

CITY COUNCIL REGULAR MEETING & PUBLIC HEARING TUESDAY, DECEMBER 2, 2025 HELD REMOTELY & IN PERSON AT CITY HALL 124 S. LEFEVRE ST.

- Sign up to provide Public Comment at the meeting via calling in.
- Submit Written Public Comment Before 4 pm on (December 2, 2025) *SEE NOTE*

Please note: To better serve our community, we are now offering Live Streaming of our Council Meetings on our YouTube channel (link is provided below). This will enable citizens who wish to just view the meeting and not participate (provide comments) to do so in the comfort of their homes. Those that wish to provide input during the citizen comment periods may join the meeting as usual via the Zoom link.

Join the Zoom Meeting –

https://us06web.zoom.us/j/81057765256?pwd=iaz7hpafFhkfXh81aErQLJle6k8Lx8.1

Meeting ID: 810 5776 5256

Passcode: 782008

One tap mobile

+12532050468,,81057765256#,,,,*782008# US

+12532158782,,81057765256#,,,,*782008# US (Tacoma)

Join instructions

https://us06web.zoom.us/meetings/81057765256/invitations?signature=Ite6qNfFxuCDP_jReN-LgobS-Rq11Qv5cxlx8aSwsyo

Watch the Live Stream on YouTube -

http://www.youtube.com/@CityofMedicalLake

WRITTEN PUBLIC COMMENTS

If you wish to provide written public comments for the council meeting, please email your comments to sweathers@medical-lake.org by 4:00 p.m. the day of the council meeting and include all the following information with your comments:

- 1. The Meeting Date
- 2. Your First and Last Name
- 3. If you are a Medical Lake resident
- 4. The Agenda Item(s) which you are speaking about
- *Note If providing written comments, the comments received will be acknowledged during the public meeting, but not read. All written comments received by 4:00 p.m. will be provided to the mayor and city council members in advance of the meeting.

Questions or Need Assistance? Please contact City Hall at 509-565-5000

DECEMBER 2, 2025 - REGULAR SESSION AND PUBLIC HEARING

- 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL
- 2. AGENDA APPROVAL
- 3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS
- 4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS
- 5. REPORTS
 - A. Committee Reports/Council Comments
 - B. Mayor
 - C. City Administrator & City Staff
 - i. Sonny Weathers, City Administrator
- 6. WORKSHOP DISCUSSION
 - A. Periodic Update: MLMC Amendments concerning Amendment Criteria
- **7. EXECUTIVE SESSION** None.
- 8. PUBLIC HEARING 2026 Final Budget
 - A. First Read Ordinance 1138 2026 Final Budget
- 9. ACTION ITEMS
 - A. Consent Agenda
 - i. Approve November 18, 2025, minutes.
 - ii. Approve **December 2, 2025,** Claim Warrants numbered **53178** through **53228** in the amount of **\$357,053.15**.
 - B. Appointment of Patrick Flaherty to Parks and Recreation Advisory Board
- **10. RESOLUTIONS**
 - A. 25-784 2026 CTR Agreement Update
- **11. ORDINANCES**
 - A. First Read Ordinance 1139 Q3 2025 Budget Amendment
- 12. EMERGENCY ORDINANCES None.
- 13. UPCOMING AGENDA ITEMS
- **14. INTERESTED CITIZENS**
- 15. CONCLUSION





12/2/2025 City Council Meeting

To: City Council

From: Elisa Rodriguez, City Planner

TOPIC: Periodic Update: MLMC amendments regarding Amendment Criteria

Requested Action:

Provide feedback and guidance on Amendment Criteria in the Medical Lake Municipal Code (MLMC).

Key Points:

RCW 36.70A.130 states that comprehensive plans and development regulations shall be subject to continuing review. WAC 365-196-640 states each jurisdiction should provide procedures for governing the amendment of the comprehensive plan and development regulations.

MLMC Chapter 17.56 – Amendments, contains the procedures and criteria for amending the comprehensive plan, development regulations, and the zoning map. The chapter, most recently amended in 1999, is poorly written, difficult to follow, and does not clearly distinguish the different types of amendments.

The goal of amending this chapter is to create clear and concise language that can be understood by the public and implemented by staff.

Background Discussion:

The Growth Management Act requires jurisdictions to update their comprehensive plans and development regulations every 10 years. Medical Lake is in the midst of the update. In addition, jurisdictions are allowed to update the comprehensive plan no more than once annually. Development regulations may be updated as needed, but must always be consistent with the comprehensive plan.

In land use, the purpose of approval criteria is to serve as a standard for evaluating the proposal. Approval criteria provide a structured and consistent way to assess the suitability of the plan/regulation and ensure decisions are fair, logical, and aligned with the strategic plan.

Public Involvement:

A public hearing will be held with both the Planning Commission and the City Council. The SEPA comment period is open until December 4, 2025. In addition, language will be provided on the City website for review and comment by the public.

Next Steps:

The Planning Commission will hold a public hearing on December 18, 2025, where they are expected to make a recommendation to the City Council. The Planning Commission recommendation, staff report, and draft language will be provided in the packet for the January 6, 2026 City Council meeting.

Existing Approval Criteria, MLMC Chapter 17.56 - Amendments

- 1. The amendment is necessary to resolve inconsistencies between the comprehensive plan and implementing ordinances, or inconsistencies between the plan or ordinances and local, state or federal mandates.
- 2. The amendment of the plan and/or the development regulations will further the implementation of the comprehensive plan and resolve inconsistency between the two in a manner that will not adversely impact the general public health, safety, and/or welfare.
- 3. Conditions have changed so much since the adoption of the comprehensive plan on factors such as, but not limited to population, employment, housing, transportation, capital facilities, or economic conditions that the existing goals, policies, objectives and/or map classifications of the comprehensive plan or development regulations are inappropriate.
- 4. Substantial conditions exist where the available supply of forecasted lands for residential, commercial, industrial, recreation or agriculture have been absorbed and there is insufficient land available for a twenty-year supply.
- 5. If the comprehensive plan amendment proposal involves extension of water and/or sewer services outside of the urban growth boundary, the following additional criteria must be met:
- A. The proposal must be in response to an immediate threat to public health or safety;
- B. The proposal is necessary for the protection of the aquifer(s) designated pursuant to RCW 36.70.A170;
- C. The proposal is necessary to maintain existing levels of service in existing urban or suburban developments.
- 6. The proposed amendment is consistent with the overall intent of the goals of the comprehensive plan.
- 7. The proposed amendment is consistent with RCW 36.70A, the Growth Management Act, the county-wide planning policies and applicable multicounty planning policies.
- 8. Where an amendment to the comprehensive plan map is proposed, the proposed designation is adjacent to property having a similar and compatible designation.
- g. Public facilities, infrastructure and transportation systems are present to serve the intended amendment or provisions have been made in accordance with the comprehensive plan to provide the necessary facilities.
- 10. The proposed amendment is complimentary and compatible with adjacent land uses and the surrounding environment.
- 11. The proposed amendment does not adversely affect lands designated as agricultural and/or resource lands of long term commercial significance or critical areas.

Proposed amendment criteria:

Comprehensive Plan:

- A. The proposed amendment shall be consistent with the provisions of the Growth Management Act, Chapter 36.70A RCW, or any amendment thereto.
- B. The proposed amendment shall be consistent with the provisions of the Spokane Countywide Planning Policies.
- C. The proposed amendment shall be consistent with other sections of the Comprehensive Plan, the Strategic Plan and the Capital Facility Plan.

Zoning Map:

- A. The proposed amendment is consistent with the comprehensive plan goals, policies and objectives.
- B. The proposed amendment does not reduce the housing capacity or income stratification needs for the City.
- C. The proposed amendment(s) will not adversely affect the ability to provide city services in a cost-effective manner.
- D. The proposed amendment will result in long-term benefits to the community as a whole and is in the public interest.

<u>Development Regulations:</u>

- A. The proposed amendment(s) implements the goals, objectives, and policies of the Medical Lake Comprehensive Plan.
- B. The proposed amendment(s) complies with all requirements of the state's Growth Management Act, including growth boundaries, critical areas, and future housing needs.
- C. The proposed amendment(s) does not conflict with the Shoreline Master Program.
- D. The proposed amendment(s) is consistent with other adopted City plans, including, but not limited to, the Strategic Plan, Capital Facilities Plan, Parks Master Plan, Water Plan, Sewer Plan, and Transportation Plan.
- E. The proposed amendment(s) will not adversely affect the ability to provide city services in a cost-effective manner.
- F. The proposed amendment(s) will result in long-term benefits to the community as a whole and is in the public interest.
- G. The proposed amendment(s) will not result in adverse impacts to public infrastructure, wetlands, lakes, businesses, or residents.

Item 8. Public Hearing – Final Budget 2026

Due to the large size of the 2026 Final Budget, it is only included in the online agenda packet. It can be accessed on the City's website at the link below. All council members were provided with hard copies.

City Council - City of Medical Lake

City of Medical Lake

2026 Final Budget

Presented by Mayor Terri Cooper



Table of Contents

- Pg. 1 Elected Officials
- Pg. 2 Mayor's Budget Letter
- Pg. 3 Organization Chart
- Pg. 4 Committees, Commissions, and Boards
- Pg. 5 Ordinance 1138 2025 Budget
- Pg. 8 Ord. 1138 Exhibit A: Final Budget Summary
- Pg. 9 Ord. 1138 Exhibit B: Position Steps & Ranges
- Pg. 10 Ord. 1138 Exhibit C: Proposed FTEs
- Pg. 11 Budget Guide: Process, Accounting, and Policies
- Pg. 18 Capital Improvement Plan Summary
- Pg. 19 Departmental Discretionary Requests
- Pg. 23 Budget Summary by Revenue, Expenditure, and Operating Transfers
- Pg. 27 General Fund
- Pg. 46 Special Revenue Funds
- Pg. 83 Capital Improvement Funds
- Pg. 88 Proprietary Funds

City of Medical Lake



Elected Officials

| Terri Cooper | Mayor |
|------------------|----------------|
| Don Kennedy | Mayor Pro Tem |
| Anthony Harbolt | Council Member |
| Ted Olson | Council Member |
| Heath Wilbur | Council Member |
| Lance Speirs | Council Member |
| Lorin Ray-Abbott | Council Member |
| Chad Pritchard | Council Member |

Document prepared by: Koss Ronholt, Finance Director



City of Medical Lake 124 S. Lefevre St. P.O. Box 369 Medical Lake, WA 99022-0369 tcooper@medical-lake.org

Terri Cooper, Mayor

November 18, 2025

Mayor's 2026 Budget Letter

Dear Residents, Councilmembers, and City Staff,

I am pleased to present the City of Medical Lake's **2026 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 in which strategic community investments improve residents' quality of life, attract businesses, and strengthen the local economy. These gains expand public resources, enabling further investment in community assets, services, and infrastructure, creating a self-reinforcing pattern of growth and well-being. The 2026 budget was built on this foundation.

Investing in staff and providing the tools they need to perform their jobs efficiently and effectively continues to be a priority. We will continue investments in our wastewater treatment plant, public safety enhancements, water systems, streets equipment, building and planning, parks and recreation, and administrative services.

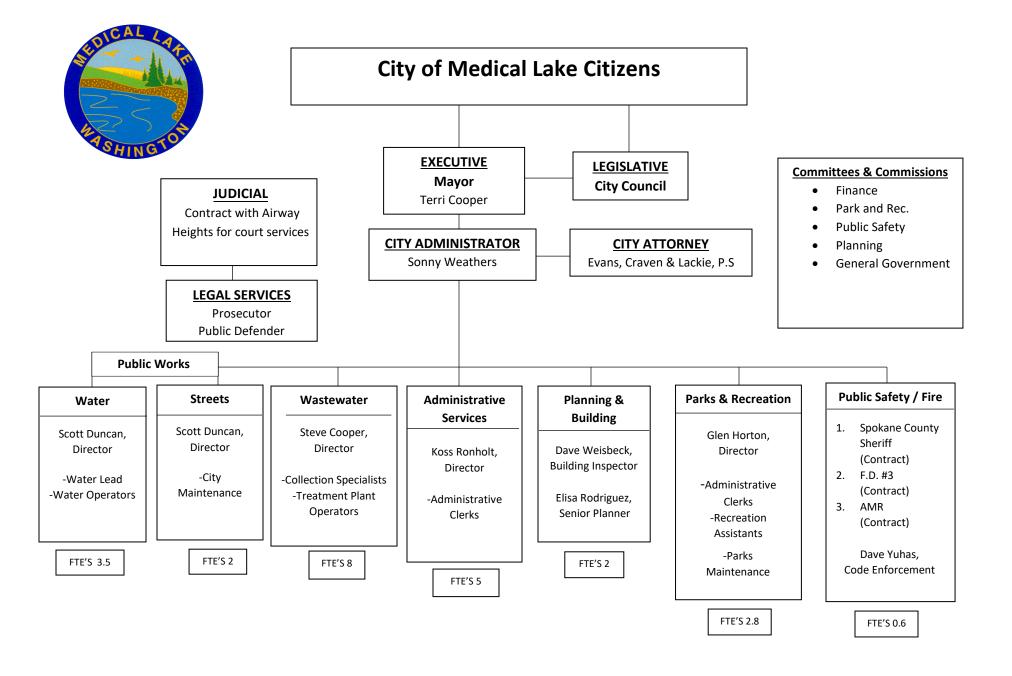
Since 2022, the City has been able to accomplish approximately \$7.27 million dollars' worth of projects, \$5.27 million being grant funded and \$1.25 million from legislative appropriations. Looking forward, we are seeking \$1.8 million in grants and \$4.45 million in legislative appropriations to fund projects in the upcoming years which align with our capital improvement plan. 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 services provided.

This 2026 budget reflects the City of Medical Lake'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 resilient Medical Lake.

Terri Cooper, Mayor City of Medical Lake

CC: Sonny Weathers, City Administrator

Sur Cospe



| City of Medical Lake City Council | City Staff/Consultants | City Council/Term Expiration |
|---|-------------------------------------|-------------------------------------|
| City Council | Mayor Terri Cooper | Pos. 1 Don Kennedy 2029 |
| 6:30 pm 1 st & 3 rd Tuesdays | Sonny Weathers, City Administrator | Pos. 2 Ted Olson 2029 |
| · | Koss Ronholt, Finance Director | Pos. 3 Heath Wilbur 2029 |
| | Scott Duncan, Public Works Director | Pos. 4 Tony Harbolt 2029 |
| | Steve Cooper, WWTP Director | Pos. 5 Lance Speirs 2027 |
| | Glen Horton, Parks & Rec. Director | Pos. 6 Lorin Ray-Abbott 2027 |
| | Tom Rohrer, City Attorney | Pos. 7 Chad Pritchard 2027 |
| City Council Committees | City Staff/Consultants | City Council Reps |
| Finance Committee | Koss Ronholt, Finance Director | Lance Speirs, Chair |
| 6:00 pm 1 st & 3 rd Tuesdays | Mayor Terri Cooper | Don Kennedy |
| | | Tony Harbolt |
| General Government Committee | Sonny Weathers, City Administrator | (open) Chair |
| 5:30 pm 3 rd Tuesday | Scott Duncan, Public Works Director | Chad Pritchard |
| | Steve Cooper, WWTP Director | Ted Olson |
| Public Safety Committee | Undersheriff Justin Lundgren | Ted Olson, Chair |
| 6:00 pm 3 rd Tuesday | Fire Chief Cody Rohrbach | Tony Harbolt |
| | Sonny Weathers, City Administrator | (open) |
| Citizen Advisory Boards | City Staff/Consultants | Appointees/Term Expiration |
| Planning Commission | Elisa Rodriguez, City Planner | Pos. 1 JoeDavid Veliz, Chair 2/4/31 |
| 5:30 pm 4 th Thursday | City Attorney | Pos. 2 Kevin Twohig 2/4/31 |
| 3.30 pm 4 marsady | Sonny Weathers, City Administrator | Pos. 3 (open) |
| | Somy Weathers, City Naministrator | Pos. 4 Andie Mark 1/2/27 |
| | | Pos. 5 Cindy Altheide 11/18/31 |
| Parks and Recreation Advisory Board | Glen Horton, P&R Director | Will Mellott 1/2029 |
| 5:30 pm 3 rd Tuesday | Sonny Weathers, City Administrator | Debi Ronholt 1/2029 |
| 3.30 pm 3 Tuesday | Somy Weathers, City Naministrator | Ethan Senn 1/2029 |
| | | Diane Nichols 8/2029 |
| | | Patrick Flaherty 12/2031 |
| Spokane County/Regional Boards and | City Staff/Cou | uncilmembers |
| Commissions | city stail, est | |
| Spokane County Broadband PDA (Broadlinc) | Mayor Terri Cooper | |
| Spokane County Broadband Action Team (BAT) | Sonny Weathers, City Administrator | |
| Housing & Community Development Advisory | Councilmember Chad Pritchard | |
| Committee (HCDAC) | | |
| Spokane Regional Transportation Council (SRTC) | Councilmember Don Kennedy | |
| SRTC Transportation Technical Committee (TTC) | Sonny Weathers, City Administrator | |
| Spokane County Growth Management Steering | Mayor Terri Cooper | |
| Committee of Elected Officials (SCEO) | | |
| SCEO Planning Technical Advisory Committee | Elisa Rodriguez, City Planner | |
| (PTAC) | | |
| Spokane Transit Authority (STA) Board of Directors | Councilmember Lance Speirs | |
| Spokane Region Long-Term Recovery Group | Mayor Terri Cooper | |
| (SRLTRG) | | |
| Fairchild Restoration Advisory Board | Sonny Weathers, City Administrator | |
| Eastern Washington Finance Officers Association (EWFOA) | Koss Ronholt, Finance Director | |
| Spokane Regional Law & Justice Council | Mayor Terri Cooper | |
| Sporalie vegioliai ram & Justice Conficii | iviayor rerri cooper | |

ORDINANCE NO. 1138 CITY OF MEDICAL LAKE SPOKANE COUNTY, WASHINGTON

AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2026 THROUGH DECEMBER 31, 2026, 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, 2026 and ending December 31, 2026; 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 November 6, 2026, 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 2026 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 2026 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 \$11,975,836, 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 2026 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 2026 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

Section 3. <u>Transmittal</u>. 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. <u>Severability</u>. 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.

day of December, 2025.

| | Mayor, Terri Cooper |
|---|---------------------|
| ATTEST: | |
| | |
| Koss Ronholt, Finance Director/ City Clerk | |
| APPROVED AS TO FORM: | |
| Sean P. Boutz, City Attorney | |
| Date of Publication: | |
| Effective Date: | |

PASSED by the City Council this

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. 1138 passed by the City of Medical Lak City Council on the day of December, 2025. |
|---|
| 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 2026 annual budget for the City of Medical Lak and incorporates said budget for the respective City departments, including appropriations for Cit 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 an 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 2026 budget and Ordinance No. 1138 to the Washington State Auditor and Association of Washington Cities. |
| Section 4. Establishes a severability clause in the event some portion of the Ordinance held invalid. |
| Section 5 . Establishes an effective date for Ordinance No. 1138 for five (5) days after publication of the Ordinance, or a summary thereof, in the official newspaper of the City, as provide 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 officed |
| Koss Ronholt, Finance Director/City Clerk |
| Published: |

Exhibit A
City of Medical Lake
2026 Final Budget - Summary

| | Beg | inning Bal. | Revenues | Budget | En | ding Bal. |
|-----------------------------------|-----|-------------|------------------|------------------|----|-----------|
| 001 General Fund | \$ | 749,403 | \$ 2,380,552 | | \$ | 759,062 |
| 001 Legislative Dept. | | | | \$ 88,553 | | |
| 001 Municipal Court Dept. | | | | 61,000 | | |
| 001 Executive Dept. | | | | 296,725 | | |
| 001 Administrative Services Dept. | | | | 608,841 | | |
| 001 Legal Dept. | | | | 100,000 | | |
| 001 Code Enforcement Dept | | | | 83,299 | | |
| 001 Building & Planning Dept. | | | | 268,975 | | |
| 001 Grants | | | | 90,500 | | |
| 001 Transfers Out | | | | 773,000 | | |
| 101 Streets Fund | | 143,822 | 320,640 | 322,578 | | 141,884 |
| 104 Streets - Restricted Fund | | - | 1,859,737 | 1,859,052 | | 685 |
| 105 Leave & Severance Fund | | 63,394 | 23,801 | - | | 87,195 |
| 106 Contingency Fund | | 25,000 | 500 | - | | 25,500 |
| 107 ARPA Fund | | - | - | - | | - |
| 110 Public Safety Fund | | 324,742 | 730,535 | 761,675 | | 293,602 |
| 111 Criminal Justice Fund | | 5,500 | 7,585 | 7,500 | | 5,585 |
| 112 Recreation Fund | | 39,998 | 348,000 | 370,500 | | 17,498 |
| 113 Emergency Response Fund | | 263,686 | 5,000 | - | | 268,686 |
| 125 City Beautification Fund | | 4,802 | 14,200 | 12,950 | | 6,052 |
| 126 Tourism Fund | | 55,000 | 121,600 | 121,000 | | 55,600 |
| 131 Public Facilities Fund | | - | 194,500 | 187,905 | | 6,595 |
| 132 Park Facilities Fund | | - | 186,050 | 185,412 | | 638 |
| 133 Train Depot Fund | | - | 12,000 | 9,250 | | 2,750 |
| 134 Kitchen Fund | | - | 41,250 | 41,250 | | - |
| 135 Library Fund | | - | 8,200 | 3,353 | | 4,847 |
| 301 Capital Improvement Fund | | 118,503 | 197,445 | 227,080 | | 88,868 |
| 302 Parks Improvement Fund | | 423,271 | 5,000 | 150,000 | | 278,271 |
| 401 Water Fund | | 502,873 | 912,100 | 1,176,300 | | 238,673 |
| 402 Water - Restricted Fund | | 420,547 | 833,973 | 591,112 | | 663,408 |
| 407 Solid Waste Fund | | 93,354 | 896,250 | 883,520 | | 106,083 |
| 408 Wastewater Fund | | 209,947 | 1,597,000 | | | 123,969 |
| 408 Wastewater Collection Dept. | | | | 401,816 | | |
| 408 Wastewater Treatment Dept. | | | | 1,281,162 | | |
| 409 Wastewater - Restricted Fund | | 892,209 | 539,262 | 1,011,528 | | 419,943 |
| 410 Broadband Fund | | 5,000 | 500 | - | | 5,500 |
| 412 Stormwater Fund | | - | - | - | | - |
| 501 Unemployment Compensation | | 25,000 | 250 | | | 25,250 |
| | \$ | 4,366,051 | \$ 11,235,930 | \$ 11,975,836 | \$ | 3,626,145 |

Notes

¹ **Funds** with budgeted Departments are broken down by Department

² Revenues and Budget totals include inter-fund transfers. See 'Summary of Operating Transfers' for details

³ Beginning and Ending Balances are **Estimates**

Non-union Position NU
Union Position U

Exhibit B City of Medical Lake - 2026 Hourly & Salary Steps/Ranges For City Employees - General Unit

| Position | | Range | Ste | p 1 | Ste | ep 2 | Sto | ер 3 | St | ер 4 | Sto | ep 5 | Ste | ер 6 | St | ep 7 | Sto | ep 8 | Ste | p 9 | Ste | ep 10 |
|---|----|-------|-----|-------|-----|-------|-----|-------|----|-------|-----|-------|-----|-------|----|-------|-----|-------|-----|--------|-----|--------|
| City Administrator | NU | | \$ | 7,725 | \$ | 7,995 | \$ | 8,275 | \$ | 8,565 | \$ | 8,864 | \$ | 9,175 | \$ | 9,496 | \$ | 9,828 | \$ | 10,172 | \$ | 10,528 |
| Finance Director | NU | | \$ | 6,762 | \$ | 6,998 | \$ | 7,243 | \$ | 7,497 | \$ | 7,759 | \$ | 8,031 | \$ | 8,312 | \$ | 8,603 | \$ | 8,904 | \$ | 9,215 |
| Public Works Director | NU | | ¢ | 6,762 | ф | 6,998 | \$ | 7,243 | \$ | 7,497 | \$ | 7,759 | \$ | 8,031 | ф | 8,312 | \$ | 8,603 | \$ | 8,904 | \$ | 9,215 |
| WWTP Director | NU | | Ф | 0,702 | Φ | 0,990 | Φ | 7,243 | Φ | 7,497 | Ф | 7,759 | Ф | 0,031 | Φ | 0,312 | Ф | 0,003 | Ф | 0,904 | Φ | 9,215 |
| Parks & Rec. Director | NU | | \$ | 5,698 | \$ | 5,897 | \$ | 6,103 | \$ | 6,317 | \$ | 6,538 | \$ | 6,767 | \$ | 7,004 | \$ | 7,249 | \$ | 7,503 | \$ | 7,765 |
| Recreation Assistant | NU | 11 | \$ | 18.84 | \$ | 19.50 | \$ | 20.18 | \$ | 20.89 | \$ | 21.62 | \$ | 22.37 | \$ | 23.16 | \$ | 23.97 | \$ | 24.81 | \$ | 25.67 |
| Parks Maintenance | NU | 12 | \$ | 19.29 | \$ | 19.97 | \$ | 20.67 | \$ | 21.39 | \$ | 22.14 | \$ | 22.91 | \$ | 23.72 | \$ | 24.55 | \$ | 25.41 | \$ | 26.30 |
| Recreation Assistant II | NU | 13 | \$ | 19.77 | \$ | 20.46 | \$ | 21.18 | \$ | 21.92 | \$ | 22.69 | \$ | 23.48 | \$ | 24.30 | \$ | 25.16 | \$ | 26.04 | \$ | 26.95 |
| City Maintenance | U | | | | | | | | | | | | | | | | | | | | | |
| Administrative Clerk | U | 19 | \$ | 23.06 | \$ | 23.87 | \$ | 24.71 | \$ | 25.57 | \$ | 26.47 | \$ | 27.39 | \$ | 28.35 | \$ | 29.34 | \$ | 30.37 | \$ | 31.43 |
| Code Enforcement Officer | U | | | | | | | | | | | | | | | | | | | | | |
| Parks Lead | U | 20 | \$ | 23.55 | \$ | 24.38 | \$ | 25.23 | \$ | 26.11 | \$ | 27.03 | \$ | 27.97 | \$ | 28.95 | \$ | 29.97 | \$ | 31.02 | \$ | 32.10 |
| City Maintenance - Journey | U | 21 | \$ | 24.11 | \$ | 24.96 | \$ | 25.83 | \$ | 26.74 | \$ | 27.67 | \$ | 28.64 | \$ | 29.64 | \$ | 30.68 | \$ | 31.75 | \$ | 32.86 |
| Collections Specialist | U | 22 | \$ | 24.73 | \$ | 25.60 | \$ | 26.49 | \$ | 27.42 | \$ | 28.38 | \$ | 29.37 | \$ | 30.40 | \$ | 31.47 | \$ | 32.57 | \$ | 33.71 |
| Treatment Plant Operator I | U | 23 | \$ | 25.33 | \$ | 26.21 | \$ | 27.13 | \$ | 28.08 | \$ | 29.06 | \$ | 30.08 | \$ | 31.13 | \$ | 32.22 | \$ | 33.35 | \$ | 34.52 |
| Water Operator | U | 24 | \$ | 25.95 | \$ | 26.85 | \$ | 27.79 | \$ | 28.77 | \$ | 29.77 | \$ | 30.82 | \$ | 31.89 | \$ | 33.01 | \$ | 34.17 | \$ | 35.36 |
| Treatment Plant Operator II | U | 25 | \$ | 26.62 | \$ | 27.56 | \$ | 28.52 | \$ | 29.52 | \$ | 30.55 | \$ | 31.62 | \$ | 32.73 | \$ | 33.87 | \$ | 35.06 | \$ | 36.28 |
| Laboratory Lead | U | | | | | | | | | | | | | | | | | | | | | |
| Water Lead | U | 26 | \$ | 27.27 | \$ | 28.22 | \$ | 29.21 | \$ | 30.23 | \$ | 31.29 | \$ | 32.38 | \$ | 33.52 | \$ | 34.69 | \$ | 35.90 | \$ | 37.16 |
| Plant Operations Lead | U | | | | | | | | | | | | | | | | | | | | | |
| Building Inspector | U | 27 | \$ | 27.93 | \$ | 28.91 | \$ | 29.92 | \$ | 30.97 | \$ | 32.05 | \$ | 33.17 | \$ | 34.33 | \$ | 35.54 | \$ | 36.78 | \$ | 38.07 |
| Treatment Plant Operator III Senior Planner | U | 28 | \$ | 28.61 | \$ | 29.61 | \$ | 30.65 | \$ | 31.72 | \$ | 32.83 | \$ | 33.98 | \$ | 35.17 | \$ | 36.40 | \$ | 37.67 | \$ | 38.99 |

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
2026 Proposed Full Time Equivalent (FTE) Employees

| Position | 2024 Actual | 2025 Budget | 2026 Proposed | |
|-------------------------------|----------------|----------------|------------------|-----------|
| City Administrator | 1 | 1 | 1 | |
| Finance Director | 1 | 1 | 1 | |
| Senior Planner | 0.5 | 1 | 1 | |
| Public Works Director | 1 | 1 | 1 | |
| Wastewater Director | 1 | 1 | 1 | |
| Parks & Rec. Director | 1 | 1 | 1 | |
| Recreation Assistant | 0.3 | 1 | 1 | Part-time |
| Parks Maintenance | 1 | 1 | 1 | Seasonal |
| Recreation Assistant II | 0 | 0 | 0.6 | |
| Code Enforcement Officer | 0.6 | 0.6 | 0.6 | |
| Administrative Clerk | 4.5 | 6 | 6 | |
| City Maintenance | 7 | 2 | 2 | |
| Parks Lead | 0 | 0 | 1 | |
| Water Operator | 0 | 2 | 2 | |
| Collections Specialist | 0 | 2 | 2 | |
| City Maintenance - Journeyman | 1 | 1 | 1 | |
| Treatment Plant Operator I | 2 | 1 | 0 | |
| Treatment Plant Operator II | 2 | 1 | 2 | |
| Water Lead | 0 | 1 | 1 | |
| Laboratory Lead | 0 | 1 | 1 | |
| Building Inspector | 1 | 1 | 1 | |
| Treatment Plant Lead | 0 | 1 | 1 | |
| | 24.9 | 27.6 | 29.2 | _ |

Notes

2025 to 2026 changes: Added 1 FTE for full-time Parks Lead position for parks maintenance. Added .6 FTE for part-time Rec Assistant II for fulfillment of rec programs.

City Planner position reclassified as Senior Planner to accurately reflect responsibility and expections of position.

Budget Guide 2026

Budget Process

<u>Purpose</u>

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

- 1. <u>Policy Document</u>: 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. <u>Operational Guide</u>: 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. <u>Financial Plan</u>: 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. <u>Communications Medium</u>: 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 current year's budget is 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 late spring/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.

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 2026, the City will use twenty-seven (27) 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.

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.

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 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, Emergency Response, City Beautification, Tourism, Parks & Recreation, Capital Improvement, Parks Capital Improvement, Water, Water Restricted, Wastewater, Wastewater Restricted, Solid Waste, 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

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 2025, City Council focused on reviewing and adopting policies that establish controls over assets and financial transactions. The City's goal for fiscal year 2026 is to adopt comprehensive Financial Policies that guide budgeting, accounting, and reporting procedures for the City's Medical Lake's Finance Director. Such policies will set minimum reserve balances for funds and designate unrestricted revenues for the purpose of budgeting.

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:

- 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)

| Functional Area | Project Name | Primary Funding Sources | FY2026 Budget | G | Grant Funded | | Reserve Funded |
|--------------------|--|--|-----------------|----|---|----|-------------------|
| | n Projects - TP | 504/005 | | | | | |
| TP-104-1-25 | Lefevre St Restriping | TIB Grant | \$ 690,552 | \$ | 639,400 | \$ | 51,152 |
| TP-104-2-26 | Small City Maintenance & Preservation Program | TIB Grant | \$ 168,500 | \$ | 160,337 | \$ | 8,163 |
| TP-104-4-25 | Route 62 Bus Stop Improvements | STA | \$ 200,000 | \$ | 200,000 | \$ | - |
| TP-301-3-25 | ADA Access to Fox Hollow Trail at Tara Lee | Reserves (WCIA) | \$ 10,000 | \$ | - | \$ | 10,000 |
| TP-302-3-26 | Fox Hollow Trail Repair and Overlay | 90% Grant Funded | \$ 125,000 | \$ | 112,500 | \$ | 12,500 |
| Transportatio | n CIP Total | | \$ 1,194,052 | \$ | 1,112,237 | \$ | 81,815 |
| Parks and Pub | olic Facilities Projects - PF | | | | | | |
| PF-301-1-25 | City Hall Backup Generator | 87.5% Grant Funded | \$ 100,000 | \$ | 87,500 | \$ | 12,500 |
| PF-302-1-24 | Coney Island Park Dock | Grants/Reserves | \$ 100,000 | \$ | - | \$ | 50,000 |
| PF-302-2-25 | Permanent Stage - Waterfront | Reserves | \$ 100,000 | \$ | - | \$ | 100,000 |
| PF-402-1-25 | Maintenance Bldg Backup Generator | 87.5% Grant Funded | \$ 75,000 | \$ | 65,625 | \$ | 9,375 |
| PF-409-1-25 | WWTP Backup Generator Switch Gear | 87.5% Grant Funded | \$ 450,000 | \$ | 393,750 | \$ | 56,250 |
| PF-409-3-25 | WWTP Storage Building and Equipment Garage | Reserves (WCIA/Cap. Improvement) | \$ 250,000 | \$ | 75,000 | \$ | 175,000 |
| Parks and Pub | olic Facilities CIP Total | improvement | \$ 1,075,000 | \$ | 621,875 | \$ | 403,125 |
| Public Works | | | , , , , , , , , | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| PW-104-3-25 | Medical Lake Stormwater Mitigation | Legislative Appropriation | \$ 1,000,000 | \$ | 750,000 | \$ | 250,000 |
| PW-402-2-25 | Backup Generator for Craig Road Well | 87.5% Grant Funded | \$ 325,000 | \$ | 284,375 | \$ | 40,625 |
| PW-402-3-25 | Backup Generator for Lehn Road Well | 87.5% Grant Funded | \$ 165,000 | \$ | 144,375 | \$ | 20,625 |
| PW-402-4-26 | Fixed Base Water Meter Reading System | Reserves | \$ 110,000 | \$ | - | \$ | 110,000 |
| PW-409-2-25 | WWTP Ultraviolet Disinfection Upgrade | Reserves | \$ 450,000 | \$ | - | \$ | 450,000 |
| PW-409-4-26 | WWTP Sumbersible Mixer | Reserves and Operating | \$ 20,000 | \$ | - | \$ | 20,000 |
| PW-410-1-26 | Fiber to City Hall | Reserves | \$ 50,000 | \$ | - | \$ | 50,000 |
| Public Works | CIP Total | | \$ 795,000 | \$ | 144,375 | \$ | 650,625 |
| CIP Total | | | \$ 3,064,052 | \$ | 1,878,487 | \$ | 1,135,565 |

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 2026 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:

| Line Item | Fund | Reason | Estimated | Increase | Adjusted |
|----------------------|------------|-------------------|-----------|----------|----------|
| 408-382-535-00-31-04 | Wastewater | Flow meters (2) | \$10,500 | \$8,000 | \$18,500 |
| 408-382-594-35-65-00 | Wastewater | Mini-split | \$0 | \$15,000 | \$15,000 |
| | | HVAC Motor | | | |
| | | control center | | | |
| 408-382-535-00-41-00 | Wastewater | Arc Flash Study | \$70,250 | \$25,000 | \$95,250 |
| | | & Plan | | | |
| 408-382-535-00-35-00 | Wastewater | Composite | \$5,000 | \$5,000 | \$10,000 |
| | | Samplers | | | |
| | Wastewater | | | \$53,000 | |

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

Sincerely,

Steve Cooper Wastewater Director City of Medical Lake

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 2026 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:

| Line Item | Fund | Reason | Estimated | Increase | Adjusted |
|----------------------|---------|------------------|-----------|----------|----------|
| 101-000-542-30-30-00 | Streets | Paving supplies, | \$1,900 | \$2,100 | \$4,000 |
| | | streets | | | |
| | | maintenance | | | |
| 101-000-542-70-30-00 | Streets | Pesticides for | \$750 | \$750 | \$1,500 |
| | | roadside | | | |
| | Streets | | | \$2,850 | |

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

Sincerely,

Scott Duncan Public Works Director City of Medical Lake

Director: Glen Horton

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for Parks & Recreation in the City's 2026 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:

| Line Item | Fund | Reason | Estimated | Increase | Adjusted |
|----------------------|------------|------------------|-----------|----------|----------|
| 112-740-571-00-10-03 | Recreation | Staffing for | \$47,000 | \$3,000 | \$50,000 |
| | | programs | | | |
| 112-740-571-00-31-02 | Recreation | Additional | \$13,500 | \$6,500 | \$20,000 |
| | | programs | | | |
| 112-740-571-00-41-00 | Recreation | Umpires/referees | \$5,200 | \$1,800 | \$7,000 |
| | | sports | | | |
| 112-740-571-00-44-00 | Recreation | Program | \$250 | \$5,750 | \$6,000 |
| | | advertising | | | |
| | | campaign | | | |
| | Recreation | | | \$17,050 | |

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

Sincerely,

Glen Horton
Parks & Recreation Director
City of Medical Lake

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 2026 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:

| Line Item | Fund | Reason | Estimated | Increase | Adjusted |
|----------------------|-------|-----------------|-----------|----------|----------|
| 001-140-594-14-60-00 | Admin | Printer end-of- | \$0 | \$10,000 | \$10,000 |
| | Svcs | life | | | |
| 001-140-594-14-60-00 | Admin | City Hall | \$0 | \$30,000 | \$40,000 |
| | | Entrance-Wall | | | |
| | Admin | | | \$40,000 | |
| | Svcs | | | | |

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

Sincerely,

Koss Ronholt Finance Director City of Medical Lake

Budget Summaries

City of Medical Lake Budget Summary by Revenue

| | 2023 | | 2024 2025 | | 2025 | 2026 |
|----------------------------------|-----------------|----|-----------|----|-----------|-----------------|
| 001 General Fund | Actual Actual | | Adopted | | Proposed | |
| 310 Taxes | \$ 2,013,250 | \$ | 2,098,559 | \$ | 1,997,376 | \$ 2,041,152 |
| 320 License & Permits | 94,786 | | 98,437 | | 69,000 | 96,200 |
| 330 Intergovernmental | 166,131 | | 242,982 | | 352,145 | 123,700 |
| 340 Charges for Services | 69,340 | | 88,115 | | 74,050 | 80,450 |
| 350 Fines and Forfeitures | - | | - | | - | - |
| 360 Miscellaneous Revenue | 92,177 | | 105,405 | | 45,010 | 39,050 |
| 390 Other Increases in Resources | 3,222 | | - | | - | - |
| Total of General Fund | \$ 2,438,905 | \$ | 2,633,498 | \$ | 2,537,581 | \$ 2,380,552 |

| | 2023 | 2024 | 2025 | 2026 |
|----------------------------------|-----------|--------------|--------------|--------------|
| All Other Funds | Actual | Actual | Adopted | Proposed |
| 101 Streets Fund | 101,054 | 252,996 | 240,023 | 245,640 |
| 104 Streets - Restricted Fund | 1,026,840 | 1,312,641 | 4,311,543 | 1,799,737 |
| 105 Leave & Severance Fund | 20,499 | 23,801 | 18,500 | 21,000 |
| 106 Contingency Fund | 890 | 267,712 | 300 | 500 |
| 107 American Rescue Plan Act | 886,858 | 56,193 | - | - |
| 110 Public Safety Fund | 255,487 | 580,535 | 580,535 | 452,010 |
| 111 Criminal Justice Fund | 6,513 | 8,393 | 7,175 | 7,585 |
| 112 Recreation Fund | 25,017 | 90,303 | 66,100 | 88,000 |
| 113 Emergency Response Fund | - | 181,502 | 1,000 | 5,000 |
| 125 City Beautification Fund | 7,003 | 7,246 | 13,850 | 14,200 |
| 126 Tourism Fund | - | 29,560 | 122,000 | 121,600 |
| 131 Public Facilities Fund | - | - | - | 89,500 |
| 132 Park Facilities Fund | 15,591 | 30,579 | 17,700 | 11,050 |
| 133 Train Depot Fund | - | - | - | 12,000 |
| 134 Kitchen Fund | - | - | - | 41,250 |
| 135 Library Fund | - | - | - | 200 |
| 301 Capital Improvement Fund | 90,962 | 73,751 | 167,500 | 197,445 |
| 302 Capital Parks | 550 | 11,437 | 500 | 5,000 |
| 401 Water Fund | 779,189 | 947,011 | 907,550 | 912,100 |
| 402 Water - Restricted Fund | 5,513 | 515,997 | 504,375 | 533,973 |
| 407 Solid Waste Fund | 715,762 | 777,274 | 776,750 | 896,250 |
| 408 Wastewater Fund | 1,271,254 | 1,442,298 | 1,496,501 | 1,597,000 |
| 409 Wastewater - Restricted Fund | 205,971 | 262,757 | 468,750 | 539,262 |
| 410 Broadband | - | 2,102 | 4,000 | 500 |
| 412 Stormwater Fund | - | - | - | - |
| 501 Unemployment Compensation | 72 | 142 | 15,000 | 250 |
| Total of All Other Funds \$ | 5,415,024 | \$ 6,874,230 | \$ 9,719,652 | \$ 7,591,052 |
| | | | | |

Notes

Total Estimated Revenues

7,853,929 \$

\$

12,257,233 \$

9,971,604

9,507,728 \$

¹ Revenues do <u>not</u> included budgeted transfers. See 'Summary of Operating Transfers' for details.

City of Medical Lake Budget Summary by Expenditure

| | | 2023 | | 2024 | 2025 | | | 2026 | | |
|-------------------------|--------|-----------|--------|-----------|---------|-----------|----|-----------|--|--|
| 001 General Fund | Actual | | Actual | | Adopted | | | Proposed | | |
| 110 Legislative | \$ | 39,511 | \$ | 59,318 | \$ | 87,618 | \$ | 88,553 | | |
| 120 Municipal Court | | 65,428 | | 64,032 | | 65,500 | | 61,000 | | |
| 130 Executive | | 206,070 | | 229,726 | | 300,755 | | 296,725 | | |
| 140 Administrative Svcs | | 365,591 | | 569,637 | | 513,788 | | 608,841 | | |
| 150 Legal | | 123,031 | | 116,402 | | 117,790 | | 100,000 | | |
| 240 Code Enforcement | | 87,013 | | 63,233 | | 88,084 | | 83,299 | | |
| 580 Building & Planning | | 156,419 | | 219,867 | | 259,875 | | 268,975 | | |
| 060 Grants | | - | | 89,991 | | 287,750 | | 90,500 | | |
| Total of General Fund | \$ | 1,043,063 | \$ | 1,412,206 | \$ | 1,721,161 | \$ | 1,597,893 | | |

| | 2023 | 2024 | 2025 | 2026 |
|---------------------------------|-----------|--------------|---------------|--------------|
| All Other Funds | Actual | Actual | Adopted | Proposed |
| 101 Streets Fund | 239,554 | 247,931 | 273,597 | 322,578 |
| 104 Streets - Restricted Fund | 1,192,092 | 1,481,317 | 5,214,660 | 1,859,052 |
| 105 Leave & Severance Fund | 48,940 | - | 100,000 | - |
| 106 Contingency Fund | 251,195 | 102,828 | - | - |
| 107 American Rescue Plan Act | 354,587 | 256,019 | 327,000 | - |
| 110 Public Safety Fund | 289,765 | 639,361 | 734,375 | 761,675 |
| 111 Criminal Justice Fund | - | - | 3,000 | 7,500 |
| 112 Recreation Fund | 197,314 | 344,187 | 351,944 | 370,500 |
| 113 Emergency Response Fund | - | - | - | - |
| 125 City Beautification Fund | - | - | 10,300 | 12,950 |
| 126 Tourism | - | - | - | 121,000 |
| 131 Public Facilities Fund | 93,944 | 116,780 | 147,204 | 187,905 |
| 132 Park Facilities Fund | 187,347 | 237,789 | 250,691 | 185,412 |
| 133 Train Depot Fund | - | - | - | 9,250 |
| 134 Kitchen Fund | - | - | - | 41,250 |
| 135 Library Fund | 1,775 | - | - | 3,353 |
| 301 Capital Improvement Fund | 41,981 | 45,124 | 110,000 | 167,080 |
| 302 Capital Parks | - | - | 443,000 | 150,000 |
| 401 Water Fund | 735,285 | 793,339 | 799,577 | 876,300 |
| 402 Water - Restricted Fund | 780,022 | 1,215,011 | 737,344 | 591,112 |
| 407 Solid Waste Fund | 763,401 | 829,623 | 822,888 | 883,520 |
| 408 Wastewater Fund | | | | |
| 408 Wastewater Collection Dept. | 331,784 | 340,403 | 368,888 | 401,816 |
| 408 Wastewater Treatment Dept. | 1,003,639 | 1,187,233 | 1,196,902 | 1,281,162 |
| 409 Wastewater - Restricted Ful | 107,180 | 496,186 | 700,000 | 1,011,528 |
| 410 Broadband | - | - | - | - |
| 412 Stormwater Fund | - | - | - | - |
| 501 Unemployment Compensati | 1,291 | 15,608 | - | - |
| Total of All Other Fund \$ | 6,621,096 | \$ 8,348,739 | \$ 12,591,371 | \$ 9,244,943 |
| | | | | |

Notes

Total Operating Budget

7,664,159 \$

\$

9,760,945 \$

14,312,531 \$

10,842,836

Total Insurance premiums are estimated to increase by 14.5%. All funds with personnel, property or 1 vehicles will have increased insurance expenses.

Total medical insurance premiums are estimated to increase by 8.7%. All funds with personnel will have 2 increased benefit expenses.

³ Expenditures do <u>not</u> included budgeted transfers. See 'Summary of Operating Transfers' for details.

City of Medical Lake Budget Summary of Operating Transfers 2026 Proposed

| | Transfers-In | Transfers-Out | Notes |
|----------------------------------|--------------|---------------|---------------------------------|
| 001 General Fund | \$ - | \$ 773,000 | To 101, 110, 112, 131, 132, 135 |
| 101 Streets Fund | 75,000 | - | From 001 |
| 104 Streets - Restricted Fund | 60,000 | - | From 301 |
| 105 Leave & Severance Fund | - | - | |
| 106 Contingency Fund | - | - | |
| 107 American Rescue Plan Act | - | - | |
| 110 Public Safety Fund | 150,000 | - | From 001 |
| 111 Criminal Justice Fund | - | - | |
| 112 Recreation Fund | 260,000 | | From 001 |
| 113 Emergency Response Fund | - | - | |
| 125 City Beautification Fund | - | - | |
| 126 Tourism Fund | - | - | |
| 131 Public Facilities Fund | 105,000 | - | From 001 |
| 132 Park Facilities Fund | 175,000 | - | From 001 |
| 133 Train Depot Fund | - | - | |
| 134 Kitchen Fund | - | - | |
| 135 Library Fund | 8,000 | - | From 001 |
| 301 Capital Improvement Fund | - | 60,000 | To 104 |
| 302 Parks Improvement Fund | - | - | |
| 401 Water Fund | - | 300,000 | To 402 |
| 402 Water - Restricted Fund | 300,000 | - | From 401 |
| 407 Solid Waste Fund | - | - | |
| 408 Wastewater Fund | - | - | |
| 409 Wastewater - Restricted Fund | - | - | |
| 410 Broadband Fund | - | - | |
| 412 Stormwater Fund | - | - | |
| 501 Unemployment Compensation | - | - | _ |
| Total Transfers | \$ 1,133,000 | \$ 1,133,000 | - |

General Fund

| General Fund Resources |
|------------------------|
| General Fund 001 |

| Account Description | 2023 Actual | | 2024 Actual | | 2025 Adopted | | 2026 Proposed | % Change |
|---|---|----|---|----|---|----|---|---|
| Beginning Balances Taxes License & Permits Intergovernmental Charges for Services Fines and Forfeitures | \$ 2,685,514 2,013,250 94,786 166,131 69,340 | \$ | 1,956,499 2,098,559 98,437 242,982 88,115 | \$ | 1,940,096 1,997,376 69,000 352,145 74,050 | \$ | 749,403 2,041,152 96,200 123,700 80,450 | -159% 2% 28% -185% 8% 0% |
| Miscellaneous Revenue Non-Revenue Transfers In | 92,177 3,222 - | | 105,405 - - | | 45,010 - - | | 39,050 - - | -15% 0% 0% |

General Fund Total Resources \$ 5,124,419.23 \$4,589,997.43 \$4,477,676.65 \$ 3,129,955.25 -43%

General Fund Uses General Fund 001

| 5 | 2023 | 2024 2025 | | 2026 | | % | |
|-------------------------|-----------------|-----------------|----|-----------|----|-----------|--------|
| Departments | Actual | Actual | | Adopted | | Proposed | Change |
| Legislative | \$ 39,511 | \$ 59,318 | \$ | 87,618 | \$ | 88,553 | 1% |
| Municipal Court | 65,428 | 64,032 | | 65,500 | | 61,000 | -7% |
| Executive | 206,070 | 229,726 | | 300,755 | | 296,725 | -1% |
| Administrative Svcs | 365,591 | 569,637 | | 513,788 | | 608,841 | 16% |
| Legal | 123,031 | 116,402 | | 117,790 | | 100,000 | -18% |
| Code Enforcement | 87,013 | 63,233 | | 88,084 | | 83,299 | -6% |
| Building & Planning | 156,419 | 219,867 | | 259,875 | | 268,975 | 3% |
| Grant | - | 89,991 | | 287,750 | | 90,500 | -218% |
| Transfers Out | 1,198,856 | 979,300 | | 1,577,500 | | 773,000 | -104% |
| General Fund Total Uses | \$ 2,241,919 | \$ 2,391,506 | \$ | 3,298,661 | \$ | 2,370,893 | -39% |
| Net Resources Over Uses | \$ 2,882,500 | \$ 2,198,492 | \$ | 1,179,016 | \$ | 759,062 | i |

Notes

Changes

Expenditures related to the maintenance of City Hall has been moved from the Administrative Services Department to the Public Facilities fund (131)

Transfers Out

Taxes and other revenues that are deposited into the General Fund are used to fund other special revenue funds including Recreations (112), Public Safety (110), Public Facilities (131), Parks Facilities (132), Library Facilities (135).

| Legislative Department |
|------------------------|
| General Fund 001 |

| Account Description | , | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change |
|--|----|------------------------------------|--|--|----|------------------------------------|--------------------------------|
| Salaries & Wages Benefits Supplies Services & Charges Capital Outlay | \$ | 20,311 1,634 1,472 16,095 | \$ 24,150 1,943 4,810 28,415 | \$ 27,300 2,170 165 57,983 | \$ | 27,300 1,945 3,725 55,583 | 0% -12% 96% -4% 0% |
| Legislative Total | \$ | 39,511 | \$ 59,318 | \$ 87,618 | \$ | 88,553 | 1% |

Legislative costs are expenditures associated with City Council activities.

| Notes | | | |
|-------|--|--|--|
| NOIES | | | |

In 2024, Independent Salary Commission voted to increase Councilmember Salaries & Wages

monthly salary from \$250 to \$325.

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 Services & Charges

needs before the State Legislators.

| Personnel Summary | 2023 | 2024 | 2025 | 2026 | % Change |
|---------------------------------|------|------|------|------|-------------|
| <u>Elected</u> Councilmember | 7 | | 7 | 7 | 7 0% |

Municipal Court Department General Fund 001

| Account Description | 1 | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 roposed | % Change |
|--|----|---------------------------|---------------------------------|---------------------------------|----|-----------------------|----------------------|
| Salaries & Wages Benefits Supplies Services & Charges | \$ | 2,840 - - 62,587 | \$ 5,032 - - 59,000 | \$ 5,500 - - 60,000 | \$ | - - - 61,000 | 0% 0% 0% 2% |
| Municipal Court Total | \$ | 65,428 | \$ 64,032 | \$ 65,500 | \$ | 61,000 | -7% |

Notes

Effective 2026, the City contracts with Airway Heights Municipal Court for its Municipal Court Services.

Executive Department General Fund 001

| Account Description Salaries & Wages Benefits Supplies Services & Charges | 2023 Actual | | 2024 Actual | | 2025 Adopted | | 2026 roposed | % Change |
|--|--|----|--------------------------------------|----|--------------------------------------|----|--------------------------------------|-------------------------|
| | \$ 130,909 50,225 4,666 20,270 | \$ | 143,791 61,503 6,249 18,184 | \$ | 194,200 65,400 4,950 36,205 | \$ | 177,800 72,400 7,350 39,175 | -9% 10% 33% 8% |
| Executive Total | \$ 206,070 | \$ | 229,726 | \$ | 300,755 | \$ | 296,725 | -1% |

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

Notes

Budgeting for .7 FTE capacity for Executive Assistant in 2026, compared to 1 Salaries & Wages

FTE in 2025.

Training, registrations, and conferences for Mayor and City Administrator. Services & Charges

| Personnel Summary (FTE) | 2023 | 2024 | 2025 | 2026 | % Change |
|-------------------------|------|------|------|------|-------------|
| Floring | | | | | |
| <u>Elected</u> | | | | | |
| Mayor | 1 | 1 | 1 | 1 | |
| <u>Full time</u> | | | | | |
| City Administrator | 1 | 1 | 1 | 1 | |
| Part time | | | | | |
| Executive Assistance | 0.5 | 0.5 | 1 | 0.7 | • |
| | 1.5 | 1.5 | 2 | 1.7 | · -18% |

Administrative Services General Fund 001

| Account Description | 2023 Actual | | 2024 Actual | | 2025 Adopted | | 2026 Proposed | % Change |
|-------------------------------|----------------|---------|----------------|----|-----------------|----|------------------|-------------|
| Salaries & Wages | \$ | 175,053 | \$ 292,750 | \$ | 269,076 | \$ | 267,850 | 0% |
| Benefits | | 85,263 | 150,463 | | 86,950 | | 155,075 | 44% |
| Supplies | | 4,510 | 5,102 | | 4,600 | | 5,500 | 16% |
| Services & Charges | | 87,627 | 114,929 | | 145,354 | | 134,266 | -8% |
| Capital Outlay | | 13,138 | 6,394 | | 7,808 | | 46,150 | 83% |
| Administrative Services Total | \$ | 365,591 | \$ 569,637 | \$ | 513,788 | \$ | 608,841 | 16% |

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

Benefits Higher medical insurance premiums

Capital Outlay Replacement of end-of-service printer and construction of front counter wall.

| Personnel Summary (FTE) | 2023 | 2024 | 2025 | 2026 | % 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 | 2023 Actual | | 2024 Actual | | 2025 Adopted | | 2026 Proposed | % Change |
|--|-----------------------------------|----|-----------------------------|----|------------------------|----|-----------------------------|-------------|
| Salaries & Wages Benefits Supplies Services & Charges Capital Outlay | \$ - - - 123,031 - | \$ | - - - 116,402 - | \$ | - - - 127,800 | \$ | - - - 100,000 - | -28% |
| Legal Total | \$ 123,031 | \$ | 116,402 | \$ | 127,800 | \$ | 100,000 | -28% |

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

Services & Charges

Public Defendor and Prosecutor services included in Municipal Court contract with Airway Height Municipal Court.

Code Enforcement Department General Fund 001

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 roposed | % Change |
|--|---|--|--|----|-------------------------------------|-------------------------------------|
| Salaries & Wages Benefits Supplies Services & Charges Capital Outlay | \$ 25,092 42,807 4,138 14,975 | \$ 38,596 17,323 1,513 5,801 | \$ 32,872 42,340 4,285 8,587 | \$ | 42,500 27,000 3,440 10,359 | 23% -57% -25% 17% -100% |
| Code Enforcement Total | \$ 87,013 | \$ 63,233 | \$ 88,084 | \$ | 83,299 | -6% |

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 (FTE) | 2023 | 2024 | 2025 | 2026 | % Change |
|--|------|------|------|------|-------------|
| <u>Full time</u> Building Inspector | 1 | 1 | 1 | 0 | |
| Part time Code Enforcement Officer | 0.6 | 0.6 | 0.6 | 0.6 | |
| | 1.6 | 1.6 | 1.6 | 0.6 | -167% |

Building & Planning Department General Fund 001

| Account Description | 2023 Actual | | 2024 Actual | 2025 Adopted | Р | 2026 Proposed | % Change |
|---------------------------|----------------|----|----------------|-----------------|----|------------------|-------------|
| Salaries & Wages | \$ 126,354 | \$ | 147,325 | \$ 161,083 | \$ | 162,741 | 1% |
| Benefits | 16,752 | | 53,140 | 58,430 | | 56,450 | -4% |
| Supplies | 3,504 | | 3,198 | 8,260 | | 7,500 | -10% |
| Services & Charges | 9,808 | | 16,204 | 32,102 | | 42,284 | 24% |
| Capital Outlay | - | | - | - | | · - | |
| Building & Planning Total | \$ 156,419 | \$ | 219,867 | \$ 259,875 | \$ | 268,975 | 3% |

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 2026, compared to actual .6 FTE in 2024.

Services & Charges

Includes GIS Software, Hearing Examiner fees, annual trainings/conferences, additional consulting for Periodic Update

| Personnel Summary | 2023 | 2024 | 2025 | 2026 | % 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% |

| Grants Department |
|--------------------------|
| General Fund 001 |

| Account Description | 023 ctual | 2024 Actual | 2025 Adopted | Pı | 2026 roposed | % Change |
|--------------------------------|--------------|-------------------|-----------------|----|-----------------|-------------|
| Salaries & Wages Benefits | \$ - - | \$ - - | \$ - - | \$ | - - | 0% 0% |
| Supplies Services & Charges | - | 250 89,741 | 250 287,500 | | 250 90,250 | 0% -219% |
| Capital Outlay Grants Total | \$ - | \$ - 89,991 | \$ 287,750 | \$ | 90,500 | -218% |

Grants that are not specific to a fund or department are accounted for in the General Fund.

| Granting Agency | Grant Description | Amount Awarde | ed |
|---|---|---------------|------------|
| Washington State Department of Ecology | Complete a West Plains PFAS Groundwater study. Contracting with Easten Washington University to complete study. | \$ | 450,000.00 |
| Washington State Department of Commerce | Period Update Grant to update the City's comprehensive plan. Second year of grant funding. | \$ | 40,250.00 |
| Association of Washington Cities | Mini-grant for wellness annual wellness program. | \$ | 250.00 |

| Transfers | Department |
|-----------|------------|
| General | Fund 001 |

| Fund Transferred To | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change |
|---------------------------|-----------------|----------------|-----------------|----|------------------|-------------|
| Unemployment Fund | \$ _ | \$ 39,300 | \$ 15,000 | \$ | - | |
| Impact Fund | \$ 5,000 | \$ - | \$ - | \$ | - | |
| Streets Fund | \$ 150,000 | \$ - | \$ 50,000 | \$ | 75,000 | |
| Streets - Restricted Fund | \$ - | \$ 20,000 | \$ 660,000 | \$ | - | |
| Contingency Fund | \$ 171,000 | \$ - | \$ - | \$ | - | |
| Public Safety Fund | \$ 490,000 | \$ 75,000 | \$ 100,000 | \$ | 150,000 | |
| Criminal Justice Fund | \$ 15,856 | \$ - | \$ - | \$ | - | |
| Recreation | \$ 367,000 | \$ 475,000 | \$ 490,000 | \$ | 260,000 | |
| Tourism | \$ - | \$ 20,000 | \$ - | \$ | - | |
| Public Facilities | \$ - | \$ - | \$ - | \$ | 105,000 | |
| Parks Facilities | \$ - | \$ - | \$ - | \$ | 175,000 | |
| Library Facilities | \$ - | \$ - | \$ - | \$ | 8,000 | |
| Parks Improvements Fund | \$ - | \$ 250,000 | \$ 262,500 | \$ | - | |
| Broadband Fund | \$ - | \$ 100,000 | \$ - | \$ | - | |
| Transfers Total | \$ 1,198,856 | \$ 979,300 | \$ 1,577,500 | \$ | 773,000 | -104% |

Some governmental funds do not fully support their budgeted activities through restricted, committed, or designated revenues alone. In such cases, the General Fund subsidizes funding through transfers. Any transfers to an Enterprise Fund (Water, Solid Waste, Wastewater, Broadband, or Stormwater) are considered interdepartmental loans and must be accounted for accordingly. No interdepartmental loans exist as of the 2026 budget.

3 Year Budget Comparison General Fund 001

| Summary | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | |
|--------------------------|-------------------------|-----------------|----|-----------|----|-----------|----|-----------|----|-----------|----|-----------|--|
| | Departments | Actuals | | Budget | | Actuals | | Budget | | Current | Р | roposed | |
| Beginning Balance | | \$ 2,685,514 | \$ | 1,599,289 | \$ | 1,956,499 | \$ | 1,940,096 | \$ | 2,052,587 | \$ | 749,403 | |
| Revenues | | 2,438,905 | | 2,548,853 | | 2,633,498 | | 2,537,581 | | 1,987,979 | | 2,380,552 | |
| Expenditures | Legislative | \$ 39,511 | \$ | 43,797 | \$ | 59,318 | \$ | 87,618 | \$ | 57,290 | \$ | 88,553 | |
| | Municipal Court | 65,428 | | 64,600 | | 64,032 | | 65,500 | | 48,882 | | 61,000 | |
| | Executive | 206,070 | | 259,221 | | 229,726 | | 300,755 | | 212,195 | | 296,725 | |
| | Administrative Services | 365,591 | | 558,262 | | 569,637 | | 513,788 | | 497,787 | | 608,841 | |
| | Legal | 123,031 | | 117,790 | | 116,402 | | 117,790 | | 65,986 | | 100,000 | |
| | Code Enforcement | 87,013 | | 92,095 | | 63,233 | | 88,084 | | 50,851 | | 83,299 | |
| | Building & Planning | 156,419 | | 271,044 | | 219,867 | | 259,875 | | 183,843 | | 268,975 | |
| | Grant | - | | 454,250 | | 89,991 | | 287,750 | | 271,179 | | 90,500 | |
| | Transfers Out | 1,198,856 | | 1,007,300 | | 979,300 | | 1,577,500 | | 1,171,875 | | 773,000 | |
| Total Expenditures | | \$ 2,241,919 | \$ | 2,868,359 | \$ | 2,391,506 | \$ | 3,298,661 | \$ | 2,559,887 | \$ | 2,370,893 | |
| Estimated Ending Balance | 2 | \$ 2,882,500 | \$ | 1,279,783 | \$ | 2,927,506 | \$ | 1,179,016 | \$ | 1,384,591 | \$ | 759,062 | |
| Total Gain (Loss) | | \$ 196,986 | \$ | (319,506) | \$ | 241,992 | \$ | (761,080) | \$ | (571,909) | \$ | 9,659 | |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|-----------------------|-----------------------------------|------------|------------|------------|------------|------------|------------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| General Fund Revenues | | | | | | | |
| 001-311-10-00-00 | PROPERTY TAX | \$ 580,756 | \$ 616,590 | \$ 612,781 | \$ 622,756 | \$ 375,194 | \$ 649,872 |
| 001-311-11-00-00 | EMS LEVY | 399 | 600 | | 600 | - | - |
| 001-313-11-00-00 | SALES TAX | 656,841 | 640,000 | 803,845 | 730,000 | 489,880 | 695,000 |
| 001-313-61-00-00 | STATE GAS TAX | 29,964 | 22,000 | 36,876 | 34,000 | 41,996 | 43,500 |
| 001-316-40-00-01 | UTILITY TAX-14% | 360,163 | 353,000 | 383,678 | 360,000 | 286,583 | 379,260 |
| 001-316-41-00-00 | ELECTRIC B & O TAX | 251,422 | 240,000 | 261,379 | 250,000 | 230,555 | 273,500 |
| 001-316-43-00-00 | GAS B & O TAX | 93,658 | - | | 1 | - | - |
| 001-316-46-00-00 | CABLE B&O TAX | 6,277 | - | | 1 | - | - |
| 001-316-47-00-00 | TELEPHONE B & O TAX | 33,769 | - | | 1 | - | - |
| 001-317-20-00-00 | LEASEHOLD EXCISE TAX | 1 | 20 | | 20 | - | 20 |
| 001-321-30-00-00 | FIREWORKS PERMITS | 200 | 1 | 100 | 1 | - | - |
| 001-322-10-00-00 | BUILDING PERMITS | 89,620 | 36,500 | 96,735 | 65,000 | 61,978 | 93,000 |
| 001-322-10-00-01 | PLUMBING FEE | 1,086 | 1,500 | 356 | 1,000 | 555 | 700 |
| 001-322-10-00-02 | MECHANICAL FEE | 3,859 | 3,000 | 1,246 | 3,000 | 1,972 | 2,500 |
| 001-322-90-00-00 | OTHER PERMITS-SPECIAL EVENTS | 20 | - | - | - | - | - |
| 001-322-90-00-04 | PEDDLER PERMIT | - | - | - | - | 60 | - |
| 001-332-92-10-00 | COVID-19 NON-GRANT ASSISTANCE | - | - | - | - | - | - |
| 001-333-21-00-01 | COUNTY - ARPA DISTRIBUTION | - | - | 100,000 | - | | - |
| 001-334-00-30-00 | SECRETARY OF STATE GRANT | - | - | - | - | 11,442 | |
| 001-334-01-20-00 | OPD GRANT - PUBLIC DEFENDER 18-01 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - |
| 001-334-03-10-01 | DOE - GROUNDWATER STUDY | - | 450,000 | 95,087 | 250,000 | 206,448 | 50,000 |
| 001-334-04-20-02 | COMMERCE - PUG | - | - | - | 62,500 | 62,500 | 40,250 |
| 001-334-04-20-03 | COMMERCE - CLIMATE RESILIENCY | - | - | - | - | 100,000 | |
| 001-334-04-90-03 | DOH - YCCTPP GRANT | - | 54,000 | - | - | | - |
| 001-336-00-98-00 | MVFT-CITY ASSISTANCE | 100,676 | - | - | - | - | - |
| 001-336-06-94-00 | LIQUOR EXCISE TAX | 33,257 | 35,535 | 8,111 | - | - | - |

| 001-336-06-94-01 | LIQUOR EXCISE - RESTRICTED | 679 | | 681 | 1,345 | 462 | 800 |
|------------------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 001-336-06-95-00 | LIQUOR BOARD PROFITS | 29,520 | 37,108 | 36,361 | 34,925 | 26,494 | 32,000 |
| 001-336-06-95-01 | LIQUOR PROFITS - RESTRICTED | - | - | 742 | 1,375 | 541 | 650 |
| 001-337-00-00-00 | NON STATE OR FEDERAL DISTRIBUTION | IS | - | - | - | - | |
| 001-341-32-00-01 | CRIME VICTIMS | 102 | - | 51 | - | 121 | 100 |
| 001-341-33-00-01 | DISTRICT/MUNI COURT - ADMIN FEES | 7,162 | 6,000 | 4,880 | 6,000 | 6,811 | 6,800 |
| 001-341-49-00-00 | COURT SECURITY REIMBURSEMENT | 852 | 2,300 | 2,429 | 2,550 | 1,901 | 1 |
| 001-341-91-00-00 | ELECTION CANDIDATE FILING FEES | - | - | 630 | 500 | - | 1 |
| 001-341-94-00-00 | ID BILLING - PURCHASING SVCS | 10,055 | 24,000 | 22,678 | 26,000 | 10,520 | 23,000 |
| 001-341-96-00-00 | ID BILLING - PERSONNEL SVCS | 2,246 | 5,100 | 5,442 | 6,500 | 2,664 | 5,500 |
| 001-342-10-11-00 | STATE REMIT-DNA COLLECTOR | | - | - | - | - | - |
| 001-345-81-00-01 | ZONING FEES | 3,660 | 1,000 | 9,210 | 1,000 | 1,040 | 1,000 |
| 001-345-81-00-02 | SUBDIVISION FEES | 1 | - | 4,370 | - | - | 1,000 |
| 001-345-83-00-00 | PLAN CHECK FEES | 43,530 | 7,000 | 36,865 | 30,000 | 27,792 | 41,750 |
| 001-345-89-00-00 | PLANNING DEPT PRMT REVIEW FEES | 1,335 | 300 | 1,260 | 1,500 | 140 | 1,000 |
| 001-345-89-00-02 | SEPA FEES | - | - | 300 | - | - | 300 |
| 001-347-30-00-00 | SPECIAL EVENT ACTIVITY FEES | 400 | - | - | - | - | - |
| 001-359-90-00-00 | CITY LATE CHARGES & ADM FEES | - | - | - | - | - | - |
| 001-361-00-00-01 | INTEREST-REG MM | 1,406 | 500 | 6,790 | 3,000 | 5,913 | 6,000 |
| 001-361-11-00-00 | INVESTMENT INTEREST | 87,413 | 10,000 | 93,549 | 40,000 | 21,901 | 30,000 |
| 001-361-40-00-00 | SALES TAX EQUAL INTEREST | 2,380 | 800 | 3,392 | 2,000 | 1,781 | 3,000 |
| 001-362-00-00-03 | RENT - TRAIN DEPOT | - | - | - | - | 5,850 | - |
| 001-369-00-00-00 | OTHER MISCELLANEOUS REVENUES | 386 | - | - | - | - | - |
| 001-369-81-00-00 | CASHIER'S OVER & SHORT | 8 | - | - | - | (20) | - |
| 001-369-91-00-01 | PUBLIC RECORDS CHARGES | 93 | - | 37 | 10 | 26 | 50 |
| 001-369-91-00-02 | OTHER MISCELLANEOUS REVENUE | 386 | - | 1,638 | - | 2,878 | - |
| 001-369-91-00-03 | MISCELL REVENUES | 105 | - | - | - | - | - |
| 001-395-20-00-00 | INSURANCE RECOVERIES | 3,222 | - | - | - | - | - |
| | Fund Revenues Total | \$ 2,438,905 | \$ 2,548,853 | \$ 2,633,498 | \$ 2,537,581 | \$ 1,987,979 | \$ 2,380,552 |

| General Fund Expenditu | ires | 2023 | | 2024 | | 2024 | 2025 | | 2025 | | 2026 |
|------------------------|--------------------------------|-----------|----|---------|----|---------|---------------|----|---------|----|---------|
| Grant | | Actuals | | Budget | | Actuals | Budget | | Current | Pi | oposed |
| 001-060-517-00-30-00 | AWC WELLNESS SUPPLIES | \$ - | \$ | 250 | \$ | 250 | \$ 250 | \$ | - | \$ | 250 |
| 001-060-554-90-30-00 | GROUNDWATER STUDY SUPPLIES | - | | 100,000 | | - | - | | - | | - |
| 001-060-554-90-40-00 | GROUNDWATER STUDY SERVICES | - | | 300,000 | Γ | 89,741 | 225,000 | | 199,298 | | 50,000 |
| 001-060-558-60-10-01 | SALARIES & WAGES - PUG PROJECT | - | | - | Γ | - | 31,250 | | - | | - |
| 001-060-558-60-40-01 | PUG - CONSULTING & PROF SVCS | - | | - | | - | 31,250 | | 71,881 | | 40,250 |
| | YCCTPP GRANT EXPENDITURES | | | 54,000 | | | | | | | - |
| | Grants Total | \$ - | \$ | 454,250 | \$ | 89,991 | \$ 287,750 | \$ | 271,179 | \$ | 90,500 |
| | | | | | L | | | L | | | |
| | | 2023 | | 2024 | L | 2024 | 2025 | | 2025 | | 2026 |
| Legislative | | Actuals | | Budget | | Actuals | Budget | | Current | Pi | roposed |
| 001-110-511-30-31-03 | PUBLICATIONS | \$ 1,314 | \$ | 1,000 | \$ | 2,473 | \$ 1,325 | \$ | 135 | \$ | 2,500 |
| 001-110-511-30-44-00 | ADVERTISING | 45 | | 740 | L | - | 50 | | - | | 50 |
| 001-110-511-60-10-01 | SALARIES & WAGES - COUNCIL | 20,311 | | 21,000 | | 24,150 | 27,300 | | 20,150 | | 27,300 |
| 001-110-511-60-20-01 | SOCIAL SECURITY & MEDICARE | 1,550 | | 1,575 | L | 1,848 | 2,085 | | 1,541 | | 1,850 |
| 001-110-511-60-20-02 | LABOR & INDUSTRIES | 84 | | 85 | | 95 | 85 | | 73 | | 95 |
| 001-110-511-60-31-01 | OFFICE SUPPLIES | 127 | | 310 | | 220 | 130 | | 231 | | 225 |
| 001-110-511-60-31-04 | MINOR EQUIPMENT | 31 | | - | | 2,117 | 35 | | 45 | | 1,000 |
| 001-110-511-60-41-00 | PROFESSIONAL SERVICES | - | | - | | 3,000 | - | | - | | - |
| 001-110-511-60-41-02 | CONTRACT - GVRNMNT RELATIONS | - | | - | | 12,000 | 36,000 | | 24,000 | | 36,500 |
| 001-110-511-60-42-01 | POSTAGE | - | | 10 | | - | | | 1 | | - |
| 001-110-511-60-43-02 | MEALS & LODGING | 183 | | 400 | | 498 | 185 | | 1,257 | | 500 |
| 001-110-511-60-46-00 | INSURANCE | 4,672 | | 4,907 | | 4,235 | 5,198 | | 5,198 | | 6,483 |
| 001-110-511-60-49-00 | MISCELLANEOUS | - | | 1,870 | | - | - | | - | | - |
| 001-110-511-60-49-01 | DUES & MEMBERSHIPS | 3,841 | | 3,500 | | 3,885 | 3,850 | | 3,154 | | 3,900 |
| 001-110-511-60-49-02 | REGISTRATION FEES | 475 | | 50 | | 1,232 | 475 | | 1,505 | | 1,250 |
| 001-110-511-60-49-04 | PRINTING | - | | 10 | | - | - | | - | | - |
| 001-110-514-40-40-00 | GENERAL ELECTION COSTS | 6,878 | | 4,340 | | 3,566 | 6,900 | | - | | 6,900 |
| 001-110-514-90-01-00 | VOTER REGISTRATION COSTS | - | | 4,000 | | - | 4,000 | | - | | - |
| | Legislative Total | \$ 39,511 | \$ | 43,797 | \$ | 59,318 | \$ 87,618 | \$ | 57,290 | \$ | 88,553 |
| | | | | | L | | | L | | | |
| | | 2023 | | 2024 | L | 2024 | 2025 | L | 2025 | | 2026 |
| Municipal Court | | Actuals | _ | Budget | L | Actuals | Budget | L | Current | | oposed |
| 001-120-512-52-10-04 | SALARIES & WAGES - BALIFF | \$ 2,840 | \$ | 4,600 | \$ | -, | \$ 5,500 | \$ | | \$ | - |
| 001-120-512-52-41-00 | COURT SERVICES* | 62,587 | | 60,000 | L | 59,000 | 60,000 | | 44,250 | | 60,000 |
| 001-120-512-52-46-00 | INSURANCE | - | | - | L | - | - | | - | | - |
| 001-120-512-42-48-02 | SOFTWARE | - | | - | L | - | - | L | 990 | | 1,000 |
| | Municipal Court Total | \$ 65,428 | \$ | 64,600 | \$ | 64,032 | \$ 65,500 | \$ | 48,882 | \$ | 61,000 |
| | | | | | | | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|----------------------|--------------------------------|------------|------------|------------|------------|------------|------------|
| Executive | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-130-513-10-10-01 | SALARIES & WAGES - MAYOR | \$ 12,000 | \$ 12,000 | \$ 14,400 | \$ 16,800 | \$ 12,600 | \$ 16,800 |
| 001-130-513-10-10-02 | SALARIES & WAGES - CITY ADMIN. | 89,136 | 101,760 | 98,409 | 117,250 | 84,410 | 118,000 |
| 001-130-513-10-10-03 | SALARIES & WAGES - ADMIN CLERK | 29,774 | 58,389 | 30,748 | 60,000 | 30,250 | 42,750 |
| 001-130-513-10-11-00 | OVERTIME - ADMIN CLERK | - | - | 234 | 150 | - | 250 |
| 001-130-513-10-20-01 | SOCIAL SECURITY & MEDICARE | 12,761 | 12,915 | 10,618 | 11,500 | 9,412 | 13,650 |
| 001-130-513-10-20-02 | LABOR & INDUSTRIES | 306 | 300 | 410 | 400 | 346 | 500 |
| 001-130-513-10-20-03 | RETIREMENT/ICMA | 13,607 | 17,070 | 13,841 | 14,000 | 10,708 | 14,500 |
| 001-130-513-10-20-04 | MEDICAL/LIFE/DEFERRED COMP | 22,065 | 33,480 | 35,016 | 38,000 | 28,200 | 42,000 |
| 001-130-513-10-20-05 | DISABILITY/SICK LV BUYBACK | 1,487 | 1,600 | 1,617 | 1,500 | 1,450 | 1,750 |
| 001-130-513-10-31-01 | OFFICE SUPPLIES | 752 | 1,210 | 2,703 | 775 | (165) | 2,725 |
| 001-130-513-10-31-02 | OPERATING SUPPLIES | 1,004 | 4,290 | 356 | 1,000 | 1,097 | 375 |
| 001-130-513-10-31-03 | PUBLICATIONS | - | - | - | 250 | - | - |
| 001-130-513-10-31-04 | MINOR EQUIPMENT | 1,647 | - | 3,191 | 1,650 | 55 | 2,500 |
| 001-130-513-10-35-00 | SMALL & ATTRACTIVE ASSETS | 1,264 | 900 | - | 1,275 | - | 1,750 |
| 001-130-513-10-41-00 | PROFESSIONAL SERVICES | 358 | 500 | 85 | 365 | - | 150 |
| 001-130-513-10-42-01 | POSTAGE | 22 | 10 | - | 25 | 16 | 25 |
| 001-130-513-10-42-02 | PHONE | 505 | 550 | 529 | 510 | 374 | 550 |
| 001-130-513-10-43-01 | MILEAGE | 10 | - | 1,597 | 5,000 | 2,066 | 2,500 |
| 001-130-513-10-43-02 | MEALS & LODGING | - | 310 | 5,675 | 5,000 | 4,245 | 5,800 |
| 001-130-513-10-44-00 | ADVERTISING | - | 250 | - | 250 | - | 250 |
| 001-130-513-10-46-00 | INSURANCE | 11,346 | 11,917 | - | 15,595 | 15,595 | 19,450 |
| 001-130-513-10-48-00 | REPAIR & MAINTENANCE | - | - | - | - | - | - |
| 001-130-513-10-48-03 | BILLING SERVICES | 2,528 | - | 3,256 | 2,600 | 2,250 | 1,650 |
| 001-130-513-10-49-00 | MISCELLANEOUS | | - | 44 | - | - | 50 |
| 001-130-513-10-49-01 | DUES & MEMBERSHIPS | 2,652 | 250 | 3,117 | 3,000 | 3,342 | 3,150 |
| 001-130-513-10-49-02 | REGISTRATION FEES | 2,693 | 960 | 1,821 | 2,700 | 5,317 | 2,500 |
| 001-130-513-10-49-03 | SUBSCRIPTIONS | 154 | 560 | 2,060 | 160 | 627 | 2,100 |
| 001-130-513-10-49-05 | TRAINING | - | - | - | 1,000 | - | 1,000 |
| | Executive Total | \$ 206,070 | \$ 259,221 | \$ 229,726 | \$ 300,755 | \$ 212,195 | \$ 296,725 |
| | | | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|-------------------------|----------------------------------|------------|------------|------------|------------|------------|------------|
| Administrative Services | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-140-514-20-10-01 | SALARIES & WAGES - FINANCE DIR. | \$ 76,636 | \$ 86,064 | \$ 85,061 | \$ 89,076 | \$ 69,023 | \$ 93,500 |
| 001-140-514-20-10-02 | SALARIES & WAGES - ADMIN CLERK | 98,417 | 209,904 | 197,733 | 180,000 | 124,825 | 174,350 |
| 001-140-514-20-10-07 | SALARIES & WAGES - RECORDS ASST. | - | - | 9,956 | - | - | - |
| 001-140-514-20-20-01 | SOCIAL SECURITY & MEDICARE | 12,946 | 17,330 | 21,356 | 20,300 | 13,996 | 20,500 |
| 001-140-514-20-20-02 | LABOR & INDUSTRIES | 621 | 400 | 1,515 | 650 | 1,332 | 1,575 |
| 001-140-514-20-20-03 | RETIREMENT/ICMA | 19,429 | 25,020 | 28,141 | 19,750 | 16,370 | 28,500 |
| 001-140-514-20-20-04 | MEDICAL/LIFE/DEFERRED COMP | 49,554 | 94,780 | 95,307 | 43,500 | 70,288 | 100,000 |
| 001-140-514-20-20-05 | DISABILITY/SICK LV BUYBACK | 2,712 | 2,500 | 4,144 | 2,750 | 2,595 | 4,500 |
| 001-140-514-20-31-01 | OFFICE SUPPLIES | 1,751 | 1,350 | 425 | 1,750 | 2,271 | 2,000 |
| 001-140-514-20-31-02 | OPERATING SUPPLIES | 1,292 | 600 | 897 | 1,300 | 469 | 900 |
| 001-140-514-20-31-03 | PUBLICATIONS | 347 | 890 | - | 350 | - | - |
| 001-140-514-20-31-04 | MINOR EQUIPMENT | 1,120 | - | 2,337 | 1,150 | 668 | 2,350 |
| 001-140-514-20-31-05 | RECORDS SUPPLIES | - | - | 1,444 | 50 | - | 250 |
| 001-140-514-20-40-00 | INTERGOV'T SERVICES - OASI | 25 | 30 | 25 | 25 | 25 | 25 |
| 001-140-514-20-41-00 | PROFESSIONAL SERVICES | 3,125 | 1,350 | 1,341 | 3,125 | - | 1,350 |
| 001-140-514-20-41-02 | SERVICE CHARGES | 741 | 390 | - | 750 | - | 750 |
| 001-140-514-20-41-03 | BANK SERVICE FEES | 1,700 | 3,210 | 880 | 1,000 | 527 | 900 |
| 001-140-514-20-41-04 | AUDIT COSTS - STATE EXAMINERS | - | 6,400 | 6,399 | 25,000 | 9,285 | - |
| 001-140-514-20-42-01 | POSTAGE | 906 | 940 | 1,304 | 950 | 1,149 | 1,350 |
| 001-140-514-20-43-01 | MILEAGE | - | - | - | - | - | 250 |
| 001-140-514-20-43-02 | MEALS & LODGING | - | 450 | 436 | 500 | - | 750 |
| 001-140-514-20-44-00 | ADVERTISING | - | 400 | - | 250 | - | - |
| 001-140-514-20-44-01 | PROPERTY TAXES | - | - | 226 | - | 282 | 250 |
| 001-140-514-20-45-00 | RENTALS | - | 4,300 | 233 | - | 93 | 250 |
| 001-140-514-20-46-00 | INSURANCE | 10,301 | 24,500 | 24,500 | 33,729 | 33,715 | 41,991 |
| 001-140-514-20-48-00 | REPAIR & MAINTENANCE | - | 140 | - | 150 | - | - |
| 001-140-514-20-48-01 | COPIER MAINTENANCE AGREEMENT | 5,779 | 6,430 | 5,990 | 5,800 | 4,739 | 6,000 |
| 001-140-514-20-48-02 | SOFTWARE | 765 | - | 17,248 | 1,500 | 24,754 | 1,500 |
| 001-140-514-20-48-03 | COMPUTER SUPPORT CONTRACT | 60,583 | 62,044 | 47,816 | 60,600 | 51,659 | 62,400 |
| 001-140-514-20-49-00 | MISCELLANEOUS | 260 | 70 | 127 | 250 | 180 | 150 |
| 001-140-514-20-49-01 | DUES & MEMBERSHIPS | 962 | 1,440 | 25 | 975 | 40 | 100 |
| 001-140-514-20-49-02 | REGISTRATION FEES | 50 | 530 | 415 | 500 | - | 500 |
| 001-140-514-20-49-03 | SUBSCRIPTIONS | - | - | 4,223 | 4,250 | 7,267 | 4,250 |
| 001-140-514-20-49-05 | TRAINING | _ | _ | 390 | 1,000 | - | 1,500 |
| 001-140-514-60-41-01 | GRANT WRITING-CONTRACTED | 2,430 | 5,000 | 3,350 | 5,000 | 2,225 | 10,000 |
| 001-140-591-14-70-00 | DEBT & LEASE REPAYMENT | 13,138 | 1,800 | 6,394 | 7,808 | 60,010 | 6,150 |
| 001-140-594-14-60-00 | FINANCE - CAPITAL OUTLAY | - | - | - | - | - | 40,000 |
| | Administrative Services Total | \$ 365,591 | \$ 558,262 | \$ 569,637 | \$ 513,788 | \$ 497,787 | \$ 608,841 |
| | | . 333,232 | , 323,232 | . 300,037 | , 525,.30 | , | |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
| Legal | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-150-515-41-40-00 | CITY ATTORNEY - MUNICIPAL | \$ 84,407 | \$ 85,000 | \$ 74,510 | | \$ 35,358 | \$ 100,000 |
| 001-150-515-41-44-00 | ADVERTISING | | 210 | - , 4,510 | | | |
| 001-150-515-41-49-01 | MISCELLANEOUS | _ | 80 | _ | _ | _ | _ |
| 001-150-515-45-40-00 | CITY ATTORNEY - PROSECUTOR | 22,000 | 21,000 | 24,300 | 25,200 | 18,900 | _ |
| 001-150-515-93-41-04 | PUBLIC DEFENDER | 14,300 | 10,000 | 15,600 | 15,600 | 10,400 | - |
| 001-150-515-93-41-04 | OPD GRANT - PUBLIC DEFENDER | 2,324 | 1,500 | 1,992 | 2,000 | 1,328 | - |
| 001-130-313-33-41-03 | | | | | | | \$ 100,000 |
| | Legal Total | \$ 123,031 | \$ 117,790 | \$ 116,402 | \$ 117,790 | \$ 65,986 | \$ 100,000 |
| | | l | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|----------------------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Code Enforcement | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-240-524-10-10-03 | SALARIES & WAGES - CODE ENFORCE. | \$ 25,092 | \$ 54,780 | \$ 38,596 | \$ 32,872 | \$ 32,718 | \$ 42,500 |
| 001-240-524-10-20-01 | SOCIAL SECURITY & MEDICARE | 7,725 | 4,110 | 3,808 | 2,575 | 2,781 | 3,900 |
| 001-240-524-10-20-02 | LABOR & INDUSTRIES | 1,847 | 700 | 996 | 1,850 | 748 | 1,000 |
| 001-240-524-10-20-03 | RETIREMENT/ICMA | 10,719 | 5,950 | 5,449 | 10,850 | 3,132 | 6,500 |
| 001-240-524-10-20-04 | MEDICAL/LIFE/DEFERRED COMP | 19,962 | 5,280 | 6,390 | 25,500 | - | 14,250 |
| 001-240-524-10-20-05 | DISABILITY/SICK LV BUYBACK | 1,817 | 1,000 | 680 | 825 | 411 | 1,000 |
| 001-240-524-10-20-06 | UNIFORMS & CLOTHING | 737 | 180 | - | 740 | 314 | 350 |
| 001-240-524-10-31-01 | OFFICE SUPPLIES | 456 | 500 | 53 | 500 | - | 100 |
| 001-240-524-10-31-02 | OPERATING SUPPLIES | 658 | 750 | 117 | 660 | 416 | 500 |
| 001-240-524-10-31-03 | PUBLICATIONS | - | - | 238 | - | - | 90 |
| 001-240-524-10-31-04 | MINOR EQUIPMENT | 1,922 | 2,000 | 486 | 2,000 | 577 | 500 |
| 001-240-524-10-32-00 | FUEL | 666 | 850 | 619 | 675 | 833 | 1,000 |
| 001-240-524-10-35-00 | SMALL & ATTRACTIVE ASSETS | 436 | 2,500 | - | 450 | - | 1,250 |
| 001-240-524-10-41-00 | PROFESSIONAL SERVICES | - | 500 | - | 500 | - | 250 |
| 001-240-524-10-42-01 | POSTAGE | 18 | 40 | 203 | 20 | 339 | 800 |
| 001-240-524-10-43-01 | MILEAGE | - | 150 | 229 | - | 239 | 300 |
| 001-240-524-10-43-02 | MEALS & LODGING | 623 | 500 | 486 | 625 | 221 | 500 |
| 001-240-524-10-44-00 | ADVERTISING | - | 150 | - | 150 | - | - |
| 001-240-524-10-46-00 | INSURANCE | 13,701 | 7,455 | 4,193 | 5,257 | 5,275 | 6,384 |
| 001-240-524-10-48-00 | REPAIR & MAINTENANCE | - | 3,710 | - | 500 | 2,154 | 1,000 |
| 001-240-524-10-49-00 | MISCELLANEOUS | 33 | 130 | 17 | 35 | 43 | 25 |
| 001-240-524-10-49-01 | DUES & MEMBERSHIPS | - | 230 | 55 | 200 | 55 | 100 |
| 001-240-524-10-49-02 | REGISTRATION FEES | 600 | 130 | - | 600 | 385 | 250 |
| 001-240-524-10-49-03 | SUBSCRIPTIONS | | 500 | 238 | 200 | 209 | 250 |
| 001-240-524-10-49-05 | TRAINING | - | - | 380 | 500 | - | 500 |
| 001-240-594-24-60-00 | CODE ENFORCE - CAPITAL OUTLAY | | - | - | - | - | - |
| | Code Enforcement Total | \$ 87,013 | \$ 92,095 | \$ 63,233 | \$ 88,084 | \$ 50,851 | \$ 83,299 |
| | | | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|----------------------|------------------------------------|------------|------------|------------|------------|------------|------------|
| Building & Planning | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-580-558-50-10-05 | SALARIES & WAGES - BUILDING INSPEC | | \$ 80,794 | \$ 81,314 | \$ 80,795 | \$ 60,898 | \$ 81,650 |
| 001-580-558-50-20-01 | SOCIAL SECURITY & MEDICARE | - | 6,050 | 5,493 | 6,050 | 4,517 | 6,250 |
| 001-580-558-50-20-02 | LABOR & INDUSTRIES | - | 625 | 1,197 | 625 | 1,015 | 1,200 |
| 001-580-558-50-20-03 | RETIREMENT | - | 7,700 | 6,858 | 7,700 | 4,856 | 7,000 |
| 001-580-558-50-20-04 | MEDICAL/LIFE/DEFERRED COMP | - | 22,150 | 18,964 | 22,500 | 16,506 | 20,000 |
| 001-580-558-50-20-05 | DISABILITY/SICK LV BUYBACK | - | 625 | 1,405 | 625 | 1,157 | 1,500 |
| 001-580-558-50-20-06 | UNIFORMS & CLOTHING | - | - | - | - | 156 | 350 |
| 001-580-558-50-31-01 | OFFICE SUPPLIES | - | - | 189 | 250 | 50 | 250 |
| 001-580-558-50-31-02 | OPERATING SUPPLIES | - | - | 91 | 500 | - | 100 |
| 001-580-558-50-31-03 | PUBLICATIONS | - | - | - | 150 | - | - |
| 001-580-558-50-31-04 | MINOR EQUIPMENT | - | - | 548 | 250 | 87 | 550 |
| 001-580-558-50-32-00 | FUEL | - | - | 66 | 150 | - | 100 |
| 001-580-558-50-35-00 | SMALL & ATTRACTIVE ASSETS | _ | - | - | 2,750 | _ | 2,250 |
| 001-580-558-50-40-01 | SOFTWARE | _ | _ | _ | 3,500 | _ | 1,560 |
| 001-580-558-50-41-00 | PROFESSIONAL SERVICES | _ | | _ | 1,950 | _ | 1,500 |
| 001-580-558-50-42-01 | POSTAGE | _ | | | 100 | | 100 |
| 001-580-558-50-43-02 | MEALS & LODGING | _ | _ | 922 | 250 | 830 | 1,000 |
| 001-580-558-50-44-00 | ADVERTISING | _ | _ | - 522 | 100 | | - |
| 001-580-558-50-45-00 | RENTALS | | | | 100 | | |
| 001-580-558-50-46-00 | INSURANCE | _ | | | _ | | 8,000 |
| 001-580-558-50-49-01 | DUES & MEMBERSHIPS | - | - | - | 150 | - | 500 |
| | | - | - | | 800 | 405 | 800 |
| 001-580-558-50-49-02 | REGISTRATION FEES | _ | - | 540 | | 495 | |
| 001-580-558-50-49-03 | SUBSCRIPTIONS | - | - | - | 300 | - | 300 |
| 001-580-558-50-49-05 | TRAINING | | | - | 500 | | 500 |
| 001-580-558-60-10-03 | SALARIES & WAGES - CITY PLANNER | 51,199 | 80,295 | 66,011 | 80,288 | 52,936 | 81,091 |
| 001-580-558-60-20-01 | SOCIAL SECURITY & MEDICARE | 4,354 | 6,050 | 5,454 | 6,050 | 4,353 | 6,200 |
| 001-580-558-60-20-02 | LABOR & INDUSTRIES | 172 | 625 | 232 | 625 | 186 | 250 |
| 001-580-558-60-20-03 | RETIREMENT/ICMA | 6,235 | 8,350 | 7,148 | 8,350 | 4,720 | 7,250 |
| 001-580-558-60-20-04 | MEDICAL/LIFE/DEFERRED COMP | 5,280 | 5,280 | 5,511 | 5,280 | 3,960 | 5,550 |
| 001-580-558-60-20-05 | DISABILITY/SICK LV BUYBACK | 711 | 625 | 880 | 625 | (250) | 900 |
| 001-580-558-60-31-01 | OFFICE SUPPLIES | 159 | 310 | 1,298 | 250 | (259) | 1,000 |
| 001-580-558-60-31-02 | OPERATING SUPPLIES | - | 660 | 68 | 500 | 588 | 500 |
| 001-580-558-60-31-03 | PUBLICATIONS | 594 | 340 | - | 600 | 171 | 250 |
| 001-580-558-60-31-04 | MINOR EQUIPMENT | 28 | - | 903 | 35 | 85 | 1,000 |
| 001-580-558-60-32-00 | FUEL | - | - | 35 | 75 | - | - |
| 001-580-558-60-35-00 | SMALL & ATTRACTIVE ASSETS | 2,723 | 3,000 | - | 2,750 | - | 1,500 |
| 001-580-558-60-40-01 | SOFTWARE | 3,294 | 5,000 | 3,294 | 3,500 | - | 3,500 |
| 001-580-558-60-41-00 | PROFESSIONAL SERVICES | 1,937 | 6,000 | 679 | 1,950 | 4,279 | 1,000 |
| 001-580-558-60-41-01 | HEARING EXAMINER-PROFESSIONAL | - | 23,770 | - | 2,000 | 2,445 | 2,000 |
| 001-580-558-60-42-01 | POSTAGE | 102 | 250 | 26 | 100 | 95 | 100 |
| 001-580-558-60-43-01 | MILEAGE | - | - | - | - | 200 | |
| 001-580-558-60-43-02 | MEALS & LODGING | 259 | 1,000 | 844 | 250 | 297 | 1,000 |
| 001-580-558-60-44-00 | ADVERTISING | - | 120 | - | 100 | 327 | 100 |
| 001-580-558-60-45-00 | RENTALS | - | 160 | - | - | - | - |
| 001-580-558-60-46-00 | INSURANCE | 3,337 | 10,515 | 9,076 | 14,852 | 14,852 | 18,524 |
| 001-580-558-60-48-00 | REPAIR & MAINTENANCE | - | - | 35 | | - | 50 |
| 001-580-558-60-49-01 | DUES & MEMBERSHIPS | 75 | 250 | 176 | 150 | 415 | 200 |
| 001-580-558-60-49-02 | REGISTRATION FEES | 804 | 500 | 375 | 800 | 355 | 800 |
| 001-580-558-60-49-03 | SUBSCRIPTIONS | - | - | 238 | 250 | 2,604 | 250 |
| 001-580-558-60-49-05 | TRAINING | - | - | - | 500 | | 500 |
| | Building & Planning Total | \$ 156,419 | \$ 271,044 | \$ 219,867 | \$ 259,875 | \$ 183,843 | \$ 268,975 |
| | | | | | | | |

| | | 2023 | | 2024 | 2024 | 2025 | 2025 | | 2026 |
|----------------------|-------------------------------|--------------|----|-----------|-----------------|-----------------|-----------------|----|-----------|
| Transfers Out | | Actuals | В | Budget | Actuals | Budget | Current | Р | roposed |
| 001-000-597-00-05-01 | T/O - UNEMPLOYMENT COMP (501) | \$ - | \$ | 12,300 | \$ 39,300 | \$ 15,000 | \$ - | \$ | - |
| 001-000-597-00-01-00 | T/O - IMPACT FEES (100) | 5,000 | | - | | | - | | - |
| 001-000-597-00-01-01 | T/O - STREET (101) | 150,000 | | - | | 50,000 | 37,500 | | 75,000 |
| 001-000-597-00-01-04 | T/O STREET - RESTRICTED (104) | - | | 20,000 | 20,000 | 660,000 | 495,000 | | - |
| 001-000-597-00-01-06 | T/O CONTINGENCY (106) | 171,000 | | - | | | - | | - |
| 001-000-597-00-01-10 | T/O PUBLIC SAFETY (110) | 490,000 | | 150,000 | 75,000 | 100,000 | 75,000 | | 150,000 |
| 001-000-597-00-01-11 | T/O CRIMINAL JUSTICE (111) | 15,856 | | - | - | | - | | - |
| 001-000-597-00-01-12 | T/O RECREATION (112) | 367,000 | | 475,000 | 475,000 | 490,000 | 367,500 | | 260,000 |
| 001-000-597-00-01-26 | T/O TOURISM (126) | - | | - | 20,000 | - | - | | - |
| 001-000-597-00-01-31 | T/O PUBLIC FACILITIES (131) | | | | | | - | | 105,000 |
| 001-000-597-00-01-32 | T/O PARKS FACILITIES (132) | | | | | | - | | 175,000 |
| 001-000-597-00-01-35 | T/O LIBRARY FACILITIES (135) | | | | | | | | 8,000 |
| 001-000-597-00-03-02 | T/O CAPITAL PARKS (302) | - | | 250,000 | 250,000 | 262,500 | 196,875 | | - |
| 001-000-597-00-04-10 | T/O BROADBAND (410) | - | | 100,000 | 100,000 | | - | | - |
| | Transfers Out Total | \$ 1,198,856 | \$ | 1,007,300 | \$ 979,300 | \$ 1,577,500 | \$ 1,171,875 | \$ | 773,000 |
| | Fund Expeditures Total | \$ 2,241,919 | \$ | 2,868,359 | \$ 2,391,506 | \$ 3,298,661 | \$ 2,559,887 | \$ | 2,370,893 |

Special Revenue Funds

| Street Operations and Maintenance Ful | nd Resources |
|---------------------------------------|--------------|
| Special Revenue Fund 10 | 1 |

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | 2026 Proposed | % Change |
|----------------------------------|----------------|----------------|-----------------|------------------|-------------|
| Beginning Balances | \$ 134,058 | \$ 145,602 | \$ 152,173 | \$ 143,822 | -6% |
| Telephone B&O Tax | - | 32,617 | 33,750 | 33,000 | -2% |
| Permits | 175 | 79 | 100 | 2,000 | 95% |
| Taxes - Motor Vehicle Fuel Tax | 89,619 | 86,998 | 82,533 | 84,917 | 3% |
| Multimodal Transportation - City | 6,285 | 6,301 | 6,140 | 6,223 | 1% |
| MVFT City Assistance | - | 118,091 | 115,000 | 115,000 | 0% |
| Interest & Other Earnings | 4,976 | 6,620 | 2,500 | 4,500 | 0% |
| Transfer In | 150,000 | - | 50,000 | 75,000 | 0% |
| Street Fund Total Resources | \$ 385,112 | \$ 396,309 | \$ 442,196 | \$ 464,462 | 5% |

Street Operations and Maintenance Fund Uses Special Revenue Fund 101

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | Р | 2026 roposed | % Change |
|---|--|--|--|----|---------------------------------------|-----------------------|
| Salaries & Wages Benefits Supplies Services & Charges | \$ 77,926 41,249 44,308 76,070 | \$ 82,395 37,862 42,180 81,888 | \$ 89,858 42,950 44,750 92,039 | \$ | 134,885 42,925 46,625 98,143 | 33% 0% 4% 6% |
| Street Fund Total Uses | \$ 239,554 | \$ 244,324 | \$ 269,597 | \$ | 322,578 | 16% |

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 portion of the City's Maintenance employees' wages are charged to the Streets Fund 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 | 2023 Actual | 2024 Actual | 2025 Adopted | 2026 Proposed | % Change |
|---|-------------------|----------------|-----------------|------------------|-------------|
| Beginning Balances SRTC Grants | \$ 14,203 | \$ 14,447 | \$ 88,500 | \$ - | 0% 0% |
| TIB Grants STA Grants | 674,788 | 68,602 | 2,121,568 | 799,737 | -165% 0% |
| State Appropriations | - | - | 750,000 | 1,000,000 | 25% |
| Interest & Other Earnings Transfers In | 252 95,000 | 266 130,000 | 910,000 | - 60,000 | 0% 100% |
| Street Res. Total Resources | \$ 784,243 | \$ 213,315 | \$ 3,870,068 | \$ 1,859,737 | -108% |

Streets Restricted Fund Uses Special Revenue Fund 104

| Account Description | 2023 Actual | 2024 2025 Actual Adopted | | | l | 2026 Proposed | % Change | | |
|--------------------------|-----------------|-----------------------------|----|-----------|----|------------------|-------------|--|--|
| Streets Capital Projects | \$ 1,192,092 | \$ 1,467,076 | \$ | 5,214,660 | \$ | 1,859,052 | -181% | | |
| Street Res. Total Uses | \$ 1,192,092 | \$ 1,467,076 | \$ | 5,214,660 | \$ | 1,859,052 | -181% | | |

Notes

Revenue

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

Streets Capital Projects

Includes Lefevre St Restriping, Street Maintenance, and Stormwater Mitigation capital projects

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

| Summary - Streets | Γ | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | |
|--------------------------|---|----------|------|--------|---------|---------|---------|--------|----------|---------|---------|------|----------|
| | | Actuals | | Budget | | Actuals | | Budget | | Current | | Pi | roposed |
| Beginning Balance | Ş | \$ 134, | 058 | \$ | 145,602 | \$ | 145,602 | \$ | 152,173 | \$ | 152,173 | \$ | 143,822 |
| Revenues | | 101, | 054 | | 262,636 | | 252,996 | | 240,023 | | 207,561 | | 245,640 |
| Transfers-In | | 150, | 000 | | - | | - | | 50,000 | | - | | 75,000 |
| Expenditures | | 239, | 554 | | 268,860 | | 247,931 | | 273,597 | | 212,317 | | 322,578 |
| Estimated Ending Balance | Ş | \$ (4, | 442) | \$ | 139,378 | \$ | 150,667 | \$ | 118,598 | \$ | 147,417 | \$ | 141,884 |
| Total Gain (Loss) | Ş | \$ (138, | 500) | \$ | (6,224) | \$ | 5,065 | \$ | (33,574) | \$ | (4,756) | \$ | (76,938) |

| Summary - Streets Restricted | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|------------------------------|--|------|-----------|-----------------|----|-----------|----|-----------|----|-------------|----|-----------|
| | | | Actuals | Budget | | Actuals | | Budget | | Current | P | roposed |
| Beginning Balance | | \$ | 14,203 | \$ 14,447 | \$ | 14,447 | \$ | 88,500 | | | \$ | - |
| Revenues | | | 1,026,840 | 1,345,000 | | 1,312,641 | | 4,311,543 | | 1,764,297 | | 1,799,737 |
| Transfers In | | | 95,000 | 130,000 | | 130,000 | | 910,000 | | 682,500 | | 60,000 |
| Expenditures | | | 1,192,092 | 1,545,500 | | 1,481,317 | | 5,214,660 | | 2,769,842 | | 1,859,052 |
| Estimated Ending Balance | | \$ | (56,048) | \$ (56,053) | \$ | (24,229) | \$ | 95,383 | \$ | (323,045) | \$ | 685 |
| Total Gain (Loss) | | \$ | (165,252) | \$ (200,500) | \$ | (168,676) | \$ | (903,117) | \$ | (1,005,545) | \$ | (59,315) |

| Detail | | 2 | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|-----------------------|--|----|----------------|----------|---------|-----------------|-----------|------|---------|-------------------------------------|---------|----|---------|
| | | Ad | tuals | | Budget | Α | ctuals | | Budget | | Current | Pr | oposed |
| Street Revenues | | | | | | | | | | | | | |
| 101-316-47-00-00 | TELEPHONE B & O TAX | \$ | - | \$ | 42,000 | \$ | 32,617 | \$ | 33,750 | \$ | 24,281 | \$ | 33,000 |
| 101-322-40-00-00 | STREET & CURB PERMITS | | 175 | | 50 | | 50 | | 50 | | 4,950 | | 2,000 |
| 101-322-40-00-01 | BLOCK CLOSURE PERMITS | | - | | 150 | | 29 | | 50 | | 1 | | - |
| 101-336-00-71-00 | MULTIMODAL TRANSPORTATION CITY | | 6,285 | | 6,291 | | 6,301 | | 6,140 | | 4,591 | | 6,223 |
| 101-336-00-87-00 | STREET - MV FUEL TAX | | 89,619 | | 84,145 | | 86,998 | | 82,533 | | 61,233 | | 84,917 |
| 101-336-00-98-00 | MVFT-CITY ASSISTANCE | | - | | 130,000 | | 118,091 | | 115,000 | | 107,501 | | 115,000 |
| 101-361-10-00-01 | INVESTMENT INTEREST | | 4,799 | | - | | 6,560 | | 2,500 | | 4,795 | | 4,500 |
| 101-369-91-00-00 | OTHER MISCELLANEOUS REVENUE | | 177 | | - | | 60 | | - | | 210 | | - |
| 101-395-20-00-00 | INSURANCE RECOVERIES | | - | | - | | 2,289 | | - | | - | | - |
| | Fund Revenues Total | \$ | 101,054 | \$ | 262,636 | \$ | 252,996 | \$ | 240,023 | \$ | 207,561 | \$ | 245,640 |
| 101-397-00-00-01 | T/I GENERAL FUND (001) | | 150,000 | | - | | | | 50,000 | | - | | 75,000 |
| | Fund Transfers-In Total | \$ | 150,000 | \$ | - | \$ | - | \$ | 50,000 | \$ | - | \$ | 75,000 |
| | | _ | | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
| | | _ | 2023 ctuals | | 2024 | 2024 Actuals | | 2025 | | 2025 | | | 2026 |
| Church Funcia dibunca | | A | luais | | Budget | <u> </u> | ictuais | | Budget | | Current | PI | oposed |
| Street Expenditures | ROADWAY - SUPPLIES | ć | 2.070 | \$ | 0.420 | \$ | 1 004 | ć | 4.000 | \$ | 4.116 | Ś | 4.000 |
| 101-000-542-30-30-00 | ROADWAY - SUPPLIES ROADWAY - SERVICES | \$ | 3,978 92 | \ | 9,420 | ۶ | 1,884 | \$ | 4,000 | Ş | 4,116 | Ş | 4,000 |
| 101-000-543-30-40-00 | STORM DRAIN - SUPPLIES | | 92 | | 1 500 | | 302 | | 100 | H | 199 | | - |
| 101-000-542-40-30-00 | | | - | | 1,500 | | 302 | | - | H | 199 | | 300 |
| 101-000-542-40-40-00 | STORM DRAIN - SERVICES PROFESSIONAL SERVICES | | 1 717 | | 1 070 | | 1 1 1 1 0 | | 1 750 | H | - | | 1 500 |
| 101-000-542-40-41-00 | | | 1,717 | | 1,870 | - | 1,140 | | 1,750 | | | | 1,500 |
| 101-000-542-61-40-00 | SIDEWALKS - SERVICES | | - 42.645 | | 2,230 | - | | | 2,000 | | - | | - |
| 101-000-542-63-40-00 | STREET LIGHTS - UTILITIES | | 42,615 | | 41,840 | _ | 50,675 | | 42,650 | | 39,590 | | 55,000 |
| 101-000-542-64-30-00 | TRAFFIC CONTROL - SUPPLIES | | 6,560 | | 7,400 | | 4,649 | | 6,575 | ┡ | 2,334 | | 4,750 |
| 101-000-542-64-40-00 | TRAFFIC CONTROL - SERVICES | | 6,951 | | 5,990 | | 1,653 | | 6,950 | $ldsymbol{ldsymbol{ldsymbol{eta}}}$ | - 4.20- | | 1,750 |
| 101-000-542-64-40-01 | TRAFFIC CONTROL - INTERGOV'T | | - | | 7,000 | | - | | 7,000 | | 1,295 | | - |
| 101-000-542-66-10-00 | SNOW & ICE - OVERTIME | | 89 | | 1,000 | | - | | 1,000 | | - | | 1,000 |

| 101-000-542-66-30-00 | SNOW & ICE - SUPPLIES | 10,398 | 10,000 | 4,181 | 10,400 | 2,781 | 4,200 |
|----------------------|-------------------------------|------------|------------|------------|------------|------------|------------|
| 101-000-542-66-40-00 | SNOW & ICE - INTERGOV'T | - | - | - | - | - | - |
| 101-000-542-67-30-00 | STREET CLEANING - SUPPLIES | 658 | 2,500 | - | 675 | - | 675 |
| 101-000-542-70-30-00 | ROADSIDE - SUPPLIES | 1,299 | 1,320 | 723 | 1,300 | 317 | 1,500 |
| 101-000-542-70-40-00 | ROADSIDE - INTERGOV'T | - | 2,000 | - | 2,000 | - | - |
| 101-000-543-30-10-03 | SALARIES & WAGES - MAINTENACE | 72,387 | 81,050 | 80,636 | 83,358 | 70,384 | 127,385 |
| 101-000-543-30-11-00 | OVERTIME - MAINTENANCE | 5,450 | 2,230 | 1,759 | 5,500 | 3,887 | 6,500 |
| 101-000-543-30-20-01 | SOCIAL SECURITY & MEDICARE | 5,572 | 6,080 | 6,256 | 6,800 | 5,364 | 10,250 |
| 101-000-543-30-20-02 | LABOR & INDUSTRIES | 1,674 | 1,650 | 1,809 | 1,700 | 1,673 | 1,825 |
| 101-000-543-30-20-03 | RETIREMENT | 8,270 | 8,850 | 8,750 | 8,500 | 6,547 | 8,800 |
| 101-000-543-30-20-04 | MEDICAL/DENTAL/LIFE/DEFERRED | 24,348 | 23,530 | 19,049 | 24,500 | 14,451 | 20,000 |
| 101-000-543-30-20-05 | DISABILITY/SICK LV BUYBACK | 1,269 | 1,750 | 1,318 | 1,300 | 1,107 | 1,350 |
| 101-000-543-30-20-06 | UNIFORMS & CLOTHING | 117 | 1,000 | 679 | 150 | 461 | 700 |
| 101-000-543-30-30-00 | GENERAL SERVICES - SUPPLIES | 313 | - | - | 350 | - | - |
| 101-000-543-30-31-01 | OFFICE SUPPLIES | - | - | 336 | 250 | 434 | 350 |
| 101-000-543-30-31-02 | OPERATING SUPPLIES | 7,975 | 4,390 | 16,331 | 8,000 | 18,641 | 16,500 |
| 101-000-543-30-31-04 | MINOR EQUIPMENT | 1,737 | 90 | 1,846 | 1,750 | 716 | 2,000 |
| 101-000-543-30-31-05 | EQUIPMENT PURCHASE | 799 | - | - | 800 | - | - |
| 101-000-543-30-32-00 | FUEL | 8,478 | 11,060 | 10,596 | 8,500 | 13,743 | 11,000 |
| 101-000-543-30-35-00 | SMALL & ATTRACTIVE ASSETS | 2,022 | 1,010 | 1,332 | 2,050 | - | 1,350 |
| 101-000-543-30-41-00 | PROFESSIONAL SERVICES | 3,357 | 3,530 | 4,367 | 3,375 | 880 | 4,500 |
| 101-000-543-30-42-01 | POSTAGE | - | 10 | - | - | - | - |
| 101-000-543-30-42-02 | PHONE | 1,089 | 1,050 | 713 | 1,100 | 114 | 750 |
| 101-000-543-30-43-00 | MEALS & LODGING | 679 | - | - | 675 | 73 | 500 |
| 101-000-543-30-45-00 | RENTALS | 56 | 3,500 | 411 | 75 | 654 | 500 |
| 101-000-543-30-46-00 | INSURANCE | 11,247 | 10,670 | 16,556 | 16,064 | 16,167 | 18,443 |
| 101-000-543-30-47-00 | UTILITIES | 4,456 | 4,140 | 5,790 | 4,500 | 5,590 | 5,800 |
| 101-000-543-30-48-00 | REPAIRS & MAINTENANCE | 3,303 | 8,940 | - | 3,300 | 11 | 5,000 |
| 101-000-543-30-49-00 | MISCELLANEOUS/REGISTRATIONS | 301 | 210 | 584 | 300 | 628 | 600 |
| 101-000-543-30-49-01 | PUBLICATIONS | 299 | 50 | - | 300 | 59 | 300 |
| 101-000-543-30-49-05 | TRAINING | - | - | 3,607 | 4,000 | 100 | 3,500 |
| | Fund Expenditures Total | \$ 239,554 | \$ 268,860 | \$ 247,931 | \$ 273,597 | \$ 212,317 | \$ 322,578 |
| | | | | | | | |

| | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|--------------------------|--------------------------------|----|-----------|----|-----------|----|-----------|----|-----------|----------|-----------|----|-----------|
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | P | roposed |
| Street - Restricted Reve | nues | | | | | | | | | | | | |
| 104-334-03-60-00 | WSDOT - LEFEVRE ST ADA (FED) | \$ | - | \$ | - | \$ | 46,371 | \$ | 541,000 | \$ | - | \$ | - |
| 104-334-03-80-11 | TIB GRANT - BARKER ST | | 674,788 | | - | | 68,602 | | - | | - | | - |
| 104-334-03-80-12 | TIB GRANT - LEFEVRE RESTRIPING | | 25,341 | | 630,000 | | 390,212 | | 2,121,568 | | 1,736,715 | | 639,400 |
| 104-334-03-80-13 | TIB GRANT - MAINTENANCE PROJ. | | 293,831 | | 665,000 | | 83,791 | | - | | 26,757 | | 160,337 |
| 104-334-03-80-14 | TIB GRANT - CHIP & SCRUB SL 24 | | - | | - | | 723,400 | | - | | - | | - |
| | TIB GRANT - EAST-WEST OVERLAY | | - | | - | | | | 675,000 | | - | | - |
| | TIB GRANT- SCMP 2025 | | - | | - | | | | 208,975 | | - | | - |
| | STA GRANT - BUS STOP IMRPOV. | | - | | - | | | | 15,000 | | - | | - |
| LEGISLATIVE APPROP. | STORMWATER MITIGATION PROJ. | | - | | 50,000 | | | | 750,000 | | - | | 1,000,000 |
| 104-361-10-00-01 | INVESTMENT INTEREST | | 252 | | - | | 266 | | - | | 825 | | - |
| 104-369-91-00-00 | MISCELLANEOUS | | 32,628 | | - | | | | - | | - | | - |
| | Restricted Revenues Total | \$ | 1,026,840 | \$ | 1,345,000 | \$ | 1,312,641 | \$ | 4,311,543 | \$ | 1,764,297 | \$ | 1,799,737 |
| 104-397-00-00-01 | T/I GENERAL FUND (001) | | - | | 20,000 | | 20,000 | | 660,000 | | 495,000 | | - |
| 104-397-00-03-01 | T/I CAPITAL IMPROVEMENTS (301) | | 95,000 | | 110,000 | | 110,000 | | 250,000 | | 187,500 | | 60,000 |
| | Fund Transfers-In Total | \$ | 95,000 | \$ | 130,000 | \$ | 130,000 | \$ | 910,000 | \$ | 682,500 | \$ | 60,000 |
| | | - | 2022 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
| | | - | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | _ | 2026 |
| | <u></u> | - | Actuals | | Budget | | Actuals | | Budget | | Current | P | roposed |
| Street - Restricted Expe | | _ | | _ | | _ | | _ | | Ļ | | _ | |
| 104-000-542-30-30-00 | ROADWAY - PROJECT SUPPLIES | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 21,082 | \$ | - |
| 104-000-543-30-10-03 | SALARIES & WAGES - GRAN PROJ. | | - | | - | _ | 13,281 | | - | _ | 346 | | - |
| 104-000-543-30-11-00 | OVERTIME - GRANT PROJECT | | - | | - | _ | 960 | | 750 | _ | - | | - |
| 104-000-543-30-49-01 | PUBLICATIONS - PROJECTS | 1 | 434 | | 500 | | 652 | | 750 | | - | | - |
| 104-000-595-10-60-01 | CAPITAL - ENGINEERING | - | 146,945 | | 75,000 | | 204,475 | | 278,600 | | 234,986 | | 90,000 |
| 104-000-595-30-60-01 | CAPITAL - ROADWAYS | _ | 606,135 | | 700,000 | _ | 899,987 | | 772,000 | <u> </u> | 19,334 | | 769,052 |
| 104-000-595-61-60-01 | CAPITAL - SIDEWALKS | | 438,578 | | 700,000 | | 361,962 | | 3,163,310 | | 2,494,095 | | - |
| 104-000-594-30-64-00 | CAPITAL EQUIPMENT | | - | | 20,000 | _ | | | | _ | - | | - |
| 104-000-595-40-60-00 | CAPITAL - DRAINAGE | | - | | 50,000 | _ | | | 1,000,000 | _ | - | | 1,000,000 |
| | Restricted Expenditures Total | \$ | 1,192,092 | \$ | 1,545,500 | \$ | 1,481,317 | \$ | 5,214,660 | \$ | 2,769,842 | \$ | 1,859,052 |

| Projects Costs Brea | akdown | Project Total |
|---------------------|--------------------------------|---------------|
| TP-104-1-25 | Lefevre ST Bike/Ped & Restripe | 690,552.00 |
| TP-104-2-26 | Small Cities Maint. Prog 2026 | 168,500.00 |
| PW-104-5-24 | Stormwater Mitigation Comm. | 1.000.000.00 |

Restricted Expenditures Total

\$ 1,859,052.00

| Leave & Severance Fund Resources |
|----------------------------------|
| Special Revenue Fund 105 |

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change | | |
|--|----------------------------------|----------------------------------|---------------------------------|----|---------------------------|-------------------|--|--|
| Beginning Balances Leave Buyback Interest & Other Earnings | \$ 183,024 16,807 3,692 | \$ 182,270 19,938 3,863 | \$ 97,536 17,000 1,500 | \$ | 63,394 20,000 1,000 | -54% 15% 0% | | |
| Leave & Sev. Total Resources | \$ 203,523 | \$ 206,071 | \$ 116,036 | \$ | 84,394 | -37% | | |

Leave & Severance Fund Uses Special Revenue Fund 105

| Account Description | 2023 Actual | | | 2024 Actual | 2025 dopted | _ | 2026 posed | % Change | | |
|-------------------------------------|----------------|---------------------|----|----------------|----------------|----|---------------|-------------|--|--|
| Leave Payouts Severance Payments | \$ | 35,869 13,070.69 | \$ | - | \$ - - | \$ | <u>-</u> | 0% 0% | | |
| Leave & Sev. Total Uses | \$ | 48,940 | \$ | - | \$ - | \$ | - | 0% | | |

Notes

Revenue

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

Leave Payouts

Due to nature of this fund, annual appropriations may be up to the available cash balance of the fund

3 Year Budget Comparison Leave & Severance Fund 105

| Summary | | 2023 | | 2024 | | 2024 | | 2025 | 2025 | | 2026 | |
|--------------------------|--|------------|------|----------|----|---------|----|----------|------|---------|------|---------|
| | | Actuals | | Budget | 1 | Actuals | | Budget | | Current | Pı | roposed |
| Beginning Balance | | \$ 183,024 | \$ | - | \$ | 182,270 | \$ | 97,536 | \$ | 64,998 | \$ | 63,394 |
| Revenues | | 20,499 | | 15,500 | | 23,801 | | 18,500 | | 10,237 | | 21,000 |
| Expenditures | | 48,940 | | 50,000 | | - | | 50,000 | | - | | - |
| Estimated Ending Balance | | \$ 154,583 | \$ | (34,500) | \$ | 206,071 | \$ | 66,036 | \$ | 75,235 | \$ | 84,394 |
| Total Gain (Loss) | | \$ (28,441 |) \$ | (34,500) | \$ | 23,801 | \$ | (31,500) | \$ | 10,237 | \$ | 21,000 |

| Detail | Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|------------------------|------------------------------------|----|---------|--------------|--------------|--------------|--------------|----|---------|
| | | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Leave & Severance Reve | nues | | | | | | | | |
| 105-341-96-01-00 | LEAVE BUYBACK | \$ | 16,807 | \$ 13,500 | \$ 19,938 | \$ 17,000 | \$ 7,024 | \$ | 20,000 |
| 105-361-10-00-01 | INVESTMENT INTEREST | | 3,692 | 2,000 | 3,863 | 1,500 | 3,213 | | 1,000 |
| | Fund Revenues Total | \$ | 20,499 | \$ 15,500 | \$ 23,801 | \$ 18,500 | \$ 10,237 | \$ | 21,000 |
| | | | | | | | | | |
| | | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| | | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Leave & Severance Expe | nditures | | | | | | | | |
| | LEAVE PAYOUTS | \$ | - | \$ 50,000 | \$; - | \$ 50,000 | \$ - | \$ | - |
| 105-000-535-00-10-00 | WASTEWATER - LEAVE PAYOUT | | 13,071 | - | - | - | - | | - |
| 105-000-597-20-00-01 | T/O LEAVE & SEVERANCE (105 TO 001) | | - | - | - | - | - | | - |
| 105-000-597-21-90-00 | T/O WATER/SEWER (401) | | - | - | - | - | - | | - |
| 105-130-513-10-10-00 | SEVERANCE - EXECUTIVE | | 35,869 | - | - | - | - | | - |
| | Fund Expenditures Total | \$ | 48,940 | \$ 50,000 | \$ - | \$ 50,000 | \$ = | \$ | - |

| Contingency Fund Resources | 3 |
|----------------------------|---|
| Special Revenue Fund 106 | |

| Account Description | | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 Proposed | % Change | | |
|---|----|----------------|-------------------------|---------------------|----|------------------|-------------|--|--|
| Beginning Balances Interest & Other Earnings | \$ | 36,345 890 | \$ 36,573 267,712 | \$ 36,600 300 | \$ | 25,000 500 | -46% | | |
| Contingency Total Resources | \$ | 37,235 | \$ 304,285 | \$ 36,900 | \$ | 25,500 | -45% | | |

Contingency Fund Uses Special Revenue Fund 106

| Account Description | | 2023 Actual | 2024 Actual | | | 2025 Adopted | _ | 2026 pposed | % Change | | |
|--|----------|-----------------|----------------|-----------------|----------|-----------------|----------|----------------|-------------|--|--|
| Unbudgeted Expenditures Transfers Out | \$ \$ | 251,194.50 - | \$ \$ | 102,827.89 - | \$ \$ | - - | \$ \$ | - | 0% 0% | | |
| Contingency Total Uses | \$ | 251,194.50 | \$ | 102,827.89 | \$ | - | \$ | - | 0% | | |

Notes

Beginning Balances Set to a minumum of \$25,000 annually

Due to nature of this fund, annual appropriations may be up to the available **Unbudgeted Expenditures**

3 Year Budget Comparison Contingency Fund 106

| Summary | | 2023 | 2024 | 2024 | 2025 | 2 | 025 | | 2026 |
|--------------------------|----|-----------|-----------|---------------|--------------|----|----------|----|--------|
| | | Actuals | Budget | Actuals | Budget Cui | | Current | | oposed |
| Beginning Balance | \$ | 36,345 | \$ - | \$ 36,573 | \$ 28,349 | | | \$ | 25,000 |
| Revenues | | 890 | 300 | 267,712 | 300 | | 3,037 | | 500 |
| Transfers In | | 171,000 | - | - | - | | - | | - |
| Expenditures | | 251,195 | - | 102,828 | - | | 31,548 | | - |
| Estimated Ending Balance | \$ | (213,960) | \$ 300 | \$ 201,457 | \$ 28,649 | \$ | (28,511) | \$ | 25,500 |
| Total Gain (Loss) | \$ | (250,305) | \$ 300 | \$ 164,884 | \$ 300 | \$ | (28,511) | \$ | 500 |

| Detail | | | 2023 | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|----------------------|--------------------------------|----|---------|-----------|----|---------|--------|------|----|---------|----|--------|
| | | 1 | Actuals | Budget | - | Actuals | Budget | | (| Current | Pr | oposed |
| Contingency Revenues | | | | | | | | | | | | |
| 106-334-04-20-01 | COMMERCE GRANT - GRAY FIRE | \$ | - | \$ - | \$ | 182,000 | \$ | - | \$ | - | \$ | - |
| 106-361-10-00-01 | INVESTMENT INTEREST | | 890 | 300 | | 2,397 | | 300 | | 3,037 | | 500 |
| 106-367-00-00-00 | NON-GOV DONATIONS | | - | - | | 17,000 | | - | | - | | - |
| 106-395-20-00-00 | INSURANCE RECOVERIES - CAPITAL | | | - | | 57,688 | | | | - | | - |
| 106-398-10-00-00 | INSURANCE RECOVERIES-NON CAP. | | - | - | | 8,627 | | - | | - | | - |
| | Fund Revenues Total | \$ | 890 | \$ 300 | \$ | 267,712 | \$ | 300 | \$ | 3,037 | \$ | 500 |
| 106-397-00-00-01 | T/I GENERAL FUND (001) | | 171,000 | - | | - | | - | | - | | - |
| | Fund Transfers-In Total | \$ | 171,000 | \$ - | \$ | - | \$ | - | \$ | - | \$ | - |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|-------------------------|-------------------------|------------|--------|------------|--------|-----------|----------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Contingency Expenditure | es | | | | | | |
| 106-000-522-10-11-00 | OVERTIME | \$ 9,265 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 106-000-522-10-30-00 | SUPPLIES | 336 | - | 85,438 | - | - | - |
| 106-000-522-10-40-00 | PROFESSIONAL SERVICES | 228,431 | - | 16,956 | - | 31,174 | - |
| 106-000-522-10-42-02 | PHONE | 480 | - | 434 | - | 374 | - |
| 106-000-522-10-48-00 | UTILITY WRITE OFF | 12,682 | - | - | - | - | - |
| | Fund Expenditures Total | \$ 251,195 | \$ - | \$ 102,828 | \$ - | \$ 31,548 | \$ - |

| American Rescue Plan Act Fund Resources | | | | | | | | | | | | | |
|---|----|-------------|----|------------------|----|-----------------------|----|-------------|--|--|--|--|--|
| Managerial Fund 107 | | | | | | | | | | | | | |
| 2023 2024 2025 2026 | | | | | | | | | | | | | |
| Account Descriptions Actual Actual Adopted Proposed | | | | | | | | | | | | | |
| Beginning Balances Federal Indirect Grant Investment Interest | \$ | - - - | \$ | - - 17,193 | \$ | 551,706 - 2,000 | \$ | - - - | | | | | |
| ARPA Fund Total | \$ | - | \$ | 17,193 | \$ | 553,706 | \$ | - | | | | | |

| | Americ | | an Act Fund nd 107 | Uses | 3 | |
|---|--------|-----------------------|---------------------------|------|----------------------------------|-----------------------------|
| Projects | _ | 023 tual | 2024 Actual | | 2025 Adopted | 2026 oposed |
| Public Works Equipment Aerators Broadband WWTP Capital Reserves Civic Non-Profits Expanded Parks & Trails Downtown Beautification | \$ | - - - - - | \$ - | \$ | - - - - - 106,000 | \$ - - - - - |

106,000

100,000

312,000 \$

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

Auditorium Remodel

Executive Total

City Technology & Training

In December 2024, City Council obligated all remaining ARPA funds to complete the Commercial Kitchen project PF-4-24-301. Project is estimated to be completed by the end of 2025.

3 Year Budget Comparison ARPA Fund 107

| Summary | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|--------------------------|---|----------|-----|------------|----|--------------|----|-----------|---------|----------|-----|--------|
| | | Actuals | | Budget | | Actuals | | Budget | Current | | Pro | oposed |
| Beginning Balance | | \$ | - 1 | \$ - | | \$ - | \$ | 551,706 | \$ | 551,706 | \$ | - |
| Revenues | | 886, | 358 | 5,00 | 0 | 56,193 | | 2,000 | | 8,426 | | - |
| Expenditures | | 354, | 87 | 531,21 | .9 | 256,019 | | 327,000 | | 45,335 | | - |
| Estimated Ending Balance | | \$ 532,2 | 271 | \$ (526,21 | 9) | \$ (199,826) | \$ | 226,706 | \$ | 514,797 | \$ | - |
| Total Gain (Loss) | : | \$ 532,2 | 271 | \$ (526,21 | 9) | \$ (199,826) | \$ | (325,000) | \$ | (36,909) | \$ | - |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|----------------------|----------------------------------|------------|------------|------------|------------|-----------|----------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| ARPA Revenues | | | | | | | |
| 107-333-97-00-00 | SLCGP MILITARY DEPT | \$ - | \$ - | \$ 37,000 | \$ - | \$ - | |
| 107-361-10-00-01 | INVESTMENT INTEREST | 28,436 | 5,000 | 17,193 | 2,000 | 8,426 | |
| 107-385-00-00-00 | RETURN OF ARPA FUNDS | | | 2,000 | | - | |
| 107-397-00-00-01 | T/I APRA FUNDS | 858,422 | - | | | - | |
| | Fund Revenues Total | \$ 886,858 | \$ 5,000 | \$ 56,193 | \$ 2,000 | \$ 8,426 | \$ - |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| ARPA Expenditures | | | | | | | |
| 107-180-518-10-40-01 | PENALTIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 107-180-518-10-31-07 | BEAUTIFICATION - MATERIALS | - | - | 3,697 | - | - | - |
| 107-400-514-20-41-00 | PROFESSIONAL SERVICES | 9,483 | - | 25,355 | 27,000 | - | - |
| 107-400-554-90-41-00 | PROFESSIONAL SERVICES-ENVRNMNTL | 17,206 | - | 12,897 | - | - | - |
| 107-400-582-30-41-01 | BENEFICIARY GRANT | 32,467 | - | - | - | - | - |
| 107-400-594-11-60-01 | LEGISLATIVE-CAPITAL EQUIPMENT | 5,327 | - | - | - | - | - |
| 107-400-594-18-60-01 | CENTRAL SVCS - CAPITAL EQUIPMENT | 9,143 | 312,000 | 15,820 | 300,000 | 45,335 | - |
| 107-400-594-35-60-01 | PUBLIC WORKS-CAPITAL EQUIPMENT | 259,544 | 25,000 | 84,793 | - | - | - |
| 107-400-594-75-60-01 | AUDITORIUM KITCHEN REMODEL | - | - | 19,597 | - | - | - |
| 107-740-571-10-31-04 | MINOR EQUIPMENT-P&R | 14,112 | - | 741 | - | - | - |
| 107-740-571-10-41-00 | PROFESSIONAL SVCS - P&R | | - | 32,000 | - | - | - |
| 107-740-594-75-65-00 | CAPITAL EQUIPMENT - P&R | 7,304 | 105,000 | 64,815 | - | - | - |
| 107-310-554-90-40-00 | AERATORS - PROFESSIONAL SVCS | - | 30,104 | - | - | - | - |
| | WWTP Capital Equipment | | 59,115 | - | - | - | - |
| _ | Fund Expenditures Total | \$ 354,587 | \$ 531,219 | \$ 256,019 | \$ 327,000 | \$ 45,335 | \$ - |

| Public Safety Fund Resources |
|------------------------------|
| Special Revenue Fund 110 |

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | I | 2026 Proposed | % Change |
|---|-------------------|-------------------|-------------------------|----|-------------------|-------------|
| Beginning Balances Public Safety Tax | \$ - 71,464 | \$ - 72,799 | \$ 448,298 71,500 | \$ | 324,742 72,750 | -38% 2% |
| Local Criminal Justice Criminal Justice - Population | 124,857 1,750 | 127,189 1,879 | 125,000 1,750 | | 125,000 1,960 | 0% 11% |
| CJ - Contracted Services Fireworks Permits | 10,303 | 11,057 - | 10,000 200 | | 11,000 300 | 9% 33% |
| Liquor Board Profits Policing Services Reimbursement | 7,486 25,000 | 25,241 413,750 | 31,085 336,000 | | 31,000 345,000 | 0% 3% |
| Interest & Other Earnings Transfer In | 14,625 490,000 | 25,868 75,000 | 5,000 100,000 | | 15,000 150,000 | 67% 33% |
| Public Safety Total Resources | \$ 745,487 | \$ 752,783 | \$ 1,128,833 | \$ | 1,076,752 | -5% |

Public Safety Fund Departments - Expenditures Special Revenue Fund 110

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 roposed | % Change |
|---|----------------------------------|-------------------------------|--------------------------------|----|--------------------------|----------------|
| Benefits Supplies Services & Charges Capital Outlay | \$ 236 126 289,404 - | \$ - 84 639,277 - | \$ - 175 734,200 - | \$ | - 175 761,500 - | 0% 0% 4% |
| Public Safety Total Uses | \$ 289,765 | \$ 639,361 | \$ 734,375 | \$ | 761,675 | 4% |

Notes

Revenue

Law Enforcement Services revenues includes contractual distributions from the Department of Social and Health Services for the shared use of law enforcement services. Transfer In from General Fund to ensure financial stability.

Fund Changes

Environmental Preservation activities moved to Park Facilities Fund, consolidated remaining departments into one fund.

3 Year Budget Comparison Public Safety Fund 110

| Summary | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
|--------------------------|----|----------|-----------------|---------------|-----------------|---------|-----------|----|---------|
| | | Actuals | Budget | Actuals | Budget | Current | | Pı | roposed |
| Beginning Balance | \$ | - | \$ - | \$ - | \$ 448,298 | \$ | 448,298 | \$ | 324,742 |
| Revenues | | 255,487 | 551,400 | 677,783 | 580,535 | | 428,520 | | 602,010 |
| Transfers-In | | 490,000 | 150,000 | 75,000 | 100,000 | | 75,000 | | 150,000 |
| Total Expenditures | | 289,765 | 687,851 | 639,361 | 734,375 | | 606,506 | | 761,675 |
| Estimated Ending Balance | \$ | 455,722 | \$ 13,549 | \$ 448,298 | \$ 394,458 | \$ | 345,312 | \$ | 315,077 |
| Total Gain (Loss) | \$ | (34,278) | \$ (136,451) | \$ 38,423 | \$ (153,840) | \$ | (177,986) | \$ | (9,665) |

| Detail | | 2 | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|---------------------------|---------------------------------|----|---------|---------------|---------------|---------------|---------------|----|---------|
| | | A | ctuals | Budget | Actuals | Budget | Current | Pr | oposed |
| Public Safety Revenues | | | | | | | | | |
| 110-313-15-00-00 | PUBLIC SAFETY TAX | \$ | 71,464 | \$ 72,000 | \$ 72,799 | \$ 71,500 | \$ 53,753 | \$ | 72,750 |
| 110-313-71-00-00 | LOCAL CRIMINAL JUSTICE | | 124,857 | 125,000 | 127,189 | 125,000 | 93,464 | | 125,000 |
| 110-321-30-00-00 | FIREWORKS PERMITS | | - | 200 | - | 200 | 300 | | 300 |
| 110-336-06-21-00 | MVET-CRIM. JUSTICE PROGRAM | | 1,750 | 1,700 | 1,879 | 1,750 | 1,443 | | 1,960 |
| 110-336-06-25-00 | CJ - CONTRACTED SVCS | | 10,303 | 9,000 | 11,057 | 10,000 | 8,472 | | 11,000 |
| 110-336-06-94-00 | LIQUOR EXCISE TAX | | 7,486 | 7,500 | 25,241 | 31,085 | 22,651 | | 31,000 |
| 110-342-10-00-00 | DSHS POLICE PROT. | | 25,000 | 25,000 | 25,000 | 25,000 | - | | 25,000 |
| 110-342-10-00-01 | DSHS POLICING REIM. | | - | 311,000 | 388,750 | 311,000 | 233,250 | | 320,000 |
| 110-361-10-00-01 | INVESTMENT INTEREST | | 14,625 | - | 25,868 | 5,000 | 15,187 | | 15,000 |
| | Fund Revenues Total | \$ | 255,487 | \$ 551,400 | \$ 677,783 | \$ 580,535 | \$ 428,520 | \$ | 602,010 |
| 110-397-00-00-01 | T/I GENERAL FUND (001) | | 490,000 | 150,000 | 75,000 | 100,000 | 75,000 | | 150,000 |
| | Fund Transfers-In Total | \$ | 490,000 | \$ 150,000 | \$ 75,000 | \$ 100,000 | \$ 75,000 | \$ | 150,000 |
| | | | | | | | | | |
| | | _ | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| | | A | ctuals | Budget | Actuals | Budget | Current | Pr | oposed |
| Public Safety Expenditure | es | | | | | | | | |
| 110-000-522-10-20-03 | RETIREMENT (MAKEUP PENSION PYMT | \$ | 236 | \$ - | \$ - | \$ - | \$ - | \$ | - |
| 110-210-521-10-31-01 | OFFICE SUPPLIES | | 126 | 150 | 70 | 150 | 91 | | 150 |
| 110-210-521-10-31-02 | OPERATING SUPPLIES | | - | - | 14 | 25 | 1,574 | | 25 |
| 110-210-521-10-41-01 | CONTRACTED SVCS-SHERIFFS | | 252,841 | 600,000 | 567,490 | 618,000 | 528,905 | | 655,750 |
| 110-210-521-10-41-02 | EXTRA DUTY HOURS - SHERIFFS | | - | - | 33,633 | 35,000 | - | | 7,500 |
| 110-210-52110-41-03 | CONTRACTED SVCS - SECURITY | | - | - | - | - | 26,208 | | 28,500 |
| 110-210-521-10-42-02 | PHONE | | 1,514 | 1,550 | 1,686 | 1,550 | 1,070 | | 1,600 |
| 110-210-521-10-48-03 | BILLING SERVICES | | 141 | 150 | - | 150 | - | | 150 |
| 110-210-521-20-40-02 | SPOK COUNTY EMERG MNGT SERVICE | | - | 50,000 | - | - | 1 | | 8,000 |
| 110-210-523-20-40-00 | PRISONER DETENTION-SPK/CHENEY | | 14,274 | 15,961 | 15,216 | 13,000 | 32,305 | | 30,000 |
| 110-210-594-21-65-00 | CAPITAL EQUIPMENT | | - | - | - | 45,000 | - | | - |
| 110-390-539-30-41-01 | CONTRACTED SERVICE-SPOKANIMAL | | 20,633 | 20,040 | 21,252 | 21,500 | 16,353 | | 30,000 |
| | Fund Total | \$ | 289,765 | \$ 687,851 | \$ 639,361 | \$ 734,375 | \$ 606,506 | \$ | 761,675 |

| Criminal Justice Fund Resources |
|---------------------------------|
| Special Revenue Fund 111 |

| Account Description | 2023 Actual | 2024 Actual | 2025 2026 Adopted Proposed | | | | % Change | | |
|---|------------------------------|------------------------------|-------------------------------|-----------------------------|----|-----------------------|---------------------|--|--|
| Beginning Balances Criminal Justice - Special Prog. DUI - Cities Interest & Other Earnings | \$ - 6,178 335 - | \$ - 6,600 478 - | \$ | 22,941 6,175 500 - | \$ | 5,500 6,860 475 | -317% 10% -5% | | |
| Criminal Just. Total Resources | \$ 6,513 | \$ 7,079 | \$ | 29,616 | \$ | 12,835 | -131% | | |

Criminal Justice Fund Uses Special Revenue Fund 111

| Account Description | :023 ctual | 2024 Actual | 2025 opted | 2026 posed | % Change |
|---------------------------|---------------|----------------|---------------|---------------|-------------|
| Innovative Programs | \$ - | \$ - | \$ - | \$ - | |
| Criminal Just. Total Uses | \$ - | \$ - | \$ - | \$ - | 0% |

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

| Summary | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|--|------|---------|------|---------|------|---------|------|---------|------|---------|------|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|---------|--|--------|--|---------|--|-------------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|---------|----|--------|
| | | 1 | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Budget | | Actuals | | get Actuals | | Budget | | Current | Pr | oposed |
| Beginning Balance | | \$ | - | \$ | - | \$ | - | \$ | 22,941 | \$ | 22,941 | \$ | 5,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Revenues | | | 6,513 | | 6,647 | | 8,393 | | 7,175 | | 6,523 | | 7,585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers In | | | 15,856 | | - | | - | | - | | - | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenditures | | | - | | - | | - | | 3,000 | | - | | 7,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estimated Ending Balance | | \$ | 22,369 | \$ | 6,647 | \$ | 8,393 | \$ | 27,116 | \$ | 29,464 | \$ | 5,585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Gain (Loss) | | \$ | 6,513 | \$ | 6,647 | \$ | 8,393 | \$ | 4,175 | \$ | 6,523 | \$ | 85 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Detail | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | | | | | | | | | | | | | | |
|------------------------|----------------------------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|--|---------|--|-----------|--|--------|--|---------|--|--------|--|---------|---|---------|
| | | | Actuals | | Actuals | | Actuals E | | Budget | | Actuals | | Budget | | Current | P | roposed |
| Criminal Justice Rever | nues | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 111-336-06-26-00 | MVET-CRIM JUSTICE-SPEC PRO | \$ | 6,178 | \$ | 6,147 | \$ | 6,600 | \$ | 6,175 | \$ | 5,054 | \$ | 6,860 | | | | | | | | | | | | | | |
| 111-336-06-51-00 | DUI - CITIES | | 335 | | 500 | | 478 | | 500 | | 335 | | 475 | | | | | | | | | | | | | | |
| 111-361-10-00-01 | INVESTMENT INTEREST | | | | | | 1,314 | | 500 | | 1,134 | | 250 | | | | | | | | | | | | | | |
| | Fund Revenues Total | \$ | 6,513 | \$ | 6,647 | \$ | 8,393 | \$ | 7,175 | \$ | 6,523 | \$ | 7,585 | | | | | | | | | | | | | | |
| 111-397-00-00-01 | T/I GENERAL FUND (001) | | 15,856 | | - | | | | - | | - | | - | | | | | | | | | | | | | | |
| | Fund Transfers-In Total | \$ | 15,856 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | | | | | | | | | | | | | | |
| | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | | | | | | | | | | | | | | |
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | P | roposed | | | | | | | | | | | | | | |
| Criminal Justice Exper | nditures | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | INNOVATIVE LE PROGRAMS | \$ | - | \$ | - | \$ | - | \$ | 30,000 | \$ | - | \$ | 7,500 | | | | | | | | | | | | | | |
| | INTERGOVERNMENTAL SVCS | | - | | - | | - | | 3,000 | | - | | - | | | | | | | | | | | | | | |
| | Fund Expenditures Total | \$ | - | \$ | - | \$ | - | \$ | 33,000 | \$ | - | \$ | 7,500 | | | | | | | | | | | | | | |

| Projects Costs Breakdown | l . | Project Tota |
|--------------------------|-------------------------------|--------------|
| | | |
| | Restricted Expenditures Total | \$ - |

| Recreation Fund Resources |
|---------------------------|
| Special Revenue Fund 112 |

| Account Description | | 2023 Actual | | 2024 Actual | | 2025 Adopted | ı | 2026 Proposed | % Change |
|--------------------------------|----|----------------|----|----------------|----|-----------------|----|------------------|-------------|
| Beginning Balances | \$ | _ | \$ | _ | \$ | 56,000 | \$ | 39,998 | -40% |
| Instructor Programs | • | 3,857 | • | 6,776 | • | 5,500 | • | 2,500 | -120% |
| Youth Sports Registration | | 16,432 | | 23,617 | | 20,000 | | 25,000 | 20% |
| Adult Sports Registration | | 800 | | 2,200 | | 2,000 | | 3,500 | 43% |
| After School Fees | | 2,299 | | 10,474 | | 9,600 | | 20,000 | 52% |
| Youth Camp Fees | | 800 | | 17,508 | | 19,000 | | 25,000 | 24% |
| Rec Programs - City Hosted | | - | | 1,494 | | 3,000 | | 7,000 | 57% |
| Interest & Other Earnings | | 830 | | 1,352 | | - | | - | 0% |
| Grants - Non-Gov | | - | | 7,000 | | 7,000 | | 5,000 | -40% |
| Insurance Recoveries - Non-Cap | | - | | 19,881 | | - | | - | 0% |
| Transfers In | | 367,000 | | 475,000 | | 490,000 | | 260,000 | -88% |
| Recreation Total Resources | \$ | 392,017 | \$ | 565,303 | \$ | 612,100 | \$ | 387,998 | -58% |
| Self-Funded Rate | | 6% | • | 16% | | 12% | | 25% | |

Recreation Fund Uses Special Revenue Fund 112

| Account Description | 2023 Actual | 2024 Actual | 2025 2026 Adopted Proposed | | | % Change | |
|-----------------------|----------------|----------------|-------------------------------|----|---------|-------------|--|
| Recreation | | | | | | | |
| Salaries & Wages | \$ 81,699 | \$ 155,873 | \$ 185,644 | \$ | 202,029 | 8% | |
| Benefits | 47,005 | 67,928 | 80,725 | | 78,878 | -2% | |
| Supplies | 20,719 | 8,922 | 23,200 | | 10,800 | -115% | |
| Services & Charges | 18,070 | 38,155 | 62,375 | | 78,793 | 21% | |
| Capital Outlay | 29,822 | 73,310 | - | | - | 0% | |
| Recreation Total Uses | 197,314 | 344,187 | 351,944 | | 370,500 | 5% | |

Notes

Changes

Fund changed from 'Parks & Recreation Fund' to 'Recreation Fund', removing Parks Facilities Department expenditures and creating Parks Facilities Fund.

Self-Funded Rate

Rate used to determine the portion of funding that is produced from recreation programming. The remaining portion is subsidy from the General Fund. Rate is disproportionate for years 2025 and prior, as the Parks Facilities expenditures were also funded through this fund.

3 Year Budget Comparison Parks & Recreation Fund 112

| Summary | | 2023 2024 | | 2024 | 2025 | | | 2025 | 2026 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|----|--------------|----|-----------|------|-----------|----|-----------|------|-----------|----|-----------|--|---------|--|---------|--|--------|--|------------|--|----------------|--|--------------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|---------|---|---------|
| | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Actuals | | Budget | | et Actuals | | Actuals Budget | | tuals Budget | | Current | Р | roposed |
| Beginning Balance | \$ | \$ - | \$ | - | \$ | - | \$ | 56,000 | \$ | 30,962 | \$ | 39,998 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Revenues | | 25,017 | | 40,500 | | 90,303 | | 66,100 | | 78,750 | | 88,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers-In | | 367,000 | | 475,000 | | 475,000 | | 490,000 | | 367,500 | | 260,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenditures | \$ | \$ 197,314 | \$ | 324,942 | \$ | 344,187 | \$ | 351,944 | \$ | 252,497 | \$ | 370,500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estimated Ending Balance | \$ | \$ 194,703 | \$ | 190,558 | \$ | 221,116 | \$ | 260,156 | \$ | 224,715 | \$ | 17,498 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Gain (Loss) | 5 | \$ (172,297) | \$ | (284,442) | \$ | (253,884) | \$ | (285,844) | \$ | (173,747) | \$ | (282,500) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|-------------------------|----------------------------------|------------|------------|------------|------------|------------|------------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Recreation Revenues | | | | | | | |
| 112-347-30-00-01 | INSTRUCTOR PROGRAMS | \$ 3,857 | \$ 2,500 | \$ 6,776 | \$ 5,500 | \$ 2,280 | \$ 2,500 |
| 112-347-60-00-00 | YOUTH SPORTS REGISTRATION | 16,432 | 12,000 | 23,617 | 20,000 | 21,051 | 25,000 |
| 112-347-60-00-01 | ADULT SPORTS REGISTRATION | 800 | 1,000 | 2,200 | 2,000 | 3,316 | 3,500 |
| 112-347-60-00-02 | AFTER SCHOOL FEES | 2,299 | 9,000 | 10,474 | 9,600 | 14,029 | 20,000 |
| 112-347-60-00-03 | YOUTH CAMP FEES | 800 | 16,000 | 17,508 | 19,000 | 22,779 | 25,000 |
| 112-347-60-00-04 | REC PROGRAMS - CITY HOSTED | - | - | 1,494 | 3,000 | 6,653 | 7,000 |
| 112-361-10-00-01 | INVESTMENT INTEREST | 830 | - | 1,209 | - | 2,642 | - |
| 112-367-00-00-01 | GRANTS - NON-GOV | - | - | 7,000 | 7,000 | 6,000 | 5,000 |
| 112-369-91-00-00 | MISCELLANEOUS | - | - | 143 | - | | - |
| 112-398-10-00-00 | INSURANCE RECOVERIES - NON-CA | | - | 19,881 | - | | - |
| | Fund Revenues Total | \$ 25,017 | \$ 40,500 | \$ 90,303 | \$ 66,100 | \$ 78,750 | \$ 88,000 |
| 112-397-00-00-01 | T/I GENERAL FUND (001) | 367,000 | 475,000 | 475,000 | 490,000 | 367,500 | 260,000 |
| | Fund Transfers-In Total | \$ 367,000 | \$ 475,000 | \$ 475,000 | \$ 490,000 | \$ 367,500 | \$ 260,000 |
| | | | | | | | |
| | | 2023 2024 | | 2024 | 2025 | 2025 | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Recreation Expenditures | , | | | | | | |
| 112-740-571-10-10-03 | SALARIES & WAGES - REC ASSISTANT | \$ 17,010 | \$ 35,000 | \$ 46,097 | \$ 41,000 | \$ 40,512 | \$ 50,000 |
| 112-740-571-10-10-04 | SALARIES & WAGES - ADMIN CLERK | 18,345 | - | 30,429 | 60,424 | 40,021 | 61,000 |
| 112-740-571-10-10-05 | RECREATION COORDINATOR | | 64,752 | - | - | - | - |
| 112-740-571-10-10-06 | SALARIES & WAGES - DIRECTOR | 46,344 | 80,400 | 79,347 | 83,220 | 63,419 | 90,029 |
| 112-740-571-10-11-00 | OVERTIME - ADMINISTRATIVE CLERK | - | - | - | 1,000 | - | 1,000 |
| 112-740-571-10-20-01 | SOCIAL SECURITY & MEDICARE | 6,153 | 8,500 | 11,866 | 11,825 | 10,924 | 15,378 |
| 112-740-571-10-20-02 | LABOR & INDUSTRIES | 1,497 | 750 | 3,361 | 4,000 | 3,420 | 3,500 |
| 112-740-571-10-20-03 | RETIREMENT | 6,662 | 11,080 | 10,783 | 10,000 | 9,257 | 10,800 |
| 112-740-571-10-20-04 | MEDICAL/LIFE/DEFERRED COMP | 17,032 | 27,600 | 26,574 | 34,500 | 25,676 | 26,750 |
| 112-740-571-10-20-05 | DISABILITY/SICK LV BUYBACK | 952 | 1,200 | 1,577 | 3,900 | 1,479 | 1,600 |
| 112-740-571-10-20-06 | UNIFORMS & CLOTHING | - | - | - | - | 350 | 350 |
| 112-740-571-10-31-01 | OFFICE SUPPLIES | 420 | 120 | 550 | 500 | 193 | 500 |
| 112-740-571-10-31-02 | OPERATING SUPPLIES | 14,289 | 25,000 | 13,218 | 16,000 | 18,407 | 20,000 |
| 112-740-571-10-31-04 | MINOR EQUIPMENT | 16,169 | 1,000 | 1,274 | 16,200 | 3,329 | 1,300 |
| 112-740-571-10-35-00 | SMALL & ATTRACTIVE ASSET | 1,993 | 2,000 | 2,469 | 2,000 | - | 2,500 |
| 112-740-571-10-41-00 | INSTRUCTORS/UMPIRES/REFEREES | 2,556 | 2,000 | 5,179 | 5,000 | 358 | 7,000 |
| 112-740-571-10-41-01 | PROFESSIONAL SERVICES | 3,978 | 10,000 | 6,056 | 4,000 | 2,826 | 6,000 |
| 112-740-571-10-41-02 | PROGRAM ACTIVITY FEES | - | - | 5,015 | 25,000 | 3,329 | 25,000 |
| 112-740-571-10-42-01 | POSTAGE | | 10 | 3 | 100 | 2 | 100 |

| 112-740-571-10-42-02 | PHONE | 74 | 380 | - | 100 | - | 100 |
|----------------------|-----------------------------|------------|------------|------------|------------|------------|------------|
| 112-740-571-00-43-01 | MILEAGE | - | - | - | - | - | 250 |
| 112-740-571-10-43-02 | MEALS & LODGING | - | - | - | - | - | 1,000 |
| 112-740-571-10-44-00 | ADVERTISING | 175 | - | 142 | 250 | - | 6,000 |
| 112-740-571-10-44-01 | EXCISE TAXES | - | - | 897 | - | 76 | 900 |
| 112-740-571-10-45-00 | RENTALS | 3,170 | 3,930 | 78 | 3,200 | - | 3,200 |
| 112-740-571-10-46-00 | INSURANCE | 6,674 | 14,020 | 13,917 | 18,565 | 18,565 | 23,155 |
| 112-740-571-00-48-00 | REPAIR & MAINTENANCE | - | - | - | - | 302 | 100 |
| 112-740-571-10-49-00 | MISCELLANEOUS | - | 500 | - | 250 | - | - |
| 112-740-571-10-49-02 | REGISTRATIONS FEES | 292 | 200 | 653 | 500 | - | 700 |
| 112-740-571-10-49-03 | SUBSCRIPTIONS | 342 | 3,500 | 625 | 350 | 1,209 | 650 |
| 112-740-571-10-49-04 | PARK & REC REFUND | 1,445 | - | 2,713 | 1,000 | 670 | 2,800 |
| 112-740-571-10-49-05 | TRAINING | 1,920 | | 875 | 1,500 | 972 | 900 |
| 112-740-591-71-70-00 | DEBT & LEASE REPAYMENT | - | - | 7,180 | 7,560 | 7,200 | 7,938 |
| 112-740-594-74-60-00 | RECREATION - CAPITAL OUTLAY | 29,822 | 33,000 | 73,310 | - | - | - |
| | Parks & Rec Total | \$ 197,314 | \$ 324,942 | \$ 344,187 | \$ 351,944 | \$ 252,497 | \$ 370,500 |

| | Er | | • | onse Fund Re enue Fund 1 | urces | | |
|---|----|----------------|----|---------------------------------|----------------------------|---|--------------------------|
| Account Description | | 2023 Actual | | 2024 Actual | 2025 Adopted | 2026 Proposed | % Change |
| Beginning Balances Gas B & O Tax Federal Reimbursement Interest & Other Earnings | \$ | - - - | \$ | - 74,171 102,885 4,446 | \$ - - - 1,000 | \$ 263,686.00 - 7,313 5,000 | 100% 100% 0% 0% |
| Emergency Total Resources | \$ | <u>-</u> | \$ | 181,502 | \$ 1,000 | \$ 275,999 | 100% |
| | | • | • | sponse Fund | es | | |

| | | Special Revenue Fund 113 | | | | | | | | | |
|----------------------|---|--------------------------|----|----------------|----|-----------------|----|----------------|-------------|--|--|
| Account Description | | 023 ctual | | 2024 Actual | | 2025 Adopted | | 2026 oposed | % Change | | |
| Emergency Response | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Emergency Total Uses | <u> \$ </u> | - | \$ | - | \$ | - | \$ | - | 0% | | |

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 set aside to respond and recovery from potential emergency events, to be used only if an emergency declaration is made.

3 Year Budget Comparison Emergency Response Fund 113

| Summary | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|--------------------------|----|---------|--------------|---------------|-------------|--------------|----|---------|
| | 1 | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Beginning Balance | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ | 263,686 |
| Revenues | | - | 75,000 | 181,502 | 1,000 | 13,219 | | 5,000 |
| Expenditures | | - | - | - | - | - | | - |
| Estimated Ending Balance | \$ | - | \$ 75,000 | \$ 181,502 | \$ 1,000 | \$ 13,219 | \$ | 268,686 |
| Total Gain (Loss) | \$ | - | \$ 75,000 | \$ 181,502 | \$ 1,000 | \$ 13,219 | \$ | 5,000 |

| Detail | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|-----------------------------|------------------------------|----|---------|----|--------|----|---------|----|--------|----|---------|----|--------|
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | Pr | oposed |
| Emergency Response Revenues | | | | | | | | | | | | | |
| 113-316-43-00-00 | GAS B & O TAX | \$ | - | \$ | 75,000 | \$ | 74,171 | \$ | - | \$ | - | \$ | - |
| 113-333-97-00-00 | FEMA - GRAY ROAD FIRE REIMB. | | - | | - | | 102,885 | | - | | 7,313 | | - |
| 113-361-10-00-01 | INVESTMENT INTEREST | | - | | - | | 4,446 | | 1,000 | | 5,906 | | 5,000 |
| | Fund Revenues Total | \$ | - | \$ | 75,000 | \$ | 181,502 | \$ | 1,000 | \$ | 13,219 | \$ | 5,000 |
| | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | Pr | oposed |
| Emergency Response Ex | penditures | | | | | | | | | | | | |
| 113-000-522-10-40-00 | EMERGENCY RESPONSE | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | Fund Expenditures Total | \$ | = | \$ | - | \$ | - | \$ | - | \$ | = | \$ | - |

| City Beautification Fund Resources |
|------------------------------------|
| Special Revenue Fund 125 |

| Account Description | 2023 Actual | | | 2024 Actual | , | 2025 Adopted | 2026 oposed | % Change |
|--|----------------|----------------------|----|----------------------|----|-------------------------|-------------------------------|------------------------|
| Beginning Balances Cable B & O Tax Business License Interest & Other Earnings | \$ | - - 7,003 - | \$ | - - 6,760 - | \$ | 5,500 6,700 7,000 | \$ 4,802 6,700 7,000 | -15% 0% 0% 0% |
| City Beaut. Total Resources | \$ | 7,003 | \$ | 6,760 | \$ | 19,200 | \$ 18,502 | -4% |

City Beautification Fund Uses Special Revenue Fund 125

| Account Description | 023 ctual | 2024 Actual | Α | 2025 dopted | Pı | 2026 oposed | % Change | | |
|------------------------|--------------|----------------|----|----------------|----|----------------|-------------|--|--|
| Services & Charges | \$ - | \$ - | \$ | 10,300 | \$ | 12,950 | 20% | | |
| City Beaut. Total Uses | \$ - | \$ - | \$ | 10,300 | \$ | 12,950 | 20% | | |

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

| Summary | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|--------------------------|----|---------|-------------|-------------|-------------|---------------|----|---------|
| | 1 | Actuals | Budget | Actuals | Budget | Current | Pı | roposed |
| Beginning Balance | \$ | - | \$ - | \$ - | \$ 5,500 | \$ - | \$ | 4,802 |
| Revenues | | 7,003 | 12,750 | 7,246 | 13,850 | 9,395 | | 14,200 |
| Expenditures | | - | 6,500 | - | 10,300 | 15,121 | | 12,950 |
| Estimated Ending Balance | \$ | 7,003 | \$ 6,250 | \$ 7,246 | \$ 9,050 | \$ (5,726) | \$ | 6,052 |
| Total Gain (Loss) | \$ | 7,003 | \$ 6,250 | \$ 7,246 | \$ 3,550 | \$ (5,726) | \$ | 1,250 |

| Detail | Detail | | 2023 | | 2024 | 2024 | | 2025 | | 2025 | | 2026 |
|------------------------------|-----------------------------------|----|----------------|----|---------|-------------|--------|--------|---------|---------|---------|---------|
| | | | Actuals Budget | | Actuals | | Budget | | Current | | roposed | |
| City Beautification Revenues | | | | | | | | | | | | |
| 125-316-46-00-00 | CABLE B&O TAX | \$ | - | \$ | 6,700 | \$ - | \$ | 6,700 | \$ | 5,134 | \$ | 6,700 |
| 125-321-99-00-00 | BUSINESS LICENSE | | 7,003 | | 5,950 | 6,760 | | 7,000 | | 4,075 | | 7,000 |
| 125-361-10-00-01 | INVESTMENT INTEREST | | - | | 100 | 486 | | 150 | | 186 | | 500 |
| | Fund Revenues Total | \$ | 7,003 | \$ | 12,750 | \$ 7,246 | \$ | 13,850 | \$ | 9,395 | \$ | 14,200 |
| | | | | | | | | | | | | |
| | | | 2023 | | 2024 | 2024 | | 2025 | | 2025 | | 2026 |
| | | | Actuals | | Budget | Actuals | | Budget | | Current | Р | roposed |
| City Beautification Exper | nditures | | | | | | | | | | | |
| 125-000-585-00-00-00 | BUSINESS LICENSE REFUNDS | \$ | - | \$ | - | \$ - | \$ | 300 | \$ | 300 | \$ | 450 |
| 125-000-543-30-30-01 | SUPPLIES - STREETS BEAUTIFICATION | | - | | - | - | | - | | 14,821 | | 12,500 |
| 125-000-594-48-64-01 | IMPROVEMENTS | | - | | 6,500 | - | | 10,000 | | - | | - |
| | Fund Expenditures Total | \$ | - | \$ | 6,500 | \$ - | \$ | 10,300 | \$ | 15,121 | \$ | 12,950 |

| Tourism Fund Reso | ourc | es |
|--------------------|------|-----|
| Special Revenue Fu | ınd | 126 |

| Account Description | | 2023 Actual | 2024 Actual | 2025 Adopted | Р | 2026 Proposed | % Change |
|-------------------------------|----|----------------|----------------|---------------------|----|------------------|-------------|
| Beginning Balances | \$ | - | \$ _ | \$ _ | \$ | 55,000 | 100% |
| Gas B & O Tax | | - | 24,453 | 115,000 | | 115,000 | 0% |
| Vacant Property Registrations | | - | 2,000 | 1,500 | | 1,000 | -50% |
| Special Event Activity Fees | | - | 100 | 500 | | 500 | 0% |
| Sponsorships (LATL) | | - | 3,000 | 5,000 | | 5,000 | 0% |
| Interest & Other Earnings | | - | 7 | - | | 100 | 100% |
| Tourism Total Resources | \$ | - | \$ 29,560 | \$ 122,000 | \$ | 176,600 | 31% |

Tourism Fund Uses Special Revenue Fund 126

| Account Description | 2023 ctual | 2024 Actual | 2025 Adopted | P | 2026 roposed | % Change |
|--|-------------------|--------------------------------|---------------------------------|----|---------------------------|-------------------|
| Salaries & Wages Supplies Services & Charges | \$ - - - | \$ 2,047 3,118 47,640 | \$ 3,000 3,000 114,500 | \$ | 2,500 3,600 114,900 | -20% 17% 0% |
| Tourism Total Uses | \$ - | \$ 52,804 | \$ 120,500 | \$ | 121,000 | 0%_ |

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

| Summary | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
|--------------------------|----|---------|-----------|----------------|-------------|----|---------|----|---------|
| | | Actuals | Budget | Actuals | Budget | _ | Current | Pı | roposed |
| Beginning Balance | \$ | - | \$ - | \$ - | \$ - | \$ | - | \$ | 55,000 |
| Revenues | | - | 500 | 29,560 | 122,000 | | 101,442 | | 121,600 |
| Transfers In | | - | - | 20,000 | - | | - | | - |
| Expenditures | | - | - | 52,804 | 120,500 | | 51,728 | | 121,000 |
| Estimated Ending Balance | \$ | - | \$ 500 | \$ (23,244) | \$ 1,500 | \$ | 49,714 | \$ | 55,600 |
| Total Gain (Loss) | \$ | - | \$ 500 | \$ (23,244) | \$ 1,500 | \$ | 49,714 | \$ | 600 |

| Detail | | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
|----------------------|----------------------------------|----|---------|-----------|--------------|---------------|----|---------|----|---------|
| | | - | Actuals | Budget | Actuals | Budget | | Current | Pi | oposed |
| Tourism Revenues | | | | | | | | | | |
| 126-316-43-00-00 | GAS B&O TAX | \$ | - | \$ - | \$ 24,453 | \$ 115,000 | \$ | 90,876 | \$ | 115,000 |
| 126-322-90-00-01 | VACANT PROPERTY REGISTRATION | | - | - | 2,000 | 1,500 | | 2,750 | | 1,000 |
| 126-347-30-00-00 | SPECIAL EVENT ACTIVITY FEES | | - | 500 | 100 | 500 | | - | | 500 |
| 126-361-10-00-01 | INVESTMENT INTEREST | | - | - | 7 | - | | 1,816 | | 100 |
| 126-367-00-00-01 | SPONSORSHIPS (LATL) | | - | - | 3,000 | 5,000 | | 6,000 | | 5,000 |
| | Fund Revenues Total | \$ | - | \$ 500 | \$ 29,560 | \$ 122,000 | \$ | 101,442 | \$ | 121,600 |
| 126-397-00-00-01 | T/I GENERAL FUND (001) | \$ | - | \$ - | \$ 20,000 | \$ - | \$ | - | \$ | - |
| | Fund Transfers-In Total | \$ | - | \$ - | \$ 20,000 | \$ - | \$ | - | | |
| | | | | | | | | | | |
| | | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
| | | 1 | Actuals | Budget | Actuals | Budget | - | Current | Pi | roposed |
| Tourism Expenditures | | | | | | | | | | |
| 126-000-559-30-30-00 | VACANT PROPERTY SIGNS | \$ | - | \$ 1 | \$ 60 | \$ - | | | \$ | 100 |
| 126-000-573-90-11-01 | OVERTIME - COMM. EVENTS | | - | | 2,047 | 3,000 | | 3,097 | | 2,500 |
| 126-000-573-90-31-02 | OPERATING SUPPLIES - COMM. EVENT | | - | | 3,058 | 3,000 | | 152 | | 3,500 |
| 126-000-573-90-41-00 | PROFESSIONAL SERVICES | | - | | 4,835 | 70,000 | | 8,023 | | 70,000 |
| 126-000-573-90-41-01 | LINGER AT THE LAKE (LATL) | | - | | 38,768 | 40,000 | | 37,731 | | 40,000 |
| 126-000-573-90-45-00 | RENTALS - COMM. EVENTS | | - | | 4,036 | 4,500 | | 2,329 | | 4,500 |
| 126-000-573-90-48-03 | MAILING SERVICES | | | | - | - | | 397 | | 400 |
| | Fund Expenditures Total | \$ | - | \$ - | \$ 52,804 | \$ 120,500 | \$ | 51,728 | \$ | 121,000 |

Public Facilities Fund Resources Special Revenue Fund 131

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 Proposed | % Change |
|-----------------------------------|----------------|----------------|---------------------|----|------------------|-------------|
| Beginning Balances | \$ - | \$ - | \$ - | \$ | _ | 0% |
| Auditorium Rentals | - | - | - | | 500 | 100% |
| Lease - Water Dept. | - | - | - | | 50,000 | 100% |
| Lease - WWC Dept | - | - | - | | 39,000 | 100% |
| Interest & Other Earnings | - | - | - | | - | |
| Transfers In | - | - | - | | 105,000 | |
| Public Facilities Total Resources | \$ - | \$ - | \$ - | \$ | 194,500 | 100% |

Public Facilities Fund Uses Special Revenue Fund 131

| Account Description | _ | 2023 ctual | 2024 Actual | , | 2025 Adopted | P | 2026 Proposed | % Change |
|--|----|---------------|-------------------|----|---------------------------|----|---------------------------|-------------------|
| Salaries & Wages Supplies Services & Charges | \$ | - - - | \$ - - - | \$ | 3,000 3,000 114,500 | \$ | 2,500 3,500 114,500 | 100% 14% 0% |
| Public Facilities Total Uses | \$ | - | \$ - | \$ | 120,500 | \$ | 120,500 | 0% |

Notes

New fund to account for cost of public facilities. Includes City Hall, Maintenance Building and Vehicle Garage.

3 Year Budget Comparison Public Facilities Fund 131

| Summary | | 2023 | | 2024 | | 2024 | 2025 | | 2025 | | 2026 |
|--------------------------|----------------------|------|----------|------|-----------|-----------------|-----------------|---------|----------|----|----------|
| | Departments | | Actuals | | Budget | Actuals | Budget | Current | | Р | roposed |
| Beginning Balance | | \$ | - | \$ | - | \$ - | \$ - | \$ | - | \$ | - |
| Revenues | | | - | | | - | - | | - | | 89,500 |
| Transfers-In | | | - | | - | - | - | | - | | 105,000 |
| Expenditures | City Hall | \$ | 93,944 | \$ | 127,323 | \$ 116,780 | \$ 147,204 | \$ | 78,569 | \$ | 99,093 |
| | Maintenance Building | | - | | - | - | - | | - | | 49,812 |
| | Vehicle Garage | | - | | - | - | - | | - | | 39,000 |
| Total Expenditures | | \$ | 93,944 | \$ | 127,323 | \$ 116,780 | \$ 147,204 | \$ | 78,569 | \$ | 187,905 |
| Estimated Ending Balance | | \$ | (93,944) | \$ | (127,323) | \$ (116,780) | \$ (147,204) | \$ | (78,569) | \$ | 6,595 |
| Total Gain (Loss) | | \$ | (93,944) | \$ | (127,323) | \$ (116,780) | \$ (147,204) | \$ | (78,569) | \$ | (98,405) |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|---------------------------|-------------------------------|-----------|------------|------------|------------|-----------|------------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Public Facilities Revenue | es | | | | | | |
| | AUDITORIUM RENTALS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500 |
| | LEASE - WATER DEPT | - | - | - | - | - | 50,000 |
| | LEASE - WWC DEPT | - | - | - | | - | 39,000 |
| | Fund Revenues Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 89,500 |
| | T/I GENERAL FUND (001) | - | - | - | - | - | 105,000 |
| | Fund Transfers-In Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 105,000 |
| | | | | | | | |
| Facilities Expenditures | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
| City Hall | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 131-180-518-10-10-09 | SALARIES & WAGES - JANITORIAL | \$ - | \$ - | \$ 1,697 | \$ - | \$ - | \$ - |
| 131-180-518-10-31-01 | FACILITY SUPPLIES | 3,403 | 1,000 | 4,901 | 3,450 | - | 1,000 |
| 131-180-518-10-31-02 | REPAIR & MAINT. SUPPLIES | 1,005 | 7,890 | 3,409 | 1,000 | - | 1,000 |
| 131-180-518-10-31-04 | MINOR EQUIPMENT | 694 | 15,000 | 15,685 | 700 | - | 2,500 |
| 131-180-518-10-35-00 | SMALL & ATTRACTIVE ASSETS | 2,758 | 1,500 | - | 3,000 | - | - |
| 131-180-518-10-40-00 | INTERGOVERNMENTAL SERVICES | 401 | 310 | 174 | 400 | - | - |
| 131-180-518-10-41-00 | PROFESSIONAL SERVICES | 11,956 | 16,640 | 15,824 | 18,000 | 20,438 | 12,000 |
| 131-180-518-10-41-01 | JANITORIAL SERVICES | 19,140 | 19,140 | 12,532 | 12,500 | 9,245 | 12,500 |
| 131-180-518-10-41-02 | HVAC CONTRACT | | - | - | 8,775 | - | 10,000 |
| 131-180-518-10-41-03 | ELEVATOR CONTRACT | 6,626 | 6,410 | 7,156 | 6,650 | 6,831 | 7,200 |
| 131-180-518-10-42-00 | BASE PHONE LINE CHARGES | 10,515 | 9,690 | 6,702 | 10,000 | - | - |
| 131-180-518-10-42-02 | ELEVATOR PHONE LINE | 494 | 520 | 497 | 500 | 340 | 500 |
| 131-180-518-10-45-00 | RENTALS | 239 | 140 | 154 | 250 | 250 | 250 |
| 131-180-518-10-46-00 | INSURANCE | 9,942 | 12,483 | 17,178 | 17,929 | 18,741 | 18,943 |
| 131-180-518-10-47-00 | UTILITIES | 22,528 | 24,690 | 27,647 | 22,500 | 20,403 | 27,750 |
| 131-180-518-10-48-00 | REPAIR & MAINTENANCE | 2,318 | 5,000 | 1,574 | 2,500 | - | 2,000 |
| 131-180-518-10-48-02 | SOFTWARE | - | - | 1,428 | 2,000 | 500 | 1,500 |
| 131-180-518-10-48-47 | CITY FACILITIES-WATER USE | 1,911 | 1,830 | 1,893 | 2,000 | 1,820 | 1,900 |
| 131-180-518-10-49-00 | MISCELLANEOUS | 15 | 280 | 27 | 50 | - | 50 |
| 131-180-594-18-60-00 | CITY HALL - CAPITAL OUTLAY | | 4,800 | - | 35,000 | - | - |
| 131-180-594-18-60-10 | COMPUTER SERVER/NETWORK | - | - | | - | - | |
| | City Hall Total | \$ 93,944 | \$ 127,323 | \$ 116,780 | \$ 147,204 | \$ 78,569 | \$ 99,093 |
| | | | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|----------------------|----------------------------|--------------|---------------|---------------|---------------|--------------|----|---------|
| Maintenance Building | | Actuals | Budget | Actuals | Budget | Current | Pr | oposed |
| | FACILITY SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 1,000 |
| | REPAIR & MAINT. SUPPLIES | - | - | - | - | - | | 1,000 |
| | SMALL TOOLS & EQUIPMENT | - | - | - | - | - | | - |
| | PROFESSIONAL SERVICES | - | - | - | - | - | | 1,500 |
| | RENTALS | - | - | - | - | - | | - |
| | INSURANCE (Wtr) | - | - | - | - | - | | 9,470 |
| | INSURANCE (WWC) | - | - | - | - | | | 4,092 |
| | UTILITIES | - | - | - | - | - | | 27,750 |
| | REPAIR & MAINTENANCE | - | - | - | - | - | | 5,000 |
| | MISCELLANEOUS | - | - | - | - | - | | - |
| | CAPITAL OUTLAY | - | - | - | - | - | | - |
| | Maintenance Building Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 49,812 |
| | | | | | | | | |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| Vehicle Garage | | Actuals | Budget | Actuals | Budget | Current | Pr | oposed |
| | FACILITY SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 1,000 |
| | REPAIR & MAINT. SUPPLIES | - | - | - | - | - | | 1,000 |
| | SMALL TOOLS & EQUIPMENT | - | - | - | - | - | | - |
| | PROFESSIONAL SERVICES | - | - | - | - | - | | 1,500 |
| | RENTALS | - | - | - | - | - | | - |
| | INSURANCE | - | - | - | - | - | | 20,500 |
| | UTILITIES | - | - | - | - | - | | 10,000 |
| | REPAIR & MAINTENANCE | - | - | - | - | - | | 5,000 |
| | MISCELLANEOUS | - | - | - | - | - | | - |
| | CAPITAL OUTLAY | - | - | - | - | - | | - |
| | Vehicle Garage Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 39,000 |
| | Fund Expenditures Total | \$ 93,944 | \$ 127,323 | \$ 116,780 | \$ 147,204 | \$ 78,569 | \$ | 187,905 |

| Parks Facilities Fund Resources |
|---------------------------------|
| Special Revenue Fund 132 |

| Account Description | | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change | |
|---------------------------------|-------|----------------|----------------|-----------------|----|------------------|-------------|--|
| Beginning Balances | \$ | _ | \$ _ | \$ - | \$ | - | 0% | |
| Concessions | | _ | 300 | 300 | | 300 | 0% | |
| Special Event Activity Fees | | _ | 100 | 500 | | 500 | 0% | |
| Parking - Waterfront Park | | 1,780 | 1,395 | 1,750 | | 1,500 | -17% | |
| Park Facility Rentals | | 7,876 | 7,335 | 8,000 | | 5,000 | -60% | |
| Rentals - Garden Plot | | - | 90 | 150 | | - | 0% | |
| Rental - Rent.Fun | | - | - | 7,000 | | 3,500 | -100% | |
| Interest & Other Earnings | | 5,935 | 21,359 | - | | 250 | 100% | |
| Transfers In | | - | - | - | | 175,000 | 100% | |
| Park Facilities Total Resources | \$ \$ | 15,591 | \$ 30,579 | \$ 17,700 | \$ | 186,050 | 90% | |

Park Facilities Fund Uses Special Revenue Fund 131

100%

100%

6%

100%

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | Р | 2026 roposed | % Change |
|----------------------------|----------------|----------------|-----------------|----|-----------------|-------------|
| Salaries & Wages | \$ 63,093 | \$ 102,719 | \$ 100,537 | \$ | 51,500 | -95% |
| Benefits | \$ 26,426 | \$ 28,041 | \$ 26,075 | \$ | 7,200 | -262% |
| Supplies | 31,381 | 46,482 | 36,280 | | 46,580 | 22% |
| Services & Charges | 62,163 | 60,548 | 87,799 | | 80,132 | -10% |
| Capital Outlay | 4,285 | - | - | | - | |
| Park Facilities Total Uses | \$ 183,063 | \$ 237,789 | \$ 250,691 | \$ | 185,412 | -35% |

Notes

New fund to account for cost of maintaining public parks and fields.

Self-Funded Rate

Self-Funded Rate

Rate used to determine the portion of funding that is produced from recreation programming. The remaining portion is subsidy from the General Fund. Rate is disproportionate for years 2025 and prior, as the Parks Facilities expenditures were also funded through this fund.

3 Year Budget Comparison Park Facilities Fund 132

| Summary | | 2023 | 2024 | | 2024 | | 2025 | | 2025 | | | 2026 |
|--------------------------|--|-----------------|------|-----------|------|-----------|------|-----------|------|-----------|----|-----------|
| | | Actuals | | Budget | 1 | Actuals | | Budget | | Current | Р | roposed |
| Beginning Balance | | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Revenues | | 15,591 | | 7,500 | | 30,579 | | 17,700 | | 14,882 | | 11,050 |
| Transfers-In | | - | | - | | - | | - | | - | | 175,000 |
| Expenditures | | \$ 187,347 | \$ | 230,306 | \$ | 237,789 | \$ | 250,691 | \$ | 815,758 | \$ | 185,412 |
| Estimated Ending Balance | | \$ (171,756) | \$ | (222,806) | \$ | (207,211) | \$ | (232,991) | \$ | (800,876) | \$ | 638 |
| Total Gain (Loss) | | \$ (171,756) | \$ | (222,806) | \$ | (207,211) | \$ | (232,991) | \$ | (800,876) | \$ | (174,362) |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|---------------------------|----------------------------------|-----------|----------|-----------|-----------|-----------|------------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Park Facilities Revenues | | | | | | | |
| 132-321-80-00-00 | CONCESSIONS | \$ - | \$ - | \$ 300 | \$ 300 | \$ - | \$ 300 |
| 132-347-30-00-00 | SPECIAL EVENT ACTIVITY FEES | - | 500 | 100 | 500 | 400 | 500 |
| 132-361-10-00-01 | INVESTMENT INTEREST | 830 | - | 1,209 | - | 2,642 | 250 |
| 132-362-00-00-02 | PARKING-WATERFRONT PARK | 1,780 | 1,000 | 1,395 | 1,750 | 2,269 | 1,500 |
| 132-362-00-00-03 | PARK FACILITY RENTALS | 7,876 | 4,000 | 7,335 | 8,000 | 6,532 | 5,000 |
| 132-362-00-00-04 | RENTAL - GARDEN PLOT | - | - | 90 | 150 | 140 | - |
| 132-362-00-00-05 | RENTAL - RENT.FUN | - | - | - | 7,000 | 2,899 | 3,500 |
| 132-369-91-00-00 | MISCELLANEOUS | - | - | 143 | - | - | - |
| 132-382-10-00-00 | FACILITY RENTAL-DEPOSIT | 5,105 | 2,000 | 125 | - | - | - |
| 132-398-10-00-00 | INSURANCE RECOVERIES - NON-CA | | - | 19,881 | - | - | - |
| | Fund Revenues Total | \$ 15,591 | \$ 7,500 | \$ 30,579 | \$ 17,700 | \$ 14,882 | \$ 11,050 |
| 112-397-00-00-01 | T/I GENERAL FUND (001) | | | | | - | 175,000 |
| | Fund Transfers-In Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,000 |
| | | | | | | | |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Park Facilities Expenditu | res | | | | | | |
| 132-760-531-90-32-00 | LAKE BOAT - FUEL | \$ - | \$ 320 | \$ - | \$ 250 | \$ - | \$ 250 |
| 132-760-553-70-40-00 | COUNTY - AIR POLLUTION | 7,423 | 8,300 | 8,203 | 8,698 | | 9,000 |
| 132-760-554-90-41-00 | AERATORS - SERVICES | - | 9,680 | 6,489 | 17,000 | | 20,500 |
| 132-760-576-80-10-02 | SALARIES & WAGES - MAINTENANCE | 43,097 | 45,140 | 47,741 | 49,037 | 12,869 | - |
| 132-760-576-80-10-03 | SALARIES & WAGES - PARK MAINTENA | 19,996 | 41,130 | 54,863 | 50,000 | 71,855 | 50,000 |
| 132-760-576-80-11-00 | OVERTIME - PARKS MAINTENANCE | - | 2,000 | 115 | 1,500 | - | 1,500 |
| 132-760-576-80-20-01 | SOCIAL SECURITY & MEDICARE | 4,775 | 6,480 | 7,791 | 7,500 | 645,178 | 3,950 |
| 132-760-576-80-20-02 | LABOR & INDUSTRIES | 1,716 | 1,700 | 3,058 | 2,250 | 3,043 | 3,250 |
| 132-760-576-80-20-03 | RETIREMENT | 4,865 | 5,280 | 5,147 | 5,000 | 1,195 | - |
| 132-760-576-80-20-04 | MEDICAL/LIFE/DEFERRED COMP | 14,323 | 17,500 | 11,123 | 8,500 | 2,638 | - |
| 132-760-576-80-20-05 | DISABLIITY/SICK LV BUYBACK | 747 | 1,200 | 775 | 2,475 | 202 | - |
| 132-760-576-80-20-06 | UNIFROMS & CLOTHING | - | - | 146 | 350 | 541 | - |
| 132-760-576-80-30-00 | INTERGOVERNMENTAL SERVICES | 5,537 | 10,000 | 10,781 | 10,000 | 7,278 | 10,000 |
| 132-760-576-80-31-01 | REPAIR & MAINT. SUPPLIES | - | 100 | 9 | - | - | - |
| 132-760-576-80-31-02 | OPERATING SUPPLIES | 15,389 | 8,130 | 21,495 | 15,500 | 20,553 | 22,000 |
| 132-760-576-80-31-03 | PUBLICATIONS | - | - | 30 | 30 | 41 | 30 |
| 132-760-576-80-31-04 | MINOR EQUIPMENT | 2,143 | 20,000 | 5,519 | 2,150 | 4,856 | 5,550 |
| 132-760-576-80-32-00 | FUEL | 6,677 | 4,000 | 7,588 | 6,700 | 1,413 | 7,750 |
| 132-760-576-80-35-00 | SMALL & ATTRACTIVE ASSETS | | | • | | | 1,000 |

| 132-760-576-80-41-00 | PROFESSIONAL SERVICES | 4,332 | 2,090 | 6,169 | 5,000 | 164 | 6,200 |
|----------------------|----------------------------------|------------|------------|------------|------------|------------|------------|
| 132-760-576-80-42-02 | PHONE | 808 | 850 | 894 | 800 | 581 | 900 |
| 132-760-576-80-43-01 | MILEAGE | - | - | 228 | - | - | - |
| 132-760-576-80-43-02 | MEALS & LODGING | - | - | 757 | - | - | - |
| 132-760-576-80-45-00 | RENTALS | 897 | 4,850 | 1,790 | 4,800 | 2,846 | 2,000 |
| 132-760-576-80-46-00 | INSURANCE | 15,781 | 17,086 | 22,163 | 22,201 | 22,357 | 26,632 |
| 132-760-576-80-47-00 | UTILITIES | 11,996 | 12,170 | 11,351 | 12,150 | 8,718 | 12,150 |
| 132-760-576-80-48-00 | REPAIR & MAINTENANCE | 16,033 | 7,720 | 2,205 | 16,250 | 185 | 2,250 |
| 132-760-576-80-49-00 | MISCELLANEOUS | 194 | 1,000 | 225 | 200 | 55 | 250 |
| 132-760-576-80-49-01 | DUES & MEMBERSHIPS | 180 | 200 | | 200 | - | - |
| 132-760-576-80-49-05 | TRAINING | - | - | | - | - | 250 |
| 132-760-582-10-00-01 | DEPOSIT REFUND - FACILITY RENTAL | 4,520 | 2,000 | 75 | 500 | - | - |
| 132-760-591-76-61-00 | LAND LEASE - WFP | - | - | | - | - | - |
| 132-760-594-76-60-00 | PARKS - CAPITAL OUTLAY | 4,285 | - | | - | 9,189 | - |
| | Fund Expenditures Total | \$ 187,347 | \$ 230,306 | \$ 237,789 | \$ 250,691 | \$ 815,758 | \$ 185,412 |

| Train Depot Fund Resources | , |
|----------------------------|---|
| Special Revenue Fund 133 | |

| Account Description | 2023 Actual | 2024 Actual | _ | 2025 lopted | Pr | 2026 oposed | % Change |
|--|-------------------|-------------------|----|----------------|----|------------------|-------------------------|
| Beginning Balances Rent - Train Depot | \$ - - | \$ - | \$ | - - | \$ | - 12,000 | 0% 100% |
| Interest & Other Earnings Transfers In Train Depot Total Resources | \$ - - - | \$ - - - | \$ | - - - | \$ | - - 12,000 | 0% 0% 100% |

Train Depot Fund Uses Special Revenue Fund 133

| Account Description | 2023 t Description Actual | | | 2024 Actual | _ | 2025 opted | 2026 oposed | % Change | | |
|--|------------------------------|-------------|----|----------------|----|---------------|---------------------------|----------------------|--|--|
| Salaries & Wages Supplies Services & Charges | \$ | - - - | \$ | - - - | \$ | - - - | \$ - 4,000 5,250 | 100% 100% 100% | | |
| Train Depot Total Uses | \$ | - | \$ | - | \$ | - | \$ 9,250 | 100% | | |

Notes

New fund to account for maintenance and operations of the Historic Train Depot.

3 Year Budget Comparison Train Depot Fund 133

| Summary | Gummary | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|--------------------------|---------|----|---------|----|--------|----|---------|----|--------|---------|------|----------|--------|
| | | Α | Actuals | | Budget | | Actuals | | Budget | Current | | Proposed | |
| Beginning Balance | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Revenues | | | - | | - | | - | | - | | - | | 12,000 |
| Transfers-In | | | - | | - | | - | | - | | - | | - |
| Total Expenditures | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 9,250 |
| Estimated Ending Balance | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 2,750 |
| Total Gain (Loss) | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 2,750 |

| Detail | | 20 | 23 | 2024 | | 20 | 024 | 2 | 025 | 2 | 025 | | 2026 |
|-------------------------|-------------------------------|----------|------|----------------|------|------|-----------------|-----|------|------|-------|------------------|--------|
| | | Act | uals | Bu | dget | Ac | tuals | Bu | dget | Cu | rrent | Pro | oposed |
| Train Depot Revenues | | | | | | | | | | | | | |
| 133-362-00-00-03 | RENT - TRAIN DEPOT | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 12,000 |
| | INVESTMENT INTEREST | | - | | - | | - | | - | | - | | - |
| | Fund Revenues Total | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 12,000 |
| 133-397-00-00-01 | T/I GENERAL FUND (001) | | - | | - | | - | | - | | - | | - |
| | Fund Transfers-In Total | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | | — | | | | 2024 | | | 005 | | | | 2026 |
| | | Actua | 23 | 2024 Budget | | _ | 2024 Actuals | | 025 | Curr | 025 | 2026 Proposed | |
| | | Actua | 315 | Duu | get | Actu | ais | Bud | gei | Cuii | ent | PIU | poseu |
| Train Depot Expenditure | | | | _ | | _ | | 4 | | _ | | | |
| 001-180-518-10-10-09 | SALARIES & WAGES - JANITORIAL | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| 001-180-518-10-31-01 | FACILITY SUPPLIES | | - | | - | _ | - | | - | | - | | 1,500 |
| 001-180-518-10-31-02 | OPERATING SUPPLIES | | - | | - | | - | | - | | - | | 1,500 |
| 001-180-518-10-31-04 | MINOR EQUIPMENT | | - | | - | | - | | - | | - | | 1,000 |
| 001-180-518-10-35-00 | SMALL & ATTRACTIVE ASSETS | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-40-00 | INTERGOVERNMENTAL SERVICES | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-41-00 | PROFESSIONAL SERVICES | | - | | - | | - | | - | | - | | 1,000 |
| 001-180-518-10-41-01 | JANITORIAL SERVICES | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-42-00 | BASE PHONE LINE CHARGES | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-44-00 | ADVERTISING | | - | | - | | - | | - | | - | | 500 |
| 001-180-518-10-45-00 | RENTALS | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-46-00 | INSURANCE | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-47-00 | UTILITIES | | - | | - | | - | | - | | - | | - |
| 001-180-518-10-48-00 | REPAIR & MAINTENANCE | | - | | - | | - | | - | | - | | 3,000 |
| 001-180-518-10-48-47 | CITY FACILITIES-WATER USE | | - | | - | | - | | - | | - | | 750 |
| 001-180-518-10-49-00 | MISCELLANEOUS | | - | | - | | - | | - | | - | | - |
| 001-180-594-18-60-00 | CAPITAL OUTLAY | | - | | - | | - | | - | | - | | - |
| | Expenditures Total | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 9,250 |

Kitchen Fund Resources Special Revenue Fund 134

| Account Description | 2023 Actual | | 2024 Actual | Δ | 2025 dopted | P | 2026 roposed | % Change |
|----------------------------|----------------|----|----------------|----|----------------|----|-----------------|-------------|
| Beginning Balances | \$ _ | \$ | _ | \$ | - | \$ | - | 0% |
| Commissary Kitchen Rentals | - | | _ | | - | | 16,250 | 100% |
| Event Space Rentals | - | | _ | | - | | 10,800 | 100% |
| Membership Fees | - | | _ | | - | | 7,200 | 100% |
| Additional Services | - | | - | | - | | 4,000 | 100% |
| Program Fees | - | | - | | - | | 3,000 | 100% |
| Interest & Other Earnings | - | | - | | - | | - | 0% |
| Transfers In | - | | - | | - | | - | 0% |
| Kitchen Total Resources | \$ - | \$ | - | \$ | - | \$ | 41,250 | 100% |

Kitchen Fund Uses Special Revenue Fund 134

| Account Description | 023 ctual | _ | 2024 ctual | | | | 2026 oposed | % Change | | |
|--|-------------------|----|---------------|----|-------------|----|------------------|------------------|--|--|
| Salaries & Wages Supplies Services & Charges | \$ - - - | \$ | - - - | \$ | - - - | \$ | - - 41,250 | 0% 0% 100% | | |
| Kitchen Total Uses | \$ - | \$ | - | \$ | - | \$ | 41,250 | 100% | | |

Notes

New fund to account for maintenance and operations of the City Hall Commercial Kitchen.

3 Year Budget Comparison Kitchen Fund 134

| Summary | Gummary | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|--------------------------|---------|---------|------|--------|------|---------|------|--------|------|---------|------|----------|-----------|
| | | Actuals | | Budget | | Actuals | | Budget | | Current | | Proposed | |
| Beginning Balance | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Revenues | | | - | | - | | - | | - | | - | | 41,250.00 |
| Transfers-In | | | - | | - | | - | | - | | - | | - |
| Total Expenditures | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 41,250.00 |
| Estimated Ending Balance | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Total Gain (Loss) | | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |

| Detail | | 2023 | | 2024 | 2024 | | 2025 | | 2025 | | | 2026 |
|----------------------|----------------------------|---------|----|--------|------|-------|------|------|------|-------|----|-----------|
| | | Actuals | | Budget | Act | tuals | Bu | dget | Cu | rrent | Pr | oposed |
| Kitchen Revenues | | | | | | | | | | | | |
| | COMMISARY KITCHEN RENTALS | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 16,250 |
| | EVENT SPACE RENTALS | | - | - | | - | | - | | - | | 10,800 |
| | MEMBERSHIP FEES | | - | - | | - | | - | | - | | 7,200 |
| | ADDITIONAL SERVICES | | - | - | | - | | - | | - | | 4,000 |
| | PROGRAM FEES | | - | - | | - | | - | | - | | 3,000 |
| | Fund Revenues Total | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 41,250 |
| 133-397-00-00-01 | T/I GENERAL FUND (001) | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | Fund Transfers-In Total | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | | 2023 | | 2024 | 20 | 024 | 20 | 025 | 2 | .025 | | 2026 |
| | † | Actuals | | Budget | Act | tuals | | dget | | rrent | | oposed |
| Kitchen Expenditures | | | | | | | | _ | | | | |
| - | FACILITY SUPPLIES | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| | OPERATING SUPPLIES | | - | - | | - | | - | | - | | - |
| | MINOR EQUIPMENT | | - | - | | - | | - | | - | | - |
| | SMALL & ATTRACTIVE ASSETS | | - | - | | - | | - | | - | | - |
| | INTERGOVERNMENTAL SERVICES | | - | - | | - | | - | | - | | - |
| | PROFESSIONAL SERVICES | | - | - | | - | | - | | - | | 34,800 |
| | JANITORIAL SERVICES | | - | - | | - | | - | | - | | - |
| | BASE PHONE LINE CHARGES | | - | - | | - | | - | | - | | - |
| | ADVERTISING | | - | - | | - | | - | | - | | 2,000 |
| | RENTALS | | - | - | | - | | - | | - | | - |
| | INSURANCE | | - | - | | - | | - | | - | | 450 |
| | UTILITIES | | - | - | | - | | - | | - | | 1,500 |
| | REPAIR & MAINTENANCE | | - | - | | - | | - | | - | | 1,000 |
| | CITY FACILITIES-WATER USE | | - | - | | - | | - | | - | | 1,500 |
| | MISCELLANEOUS | | - | - | | - | | - | | - | | - |
| | CAPITAL OUTLAY | | - | - | | - | | - | | | | - |
| | Expenditures Total | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 41,250.00 |

Library Facilities Fund Resources Special Revenue Fund 135

| Account Description | | 2023 Actual | | | A | 2025 Adopted | Pı | 2026 oposed | % Change | |
|--|----|----------------|----|--------|----|-----------------|----|---------------------|---------------------|--|
| Beginning Balances Interest & Other Earnings | \$ | - - | \$ | - - | \$ | - - | \$ | - 200 | 0% 100% | |
| Transfers In Library Facilities Total Resource | \$ | - - | \$ | - - | \$ | - | \$ | 8,000 200 | 100% 100% | |

Library Facilities Fund Uses Special Revenue Fund 135

| Account Description | 2023 Actual | 2024 Actual | Α | 2025 Adopted | Pr | 2026 oposed | % Change |
|--|-----------------------|-------------------|----|-----------------|----|-----------------|--------------------|
| Salaries & Wages Supplies Services & Charges | \$ - - 1,775 | \$ - - - | \$ | - - - | \$ | - - 3,320 | 100% 0% 100% |
| Library Facilities Total Uses | \$ 1,775 | \$ - | \$ | - | \$ | 3,320 | 100% |

Notes

New fund to account for cost of maintaining Library building and save for any future capital repairs. City does not fund operations.

3 Year Budget Comparison Library Fund 135

| Summary | | 2023 | 2024 | | 2024 | 2025 | 2025 | | 2026 |
|--------------------------|----|------------|---------|----|---------|---------|------------------|----|------------|
| | | Actuals | Budget | - | Actuals | Budget | Current | Р | roposed |
| Beginning Balance | \$ | - | \$ - | \$ | - | \$ - | \$ - | \$ | - |
| Revenues | | - | - | | | - | - | | 200.00 |
| Transfers-In | | - | - | | - | - | - | | 8,000.00 |
| Total Expenditures | \$ | 1,775.00 | \$ - | \$ | - | \$ - | \$ 3,320.00 | \$ | 3,353.00 |
| Estimated Ending Balance | \$ | (1,775.00) | \$ - | \$ | - | \$ - | \$ (3,320.00) | \$ | 4,847.00 |
| Total Gain (Loss) | \$ | (1,775.00) | \$ - | \$ | - | \$ - | \$ (3,320.00) | \$ | (3,153.00) |

| Detail | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
|----------------------|-------------------------|----------------|---------|---------|---------|----|----------|----|----------|
| | | Actuals | Budget | Actuals | Budget | • | Current | Pı | roposed |
| Library Revenues | | | | | | | | | |
| | INVESTMENT INTEREST | \$ - | \$ - | \$ - | \$ - | \$ | - | \$ | 200.00 |
| | Fund Revenues Total | \$ - | \$ - | \$ - | \$ - | \$ | - | \$ | 200.00 |
| 133-397-00-00-01 | T/I GENERAL FUND (001) | | - | - | - | \$ | - | | 8,000.00 |
| | Fund Transfers-In Total | \$ - | \$ - | \$ - | \$ - | \$ | - | \$ | 8,000.00 |
| | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
| | | Actuals | Budget | Actuals | Budget | (| Current | Pı | roposed |
| Library Expenditures | | | | | | | | | |
| 001-180-518-10-46-00 | INSURANCE | \$ 1,775.00 | \$ - | \$ - | \$ - | \$ | 3,320.00 | \$ | 3,353.00 |
| 001-180-518-10-48-00 | REPAIR & MAINTENANCE | - | - | - | - | | - | | - |
| 001-180-594-18-60-00 | CAPITAL OUTLAY | - | - | - | - | | - | | - |
| | Expenditures Total | 1,775 | = | - | - | | 3,320 | | 3,353 |

Capital Improvement Funds

Capital Improvements Fund Resources Capital Projects Fund 301

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change |
|-------------------------------|----------------|----------------|-----------------|----|------------------|-------------|
| Beginning Balances | \$ 414,923 | \$ 369,499 | \$ 436,221 | \$ | 118,503 | -268% |
| Real Estate Excise Tax (REET) | 65,176 | 51,864 | 65,000 | | 55,000 | -18% |
| FEMA - Backup Generator | - | - | 75,000 | | 117,810 | 100% |
| State - Backup Generator | - | - | 12,500 | | 19,635 | 100% |
| Interest & Other Earnings | 25,786 | 21,888 | 15,000 | | 5,000 | -200% |
| Capital Imp. Total Resources | \$ 505,885 | \$ 443,250 | \$ 603,721 | \$ | 315,948 | -91% |

Capital Improvements Fund Uses Capital Projects Fund 301

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | P | 2026 roposed | % Change |
|---|----------------------------------|-----------------------------------|-----------------------------------|----|----------------------------------|-----------------------------|
| Library Projects Streets Projects City Hall Projects Transfers Out | \$ 41,981 - - 95,000 | \$ - 45,124 - 110,000 | \$ - 10,000 - 250,000 | \$ | - 10,000 157,080 60,000 | 0% 100% 100% -317% |
| Capital Imp. Total Uses | \$ 136,981 | \$ 155,124 | \$ 260,000 | \$ | 227,080 | -14% |

Notes

Capital Projects

Includes City Hall backup generator and Fox Hollow ADA access to trail.

3 Year Budget Comparison Capital Improvement Fund 301

| Summary | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|--------------------------|----|---------|-----------------|---------------|---------------|---------------|----|---------|
| | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Beginning Balance | \$ | 414,923 | | \$ 369,499 | \$ 436,221 | \$ 436,221 | \$ | 118,503 |
| Revenues | \$ | 90,962 | \$ 108,680 | \$ 73,751 | \$ 167,500 | \$ 65,723 | \$ | 197,445 |
| Expenditures | \$ | 41,981 | \$ 254,000 | \$ 45,124 | \$ 110,000 | \$ 10,149 | \$ | 167,080 |
| Transfers Out | \$ | 95,000 | \$ 110,000 | \$ 110,000 | \$ 250,000 | \$ 187,500 | \$ | 60,000 |
| Estimated Ending Balance | \$ | 463,904 | \$ (145,320) | \$ 398,126 | \$ 493,721 | \$ 491,795 | \$ | 88,868 |
| Total Gain (Loss) | \$ | 48,981 | \$ (145,320) | \$ 28,628 | \$ 57,500 | \$ 55,574 | \$ | 30,365 |

| Detail | | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|------------------------|---------------------------------|----|---------|---------------|---------------|---------------|---------------|----|---------|
| | | | Actuals | Budget | Actuals | Budget | Current | Р | roposed |
| Capital Improvements R | levenues | | | | | | | | |
| 301-318-34-00-00 | REET TAX | \$ | 65,176 | \$ 100,000 | \$ 51,864 | \$ 65,000 | \$ 54,338 | \$ | 55,000 |
| | FEMA - BACKUP GENERATOR | \$ | - | \$ - | | \$ 75,000 | \$ | \$ | 117,810 |
| | STATE - BACKUP GENERATOR | \$ | - | \$ - | | \$ 12,500 | \$ - | \$ | 19,635 |
| 301-361-10-00-01 | INVESTMENT INTEREST | \$ | 25,786 | \$ 8,680 | \$ 21,888 | \$ 15,000 | \$ 11,385 | \$ | 5,000 |
| | Fund Revenues Total | \$ | 90,962 | \$ 108,680 | \$ 73,751 | \$ 167,500 | \$ 65,723 | \$ | 197,445 |
| | | ╁ | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| | | | Actuals | Budget | Actuals | Budget | Current | Р | roposed |
| Capital Improvements E | xpenditures | | | | | | | | |
| 301-720-594-72-64-01 | CAPITAL IMPROVEMENTS-LIBRARY | \$ | 41,981 | \$ - | | \$ - | \$ - | \$ | - |
| 301-180-595-18-64-00 | CITY HALL PROJECTS | \$ | - | \$ 204,000 | \$ - | \$ 100,000 | \$ 10,149 | \$ | 157,080 |
| | ADA ACCESS TRAIL PROJECT | \$ | - | \$ - | | \$ 10,000 | \$ - | \$ | 10,000 |
| 301-000-595-69-60-01 | TRAFFIC SIGNS CAPITAL OUTLAY | | | \$ 50,000 | \$ 45,124 | \$ - | \$ - | \$ | - |
| | Fund Expenditures Total | \$ | 41,981 | \$ 254,000 | \$ 45,124 | \$ 110,000 | \$ 10,149 | \$ | 167,080 |
| 301-000-597-00-01-04 | T/O - STREET - RESTRICTED (104) | \$ | 95,000 | \$ 110,000 | \$ 110,000 | \$ 250,000 | \$ 187,500 | \$ | 60,000 |
| | Transfers-Out Total | \$ | 95,000 | \$ 110,000 | \$ 110,000 | \$ 250,000 | \$ 187,500 | \$ | 60,000 |

| | Restricted Expenditures Total | \$ 167,080.00 |
|---------------------|--------------------------------|---------------|
| PF-301-1-25 | City Hall Backup Generator | \$ 157,080.00 |
| TP-301-3-25 | ADA Access to Fox Hollow Trail | \$ 10,000.00 |
| Projects Costs Brea | akdown | Project Total |

Parks Capital Improvements Fund Resources Capital Projects Fund 302

| Account Description | 2023 Actual | 2024 Actual | 4 | 2025 Adopted | Р | 2026 Proposed | % Change |
|--|-------------------------------|---------------------------------|----|---------------------------|----|--------------------------|--------------------|
| Beginning Balances Impact Fees Interest & Other Earnings | \$ - - 550 | \$ - - 11,437 | \$ | 180,000 | \$ | 423,271 - 5,000 | 100% 0% 100% |
| Transfers In Capital Imp. Total Resources | \$ 45,000 45,550 | \$ 250,000 261,437 | \$ | 262,500 443,000 | \$ | 31,000 459,271 | -747% 4% |

Capital Improvements Fund Uses Capital Projects Fund 302

| Account Description | 023 ctual | 2024 Actual | , | 2025 Adopted | Р | 2026 Proposed | % Change |
|-------------------------|--------------|--------------------|----|-----------------|----|------------------|-------------|
| Parks Projects | \$ - | \$ - | \$ | 443,000 | \$ | 150,000 | 100% |
| Capital Imp. Total Uses | \$ - | \$ - | \$ | 443,000 | \$ | 150,000 | 100% |

Notes

Parks Projects

Includes finishing the construction of the Coney Island Dock and building a permanent stage at Waterfront Park,

3 Year Budget Comparison Parks Capital Improvement Fund 302

| Summary | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 |
|--------------------------|----|---------|-----------------|---------------|-----------------|----|-----------|----|-----------|
| | | Actuals | Budget | Actuals | Budget | • | Current | P | roposed |
| Beginning Balance | \$ | - | \$ 45,000 | \$ - | \$ 180,000 | \$ | 515,747 | \$ | 423,271 |
| Revenues | | 550 | 500 | 11,437 | 500 | | 18,425 | | 5,000 |
| Transfers-In | | 45,000 | 250,000 | 250,000 | 262,500 | | 196,875 | | 31,000 |
| Expenditures | \$ | - | \$ 295,000 | \$ - | \$ 443,000 | \$ | 273,447 | \$ | 150,000 |
| Estimated Ending Balance | \$ | 45,550 | \$ 500 | \$ 261,437 | \$ - | \$ | 457,600 | \$ | 309,271 |
| Total Gain (Loss) | \$ | 550 | \$ (294,500) | \$ 11,437 | \$ (442,500) | \$ | (255,022) | \$ | (145,000) |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|-----------------------|------------------------------|--------------|---------------|---------------|---------------|---------------|----|----------|
| | | Actuals | Budget | Actuals | Budget | Current | F | Proposed |
| Parks Improvements Re | venues | | | | | | | |
| 302-345-85-76-00 | PARK - IMPACT FEES | \$ - | \$ - | \$ - | \$ - | \$ 1,210 | \$ | - |
| 302-361-10-00-01 | INVESTMENT INTEREST | 550 | 500 | 11,437 | 500 | 17,215 | | 5,000 |
| 302-395-20-00-00 | INSURANCE RECOVERIES-CAPITAL | - | - | 347,230 | 273,000 | - | | - |
| | Fund Revenues Total | \$ 550 | \$ 500 | \$ 11,437 | \$ 500 | \$ 18,425 | \$ | 5,000 |
| 302-397-00-00-01 | T/I GENERAL FUND (001) | \$ - | \$ 250,000 | \$ 250,000 | \$ 262,500 | \$ 196,875 | \$ | - |
| 302-397-00-01-00 | T/I IMPACT (100) | \$ 45,000 | \$ - | \$ - | \$ - | \$ - | \$ | 31,000 |
| | Tranfers-In Total | \$ 45,000 | \$ 250,000 | \$ 250,000 | \$ 262,500 | \$ 196,875 | \$ | 31,000 |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Parks Improvements Ex | penditures | | | | | | | |
| 302-760-576-76-41-01 | CAPITAL-ENGINEERING | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 5,000 |
| 302-760-594-76-60-01 | CAPITAL OUTLAY | - | 275,000 | - | 368,000 | 248,359 | | 145,000 |
| 302-760-594-76-65-01 | CAPITAL-EQUIPMENT | - | 20,000 | - | 75,000 | 25,088 | | 1 |
| | Fund Expenditures Total | \$ - | \$ 295,000 | \$ - | \$ 443,000 | \$ 273,447 | \$ | 150,000 |

| Projects Costs Brea | akdown | Project Total | |
|---------------------|----------------------------------|---------------|--|
| PF-302-1-24 | -302-1-24 Coney Island Park Dock | | |
| PF-302-2-25 | Permanent Stage - Waterfront | \$ 100,000.00 | |
| | Restricted Expenditures Total | \$ 150,000.00 | |

Enterprise Funds

| Water Operations and Maintenance Fund Resources |
|---|
| Proprietary Fund 401 |

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | ı | 2026 Proposed | % Change |
|-------------------------------|-----------------|-----------------|-----------------|----|------------------|-------------|
| Beginning Balances | \$ 863,431 | \$ 486,286 | \$ 522,464 | \$ | 502,873 | -4% |
| Delinquent Fees | 12,056 | 11,368 | 12,000 | | 12,000 | 0% |
| Facilities Rental - Reservoir | 95,506 | 97,893 | 74,358 | | - | 0% |
| Water Purveyor Contract | - | - | - | | 30,000 | 100% |
| Water Sales | 657,384 | 814,345 | 785,050 | | 865,100 | 9% |
| Interest & Other Earnings | 813 | 23,406 | 10,500 | | 5,000 | -110% |
| Water Fund Total Resources | \$ 1,629,189 | \$ 1,433,297 | \$ 1,404,372 | \$ | 1,414,973 | 1% |

Water Operations and Maintenance Fund Uses Proprietary Fund 401

| Account Description | | 2023 Actual | 2024 Actual | 2025 Adopted | ı | 2026 Proposed | % Change |
|-----------------------|----|----------------|----------------|-----------------|----|------------------|-------------|
| Salaries & Wages | \$ | 217,601 | \$ 228,453 | \$ 240,341 | \$ | 261,048 | 8% |
| Benefits | | 113,668 | 100,668 | 116,425 | | 97,900 | -19% |
| Supplies | | 238,668 | 278,129 | 239,450 | | 276,950 | 14% |
| Services & Charges | | 165,349 | 186,088 | 203,361 | | 240,402 | 15% |
| Transfers Out | | 938,431 | 125,000 | 100,000 | | 300,000 | 67% |
| Water Fund Total Uses | \$ | 1,673,716 | \$ 918,339 | \$ 899,577 | \$ | 1,176,300 | 24% |

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 | | 2023 Actual | 2024 Actual | 2025 Adopted | l | 2026 Proposed | % Change |
|--|----|----------------|---------------------|-------------------|----|-------------------|--------------|
| Beginning Balances Jefferson Water Line | \$ | 19 - | \$ 19 491,659 | \$ 20 | \$ | 420,547 - | 100% 0% |
| Water Installation Charge | | - | 3,000 | - | | 3,000 | 100% |
| FEMA - Backup Generators State - Backup Generators | | - | - | 423,750 70,625 | | 360,834 60,139 | -17% -17% |
| Facilities Rental - Reservoir | | - | - | - | | 100,000 | 100% |
| Capital Improvement Charge | | - | 5,000 | 5,000 | | 5,000 | 0% |
| Interest & Other Earnings Transfers In | | - | - | 100,000 | | 5,000 300,000 | 100% 67% |
| Water Res. Total Resources | \$ | 19 | \$ 499,678 | \$ 599,395 | \$ | 1,254,520 | 52% |

Water Restricted Fund Uses Proprietary Managerial Fund 402

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | ı | 2026 Proposed | % Change |
|--|---------------------------------|--|-----------------------------------|----|------------------------------|-------------------------|
| Capital Services Capital Outlay Capital Improvements Capital Equipment | \$ 24,479 - - 5,543 | \$ 84,882 454,556 - 30,574 | \$ 80,000 - - 565,000 | \$ | - 481,112 - 110,000 | 0% 0% 0% -414% |
| Water Res. Total Uses | \$ 30,022 | \$ 570,011 | \$ 645,000 | \$ | 591,112 | -9% |

Notes

Transfers InExcess funds transferred from Water Fund to fund water infrastructure projects.

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 Fixed Based Water Meter Reading System

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

| Summary - Water | | 2023 | | | 2024 | | 2024 | | 2025 | 2025 | | 2026 | |
|--------------------------|--|------|----------|----|---------|----|---------|----|---------|------|---------|------|---------|
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | | roposed |
| Beginning Balance | | \$ | 863,431 | \$ | 486,286 | \$ | 486,286 | \$ | 522,464 | \$ | 529,900 | \$ | 502,873 |
| Revenues | | | 779,189 | | 840,000 | | 947,011 | | 907,550 | | 755,036 | | 912,100 |
| Expenditures | | | 735,285 | | 722,969 | | 793,339 | | 799,577 | | 631,148 | | 876,300 |
| Transfers Out | | \$ | 938,431 | \$ | 125,000 | \$ | 125,000 | \$ | 100,000 | \$ | 75,000 | \$ | 300,000 |
| Estimated Ending Balance | | \$ | (31,096) | \$ | 478,317 | \$ | 514,959 | \$ | 530,437 | \$ | 578,789 | \$ | 238,673 |
| Total Gain (Loss) | | \$ | 43,904 | \$ | 117,031 | \$ | 153,673 | \$ | 107,973 | \$ | 123,888 | \$ | 35,800 |

| Summary - Water Restricted | | 2023 | | 2024 | | 2024 | | 2025 | 2025 | 2026 | | |
|----------------------------|--|------|-----------|-----------------|----|-----------|--------|-----------|-----------------|------|----------|--|
| | | | Actuals | Budget | | Actuals | Budget | | Current | P | roposed | |
| Beginning Balance | | \$ | 19 | | \$ | 19 | \$ | 20 | \$ 69,790 | \$ | 420,547 | |
| Revenues | | | 5,513 | 497,375 | | 515,997 | | 504,375 | 25,287 | | 533,973 | |
| Transfers-In | | | 75,000 | 125,000 | | 125,000 | | 100,000 | 75,000 | | 300,000 | |
| Expenditures | | \$ | 780,022 | \$ 1,320,011 | \$ | 1,215,011 | \$ | 737,344 | \$ 683,456 | \$ | 591,112 | |
| Estimated Ending Balance | | \$ | (699,490) | \$ (697,636) | \$ | (573,994) | \$ | (132,949) | \$ (513,379) | \$ | 663,408 | |
| Total Gain (Loss) | | \$ | (774,509) | \$ (822,636) | \$ | (699,014) | \$ | (232,969) | \$ (658,169) | \$ | (57,139) | |

| Detail - Water | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
|----------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|----|---------|
| | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Water Revenues | | | | | | | | |
| 401-343-40-00-00 | WATER SALES | \$ 657,384 | \$ 728,000 | \$ 814,214 | \$ 785,000 | \$ 626,075 | \$ | 865,000 |
| 401-343-40-01-00 | BULK WATER SALES | - | - | 131 | 50 | 246 | | 100 |
| 401-343-40-00-03 | PURVEYOR CONTRACT - FLWD | - | - | - | - | 13,750 | | 30,000 |
| 401-359-90-00-00 | UTILITY DELINQUENT FEES | 12,056 | 10,000 | 11,368 | 12,000 | 24,887 | | 12,000 |
| 401-361-10-00-01 | INVESTMENT INTEREST | 13,431 | 2,000 | 21,117 | 10,000 | 15,720 | | 5,000 |
| 401-362-50-00-00 | FACILITIES RENTAL-RESERVOIR | 95,506 | 100,000 | 97,893 | 100,000 | 74,358 | | - |
| 401-369-10-00-00 | SALE OF SURPLUS | 669 | - | - | 500 | - | | - |
| 401-369-90-00-00 | MISCELLANEOUS REVENUE | 144 | - | | - | - | | - |
| 401-395-20-00-00 | INSURANCE RECOVERIES | - | - | 2,289 | - | - | | - |
| | Fund Revenues Total | \$ 779,189 | \$ 840,000 | \$ 947,011 | \$ 907,550 | \$ 755,036 | \$ | 912,100 |
| 401-397-00-04-03 | T/I W/S MANAGERIAL (403) | \$ 342,562 | \$ - | | \$ - | \$ - | \$ | - |
| | Tranfers-In Total | \$ 342,562 | \$ - | \$ - | \$ - | \$ - | \$ | - |
| | | | | | | | | |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | P | roposed |
| Water Expenditures | | | | | | | | |
| 401-380-534-10-10-01 | SALARIES & WAGES - PW DIRECTOR | \$ 52,814 | \$ 47,292 | \$ 58,462 | \$ 65,133 | \$ 48,335 | \$ | 66,785 |
| 401-380-534-00-10-02 | SALARIES & WAGES - WATER LEAD | - | - | - | - | 4,946 | | 66,589 |
| 401-380-534-10-10-03 | SALARIES & WAGES - MAINTENANCE | 151,348 | 162,590 | 167,655 | 172,208 | 137,125 | | - |
| 401-380-534-00-10-04 | SALARIES & WAGES - WATER OPERATO | - | - | - | - | 8,716 | | 124,674 |
| 401-380-534-10-10-06 | SALARIES & WAGES - ADMIN CLERK | 11,179 | - | - | - | - | | - |
| 401-380-534-10-11-00 | OVERTIME | 2,260 | 6,000 | 2,336 | 3,000 | 4,585 | | 3,000 |
| 401-380-534-10-20-01 | SOCIAL SECURITY & MEDICARE | 16,308 | 15,750 | 17,343 | 16,925 | 15,152 | | 20,000 |
| 401-380-534-10-20-02 | LABOR & INDUSTRIES | 4,336 | 6,500 | 4,648 | 4,350 | 4,319 | | 4,650 |
| 401-380-534-10-20-03 | RETIREMENT | 23,737 | 22,380 | 23,516 | 23,850 | 17,311 | | 23,750 |
| 401-380-534-10-20-04 | MEDICAL/DENTAL/VISION/DEFERRED | 65,097 | 71,320 | 50,268 | 65,000 | 38,352 | | 45,000 |

| 401-380-534-10-20-05 | DISABILTIY/SICK LV BUYBACK | 3,797 | 3,500 | 3,783 | 5,550 | 3,203 | 3,800 |
|----------------------|----------------------------------|------------|------------|------------|------------|------------|------------|
| 401-380-534-10-20-06 | UNIFORMS & CLOTHING | 392 | 1,550 | 1,110 | 750 | 386 | 700 |
| 401-380-534-10-31-01 | OFFICE SUPPLIES | 1,169 | 1,160 | 617 | 1,200 | 390 | 650 |
| 401-380-534-10-31-02 | OPERATING SUPPLIES | 36,850 | 11,050 | 37,619 | 37,000 | 48,212 | 38,000 |
| 401-380-534-10-31-03 | MINOR EQUIPMENT | 13,281 | 4,190 | 1,885 | 13,300 | 699 | 4,000 |
| 401-380-534-10-32-00 | FUEL | 8,191 | 7,550 | 4,274 | 8,200 | 6,240 | 4,300 |
| 401-380-534-10-34-00 | WATER FOR DISTRIBUTION - CSS | 140,096 | 142,230 | 165,394 | 140,250 | 84,955 | 165,000 |
| 401-380-534-10-34-01 | WATER FOR DISTRIBUTION - SPOKANE | 38,112 | 21,790 | 63,044 | 38,500 | 36,018 | 60,000 |
| 401-380-534-10-35-00 | SMALL & ATTRACTIVE ASSET | 970 | 10,820 | 5,295 | 1,000 | 203 | 5,000 |
| 401-380-534-10-40-00 | WATER TESTING | 4,881 | 13,730 | 3,010 | 5,000 | - | 3,200 |
| 401-380-534-10-40-01 | OTHER INTERGOV'T SERVICES | 150 | 2,680 | - | 2,500 | - | - |
| 401-380-534-10-40-12 | ID BILLING - PERSONNEL SERVICES | 857 | 1,920 | 1,928 | 2,050 | 678 | 2,000 |
| 401-380-534-10-40-12 | ID BILLING - PURCHASING SERVICES | 3,016 | 6,600 | 7,621 | 8,450 | 2,805 | 7,250 |
| 401-380-534-10-41-00 | PROFESSIONAL SERVICES | 19,123 | 12,120 | 11,531 | 19,250 | 26,900 | 17,250 |
| 401-380-534-10-41-01 | SOFTWARE | 9,093 | - | 3,741 | 9,100 | 4,292 | 4,000 |
| 401-380-534-10-42-01 | POSTAGE | 2,638 | 3,310 | 2,389 | 2,650 | 2,022 | 2,500 |
| 401-380-534-10-42-02 | PHONE | 4,257 | 4,540 | 3,871 | 4,275 | 2,347 | 3,875 |
| 401-380-534-10-43-01 | MILEAGE | - | - | - | - | - | - |
| 401-380-534-10-43-02 | MEALS & LODGING | - | 300 | 620 | 500 | - | 750 |
| 401-380-534-10-44-00 | ADVERTISING | 28 | 170 | - | 250 | - | 250 |
| 401-380-534-10-45-00 | RENTALS | 209 | 1,550 | 315 | 500 | 1,295 | 500 |
| 401-380-534-10-46-00 | INSURANCE | 24,715 | 34,234 | 31,790 | 36,686 | 37,092 | 33,827 |
| 401-380-534-10-47-00 | UTILITIES | 52,930 | 53,640 | 60,780 | 53,000 | 54,298 | 55,000 |
| 401-380-534-10-48-00 | REPAIR & MAINTENANCE | 3,565 | 9,250 | 1,813 | 3,600 | 11 | 2,000 |
| 401-380-534-10-48-03 | BILLING SERVICE | 2,798 | 3,000 | 2,390 | 2,800 | 1,614 | 2,500 |
| 401-380-534-10-49-00 | STATE EXCISE TAX | 31,713 | 34,103 | 46,218 | 45,500 | 33,742 | 47,000 |
| 401-380-534-10-49-01 | DUES & MEMBERSHIPS | 3,920 | 1,630 | 5,667 | 4,000 | 3,797 | 5,750 |
| 401-380-534-10-49-02 | MISCELLANEOUS & REGISTRATIONS | 1,457 | 520 | 1,468 | 1,500 | 799 | 1,500 |
| 401-380-534-10-49-03 | SUBSCRIPTIONS | - | - | 238 | 250 | 209 | 250 |
| | INTERDEPARTMENTAL LEASE | - | - | - | - | - | 50,000 |
| 401-380-534-10-49-05 | TRAINING | - | 4,000 | 697 | 1,500 | 100 | 1,000 |
| | Fund Expenditures Total | \$ 735,285 | \$ 722,969 | \$ 793,339 | \$ 799,577 | \$ 631,148 | \$ 876,300 |
| 401-000-597-00-04-02 | T/O - WATER RESTRICTED (402) | \$ 75,000 | \$ 125,000 | \$ 125,000 | \$ 100,000 | \$ 75,000 | \$ 300,000 |
| 401-380-597-00-04-03 | T/O - W/S MANAGERIAL (403) | 863,431 | - | - | - | - | - |
| | Transfers-Out Total | \$ 938,431 | \$ 125,000 | \$ 125,000 | \$ 100,000 | \$ 75,000 | \$ 300,000 |

| Detail - Water - Restric | ted | 2023 | | 2024 | | 2024 | 2025 | 2025 | | 2026 | |
|--------------------------|-------------------------------|--------------|----|---------|---------|---------|---------------|--------------|----------|---------|--|
| | | Actuals | | Budget | Actuals | | Budget | Current | Proposed | | |
| Water - Restricted Rev | venues | | | | | | | | | | |
| 402-333-21-00-00 | JEFFERSON WATER LINE | \$ - | \$ | - | \$ | 491,659 | \$ - | \$ 3,341 | \$ | - | |
| 402-343-40-00-01 | WATER LINE INSTALL CHARGE | - | | - | | 3,000 | - | 3,000 | | 3,000 | |
| | FEMA - BACKUP GENERATORS | - | | 423,750 | | | 423,750 | - | | 360,834 | |
| | STATE - BACKUP GENERATORS | - | | 70,625 | | - | 70,625 | - | | 60,139 | |
| 402-361-10-00-01 | INVESTMENT INTEREST | 5,513 | | 3,000 | | 16,339 | 5,000 | 13,946 | | 5,000 | |
| 401-362-50-00-00 | FACILITIES RENTAL-RESERVOIR | - | | - | | - | - | - | | 100,000 | |
| 402-368-10-00-00 | CAPITAL IMPROVEMENT CHARGE | - | | - | | 5,000 | 5,000 | 5,000 | | 5,000 | |
| | Restricted Revenues Total | \$ 5,513 | \$ | 497,375 | \$ | 515,997 | \$ 504,375 | \$ 25,287 | \$ | 533,973 | |
| 402-397-00-04-01 | T/I WATER (401) | \$ 75,000 | \$ | 125,000 | \$ | 125,000 | \$ 100,000 | \$ 75,000 | \$ | 300,000 | |
| | Restricted Transfers-In Total | \$ 75,000 | \$ | 125,000 | \$ | 125,000 | \$ 100,000 | \$ 75,000 | \$ | 300,000 | |

| | | 20 | 023 | 2 | 024 | 2 | 024 | 2 | 025 | | 2025 | | 2026 |
|--------------------------|------------------|----|-------|----|-------|----|-------|----|-------|----|---------|----|---------|
| | | Ac | tuals | Bı | ıdget | Ac | tuals | Bı | ıdget | 0 | Current | Pr | oposed |
| Water - Restricted Expen | ditures | | | | | | | | | | | | |
| 402-380-534-00-31-00 | PROJECT SUPPLIES | \$ | - | \$ | - | \$ | 129 | | | \$ | - | \$ | - |
| 402-380-534-00-31-05 | WATER METERS | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 20,302 | \$ | 110,000 |

| 402-380-534-10-41-00 | PROFESSIONAL SERVICES | \$ 24,479 | \$ - | \$ 84,882 | \$ 80,000 | \$ - | |
|----------------------|-------------------------------|---------------|-----------------|-----------------|---------------|---------------|---------------|
| 402-380-534-10-48-00 | CAPITAL REPAIR & MAINTENANCE | \$ - | \$ 40,000 | | \$ - | | |
| 402-380-594-34-60-00 | CAPITAL OUTLAY | \$ - | \$ - | | \$ - | | \$ 481,112 |
| 402-380-594-34-63-00 | WATER IMPROVEMENTS | \$ - | \$ 500,000 | | \$ - | | |
| 402-380-594-34-64-00 | WATER - EQUIPMENT | \$ - | \$ 210,000 | | \$ - | | |
| 402-380-594-34-65-00 | CAPITAL EQUIPMENT | \$ 5,543 | \$ - | \$ 30,445 | \$ 565,000 | \$ 72,042 | |
| 402-380-594-34-66-01 | CONSTRUCTION | \$ - | \$ - | \$ 454,556 | \$ - | | |
| 402-380-597-34-90-64 | T/O - W/S EQUIP (401 TO 404) | \$ - | \$ - | | \$ - | | |
| | Restricted Expenditures Total | \$ 780,022 | \$ 1,320,011 | \$ 1,215,011 | \$ 737,344 | \$ 683,456 | \$ 591,112 |
| 401-380-597-00-04-03 | T/O - W/S MANAGERIAL (403) | \$ 20 | \$ - | | \$ - | \$ - | \$ - |
| | Transfers-Out Total | \$ 780,042 | \$ 1,320,011 | \$ 1,215,011 | \$ 737,344 | \$ 683,456 | \$ 591,112 |

| | Restricted Expenditures Total | \$ 591,112.00 | | | |
|---------------------|--------------------------------|---------------|--|--|--|
| PF-402-4-26 | Fixed Based Water Meter System | \$ 110,000.00 | | | |
| PF-402-3-25 | Lehn Well Generator | \$ 140,208.00 | | | |
| PF-402-2-25 | Craig Well Generator | \$ 250,248.00 | | | |
| PF-402-1-25 | Maintenance Bldg Generator | \$ 90,656.00 | | | |
| Projects Costs Brea | Project Total | | | | |

Solid Waste Operations and Maintenance Fund Resources Proprietary Fund 407

| Account Description | | 2023 Actual | 2024 Actual | 2025 Adopted | F | 2026 Proposed | % Change |
|-------------------------------|----|----------------|----------------|-----------------|----|------------------|-------------|
| Beginning Balances | \$ | 234,809 | \$ 187,170 | \$ 200,146 | \$ | 93,354 | -114% |
| Delinquent Fees | | 12,000 | 11,368 | 10,000 | | 12,000 | 17% |
| Compost Trailer Reimbursement | | 12,072 | 1,952 | 12,000 | | 12,000 | 0% |
| Garbage Collection Fees | | 682,087 | 757,202 | 750,000 | | 869,000 | 14% |
| Interest & Other Earnings | | 18,605 | 6,753 | 4,750 | | 3,250 | -46% |
| Solid Waste Total Resources | \$ | 959,574 | \$ 964,444 | \$ 976,896 | \$ | 989,604 | 1% |

Solid Waste Operations and Maintenance Fund Uses Proprietary Fund 407

| Account Description | 2023 Actual | | | 2025 Adopted | | | % Change |
|------------------------|----------------|---------------|----|-----------------|----|---------|-------------|
| Salaries & Wages | \$ 11,179 | \$ _ | \$ | - | \$ | - | 0% |
| Benefits | 4,913 | - | | - | | - | 0% |
| Supplies | 270 | 800 | | 500 | | 1,050 | 52% |
| Services & Charges | 747,039 | 828,823 | | 822,388 | | 882,470 | 7% |
| Capital Outlay | - | - | | - | | - | 0% |
| Solid Waste Total Uses | \$ 763,401 | \$ 829,623 | \$ | 822,888 | \$ | 883,520 | 7% |

| NI | otes |
|----|------|
| | |
| | |

Revenue

Includes garbage collection charges, late fees and reimbursement from the County for 75% of compost removal costs.

Salaries & Wages

Fund is no longer charged for Administrative salaries & wages

Services & Charges

Includes Sunshine Disposal contract for removal services. Approximate 2.16% increase effective beginning of 2025 and 3.2% set to increase beginning of 2026 for garbage and recycling removal services.

3 Year Budget Comparison Solid Waste Fund 407

| Summary | | 2023 | | 2024 | | 2024 | 2025 | | 2025 | | | 2026 |
|--------------------------|---------|----------|--------|----------|---------|----------|--------|----------|---------|---------|----|---------|
| | Actuals | | Budget | | Actuals | | Budget | | Current | | P | roposed |
| Beginning Balance | \$ | 234,809 | \$ | 187,170 | \$ | 187,170 | \$ | 200,146 | \$ | 139,492 | \$ | 93,354 |
| Revenues | \$ | 715,762 | \$ | 697,000 | \$ | 777,274 | \$ | 776,750 | \$ | 594,961 | \$ | 896,250 |
| Expenditures | \$ | 763,401 | \$ | 728,332 | \$ | 829,623 | \$ | 822,888 | \$ | 558,280 | \$ | 883,520 |
| Estimated Ending Balance | \$ | 187,170 | \$ | 155,838 | \$ | 134,821 | \$ | 154,008 | \$ | 121,369 | \$ | 106,083 |
| Total Gain (Loss) | \$ | (47,639) | \$ | (31,332) | \$ | (52,349) | \$ | (46,138) | \$ | 36,681 | \$ | 12,730 |

| Detail | | 2023 | | 2024 | 2024 | | 2025 | 2 | 2025 | | 2026 | | |
|-------------------------|----------------------------------|------------|------|------------|---------------|----|---------|--|---------|----|---------|--|--|
| | | Actuals | | Budget | Actuals | ı | Budget | Cı | ırrent | Р | roposed | | |
| Solid Waste Revenues | | | | | | | | | | | | | |
| 407-337-00-00-01 | COMPOST TRAILER REIMBURSEMENT | \$ 12,0 | 72 : | \$ 9,750 | \$ 1,952 | \$ | 12,000 | \$ | 7,121 | \$ | 12,000 | | |
| 401-359-90-00-00 | UTILITY DELINQUENT FEES | 12,0 | 00 | 10,000 | 11,368 | | 10,000 | | - | | 12,000 | | |
| 407-343-70-00-00 | GARBAGE COLLECTION FEES | 682,0 | 87 | 675,000 | 757,202 | | 750,000 | | 583,771 | | 869,000 | | |
| 407-361-10-00-01 | INVESTMENT INTEREST | 8,8 | 56 | 2,000 | 6,753 | | 4,000 | | 4,069 | | 2,500 | | |
| 407-369-00-00-01 | OTHER MISCELLANEOUS REVENUES | | - | - | - | | - | | | | - | | |
| 407-369-10-00-00 | SALE OF RECYCLABLES | 7- | 46 | 250 | - | | 750 | | | | 750 | | |
| | Fund Revenues Total | \$ 715,7 | 62 : | \$ 697,000 | \$ 777,274 | \$ | 776,750 | \$ | 594,961 | \$ | 896,250 | | |
| | | 2023 | | 2024 | 2024 | | 2025 | - | 2025 | | 2026 | | |
| | | Actuals | | Budget | Actuals | | Budget | | irrent | P | roposed | | |
| Solid Waste Expenditure | es | 1 1313.313 | + | | | | | - | | | ., | | |
| 407-000-537-10-10-02 | SALARIES & WAGES - MAINTENANCE | \$ - | | \$ - | \$ - | \$ | - | \$ | - | \$ | - | | |
| 407-000-537-10-10-06 | SALARIES & WAGES - ADMIN CLERK | 11,1 | 79 | - | - | | - | | - | | - | | |
| 407-000-537-10-11-00 | OVERTIME | | - | - | - | | - | | - | | - | | |
| 407-000-537-10-20-01 | SOCIAL SECURITY & MEDICARE | 8 | 55 | - | - | | - | | - | | - | | |
| 407-000-537-10-20-02 | LABOR & INDUSTRIES | , | 51 | - | - | | - | | - | | - | | |
| 407-000-537-10-20-03 | RETIREMENT/ICMA | 1,4 | 10 | - | - | | - | | - | | - | | |
| 407-000-537-10-20-04 | MEDICAL/DENTAL/VISION/DEFERRED | 2,4 | 12 | - | - | | - | | - | | - | | |
| 407-000-537-10-20-05 | DISABILITY/SICK LV BUYBACK | 1 | 85 | - | - | | - | | - | | - | | |
| 407-000-537-10-30-00 | INTERGOVERNMENTAL SERVICES | | 67 | 890 | - | | - | | - | | - | | |
| 407-000-537-10-31-01 | OFFICE SUPPLIES | | - | 730 | - | | - | | - | | - | | |
| 407-000-537-10-31-02 | OPERATING SUPPLIES | 2 | 02 | 90 | 800 | | 250 | | - | | 800 | | |
| 407-000-537-10-31-03 | PUBLICATIONS | | - | 460 | - | | 250 | | - | | 250 | | |
| 407-000-537-10-32-00 | FUEL | | - | 290 | - | | - | | - | | - | | |
| 407-000-537-10-35-00 | SMALL & ATTRACTIVE ASSETSS | | - | - | - | | - | | - | | - | | |
| 407-000-537-10-40-12 | ID BILLING - PURCHASING SERVICES | 4 | 31 | 1,200 | 1,089 | | 1,225 | | 401 | | 1,200 | | |
| 407-000-537-10-41-00 | GARBAGE CONTRACTORS | 698,9 | 79 | 675,000 | 752,588 | | 775,000 | | 515,664 | | 812,906 | | |
| 407-000-537-10-41-01 | COMPOST DISPOSAL | 15,2 | 96 | 13,000 | 9,495 | | 15,300 | | 4,148 | | 10,000 | | |
| 407-000-537-10-41-03 | PROFESSIONAL SERVICES | | - | 1,340 | - | | - | | 493 | | - | | |
| 407-000-537-10-42-01 | POSTAGE | 2,7 | 75 | 3,060 | 2,000 | | 2,800 | | 1,608 | | 2,100 | | |
| 407-000-537-10-44-00 | ADVERTISING | | - | 10 | - | | | | - | | - | | |
| 407-000-537-10-45-00 | RENTALS | 6 | 42 | - | 858 | | 650 | | - | | 850 | | |
| 407-000-537-10-46-00 | INSURANCE | 3,3 | 44 | 1,762 | 11 | | 13 | | 14 | | 14 | | |
| 407-000-537-10-47-00 | UTILITIES | - | 64 | - | - | | - | | - | | - | | |
| 407-000-537-10-48-00 | REPAIR & MAINTENANCE | 1 | 38 | 500 | - | | 500 | | - | | - | | |

| 407-000-537-10-48-03 | BILLING SERVICE | 2,398 | 3,000 | 2,390 | 2,400 | 1,614 | 2,400 |
|----------------------|-------------------------|------------|------------|------------|------------|------------|------------|
| 407-000-537-10-49-00 | STATE EXCISE TAX | 22,373 | 27,000 | 60,393 | 24,500 | 34,339 | 53,000 |
| 407-000-537-10-49-01 | OTHER MISCELLANEOUS | - | - | - | - | - | - |
| 407-000-582-10-00-01 | GARBAGE REFUND | - | - | - | - | - | - |
| 407-000-594-37-63-00 | IMPROVEMENTS | - | - | - | - | - | - |
| 407-000-594-37-64-00 | EQUIPMENT | - | - | - | - | - | - |
| | Fund Expenditures Total | \$ 763,401 | \$ 728,332 | \$ 829,623 | \$ 822,888 | \$ 558,280 | \$ 883,520 |

Wastewater Operations and Maintenance Fund Resources Proprietary Fund 408

| Account Description | 2023 Actual | 2024 2025 Actual Adopted | | | | | | J | 2026 Proposed | % Change |
|----------------------------|-----------------|-----------------------------|-----------|----|-----------|----|-----------|-------|------------------|-------------|
| Beginning Balances | \$ _ | \$ | _ | \$ | 1,076,089 | \$ | 209,947 | -413% | | |
| Delinquent Fees | 12,000 | | 11,368 | | 12,000 | | 12,000 | 0% | | |
| DSHS WWTP O&M 50% | 485,100 | | 596,469 | | 588,501 | | 600,000 | 2% | | |
| Sewer Service | 764,231 | | 815,531 | | 886,000 | | 975,000 | 9% | | |
| Interest & Other Earnings | 9,923 | | 16,577 | | 10,000 | | 10,000 | 0% | | |
| Transfers In | 542,562 | | - | | - | | - | 0% | | |
| Wastewater Total Resources | \$ 1,271,254 | \$ | 1,439,944 | \$ | 2,572,590 | \$ | 1,806,947 | -42% | | |

Wastewater Fund Departments - Expenditures Proprietary Fund 408

| Account Description | 2023 Actual | 2024 Actual | | 2025 Adopted | ı | 2026 Proposed | % Change |
|--------------------------------|-----------------|----------------|-----------|-----------------|----|------------------|-------------|
| Wastewater Collection | | | | | | | |
| Salaries & Wages | \$ 152,210 | \$ | 156,203 | \$ 167,095 | \$ | 168,454 | 1% |
| Benefits | 80,454 | | 69,984 | 89,800 | | 71,600 | -25% |
| Supplies | 23,404 | | 30,179 | 23,550 | | 31,550 | 25% |
| Services & Charges | 75,716 | | 84,037 | 88,443 | | 130,212 | 32% |
| Dept. total | \$ 331,784 | \$ | 340,403 | \$ 368,888 | \$ | 401,816 | 8% |
| Wastewater Treatment | | | | | | | |
| Salaries & Wages | \$ 351,102 | \$ | 370,414 | \$ 439,181 | \$ | 458,200 | 4% |
| Benefits | 144,589 | | 148,950 | 164,250 | | 166,150 | 1% |
| Supplies | 181,636 | | 182,208 | 181,850 | | 173,100 | -5% |
| Services & Charges | 316,142 | | 456,980 | 385,421 | | 468,712 | 18% |
| Capital Equipment - Operations | 10,170 | | 28,681 | 26,200 | | 15,000 | 0% |
| Dept. total | \$ 1,003,639 | \$ | 1,187,233 | \$ 1,196,902 | \$ | 1,281,162 | 7% |
| Wastewater Total Uses | \$ 1,335,423 | \$ | 1,527,636 | \$ 1,565,791 | \$ | 1,682,978 | 7% |

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 in 2025

| Wastewater Restricted Fund Resources |
|--------------------------------------|
| Proprietary Managerial Fund 409 |

| Account Description | 2020 Actual | 2021 Actual | 2022 Adopted | P | 2023 Proposed | % Change |
|---|------------------------------------|-----------------------------------|--------------------------------|----|------------------------------|----------------------|
| Beginning Balances Sewer Tap Fees Interest & Other Earnings Transfers In | \$ - 20,970.55 977,298.63 | \$ - 4,175 7,000.00 - | \$ 1,076,089 - - - | \$ | 892,209 4,175 7,000.00 | -21% 100% 100% |
| Street Res. Total Resources | \$ 998,269 | \$ 11,175 | \$ 1,076,089 | \$ | 903,384 | -19% |

Wastewater Restricted Fund Uses Proprietary Managerial Fund 409

| Account Description | 2020 Actual | 2021 Actual | 2022 Adopted | 2023 Proposed | % Change |
|--|------------------------------------|--|---|---------------------------------------|-------------------------|
| Capital Services Capital Outlay Capital Improvements Capital Equipment | \$ 97,227 9,953.80 - - | \$ 100,147 361,814.71 - 74,653 | \$ 125,000 200,000.00 - 920,000 | \$ - 521,528.00 - 470,000 | 0% 62% 0% -96% |
| Street Res. Total Uses | \$ 107,180 | \$ 536,614 | \$ 1,245,000 | \$ 991,528 | -26% |

Notes

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

Includes construction portion of Capital Improvement projects. **Capital Outlay**

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

| Summary - Wastewater | | 2023 | 2024 | 2024 | 2025 | | 2025 | | 2026 | | | | | | |
|--------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|----|-----------|----|-----------|--|---------|--|---------|--|----------|
| | Departments | Actuals | Budget | Actuals | Budget | | Current | | Current | | Current | | Current | | Proposed |
| Beginning Balance | | \$ - | \$ 494,385 | \$ 494,385 | \$ 337,623 | \$ | 454,237 | \$ | 209,947 | | | | | | |
| Revenues | | 1,271,254 | 1,307,500 | 1,442,298 | 1,496,501 | | 1,245,029 | | 1,597,000 | | | | | | |
| Transfers-In | | 542,562 | - | - | - | | - | | - | | | | | | |
| Expenditures | Wastewater Collection (WWC) | \$ 331,784 | \$ 387,007 | \$ 340,403 | \$ 368,888 | \$ | 281,098 | \$ | 401,816 | | | | | | |
| | Wastewater Treatment (WWT) | 1,003,639 | 1,202,756 | 1,187,233 | 1,196,902 | | 1,088,167 | | 1,281,162 | | | | | | |
| Total Expenditures | | \$ 1,335,423 | \$ 1,589,763 | \$ 1,527,636 | \$ 1,565,791 | \$ | 1,369,265 | \$ | 1,682,978 | | | | | | |
| Estimated Ending Balance | | \$ 478,393 | \$ 212,122 | \$ 409,047 | \$ 268,333 | \$ | 330,002 | \$ | 123,969 | | | | | | |
| Total Gain (Loss) | | \$ (64,169) | \$ (282,263) | \$ (85,338) | \$ (69,290) | \$ | (124,236) | \$ | (85,978) | | | | | | |

| Summary - Wastewater - Restricted | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 | |
|-----------------------------------|--|------|-----------|------|-----------|------|-----------|-----------------------|-----------|---------|-----------|-------------|-----------|
| | | | Actuals | | Budget | | Actuals | ctuals Budget Current | | Current | | rent Propos | |
| Beginning Balance | | \$ | - | \$ | - | \$ | - | \$ | 1,076,089 | \$ | 1,076,089 | \$ | 892,209 |
| Revenues | | | 205,971 | | 393,750 | | 262,757 | | 468,750 | | 64,950 | | 539,262 |
| Transfers In | | | 977,299 | | - | | - | | - | | - | | - |
| Expenditures | | \$ | 107,180 | \$ | 1,330,000 | \$ | 496,186 | \$ | 700,000 | \$ | 57,572 | \$ | 1,011,528 |
| Estimated Ending Balance | | \$ | 1,076,089 | \$ | (936,250) | \$ | (233,428) | \$ | 844,839 | \$ | 1,083,467 | \$ | 419,943 |
| Total Gain (Loss) | | \$ | 98,790 | \$ | (936,250) | \$ | (233,428) | \$ | (231,250) | \$ | 7,378 | \$ | (472,266) |

| Detail - Wastewater | | 2023 | | 2024 | | 2024 | | 2025 | | | 2025 | 2026 | | |
|---------------------|--------------------------|------|-----------|------|-----------|------|-----------|------|-----------|---------|-----------|------|-----------|--|
| | | | Actuals | | Budget | | Actuals | | Budget | Current | | P | roposed | |
| Wastewater Revenues | | | | | | | | | | | | | | |
| 408-337-00-00-00 | DSHS WWTP O & M-50% | \$ | 485,100 | \$ | 530,500 | \$ | 596,469 | \$ | 588,501 | \$ | 559,376 | \$ | 600,000 | |
| 408-343-50-00-00 | SEWER SERVICE | | 764,231 | | 765,000 | | 815,531 | | 886,000 | | 678,303 | | 975,000 | |
| 408-359-90-00-00 | UTILITY DELINQUENT FEES | | 12,000 | | 10,000 | | 11,368 | | 12,000 | | - | | 12,000 | |
| 408-361-10-00-01 | INVESTMENT INTEREST | | 9,923 | | 2,000 | | 16,577 | | 10,000 | | 7,350 | | 10,000 | |
| 408-369-91-00-02 | MISCELLANEOUS REVENUE | | - | | - | | 64 | | - | | - | | - | |
| 408-395-20-00-00 | INSURANCE RECOVERIES | | - | | - | | 2,289 | | - | | - | | - | |
| | Fund Revenues Total | \$ | 1,271,254 | \$ | 1,307,500 | \$ | 1,442,298 | \$ | 1,496,501 | \$ | 1,245,029 | \$ | 1,597,000 | |
| 408-397-00-04-03 | T/I W/S MANAGERIAL (403) | \$ | 542,562 | \$ | - | | | \$ | - | \$ | - | \$ | - | |
| | Fund Transfers-In Total | \$ | 542,562 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |

| SALARIES & WAGES - MAINTENANCE 109,344 130,000 121,125 124,416 101,251 127,381 408,381,535-10-10-00 SALARIES & WAGES - ADMIN CLERK 11,178 - | Wastewater Expenditures | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 | | |
|--|-----------------------------|--------------------------------|------------|------------|------------|------------|------------|------------|--|--|
| ### RESISTATION OF TRAINING *** 109,344 130,000 121,125 124,416 101,251 127,381 128,481 138,135 101,000 121,125 124,416 101,251 127,381 128,481 138,135 101,000 121,125 124,416 101,251 127,381 138,135 101,000 121,125 124,416 101,251 127,381 138,135 101,000 121,125 124,416 101,251 127,381 138,135 101,000 128,135 102,000 128,000 12 | Wastewater Collection (WWC) | | Actuals | Budget | Actuals | Budget | Current | Proposed | | |
| SALARIES & WAGES - ADMIN CLERK 11,178 - - - - - | 408-381-535-10-10-01 | SALARIES & WAGES - PW DIRECTOR | \$ 31,688 | \$ 47,300 | \$ 35,077 | \$ 38,680 | \$ 29,001 | \$ 40,069 | | |
| 1,000 | 408-381-535-10-10-03 | SALARIES & WAGES - MAINTENANCE | 109,344 | 130,000 | 121,125 | 124,416 | 101,251 | 127,385 | | |
| 10.5 1.5 | 408-381-535-10-10-06 | SALARIES & WAGES - ADMIN CLERK | 11,178 | - | - | - | - | - | | |
| 108-381-535-10-20-02 LABOR & INDUSTRIES 3,045 3,000 3,247 3,250 2,852 3,255 408-381-535-10-20-03 RETIREMENT 16,898 18,450 16,323 19,250 11,699 16,500 108-381-535-10-20-04 MEDICAL/DENTAL/VISION/DEFERR 46,184 50,990 35,042 49,000 25,793 35,500 408-381-535-10-20-05 UNIFORMS & LOTHING 117 4,020 781 650 386 70 408-381-535-10-20-05 UNIFORMS & LOTHING 117 4,020 781 650 386 70 408-381-535-10-31-01 OFFICE SUPPLIES 998 1,160 523 1,000 327 1,000 408-381-535-10-31-02 OFFICE SUPPLIES 7,486 3,730 21,788 7,500 14,233 22,000 408-381-535-10-31-03 PUBLICATIONS - 45 50 - 55 408-381-535-10-31-03 MINOR EQUIPMENT 2,517 3,000 899 2,550 363 1,000 408-381-535-10-31-00 MINOR EQUIPMENT 2,517 3,000 899 2,550 363 1,000 408-381-535-10-31-00 ID BILLING - PERSONNEL SVCS 612 1,440 1,377 1,475 484 1,500 408-381-535-10-40-12 ID BILLING - PURCHASING SVCS 4,309 9,000 5,678 4,250 1,052 5,70 408-381-535-10-40-10 D BILLING - PURCHASING SVCS 4,309 9,000 1,500 1,500 4,000 408-381-535-10-40-00 POFTSSIONAL SERVICES 7,830 9,340 3,818 7,850 8,707 4,000 408-381-535-10-40-00 POFTSAGE 1,188 3,660 1,000 1,200 804 1,000 408-381-535-10-40-00 POSTAGE 1,188 3,660 1,000 1,200 804 1,000 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 100 408-381-535-10-40-00 MILEAGE 100 | 408-381-535-10-11-00 | OVERTIME - MAINTENANCE | - | 4,000 | - | 4,000 | - | 1,000 | | |
| 108.381-535-10-20-03 RETIREMENT 16,898 18,450 16,323 19,250 11,699 16,500 408-381-535-10-20-04 MEDICAL/DENTAL/VISION/DEFERR 46,184 50,990 35,042 49,000 25,793 35,500 408-381-535-10-20-05 DISABILITY/SICK LV BUYBACK 2,673 2,900 2,603 4,350 2,101 2,651 408-381-535-10-20-06 UNIFORMS & CLOTHING 117 4,020 781 650 386 700 408-381-535-10-30-06 UNIFORMS & CLOTHING 117 4,020 781 650 386 700 408-381-535-10-31-02 OFFICE SUPPLIES 998 1,160 523 1,000 327 1,000 408-381-535-10-31-02 OPERATING SUPPLIES 7,486 3,730 21,788 7,500 14,233 22,000 408-381-535-10-31-03 MINOR EQUIPMENT 2,517 3,000 899 2,550 363 1,000 408-381-535-10-31-04 MINOR EQUIPMENT 2,517 3,000 899 2,550 363 1,000 408-381-535-10-31-05 OFFICE SUPPLIES 9,033 7,550 6,290 9,050 6,240 6,500 408-381-535-10-40-10 ID BILLING - PERSONNEL SVCS 612 1,440 1,377 1,475 484 1,500 408-381-535-10-40-10 ID BILLING - PURCHASING SVCS 4,309 9,000 5,678 4,250 1,052 5,700 408-381-535-10-41-00 PROFESSIONAL SERVICES 7,830 9,340 3,818 7,850 8,707 4,000 408-381-535-10-42-02 PONDE 6,823 6,490 6,265 6,850 4,807 6,255 6, | 408-381-535-10-20-01 | SOCIAL SECURITY & MEDICARE | 11,537 | 13,300 | 11,989 | 13,300 | 9,907 | 13,000 | | |
| 408.881-535-10-20-04 MEDICAL/DENTAL/VISION/DEFERR 46,184 50,990 35,042 49,000 25,793 35,500 408.881-535-10-20-05 DISABILITY/SICK LV BUYBACK 2,673 2,900 2,603 4,350 2,101 2,656 408.881-535-10-20-05 UNIFORMS & CLOTHING 117 4,020 781 650 386 701 408.881-535-10-21-01 OFFICE SUPPLIES 998 1,160 523 1,000 327 1,000 408.881-535-10-31-02 OPERATING SUPPLIES 7,486 3,730 21,788 7,500 14,233 22,000 408.881-535-10-31-03 PUBLICATIONS 45 50 5 50 5 50 | 408-381-535-10-20-02 | LABOR & INDUSTRIES | 3,045 | 3,000 | 3,247 | 3,250 | 2,852 | 3,250 | | |
| A08.381-535-10-20-05 DISABILITY/SICK LV BUYBACK 2,673 2,900 2,603 4,350 2,101 2,655 408.381-535-10-20-06 UNIFORMS & CLOTHING 117 4,020 781 650 386 700 408.381-535-10-31-02 OFFICE SUPPLIES 998 1,160 523 1,000 327 1,000 408.381-535-10-31-03 OPERATING SUPPLIES 7,486 3,730 21,788 7,500 14,233 22,000 408.381-535-10-31-03 PUBLICATIONS - | 408-381-535-10-20-03 | RETIREMENT | 16,898 | 18,450 | 16,323 | 19,250 | 11,699 | 16,500 | | |
| A08-381-535-10-21-00 UNIFORMS & CLOTHING | 408-381-535-10-20-04 | MEDICAL/DENTAL/VISION/DEFERR | 46,184 | 50,990 | 35,042 | 49,000 | 25,793 | 35,500 | | |
| A08.381-535-10-31-01 | 408-381-535-10-20-05 | DISABILITY/SICK LV BUYBACK | 2,673 | 2,900 | 2,603 | 4,350 | 2,101 | 2,650 | | |
| 408-381-535-10-31-02 OPERATING SUPPLIES 7,486 3,730 21,788 7,500 14,233 22,000 408-381-535-10-31-03 PUBLICATIONS | 408-381-535-10-20-06 | UNIFORMS & CLOTHING | 117 | 4,020 | 781 | 650 | 386 | 700 | | |
| A08-381-535-10-31-03 PUBLICATIONS 45 | 408-381-535-10-31-01 | OFFICE SUPPLIES | 998 | 1,160 | 523 | 1,000 | 327 | 1,000 | | |
| A08-381-535-10-31-04 MINOR EQUIPMENT 2,517 3,000 899 2,550 363 1,000 408-381-535-10-32-00 FUEL 9,033 7,550 6,290 9,050 6,240 6,500 408-381-535-10-35-00 MIRLA & ATTRACTIVE ASSETS 3,370 3,080 635 3,400 - 1,000 408-381-535-10-40-10 DBILLING - PERSONNEL SVCS 612 1,440 1,377 1,475 484 1,500 408-381-535-10-40-12 DBILLING - PERCHASING SVCS 4,300 9,000 5,678 4,250 1,052 5,700 408-381-535-10-41-01 PROFESSIONAL SERVICES 7,830 9,340 3,818 7,850 8,707 4,000 408-381-535-10-41-01 SOFTWARE 1,547 3,000 - 1,550 - 1,000 408-381-535-10-42-01 POSTAGE 1,188 3,060 1,000 1,200 804 1,000 408-381-535-10-42-01 PMILEAGE 100 - 100 408-381-535-10-43-01 MILEAGE 300 - 300 - 300 408-381-535-10-43-00 MEALS & LODGING 300 - 300 - 300 408-381-535-10-45-00 MEALS & LODGING 300 - 300 - 300 408-381-535-10-45-00 MEALS & LODGING 300 - 160 - 160 - 160 408-381-535-10-45-00 MEALS & LODGING 300 - 300 - 300 - 300 408-381-535-10-45-00 MEALS & LODGING 300 - 3 | 408-381-535-10-31-02 | OPERATING SUPPLIES | 7,486 | 3,730 | 21,788 | 7,500 | 14,233 | 22,000 | | |
| ### Act ### Ac | 408-381-535-10-31-03 | PUBLICATIONS | - | - | 45 | 50 | - | 50 | | |
| A08-381-535-10-40-10 SMALL & ATTRACTIVE ASSETS 3,370 3,080 635 3,400 - 1,000 | 408-381-535-10-31-04 | MINOR EQUIPMENT | 2,517 | 3,000 | 899 | 2,550 | 363 | 1,000 | | |
| A08-381-535-10-40-10 ID BILLING - PERSONNEL SVCS 612 1,440 1,377 1,475 484 1,500 | 408-381-535-10-32-00 | FUEL | 9,033 | 7,550 | 6,290 | 9,050 | 6,240 | 6,500 | | |
| 408-381-535-10-40-12 ID BILLING - PURCHASING SVCS 4,309 9,000 5,678 4,250 1,052 5,700 408-381-535-10-41-00 PROFESSIONAL SERVICES 7,830 9,340 3,818 7,850 8,707 4,000 408-381-535-10-41-01 SOFTWARE 1,547 3,000 - 1,550 - 1,000 408-381-535-10-42-02 PHONE 6,823 6,490 6,265 6,850 4,807 6,254 408-381-535-10-43-02 MEALS & LODGING - - - 100 - 100 408-381-535-10-43-02 MEALS & LODGING - - - 300 - 300 - 300 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 110 408-381-535-10-44-00 ADVERTISING - 160 - 150 - 156 408-381-535-1 | 408-381-535-10-35-00 | SMALL & ATTRACTIVE ASSETS | 3,370 | 3,080 | 635 | 3,400 | - | 1,000 | | |
| A08-381-535-10-41-00 PROFESSIONAL SERVICES 7,830 9,340 3,818 7,850 8,707 4,000 | 408-381-535-10-40-10 | ID BILLING - PERSONNEL SVCS | 612 | 1,440 | 1,377 | 1,475 | 484 | 1,500 | | |
| A08-381-535-10-41-01 SOFTWARE | 408-381-535-10-40-12 | ID BILLING - PURCHASING SVCS | 4,309 | 9,000 | 5,678 | 4,250 | 1,052 | 5,700 | | |
| 408.381-535-10-42-01 POSTAGE 1,188 3,060 1,000 1,200 804 1,000 408.381-535-10-42-02 PHONE 6,823 6,490 6,265 6,850 4,807 6,250 408.381-535-10-43-01 MILEAGE - - - 100 - 100 408.381-535-10-43-02 MEALS & LODGING - - - 300 - 300 408.381-535-10-44-00 ADVERTISING - 160 | 408-381-535-10-41-00 | PROFESSIONAL SERVICES | 7,830 | 9,340 | 3,818 | 7,850 | 8,707 | 4,000 | | |
| 408-381-535-10-42-02 PHONE 6,823 6,490 6,265 6,850 4,807 6,250 408-381-535-10-43-01 MILEAGE - - - 100 - 100 408-381-535-10-43-02 MEALS & LODGING - - - 300 - 300 408-381-535-10-44-00 ADVERTISING - 160 - | 408-381-535-10-41-01 | SOFTWARE | 1,547 | 3,000 | - | 1,550 | - | 1,000 | | |
| 408-381-535-10-43-01 MILEAGE - - - 100 - 100 408-381-535-10-43-02 MEALS & LODGING - - - 300 - 300 408-381-535-10-44-00 ADVERTISING - - 160 - | 408-381-535-10-42-01 | POSTAGE | 1,188 | 3,060 | 1,000 | 1,200 | 804 | 1,000 | | |
| 408-381-535-10-43-02 MEALS & LODGING - - - 300 - 300 408-381-535-10-44-00 ADVERTISING - 160 - - - - | 408-381-535-10-42-02 | PHONE | 6,823 | 6,490 | 6,265 | 6,850 | 4,807 | 6,250 | | |
| 408-381-535-10-44-00 ADVERTISING - 160 | 408-381-535-10-43-01 | MILEAGE | - | ı | - | 100 | - | 100 | | |
| 408-381-535-10-45-00 RENTALS 85 1,540 - 100 - 10 408-381-535-10-46-00 INSURANCE 18,601 18,047 20,385 24,908 25,058 25,642 408-381-535-10-47-00 UTILITIES 15,562 16,550 19,992 15,600 19,809 20,000 408-381-535-10-48-00 REPAIR & MAINTENANCE 2,967 7,660 615 3,000 11 650 408-381-535-10-48-01 ID BILLING - UTILITIES - | 408-381-535-10-43-02 | MEALS & LODGING | - | 1 | - | 300 | - | 300 | | |
| 408-381-535-10-46-00 INSURANCE 18,601 18,047 20,385 24,908 25,058 25,642 408-381-535-10-47-00 UTILITIES 15,562 16,550 19,992 15,600 19,809 20,000 408-381-535-10-48-00 REPAIR & MAINTENANCE 2,967 7,660 615 3,000 11 650 408-381-535-10-48-01 ID BILLING - UTILITIES - | 408-381-535-10-44-00 | ADVERTISING | - | 160 | - | 160 | - | 160 | | |
| 408-381-535-10-47-00 UTILITIES 15,562 16,550 19,992 15,600 19,809 20,000 408-381-535-10-48-00 REPAIR & MAINTENANCE 2,967 7,660 615 3,000 11 650 408-381-535-10-48-01 ID BILLING - UTILITIES - | 408-381-535-10-45-00 | RENTALS | 85 | 1,540 | - | 100 | - | 10 | | |
| 408-381-535-10-48-00 REPAIR & MAINTENANCE 2,967 7,660 615 3,000 11 650 408-381-535-10-48-01 ID BILLING - UTILITIES - | 408-381-535-10-46-00 | INSURANCE | 18,601 | 18,047 | 20,385 | 24,908 | 25,058 | 25,642 | | |
| 408-381-535-10-48-01 ID BILLING - UTILITIES - | 408-381-535-10-47-00 | UTILITIES | 15,562 | 16,550 | 19,992 | 15,600 | 19,809 | 20,000 | | |
| 408-381-535-10-48-03 BILLING SERVICE 1,399 1,500 1,195 1,400 807 1,200 408-381-535-10-49-00 STATE EXCISE TAX 14,428 16,000 22,658 18,750 15,074 22,000 408-381-535-10-49-01 DUES & MEMBERSHIPS 60 350 - 350 - 350 408-381-535-10-49-02 MISCELLANEOUS & REGISTRATIONS 306 390 787 350 231 800 408-381-535-10-49-03 SUBSCRIPTIONS - - - 250 - 250 INTERDEPARTMENTAL LEASE 39,000 408-381-535-10-49-05 TRAINING - - 267 100 300 | 408-381-535-10-48-00 | REPAIR & MAINTENANCE | 2,967 | 7,660 | 615 | 3,000 | 11 | 650 | | |
| 408-381-535-10-49-00 STATE EXCISE TAX 14,428 16,000 22,658 18,750 15,074 22,000 408-381-535-10-49-01 DUES & MEMBERSHIPS 60 350 - 350 - 350 - 350 - 350 - 350 - 350 - 350 - 350 - 350 231 800 390 787 350 231 800 408-381-535-10-49-03 SUBSCRIPTIONS - - - - 250 | 408-381-535-10-48-01 | ID BILLING - UTILITIES | - | - | - | - | - | - | | |
| 408-381-535-10-49-01 DUES & MEMBERSHIPS 60 350 - 350 - 350 408-381-535-10-49-02 MISCELLANEOUS & REGISTRATIONS 306 390 787 350 231 800 408-381-535-10-49-03 SUBSCRIPTIONS - - - 250 - 250 INTERDEPARTMENTAL LEASE 39,000 408-381-535-10-49-05 TRAINING - - 267 100 300 | 408-381-535-10-48-03 | BILLING SERVICE | 1,399 | 1,500 | 1,195 | 1,400 | 807 | 1,200 | | |
| 408-381-535-10-49-02 MISCELLANEOUS & REGISTRATIONS 306 390 787 350 231 800 408-381-535-10-49-03 SUBSCRIPTIONS - - - 250 - 250 INTERDEPARTMENTAL LEASE 39,000 408-381-535-10-49-05 TRAINING - - 267 100 300 | 408-381-535-10-49-00 | STATE EXCISE TAX | 14,428 | 16,000 | 22,658 | 18,750 | 15,074 | 22,000 | | |
| 408-381-535-10-49-03 SUBSCRIPTIONS - - - 250 - 256 INTERDEPARTMENTAL LEASE 39,000 408-381-535-10-49-05 TRAINING - - 267 100 300 | 408-381-535-10-49-01 | DUES & MEMBERSHIPS | 60 | 350 | - | 350 | - | 350 | | |
| INTERDEPARTMENTAL LEASE 39,000 408-381-535-10-49-05 TRAINING 267 100 300 | 408-381-535-10-49-02 | MISCELLANEOUS & REGISTRATIONS | 306 | 390 | 787 | 350 | 231 | 800 | | |
| <u>408-381-535-10-49-05</u> TRAINING 267 100 300 | 408-381-535-10-49-03 | SUBSCRIPTIONS | - | - | - | 250 | - | 250 | | |
| 100 502 505 20 10 50 | | INTERDEPARTMENTAL LEASE | | | | | | 39,000 | | |
| WWC Total \$ 331,784 \$ 387,007 \$ 340,403 \$ 368,888 \$ 281,098 \$ 401,816 | 408-381-535-10-49-05 | TRAINING | - | - | 267 | | 100 | 300 | | |
| | | WWC Total | \$ 331,784 | \$ 387,007 | \$ 340,403 | \$ 368,888 | \$ 281,098 | \$ 401,816 | | |
| | | | | | | | | | | |

| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|--|----------------------------------|--------------|---------------|--------------|--------------|--------------|--------------|
| Wastewater Treatment (\ | WWT) | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 408-382-535-10-10-03 | SALARIES & WAGES - OPERATOR | \$ 247,021 | \$ 323,130 | \$ 273,808 | \$ 262,084 | \$ 206,761 | \$ 290,400 |
| 408-382-535-10-10-06 | SALARIES & WAGES - ADMIN CLERK | 11,178 | - | - | 58,985 | 44,653 | 61,050 |
| 408-382-535-10-10-09 | SALARIES & WAGES - WWTP DIRECTOR | 84,561 | 96,390 | 93,518 | 109,612 | 77,087 | 103,250 |
| 408-382-535-10-11-00 | OVERTIME - WWTP OPERATOR | 8,340 | 7,000 | 3,088 | 8,500 | 1,461 | 3,500 |
| 408-382-535-10-20-01 | SOCIAL SECURITY & MEDICARE | 26,584 | 26,590 | 27,827 | 30,800 | 24,842 | 33,675 |
| 408-382-535-10-20-02 | LABOR & INDUSTRIES | 5,915 | 5,000 | 7,061 | 6,500 | 5,566 | 7,100 |
| 408-382-535-10-20-03 | RETIREMENT | 37,794 | 39,780 | 39,279 | 40,000 | 31,486 | 40,000 |
| 408-382-535-10-20-04 | MEDICAL/DENTAL/VISION/DEF COMP | 67,243 | 77,900 | 67,637 | 76,500 | 62,374 | 77,500 |
| 408-382-535-10-20-05 | DISABILITY/SICK LV BUYBACK | 6,479 | 5,750 | 6,540 | 9,050 | 5,904 | 7,000 |
| 408-382-535-10-20-06 | UNIFORMS & CLOTHING | 575 | - | 607 | 1,400 | 1,058 | 875 |
| 408-382-535-10-30-02 | OTHER INTERGOV'T SERVICES | 1,506 | 8,340 | 848 | 1,500 | 716 | 1,000 |
| 408-382-535-10-31-01 | OFFICE SUPPLIES | 1,782 | 1,610 | 4,307 | 1,800 | 1,155 | 1,800 |
| 408-382-535-10-31-02 | OPERATING SUPPLIES | 161,729 | 194,240 | 105,179 | 119,500 | 117,760 | 95,000 |
| 408-382-535-00-31-03 | PUBLICATIONS | - | - | 41 | - | - | 50 |
| 408-382-535-00-31-04 | MINOR EQUIPMENT | 10,381 | 10,500 | 10,377 | 10,500 | 5,262 | 18,500 |
| 408-382-535-10-31-05 | CHEMICALS | - | 21,000 | 34,161 | 36,000 | 34,047 | 35,000 |
| 408-382-535-10-31-07 | SAFETY SUPPLIES & EQUIPMENT | - | - | 3,488 | 3,250 | 9,925 | 3,500 |
| 408-382-535-10-31-08 | SHOP MATERIALS | _ | - | 3,409 | 2,500 | 8,165 | 3,500 |
| 408-382-535-10-31-09 | EFFLUENT DISINFECTION SUPPLIES | _ | - | 1,720 | 500 | 1,280 | 1,750 |
| 408-382-535-10-31-05 | FUEL | 2,973 | 2,240 | 3,004 | 3,000 | 1,734 | 3,000 |
| 408-382-535-10-35-00 | SMALL TOOLS & EQUIPMENT | 3,266 | 5,000 | 15,675 | 3,300 | 3,641 | 10,000 |
| 408-382-535-00-40-00 | WASTEWATER TESTING | 3,200 | 3,000 | 460 | 3,300 | 115 | 500 |
| 408-382-535-10-40-10 | ID BILLING - PERSONNEL SVCS | 1,225 | 2,520 | 2,754 | 2,905 | 969 | 2,750 |
| 408-382-535-10-40-12 | ID BILLING - PURCHASING SVCS | 4,309 | 9,000 | 10,487 | 11,425 | 4,158 | 9,500 |
| 408-382-535-10-41-00 | PROFESSIONAL SERVICES | 58,671 | 78,130 | 90,697 | 58,700 | 97,359 | 95,250 |
| 408-382-535-10-41-02 | SOFTWARE | 1,762 | 3,000 | 216 | 1,800 | 37,333 | 250 |
| 408-382-535-10-41-10 | BI-ANNUAL TESTING | 1,702 | 3,000 | | 10,000 | _ | 10,000 |
| 408-382-535-10-41-10 | POSTAGE | 1,188 | _ | 1,000 | 1,200 | 804 | 1,000 |
| 408-382-535-10-42-01 | PHONE | 2,776 | 3,080 | 3,059 | 2,800 | 1,113 | 3,000 |
| | MILEAGE | 2,770 | 3,080 | 3,039 | 2,800 | 1,113 | 300 |
| 408-382-535-00-43-01 | MEALS & LODGING | | | | 250 | | 300 |
| 408-382-535-10-43-02 | ADVERTISING | | | | 100 | | 100 |
| <u>408-382-535-10-44-00</u> <u>408-382-535-10-45-00</u> | RENTALS | 14 | - | 15,538 | 150 | 13,038 | 1,000 |
| | INSURANCE | 80,365 | 104,236 | | 132,291 | 136,877 | |
| 408-382-535-10-46-00 | UTILITIES | 132,853 | 148,800 | 159,827 | 132,291 | 126,836 | 150,000 |
| <u>408-382-535-10-47-00</u> <u>408-382-535-10-48-00</u> | REPAIR & MAINTENANCE | 7,898 | 13,810 | 17,275 | 8,000 | 388 | 10,000 |
| | BILLING SERVICE | 1,399 | 1,400 | 1,195 | 1,400 | 807 | 1,200 |
| 408-382-535-10-48-03 | STATE EXCISE TAX | 1,399 | · | 13,358 | 8,550 | 6,848 | 1,200 |
| <u>408-382-535-10-49-00</u> | DUES & MEMBERSHIPS | 507 | 12,000 300 | 13,338 | 500 | 311 | · |
| 408-382-535-10-49-01 | REGISTRATIONS/OTHER MISC | | | | | | 15 000 |
| 408-382-535-10-49-02 | SUBSCRIPTIONS | 9,506 | 1,010 | 16,038 | 500 | 3,794 | 15,000 |
| 408-382-535-10-49-03 | | 1 210 | 1 000 | 237 | 250 | 209 | 250 |
| 408-382-535-10-49-04 | STATE USE TAX | 1,318 | 1,000 | 818 | 1,350 | 798 | 850 |
| 408-382-535-10-49-05 | TRAINING | - | - | 245 | 2,000 | 838 | 2,000 |
| 408-382-535-10-49-06 | PERMITS AND CERTIFICATIONS | - | - | 22.22 | 8,250 | 15,362 | 8,250 |
| 408-382-594-35-65-00 | CAPITAL EQUIPMENT | 10,170 | - | 28,681 | 26,200 | 32,667 | 15,000 |
| | WWT Total | \$ 1,003,639 | \$ 1,202,756 | | | | \$ 1,281,162 |
| | Fund Total | \$ 1,335,423 | \$ 1,589,763 | \$ 1,527,636 | \$ 1,565,791 | \$ 1,369,265 | \$ 1,682,978 |

| Detail - Wastewater - F | Restricted | | 2023 | | 2024 | | 2024 | | 2025 | 2025 | | | 2026 |
|-------------------------|--------------------------------|----|---------|----|---------|----|---------|----|---------|------|---------|----|---------|
| | | - | Actuals | | Budget | | Actuals | | Budget | | Current | P | roposed |
| Wastewater - Restrict | ed Revenues | | | | | | | | | | | | |
| 409-334-04-20-01 | SOLAR ARRAY - DEPT OF COMMERCE | \$ | 185,000 | \$ | - | \$ | 210,108 | \$ | - | \$ | 759 | \$ | - |
| | SEWER IMPROV. COMMERCE | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 27,764 | \$ | 253,000 |
| | FEMA - BACKUP GENERATOR | | - | | 337,500 | | | | 337,500 | | - | | 218,646 |
| | STATE - BACKUP GENERATOR | | - | | 56,250 | | | | 56,250 | | - | | 36,441 |
| 409-343-50-00-01 | SEWER CONNECTION CHARGE | | - | | - | | 4,175 | | - | | 4,000 | | 4,175 |
| | SEWER LID #1 | | - | | - | | - | | - | | 175 | | |
| | INSURANCE RECOVERIES-CAPITAL | | - | | - | | | | 75,000 | | - | | - |
| 409-361-10-00-01 | INVESTMENT INTEREST | | | | | | 41,474 | | | | 25,252 | | 20,000 |
| 409-368-10-00-00 | CAPITAL IMPROVEMENT CHARGE | | 20,971 | | - | | 7,000 | | - | | 7,000 | | 7,000 |
| | Fund Revenues Total | \$ | 205,971 | \$ | 393,750 | \$ | 262,757 | \$ | 468,750 | \$ | 64,950 | \$ | 539,262 |
| 409-397-00-04-04 | T/I W/S MANAGERIAL (404) | \$ | 977,299 | \$ | - | | | \$ | - | \$ | - | \$ | - |
| 409-397-00-04-08 | T/I WASTEWATER (408) | | - | | - | | - | | - | | - | | - |
| | Transfers Total | \$ | 977,299 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |

| | | 2 | 2023 | | 2024 | | 2024 | | 2025 | 2 | 2025 | 20 | 026 |
|-------------------------|--------------------------------|----|---------|----|-----------|----|---------|--------|---------|---------|--------|----------|---------|
| | | A | Actuals | | Budget | | Actuals | Budget | | Current | | Proposed | |
| Wastewater - Restricted | Expenditures | | | | | | | | | | | | |
| 409-381-535-10-48-00 | WWC-REPAIRS & MAINT. | \$ | - | \$ | - | \$ | 17,723 | \$ | 75,000 | \$ | - | \$ | - |
| 409-381-594-35-60-01 | CAPITAL - ENGINEERING | | - | | - | | - | | - | | 39,000 | | 20,000 |
| 409-381-594-35-65-01 | WWC - CAPITAL EQUIPMENT | | - | | - | | - | | - | | 17,055 | | - |
| 409-382-535-10-31-02 | PROJECT SUPPLIES | | - | | - | | 21,760 | | 20,000 | | - | | - |
| 409-382-535-00-31-04 | MINOR EQUIPMENT | | - | | - | | 4,057 | | - | | - | | - |
| 409-382-535-10-31-09 | EFFLUENT DISINFECTION SUPPLIES | | - | | - | | 945 | | 450,000 | | - | 4 | 450,000 |
| 409-382-535-10-41-00 | PROFESSIONAL SVCS | | 97,227 | | 50,000 | | 82,424 | | 50,000 | | - | | - |
| 409-382-594-35-60-01 | CAPITAL OUTLAY | | 9,954 | | - | | 361,815 | | 200,000 | | 1,517 | Ľ, | 521,528 |
| 409-382-594-35-64-01 | IMPROVEMENTS | | - | | 200,000 | | - | | - | | - | | - |
| 409-382-594-35-65-01 | CAPITAL EQUIPMENT | | - | | 1,080,000 | | 51,947 | | 450,000 | | - | | 20,000 |
| | Fund Total | \$ | 107,180 | \$ | 1,330,000 | \$ | 496,186 | \$ | 700,000 | \$ | 57,572 | \$ 1,0 | 011,528 |

| Projects C | osts Bre | eakdown |
|------------|----------|---------|
|------------|----------|---------|

| _ | | |
|-----|------|------|
| PrΩ | IDCT | Tota |
| 110 | ICCL | IOLA |

| | Restricted Expenditures Total | \$ 1,011,528 |
|-------------|-----------------------------------|-----------------|
| PW-409-4-26 | WWTP Submersible Mixed | \$ 20,000 |
| PF-409-3-25 | WWTP Storage Building | \$ 250,000 |
| PW-409-2-25 | UV Disinfection Upgrade | \$ 450,000 |
| PF-409-1-25 | WWTP Backup Generator Switch Gear | \$ 291,528 |

Broadband Operations and Maintenance Fund Resources Proprietary Fund 410

| Account Description | _ | 2023 ctual | 2024 Actual | 2025 Adopted | 2026 oposed | % Change | |
|---|----|---------------|-------------------------------|----------------------------------|----------------------------|--------------------------|--|
| Beginning Balances Franchise Fees Interest & Other Earnings Transfers In | \$ | - - - | \$ 2,000 102 100,000 | \$ 100,000 4,000 - - | \$ 5,000 - - - | -1900% 0% 0% 0% | |
| Broadband Total Resources | \$ | - | \$ 102,102 | \$ 104,000 | \$ 5,000 | -1980% | |

Broadband Operations and Maintenance Fund Uses Proprietary Fund 410

| Account Description | 2023 ctual | 2024 Actual | | Δ | 2025 Adopted | 2026 Proposed | | % Change |
|-----------------------------|---------------|----------------|---|----|-----------------|------------------|---|-------------|
| Salaries & Wages | \$ - | \$ | - | \$ | - | \$ | - | 0% |
| Benefits | - | | - | | 100,000 | | - | 0% 0% |
| Supplies Services & Charges | - | | - | | 4,000 | | - | 0% |
| Capital Outlay | - | | - | | - | | - | 0% |
| Broadband Total Uses | \$ - | \$ | - | \$ | 104,000 | \$ | - | 0% |

| 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 | | 2023 | | 2024 | | 2024 | 2025 | 2025 | | 2026 | |
|--------------------------|--|------|---------|------|--------|----------------|--------------------|------|-------------|------|----------|
| | | 1 | Actuals | | Budget | Actuals | Budget | | Current | P | roposed |
| Beginning Balance | | \$ | - | \$ | - | \$ - | \$ 100,000.00 | \$ | 100,000.00 | \$ | 5,000.00 |
| Revenues | | | - | | - | 2,102.35 | 4,000.00 | | 2,672.00 | | 500.00 |
| Transfers-In | | | - | | - | 100,000.00 | - | | - | | - |
| Expenditures | | | - | | - | - | 104,000.00 | | 44,133.74 | | - |
| Estimated Ending Balance | | \$ | - | \$ | - | \$ 2,102.35 | \$ - | \$ | 121,369.20 | \$ | 5,500.00 |
| Total Gain (Loss) | | \$ | - | \$ | - | \$ 2,102.35 | \$ (100,000.00) | \$ | (41,461.74) | \$ | 500.00 |

| Detail | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
|------------------------|--------------------------|---------|--------|---------------|---------------|--------------|-----------|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Broadband Revenues | | | | | | | |
| | SERVICE FEES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| 410-321-91-00-01 | FRANCHISE FEE | - | - | 2,000.00 | 4,000.00 | - | - |
| 410-361-10-00-01 | INVESTMENT INTEREST | - | - | 102.35 | - | 2,672.00 | - |
| | Fund Revenues Total | - | - | 2,102.35 | 4,000.00 | 2,672.00 | 500.00 |
| 410-397-00-00-01 | T/I GENERAL FUND (001) | - | - | 100,000.00 | - | - | - |
| | Fund Transfers-In Total | \$ - | \$ - | \$ 100,000.00 | \$ - | \$ - | \$ - |
| | | 2023 | 2024 | 2024 | 2025 | 2025 | 2026 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Broadband Expenditures | s | | | | | | |
| 410-000-532-00-31-02 | OPERATING SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ 578.47 | \$ - |
| 410-000-532-00-41-00 | LEGAL - FRANCHISE REVIEW | - | - | - | 4,000.00 | - | - |
| 410-000-594-32-60-00 | CAPITAL OUTLAY | - | - | - | 100,000.00 | 43,555.27 | - |
| | Fund Expenditures Total | \$ - | \$ - | \$ - | \$ 104,000.00 | \$ 44,133.74 | \$ - |

Stormwater Operations and Maintenance Fund Resources Proprietary Fund 412

| Account Description | 2023 Actual | | 2024 Actual | | 2025 opted | 2026 Proposed | | % Change |
|---|-------------------|----|----------------|----|---------------|------------------|-------------|----------------------|
| Beginning Balances Franchise Fees Interest & Other Earnings Transfers In | \$ - - - | \$ | - - - | \$ | - - - | \$ | - - - | 0% 0% 0% 0% |
| Stormwater Total Resources | \$ - | \$ | - | \$ | - | \$ | - | 0% |

Stormwater Operations and Maintenance Fund Uses Proprietary Fund 412

| Account Description | 2023 ctual | - | 2024 ctual | _ | 025 opted | 026 posed | % Change |
|-----------------------------|---------------|----|---------------|----|--------------|------------------|-------------|
| Salaries & Wages | \$ - | \$ | - | \$ | - | \$ - | 0% |
| Benefits | - | | - | | - | - | 0% |
| Supplies Services & Charges | - | | - | | - | - | 0% 0% |
| Capital Outlay | - | | - | | - | - | 0% |
| Stormwater Total Uses | \$ - | \$ | - | \$ | - | \$ - | 0% |

Notes

Stormwater Fund

New enterprise fund established to treat stormwater as its own utility. Previously, stormwater expenditures went through the Streets Fund, but this practice has put undue strain on the streets funding sources and restricted its ability to sustain itself. In 2026, the City will be developing a Stormwater Plan that will identify the current stormwater system and future infrastructure needs, as well as funding opprotunities to adequately mitigate stormwater within the city. No expenditures or funding has been identified as of the adoption of this budget

3 Year Budget Comparison Stormwater Fund 412

CITY OF MEDICAL LAKE

| Summary | 2023 | 2024 | | 2024 | 2025 | | 2025 | 2026 | | |
|--------------------------|------|-------------|---------|------|--------|---------|------|---------|-----|-------|
| | | Actuals | Budget | Α | ctuals | Budget | • | Current | Pro | posed |
| Beginning Balance | | \$ - | \$ - | \$ | - | \$ - | \$ | - | \$ | - |
| Revenues | | - | - | | - | - | | - | | - |
| Transfers-In | | - | - | | - | - | | - | | - |
| Expenditures | | - | - | | - | - | | - | | - |
| Estimated Ending Balance | | \$ - | \$ - | \$ | - | \$ - | \$ | - | \$ | - |
| Total Gain (Loss) | | \$ - | \$ - | \$ | - | \$ - | \$ | - | \$ | - |

| Detail | | | 2023 | 2024 | 2024 | 2025 | 2025 | 2 | 2026 |
|------------------------|-------------------------|----|---------|---------|---------|---------|---------|-----|-------|
| | | | Actuals | Budget | Actuals | Budget | Current | Pro | posed |
| Stormwater Revenues | | | | | | | | | |
| | SERVICE FEES | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ | - |
| | | | - | - | - | - | | | - |
| | INVESTMENT INTEREST | | - | - | - | - | | | - |
| | Fund Revenues Total | | - | - | - | - | - | | - |
| | T/I GENERAL FUND (001) | | - | - | - | - | | | |
| | Fund Transfers-In Total | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ | - |
| | | | 2023 | 2024 | 2024 | 2025 | 2025 | - 2 | 2026 |
| | | - | Actuals | Budget | Actuals | Budget | Current | Pro | posed |
| Stormwater Expenditure | 25 | | | | | | | | |
| | | \$ | - | \$ - | \$ - | \$ - | | \$ | - |
| | IMPROVEMENTS | | - | - | - | - | | | - |
| | EQUIPMENT | | - | - | - | - | | | - |
| | Fund Expenditures Total | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ | - |

Unemployment Compensation Fund Resources Internal Service Fund 501

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | ļ | 2026 Proposed | % Change |
|---|-------------------------|---------------------|--------------------------|----|--------------------|----------------------|
| Beginning Balances Interest & Other Earnings Transfers In | \$ 11,073 72 - | \$ - 142 - | \$ 100 - 15,000 | \$ | 25,000 250 - | 100% 100% 100% |
| Unemployment Total Resources | \$ 11,145 | \$ 142 | \$ 15,100 | \$ | 25,250 | 40% |

Unemployment Compensation Fund Uses Internal Service Fund 501

| Account Description | 2023 Actual | 2024 Actual | 2025 Adopted | _ | 2026 pposed | % Change | | |
|---------------------------|----------------|----------------|-----------------|----|----------------|-------------|--|--|
| Employment Sec. Reimburse | \$ 1,291 | \$ 15,608 | \$ - | \$ | - | 0% | | |
| Unemployment Total Uses | \$ 1,291 | \$ 15,608 | \$ - | \$ | - | 0% | | |

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 | 2023 | | | 2024 | 2024 | 4 | | 2025 | | 2025 | 2026 | | | |
|--------------------------|------|----|---------|------|--------|---------|--------|--------------------------|--------|--------|------|--------|--------|--------|
| | | A | Actuals | | Budget | Actuals | | dget Actuals Budget Curr | | Budget | | urrent | Pr | oposed |
| Beginning Balance | | \$ | 11,073 | \$ | 7,746 | | | \$ | 100 | | | \$ | 25,000 | |
| Revenues | | | 72 | | 12,400 | | 142 | | 15,000 | | - | | 250 | |
| Expenditures | | | 1,291 | | - | 1. | 5,608 | | - | | - | | - | |
| Estimated Ending Balance | | \$ | 9,854 | \$ | 20,146 | \$ (1 | 5,466) | \$ | 15,100 | \$ | - | \$ | 25,250 | |
| Total Gain (Loss) | | \$ | (1,219) | \$ | 12,400 | \$ (1 | 5,466) | \$ | 15,000 | \$ | - | \$ | 250 | |

| Detail | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
|------------------------------------|---------------------------------|----|---------|--------|--------|----|---------|--------|--------|----|---------|----------|--------|
| | | | Actuals | Budget | | | Actuals | Budget | | | Current | Proposed | |
| Unemployment Compensation Revenues | | | | | | | | | | | | | |
| 501-361-11-00-00 | INVESTMENT INTEREST | \$ | 72 | \$ | 100 | \$ | 142 | \$ | - | \$ | - | \$ | 250 |
| 501-397-20-90-00 | T/I - UNEMPLOYMENT (001 TO 501) | | | | 12,300 | | - | | 15,000 | | - | | - |
| | Fund Revenues Total | \$ | 72 | \$ | 12,400 | \$ | 142 | \$ | 15,000 | \$ | - | \$ | 250 |
| | | | 2023 | | 2024 | | 2024 | | 2025 | | 2025 | | 2026 |
| | | | Actuals | | Budget | | Actuals | | Budget | | Current | Pr | oposed |
| Unemployment Compen | sation Expenditures | | | | | | | | | | | | |
| 501-000-517-70-40-00 | EMPLOYMENT SEC REIMBURSEMENTS | \$ | 1,291 | \$ | - | \$ | 15,608 | \$ | - | | | \$ | - |
| | Fund Expenditures Total | \$ | 1,291 | \$ | - | \$ | 15,608 | \$ | - | \$ | - | \$ | - |

ORDINANCE NO. 1138 CITY OF MEDICAL LAKE SPOKANE COUNTY, WASHINGTON

AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2026 THROUGH DECEMBER 31, 2026, 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, 2026 and ending December 31, 2026; 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 November 6, 2026, 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 2026 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 2026 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 \$11,971,856, 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 2026 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 2026 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

Section 3. <u>Transmittal</u>. 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. <u>Severability</u>. 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.

| | Mayor, Terri Cooper |
|---|---------------------|
| ATTEST: | |
| | |
| Koss Ronholt, Finance Director/ City Clerk | |
| APPROVED AS TO FORM: | |
| Sean P. Boutz, City Attorney | |
| Date of Publication: | |
| Effective Date: | |

PASSED by the City Council this day of December, 2025.

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. 1138 passed by the City of Medical Lake City Council on the day of December, 2025. |
|--|
| AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2026 THROUGH DECEMBER 31, 2026, APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS |
| Section 1. Identifies the adoption of the 2026 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 2026 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 2026 budget and Ordinance No. 1138 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. 1138 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. |
| Koss Ronholt, Finance Director/City Clerk |
| Published: |

Exhibit A
City of Medical Lake
2026 Preliminary Budget - Summary

| | Beg | inning Bal. | Revenues | Budget | End | ding Bal. |
|-----------------------------------|-----|-------------|------------------|------------------|-----|-----------|
| 001 General Fund | \$ | 749,403 | \$ 2,380,552 | | \$ | 714,062 |
| 001 Legislative Dept. | | | | \$ 88,553 | | |
| 001 Municipal Court Dept. | | | | 61,000 | | |
| 001 Executive Dept. | | | | 296,725 | | |
| 001 Administrative Services Dept. | | | | 608,841 | | |
| 001 Legal Dept. | | | | 100,000 | | |
| 001 Code Enforcement Dept | | | | 83,299 | | |
| 001 Building & Planning Dept. | | | | 268,975 | | |
| 001 Grants | | | | 90,500 | | |
| 001 Transfers Out | | | | 818,000 | | |
| 101 Streets Fund | | 143,822 | 320,640 | 273,597 | | 190,865 |
| 104 Streets - Restricted Fund | | - | 1,859,737 | 1,859,052 | | 685 |
| 105 Leave & Severance Fund | | 63,394 | 23,801 | - | | 87,195 |
| 106 Contingency Fund | | 25,000 | 500 | - | | 25,500 |
| 107 ARPA Fund | | - | - | - | | - |
| 110 Public Safety Fund | | 324,742 | 730,535 | 761,675 | | 293,602 |
| 111 Criminal Justice Fund | | 5,500 | 7,585 | 7,500 | | 5,585 |
| 112 Recreation Fund | | 39,998 | 348,000 | 370,500 | | 17,498 |
| 113 Emergency Response Fund | | 263,686 | 5,000 | - | | 268,686 |
| 125 City Beautification Fund | | 4,802 | 14,200 | 12,950 | | 6,052 |
| 126 Tourism Fund | | 55,000 | 121,600 | 121,000 | | 55,600 |
| 131 Public Facilities Fund | | - | 239,500 | 187,905 | | 51,595 |
| 132 Park Facilities Fund | | - | 186,050 | 185,412 | | 638 |
| 133 Train Depot Fund | | - | 12,000 | 9,250 | | 2,750 |
| 134 Kitchen Fund | | - | 41,250 | 41,250 | | - |
| 135 Library Fund | | - | 8,200 | 3,353 | | 4,847 |
| 301 Capital Improvement Fund | | 118,503 | 197,445 | 227,080 | | 88,868 |
| 302 Parks Improvement Fund | | 423,271 | 5,000 | 150,000 | | 278,271 |
| 401 Water Fund | | 502,873 | 912,100 | 1,176,300 | | 238,673 |
| 402 Water - Restricted Fund | | 420,547 | 833,973 | 591,112 | | 663,408 |
| 407 Solid Waste Fund | | 93,354 | 896,250 | 883,520 | | 106,083 |
| 408 Wastewater Fund | | 209,947 | 1,597,000 | | | 123,969 |
| 408 Wastewater Collection Dept. | | | | 401,816 | | |
| 408 Wastewater Treatment Dept. | | | | 1,281,162 | | |
| 409 Wastewater - Restricted Fund | | 892,209 | 539,262 | 1,011,528 | | 419,943 |
| 410 Broadband Fund | | 5,000 | 500 | - | | 5,500 |
| 412 Stormwater Fund | | - | - | - | | - |
| 501 Unemployment Compensation | | 25,000 | 250 | | | 25,250 |
| | \$ | 4,366,051 | \$ 11,280,930 | \$ 11,971,856 | \$ | 3,675,125 |

Notes

¹ **Funds** with budgeted Departments are broken down by Department

² Revenues and Budget totals include inter-fund transfers. See 'Summary of Operating Transfers' for details

³ Beginning and Ending Balances are **Estimates**

Non-union Position NU
Union Position U

Exhibit B City of Medical Lake - 2026 Hourly & Salary Steps/Ranges For City Employees - General Unit

| Position | | Range | Ste | ep 1 | Sto | ep 2 | St | ер 3 | St | ep 4 | St | ep 5 | Ste | ер 6 | St | ep 7 | Sto | ep 8 | Ste | p 9 | Ste | ep 10 |
|--|----|-------|-----|-------|-----|-------|----|-------|----|-------|----|-------|-----|-------|----|-------|-----|-------|-----|--------|-----|--------|
| City Administrator | NU | | \$ | 7,725 | \$ | 7,995 | \$ | 8,275 | \$ | 8,565 | \$ | 8,864 | \$ | 9,175 | \$ | 9,496 | \$ | 9,828 | \$ | 10,172 | \$ | 10,528 |
| Finance Director | NU | | \$ | 6,762 | \$ | 6,998 | \$ | 7,243 | \$ | 7,497 | \$ | 7,759 | \$ | 8,031 | \$ | 8,312 | \$ | 8,603 | \$ | 8,904 | \$ | 9,215 |
| Public Works Director | NU | | ф | 6,762 | ф | 6,998 | \$ | 7,243 | \$ | 7,497 | \$ | 7,759 | \$ | 8,031 | ф | 8,312 | \$ | 8,603 | \$ | 8,904 | \$ | 9,215 |
| WWTP Director | NU | | Ф | 0,702 | Ф | 0,990 | Ф | 7,243 | Φ | 7,497 | Φ | 7,759 | Ф | 0,031 | Φ | 0,312 | Ф | 0,003 | φ | 0,904 | Φ | 9,215 |
| Parks & Rec. Director | NU | | \$ | 5,698 | \$ | 5,897 | \$ | 6,103 | \$ | 6,317 | \$ | 6,538 | \$ | 6,767 | \$ | 7,004 | \$ | 7,249 | \$ | 7,503 | \$ | 7,765 |
| Recreation Assistant | NU | 11 | \$ | 18.84 | \$ | 19.50 | \$ | 20.18 | \$ | 20.89 | \$ | 21.62 | \$ | 22.37 | \$ | 23.16 | \$ | 23.97 | \$ | 24.81 | \$ | 25.67 |
| Parks Maintenance | NU | 12 | \$ | 19.29 | \$ | 19.97 | \$ | 20.67 | \$ | 21.39 | \$ | 22.14 | \$ | 22.91 | \$ | 23.72 | \$ | 24.55 | \$ | 25.41 | \$ | 26.30 |
| Recreation Assistant II | NU | 13 | \$ | 19.77 | \$ | 20.46 | \$ | 21.18 | \$ | 21.92 | \$ | 22.69 | \$ | 23.48 | \$ | 24.30 | \$ | 25.16 | \$ | 26.04 | \$ | 26.95 |
| City Maintenance | U | | | | | | | | | | | | | | | | | | | | | |
| Administrative Clerk | U | 19 | \$ | 23.06 | \$ | 23.87 | \$ | 24.71 | \$ | 25.57 | \$ | 26.47 | \$ | 27.39 | \$ | 28.35 | \$ | 29.34 | \$ | 30.37 | \$ | 31.43 |
| Code Enforcement Officer | U | | | | | | | | | | | | | | | | | | | | | |
| Parks Lead | U | 20 | \$ | 23.55 | \$ | 24.38 | \$ | 25.23 | \$ | 26.11 | \$ | 27.03 | \$ | 27.97 | \$ | 28.95 | \$ | 29.97 | \$ | 31.02 | \$ | 32.10 |
| City Maintenance - Journey | U | 21 | \$ | 24.11 | \$ | 24.96 | \$ | 25.83 | \$ | 26.74 | \$ | 27.67 | \$ | 28.64 | \$ | 29.64 | \$ | 30.68 | \$ | 31.75 | \$ | 32.86 |
| Collections Specialist | U | 22 | \$ | 24.73 | \$ | 25.60 | \$ | 26.49 | \$ | 27.42 | \$ | 28.38 | \$ | 29.37 | \$ | 30.40 | \$ | 31.47 | \$ | 32.57 | \$ | 33.71 |
| Treatment Plant Operator I | U | 23 | \$ | 25.33 | \$ | 26.21 | \$ | 27.13 | \$ | 28.08 | \$ | 29.06 | \$ | 30.08 | \$ | 31.13 | \$ | 32.22 | \$ | 33.35 | \$ | 34.52 |
| Water Operator | U | 24 | \$ | 25.95 | \$ | 26.85 | \$ | 27.79 | \$ | 28.77 | \$ | 29.77 | \$ | 30.82 | \$ | 31.89 | \$ | 33.01 | \$ | 34.17 | \$ | 35.36 |
| Treatment Plant Operator II | U | 25 | \$ | 26.62 | \$ | 27.56 | \$ | 28.52 | \$ | 29.52 | \$ | 30.55 | \$ | 31.62 | \$ | 32.73 | \$ | 33.87 | \$ | 35.06 | \$ | 36.28 |
| Laboratory Lead | U | | | | | | | | | | | | | | | | | | | | | |
| Water Lead | U | 26 | \$ | 27.27 | \$ | 28.22 | \$ | 29.21 | \$ | 30.23 | \$ | 31.29 | \$ | 32.38 | \$ | 33.52 | \$ | 34.69 | \$ | 35.90 | \$ | 37.16 |
| Plant Operations Lead | U | | | | | | | | | | | | | | | | | | | | | |
| Building Inspector | U | 27 | \$ | 27.93 | \$ | 28.91 | \$ | 29.92 | \$ | 30.97 | \$ | 32.05 | \$ | 33.17 | \$ | 34.33 | \$ | 35.54 | \$ | 36.78 | \$ | 38.07 |
| Treatment Plant Operator III Senior Planner | U | 28 | \$ | 28.61 | \$ | 29.61 | \$ | 30.65 | \$ | 31.72 | \$ | 32.83 | \$ | 33.98 | \$ | 35.17 | \$ | 36.40 | \$ | 37.67 | \$ | 38.99 |

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
2026 Proposed Full Time Equivalent (FTE) Employees

| Position | 2024 Actual | 2025 Budget | 2026 Proposed | |
|-------------------------------|----------------|----------------|------------------|-----------|
| City Administrator | 1 | 1 | 1 | |
| Finance Director | 1 | 1 | 1 | |
| Senior Planner | 0.5 | 1 | 1 | |
| Public Works Director | 1 | 1 | 1 | |
| Wastewater Director | 1 | 1 | 1 | |
| Parks & Rec. Director | 1 | 1 | 1 | |
| Recreation Assistant | 0.3 | 1 | 1 | Part-time |
| Parks Maintenance | 1 | 1 | 1 | Seasonal |
| Recreation Assistant II | 0 | 0 | 0.6 | |
| Code Enforcement Officer | 0.6 | 0.6 | 0.6 | |
| Administrative Clerk | 4.5 | 6 | 6 | |
| City Maintenance | 7 | 2 | 2 | |
| Parks Lead | 0 | 0 | 1 | |
| Water Operator | 0 | 2 | 2 | |
| Collections Specialist | 0 | 2 | 2 | |
| City Maintenance - Journeyman | 1 | 1 | 1 | |
| Treatment Plant Operator I | 2 | 1 | 0 | |
| Treatment Plant Operator II | 2 | 1 | 2 | |
| Water Lead | 0 | 1 | 1 | |
| Laboratory Lead | 0 | 1 | 1 | |
| Building Inspector | 1 | 1 | 1 | |
| Treatment Plant Lead | 0 | 1 | 1 | |
| | 24.9 | 27.6 | 29.2 | _ |

Notes

2025 to 2026 changes: Added 1 FTE for full-time Parks Lead position for parks maintenance. Added .6 FTE for part-time Rec Assistant II for fulfillment of rec programs.

City Planner position reclassified as Senior Planner to accurately reflect responsibility and expections of position.

CITY OF MEDICAL LAKE City Council Regular Meeting and Public Hearing

6:30 PM Council Chambers

November 18, 2025 MINUTES 124 S. Lefevre Street

NOTE: This is not a verbatim transcript. Minutes contain only a summary of the discussion. A recording of the meeting can be accessed through the city's website www.medical-lake.org.

COUNCIL AND ADMINISTRATIVE PERSONNEL PRESENT

Councilmembers

Chad Pritchard Lorin Ray-Abbott Lance Speirs Don Kennedy Ted Olson Tony Harbolt

Administration & Staff

Terri Cooper, Mayor Sonny Weathers, City Administrator Thomas Rohrer, Legal Counsel Koss Ronholt, Finance Director Roxanne Wright, Administrative Clerk Scott Duncan, Public Works Director Steve Cooper, WWTP Director Dave Yuhas, Code Enforcement Officer

REGULAR SESSION AND PUBLIC HEARING-6:30 PM

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

- A. Mayor Cooper called the meeting to order at 6:30pm, led the Pledge of Allegiance, and conducted roll call.
 - i. Councilmember Maxwell is ill and requested an absence. Motion to approve absence made by Councilmember Olson, seconded by Councilmember Kennedy, carried 5-0.

2. AGENDA APPROVAL

- A. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Harbolt, carried 5-0.
- 3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS None.

4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS

- A. Oath of Office for new councilmember Lorin Ray-Abbott
 - i. Mr. Ronholt gave the Oath of Office and Councilmember Ray-Abbott took her seat with the rest of the Council.
- B. Recognition of Planning Commission Service for Carl Munson
 - Mayor Cooper presented Mr. Munson with a certificate and thanked him for his service to the community. Mr. Munson shared some thoughts on Medical Lake and the potential the city has.

5. REPORTS

A. Public Safety

- i. FD3 Chief Rohrbach provided updated stats. Fairly normal call volume. Wildfire season wrapping up, moving into winter and heating season when structure fires are a concern. Average wildfire season. Shared some about the emergency communications discussions going on between City of Spokane and Spokane County. The ILA with the regional center will expire January 1, 2026, and has not been renewed. Parties are trying to come to an agreement on metrics to determine cost/payments.
- ii. SCSO Undersheriff Lundgren October stats look good compared to 2024 and YTD numbers look good as well. Had a meeting with Ken Raines, security director at Eastern State Hospital. They want to have a greater SCSO presence on their grounds and collaborate on security. Mayor Cooper asked how many of the assaults were domestic violence related, would like to see stats on dv trends. She would also like to see stats on who the assaults involve, i.e. kids, visitors, etc.

B. Committee Reports/Council Comments

- i. Councilmember Pritchard no report.
- ii. Councilmember Speirs STA meeting 2026 service revisions draft is out, public input period for draft 11/13-12/15, on their website. Outreach plan, schools, libraries, community events to provide info and receive input. Applying for state grant for FIFA World Cup support since Spokane was selected as a fan zone city (secondary location) next summer June/July.
- iii. Councilmember Kennedy SRTC meeting released a unified list of federal projects, most come through technical committee that Mr. Weathers is part of. Current fed bill expires 11/30/26. New legislation between now and then. Update on Horizon 2050. Finance Committee reviewed packet, all good.
- iv. Councilmember Ray-Abbott no report.
- v. Councilmember Olson Safety Committee and General Government thanks to FD3 and SCSO for reports. Gave update on streets, storm drains being cleaned. Lake St. ADA upgrades complete. City equipment being prepped for snow. New stop signs installed in town around school zone. FEMA generators on the way, prep starts next week for that project. Dec 13th Christmas lights will be on.
- vi. Councilmember Harbolt thanked mayor for invite to Teen Challenge event. He and his wife attended and enjoyed it and will look for ways to support.
- C. Mayor Cooper thankful to be re-elected. Pleasure to serve with everyone. Tomorrow night is the West Plains Chamber of Commerce Best of the West gala at Northern Quest. Winter Festival is December 13th.

D. City Administrator & City Staff

- i. Sonny Weathers, City Administrator grant writer kick off meeting today, hitting the ground running. Great opportunities that line up with the city's plans. Will present status update at the first council meeting each month. Fireworks advisory ballot results: 58% want to keep fireworks. Acknowledged Lorin Ray-Abbott's appointment to Council and Heath Wilbur being elected as well. Dec 6th AWC Elected Officials training in Airway Heights. Planning Commission this Thursday. Councilmember Pritchard asked that fireworks be put on the agenda as a workshop. He would like to discuss banning the sale of fireworks also when there is a ban placed on the discharge of them due to fire risk.
- ii. Koss Ronholt, Finance Director Q3 Budget Report
 - 1. Reviewed the report and noteworthy points. Reviewed proposed budget amendments.

- iii. Dave Yuhas, Code Enforcement Officer Q3 Code Enforcement Report
 - 1. Gave presentation, see attached.

6. WORKSHOPS

- A. Ordinance 1137 Authorized Funds Update
 - i. Mr. Ronholt reviewed the proposed ordinance to update the code regarding funds that are currently used.

7. EXECUTIVE SESSION None

- 8. PUBLIC HEARING 2026 Preliminary Budget
 - A. Mayor Cooper opened the Public Hearing at 7:42pm.
 - B. Mayor Cooper noted that she provided council with the Mayor's 2026 Budget Letter. See attached.
 - C. Mr. Ronholt took questions/comments from council.
 - D. Mayor Cooper closed the hearing at 7:47pm and opened for public comment.
 - E. Public comment none.
 - F. Closed public comment period at 7:48pm.

9. ACTION ITEMS

- A. Consent Agenda
 - i. Approve **November 4, 2025,** minutes.
 - 1. Motion to approve made by Councilmember Olson, seconded by Councilmember Pritchard, carried 5-0-1 with Councilmember Ray-Abbott abstaining because she was not yet on the council at the time of the last meeting.
 - ii. Approve **November 18, 2025**, Payroll Claim Warrants numbered **53116** through **53123** and Payroll Payable Warrants numbered **30292** through **30301** in the amount of **\$172,967.13** and Claim Warrants numbered **53124** through **53177** in the amount of **\$345,224.67**.
 - 1. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Speirs, carried 6-0.
- B. Appointment of Cynthia Altheide to Planning Commission
 - i. Motion to confirm appointment made by Councilmember Pritchard, seconded by Councilmember Kennedy, carried 6-0.

10. RESOLUTIONS - none

11. ORDINANCES

- A. Second Read 1136 Property Tax Levy 2026
 - i. Legal counsel read onto the record.
 - ii. Mr. Ronholt gave brief overview for Councilmember Lorin Ray-Abbott.
 - iii. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Olson, carried 6-0.
- 12. EMERGENCY ORDINANCES none
- 13. UPCOMING AGENDA ITEMS none
- 14. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS none

15. CONCLUSION

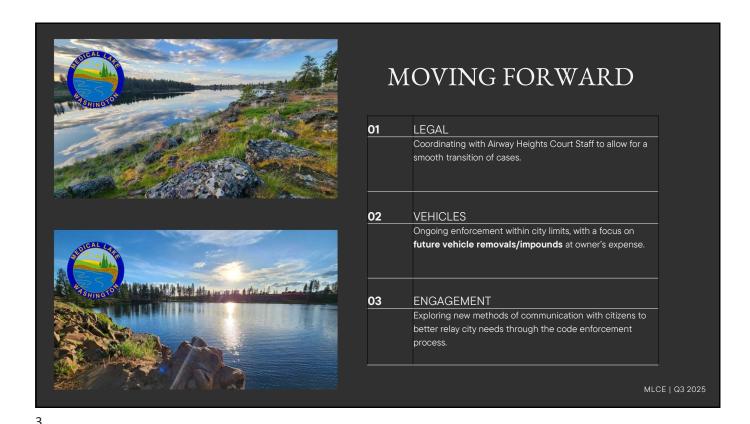
A. Motion to conclude at 7:57pm made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 6-0.

| Terri Cooper, N | Лayor | Koss Ronholt, Fi | nance Directo | or/City Clerk |
|-----------------|-------|------------------|---------------|---------------|
| | | | | |
| Date | | | | |



Breakdown FOR THE YEAR 2025 Q3 CIVIL INFRACTIONS OPEN VEHICLES 29.4% VIOLATION LETTERS PROPERTY 55.5% WATCH CLOSED OTHER ANIMAL RELATED 59.6% **STATUS CASES - 147 CATEGORY**

MLCE | Q3 2025



This world of ours... must avoid becoming a community of dreadful fear and hate, and be, instead, a proud confederation of mutual trust and respect.

- Dwight D. Eisenhower

.



City of Medical Lake 124 S. Lefevre St. P.O. Box 369 Medical Lake, WA 99022-0369 tcooper@medical-lake.org

Terri Cooper, Mayor

November 18, 2025

Mayor's 2026 Budget Letter

Dear Residents, Councilmembers, and City Staff,

I am pleased to present the City of Medical Lake's **2026 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 in which strategic community investments improve residents' quality of life, attract businesses, and strengthen the local economy. These gains expand public resources, enabling further investment in community assets, services, and infrastructure, creating a self-reinforcing pattern of growth and well-being. The 2026 budget was built on this foundation.

Investing in staff and providing the tools they need to perform their jobs efficiently and effectively continues to be a priority. We will continue investments in our wastewater treatment plant, public safety enhancements, water systems, streets equipment, building and planning, parks and recreation, and administrative services.

Since 2022, the City has been able to accomplish approximately \$7.27 million dollars' worth of projects, \$5.27 million being grant funded and \$1.25 million from legislative appropriations. Looking forward, we are seeking \$1.8 million in grants and \$4.45 million in legislative appropriations to fund projects in the upcoming years which align with our capital improvement plan. 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 services provided.

This 2026 budget reflects the City of Medical Lake'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 resilient Medical Lake.

Terri Cooper, Mayor City of Medical Lake

CC: Sonny Weathers, City Administrator

Levi Cospe

CITY OF MEDICAL LAKE CLAIMS CERTIFICATION AND APPROVAL

Auditing Officer's Certification

I, the undersigned, do hereby verify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claim is a just, due, and unpaid obligation against the *City of Medical Lake*, and that I am authorized to authenticate and certify said Claim Warrants numbered, <u>53178</u> through <u>53228</u> in the amount of <u>\$357,053.15</u>.

| Check(s): 53178-53228 | \$ 339,895.34 |
|-----------------------|------------------|
| EFT(s) | \$ 17,157.81 |
| Total: | \$ 357,053.15 |

Koss Ronholt, Finance Director

Council Approval

I, Terri Cooper, Mayor of the *City of Medical Lake*. Approve by majority vote of the Medical Lake City Council, payments of Claim Warrants numbered, <u>53178</u> through <u>53228</u> in the amount of <u>\$357,053.15</u> this 2nd day of December 2025.

| Terri Cooper, Mayor | Date |
|---------------------|------|

CITY OF MEDICAL LAKE SPOKANE COUNTY, WASHINGTON RESOLUTION NO. 25-784

A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN SPOKANE COUNTY, WASHINGTON AND THE CITY OF MEDICAL LAKE, WASHINGTON

WHEREAS, the Washington State Legislature adopted legislation codified in RCW 70A.15.4000-4110 for the purpose of which is to improve air quality, improve transportation system efficiency and reduce the consumption of petroleum fuels through employer-based programs that encourage the use of alternatives to the single occupant vehicle for commute trips and reduce vehicle miles traveled; and

WHEREAS, the Washington State Department of Transportation Public Transportation Division is responsible for administering funds on behalf of the state legislature and is desirous of making available to Spokane County certain funds and requiring Spokane County to enter into agreements through, among other things, the Interlocal Cooperation Act to coordinate the development, implementation and administration of Commute Trip Reduction Plans and Ordinances; and

WHEREAS, pursuant to the Interlocal Cooperation Act, the City of Medical Lake and Spokane County, Washington are agreeable to entering into an Intergovernmental Agreement Between Spokane County and the City of Medical Lake Regarding Commute Trip Reduction Implementation ("Agreement") as contained in Exhibit A attached hereto; and

WHEREAS, the Agreement identifies the terms and conditions as set forth therein.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON as follows:

- <u>Section 1. Approval of Agreement.</u> The Council hereby approves the Agreement in the form attached to this Resolution as Exhibit "A" and by reference incorporated herein.
- Section 2. Authorization. The Mayor is authorized and directed to execute the Agreement on behalf of the City in substantially the form attached as Exhibit "A". The Mayor and Finance Director/City Clerk are each hereby authorized and directed to take such further action as may be appropriate in order to affect the purpose of this Resolution and the Agreement authorized hereby.
- <u>Section 3.</u> <u>Severability.</u> If any section, sentence, clause, or phrase of this Resolution 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 Resolution.
- **Section 4. Effective Date.** This Resolution shall become effective immediately upon its adoption.

ADOPTED this 2nd day of December 2025.

| | Mayor Terri Cooper | |
|------------------------------|--------------------|--|
| Attest: | | |
| City Clerk, Koss Ronholt | | |
| Approved as to Form: | | |
| City Attorney, Sean P. Boutz | | |

Exhibit "A"

INTERGOVERNMENTAL AGREEMENT Between Spokane County and the City of Medical Lake Regarding Commute Trip Reduction Implementation

THIS AGREEMENT, made and entered into by and between the City of Medical Lake, a municipal corporation of the State of Washington, having offices for the transaction of business at 124 S. Lefevre Street, Medical Lake, WA, 99022, hereinafter referred to as the "City" and Spokane County, a political subdivision of the State of Washington, having offices for the transaction of business at West 1026 Broadway Avenue, Spokane, Washington, 99260, hereinafter referred to as the "County," jointly hereinafter referred to as the "Parties."

WITNESSETH

WHEREAS, the Washington State Legislature has adopted legislation codified in RCW 70A.15.4000-4110, the purpose of which is to improve air quality, improve transportation system efficiency and reduce the consumption of petroleum fuels through employer-based programs that encourage the use of alternatives to the single occupant vehicle for commute trips and reduce vehicle miles traveled (VMT); and

WHEREAS, RCW 70A.15.4020 requires counties containing urban growth areas and cities and towns with "major employers," that are located within urban growth areas with a state highway segment exceeding the threshold of one hundred person hours of delay or jurisdictions that are located in contiguous urban growth areas, or are within an urban growth area with a population greater than seventy thousand people that adopted an ordinance before the year 2000 or jurisdictions that are located in contiguous urban growth areas, or contain a major employment installation in an affected county to develop ordinances, plans and programs to reduce Vehicle Miles Traveled (VMT) and Single Occupant Vehicle (SOV) commute trips, and thereby reduce vehicle-related air pollution, traffic congestion and energy use, and

WHEREAS, the County and each affected city within Spokane County have adopted Commute Trip Reduction Ordinances and must implement a Commute Trip Reduction (CTR) Plan for all major employers; and

WHEREAS, the Washington State Department of Transportation (WSDOT) Public Transportation Division is responsible for administering funds on behalf of the state legislature and is desirous of making available to Spokane County certain funds and requiring Spokane County to enter into agreements through the Interlocal Cooperation Act or by Resolution or Ordinance as appropriate with other jurisdictions, local transit agencies, or regional transportation planning organizations to coordinate the development, implementation and administration of CTR Plans and Ordinances as described in RCW 70A.15.4000-4110.

WHEREAS, Spokane County has entered into an agreement with the Washington State Department of Transportation under Agreement No. <u>PTD0845PTD1220</u>, hereinafter referred to

as "WSDOT Agreement," pursuant to which Spokane County is eligible to receive a reimbursable amount of funds which the County will distribute to itself and cities to implement and administer Commute Trip Reduction Plans and Ordinances; and

WHEREAS, Spokane County has allocated \$20,222\\$20,751 to the City from the Agreement No. PTD0845-PTD1220 which the City is now desirous of making available to the County to perform those tasks which are the responsibility of the City.

NOW, THEREFORE, for and in consideration of the mutual promises set forth hereinafter, and as authorized under chapter RCW 70A.15.4020 (5), the parties hereto do mutually agree as follows:

Section 1: PURPOSE

The County has entered into a WSDOT Agreement with the WSDOT under which it will receive \$647,100\$650,200 for two years. This funding is to be allocated to the County and cities within Spokane County for their use in the implementation and administration of their CTR Plans and Ordinances. The County, based upon an allocation formula established by the WSDOT, has determined that the City shall receive \$20,222\$20,751 from the WSDOT Agreement from which it shall perform certain tasks. The City agrees to its proportionate share of the monies made available to the County in the WSDOT Agreement and agrees to allow Spokane County to retain its proportionate share in consideration of the County performing those tasks as more particularly set forth in Attachment "A" attached hereto and incorporated herein by reference. In conjunction with allowing the County to retain its proportionate share of monies, the City will execute any and all necessary documents which may be required by the WSDOT.

It is understood by the parties hereto, that in order for the County to perform those tasks as set forth in Attachment "A" for the City, the City must perform certain tasks. Attached hereto as Attachment "B" and incorporated herein by reference, is a listing of tasks which the City agrees to perform in conjunction with the County performing those tasks set forth in Attachment "A."

Section 2: DURATION

The County agrees to provide those tasks set forth in Section 1 and complete performing such tasks on or before June 30, 20252027.

Section 3: TERMINATION

The parties agree that this Agreement may be terminated by either party for material breach of any provision set forth herein, upon ninety (90) days advance written notice to the other party at the address set forth hereinabove. Provided, however, the parties agree that any notification of termination shall set forth the specific provision(s) for which such notification is being provided and additionally, advise that if such default is cured within such ninety (90) day time frame, said termination notification shall be of no force and effect.

In the event of termination, the County agrees to provide to the City all written documentation which it has completed to the date of termination under the terms of this Agreement. Additionally, the County agrees to return to the City that portion of the monies set forth in Section 1 hereinabove, which has not been expended by the county, prior to the date of termination, on the City's behalf in providing those tasks as set forth in Attachment "A."

Provided, further, the parties recognize that the WSDOT in Agreement No. PTD0845PTD1220, has retained the right to unilaterally terminate all or a part of such contract if there is a reduction of funds from the funding source. Accordingly, in the event that the WSDOT terminates all or part of the WSDOT Agreement with Spokane County, and such action affects the allocation of funds by the County to the City herein, and/or modifies the tasks to be performed hereunder, the parties will immediately meet to renegotiate the provisions of this Agreement.

Section 4: DESIGNATION OF ADMINISTRATOR

The County hereby designated Ms. LeAnn M. Yamamoto, the Spokane County Transportation Demand Management Manager, as its designee for the purpose of administering and coordinating the County's responsibilities under the terms of this Agreement.

Section 5: ACQUISITION/DISPOSITION OF PROPERTY

The parties hereto agree that any real or personal property acquired by the County with those monies made available to the County by the City under Section 1 hereinabove shall be and remain the sole property of the County upon acquisition and/or termination of this Agreement.

Section 6: COMPLIANCE WITH LAWS

The County agrees to observe all applicable federal, state and local laws, ordinances and regulations including, but no necessarily limited to, the Americans with Disabilities Act and chapter 49.60 RCW, to the extent that they may have any bearing on performing those tasks for the City as set forth in Section 1 hereinabove. Additionally, the County agrees to comply with all applicable funding audit requirements of the WSDOT in conjunction with performing those tasks for the City. The County agrees to make available to the City or its duly authorized representative during normal County business hours and all records which it has kept in conjunction with providing those services for the City as set forth herein above.

Section 7: NOTICES

All notices or other communications given under this Agreement shall be considered given on the day such notices or other communications are received when sent by personal delivery; or the third day following the day on which the notice or communication has been mailed by certified mail delivery, receipt requested and postage prepaid addressed to the other Party at the address set forth

below, or at such other address as the Parties shall from time-to-time designate by notice in writing to the other Party:

CITY: Mayor or designee

City of Medical Lake 124 S. Lefevre Street Medical Lake, WA, 99022

COUNTY: Board of County Commissioners

Spokane County Courthouse 1116 West Broadway Avenue Spokane, Washington 99260

Section 8: <u>HEADINGS</u>

The section headings in this Agreement have been inserted solely for the purpose of convenience and ready reference. In no way do they purport to, and shall not be deemed to, define, limit or extend the scope or intent of the sections to which they appertain.

Section 9: MODIFICATION

No modification or amendment of this Agreement shall be valid until the same is reduced to writing and executed with the same formalities as this present Agreement.

Section 10: <u>ALL WRITINGS CONTAINED HEREIN</u>

This Agreement contains all the terms and conditions agreed upon by the Parties. No other understandings, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any of the Parties hereto. The City has read and understands all of this Agreement, and now states that no representation, promise or agreement not expressed in this Agreement has been made to induce the City to execute the same.

Section 11: LIABILITY

The County shall indemnify, defend and hold harmless the City, its officers and employees from all claims, demands, or suits in law or equity arising from the County's intentional or negligent acts or breach of its obligations under the Agreement. The County's duty to indemnify shall not apply to loss or liability caused by the intentional or negligent acts of the City, its officers and employees.

The City shall indemnify, defend and hold harmless the County, its officers and employees from all claims, demands, or suits in law or equity arising from the City's intentional or negligent acts or breach of its obligations under the Agreement. The City's duty to indemnify shall not apply to loss or liability caused by the intentional or negligent acts of the County, its officers and employees.

If the comparative negligence of the Parties and their officers and employees is a cause of such damage or injury, the liability, loss, cost, or expense shall be shared between the Parties in proportion to their relative degree of negligence and the right of indemnity shall apply to such proportion.

Where an officer or employee of a Party is acting under the direction and control of the other Party, the Party directing and controlling the officer or employee in the activity and/or omission giving rise to liability shall accept all liability for the other Party's officer or employee's negligence.

Each Party's duty to indemnify shall survive the termination or expiration of the Agreement.

Each Party waives, with respect to the other Party only, its immunity under RCW Title 51, Industrial Insurance. The Parties have specifically negotiated this provision.

Section 12: <u>ANTI-KICKBACK</u>

No officer or employee of the City, having the power or duty to perform an official act or action related to this Agreement shall have or acquire any interest in the Agreement, or have solicited, accepted or granted a present or future gift, favor, service or other thing of value from or to any person involved in the Agreement.

Section 13: <u>VENUE STIPULATION</u>

This Agreement has been and shall be construed as having been made and delivered within the State of Washington. This Agreement shall be governed by the laws of the State of Washington both as to interpretation and performance. Any action at law, suit in equity or judicial proceeding for the enforcement of this Agreement, or any of its provisions, shall be instituted only in courts of competent jurisdiction within Spokane County, Washington.

Section 14: COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original, but such counterparts shall together constitute but one and the same.

Section 15: SEVERABILITY

If any parts, terms or provisions of this Agreement are held by the courts to be illegal, the validity of the remaining portions or provisions shall not be affected and the rights and obligations of the Parties shall not be affected in regard to the remainder of the Agreement. If it should appear that any part, term or provision of this Agreement is in conflict with any statutory provision of the State of Washington, then the part, term or provision thereof that may be in

conflict shall be deemed inoperative and null and void insofar as it may be in conflict therewith and this Agreement shall be deemed to modify to conform to such statutory provision.

Section 16: RCW 39.34 REQUIRED CLAUSES

- A. <u>PURPOSE</u>: See Section 1.
- B. <u>DURATION</u>: See Section 2.
- C. <u>ORGANIZATION OF SEPARATE ENTITY AND ITS POWERS</u>: No new or separate legal or administrative entity is created to administer the provisions of this Agreement.
- D. <u>RESPONSIBILITIES OF THE PARTIES:</u> See Agreement provisions.
- E. <u>AGREEMENT TO BE FILED:</u> The City shall file this Agreement with its City Clerk. The County shall file this Agreement with its County Auditor or place it on its web site or other electronically retrievable public source.
- F. <u>FINANCING</u>: See Section 1.
- G. <u>TERMINATION:</u> See Section 3.
- H. PROPERTY UPON TERMINATION: See Section 5.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

| | BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON |
|---------|--|
| CITY OF | Chair |
| By: | Vice Chair |
| | Commissioner |
| | Commissioner |
| | Commissioner |
| ATTEST: | ATTEST: |
| Title: | By Ginna Vasquez Clerk of the Board |

Exhibit I Funding Allocation Methodology

RCW 70A.15.4080 authorizes the CTR Board to determine the allocation of program funds made available for the purpose of implementing CTR plans. The funding allocated for local implementation of CTR activities from July 1, 2023-2025 through June 30, 2025-2027 is based on the 2023-20252025-2027 Commute Trip Reduction (CTR) Notice of Award issued by WSDOT on June 23, 2023 August 6, 2025.

ATTACHMENT "A"

STATEMENT OF WORK

The County will:

- 1. Promote consistency within all affected local government jurisdictions within Spokane County, while serving the City's specific needs.
- 2. Maintain and administer the City's CTR Ordinances and Plan.
- 3. Employ a full-time Transportation Demand Management Manager to administer the County's and City's CTR Plans and Ordinances.
- 4. Take reasonable measures to identify and notify all affected employers within the City.
- 5. Assist each affected employer within the City in preparing a program and promoting the principles of Transportation Demand Management (TDM) with the employer's employees.
- 6. Maintain an appeals process consistent with RCW 70A.15.4060(e) by which major employers, who as a result of special characteristics of their business or its locations would be unable to meet the requirements of a commute trip reduction plan, may obtain a waiver or modification of those requirements and criteria for determining eligibility for waiver or modification. Within 30 days from the date of approval, submit to WSDOT the name and employer identification code for any worksite that has been granted an exemption. Include information about the duration of all exemptions and information on the type of modification granted.
- 7. Submit to WSDOT periodic progress reports summarizing the overall CTR implementation costs incurred by the County and shall be reported in a format provided by WSDOT.
- 8. Provide WSDOT with a public hearing notice and copies of any proposed amendments to the CTR ordinance, plan, and/or administrative guidelines within the first week of the public review period and final copies of all actions within one (1) month of adoption.
- 9. Coordinate and administer baseline and measurement CTR employer surveys. Provide employer survey assistance, training and state-supplied survey forms.
- 10. Notify WSDOT prior to sending any surveys to University of Washington for processing. The notification must include the name of the worksite, employer identification code and type of survey for each survey being submitted for processing. The notification shall be

- submitted as an electronic spreadsheet via electronic mail. The County agrees to wait for confirmation from WSDOT prior to sending or delivering the surveys for processing.
- 11. Provide WSDOT with updated lists of affected worksites and jurisdiction contacts on a periodic basis or as requested by WSDOT. These updates will be submitted electronically in a format specified by WSDOT.
- 12. Continue to monitor the programs of each of the affected employers in the City to determine compliance with the CTR Ordinance and Plan. Complete annual review of employer CTR programs including a determination as to whether the employer is acting in good faith to meet the goals established by the CTR Law.
- 13. Provide on-going support to all employer designated Employee Transportation Coordinators (ETCs) and assist ETCs in facilitating regular employer networking opportunities and obtaining information necessary to perform their duties including information materials that explain a range of measures and activities to encourage employee use of commute alternatives.
- 14. Market available services to affected employers to assist in accomplishing CTR goals.
- 15. Work collaboratively with and provide technical guidance and support to employers in developing successful CTR programs.
- 16. Conduct at least one Basic ETC Training Course per year, using WSDOT-provided ETC Handbook and other training materials reviewed and approved by WSDOT.
- 17. Provide employers with written information on basic requirements of the CTR ordinance and goals set forth in approved CTR plans.
- 18. Attend transportation or health/benefits fairs at affected employer worksites to encourage high-occupancy vehicle commuting and promote the employer's CTR program.
- 19. Design, construct and distribute worksite Commuting Options Boards. Provide professional materials such as brochures, flyers, posters, newsletters, clip art and other tools to assist employer implementation of worksite CTR programs.
- 20. Provide all affected employers with the WSDOT-approved "Program Description & Employer Annual Report" form. Ensure completed reports are submitted by affected employers to meet applicable deadlines.
- 21. Submit to WSDOT periodic invoices along with progress reports that accurately assess the progress made by County, on behalf of City, in implementing RCW 70A.15.4000-4110. Report contents include:
 - a. Detailed summary of CTR events and projects, including implementation assistance provided to affected employers within the City;

- b. Actual total CTR expenditures used by the County for all state CTR funds expended by the County during the previous quarter for the purpose of CTR implementation using WSDOT pre-approved format;
- c. Updated list of affected employers and worksites (electronic);
- d. Total number of worksites by jurisdiction;
- e. List of sites which have applied for exemptions or modifications;
- 22. Establish and maintain books, records, documents and other evidence and accounting procedures and practices sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred solely for the performance of this Agreement. Establish and maintain a separate "CTR Account" within Spokane County along with supporting documentation such as payroll and time records, invoices, contracts, vouchers or products proving in proper detail the nature and propriety of the charges.
- 23. Participate in local implementation of statewide CTR public awareness and recognition programs developed by WSDOT.
- 24. Offer recommendations to the City for policies on parking and site design which will encourage the use of alternative transportation modes.
- 25. Encourage employers to develop site designs and improvements to office and industrial sites that promote the use of alternative transportation modes.
- 26. Assist WSDOT with CTR evaluation.
- 27. Serve as liaison between WSDOT and cities, towns, transit agencies and regional transportation planning organizations for the purpose of RCW 70A.15.4000-4110.
- 28. Continue applying for funding opportunities to further encourage the use of commute alternatives.

ATTACHMENT "B"

STATEMENT OF WORK

The City will:

- 1. Provide Spokane County with copies of any proposed amendments to the CTR Plan and Ordinance.
- 2. Provide Spokane County with copies of any CTR-related amendments to parking ordinances prior to public review.
- 3. Develop, implement and maintain its own CTR Program as an affected employer or as otherwise specified in the CTR Board Guidelines or RCW 70A.15.4000-4110.
- 4. Reimburse the County for the services provided by this Agreement in an amount equal to the City's share of the CTR funding as provided in RCW 70A.15.4080.

CITY OF MEDICAL LAKE SPOKANE COUNTY, WASHINGTON ORDINANCE NO. 1139

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, SPOKANE COUNTY, WASHINGTON, AMENDING ORDINANCE NO. 1132, §1 (2024) AND THE 2025 FINAL BUDGET; PROVIDING FOR THE EFFECTIVE DATE THEREOF AND OTHER MATTERS PROPERLY RELATED THERETO.

WHEREAS, state law provides for the adoption of a budget by the City Council of the City of Medical Lake ("City Council") for the purpose of making appropriations of the total estimated revenues for each separate department and the aggregate totals for all such funds combined; and

WHEREAS, subsequent to the adoption of the annual budget, it has become necessary to make changes to certain appropriations; and

WHEREAS, the following changes could not reasonably have been anticipated or known at the time Ordinance No. 1132 was passed by the City Council on December 17, 2024; and

WHEREAS, City Council has determined that the best interest of the City is served by amending the adopted budget approved in Ordinance No. 1132.

NOW, THEREFORE, the City Council does hereby ordain as follows:

- **Section 1:** Total appropriations reporting in Section 1 of Ordinance No. 1132 are hereby amended for expenditures from \$17,142,442 to \$18,284,170, removing budgeted ending balances and to reflect actual appropriations for 2024.
- **Section 2:** The following funds and departments contained in the 2025 Budget are hereby amended as set forth in Exhibit A, Amendments 25.5 through 25.11, which adds appropriations for the General Fund (001), Streets Fund (101), Contingency Fund (106), Water Fund (401), Solid Waste Fund (407), and Wastewater Fund (408).
- **Section 3: 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 4:** Effective Date. This Ordinance shall be in full force and effect five (5) days after passage, approval and publication in accordance with law.

| INTRODUCED THIS day of _ | , 2025 |
|--------------------------|--------|
|--------------------------|--------|

| ADOPTED THIS day of | , 2025. |
|---|-------------------------------------|
| | CITY OF MEDICAL LAKE, WASHINGTON |
| | Terri Cooper, Mayor |
| ATTEST: | |
| Koss Ronholt, Finance Director/City Clerk | |
| APPROVED TO FORM: | |
| City Attorney, Sean P. Boutz | |

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

NOTICE OF ORDINANCE PASSED BY MEDICAL LAKE CITY COUNCIL

| | title and summary of Ordinance No. 1139 passed by the City of Medical Lake City day of, 2025. |
|-----------------------------------|---|
| COUNTY, WASH: FINAL BUDGET; | OF THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, SPOKANE INGTON, AMENDING ORDINANCE NO. 1132, §1 (2024) AND THE 2025 PROVIDING FOR THE EFFECTIVE DATE THEREOF AND OTHER ERLY RELATED THERETO. |
| Medical Lake's annu | aragraphs address the adoption of Ordinance No. 1132 providing for the City of ual budget, and that certain appropriations were unknown at the time of its passage. now require amendment as contained therein. |
| Section 1: over the appropriation | Amends the 2025 Budget to provide for expenditures totaling up to \$1,133,728 ons passed in Ordinance No. 1132, as detailed in amendments 25.5 through 25.11. |
| Section 2: Budget as contained | Sets forth the particular funds and departments that are to be amended in the 2025 in Exhibit A. |
| Section 3. held invalid. | Establishes a severability clause in the event some portion of the Ordinance is |
| Section 4: | Provides for an effective date of five (5) days after publication of the Ordinance. |
| | of the Ordinance is available at the City of Medical Lake offices as identified above. ed to any citizen without cost upon request from the City's Clerk's office. |
| | |
| Koss Ronholt, Finan | nce Director/City Clerk |
| Published: | |

Exhibit A

City Medical Lake 2025 Budget Amendments Detail Amendments 25.5 – 25.11

Amendment 25.5: General Fund (001) Grant Department (060); Increase expenditure appropriations by \$98,078. Dept. of Ecology Groundwater Study contracted through Eastern Washington University, project will be complete by end of year.

Amendment 25.6: General Fund (001) Administrative Services Department (140); Increase expenditure appropriations by \$82,650. Medical insurance premiums, audit cost escalations including Single Audit requirements, expanded IT costs such as server migration and unbudgeted application needs (website, social media, text alerts, and email archiving), as well as HVAC-related issues

Amendment 25.7: Contingency Fund (106); Increase expenditure appropriations by \$710,000. FEMA Repaying project in Southlake Terrace and Waterfront Park parking lot. 75% reimbursable Federal and 12.5% reimbursable State.

Amendment 25.8: Water Fund (401); Increase expenditure appropriations by \$90,000. Lehn Well generator and meter repairs, Lehn Well being down caused increase in use of Spokane Intertie water purchase, and increase in electricity consumption.

Amendment 25.9: Solid Waste Fund (407); Increase expenditure appropriations by \$28,000. Contractor and tip rate increases and unbudgeted excise tax expenses.

Amendment 25.10: Wastewater Fund (408) Wastewater Treatment Department (382); Increase expenditure appropriations by \$125,000. Contractor and tip rate increases and unbudgeted excise tax expenses. Liability insurance increase, electricity consumption, capital equipment repair and maintenance, and mixer purchase.

<u>Amendment 25.11: Streets Fund (101)</u>; Increase expenditure appropriations by \$8,000. Emergency head gasket repair on 2006 Dump Truck needed for snow plowing.