



**CITY COUNCIL REGULAR MEETING & PUBLIC HEARING
TUESDAY, NOVEMBER 18, 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 (November 18, 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/89758345433?pwd=nwmZRSEjtmucBJW8HI34dKPXRXps5.1>

Meeting ID: 897 5834 5433

Passcode: 197368

One tap mobile

+12532158782,,89758345433#,,,,*197368# US (Tacoma)

+12532050468,,89758345433#,,,,*197368# US

Join instructions

https://us06web.zoom.us/meetings/89758345433/invitations?signature=-eBag6ocTDO1okHCjCHkPS5h8-H1AplyajM_d6ctEvE

- **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

- 1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**
- 2. AGENDA APPROVAL**
- 3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**
- 4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS**
 - A. Oath of Office for Lorin Ray-Abbott
 - B. Recognition of Planning Commission Service for Carl Munson
- 5. REPORTS**
 - A. Public Safety
 - B. Committee Reports/Council Comments
 - C. Mayor
 - D. City Administrator & City Staff
 - i. Sonny Weathers, City Administrator
 - ii. Koss Ronholt, Q3 Budget Report
 - iii. Dave Yuhas, Q3 Code Enforcement Report
- 6. WORKSHOP DISCUSSION**
 - A. Ordinance 1137 Authorized Funds Update
- 7. EXECUTIVE SESSION – None.**
- 8. PUBLIC HEARING – 2026 Preliminary Budget**
- 9. ACTION ITEMS**
 - A. Consent Agenda
 - i. Approve **November 5, 2025**, minutes.
 - 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**.
 - B. Appointment of Cynthia Altheide to Planning Commission
- 10. RESOLUTIONS – None.**
- 11. ORDINANCES**
 - A. Second Read 1136 Property Tax Levy 2026
- 12. EMERGENCY ORDINANCES – None.**
- 13. UPCOMING AGENDA ITEMS**
- 14. INTERESTED CITIZENS**
- 15. CONCLUSION**



Quarterly Budget Report

User Guide

Definitions

Expected Use	The portion (%) of budget the City expects to have spent / earned by this time of the year.
Funds	A pool of resources designated for specific activities (Fund Accounting)
Operational Funds	Funds where revenues and expenditures are continuous or recurring.
Project-Based Funds	Funds where revenues and expenditures are irregular or based on projects
Monitoring	Highlighted percentages indicate that revenues are below Expected Use or expenditures are above Expected Use by a notable amount
Better than Expected	Highlighted percentages indicate that revenues are above Expected Use or expenditures are below Expected Use by a notable amount

Funds Guide

	Category	Description
General	Operational	General City administration and City Hall operations
Streets	Operational	Repair, maintenance, and snow removal of City streets and sidewalks
Streets - Restricted	Project-Based	Streets, sidewalks, and transportation infrastructure projects
Leave & Severance	Project-Based	Reserve fund for post-employment payments (leave or severance)
Contingency	Project-Based	Reserve fund for unforeseen or unbudgeted expenditures
ARPA	Project-Based	American Rescue Plan Act grant funded projects
Public Safety	Operational	Police, environmental preservation, and animal control services
Criminal Justice	Project-Based	Innovative law enforcement projects
Parks & Recreation	Operational	Recreation programming and parks facilities maintenance
Emergency Response	Project-Based	Reserve fund for emergency response and recovery
City Beautification	Project-Based	Projects that improve the appearance of the City
Tourism	Operational	Community events and economic development
Capital Improvement	Project-Based	Projects adopted in the City's Capital Improvement Plan (CIP)
Parks Improvement	Project-Based	Parks projects adopted in the City's Capital Improvement Plan (CIP)
Water	Operational	Water distribution system operations and maintenance
Water - Restricted	Project-Based	Water system infrastructure projects
Solid Waste	Operational	Garbage and recycling removal and disposal services
Wastewater	Operational	Sewer collection system and treatment plant operations and maintenance
Wastewater - Restricted	Project-Based	Sewer system and treatment plant infrastructure projects
Broadband	Operational	Internet system operations and projects
Unemployment Comp	Project-Based	Unemployment Compensation reserve fund



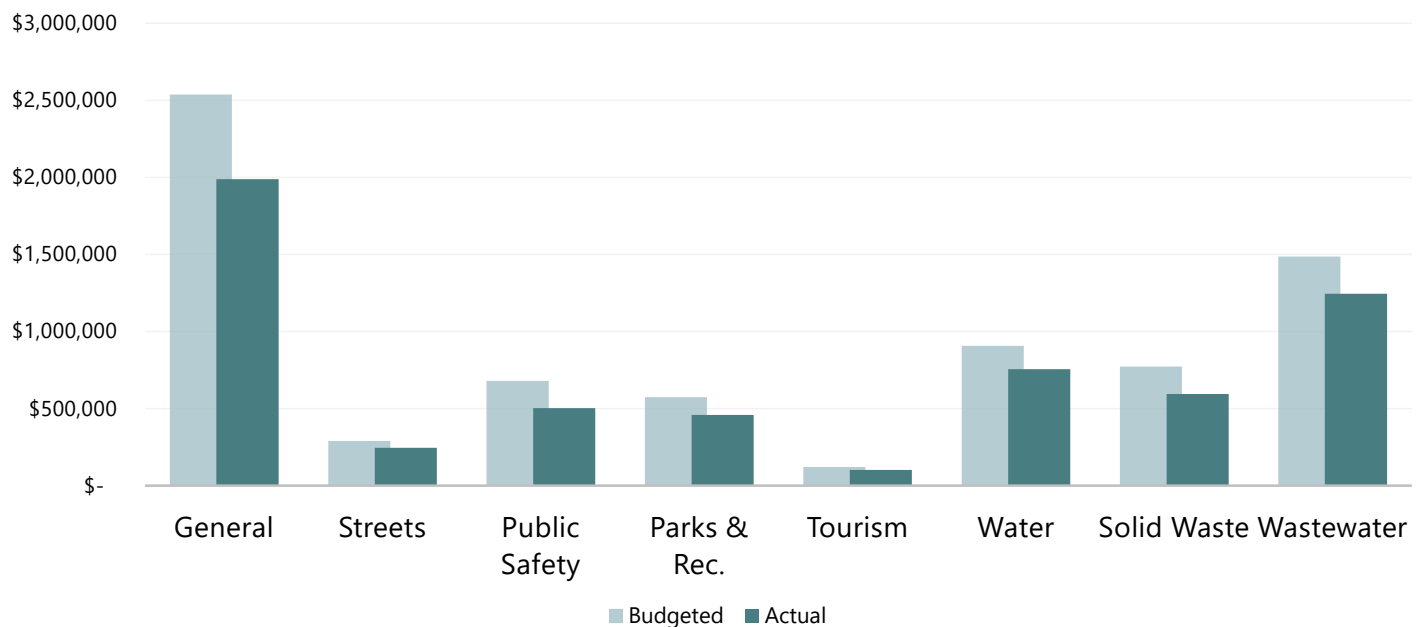
Quarterly Budget Report

2025 Q3

Revenue - Operational Funds

Expected Use: 75%

Fund	Fund Name	Budgeted	Actual	% Used	Notes
001	General	\$ 2,537,580	\$ 1,988,839	78%	
101	Streets	\$ 290,023	\$ 245,062	84%	
110	Public Safety	\$ 680,535	\$ 503,520	74%	
112	Parks & Rec.	\$ 573,800	\$ 458,541	80%	
125	City Beautification	\$ 13,850	\$ 4,003	29%	
126	Tourism	\$ 121,500	\$ 101,441	83%	
401	Water	\$ 907,550	\$ 755,036	83%	
407	Solid Waste	\$ 772,750	\$ 594,961	77%	
408	Wastewater	\$ 1,486,501	\$ 1,245,029	84%	
410	Broadband	\$ 4,000	\$ 2,227	56%	



*City Beautification and Broadband revenues too small to represent on graph



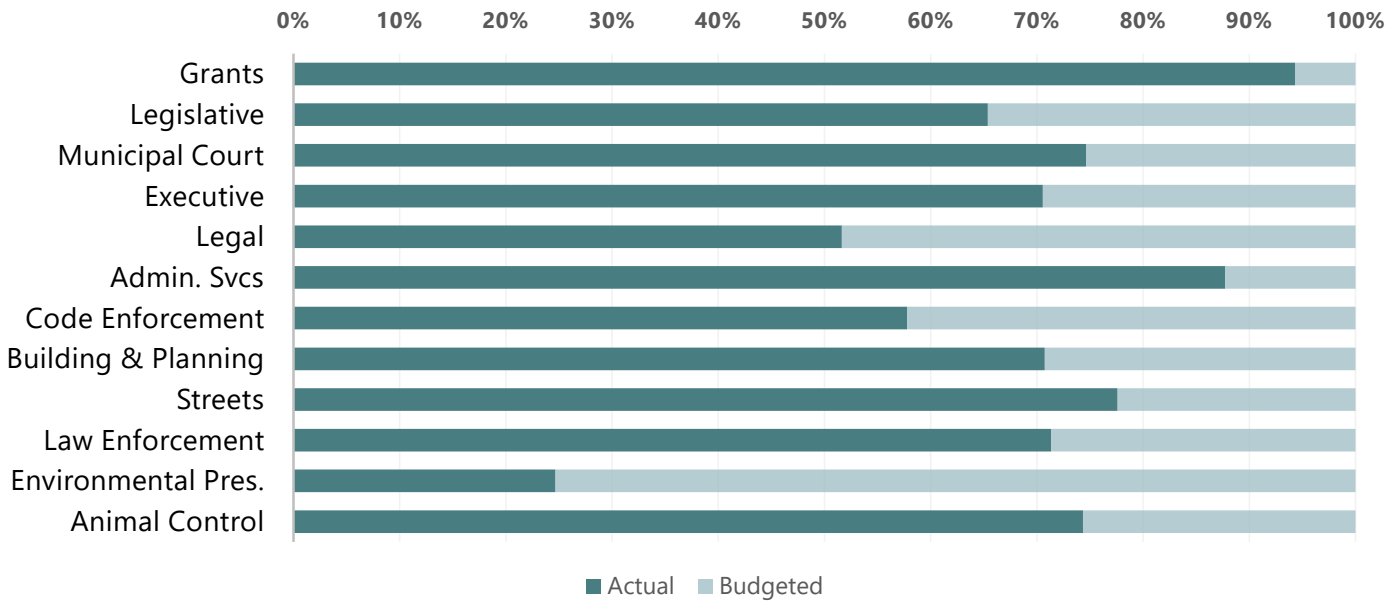
Quarterly Budget Report

2025 Q3

Expenditure - Operational Funds (pg. 1)

Expected Use: 75%

Fund	Fund Name	Budgeted	Actual	% Used	Notes
001	General (Depts)				
001	Grants	\$ 287,500	\$ 271,179	94%	
001	Legislative	\$ 87,618	\$ 57,290	65%	
001	Municipal Court	\$ 65,500	\$ 48,882	75%	
001	Executive	\$ 300,755	\$ 212,195	71%	
001	Legal	\$ 127,800	\$ 65,986	52%	
001	Admin. Svcs	\$ 1,017,764	\$ 892,716	88%	Municode, HVAC, IT, Insurance
001	Code Enforcement	\$ 88,084	\$ 50,884	58%	
001	Building & Planning	\$ 259,875	\$ 183,844	71%	
101	Streets	\$ 273,597	\$ 212,317	78%	Labor, Fuel, OT, Utilities
110	Public Safety (Depts)				
110	Law Enforcement	\$ 827,398	\$ 590,152	71%	
110	Environmental Pres.	\$ 26,448	\$ 6,524	25%	
110	Animal Control	\$ 22,000	\$ 16,353	74%	





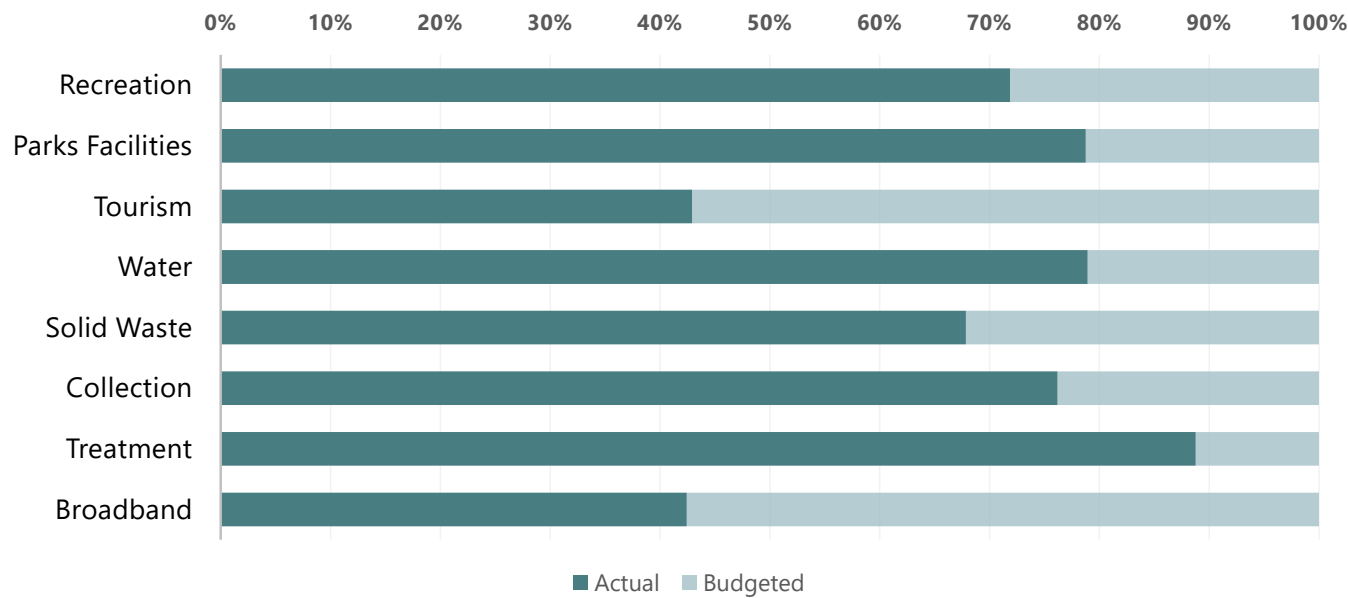
Quarterly Budget Report

2025 Q3

Expenditure - Operational Funds (pg. 2)

Expected Use: 75%

Fund	Fund Name	Budgeted		Actual		% Used	Notes
112	Parks & Rec. (Depts)						
112	Recreation	\$	351,944	\$	252,921	72%	
112	Parks Facilities	\$	224,742	\$	177,032	79%	
126	Tourism	\$	120,500	\$	51,728	43%	
401	Water	\$	799,576	\$	631,148	79%	
407	Solid Waste	\$	822,888	\$	558,279	68%	
408	Wastewater (Depts)						
408	Collection	\$	368,888	\$	281,098	76%	
408	Treatment	\$	1,196,902	\$	1,062,383	89%	Rentals, Operating Supplies
410	Broadband	\$	104,000	\$	44,134	42%	





Quarterly Budget Report

2025 Q3

Project-Based Funds

Fund	Fund Name	Beginning Bal.		Revenue		Expenditure		Current Bal.	Within Budget?
104	Streets - Restricted	\$	(46,459)	\$	2,475,528	\$	2,769,842	\$ (340,772)	Yes
105	Leave & Severance	\$	92,895	\$	10,237	\$	-	\$ 103,132	Yes
106	Contingency	\$	123,809	\$	3,037	\$	31,548	\$ 95,297	Yes
107	ARPA	\$	313,019	\$	8,426	\$	45,334	\$ 276,111	Yes
111	Criminal Justice	\$	31,333	\$	6,523	\$	-	\$ 37,856	Yes
113	Emergency Response	\$	181,502	\$	13,218	\$	-	\$ 194,720	Yes
125	City Beautification	\$	13,452	\$	9,395	\$	15,121	\$ 7,726	Yes
301	Capital Improvement	\$	441,003	\$	65,723	\$	197,649	\$ 309,078	Yes
302	Parks Improvement	\$	515,747	\$	215,300	\$	273,447	\$ 457,600	Yes
402	Water - Restricted	\$	404,834	\$	100,287	\$	92,344	\$ 412,777	Yes
409	Wastewater - Restricted	\$	798,175	\$	64,950	\$	208,834	\$ 654,291	Yes
501	Unemployment Comp.	\$	25,310	\$	566	\$	-	\$ 25,876	Yes

Notes

Streets - Restricted fund (104) negative due to large Lefevre St project construction payment. Reimbursement in process at quarter end



Capital Project Update

2025 Q3

Project	Name	Status	Budget		Spent	Progress
TP-1-25-104	Lefevre St Restriping and Sidewalk Improvements	Complete	\$	2,300,000	\$ 2,753,280	
TP-2-25-104	Overlay Projects on East-West Streets	In Progress	\$	750,000	\$ 231,167	
TP-3-25-104	Small City Maint. Program for Streets	In Progress	\$	220,000	\$ 44,230	
TP-4-25-104	Route 62 Bus Stop Improvements	Seeking Grant	\$	15,000	\$ -	
TP-4-25-301	ADA Access to Fox Hollow Trail at Tara Lee	Not Started	\$	10,000	\$ -	
PF-4-24-301	Auditorium Kitchen Remodel	In Progress	\$	305,000	\$ 235,762	
PF-6-24-302	Coney Island Dock	In Progress	\$	100,000	\$ 74,838	
PF-1-25-402	Maintenance Bulding Backup Generator	In Progress	\$	75,000	\$ -	
PF-2-25-301	City Hall Backup Generator	In Progress	\$	100,000	\$ 12,280	
PF-3-25-409	WWTP Backup Generator Switch Gear	In Progress	\$	450,000	\$ -	
PF-4-25-409	WWTP Storage Building and Equipment Garage	Not Started	\$	250,000	\$ -	
PF-5-25-110	Surveillance Cameras for Public Safety	Procurement	\$	75,000	\$ -	
PF-6-25-302	Permanent Stage - Waterfront Park	Not Started	\$	100,000	\$ -	
PF-7-25-107	City-wide Signage Refresh and Wayfinding	Not Started	\$	100,000	\$ -	
PF-8-25-302	Parks Irrigation System Upgrade	Procurement	\$	75,000	\$ 5,850	
PF-9-25-302	Parks Bathrooms Automatic Locks	In Progress	\$	20,000	\$ -	
PF-10-25-113	City Owned Wetland Restoration	Not Started	\$	250,000	\$ -	
PF-11-25-302	Parks Maintenance Vehicle	In Progress	\$	75,000	\$ 30,403	
PW-1-24-409	WWTP PLC Update	In Progress	\$	400,000	\$ 91,861	
PW-1-25-402	Backup Generator for Craig Road Well	In Progress	\$	325,000	\$ -	
PW-2-25-402	Backup Generator for Lehn Road Well	In Progress	\$	165,000	\$ -	
PW-3-25-402	GIS Mapping of Critical Infrastructure	Planning	\$	30,000	\$ -	
PW-4-25-409	WWTP Belt Press Repairs and Updates	In Progress	\$	75,000	\$ 3,225	
PW-5-25-409	WWTP Submersible Mixer	Complete	\$	20,000	\$ 14,976	
PW-6-25-409	WWTP Ultraviolet Disinfection Upgrade	In Progress	\$	450,000	\$ 13,571	
PW-7-25-104	Medical Lake Stormwater Mitigation	Planning <u>8</u>	\$	1,000,000	\$ 39,600	



To: Mayor and City Council
From: Koss Ronholt, Finance Director
TOPIC: Funds Ordinance - Update

Requested Action:

Review and discussion of draft Ordinance to update Medical Lake Municipal Code (“MLMC”) Chapter 2.24, “Funds”.

Key Points:

Many of the City’s funds, as adopted in Chapter 2.24 of the MLMC, are out-of-date and do not align with current City objectives.

Funds are a critical component of municipal accounting that account for revenues to be used for specific activities (expenditures).

Background Discussion:

City Council discussed the proposed funds at the Budget Workshop on October 15, 2025 and requested no changes.

Public Involvement:

None

Next Steps:

An ordinance will be brought forward for adoption. If adopted, Chapter 2.24 of the MLMC will be repealed in its entirety and the proposed code will replace it.

CHAPTER 2.24 – FUNDS

Sections:

Article I – Centralized Functional Funds

- 2.24.XXX Change Drawer Funds
- 2.24.XXX Petty Cash Fund
- 2.24.XXX Payroll Fund
- 2.24.XXX Claims Fund
- 2.24.XXX Managerial Funds

Article II – Governmental Funds (000–099)

- 2.24.XXX General Fund

Article III – Special Revenue Funds (100–199)

- 2.24.XXX Streets Fund
- 2.24.XXX Leave & Severance Fund
- 2.24.XXX Contingency Fund
- 2.24.XXX Public Safety Fund
- 2.24.XXX Criminal Justice Fund
- 2.24.XXX Recreation Fund
- 2.24.XXX Emergency Response Fund
- 2.24.XXX City Beautification Fund
- 2.24.XXX Tourism Fund
- 2.24.XXX Public Facilities Fund
- 2.24.XXX Park Facilities Fund
- 2.24.XXX Kitchen Fund
- 2.24.XXX Train Depot Fund
- 2.24.XXX Library Facilities Fund

Article IV – Capital Project Funds (300–399)

- 2.24.XXX Capital Improvement Fund
- 2.24.XXX Parks Improvement Fund

Article V – Enterprise Funds (400–499)

- 2.24.XXX Water Fund
- 2.24.XXX Solid Waste Fund
- 2.24.408 Wastewater Fund

- 2.24.XXX Broadband Fund
- 2.24.XXX Stormwater Fund

Article VI – Internal Service Funds (500-599)

- 2.24.XXX Unemployment Fund

Article VII – Fiduciary & Custodial Funds (600–699)

- 2.24.XXX Impact Fees Fund
- 2.24.XXX Deposit Fund
- 2.24.XXX State Custodial Fund

Article VIII – Repealed and Consolidated Funds

- 2.24.XXX Repealed and Consolidated Funds

2.24.XXX Change Drawer Fund

The Change Drawer Funds are hereby established. The fund(s) shall be used to maintain the change drawers or change funds at City Departments for the purpose of providing change to customers during normal course of business.

Each change drawer shall be established and maintained in accordance with the City’s Cash Management Policy. Change drawers shall be used only for making change and shall not be used for expenditures, reimbursements, or personal purposes.

2.24.XXX Petty Cash Fund

The Petty Cash Fund is hereby established. The fund shall be used when access to a City credit card is unavailable or to pay vendors that only accept cash payments. Each petty cash fund shall be established and maintained in accordance with the City’s Cash Management Policy.

2.24.XXX Payroll Fund

The Payroll Fund is hereby established. The fund authorizes the payment of salaries, wages, and benefits to City employees. Payments may be made from the fund directly or through appropriate operating funds as determined by the Finance Director, in accordance with approved allocations and City personnel policies.

2.24.XXX Claims Fund

The Claims Fund is hereby established. The fund shall be used to account for the payments of accounts payable, including vendor claims, reimbursements, and other non-

payroll disbursements. The fund shall receive transfers from other City funds as authorized and shall disburse payments in accordance with approved claims vouchers or electronic fund transfers.

2.24.XXX Managerial Funds

The Finance Director is hereby authorized to establish and maintain managerial funds for internal accounting and administrative purposes. These funds may be used to monitor, track, or manage resources that are restricted, committed, or designated for specific purposes, including grant programs, capital projects, or reserves set aside for specific purposes.

Managerial funds do not constitute separate legal funds and are rolled into their parent fund for financial reporting in accordance with guidance from the BARS manual.

2.24.XXX General Fund

The General Fund is hereby established. This fund accounts for all financial resources not required or committed to be accounted for in another fund and supports the general operations of the City, including legislative, executive, municipal court, legal, administrative services, code enforcement, and building and planning activities. Funding sources further defined by the City's Comprehensive Financial Policy.

2.24.XXX Streets Fund

The Streets Fund is hereby established. The fund shall account for revenues and expenditures related to the operation, maintenance, and preservation of City streets and sidewalks, funded primarily through motor vehicle fuel tax distributions and other designated sources. Funding sources further defined by the City's Comprehensive Financial Policy.

2.24.XXX Leave and Severance Fund

The Leave and Severance Fund is hereby established. The purpose of the fund is to provide for the payment of accrued leave balances and severance compensation to eligible employees in accordance with the City's adopted personnel policies. The City shall make regular deposits to this fund as part of the payroll payable process, consistent with the City's Comprehensive Financial Policy. Expenditures from this fund are limited to the purposes stated herein and do not require separate annual appropriation due to the restricted nature of the fund.

2.24.XXX Contingency Fund

Pursuant to RCW 35A.33.145, there is established in the office of the clerk-treasurer a separate fund to be known as the contingency fund for the purpose of providing moneys

with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide moneys for those emergencies described in RCW 35A.33.080 and 35A.33.090. Expenditures from this fund are limited to the purposes stated herein and do not require separate annual appropriation due to the restricted nature of the fund.

2.24.XXX Public Safety Fund

The Public Safety Fund is hereby established. The fund shall account for revenues and expenditures supporting police, prisoner detention, animal control, and other public safety services.

2.24.XXX Criminal Justice Fund

The Criminal Justice Fund is hereby established. The fund shall account for state-shared revenues and other restricted funds received for innovated law enforcement strategies.

2.24.XXX Recreation Fund

The Recreation Fund is hereby established. The fund shall account for revenues and expenditures associated with recreational programs and activities.

2.24.XXX Emergency Response Fund

The Emergency Response Fund is hereby established. The fund shall provide for costs associated with emergency or disaster response and recovery. Funds may only be authorized if an emergency declaration is issued by the Mayor and confirmed by the City Council.

2.24.XXX City Beautification Fund

The City Beautification Fund is hereby established. The fund shall support projects and programs that enhance the aesthetic and visual appeal of the City, including landscaping, art installations, and public space improvements.

2.24.XXX Tourism Fund

The Tourism Fund is hereby established. The fund shall account for revenues and expenditures related to promoting tourism, visitor engagements, local economic development, and community events.

2.24.XXX Public Facilities Fund

The Public Facilities Fund is hereby established. The fund shall account for activities related to the building and facility maintenance of public buildings. Buildings include City Hall and Public Works buildings.

2.24.XXX Parks Facilities Fund

The Park Facilities Fund is hereby established. The fund shall account for revenues and expenditures related to the maintenance of existing park facilities and related recreational amenities.

2.24.XXX Kitchen Fund

The Kitchen Fund is hereby established. The fund shall account for revenues and expenditures related to the operation and management of the City's commercial kitchen facility.

2.24.XXX Train Depot Fund

The Train Depot Fund is hereby established. The fund shall account for revenues and expenditures related to the operation, maintenance, and improvement of the historic train depot facility.

2.24.XXX Library Facilities Fund

The Library Facilities Fund is hereby established. The fund shall account for revenues and expenditures related to the maintenance of the City owned Library building.

2.24.XXX Capital Improvement Fund

The Capital Improvement Fund is hereby established. The fund shall account for revenues that are restricted, committed, or designated for capital improvement projects in the City's approved Capital Improvement Plan. Restricted grant funds shall be used in accordance with grant agreement terms.

2.24.XXX Parks Improvement Fund

The Parks Improvement Fund is hereby established. The fund shall account for revenues that are restricted, committed, or designated for capital parks projects or improvements including acquisition, design, and construction of new park facilities or major upgrades to existing parks. Restricted grant funds shall be used in accordance with grant agreement terms.

2.24.XXX Water Fund

The Water Fund is hereby established. The fund shall account for the operation and maintenance of the City's water distribution system, supported by user charges and related revenues.

2.24.XXX Solid Waste Fund

The Solid Waste Fund is hereby established. The fund shall account for the operation and maintenance of solid waste collection and removal of garbage, recycling, and yard debris, supported by user charges and related revenues.

2.24.XXX Wastewater Fund

The Wastewater Fund is hereby established. The fund shall account for the operation and maintenance of wastewater collection and treatment systems, supported by user charges and related revenues.

2.24.XXX Broadband Fund

The Broadband Fund is hereby established. The fund shall account for revenues and expenditures related to the operation and expansion of the City's broadband infrastructure and connectivity services, supported by user charges and related revenues.

2.24.XXX Stormwater Fund

The Stormwater Fund is hereby established. The fund shall account for the operation, maintenance, and improvements of stormwater management systems, supported by user charges and related revenues.

2.24.XXX Unemployment Fund

The Unemployment Fund is hereby established. The fund shall account for resources set aside to pay unemployment compensation claims and related costs as required by law.

2.24.XXX Impact Fees Fund

The Impact Fees Fund is hereby established. The fund shall account for the collection and remittance of impact fees dedicated to fire protection facilities and school capital improvements, in accordance with state and local law.

2.24.XXX Deposit Fund

The Deposit Fund is hereby established. The fund shall account for deposits held by the City in a fiduciary capacity, including but not limited to utility customer deposits, development or permit deposits, and performance or bid guarantees.

Funds shall remain in this account until the terms of the related agreement or obligation are satisfied, at which point deposits shall be refunded or applied as appropriate.

This fund shall not be used for the City's operating or capital purposes and shall be managed in accordance with the City's financial policies and applicable state law.

2.24.XXX State Custodial Fund

The State Custodial Fund is hereby established. The fund shall account for the funds collected by the City on behalf of the State or other governmental entities, including court-related or regulatory revenues held in a fiduciary capacity.

2.24.XXX Repealed and Consolidated Funds

The following funds have been repealed, closed, or consolidated:

- Sick Leave Buy Back Fund (replaced with Leave & Severance Fund)
- Drug Enforcement Fund
- Criminal Investigation Fund
- Street Truck and Equipment Fund
- Lake Restoration Fund
- Judicial, Police, Parks, Finance, City Hall Cumulative Reserve Funds
- Treasurer's Suspense Fund (replaced by State Custodial Fund)

The Finance Director is authorized to make accounting adjustments to close or consolidate these funds are necessary in accordance with the City's Comprehensive Financial Policy and BARS guidance.

Item 8. Public Hearing – Preliminary Budget 2026

Due to the large size of the 2026 Preliminary 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 Preliminary Budget

Presented by Mayor Terri Cooper





Preliminary Budget Contents

Departmental Budget Requests

Capital Improvement Plan Summary

Preliminary Budget Summary

Summary by Revenue

Summary by Expenditure

Summary of Operating Transfers

General Fund Summary and Detail

Special Revenue Funds

Capital Improvement Funds

Proprietary Funds

Departmental Budget Request

Director: Steve Cooper

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for Wastewater in the City's 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 HVAC Motor control center	\$0	\$15,000	\$15,000
408-382-535-00-41-00	Wastewater	Arc Flash Study & Plan	\$70,250	\$25,000	\$95,250
408-382-535-00-35-00	Wastewater	Composite Samplers	\$5,000	\$5,000	\$10,000
	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

Departmental Budget Request

Director: Scott Duncan

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for the Streets, Wastewater Collection, and Water Departments in the City's 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, streets maintenance	\$1,900	\$2,100	\$4,000
101-000-542-70-30-00	Streets	Pesticides for roadside	\$750	\$750	\$1,500
	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

Departmental Budget Request

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 programs	\$47,000	\$3,000	\$50,000
112-740-571-00-31-02	Recreation	Additional programs	\$13,500	\$6,500	\$20,000
112-740-571-00-41-00	Recreation	Umpires/referees sports	\$5,200	\$1,800	\$7,000
112-740-571-00-44-00	Recreation	Program advertising campaign	\$250	\$5,750	\$6,000
	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

Departmental Budget Request

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 Svcs	Printer end-of-life	\$0	\$10,000	\$10,000
001-140-594-14-60-00	Admin	City Hall Entrance-Wall	\$0	\$30,000	\$40,000
	Admin Svcs			\$40,000	

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

Sincerely,

Koss Ronholt
Finance Director
City of Medical Lake

CAPITAL IMPROVEMENT PLAN (CIP)

<i>Functional Area</i>	<i>Project Name</i>	<i>Primary Funding Sources</i>	FY2026 Budget	Grant Funded	Reserve Funded
Transportation Projects - TP					
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
Transportation CIP Total			\$ 1,194,052	\$ 1,112,237	\$ 81,815
Parks and Public 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 Public Facilities CIP Total			\$ 1,075,000	\$ 621,875	\$ 403,125
Public Works Projects - PW					
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

Exhibit A
City of Medical Lake
2026 Preliminary Budget - Summary

	Beginning Bal.	Revenues	Budget	Ending 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
	<u>\$ 4,366,051</u>	<u>\$ 11,280,930</u>	<u>\$ 11,971,856</u>	<u>\$ 3,675,125</u>

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**

City of Medical Lake
Budget Summary by Revenue

	2023	2024	2025	2026
	Actual	Actual	Adopted	Proposed
001 General Fund				
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
	Actual	Actual	Adopted	Proposed
All Other Funds				
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

Total Estimated Revenues	\$ 7,853,929	\$ 9,507,728	\$ 12,257,233	\$ 9,971,604
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Notes

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

City of Medical Lake
Budget Summary by Expenditure

	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
001 General Fund				
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 Actual	2024 Actual	2025 Adopted	2026 Proposed
All Other Funds				
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 Fund	107,180	496,186	700,000	1,011,528
410 Broadband	-	-	-	-
412 Stormwater Fund	-	-	-	-
501 Unemployment Compensation	1,291	15,608	-	-
Total of All Other Fund	\$ 6,621,096	\$ 8,348,739	\$ 12,591,371	\$ 9,244,943

Total Operating Budget	\$ 7,664,159	\$ 9,760,945	\$ 14,312,531	\$ 10,842,836
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Notes

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

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

3 Expenditures do not 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	\$ -	\$ 818,000	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	150,000	-	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	\$ 1,178,000	\$ 1,178,000	

General Fund Resources General Fund 001					
Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Beginning Balances	\$ 2,685,514	\$ 1,956,499	\$ 1,940,096	\$ 749,403	-159%
Taxes	2,013,250	2,098,559	1,997,376	2,041,152	2%
License & Permits	94,786	98,437	69,000	96,200	28%
Intergovernmental	166,131	242,982	352,145	123,700	-185%
Charges for Services	69,340	88,115	74,050	80,450	8%
Fines and Forfeitures	-	-	-	-	0%
Miscellaneous Revenue	92,177	105,405	45,010	39,050	-15%
Non-Revenue	3,222	-	-	-	0%
Transfers In	-	-	-	-	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					
Departments	2023 Actual	2024 Actual	2025 Adopted	2026 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	818,000	-93%
General Fund Total Uses	\$ 2,241,919	\$ 2,391,506	\$ 3,298,661	\$ 2,415,893	-37%
Net Resources Over Uses	\$ 2,882,500	\$ 2,198,492	\$ 1,179,016	\$ 714,062	

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

Legislative costs are expenditures associated with City Council activities.

Notes

Salaries & Wages	In 2024, Independent Salary Commission voted to increase Councilmember monthly salary from \$250 to \$325.
Services & Charges	In 2024, the City entered into a contract for \$36,000 per year with Gordan Thomas Honeywell, a governmental relations firm that advocates for the City's needs before the State Legislators.

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

Municipal Court Department
General Fund 001

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ 2,840	\$ 5,032	\$ 5,500	\$ -	0%
Benefits	-	-	-	-	0%
Supplies	-	-	-	-	0%
Services & Charges	62,587	59,000	60,000	61,000	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	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ 130,909	\$ 143,791	\$ 194,200	\$ 177,800	-9%
Benefits	50,225	61,503	65,400	72,400	10%
Supplies	4,666	6,249	4,950	7,350	33%
Services & Charges	20,270	18,184	36,205	39,175	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

Salaries & Wages Budgeting for .7 FTE capacity for Executive Assistant in 2026, compared to 1 FTE in 2025.

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

Personnel Summary (FTE)	2023	2024	2025	2026	% Change
<u>Elected</u>					
Mayor	1	1	1	1	
<u>Full time</u>					
City Administrator	1	1	1	1	
<u>Part time</u>					
Executive Assistance	0.5	0.5	1	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
<i>Full time</i>					
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	123,031	116,402	127,800	100,000	-28%
Capital Outlay	-	-	-	-	
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	2026 Proposed	% Change
Salaries & Wages	\$ 25,092	\$ 38,596	\$ 32,872	\$ 42,500	23%
Benefits	42,807	17,323	42,340	27,000	-57%
Supplies	4,138	1,513	4,285	3,440	-25%
Services & Charges	14,975	5,801	8,587	10,359	17%
Capital Outlay	-	-	-	-	-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
<i>Full time</i>					
Building Inspector	1	1	1	0	
<i>Part time</i>					
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	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	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change	
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0%	
Benefits	-	-	-	-	0%	
Supplies	-	250	250	250	0%	
Services & Charges	-	89,741	287,500	90,250	-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 Awarded	
Washington State Department of Ecology	Complete a West Plains PFAS Groundwater study. Contracting with Eastern 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	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	\$ -	\$ -	\$ -	\$ 150,000	
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	\$ 818,000	-93%

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

CITY OF MEDICAL LAKE

Summary		2023	2024	2024	2025	2025	2026
	Departments	Actuals	Budget	Actuals	Budget	Current	Proposed
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	818,000
Total Expenditures		\$ 2,241,919	\$ 2,868,359	\$ 2,391,506	\$ 3,298,661	\$ 2,559,887	\$ 2,415,893
Estimated Ending Balance		\$ 2,882,500	\$ 1,279,783	\$ 2,927,506	\$ 1,179,016	\$ 1,384,591	\$ 714,062
Total Gain (Loss)		\$ 196,986	\$ (319,506)	\$ 241,992	\$ (761,080)	\$ (571,909)	\$ (35,341)

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	-		-	-	-
001-316-46-00-00	CABLE B&O TAX	6,277	-		-	-	-
001-316-47-00-00	TELEPHONE B & O TAX	33,769	-		-	-	-
001-317-20-00-00	LEASEHOLD EXCISE TAX	-	20		20	-	20
001-321-30-00-00	FIREWORKS PERMITS	200	-	100	-	-	-
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 DISTRIBUTIONS		-	-	-	-	
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	-
001-341-91-00-00	ELECTION CANDIDATE FILING FEES	-	-	630	500	-	-
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	-	-	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

		2023	2024	2024	2025	2025	2026
General Fund Expenditures		Actuals	Budget	Actuals	Budget	Current	Proposed
Grant							
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	89,741	225,000	199,298	50,000
001-060-558-60-10-01	SALARIES & WAGES - PUG PROJECT	-	-	-	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
		2023	2024	2024	2025	2025	2026
Legislative		Actuals	Budget	Actuals	Budget	Current	Proposed
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	-	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	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
		2023	2024	2024	2025	2025	2026
Municipal Court		Actuals	Budget	Actuals	Budget	Current	Proposed
001-120-512-52-10-04	SALARIES & WAGES - BALIFF	\$ 2,840	\$ 4,600	\$ 5,032	\$ 5,500	\$ 3,642	\$ -
001-120-512-52-41-00	COURT SERVICES*	62,587	60,000	59,000	60,000	44,250	60,000
001-120-512-52-46-00	INSURANCE	-	-	-	-	-	-
001-120-512-42-48-02	SOFTWARE	-	-	-	-	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
		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	\$ 85,000	\$ 35,358	\$ 100,000
001-150-515-41-44-00	ADVERTISING	-	210	-	-	-	-
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	-
001-150-515-93-41-05	OPD GRANT - PUBLIC DEFENDER	2,324	1,500	1,992	2,000	1,328	-
	Legal Total	\$ 123,031	\$ 117,790	\$ 116,402	\$ 117,790	\$ 65,986	\$ 100,000

		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 INSPECTOR	\$ 75,155	\$ 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	-	-	-	100	-	-
001-580-558-50-45-00	RENTALS	-	-	-	-	-	-
001-580-558-50-46-00	INSURANCE	-	-	-	-	-	8,000
001-580-558-50-49-01	DUES & MEMBERSHIPS	-	-	-	150	-	500
001-580-558-50-49-02	REGISTRATION FEES	-	-	540	800	495	800
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	667	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	Budget	Actuals	Budget	Current	Proposed
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)					-	150,000
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	\$ 818,000
	Fund Expenditures Total	\$ 2,241,919	\$ 2,868,359	\$ 2,391,506	\$ 3,298,661	\$ 2,559,887	\$ 2,415,893

Street Operations and Maintenance Fund Resources
Special Revenue Fund 101

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	2026 Proposed	% Change
Salaries & Wages	\$ 77,926	\$ 82,395	\$ 89,858	\$ 134,885	33%
Benefits	41,249	37,862	42,950	42,925	0%
Supplies	44,308	42,180	44,750	46,625	4%
Services & Charges	76,070	81,888	92,039	98,143	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	\$ 14,203	\$ 14,447	\$ 88,500	\$ -	0%
SRTC Grants	-	-	-	-	0%
TIB Grants	674,788	68,602	2,121,568	799,737	-165%
STA Grants	-	-	-	-	0%
State Appropriations	-	-	750,000	1,000,000	25%
Interest & Other Earnings	252	266	-	-	0%
Transfers In	95,000	130,000	910,000	60,000	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 Actual	2025 Adopted	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 upgrades 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

CITY OF MEDICAL LAKE

Summary - Streets

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Beginning Balance		\$ 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		\$ (4,442)	\$ 139,378	\$ 150,667	\$ 118,598	\$ 147,417	\$ 141,884
Total Gain (Loss)		\$ (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	Proposed
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

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	-	-
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
		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Street Expenditures							
101-000-542-30-30-00	ROADWAY - SUPPLIES	\$ 3,978	\$ 9,420	\$ 1,884	\$ 4,000	\$ 4,116	\$ 4,000
101-000-543-30-40-00	ROADWAY - SERVICES	92	-	-	100	-	-
101-000-542-40-30-00	STORM DRAIN - SUPPLIES	-	1,500	302	-	199	300
101-000-542-40-40-00	STORM DRAIN - SERVICES	-	-	-	-	-	-
101-000-542-40-41-00	PROFESSIONAL SERVICES	1,717	1,870	1,140	1,750	-	1,500
101-000-542-61-40-00	SIDEWALKS - SERVICES	-	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	-	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 - MAINTENANCE	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	Proposed
Street - Restricted Revenues							
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 RESTRIPIING	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
		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Street - Restricted Expenditures							
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		-	-
104-000-543-30-49-01	PUBLICATIONS - PROJECTS	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	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 Breakdown

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	2026 Proposed	% Change
Beginning Balances	\$ 183,024	\$ 182,270	\$ 97,536	\$ 63,394	-54%
Leave Buyback	16,807	19,938	17,000	20,000	15%
Interest & Other Earnings	3,692	3,863	1,500	1,000	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 Adopted	2026 Proposed	% Change
Leave Payouts	\$ 35,869	\$ -	\$ -	\$ -	0%
Severance Payments	13,070.69	-	-	-	0%
Leave & Sev. Total Uses	\$ 48,940	\$ -	\$ -	\$ -	0%

Notes

Revenue

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

Leave Payouts

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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Leave & Severance Revenues							
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	Proposed
Leave & Severance Expenditures							
	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 Special Revenue Fund 106					
Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Beginning Balances	\$ 36,345	\$ 36,573	\$ 36,600	\$ 25,000	-46%
Interest & Other Earnings	890	267,712	300	500	
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 Proposed	% Change
Unbudgeted Expenditures	\$ 251,194.50	\$ 102,827.89	\$ -	\$ -	0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	0%
Contingency Total Uses	\$ 251,194.50	\$ 102,827.89	\$ -	\$ -	0%

Notes

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

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

3 Year Budget Comparison Contingency Fund 106

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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
		Actuals	Budget	Actuals	Budget	Current	Proposed
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 Expenditures							
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				
Account Descriptions	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
Beginning Balances	\$ -	\$ -	\$ 551,706	\$ -
Federal Indirect Grant	-	-	-	-
Investment Interest	-	17,193	2,000	-
ARPA Fund Total	\$ -	\$ 17,193	\$ 553,706	\$ -

American Rescue Plan Act Fund Uses ARPA Fund 107				
Projects	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
Public Works Equipment	\$ -	\$ -	\$ -	\$ -
Aerators	-	-	-	-
Broadband	-	-	-	-
WWTP Capital Reserves	-	-	-	-
Civic Non-Profits	-	-	-	-
Expanded Parks & Trails	-	-	-	-
Downtown Beautification	-	-	106,000	-
Auditorium Remodel	-	-	106,000	-
City Technology & Training	-	-	100,000	-
Executive Total	\$ -	\$ -	\$ 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

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

CITY OF MEDICAL LAKE

Summary		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ 551,706	\$ 551,706	\$ -
Revenues		886,858	5,000	56,193	2,000	8,426	-
Expenditures		354,587	531,219	256,019	327,000	45,335	-
Estimated Ending Balance		\$ 532,271	\$ (526,219)	\$ (199,826)	\$ 226,706	\$ 514,797	\$ -
Total Gain (Loss)		\$ 532,271	\$ (526,219)	\$ (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	2026 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 448,298	\$ 324,742	-38%
Public Safety Tax	71,464	72,799	71,500	72,750	2%
Local Criminal Justice	124,857	127,189	125,000	125,000	0%
Criminal Justice - Population	1,750	1,879	1,750	1,960	11%
CJ - Contracted Services	10,303	11,057	10,000	11,000	9%
Fireworks Permits	-	-	200	300	33%
Liquor Board Profits	7,486	25,241	31,085	31,000	0%
Policing Services Reimbursement	25,000	413,750	336,000	345,000	3%
Interest & Other Earnings	14,625	25,868	5,000	15,000	67%
Transfer In	490,000	75,000	100,000	150,000	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	2026 Proposed	% Change
Benefits	\$ 236	\$ -	\$ -	\$ -	0%
Supplies	126	84	175	175	0%
Services & Charges	289,404	639,277	734,200	761,500	4%
Capital Outlay	-	-	-	-	
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

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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

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

Criminal Justice Fund Uses
Special Revenue Fund 111

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% 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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Budget	Actuals	Budget	Current	Proposed
Criminal Justice Revenues							
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	Proposed
Criminal Justice Expenditures							
	INNOVATIVE LE PROGRAMS	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 7,500
	INTERGOVERNMENTAL SVCS	-	-	-	3,000	-	-
	Fund Expenditures Total	\$ -	\$ -	\$ -	\$ 33,000	\$ -	\$ 7,500

Projects Costs Breakdown

Project Total

	Restricted Expenditures Total	\$ -

Recreation Fund Resources Special Revenue Fund 112

Account Description	2023 Actual	2024 Actual	2025 Adopted	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
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Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
<u>Recreation</u>					
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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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)		\$ (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

Emergency Response Fund Resources
Special Revenue Fund 113

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ 263,686.00	100%
Gas B & O Tax	-	74,171	-	-	100%
Federal Reimbursement	-	102,885	-	7,313	0%
Interest & Other Earnings	-	4,446	1,000	5,000	0%
Emergency Total Resources	\$ -	\$ 181,502	\$ 1,000	\$ 275,999	100%

Emergency Response Fund Uses
Special Revenue Fund 113

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Emergency Response	\$ -	\$ -	\$ -	\$ -	
Emergency Total Uses	\$ -	\$ -	\$ -	\$ -	0%

Notes

Beginning Balance

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

Revenue

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

Emergency Response

Funds 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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
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	Proposed
Emergency Response Expenditures							
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 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 5,500	\$ 4,802	-15%
Cable B & O Tax	-	-	6,700	6,700	0%
Business License	7,003	6,760	7,000	7,000	0%
Interest & Other Earnings	-	-	-	-	0%
City Beaut. Total Resources	\$ 7,003	\$ 6,760	\$ 19,200	\$ 18,502	-4%

City Beautification Fund Uses
Special Revenue Fund 125

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% 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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
City Beautification Expenditures							
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 Resources Special Revenue Fund 126
--

Account Description	2023 Actual	2024 Actual	2025 Adopted	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 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ 2,047	\$ 3,000	\$ 2,500	-20%
Supplies	-	3,118	3,000	3,600	17%
Services & Charges	-	47,640	114,500	114,900	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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
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
		Actuals	Budget	Actuals	Budget	Current	Proposed
Tourism Expenditures							
126-000-559-30-30-00	VACANT PROPERTY SIGNS	\$ -	\$ -	\$ 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	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	-	-	-	150,000	
Public Facilities Total Resources	\$ -	\$ -	\$ -	\$ 239,500	100%

Public Facilities Fund Uses
Special Revenue Fund 131

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ 3,000	\$ 2,500	100%
Supplies	-	-	3,000	3,500	14%
Services & Charges	-	-	114,500	114,500	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.

Parks Facilities Fund Resources
Special Revenue Fund 132

Account Description	2023 Actual	2024 Actual	2025 Adopted	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%
Self-Funded Rate	100%	100%	100%	6%	

Park Facilities Fund Uses
Special Revenue Fund 131

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% 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

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.

Train Depot Fund Resources
Special Revenue Fund 133

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

Facilities Fund Uses
Special Revenue Fund 133

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

Notes

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

Kitchen Fund Resources
Special Revenue Fund 134

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0%
Supplies	-	-	-	-	0%
Services & Charges	-	-	-	41,250	100%
Kitchen Total Uses	\$ -	\$ -	\$ -	\$ 41,250	100%

Notes

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

Library Facilities Fund Resources
Special Revenue Fund 135

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	0%
Interest & Other Earnings	-	-	-	200	100%
Transfers In	-	-	-	8,000	100%
Library Facilities Total Resource	\$ -	\$ -	\$ -	\$ 200	100%

Library Facilities Fund Uses
Special Revenue Fund 135

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	100%
Supplies	-	-	-	-	0%
Services & Charges	1,775	-	-	3,320	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
Public Facilities Fund 131**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
	Departments	Actuals	Budget	Actuals	Budget	Current	Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		-	-	-	-	-	89,500
Transfers-In		-	-	-	-	-	150,000
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)	\$ 51,595
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 Revenues							
	AUDITORIUM RENTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
	LEASE - WATER DEPT	-	-	-	-	-	50,000
	LEASE - WWC DEPT	-	-	-	-	-	39,000
	Fund Revenues Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,500
	T/I GENERAL FUND (001)	-	-	-	-	-	150,000
	Fund Transfers-In Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Facilities Expenditures							
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	Proposed
	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	Proposed
	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

3 Year Budget Comparison Park Facilities Fund 132

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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 Expenditures							
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 MAINTENANCE	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	DISABILITY/SICK LV BUYBACK	747	1,200	775	2,475	202	-
132-760-576-80-20-06	UNIFORMS & 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	1,635	1,380	1,061	1,650	-	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

**3 Year Budget Comparison
Train Depot Fund 133**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		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

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Train Depot Expenditures							
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

**3 Year Budget Comparison
Kitchen Fund 134**

CITY OF MEDICAL LAKE

Summary

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

Detail

		2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Current	2026 Proposed
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 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Current	2026 Proposed
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

**3 Year Budget Comparison
Library Fund 135**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
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	Proposed
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 Improvements Fund Resources
Capital Projects Fund 301

Account Description	2023 Actual	2024 Actual	2025 Adopted	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	2026 Proposed	% Change
Library Projects	\$ 41,981	\$ -	\$ -	\$ -	0%
Streets Projects	-	45,124	10,000	10,000	100%
City Hall Projects	-	-	-	157,080	100%
Transfers Out	95,000	110,000	250,000	60,000	-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

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
Capital Improvements Revenues							
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	Proposed
Capital Improvements Expenditures							
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

Projects Costs Breakdown

Project Total

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

Parks Capital Improvements Fund Resources
Capital Projects Fund 302

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

Capital Improvements Fund Uses
Capital Projects Fund 301

Account Description	2023 Actual	2024 Actual	2025 Adopted	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**

CITY OF MEDICAL LAKE

Summary

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
Parks Improvements Revenues							
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	Proposed
Parks Improvements Expenditures							
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	-
	Fund Expenditures Total	\$ -	\$ 295,000	\$ -	\$ 443,000	\$ 273,447	\$ 150,000

Projects Costs Breakdown		Project Total
PF-302-1-24	Coney Island Park Dock	\$ 50,000.00
PF-302-2-25	Permanent Stage - Waterfront	\$ 100,000.00
	Restricted Expenditures Total	\$ 150,000.00

Water Operations and Maintenance Fund Resources
Proprietary Fund 401

Account Description	2023 Actual	2024 Actual	2025 Adopted	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	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	2026 Proposed	% Change
Beginning Balances	\$ 19	\$ 19	\$ 20	\$ 420,547	100%
Jefferson Water Line	-	491,659	-	-	0%
Water Installation Charge	-	3,000	-	3,000	100%
FEMA - Backup Generators	-	-	423,750	360,834	-17%
State - Backup Generators	-	-	70,625	60,139	-17%
Facilities Rental - Reservoir	-	-	-	100,000	100%
Capital Improvement Charge	-	5,000	5,000	5,000	0%
Interest & Other Earnings	-	-	-	5,000	100%
Transfers In	-	-	100,000	300,000	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	2026 Proposed	% Change
Capital Services	\$ 24,479	\$ 84,882	\$ 80,000	\$ -	0%
Capital Outlay	-	454,556	-	481,112	0%
Capital Improvements	-	-	-	-	0%
Capital Equipment	5,543	30,574	565,000	110,000	-414%
Water Res. Total Uses	\$ 30,022	\$ 570,011	\$ 645,000	\$ 591,112	-9%

Notes

Transfers In	Excess 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

CITY OF MEDICAL LAKE

Summary - Water

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	Proposed
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	Proposed
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	Proposed
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 - Restricted		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Water - Restricted Revenues							
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

		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Water - Restricted Expenditures							
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

Projects Costs Breakdown

Project Total

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

Solid Waste Operations and Maintenance Fund Resources
Proprietary Fund 407

Account Description	2023 Actual	2024 Actual	2025 Adopted	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	2024 Actual	2025 Adopted	2026 Proposed	% 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%

Notes

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

CITY OF MEDICAL LAKE

Summary		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
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	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Solid Waste Revenues							
407-337-00-00-01	COMPOST TRAILER REIMBURSEMENT	\$ 12,072	\$ 9,750	\$ 1,952	\$ 12,000	\$ 7,121	\$ 12,000
401-359-90-00-00	UTILITY DELINQUENT FEES	12,000	10,000	11,368	10,000	-	12,000
407-343-70-00-00	GARBAGE COLLECTION FEES	682,087	675,000	757,202	750,000	583,771	869,000
407-361-10-00-01	INVESTMENT INTEREST	8,856	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	746	250	-	750	-	750
	Fund Revenues Total	\$ 715,762	\$ 697,000	\$ 777,274	\$ 776,750	\$ 594,961	\$ 896,250
		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Solid Waste Expenditures							
407-000-537-10-10-02	SALARIES & WAGES - MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
407-000-537-10-10-06	SALARIES & WAGES - ADMIN CLERK	11,179	-	-	-	-	
407-000-537-10-11-00	OVERTIME	-	-	-	-	-	
407-000-537-10-20-01	SOCIAL SECURITY & MEDICARE	855	-	-	-	-	
407-000-537-10-20-02	LABOR & INDUSTRIES	51	-	-	-	-	
407-000-537-10-20-03	RETIREMENT/ICMA	1,410	-	-	-	-	
407-000-537-10-20-04	MEDICAL/DENTAL/VISION/DEFERRED	2,412	-	-	-	-	
407-000-537-10-20-05	DISABILITY/SICK LV BUYBACK	185	-	-	-	-	
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	202	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	431	1,200	1,089	1,225	401	1,200
407-000-537-10-41-00	GARBAGE CONTRACTORS	698,979	675,000	752,588	775,000	515,664	812,906
407-000-537-10-41-01	COMPOST DISPOSAL	15,296	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	2,775	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	642	-	858	650	-	850
407-000-537-10-46-00	INSURANCE	3,344	1,762	11	13	14	14
407-000-537-10-47-00	UTILITIES	664	-	-	-	-	-
407-000-537-10-48-00	REPAIR & MAINTENANCE	138	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 Actual	2025 Adopted	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	2026 Proposed	% Change
<u>Wastewater Collection</u>					
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%
<u>Wastewater Treatment</u>					
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	2023 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ 1,076,089	\$ 892,209	-21%
Sewer Tap Fees	-	4,175	-	4,175	100%
Interest & Other Earnings	20,970.55	7,000.00	-	7,000.00	100%
Transfers In	977,298.63	-	-	-	
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	\$ 97,227	\$ 100,147	\$ 125,000	\$ -	0%
Capital Outlay	9,953.80	361,814.71	200,000.00	521,528.00	62%
Capital Improvements	-	-	-	-	0%
Capital Equipment	-	74,653	920,000	470,000	-96%
Street Res. Total Uses	\$ 107,180	\$ 536,614	\$ 1,245,000	\$ 991,528	-26%

Notes

Capital Equipment

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

Capital Outlay

Includes construction portion of Capital Improvement projects.

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

CITY OF MEDICAL LAKE

Summary - Wastewater

		2023	2024	2024	2025	2025	2026
	Departments	Actuals	Budget	Actuals	Budget	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	Budget	Current	Proposed
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	Proposed
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	\$ -	\$ -	\$ -	\$ -	\$ -

Wastewater Expenditures		2023	2024	2024	2025	2025	2026
Wastewater Collection (WWC)		Actuals	Budget	Actuals	Budget	Current	Proposed
408-381-535-10-10-01	SALARIES & WAGES - PW DIRECTOR	\$ 31,688	\$ 47,300	\$ 35,077	\$ 38,680	\$ 29,001	\$ 40,069
408-381-535-10-10-03	SALARIES & WAGES - MAINTENANCE	109,344	130,000	121,125	124,416	101,251	127,385
408-381-535-10-10-06	SALARIES & WAGES - ADMIN CLERK	11,178	-	-	-	-	-
408-381-535-10-11-00	OVERTIME - MAINTENANCE	-	4,000	-	4,000	-	1,000
408-381-535-10-20-01	SOCIAL SECURITY & MEDICARE	11,537	13,300	11,989	13,300	9,907	13,000
408-381-535-10-20-02	LABOR & INDUSTRIES	3,045	3,000	3,247	3,250	2,852	3,250
408-381-535-10-20-03	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	2,650
408-381-535-10-20-06	UNIFORMS & CLOTHING	117	4,020	781	650	386	700
408-381-535-10-31-01	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	PUBLICATIONS	-	-	45	50	-	50
408-381-535-10-31-04	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	SMALL & ATTRACTIVE ASSETS	3,370	3,080	635	3,400	-	1,000
408-381-535-10-40-10	ID BILLING - PERSONNEL SVCS	612	1,440	1,377	1,475	484	1,500
408-381-535-10-40-12	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
408-381-535-10-42-01	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	-	160	-	160
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	-	-	-	-	-	-
408-381-535-10-48-03	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
	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
408-382-535-10-31-04	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
408-382-535-10-32-00	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	-	-	460	-	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	-	250
408-382-535-10-41-10	BI-ANNUAL TESTING	-	-	-	10,000	-	10,000
408-382-535-10-42-01	POSTAGE	1,188	-	1,000	1,200	804	1,000
408-382-535-10-42-02	PHONE	2,776	3,080	3,059	2,800	1,113	3,000
408-382-535-00-43-01	MILEAGE	-	-	-	-	-	300
408-382-535-10-43-02	MEALS & LODGING	-	-	-	250	-	300
408-382-535-10-44-00	ADVERTISING	-	-	-	100	-	100
408-382-535-10-45-00	RENTALS	14	-	15,538	150	13,038	1,000
408-382-535-10-46-00	INSURANCE	80,365	104,236	123,691	132,291	136,877	147,112
408-382-535-10-47-00	UTILITIES	132,853	148,800	159,827	133,000	126,836	150,000
408-382-535-10-48-00	REPAIR & MAINTENANCE	7,898	13,810	17,275	8,000	388	10,000
408-382-535-10-48-03	BILLING SERVICE	1,399	1,400	1,195	1,400	807	1,200
408-382-535-10-49-00	STATE EXCISE TAX	12,351	12,000	13,358	8,550	6,848	10,000
408-382-535-10-49-01	DUES & MEMBERSHIPS	507	300	86	500	311	100
408-382-535-10-49-02	REGISTRATIONS/OTHER MISC	9,506	1,010	16,038	500	3,794	15,000
408-382-535-10-49-03	SUBSCRIPTIONS	-	-	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	-	-	-	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	\$ 1,187,233	\$ 1,196,902	\$ 1,088,167	\$ 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 - Restricted		2023	2024	2024	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Wastewater - Restricted 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	\$ -	\$ -	\$ -	\$ -	\$ -

		2023	2024	2024	2025	2025	2026
		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	-	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	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	\$ 1,011,528

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

Broadband Operations and Maintenance Fund Resources
Proprietary Fund 410

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

Broadband Operations and Maintenance Fund Uses
Proprietary Fund 410

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Supplies	-	-	100,000	-	0%
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
		Actuals	Budget	Actuals	Budget	Current	Proposed
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							
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 Adopted	2026 Proposed	% Change
Beginning Balances	\$ -	\$ -	\$ -	\$ -	0%
Franchise Fees	-	-	-	-	0%
Interest & Other Earnings	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Stormwater Total Resources	\$ -	\$ -	\$ -	\$ -	0%

Stormwater Operations and Maintenance Fund Uses
Proprietary Fund 412

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Supplies	-	-	-	-	0%
Services & Charges	-	-	-	-	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 opportunities 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	Actuals	Budget	Current	Proposed
Beginning Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues		-	-	-	-	-	-
Transfers-In		-	-	-	-	-	-
Expenditures		-	-	-	-	-	-
Estimated Ending Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Gain (Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Unemployment Compensation Fund Resources
Internal Service Fund 501

Account Description	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed	% Change
Beginning Balances	\$ 11,073	\$ -	\$ 100	\$ 25,000	100%
Interest & Other Earnings	72	142	-	250	100%
Transfers In	-	-	15,000	-	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 Proposed	% 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	2025	2025	2026
		Actuals	Budget	Actuals	Budget	Current	Proposed
Beginning Balance		\$ 11,073	\$ 7,746		\$ 100		\$ 25,000
Revenues		72	12,400	142	15,000	-	250
Expenditures		1,291	-	15,608	-	-	-
Estimated Ending Balance		\$ 9,854	\$ 20,146	\$ (15,466)	\$ 15,100	\$ -	\$ 25,250
Total Gain (Loss)		\$ (1,219)	\$ 12,400	\$ (15,466)	\$ 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	Proposed
Unemployment Compensation Expenditures							
501-000-517-70-40-00	EMPLOYMENT SEC REIMBURSEMENTS	\$ 1,291	\$ -	\$ 15,608	\$ -		\$ -
	Fund Expenditures Total	\$ 1,291	\$ -	\$ 15,608	\$ -	\$ -	\$ -

CITY OF MEDICAL LAKE
City Council Regular Meeting

6:30 PM
November 4, 2025

MINUTES

Council Chambers
124 S. Lefevre Street

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

COUNCIL AND ADMINISTRATIVE PERSONNEL PRESENT

Councilmembers

Chad Pritchard
Lance Speirs
Don Kennedy
Bob Maxwell
Ted Olson
Tony Harbolt

Administration & Staff

Terri Cooper, Mayor
Sonny Weathers, City Administrator
Thomas Rohrer, Legal Counsel (via Zoom)
Koss Ronholt, Finance Director
Roxanne Wright, Administrative Clerk
Scott Duncan, Public Works Director

REGULAR SESSION – 6:30 PM

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

- A. Mayor Cooper called the meeting to order at 6:30 pm, led the Pledge of Allegiance, and conducted roll call. All council members were present in person.

2. AGENDA APPROVAL

- A. Add Resolution 25-782 to section 10E.
 - i. Motion to approve as amended made by Councilmember Kennedy, seconded by Councilmember Pritchard, carried 6-0.

3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS

- A. Acknowledged comments from a Medical Lake resident. *The full comments are part of the official record on file at City Hall and can be requested in person or by sending an e- mail to records@medical-lake.org.*
- B. Mayor Cooper stated that she will need to leave the meeting by 7:45pm and ProTem Kennedy will take over at that point.

4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS – None.

5. REPORTS

- A. Committee Reports/Council Comments
 - i. Councilmember Pritchard – about 100 people attended the PFAS presentation at MLHS. Happy to present at council or for residents if desired.

- ii. Councilmember Speirs – no report.
 - iii. Councilmember Kennedy – no report.
 - iv. Councilmember Maxwell – no report.
 - v. Councilmember Olson – no report.
 - vi. Councilmember Harbolt – no report.
- B. Mayor Cooper – Spokane County Emergency Management has a budget shortfall. Asking for help from cities. Will be brought to council in the budget. AWC is providing training for Elected Officials on December 6th. Great time to brush up on regulations. Preliminary budget provided to each councilmember.
- C. City Administrator & City Staff
- i. Sonny Weathers, City Administrator – no report.

6. WORKSHOPS

- A. City Council Vacancy Interviews
- i. Mayor Cooper welcomed everyone and announced the three candidates: Patrick Flaherty, JoeDavid Veliz, and Lorin Ray-Abbott. Reviewed interview process. Each candidate will have a total of 16 minutes to provide opening statement and answer the same questions from council, one question per council member. Candidates will be sequestered, with Scott Duncan escorting. Drew straws to determine order as seen below.
 - ii. Patrick Flaherty
 - iii. Lorin Ray-Abbott
 - iv. JoeDavid Veliz

7. EXECUTIVE SESSION

- A. Discuss Qualifications of Candidates for City Council Vacancy (*RCW 42.30.110 (h) To evaluate the qualifications of a candidate for appointment to elective office. However, any interview of such candidate and final action appointing a candidate to elective office shall be in a meeting open to the public*)
- B. Mayor Cooper reviewed process and stated the session will begin at 7:12pm and end at 7:27pm.
- C. Returned at 7:27pm and resumed meeting.
- D. Action Item
- i. Appointment of Candidate to Vacant Council Position #6
 - ii. Councilmember Speirs made a motion to nominate Lorin Ray-Abbott for the position, seconded by Councilmember Maxwell, discussion, carried 6-0.
 - iii. Mr. Weathers thanked all the candidates and reminded them that there are openings to serve on the Planning Commission and Parks and Recreation Advisory Board.
 - iv. AWC training on December 6th. Ms. Ray-Abbott will be sworn in at the November 18th council meeting.

8. PUBLIC HEARING – None

9. ACTION ITEMS

- A. Consent Agenda
- i. Approve **October 15, 2025, Budget Retreat and October 21, 2025**, minutes.
 - 1. October 15th corrected minutes were given to each councilmember.
 - a. Another correction needed to change time at the top from 6:30pm to 10am. Motion to approve as amended made by Councilmember Kennedy, seconded by Councilmember Olson, carried 6-0.
 - 2. Motion to approve October 21st minutes made by Councilmember Olson, seconded by Councilmember Harbolt, carried 5-0-1 with Councilmember Kennedy abstaining since he was not in attendance at that meeting.

- ii. Approve **November 4, 2025**, Claim Warrants numbered **53090** through **53115** in the amount of **\$505,542.26**.
 - 1. Date correction needed on certification, November 18th should be November 4th. Motion to approve as amended made by Councilmember Kennedy, seconded by Councilmember Maxwell, carried 6-0.

10. RESOLUTIONS

- A. 25-778 Security Camera and Light Pole Installation
 - i. Mr. Weathers reviewed that the clarification provided on the updated proposal removed the installation of cameras.
 - ii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 6-0.
 - B. 25-779 Grant Writing Service Agreement with Bridging Hope Consulting
 - i. Mr. Weathers reviewed.
 - ii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 6-0.
 - C. 25-780 Administrative Fees 2026
 - i. Mr. Ronholt reviewed the adjustment to kitchen rates to include Section 2 Title 5 No. 2 Commercial Kitchen rates. Mayor explained membership possibilities.
 - ii. Motion to approve made by Councilmember Speirs, seconded by Councilmember Olson, carried 6-0.
 - D. 25-781 Utility Rates 2026
 - i. Mr. Ronholt reviewed proposed changes which were previously discussed.
 - ii. Motion to approve made by Councilmember Olson, seconded by Councilmember Pritchard, carried 6-0.
 - E. 25-782 Service Agreement with Debbie Lull for Wreath Making Classes
 - i. Mr. Weathers reviewed.
 - ii. Motion to approve made by Councilmember Speirs, seconded by Councilmember Kennedy, carried 6-0.
- At this point, Mayor Cooper excused herself. Mayor ProTem Kennedy took over at 7:46pm.

11. ORDINANCES

- A. First Read 1136 Property Tax Levy 2026
 - i. Legal counsel read onto the record.
 - ii. Motion to approve first read made by Councilmember Olson, seconded by Councilmember Speirs, 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 7:48pm made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 6-0.

Terri Cooper, Mayor

Koss Ronholt, Finance Director/City Clerk

Date

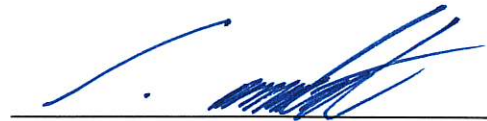
DRAFT

CITY OF MEDICAL LAKE

PAYROLL 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 Payroll Claim Warrants numbered 53116 through 53123, and Payroll Payable Warrants numbered 30292 through 30301 in the amount of \$172,967.13.



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 Payroll Claim Warrants numbered 53116 through 53123 and the Payroll Payable Warrants numbered 30292 through 30301 in the amount of \$172,967.13 this 18th day of **November 2025**.

Terri Cooper, Mayor

Date

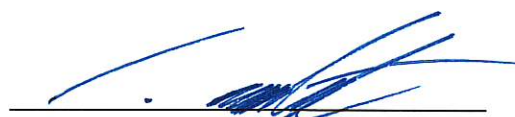
CITY OF MEDICAL LAKE

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, 53124 through 53177 in the amount of \$345,224.67.

Check(s): 53124-53177	\$ 338,122.69
<u>EFT(s)</u>	<u>\$ 7,101.98</u>
Total:	\$ 345,224.67



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, 53124 through 53177 in the amount of \$345,224.67 this 18th day of November 2025.

Terri Cooper, Mayor

Date

**CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 1136**

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, LEVYING
THE REGULAR PROPERTY TAXES FOR THE CITY OF MEDICAL LAKE,
WASHINGTON IN SPOKANE COUNTY FOR THE FISCAL YEAR COMMENCING
JANUARY 1, 2026 TO PROVIDE REVENUE FOR THE PROVISIONS OF CITY
SERVICES AS SET FORTH IN THE CITY BUDGET**

WHEREAS, State law authorizes the City of Medical Lake (“City”) to levy regular property taxes upon the taxable property within the corporate limits in order to provide revenue for the 2025 current expense budget of the City;

WHEREAS, the City Council, after a public hearing and after duly considering all relevant evidence and testimony presented, has determined that the City desires a 0% increase in property tax revenue from the previous year, while receiving increases resulting from the addition of new construction and improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refund made; and

WHEREAS, the City has met and considered its budget for the calendar year 2026; and

WHEREAS, the City’s actual levy amount from the previous year was \$642,343.83; and

WHEREAS, the population of the City is less than 10,000; and

WHEREAS, RCW 84.52.020 requires the City Council on or before the 30th day of November to certify budget estimates to the Clerk of the Spokane County Board of Commissioners including amounts to be raised by taxing property in the City; and

WHEREAS, the City Council pursuant to notice has held a public hearing on the proposed budget estimates for 2026 on October 21, 2025, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2026 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

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

Section 1. Certification of Property Tax Levy. There shall be and is hereby levied and imposed upon real property, personal property, all new construction, utility property, and all property resulting from any annexations as defined in RCW Chapter 84.02 and 84.555.005 in the City of Medical Lake, Spokane County, Washington, a regular property tax increase over the 2025 levy of \$0.00 which is a 0% increase for the year commencing January 1, 2026, plus any additional revenue resulting from new construction and improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refund made. The City of Medical Lake will bank this capacity in the event this increase is needed for subsequent years.

The regular property tax levied through this Ordinance is for the purpose of receiving revenue to make payment upon the general indebtedness of the City of Medical Lake, the general fund obligations and for the payment of services performed by or for the City during the 2026 calendar year.

Section 2. Notice to Spokane County. Pursuant to RCW 84.52.020, the City Clerk shall certify to the County Legislative Authority a true and correct copy of this Ordinance, as well as, the budget estimates adopted by the City Council in order to provide for and direct that the taxes levied herein shall be collected and paid to the City of Medical Lake at the time and in the manner provided by the laws of the State of Washington.

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.

PASSED by the City Council this 18th day of November 2025.

Mayor, Terri Cooper

ATTEST:

Finance Director/City Clerk Koss Ronholt

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

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

NOTICE OF ORDINANCE PASSED BY MEDICAL LAKE CITY COUNCIL

The following is the title and summary of Ordinance No. 1136 passed by the City of Medical Lake City Council on the 18th day of November 2025.

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, LEVYING
THE REGULAR PROPERTY TAXES FOR THE CITY OF MEDICAL LAKE,
WASHINGTON IN SPOKANE COUNTY FOR THE FISCAL YEAR COMMENCING
JANUARY 1, 2026 TO PROVIDE REVENUE FOR THE PROVISIONS OF CITY
SERVICES AS SET FORTH IN THE CITY BUDGET**

Section 1. The Council hereby authorizes no increase in the regular property tax levy amount to be collected in the 2026 tax year. This is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refund made.

Section 2. Provides that the City Clerk shall certify and provide notice to Spokane County of Ordinance No. 1136 and the City of Medical Lake property taxes to be levied.

Section 3. Establishes a severability clause in the event some portion of the Ordinance is held invalid.

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: _____