

# City of Medical Lake

## 2025 Final Budget

Presented by Mayor Terri Cooper



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# City of Medical Lake



## Elected Officials

Terri Cooper  
Don Kennedy  
Anthony Harbolt  
Ted Olson  
Robert Maxwell  
Lance Speirs  
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



## Mayor's 2025 Budget Letter

Dear Residents, Councilmembers, and City Staff,

I am pleased to present the City of Medical Lake's **2025 Final Budget**, which reflects our continued commitment to maintaining essential services, improving infrastructure, and preparing for the city's future needs. This budget addresses current priorities while strategically positioning our city for sustainable growth and development, in accordance with our adopted Strategic Framework. As such, the budget puts focus on our targets of a thriving local economy, a healthy and sustainable environment, engaged and empowered citizens and stakeholders, multi-modal connections into and throughout the community, supporting healthy living and recreation, and community safety and security.

The Virtuous Cycle is a positive feedback loop where investments and improvements ultimately lead to increased resources and capacity to continue to invest in the community. It starts with strategic community investments that improve quality of life for residents, attract businesses, and enhance the local economy. This, in turn, boosts public resources, allowing for further investment in community assets, services, and infrastructure, creating a self-reinforcing pattern of development and well-being. The 2025 budget was built and curated with the Virtuous Cycle as a foundation.

Over the past year, we have made some adjustments to our staffing structure to enhance efficiency and better serve our community. Staff improvements will be ongoing in 2025, as can be seen in our directors' discretionary requests, and I have full confidence that the outcomes and improved services will result from the diligent work of staff and critical decisions of our elected officials.

In addition to staffing improvements, this past year we have prioritized much needed investments in our wastewater treatment plant along with continued attention to public safety, building and planning, parks and recreation, administration, water systems, and street equipment. You can expect continued emphasis on replacing aging equipment and machinery, improved operational efficiencies, and providing staff with the equipment and tools necessary to deliver quality city services.

Since 2022, the city has been able to accomplish approximately \$4.65 million dollars' worth of projects, with \$3.4 million being grant funded and \$1.25 million from legislative appropriations. Looking forward, we are seeking \$2.12 million in grants and \$4.45 million in legislative appropriations to fund projects in the upcoming years. The City has also placed great importance on aligning our rates and fees to ensure financial viability, sustainable operations, cost recovery, and investment into quality of customer services provided.

This 2025 budget reflects mine and the city council's dedication to preserving our infrastructure, supporting our staff, and planning proactively for the future. Thank you to our councilmembers, staff, and residents for your input and engagement throughout this budget process. Together, we are setting the stage for a prosperous and vibrant City of Medical Lake.

Sincerely,

Terri Cooper,  
Mayor  
City of Medical Lake



# City of Medical Lake Citizens

**EXECUTIVE**  
**Mayor**  
 Terri Cooper

**LEGISLATIVE**  
**City Council**

**JUDICIAL**  
**Judge Richard Leland**  
 Contract with Cheney  
 for court services

**LEGAL SERVICES**  
 Prosecutor  
 Public Defender

**CITY ADMINISTRATOR**  
 Sonny Weathers

**CITY ATTORNEY**  
 Evans, Craven & Lackie, P.S

- Committees & Commissions**
- Finance
  - Park and Rec.
  - Public Safety
  - Planning
  - General Government

FTE'S 1

## Water

Scott Duncan,  
 Director  
 -Water Lead  
 -Water Operators

FTE'S 3.5

## Streets

Scott Duncan,  
 Director  
 -City  
 Maintenance

FTE'S 2

## Wastewater

Steve Cooper,  
 Director  
 -Collection Specialists  
 -Treatment Plant  
 Operators

FTE'S 8.5

## Administrative Services

Koss Ronholt,  
 Director  
 -Administrative  
 Clerks

FTE'S 5

## Planning & Building

Dave Weisbeck,  
 Building Inspector  
 Elisa Rodriguez,  
 City Planner

FTE'S 2

## Parks & Recreation

Glen Horton,  
 Director  
 -Administrative  
 Clerks  
 -Recreation  
 Assistants  
 -Parks  
 Maintenance

FTE'S 4

## Public Safety / Fire

1. Spokane County Sheriff (Contract)
  2. F.D. #3 (Contract)
  3. AMR (Contract)
- Dave Yuhas,  
 Code Enforcement

FTE'S 0.6

# Committees, Commissions, and Boards

**Parks and Recreation Committee:** is the advisory committee that works together to provide and promote leisure, recreational and cultural activities for all citizens. This is accomplished through professional staff who provide recreational programs, events, and activities and who maintain facility standards making them aesthetic and desirable for use. We strive to have our local parks a source of pride for our community. Through our services, we aim to enhance personal well-being and improve the quality of life that makes Medical Lake a wonderful place to live, work and play. This committee is comprised of three (3) councilmembers, the Mayor, City Administrator, and the Parks and Recreation Director.

**Finance Committee:** is the advisory committee that works to provide financial analysis, advice, and overall oversight of the city's budget and finances. This is accomplished through collaboration between the committee and the Mayor and the Finance Director. One of the committee's primary roles is to review financial transactions and recommend approval or disapproval to Council. The committee is comprised of three (3) councilmembers, the Mayor and Finance Director.

**General Government Committee:** is the advisory committee that reviews and makes recommendations to the City Council on matters relating to the organizational management and orderly growth and development of the City, including current potential projects managed by the Public Works Department. The committee is comprised of three (3) councilmembers, the Mayor and City Administrator.

**Public Safety Committee:** is an advisory committee that provides input on the programs and activities in areas that may be concerned with public safety. The committee meets with local law enforcement and fire officials to review issues that affect Medical Lake and helps in lending expertise in finding solutions that most benefits our community. This committee is comprised of three (3) councilmembers, City Administrator, fire officials, and law enforcement officials.

**Planning Commission:** is the advisory commission that consists of five members appointed by the Mayor and confirmed by the City Council who provide advice and recommendations on land use issues at the local level. Responsibilities include implementing the comprehensive plan, reviewing staff reports, draft planning documents, applications, zoning text amendments, training materials, and a host of other documents. Additionally, the Planning Commission hosts public hearing and makes recommendations on legislative decisions. The appointment is for a period of six years.

**Parks & Recreation Advisory Board:** is a citizen advisory board that provides input on the programs and activities in areas that may be concerned with parks and recreation. Members provide input on by the City's recreation programs and policies by studying park programs, receiving public input, and recommending policy for reservations and fees.

**Independent Salary Commission:** is a citizen advisory commission that has been delegated the authority to set the salaries for City councilmembers and the Mayor. In 2024, this commission decided on updating Elected Officials' salaries and will be dormant until further review is required.

<b>City of Medical Lake City Council</b>	<b>City Staff/Consultants</b>	<b>Council Members</b>
<b>City Council</b> 6:30 pm 1 <sup>st</sup> & 3 <sup>rd</sup> Tuesdays	Mayor Cooper Sonny Weathers, City Administrator Koss Ronholt, Finance Director Scott Duncan, Public Works Director Steve Cooper, WWTP Director Glen Horton, Parks & Rec. Director City Attorney	Position 1 <b>Don Kennedy</b> Position 2 <b>Ted Olson</b> Position 3 <b>Bob Maxwell</b> Position 4 <b>Tony Harbolt</b> Position 5 <b>Lance Speirs</b> Position 6 <b>Keli Shaffer</b> Position 7 <b>Chad Pritchard</b>
<b>City of Medical Lake Committees</b>	<b>City Staff/Consultants</b>	<b>City Council Representatives</b>
<b>Finance Committee</b> 6 pm 1 <sup>st</sup> & 3 <sup>rd</sup> Tuesdays	Koss Ronholt, Finance Director Mayor Cooper	Keli Shaffer, Chair Don Kennedy Lance Speirs
<b>Parks &amp; Rec Committee</b> 5:30 pm 1 <sup>st</sup> Tuesday	Glen Horton Mayor Cooper Sonny Weathers, City Administrator	Tony Harbolt, Chair Chad Pritchard Keli Shaffer
<b>Public Safety</b> 5:30 pm 3 <sup>rd</sup> Tuesday	Michael Kittilstved (Sheriff's Office) Fire Chief Cody Rohrbach Mayor Cooper Scott Duncan, Public Works Director Steve Cooper, Wastewater Director	Ted Olson, Chair Don Kennedy Bob Maxwell
<b>General Government Committee</b> 6 pm 3 <sup>rd</sup> Tuesday	Sonny Weathers, City Administrator Scott Duncan, Public Works Director Steve Cooper, Wastewater Director	Bob Maxwell, Chair Tony Harbolt Chad Pritchard
<b>Citizen Advisory Boards</b>	<b>City Staff/Consultants</b>	<b>Citizen Advisors</b>
<b>Planning Commission</b> 5 pm 4 <sup>th</sup> Thursday	Elisa Rodriguez, City Planner City Attorney Mayor Cooper Sonny Weathers, City Administrator	Mark Hudson, Chair Judy Mayulianos Marye Jorgenson Andie Mark Carl Munson
<b>Parks &amp; Recreation Advisory Board</b> As determined by Board	Glen Horton, Parks & Rec. Director Sonny Weathers, City Administrator	William Mellott Debi Ronholt Ethan Senn Jim Smith
<b>Spokane County/Regional</b>	<b>City Staff/Councilmembers</b>	
Housing & Community Development Advisory Committee	Councilmember Chad Pritchard	
SRTC (Spokane Regional Transportation Council)	Mayor Cooper	
STA Board of Directors	Councilmember Lance Speirs	
Spokane County Broadband PDA (Broadlinc)	Mayor Cooper	
Spokane County Broadband Action Team (BAT)	Sonny Weathers, City Administrator	
SRTC Transportation Technical Committee (TTC)	Sonny Weathers, City Administrator	
Spokane County Long Term Recovery Group	Mayor Terri Cooper	
Spokane County Growth Management Steering Committee of Elected Officials (SCEO)	Mayor Terri Cooper	
SCEO Planning Technical Advisory Committee (PTAC)	Elisa Rodriguez, City Planner	
Fairchild Restoration Advisory Committee	Sonny Weathers, City Administrator	
Eastern Washington Finance Officers Association (EWFOA)	Koss Ronholt, Finance Director	

**ORDINANCE NO. 1132  
CITY OF MEDICAL LAKE  
SPOKANE COUNTY,  
WASHINGTON**

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A  
BUDGET FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025,  
APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR  
ESTABLISHED POSITIONS.**

WHEREAS, state law requires the Mayor to prepare a preliminary budget for the City of Medical Lake at least sixty (60) days before the beginning of the City's fiscal year beginning January 1, 2025 and ending December 31, 2025; and

WHEREAS, the Mayor, in consultation with City Staff, has prepared and placed on file with the City Clerk a preliminary budget together with an estimate of the amount of money necessary to meet the expenses of the City; and

WHEREAS, notice was posted and published on October 17, 2024, that the City Council of the City of Medical Lake would meet and receive public comment in the City Council chambers prior to the adoption of the budget; and

WHEREAS, the attached 2025 Budget of the City of Medical Lake reflects the provision of municipal services and programs that will enhance the public health, safety and welfare of the citizens; and

WHEREAS, the City Council has determined that the best interest of the City is serviced by adopting the budget set forth herein.

NOW, THEREFORE, the City Council of the City of Medical Lake, Washington, does ordain as follows:

**Section 1. Adoption of the Budget.** The budget for the City of Medical Lake for the year 2025 is hereby adopted at the department level and as the balanced budget for the City with appropriations limited to the total estimated revenues and ending fund balance of the City. The final budget of \$16,911,447, attached hereto by this reference, is incorporated herein pursuant to RCW 35A.33.075.

Estimated resources for each separate fund of the City of Medical Lake, and aggregate expenditures and operational transfers for all such funds and departments for the year 2025 are set forth in a summary form in Exhibit A.

**Section 2. Positions, Salary Schedules and Adjustments.** The various positions and salary ranges for City employees are adopted in the form and amounts attached to this Ordinance as Exhibit B. The total authorized and budgeted quantity of Full Time Equivalent employees are adopted in this form and amounts attached to this Ordinance as Exhibit C. To further the efficient operation of the City, the Mayor is authorized to make transfers between individual appropriations within any one fund for the 2025 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.



**Section 3. Transmittal.** A complete copy of the budget, as adopted, together with a copy of this Ordinance, shall be transmitted by the City Clerk to the State Auditor and to the Association of Washington Cities as per RCW 35A.33.075.

**Section 4. Severability.** If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

**Section 5. Effective Date.** This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

PASSED by the City Council this 17<sup>th</sup> day of December, 2024.

\_\_\_\_\_  
Mayor, Terri Cooper

ATTEST:

\_\_\_\_\_  
Koss Ronholt, Finance Director/  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Sean P. Boutz, City Attorney

Date of Publication: \_\_\_\_\_

Effective Date: \_\_\_\_\_

City Medical Lake  
124 S. Lefevre Street  
Medical Lake, WA 99022  
509-565-5000

## **NOTICE OF ORDINANCE PASSED BY MEDICAL LAKE CITY COUNCIL**

The following is the title and summary of Ordinance No. 1132 passed by the City of Medical Lake City Council on the 17<sup>th</sup> day of December, 2024.

### **AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2025 THROUGH DECEMBER 31, 2025, APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS**

**Section 1.** Identifies the adoption of the 2025 annual budget for the City of Medical Lake and incorporates said budget for the respective City departments, including appropriations for City revenues and expenditures pursuant to law.

**Section 2.** Identifies the positions, salary schedules and adjustments for the various positions and salary ranges for City employees as set forth in the incorporated annual budget and authorizes the Mayor to make transfers between individual appropriations within any one fund for the 2025 budget. Additionally, the Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

**Section 3.** Establishes the requirement for the City Clerk for the City of Medical Lake to transmit a complete copy of the 2025 budget and Ordinance No. 1132 to the Washington State Auditor and Association of Washington Cities.

**Section 4.** Establishes a severability clause in the event some portion of the Ordinance is held invalid.

**Section 5.** Establishes an effective date for Ordinance No. 1132 for five (5) days after publication of the Ordinance, or a summary thereof, in the official newspaper of the City, as provided by law.

The full text of the Ordinance is available at the City of Medical Lake offices as identified above. A copy will be mailed to any citizen without cost upon request from the City's Clerk's office.

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Koss Ronholt, Finance Director/City Clerk

Published: \_\_\_\_\_

Exhibit A  
City of Medical Lake  
2025 Final Budget - Summary

	Beginning Bal.	Revenues	Expenditures	Ending Bal.
<b>001 General Fund</b>	\$ 1,940,096	\$ 2,537,581		\$ 1,020,752
001 Legislative Dept.			\$ 87,618	
001 Municipal Court Dept.			65,500	
001 Executive Dept.			300,755	
001 Administrative Services Dept.			662,292	
001 Legal Dept.			127,800	
001 Code Enforcement Dept..			88,084	
001 Building & Planning Dept.			259,875	
001 Grants			287,500	
001 Transfers Out			1,577,500	
<b>100 Impact Fees Fund</b>	33,803	1,100	3,000	31,903
<b>101 Streets Fund</b>	12,000	290,023	273,597	28,426
<b>104 Streets - Restricted Fund</b>	-	5,221,543	5,214,660	6,883
<b>105 Leave &amp; Severance Fund</b>	110,321	20,499	50,000	80,820
<b>106 Contingency Fund</b>	25,000	300	-	25,300
<b>107 ARPA Fund</b>	325,000	2,000	327,000	-
<b>110 Public Safety Fund</b>	323,298	651,400		213,875
110 Law Enforcement Dept.			712,875	
110 Environmental Preserv. Dept.			26,448	
110 Animal Control Dept.			21,500	
<b>111 Criminal Justice Fund</b>	32,500	7,175	33,000	6,675
<b>112 Parks &amp; Recreation Fund</b>	11,122	573,800		8,235
112 Parks & Recreation Dept.			351,944	
112 Parks Facilities Dept.			224,743	
<b>113 Emergency Response Fund</b>	263,686	1,000	-	264,686
<b>125 City Beautification Fund</b>	12,000	13,850	10,000	15,850
<b>126 Tourism Fund</b>	-	121,500	120,500	1,000
<b>301 Capital Improvement Fund</b>	225,224	167,500	360,000	32,724
<b>302 Parks Improvement Fund</b>	180,000	263,000	443,000	-
<b>401 Water Fund</b>	522,464	907,550	899,577	530,437
<b>402 Water - Restricted Fund</b>	434,342	597,375	645,000	386,717
<b>407 Solid Waste Fund</b>	200,146	776,750	822,888	154,008
<b>408 Wastewater Fund</b>	337,623	1,496,501		268,333
408 Wastewater Collection Dept.			368,888	
408 Wastewater Treatment Dept.			1,196,902	
<b>409 Wastewater - Restricted Fund</b>	1,065,000	468,750	1,245,000	288,750
<b>410 Broadband Fund</b>	121,369	4,000	104,000	21,369
<b>501 Unemployment Compensation</b>	-	15,000	-	15,000
<b>635 State Custodials Fund</b>	-	-	-	-
	<u>\$ 6,174,994</u>	<u>\$ 14,138,197</u>	<u>\$ 16,911,447</u>	<u>\$ 3,401,744</u>

**Notes**

- 1 Expenditures for **Funds** with budgeted Departments are broken down by Department
- 2 Revenue and Expenditure totals include inter-fund transfers. See 'Summary of Operating Transfers' on pg. 33 for details
- 3 Beginning and Ending Balances are **Estimates**

Non-union Position      NU  
Union Position            U

Exhibit B  
City of Medical Lake - 2025 Hourly & Salary Steps/Ranges  
For City Employees - General Unit

Position		Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
City Administrator	NU		\$ 7,648	\$ 7,916	\$ 8,193	\$ 8,480	\$ 8,777	\$ 9,084	\$ 9,402	\$ 9,731	\$ 10,071	\$ 10,424
Finance Director	NU		\$ 6,695	\$ 6,929	\$ 7,172	\$ 7,423	\$ 7,682	\$ 7,951	\$ 8,229	\$ 8,518	\$ 8,816	\$ 9,124
Public Works Director	NU		\$ 6,695	\$ 6,929	\$ 7,172	\$ 7,423	\$ 7,682	\$ 7,951	\$ 8,229	\$ 8,518	\$ 8,816	\$ 9,124
WWTP Director	NU											
Parks & Rec. Director	NU		\$ 5,641	\$ 5,839	\$ 6,043	\$ 6,255	\$ 6,473	\$ 6,700	\$ 6,935	\$ 7,177	\$ 7,428	\$ 7,688
Recreation Assistant	NU	<b>11</b>	\$ 18.65	\$ 19.30	\$ 19.98	\$ 20.68	\$ 21.40	\$ 22.15	\$ 22.93	\$ 23.73	\$ 24.56	\$ 25.42
Parks Maintenance	NU	<b>12</b>	\$ 19.10	\$ 19.77	\$ 20.46	\$ 21.18	\$ 21.92	\$ 22.69	\$ 23.48	\$ 24.30	\$ 25.15	\$ 26.03
		<b>13</b>	\$ 19.58	\$ 20.26	\$ 20.97	\$ 21.70	\$ 22.46	\$ 23.25	\$ 24.06	\$ 24.91	\$ 25.78	\$ 26.68
		<b>14</b>	\$ 20.07	\$ 20.78	\$ 21.50	\$ 22.26	\$ 23.03	\$ 23.84	\$ 24.68	\$ 25.54	\$ 26.43	\$ 27.36
		<b>15</b>	\$ 20.58	\$ 21.30	\$ 22.05	\$ 22.82	\$ 23.62	\$ 24.44	\$ 25.30	\$ 26.19	\$ 27.10	\$ 28.05
		<b>16</b>	\$ 21.10	\$ 21.84	\$ 22.60	\$ 23.40	\$ 24.21	\$ 25.06	\$ 25.94	\$ 26.85	\$ 27.79	\$ 28.76
Recreation Coordinator	U	<b>17</b>	\$ 21.63	\$ 22.39	\$ 23.17	\$ 23.99	\$ 24.82	\$ 25.69	\$ 26.59	\$ 27.52	\$ 28.49	\$ 29.48
	U	<b>18</b>	\$ 22.18	\$ 22.95	\$ 23.76	\$ 24.59	\$ 25.45	\$ 26.34	\$ 27.26	\$ 28.21	\$ 29.20	\$ 30.22
City Maintenance	U											
Administrative Clerk	U	<b>19</b>	\$ 22.84	\$ 23.63	\$ 24.46	\$ 25.32	\$ 26.20	\$ 27.12	\$ 28.07	\$ 29.05	\$ 30.07	\$ 31.12
Code Enforcement Officer	U											
Water Operator	U											
Collections Specialist	U	<b>20</b>	\$ 23.32	\$ 24.14	\$ 24.98	\$ 25.86	\$ 26.76	\$ 27.70	\$ 28.67	\$ 29.67	\$ 30.71	\$ 31.78
City Maintenance - Journey	U											
Water Lead	U	<b>21</b>	\$ 23.88	\$ 24.71	\$ 25.58	\$ 26.47	\$ 27.40	\$ 28.36	\$ 29.35	\$ 30.38	\$ 31.44	\$ 32.54
Treatment Plant Operator I	U	<b>22</b>	\$ 24.49	\$ 25.34	\$ 26.23	\$ 27.15	\$ 28.10	\$ 29.08	\$ 30.10	\$ 31.16	\$ 32.25	\$ 33.37
Treatment Plant Operator II	U	<b>23</b>	\$ 25.08	\$ 25.95	\$ 26.86	\$ 27.80	\$ 28.78	\$ 29.78	\$ 30.83	\$ 31.91	\$ 33.02	\$ 34.18
Laboratory Lead	U	<b>24</b>	\$ 25.69	\$ 26.59	\$ 27.52	\$ 28.48	\$ 29.48	\$ 30.51	\$ 31.58	\$ 32.68	\$ 33.83	\$ 35.01
		<b>25</b>	\$ 26.36	\$ 27.28	\$ 28.24	\$ 29.23	\$ 30.25	\$ 31.31	\$ 32.40	\$ 33.54	\$ 34.71	\$ 35.93
Treatment Plant Lead	U	<b>26</b>	\$ 27.00	\$ 27.94	\$ 28.92	\$ 29.93	\$ 30.98	\$ 32.06	\$ 33.18	\$ 34.35	\$ 35.55	\$ 36.79
Building Inspector	U	<b>27</b>	\$ 27.65	\$ 28.62	\$ 29.62	\$ 30.66	\$ 31.73	\$ 32.84	\$ 33.99	\$ 35.18	\$ 36.42	\$ 37.69
City Planner	NU	<b>28</b>	\$ 28.32	\$ 29.32	\$ 30.34	\$ 31.40	\$ 32.50	\$ 33.64	\$ 34.82	\$ 36.04	\$ 37.30	\$ 38.60

Longevity Pay begins after 5 years of employment at \$50 per month and increases by \$50 per month for every five years thereafter

Exhibit C

City of Medical Lake

2025 Proposed Full Time Equivalent (FTE) Employees

Position	2023 Actual	2024 Current	2025 Proposed
City Administrator	1	1	1
Finance Director	1	1	1
Public Works Director	1	1	1
Wastewater Director	1	1	1
Parks & Rec. Director	0	1	1
Recreation Assistant	0	0.3	1
Parks Maintenance	1	1	1
Recreation Coordinator	1	0	0
Code Enforcement Officer	0.6	0.6	0.6
Administrative Clerk	2.5	4.5	6
City Maintenance	5	7	1
Water Operator	0	0	2
Collections Specialist	0	0	2
City Maintenance - Journeyman	1	1	1
Water Lead	0	0	1
Treatment Plant Operator I	0	2	1
Treatment Plant Operator II	3	2	1
Laboratory Lead	0	0	1
Treatment Plant Lead	0	0	1
Building Inspector	1	1	1
City Planner	0.5	0.5	1
	19.6	24.9	26.6

Part-time  
Seasonal

Notes

2024 to 2025 changes: Added 1.5 Administrative Clerk for Parks & Rec, Admin Svcs, and Executive administrative support. Added .7 FTE for part-time Rec Assistants for fulfillment of rec programs. Budgeting additional .5 FTE for City Planner for planning projects

Maintenance Person reclassified as City Maintenance. Maintenance Person FTEs allocated to Water Operator, City Maintenance, Water Supervisor, and Wastewater Operator

# Budget Guide 2025

# Budget Process

## **Purpose**

The City of Medical Lake's budget seeks to achieve four basic purposes:

1. Policy Document: The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. The budget process also facilitates the evaluation of the City programs by providing a means to measure the financial activities of the departments.
2. Operational Guide: The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.
3. Financial Plan: The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.
4. Communications Medium: The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. It also provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

## **Process**

The City of Medical Lake operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the prior year's actual figures are indicative of the base required for the following year. Any increases are incremental and are either based on need, emerging issues, Council goals, and available resources.

The budget process begins in early summer with departments preparing requests for new staff, programs, or significant increases to their current year budget that will address emerging issues and other operational needs. The City Administrator and Finance Director conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new programs or services. These requests are submitted to the Finance Director for processing. A complete proposed budget is presented to the Mayor in September/October. The Mayor reviews the budget in detail and develops a preliminary budget recommendation.

The preliminary budget is presented to the City Council in October/November. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final budget as adopted is published, distributed, and made available to the public.

Three mandatory public hearings are held throughout this process to encourage citizen input prior to adopting the final budget: a property tax and revenue hearing, preliminary budget hearing, and a final budget hearing.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Director to ensure that funds are within the approved budget. The Finance Director provides quarterly financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

## **Basis of Accounting and Budgeting**

### **Basis of Presentation: Fund Accounting**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. For 2025, the City will use twenty-three (23) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Medical Lake:

### **Governmental Fund Types**

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of Medical Lake:

#### **General Fund**

The general fund is the primary operating fund of the City of Medical Lake. It accounts for all financial resources and transactions, except those required or elected to be accounted for in other funds.



### Special Revenue Funds

Special Revenue Funds account for revenues that are legally restricted or designed to finance particular activities of the City as required by law or administrative regulation.

### Capital Project Funds

Capital Project Funds account for financial resources which are designated for the acquisition, major construction or renovation of general government capital projects. Such projects add value to the community and to a government's physical assets or significantly increase the useful life of a facility.

### **Proprietary Fund Types**

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

#### Enterprise Funds

Enterprise Funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City's provision of water, wastewater and solid waste services utilize this fund as defined above.

#### Internal Service Fund

The City uses this fund on a cost-reimbursement basis for unemployment reimbursement claims.

### **Fiduciary Fund Types**

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

#### Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity.

## **Basis of Accounting**

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

In accordance with state law, the City also recognizes expenditures paid during the twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## **Budgets and Budgetary Accounting**

The City adopts annual appropriated budgets for the following funds:

General, American Rescue Plan Act, Impact Fees, Streets, Streets Restricted, Leave & Severance, Contingency Reserves, Public Safety, Criminal Justice, Parks & Recreation, Emergency Response, City Beautification, Tourism, Capital Improvement, Parks Capital Improvement, Water, Water Restricted, Wastewater, Wastewater Restricted, Solid Waste, Broadband, and Unemployment and these budgets are appropriated at the department level. The budget constitutes the legal authority for expenditures at that level. All funds without individual departments are assumed to constitute a department and will be adopted at the fund level. Annual appropriations for these funds lapse at the fiscal year end. Funds with individual departments listed below:

**General Fund:** Legislative, Court, Executive, Administrative Services, Legal, Code Enforcement, Building & Planning, and Grants

**Public Safety:** Law Enforcement, Criminal Justice, Other Environmental Preservation, Animal Control

**Parks & Recreation:** Recreation, Parks Facilities

**Wastewater:** Wastewater Collection (WWC), Wastewater Treatment (WWT)

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

## **Financial Policies, Adoption of Policies**

Financial Policies are those which focus on cash balances, revenue, expenditure, and financial communication. During the fiscal year 2024, City Council focused on reviewing and adopting policies that establish controls over assets and financial transactions. The City's goal for fiscal year 2025 is to adopt comprehensive Financial Policies that guide the management of the City's finances, reserves, and cash flows.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

The Mayor, City Council and City Staff of Medical Lake are accountable to its citizens for the use of public dollars.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

## **Cash Management and Investment Policy**

Careful financial control of the City's daily operations is an important part of the City's overall fiscal management program. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any one operating period. Once steps are taken to ensure that the City maintains a protected cash position in its daily operations, it is to the municipality's advantage to prudently invest idle funds until such time as they are required to make expenditures.

All investments of the City of Medical Lake must be made in compliance with Federal and State law and in accordance with applicable legal interpretations. Funds of the City will be invested in accordance with the current version of the Revised Code of Washington (RCW), the BARS manual, these policies and written administrative procedures. The City of Medical Lake is empowered to invest in certain types of securities as detailed in RCW 35A.40.050 and RCW 35.39.030. Among the authorized investments are:

1. Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified public depositories.
2. United States bonds and certificates of indebtedness
3. Bonds or warrants of the State of Washington
4. State of Washington Local Government Investment Pool
5. Its own bonds or warrants of a local improvement district which are with the protection of the local improvement guaranty fund law.

### **Purchasing Policy**

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration.

The City of Medical Lake currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements. The City has adopted Procurement Policy 14.110 to govern purchasing and procurement procedures and processes.

**CAPITAL IMPROVEMENT PLAN (CIP)**

<i>Functional Area</i>	<i>Project Name</i>	<i>Primary Funding Sources</i>	FY2025 Budget	Grant Funded	Reserve Funded
<b>Transportation Projects - TP</b>					
TP-1-25-104	Lefevre St Restriping and Sidewalk Improvements	TIB Grant	\$ 2,300,000	\$ 2,185,000	\$ 115,000
TP-2-25-104	Overlay Projects on East-West Streets	TIB Grant	\$ 750,000	\$ 675,000	\$ 75,000
TP-3-25-104	Small City Maintenance Program for Streets	TIB Grant	\$ 220,000	\$ 209,000	\$ 11,000
TP-4-25-104	Route 62 Bus Stop Improvement	STA	\$ 15,000	\$ 15,000	\$ -
TP-4-25-301	ADA Access to Fox Hollow Trail at Tara Lee	Reserves (WCIA)	\$ 10,000	\$ -	\$ 10,000
<b>Transportation CIP Total</b>			<b>\$ 3,295,000</b>	<b>\$ 3,084,000</b>	<b>\$ 211,000</b>
<b>Parks and Public Facilities Projects - PF</b>					
PF-1-25-402	Maintenance Bldg Backup Generator	87.5% Grant Funded	\$ 75,000	\$ 65,625	\$ 9,375
PF-2-25-301	City Hall Backup Generator	87.5% Grant Funded	\$ 100,000	\$ 87,500	\$ 12,500
PF-3-25-409	WWTP Backup Generator Switch Gear	87.5% Grant Funded	\$ 450,000	\$ 393,750	\$ 56,250
PF-4-25-409	WWTP Storage Building and Equipment Garage	Reserves (WCIA/Cap. Improvement)	\$ 250,000	\$ 75,000	\$ 175,000
PF-5-25-110	Surveillance Cameras for Public Safety	Grants/Reserves	\$ 75,000	\$ -	\$ 75,000
PF-6-25-302	Permanent Stage - Waterfront	Reserves	\$ 100,000	\$ -	\$ 100,000
PF-7-25-107	City-wide Signage Refresh and Wayfinding	ARPA	\$ 100,000	\$ 100,000	\$ -
PF-8-25-302	Parks Irrigation System Upgrade	Reserves	\$ 75,000	\$ -	\$ 75,000
PF-9-25-302	Park Bathrooms Automatic Locks	Reserves	\$ 20,000	\$ -	\$ 20,000
PF-10-25-113	City Owned Wetland Restoration	FEMA	\$ 250,000	\$ 250,000	\$ -
PF-11-25-302	Park Maintenance Vehicle	Reserves	\$ 75,000	\$ -	\$ 75,000
<b>Parks and Public Facilities CIP Total</b>			<b>\$ 1,570,000</b>	<b>\$ 971,875</b>	<b>\$ 598,125</b>
<b>Public Works Projects - PW</b>					
PW-1-25-402	Backup Generator for Craig Road Well	87.5% Grant Funded	\$ 325,000	\$ 284,375	\$ 40,625
PW-2-25-402	Backup Generator for Lehn Road Well	87.5% Grant Funded	\$ 165,000	\$ 144,375	\$ 20,625
PW-3-25-402	GIS Mapping of Critical Infrastructure	Reserves	\$ 30,000	\$ -	\$ 30,000
PW-4-25-409	WWTP Belt Press Repairs and Updates	Reserves and Operating	\$ 75,000	\$ -	\$ 75,000
PW-5-25-409	WWTP Summersible Mixer	Reserves and Operating	\$ 20,000	\$ -	\$ 20,000
PW-6-25-409	WWTP Ultraviolet Disinfection Upgrade	Reserves	\$ 450,000	\$ -	\$ 450,000
PW-7-25-104	Medical Lake Stormwater Mitigation	Legislative Appropriation	\$ 1,000,000	\$ 750,000	\$ 250,000
<b>Public Works CIP Total</b>			<b>\$ 1,740,000</b>	<b>\$ 894,375</b>	<b>\$ 845,625</b>
<b>CIP Total</b>			<b>\$ 6,605,000</b>	<b>\$ 4,950,250</b>	<b>\$ 1,654,750</b>

*The City's full Capital Improvement Plan (CIP) can be found on our Website, [medical-lake.org](http://medical-lake.org)*

# Mayor's 2025 Budget Discretionary Request



Dear City Council,

Subject: 2025 Budget Discretionary Request

I am writing to formally express my intent to adjust the estimated expenditures for the Executive Department within the General Fund, per the 2024 budget.

The Executive Department had one (1) FTE funded for Executive Administrative Support but has only utilized .6 of an FTE throughout the year. We would like to maintain the budgeted amount for this one (1) FTE into 2025.

The City Administrator and I have increased our participation in trainings, conferences, and events that further the goals of the city which includes building relationships with partner agencies and legislative bodies.

As such, the following line items have increased expenditure estimates over the 2023 actuals:

1. **001-130-513-10-10-03 Salaries & Wages – Admin Clerk +\$24,950** For additional administrative assistance for Mayor and City Administrator.
2. **001-130-513-10-43-01 Mileage +\$4,500** For leadership events and conferences
3. **001-130-513-10-43-02 Meals & Lodging +\$4,000** For leadership events and conferences
4. **001-130-513-10-49-01 Dues & Memberships +\$340** Dues for membership in additional agencies and organizations.

Department	Total Increase Requested
Executive	\$33,790

As for the other departmental requests included in the 2025 Preliminary Budget, I along with City Administrator, Sonny Weathers, and Finance Director, Koss Ronholt, met personally with each department director to review and discuss the specifics and contributing factors of their respective departmental needs. I find the requests are well founded and approve the need to increase appropriations as requested.

I respectfully request your consideration of these factors when making decisions regarding budget allocations.

Sincerely,

Terri Cooper, Mayor  
City of Medical Lake

# Departmental Budget Request

Director: Scott Duncan

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for the Streets, Wastewater Collection, and Water Departments in the City's 2025 preliminary budget estimations. After a thorough review of the department's current operations and projections for the upcoming fiscal year, we have identified several areas that will require additional funding to maintain and improve our services.

The following factors have contributed to the need for increased expenditure estimates:

1. **101-000-542-30-30-00 Roadway – Supplies +\$1,000** For potential cost overflow on road crack repairs related to TIB East/West Scrub and Chip seal project.
2. **101-000-542-40-30-00 Storm Drain – Supplies +\$1,500** For small storm drain repairs.
3. **101-000-542-64-40-01 Traffic Control – Services +\$2,000** For Barker St repaint by Spokane County.
4. **101-000-543-30-31-02 Operating Supplies +\$2,000** For potential Sweeper repairs.
5. **101-000-543-30-41-00 Professional Services +\$4,625** For potential Sweeper services cost-overflow related to TIB East/West Scrub and Chip seal project.
6. **101-000-543-30-45-00 Rentals +\$2,925** For in-house street sweeping.
7. **401-380-534-10-31-03 Minor Equipment +\$6,000** For replacing Craig Well meter
8. **401-380-534-10-43-02 Meals & Lodging +\$1,500** For water certification training travel.
9. **401-380-534-10-49-05 Training +\$2,500** For water certification training/conferences.
10. **402-380-534-10-41-00 Professional Svcs +\$50,000** Consulting on 6 year water plan
11. **402-380-594-34-64-00 Water – Equipment +\$45,000** New vehicle (split with WWC)
12. **409-381-594-35-64-01 Capital Equipment +\$15,000** New vehicle (split with Water)

Department	Total Increase Requested
Streets	\$14,050
Water	\$105,000
Wastewater Collection	\$15,000

I respectfully request your consideration of these factors when making decisions regarding budget allocations.

Sincerely,



Scott Duncan  
Public Works Director  
City of Medical Lake

# Departmental Budget Request

Director: Glen Horton

Dear Mayor Cooper and City Council,

Subject: Request for Adjustments to the Estimated Expenditures in the 2025 Budget

I am writing to formally request an adjustment to the estimated expenditures for the Parks and Recreation Fund in the City's 2025 preliminary budget estimations. As Council is aware, we have been putting significant effort into growing the City's recreation programs and I have identified several areas where additional funds would be required to expand and facilitate programs.

The following factors have contributed to the need for increased expenditure estimates:

1. **112-740-571-10-10-04 Salaries & Wages – Administrative Clerk +\$30,212** For additional administrative support for programs, FTE shared with Administrative Svcs.
2. **112-740-571-10-41-00 Instructors/Umpires/Referees +\$2,500** Requiring additional umpires for softball leagues, potentially additional referees for adult sports.
3. **112-740-571-10-31-02 Operating Supplies +\$1,500** Increase in price and need for lining paint for sports.
4. **112-760-576-80-41-00 Professional Services +\$650** Anticipated increased cost for porta-potties in parks.
5. **112-760-576-80-45-00 Rentals +\$3,900** Retain previous year's budget for unanticipated rental needs.

Department	Total Increase Requested
Recreation	\$34,212
Parks Facilities	\$4,550

I respectfully request your consideration of these factors when making decisions regarding budget allocations.

Sincerely,



Glen Horton  
Parks & Recreation Director  
City of Medical Lake



# Departmental Budget Request

Department: Administrative Services

Director: Koss Ronholt

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for the Administrative Services Department in the City's 2025 preliminary budget estimations. It is the desire of the Mayor and myself to continue improving City Hall's offices, which would include a project to erect a wall at the front counter. It would include a door for access and large windows for citizen interactions and transactions, which would improve both security and customer experience.

Lastly, we believe it is our best interest to contract with a specialized company to assist with improving our human resources systems, which would also gain access to professional advice and services related to personnel management.

The following factors have contributed to the need for increased expenditure estimates:

1. **001-180-518-10-41-00 Professional Svcs +\$6,000** For human resources consulting and projects.
2. **001-180-594-18-60-00 City Hall – Capital Outlay +\$35,000** For City Hall office improvements.
3. **001-140-514-20-49-05 Training +\$1,000** For training opportunities for staff.

Department	Total Increase Requested
Administrative Services	\$42,000

Thank you for taking the time to review this discretionary request, and I look forward to your feedback.

Sincerely,



Koss Ronholt  
Finance Director  
City of Medical Lake

## Departmental Budget Request

Director: Steve Cooper

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for Wastewater in the City's 2025 preliminary budget estimations. After a thorough review of the department's current operations and projections for the upcoming fiscal year, we have identified several areas that will require additional funding to maintain and improve our services.

The following factors have contributed to the need for increased expenditure estimates:

1. **408-382-535-10-10-06 Salaries & Wages – Administrative Clerk +\$58,985** Designate a Administrative Clerk as full-time position at WWTP to support Wastewater Director.
2. **408-382-535-10-49-02 Registrations -\$9,000** Allocated to other line items to track expenditures more accurately for training and permits.
3. **408-382-535-10-49-05 Training +\$2,000** Allocated from Registrations line item
4. **408-382-535-10-49-06 Permits and Certifications +\$8,250** For static, annual required permits and certifications to operate treatment plant.
5. **408-382-535-10-41-10 Bi-Annual Testing +\$10,000** Anticipated costs of testing resulting from updated reclaim discharge permit from Dept. of Ecology.
6. **408-382-594-35-65-00 Capital Equipment +\$16,000** Replacement of floating mixer.
7. **408-382-535-10-41-00 Professional Services +\$15,000** Investment grade audits on equipment.

Department	Total Increase Requested
Wastewater Treatment	+\$101,235

I respectfully request your consideration of these factors when making decisions regarding budget allocations.

Sincerely,



Steve Cooper  
Wastewater Director  
City of Medical Lake

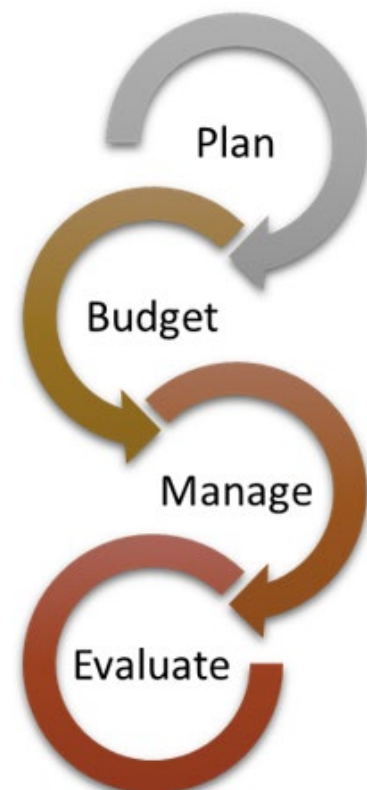
## THE VIRTUOUS CYCLE

The Virtuous Cycle begins with making meaningful **investments** in ways that lead to improved quality of life. As **quality of life** produces improved health and safety, community, environment, governance, and economy, then healthy and balanced growth occurs. Good **growth** pursues targeted economic opportunity and prosperity in ways that naturally result in increased revenues. Taking a portion of the increased **revenues**, we can make further investments that lead to improved quality of life ... and the virtuous cycle continues!



## A STRATEGIC FRAMEWORK

The recently adopted Medical Lake Healing Waters Strategic Plan 2035 casts the vision, articulates the mission, and defines our shared values. From the foundation of a clearly defined vision, mission, and set of values, City leadership can align meaningful goals, objectives, strategies, and measures to provide focus for the way we plan, budget, manage, and evaluate our regular efforts. The six targets forming the basis of our strategic planning inform the objectives and key results that staff are then organized and equipped to deliver desired outcomes resulting in improved community conditions and increased public trust and confidence.



## MAJOR LINES OF EFFORT

The City is organized into five major lines of effort including public safety, public works, building and planning, parks and recreation, and administration. The table below illustrates the functions of each line of effort.

MAJOR LINES OF EFFORT				
PUBLIC SAFETY	PUBLIC WORKS	BUILDING & PLANNING	PARKS & RECREATION	ADMINISTRATION
Law Enforcement	Water	Development Regs	Parks and Trails	Utility Billing
Fire Protection/EMS	Sewer	Permitting/Inspection	Recreation Programs	Human Resources
Municipal Court	Stormwater	Land Use Planning	After School Programs	Info Technology
SCOPE	WWTP	Comprehensive Plan	Community Events	Finance & Budget
	6-Year TIP	Code Enforcement	Park Advisory Board	Records
	Engineering	Planning Commission		Salary Commission

## CHAORDIC LEADERSHIP



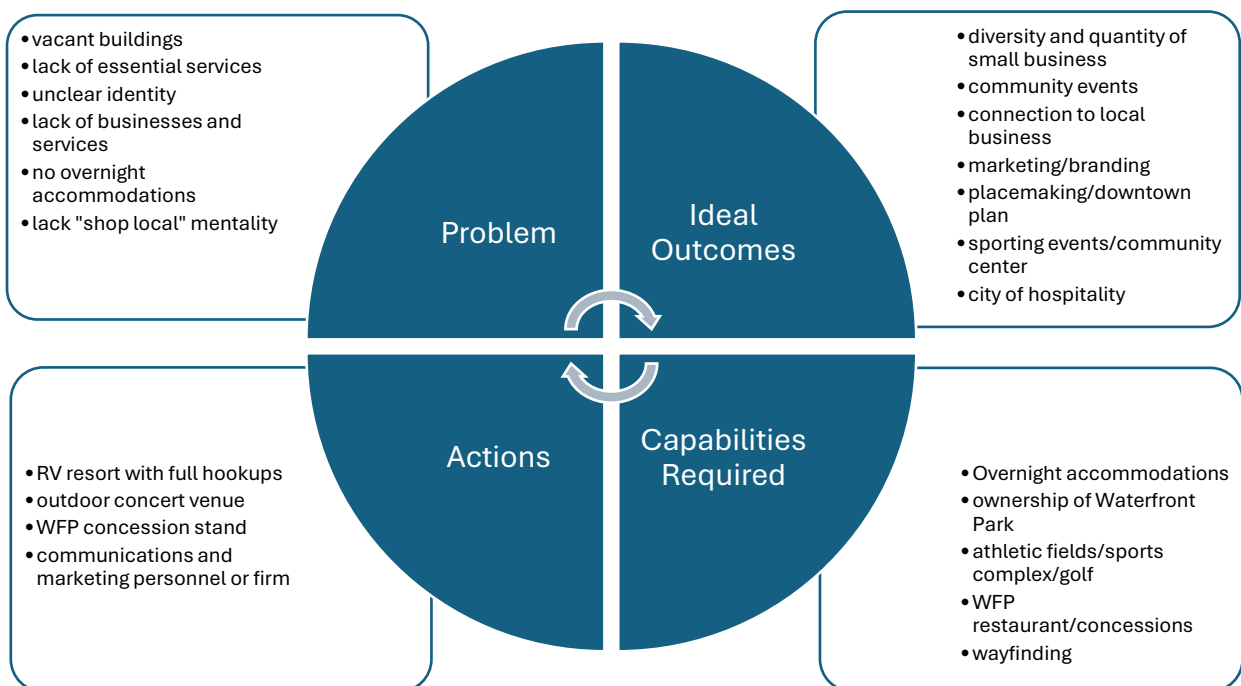
visual by Brave Space (<http://bravespace.ca>)

Human affairs seem to exist on a spectrum that includes apathy (where despair is prevalent and hope is hard to find), chaos (where there is unrest and unpredictability), order (where conditions and process help provide progress), and control (regulation and enforcement seek to eliminate problems). Too much chaos leads to apathy and too much control leads to rebellion. The idea of chaordic leadership suggests a proper tension between chaos and order allows for meaningful innovation that can most effectively address needs. Mayor Cooper asked Council and department directors to add sticky notes to charts labeled “apathy”, “chaos”, “order”, and “control” by writing down things that fit. The result of the activity is summarized and rank ordered in the following table. No notes were provided on “order” since those things are generally understood to be areas we are doing well.

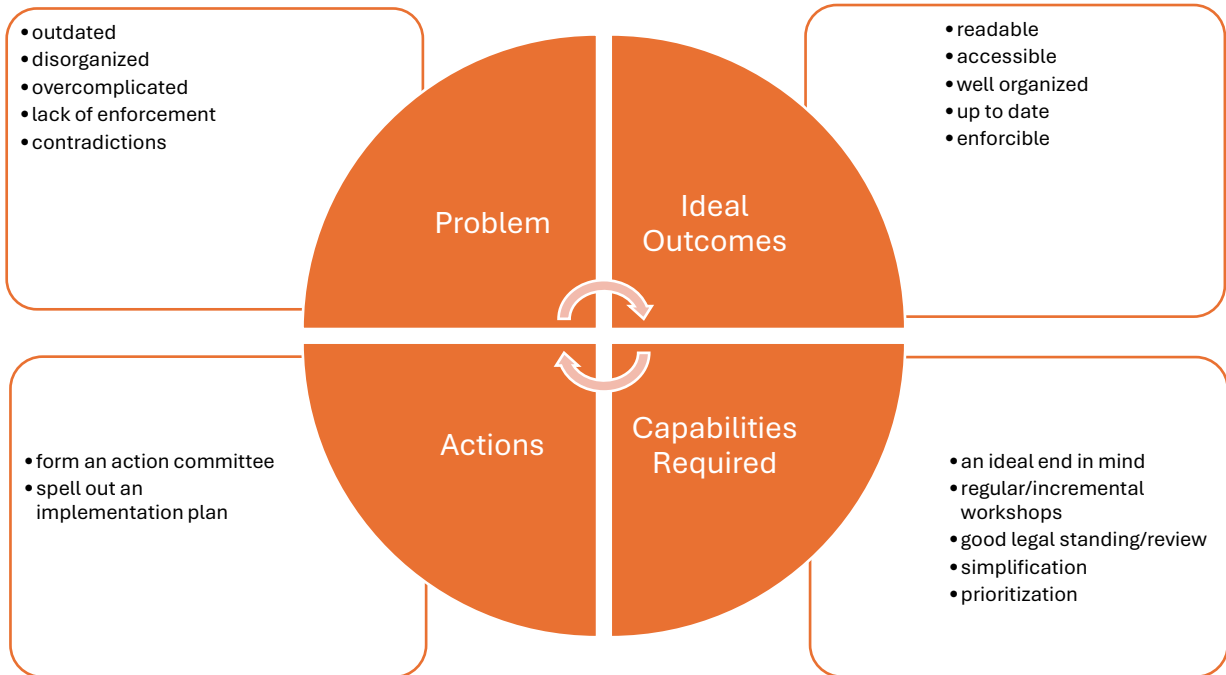


APATHY	CHAOS	CONTROL
Tourism/Economic Development	Municipal Code	Growth Management
Outdated Municipal Code	Communication	Fees/Rates
Volunteerism/Public Involvement	Planning Commission	Problem Solving
Planning Commission	Local Economy/Community Events	Work Schedules
Youth Sports	Communication with Council	Diversity of Opinion
Social Services	Public Works Improvements	
Open Spaces/Green Spaces	Code Enforcement	
	Park Management	
	Budgeting and Financial Policies	
	Resurfaced Roads	
	Silver Lake Infrastructure	

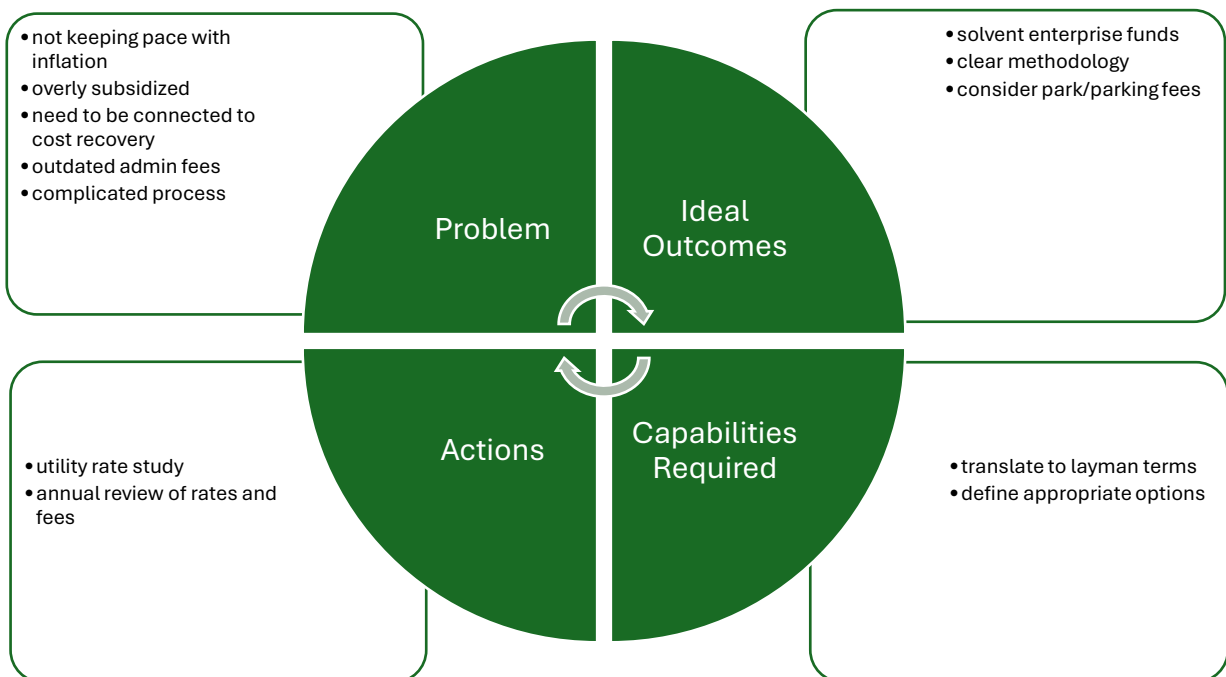
As **tourism and economic development** was the highest rated item on the “apathy” chart, a group discussion ensued to define the problem (who has the problem, what is the problem, where/when is the problem occurring, and why is it important to address), express ideal outcomes, share capabilities required to achieve ideal outcomes, and articulate the next best actions to take. The following chart illustrates what was discussed.



It was noted that communication was the second highest rated item on the chaos chart, which seemed to reinforce the actions identified relating to tourism and economic development. Our **municipal code** was the highest rated item under the “chaos” heading, and the chart below highlights the discussion.



**Fees and rates** were the focus area selected under the “control” chart, and the discussion resulted in the following inputs.



With limited time available during the budget retreat, the three items above were the only ones discussed. It was noted that each item needs to be discussed in similar fashion, so staff will prepare a virtual way for inputs on the remaining items listed under “apathy”, “chaos”, and “control”.

### **SALARIES AND BENEFITS**

Mayor Cooper reviewed her desire to adjust Department Director salaries by removing the first 3 Steps of the current scale, making the existing Step 4 the new Step 1, and replacing Steps 8-10 with 3.5% increases consistent with the rest of the scale. She also updated Council on the fact that the existing Collective Bargaining Agreement for union employees included a wage opener in 2024 that was in negotiation. The City is aware that medical benefits will increase by 7.3% in 2025 and is considering a COLA formula that accounts for the City’s burden of benefit costs along with inflation rates.

### **REVENUE DEFICITS AND UNRESTRICTED REVENUE SOURCES**

Koss reviewed existing funds and their purposes along with known revenue deficits and unrestricted revenue sources and 2025 estimates. The Streets, Public Safety, Parks & Recreation, and Unemployment Funds are all supported by the General Fund. The Tourism Fund deficits can be addressed by reallocating the Gas B&O taxes. The Solid Waste and Wastewater Funds are being addressed with rate increases and a proposed utility rate study in 2025.

# **Budget Summaries**



City of Medical Lake  
Budget Summary by Revenue

	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
<b>001 General Fund</b>				
310 Taxes	\$ 1,955,347	\$ 2,013,250	\$ 1,872,210	\$ 1,997,376
320 License & Permits	52,619	94,786	41,000	69,000
330 Intergovernmental	898,895	166,131	578,643	352,145
340 Charges for Services	13,722	69,340	45,700	74,050
350 Fines and Forfeitures	300	-	-	-
360 Miscellaneous Revenue	47,115	92,177	11,300	45,010
390 Other Increases in Resources	2,720	3,222	-	-
<b>Total of General Fund</b>	<b>\$ 2,970,717</b>	<b>\$ 2,438,905</b>	<b>\$ 2,548,853</b>	<b>\$ 2,537,581</b>

	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
<b>All Other Funds</b>				
100 Impact Fees Fund	\$ 1,497	\$ 8,290	\$ 600	\$ 1,100
101 Streets Fund	97,940	101,054	262,636	240,023
104 Streets - Restricted Fund	-	993,961	1,295,000	4,311,543
105 Leave & Severance Fund	15,266	20,499	15,500	18,500
106 Contingency Fund	456	171,890	300	300
107 American Rescue Plan Act	-	886,858	-	2,000
110 Public Safety Fund	218,750	551,400	551,400	480,535
111 Criminal Justice Fund	6,492	6,513	6,647	7,175
112 Parks & Recreation Fund	21,295	39,779	48,000	83,800
113 Emergency Response Fund	-	-	75,000	1,000
125 City Beautification Fund	5,943	7,003	5,950	13,850
126 Tourism Fund	-	-	-	121,500
301 Capital Improvement Fund	114,187	90,962	108,680	167,500
302 Capital Parks	-	550	500	500
401 Water Fund	822,409	779,189	852,000	907,550
402 Water - Restricted Fund	650	5,513	500,000	497,375
407 Solid Waste Fund	662,386	715,762	697,000	776,750
408 Wastewater Fund	1,051,509	1,271,254	1,307,500	1,496,501
409 Wastewater - Restricted Fund	75	205,971	393,750	468,750
410 Broadband	-	-	-	4,000
501 Unemployment Compensation	150	72	12,400	15,000
635 State Custodials Fund	-	-	-	-
<b>Total of All Other Funds</b>	<b>\$ 3,019,004</b>	<b>\$ 5,856,517</b>	<b>\$ 6,132,863</b>	<b>\$ 9,615,252</b>

<b>Total Estimated Revenues</b>	<b>\$ 5,989,721</b>	<b>\$ 8,295,423</b>	<b>\$ 8,681,716</b>	<b>\$ 12,152,833</b>
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**Notes**

**Funding Changes**

Gas B&O Tax was redesignated from the Emergency Response Fund (113) to the Tourism Fund (126).

City of Medical Lake  
Budget Summary by Expenditure

	2022	2023	2024	2025
	Actual	Actual	Adopted	Proposed
<b>001 General Fund</b>				
110 Legislative	\$ 34,527	\$ 39,511	\$ 43,797	\$ 87,618
120 Municipal Court	60,211	65,428	64,600	65,500
130 Executive	251,994	206,070	259,221	300,755
140 Administrative Svcs	347,452	460,533	606,915	662,292
150 Legal	82,523	123,031	117,790	127,800
240 Code Enforcement	93,615	87,013	92,095	88,084
580 Building & Planning	149,179	156,419	271,044	259,875
060 Grants	-	-	454,000	287,500
<b>Total of General Fund</b>	<b>\$ 1,019,501</b>	<b>\$ 1,138,004</b>	<b>\$ 1,909,462</b>	<b>\$ 1,879,425</b>

	2022	2023	2024	2025
	Actual	Actual	Adopted	Proposed
<b>All Other Funds</b>				
100 Impact Fees Fund	\$ -	\$ 45,000	\$ 500	\$ 3,000
101 Streets Fund	226,683	239,554	268,860	273,597
104 Streets - Restricted Fund	-	1,192,092	1,545,500	5,214,660
105 Leave & Severance Fund	100,000	48,940	100,000	50,000
106 Contingency Fund	-	251,195	-	-
107 American Rescue Plan Act	-	354,587	531,219	327,000
110 Public Safety Fund	1,113,354	297,188	705,941	760,823
111 Criminal Justice Fund	-	-	-	33,000
112 Parks & Recreation Fund	293,453	377,239	536,948	576,687
113 Emergency Response Fund	-	-	-	-
125 City Beautification Fund	-	-	6,500	10,000
126 Tourism	-	-	-	120,500
301 Capital Improvement Fund	244	41,981	254,000	110,000
302 Capital Parks	-	-	295,000	443,000
401 Water Fund	565,033	735,285	722,969	799,577
402 Water - Restricted Fund	-	30,022	750,000	645,000
407 Solid Waste Fund	705,928	763,401	728,332	822,888
408 Wastewater Fund	961,446	1,335,423	1,473,763	1,565,791
409 Wastewater - Restricted Fun	-	107,180	1,330,000	1,245,000
410 Broadband	-	-	-	104,000
501 Unemployment Compensatic	8,528	1,291	-	-
635 State Custodials Fund	-	-	-	-
<b>Total of All Other Fund</b>	<b>\$ 3,974,669</b>	<b>\$ 5,820,377</b>	<b>\$ 9,249,532</b>	<b>\$ 13,104,523</b>

<b>Total Operating Budget</b>	<b>\$ 4,994,169</b>	<b>\$ 6,958,381</b>	<b>\$ 11,158,993</b>	<b>\$ 14,983,947</b>
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**Notes**

**City wide expense changes:**

Total Insurance premiums are estimated to increase by 13.7%. All funds with personnel, property or vehicles will have increased insurance expenses.

Total medical insurance premiums are estimated to increase by 7.3%. All funds with personnel will have increased benefit expenses.

City of Medical Lake  
Budget Summary of Operating Transfers  
2025 Proposed

	Transfers-In	Transfers-Out	Notes
001 General Fund	\$ -	\$ 1,577,500	To 101, 104, 110, 112, 302, 501
100 Impact Fees Fund	-	-	
101 Streets Fund	50,000	-	
104 Streets - Restricted Fund	910,000	-	
105 Leave & Severance Fund	-	-	
106 Contingency Fund	-	-	
107 American Rescue Plan Act	-	-	
110 Public Safety Fund	100,000	-	
111 Criminal Justice Fund	-	-	
112 Parks & Recreation Fund	490,000	-	
113 Emergency Response Fund	-	-	
125 City Beautification Fund	-	-	
126 Tourism Fund	-	-	
301 Capital Improvement Fund	-	250,000	To 104
302 Parks Improvement Fund	262,500	-	
401 Water Fund	-	100,000	To 402
402 Water - Restricted Fund	100,000	-	
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	-	-	
501 Unemployment Compensation	15,000	-	
635 State Custodials Fund	-	-	
<b>Total Transfers</b>	<b>\$ 1,927,500</b>	<b>\$ 1,927,500</b>	

# **General Fund**

General Fund Resources General Fund 001					
Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 2,448,802	\$ 2,685,514	\$ 1,599,289	\$ 1,940,096	18%
Taxes	1,955,347	2,013,250	1,872,210	1,997,376	6%
License & Permits	52,619	94,786	41,000	69,000	41%
Intergovernmental	898,895	166,131	578,643	352,145	-64%
Charges for Services	13,722	69,340	45,700	74,050	38%
Fines and Forfeitures	300	-	-	-	0%
Miscellaneous Revenue	47,115	92,177	11,300	45,010	75%
Non-Revenue	2,720	3,222	-	-	0%
Transfers In	-	-	-	-	0%
<b>General Fund Total Resources</b>	<b>\$ 5,419,519.41</b>	<b>\$ 5,124,419.23</b>	<b>\$ 4,148,141.85</b>	<b>\$ 4,477,676.65</b>	<b>7%</b>

General Fund Uses General Fund 001					
Departments	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Legislative	\$ 34,527	\$ 39,511	\$ 43,797	\$ 87,618	50%
Municipal Court	60,211	65,428	64,600	65,500	1%
Executive	251,994	206,070	259,221	300,755	14%
Administrative Svcs	347,452	460,533	606,915	662,292	8%
Legal	82,523	123,031	117,790	127,800	8%
Code Enforcement	93,615	87,013	92,095	88,084	-5%
Building & Planning	149,179	156,419	271,044	259,875	-4%
Grant	-	-	454,000	287,500	-58%
Transfers Out	40,000	1,198,856	1,007,300	1,577,500	36%
<b>General Fund Total Uses</b>	<b>\$ 1,059,501</b>	<b>\$ 2,336,860</b>	<b>\$ 2,916,762</b>	<b>\$ 3,456,925</b>	<b>16%</b>
<b>Net Resources Over Uses</b>	<b>\$ 4,360,019</b>	<b>\$ 2,787,559</b>	<b>\$ 1,231,380</b>	<b>\$ 1,020,752</b>	

#### Notes

#### Revenue

Department of Ecology Groundwater Study Grant with EWU continues. Planning grants from Commerce for Hazard Mitigation and Comprehensive Plan updates. High interest earnings resulting from long term bond investments

#### 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 & Recreation (112), Public Safety (110), Capital Parks (302) to fund Parks Improvement projects, and Streets - Restricted (104) for streets projects. See Capital Improvement Plan and Fund pages for project and use details

Legislative Department  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 21,000	\$ 20,311	\$ 21,000	\$ 27,300	23%
Benefits	1,688	1,634	1,660	2,170	24%
Supplies	304	1,472	310	1,490	79%
Services & Charges	11,534	16,095	20,827	56,658	63%
Capital Outlay	-	-	-	-	0%
<b>Legislative Total</b>	<b>\$ 34,527</b>	<b>\$ 39,511</b>	<b>\$ 43,797</b>	<b>\$ 87,618</b>	<b>50%</b>

Legislative costs are expenditures associated with City Council activities.

**Notes**

**Salaries & Wages**

In 2024, Independent Salary Commission voted to increase Councilmember monthly salary from \$250 to \$325.

**Services & Charges**

In 2024, the City entered into a contract for \$36,000 per year with Gordan Thomas Honeywell, a governmental relations firm that advocates for the City's needs before the State Legislators.

Personnel Summary	2022	2023	2024	2025	% Change
<u>Elected</u>					
Councilmember	7	7	7	7	0%

Municipal Court Department  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ -	\$ 2,840	\$ 4,600	\$ 5,500	16%
Benefits	-	-	-	-	0%
Supplies	-	-	-	-	0%
Services & Charges	60,211	62,587	60,000	60,000	0%
<b>Municipal Court Total</b>	<b>\$ 60,211</b>	<b>\$ 65,428</b>	<b>\$ 64,600</b>	<b>\$ 65,500</b>	<b>1%</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	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 181,013	\$ 130,909	\$ 172,149	\$ 194,200	11%
Benefits	38,750	50,225	65,365	65,400	0%
Supplies	6,384	4,666	6,400	4,950	-29%
Services & Charges	25,847	20,270	15,307	36,205	58%
<b>Executive Total</b>	<b>\$ 251,994</b>	<b>\$ 206,070</b>	<b>\$ 259,221</b>	<b>\$ 300,755</b>	<b>14%</b>

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

Notes

**Salaries & Wages**

Budgeting for 1 FTE capacity for Executive Assistant in 2025, compared to actual .5 FTE in 2023.

**Services & Charges**

Training, registrations, and conferences for Mayor and City Administrator.

Personnel Summary (FTE)	2022	2023	2024	2025	% Change
<u>Elected</u>					
Mayor	1	1	1	1	
<u>Full time</u>					
City Administrator	1	1	1	1	
<u>Part time</u>					
Executive Assistance	0.5	0.5	1	1	
	1.5	1.5	2	2	0%



Administrative Services  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 129,227	\$ 175,053	\$ 295,968	\$ 269,076	-10%
Benefits	59,932	85,263	105,030	86,950	-21%
Supplies	11,536	12,665	28,940	13,050	-122%
Services & Charges	141,961	174,413	170,377	250,408	32%
Capital Outlay	4,796	13,138	6,600	42,808	85%
<b>Administrative Services Total</b>	<b>\$ 347,452</b>	<b>\$ 460,533</b>	<b>\$ 606,915</b>	<b>\$ 662,292</b>	<b>8%</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. Additional .5 FTE Admin Clerk - Rec.

**Services & Charges**

FY23 & 24 Audit. Significant impact from insurance following charging Admin Clerks fully to General Fund. Higher IT contract costs.

**Capital Outlay**

City Hall office front counter wall and window remodel.

Personnel Summary (FTE)	2022	2023	2024	2025	% Change
<u>Full time</u>					
Finance Director	1	1	1	1	
Administrative Clerk	0	2.5	3.5	4	
Utility Billing Clerk	1	0	0	0	
Clerk Cashier	1	0	0	0	
	3	3.5	4.5	5	10%

Legal Department  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Supplies	-	-	-	-	
Services & Charges	82,523	123,031	117,790	127,800	8%
Capital Outlay	-	-	-	-	
<b>Legal Total</b>	<b>\$ 82,523</b>	<b>\$ 123,031</b>	<b>\$ 117,790</b>	<b>\$ 127,800</b>	<b>8%</b>

**Notes**

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

Code Enforcement Department  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 29,775	\$ 25,092	\$ 54,780	\$ 32,872	-67%
Benefits	48,324	42,807	17,220	42,340	59%
Supplies	1,188	4,138	6,600	4,285	-54%
Services & Charges	14,328	14,975	13,495	8,587	-57%
Capital Outlay	-	-	-	-	-100%
<b>Code Enforcement Total</b>	<b>\$ 93,615</b>	<b>\$ 87,013</b>	<b>\$ 92,095</b>	<b>\$ 88,084</b>	<b>-5%</b>

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

**Notes**

**Salaries & Wages**

Effective 2024, Building Inspector position coded under Building & Planning Department.

Personnel Summary	2022	2023	2024	2025	% Change
<i>Full time</i>					
Building Inspector	1	1	1	0	
<i>Part time</i>					
Code Enforcement Officer	1	1	1	1	
	2	2	2	1	-100%

Building & Planning Department  
General Fund 001

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 45,517	\$ 51,199	\$ 80,295	\$ 161,083	50%
Benefits	8,616	16,752	20,930	58,430	64%
Supplies	1,288	3,504	4,310	8,260	48%
Services & Charges	27,668	9,808	47,565	32,102	-48%
Capital Outlay	-	-	-	-	
<b>Building &amp; Planning Total</b>	<b>\$ 83,090</b>	<b>\$ 81,264</b>	<b>\$ 153,100</b>	<b>\$ 259,875</b>	<b>41%</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**

Effective 2024, Building Inspector now coded under this department, instead of Code Enforcement. Budgeting for 1 FTE capacity for City Planner in 2025, compared to actual .6 FTE in 2023.

**Services & Charges**

Includes GIS Software, Hearing Examiner fees, annual trainings/conferences, additional consulting for Comprehensive Plan update and MLMC reviews and updates

Personnel Summary	2022	2023	2024	2025	% Change
<u>Full Time</u>					
Building Inspector	0	0	0	1	100%
<u>Part time</u>					
City Planner	0.6	0.6	1	1	0%

### 3 Year Budget Comparison General Fund 001

CITY OF MEDICAL LAKE

Summary

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 2,448,802.43	\$ 2,685,514.07	\$ 2,685,514.07	\$ 1,599,289.10	\$ 1,956,499.40	\$ 1,940,096.00
Revenues		2,970,716.98	2,226,796.30	2,438,905.16	2,548,852.75	1,842,887.61	2,537,580.65
Expenditures	Legislative	\$ 34,526.81	\$ 45,017.00	\$ 39,511.31	\$ 43,797.00	\$ 33,972.53	\$ 87,618.00
	Municipal Court	60,211.00	60,000.00	65,427.59	64,600.00	47,971.59	65,500.00
	Executive	251,994.48	211,963.40	206,070.17	259,220.78	185,246.83	300,755.00
	Administrative Services	347,451.54	455,423.13	460,532.69	606,915.00	515,361.71	662,292.08
	Legal	82,522.75	117,650.00	123,030.50	117,790.00	86,268.00	127,800.00
	Code Enforcement	93,615.31	131,570.71	87,012.92	92,095.00	45,613.39	88,084.32
	Building & Planning	149,178.89	168,417.40	156,418.93	271,043.92	164,460.66	259,875.20
	Grant	-	-	-	454,000.00	22,772.37	287,500.00
	Transfers Out	40,000.00	1,198,856.05	1,198,856.05	1,007,300.00	648,050.00	1,577,500.00
Total Expenditures		\$ 1,059,500.78	\$ 2,388,897.69	\$ 2,336,860.16	\$ 2,916,761.70	\$ 1,749,717.08	\$ 3,456,924.60
Estimated Ending Balance		\$ 4,360,018.63	\$ 2,523,412.68	\$ 2,550,847.43	\$ 1,231,380.15	\$ 2,778,684.60	\$ 1,020,752.05
Total Gain (Loss)		\$ 1,911,216.20	\$ (162,101.39)	\$ 102,045.00	\$ (367,908.95)	\$ 93,170.53	\$ (919,343.95)

Detail

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>General Fund Revenues</b>							
<a href="#">001-311-10-00-00</a>	PROPERTY TAX	\$ 580,247.58	\$ 592,829.30	\$ 580,755.77	\$ 616,589.75	\$ 353,011.41	\$ 622,755.65
<a href="#">001-311-11-00-00</a>	EMS LEVY	667.75	-	398.91	600.00	-	600.00
<a href="#">001-313-11-00-00</a>	SALES TAX	641,697.06	640,000.00	656,840.93	640,000.00	619,225.94	730,000.00
<a href="#">001-313-61-00-00</a>	STATE GAS TAX	28,836.34	24,000.00	29,964.41	22,000.00	28,800.84	34,000.00
<a href="#">001-316-40-00-01</a>	UTILITY TAX-16%	341,312.41	340,000.00	360,163.42	353,000.00	283,016.74	360,000.00
<a href="#">001-316-41-00-00</a>	ELECTRIC B & O TAX	240,563.17	235,000.00	251,422.25	240,000.00	197,752.89	250,000.00
<a href="#">001-316-43-00-00</a>	GAS B & O TAX	72,945.89	66,000.00	93,657.87	-	-	-
<a href="#">001-316-46-00-00</a>	CABLE B&O TAX	6,630.96	6,750.00	6,276.67	-	-	-
<a href="#">001-316-47-00-00</a>	TELEPHONE B & O TAX	42,426.77	35,000.00	33,769.48	-	-	-
<a href="#">001-317-20-00-00</a>	LEASEHOLD EXCISE TAX	18.76	20.00	-	20.00		20.00
<a href="#">001-321-30-00-00</a>	FIREWORKS PERMITS	-	-	200.00	-	100.00	-
<a href="#">001-322-10-00-00</a>	BUILDING PERMITS	36,734.60	60,000.00	89,620.40	36,500.00	74,309.85	65,000.00
<a href="#">001-322-10-00-01</a>	PLUMBING FEE	6,168.00	3,000.00	1,086.00	1,500.00	297.00	1,000.00

<a href="#">001-322-10-00-02</a>	MECHANICAL FEE	9,616.00	4,000.00	3,859.46	3,000.00	945.55	3,000.00
<a href="#">001-322-90-00-00</a>	OTHER PERMITS-SPECIAL EVENTS	100.00	-	20.00	-		-
<a href="#">001-332-92-10-00</a>	COVID-19 NON-GRANT ASSISTANCE	693,801.00	-	-	-		-
<a href="#">001-333-21-00-01</a>	COUNTY - ARPA DISTRIBUTION	-	-	-	-	100,000.00	-
<a href="#">001-334-01-20-00</a>	OPD GRANT - PUBLIC DEFENDER 18-01	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
<a href="#">001-334-03-10-01</a>	DOE - GROUNDWATER STUDY	-	-	-	450,000.00	24,683.65	250,000.00
<a href="#">001-334-04-20-02</a>	COMMERCE - PUG	-	-	-	-	-	62,500.00
<a href="#">001-334-04-90-03</a>	DOH - YCCTPP GRANT	-	-	-	54,000.00	-	-
<a href="#">001-336-00-98-00</a>	MVFT-CITY ASSISTANCE	130,891.43	134,500.00	100,676.22	-		-
<a href="#">001-336-06-94-00</a>	LIQUOR EXCISE TAX	34,432.04	33,202.00	33,256.75	35,535.00	8,111.06	-
<a href="#">001-336-06-94-01</a>	LIQUOR EXCISE - RESTRICTED			678.72		504.35	1,345.00
<a href="#">001-336-06-95-00</a>	LIQUOR BOARD PROFITS	37,770.23	28,795.00	29,519.63	37,108.00	27,271.16	34,925.00
<a href="#">001-336-06-95-01</a>	LIQUOR PROFITS - RESTRICTED	-	-	-	-	556.55	1,375.00
<a href="#">001-337-00-00-00</a>	NON STATE OR FEDERAL DISTRIBUTION	-	-		-		-
<a href="#">001-341-32-00-01</a>	CRIME VICTIMS	63.15	-	101.66	-	42.63	-
<a href="#">001-341-33-00-01</a>	DISTRICT/MUNI COURT - ADMIN FEES	5,867.37	4,000.00	7,161.58	6,000.00	3,960.96	6,000.00
<a href="#">001-341-49-00-00</a>	COURT SECURITY REIMBURSEMENT	-	-	852.12	2,300.00	1,852.69	2,550.00
<a href="#">001-341-91-00-00</a>	ELECTION CANDIDATE FILING FEES	-	-	-	-	630.00	500.00
<a href="#">001-341-94-00-00</a>	ID BILLING - PURCHASING SVCS	-	-	10,054.50	24,000.00	18,470.31	26,000.00
<a href="#">001-341-96-00-00</a>	ID BILLING - PERSONNEL SVCS	-	-	2,245.55	5,100.00	4,376.67	6,500.00
<a href="#">001-342-10-11-00</a>	STATE REMIT-DNA COLLECTOR	-	-		-		-
<a href="#">001-345-81-00-00</a>	ZONING & SUBDIVISION FEES	945.00	250.00	3,660.00	1,000.00	310.00	1,000.00
<a href="#">001-345-83-00-00</a>	PLAN CHECK FEES	6,801.60	10,000.00	43,529.50	7,000.00	26,640.15	30,000.00
<a href="#">001-345-89-00-00</a>	PLANNING DEPT PRMT REVIEW FEES	45.00	400.00	1,335.00	300.00	1,080.00	1,500.00
<a href="#">001-347-30-00-00</a>	SPECIAL EVENT ACTIVITY FEES	-	-	400.00	-		-
<a href="#">001-359-90-00-00</a>	CITY LATE CHARGES & ADM FEES	300.00	-	-	-		-
<a href="#">001-361-00-00-01</a>	INTEREST-REG MM	55.93	50.00	1,406.16	500.00	3,139.87	3,000.00
<a href="#">001-361-00-00-02</a>	INTEREST-2ND MM	641.77	100.00	-	-		-
<a href="#">001-361-11-00-00</a>	INVESTMENT INTEREST	44,701.20	5,000.00	87,412.88	10,000.00	57,869.71	40,000.00
<a href="#">001-361-40-00-00</a>	SALES TAX EQUAL INTEREST	764.50	400.00	2,379.68	800.00	2,568.84	2,000.00
<a href="#">001-369-00-00-00</a>	OTHER MISCELLANEOUS REVENUES	382.07	500.00	385.91	-		-
<a href="#">001-369-81-00-00</a>	CASHIER'S OVER & SHORT	(10.00)	-	7.69	-		-
<a href="#">001-369-91-00-01</a>	PUBLIC RECORDS CHARGES	-	-	93.40	-	32.39	10.00
<a href="#">001-369-91-00-02</a>	OTHER MISCELLANEOUS REVENUE	382.07	500.00	385.91	-	1,326.40	-
<a href="#">001-369-91-00-03</a>	MISCELL REVENUES	197.41	-	105.00	-		-
<a href="#">001-395-20-00-00</a>	INSURANCE RECOVERIES	2,719.92	-	3,221.73	-		-
	<b>Fund Revenues Total</b>	<b>\$ 2,970,716.98</b>	<b>\$ 2,226,796.30</b>	<b>\$ 2,438,905.16</b>	<b>\$ 2,548,852.75</b>	<b>\$ 1,842,887.61</b>	<b>\$ 2,537,580.65</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
General Fund Expenditures							
Grant							
<a href="#">001-060-517-00-30-00</a>	AWC WELLNESS SUPPLIES	\$ 242.78	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00
<a href="#">001-060-554-90-30-00</a>	GROUNDWATER STUDY SUPPLIES	-	-	-	100,000.00	-	-
<a href="#">001-060-554-90-40-00</a>	GROUNDWATER STUDY SERVICES	-	-	-	300,000.00	22,772.37	225,000.00
<a href="#">001-060-558-60-10-01</a>	SALARIES & WAGES - PUG PROJECT	-	-	-	-	-	31,250.00
<a href="#">001-060-558-60-40-01</a>	PUG - CONSULTING & PROF SVCS	-	-	-	-	-	31,250.00
	YCCTPP GRANT EXPENDITURES	-	-		54,000.00	-	
	<b>Grants Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 454,000.00</b>	<b>\$ 22,772.37</b>	<b>\$ 287,500.00</b>
Legislative		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-110-511-30-31-03</a>	PUBLICATIONS	\$ -	\$ -	\$ 1,313.51	\$ 1,000.00	\$ 1,082.00	\$ 1,325.00
<a href="#">001-110-511-30-44-00</a>	ADVERTISING	730.73	1,000.00	45.00	740.00		50.00
<a href="#">001-110-511-60-10-01</a>	SALARIES & WAGES - COUNCIL	21,000.00	21,000.00	20,311.14	21,000.00	17,325.00	27,300.00
<a href="#">001-110-511-60-20-01</a>	SOCIAL SECURITY & MEDICARE	1,606.92	1,800.00	1,549.53	1,575.00	1,325.52	2,085.00
<a href="#">001-110-511-60-20-02</a>	LABOR & INDUSTRIES	81.48	100.00	84.24	85.00	71.19	85.00
<a href="#">001-110-511-60-30-04</a>	MINOR EQUIPMENT	-	-	30.68	-	2,116.92	35.00
<a href="#">001-110-511-60-31-01</a>	OFFICE SUPPLIES	304.36	400.00	127.46	310.00	41.76	130.00
<a href="#">001-110-511-60-41-00</a>	PROFESSIONAL SERVICES	-	100.00	-	-	3,000.00	-
<a href="#">001-110-511-60-41-02</a>	CONTRACT - GVRNMNT RELATIONS	-	-	-	-	-	36,000.00
<a href="#">001-110-511-60-42-01</a>	POSTAGE	9.93	20.00	-	10.00		
<a href="#">001-110-511-60-43-02</a>	MEALS & LODGING	390.15	400.00	183.40	400.00	497.86	185.00
<a href="#">001-110-511-60-46-00</a>	INSURANCE	3,448.00	4,672.00	4,672.00	4,907.00	4,235.00	5,198.00
<a href="#">001-110-511-60-49-00</a>	MISCELLANEOUS	1,864.43	1,500.00	-	1,870.00		
<a href="#">001-110-511-60-49-01</a>	DUES & MEMBERSHIPS	700.00	3,500.00	3,841.49	3,500.00	3,184.66	3,850.00
<a href="#">001-110-511-60-49-02</a>	REGISTRATION FEES	50.00	2,500.00	475.00	50.00	1,092.62	475.00
<a href="#">001-110-511-60-49-04</a>	PRINTING	8.00	25.00	-	10.00		-
<a href="#">001-110-514-40-40-00</a>	GENERAL ELECTION COSTS	4,332.81	4,000.00	6,877.86	4,340.00		6,900.00
<a href="#">001-110-514-90-01-00</a>	VOTER REGISTRATION COSTS	-	4,000.00	-	4,000.00		4,000.00
	<b>Legislative Total</b>	<b>\$ 34,526.81</b>	<b>\$ 45,017.00</b>	<b>\$ 39,511.31</b>	<b>\$ 43,797.00</b>	<b>\$ 33,972.53</b>	<b>\$ 87,618.00</b>
Municipal Court		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-120-512-52-10-04</a>	SALARIES & WAGES - BALIFF	\$ -	\$ -	\$ 2,840.40	\$ 4,600.00	\$ 3,721.59	\$ 5,500.00
<a href="#">001-120-512-52-41-00</a>	COURT SERVICES*	59,000.00	60,000.00	62,587.19	60,000.00	\$ 44,250.00	60,000.00
<a href="#">001-120-512-52-46-00</a>	INSURANCE	1,211.00	-	-	-		
	<b>Municipal Court Total</b>	<b>\$ 60,211.00</b>	<b>\$ 60,000.00</b>	<b>\$ 65,427.59</b>	<b>\$ 64,600.00</b>	<b>\$ 47,971.59</b>	<b>\$ 65,500.00</b>

Executive		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-130-513-10-10-01</a>	SALARIES & WAGES - MAYOR	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 10,200.00	\$ 16,800.00
<a href="#">001-130-513-10-10-02</a>	SALARIES & WAGES - CITY ADMIN.	143,179.55	90,000.00	89,135.50	101,760.00	73,626.29	117,250.00
<a href="#">001-130-513-10-10-03</a>	SALARIES & WAGES - ADMIN CLERK	25,833.33	30,416.00	29,773.58	58,388.78	23,360.16	60,000.00
<a href="#">001-130-513-10-11-00</a>	OVERTIME - ADMIN CLERK	-	-	-	-	111.87	150.00
<a href="#">001-130-513-10-20-01</a>	SOCIAL SECURITY & MEDICARE	13,845.55	9,931.20	12,761.30	12,915.00	7,929.08	11,500.00
<a href="#">001-130-513-10-20-02</a>	LABOR & INDUSTRIES	285.43	350.00	305.81	300.00	318.28	400.00
<a href="#">001-130-513-10-20-03</a>	RETIREMENT/ICMA	7,472.25	14,000.00	13,606.88	17,070.00	10,449.60	14,000.00
<a href="#">001-130-513-10-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	16,053.82	34,000.00	22,064.52	33,480.00	25,700.35	38,000.00
<a href="#">001-130-513-10-20-05</a>	DISABILITY/SICK LV BUYBACK	1,093.27	1,655.20	1,486.83	1,600.00	1,213.70	1,500.00
<a href="#">001-130-513-10-31-01</a>	OFFICE SUPPLIES	1,206.48	500.00	751.51	1,210.00	2,245.26	775.00
<a href="#">001-130-513-10-31-02</a>	OPERATING SUPPLIES	4,282.78	1,000.00	1,003.84	4,290.00		1,000.00
<a href="#">001-130-513-10-31-03</a>	PUBLICATIONS	-	250.00	-	-		250.00
<a href="#">001-130-513-10-31-04</a>	MINOR EQUIPMENT	-	-	1,646.59	-	2,542.57	1,650.00
<a href="#">001-130-513-10-35-00</a>	SMALL TOOLS & EQUIPMENT	895.14	-	1,264.26	900.00		1,275.00
<a href="#">001-130-513-10-41-00</a>	PROFESSIONAL SERVICES	18,133.23	1,500.00	358.49	500.00	85.16	365.00
<a href="#">001-130-513-10-42-01</a>	POSTAGE	5.23	100.00	21.90	10.00	4.45	25.00
<a href="#">001-130-513-10-42-02</a>	PHONE	547.49	515.00	505.35	550.00	286.33	510.00
<a href="#">001-130-513-10-43-01</a>	MILEAGE	-	250.00	10.00	-	1,056.85	5,000.00
<a href="#">001-130-513-10-43-02</a>	MEALS & LODGING	300.67	250.00	-	310.00	5,061.31	5,000.00
<a href="#">001-130-513-10-44-00</a>	ADVERTISING	246.26	250.00	-	250.00		250.00
<a href="#">001-130-513-10-46-00</a>	INSURANCE	4,846.00	11,346.00	11,346.00	11,917.00	13,917.00	15,595.00
<a href="#">001-130-513-10-48-00</a>	REPAIR & MAINTENANCE	-	-	-	-		-
<a href="#">001-130-513-10-48-03</a>	BILLING SERVICES	-	-	2,527.92	-	2,067.84	2,600.00
<a href="#">001-130-513-10-49-00</a>	MISCELLANEOUS	-	-		-		-
<a href="#">001-130-513-10-49-01</a>	DUES & MEMBERSHIPS	250.00	3,000.00	2,652.00	250.00	2,847.25	3,000.00
<a href="#">001-130-513-10-49-02</a>	REGISTRATION FEES	960.00	500.00	2,693.40	960.00	1,661.20	2,700.00
<a href="#">001-130-513-10-49-03</a>	SUBSCRIPTIONS	558.00	150.00	154.49	560.00	562.28	160.00
<a href="#">001-130-513-10-49-05</a>	TRAINING	-	-	-	-	-	1,000.00
	<b>Executive Total</b>	<b>\$ 251,994.48</b>	<b>\$ 211,963.40</b>	<b>\$ 206,070.17</b>	<b>\$ 259,220.78</b>	<b>\$ 185,246.83</b>	<b>\$ 300,755.00</b>



Administrative Services		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-140-514-20-10-01</a>	SALARIES & WAGES - FINANCE DIR.	\$ 75,998.22	\$ 72,455.00	\$ 76,636.19	\$ 86,064.00	\$ 63,545.22	\$ 89,076.00
<a href="#">001-140-514-20-10-02</a>	SALARIES & WAGES - ADMIN CLERK	2,662.08	131,000.00	98,416.91	209,904.00	147,970.62	180,000.00
<a href="#">001-140-514-20-10-03</a>	UTILITY BILLING CLERK - 10%	4,557.80	-	-	-	-	-
<a href="#">001-140-514-20-10-06</a>	CASHIER - PART TIME	46,008.55	-	-	-	-	-
<a href="#">001-140-514-20-10-07</a>	SALARIES & WAGES - RECORDS ASST.	-	-	-	-	6,084.51	-
<a href="#">001-140-514-20-20-01</a>	SOCIAL SECURITY & MEDICARE	9,659.76	10,309.13	12,945.63	17,330.00	15,888.04	20,300.00
<a href="#">001-140-514-20-20-02</a>	LABOR & INDUSTRIES	398.44	660.00	621.34	400.00	1,073.73	650.00
<a href="#">001-140-514-20-20-03</a>	RETIREMENT/ICMA	13,628.34	18,000.00	19,429.48	25,020.00	21,197.62	19,750.00
<a href="#">001-140-514-20-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	34,287.88	45,000.00	49,553.77	59,780.00	70,454.58	43,500.00
<a href="#">001-140-514-20-20-05</a>	DISABILITY/SICK LV BUYBACK	1,957.81	2,750.00	2,712.38	2,500.00	3,101.33	2,750.00
<a href="#">001-140-514-20-31-01</a>	OFFICE SUPPLIES	1,343.41	1,500.00	1,751.35	1,350.00	197.34	1,750.00
<a href="#">001-140-514-20-31-02</a>	OPERATING SUPPLIES	596.25	2,500.00	1,292.44	600.00	719.53	1,300.00
<a href="#">001-140-514-20-31-03</a>	PUBLICATIONS	883.96	200.00	346.50	890.00		350.00
<a href="#">001-140-514-20-31-04</a>	MINOR EQUIPMENT	-	-	1,119.82	-	1,359.44	1,150.00
<a href="#">001-140-514-20-31-05</a>	RECORDS SUPPLIES	-	750.00	-	-	1,443.60	50.00
<a href="#">001-140-514-20-40-00</a>	INTERGOV'T SERVICES - OASI	25.00	25.00	25.00	30.00	25.00	25.00
<a href="#">001-140-514-20-41-00</a>	PROFESSIONAL SERVICES	1,344.19	5,000.00	3,125.08	1,350.00	1,131.28	3,125.00
<a href="#">001-140-514-20-41-02</a>	SERVICE CHARGES	380.03	-	741.20	390.00		750.00
<a href="#">001-140-514-20-41-03</a>	BANK SERVICE FEES	3,206.22	2,000.00	1,700.30	3,210.00	397.71	1,000.00
<a href="#">001-140-514-20-41-04</a>	AUDIT COSTS - STATE EXAMINERS	-	14,400.00	-	-	6,398.60	25,000.00
<a href="#">001-140-514-20-42-01</a>	POSTAGE	932.48	770.00	906.45	940.00	959.10	950.00
<a href="#">001-140-514-20-43-01</a>	MILEAGE	-	100.00	-	-		-
<a href="#">001-140-514-20-43-02</a>	MEALS & LODGING	449.36	500.00	-	450.00		500.00
<a href="#">001-140-514-20-44-00</a>	ADVERTISING	397.33	500.00	-	400.00		250.00
<a href="#">001-140-514-20-45-00</a>	RENTALS	4,298.41	4,500.00	-	4,300.00	200.29	-
<a href="#">001-140-514-20-46-00</a>	INSURANCE	5,141.00	10,306.00	10,301.00	17,844.00	24,500.00	33,729.00
<a href="#">001-140-514-20-48-00</a>	REPAIR & MAINTENANCE	131.65	250.00	-	140.00		150.00
<a href="#">001-140-514-20-48-01</a>	COPIER MAINTENANCE AGREEMENT	6,421.72	-	5,778.62	6,430.00	4,193.05	5,800.00
<a href="#">001-140-514-20-48-02</a>	SOFTWARE SUPPORT CONTRACT	-	-	764.90	-	17,247.81	1,500.00
<a href="#">001-140-514-20-48-03</a>	COMPUTER SUPPORT CONTRACT	30,094.33	25,000.00	60,582.52	30,100.00	35,181.45	60,600.00
<a href="#">001-140-514-20-49-00</a>	MISCELLANEOUS	69.12	300.00	260.04	70.00	127.00	250.00
<a href="#">001-140-514-20-49-01</a>	DUES & MEMBERSHIPS	1,440.00	500.00	962.07	1,440.00		975.00
<a href="#">001-140-514-20-49-02</a>	REGISTRATION FEES	521.75	1,000.00	50.00	530.00	365.36	500.00
<a href="#">001-140-514-20-49-03</a>	SUBSCRIPTIONS	-	-	-	-	3,113.40	4,250.00
<a href="#">001-140-514-20-49-05</a>	TRAINING	-	-	-	-	390.00	1,000.00
<a href="#">001-140-514-60-41-01</a>	GRANT WRITING-CONTRACTED	-	-	2,430.00	5,000.00	1,175.00	5,000.00
<a href="#">001-140-591-14-70-00</a>	DEBT & LEASE REPAYMENT	-	-	13,138.45	1,800.00	4,618.72	7,808.08
<a href="#">001-140-594-00-00-00</a>	CAPITAL EXPENDITURES	-	-	-	-	-	-
<a href="#">001-140-594-14-60-00</a>	FINANCE - CAPITAL OUTLAY	-	-	-	-	-	-

<a href="#">001-180-518-10-31-01</a>	OFFICE SUPPLIES	40.30	-	3,403.06	1,000.00	3,051.39	3,450.00
<a href="#">001-180-518-10-31-02</a>	OPERATING SUPPLIES	7,885.33	8,000.00	1,004.85	7,890.00	2,455.52	1,000.00
<a href="#">001-180-518-10-31-04</a>	MINOR EQUIPMENT	49.56	-	693.94	15,000.00	996.23	700.00
<a href="#">001-180-518-10-32-00</a>	FUEL	704.70	600.00	294.85	710.00	604.39	300.00
<a href="#">001-180-518-10-35-00</a>	SMALL TOOLS & EQUIPMENT	32.67	100.00	2,758.24	1,500.00	-	3,000.00
<a href="#">001-180-518-10-40-00</a>	INTERGOVERNMENTAL SERVICES	302.00	500.00	400.85	310.00	-	400.00
<a href="#">001-180-518-10-40-01</a>	PENALTIES	16.96	-		20.00	-	250.00
<a href="#">001-180-518-10-41-00</a>	PROFESSIONAL SERVICES	16,633.59	13,000.00	11,955.90	16,640.00	12,259.35	18,000.00
<a href="#">001-180-518-10-41-01</a>	JANITORIAL SERVICES	19,140.00	20,000.00	19,140.00	19,140.00	9,730.45	12,500.00
<a href="#">001-180-518-10-41-02</a>	HVAC CONTRACT	-	-		-		8,775.00
<a href="#">001-180-518-10-41-03</a>	ELEVATOR CONTRACT	6,401.64	6,000.00	6,625.56	6,410.00	5,366.72	6,650.00
<a href="#">001-180-518-10-42-00</a>	BASE PHONE LINE CHARGES	9,681.79	10,000.00	10,514.69	9,690.00	6,552.89	10,000.00
<a href="#">001-180-518-10-42-02</a>	ELEVATOR PHONE LINE	511.70	500.00	493.85	520.00	330.33	500.00
<a href="#">001-180-518-10-43-02</a>	MEALS & LODGING	-	-	424.16	-	616.15	450.00
<a href="#">001-180-518-10-44-00</a>	ADVERTISING	-	200.00	7.85	-		50.00
<a href="#">001-180-518-10-45-00</a>	RENTALS	140.00	200.00	239.12	140.00	154.00	250.00
<a href="#">001-180-518-10-46-00</a>	INSURANCE	6,326.00	9,548.00	9,942.00	12,483.00	17,178.00	17,929.00
<a href="#">001-180-518-10-47-00</a>	UTILITIES	24,682.27	22,000.00	22,527.68	24,690.00	18,980.99	22,500.00
<a href="#">001-180-518-10-48-00</a>	REPAIR & MAINTENANCE	569.91	6,000.00	2,318.40	5,000.00	119.90	2,500.00
<a href="#">001-180-518-10-48-02</a>	SOFTWARE	-	-	-	-	1,428.00	2,000.00
<a href="#">001-180-518-10-48-47</a>	CITY FACILITIES-WATER USE	1,828.68	2,000.00	1,911.20	1,830.00	1,394.20	2,000.00
<a href="#">001-180-518-10-49-00</a>	MISCELLANEOUS	277.93	1,000.00	14.65	280.00	16.56	50.00
<a href="#">001-180-518-10-49-02</a>	REGISTRATION FEES	595.75	500.00	270.40	600.00	1,067.31	250.00
<a href="#">001-180-594-18-60-00</a>	CITY HALL - CAPITAL OUTLAY	4,795.67	-		4,800.00	-	35,000.00
<a href="#">001-180-594-18-60-10</a>	COMPUTER SERVER/NETWORK	-	5,000.00	-	-	-	-
	<b>Administrative Services Total</b>	<b>\$ 347,451.54</b>	<b>\$ 455,423.13</b>	<b>\$ 460,532.69</b>	<b>\$ 606,915.00</b>	<b>\$ 515,361.71</b>	<b>\$ 662,292.08</b>

Legal		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-150-515-41-40-00</a>	CITY ATTORNEY - MUNICIPAL	\$ 49,745.85	\$ 79,000.00	\$ 84,406.50	\$ 85,000.00	\$ 56,540.00	\$ 85,000.00
<a href="#">001-150-515-41-44-00</a>	ADVERTISING	207.46	250.00	-	210.00		-
<a href="#">001-150-515-41-49-01</a>	MISCELLANEOUS	74.12	-	-	80.00		-
<a href="#">001-150-515-45-40-00</a>	CITY ATTORNEY - PROSECUTOR	21,000.00	24,000.00	22,000.00	21,000.00	18,000.00	25,200.00
<a href="#">001-150-515-93-41-04</a>	PUBLIC DEFENDER	10,000.00	12,000.00	14,300.00	10,000.00	10,400.00	15,600.00
<a href="#">001-150-515-93-41-05</a>	OPD GRANT - PUBLIC DEFENDER	1,495.32	2,400.00	2,324.00	1,500.00	1,328.00	2,000.00
	<b>Legal Total</b>	<b>\$ 82,522.75</b>	<b>\$ 117,650.00</b>	<b>\$ 123,030.50</b>	<b>\$ 117,790.00</b>	<b>\$ 86,268.00</b>	<b>\$ 127,800.00</b>
Code Enforcement		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-240-524-10-10-03</a>	SALARIES & WAGES - CODE ENF.	\$ 29,774.98	\$ 27,580.80	\$ 25,092.01	\$ 54,780.00	\$ 29,231.86	\$ 32,872.32
<a href="#">001-240-524-10-20-01</a>	SOCIAL SECURITY & MEDICARE	7,182.35	7,537.91	7,724.73	4,110.00	3,075.79	2,575.00
<a href="#">001-240-524-10-20-02</a>	LABOR & INDUSTRIES	1,795.11	1,500.00	1,846.86	700.00	774.76	1,850.00
<a href="#">001-240-524-10-20-03</a>	RETIREMENT/ICMA	7,517.45	13,360.00	10,719.47	5,950.00	4,336.63	10,850.00
<a href="#">001-240-524-10-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	29,803.80	54,500.00	19,962.00	5,280.00	1,828.83	25,500.00
<a href="#">001-240-524-10-20-05</a>	DISABILITY/SICK LV BUYBACK	1,845.89	1,500.00	1,816.63	1,000.00	551.76	825.00
<a href="#">001-240-524-10-20-06</a>	UNIFORMS & CLOTHING	179.84	650.00	737.36	180.00	-	740.00
<a href="#">001-240-524-10-31-01</a>	OFFICE SUPPLIES	313.35	500.00	456.40	500.00	17.86	500.00
<a href="#">001-240-524-10-31-02</a>	OPERATING SUPPLIES	29.79	500.00	658.20	750.00	117.13	660.00
<a href="#">001-240-524-10-31-04</a>	MINOR EQUIPMENT	-	-	1,922.36	2,000.00	407.44	2,000.00
<a href="#">001-240-524-10-32-00</a>	FUEL	844.73	750.00	665.91	850.00	395.29	675.00
<a href="#">001-240-524-10-35-00</a>	SMALL TOOLS & EQUIPMENT	-	6,000.00	435.59	2,500.00	-	450.00
<a href="#">001-240-524-10-41-00</a>	PROFESSIONAL SERVICES	-	100.00	-	500.00	-	500.00
<a href="#">001-240-524-10-42-01</a>	POSTAGE	35.18	100.00	17.74	40.00	-	20.00
<a href="#">001-240-524-10-43-01</a>	MILEAGE	-	100.00	-	150.00	102.01	-
<a href="#">001-240-524-10-43-02</a>	MEALS & LODGING	-	1,000.00	623.20	500.00	-	625.00
<a href="#">001-240-524-10-44-00</a>	ADVERTISING	-	1,000.00	-	150.00	-	150.00
<a href="#">001-240-524-10-46-00</a>	INSURANCE	10,105.00	13,692.00	13,701.00	7,455.00	4,193.00	5,257.00
<a href="#">001-240-524-10-48-00</a>	REPAIR & MAINTENANCE	3,703.17	200.00	-	3,710.00	-	500.00
<a href="#">001-240-524-10-49-00</a>	MISCELLANEOUS	129.67	-	33.46	130.00	13.01	35.00
<a href="#">001-240-524-10-49-01</a>	DUES & MEMBERSHIPS	227.00	500.00	-	230.00	55.00	200.00
<a href="#">001-240-524-10-49-02</a>	REGISTRATION FEES	128.00	500.00	600.00	130.00	-	600.00
<a href="#">001-240-524-10-49-03</a>	SUBSCRIPTIONS	-	-	-	500.00	133.02	200.00
<a href="#">001-240-524-10-49-05</a>	TRAINING	-	-	-	-	380.00	500.00
<a href="#">001-240-594-24-60-00</a>	CODE ENFORCE - CAPITAL OUTLAY	-	-	-	-		
	<b>Code Enforcement Total</b>	<b>\$ 93,615.31</b>	<b>\$ 131,570.71</b>	<b>\$ 87,012.92</b>	<b>\$ 92,095.00</b>	<b>\$ 45,613.39</b>	<b>\$ 88,084.32</b>

Building & Planning		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-580-558-50-10-05</a>	SALARIES & WAGES - BUILDING INSPECTION	\$ 66,089.28	\$ 72,924.72	\$ 75,155.28	\$ 80,794.16	\$ 61,115.28	\$ 80,795.20
<a href="#">001-580-558-50-20-01</a>	SOCIAL SECURITY & MEDICARE	-	-	-	6,050.00	3,992.08	6,050.00
<a href="#">001-580-558-50-20-02</a>	LABOR & INDUSTRIES	-	-	-	625.00	857.15	625.00
<a href="#">001-580-558-50-20-03</a>	RETIREMENT	-	-	-	7,700.00	5,017.42	7,700.00
<a href="#">001-580-558-50-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	-	-	-	22,150.00	13,680.78	22,500.00
<a href="#">001-580-558-50-20-05</a>	DISABILITY/SICK LV BUYBACK	-	-	-	625.00	1,020.12	625.00
<a href="#">001-580-558-50-31-01</a>	OFFICE SUPPLIES	-	-	-	-	-	250.00
<a href="#">001-580-558-50-31-02</a>	OPERATING SUPPLIES	-	-	-	-	-	500.00
<a href="#">001-580-558-50-31-03</a>	PUBLICATIONS	-	-	-	-	-	150.00
<a href="#">001-580-558-50-31-04</a>	MINOR EQUIPMENT	-	-	-	-	255.48	250.00
<a href="#">001-580-558-50-32-00</a>	FUEL	-	-	-	-	66.10	150.00
<a href="#">001-580-558-50-35-00</a>	SMALL TOOLS & EQUIPMENT	-	-	-	-	-	2,750.00
<a href="#">001-580-558-50-40-01</a>	SOFTWARE	-	-	-	-	-	3,500.00
<a href="#">001-580-558-50-41-00</a>	PROFESSIONAL SERVICES	-	-	-	-	-	1,950.00
<a href="#">001-580-558-50-42-01</a>	POSTAGE	-	-	-	-	-	100.00
<a href="#">001-580-558-50-43-02</a>	MEALS & LODGING	-	-	-	-	922.39	250.00
<a href="#">001-580-558-50-44-00</a>	ADVERTISING	-	-	-	-	-	100.00
<a href="#">001-580-558-50-45-00</a>	RENTALS	-	-	-	-	-	-
<a href="#">001-580-558-50-46-00</a>	INSURANCE	-	-	-	-	-	-
<a href="#">001-580-558-50-49-01</a>	DUES & MEMBERSHIPS	-	-	-	-	-	150.00
<a href="#">001-580-558-50-49-02</a>	REGISTRATION FEES	-	-	-	-	539.95	800.00
<a href="#">001-580-558-50-49-03</a>	SUBSCRIPTIONS	-	-	-	-	-	300.00
<a href="#">001-580-558-50-49-05</a>	TRAINING	-	-	-	-	-	500.00
<a href="#">001-580-558-60-00-00</a>	ADMINISTRATION	23,182.50	-	-	-	-	-
<a href="#">001-580-558-60-10-01</a>	PLANNING DIRECTOR	1,053.24	-	-	-	-	-
<a href="#">001-580-558-60-10-03</a>	SALARIES & WAGES - CITY PLANNER	21,281.75	43,990.00	51,198.71	80,294.76	48,061.92	80,288.00
<a href="#">001-580-558-60-20-01</a>	SOCIAL SECURITY & MEDICARE	3,629.23	3,365.24	4,353.59	6,050.00	3,979.68	6,050.00
<a href="#">001-580-558-60-20-02</a>	LABOR & INDUSTRIES	68.81	80.00	171.87	625.00	169.48	625.00
<a href="#">001-580-558-60-20-03</a>	RETIREMENT/ICMA	2,856.94	5,170.56	6,235.26	8,350.00	5,322.30	8,350.00
<a href="#">001-580-558-60-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	1,745.75	5,500.00	5,280.00	5,280.00	3,960.00	5,280.00
<a href="#">001-580-558-60-20-05</a>	DISABILITY/SICK LV BUYBACK	315.50	549.88	711.39	625.00	650.29	625.00
<a href="#">001-580-558-60-31-01</a>	OFFICE SUPPLIES	300.68	200.00	159.36	310.00	1,262.82	250.00
<a href="#">001-580-558-60-31-02</a>	OPERATING SUPPLIES	654.56	200.00	-	660.00	67.52	500.00
<a href="#">001-580-558-60-31-03</a>	PUBLICATIONS	332.89	1,000.00	593.71	340.00	-	600.00
<a href="#">001-580-558-60-31-04</a>	MINOR EQUIPMENT	-	-	28.30	-	136.79	35.00
<a href="#">001-580-558-60-32-00</a>	FUEL	-	-	-	-	35.00	75.00
<a href="#">001-580-558-60-35-00</a>	SMALL TOOLS & EQUIPMENT	-	-	2,723.03	3,000.00	-	2,750.00
<a href="#">001-580-558-60-40-01</a>	SOFTWARE	-	-	3,294.23	5,000.00	3,294.23	3,500.00

<a href="#">001-580-558-60-41-00</a>	PROFESSIONAL SERVICES	-	6,000.00	1,936.78	6,000.00		1,950.00
<a href="#">001-580-558-60-41-01</a>	HEARING EXAMINER-PROFESSIONAL	23,760.84	25,000.00	-	23,770.00		2,000.00
<a href="#">001-580-558-60-42-01</a>	POSTAGE	-	1,000.00	101.93	250.00	12.99	100.00
<a href="#">001-580-558-60-43-02</a>	MEALS & LODGING	-	-	259.49	1,000.00	310.87	250.00
<a href="#">001-580-558-60-44-00</a>	ADVERTISING	114.19	100.00	-	120.00		100.00
<a href="#">001-580-558-60-45-00</a>	RENTALS	158.73	-	-	160.00		-
<a href="#">001-580-558-60-46-00</a>	INSURANCE	3,634.00	3,337.00	3,337.00	10,515.00	9,076.00	14,852.00
<a href="#">001-580-558-60-49-01</a>	DUES & MEMBERSHIPS			75.00	250.00	176.00	150.00
<a href="#">001-580-558-60-49-02</a>	REGISTRATION FEES	-	-	804.00	500.00	345.00	800.00
<a href="#">001-580-558-60-49-03</a>	SUBSCRIPTIONS	-	-	-	-	133.02	250.00
<a href="#">001-580-558-60-49-05</a>	TRAINING	-	-	-	-	-	500.00
	<b>Building &amp; Planning Total</b>	<b>\$ 149,178.89</b>	<b>\$ 168,417.40</b>	<b>\$ 156,418.93</b>	<b>\$ 271,043.92</b>	<b>\$ 164,460.66</b>	<b>\$ 259,875.20</b>

Transfers Out		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<a href="#">001-000-597-00-05-01</a>	T/O - UNEMPLOYMENT COMP (501)	\$ -	\$ -		\$ 12,300.00	\$ 12,300.00	\$ 15,000.00
<a href="#">001-000-597-00-01-00</a>	T/O - IMPACT FEES (100)		5,000.00	5,000.00	-		
<a href="#">001-000-597-00-01-01</a>	T/O - STREET (001 TO 101)	40,000.00	150,000.00	150,000.00	-		50,000.00
<a href="#">001-000-597-00-01-04</a>	T/O STREET - RESTRICTED (104)	-	-	-	20,000.00	15,000.00	660,000.00
<a href="#">001-000-597-00-01-06</a>	T/O CONTINGENCY (106)		171,000.00	171,000.00	-		
<a href="#">001-000-597-00-01-10</a>	T/O PUBLIC SAFETY (110)	-	490,000.00	490,000.00	150,000.00	75,000.00	100,000.00
<a href="#">001-000-597-00-01-11</a>	T/O CRIMINAL JUSTICE (111)	-	15,856.05	15,856.05	-		
<a href="#">001-000-597-00-01-12</a>	T/O PARKS & RECREATION (112)	-	367,000.00	367,000.00	475,000.00	356,250.00	490,000.00
<a href="#">001-000-597-00-03-02</a>	T/O CAPITAL PARKS (302)	-	-	-	250,000.00	187,500.00	262,500.00
<a href="#">001-000-597-00-04-10</a>	T/O BROADBAND (410)	-	-	-	100,000.00	2,000.00	
	<b>Transfers Out Total</b>	<b>\$ 40,000.00</b>	<b>\$ 1,198,856.05</b>	<b>\$ 1,198,856.05</b>	<b>\$ 1,007,300.00</b>	<b>\$ 648,050.00</b>	<b>\$ 1,577,500.00</b>
	<b>Fund Expenditures Total</b>	<b>\$ 1,059,500.78</b>	<b>\$ 2,388,897.69</b>	<b>\$ 2,336,860.16</b>	<b>\$ 2,916,761.70</b>	<b>\$ 1,749,717.08</b>	<b>\$ 3,456,924.60</b>

# **Special Revenue Funds**

Impact Fees Fund Resources  
Special Revenue Fund 100

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 67,399	\$ 70,106	\$ 31,500	\$ 33,803	7%
School Impact Fees	268	-	300	300	0%
Fire Impact Fees	104	400	300	300	0%
Parks Impact Fees	-	-	-	-	0%
Interest & Other Earnings	1,125	2,354	-	500	0%
Transfers In	-	5,000	5,000	-	0%
<b>Impact Fund Total Resources</b>	<b>\$ 68,897</b>	<b>\$ 77,860</b>	<b>\$ 37,100</b>	<b>\$ 34,903</b>	<b>-6%</b>

Impact Fees Fund Uses  
Special Revenue Fund 100

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Intergovernmental Remittance	\$ -	\$ -	\$ 500	\$ 3,000	83%
Transfers Out	-	45,000	-	-	
<b>Impact Fund Total Uses</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 500</b>	<b>\$ 3,000</b>	<b>83%</b>
<b>Net Resources Over Uses</b>	<b>\$ 68,897</b>	<b>\$ 32,860</b>	<b>\$ 36,600</b>	<b>\$ 31,903</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

#### Summary

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 67,399.46	\$ 70,106.63	\$ 70,106.00	\$ 31,500.00	\$ 33,803.00	\$ 33,803.00
Revenues		1,497.17	5,600.00	8,289.78	600.00	942.33	1,100.00
Expenditures		-	45,300.00	45,000.00	500.00	-	3,000.00
Estimated Ending Balance		\$ 68,896.63	\$ 30,406.63	\$ 33,395.78	\$ 31,600.00	\$ 34,745.33	\$ 31,903.00
Total Gain (Loss)		\$ 1,497.17	\$ (39,700.00)	\$ (36,710.22)	\$ 100.00	\$ 942.33	\$ (1,900.00)

#### Detail

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Impact Fee Revenues							
<a href="#">100-345-85-00-00</a>	SCHOOL IMPACT FEES	\$ 268.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ 300.00
<a href="#">100-345-85-22-00</a>	FIRE - IMPACT FEES	104.00	300.00	399.80	300.00	-	300.00
<a href="#">100-361-10-00-01</a>	INVESTMENT INTEREST	1,125.17	-	2,353.98	-	942.33	500.00
<a href="#">100-369-80-00-00</a>	TRIVIAL ADJUSTMENTS	-	-	536.00	-	-	-
<a href="#">100-361-11-00-00</a>	T/I RTN FIRE IMPACT FROM 001	-	5,000.00	5,000.00		-	-
	<b>Fund Revenues Total</b>	<b>\$ 1,497.17</b>	<b>\$ 5,600.00</b>	<b>\$ 8,289.78</b>	<b>\$ 600.00</b>	<b>\$ 942.33</b>	<b>\$ 1,100.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
Impact Fee Expenditures							
<a href="#">100-000-518-65-00-00</a>	SCHOOL IMPACT FEES - REMITT	\$ -	\$ -	\$ -	\$ 500.00		\$ 1,500.00
<a href="#">100-220-597-00-60-00</a>	T/O-FIRE IMPACT FEE (100 TO 001)	-	300.00	-	-		1,500.00
<a href="#">100-760-597-00-60-00</a>	T/O PARK IMPROVEMENTS (302)	-	45,000.00	45,000.00	-		
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ 45,300.00</b>	<b>\$ 45,000.00</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>

Street Operations and Maintenance Fund Resources  
Special Revenue Fund 101

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 134,058	\$ 145,602	\$ 152,173	\$ 12,000	-1168%
Telephone B&O Tax	-	-	42,000	33,750	-24%
Permits	75	175	200	100	-100%
Taxes - Motor Vehicle Fuel Tax	91,450	89,619	84,145	82,533	-2%
Multimodal Transportation - City	6,414	6,285	6,291	6,140	-2%
MVFT City Assistance	-	-	130,000	115,000	-13%
Interest & Other Earnings	-	4,976	-	2,500	0%
Transfer In	120,749	150,000	-	50,000	0%
<b>Street Fund Total Resources</b>	<b>\$ 352,747</b>	<b>\$ 396,656</b>	<b>\$ 414,809</b>	<b>\$ 302,023</b>	<b>-37%</b>

Street Operations and Maintenance Fund Uses  
Special Revenue Fund 101

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 75,081	\$ 77,926	\$ 84,280	\$ 89,858	6%
Benefits	41,889	41,249	42,860	42,950	0%
Supplies	35,091	44,308	48,690	44,750	-9%
Services & Charges	74,622	76,070	93,030	96,039	3%
<b>Street Fund Total Uses</b>	<b>\$ 226,683</b>	<b>\$ 239,554</b>	<b>\$ 268,860</b>	<b>\$ 273,597</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. Supplemented by General Fund (Transfer In).

**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 removal.

**Supplies**

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

Streets Restricted Fund Resources  
Special Revenue Fund 104

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 14,203	\$ 14,447	\$ 88,500	\$ -	0%
SRTC Grants	-	-	-	541,000	0%
TIB Grants	-	674,788	1,295,000	3,005,543	57%
STA Grants	-	-	-	15,000	100%
State Appropriations	-	-	50,000	750,000	93%
Interest & Other Earnings	232	252	-	-	0%
Transfers In	-	95,000	130,000	910,000	100%
<b>Street Res. Total Resources</b>	<b>\$ 14,436</b>	<b>\$ 784,487</b>	<b>\$ 1,563,500</b>	<b>\$ 5,221,543</b>	<b>70%</b>

Streets Restricted Fund Uses  
Special Revenue Fund 104

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Streets Capital Projects	\$ -	\$ 1,192,092	\$ 1,545,500	\$ 5,214,660	70%
<b>Street Res. Total Uses</b>	<b>\$ -</b>	<b>\$ 1,192,092</b>	<b>\$ 1,545,500</b>	<b>\$ 5,214,660</b>	<b>70%</b>

Notes

**Revenue**

Revenue received from Transportation Improvement Board (TIB) as reimbursement for approved Streets projects. SRTC through WSDOT grant for ADA upgrades to sidewalks. State appropriations for Stormwater mitigation project.

**Streets Capital Projects**

Includes Lefevre St Restriping and Sidewalk Improvements, Overlay on East-West Streets, Bus Stop Improvements, and Stormwater Mitigation capital projects

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

CITY OF MEDICAL LAKE

**Summary - Streets**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 134,058.05	\$ 145,602.05	\$ 145,602.00	\$ 152,172.66	\$ 152,172.66	\$ 12,000.00
Revenues		97,939.54	94,480.00	101,054.22	262,636.00	183,212.41	240,023.00
Transfers-In		120,749.00	150,000.00	150,000.00	-	-	50,000.00
Expenditures		226,683.08	264,131.00	239,553.78	268,860.00	189,350.67	273,597.43
Estimated Ending Balance		\$ 5,314.51	\$ (24,048.95)	\$ 7,102.44	\$ 145,948.66	\$ 146,034.40	\$ 28,425.57
Total Gain (Loss)		\$ (128,743.54)	\$ (169,651.00)	\$ (138,499.56)	\$ (6,224.00)	\$ (6,138.26)	\$ (33,574.43)

**Summary - Streets Restricted**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 14,203.45	\$ 14,447.48	\$ 14,447.48	\$ 88,500.00		\$ -
Revenues		-	639,000.00	993,960.64	1,295,000.00	183,455.15	4,311,543.00
Transfers In		-	-	95,000.00	130,000.00	97,500.00	910,000.00
Expenditures		-	735,000.00	1,192,091.94	1,545,500.00	259,937.23	5,214,660.00
Estimated Ending Balance		\$ 14,203.45	\$ (81,552.52)	\$ (88,683.82)	\$ (32,000.00)	\$ 21,017.92	\$ 6,883.00
Total Gain (Loss)		\$ -	\$ (96,000.00)	\$ (198,131.30)	\$ (250,500.00)	\$ (76,482.08)	\$ (903,117.00)

**Detail**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Street Revenues</b>							
<a href="#">101-316-47-00-00</a>	TELEPHONE B & O TAX	\$ -	\$ -	\$ -	\$ 42,000.00	\$ 24,955.24	\$ 33,750.00
<a href="#">101-322-40-00-00</a>	STREET & CURB PERMITS	75.00	50.00	175.00	50.00	25.00	50.00
<a href="#">101-322-40-00-01</a>	BLOCK CLOSURE PERMITS	-	-	-	150.00	29.13	50.00
<a href="#">101-336-00-71-00</a>	MULTIMODAL TRANSPORTATION CITY	6,414.34	6,292.00	6,284.55	6,291.00	4,725.85	6,140.00
<a href="#">101-336-00-87-00</a>	STREET - MV FUEL TAX	91,450.20	88,088.00	89,618.50	84,145.00	64,351.24	82,533.00
<a href="#">101-336-00-98-00</a>	MVFT-CITY ASSISTANCE	-	-	-	130,000.00	82,821.81	115,000.00

<a href="#">101-361-10-00-01</a>	INVESTMENT INTEREST	-	50.00	4,799.36	-	3,955.06	2,500.00
<a href="#">101-369-91-00-00</a>	OTHER MISCELLANEOUS REVENUE	-	-	176.81	-	60.00	-
<a href="#">101-395-20-00-00</a>	INSURANCE RECOVERIES	-	-	-	-	2,289.08	-
	<b>Fund Revenues Total</b>	<b>\$ 97,939.54</b>	<b>\$ 94,480.00</b>	<b>\$ 101,054.22</b>	<b>\$ 262,636.00</b>	<b>\$ 183,212.41</b>	<b>\$ 240,023.00</b>
<a href="#">101-397-00-00-01</a>	T/I GENERAL FUND (001)	120,749.00	150,000.00	150,000.00	-	-	50,000.00
	<b>Fund Transfers-In Total</b>	<b>\$ 120,749.00</b>	<b>\$ 150,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
Street Expenditures							
<a href="#">101-000-542-30-30-00</a>	ROADWAY - SUPPLIES	\$ 1,417.03	\$ 5,000.00	\$ 3,978.46	\$ 9,420.00	\$ 845.49	\$ 4,000.00
<a href="#">101-000-543-30-40-00</a>	ROADWAY - SERVICES	-	-	91.66	-	-	100.00
<a href="#">101-000-542-40-30-00</a>	STORM DRAIN - SUPPLIES	-	1,000.00	-	1,500.00	-	-
<a href="#">101-000-542-40-40-00</a>	STORM DRAIN - SERVICES	-	6,000.00	-	-	-	-
<a href="#">101-000-542-40-41-00</a>	PROFESSIONAL SERVICES	1,862.32	1,000.00	1,717.30	1,870.00	1,139.59	1,750.00
<a href="#">101-000-542-61-40-00</a>	SIDEWALKS - SERVICES	224.33	2,000.00	-	2,230.00		2,000.00
<a href="#">101-000-542-63-40-00</a>	STREET LIGHTS - UTILITIES	41,833.24	40,000.00	42,615.06	41,840.00	33,390.87	42,650.00
<a href="#">101-000-542-64-30-00</a>	TRAFFIC CONTROL - SUPPLIES	7,392.38	8,000.00	6,560.01	7,400.00	3,577.31	6,575.00
<a href="#">101-000-542-64-40-00</a>	TRAFFIC CONTROL - SERVICES	5,984.69	-	6,951.46	5,990.00	1,652.68	6,950.00
<a href="#">101-000-542-64-40-01</a>	TRAFFIC CONTROL - INTERGOV'T	120.72	7,000.00	-	7,000.00	-	7,000.00
<a href="#">101-000-542-66-10-00</a>	SNOW & ICE - OVERTIME	-	1,000.00	88.72	1,000.00	-	1,000.00
<a href="#">101-000-542-66-30-00</a>	SNOW & ICE - SUPPLIES	7,943.15	10,000.00	10,397.60	10,000.00	146.74	10,400.00
<a href="#">101-000-542-66-40-00</a>	SNOW & ICE - INTERGOV'T	-	500.00	-	-	-	-
<a href="#">101-000-542-67-30-00</a>	STREET CLEANING - SUPPLIES	486.77	3,000.00	658.32	2,500.00	-	675.00
<a href="#">101-000-542-70-30-00</a>	ROADSIDE - SUPPLIES	1,317.24	1,000.00	1,299.37	1,320.00	684.06	1,300.00
<a href="#">101-000-542-70-40-00</a>	ROADSIDE - INTERGOV'T	-	2,500.00	-	2,000.00	-	2,000.00
<a href="#">101-000-543-30-10-02</a>	MAINTENANCE SUPERVISOR - 25%	11,267.81	-	-	-	-	-
<a href="#">101-000-543-30-10-03</a>	SALARIES & WAGES - MAINTENACE	61,584.25	71,000.00	72,387.31	81,050.00	72,786.73	83,358.43
<a href="#">101-000-543-30-11-00</a>	OVERTIME - MAINTENANCE	2,228.67	7,000.00	5,449.89	2,230.00	2,587.25	5,500.00
<a href="#">101-000-543-30-20-01</a>	SOCIAL SECURITY & MEDICARE	5,443.26	5,325.00	5,572.00	6,080.00	4,645.82	6,800.00
<a href="#">101-000-543-30-20-02</a>	LABOR & INDUSTRIES	1,609.57	1,420.00	1,673.59	1,650.00	1,377.43	1,700.00
<a href="#">101-000-543-30-20-03</a>	RETIREMENT/ICMA	8,328.24	9,000.00	8,269.77	8,850.00	6,602.81	8,500.00
<a href="#">101-000-543-30-20-04</a>	MEDICAL/DENTAL/LIFE/DEFERRED	25,027.39	28,000.00	24,348.07	23,530.00	15,692.47	24,500.00
<a href="#">101-000-543-30-20-05</a>	DISABILITY/SICK LV BUYBACK	1,480.31	1,500.00	1,269.38	1,750.00	988.95	1,300.00
<a href="#">101-000-543-30-20-06</a>	UNIFORMS & CLOTHING	-	500.00	116.67	1,000.00	499.43	150.00

<a href="#">101-000-543-30-30-00</a>	GENERAL SERVICES - SUPPLIES	-	-	312.95	-	-	350.00
<a href="#">101-000-543-30-31-01</a>	OFFICE SUPPLIES	-	100.00	-	-	97.64	250.00
<a href="#">101-000-543-30-31-02</a>	OPERATING SUPPLIES	4,386.94	1,500.00	7,974.50	4,390.00	10,251.99	8,000.00
<a href="#">101-000-543-30-31-04</a>	MINOR EQUIPMENT	83.25	-	1,737.16	90.00	-	1,750.00
<a href="#">101-000-543-30-31-05</a>	EQUIPMENT PURCHASE	-	-	798.60	-	-	800.00
<a href="#">101-000-543-30-32-00</a>	FUEL	11,056.38	12,000.00	8,477.50	11,060.00	5,373.62	8,500.00
<a href="#">101-000-543-30-35-00</a>	SMALL TOOLS & EQUIPMENT	1,008.18	3,000.00	2,022.18	1,010.00	625.28	2,050.00
<a href="#">101-000-543-30-41-00</a>	PROFESSIONAL SERVICES	3,525.66	4,000.00	3,356.70	3,530.00	1,104.65	3,375.00
<a href="#">101-000-543-30-42-01</a>	POSTAGE	2.20	-	-	10.00	-	-
<a href="#">101-000-543-30-42-02</a>	PHONE	1,045.74	1,000.00	1,089.01	1,050.00	635.73	1,100.00
<a href="#">101-000-543-30-43-00</a>	MEALS & LODGING	-	-	678.89	-	-	675.00
<a href="#">101-000-543-30-45-00</a>	RENTALS	54.68	3,500.00	56.47	3,500.00	-	75.00
<a href="#">101-000-543-30-46-00</a>	INSURANCE	6,646.00	11,186.00	11,247.00	10,670.00	16,556.00	16,064.00
<a href="#">101-000-543-30-47-00</a>	UTILITIES	4,132.53	3,500.00	4,455.55	4,140.00	4,151.56	4,500.00
<a href="#">101-000-543-30-48-00</a>	REPAIRS & MAINTENANCE	8,938.51	10,000.00	3,302.83	8,940.00	-	3,300.00
<a href="#">101-000-543-30-49-00</a>	MISCELLANEOUS/REGISTRATIONS	207.64	2,500.00	301.16	210.00	329.93	300.00
<a href="#">101-000-543-30-49-01</a>	PUBLICATIONS	44.00	100.00	298.64	50.00	-	300.00
<a href="#">101-000-543-30-49-05</a>	TRAINING	-	-	-	-	3,606.64	4,000.00
	<b>Fund Expenditures Total</b>	<b>\$ 226,683.08</b>	<b>\$ 264,131.00</b>	<b>\$ 239,553.78</b>	<b>\$ 268,860.00</b>	<b>\$ 189,350.67</b>	<b>\$ 273,597.43</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Street - Restricted Revenues</b>							
<a href="#">104-334-03-60-00</a>	WSDOT - LEFEVRE ST ADA (FED)	\$ -	\$ -	\$ -	\$ -	\$ 32,384.59	\$ 541,000.00
<a href="#">104-334-03-80-11</a>	TIB GRANT - BARKER ST	-	639,000.00	674,787.95	-	68,602.05	-
<a href="#">104-334-03-80-12</a>	TIB GRANT - LEFEVRE RESTRIPIING	-	-	25,341.40	630,000.00	77,560.80	2,121,568.00
<a href="#">104-334-03-80-13</a>	TIB GRANT - MAINTENANCE PROJ.	-	-	293,831.29	665,000.00	35,403.27	-
<a href="#">104-334-03-80-14</a>	TIB GRANT - CHIP & SCRUB SL 24	-	-	-	-	1,698.86	-
	TIB GRANT - EAST-WEST OVERLAY	-	-	-	-	-	675,000.00
	TIB GRANT- SCMP 2025	-	-	-	-	-	208,975.00
	STA GRANT - BUS STOP IMRPOV.	-	-	-	-	-	15,000.00
<a href="#">LEGISLATIVE APPROP.</a>	STORMWATER MITIGATION PROJ.	-	-	-	50,000.00	-	750,000.00
<a href="#">104-361-10-00-01</a>	INVESTMENT INTEREST	232.29	-	251.56	-	190.17	-
<a href="#">104-369-91-00-00</a>	MISCELLANEOUS	-	-	32,627.84	-	-	-
	<b>Restricted Revenues Total</b>	<b>\$ -</b>	<b>\$ 639,000.00</b>	<b>\$ 993,960.64</b>	<b>\$ 1,295,000.00</b>	<b>\$ 183,455.15</b>	<b>\$ 4,311,543.00</b>

<a href="#">104-397-00-00-01</a>	T/I GENERAL FUND (001)			-	20,000.00	\$ 15,000.00	660,000.00
<a href="#">104-397-00-03-01</a>	T/I CAPITAL IMPROVEMENTS (301)			95,000.00	110,000.00	\$ 82,500.00	250,000.00
	<b>Fund Transfers-In Total</b>	\$ -	\$ -	\$ 95,000.00	\$ 130,000.00	\$ 97,500.00	\$ 910,000.00
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Street - Restricted Expenditures</b>							
<a href="#">104-000-543-30-49-01</a>	PUBLICATIONS - PROJECTS	\$ -	\$ -	\$ 433.90	\$ 500.00	\$ 335.00	\$ 750.00
<a href="#">104-000-595-10-60-01</a>	CAPITAL - ENGINEERING	-	41,000.00	146,945.00	75,000.00	\$ 135,117.97	278,600.00
<a href="#">104-000-595-30-60-01</a>	CAPITAL - ROADWAYS	-	94,000.00	606,135.20	700,000.00	\$ 109,887.34	772,000.00
<a href="#">104-000-595-61-60-01</a>	CAPITAL - SIDEWALKS	-	600,000.00	438,577.84	700,000.00	\$ 14,596.92	3,163,310.00
<a href="#">104-000-594-30-64-00</a>	CAPITAL EQUIPMENT	-	-	-	20,000.00		
<a href="#">104-000-595-40-60-00</a>	CAPITAL - DRAINAGE	-	-	-	50,000.00		1,000,000.00
	<b>Restricted Expenditures Total</b>	\$ -	\$ 735,000.00	\$ 1,192,091.94	\$ 1,545,500.00	\$ 259,937.23	\$ 5,214,660.00

#### Projects Costs Breakdown

#### Project Total

TP-1-25-104	Lefevre ST Bike/Ped & Restripe	2,607,310.00
TP-2-25-104	East-West Overlay 2025	750,000.00
TP-3-25-104	Small Cities Maint. Prog 2025	220,000.00
TP-4-25-104	Bus Stop Improvements STA	15,000.00
PF-5-24-104	Stormwater Mitigation Comm.	1,000,000.00
WSDOT ADA Project 2024	WSDOT ADA Project 2024	541,000.00
	<b>Restricted Expenditures Total</b>	\$ 5,133,310.00

Leave & Severance Fund Resources  
Special Revenue Fund 105

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 183,024	\$ 182,270	\$ 184,000	\$ 110,321	-67%
Leave Buyback	13,070	16,807	13,500	17,000	21%
Interest & Other Earnings	2,196	3,692	2,000	1,500	0%
<b>Leave &amp; Sev. Total Resources</b>	<b>\$ 198,290</b>	<b>\$ 202,769</b>	<b>\$ 199,500</b>	<b>\$ 128,821</b>	<b>-55%</b>

Leave & Severance Fund Uses  
Special Revenue Fund 105

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Leave Payouts	\$ -	\$ 35,869	\$ -	\$ 50,000	100%
Severance Payments	-	13,071	-	-	0%
<b>Leave &amp; Sev. Total Uses</b>	<b>\$ -</b>	<b>\$ 48,940</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>100%</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	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 183,024.34	\$ -	\$ 182,269.96	\$ 97,535.52	\$ 64,997.84	\$ 110,321.00
Revenues		15,265.56	12,800.00	20,498.97	15,500.00	17,045.06	18,500.00
Expenditures		100,000.00	55,000.00	48,940.13	50,000.00	-	50,000.00
Estimated Ending Balance		\$ 98,289.90	\$ (42,200.00)	\$ 153,828.80	\$ 63,035.52	\$ 82,042.90	\$ 78,821.00
Total Gain (Loss)		\$ (84,734.44)	\$ (42,200.00)	\$ (28,441.16)	\$ (34,500.00)	\$ 17,045.06	\$ (31,500.00)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Leave &amp; Severance Revenues</b>							
<a href="#">105-341-96-01-00</a>	LEAVE BUYBACK	\$ 13,069.59	\$ 12,500.00	\$ 16,806.83	\$ 13,500.00	\$ 14,830.66	\$ 17,000.00
<a href="#">105-361-10-00-01</a>	INVESTMENT INTEREST	2,195.97	300.00	3,692.14	2,000.00	\$ 2,214.40	1,500.00
	<b>Fund Revenues Total</b>	<b>\$ 15,265.56</b>	<b>\$ 12,800.00</b>	<b>\$ 20,498.97</b>	<b>\$ 15,500.00</b>	<b>\$ 17,045.06</b>	<b>\$ 18,500.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Leave &amp; Severance Expenditures</b>							
	LEAVE PAYOUTS	\$ -	\$ -		\$ 50,000.00		\$ 50,000.00
<a href="#">105-000-535-00-10-00</a>	WASTEWATER - LEAVE PAYOUT	-	20,000.00	13,070.69	-		
<a href="#">105-000-597-20-00-01</a>	T/O LEAVE & SEVERANCE (105 TO 001	50,000.00	-		-		
<a href="#">105-000-597-21-90-00</a>	T/O WATER/SEWER (401)	50,000.00	-		-		
<a href="#">105-130-513-10-10-00</a>	SEVERANCE - EXECUTIVE	-	35,000.00	35,869.44	-		
	<b>Fund Expenditures Total</b>	<b>\$ 100,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 48,940.13</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>

Contingency Fund Resources Special Revenue Fund 106					
Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 36,345	\$ 36,573	\$ 36,600	\$ 25,000	-46%
Interest & Other Earnings	456	171,890	300	300	
<b>Contingency Total Resources</b>	<b>\$ 36,801</b>	<b>\$ 208,462</b>	<b>\$ 36,900</b>	<b>\$ 25,300</b>	<b>-46%</b>

Contingency Fund Uses Special Revenue Fund 106					
Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Unbudgeted Expenditures	\$ -	\$ 251,194.50	\$ -	\$ -	
Transfers Out					
<b>Contingency Total Uses</b>	<b>\$ -</b>	<b>\$ 251,194.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

#### Notes

<b>Beginning Balances</b>	Set to a minimum of \$25,000 annually
<b>Unbudgeted Expenditures</b>	Considering the nature of the contingency fund, all fund resources are budgeted to be spent on unforeseen expenditures.

**3 Year Budget Comparison  
Contingency Fund 106**

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 36,345.24		\$ 36,572.89	\$ 28,349.21		\$ 25,000.00
Revenues		455.76	171,300.00	171,889.58	300.00	19,023.81	300.00
Expenditures		-	171,000.00	251,194.50	-	86,382.37	-
Estimated Ending Balance		\$ 36,801.00	\$ 300.00	\$ (42,732.03)	\$ 28,649.21	\$ (67,358.56)	\$ 25,300.00
Total Gain (Loss)		\$ 455.76	\$ 300.00	\$ (79,304.92)	\$ 300.00	\$ (67,358.56)	\$ 300.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Contingency Revenues</b>							
<a href="#">106-334-04-20-01</a>	COMMERCE GRANT - GRAY FIRE	\$ -	\$ -	\$ -	\$ -	\$ 182,000.00	\$ -
<a href="#">106-361-10-00-01</a>	INVESTMENT INTEREST	455.76	300.00	889.58	300.00	455.77	300.00
<a href="#">106-367-00-00-00</a>	FEMA - NON-GOV DONATIONS	-	-	-	-	17,000.00	-
<a href="#">106-397-00-00-01</a>	T/I GENERAL FUND (001)	-	171,000.00	171,000.00	-	-	-
<a href="#">106-398-10-00-00</a>	INSURANCE RECOVERIES-NON CAP.	-	-	-	-	1,568.04	-
	<b>Fund Revenues Total</b>	<b>\$ 455.76</b>	<b>\$ 171,300.00</b>	<b>\$ 171,889.58</b>	<b>\$ 300.00</b>	<b>\$ 19,023.81</b>	<b>\$ 300.00</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Contingency Expenditures</b>							
<a href="#">106-000-522-10-11-00</a>	OVERTIME	\$ -	\$ 9,500.00	\$ 9,265.08	\$ -	\$ -	\$ -
<a href="#">106-000-522-10-30-00</a>	SUPPLIES	-	500.00	336.48	-	80,265.32	-
<a href="#">106-000-522-10-40-00</a>	PROFESSIONAL SERVICES	-	147,800.00	228,431.05	-	5,809.73	-
<a href="#">106-000-522-10-42-02</a>	PHONE	-	500.00	479.74	-	307.32	-
<a href="#">106-000-522-10-48-00</a>	UTILITY WRITE OFF	-	12,700.00	12,682.15	-	-	-
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ 171,000.00</b>	<b>\$ 251,194.50</b>	<b>\$ -</b>	<b>\$ 86,382.37</b>	<b>\$ -</b>

American Rescue Plan Act Fund Resources Managerial Fund 107				
Account Descriptions	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Beginning Balances	\$ -	\$ -	\$ 551,706	\$ 325,000
Federal Indirect Grant	858,422	-	-	-
Investment Interest	-	28,436	5,000	2,000
<b>ARPA Fund Total</b>	<b>\$ 858,422</b>	<b>\$ 28,436</b>	<b>\$ 556,706</b>	<b>\$ 327,000</b>

American Rescue Plan Act Fund Uses ARPA Fund 107				
Projects	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
Public Works Equipment	\$ -	\$ -	\$ 25,000	\$ -
Aerators	-	-	30,104	-
Broadband	-	-	-	-
WWTP Capital Reserves	-	-	59,115	-
Civic Non-Profits	-	-	-	-
Expanded Parks & Trails	-	-	105,000	-
Downtown Beautification	-	-	106,000	-
Auditorium Remodel	-	-	106,000	272,000
City Technology & Training	-	-	100,000	55,000
<b>Executive Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 531,219</b>	<b>\$ 327,000</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

At the time that the Final Budget is introduced to Council, commitments have not yet been made for the remaining ARPA funds. Commitment by December 31, 2024 is a grant requirement for these funds, and shall be completed by end-of-year. For the purpose of passing this budget, funds have been budgeted as shown in the following page, 3 Year Budget Comparison, but may be committed for other purposes as passed by Council.

**3 Year Budget Comparison  
ARPA Fund 107**

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 551,706.00	\$ 551,706.00	\$ 325,000.00
Revenues		-	858,422.00	886,857.66	5,000.00	11,418.41	2,000.00
Expenditures		-	750,000.00	354,586.64	531,218.59	208,108.78	327,000.00
Estimated Ending Balance		\$ -	\$ 108,422.00	\$ 532,271.02	\$ 25,487.41	\$ 355,015.63	\$ -
Total Gain (Loss)		\$ -	\$ 108,422.00	\$ 532,271.02	\$ (526,218.59)	\$ (196,690.37)	\$ (325,000.00)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Revenues</b>							
<a href="#">107-333-97-00-00</a>	SLCGP MILITARY DEPT	\$ -	\$ -	\$ -	\$ -	\$ 37,000.00	\$ -
<a href="#">107-361-10-00-01</a>	INVESTMENT INTEREST	\$ -	\$ -	\$ 28,435.61	\$ 5,000.00	\$ 11,418.41	\$ 2,000.00
<a href="#">107-397-00-00-01</a>	T/I APRA FUNDS	-	858,422.00	858,422.05	-		
	<b>Fund Revenues Total</b>	<b>\$ -</b>	<b>\$ 858,422.00</b>	<b>\$ 886,857.66</b>	<b>\$ 5,000.00</b>	<b>\$ 11,418.41</b>	<b>\$ 2,000.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Expenditures</b>							
<a href="#">107-180-518-10-40-01</a>	PENALTIES	\$ -	\$ -	\$ -	\$ -	\$ 23,723.70	\$ -
<a href="#">107-400-514-20-41-00</a>	PROFESSIONAL SERVICES	-	-	9,483.27	-	19,547.83	27,000.00
<a href="#">107-400-518-10-31-07</a>	BEAUTIFICATION- MATERIALS & SUPPL.	-	-	-	-	669.94	
<a href="#">107-400-554-90-41-00</a>	PROFESSIONAL SERVICES-ENVRNMNTL	-	-	17,206.20			
<a href="#">107-400-582-30-41-01</a>	BENEFICIARY GRANT			32,467.08			
<a href="#">107-400-594-11-60-01</a>	LEGISLATIVE-CAPITAL EQUIPMENT	-	-	5,326.80	-		
<a href="#">107-400-594-18-60-01</a>	CENTRAL SVCS - CAPITAL EQUIPMENT	-	-	9,143.46	312,000.00	\$ 13,705.46	300,000.00
<a href="#">107-400-594-75-60-01</a>	PUBLIC WORKS-CAPITAL EQUIPMENT	-	750,000.00	259,544.01	25,000.00	\$ 76,629.39	
<a href="#">107-740-571-10-31-04</a>	MINOR EQUIPMENT-P&R	-	-	14,111.82		\$ 740.98	
<a href="#">107-740-571-10-41-00</a>	PROFESSIONAL SVCS - P&R	-	-	-	-	\$ 32,000.00	
<a href="#">107-740-594-75-65-00</a>	CAPITAL EQUIPMENT - P&R	-	-	7,304.00	105,000.00	\$ 64,815.18	
<a href="#">107-310-554-90-40-00</a>	AERATORS - PROFESSIONAL SVCS	-	-	-	30,103.59		
	WWTP Capital Equipment	-	-	-	59,115.00		
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ 750,000.00</b>	<b>\$ 354,586.64</b>	<b>\$ 531,218.59</b>	<b>\$ 208,108.78</b>	<b>\$ 327,000.00</b>

Public Safety Fund Resources Special Revenue Fund 110						
Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change	
Beginning Balances	\$ -	\$ -	\$ 448,298	\$ 323,298	-39%	
Public Safety Tax	71,132	71,464	72,000	71,500	-1%	
Local Criminal Justice	125,071	124,857	125,000	125,000	0%	
Criminal Justice - Population	1,674	1,750	1,700	1,750	3%	
CJ - Contracted Services	-	10,303	9,000	10,000	10%	
Fireworks Permits	200	-	200	200	0%	
Liquor Board Profits	-	7,486	7,500	31,085	76%	
Policing Services Reimbursement	20,674	25,000	336,000	336,000	0%	
Interest & Other Earnings	-	14,625	-	5,000	100%	
Transfer In	-	490,000	150,000	100,000	-50%	
<b>Public Safety Total Resources</b>	<b>\$ 218,750</b>	<b>\$ 745,487</b>	<b>\$ 1,149,698</b>	<b>\$ 1,003,833</b>	<b>-15%</b>	

Public Safety Fund Departments - Expenditures Special Revenue Fund 110						
Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change	
Law Enforcement	\$ 1,078,724	\$ 269,132	\$ 667,601	\$ 712,875	6%	
Other Environmental Preservation	14,598	7,423	18,300	26,448	31%	
Animal Control	20,032	20,633	20,040	21,500	7%	
<b>Public Safety Total Uses</b>	<b>\$ 1,113,354</b>	<b>\$ 297,188</b>	<b>\$ 705,941</b>	<b>\$ 760,823</b>	<b>7%</b>	

#### Notes

<b>Revenue</b>	Law Enforcement Services revenues includes contractual distributions from the Department of Social and Health Services for the shared use of law enforcement services. Transfer In from General Fund to ensure financial stability.
<b>Law Enforcement</b>	Includes police services contract with the Spokane County Sheriff's Office and supporting expenditures for SCOPE office.
<b>Criminal Justice</b>	Includes contracted services for prisoner detention.
<b>Other Environmental Pres.</b>	Includes aerator annual maintenance contract and Spokane Regional Clean Air Agency annual registration program fees.
<b>Animal Control</b>	Includes contracted animal control services with SCRAPS.

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

CITY OF MEDICAL LAKE

Summary

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 448,298.00	\$ 448,298.00	\$ 323,298.00
Revenues		218,749.98	220,936.00	255,486.94	551,400.00	500,402.52	580,535.00
Transfers-In		-	980,000.00	490,000.00	150,000.00	75,000.00	100,000.00
Expenditures	Law Enforcement	\$ 1,078,723.65	\$ 1,116,500.00	\$ 269,132.40	\$ 667,601.00	\$ 456,088.53	\$ 712,875.00
	Other Environmental Preservation	14,598.44	19,173.00	7,423.00	18,300.00	8,439.16	26,448.00
	Animal Control	20,031.96	20,000.00	20,632.92	20,040.00	15,938.91	21,500.00
Total Expenditures		\$ 1,113,354.05	\$ 1,155,673.00	\$ 297,188.32	\$ 705,941.00	\$ 480,466.60	\$ 760,823.00
Estimated Ending Balance		\$ (894,604.07)	\$ 45,263.00	\$ 448,298.00	\$ 443,757.00	\$ 543,233.92	\$ 243,010.00
Total Gain (Loss)		\$ (894,604.07)	\$ (934,737.00)	\$ (41,701.38)	\$ (154,541.00)	\$ 19,935.92	\$ (180,288.00)

Detail

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Public Safety Revenues</b>							
<a href="#">110-313-15-00-00</a>	PUBLIC SAFETY TAX	\$ 71,131.58	\$ 72,704.00	\$ 71,464.20	\$ 72,000.00	\$ 53,635.67	\$ 71,500.00
<a href="#">110-313-71-00-00</a>	LOCAL CRIMINAL JUSTICE	125,070.83	120,000.00	124,857.16	125,000.00	93,725.23	125,000.00
<a href="#">110-321-30-00-00</a>	FIREWORKS PERMITS	200.00	1,742.00	-	200.00	-	200.00
<a href="#">110-336-06-21-00</a>	MVET-CRIM. JUSTICE PROGRAM	1,673.71	-	1,750.47	1,700.00	1,392.71	1,750.00
<a href="#">110-336-06-25-00</a>	CJ - CONTRACTED SVCS	-	-	10,303.40	9,000.00	8,203.08	10,000.00
<a href="#">110-336-06-94-00</a>	LIQUOR EXCISE TAX	-	7,490.00	7,486.31	7,500.00	16,602.14	31,085.00
<a href="#">110-342-10-00-00</a>	DSHS POLICE PROT.	20,673.86	19,000.00	25,000.00	25,000.00	-	25,000.00
<a href="#">110-342-10-00-01</a>	DSHS POLICING REIM.	-	-	-	311,000.00	311,000.00	311,000.00
<a href="#">110-361-10-00-01</a>	INVESTMENT INTEREST	-	-	14,625.40	-	15,843.69	5,000.00
	<b>Fund Revenues Total</b>	<b>\$ 218,749.98</b>	<b>\$ 220,936.00</b>	<b>\$ 255,486.94</b>	<b>\$ 551,400.00</b>	<b>\$ 500,402.52</b>	<b>\$ 580,535.00</b>
<a href="#">110-397-00-00-01</a>	T/I GENERAL FUND (001)	-	980,000.00	490,000.00	150,000.00	75,000.00	100,000.00
	<b>Fund Transfers-In Total</b>	<b>\$ -</b>	<b>\$ 980,000.00</b>	<b>\$ 490,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 100,000.00</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Public Safety Expenditures</b>							
Law Enforcement							
<a href="#">110-000-522-10-20-03</a>	RETIREMENT (MAKEUP PENSION PYMT)	\$ -	\$ -	\$ 235.60	\$ -	\$ -	\$ -
<a href="#">110-210-521-10-31-01</a>	OFFICE SUPPLIES	-	-	126.21	150.00	-	150.00
<a href="#">110-210-521-10-31-02</a>	OPERATING SUPPLIES	-	-	-	-	14.15	25.00
<a href="#">110-210-521-10-41-01</a>	CONTRACTED SVCS-SHERIFFS	1,064,266.00	1,100,000.00	252,841.30	600,000.00	412,990.00	618,000.00
<a href="#">110-210-521-10-41-02</a>	EXTRA DUTY HOURS - SHERIFFS	-	-	-	-	30,800.00	35,000.00
<a href="#">110-210-521-10-42-02</a>	PHONE	1,339.79	1,500.00	1,513.80	1,340.00	1,058.73	1,550.00
<a href="#">110-210-521-10-48-03</a>	BILLING SERVICES	-	-	141.12	150.00	-	150.00
<a href="#">110-210-521-20-40-02</a>	SPOK COUNTY EMERG MNGT SERVICE	3,457.65	5,000.00	-	50,000.00	-	-
<a href="#">110-210-523-20-40-00</a>	PRISONER DETENTION-SPK/CHENEY	9,660.21	10,000.00	14,274.37	15,961.00	11,225.65	13,000.00
<a href="#">110-210-594-21-65-00</a>	CAPITAL EQUIPMENT	-	-	-	-	-	45,000.00
	<b>Law Enforcement Total</b>	<b>\$ 1,078,723.65</b>	<b>\$ 1,116,500.00</b>	<b>\$ 269,132.40</b>	<b>\$ 667,601.00</b>	<b>\$ 456,088.53</b>	<b>\$ 712,875.00</b>
<b>Other Environmental Preservation</b>							
<a href="#">110-310-531-90-32-00</a>	FUEL	\$ 317.84	\$ 250.00	\$ -	\$ 320.00	\$ -	\$ 250.00
<a href="#">110-310-553-70-40-00</a>	COUNTY - AIR POLLUTION	4,602.66	7,423.00	7,423.00	8,300.00	6,152.25	8,698.00
<a href="#">110-310-554-90-41-00</a>	PROFESSIONAL SERVICES	9,677.94	11,000.00	-	9,680.00	2,180.00	17,000.00
<a href="#">110-310-554-90-48-00</a>	REPAIR & MAINTENANCE	-	500.00	-	-	106.91	500.00
	<b>Environmental Preservation Total</b>	<b>\$ 14,598.44</b>	<b>\$ 19,173.00</b>	<b>\$ 7,423.00</b>	<b>\$ 18,300.00</b>	<b>\$ 8,439.16</b>	<b>\$ 26,448.00</b>
Animal Control							
<a href="#">110-390-539-30-41-01</a>	CONTRACTED SERVICE-SPOKANIMAL	\$ 20,031.96	\$ 20,000.00	\$ 20,632.92	\$ 20,040.00	\$ 15,938.91	\$ 21,500.00
	<b>Animal Control Total</b>	<b>\$ 20,031.96</b>	<b>\$ 20,000.00</b>	<b>\$ 20,632.92</b>	<b>\$ 20,040.00</b>	<b>\$ 15,938.91</b>	<b>\$ 21,500.00</b>
	<b>Fund Total</b>	<b>\$ 1,113,354.05</b>	<b>\$ 1,155,673.00</b>	<b>\$ 297,188.32</b>	<b>\$ 705,941.00</b>	<b>\$ 480,466.60</b>	<b>\$ 760,823.00</b>

#### Projects Costs Breakdown

		Project Total
PF-5-25-110	Surveillance Cameras (60%)	\$ 45,000.00
	<b>Restricted Expenditures Total</b>	<b>\$ 45,000.00</b>



Criminal Justice Fund Resources  
Special Revenue Fund 111

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 22,941	\$ 32,500	29%
Criminal Justice - Special Prog.	5,935	6,178	6,147	6,175	0%
DUI - Cities	558	335	500	500	0%
Interest & Other Earnings	-	-	-	-	
<b>Criminal Just. Total Resources</b>	<b>\$ 6,492</b>	<b>\$ 6,513</b>	<b>\$ 29,588</b>	<b>\$ 39,175</b>	<b>24%</b>

Criminal Justice Fund Uses  
Special Revenue Fund 111

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Innovative Programs	\$ -	\$ -	\$ -	\$ -	
<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.

**Innovative Programs**

To be used in Capital Surveillance Camera installation project.

**3 Year Budget Comparison  
Criminal Justice Fund 111**

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 22,940.81	\$ 22,940.81	\$ 32,500.00
Revenues		6,492.29	6,847.00	6,513.14	6,647.00	5,269.75	7,175.00
Transfers In		-	15,856.00	15,856.05	-	-	-
Expenditures		-	-	-	-	-	33,000.00
Estimated Ending Balance		\$ 6,492.29	\$ 22,703.00	\$ 22,369.19	\$ 29,587.81	\$ 28,210.56	\$ 6,675.00
Total Gain (Loss)		\$ 6,492.29	\$ 6,847.00	\$ 6,513.14	\$ 6,647.00	\$ 5,269.75	\$ (25,825.00)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Criminal Justice Revenues</b>							
<a href="#">111-336-06-26-00</a>	MVET-CRIM JUSTICE-SPEC PRO	\$ 5,934.58	\$ 6,147.00	\$ 6,178.23	\$ 6,147.00	\$ 4,896.77	\$ 6,175.00
<a href="#">111-336-06-51-00</a>	DUI - CITIES	557.71	700.00	334.91	500.00	372.98	500.00
<a href="#">111-361-10-00-01</a>	INVESTMENT INTEREST					\$ 753.55	500.00
	<b>Fund Revenues Total</b>	<b>\$ 6,492.29</b>	<b>\$ 6,847.00</b>	<b>\$ 6,513.14</b>	<b>\$ 6,647.00</b>	<b>\$ 5,269.75</b>	<b>\$ 7,175.00</b>
<a href="#">111-397-00-00-01</a>	T/I GENERAL FUND (001)	-	15,856.00	15,856.05	-	-	-
	<b>Fund Transfers-In Total</b>	<b>\$ -</b>	<b>\$ 15,856.00</b>	<b>\$ 15,856.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Criminal Justice Expenditures</b>							
	INNOVATIVE LE PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
	INTERGOVERNMENTAL SVCS	-	-	-	-	-	3,000.00
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,000.00</b>

**Projects Costs Breakdown**

Projects Costs Breakdown		Project Total
PF-5-25-110	Surveillance Cameras (40%)	\$ 30,000.00
	Restricted Expenditures Total	\$ 30,000.00

Parks & Recreation Fund Resources  
Special Revenue Fund 112

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 56,000	\$ 11,122	-404%
Concessions	176	-	-	300	100%
Special Event Activity Fees	-	-	400	500	20%
Recreation Facility Use	-	3,857	2,500	5,500	55%
Youth Sports Registration	13,042	16,432	12,000	20,000	40%
Adult Sports Registration	-	800	1,000	2,000	50%
After School Fees	-	-	-	9,600	100%
Summer Camp Fees	-	-	-	19,000	100%
Parking - Waterfront Park	1,360	1,780	1,000	1,750	43%
Facility Rentals	6,665	7,876	4,000	8,000	50%
Facility Rentals - Deposits	-	5,105	2,000	-	0%
Interest & Other Earnings	-	-	-	-	0%
Transfer In	-	367,000	475,000	490,000	3%
<b>Parks &amp; Rec. Total Resources</b>	<b>\$ 21,243</b>	<b>\$ 402,850</b>	<b>\$ 553,900</b>	<b>\$ 567,772</b>	<b>2%</b>

Parks & Recreation Fund Departments - Expenditures  
Special Revenue Fund 112

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
<b><u>Recreation</u></b>					
Salaries & Wages	\$ 58,897	\$ 81,699	\$ 180,152	\$ 185,644	3%
Benefits	34,272	47,005	74,250	80,725	8%
Supplies	-	20,719	5,000	23,200	78%
Services & Charges	15,677	18,070	32,540	62,375	48%
Capital Outlay	-	29,822	33,000	-	0%
<b>Dept. total</b>	<b>108,845</b>	<b>197,314</b>	<b>324,942</b>	<b>351,944</b>	<b>8%</b>
<b><u>Parks Facilities</u></b>					
Salaries & Wages	\$ 72,177	\$ 63,093	\$ 88,270	\$ 100,537	12%
Benefits	32,944	26,426	32,160	26,075	-23%
Supplies	20,122	31,381	43,610	36,030	-21%
Services & Charges	34,235	50,220	45,966	62,101	26%
Capital Outlay	25,130	4,285	-	-	0%
<b>Dept. total</b>	<b>\$ 184,608</b>	<b>\$ 175,404</b>	<b>\$ 210,006</b>	<b>\$ 224,743</b>	<b>7%</b>
<b>Parks &amp; Rec. Total Uses</b>	<b>\$ 293,453</b>	<b>\$ 372,719</b>	<b>\$ 534,948</b>	<b>\$ 576,687</b>	<b>14%</b>

Notes

**Recreation: Salaries & Wages**

Parks & Recreation Director began in May of 2023, City hired Part-time Recreation Assistants for running recreation programs. 1 FTE (50% of two personnel) Administrative Clerk, split with Administrative Services Dept.

**Recreation: Supplies**

Supplies for recreation programs - Afterschool, Summer Camp, Youth Sports, Adult Sports

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

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 56,000.23	\$ 30,962.00	\$ 11,122.00
Revenues		21,294.94	43,250.00	39,778.78	48,000.00	87,707.21	83,800.00
Transfers-In		-	367,000.00	367,000.00	475,000.00	356,250.00	490,000.00
Expenditures	Recreation	\$ 108,845.20	\$ 221,926.40	\$ 197,314.43	\$ 324,942.00	\$ 286,459.34	\$ 351,944.00
	Parks Facilities	184,607.80	180,858.65	179,924.45	212,006.00	175,863.18	224,742.89
Total Expenditures		\$ 293,453.00	\$ 402,785.05	\$ 377,238.88	\$ 536,948.00	\$ 462,322.52	\$ 576,686.89
Estimated Ending Balance		\$ (272,158.06)	\$ 7,464.95	\$ 29,539.90	\$ 42,052.23	\$ 12,596.69	\$ 8,235.11
Total Gain (Loss)		\$ (272,158.06)	\$ (359,535.05)	\$ (337,460.10)	\$ (488,948.00)	\$ (374,615.31)	\$ (492,886.89)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Parks &amp; Rec Revenues</b>							
<a href="#">112-321-80-00-00</a>	CONCESSIONS	\$ 175.50	\$ 150.00	\$ -	\$ -	\$ 300.00	\$ 300.00
<a href="#">001-347-30-00-00</a>	SPECIAL EVENT ACTIVITY FEES	-	-	-	500.00	\$ 100.00	500.00
<a href="#">112-347-30-00-01</a>	RECREATION FACILITY USE	52.00	100.00	3,856.66	2,500.00	\$ 5,470.50	5,500.00
<a href="#">112-347-60-00-00</a>	YOUTH SPORTS REGISTRATION	13,042.44	7,500.00	16,432.20	12,000.00	\$ 17,047.44	20,000.00
<a href="#">112-347-60-00-01</a>	ADULT SPORTS REGISTRATION	-	-	800.00	1,000.00	\$ 2,200.00	2,000.00
<a href="#">112-347-60-00-02</a>	AFTER SCHOOL FEES	-	9,000.00	2,298.56	9,000.00	\$ 9,268.06	9,600.00
<a href="#">112-347-60-00-03</a>	YOUTH CAMP FEES	-	22,000.00	800.00	16,000.00	\$ 14,274.68	19,000.00
<a href="#">112-347-60-00-04</a>	REC PROGRAMS - CITY HOSTED	-	-	-	-	\$ 2,948.40	3,000.00
<a href="#">112-361-10-00-01</a>	INVESTMENT INTEREST	-	-	829.99	-	\$ 423.50	-
<a href="#">112-362-00-00-02</a>	PARKING-WATERFRONT PARK	1,360.00	500.00	1,780.00	1,000.00	\$ 1,395.00	1,750.00
<a href="#">112-362-00-00-03</a>	FACILITY RENTALS	6,665.00	2,000.00	7,876.37	4,000.00	\$ 7,165.00	8,000.00
<a href="#">112-362-00-00-04</a>	RENTAL - GARDEN PLOT	-	-	-	-	\$ 90.00	150.00
<a href="#">112-362-00-00-05</a>	RENTAL - RENT.FUN	-	-	-	-		7,000.00
<a href="#">112-367-00-00-01</a>	GRANTS - NON-GOV	-	-	-	-	7,000.00	7,000.00

<a href="#">112-369-91-00-00</a>	MISCELLANEOUS	-	-	-	-	143.20	-
<a href="#">112-382-10-00-00</a>	FACILITY RENTAL-DEPOSIT	-	2,000.00	5,105.00	2,000.00		-
<a href="#">112-398-10-00-00</a>	INSURANCE RECOVERIES - NON-CA	-	-		-	19,881.43	-
	<b>Fund Revenues Total</b>	<b>\$ 21,294.94</b>	<b>\$ 43,250.00</b>	<b>\$ 39,778.78</b>	<b>\$ 48,000.00</b>	<b>\$ 87,707.21</b>	<b>\$ 83,800.00</b>
<a href="#">112-397-00-00-01</a>	T/I GENERAL FUND (001)	-	367,000.00	367,000.00	475,000.00	\$ 356,250.00	490,000.00
	<b>Fund Transfers-In Total</b>	<b>\$ -</b>	<b>\$ 367,000.00</b>	<b>\$ 367,000.00</b>	<b>\$ 475,000.00</b>	<b>\$ 356,250.00</b>	<b>\$ 490,000.00</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Parks &amp; Rec Expenditures</b>							
<b>Recreation</b>							
<a href="#">112-740-571-10-10-03</a>	SALARIES & WAGES - REC ASSISTANT	\$ 4,679.50	\$ 35,500.00	\$ 17,010.06	\$ 35,000.00	\$ 36,993.42	\$ 41,000.00
<a href="#">112-740-571-10-10-04</a>	SALARIES & WAGES - ADMIN CLERK	6,655.23	27,000.00	18,344.67	-	\$ 22,571.21	60,424.00
<a href="#">112-740-571-10-10-05</a>	RECREATION COORDINATOR	47,158.72	-		64,752.00		-
<a href="#">112-740-571-10-10-06</a>	SALARIES & WAGES - DIRECTOR	-	65,400.00	46,343.86	80,400.00	\$ 59,247.29	83,220.00
<a href="#">112-740-571-10-11-00</a>	OVERTIME - ADMINISTRATIVE CLERK	403.07	300.00	-	-		1,000.00
<a href="#">112-740-571-10-20-01</a>	SOCIAL SECURITY & MEDICARE	4,573.80	7,267.50	6,152.56	8,500.00	\$ 9,072.29	11,825.00
<a href="#">112-740-571-10-20-02</a>	LABOR & INDUSTRIES	354.38	2,034.90	1,496.64	750.00	\$ 2,673.99	4,000.00
<a href="#">112-740-571-10-20-03</a>	RETIREMENT	6,692.48	13,000.00	6,662.04	11,080.00	\$ 8,086.46	10,000.00
<a href="#">112-740-571-10-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	12,200.47	28,000.00	17,032.18	27,600.00	\$ 19,673.13	34,500.00
<a href="#">112-740-571-10-20-05</a>	DISABILITY/SICK LV BUYBACK	1,130.45	1,200.00	952.18	1,200.00	\$ 1,175.10	3,900.00
<a href="#">112-740-571-10-31-01</a>	OFFICE SUPPLIES	111.95	500.00	419.65	120.00	\$ 468.50	500.00
<a href="#">112-740-571-10-31-02</a>	OPERATING SUPPLIES	9,208.14	7,500.00	14,289.46	25,000.00	\$ 9,433.49	16,000.00
<a href="#">112-740-571-10-31-04</a>	MINOR EQUIPMENT	-	-	16,168.93	1,000.00	\$ 1,055.94	16,200.00
<a href="#">112-740-571-10-35-00</a>	SMALL TOOLS & EQUIPMENT	-	2,000.00	1,993.43	2,000.00	\$ 2,469.16	2,000.00
<a href="#">112-740-571-10-41-00</a>	INSTRUCTORS/UMPIRES/REFEREES	-	-	2,556.45	2,000.00	\$ 4,679.48	5,000.00
<a href="#">112-740-571-10-41-01</a>	PROFESSIONAL SERVICES	3,686.03	4,000.00	3,978.35	10,000.00	\$ 5,265.11	4,000.00
<a href="#">112-740-571-10-41-02</a>	PROGRAM ACTIVITY FEES	-	-	-	-	\$ 4,339.19	25,000.00
<a href="#">112-740-571-10-42-01</a>	POSTAGE	1.06	100.00	-	10.00	\$ 1.58	100.00
<a href="#">112-740-571-10-42-02</a>	PHONE	375.70	400.00	73.87	380.00		100.00
<a href="#">112-740-571-10-43-02</a>	MEALS & LODGING	-	150.00	-	-		-
<a href="#">112-740-571-10-44-00</a>	ADVERTISING		-	175.00	-	\$ 142.32	250.00
<a href="#">112-740-571-10-44-01</a>	EXCISE TAXES	-	-	-	-	\$ 519.67	-
<a href="#">112-740-571-10-45-00</a>	RENTALS	3,922.07	2,500.00	3,170.07	3,930.00	\$ 77.99	3,200.00
<a href="#">112-740-571-10-46-00</a>	INSURANCE	6,150.00	6,674.00	6,674.00	14,020.00	\$ 13,917.00	18,565.00

<a href="#">112-740-571-10-49-00</a>	MISCELLANEOUS	-	500.00	-	500.00		250.00
<a href="#">112-740-571-10-49-02</a>	REGISTRATIONS FEES	266.75	700.00	291.52	200.00	\$ 653.12	500.00
<a href="#">112-740-571-10-49-03</a>	SUBSCRIPTIONS		-	342.21	3,500.00	\$ 415.93	350.00
<a href="#">112-740-571-10-49-04</a>	PARK & REC REFUND	1,275.40	200.00	1,445.00	-	\$ 2,163.00	1,000.00
<a href="#">112-740-571-10-49-05</a>	TRAINING	-	-	1,920.00		\$ 875.00	1,500.00
<a href="#">112-740-591-71-70-00</a>	DEBT & LEASE REPAYMENT	-	-	-	-	\$ 7,180.25	7,560.00
<a href="#">112-740-594-74-60-00</a>	RECREATION - CAPITAL OUTLAY		17,000.00	29,822.30	33,000.00	\$ 73,309.72	-
	<b>Parks &amp; Rec Total</b>	<b>\$ 108,845.20</b>	<b>\$ 221,926.40</b>	<b>\$ 197,314.43</b>	<b>\$ 324,942.00</b>	<b>\$ 286,459.34</b>	<b>\$ 351,944.00</b>
<b>Parks Facilities</b>							
<a href="#">112-760-576-80-10-02</a>	SALARIES & WAGES - MAINTENANCE	\$ 54,648.32	\$ 43,447.00	\$ 43,097.33	\$ 45,140.00	\$ 35,279.27	\$ 49,036.89
<a href="#">112-760-576-80-10-03</a>	SALARIES & WAGES - PARK MAINTENANCE	14,837.56	38,244.00	19,996.13	41,130.00	\$ 40,974.09	50,000.00
<a href="#">112-760-576-80-11-00</a>	OVERTIME - PARKS MAINTENANCE	2,690.78	1,750.00	-	2,000.00	\$ 114.60	1,500.00
<a href="#">112-760-576-80-20-01</a>	SOCIAL SECURITY & MEDICARE	5,372.29	6,126.83	4,775.43	6,480.00	\$ 5,804.83	7,500.00
<a href="#">112-760-576-80-20-02</a>	LABOR & INDUSTRIES	1,534.91	1,633.82	1,715.89	1,700.00	\$ 2,312.67	2,250.00
<a href="#">112-760-576-80-20-03</a>	RETIREMENT	5,898.24	5,600.00	4,864.63	5,280.00	\$ 3,884.25	5,000.00
<a href="#">112-760-576-80-20-04</a>	MEDICAL/LIFE/DEFERRED COMP	18,945.62	13,750.00	14,323.14	17,500.00	\$ 9,231.36	8,500.00
<a href="#">112-760-576-80-20-05</a>	DISABILITY/SICK LV BUYBACK	1,192.76	1,100.00	746.56	1,200.00	\$ 581.70	2,475.00
<a href="#">112-760-576-80-20-06</a>	UNIFORMS & CLOTHING	-	-	-	-	\$ 146.18	350.00
<a href="#">112-760-576-80-30-00</a>	INTERGOVERNMENTAL SERVICES	7,043.39	10,000.00	5,536.76	10,000.00	\$ 7,867.30	10,000.00
<a href="#">112-760-576-80-31-01</a>	OFFICE SUPPLIES	-	100.00	-	100.00	\$ 9.16	-
<a href="#">112-760-576-80-31-02</a>	OPERATING SUPPLIES	8,125.95	6,000.00	15,388.71	8,130.00	\$ 21,539.09	15,500.00
<a href="#">112-760-576-80-31-03</a>	PUBLICATIONS	-	-	-	-	\$ 30.00	30.00
<a href="#">112-760-576-80-31-04</a>	MINOR EQUIPMENT	-	-	2,142.82	20,000.00	\$ 5,010.73	2,150.00
<a href="#">112-760-576-80-32-00</a>	FUEL	3,574.91	3,500.00	6,677.21	4,000.00	\$ 6,626.25	6,700.00
<a href="#">112-760-576-80-35-00</a>	SMALL TOOLS & EQUIPMENT	1,377.79	2,000.00	1,635.31	1,380.00	\$ 122.60	1,650.00
<a href="#">112-760-576-80-41-00</a>	PROFESSIONAL SERVICES	2,088.91	5,000.00	4,331.64	2,090.00	\$ 5,456.20	5,000.00
<a href="#">112-760-576-80-42-02</a>	PHONE	842.64	700.00	807.66	850.00	\$ 587.32	800.00
<a href="#">112-760-576-80-43-01</a>	MILEAGE	-	-	-	-	\$ -	-
<a href="#">112-760-576-80-43-02</a>	MEALS & LODGING	-	-	-	-	\$ -	-
<a href="#">112-760-576-80-45-00</a>	RENTALS	4,843.05	4,000.00	896.92	4,850.00	\$ 21.84	4,800.00
<a href="#">112-760-576-80-46-00</a>	INSURANCE	6,400.00	15,707.00	15,781.00	17,086.00	\$ 22,163.00	22,201.00
<a href="#">112-760-576-80-47-00</a>	UTILITIES	12,163.80	-	11,995.63	12,170.00	\$ 7,825.25	12,150.00
<a href="#">112-760-576-80-48-00</a>	REPAIR & MAINTENANCE	7,719.74	10,000.00	16,033.30	7,720.00	\$ 76.26	16,250.00
<a href="#">112-760-576-80-49-00</a>	MISCELLANEOUS	177.11	200.00	193.58	1,000.00	\$ 199.23	200.00

<a href="#">112-760-576-80-49-01</a>	DUES & MEMBERSHIPS	-	-	180.00	200.00		200.00
<a href="#">112-760-576-80-49-05</a>	TRAINING	-	-	-	-	-	-
<a href="#">112-760-582-10-00-01</a>	DEPOSIT REFUND - FACILITY RENTAL	-	2,000.00	4,520.00	2,000.00	-	500.00
<a href="#">112-760-591-76-61-00</a>	LAND LEASE - WFP	-	10,000.00	-	-	-	-
<a href="#">112-760-594-76-60-00</a>	PARKS - CAPITAL OUTLAY	25,130.03	-	4,284.80	-	-	-
	<b>Park Facilities Total</b>	<b>\$ 184,607.80</b>	<b>\$ 180,858.65</b>	<b>\$ 179,924.45</b>	<b>\$ 212,006.00</b>	<b>\$ 175,863.18</b>	<b>\$ 224,742.89</b>
	<b>Fund Expenditures Total</b>	<b>\$ 293,453.00</b>	<b>\$ 402,785.05</b>	<b>\$ 377,238.88</b>	<b>\$ 536,948.00</b>	<b>\$ 462,322.52</b>	<b>\$ 576,686.89</b>

Emergency Response Fund Resources  
Special Revenue Fund 113

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 263,686.00	100%
Gas B & O Tax	-	-	75,000	-	100%
State Reimbursement	-	-	-	-	0%
Federal Reimbursement	-	-	-	-	0%
Interest & Other Earnings	-	-	-	1,000	0%
<b>Emergency Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 264,686</b>	<b>72%</b>

Emergency Response Fund Uses  
Special Revenue Fund 113

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Emergency Response	\$ -	\$ -	\$ -	\$ -	
<b>Emergency Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Notes

**Beginning Balance**

Reimbursements from Insurance, FEMA, and Commerce related to Gray Road Fire transferring from Contingency Fund (106) to Emergency Response Fund (113)

**Revenue**

Gas B & O tax redesignated to Tourism Fund (126) for 2025 budget.

**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	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,686.00
Revenues		-	-	-	75,000.00	85,023.59	1,000.00
Expenditures		-	-	-	-	-	-
Estimated Ending Balance		\$ -	\$ -	\$ -	\$ 75,000.00	\$ 85,023.59	\$ 264,686.00
Total Gain (Loss)		\$ -	\$ -	\$ -	\$ 75,000.00	\$ 85,023.59	\$ 1,000.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Emergency Response Revenues</b>							
<a href="#">113-316-43-00-00</a>	GAS B & O TAX	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 85,023.59	\$ -
	STATE REIMBURSEMENT	-	-	-	-	-	-
	FEDERAL REIMBURSEMENT	-	-	-	-	-	-
<a href="#">113-361-10-00-01</a>	INVESTMENT INTEREST	-	-	-	-	\$ 1,400.23	1,000.00
	<b>Fund Revenues Total</b>	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 85,023.59	\$ 1,000.00
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Emergency Response Expenditures</b>							
<a href="#">113-000-522-10-40-00</a>	EMERGENCY RESPONSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Beautification Fund Resources  
Special Revenue Fund 125

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 5,500	\$ 12,000	54%
Cable B & O Tax	-	-	6,700	6,700	0%
Business License	5,943	7,003	5,950	4,670	-27%
Interest & Other Earnings	-	-	-	-	0%
<b>City Beaut. Total Resources</b>	<b>\$ 5,943</b>	<b>\$ 7,003</b>	<b>\$ 18,150</b>	<b>\$ 23,370</b>	<b>22%</b>

City Beautification Fund Uses  
Special Revenue Fund 125

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Services & Charges	\$ -	\$ -	\$ 6,500	\$ 10,000	35%
<b>City Beaut. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 10,000</b>	<b>35%</b>

Notes

**Revenue**

Includes all business license revenues. Cable B & O taxes were reallocated to City Beautification from Tourism (126)

**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	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 5,500.00	\$ -	\$ 12,000.00
Revenues		5,942.50	6,500.00	7,002.50	5,950.00	4,670.00	13,850.00
Expenditures		-	-	-	6,500.00	-	10,000.00
Estimated Ending Balance		\$ 5,942.50	\$ 6,500.00	\$ 7,002.50	\$ 4,950.00	\$ 4,670.00	\$ 15,850.00
Total Gain (Loss)		\$ 5,942.50	\$ 6,500.00	\$ 7,002.50	\$ (550.00)	\$ 4,670.00	\$ 3,850.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>City Beautification Revenues</b>							
<a href="#">126-316-46-00-00</a>	CABLE B&O TAX	\$ -	\$ -	\$ -	\$ 6,700.00	\$ 4,721.10	\$ 6,700.00
<a href="#">125-321-99-00-00</a>	BUSINESS LICENSE	5,942.50	6,500.00	7,002.50	5,950.00	4,670.00	7,000.00
<a href="#">125-361-10-00-01</a>	INVESTMENT INTEREST	-	-	-	100.00	\$ 253.22	150.00
	<b>Fund Revenues Total</b>	<b>\$ 5,942.50</b>	<b>\$ 6,500.00</b>	<b>\$ 7,002.50</b>	<b>\$ 5,950.00</b>	<b>\$ 4,670.00</b>	<b>\$ 13,850.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>City Beautification Expenditures</b>							
<a href="#">125-000-585-00-00-00</a>	BUSINESS LICENSE REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00
<a href="#">125-000-594-48-64-01</a>	IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 6,500.00	\$ -	\$ 10,000.00
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

Tourism Fund Resources  
Special Revenue Fund 126

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 5,500	\$ -	0%
Gas B & O Tax	-	-	-	115,000	100%
Vacant Property Registrations	-	-	-	1,500	100%
Sponsorships (LATL)	-	-	-	5,000	100%
Interest & Other Earnings	-	-	-	-	
<b>City Beaut. Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 121,500</b>	<b>95%</b>

Tourism Fund Uses  
Special Revenue Fund 126

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ 2,500	\$ 3,000	100%
Supplies	-	-	500	3,000	83%
Services & Charges	-	-	3,500	114,500	97%
<b>City Beaut. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 120,500</b>	<b>95%</b>

Notes

**B & O Taxes**

2025 Designate Cable B & O Tax revenues to the City Beautification Fund (125) instead of Tourism. For 2025 budget, redesignating Gas B & O Tax revenues from Emergency Response Fund (113) to Tourism Fund to support tourism and economic development.

**Vacant Property Registrations**

Vacant Property Ordinance update to MLMC Chapter 14.16, requiring owners of vacant commercial property within the downtown central business district to register property with City and comply with maintenance standards

**Sponsorships - Linger at the Lake Concert Series**

In 2024, the City initiated a concert series at Waterfront Park. Businesses and individuals may sponsor elements of concerts.

**Tourism & Events**

Fund supports expenditures related to community events and the attraction of tourism to the City, as well as economic development strategies and initiatives at bolstering health of local businesses

**3 Year Budget Comparison**  
**Tourism Fund 126**

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		-	-	-	-	3,506.64	121,500.00
Expenditures		-	-	-	6,500.00	51,994.98	120,500.00
Estimated Ending Balance		\$ -	\$ -	\$ -	\$ (6,500.00)	\$ (48,488.34)	\$ 1,000.00
Total Gain (Loss)		\$ -	\$ -	\$ -	\$ (6,500.00)	\$ (48,488.34)	\$ 1,000.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Tourism Revenues</b>							
<a href="#">126-316-43-00-00</a>	GAS B&O TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000.00
<a href="#">126-322-90-00-01</a>	VACANT PROPERTY REGISTRATION	-	-	-	-	500.00	1,500.00
<a href="#">126-361-10-00-01</a>	INVESTMENT INTEREST	-	-	-	-	6.64	-
<a href="#">126-367-00-00-01</a>	SPONSORSHIPS (LATL)	-	-	-	-	3,000.00	5,000.00
<a href="#">126-397-00-00-01</a>	T/I GENERAL FUND (001)	-	-	-	-	-	-
	<b>Fund Revenues Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,506.64	\$ 121,500.00
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Tourism Expenditures</b>							
Community Events							
<a href="#">126-000-573-90-11-01</a>	OVERTIME	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,793.34	\$ 3,000.00
<a href="#">126-000-573-90-31-02</a>	OPERATING SUPPLIES	-	-	-	500.00	\$ 3,036.83	3,000.00
<a href="#">126-000-573-90-41-00</a>	PROFESSIONAL SERVICES	-	-	-	500.00	\$ 4,835.40	70,000.00
<a href="#">126-000-573-90-41-01</a>	LINGER AT THE LAKE (LATL)	-	-	-	-	\$ 38,768.00	40,000.00
<a href="#">126-000-573-90-45-00</a>	RENTALS	-	-	-	3,000.00	\$ 3,561.41	4,500.00
<a href="#">126-000-594-48-64-01</a>	IMPROVEMENTS	-	-	-	-		
	<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 51,994.98	\$ 120,500.00

Capital Improvements Fund Resources  
Capital Projects Fund 301

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 414,923	\$ 369,499	\$ 436,221	\$ 225,224	-94%
Real Estate Excise Tax (REET)	105,512	65,176	100,000	65,000	-54%
FEMA - Backup Generator	-	-	-	75,000	100%
State - Backup Generator	-	-	-	12,500	100%
Interest & Other Earnings	8,675	25,786	8,680	15,000	42%
<b>Capital Imp. Total Resources</b>	<b>\$ 529,110</b>	<b>\$ 460,461</b>	<b>\$ 544,901</b>	<b>\$ 392,724</b>	<b>-39%</b>

Capital Improvements Fund Uses  
Capital Projects Fund 301

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Library Projects	\$ 244	\$ 41,981	\$ -	\$ -	0%
Streets Projects	-	-	50,000	10,000	100%
City Hall Projects	-	-	-	100,000	100%
Transfers Out	-	95,000	110,000	250,000	56%
<b>Capital Imp. Total Uses</b>	<b>\$ 244</b>	<b>\$ 136,981</b>	<b>\$ 160,000</b>	<b>\$ 360,000</b>	<b>56%</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 and Fox Hollow ADA access to trail.

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

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 414,922.66		\$ 369,498.91	\$ 436,220.61	\$ 436,220.61	\$ 225,224.00
Revenues		114,187.14	97,000.00	90,961.97	108,680.00	50,133.54	167,500.00
Expenditures		244.00	70,000.00	41,980.95	254,000.00	45,123.84	110,000.00
Transfers Out		-	95,000.00	95,000.00	110,000.00	82,500.00	250,000.00
Estimated Ending Balance		\$ 528,865.80	\$ 27,000.00	\$ 418,479.93	\$ 290,900.61	\$ 441,230.31	\$ 32,724.00
Total Gain (Loss)		\$ 113,943.14	\$ 27,000.00	\$ 48,981.02	\$ (145,320.00)	\$ 5,009.70	\$ 57,500.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Capital Improvements Revenues</b>							
<a href="#">301-318-34-00-00</a>	REET TAX	\$ 105,512.25	\$ 95,000.00	\$ 65,175.72	\$ 100,000.00	\$ 36,197.60	\$ 65,000.00
	FEMA - BACKUP GENERATOR	-	-	-	-	-	75,000.00
	STATE - BACKUP GENERATOR	-	-	-	-	-	12,500.00
<a href="#">301-361-10-00-01</a>	INVESTMENT INTEREST	8,674.89	2,000.00	25,786.25	8,680.00	\$ 13,935.94	15,000.00
	<b>Fund Revenues Total</b>	<b>\$ 114,187.14</b>	<b>\$ 97,000.00</b>	<b>\$ 90,961.97</b>	<b>\$ 108,680.00</b>	<b>\$ 50,133.54</b>	<b>\$ 167,500.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Capital Improvements Expenditures</b>							
<a href="#">301-720-594-72-64-01</a>	CAPITAL IMPROVEMENTS-LIBRARY	\$ 244.00	\$ 70,000.00	\$ 41,980.95	\$ -	\$ -	\$ -
	CITY HALL PROJECTS	-	-		204,000.00		100,000.00
	ADA ACCESS TRAIL PROJECT	-	-	-	-	-	10,000.00
<a href="#">301-000-595-69-60-01</a>	TRAFFIC SIGNS CAPITAL OUTLAY	-	-		50,000.00	\$ 45,123.84	-
	<b>Fund Expenditures Total</b>	<b>\$ 244.00</b>	<b>\$ 70,000.00</b>	<b>\$ 41,980.95</b>	<b>\$ 254,000.00</b>	<b>\$ 45,123.84</b>	<b>\$ 110,000.00</b>
<a href="#">301-000-597-00-01-04</a>	T/O - STREET - RESTRICTED (104)	-	95,000.00	95,000.00	110,000.00	\$ 82,500.00	250,000.00
	<b>Fund Revenues Total</b>	<b>\$ -</b>	<b>\$ 95,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ 82,500.00</b>	<b>\$ 250,000.00</b>

Projects Costs Breakdown

Project Total

TP-4-25-301	ADA Access to Fox Hollow Trail	\$ 10,000.00
PF-2-25-301	City Hall Backup Generator	\$ 100,000.00
	<b>Restricted Expenditures Total</b>	<b>\$ 110,000.00</b>



Parks Capital Improvements Fund Resources  
Capital Projects Fund 302

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 45,000	\$ 180,000	100%
Impact Fees	-	-	-	-	0%
Interest & Other Earnings	-	550	500	500	100%
Transfers In	-	45,000	250,000	262,500	5%
<b>Capital Imp. Total Resources</b>	<b>\$ -</b>	<b>\$ 45,550</b>	<b>\$ 295,500</b>	<b>\$ 443,000</b>	<b>33%</b>

Capital Improvements Fund Uses  
Capital Projects Fund 301

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Parks Projects	\$ -	\$ -	\$ 295,000	\$ 443,000	100%
<b>Capital Imp. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,000</b>	<b>\$ 443,000</b>	<b>100%</b>

Notes

**Parks Projects**

Includes building permanent stage at Waterfront Park, repairing and updating parks irrigation systems, installing automatic locks in parks bathrooms, and purchasing a vehicle specifically for parks maintenance

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

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 180,000.00
Revenues		-	-	549.96	500.00	3,489.19	500.00
Transfers-In		-	45,000.00	45,000.00	250,000.00	187,500.00	262,500.00
Expenditures		-	-	-	295,000.00	131,511.74	443,000.00
Estimated Ending Balance		\$ -	\$ 45,000.00	\$ 45,549.96	\$ 500.00	\$ 59,477.45	\$ -
Total Gain (Loss)		\$ -	\$ -	\$ 549.96	\$ (294,500.00)	\$ (128,022.55)	\$ (442,500.00)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Parks Improvements Revenues</b>							
<a href="#">302-345-85-76-00</a>	PARK - IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">302-361-10-00-01</a>	INVESTMENT INTEREST	-	-	549.96	500.00	3,489.19	500.00
<a href="#">302-395-20-00-00</a>	INSURANCE RECOVERIES-CAPITAL	-	-	-	-	\$ 75,000.00	273,000.00
	<b>Fund Revenues Total</b>	\$ -	\$ -	\$ 549.96	\$ 500.00	\$ 3,489.19	\$ 500.00
<a href="#">302-397-00-00-01</a>	T/I GENERAL FUND (001)	-	-	-	250,000.00	\$ 187,500.00	262,500.00
<a href="#">302-397-00-01-00</a>	T/I IMPACT (100)	-	45,000.00	45,000.00			-
	<b>Tranfers-In Total</b>	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 250,000.00	\$ 187,500.00	\$ 262,500.00
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Parks Improvements Expenditures</b>							
<a href="#">302-760-576-76-41-01</a>	CAPITAL-ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">302-760-594-76-60-01</a>	CAPITAL OUTLAY	-	-	-	275,000.00	\$ 131,511.74	368,000.00
<a href="#">302-760-594-76-65-01</a>	CAPITAL-EQUIPMENT	-	-	-	20,000.00	-	75,000.00
	<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ 295,000.00	\$ 131,511.74	\$ 443,000.00

Projects Costs Breakdown		Project Total
PF-8-25-302	Parks Irrigation System	\$ 75,000.00
PF-9-25-302	Parks Bathrooms Auto Locks	\$ 20,000.00
PF-11-25-302	Parks Maintenance Vehicle	\$ 75,000.00
Insurance (Gray Fire)	Ballfield Lights Replacement	\$ 273,000.00
	<b>Restricted Expenditures Total</b>	<b>\$ 443,000.00</b>

# **Proprietary Funds**

Water Operations and Maintenance Fund Resources  
Proprietary Fund 401

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 871,751	\$ 863,431	\$ 486,286	\$ 522,464	7%
Delinquent Fees	29,980	12,056	10,000	12,000	17%
Facilities Rental - Reservoir	111,770	95,506	112,000	100,000	-12%
Water Sales	664,425	657,384	728,000	785,050	7%
Interest & Other Earnings	-	14,244.14	2,000.00	10,500.00	81%
<b>Water Fund Total Resources</b>	<b>\$ 1,677,925</b>	<b>\$ 1,642,620</b>	<b>\$ 1,338,286</b>	<b>\$ 1,430,014</b>	<b>6%</b>

Water Operations and Maintenance Fund Uses  
Proprietary Fund 401

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 152,958	\$ 217,601	\$ 215,882	\$ 240,341	10%
Benefits	80,260	113,668	121,000	116,425	-4%
Supplies	188,258	238,668	198,790	239,450	17%
Services & Charges	143,557	165,349	183,297	212,111	14%
Transfers Out	-	938,431	125,000	100,000	-25%
<b>Water Fund Total Uses</b>	<b>\$ 565,033</b>	<b>\$ 1,673,716</b>	<b>\$ 843,969</b>	<b>\$ 908,327</b>	<b>7%</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.

**Beginning Balances**

In 2023, Funds transferred from legacy Water/Sewer Fund to Water - Restricted, Wastewater, and Wastewater - Restricted Funds

Water Restricted Fund Resources  
Proprietary Managerial Fund 402

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 19	\$ 19	\$ 20	\$ 434,342	100%
Water Tap Fees	650	-	-	-	0%
Interest & Other Earnings	-	-	-	3,000	100%
Transfers In	-	-	125,000	100,000	-25%
<b>Water Res. Total Resources</b>	<b>\$ 669</b>	<b>\$ 19</b>	<b>\$ 125,020</b>	<b>\$ 537,342</b>	<b>77%</b>

Water Restricted Fund Uses  
Proprietary Managerial Fund 402

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Professional Services	\$ -	\$ -	\$ -	\$ 30,000	100%
Improvements	-	-	500,000	-	0%
Capital Repair & Maintenance	-	-	-	-	0%
Equipment	-	-	210,000	565,000	63%
<b>Water Res. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 710,000</b>	<b>\$ 595,000</b>	<b>-19%</b>

Notes

**Beginning Balances**

Funds transferred from Water/Sewer managerial fund following segregation of Water and Sewer funds.

**Professional Services**

Includes GIS mapping project for City's critical water purveyance infrastructure

**Capital Projects**

Includes Craig Rd and Lehn Rd Well Backup Generators & Switchgear capital projects, and purchase of shared Public Works vehicle

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

CITY OF MEDICAL LAKE

**Summary - Water**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 871,750.60		\$ 863,430.67	\$ 486,286.00	\$ 486,286.00	\$ 522,464.00
Revenues		822,409.26	838,550.00	779,189.03	852,000.00	717,240.08	907,550.00
Expenditures		565,033.25	727,831.00	735,285.16	722,969.00	608,652.74	799,576.81
Transfers Out		-	863,430.67	938,431.00	125,000.00	93,750.00	100,000.00
Estimated Ending Balance		\$ 1,129,126.61	\$ (752,711.67)	\$ (31,096.46)	\$ 490,317.00	\$ 501,123.34	\$ 530,437.19
Total Gain (Loss)		\$ 257,376.01	\$ 110,719.00	\$ 43,903.87	\$ 129,031.00	\$ 108,587.34	\$ 107,973.19

**Summary - Water Restricted**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 19.27		\$ 19.27	\$ 19.59	\$ 69,789.98	\$ 434,342.00
Revenues		650.00	-	5,513.00	500,000.00	500,091.32	497,375.00
Transfers-In		-	75,000.00	-	125,000.00	93,750.00	100,000.00
Expenditures		-	65,000.00	30,022.34	750,000.00	492,378.12	645,000.00
Estimated Ending Balance		\$ 669.27	\$ 10,000.00	\$ (24,490.07)	\$ (124,980.41)	\$ 171,253.18	\$ 386,717.00
Total Gain (Loss)		\$ 650.00	\$ (65,000.00)	\$ (24,509.34)	\$ (250,000.00)	\$ 7,713.20	\$ (147,625.00)

**Detail - Water**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Water Revenues</b>							
<a href="#">401-343-40-00-00</a>	WATER SALES	\$ 664,232.50	\$ 700,000.00	\$ 657,383.54	\$ 728,000.00	\$ 607,309.69	\$ 785,000.00
<a href="#">401-343-40-01-00</a>	BULK WATER SALES	192.17	50.00	-	-	\$ 61.00	50.00
<a href="#">401-359-90-00-00</a>	UTILITY DELINQUENT FEES	29,980.07	12,000.00	12,055.54	10,000.00	\$ 24,833.63	12,000.00
<a href="#">401-361-10-00-01</a>	INVESTMENT INTEREST	16,234.95	1,500.00	13,431.20	2,000.00	\$ 12,090.97	10,000.00
<a href="#">401-362-50-00-00</a>	FACILITIES RENTAL-RESERVOIR	111,769.57	125,000.00	95,505.81	112,000.00	\$ 70,655.71	100,000.00
<a href="#">401-369-10-00-00</a>	SALE OF SURPLUS	-	-	668.95	-	-	500.00

<a href="#">401-369-90-00-00</a>	MISCELLANEOUS REVENUE	-	-	143.99	-	-	-
<a href="#">401-395-20-00-00</a>	INSURANCE RECOVERIES	-	-	-	-	2,289.08	-
	<b>Fund Revenues Total</b>	<b>\$ 822,409.26</b>	<b>\$ 838,550.00</b>	<b>\$ 779,189.03</b>	<b>\$ 852,000.00</b>	<b>\$ 717,240.08</b>	<b>\$ 907,550.00</b>
<a href="#">401-397-00-04-03</a>	T/I W/S MANAGERIAL (403)	-	-	342,561.87	-	-	-
	<b>Tranfers-In Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,561.87</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Water Expenditures</b>							
<a href="#">401-380-534-10-10-01</a>	SALARIES & WAGES - PW DIRECTOR	\$ 23,799.78	\$ 35,000.00	\$ 52,813.95	\$ 47,292.00	\$ 43,683.53	\$ 65,132.50
<a href="#">401-380-534-10-10-02</a>	MAINTENANCE LEAD	13,521.35	-	-	-	-	-
<a href="#">401-380-534-10-10-03</a>	SALARIES & WAGES - MAINTENANCE	92,376.37	200,000.00	151,348.12	162,590.00	123,893.59	172,208.31
<a href="#">401-380-534-10-10-06</a>	SALARIES & WAGES - ADMIN CLERK	19,312.73	2,000.00	11,178.56	-	-	-
<a href="#">401-380-534-10-11-00</a>	OVERTIME	3,947.86	6,000.00	2,260.40	6,000.00	1,798.67	3,000.00
<a href="#">401-380-534-10-20-01</a>	SOCIAL SECURITY & MEDICARE	11,207.55	19,875.00	16,308.44	15,750.00	12,861.95	16,925.00
<a href="#">401-380-534-10-20-02</a>	LABOR & INDUSTRIES	2,619.83	5,180.00	4,336.02	6,500.00	3,532.13	4,350.00
<a href="#">401-380-534-10-20-03</a>	RETIREMENT/ICMA	16,255.89	26,500.00	23,736.95	22,380.00	17,733.80	23,850.00
<a href="#">401-380-534-10-20-04</a>	MEDICAL/DENTAL/VISION/DEFERRED	45,801.22	82,000.00	65,097.08	71,320.00	42,029.49	65,000.00
<a href="#">401-380-534-10-20-05</a>	DISABILTIY/SICK LV BUYBACK	2,827.63	3,500.00	3,797.23	3,500.00	2,836.34	5,550.00
<a href="#">401-380-534-10-20-06</a>	UNIFORMS & CLOTHING	1,547.51	500.00	391.78	1,550.00	540.53	750.00
<a href="#">401-380-534-10-31-01</a>	OFFICE SUPPLIES	1,154.93	1,500.00	1,168.86	1,160.00	489.11	1,200.00
<a href="#">401-380-534-10-31-02</a>	OPERATING SUPPLIES	11,047.75	12,000.00	36,849.79	11,050.00	31,323.45	37,000.00
<a href="#">401-380-534-10-31-03</a>	MINOR EQUIPMENT	183.42	-	13,280.99	4,190.00	3,096.48	13,300.00
<a href="#">401-380-534-10-32-00</a>	FUEL	7,549.02	6,000.00	8,190.56	7,550.00	3,372.34	8,200.00
<a href="#">401-380-534-10-34-00</a>	ITEMS FOR RESALE	142,222.28	100,000.00	140,096.32	142,230.00	106,999.20	140,250.00
<a href="#">401-380-534-10-34-01</a>	ITEMS FOR RESALE-SPOK INTERTIE	21,787.14	25,000.00	38,111.80	21,790.00	53,778.34	38,500.00
<a href="#">401-380-534-10-35-00</a>	SMALL TOOLS & EQUIPMENT	4,313.66	6,000.00	969.54	10,820.00	4,664.74	1,000.00
<a href="#">401-380-534-10-40-00</a>	WATER TESTING	5,727.99	5,000.00	4,881.00	13,730.00	2,650.00	5,000.00
<a href="#">401-380-534-10-40-01</a>	OTHER INTERGOV'T SERVICES	2,675.90	3,500.00	150.00	2,680.00	-	2,500.00
<a href="#">401-380-534-10-40-12</a>	ID BILLING - PERSONNEL SERVICES	-	-	857.40	1,920.00	1,249.68	2,050.00
<a href="#">401-380-534-10-40-12</a>	ID BILLING - PURCHASING SERVICES	-	-	3,016.32	6,600.00	4,816.16	8,450.00
<a href="#">401-380-534-10-41-00</a>	PROFESSIONAL SERVICES	12,115.31	20,000.00	19,123.13	12,120.00	6,659.63	19,250.00
<a href="#">401-380-534-10-41-01</a>	SOFTWARE	-	-	9,093.23	-	3,740.68	9,100.00
<a href="#">401-380-534-10-42-01</a>	POSTAGE	3,306.30	3,500.00	2,637.85	3,310.00	1,995.43	2,650.00
<a href="#">401-380-534-10-42-02</a>	PHONE	4,538.13	4,500.00	4,257.11	4,540.00	2,713.33	4,275.00



<a href="#">401-380-534-10-43-01</a>	MILEAGE	-	100.00	-	-		-
<a href="#">401-380-534-10-43-02</a>	MEALS & LODGING	-	300.00	-	300.00	620.48	500.00
<a href="#">401-380-534-10-44-00</a>	ADVERTISING	160.72	500.00	27.77	170.00		250.00
<a href="#">401-380-534-10-45-00</a>	RENTALS	1,540.24	4,000.00	208.51	1,550.00	229.19	500.00
<a href="#">401-380-534-10-46-00</a>	INSURANCE	14,457.50	24,473.00	24,715.00	34,234.00	31,790.00	36,686.00
<a href="#">401-380-534-10-47-00</a>	UTILITIES	53,636.47	65,000.00	52,929.86	53,640.00	38,537.53	53,000.00
<a href="#">401-380-534-10-48-00</a>	REPAIR & MAINTENANCE	9,244.02	20,000.00	3,564.55	9,250.00	1,813.15	3,600.00
<a href="#">401-380-534-10-48-03</a>	BILLING SERVICE	-	6,000.00	2,797.79	3,000.00	1,584.41	2,800.00
<a href="#">401-380-534-10-49-00</a>	STATE EXCISE TAX	34,016.71	35,203.00	31,712.90	34,103.00	51,319.01	45,500.00
<a href="#">401-380-534-10-49-01</a>	DUES & MEMBERSHIPS	1,625.40	1,700.00	3,919.74	1,630.00	4,658.00	4,000.00
<a href="#">401-380-534-10-49-02</a>	MISCELLANEOUS & REGISTRATIONS	512.64	3,000.00	1,456.61	520.00	1,242.71	1,500.00
<a href="#">401-380-534-10-49-03</a>	SUBSCRIPTIONS	-	-	-	-	133.02	250.00
<a href="#">401-380-534-10-49-05</a>	TRAINING	-	-	-	4,000.00	266.64	1,500.00
	<b>Fund Expenditures Total</b>	<b>\$ 565,033.25</b>	<b>\$ 727,831.00</b>	<b>\$ 735,285.16</b>	<b>\$ 722,969.00</b>	<b>\$ 608,652.74</b>	<b>\$ 799,576.81</b>
<a href="#">401-000-597-00-04-02</a>	T/O - WATER RESTRICTED (402)	\$ -	\$ -	\$ 75,000.00	\$ 125,000.00	\$ 93,750.00	\$ 100,000.00
<a href="#">401-380-597-00-04-03</a>	T/O - W/S MANAGERIAL (403)	-	863,430.67	863,431.00	-	-	-
	<b>Transfers-Out Total</b>	<b>\$ -</b>	<b>\$ 863,430.67</b>	<b>\$ 938,431.00</b>	<b>\$ 125,000.00</b>	<b>\$ 93,750.00</b>	<b>\$ 100,000.00</b>

Detail - Water - Restricted

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Water - Restricted Revenues</b>							
<a href="#">402-343-40-00-01</a>	WATER TAP FEES	\$ 650.00	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">402-333-21-00-00</a>	JEFFERSON WATER LINE	-	-	-	500,000.00	491,658.57	-
	FEMA - BACKUP GENERATORS	-	-	-	-	-	423,750.00
	STATE - BACKUP GENERATORS	-	-	-	-	-	70,625.00
<a href="#">402-361-10-00-01</a>	INVESTMENT INTEREST	-	-	5,513.00	-	8,432.75	3,000.00
	<b>Restricted Revenues Total</b>	<b>\$ 650.00</b>	<b>\$ -</b>	<b>\$ 5,513.00</b>	<b>\$ 500,000.00</b>	<b>\$ 500,091.32</b>	<b>\$ 497,375.00</b>
<a href="#">402-397-00-04-01</a>	T/I WATER (401)	-	75,000.00	-	125,000.00	\$ 93,750.00	100,000.00
	<b>Restricted Transfers-In Total</b>	<b>\$ -</b>	<b>\$ 75,000.00</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>	<b>\$ 93,750.00</b>	<b>\$ 100,000.00</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Water - Restricted Expenditures</b>							
<a href="#">402-380-534-10-41-00</a>	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 24,479.10	\$ -	\$ 57,826.01	\$ 80,000.00
<a href="#">402-380-534-10-48-00</a>	CAPITAL REPAIR & MAINTENANCE	-	-	-	40,000.00	-	-

<a href="#">402-380-594-34-60-00</a>	CAPITAL OUTLAY	-	50,000.00	-	-	-	-
<a href="#">402-380-594-34-63-00</a>	WATER IMPROVEMENTS	-	-	-	500,000.00	-	-
<a href="#">402-380-594-34-64-00</a>	WATER - EQUIPMENT	-	-	-	210,000.00	-	-
<a href="#">402-380-594-34-65-00</a>	CAPITAL EQUIPMENT	-	15,000.00	5,543.24	-	-	565,000.00
<a href="#">402-380-594-34-66-01</a>	CONSTRUCTION	-	-	-	-	434,552.11	-
<a href="#">402-380-597-34-90-64</a>	T/O - W/S EQUIP (401 TO 404)	-	-	-	-	-	-
	<b>Restricted Expenditures Total</b>	\$ -	\$ 65,000.00	\$ 30,022.34	\$ 750,000.00	\$ 492,378.12	\$ 645,000.00
<a href="#">401-380-597-00-04-03</a>	T/O - W/S MANAGERIAL (403)	-	1,201,834.14	19.59	-	-	-
	<b>Transfers-Out Total</b>	\$ -	\$ 1,266,834.14	\$ 30,041.93	\$ 750,000.00	\$ 492,378.12	\$ 645,000.00

#### Projects Costs Breakdown

#### Project Total

PF-1-25-402	Maint. Bldg Backup Generator	\$ 75,000.00
PW-1-25-402	Backup Gen. Craig Well	\$ 325,000.00
PW-2-25-402	Backup Gen. Lehn Well	\$ 165,000.00
PW-3-25-402	GIS Mapping - Infrastructure	\$ 30,000.00
	<b>Restricted Expenditures Total</b>	\$ 595,000.00

Solid Waste Operations and Maintenance Fund Resources  
Proprietary Fund 407

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 267,706	\$ 234,809	\$ 187,170	\$ 200,146	6%
Delinquent Fees	-	12,000	10,000	10,000	0%
Compost Trailer Reimbursement	10,130	12,072	9,750	12,000	19%
Garbage Collection Fees	647,865	682,087	675,000	750,000	10%
Interest & Other Earnings	15,003	9,602	2,250	4,750	53%
<b>Solid Waste Total Resources</b>	<b>\$ 940,704</b>	<b>\$ 950,571</b>	<b>\$ 884,170</b>	<b>\$ 976,896</b>	<b>9%</b>

Solid Waste Operations and Maintenance Fund Uses  
Proprietary Fund 407

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ 16,420	\$ 11,179	\$ -	\$ -	0%
Benefits	8,262	4,913	-	-	0%
Supplies	2,432	270	2,460	500	-392%
Services & Charges	678,814	747,039	725,872	822,388	12%
Refunds	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
<b>Solid Waste Total Uses</b>	<b>\$ 705,928</b>	<b>\$ 763,401</b>	<b>\$ 728,332</b>	<b>\$ 822,888</b>	<b>11%</b>

Notes

**Revenue**

Includes garbage collection charges, late fees and reimbursement from the County for 75% of compost removal costs. 2024 Collection rates increase of approximately 5% 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 2% increase effective beginning of 2024 and 2.5% set to increase beginning of 2025 for garbage and recycling removal services.

**3 Year Budget Comparison  
Solid Waste Fund 407**

CITY OF MEDICAL LAKE

**Summary**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 267,705.92	\$ 236,564.81	\$ 234,809.03	\$ 187,170.00	\$ 187,170.00	\$ 200,146.00
Revenues		662,386.28	661,010.00	715,761.57	697,000.00	567,201.79	776,750.00
Expenditures		705,927.66	806,424.00	763,400.60	728,332.00	560,518.85	822,888.00
Estimated Ending Balance		\$ 224,164.54	\$ 91,150.81	\$ 187,170.00	\$ 155,838.00	\$ 121,369.20	\$ 154,008.00
Total Gain (Loss)		\$ (43,541.38)	\$ (145,414.00)	\$ (47,639.03)	\$ (31,332.00)	\$ 6,682.94	\$ (46,138.00)

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Solid Waste Revenues</b>							
<a href="#">407-337-00-00-01</a>	COMPOST TRAILER REIMBURSEMENT	\$ 10,130.16	\$ 10,000.00	\$ 12,072.42	\$ 9,750.00	\$ 1,952.19	\$ 12,000.00
<a href="#">401-359-90-00-00</a>	UTILITY DELINQUENT FEES	-	-	12,000.00	10,000.00	-	10,000.00
<a href="#">407-343-70-00-00</a>	GARBAGE COLLECTION FEES	647,864.70	650,000.00	682,087.48	675,000.00	560,839.99	750,000.00
<a href="#">407-361-00-00-01</a>	INTEREST-GARB MM	48.52	10.00	-	-	-	-
<a href="#">407-361-10-00-01</a>	INVESTMENT INTEREST	4,071.70	1,000.00	8,855.97	2,000.00	4,409.61	4,000.00
<a href="#">407-369-00-00-01</a>	OTHER MISCELLANEOUS REVENUES	-	-	-	-	-	-
<a href="#">407-369-10-00-00</a>	SALE OF RECYCLABLES	271.20	-	745.70	250.00	-	750.00
	<b>Fund Revenues Total</b>	<b>\$ 662,386.28</b>	<b>\$ 661,010.00</b>	<b>\$ 715,761.57</b>	<b>\$ 697,000.00</b>	<b>\$ 567,201.79</b>	<b>\$ 776,750.00</b>
		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Solid Waste Expenditures</b>							
<a href="#">407-000-537-10-10-02</a>	SALARIES & WAGES - MAINTENANCE	\$ 4,507.07	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">407-000-537-10-10-06</a>	SALARIES & WAGES - ADMIN CLERK	11,394.38	11,000.00	11,178.56	-	-	-
<a href="#">407-000-537-10-11-00</a>	OVERTIME	518.61	500.00	-	-	-	-
<a href="#">407-000-537-10-20-01</a>	SOCIAL SECURITY & MEDICARE	1,214.43	2,025.00	855.22	-	-	-
<a href="#">407-000-537-10-20-02</a>	LABOR & INDUSTRIES	140.93	540.00	50.78	-	-	-
<a href="#">407-000-537-10-20-03</a>	RETIREMENT/ICMA	1,712.03	3,500.00	1,410.10	-	-	-
<a href="#">407-000-537-10-20-04</a>	MEDICAL/DENTAL/VISION/DEFERRED	4,914.22	6,000.00	2,412.18	-	-	-
<a href="#">407-000-537-10-20-05</a>	DISABILITY/SICK LV BUYBACK	280.08	500.00	184.61	-	-	-
<a href="#">407-000-537-10-30-00</a>	INTERGOVERNMENTAL SERVICES	882.15	1,000.00	67.40	890.00	-	-
<a href="#">407-000-537-10-31-01</a>	OFFICE SUPPLIES	725.57	850.00	-	730.00	-	-

<a href="#">407-000-537-10-31-02</a>	OPERATING SUPPLIES	85.48	200.00	202.49	90.00	800.12	250.00
<a href="#">407-000-537-10-31-03</a>	PUBLICATIONS	458.38	-	-	460.00	-	250.00
<a href="#">407-000-537-10-32-00</a>	FUEL	280.40	300.00	-	290.00	-	-
<a href="#">407-000-537-10-35-00</a>	SMALL TOOLS & EQUIPMENT	-	250.00	-	-	-	-
<a href="#">407-000-537-10-40-12</a>	ID BILLING - PURCHASING SERVICES	-	500.00	430.92	1,200.00	688.04	1,225.00
<a href="#">407-000-537-10-41-00</a>	GARBAGE CONTRACTORS	624,131.54	715,000.00	698,978.98	675,000.00	503,637.75	775,000.00
<a href="#">407-000-537-10-41-01</a>	COMPOST DISPOSAL	13,294.74	15,000.00	15,295.83	13,000.00	5,882.64	15,300.00
<a href="#">407-000-537-10-41-03</a>	PROFESSIONAL SERVICES	1,331.37	2,000.00	-	1,340.00		-
<a href="#">407-000-537-10-42-01</a>	POSTAGE	3,054.88	3,000.00	2,775.00	3,060.00	1,800.00	2,800.00
<a href="#">407-000-537-10-44-00</a>	ADVERTISING	6.25	15.00	-	10.00		
<a href="#">407-000-537-10-45-00</a>	RENTALS	-	-	642.04	-	857.76	650.00
<a href="#">407-000-537-10-46-00</a>	INSURANCE	6,821.00	3,344.00	3,344.00	1,762.00	11.00	13.00
<a href="#">407-000-537-10-47-00</a>	UTILITIES	4,474.52	4,000.00	663.62	-		-
<a href="#">407-000-537-10-48-00</a>	REPAIR & MAINTENANCE	71.87	1,500.00	138.41	500.00		500.00
<a href="#">407-000-537-10-48-03</a>	BILLING SERVICE	-	6,000.00	2,397.77	3,000.00	1,584.44	2,400.00
<a href="#">407-000-537-10-49-00</a>	STATE EXCISE TAX	25,616.61	23,400.00	22,372.69	27,000.00	45,257.10	24,500.00
<a href="#">407-000-537-10-49-01</a>	OTHER MISCELLANEOUS	11.15	-	-	-	-	-
<a href="#">407-000-582-10-00-01</a>	GARBAGE REFUND	-	-	-	-	-	-
<a href="#">407-000-594-37-63-00</a>	IMPROVEMENTS	-	5,000.00	-	-	-	-
<a href="#">407-000-594-37-64-00</a>	EQUIPMENT	-	1,000.00	-	-	-	-
	<b>Fund Expenditures Total</b>	<b>\$ 705,927.66</b>	<b>\$ 806,424.00</b>	<b>\$ 763,400.60</b>	<b>\$ 728,332.00</b>	<b>\$ 560,518.85</b>	<b>\$ 822,888.00</b>

Wastewater Operations and Maintenance Fund Resources  
Proprietary Fund 408

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 1,076,089	\$ 337,623	-219%
Delinquent Fees	-	12,000	10,000	12,000	17%
DSHS WWTP O&M 50%	331,989	485,100	350,000	588,501	41%
Sewer Service	719,520	764,231	765,000	886,000	14%
Interest & Other Earnings	-	9,923	2,000	10,000	80%
Transfers In	-	542,562	-	-	0%
<b>Wastewater Total Resources</b>	<b>\$ 1,051,509</b>	<b>\$ 1,271,254</b>	<b>\$ 2,203,089</b>	<b>\$ 1,834,124</b>	<b>-20%</b>

Wastewater Fund Departments - Expenditures  
Proprietary Fund 408

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
<b><u>Wastewater Collection</u></b>					
Salaries & Wages	\$ 138,349	\$ 152,210	\$ 181,300	\$ 167,095	-9%
Benefits	76,975	80,454	92,660	89,800	-3%
Supplies	15,508	23,404	18,520	23,550	21%
Services & Charges	96,866	75,716	94,527	88,443	-7%
<b>Dept. total</b>	<b>\$ 327,697</b>	<b>\$ 331,784</b>	<b>\$ 387,007</b>	<b>\$ 368,888</b>	<b>-5%</b>
<b><u>Wastewater Treatment</u></b>					
Salaries & Wages	\$ 92,506	\$ 351,102	\$ 426,520	\$ 439,181	3%
Benefits	119,668	144,589	155,020	164,250	6%
Supplies	111,594	181,636	126,930	181,850	30%
Services & Charges	309,980	316,142	378,286	385,421	2%
Capital Equipment - Operations	-	10,170	-	26,200	
<b>Dept. total</b>	<b>\$ 633,748</b>	<b>\$ 1,003,639</b>	<b>\$ 1,086,756</b>	<b>\$ 1,196,902</b>	<b>9%</b>
<b>Wastewater Total Uses</b>	<b>\$ 961,446</b>	<b>\$ 1,335,423</b>	<b>\$ 1,473,763</b>	<b>\$ 1,565,791</b>	<b>6%</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.

**Salaries & Wages**

Added FTE for Administrative Clerk at Treatment Plant

**Capital Equipment**

Includes replacing non-functioning mixer

Wastewater Restricted Fund Resources  
Proprietary Managerial Fund 409

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 1,076,089	\$ 1,065,000	-1%
Sewer Tap Fees	75	-	-	-	
Interest & Other Earnings	-	20,970.55	-	-	
Transfers In	-	977,298.63	-	-	
<b>Street Res. Total Resources</b>	<b>\$ 75</b>	<b>\$ 998,269</b>	<b>\$ 1,076,089</b>	<b>\$ 1,065,000</b>	<b>-1%</b>

Wastewater Restricted Fund Uses  
Proprietary Managerial Fund 409

Account Description	2020 Actual	2021 Actual	2022 Adopted	2023 Proposed	% Change
Capital Services	\$ -	\$ 97,227	\$ 50,000	\$ 125,000	60%
Capital Outlay	-	9,953.80	-	200,000.00	100%
Capital Improvements	-	-	200,000.00	-	0%
Capital Equipment	-	-	1,080,000	920,000	-17%
<b>Street Res. Total Uses</b>	<b>\$ -</b>	<b>\$ 107,180</b>	<b>\$ 1,330,000</b>	<b>\$ 1,245,000</b>	<b>-7%</b>

Notes

**Capital Equipment**

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

**Capital Improvements**

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

CITY OF MEDICAL LAKE

**Summary - Wastewater**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 494,385.00	\$ 494,385.00	\$ 337,623.00
Revenues		1,051,509.03	1,180,500.00	1,271,254.08	1,307,500.00	1,071,608.51	1,496,501.00
Transfers-In		-	545,000.00	542,561.87	-	-	-
Expenditures	WWC	\$ 327,697.27	\$ 400,283.40	\$ 331,783.60	\$ 387,007.00	\$ 255,592.79	\$ 368,888.07
	WWT	633,748.47	949,038.60	1,003,639.35	1,086,756.00	943,943.94	1,196,902.47
Total Expenditures		\$ 961,445.74	\$ 1,349,322.00	\$ 1,335,422.95	\$ 1,473,763.00	\$ 1,199,536.73	\$ 1,565,790.54
Estimated Ending Balance		\$ 90,063.29	\$ 376,178.00	\$ 478,393.00	\$ 328,122.00	\$ 366,456.78	\$ 268,333.46
Total Gain (Loss)		\$ 90,063.29	\$ (168,822.00)	\$ (64,168.87)	\$ (166,263.00)	\$ (127,928.22)	\$ (69,289.54)

**Summary - Wastewater - Restricted**

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 1,076,089.00	\$ 1,076,089.00	\$ 1,065,000.00
Revenues		75.00	-	205,970.55	393,750.00	235,794.93	468,750.00
Transfers In		-	979,902.00	977,298.63	-	-	-
Expenditures		-	245,000.00	107,180.31	1,330,000.00	429,153.93	1,245,000.00
Estimated Ending Balance		\$ 75.00	\$ 734,902.00	\$ 1,076,088.87	\$ 139,839.00	\$ 882,730.00	\$ 288,750.00
Total Gain (Loss)		\$ 75.00	\$ (245,000.00)	\$ 98,790.24	\$ (936,250.00)	\$ (193,359.00)	\$ (776,250.00)

**Detail - Wastewater**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Wastewater Revenues</b>							
<a href="#">408-337-00-00-00</a>	DSHS WWTP O & M-50%	\$ 331,989.01	\$ 441,000.00	\$ 485,099.67	\$ 530,500.00	\$ 461,870.50	\$ 588,501.00
<a href="#">408-343-50-00-00</a>	SEWER SERVICE	719,520.02	720,000.00	764,231.20	765,000.00	599,561.05	886,000.00
<a href="#">408-359-90-00-00</a>	UTILITY DELINQUENT FEES	-	16,500.00	12,000.00	10,000.00		12,000.00
<a href="#">408-361-10-00-01</a>	INVESTMENT INTEREST	-	3,000.00	9,923.21	2,000.00	10,176.96	10,000.00



<a href="#">408-369-91-00-02</a>	MISCELLANEOUS REVENUE	-	-	-	-	64.32	-
<a href="#">408-395-20-00-00</a>	INSURANCE RECOVERIES	-	-	-	-	2,289.08	-
	<b>Fund Revenues Total</b>	<b>\$ 1,051,509.03</b>	<b>\$ 1,180,500.00</b>	<b>\$ 1,271,254.08</b>	<b>\$ 1,307,500.00</b>	<b>\$ 1,071,608.51</b>	<b>\$ 1,496,501.00</b>
<a href="#">408-397-00-04-03</a>	T/I W/S MANAGERIAL (403)	-	545,000.00	542,561.87	-	-	-
	<b>Fund Transfers-In Total</b>	<b>\$ -</b>	<b>\$ 545,000.00</b>	<b>\$ 542,561.87</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Wastewater Expenditures</b>							
<b>WWC</b>							
<a href="#">408-381-535-10-10-01</a>	SALARIES & WAGES - PW DIRECTOR	\$ 23,799.74	\$ 35,000.00	\$ 31,688.29	\$ 47,300.00	\$ 26,210.11	\$ 38,679.50
<a href="#">408-381-535-10-10-03</a>	SALARIES & WAGES - MAINTENANCE	92,376.17	120,000.00	109,343.53	130,000.00	89,508.87	124,415.57
<a href="#">408-381-535-10-10-06</a>	SALARIES & WAGES - ADMIN CLERK	18,299.13	11,000.00	11,178.47	-	-	-
<a href="#">408-381-535-10-11-00</a>	OVERTIME - MAINTENANCE	3,873.69	7,000.00	-	4,000.00	-	4,000.00
<a href="#">408-381-535-10-20-01</a>	SOCIAL SECURITY & MEDICARE	10,704.72	11,625.00	11,536.51	13,300.00	8,892.38	13,300.00
<a href="#">408-381-535-10-20-02</a>	LABOR & INDUSTRIES	2,520.44	3,100.00	3,044.96	3,000.00	2,467.81	3,250.00
<a href="#">408-381-535-10-20-03</a>	RETIREMENT/ICMA	15,544.00	21,000.00	16,898.44	18,450.00	12,310.96	19,250.00
<a href="#">408-381-535-10-20-04</a>	MEDICAL/DENTAL/VISION/DEFERR	43,989.03	57,000.00	46,184.11	50,990.00	29,188.46	49,000.00
<a href="#">408-381-535-10-20-05</a>	DISABILITY/SICK LV BUYBACK	2,699.75	3,500.00	2,673.31	2,900.00	1,952.00	4,350.00
<a href="#">408-381-535-10-20-06</a>	UNIFORMS & CLOTHING	1,517.02	300.00	116.66	4,020.00	235.36	650.00
<a href="#">408-381-535-10-31-01</a>	OFFICE SUPPLIES	1,154.61	1,500.00	997.97	1,160.00	404.44	1,000.00
<a href="#">408-381-535-10-31-02</a>	OPERATING SUPPLIES	3,727.47	7,000.00	7,485.83	3,730.00	11,641.38	7,500.00
<a href="#">408-381-535-10-31-03</a>	PUBLICATIONS	-	-	-	-	45.00	50.00
<a href="#">408-381-535-10-31-04</a>	MINOR EQUIPMENT	-	-	2,516.81	3,000.00	656.54	2,550.00
<a href="#">408-381-535-10-32-00</a>	FUEL	7,548.99	6,000.00	9,033.07	7,550.00	4,363.49	9,050.00
<a href="#">408-381-535-10-35-00</a>	SMALL TOOLS & EQUIPMENT	3,076.91	5,000.00	3,370.01	3,080.00	250.69	3,400.00
<a href="#">408-381-535-10-40-10</a>	ID BILLING - PERSONNEL SVCS	-	620.00	612.42	1,440.00	892.64	1,475.00
<a href="#">408-381-535-10-40-12</a>	ID BILLING - PURCHASING SVCS	-	4,380.00	4,309.08	9,000.00	4,275.36	4,250.00
<a href="#">408-381-535-10-41-00</a>	PROFESSIONAL SERVICES	19,339.76	12,000.00	7,829.92	9,340.00	3,168.92	7,850.00
<a href="#">408-381-535-10-41-01</a>	SOFTWARE	-	-	1,546.62	3,000.00	-	1,550.00
<a href="#">408-381-535-10-42-01</a>	POSTAGE	3,054.87	3,000.00	1,187.50	3,060.00	900.00	1,200.00
<a href="#">408-381-535-10-42-02</a>	PHONE	6,488.40	6,500.00	6,823.01	6,490.00	4,626.87	6,850.00
<a href="#">408-381-535-10-43-01</a>	MILEAGE	-	100.00	-	-	-	100.00
<a href="#">408-381-535-10-43-02</a>	MEALS & LODGING	-	300.00	-	-	-	300.00
<a href="#">408-381-535-10-44-00</a>	ADVERTISING	150.14	100.00	-	160.00	-	160.00

<a href="#">408-381-535-10-45-00</a>	RENTALS	1,534.15	2,200.00	85.17	1,540.00	-	100.00
<a href="#">408-381-535-10-46-00</a>	INSURANCE	14,457.50	18,474.00	18,601.00	18,047.00	20,385.00	24,908.00
<a href="#">408-381-535-10-47-00</a>	UTILITIES	16,548.17	17,000.00	15,562.21	16,550.00	14,217.35	15,600.00
<a href="#">408-381-535-10-48-00</a>	REPAIR & MAINTENANCE	7,650.08	12,000.00	2,966.65	7,660.00	614.92	3,000.00
<a href="#">408-381-535-10-48-01</a>	ID BILLING - UTILITIES	-	500.00	-	-	-	-
<a href="#">408-381-535-10-48-03</a>	BILLING SERVICE	-	3,000.00	1,398.88	1,500.00	792.21	1,400.00
<a href="#">408-381-535-10-49-00</a>	STATE EXCISE TAX	26,910.01	27,734.40	14,427.66	16,000.00	16,687.04	18,750.00
<a href="#">408-381-535-10-49-01</a>	DUES & MEMBERSHIPS	343.40	350.00	59.50	350.00		350.00
<a href="#">408-381-535-10-49-02</a>	MISCELLANEOUS & REGISTRATIONS	389.12	3,000.00	306.01	390.00	638.27	350.00
<a href="#">408-381-535-10-49-03</a>	SUBSCRIPTIONS	-	-	-	-		250.00
<a href="#">408-381-535-10-49-05</a>	TRAINING	-	-	-	-	266.72	
	<b>Dept Total</b>	<b>\$ 327,697.27</b>	<b>\$ 400,283.40</b>	<b>\$ 331,783.60</b>	<b>\$ 387,007.00</b>	<b>\$ 255,592.79</b>	<b>\$ 368,888.07</b>
<b>WWT</b>							
<a href="#">408-382-535-10-10-03</a>	SALARIES & WAGES - OPERATOR	\$ 43,477.76	\$ 240,000.00	\$ 247,021.17	\$ 323,130.00	\$ 205,056.07	\$ 262,084.47
<a href="#">408-382-535-10-10-06</a>	SALARIES & WAGES - ADMIN CLERK	18,299.13	11,000.00	11,178.47	-	-	58,985.00
<a href="#">408-382-535-10-10-09</a>	SALARIES & WAGES - WWTP DIRECTOR	30,563.46	93,000.00	84,561.48	96,390.00	69,856.74	109,612.00
<a href="#">408-382-535-10-11-00</a>	OVERTIME - WWTP OPERATOR	166.14	7,000.00	8,340.48	7,000.00	2,421.41	8,500.00
<a href="#">408-382-535-10-20-01</a>	SOCIAL SECURITY & MEDICARE	19,955.86	24,975.00	26,583.94	26,590.00	20,836.31	30,800.00
<a href="#">408-382-535-10-20-02</a>	LABOR & INDUSTRIES	4,726.08	7,059.60	5,914.52	5,000.00	5,348.83	6,500.00
<a href="#">408-382-535-10-20-03</a>	RETIREMENT/ICMA	29,576.34	41,000.00	37,793.86	39,780.00	29,599.25	40,000.00
<a href="#">408-382-535-10-20-04</a>	MEDICAL/DENTAL/VISION/DEF COMP	60,037.14	85,000.00	67,242.90	77,900.00	49,866.57	76,500.00
<a href="#">408-382-535-10-20-05</a>	DISABILITY/SICK LV BUYBACK	5,372.76	6,000.00	6,479.23	5,750.00	4,899.56	9,050.00
<a href="#">408-382-535-10-20-06</a>	UNIFORMS & CLOTHING	-	-	574.71	-	301.18	1,400.00
<a href="#">408-382-535-10-30-02</a>	OTHER INTERGOV'T SERVICES	8,337.77	8,200.00	1,506.24	8,340.00	619.53	1,500.00
<a href="#">408-382-535-10-31-01</a>	OFFICE SUPPLIES	1,606.22	1,000.00	1,781.58	1,610.00	3,806.00	1,800.00
<a href="#">408-382-535-10-31-02</a>	OPERATING SUPPLIES	99,236.80	95,000.00	161,728.88	99,240.00	132,318.45	119,500.00
<a href="#">408-382-535-10-31-04</a>	MINOR EQUIPMENT	-	-	10,380.55	10,500.00	7,787.82	10,500.00
<a href="#">408-382-535-10-31-05</a>	CHEMICALS	-	-	-	-	24,596.76	36,000.00
<a href="#">408-382-535-10-31-07</a>	SAFETY SUPPLIES & EQUIPMENT	-	-	-	-	3,230.79	3,250.00
<a href="#">408-382-535-10-31-08</a>	SHOP MATERIALS	-	-	-	-	1,983.52	2,500.00
<a href="#">408-382-535-10-31-09</a>	EFFLUENT DISINFECTION SUPPLIES	-	-	-	-	236.26	500.00
<a href="#">408-382-535-10-32-00</a>	FUEL	2,238.30	3,300.00	2,972.93	2,240.00	2,031.55	3,000.00
<a href="#">408-382-535-10-35-00</a>	SMALL TOOLS & EQUIPMENT	174.74	1,000.00	3,265.68	5,000.00	14,586.45	3,300.00
<a href="#">408-382-535-10-40-10</a>	ID BILLING - PERSONNEL SVCS	-	1,250.00	1,224.84	2,520.00	1,785.21	2,905.00

<a href="#">408-382-535-10-40-12</a>	ID BILLING - PURCHASING SVCS	-	4,750.00	4,309.08	9,000.00	6,679.88	11,425.00
<a href="#">408-382-535-10-41-00</a>	PROFESSIONAL SERVICES	78,121.83	60,000.00	58,671.45	78,130.00	68,987.19	58,700.00
<a href="#">408-382-535-10-41-02</a>	SOFTWARE	-	-	1,762.24	3,000.00	215.62	1,800.00
<a href="#">408-382-535-10-41-10</a>	BI-ANNUAL TESTING	-	-	-	-	-	10,000.00
<a href="#">408-382-535-10-42-01</a>	POSTAGE	-	-	1,187.50	-	900.00	1,200.00
<a href="#">408-382-535-10-42-02</a>	PHONE	3,072.71	2,500.00	2,775.73	3,080.00	1,788.36	2,800.00
<a href="#">408-382-535-10-43-02</a>	MEALS & LODGING	-	100.00	-	-		250.00
<a href="#">408-382-535-10-44-00</a>	ADVERTISING	-	100.00	-	-		100.00
<a href="#">408-382-535-10-45-00</a>	RENTALS	-	100.00	14.35	-	8,848.51	150.00
<a href="#">408-382-535-10-46-00</a>	INSURANCE	64,236.00	78,204.00	80,365.00	104,236.00	123,691.00	132,291.00
<a href="#">408-382-535-10-47-00</a>	UTILITIES	148,793.17	135,000.00	132,853.47	148,800.00	108,505.75	133,000.00
<a href="#">408-382-535-10-48-00</a>	REPAIR & MAINTENANCE	13,808.60	25,000.00	7,897.93	13,810.00	17,274.72	8,000.00
<a href="#">408-382-535-10-48-03</a>	BILLING SERVICE	-	3,000.00	1,398.91	1,400.00	792.24	1,400.00
<a href="#">408-382-535-10-49-00</a>	STATE EXCISE TAX	69.86	8,000.00	12,350.54	12,000.00	10,645.02	8,550.00
<a href="#">408-382-535-10-49-01</a>	DUES & MEMBERSHIPS	299.00	500.00	507.00	300.00	86.00	500.00
<a href="#">408-382-535-10-49-02</a>	REGISTRATIONS/OTHER MISC	1,008.98	1,000.00	9,506.02	1,010.00	13,824.78	500.00
<a href="#">408-382-535-10-49-03</a>	SUBSCRIPTIONS	-	-	-	-	132.89	250.00
<a href="#">408-382-535-10-49-04</a>	STATE USE TAX	569.82	-	1,318.43	1,000.00	403.72	1,350.00
<a href="#">408-382-535-10-49-05</a>	TRAINING	-	-	-	-	-	2,000.00
<a href="#">408-382-535-10-49-06</a>	PERMITS AND CERTIFICATIONS	-	-	-	-	-	8,250.00
<a href="#">408-382-594-35-65-00</a>	CAPITAL EQUIPMENT	-	6,000.00	10,170.24	-	-	26,200.00
	<b>Dept Total</b>	<b>\$ 633,748.47</b>	<b>\$ 949,038.60</b>	<b>\$ 1,003,639.35</b>	<b>\$ 1,086,756.00</b>	<b>\$ 943,943.94</b>	<b>\$ 1,196,902.47</b>
	<b>Fund Total</b>	<b>\$ 961,445.74</b>	<b>\$ 1,349,322.00</b>	<b>\$ 1,335,422.95</b>	<b>\$ 1,473,763.00</b>	<b>\$ 1,199,536.73</b>	<b>\$ 1,565,790.54</b>

#### Detail - Wastewater - Restricted

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Wastewater - Restricted Revenues</b>							
<a href="#">409-334-04-20-01</a>	SOLAR ARRAY - DEPT OF COMMERCE	\$ -	\$ -	\$ 185,000.00	\$ -	\$ 210,108.00	\$ -
	FEMA - BACKUP GENERATOR	-	-	-	337,500.00	-	337,500.00
	STATE - BACKUP GENERATOR	-	-	-	56,250.00	-	56,250.00
<a href="#">409-343-50-00-01</a>	SEWER TAP FEES	75.00	-	-	-	-	-
	INSURANCE RECOVERIES-CAPITAL	-	-	-	-	-	75,000.00
<a href="#">409-361-10-00-01</a>	INVESTMENT INTEREST	-	-	20,970.55	-	25,686.93	-
	<b>Fund Revenues Total</b>	<b>\$ 75.00</b>	<b>\$ -</b>	<b>\$ 205,970.55</b>	<b>\$ 393,750.00</b>	<b>\$ 235,794.93</b>	<b>\$ 468,750.00</b>
<a href="#">409-397-00-04-04</a>	T/I W/S MANAGERIAL (404)	-	979,902.00	977,298.63	-		-

<a href="#">409-397-00-04-08</a>	T/I WASTEWATER (408)	-	-	-	-	-	-
	<b>Transfers Total</b>	\$ -	\$ 979,902.00	\$ 977,298.63	\$ -	\$ -	\$ -

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Wastewater - Restricted Expenditures</b>							
<a href="#">409-381-535-10-48-00</a>	WWC-REPAIRS & MAINT.	\$ -	\$ -	\$ -	\$ -	\$ 17,723.48	\$ 75,000.00
<a href="#">409-382-535-10-31-02</a>	PROJECT SUPPLIES	-	-	-	-	606.36	20,000.00
<a href="#">409-382-535-10-31-09</a>	EFFLUENT DISINFECTION SUPPLIES	-	-	-	-	945.04	450,000.00
<a href="#">409-382-535-10-41-00</a>	PROFESSIONAL SVCS	-	100,000.00	97,226.51	50,000.00	82,423.60	50,000.00
<a href="#">409-382-594-35-60-01</a>	CAPITAL OUTLAY	-	20,000.00	9,953.80	-	345,494.71	200,000.00
<a href="#">409-382-594-35-64-01</a>	IMPROVEMENTS	-	15,000.00	-	200,000.00	-	-
<a href="#">409-382-594-35-65-01</a>	CAPITAL EQUIPMENT	-	110,000.00	-	1,080,000.00	1,235.62	450,000.00
	<b>Fund Total</b>	\$ -	\$ 245,000.00	\$ 107,180.31	\$ 1,330,000.00	\$ 429,153.93	\$ 1,245,000.00

#### Projects Costs Breakdown

#### Project Total

PF-3-25-409	WWTP Backup Generator/Switch Gear	\$ 450,000.00
PF-4-25-409	WWTP Storage Bldg & Equip Garage	\$ 250,000.00
PW-4-25-409	WWTP Belt Press Repairs/Updates	\$ 75,000.00
PW-5-25-409	WWTP Submersible Mixer	\$ 20,000.00
PW-6-25-409	WWTP UV Disinfection Upgrade	\$ 450,000.00
	<b>Restricted Expenditures Total</b>	\$ 1,245,000.00

Broadband Operations and Maintenance Fund Resources  
Proprietary Fund 410

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 121,369	100%
Franchise Fees	-	-	-	4,000	100%
Interest & Other Earnings	-	-	-	-	0%
Transfers In	-	-	-	-	0%
<b>Broadband Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,369</b>	<b>100%</b>

Broadband Operations and Maintenance Fund Uses  
Proprietary Fund 410

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Supplies	-	-	-	100,000	100%
Services & Charges	-	-	-	4,000	100%
Capital Outlay	-	-	-	-	0%
<b>Broadband Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,000</b>	<b>100%</b>

Notes

**Revenue**

Franchise fees are collected from broadband companies when requesting to install broadband infrastructure within City limits.

**Services & Charges**

Legal review of potential franchise agreements with Broadband companies

**Supplies**

Purchase of fiber to install for City owned broadband infrastructure

**3 Year Budget Comparison  
Broadband Fund 410**

CITY OF MEDICAL LAKE

Summary

	Departments	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,369.20
Revenues		-	-	-	-	4,068.94	4,000.00
Expenditures		-	-	-	-	2,250.00	104,000.00
Estimated Ending Balance		\$ -	\$ -	\$ -	\$ -	\$ 121,369.20	\$ 21,369.20
Total Gain (Loss)		\$ -	\$ -	\$ -	\$ -	\$ 1,818.94	\$ (100,000.00)

Detail

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Broadband Revenues</b>							
<a href="#">410-321-91-00-01</a>	BROADBAND FRANCHISE FEE	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 4,000.00
<a href="#">410-361-10-00-01</a>	INVESTMENT INTEREST	-	-	-	-	68.94	-
<a href="#">410-397-00-00-01</a>	T/I GENERAL FUND (001)	-	-	-	-	2,000.00	-
	<b>Fund Revenues Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,068.94</b>	<b>\$ 4,000.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Broadband Expenditures</b>							
<a href="#">410-000-515-41-40-00</a>	LEGAL - FRANCHISE REVIEW	\$ -	\$ -	\$ -	\$ -	\$ 2,250.00	\$ 4,000.00
	IMPROVEMENTS	-	-	-	-	-	-
	EQUIPMENT	-	-	-	-	-	100,000.00
	<b>Fund Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250.00</b>	<b>\$ 104,000.00</b>

Unemployment Compensation Fund Resources  
Internal Service Fund 501

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Beginning Balances	\$ 11,073	\$ -	\$ 100	\$ -	#DIV/0!
Interest & Other Earnings	150	72	100	-	100%
Transfers In	-	-	12,300	15,000	100%
<b>Unemployment Total Resources</b>	<b>\$ 11,223</b>	<b>\$ 72</b>	<b>\$ 12,500</b>	<b>\$ 15,000</b>	<b>17%</b>

Unemployment Compensation Fund Uses  
Internal Service Fund 501

Account Description	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed	% Change
Employment Sec. Reimburse	\$ 8,528	\$ 1,291	\$ -	\$ -	0%
<b>Unemployment Total Uses</b>	<b>\$ 8,528</b>	<b>\$ 1,291</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	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
Beginning Balance		\$ 11,073.00	\$ 7,746.33		\$ 100.00		\$ -
Revenues		150.02	-	71.95	12,400.00	12,441.51	15,000.00
Expenditures		8,527.80	-	1,290.87	-	15,606.64	-
Estimated Ending Balance		\$ 2,695.22	\$ 7,746.33	\$ (1,218.92)	\$ 12,500.00	\$ (3,165.13)	\$ 15,000.00
Total Gain (Loss)		\$ (8,377.78)	\$ -	\$ (1,218.92)	\$ 12,400.00	\$ (3,165.13)	\$ 15,000.00

**Detail**

		2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 Current	2025 Proposed
<b>Unemployment Compensation Revenues</b>							
<a href="#">501-361-11-00-00</a>	INVESTMENT INTEREST	\$ 150.02	\$ -	\$ 71.95	\$ 100.00	\$ 141.51	\$ -
<a href="#">501-397-20-90-00</a>	T/I - UNEMPLOYMENT (001 TO 501)	-	-		12,300.00	\$ 12,300.00	15,000.00
	<b>Fund Total</b>	<b>\$ 150.02</b>	<b>\$ -</b>	<b>\$ 71.95</b>	<b>\$ 12,400.00</b>	<b>\$ 12,441.51</b>	<b>\$ 15,000.00</b>
		<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Current</b>	<b>2025 Proposed</b>
<b>Unemployment Compensation Expenditures</b>							
<a href="#">501-000-517-70-40-00</a>	EMPLOYMENT SEC REIMBURSEMENTS	\$ 8,527.80	\$ -	\$ 1,290.87	\$ -	\$ 15,606.64	\$ -
	<b>Fund Total</b>	<b>\$ 8,527.80</b>	<b>\$ -</b>	<b>\$ 1,290.87</b>	<b>\$ -</b>	<b>\$ 15,606.64</b>	<b>\$ -</b>