**CITY COUNCIL REGULAR MEETING & PUBLIC HEARING**
**TUESDAY, NOVEMBER 3, 2026**
**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 3, 2026) - *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/88066257504?pwd=Y62BasdIxbFWp0tKbP9jBaqMXtOXAi.1

  Meeting ID: 880 6625 7504
  Passcode: 892172
  ---
  One tap mobile
  +12532050468,,88066257504#,,,,*892172# US
  +12532158782,,88066257504#,,,,*892172# US (Tacoma)

  Join instructions
  https://us06web.zoom.us/meetings/88066257504/invitations?signature=FWP_zxcj0Xl4nqeNr-mtgf_QFz8sqgR4I9mcqCO4Gz8

- **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**

## NOVEMBER 3, 2026, 6:30PM - REGULAR SESSION & PUBLIC HEARING

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**
2. **AGENDA APPROVAL**
3. **INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**
4. **ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS**
5. **REPORTS**
    A. Committee Reports/Council Comments
    B. Mayor
    C. City Administrator & City Staff
        i. Sonny Weathers, City Administrator
6. **WORKSHOP DISCUSSION**
    A. Comprehensive Financial Policy *(page 4)*
    B. WSDOT Maintenance Agreement *(page 26)*
7. **ACTION ITEMS**
    A. Consent Agenda
        i. Approve **October 14, 2026, Budget Retreat and October 20, 2026**, minutes. *(page 28)*
        ii. Approve **November 3, 2026,** Claim Warrants numbered **54248** through **54287** in the amount of **$154,947.85** *(page 40)*
8. **PUBLIC HEARINGS**
    A. 2027 Preliminary Budget Hearing *(page 41)*
9. **EXECUTIVE SESSION –** None.
10. **RESOLUTIONS**
    A. 26-837 2027 Legislative Priorities *(page 132)*
    B. 26-841 2027 Administrative Rates *(page 138)*
    C. 26-842 2027 Utility Rates *(page 144)*
    D. 26-843 Service Agreement with Hilger Construction for Lobby Wall Project *(page 152)*
    E. 26-844 Service Agreement Amendment with Titan Mechanical for Kitchen Project *(page 165)*
11. **ORDINANCES**
    A. First Read of Ordinance 1156 concerning 2027 Property Tax Levy *(page 172)*
    B. Second Read of Ordinance 1154 concerning Zoning Map *(page 175)*
    C. Second Read of Ordinance 1155 concerning Speed Reduction on Lefevre *(page 179)*
12. **EMERGENCY ORDINANCES**
13. **UPCOMING AGENDA ITEMS**
14. **INTERESTED CITIZENS**
15. **CONCLUSION**

# CITY OF MEDICAL LAKE
# COUNCILMEMBER EXCUSED ABSENCE
# REQUEST FORM

Councilmember: Don Kennedy

Meeting type: Regular  Meeting Date: 11/17, 12/1, 12/15

Reason for absence:

- ☐ City Business
- ☐ Military Orders
- ☐ Ill or injured
- ☐ Employer Business
- ☑ Vacation
- ☐ Other (*Please describe*) _____

_____

_____

Date Requested: 10/28/26

- ☐ By phone
- ☑ By e-mail
- ☐ In person

**Approved by Council/Committee motion on: _____**

**Denied by Council/Committee motion on: _____**

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: Mayor and City Council

From: Koss Ronholt, Finance Director

**TOPIC: Comprehensive Financial Policy (14.111) Workshop**

**Requested Action:**
Solicit feedback from Council on the draft Comprehensive Financial Policy.

**Key Points:**
Staff has developed a draft policy to govern the City's critical financial functions: budgeting, accounting, and reporting.

**Background Discussion:**
City Council held a workshop on March 3, 2026, to review the budgeting section of the draft policy and requested several minor updates. Since then, the draft accounting and reporting sections have been completed.

**Public Involvement:**
None

**Next Steps:**
Staff shall prepare a resolution to adopt the Comprehensive Financial Policy, incorporating any feedback provided by City Council.

# City of Medical Lake

POLICY & PROCEDURES

## Comprehensive Financial Policy

Financial Policy 14.111

Policy Purpose

*This policy is designed to ensure the fiscal health and sustainability of the City's operations through consistent and reliable budgeting, transparent and effective accounting, and accurate preparation of the City's financial statements.*

Objectives

- To establish uniform policies for preparing the annual budget, the City's system of accounting, and the preparation of financial statements.

Definitions

- Appropriations – Total dollar amount authorized for expenditures as approved in the budget.
- BARS – The Budgeting, Accounting, and Reporting System (BARS) Manual, which establishes accounting and reporting requirements for local governments in accordance with RCW 43.09.200 and is maintained by the Washington State Auditor's Office.
- Budget – A legally adopted plan that outlines anticipated revenues and authorized expenditures (appropriations) for a specific year, serving as the City's primary financial management tool.
- Budget Amendment – A formal change to the adopted budget, authorized by ordinance, to adjust revenues, expenditures, or fund balances based on updated information or priorities.
- Capital Improvement Plan – A multi-year planning document that identifies, prioritizes, and schedules major capital projects – such as infrastructure, facilities, and equipment – along with estimated costs and proposed funding sources. Identifies and reports condition of current facilities.
- Estimated Ending Balance – The projected amount of resources remaining in a fund at the end of the fiscal year, based on anticipated revenues and expenditures.
- Final Budget – The officially adopted budget approved by Council, establishing legal spending authority for the fiscal year.
- Finance Committee – Committee comprised of a maximum of three councilmembers and the Finance Director. This committee is primarily responsible for reviewing payments prior to approval by Council, as well as other secondary reviews as detailed in this policy. Optionally, the Mayor and City Administrator may participate in committee meetings.
- Fiscal Year – the twelve (12) month period used for budgeting and financial reporting. The City of Medical Lake's fiscal year follows the calendar year, beginning on January 1 and ending on December 31.

- **Full-Time Equivalent (FTE) –** A unit of measure representing one full-time employee or the equivalent combination of part-time employees, used to quantify staffing levels.
- **Fund –** An independent fiscal and accounting entity with its own set of accounts, established to track specific resources and activities in accordance with legal or financial requirements.
- **Journal Entry –** A formal accounting record used to record, adjust, reclassify, correct, or accrue financial transactions within the accounting system.
- **Line-Item** - A distinct account or category of revenue, expenditure, or other financial activity separately identified within a budget, financial statement, schedule, or report.
- **Minimum Reserve –** The minimum estimated ending fund balance established by policy for a fund and used as a floor during the annual budget process.
- **Managerial Fund** – A separate set of accounts established for internal accounting and management purposes that functions as a sub-fund of a reportable fund and is not reported separately in the City's financial statements.
- **Parent Fund** – The fund into which the financial activity of a managerial fund is incorporated for purposes of financial reporting.
- **Preliminary Budget –** The draft version of the annual budget prepared by staff and presented to the Mayor and then Council for review and public comment, prior to formal adoption.
- **Target Balance –** The desired estimated ending fund balance established by policy as a planning benchmark for maintaining financial stability and supporting identified future needs.
- **Unrestricted Revenue –** Funds that are not legally or contractually limited in use and may be allocated at the discretion of the governing body.

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Administration

This policy shall be administered in compliance with applicable federal, state, and local laws, as well as any applicable guidance or standards prescribed by the BARS Manual. Where conflict exists, applicable law or standard prevail. The Finance Director shall recommend any necessary policy amendments.

Section 1.0 – Budgeting

1.1 Purpose

1.1.1 The City's budget process is conducted in a manner that allows the City's policy officials to comprehensively review the direction of the City and to redirect its activities by means of the allocation of financial resources. On this basis, the budget sets policy for the following year. The budget process also facilitates the evaluation of the City programs by providing a means to measure the financial activities of the departments.

1.1.2 The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.

1.1.3 The budget outlines the manner in which the financial resources of the City will be managed during the budget period. This allocation of resources is based on an understanding of both the current year's needs and the long-term view of the development of City programs.

The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.

1.1.4 The budget provides management information as a comprehensive tabulation of information regarding both the character and scope of City activity. It also provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

1.2 Pre-Budget Items

1.2.1 Activities described in this section shall be completed during the budgeting process, prior to adoption of the final budget.

1.2.2 The Finance Director shall collaborate with the Mayor, City Administrator, and other Department Heads to propose updates to the Capital Improvement Plan.

1.2.3 Finance Director shall review actual ending balances for prior year and verify that the budget reflects accurate beginning and estimated ending balances.

1.2.4 Finance Director shall provide Department Heads with finalized prior-year figures and solicit requests for significant budget changes. These requests shall be documented and considered during budget development.

1.2.5 Finance Director shall meet with the Mayor annually to review prior-year financial results, discretionary department requests, and discuss strategic priorities for the upcoming budget cycle.

1.2.6 The Finance Director shall coordinate annual salary and wage reviews in compliance with labor agreements, adopted compensation policies, and applicable law.

1.3 Budget Schedule

1.3.1 Exhibit A shall be updated each year to reflect the current year's schedule of budget-related items.

1.4 Preliminary Budget Preparation

1.4.1 The Finance Director shall prepare the core budget using a standardized framework that incorporates current financial information and historical data. Each fund—and each department, if applicable—must include a detailed listing of all account line items supported by historical financial information, current operational data, and other relevant data sufficient to develop reasonable estimates. The methodology and data sources used shall be documented and maintained for audit and review purposes.

1.4.2 The City's budget shall be prepared on a cash basis, consistent with the City's accounting system and the BARS Manual.

1.4.3 The Finance Director shall ensure that salaries, wages, and associated payroll taxes are calculated using a documented methodology that reflects current labor agreements, statutory requirements, and applicable tax regulations. This methodology shall be reviewed and updated annually to maintain compliance.

1.4.4 The Finance Director shall calculate medical, dental, and vision insurance costs based on current provider contracts, enrollment data, and projected rate adjustments. A documented methodology shall be maintained and reviewed annually to ensure accuracy and alignment with contractual obligations.

1.4.5 Liability and property insurance costs shall be calculated using a documented methodology that incorporates current coverage levels, premium schedules, and anticipated adjustments. This methodology shall be reviewed annually in coordination with the risk management function.

1.4.6 Revenue estimates shall be prepared using a documented methodology that considers historical trends, economic indicators, and other relevant factors, excluding property tax projections as outlined in Section 1.5. The methodology shall be reviewed annually and updated as necessary to ensure reliability.

1.4.7 Expenditure estimates shall be developed using a documented methodology that accounts for historical spending patterns, inflationary factors, and anticipated operational needs, excluding salary, insurance, and payroll tax calculations addressed in Sections 1.4.3 through 1.4.5. The methodology shall be reviewed annually for accuracy and relevance.

1.4.8 The Finance Director shall present the Preliminary Budget to the Mayor in advance of statutory budget deadlines. The Mayor may make modifications, revisions, or additions as deemed appropriate. The Preliminary Budget shall set forth the City's proposed financial program, including estimated revenues and proposed expenditures by fund and department, and shall incorporate adopted compensation assumptions.

1.4.9 The Mayor shall present the Preliminary Budget to Council in advance of statutory budget deadlines. The Preliminary Budget shall be presented at least two (2) weeks prior to the Preliminary Budget Hearing (1.8.2).

1.4.10 After the Mayor makes any desired revisions to the Preliminary Budget and has received public comment during the Preliminary Budget Hearing (1.8.2), the Mayor shall file the Preliminary Budget with the Finance Director.

1.5 Property Tax Levy

1.5.1 Pursuant to RCW 84.55.120, the City shall hold a public hearing on revenue sources for the following fiscal year's current expense budget, including consideration of possible increases in property tax revenues, before the City levies the taxes.

1.5.2 The City shall adopt the ordinance establishing the amount of property tax to be levied for the next fiscal year in accordance with applicable law and shall certify the levy to the County Assessor on or before November 30 as required by RCW 84.52.070.

1.6 Rates

1.6.1 This section establishes the principles and methodologies the City shall use to develop, review, and recommend rates and related charges for utilities and administration. All specific rates and charges are adopted separately by City Council resolution.

1.6.2 All rates and charges shall be established using the following principles:

- Cost-of-service – Rates must recover the full cost of providing the service, including operations and maintenance, administrative overhead, capital replacement and rehabilitation (if applicable), debt service (if applicable), and required reserves (see section 1.10).
- Equity and Fairness – Rate structures shall treat similar customer or citizen classes equitably and proportionately based on impact on costs.
- Stability and Predictability – Rates should avoid sudden or dramatic changes when feasible and should support long-term financial stability for the City operation and customers.
- Legality – Rates shall comply with all relevant state and federal laws.

1.6.3 As a part of the annual budget process, the Finance Director shall evaluate whether existing rates will sufficiently cover projected operating costs, debt service, inflationary impacts, and capital needs.

1.6.4 All rates shall be adopted by resolution annually, even if no changes are made to currently adopted rates.

1.7 Final Budget Preparation

1.7.1 The Final Budget incorporates input from the Mayor, Council, and public to present a complete and balanced financial plan for adoption.

1.7.2 Pursuant to RCW 35A.33.075, the City Council shall adopt the Final Budget by ordinance prior to the beginning of the fiscal year. Because the City's fiscal year begins January 1, the Final Budget shall be adopted no later than December 31.

1.7.3 The Mayor, with the assistance of the Finance Director, shall prepare a Final Budget that reflects any adjustments that occurred after the Preliminary Budget. These adjustments - in addition to any desired representations of the City's priorities, initiatives, or capital projects – shall be incorporated into a Mayor's Budget Letter and presented with the Final Budget.

1.7.4 The Final Budget Ordinance shall contain the proposed amounts for the beginning balances, revenues, expenditures, and ending balances for each fund.

1.7.5 The Final Budget Ordinance shall contain a schedule of salaries and wages for every position.

1.7.6 The Final Budget Ordinance shall contain a schedule of proposed FTE employee budgeted positions that have been incorporated into the Final Budget.

1.8 Budget Hearings

1.8.1 The public hearings described in this section are required by law and provide an opportunity for citizens to comment on the subject and materials presented at each hearing.

1.8.2 The City Council shall conduct a public hearing on revenue sources and the property tax levy in accordance with RCW 84.55.120. During the public hearing, the Finance Director shall present the current property tax levy, maximum lawful levy, and any proposed adjustments.

1.8.3 The Council shall conduct a public hearing on the Preliminary Budget.

1.8.4 The Council shall conduct a public hearing on the Final Budget.

1.9 Allocation of Unrestricted Revenues

1.9.1 The City shall allocate unrestricted revenues in accordance with the principles outlined in Exhibit C of this policy. Exhibit C provides the framework for prioritizing and distributing these revenues among operational needs, reserves, and strategic initiatives.

1.9.2 The Finance Director shall review unrestricted revenue allocations annually and present any proposed changes.

1.10 Fund Reserve Balances

1.10.1 Fund Reserve Balances established by this policy become the minimum estimated ending balance that may be proposed for each fund in the annual budget. The adopted budget should not result in an estimated ending balance below the applicable minimum reserve.

1.10.2 Fund Reserve Balances shall be established by this policy and detailed in Exhibit B.

1.10.3 On an annual basis, the Finance Director shall review the established Fund Reserve Balances and propose any recommended amendments to Council.

1.10.4 Exhibit B specifies the minimum reserve percentage, which determines the minimum estimated ending balance permitted in the adopted budget.

1.10.5 The Target Balance for each project-based fund is established in Exhibit B as a *range* that represents the City's preferred estimated ending balance during typical budget cycles. Target Balances are planning benchmarks intended to provide sufficient resources to support planned capital projects, ensure readiness for grant match opportunities, and maintain continuity in project delivery. Target Balances do not create or modify legal appropriation authority.

1.10.6 If extraordinary circumstances require an exception, the budget or amendment shall identify the reason and a reasonable replenishment strategy.

1.11 Quarterly Budget Reports

1.11.1 The Finance Director shall prepare Quarterly Budget Reports that present the previously concluded quarter's data on revenues and expenditures and how they compare to the adopted budget.

1.11.2 Quarterly Budget Reports shall be presented to Council by the first Council Meeting of the second month following the conclusion of the quarter.

1.11.3 Each Quarterly Budget Report must contain the adopted budget revenues and expenditures for each fund and department - including any previously adopted amendments - and the actual revenues and expenditures up to the end of the reporting period.

1.11.4 Prior to presenting each Quarterly Budget Report, the Finance Director shall provide the Finance Committee with a detailed budget report.

1.12 Budget Amendment Process

1.12.1 Budget Amendments shall be approved by passage of Ordinance by Council.

1.12.2 Budget Amendments must be adopted on or before December 31 of the current fiscal year.

1.12.3 Budget Amendment Ordinances shall contain, at minimum, the following information:

- Total increase in appropriations.
- Currently adopted total appropriations and amended total appropriations

- Detail of amendments, including fund or department, requested increase in appropriations, and reason or justification for increase.
- Breakdown of impact of amendment(s) on estimated ending cash balance for current fiscal year for each fund.

Section 2.0 – Accounting

2.1 Purpose

2.1.1 Establish accounting policies that ensure financial records are accurate, complete, timely, transparent, and auditable.

2.1.2 Ensure compliance with the Washington State Auditor's BARS Cash Manual, grant requirements, debt covenants, and all applicable federal, state, and local laws.

2.2 Funds and Allowable Activities

2.2.1 All financial activities shall be accounted for within legally established funds.

2.2.2 Expenditures shall only be made for purposes authorized by law, grant agreements, bond covenants, resolutions, ordinances, or other governing documents.

2.2.3 Interfund activity shall be properly authorized and recorded in accordance with BARS Manual section 3.9 *Interfund Activities*. Such activity included, but is not limited to, interfund loans, interfund services provided and used, interfund transfers, and interfund reimbursements.

2.2.4 New reportable funds shall be established only as authorized by ordinance or other applicable legal authority before financial activity is recorded.

2.3 Managerial Funds

2.3.1 Managerial funds may be established for internal budgeting and management purposes.

2.3.2 Managerial funds may be used to separately account for revenues, expenditures, and available resources associated with a specific activity, project, or program for internal financial management purposes.

2.3.3 Managerial funds do not supersede statutory fund requirements.

2.3.4 Managerial funds may be established or discontinued by the Finance Director with approval of the Mayor, provided they do not conflict with statutory fund requirements or financial reporting requirements.

## 2.4 Internal Controls

2.4.1 Segregation of duties shall be maintained to the extent reasonably feasible based on the City's staffing, resources, organizational structure, and the risks associated with the applicable process. When complete segregation of duties is not reasonably feasible, compensating controls, such as independent review, approval, reconciliation, or monitoring, shall be implemented to mitigate the associated risks.

2.4.2 Each financial transaction shall have supporting documentation representing the amounts, purpose, and recipient/remitter.

2.4.3 Access to accounting systems shall be restricted based on job responsibilities. The Finance Director shall review and establish security access to ensure that employees only have access to financial systems or functions that are necessary to perform their assigned job duties.

2.4.4 Assets shall be safeguarded against loss, theft, misuse, or unauthorized access through appropriate physical and administrative controls.

2.4.5 Financial transactions shall be authorized by individuals delegated approval authority through ordinance, resolution, policy, or administrative procedure.

2.4.6 Accounting records shall be maintained in sufficient detail to permit independent verification and audit.

2.4.7 Internal control policies and compliance shall be documented and reviewed periodically for effectiveness.

## 2.5 Beginning and Ending Cash and Investments

2.5.1 Beginning balances shall agree to the prior year's ending balances.

2.5.2 Ending cash and investments shall be classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned in accordance with the BARS Cash Manual.

## 2.6 Bank Accounts and Investments

2.6.1 Responsibilities for cash receipting, disbursements, bank reconciliations, and financial review shall be appropriately segregated whenever practical.

2.6.2 Bank and investment accounts shall be reconciled monthly.

2.6.3 Reconciling items shall be investigated and resolved in a timely manner.

2.6.4 Completed bank reconciliations shall receive an independent review by the Mayor, City Administrator, or other designated reviewer before being presented to the Finance Committee.

## 2.7 Line Item Account Names

2.7.1 Account naming conventions for line items shall be standardized throughout the accounting system.

2.7.2 Account structures shall support BARS reporting requirements.

2.7.3 Duplicate or redundant accounts should be avoided.

2.7.4 Changes to the chart of accounts shall be approved by the Finance Director to ensure consistency and reporting integrity.

## 2.8 Journal Entries

2.8.1 Journal entries to the accounting system shall be supported by adequate documentation indicating the reason, amount, and date of the transaction.

2.8.2 Whenever feasible, individuals entering journal entries into the accounting system shall not be the same individual responsible for reviewing and approving them.

2.8.3 Routine, recurring transactions should be recorded through standard accounting processes whenever feasible. Manual journal entries should primarily be used for corrections, adjustments, accruals required by the BARS Cash Manual, and other transactions that cannot be processed through normal accounting functions.

## 2.9 Liabilities

2.9.1 The City shall account for liabilities and other financing obligations in accordance with applicable Washington State statutes, the Washington State Auditor's Office Budgeting, Accounting and Reporting System (BARS) Manual, and applicable Governmental Accounting Standards Board (GASB) standards.

2.9.2 For purposes of accounting, liabilities and other financing obligations include, but are not limited to, short-term and long-term debt, leases, subscription-based information technology arrangements ("SBITA"), installment contracts, and other financing arrangements that create an obligation of the City.

2.9.3 The Finance Director shall evaluate new financing arrangements and agreements to determine the appropriate accounting treatment and classification.

2.9.4 For purposes of applying the City's capitalization and liability recognition policy, the City shall use a threshold of $1,000 for leases and SBITAs. The Finance Director shall evaluate each arrangement in accordance with applicable BARS and GASB requirements to determine whether a liability is required to be recognized.

2.9.5 When recording payments on debt and other financing obligations, the principal and interest portions shall be recorded using the applicable BARS accounts.

2.9.6 The Finance Director shall maintain an accurate and current schedule of the City's outstanding obligations. The schedule shall be reconciled to the City's accounting records periodically and updated for new obligations, modifications, and other changes.

2.10 Grants (Awards)

2.10.1 Grant revenues and expenditures require additional accounting measures to ensure accurate reporting and adherence to grant requirements.

2.10.2 Revenues received as a result of a grant shall be recorded using the BARS account coding specific to the granting agency. Federal funds passed through a state agency shall be coded to the awarding federal agency.

2.10.3 In addition to the applicable BARS account, project accounts shall be created specifically for each grant and used to account for any related financial transactions.

## Section 3.0 – Reporting

3.1 Purpose

3.1.1 The purpose of this section is to establish clear and consistent requirements for the preparation of the City's annual financial statements ("Annual Report") and schedules through the Washington State Auditor's Office ("SAO") Annual Report System. These statements are the primary means of providing users with reliable information regarding the City's financial position and activities. Establishing clear and repeatable procedures promotes consistency, accuracy, transparency, and continuity in the preparation and reporting of the City's financial statements.

3.2 General Reporting Information

3.2.1 The City of Medical Lake prepares its Annual Report in accordance with SAO's Budgeting Accounting and Reporting Standards ("BARS") Cash Manual.

3.2.2 All subsections in this section refer to the preparation of the most recent fiscal year, unless stated otherwise.

3.2.3 In accordance with RCW 43.09.230, the Annual Report shall be submitted within One Hundred and Fifty (150) days after the close of the fiscal year.

3.2.4 Annual Reports shall receive documented secondary review and be approved by the City Council, prior to filing.

3.2.5 The Annual Report shall be prepared using complete and accurate financial information derived from the City's accounting records. All reporting balances shall be supported by reconciliations, schedule, or other documentation sufficient to satisfy audit requirements.

3.2.6 Financial information shall be reported consistently from year to year unless a change is required by law, accounting standard, or operational necessity.

3.2.7 Workpapers supporting the Annual Report shall be retained in accordance with the City's records retention schedule and shall be sufficient to allow another qualified individual to understand and reproduce the reported balances.

3.3 Updates and Changes

3.3.1 Prior to preparing the Annual Report, the Finance Director reviews the Alerts & Changes section of the BARS Cash Manual on SAO's website and implements any applicable changes.

3.3.2 The Finance Director shall evaluate all new BARS requirements, GASB pronouncements adopted by the State Auditor's Office, and other applicable reporting requirements to determine whether implementation is required.

3.3.3 Significant reporting changes shall be documented and disclosed in the Notes to the Financial Statements.

3.4 Schedule 01

3.4.1 The Schedule 01 is a summary of account line-item activity in the City's accounting software, which provides the underlying financial activity used to prepare Statements C4 and C5.

3.4.2 The Schedule 01 shall be reconciled to the City's general ledger prior to submission.

3.4.3 All year-end adjusting journal entries shall be posted prior to generating the Schedule 01.

3.4.4 The applicable fiscal year shall be closed prior to generating the Schedule 01. If it must be re-opened to make corrections, the Finance Director shall ensure the correction is also made to the Amended Schedule 01.

3.4.5 Any transfers (397 and 597) that occurred between a managerial fund and its parent fund shall be excluded from the Schedule 01 and noted in the Notes to the Financial Statements.

3.5 Notes to the Financial Statements

3.5.1 The Notes to the Financial Statements offer detailed narrative support to assist readers in understanding the data presented in the related financial statements.

3.5.2 The Notes to the Financial Statements shall be subject to a documented secondary review by an individual other than the preparer prior to submission to the Washington State Auditor's Office. The review shall evaluate the Notes for completeness, accuracy, and compliance with applicable reporting requirements.

3.5.3 Note 1 – Summary of Significant Accounting Policies: the Finance Director shall review each section for accuracy and to ensure any changes from the prior year's Annual Report have been documented.

3.5.4 Note 2 – Budget Compliance: the Finance Director shall review each fund and department listed in this note for which the City has adopted appropriations. If any funds or departments have been added or removed in the reporting period, edits must reflect those changes. This must also be reflected in a table that lists each fund (and department), Final Appropriated Expenditures, Actual Expenditures for fiscal year, and the variance between the Appropriated and Actual Expenditures.

3.5.5 Note 3 – Deposits and Investments: the Finance Director shall update the table in this note to reflect the bank and investment account activity that occurred in the reporting period. To ensure accuracy, the following requirements shall be met for this table:

- Amounts listed under City's own deposits and investments shall be equal to the total of all applicable bank account balances at the end of the current period.
- The note shall include a reconciling item that ties to the Schedule 06's reconciling items.
- The total of the City's own deposits and investments column shall be equal to the total of the C4 of the Annual Report.
- The total of deposits and investments held by the City as custodians for other local governments, individuals, or private organizations shall be equal to the total of the C5 of the Annual Report.
- The total of the total column shall accurately reflect the sum of the City's own deposits and investments and Deposits and Investments held by the City as custodians for other local governments, individuals, or private organizations columns.

3.5.6 Note 4 – Joint Ventures, Component Units, and Related Parties: the Finance Director shall review related-party relationships and transactions in accordance with applicable BARS reporting requirements and disclose any material transactions.

3.5.7 Note 5 – Pension Plans: the Finance Director shall review details pertaining to pension plans available to City employees and makes any edits if applicable:

- A. State Sponsored Pension Plans – the City currently participates in PERS 2 and 3 and updates table listing each plan, employer contributions, allocation percentage, and liability (asset) allocated to the City by DRS. The Finance Director shall complete the applicable SAO-prescribed Pension Worksheet and update the disclosure using the resulting information.
- B. Defined Contribution Pension Plans – Describes the City's optional deferred compensation plan. Requires edits each year to reflect the amount contributed by the City on behalf of its employees as a benefit. May require additional edits if other details related to the plan are changed.

3.5.8 Note 6 – Property Tax: the Finance Director shall disclose property tax levy, assessed value, and total amount of property taxes collected for the reporting period.

3.5.9 Note 7 - Risk Management: Describes the types of risk faced by the City and how those risks are managed. For each risk pool in which the City participates, the Finance Director shall disclose a statement provided by the applicable pool agency. For each risk type for which the City does not participate in a risk pool, the City shall provide a description of the program or other measures implemented to manage the risk.

3.5.10 Note 8 - Leases: the Finance Director shall disclose the City's lease obligations, providing a general description of the leasing arrangements, such as assets leased, terms of the leases, the amount and timing of lease payments, cancellation clauses, significant commitments before the start of the lease, changes in lease term for previously reported leases, and any other pertinent information. The note disclosure shall also include a total paid for leases in the current reporting period and a table listing future lease payments for each of the five subsequent years and in five-year increments thereafter.

3.5.11 Note 9 - Subscription Based Information Technology Arrangements (SBITA): the Finance Director shall disclose the City's SBITA obligations, providing a general description of its SBITA contracts, such as the SBITA term, the amount and timing of payments, cancellation clauses, significant commitments before the start of the SBITA, changes in subscription term for previously reported SBITA, and any other pertinent information. The note disclosure shall also include a total paid for SBITAs in the current reporting period and a table listing future SBITA payments for each of the five subsequent years and in five-year increments thereafter.

3.5.12 Note 10 – Long-Term Liabilities: the Finance Director shall disclose the City's outstanding long-term liabilities and summarize changes in those liabilities during the current reporting period. Liability transactions related to compensated absences and other long-term obligations shall be included in this disclosure, as applicable.

3.5.13 The Finance Director shall review all applicable and prescribed note disclosure

requirements to determine whether circumstances or activities occurring during the current reporting period require new or additional disclosures.

3.6 Schedule Summary of Bank Reconciliation

3.6.1 The Schedule Summary of Bank Reconciliation ("Schedule 06") summarizes the reconciliation of the City's bank account activity to its General Ledger activity.

3.6.2 The Schedule 06 should match the City's bank account balances and activity, bank reconciliations, accounting records, and C4/C5 or Schedule 01.

3.7 Schedule of Liabilities

3.7.1 The City shall report applicable outstanding liabilities and other financing obligations in the Schedule 09 – Liabilities in accordance with the BARS Manual and applicable GASB reporting requirements. The Schedule shall be prepared using the same basis of accounting, reporting period, reporting entity, and underlying accounting records as the Schedule 01 and financial statements.

3.7.2 Finance Director shall calculate the City's Pension Liability in accordance with BARS Manual section 3.4.13 and completes calculation using SAO prescribed calculation worksheet, downloaded annually from SAO's BARS Reporting Templates.

3.7.3 The Finance Director shall calculate the City's Compensated Absences Liability in accordance with BARS Manual section 3.4.23. The City currently includes three (3) types of leave in this calculation: Vacation, Sick, and Compensatory Time.

3.7.4 The Finance Director shall calculate lease and SBITA liability beginning balances, additions, reductions, and ending balances by reconciling accounting records to the schedule of the City's outstanding obligations maintained pursuant to Section 2.9.6.

3.7.5 The Finance Director shall reconcile any liabilities reported to the City's accounting records and supporting documentation prior to submission.

3.8 Schedule of Expenditure of State Awards

3.8.1 The Schedule of Expenditure of State Awards is a listing of all financial awards expended, received directly or indirectly from Washington State agencies. This report is only required to be completed if the City incurred expenditures related to state awards during the current period.

3.8.2 State-funded equipment, supplies, or real property shall be reported at fair value in the year received.

3.8.3 The Finance Director shall report any award-related expenditures that occurred during the current period. Any portion of such expenditures that will not be reimbursed, or are in excess of the funding awarded, shall not be reported.

3.9 Schedule of Expenditure of Federal Award

3.9.1 The Schedule of Expenditure of Federal Awards is a listing of all financial awards expended, awarded from Federal agencies. This report is only required to be completed if the City incurred expenditures related to federal awards during the current period.

3.9.2 Federally funded equipment, supplies, or real property shall be reported at fair value in the year received.

3.9.3 The Finance Director shall report any award-related expenditures that occurred during the current period. Any portion of such expenditures that will not be reimbursed, or are in excess of the awarded funding, shall not be reported.

3.9.4 Within the Annual Report Filing system, select and edit any items that require additional prescribed reporting requirements. Example: COVID 19 expenditures.

3.10 Notes to the Schedule of Expenditure of Federal Awards

3.10.1 The Notes to the Schedule of Expenditure of Federal Awards offer detailed narrative support to assist readers in understanding any material circumstances related to the Schedule of Expenditure of Federal Awards.

3.10.2 For each annual report, the Finance Director shall review the BARS Manual applicable guidance when preparing the Notes to the Schedule of Federal Awards to determine which disclosures apply to the expenditures reported in the current period.

3.11 Risk Management (Schedule 21)

3.11.1 The Schedule 21 provides a narrative assessment of the City's exposure to risk and the programs in place to mitigate those risks, including insurance coverage, participation in risk pools, and other risk management activities. For reporting purposes, there are three (3) types of methods for managing, or planning for, risk:

- Self-insurance – An approach in which the City accumulates financial resources and sets them aside to pay for or fund future claims and probable losses.
- Risk Assumption – An approach in which the City has an insurable risk of loss but neither purchases an insurance policy nor has a program to set aside funds to cover potential obligations.

- Public Entity Risk Pool – An approach in which the City joins and participates in a cooperative group of governmental entities through written agreement to finance an exposure, liability or risk.

3.11.2 The Finance Director shall prepare the Schedule 21 by answering the questions supplied by SAO for the schedule. Detailed information on self-insured programs shall be provided, if applicable.

Exhibit A

2026 Budget Schedule

| Item | Scheduled Date | What to Expect |
|---|---|---|
| Capital Improvement Plan Updated | September 1 | Council approves proposed updates to capital improvement plan. |
| Finance Director presents Preliminary Budget to Mayor | September 15, | Mayor review draft budget with Finance Director; discussion of priorities, changes, departmental request, and funding gaps. |
| Council Budget Retreat held | October 8 | Council, Mayor, and staff discuss revenues forecasts, departmental requests, set budget direction |
| Revenues and Property Tax Hearing held | October 20 | Public opportunity to comment on revenue forecasts and property tax options. |
| Rates Workshop held | October 20 | Council reviews proposed utility and administrative rates changes. |
| Property Tax Ordinance (First Read) presented | November 3 | Council formally introduced to proposed property tax levy ordinance. |
| Rates Resolutions adopted | November 3 | Council formally adopts new utility and administrative rates and fees by resolution. |
| Property Tax Ordinance (Second Read) adopted | November 17 | Council votes to adopt property tax levy ordinance. |
| Preliminary Budget Hearing held | November 17 | Public hearing on preliminary budget from Mayor, opportunity for citizen comment. |
| Mayor files Final Budget Proposal with Finance Director | November 17 | Mayor finalizes adjustments based on inputs and submits final budget documents to Finance Director. |
| Mayor files Final Budget Letter with Council | November 17 | Formal transmittal letter summarizing key changes and priorities from Mayor |
| Final Budget Hearing held | December 1 | Public hearing on Final Budget, opportunity for citizen comment. |
| Final Budget Ordinance (First Read) presented | December 1 | Council formally introduced to final budget and ordinance. |
| Final Budget Ordinance (Second Read) adopted | December 15 | Council votes to approve final budget ordinance. |
| Final Budget to Published for Public | December 16 | Finance Director publishes the adopted Final Budget for the public. |
| Final Budget submitted to MRSC and SAO | December 16 | Finance Director submits adopted Final Budget to MRSC and SAO per state law. |

Exhibit B

Established Fund Reserve Balances

A. Operational Funds

| Fund | Minimum Reserve | Rationale |
|---|---|---|
| **General** | 25% (90 days) | Supports most services, subsidizes funds |
| **Streets** | 10% | Steady revenue sources |
| **Public Safety** | 16.7% (60 days) | High-risk service, dependent on SCSO / Jail |
| **Criminal Justice** | 0% | Use all restricted revenues on projects |
| **City Beautification** | 0% | Use all revenues on projects |
| **Recreation** | 10% | Fee-based revenues fluctuate seasonally |
| **Kitchen** | 10% | New operation, should increase over-time |
| **Water** | 12.5% (45 days) | Recommended % from MRSC for utilities |
| **Solid Waste** | 25% (90 days) | Reliance on contractor, but no overhead |
| **Wastewater** | 18% | Higher reserves for emergency needs |
| **Stormwater** | 0% | Newly adopted, not yet in operation |
| **Broadband** | 0% | Focused on establishing utility |
| **Public Facilities** | 5% | Subsidized (General Fund) |
| **Parks Facilities** | 10% | Subsidized (General Fund), seasonal revenues |

B. Project-Based Funds

| Fund | Target Range | Purpose of Reserves |
|---|---|---|
| **Streets - Restricted** | $150-300k | Streets projects |
| **Leave & Severance** | $100-200k | Post-employment payments |
| **Contingency** | $25-35K | Discretionary unbudgeted items |
| **Emergency Response** | $300-350K | Declared emergency |
| **Tourism** | $10-15k | Grant match, significant project |
| **Train Depot** | $25-50k | Train Depot improvement projects |
| **Library Facilities** | $60-100k | Capital repairs to building |
| **Capital Improvement** | $50-100k | Grant match opportunities |
| **Parks Improvement** | $50-100k | Grant match opportunities |
| **Water - Restricted** | $100-150k | Grant match opportunities |
| **Wastewater - Restricted** | $100-150k | Grant match opportunities |
| **Unemployment Comp.** | $8.5-15k | Unemployment Claims |

Exhibit C

Allocation of Unrestricted Revenues

| Revenue | Estimated Annual Revenues | Assigned Fund |
|---|---|---|
| **Property Tax** | $665,815 | 26.00% General ($173,112)<br>41.00% Parks Facilities ($272,984)<br>33.00% Recreation ($219,719) |
| **Sales Tax** | $688,000 | 47.00% General ($323,360)<br>12.00% Streets ($82,560)<br>24.50% Public Safety ($168,560)<br>15.25% Public Facilities ($104,920)<br>01.25 % Library Facilities ($8,600) |
| **Utility Tax (15%)** | $415,000 | General |
| **Electric B&O Tax** | $273,500 | General |
| **Gas B&O Tax** | $115,000 | Tourism |
| **Cable B&O Tax** | $6,700 | City Beautification |
| **Liquor Board Profits** | $32,000 | General |
| **Telephone B&O Tax** | $33,000 | Streets |
| **Facilities Rental – Reservoir** | $100,000 | Water – Restricted |

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: WSDOT Maintenance Agreement for Lefevre St./SR 902**

**Requested Action:**
Discussion about a maintenance agreement with the Washington State Department of Transportation for improvements associated with the Lefevre Street (SR 902) Restriping Project. The agreement defines the City's and WSDOT's respective responsibilities for maintaining and preserving improvements within the project corridor.

**Key Points:**

- The agreement supports the Lefevre Street Restriping Project, which includes updated striping, bicycle lanes, re-channelization, and signage along SR 902 between 5th Street and Campbell Street.
- The City's responsibilities are limited to the assets specifically assigned to the City in Exhibit A. The agreement does not require the City to reconstruct, rehabilitate, or replace WSDOT pavement, structural roadway components, or other state-owned assets without a separate agreement approved by the City Council.
- WSDOT remains responsible for maintaining and preserving centerline striping, center-turn-lane arrows, and crosswalk markings.
- The agreement takes effect upon execution and remains in effect until both parties agree in writing to terminate it.
- Future improvements affecting the other party require prior approval and may require a separate agreement or amendment.

**Background Discussion:**
The City is developing the Lefevre Street Restriping Project to improve lane organization, bicycle access, signage, and roadway markings along SR 902 between 5th Street and Campbell Street. Because Lefevre Street is part of the state highway system, the City and WSDOT must clearly assign responsibility for the maintenance and preservation of project improvements.

The proposed agreement establishes those responsibilities and provides procedures for coordination, emergency repairs, third-party damage, reimbursement, and dispute resolution. The draft also includes language limiting the City's obligations to the assets expressly identified as City responsibilities in Exhibit A and preserving WSDOT's responsibility for state-owned roadway assets.

**Public Involvement:**
The maintenance agreement is an administrative agreement between the City and WSDOT and does not establish a separate public participation process. Public notice and an opportunity for comment will be provided through the City Council's consideration of Resolution No. 26-845 at a public meeting. Any additional public engagement associated with the broader Lefevre Street

Restriping Project will occur through the project's applicable planning, design, and implementation processes.

**Next Steps:**
A resolution will be prepared to adopt a finalized agreement between the City and WSDOT.

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

6:30 PM | Council Chambers
**October 20, 2026** | **MINUTES** | 124 S. Lefevre Street

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

**COUNCIL AND ADMINISTRATIVE PERSONNEL PRESENT**

| **Councilmembers** | **Administration & Staff** |
|---|---|
| Chad Pritchard | Sonny Weathers, City Administrator (via Zoom) |
| Lorin Ray-Abbott | Thomas Rohrer, City Attorney (via Zoom) |
| Lance Speirs | Koss Ronholt, Finance Director |
| Heath Wilbur | Glen Horton, Parks & Recreation Director |
| Don Kennedy (Mayor Pro Tem) | Scott Duncan, Public Works Director (via Zoom) |
| Ted Olson | Steve Cooper, WWTP Director (via Zoom) |
| Tony Harbolt | Roxanne Wright, Administrative Clerk |

## REGULAR SESSION & PUBLIC HEARING – 6:30 PM

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**
   A. Mayor Pro Tem Kennedy called the meeting to order at 6:30pm, led the Pledge of Allegiance and conducted roll call. All council members were present in person.

2. **AGENDA APPROVAL**
   A. Page two of the agenda was corrected to include the Claim numbers and amounts. Hard copies were given to council. Motion to accept corrected agenda page made by Councilmember Wilbur, seconded by Councilmember Speirs, carried 7-0.
      i. Motion to approve agenda as amended made by Councilmember Speirs, seconded by Councilmember Olson, carried 7-0.

3. **INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**
   A. Lahnie Henderson, Medical Lake resident – asked for follow-up on fireworks discussion and update on the train depot property. Requested these items to be added to a future agenda.

4. **ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS** – none.

5. **REPORTS**
   A. Public Safety
      i. FD3 Chief Rohrbach – September statistics are average for the city. DNR and County burn restrictions changed on October 16th, recreational burning and silvicultural debris burning is opened. Cautioned that it is still fire season and fuel is very dry. Exercise caution. Entering winter heating season, maintain devices, follow manufacturer's instructions etc. Education focus around EMS Levy.

   B. Committee Reports/Council Comments
      i. Councilmember Pritchard – no HCDAC meeting, but major changes were made to the $44 million in disaster money, trying to allocate more to private individuals. More information will hopefully be available soon.

ii. Councilmember Ray-Abbott – none
iii. Councilmember Speirs – attended American Transportation Association expo in Chicago. Primarily a trade show, new tech etc.
iv. Councilmember Wilbur – none
v. Councilmember Kennedy – Finance Committee reviewed claims and warrants and found no issues.
vi. Councilmember Olson – none
vii. Councilmember Harbolt – none

C. Mayor Cooper – Not present

D. City Administrator & City Staff
i. Sonny Weathers, City Administrator – Present on Zoom. Currently in Wenatchee at IACC conference with Mr. Cooper, Mr. Duncan, and Mr. Haggerty.

**6. WORKSHOP DISCUSSION**

A. SR 902 Speed Reduction – Mr. Weathers reviewed briefing sheet. Andrew Beagle with TIB was online via Zoom and available to answer questions. Council discussion.

**7. ACTION ITEMS**

A. Consent Agenda
i. Approve **October 6, 2026**, minutes.
1. Motion to approve made by Councilmember Olson, seconded by Councilmember Pritchard, carried 7-0.
ii. Approve **October 20, 2026,** Claim Warrants numbered **54200** through **54247** in the amount of **$300,297.48** and Payroll Claim Warrants numbered **54192** through **54199** and Payroll Payable Warrants numbered **30407** through **30436** in the amount of **$198,314.59**.
1. Motion to approve made by Councilmember Speirs, seconded by Councilmember Ray-Abbott, carried 7-0.

**8. PUBLIC HEARINGS**

A. 2027 Revenue Sources and Property Tax Hearing
i. Mayor Pro Tem Kennedy opened the public hearing at 6:54pm.
ii. Mr. Ronholt reviewed process for hearing. Gave presentation on property taxes. See attached. Council discussion. Mr. Ronholt reviewed the briefing sheets regarding revenue sources, utility and administrative rates. Mr. Weathers added additional information on the findings from the utility rate study and proposed increases to utility rates. Gave options for proposed increases.
iii. Open for public comment.
1. Lahnie Henderson, Medical Lake resident – asked about process for increasing property taxes. Asked about making the Utility Rate Study available to the public. Mr. Ronholt explained the process for property tax increases and Mr. Weathers stated that the Utility Rate Study would be made available to the public.
iv. Mayor Pro Tem Kennedy closed the hearing at 7:43pm.
v. Motion to increase property tax by 1.75% made by Councilmember Pritchard, seconded by Councilmember Speirs, council discussion, carried 7-0. Mr. Ronholt noted that an Ordinance for the increase will be brought at the next meeting.
vi. Mr. Ronholt explained to Council that if they desire any changes to proposed rates, a motion and vote will need to be done. Discussion regarding increase in wastewater rates. Mr. Weathers gave options to do the full 27% increase at once or spread it out over two or three years. Motion to increase 15% the first year and 12% the following year made by Councilmember Wilbur, seconded by Councilmember Speirs, council discussion, motion

failed 1-6. Continued discussion. Motion to increase 12% the first year, 8% the second year, and 5% the third year, made by Councilmember Harbolt, seconded by Councilmember Olson, carried 7-0.

**9. EXECUTIVE SESSION –** None.

**10. RESOLUTIONS** – None.

**11. ORDINANCES**

A. First Read of Ordinance 1155 SR 902 Speed Reduction
   i. Legal counsel read into record.
   ii. Motion to approve first read made by Councilmember Speirs, seconded by Councilmember Wilbur, carried 6-1 with Councilmember Kennedy voting nay.

**12. EMERGENCY ORDINANCES** – none

**13. UPCOMING AGENDA ITEMS**

A. Fireworks discussion
B. Update on train depot property

**14. INTERESTED CITIZENS -** none

**15. CONCLUSION**

A. Motion to conclude at 8:01pm made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 7-0.

_____ _____

Terri Cooper, Mayor Koss Ronholt, Finance Director/City Clerk

_____

Date

DRAFT




1

## Property Tax Process and Timeline

**Oct 14th**
- Retreat - Discussion

**Oct 20th**
- Public Hearing
- Council Intent

**Nov 3rd**
- Ordinance 1st Read

**Nov 17th**
- Ordinance 2nd Read

**Nov 30th**
- Filed with County

2

### *Property Tax Comparison of Spokane County Municipalities*

| | City | County | State | School | Library | Fire | 2025 Total |
|---|---|---|---|---|---|---|---|
| Medical Lake | 1.1817 | 0.7295 | 2.2216 | 3.2116 | 0.3312 | 1.4807 | $9.28 |
| Deer Park | 0.7771 | 0.7295 | 2.2216 | 1.5336 | 0.3312 | 2.0669 | $7.65 |
| Liberty Lake | 0.8880 | 0.7295 | 2.2216 | 3.9165 | - | 2.4714 | $10.22 |
| Cheney | 3.8873 | 0.7295 | 2.2216 | 3.9426 | - | - | $10.77 |
| Airway Heights | 3.5407 | 0.7295 | 2.2216 | 3.9426 | 0.3312 | - | $10.76 |
| Spokane Valley | 0.7865 | 0.7295 | 2.2216 | 3.9165 | 0.3312 | 2.4714 | $10.45 |
| Spokane | 3.3365 | 0.7295 | 2.2116 | 3.8666 | | | $10.14 |
| Millwood | 1.1929 | 0.7295 | 2.2116 | 3.4881 | 0.3312 | 2.4714 | $10.42 |

Rates are per $1,000 of assessed property value.

COMMUNITY

- ✓ Law Enforcement
- ✓ Municipal Court
- ✓ Parks & Recreation
- ✓ Streets
- ✓ City Services

Spokane County

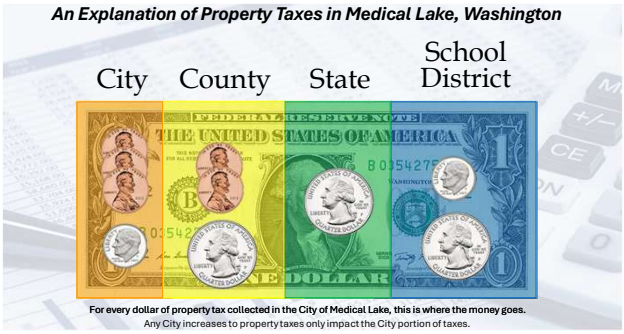
- ✓ Fire/EMS
- ✓ Library
- ✓ Regional Parks
- ✓ Streets
- ✓ County Services

Medical Lake School District

- ✓ Schools

3

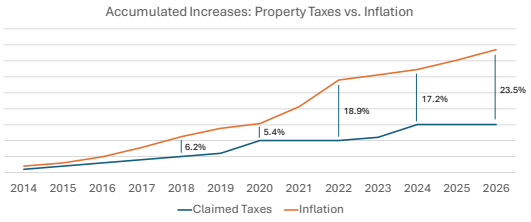
### *An Explanation of Property Taxes in Medical Lake, Washington*




For every dollar of property tax collected in the City of Medical Lake, this is where the money goes.
Any City increases to property taxes only impact the City portion of taxes.

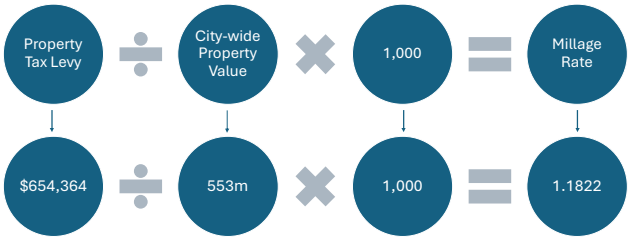
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## Property Tax levy vs. Inflation




5

## Millage Rate Calculation 2026




6

## Property Tax Levy Options

- 2026 Millage Rate: 1.1817
- Banked capacity: $45,708 / 6.98% maximum increase
- $9.8m increase over 2026 City's Assessed value (decreases millage)

**Example: Citizen with $400,000 value property**

| No increase | | 1% Increase | | 6.98% Increase | |
|---|---|---|---|---|---|
| Millage Rate | 1.1614 | Millage Rate | 1.1731 | Millage Rate | 1.2426 |
| Total Tax | $464.56 | Total Tax | $469.24 | Total Tax | $497.04 |
| Tax Increase | $0.00 | Tax Increase | $4.68 | Tax Increase | $32.48 |
| | | | | | |
| Total Levy | $654,364 | Total Levy | $660,908 | Total Levy | $700,072 |

Based on 9/18/2026 Spokane County estimations, subject to change

7

## Council Intent

- To draft property tax ordinance, staff requires **a motion to direct staff** for the 2026 property tax levy amount.
- Must be between 0% and a maximum levy of 6.98%



8

**CITY OF MEDICAL LAKE**
**City Council Special Meeting – Budget Retreat**

12PM-4PM
**October 14, 2026**

**MINUTES**

Silver Lake Camp
10919 S Lakehurst Dr.

**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
Tony Harbolt
Heath Wilbur
Ted Olson

**Administration & Staff**
Mayor Cooper
Sonny Weathers, City Administrator
Koss Ronholt, Finance Director
Glen Horton, Parks & Recreation Director
Scott Duncan, Public Works Director
Steve Cooper, WWTP Director
Roxanne Wright, Administrative Clerk

**SPECIAL MEETING 12PM**

1. **WELCOME, PURPOSE, AND GROUND RULES**
   A. Mr. Weathers welcomed everyone and reviewed the purpose of the retreat and explained ground rules for the meeting.

2. **2027 JUSTIFIED BUDGET FRAMEWORK AND FINANCIAL CONTEXT**
   A. Mr. Ronholt reviewed what a justified budget is and how it will work for the city. Mayor Cooper elaborated on reason for change. Mr. Weathers gave context for moving to a justified budget. All ties into strategic plan and departmental work plans. Budget objective is the ability to justify departmental plans and strategic plan projects.

3. **STANDARDIZED DEPARTMENT PRESENTATIONS (see attached outlines)**
   A. Public Works, Scott Duncan – Seeing fruits of departmentalization. Reviewed 2026 accomplishments and upcoming projects for 2027. Discussed what worked and what didn't and what he would like to see changed for 2027. Proactive vs reactive for maintenance of capital assets.

   B. WWTP, Steve Cooper – easier to budget now and understand where funding comes from and how it goes out. Reviewed purpose of WWTP and how to maintain it, outlining budgetary needs. Appreciates having all of the tools needed to properly do the necessary work. Gave status report on current projects. Updated on current employees and projected need. Reviewed budget requests.

   C. Parks & Recreation, Glen Horton – reviewed current practices for park maintenance. Discussed budgetary needs and how they were determined. Reviewed completed projects and those that are still in progress. Reviewed recreation programs. Parks Master Plan implemented this year. Discussed review of past spending to determine

need for upcoming budget. Program accounts will be utilized. Reviewed cover sheet and line items of budget.

D. Administrative Services, Koss Ronholt – no additional budgetary asks. Some increases over 2025 spending. Will have an audit to pay for next year.

E. Executive, Sonny Weathers – discussed communications coordinator position, room in the budget currently. Travel expenses – importance of legislative work and council representation. Reviewed building, planning and code enforcement department. Updated City Council of the onboarding of the new code enforcement officer.

**4. UTILITY RATE STUDY FINDINGS AND POLICY FRAMEWORK**

A. Mr. Weathers reviewed purpose of study and the kind of data compiled. Shared what the data has revealed not setting rates today. Reviewed results in form of two memorandums – first is on water. Current rates leave a shortfall. Super users not paying their share. Second is wastewater – same basic math. Discussed current base rates and proposed rate changes for both water and wastewater.

**5. CAPITAL IMPROVEMENT PLANNING, DELIVERY, AND CAPACITY**

A. Mr. Weathers gave an overview of the updated version of the plan. Reviewed status of current projects and discussed upcoming projects.

**6. REVENUE, RESERVES, COMPENSATION, AND STRUCTURAL BALANCE**

A. Mr. Ronholt reviewed some specific funds, reserves and policy setting goals.

_____ _____

Terri Cooper, Mayor Koss Ronholt, Finance Director/City Clerk

_____

Date

DRAFT

# MEDICAL LAKE CITY COUNCIL
# WASTEWATER TREATMENT PLANT
# 2027 BUDGET RETREAT REPORT

**PROTECTING PUBLIC HEALTH • SUPPORTING OUR COMMUNITY • PLANNING FOR THE FUTURE**



## OUR MISSION

Protect public health, natural resources, and community sustainability by providing safe, reliable, and compliant wastewater treatment and reclaimed water services.

## CORE SERVICES THAT MUST CONTINUE

- Continuous Treatment & Process Control
- Laboratory & Regulatory Monitoring
- Reclaimed Water Operations (100M gal/yr)
- Solids & Biosolids Management
- Asset Stewardship & Preventive Maintenance
- Safety, Emergency Response & Continuity
- Pretreatment & Source Protection Readiness

## 2026 PERFORMANCE AT A GLANCE

| | |
|---|---|
| Influent Treated | 200 million gallons annually average |
| Permit Compliance | Full Compliance |
| Unplanned Shutdowns/ Bypasses | None |
| Reclaimed Water Produced/Used | 100+ million gallons annually |
| Biosolids Managed | 125 dry tons 780 wet tons |
| Preventive Maintenance | 95% on time as expected |
| Corrective Work Orders | 0 |

**Key 2026 Advancements:** Reclaimed-water system repair completed, PLC/SCADA resilience & backup-power projects advanced, air-quality compliance verified, and department management framework strengthened.

## 2027 CARRYOVER PROJECTS

### UV DISINFECTION UPGRADE

| | |
|---|---|
| Total Estimated Project | $450,000 |
| State Direct Grant | $225,040 |
| City Share | $224,960 |
| Original Completion Goal | Dec 2026 |

**Status:** Carryover for design, procurement, installation, commissioning, reimbursement and closeout.

### STORAGE BUILDING & EQUIPMENT GARAGE

| | |
|---|---|
| Total Estimated Project | $250,000 |
| State Grant (WCIA) | $75,000 |
| City Share | $175,000 |
| Original Completion Goal | Dec 2026 |

**Status:** On hold in design and carried into 2027 pending scope, funding, site and project-readiness confirmations.

**Additional Carryovers:** PLC/SCADA commissioning, generator commissioning & grant closeout, compliance filings, preventive-maintenance documentation, and belt press repairs.

## 2027 WORK PLAN PRIORITIES

### 1 ASSET MANAGEMENT & FACILITY CONDITION REPORTING

Complete asset inventory, condition & criticality assessment, facility-condition report, PM baseline and 5–6 year renewal schedule.

Q1 Inventory · Q2 Fieldwork · Q3 Priorities · Q4 Report

**Outcome:** Fewer surprises and better-timed reinvestment.

### 2 PERMIT, COMPLIANCE & PRETREATMENT READINESS

Build permit-obligation calendar, compliance-document review, industrial-user survey and prioritized corrective-action list.

Permit Calendar · Industrial Inventory · SOP Review · Corrective Actions

**Outcome:** Reduced compliance exposure & improved audit readiness.

### 3 WORKFORCE SUCCESSION & REPAIR DELIVERY

Document critical SOPs, cross-train, maintain on-call coverage and deliver highest-risk repairs, including UV upgrade.

Cross-Training · Certifications · On-Call Coverage · Project Delivery

**Outcome:** Stronger workforce, safer operations and reliable project delivery.

## 2027 BUDGET FRAMEWORK




- Personnel, On-Call & Training
- Power, Chemicals & Lab Supplies
- Maintenance, Parts & Contracts
- Professional Services
- Short-Lived Assets (Planning Range)
- Other Operating
- UV Carryover (Remaining Appropriation)

*O&M baseline subject to Finance validation.

Short-Lived Asset Contribution (Planning Range): $275,000 – $300,000
Final amount to be reconciled with CIP and rate model.

## PEOPLE & CAPACITY (PLANNED STRUCTURE)

| 1 | 1 | 1 | 2 | 1 |
|---|---|---|---|---|
| WWTP Director | Laboratory Lead | Treatment Plant Lead (Operations) | Treatment Plant Operators | Administrative Clerk |

### KEY CAPACITY DATA

- ✓ Vacancies: None
- ✓ Certified Operators: 5 including Director
- ✓ Staff Eligible as Operator-in-Charge: 3 now, 4 in Jan 2027
- ✓ On-Call Rotation Participants: 4 (Director as contingency)
- ✓ Planned Retirements in 2027: None
- ✓ Critical SOPs Documented: TBD
- ✓ 2026 Overtime/Callout Cost: TBD
- ✓ Consultant Dependence: TBD

## LONG-TERM IMPLICATIONS

| | |
|---|---|
| Reliability & Compliance | Asset condition work, preventive maintenance, certified staffing and project completion reduce operational exposure. |
| Lifecycle Cost | Planned renewal helps avoid emergency costs and downstream damage; savings depend on documented baselines. |
| Reserve & Rate Pressure | O&M, local match, asset renewal and reserves must be supported by recurring revenue. Rate and reserve strategy confirmation needed. |
| Energy & Maintenance | UV upgrade expected to improve efficiency; annual energy & cost impact to be confirmed. |
| Staff Resilience | Cross-training, SOPs, certifications and on-call redundancy ensure continuity and reduce risk. |
| Future Capital | Planned reinvestment needed for UV components, analyzers, pumps, SCADA, buildings, vehicles and future treatment/capacity projects. |

## 2027 FUNDING & DELIVERY SUMMARY

| | |
|---|---|
| OPERATIONS (O&M) | Fund verified cost of labor, energy, chemicals, lab, biosolids hauling, PM, safety, utilities, insurance and emergency response. |
| EQUIPMENT & TECHNOLOGY | Condition-validated instrumentation, spares, calibration, controls, cybersecurity and maintenance-management needs. |
| PROFESSIONAL SERVICES | Prioritize UV engineering/procurement, controls commissioning, regulatory readiness, condition assessment and grant admin. |
| CAPITAL & GRANTS | Budget cash flow by phase: prior expenditures, 2027 eligible costs, City share, reimbursement receivable, retainage/closeout, first-year O&M and future replacements. |

## 2027 COUNCIL BOTTOM LINE

Protect reliable treatment and compliance first; complete active carryovers before adding major work; fund asset renewal and certified staffing; and reconcile rates, reserves, grants, local match, and project-delivery capacity before appropriation.

CITY OF MEDICAL LAKE
NATURAL BEAUTY. STRONGER TOGETHER.

# FINANCE DEPARTMENT
## 2027 BUDGET RETREAT REPORT

BUDGET YEAR 2027 | OCTOBER 2026

*Investing Today for a Stronger Tomorrow*

### REPORT PURPOSE

A concise, Council-ready summary of the services Finance must reliably deliver, 2026 accomplishments, 2027 commitments, required resources, and long-term financial and operational implications.

### 2027 COUNCIL BOTTOM LINE

Protect reliable financial operations and compliance first; complete the utility, reserve, and capital-financing framework; strengthen grant and project controls; and add resources only where workload, risk, readiness, and recurring funding are demonstrated.

### OUR MISSION

Finance provides the financial stewardship, controls, information, and customer-account administration necessary for the City to deliver reliable services, protect public resources, comply with legal requirements, and make sustainable operating and capital decisions.

### CORE SERVICES (ESSENTIAL FUNCTIONS)

- Budget Administration
- Accounting & Transaction Processing
- Treasury & Cash Management
- Financial Reporting & Compliance
- Utility Financial Administration
- Grant & Capital Financial Controls
- Financial Systems

### 2026 KEY ACCOMPLISHMENTS

**Maintained budget monitoring and Council reporting**
Q2 report showed most operating funds near benchmark and identified areas needing monitoring.

**Expanded grant transparency**
August report listed active federal, state, transportation, utility, planning, and capital awards.

**Improved capital-project visibility**
FY2026 Q2 CIP dashboard tracked project budgets, invoices, status, and risk.

**Advanced the utility-rate study**
Completed key data collection and modeling work; additional analysis and Council direction needed.

**Advanced financial-policy modernization**
Work underway on comprehensive financial policies, monthly close, grant management, and procurement compliance.

### CARRYOVERS INTO 2027

**Complete financial-policy framework**
Reserve, debt, fund balance, cash management, and internal controls.

**Finish utility rate and reserve work**
Complete cost-of-service analysis and rate alternatives.

**Reconcile CIP and grant portfolio**
Confirm budgets, funding sources, match requirements, and closeout status.

**Resolve ledger variances**
Address software, bank services, professional services, dues, and subscription lines.

### 2027 STRATEGIC PRIORITIES

**1 Budget & Long-Term Financial Sustainability**
- ✓ Finalize 2027 budget and levy actions
- ✓ Adopt comprehensive financial policies
- ✓ Improve forecasting, monthly close & quarterly reporting
- ✓ Prepare multiyear forecast and reserve assessment

**2 Utility Rate, Reserve & Asset-Renewal Integration**
- ✓ Finalize O&M baselines and asset schedules
- ✓ Establish reserve targets
- ✓ Compare rate alternatives and customer impacts
- ✓ Present Council options

**3 Capital, Grant, Reimbursement & Reporting Controls**
- ✓ Standardize project and funding codes
- ✓ Reconcile invoices and reimbursements monthly
- ✓ Report CIP finances quarterly
- ✓ Ensure documented closeout and handoff

### PEOPLE & CAPACITY

**Core Finance Team (for financial reporting purposes)**

- Finance Director
- Finance Clerk
- Utility Clerk

**2027 CAPACITY COMMITMENTS**
- ✓ Cross-train staff and establish backups
- ✓ Document key procedures
- ✓ Maintain segregation of duties
- ✓ Use consultants for specialized work (not as a substitute for City ownership)

### KEY RESOURCES (CURRENT SERVICE BASELINE)

**Staff Compensation & Benefits**
Essential for core operations and controls

**Software & Billing Systems**
Supports daily transactions and customer service

**Audit & Professional Services**
Required for audit, rate analysis, and specialized work

**Technology & Equipment**
Maintain secure, reliable systems and vendor support

### LONG-TERM IMPACT

Sound financial management today builds a stronger, more resilient Medical Lake tomorrow.

**Financial Stability**
Protects public resources and maintains compliance

**Reliable City Services**
Supports essential services for our community

**Infrastructure for the Future**
Sustainable utility rates and asset renewal

**Greater Opportunities**
Positions the City for grants, strategic investments, and long-term growth

FISCAL STEWARDSHIP | STRONGER SERVICES | A BRIGHTER TOMORROW

*Medical Lake Thrives Together*

MEDICAL LAKE
WASHINGTON

# MEDICAL LAKE CITY COUNCIL
# PARKS & RECREATION
# 2027 BUDGET RETREAT REPORT

*Safe Parks. Strong Community. Sustainable Future.*



**MISSION**

Provide safe, accessible, engaging, and sustainable parks, trails, facilities, recreation programs, and community experiences that promote healthy living, environmental stewardship, community identity, and lifelong enjoyment.

Healthy Living | Environmental Stewardship | Community Identity | Responsible Stewardship

## OUR CORE SERVICES

- Park, trail & facility operations
- Inspection & asset stewardship
- Safety, accessibility & resilience
- Recreation & community wellness
- Events, tourism & placemaking
- Reservations & customer service
- Partnerships & volunteers
- Workforce & seasonal operations

## 2026 HIGHLIGHTS

- Adopted 2026–2032 Parks & Recreation Master Plan (Res. 26-808)
- Completed irrigation system controls upgrade
- Delivered broad seasonal programs for all ages
- Supported major events: Linger at the Lake, Founders Day, Fishing Derby, Spring Clean Up & more
- Coney Island Park shoreline & dock project ~90% complete

## CARRYOVERS INTO 2027

- Coney Island Park: closeout items remain (signage, final inspection, documentation, accessibility)
- Waterfront Park Permanent Stage: design on hold; no invoices against $100,000 budget
- Deferred maintenance & accessibility needs across parks, trails & facilities
- **Reliable performance data requires year-end verification & reconciliation**

## 2027 WORK PLAN PRIORITIES

### 1 IMPLEMENT THE MASTER PLAN

Turn the adopted plan into a funded, sequenced annual program.

- **Q1** Confirm asset inventory, condition ratings, deferred maintenance & inspection calendar
- **Q2** Reconcile Master Plan projects with 2027–2032 CIP
- **Q3** Develop grant-ready scopes & document local match and future O&M
- **Q4** Provide annual implementation report & proposed 2028 sequence

**RESULT:** A prioritized, finance-reconciled work program for what will be maintained, repaired, designed, funded, or deferred.

### 2 IMPROVE SAFETY, ACCESSIBILITY & ASSET RELIABILITY

Address highest-risk deficiencies first using inspections & condition information.

- Close Coney Island Park obligations (permits, signage, accessibility, punch list)
- Complete formal safety & accessibility assessments
- Correct or fund priority hazards; document deferred items & risk controls
- Establish inspection, work-order & preventive maintenance schedules

**RESULT:** Fewer hazards, clearer accountability, and capital requests supported by condition & lifecycle evidence.

### 3 COMPLETE SIGNAGE & WAYFINDING PROGRAM

Create a consistent system for parks, trails & downtown-to-lake connections.

- Inventory existing signs; identify gaps & compliance needs
- Adopt sign family, placement hierarchy & maintenance responsibility
- Install priority compliance & safety signs
- Phase wayfinding at key parks, trails, & downtown connections
- Link signs, website, reservations & program info for digital access

**RESULT:** Better navigation, clearer rules, improved accessibility information & a stronger visitor experience.

## BUDGET & RESOURCES

**Current-Service Baseline**

Sustain existing service levels:

Labor & Seasonal Staff | Utilities & Irrigation | Maintenance & Supplies | Programs & Events | Contracts & Services | Technology & Access

Major drivers: labor, utilities, maintenance, programs/events, contracts, technology, & capital-created O&M.

New initiatives require a decision package showing demand, cost recovery, & 2028 impact.

## PEOPLE & CAPACITY

- Lean model: full-time, part-time, seasonal staff, contractors, volunteers & partners
- Early recruitment for peak-season needs
- Training & certifications for safety, equipment, & youth protection
- Cross-training & documented procedures for continuity
- Peak-season capacity planning for events, programs & maintenance
- Strong partnerships with School District, Re*Imagine Medical Lake, vendors, & other City departments

Readiness depends on funding the baseline, confirming sessonal staffing, & pacing capital projects.

## CAPITAL PROJECTS

**Coney Island Park Shoreline & Dock**




Finalize closeout: signage, inspection, accessibility, documentation & written acceptance

**Waterfront Park Permanent Stage**

ON HOLD

Design on hold
No invoices against $100,000 budget

Master Plan projects are planning-level. Priority focus: safety, accessibility, deferred maintenance, trails & asset preservation before new construction.

## FUNDING & FINANCIAL IMPACT

Grant-funded projects require:

- Full eligible expenditure
- Local match & reimbursement timing
- Documentation & reporting
- Cash-flow management

**Every capital project creates future O&M needs:**

Staffing | Utilities | Maintenance | Inspections | Insurance | Replacement Reserve

Recurring costs need recurring revenue. Grant or reserve funds do not eliminate future General Fund/Parks Fund needs.

# MEDICAL LAKE CITY COUNCIL
# PUBLIC WORKS
## 2027 BUDGET RETREAT REPORT

*Protecting public health, safety, mobility, and City assets with reliable infrastructure and responsive service.*




## OUR CORE SERVICES

**DRINKING WATER**
Operate, test, and maintain sources, storage, distribution, meters, hydrants, and cross-connection systems.

**SANITARY SEWER COLLECTION**
Maintain collection infrastructure and reliably transport wastewater to the separately organized treatment facility.

**STORMWATER**
Maintain drainage systems and respond to flooding and stormwater management needs.

**STREETS & ROW**
Maintain streets, sidewalks, alleys, signs, markings, and provide snow and ice response.

**FACILITIES, FLEET & EQUIPMENT**
Preventive maintenance, repairs, inspections, and lifecycle planning for City assets assigned to Public Works.

**INFRASTRUCTURE & CAPITAL SUPPORT**
Asset data, permits, procurement, grants, construction oversight, reimbursements, and project delivery.

**EMERGENCY RESPONSE**
24/7 on-call response, utility locating, and support during emergencies.

## 2026 HIGHLIGHTS & ACCOMPLISHMENTS

**Street Preservation Advanced**
$168,500 program (TIB grant $160,337) in final field phase with Spokane County crews.

**Backup Power Installed**
Generators for non-WWTP facilities installed, tested, and operational—improving resilience.

**Stormwater Mitigation Project Advancing**
$970,000 Commerce agreement executed, 90% design complete; $474,335 WaterSMART request for $1,444,335 project (9 discharge locations).

**Fiber to City Hall Nearing Completion**
Physical deployment ~90% complete within $50,000 budget; activation and closeout steps remain.

**ADA Access at Fox Hollow Trail/Tara Lee**
Council-approved access completed in September; final closeout steps remain.

## KEY CARRYOVERS INTO 2027

**LEFEVRE STREET COMPLETE STREET**
Continue design/construction/closeout and satisfy TIB requirements. Schedule shows $690,552 (est.); grant basis earlier cited as $853,000. Verify funding & cash flow.

**STORMWATER MITIGATION PROJECT**
Complete design, permits, funding reconciliation, procurement, construction, reimbursement, and closeout. CIP shows $400,000 in 2027 and $1,044,335 in 2028—funding stack conflicts require verification.

**GIS MAPPING OF CRITICAL INFRASTRUCTURE**
CIP carries $30,000. Complete authoritative asset layers and training; verify % field-verified and 2027 completion milestone.

**FIBER / TECHNOLOGY CLOSEOUT**
Finish activation, testing, as-builts, cybersecurity acceptance, capitalization, and recurring service allocation.

**FIXED-BASE WATER-METER SYSTEM**
Not construction-ready. Concepts vary (–$110k–$125k); business-case phase (est. $55,000) planned for 2028. Verify compatibility, savings, and lifecycle costs.

## 2027 TOP PRIORITIES

### 1 ASSET MANAGEMENT & INFRASTRUCTURE CONDITION
Build a reliable inventory and condition basis for decision-making.

- ✓ Complete and QC critical GIS layers
- ✓ Develop condition & replacement plans
- ✓ Quarterly reporting on maintenance, failures, projects & reimbursements

TARGET: % of priority assets inventoried & condition-rated by year-end (TBD)

### 2 WATER-SYSTEM RELIABILITY & FINANCIAL SUSTAINABILITY
Align operations, renewal, reserves & long-term source strategy.

- ✓ Validate accounts, usage, water loss, O&M & reserves
- ✓ Reconcile $250,000 short-lived-asset contribution with rate study
- ✓ Define consolidation/interties & alternative source pathway

TARGET: Adopted 2027 water revenue requirement & funded renewal list (TBD)

### 3 TRANSPORTATION SAFETY & ACTIVE-TRANSPORTATION DELIVERY
Advance projects, preserve streets, and coordinate multi-asset delivery.

- ✓ Deliver current Lefevre grant phase
- ✓ Confirm 2027 street-preservation scope
- ✓ Apply "dig-once" & utility-conflict review
- ✓ Advance design standards

TARGET: Lane-miles treated, ADA ramps improved, grants reimbursed, projects accepted

## 2027 BUDGET & RESOURCE FRAMEWORK

**OPERATING BASELINE**
Fund essential services first: staffing, on-call, testing, power, purchased water, fuel, materials, winter ops, fleet maintenance, insurance, and regulatory work.

Water O&M baseline est. $860,000 annually (planning baseline)

**EQUIPMENT & FLEET**
No supportable 2027 replacement schedule found. Provide age, mileage/hours, condition, repair cost, and criticality before requesting replacement.

Verify 2027 scheduled and failure-driven equipment needs

**TECHNOLOGY**
Protect $30,000 GIS scope after confirming remaining work. Finish fiber acceptance and identify recurring connectivity/support costs.

Treat fixed-base meters as a business case until validated

**PROFESSIONAL SERVICES**
Budget engineering, inspection, grant admin, environmental review, and construction management for funded phases only.

Do not advance more projects than staff can oversee

**CAPITAL & READINESS**
Finance-certify 2027 carryover schedule before appropriation. Adopt a capacity rule (e.g., one major + up to two medium implementations).

Align with GMA 6-year capital plan & funding capacity

## PEOPLE & CAPACITY

**Draft structure:** Director, Water Lead, 2 Water Operators, 2 Collection Specialists, Streets Lead, 1 Street Maintenance.

**Certifications required:** Water Distribution Manager II, Cross-Connection, CDL, flagging, traffic control, CPR/First Aid, confined-space, trenching, and more.

**Resilience matters:** Cross-training, on-call coverage, backups, and contractor support reduce risk from vacancies, leave, and emergencies.

**VERIFY & REPORT:**
Authorized & funded FTE, vacancies, overtime, callouts, training hours, and certification [illegible]

# MEDICAL LAKE CITY COUNCIL

## COMMUNITY DEVELOPMENT – 2027 BUDGET RETREAT REPORT

**Guiding Safe, Orderly, and Intentional Growth • Protecting Our Community • Planning for Our Future**



### 2027 COUNCIL BOTTOM LINE

Protect reliable permitting, inspections, planning, code administration, and enforcement first. Complete statutory and Council-directed code work before starting lower-priority initiatives. Add staff, consultants, technology, or capital only where workload, risk, implementation readiness, and sustainable funding are demonstrated.

### BY THE NUMBERS – 2026 AT A GLANCE

- **125** Building Permits Issued
- **31** Building Plan Reviews
- **213** Inspections
- **37** Land-Use Applications
- **2** Pre-Application Meetings
- **9 / 15 / 12** Planning Commission Meetings / Workshops / Hearings + 11 Staff Reports
- **10** Code Amendments
- **109** Code Enforcement Cases (Q2)

## 1 MISSION & CORE SERVICES

Community Development guides safe, orderly, and intentional growth by administering development regulations, ensuring compliance, planning for future needs, and maintaining neighborhood standards that protect public health and quality of life.

**Development Regulations**
Administer zoning, land-use regulations, development standards, code amendments, and plan consistency.

**Permit Administration & Inspections**
Process applications, maintain records, review plans, conduct inspections, issue permits, and assist the public.

**Land-Use Planning**
Review proposals, implement the Comprehensive Plan, SEPA, long-range planning, and intergovernmental coordination.

**Code Enforcement**
Investigate complaints, seek voluntary compliance, issue notices or enforcement actions, and track cases to resolution.

**Planning Commission Support**
Prepare agendas, notices, staff reports, technical analysis, and support public hearings.

**GIS, Addressing & Data**
Maintain official mapping, addressing, and development spatial data where assigned.

**Continuity & Records**
Maintain procedures, defensible records, cross-training, and backups for specialized functions.

Delivered in coordination with Public Works, Finance, legal counsel, consultants, the Hearing Examiner, and state or regional agencies.

## 2 2026 HIGHLIGHTS & CARRYOVERS

### KEY ACCOMPLISHMENTS

- Comprehensive Plan 2046 adopted (Ordinance 1150) by 5–0 vote on Sept. 15, 2026.
- Subdivision regulations adopted (Ordinance 1151) on Sept. 1, 2026.
- Critical Areas Ordinance, Official Zoning Map, and Impact Fee updates advanced to final readings.
- $21,494 secured in Year 3 Commerce funding for periodic-update completion.
- Code enforcement maintained a high volume workload with 109 active cases (Q2).

### CARRYOVERS INTO 2027

- **Close out periodic-update grant:** Critical Areas Ordinance & development regulations; reconcile funding & close out.
- **Finalize Official Zoning Map** (Ordinance 1154) and integrate into records, maps, materials, and procedures.
- **Implement impact fees** (Ordinance 1152 & Res. 26-832) effective Jan. 1, 2027.
- **Code enforcement continuity:** new officer onboarded after Aug. 25, 2026 resignation.

## 3 2027 WORK PLAN PRIORITIES

### 1 Comprehensive Plan & GMA Implementation

Convert the adopted plan into an accountable annual implementation program linking land use, housing, infrastructure, capital planning, and departmental work plans.

**RESULT**
Council can see which actions are completed, funded, deferred, or dependent on partners.

### 2 Development-Code Completion & Administration

Complete outstanding periodic-update regulations and translate ordinances into clear forms, maps, procedures, fee administration, and staff/public guidance.

**RESULT**
More consistent, legally supportable, and predictable development process.

### 3 Development-Service Capacity, Data & Continuity

Stabilize permitting, inspections, enforcement, GIS/addressing, records, customer service, and backups before expanding service levels.

**RESULT**
Reliable workload visibility, reduced single-position dependency, and defensible resource decisions.

**DELIVERY PRINCIPLE: Limit simultaneous initiatives to what can be delivered without reducing required service performance.**

## 4 JUSTIFIED BUDGET REVIEW

**Current-Service Baseline**
Sustain authorized staffing, permitting, plan review, inspections, planning, enforcement, public notice, software, GIS, training, contracts, and supplies.

**Major Recurring Cost Drivers**
Personnel & benefits; consultant & specialist services; software & GIS; public notices & outreach; field resources, vehicles & safety equipment.

**Resource Review & Justification**
Fund only what is necessary to meet statutory obligations, maintain service levels, and address demonstrated workload or risk.

**Capacity & Readiness Test**
No material request proceeds without authority, owner, schedule, training, sustainable funding, and capacity to maintain baseline services.

## 5 PEOPLE & CAPACITY

Resolve staffing structure & code-enforcement coverage before advancing expanded services.

- **Authorized Structure** (Verify) — Confirm titles, FTE, reporting relationships, and adoption authority.
- **Filled / Vacant Status** (Verify) — Confirm incumbent / vacancy status.
- **Code Enforcement** (Verify) — Confirm authorized hours, interim coverage, case backlog, recruitment, and field needs.
- **Qualifications** (Verify) — Confirm certifications, commissions, licenses, and renewal costs.
- **Cross-Training & Continuity** — Document key procedures and backups for all core functions.
- **External Dependence** (Verify) — Confirm consultants, Hearing Examiner, engineering, legal, GIS, and annual costs.

## 6 OPERATIONS & FINANCIAL IMPLICATIONS

**Operating & Maintenance**
Fund payroll & benefits, notices, training, travel, supplies, software, legal services, and recurring contracts. Separate baseline/on-call from one-time project work.

**Equipment, Technology & Services**
Support requests with condition, utilization, security, compatibility, records-retention, training, and long-term costs.

**Capital & Department Support**
No standalone capital projects verified. Supports City capital projects through review, permitting, SEPA, mapping, and code administration.

### FUNDING & CASH FLOW

**Periodic-Update Grant**
$21,494 Year 3 agreement for specified planning deliverables.

**Impact Fees**
Implement compliant collection, separate accounting, reporting, CIP eligibility, and refund administration.

**Grant-Funded Initiatives**
Budget full eligible costs, match, reimbursement timing, and cash-flow risk.

## LONG-TERM IMPLICATIONS

New staff, expanded enforcement, added software, increased consultant reliance, or higher service levels create recurring commitments. One-time grant funding should not establish recurring capacity without replacement revenue. Delaying code implementation, records controls, training, or staffing continuity increases legal exposure, service delays, and future costs.

### PERFORMANCE & ACCOUNTABILITY (EXAMPLES)

- Permit Volume & Turnaround
- Inspections Completed
- Pre-Applications & Land-Use Reviews
- Code Cases & Resolution
- Hearings & Appeals
- Consultant Costs & Use
- Implementation Milestones

**MEDICAL LAKE**
Our Community. Our Future.

**Protect Core Services. Complete Required Work. Make Smart Investments. Plan for Long-Term Success.**

Building a safer, stronger, more vibrant Medical Lake.

# 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 **54248** through **54287** in the amount of **$154,947.85.**

| | |
|---|---|
| Check(s): 54248 - 54287 | $ 136,514.94 |
| EFT(s) | $ 18,432.91 |
| Total: | $ 154,947.85 |

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 **54248** through **54287** in the amount of **$154,947.85 this 3rd day of November 2026.**

**Terri Cooper, Mayor** **Date**

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: Mayor and City Council

From: Koss Ronholt, Finance Director

**TOPIC: 2027 Preliminary Budget Hearing**

**Requested Action:**
City Council review and public comment on 2027 preliminary budget.

**Key Points:**
The purpose of this public hearing is to present the Mayor's preliminary budget to council and provide opportunity for public comment.

**Background Discussion:**
The presented preliminary budget takes into consideration the following elements:

- Estimated beginning balances for each fund.
- Revenues (including property tax) estimated and commented on during the 10/20/26 hearing.
- Departmental budgets and requests presented to council during the 10/14/26 budget retreat.
- Mayor's Message on the 2027 outlook and changes.

**Public Involvement:**
Citizens will have an opportunity to comment on the preliminary budget. The public hearing shall be conducted in the following order:

- Public Hearing Opened
- Staff Presentation (Finance Director)
- Opportunity for Public Comment
- Public Hearing Closed
- Council Discussion

**Next Steps:**
Staff shall prepare the final budget with adjustments requested by council.

**Mayor's Budget Message – 2027 Preliminary Budget**

To the City Council,

As part of the development of the City's 2027 Preliminary Budget, several changes have been incorporated to reflect administrative priorities, improve City operations, and support long-term financial sustainability.

**Operational and Administrative Changes**

The 2027 Preliminary Budget incorporates several operational and administrative changes intended to strengthen City services, improve internal and external communications, and maintain the City's municipal code. The following table summarizes these changes and their anticipated budgetary impacts.

| Change or project | Purpose | Budget Impact |
|---|---|---|
| Municipal Code Re-Codification | Hire consultant to help organize, update, and clarify the City's municipal code to make it more usable and support ongoing efforts to update law | +$50,000 to General Fund, Legislative Dept. expenditures |
| Communications Coordinator | Hire for new position to improve internal/external communications, public engagement, and City messaging. | $95,000 in Tourism Fund, already appropriated and funded in 2026 budget. |

These changes reflect priorities identified during the budget development process and are intended to address operational needs while making use of available resources where possible.

**Financial Policies and Revenue Allocation**

The preliminary budget reflects the establishment of Comprehensive Financial Policies (Policy 14.111), which provide a framework for the allocation and designation of unrestricted revenues. Under this approach, property tax and sales tax revenues will be allocated among designated funds to support City services and activities, rather than relying as heavily on transfers from the General Fund.

This change will affect how revenues and expenditures are presented across the City's funds. While less revenue will be deposited directly into the General Fund, the City will also reduce General Fund transfers supporting Streets, Public Safety, Recreation, Public Facilities, Park Facilities, and Library Facilities. The intent is to establish a more consistent, transparent, and sustainable approach to funding City operations and services.

**Insurance and Other Cost Adjustments**

The 2027 Preliminary Budget also accounts for anticipated changes in insurance premiums as follows:

- **Medical Insurance**: Projected premium increase of 11.4%, resulting in approximately $52,000 in additional costs across affected funds.
- **General Liability Insurance**: Projected premium decrease of 7.1%, resulting in approximately $27,000 in cost savings across affected funds.

These adjustments reflect anticipated changes in insurance costs rather than discretionary policy decisions. Including these projections in the preliminary budget allows the City to account for known cost pressures and incorporate the anticipated savings associated with lower general liability premiums.

**Conclusion**

The proposed changes reflect a combination of administrative priorities, operational needs, financial management objectives, and external cost factors. Together, they are intended to improve City services, strengthen internal and public communications, maintain the City's municipal code, and promote greater consistency in how public revenues are allocated to support municipal operations.

I look forward to discussing the 2027 Preliminary Budget with the City Council and receiving feedback as we continue the budget development process.

Sincerely,

Terri Cooper
Mayor
City of Medical Lake

# Departmental Budget Request

Director: Scott Duncan
Departments: Streets, Water, Wastewater Collection, Stormwater

Dear Mayor Cooper and City Council,

I am writing to formally present my requested 2027 budget for the Streets, Water, Wastewater Collection, and Stormwater departments as part of the City's preliminary budget process. After reviewing historical financial data, current operational needs, and anticipated requirements for the upcoming fiscal year, I have identified several adjustments to the department's budgets compared to 2025 actual expenditures and the 2026 adopted budget.

| | **2024 Actuals** | **2025 Actuals** | **2026 Budget** | **2027 Proposed** | **Increase over (2025)** |
|---|---|---|---|---|---|
| Streets | $247,208 | $273,135 | $322,578 | $330,834 | $57,699 |
| Water | $793,339 | $875,060 | $876,300 | $904,731 | $29,671 |
| Collection | $340,403 | $368,134 | $401,816 | $370,174 | $2,040 |

- **Short Lived Asset (SLA) Inventory and Replacement Schedule:** City staff has developed an inventory and replacement schedule for Short-Lived Assets in the Water, Wastewater Collection, and Stormwater departments. These assets require periodic repair or replacement and were previously generally used until failure, potentially resulting in reduced efficiency, emergency repairs, and higher costs. Proactive replacement planning will help the City manage these costs and incorporate them into long-term financial planning.
- **Streets Technicians Staffing:** The Streets Technician and Streets Lead positions have been established, with the associated salaries and benefits allocated fully to the Streets Department. Previously, only a portion of certain maintenance crew salaries and benefits was charged to Streets. This change will increase the department's budget for salaries and benefits while more accurately reflecting staffing costs.
- **Preventative Maintenance of Aging Equipment**: The requested budget includes funding for preventative maintenance of Streets vehicles and equipment, along with additional funding for potential breakdowns and emergency repairs.

I respectfully request that the Mayor and City Council consider these factors when reviewing the proposed departmental budget and making final budget allocation decisions.

Sincerely,

Scott Duncan
Public Works Director
City of Medical Lake

# Departmental Budget Request

Director: Steve Cooper
Departments: Wastewater Treatment

Dear Mayor Cooper and City Council,

I am writing to formally present my requested 2027 budget for the Wastewater Treatment department as part of the City's preliminary budget process. After reviewing historical financial data, current operational needs, and anticipated requirements for the upcoming fiscal year, I have identified several adjustments to the department's budgets compared to 2025 actual expenditures and the 2026 adopted budget.

| 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Proposed | Increase over (2025) |
|---|---|---|---|---|
| $1,187,233 | $1,294,357 | $1,281,162 | $1,315,564 | $21,207 |

- **Part-time Weekend Shift Assistance:** The Treatment Plant must always be manned 7 days a week to perform testing, check equipment, and operate critical daily processes. Currently, this leaves one staff member working alone on weekends, which poses safety concerns. Part-time assistance on weekends from a non-operator position would be a cost-effective method to alleviate concerns and provide operator support.
- **One-time setup purchases:** During 2025 and 2026, I completed several minor projects that required upfront purchases but are expected to generate future savings in costs and labor. As these purchases were primarily one-time expenses, the requested 2027 budgets for Safety Supplies & Equipment and Shop Supplies have been reduced accordingly.
- **Dept. of Ecology increases**: The Department of Ecology has been increasing permit fees, with a potential 100% increase anticipated in 2027. This anticipated increase is reflected in the requested budget for the Permits and Certifications account.

Attached is a detailed analysis of actual expenditures, compared to the budget I am requesting for 2027.

I respectfully request that the Mayor and City Council consider these factors when reviewing the proposed departmental budget and making final budget allocation decisions.

Sincerely,

Steve Cooper
Wastewater Director
City of Medical Lake

# Departmental Budget Request

Director: Glen Horton
Departments: Recreation, Parks Facilities

Dear Mayor Cooper and City Council,

I am writing to formally present my requested 2027 budgets for the Recreation and Parks Facilities departments as part of the City's preliminary budget process. After reviewing historical financial data, current operational needs, and anticipated requirements for the upcoming fiscal year, I have identified several adjustments to the departments' budgets compared to 2025 actual expenditures and the 2026 adopted budget.

| | **2024 Actuals** | **2025 Actuals** | **2026 Budget** | **2027 Proposed** | **Increase over (2025)** |
|---|---|---|---|---|---|
| Recreation | $344,187 | $326,181 | $370,500 | $306,280 | $(19,901) |
| Parks | $229,586 | $246,559 | $185,412 | $268,832 | $22,273 |

- **Recreation Programming:** Despite rising costs for goods and services, experience operating core programs and efficiencies gained have allowed us to identify opportunities to maintain current programming levels without increasing overall costs. The 2027 request also includes funding for potential new programs and classes.
- **Preventative Maintenance:** Funding is included for preventative maintenance of the Recreation department's bus to support its continued reliability and operation.
- **Salary and benefit allocation**: 50% of the Parks & Recreation Director salary and benefits to the Parks Facilities department to more accurately reflect the time spent managing the department.
- **DOC Crew for Parks**: The Department of Corrections is entering back into ILAs for usage of crews for labor.
- **Repair & Maintenance**: Funding is included for repair and maintenance of Parks Facilities equipment, such as mowers and kabotas.

I respectfully request that the Mayor and City Council consider these factors when reviewing the proposed departmental budgets and making final budget allocation decisions.

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 2027 preliminary budget estimations. After reviewing financial data, current operational needs, and anticipated requirements for the upcoming fiscal year, I have identified several adjustments to the department's budget compared to the 2025 actual expenditures and the 2026 adopted budget.

| 2024 Actuals | 2025 Actuals | 2026 Budget | 2027 Proposed | Increase over (2025) |
|---|---|---|---|---|
| $569,637 | $602,845 | $608,841 | $651,994 | $44,149 |

The increase in estimated expenditures is a result of the following factors, which can be seen in the attached detail analysis:

- Scheduled wage, benefit, and insurance increases
- Contracted Human Resources consultant membership (Associated Industries)
- Grant writing services.
- Scheduled bi-annual audits from the State Auditor's Office

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

Sincerely,

Koss Ronholt
Finance Director
City of Medical Lake

City of Medical Lake
2027 Preliminary Budget - Summary

| | Beginning Bal. | Revenues | Expenditures | Ending Bal. |
|---|---|---|---|---|
| **001 General Fund** | $ 927,275 | $ 1,544,820 | | $ 893,976 |
| 001 Legislative Dept. | | | $ 177,510 | |
| 001 Municipal Court Dept. | | | 16,000 | |
| 001 Executive Dept. | | | 309,620 | |
| 001 Administrative Services Dept. | | | 663,744 | |
| 001 Legal Dept. | | | 74,800 | |
| 001 Code Enforcement Dept.. | | | 75,454 | |
| 001 Building & Planning Dept. | | | 260,741 | |
| 001 Grants | | | 250 | |
| 001 Transfers Out | | | - | |
| 100 Impact Fees Fund | 30,592 | | | 30,592 |
| **101 Streets Fund** | 230,862 | 352,007 | 541,627 | 41,242 |
| **104 Streets - Restricted Fund** | 50,000 | 1,545,552 | 1,400,552 | 195,000 |
| **105 Leave & Severance Fund** | 143,367 | 26,670 | - | 170,037 |
| **106 Contingency Fund** | (573,335) | - | - | (573,335) |
| **110 Public Safety Fund** | 296,864 | 790,542 | 785,876 | 301,530 |
| **111 Criminal Justice Fund** | 14,450 | 8,353 | 15,250 | 7,553 |
| **112 Recreation Fund** | 71,476 | 313,219 | 309,642 | 75,053 |
| **113 Emergency Response Fund** | 202,675 | 5,000 | - | 207,675 |
| **125 City Beautification Fund** | 12,274 | 13,000 | 12,450 | 12,824 |
| **126 Tourism Fund** | 115,885 | 116,500 | 119,850 | 112,535 |
| **131 Public Facilities Fund** | 6,595 | 189,420 | 130,423 | 65,592 |
| **132 Park Facilities Fund** | 638 | 281,439 | 270,082 | 11,995 |
| **133 Train Depot Fund** | 10,500 | 500 | 9,250 | 1,750 |
| **134 Kitchen Fund** | - | - | - | - |
| **135 Library Fund** | 347 | 8,850 | - | 9,197 |
| **301 Capital Improvement Fund** | 116,105 | 1,482,000 | 1,475,000 | 123,105 |
| **302 Parks Improvement Fund** | 387,872 | 7,420 | 75,000 | 320,292 |
| **401 Water Fund** | 285,884 | 1,134,200 | 1,291,917 | 128,167 |
| **421 Water - SLA Fund** | - | 243,500 | 73,600 | 169,900 |
| **431 Water - Capital Fund** | 579,689 | 269,500 | 445,000 | 404,189 |
| **405 Stormwater Fund** | - | - | - | - |
| **407 Solid Waste Fund** | 114,025 | 934,750 | 933,993 | 114,782 |
| **408 Wastewater Fund** | 296,635 | 1,911,552 | | 315,211 |
| 408 Wastewater Collection Dept. | | | 406,186 | |
| 408 Wastewater Treatment Dept. | | | 1,340,238 | |
| 408 Transfers Out | | | 146,552 | |
| **428 Wastewater - SLA Fund** | - | 121,872 | 20,200 | 101,672 |
| **438 Wastewater - Capital Fund** | 219,500 | 382,320 | 580,000 | 21,820 |
| **410 Broadband Fund** | 360 | 14,650 | 2,500 | 12,510 |
| **501 Unemployment Compensation** | 26,721 | - | - | 26,721 |
| | $ 3,567,256 | $ 11,697,636 | $ 11,963,307 | $ 3,301,585 |

Notes

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

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

3 Contingency Fund (106) negative balance reflects expenditures for the Southlake Terrace repaving project to repair road damage caused by the Gray Road Fire. The City is pursuing state and federal reimbursement funding to offset these costs.

City of Medical Lake
Budget Summary by Revenue

| | 001 General Fund | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|---|
| 310 | Taxes | $ 2,098,559 | $ 2,061,615 | $ 2,041,152 | $ 1,291,972 |
| 320 | License & Permits | 98,437 | 77,837 | 96,200 | 78,250 |
| 330 | Intergovernmental | 242,982 | 457,952 | 123,700 | 80,523 |
| 340 | Charges for Services | 88,115 | 77,491 | 80,450 | 67,050 |
| 350 | Fines and Forfeitures | - | - | - | - |
| 360 | Miscellaneous Revenue | 105,405 | 58,064 | 39,050 | 27,025 |
| 390 | Other Increases in Resources | - | - | - | - |
| | **Total of General Fund** | $ 2,633,498 | $ 2,732,960 | $ 2,380,552 | $ 1,544,820 |

| | All Other Funds | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|---|
| 101 | Streets Fund | 252,996 | 297,417 | 245,640 | 352,007 |
| 104 | Streets - Restricted Fund | 1,312,641 | 2,332,945 | 1,799,737 | 1,365,552 |
| 105 | Leave & Severance Fund | 23,801 | 26,670 | 23,801 | 25,000 |
| 106 | Contingency Fund | 267,712 | - | 500 | - |
| 110 | Public Safety Fund | 677,783 | 602,010 | 602,010 | 790,542 |
| 111 | Criminal Justice Fund | 8,393 | 9,031 | 7,585 | 8,353 |
| 112 | Recreation Fund | 90,303 | 99,481 | 88,000 | 313,219 |
| 113 | Emergency Response Fund | 181,502 | 16,174 | 5,000 | 5,000 |
| 125 | City Beautification Fund | 7,246 | 13,172 | 14,200 | 13,000 |
| 126 | Tourism Fund | 29,560 | 116,809 | 121,600 | 116,500 |
| 131 | Public Facilities Fund | - | - | 89,500 | 189,420 |
| 132 | Park Facilities Fund | 30,579 | 14,245 | 11,050 | 281,439 |
| 133 | Train Depot Fund | - | - | 12,000 | 500 |
| 134 | Kitchen Fund | - | - | 41,250 | - |
| 135 | Library Fund | - | - | 200 | 8,850 |
| 301 | Capital Improvement Fund | 73,751 | 82,359 | 197,445 | 1,482,000 |
| 302 | Capital Parks | 11,437 | 25,619 | 5,000 | 7,420 |
| 401 | Water Fund | 947,011 | 1,018,899 | 912,100 | 1,134,200 |
| 421 | Water - SLA Fund | - | - | - | 5,500 |
| 431 | Water - Capital Fund | 515,997 | 38,743 | 533,973 | 123,500 |
| 405 | Stormwater Fund | - | - | - | - |
| 407 | Solid Waste Fund | 777,274 | 795,929 | 896,250 | 934,750 |
| 408 | Wastewater Fund | 1,442,298 | 1,637,379 | 1,597,000 | 1,911,552 |
| 428 | Wastewater - SLA Fund | - | - | - | 3,250 |
| 438 | Wastewater - Capital Fund | 262,757 | 97,199 | 539,262 | 354,390 |
| 410 | Broadband | 102 | 3,554 | 500 | 14,650 |
| 501 | Unemployment Compensation | 142 | 1,161 | 250 | - |
| | **Total of All Other Funds** | $ 6,913,285 | $ 7,228,796 | $ 7,743,853 | $ 9,440,594 |
| | **Total Estimated Revenues** | **$ 9,546,783** | **$ 9,961,756** | **$ 10,124,405** | **$ 10,985,414** |

Notes

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

City of Medical Lake
Budget Summary by Expenditure

| | | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|---|
| **001** | **General Fund** | | | | |
| 110 | Legislative | $ 59,318 | $ 87,465 | $ 88,553 | $ 177,510 |
| 120 | Municipal Court | 64,032 | 64,958 | 61,000 | 16,000 |
| 130 | Executive | 229,726 | 279,043 | 296,725 | 309,620 |
| 140 | Administrative Svcs | 569,637 | 602,845 | 608,841 | 663,744 |
| 150 | Legal | 116,402 | 105,540 | 100,000 | 74,800 |
| 240 | Code Enforcement | 63,233 | 67,191 | 83,299 | 75,454 |
| 580 | Building & Planning | 219,867 | 236,414 | 268,975 | 260,741 |
| 060 | Grants | 89,991 | 368,066 | 90,500 | 250 |
| | **Total of General Fund** | $ 1,412,206 | $ 1,811,521 | $ 1,597,893 | $ 1,578,119 |

| | All Other Funds | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|---|
| **101** | **Streets Fund** | 247,931 | 273,452 | 322,578 | 361,627 |
| **104** | **Streets - Restricted Fund** | 1,481,317 | 3,267,282 | 1,859,052 | 1,400,552 |
| **105** | **Leave & Severance Fund** | - | - | 100,000 | - |
| **106** | **Contingency Fund** | 102,828 | 419,800 | - | - |
| **110** | **Public Safety Fund** | 639,361 | 797,056 | 761,675 | 785,876 |
| **111** | **Criminal Justice Fund** | - | - | - | 15,250 |
| **112** | **Recreation Fund** | 344,187 | 326,181 | 370,500 | 309,642 |
| **113** | **Emergency Response Fund** | - | - | - | - |
| **125** | **City Beautification Fund** | - | 15,451 | 12,950 | 12,450 |
| **126** | **Tourism** | - | - | - | 119,850 |
| **131** | **Public Facilities Fund** | 116,780 | 462,414 | 187,905 | 130,423 |
| **132** | **Park Facilities Fund** | 237,789 | 246,559 | 185,412 | 270,082 |
| **133** | **Train Depot Fund** | - | - | 9,250 | 9,250 |
| **134** | **Kitchen Fund** | - | - | 41,250 | - |
| **135** | **Library Fund** | - | 3,320 | 3,353 | - |
| **301** | **Capital Improvement Fund** | 45,124 | 126,178 | 167,080 | 1,475,000 |
| **302** | **Capital Parks** | - | 415,994 | 150,000 | 75,000 |
| **401** | **Water Fund** | 793,339 | 886,609 | 876,300 | 907,917 |
| **421** | **Water - SLA Fund** | - | - | - | 73,600 |
| **431** | **Water - Capital Fund** | 570,011 | 206,749 | 591,112 | 445,000 |
| **405** | **Stormwater Fund** | - | - | - | - |
| **407** | **Solid Waste Fund** | 829,623 | 837,555 | 883,520 | 933,993 |
| **408** | **Wastewater Fund** | | | | |
| 408 | Wastewater Collection Dept. | 340,403 | 368,134 | 401,816 | 406,186 |
| 408 | Wastewater Treatment Dept. | 1,187,233 | 1,294,357 | 1,281,162 | 1,340,238 |
| **428** | **Wastewater - SLA Fund** | - | - | - | 20,200 |
| **438** | **Wastewater - Capital Fund** | 540,671 | 309,267 | 1,011,528 | 580,000 |
| **410** | **Broadband** | - | - | - | 2,500 |
| **501** | **Unemployment Compensati** | 15,608 | - | - | - |
| | **Total of All Other Fund** | $ 7,492,205 | $ 10,256,356 | $ 9,216,443 | $ 9,674,636 |
| | **Total Operating Budget** | **$ 8,904,411** | **$ 12,067,877** | **$ 10,814,336** | **$ 11,252,755** |

Notes

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

City of Medical Lake
Budget Summary of Operating Transfers
2027 Proposed

| | | Transfers-In | Transfers-Out | Notes |
|---|---|---|---|---|
| 001 | General Fund | $ - | $ - | |
| 101 | Streets Fund | - | 180,000 | To 104 |
| 104 | Streets - Restricted Fund | 180,000 | - | From 101 |
| 105 | Leave & Severance Fund | - | - | |
| 106 | Contingency Fund | - | - | |
| 110 | Public Safety Fund | - | - | |
| 111 | Criminal Justice Fund | - | - | |
| 112 | Recreation Fund | - | | |
| 113 | Emergency Response Fund | - | - | |
| 125 | City Beautification Fund | - | - | |
| 126 | Tourism Fund | - | - | |
| 131 | Public Facilities Fund | - | - | |
| 132 | Park Facilities Fund | - | - | |
| 133 | Train Depot Fund | - | - | |
| 134 | Kitchen Fund | - | - | |
| 135 | Library Fund | - | - | |
| 301 | Capital Improvement Fund | - | - | |
| 302 | Parks Improvement Fund | - | - | |
| 401 | Water Fund | - | 384,000 | To 421 & 431 |
| 421 | Water - SLA Fund | 238,000 | | From 401 |
| 431 | Water - Capital Fund | 146,000 | - | From 401 |
| 405 | Stormwater Fund | - | - | |
| 407 | Solid Waste Fund | - | - | |
| 408 | Wastewater Fund | - | 146,552 | To 428 & 438 |
| 428 | Wastewater - SLA Fund | 118,622 | | From 408 |
| 438 | Wastewater - Capital Fund | 27,930 | - | From 408 |
| 410 | Broadband Fund | - | - | |
| 501 | Unemployment Compensation | - | - | |
| | **Total Transfers** | **$ 710,552** | **$ 710,552** | |

General Fund Resources
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 1,956,499 | $ 2,052,587 | $ 971,116 | $ 927,275 | -5% |
| Taxes | 2,098,559 | 2,061,615 | 2,041,152 | 1,291,972 | -58% |
| License & Permits | 98,437 | 77,837 | 96,200 | 78,250 | -23% |
| Intergovernmental | 242,982 | 457,952 | 123,700 | 80,523 | -54% |
| Charges for Services | 88,115 | 77,491 | 80,450 | 67,050 | -20% |
| Fines and Forfeitures | - | - | - | - | 0% |
| Miscellaneous Revenue | 105,405 | 58,064 | 39,050 | 27,025 | -44% |
| Non-Revenue | - | - | - | - | 0% |
| Transfers In | - | - | - | - | 0% |
| **General Fund Total Resources** | **$ 4,589,997.03** | **$4,785,546.93** | **$3,351,668.13** | **$ 2,472,095.00** | **-36%** |

General Fund Uses
General Fund 001

| Departments | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Legislative | $ 59,318 | $ 87,465 | $ 88,553 | $ 177,510 | 50% |
| Municipal Court | 64,032 | 64,958 | 61,000 | 16,000 | -281% |
| Executive | 229,726 | 279,043 | 296,725 | 309,620 | 4% |
| Administrative Svcs | 569,637 | 602,845 | 608,841 | 663,744 | 8% |
| Legal | 116,402 | 105,540 | 100,000 | 74,800 | -34% |
| Code Enforcement | 63,233 | 67,191 | 83,299 | 75,454 | -10% |
| Building & Planning | 219,867 | 236,414 | 268,975 | 260,741 | -3% |
| Grant | 89,991 | 368,066 | 90,500 | 250 | -36100% |
| Transfers Out | 979,300 | 1,562,500 | 773,000 | - | 0% |
| **General Fund Total Uses** | **$ 2,391,506** | **$ 3,374,021** | **$ 2,370,893** | **$ 1,578,119** | **-50%** |
| **Net Resources Over Uses** | **$ 2,198,491** | **$ 1,411,526** | **$ 980,775** | **$ 893,976** | **-10%** |

Notes

**Taxes & Transfers-Out**

Per newly adopted Comprehensive Financial Policy (14.111), portions of Property Tax and Sales Tax have been allocated directly to various funds (Streets, Public Safety, Recreation, Public Facilities, Parks Facilities, Library Facilities) instead of receipting all revenues directly into General Fund and then transferring out. Resulting impact: significant decrease in tax revenue deposited to General Fund, and significant decrease in Transfers-Out.

Legislative Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 24,150 | $ 26,000 | $ 27,300 | $ 27,300 | 0% |
| Benefits | 1,943 | 2,082 | 1,945 | 2,350 | 17% |
| Supplies | 4,810 | 1,465 | 1,225 | 2,750 | 55% |
| Services & Charges | 28,415 | 57,917 | 58,083 | 145,110 | 60% |
| Capital Outlay | - | - | - | - | 0% |
| **Legislative Total** | **$ 59,318** | **$ 87,465** | **$ 88,553** | **$ 177,510** | **50%** |

Legislative costs are expenditures associated with City Council activities.

Notes

| | |
|---|---|
| **Services & Charges** | During 2026, the City entered into a contract for $36,000 per year with with Capitol Path Consulting. Budgeting $50,000 in 2027 for Municipal Code Re-Organization project. |

| Personnel Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Elected* | | | | | |
| Councilmember | 7 | 7 | 7 | 7 | 0% |

Municipal Court Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 5,032 | $ 4,968 | $ - | $ - | 0% |
| Benefits | - | - | - | - | 0% |
| Supplies | - | - | - | - | 0% |
| Services & Charges | 59,000 | 59,990 | 61,000 | 16,000 | -281% |
| **Municipal Court Total** | **$ 64,032** | **$ 64,958** | **$ 61,000** | **$ 16,000** | **-281%** |

Notes

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

Executive Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 143,791 | $ 170,102 | $ 177,800 | $ 181,864 | 2% |
| Benefits | 61,503 | 66,242 | 72,400 | 77,500 | 7% |
| Supplies | 6,249 | 3,406 | 7,350 | 4,250 | -73% |
| Services & Charges | 18,184 | 39,292 | 39,175 | 46,006 | 15% |
| **Executive Total** | **$ 229,726** | **$ 279,043** | **$ 296,725** | **$ 309,620** | **4%** |

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

Notes

**Salaries & Wages** Budgeting for .6 FTE capacity for Executive Assistant in 2027, compared to .7 FTE in 2025.

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

| Personnel Summary (FTE) | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Elected* | | | | | |
| Mayor | 1 | 1 | 1 | 1 | 0% |
| *Full time* | | | | | |
| City Administrator | 1 | 1 | 1 | 1 | 0% |
| *Part time* | | | | | |
| Executive Assistance | 0.5 | 1 | 0.7 | 0.6 | -17% |
| | 1.5 | 2 | 1.7 | 1.6 | -6% |

Administrative Services
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 292,750 | $ 258,256 | $ 267,850 | $ 279,452 | 4% |
| Benefits | 150,463 | 138,517 | 155,075 | 162,050 | 4% |
| Supplies | 5,102 | 4,848 | 5,500 | 3,350 | -64% |
| Services & Charges | 114,929 | 192,866 | 134,266 | 208,392 | 36% |
| Debt & Lease Repayment | 6,394 | 8,358 | 6,150 | 9,000 | 32% |
| Capital Outlay | - | - | 40,000 | - | 0% |
| **Administrative Services Total** | **$ 569,637** | **$ 602,845** | **$ 608,841** | **$ 662,244** | **8%** |

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

| | |
|---|---|
| **Debt & Lease Repayment** | Replacement printer/scanner lease |
| **Services & Charges** | Scheduled bi-annual audits, additional software costs for records retention software (website, social media, email), cybersecurity software, and HR consultant membership. |

| Personnel Summary (FTE) | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Full time* | | | | | |
| Finance Director | 1 | 1 | 1 | 1 | 0% |
| Administrative Clerk | 0 | 2.5 | 3.5 | 3.5 | 0% |
| Utility Billing Clerk | 1 | 0 | 0 | 0 | 0% |
| Clerk Cashier | 1 | 0 | 0 | 0 | 0% |
| | 3 | 3.5 | 4.5 | 4.5 | 0% |

Legal Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Benefits | - | - | - | - | 0% |
| Supplies | - | - | - | - | 0% |
| Services & Charges | 116,402 | 105,540 | 100,000 | 74,800 | -34% |
| Capital Outlay | - | - | | - | 0% |
| **Legal Total** | **$ 116,402** | **$ 105,540** | **$ 100,000** | **$ 74,800** | **-34%** |

Notes

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

Code Enforcement Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 38,596 | $ 43,616 | $ 42,500 | $ 35,192 | -21% |
| Benefits | 17,323 | 11,789 | 27,000 | 24,200 | -12% |
| Supplies | 1,513 | 2,300 | 3,440 | 4,950 | 31% |
| Services & Charges | 5,801 | 9,486 | 10,359 | 11,112 | 7% |
| Capital Outlay | - | - | - | - | 0% |
| **Code Enforcement Total** | **$ 63,233** | **$ 67,191** | **$ 83,299** | **$ 75,454** | **-10%** |

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

Notes

| | |
|---|---|
| **Salaries & Wages** | New Code Enforcement Officer hired in 2026. Effective 2025, Building Inspector moved to Building & Planning Department. |

| Personnel Summary (FTE) | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Full time* | | | | | |
| Building Inspector | 1 | 1 | 0 | 0 | 0% |
| *Part time* | | | | | |
| Code Enforcement Officer | 0.6 | 0.6 | 0.6 | 0.6 | 0% |
| | 1.6 | 1.6 | 0.6 | 0.6 | 0% |

Building & Planning Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 147,325 | $ 152,406 | $ 162,741 | $ 163,558 | 0% |
| Benefits | 53,140 | 55,406 | 56,450 | 61,005 | 7% |
| Supplies | 3,198 | 1,162 | 7,500 | 6,450 | -16% |
| Services & Charges | 16,204 | 27,439 | 42,284 | 29,728 | -42% |
| Capital Outlay | - | - | - | - | 0% |
| **Building & Planning Total** | **$ 219,867** | **$ 236,414** | **$ 268,975** | **$ 260,741** | **-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. |

| Personnel Summary | 2024 | 2025 | 2026 | 2027 | % Change |
|---|---|---|---|---|---|
| *Full Time* | | | | | |
| Building Inspector | 0 | 0 | 1 | 1 | 0% |
| *Part time* | | | | | |
| City Planner | 0.6 | 1 | 1 | 1 | 0% |

Grants Department
General Fund 001

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Benefits | - | - | - | - | 0% |
| Supplies | 250 | - | 250 | 250 | 0% |
| Services & Charges | 89,741 | 368,066 | 90,250 | - | 0% |
| Capital Outlay | - | - | - | - | |
| **Grants Total** | **$ 89,991** | **$ 368,066** | **$ 90,500** | **$ 250** | **-36100%** |

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

| Granting Agency | Grant Description | Amount Awarded |
|---|---|---|
| **Association of Washington Cities** | Mini-grant for wellness annual wellness program. | $ 250.00 |

Transfers Department
General Fund 001

| Fund Transferred To | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Unemployment Fund | $ 39,300 | $ - | $ - | $ - | 0% |
| Impact Fund | $ - | $ - | $ - | $ - | 0% |
| Streets Fund | $ - | $ 50,000 | $ 75,000 | $ - | 0% |
| Streets - Restricted Fund | $ 20,000 | $ 660,000 | $ - | $ - | 0% |
| Contingency Fund | $ - | $ - | $ - | $ - | 0% |
| Public Safety Fund | $ 75,000 | $ 100,000 | $ 150,000 | $ - | 0% |
| Criminal Justice Fund | $ - | $ - | $ - | $ - | 0% |
| Recreation | $ 475,000 | $ 490,000 | $ 260,000 | $ - | 0% |
| Tourism | $ 20,000 | $ - | $ - | $ - | 0% |
| Public Facilities | $ - | $ - | $ 105,000 | $ - | 0% |
| Parks Facilities | $ - | $ - | $ 175,000 | $ - | 0% |
| Library Facilities | $ - | $ - | $ 8,000 | $ - | 0% |
| Parks Improvements Fund | $ 250,000 | $ 262,500 | $ - | $ - | 0% |
| Broadband Fund | $ 100,000 | $ - | $ - | $ - | 0% |
| **Transfers Total** | **$ 979,300** | **$ 1,562,500** | **$ 773,000** | **$ -** | 0% |

Per 2026 adopted Comprehensive Financial Policy (14.111), portions of Property Tax and Sales Tax have been allocated directly to various funds (Streets, Public Safety, Recreation, Public Facilities, Parks Facilities, Library Facilities) instead of receipting all revenues directly into General Fund and then transferring out. Resulting impact: significant decrease in tax revenue deposited to General Fund, and significant decrease in Transfers-Out.

# 3 Year Budget Comparison
# General Fund 001

CITY OF MEDICAL LAKE

Summary

| | Departments | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 1,956,499 | $ 1,940,096 | $ 2,052,587 | $ 971,116 | $ - | $ 927,275 |
| Revenues | | 2,633,498 | 2,537,581 | 2,733,050 | 2,380,552 | 1,732,127 | 1,544,960 |
| Expenditures | Legislative | $ 59,318 | $ 87,618 | $ 87,465 | $ 88,553 | $ 78,794 | $ 177,510 |
| | Municipal Court | 64,032 | 65,500 | 64,958 | 61,000 | 7,860 | 16,000 |
| | Executive | 229,726 | 300,755 | 279,043 | 296,725 | 215,885 | 309,620 |
| | Administrative Services | 569,637 | 586,438 | 602,845 | 608,841 | 477,390 | 663,744 |
| | Legal | 116,402 | 127,800 | 105,540 | 100,000 | 40,433 | 74,800 |
| | Code Enforcement | 63,233 | 88,084 | 67,191 | 83,299 | 64,869 | 75,454 |
| | Building & Planning | 219,867 | 259,875 | 236,414 | 268,975 | 191,185 | 260,741 |
| | Grant | 89,991 | 385,828 | 368,066 | 90,500 | 67,722 | 250 |
| | Transfers Out | 979,300 | 1,577,500 | 1,562,500 | 773,000 | 563,644 | - |
| Total Expenditures | | $ 2,391,506 | $ 3,479,399 | $ 3,374,021 | $ 2,370,893 | $ 1,707,782 | $ 1,578,119 |
| Estimated Ending Balance | | $ 2,198,491 | $ 998,278 | $ 1,411,616 | $ 980,775 | $ 24,345 | $ 894,116 |
| Total Gain (Loss) | | $ 241,992 | $ (941,818) | $ (640,971) | $ 9,659 | $ 24,345 | $ (33,159) |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **General Fund Revenues** | | | | | | | |
| 001-311-10-00-00 | PROPERTY TAX | $ 612,781 | $ 622,756 | $ 647,197 | $ 649,872 | $ 373,131 | $ 173,112 |
| 001-311-11-00-00 | EMS LEVY | - | 600 | - | - | - | - |
| 001-313-11-00-00 | SALES TAX | 803,845 | 730,000 | 671,851 | 695,000 | 516,372 | 323,360 |
| 001-313-61-00-00 | STATE GAS TAX | 36,876 | 34,000 | 55,670 | 43,500 | 30,382 | 35,500 |
| 001-316-40-00-01 | UTILITY TAX-14% | 383,678 | 360,000 | 381,228 | 379,260 | 297,114 | 440,000 |
| 001-316-41-00-00 | ELECTRIC B & O TAX | 261,379 | 250,000 | 305,669 | 273,500 | 241,798 | 320,000 |
| 001-317-20-00-00 | LEASEHOLD EXCISE TAX | - | 20 | - | 20 | - | - |
| 001-321-30-00-00 | FIREWORKS PERMITS | 100 | - | - | - | - | - |
| 001-322-10-00-00 | BUILDING PERMITS | 96,735 | 65,000 | 74,546 | 93,000 | 38,778 | 75,000 |
| 001-322-10-00-01 | PLUMBING FEE | 356 | 1,000 | 708 | 700 | 1,312 | 750 |
| 001-322-10-00-02 | MECHANICAL FEE | 1,246 | 3,000 | 2,583 | 2,500 | 2,437 | 2,500 |
| 001-322-90-00-04 | PEDDLER PERMIT | - | - | 90 | - | 40 | 40 |
| 001-322-90-00-05 | MOBILE VENDOR PERMIT | - | - | - | - | - | 100 |
| 001-333-21-00-01 | COUNTY - ARPA DISTRIBUTION | 100,000 | - | - | - | - | - |
| 001-333-97-00-00 | SLCGP MILITARY DEPT | - | - | - | - | 11,402 | - |
| 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 | - | - | - |
| 001-334-03-10-01 | DOE - GROUNDWATER STUDY | 95,087 | 250,000 | 245,336 | 50,000 | 89,445 | - |
| 001-334-04-20-02 | COMMERCE - PUG | - | 62,500 | 62,500 | 40,250 | 40,625 | 21,494 |
| 001-334-04-20-03 | COMMERCE - CLIMATE RESILIENCY | - | - | 100,000 | | - | - |
| 001-336-06-94-00 | LIQUOR EXCISE TAX | 8,111 | - | - | - | 21,791 | 29,904 |
| 001-336-06-94-01 | LIQUOR EXCISE - RESTRICTED | 681 | 1,345 | 629 | 800 | 445 | 610 |
| 001-336-06-95-00 | LIQUOR BOARD PROFITS | 36,361 | 34,925 | 35,326 | 32,000 | 20,989 | 27,800 |
| 001-336-06-95-01 | LIQUOR PROFITS - RESTRICTED | 742 | 1,375 | 721 | 650 | 540 | 715 |
| 001-341-32-00-01 | CRIME VICTIMS | 51 | - | 150 | 100 | 51 | 100 |
| 001-341-33-00-01 | DISTRICT/MUNI COURT - ADMIN FEES | 4,880 | 6,000 | 8,397 | 6,800 | 3,293 | 5,000 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 001-341-49-00-00 | COURT SECURITY REIMBURSEMENT | 2,429 | 2,550 | 2,476 | - | 663 | - |
| 001-341-91-00-00 | ELECTION CANDIDATE FILING FEES | 630 | 500 | - | - | - | - |
| 001-341-94-00-00 | ID BILLING - PURCHASING SVCS | 22,678 | 26,000 | 26,947 | 23,000 | 6,139 | 23,500 |
| 001-341-96-00-00 | ID BILLING - PERSONNEL SVCS | 5,442 | 6,500 | 7,258 | 5,500 | 1,741 | 5,750 |
| 001-345-81-00-01 | ZONING FEES | 9,210 | 1,000 | 1,040 | 1,000 | 870 | 1,000 |
| 001-345-81-00-02 | SUBDIVISION FEES | 4,370 | - | - | 1,000 | - | 250 |
| 001-345-83-00-00 | PLAN CHECK FEES | 36,865 | 30,000 | 31,038 | 41,750 | 13,231 | 30,000 |
| 001-345-89-00-00 | PLANNING DEPT PRMT REVIEW FEES | 1,260 | 1,500 | 185 | 1,000 | 270 | 1,000 |
| 001-345-89-00-02 | SEPA FEES | 300 | - | - | 300 | 375 | 450 |
| 001-361-00-00-01 | INTEREST-REG MM | 6,790 | 3,000 | 8,361 | 6,000 | 5,054 | 5,000 |
| 001-361-11-00-00 | INVESTMENT INTEREST | 93,549 | 40,000 | 32,377 | 30,000 | 12,003 | 20,000 |
| 001-361-40-00-00 | SALES TAX EQUAL INTEREST | 3,392 | 2,000 | 2,401 | 3,000 | 1,144 | 2,000 |
| 001-362-00-00-03 | RENT - TRAIN DEPOT | - | - | 11,850 | - | - | - |
| 001-369-81-00-00 | CASHIER'S OVER & SHORT | - | - | (20) | - | - | - |
| 001-369-91-00-01 | PUBLIC RECORDS CHARGES | 37 | 10 | 40 | 50 | 4 | 25 |
| 001-369-91-00-02 | OTHER MISCELLANEOUS REVENUE | 1,638 | - | 3,054 | - | 690 | - |
| 001-395-20-00-00 | INSURANCE RECOVERIES | - | - | - | - | - | - |
| | **Fund Revenues Total** | **$ 2,633,498** | **$ 2,537,581** | **$ 2,733,050** | **$ 2,380,552** | **$ 1,732,127** | **$ 1,544,960** |

| General Fund Expenditures | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Grant | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-060-517-00-30-00 | AWC WELLNESS SUPPLIES | $ 250 | $ 250 | $ - | $ 250 | $ 82 | $ 250 |
| 001-060-518-90-40-00 | CYBERSECURITY PROJECTS | - | - | - | - | 11,402 | |
| 001-060-554-90-30-00 | GROUNDWATER STUDY SUPPLIES | - | - | - | - | | - |
| 001-060-554-90-40-00 | GROUNDWATER STUDY SERVICES | 89,741 | 323,078 | 291,872 | 50,000 | 28,871 | - |
| 001-060-558-60-10-01 | SALARIES & WAGES - PUG PROJECT | - | 31,250 | - | - | 27,367 | - |
| 001-060-558-60-40-01 | PUG - CONSULTING & PROF SVCS | - | 31,250 | 76,194 | 40,250 | | - |
| | **Grants Total** | **$ 89,991** | **$ 385,828** | **$ 368,066** | **$ 90,500** | **$ 67,722** | **$ 250** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| Legislative | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-110-511-30-31-03 | PUBLICATIONS | $ 2,473 | $ 1,325 | $ 1,189 | $ 2,500 | $ 572 | $ 1,250 |
| 001-110-511-30-44-00 | ADVERTISING | - | 50 | - | 50 | - | 100 |
| 001-110-511-60-10-01 | SALARIES & WAGES - COUNCIL | 24,150 | 27,300 | 26,000 | 27,300 | 21,125 | 27,300 |
| 001-110-511-60-20-01 | SOCIAL SECURITY & MEDICARE | 1,848 | 2,085 | 1,989 | 1,850 | 1,616 | 2,250 |
| 001-110-511-60-20-02 | LABOR & INDUSTRIES | 95 | 85 | 94 | 95 | 84 | 100 |
| 001-110-511-60-31-01 | OFFICE SUPPLIES | 220 | 130 | 231 | 225 | 45 | 250 |
| 001-110-511-60-31-04 | MINOR EQUIPMENT | 2,117 | 35 | 45 | 1,000 | 44 | 1,250 |
| 001-110-511-60-41-00 | PROFESSIONAL SERVICES | 3,000 | - | - | - | | 50,000 |
| 001-110-511-60-41-02 | CONTRACT - GVRNMNT RELATIONS | 12,000 | 36,000 | 37,389 | 36,500 | 42,748 | 73,500 |
| 001-110-511-60-42-01 | POSTAGE | - | | 1 | - | - | - |
| 001-110-511-60-43-01 | MILEAGE/AIRFARE | - | - | - | - | 397 | |
| 001-110-511-60-43-02 | MEALS & LODGING | 498 | 185 | 1,508 | 500 | 1,478 | 1,500 |
| 001-110-511-60-46-00 | INSURANCE | 4,235 | 5,198 | 5,198 | 6,483 | 6,483 | 5,960 |
| 001-110-511-60-49-00 | MISCELLANEOUS | - | - | - | - | - | - |
| 001-110-511-60-49-01 | DUES & MEMBERSHIPS | 3,885 | 3,850 | 3,924 | 3,900 | 3,268 | 4,000 |
| 001-110-511-60-49-02 | REGISTRATION FEES | 1,232 | 475 | 1,914 | 1,250 | 934 | 2,000 |
| 001-110-511-60-49-04 | PRINTING | - | - | - | - | - | - |
| 001-110-511-60-49-05 | TRAINING | - | - | 311 | - | - | 350 |
| 001-110-514-40-40-00 | GENERAL ELECTION COSTS | 3,566 | 6,900 | 7,671 | 6,900 | - | 7,700 |
| 001-110-514-90-01-00 | VOTER REGISTRATION COSTS | - | 4,000 | - | - | - | - |
| | **Legislative Total** | **$ 59,318** | **$ 87,618** | **$ 87,465** | **$ 88,553** | **$ 78,794** | **$ 177,510** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| Municipal Court | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-120-512-52-10-04 | SALARIES & WAGES - BALIFF | $ 5,032 | $ 5,500 | $ 4,968 | $ - | $ - | $ - |
| 001-120-512-52-41-00 | COURT SERVICES | 59,000 | 60,000 | 59,000 | 60,000 | 7,860 | 15,000 |
| 001-120-512-42-48-02 | SOFTWARE | - | - | 990 | 1,000 | - | 1,000 |
| | **Municipal Court Total** | **$ 64,032** | **$ 65,500** | **$ 64,958** | **$ 61,000** | **$ 7,860** | **$ 16,000** |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Executive | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-130-513-10-10-01 | SALARIES & WAGES - MAYOR | $ 14,400 | $ 16,800 | $ 16,800 | $ 16,800 | $ 12,600 | $ 16,800 |
| 001-130-513-10-10-02 | SALARIES & WAGES - CITY ADMIN. | 98,409 | 117,250 | 112,846 | 118,000 | 88,433 | 122,064 |
| 001-130-513-10-10-03 | SALARIES & WAGES - ADMIN CLERK | 30,748 | 60,000 | 40,456 | 42,750 | 27,478 | 43,000 |
| 001-130-513-10-11-00 | OVERTIME - ADMIN CLERK | 234 | 150 | - | 250 | - | - |
| 001-130-513-10-20-01 | SOCIAL SECURITY & MEDICARE | 10,618 | 11,500 | 12,579 | 13,650 | 9,482 | 15,500 |
| 001-130-513-10-20-02 | LABOR & INDUSTRIES | 410 | 400 | 458 | 500 | 338 | 500 |
| 001-130-513-10-20-03 | RETIREMENT/ICMA | 13,841 | 14,000 | 13,403 | 14,500 | 8,062 | 14,000 |
| 001-130-513-10-20-04 | MEDICAL/LIFE/DEFERRED COMP | 35,016 | 38,000 | 37,862 | 42,000 | 30,554 | 45,500 |
| 001-130-513-10-20-05 | DISABILITY/SICK LV BUYBACK | 1,617 | 1,500 | 1,940 | 1,750 | 1,468 | 2,000 |
| 001-130-513-10-31-01 | OFFICE SUPPLIES | 2,703 | 775 | 245 | 2,725 | 547 | 500 |
| 001-130-513-10-31-02 | OPERATING SUPPLIES | 356 | 1,000 | 1,215 | 375 | 72 | 1,000 |
| 001-130-513-10-31-03 | PUBLICATIONS | - | 250 | - | - | - | - |
| 001-130-513-10-31-04 | MINOR EQUIPMENT | 3,191 | 1,650 | 566 | 2,500 | 730 | 750 |
| 001-130-513-10-35-00 | SMALL & ATTRACTIVE ASSETS | - | 1,275 | 1,381 | 1,750 | - | 2,000 |
| 001-130-513-10-41-00 | PROFESSIONAL SERVICES | 85 | 365 | - | 150 | - | - |
| 001-130-513-10-42-01 | POSTAGE | - | 25 | 16 | 25 | - | 25 |
| 001-130-513-10-42-02 | PHONE | 529 | 510 | 492 | 550 | 353 | 500 |
| 001-130-513-10-43-01 | MILEAGE | 1,597 | 5,000 | 2,735 | 2,500 | 3,229 | 5,500 |
| 001-130-513-10-43-02 | MEALS & LODGING | 5,675 | 5,000 | 5,285 | 5,800 | 3,300 | 5,800 |
| 001-130-513-10-44-00 | ADVERTISING | - | 250 | - | 250 | - | - |
| 001-130-513-10-46-00 | INSURANCE | - | 15,595 | 15,595 | 19,450 | 19,450 | 17,881 |
| 001-130-513-10-48-02 | SOFTWARE | - | - | - | - | 103 | |
| 001-130-513-10-48-03 | BILLING SERVICES | 3,256 | 2,600 | 3,425 | 1,650 | 3,950 | 3,500 |
| 001-130-513-10-49-00 | MISCELLANEOUS | 44 | - | - | 50 | - | - |
| 001-130-513-10-49-01 | DUES & MEMBERSHIPS | 3,117 | 3,000 | 3,628 | 3,150 | 3,636 | 3,750 |
| 001-130-513-10-49-02 | REGISTRATION FEES | 1,821 | 2,700 | 6,772 | 2,500 | 1,438 | 6,800 |
| 001-130-513-10-49-03 | SUBSCRIPTIONS | 2,060 | 160 | 1,241 | 2,100 | 661 | 1,250 |
| 001-130-513-10-49-05 | TRAINING | - | 1,000 | 104 | 1,000 | - | 1,000 |
| | **Executive Total** | **$ 229,726** | **$ 300,755** | **$ 279,043** | **$ 296,725** | **$ 215,885** | **$ 309,620** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Administrative Services | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-140-514-20-10-01 | SALARIES & WAGES - FINANCE DIR. | $ 85,061 | $ 89,076 | $ 92,069 | $ 93,500 | $ 71,246 | $ 98,620 |
| 001-140-514-20-10-02 | SALARIES & WAGES - ADMIN CLERK | 197,733 | 180,000 | 166,187 | 174,350 | 131,370 | 180,832 |
| 001-140-514-20-10-07 | SALARIES & WAGES - RECORDS ASST. | 9,956 | - | - | - | | - |
| 001-140-514-20-20-01 | SOCIAL SECURITY & MEDICARE | 21,356 | 20,300 | 18,619 | 20,500 | 14,501 | 20,500 |
| 001-140-514-20-20-02 | LABOR & INDUSTRIES | 1,515 | 650 | 1,755 | 1,575 | 1,500 | 1,800 |
| 001-140-514-20-20-03 | RETIREMENT/ICMA | 28,141 | 19,750 | 20,280 | 28,500 | 12,679 | 22,000 |
| 001-140-514-20-20-04 | MEDICAL/LIFE/DEFERRED COMP | 95,307 | 93,500 | 94,407 | 100,000 | 75,741 | 114,000 |
| 001-140-514-20-20-05 | DISABILITY/SICK LV BUYBACK | 4,144 | 2,750 | 3,456 | 4,500 | 2,706 | 3,750 |
| 001-140-514-20-31-01 | OFFICE SUPPLIES | 425 | 1,750 | 3,201 | 2,000 | 3,375 | 2,200 |
| 001-140-514-20-31-02 | OPERATING SUPPLIES | 897 | 1,300 | 469 | 900 | 667 | 500 |
| 001-140-514-20-31-03 | PUBLICATIONS | - | 350 | - | - | | - |
| 001-140-514-20-31-04 | MINOR EQUIPMENT | 2,337 | 1,150 | 1,178 | 2,350 | 760 | 600 |
| 001-140-514-20-31-05 | RECORDS SUPPLIES | 1,444 | 50 | - | 250 | - | 50 |
| 001-140-514-20-35-00 | SMALL & ATTRACTIVE ASSETS | - | - | - | - | - | 1,500 |
| 001-140-514-20-40-00 | INTERGOV'T SERVICES - OASI | 25 | 25 | 25 | 25 | 25 | 25 |
| 001-140-514-20-41-00 | PROFESSIONAL SERVICES | 1,341 | 3,125 | - | 1,350 | 3,882 | 500 |
| 001-140-514-20-41-02 | SERVICE CHARGES | - | 750 | - | 750 | 732 | 3,250 |
| 001-140-514-20-41-03 | BANK SERVICE FEES | 880 | 1,000 | 1,058 | 900 | 6,159 | 2,000 |
| 001-140-514-20-41-04 | AUDIT COSTS - STATE EXAMINERS | 6,399 | 40,000 | 39,425 | - | 556 | 42,500 |
| 001-140-514-20-42-01 | POSTAGE | 1,304 | 950 | 1,149 | 1,350 | 982 | 1,250 |
| 001-140-514-20-43-01 | MILEAGE | - | - | - | 250 | 629 | 500 |
| 001-140-514-20-43-02 | MEALS & LODGING | 436 | 500 | - | 750 | 676 | 1,000 |
| 001-140-514-20-44-00 | ADVERTISING | - | 250 | - | - | - | - |
| 001-140-514-20-44-01 | PROPERTY TAXES | 226 | - | 282 | 250 | 282 | 285 |
| 001-140-514-20-45-00 | RENTALS | 233 | - | 129 | 250 | 276 | 150 |
| 001-140-514-20-46-00 | INSURANCE | 24,500 | 33,729 | 33,715 | 41,991 | 41,981 | 38,632 |
| 001-140-514-20-48-00 | REPAIR & MAINTENANCE | - | 150 | - | - | - | - |
| 001-140-514-20-48-01 | COPIER MAINTENANCE AGREEMENT | 5,990 | 5,800 | 7,137 | 6,000 | 4,758 | - |
| 001-140-514-20-48-02 | SOFTWARE | 17,248 | 1,500 | 24,820 | 1,500 | 25,127 | 40,000 |
| 001-140-514-20-48-03 | COMPUTER SUPPORT CONTRACT | 47,816 | 68,250 | 73,854 | 62,400 | 53,769 | 60,000 |
| 001-140-514-20-49-00 | MISCELLANEOUS | 127 | 250 | 180 | 150 | 382 | - |
| 001-140-514-20-49-01 | DUES & MEMBERSHIPS | 25 | 975 | 115 | 100 | 2,423 | 3,200 |
| 001-140-514-20-49-02 | REGISTRATION FEES | 415 | 500 | 270 | 500 | 490 | 500 |
| 001-140-514-20-49-03 | SUBSCRIPTIONS | 4,223 | 4,250 | 8,481 | 4,250 | 6,060 | 8,100 |
| 001-140-514-20-49-05 | TRAINING | 390 | 1,000 | - | 1,500 | - | 1,500 |
| 001-140-514-60-41-01 | GRANT WRITING-CONTRACTED | 3,350 | 5,000 | 2,225 | 10,000 | 8,700 | 5,000 |
| 001-140-591-14-70-00 | DEBT & LEASE REPAYMENT | 6,394 | 7,808 | 8,358 | 6,150 | 4,957 | 9,000 |
| 001-140-594-14-60-00 | FINANCE - CAPITAL OUTLAY | - | - | - | 40,000 | - | |
| | **Administrative Services Total** | **$ 569,637** | **$ 586,438** | **$ 602,845** | **$ 608,841** | **$ 477,390** | **$ 663,744** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| Legal | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-150-515-41-40-00 | CITY ATTORNEY - MUNICIPAL | $ 74,510 | $ 85,000 | $ 60,648 | $ 100,000 | $ 37,350 | $ 70,000 |
| 001-150-515-41-44-00 | ADVERTISING | - | - | - | - | - | |
| 001-150-515-41-49-01 | MISCELLANEOUS | - | - | - | - | - | - |
| 001-150-515-45-40-00 | CITY ATTORNEY - PROSECUTOR | 24,300 | 25,200 | 27,300 | - | 1,617 | 2,400 |
| 001-150-515-93-41-04 | PUBLIC DEFENDER | 15,600 | 15,600 | 15,600 | - | 1,300 | 2,400 |
| 001-150-515-93-41-05 | OPD GRANT - PUBLIC DEFENDER | 1,992 | 2,000 | 1,992 | - | 166 | - |
| | **Legal Total** | **$ 116,402** | **$ 127,800** | **$ 105,540** | **$ 100,000** | **$ 40,433** | **$ 74,800** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Code Enforcement | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-240-524-10-10-03 | SALARIES & WAGES - CODE ENFORCE. | $ 38,596 | $ 32,872 | $ 43,616 | $ 42,500 | $ 30,453 | $ 35,192 |
| 001-240-524-10-20-01 | SOCIAL SECURITY & MEDICARE | 3,808 | 2,575 | 3,696 | 3,900 | 2,001 | 3,850 |
| 001-240-524-10-20-02 | LABOR & INDUSTRIES | 996 | 1,850 | 1,011 | 1,000 | 779 | 1,000 |
| 001-240-524-10-20-03 | RETIREMENT | 5,449 | 10,850 | 3,892 | 6,500 | 1,646 | 3,500 |
| 001-240-524-10-20-04 | MEDICAL/LIFE/DEFERRED COMP | 6,390 | 25,500 | 1,939 | 14,250 | 21,582 | 15,000 |
| 001-240-524-10-20-05 | DISABILITY/SICK LV BUYBACK | 680 | 825 | 554 | 1,000 | 355 | 500 |
| 001-240-524-10-20-06 | UNIFORMS & CLOTHING | - | 740 | 697 | 350 | - | 350 |
| 001-240-524-10-31-01 | OFFICE SUPPLIES | 53 | 500 | - | 100 | 14 | 350 |
| 001-240-524-10-31-02 | OPERATING SUPPLIES | 117 | 660 | 654 | 500 | - | 1,000 |
| 001-240-524-10-31-03 | PUBLICATIONS | 238 | - | - | 90 | - | 100 |
| 001-240-524-10-31-04 | MINOR EQUIPMENT | 486 | 2,000 | 577 | 500 | 206 | 750 |
| 001-240-524-10-32-00 | FUEL | 619 | 675 | 1,070 | 1,000 | 717 | 1,000 |
| 001-240-524-10-35-00 | SMALL & ATTRACTIVE ASSETS | - | 450 | - | 1,250 | - | 1,750 |
| 001-240-524-10-41-00 | PROFESSIONAL SERVICES | - | 500 | - | 250 | - | 1,000 |
| 001-240-524-10-42-01 | POSTAGE | 203 | 20 | 339 | 800 | 269 | 800 |
| 001-240-524-10-43-01 | MILEAGE | 229 | - | 239 | 300 | - | 375 |
| 001-240-524-10-43-02 | MEALS & LODGING | 486 | 625 | 673 | 500 | - | 750 |
| 001-240-524-10-44-00 | ADVERTISING | - | 150 | - | - | - | - |
| 001-240-524-10-46-00 | INSURANCE | 4,193 | 5,257 | 5,275 | 6,384 | 6,455 | 5,337 |
| 001-240-524-10-48-00 | REPAIR & MAINTENANCE | - | 500 | 2,154 | 1,000 | 141 | 1,000 |
| 001-240-524-10-49-00 | MISCELLANEOUS | 17 | 35 | 52 | 25 | 43 | - |
| 001-240-524-10-49-01 | DUES & MEMBERSHIPS | 55 | 200 | 55 | 100 | - | 100 |
| 001-240-524-10-49-02 | REGISTRATION FEES | - | 600 | 385 | 250 | - | 400 |
| 001-240-524-10-49-03 | SUBSCRIPTIONS | 238 | 200 | 314 | 250 | 209 | 350 |
| 001-240-524-10-49-05 | TRAINING | 380 | 500 | - | 500 | - | 1,000 |
| 001-240-594-24-60-00 | CODE ENFORCE - CAPITAL OUTLAY | - | - | - | - | - | - |
| | **Code Enforcement Total** | **$ 63,233** | **$ 88,084** | **$ 67,191** | **$ 83,299** | **$ 64,869** | **$ 75,454** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Building & Planning | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-580-558-50-10-05 | SALARIES & WAGES - BUILDING INSPEC | $ 81,314 | $ 80,795 | $ 81,097 | $ 81,650 | $ 61,502 | $ 81,859 |
| 001-580-558-50-20-01 | SOCIAL SECURITY & MEDICARE | 5,493 | 6,050 | 6,013 | 6,250 | 4,544 | 6,250 |
| 001-580-558-50-20-02 | LABOR & INDUSTRIES | 1,197 | 625 | 1,368 | 1,200 | 1,200 | 1,400 |
| 001-580-558-50-20-03 | RETIREMENT | 6,858 | 7,700 | 5,983 | 7,000 | 3,431 | 6,250 |
| 001-580-558-50-20-04 | MEDICAL/LIFE/DEFERRED COMP | 18,964 | 22,500 | 22,153 | 20,000 | 17,815 | 26,500 |
| 001-580-558-50-20-05 | DISABILITY/SICK LV BUYBACK | 1,405 | 625 | 1,542 | 1,500 | 1,165 | 1,575 |
| 001-580-558-50-20-06 | UNIFORMS & CLOTHING | - | - | 156 | 350 | - | 350 |
| 001-580-558-50-31-01 | OFFICE SUPPLIES | 189 | 250 | 251 | 250 | 495 | 500 |
| 001-580-558-50-31-02 | OPERATING SUPPLIES | 91 | 500 | 240 | 100 | 130 | 250 |
| 001-580-558-50-31-03 | PUBLICATIONS | - | 150 | - | - | - | - |
| 001-580-558-50-31-04 | MINOR EQUIPMENT | 548 | 250 | 87 | 550 | 87 | 250 |
| 001-580-558-50-32-00 | FUEL | 66 | 150 | - | 100 | - | 100 |
| 001-580-558-50-35-00 | SMALL & ATTRACTIVE ASSETS | - | 2,750 | - | 2,250 | - | 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 | 649 | 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 | - | 8,514 |
| 001-580-558-50-49-01 | DUES & MEMBERSHIPS | - | 150 | - | 500 | 109 | 500 |
| 001-580-558-50-49-02 | REGISTRATION FEES | 540 | 800 | 635 | 800 | 495 | 800 |
| 001-580-558-50-49-03 | SUBSCRIPTIONS | - | 300 | - | 300 | - | - |
| 001-580-558-50-49-05 | TRAINING | - | 500 | - | 500 | - | 500 |
| 001-580-558-60-10-03 | SALARIES & WAGES - CITY PLANNER | 66,011 | 80,288 | 71,310 | 81,091 | 60,583 | 81,699 |
| 001-580-558-60-20-01 | SOCIAL SECURITY & MEDICARE | 5,454 | 6,050 | 5,859 | 6,200 | 4,938 | 6,250 |
| 001-580-558-60-20-02 | LABOR & INDUSTRIES | 232 | 625 | 250 | 250 | 233 | 250 |
| 001-580-558-60-20-03 | RETIREMENT/ICMA | 7,148 | 8,350 | 5,904 | 7,250 | 4,331 | 6,000 |
| 001-580-558-60-20-04 | MEDICAL/LIFE/DEFERRED COMP | 5,511 | 5,280 | 5,280 | 5,550 | 3,960 | 5,280 |
| 001-580-558-60-20-05 | DISABILITY/SICK LV BUYBACK | 880 | 625 | 898 | 900 | 769 | 900 |
| 001-580-558-60-31-01 | OFFICE SUPPLIES | 1,298 | 250 | (259) | 1,000 | 91 | 250 |
| 001-580-558-60-31-02 | OPERATING SUPPLIES | 68 | 500 | 588 | 500 | 173 | 600 |
| 001-580-558-60-31-03 | PUBLICATIONS | - | 600 | 171 | 250 | 1,881 | 1,000 |
| 001-580-558-60-31-04 | MINOR EQUIPMENT | 903 | 35 | 85 | 1,000 | 34 | 250 |
| 001-580-558-60-32-00 | FUEL | 35 | 75 | - | - | - | - |
| 001-580-558-60-35-00 | SMALL & ATTRACTIVE ASSETS | - | 2,750 | - | 1,500 | - | 1,000 |
| 001-580-558-60-40-01 | SOFTWARE | 3,294 | 3,500 | - | 3,500 | - | 500 |
| 001-580-558-60-41-00 | PROFESSIONAL SERVICES | 679 | 1,950 | 4,279 | 1,000 | - | 1,000 |
| 001-580-558-60-41-01 | HEARING EXAMINER-PROFESSIONAL | - | 2,000 | 2,445 | 2,000 | - | 2,500 |
| 001-580-558-60-42-01 | POSTAGE | 26 | 100 | 95 | 100 | 88 | 100 |
| 001-580-558-60-43-01 | MILEAGE | - | - | 200 | | 225 | 250 |
| 001-580-558-60-43-02 | MEALS & LODGING | 844 | 250 | 297 | 1,000 | 293 | 1,000 |
| 001-580-558-60-44-00 | ADVERTISING | - | 100 | 327 | 100 | - | 350 |
| 001-580-558-60-45-00 | RENTALS | - | - | - | - | | - |
| 001-580-558-60-46-00 | INSURANCE | 9,076 | 14,852 | 14,852 | 18,524 | 18,524 | 8,514 |
| 001-580-558-60-48-00 | REPAIR & MAINTENANCE | 35 | | - | 50 | - | - |
| 001-580-558-60-49-01 | DUES & MEMBERSHIPS | 176 | 150 | 415 | 200 | 507 | 450 |
| 001-580-558-60-49-02 | REGISTRATION FEES | 375 | 800 | 355 | 800 | 330 | 450 |
| 001-580-558-60-49-03 | SUBSCRIPTIONS | 238 | 250 | 2,709 | 250 | 2,605 | 2,800 |
| 001-580-558-60-49-05 | TRAINING | - | 500 | - | 500 | - | 500 |
| | **Building & Planning Total** | **$ 219,867** | **$ 259,875** | **$ 236,414** | **$ 268,975** | **$ 191,185** | **$ 260,741** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Transfers Out | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 001-000-597-00-05-01 | T/O - UNEMPLOYMENT COMP (501) | $ 39,300 | $ 15,000 | $ - | $ - | $ - | $ - |
| 001-000-597-00-01-00 | T/O - IMPACT FEES (100) | - | - | - | - | - | - |
| 001-000-597-00-01-01 | T/O - STREET (101) | - | 50,000 | 50,000 | 75,000 | 56,250 | - |
| 001-000-597-00-01-04 | T/O STREET - RESTRICTED (104) | 20,000 | 660,000 | 660,000 | - | - | - |
| 001-000-597-00-01-06 | T/O CONTINGENCY (106) | - | - | - | - | - | - |
| 001-000-597-00-01-10 | T/O PUBLIC SAFETY (110) | 75,000 | 100,000 | 100,000 | 150,000 | 96,394 | - |
| 001-000-597-00-01-11 | T/O CRIMINAL JUSTICE (111) | - | - | | - | - | - |
| 001-000-597-00-01-12 | T/O RECREATION (112) | 475,000 | 490,000 | 490,000 | 260,000 | 195,000 | - |
| 001-000-597-00-01-26 | T/O TOURISM (126) | 20,000 | - | - | - | - | - |
| 001-000-597-00-01-31 | T/O PUBLIC FACILITIES (131) | - | - | - | 105,000 | 78,750 | - |
| 001-000-597-00-01-32 | T/O PARKS FACILITIES (132) | - | - | - | 175,000 | 131,250 | - |
| 001-000-597-00-01-35 | T/O LIBRARY FACILITIES (135) | - | - | - | 8,000 | 6,000 | - |
| 001-000-597-00-03-02 | T/O PARKS IMPROVEMENTS (302) | 250,000 | 262,500 | 262,500 | - | - | - |
| 001-000-597-00-04-10 | T/O BROADBAND (410) | 100,000 | - | - | - | - | - |
| | **Transfers Out Total** | **$ 979,300** | **$ 1,577,500** | **$ 1,562,500** | **$ 773,000** | **$ 563,644** | **$ -** |
| | **Fund Expeditures Total** | **$ 2,391,506** | **$ 3,479,399** | **$ 3,374,021** | **$ 2,370,893** | **$ 1,707,782** | **$ 1,578,119** |

Street Operations and Maintenance Fund Resources
Special Revenue Fund 101

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 145,602 | $ 166,971 | $ 232,800 | $ 230,862 | -1% |
| Sales Tax | - | - | - | 82,560 | 100% |
| Telephone B&O Tax | 32,617 | 37,246 | 33,000 | 33,750 | 2% |
| Permits | 79 | 16,000 | 2,000 | 1,100 | -82% |
| Taxes - Motor Vehicle Fuel Tax | 86,998 | 82,087 | 84,917 | 78,533 | -8% |
| Multimodal Transportation - City | 6,301 | 6,124 | 6,223 | 6,064 | -3% |
| MVFT City Assistance | 118,091 | 147,647 | 115,000 | 145,000 | 21% |
| Interest & Other Earnings | 6,620 | 8,314 | 4,500 | 5,000 | 10% |
| | | | | | 0% |
| Transfer In | - | 50,000 | 75,000 | - | 0% |
| **Street Fund Total Resources** | **$ 396,309** | **$ 514,388** | **$ 553,440** | **$ 582,869** | **5%** |

Street Operations and Maintenance Fund Uses
Special Revenue Fund 101

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 82,395 | $ 88,389 | $ 134,885 | $ 140,418 | 4% |
| Benefits | 37,862 | 35,316 | 42,925 | 66,675 | 36% |
| Supplies | 42,180 | 54,492 | 46,625 | 51,800 | 10% |
| Services & Charges | 81,888 | 95,155 | 94,643 | 102,224 | 7% |
| **Street Fund Total Uses** | **$ 244,324** | **$ 273,352** | **$ 319,078** | **$ 361,117** | **12%** |

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. Effective 2027, a portion of sales tax directly allocated to fund instead of transfers from General Fund.

**Salaries & Wages**

Effective 2027, the City approved Streets Technician and Streets Lead job descriptions.

Streets Restricted Fund Resources
Special Revenue Fund 104

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 14,203 | $ (46,458) | $ (118,133) | $ 50,000 | 0% |
| SRTC Grants | - | - | - | - | 0% |
| TIB Grants | 68,602 | - | 799,737 | 965,552 | 17% |
| STA Grants | - | - | - | - | 0% |
| State Appropriations | - | - | 1,000,000 | 400,000 | -150% |
| Interest & Other Earnings | 266 | 825 | - | - | 0% |
| Transfers In | 130,000 | 910,000 | 60,000 | 180,000 | 100% |
| **Street Res. Total Resources** | **$ 213,071** | **$ 864,367** | **$ 1,741,604** | **$ 1,595,552** | **-9%** |

Streets Restricted Fund Uses
Special Revenue Fund 104

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Streets Capital Projects | $ 1,467,076 | $ 3,166,193 | $ 1,859,052 | $ 1,400,552 | -33% |
| **Street Res. Total Uses** | **$ 1,467,076** | **$ 3,166,193** | **$ 1,859,052** | **$ 1,400,552** | **-33%** |

Notes

| | |
|---|---|
| **Revenue** | Revenue received from Transportation Improvement Board (TIB) as reimbursement for approved Streets projects. SRTC through WSDOT grant for ADA ugrades to sidewalks. State appropriations for Stormwater mitigation project. |
| **Streets Capital Projects** | Includes Lefevre St Restriping, Street Maintenance, and Stormwater Mitigation capital projects |

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

CITY OF MEDICAL LAKE

| Summary - Streets | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Beginning Balance | | $ 145,602 | $ 152,173 | $ 166,971 | $ 232,800 | | $ 230,862 |
| Revenues | | 252,996 | 240,023 | 297,417 | 245,640 | 213,699 | 352,007 |
| Transfers-In | | - | 50,000 | 50,000 | 75,000 | - | - |
| Expenditures | | 247,931 | 273,597 | 273,452 | 322,578 | 193,385 | 361,627 |
| Transfers-Out | | - | - | - | - | - | 180,000 |
| Estimated Ending Balance | | $ 150,667 | $ 118,598 | $ 190,936 | $ 155,862 | $ 20,314 | $ 41,242 |
| Total Gain (Loss) | | $ 5,065 | $ (33,574) | $ 23,965 | $ (76,938) | $ 20,314 | $ (9,620) |

| Summary - Streets Restricted | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Beginning Balance | | $ 14,203 | $ 14,447 | $ (46,458) | $ (118,133) | | $ 50,000 |
| Revenues | | 1,312,641 | 4,311,543 | 2,332,945 | 1,799,737 | 428,961 | 1,365,552 |
| Transfers In | | 130,000 | 910,000 | 910,000 | 60,000 | 45,000 | 180,000 |
| Expenditures | | 1,481,317 | 5,214,660 | 3,267,282 | 1,859,052 | 121,789 | 1,400,552 |
| Estimated Ending Balance | | $ (24,473) | $ 21,330 | $ (70,794) | $ (117,448) | $ 352,172 | $ 195,000 |
| Total Gain (Loss) | | $ (168,676) | $ (903,117) | $ (934,336) | $ (59,315) | $ 307,172 | $ (35,000) |

| Detail | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Street Revenues** | | | | | | | |
| 101-313-11-00-00 | SALES TAX | $ - | $ - | $ - | $ - | $ - | $ 82,560 |
| 101-316-47-00-00 | TELEPHONE B & O TAX | 32,617 | 33,750 | 37,246 | 33,000 | 21,711 | 33,750 |
| 101-322-40-00-00 | STREET & CURB PERMITS | 50 | 50 | 16,000 | 2,000 | 3,600 | 1,000 |
| 101-322-40-00-01 | BLOCK CLOSURE PERMITS | 29 | 50 | - | - | - | 100 |
| 101-336-00-71-00 | MULTIMODAL TRANSPORTATION CITY | 6,301 | 6,140 | 6,124 | 6,223 | 4,598 | 6,064 |
| 101-336-00-87-00 | STREET - MV FUEL TAX | 86,998 | 82,533 | 82,087 | 84,917 | 67,167 | 78,533 |
| 101-336-00-98-00 | MVFT-CITY ASSISTANCE | 118,091 | 115,000 | 147,647 | 115,000 | 111,639 | 145,000 |
| 101-361-10-00-01 | INVESTMENT INTEREST | 6,560 | 2,500 | 8,103 | 4,500 | 4,984 | 5,000 |
| 101-369-91-00-00 | OTHER MISCELLANEOUS REVENUE | 60 | - | 210 | - | - | - |
| 101-395-20-00-00 | INSURANCE RECOVERIES | 2,289 | - | - | - | - | - |
| | **Fund Revenues Total** | **$ 252,996** | **$ 240,023** | **$ 297,417** | **$ 245,640** | **$ 213,699** | **$ 352,007** |
| 101-397-00-00-01 | T/I GENERAL FUND (001) | | 50,000 | 50,000 | 75,000 | - | |
| | **Fund Transfers-In Total** | **$ -** | **$ 50,000** | **$ 50,000** | **$ 75,000** | **$ -** | **$ -** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Street Expenditures** | | | | | | | |
| 101-000-542-30-30-00 | ROADWAY - SUPPLIES | $ 1,884 | $ 4,000 | $ 4,116 | $ 4,000 | $ 49 | $ 2,000 |
| 101-000-543-30-40-00 | ROADWAY - SERVICES | - | 100 | - | - | 661 | - |
| 101-000-542-40-30-00 | STORM DRAIN - SUPPLIES | 302 | - | 199 | 300 | - | - |
| 101-000-542-40-40-00 | STORM DRAIN - SERVICES | - | - | - | - | - | - |
| 101-000-542-40-41-00 | ROADWAY-PROFESSIONAL SERVICES | 1,140 | 1,750 | - | 1,500 | - | - |
| 101-000-542-61-40-00 | SIDEWALKS - SERVICES | - | 2,000 | 855 | - | - | 3,000 |
| 101-000-542-63-40-00 | STREET LIGHTS - UTILITIES | 50,675 | 42,650 | 60,972 | 55,000 | 43,681 | 61,000 |
| 101-000-542-64-30-00 | TRAFFIC CONTROL - SUPPLIES | 4,649 | 6,575 | 3,162 | 4,750 | 3,098 | 4,750 |
| 101-000-542-64-40-00 | TRAFFIC CONTROL - SERVICES | 1,653 | 6,950 | - | 1,750 | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 101-000-542-64-40-01 | TRAFFIC CONTROL - INTERGOV'T | - | 7,000 | 1,295 | - | - | 1,500 |
| 101-000-542-66-10-00 | SNOW & ICE - OVERTIME | - | 1,000 | - | 1,000 | - | - |
| 101-000-542-66-30-00 | SNOW & ICE - SUPPLIES | 4,181 | 10,400 | 4,918 | 4,200 | 1,194 | 10,000 |
| 101-000-542-66-40-00 | SNOW & ICE - INTERGOV'T | - | - | - | - | - | - |
| 101-000-542-67-30-00 | STREET CLEANING - SUPPLIES | - | 675 | - | 675 | - | - |
| 101-000-542-70-30-00 | ROADSIDE - SUPPLIES | 723 | 1,300 | 317 | 1,500 | - | - |
| 101-000-542-70-40-00 | ROADSIDE - INTERGOV'T | - | 2,000 | - | - | - | - |
| 101-000-543-30-10-03 | SALARIES & WAGES - MAINTENACE | 80,636 | 83,358 | 84,154 | 127,385 | 61,428 | - |
| | SALARIES & WAGES - STREETS TECHNIC | - | - | - | - | - | 65,620 |
| | SALARIES & WAGES - STREETS LEAD | - | - | - | - | - | 68,298 |
| 101-000-543-30-11-00 | OVERTIME - MAINTENANCE | 1,759 | 5,500 | 4,236 | 6,500 | 2,146 | 6,500 |
| 101-000-543-30-20-01 | SOCIAL SECURITY & MEDICARE | 6,256 | 6,800 | 6,406 | 10,250 | 4,662 | 12,000 |
| 101-000-543-30-20-02 | LABOR & INDUSTRIES | 1,809 | 1,700 | 1,940 | 1,825 | 1,514 | 1,825 |
| 101-000-543-30-20-03 | RETIREMENT | 8,750 | 8,500 | 7,498 | 8,800 | 3,604 | 8,800 |
| 101-000-543-30-20-04 | MEDICAL/DENTAL/LIFE/DEFERRED | 19,049 | 24,500 | 17,535 | 20,000 | 15,727 | 42,000 |
| 101-000-543-30-20-05 | DISABILITY/SICK LV BUYBACK | 1,318 | 1,300 | 1,332 | 1,350 | 993 | 1,350 |
| 101-000-543-30-20-06 | UNIFORMS & CLOTHING | 679 | 150 | 605 | 700 | 114 | 700 |
| 101-000-543-30-30-00 | GENERAL SERVICES - SUPPLIES | - | 350 | - | - | - | - |
| 101-000-543-30-31-01 | OFFICE SUPPLIES | 336 | 250 | 544 | 350 | 535 | 550 |
| 101-000-543-30-31-02 | OPERATING SUPPLIES | 16,331 | 8,000 | 22,156 | 16,500 | 11,530 | 20,000 |
| 101-000-543-30-31-04 | MINOR EQUIPMENT | 1,846 | 1,750 | 988 | 2,000 | 2,315 | 1,000 |
| 101-000-543-30-31-05 | EQUIPMENT PURCHASE | - | 800 | - | - | - | - |
| 101-000-543-30-32-00 | FUEL | 10,596 | 8,500 | 18,091 | 11,000 | 12,957 | 13,000 |
| 101-000-543-30-35-00 | SMALL & ATTRACTIVE ASSETS | 1,332 | 2,050 | - | 1,350 | - | 500 |
| 101-000-543-30-41-00 | PROFESSIONAL SERVICES | 4,367 | 3,375 | 5,944 | 4,500 | 830 | 4,500 |
| 101-000-543-30-41-02 | SERVICE CHARGES | - | - | - | - | 66 | - |
| 101-000-543-30-42-01 | POSTAGE | - | - | - | - | - | - |
| 101-000-543-30-42-02 | PHONE | 713 | 1,100 | 171 | 750 | 114 | 200 |
| 101-000-543-30-43-00 | MEALS & LODGING | - | 675 | 73 | 500 | - | 300 |
| 101-000-543-30-43-01 | MILEAGE | - | - | - | - | - | 400 |
| 101-000-543-30-45-00 | RENTALS | 411 | 75 | 654 | 500 | 958 | - |
| 101-000-543-30-46-00 | INSURANCE | 16,556 | 16,064 | 16,167 | 18,443 | 19,210 | 21,724 |
| 101-000-543-30-47-00 | UTILITIES | 5,790 | 4,500 | 7,566 | 5,800 | 5,073 | 7,500 |
| 101-000-543-30-48-00 | REPAIRS & MAINTENANCE | - | 3,300 | 669 | 5,000 | 342 | 500 |
| 101-000-543-30-49-00 | MISCELLANEOUS/REGISTRATIONS | 584 | 300 | 730 | 600 | 450 | 500 |
| 101-000-543-30-49-01 | PUBLICATIONS | - | 300 | 59 | 300 | 52 | 100 |
| 101-000-543-30-49-05 | TRAINING | 3,607 | 4,000 | 100 | 3,500 | - | 1,000 |
| 101-000-591-95-70-00 | DEBT & LEASE REPAYMENT | - | - | - | - | 85 | 510 |
| | **Fund Expenditures Total** | **$ 247,931** | **$ 273,597** | **$ 273,452** | **$ 322,578** | **$ 193,385** | **$ 361,627** |
| 104-397-00-00-01 | T/O STREETS RESTRICTED FUND (104) | - | - | - | - | - | 180,000 |
| | **Fund Transfers-Out Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 180,000** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Street - Restricted Revenues** | | | | | | | |
| 104-334-03-60-00 | WSDOT - LEFEVRE ST ADA (FED) | $ 46,371 | $ 541,000 | $ 173,281 | $ - | $ 320,719 | $ - |
| 104-334-03-80-11 | TIB GRANT - BARKER ST | 68,602 | - | - | - | - | - |
| 104-334-03-80-12 | TIB GRANT - LEFEVRE RESTRIPING | 390,212 | 2,121,568 | 1,809,817 | 639,400 | 23,775 | 690,552 |
| 104-334-03-80-13 | TIB GRANT - MAINTENANCE PROJ. | 83,791 | - | 54,553 | 160,337 | 45,534 | 275,000 |
| 104-334-03-80-14 | TIB GRANT - CHIP & SCRUB SL 24 | 723,400 | - | 28,731 | - | - | - |
| 104-334-03-80-15 | TIB GRANT - CHIP & SCRUB SL 25 | | 675,000 | 265,739 | - | 36,666 | - |
| | TIB GRANT- SCMP 2025 | | 208,975 | - | - | - | - |
| | STA GRANT - BUS STOP IMRPOV. | | 15,000 | - | - | - | - |
| LEGISLATIVE APPROP. | STORMWATER MITIGATION PROJ. | | 750,000 | - | 1,000,000 | - | 400,000 |
| 104-361-10-00-01 | INVESTMENT INTEREST | 266 | - | 825 | - | 2,267 | - |
| 104-369-91-00-00 | MISCELLANEOUS | | - | - | - | - | - |
| | **Restricted Revenues Total** | **$ 1,312,641** | **$ 4,311,543** | **$ 2,332,945** | **$ 1,799,737** | **$ 428,961** | **$ 1,365,552** |
| 104-397-00-00-01 | T/I GENERAL FUND (001) | 20,000 | 660,000 | 660,000 | - | - | - |
| 104-397-00-01-01 | T/I STREEST FUND (101) | - | - | - | - | - | 180,000 |
| 104-397-00-03-01 | T/I CAPITAL IMPROVEMENTS (301) | 110,000 | 250,000 | 250,000 | 60,000 | 45,000 | - |
| | **Fund Transfers-In Total** | **$ 130,000** | **$ 910,000** | **$ 910,000** | **$ 60,000** | **$ 45,000** | **$ 180,000** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Street - Restricted Expenditures** | | | | | | | |
| 104-000-542-30-30-00 | ROADWAY - PROJECT SUPPLIES | $ - | $ - | $ 100,742 | $ - | $ 25,559 | |
| 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 | 652 | 750 | - | - | | |
| 104-000-544-40-41-00 | PLANNING - STREETS/ROADS | - | - | - | - | 225 | |
| 104-000-595-10-60-01 | CAPITAL - ENGINEERING | 204,475 | 278,600 | 267,158 | 90,000 | 96,005 | 5,000 |
| 104-000-595-30-60-01 | CAPITAL - ROADWAYS | 899,987 | 772,000 | 318,060 | 769,052 | - | 965,552 |
| 104-000-595-61-60-01 | CAPITAL - SIDEWALKS | 361,962 | 3,163,310 | 2,580,975 | - | - | 30,000 |
| 104-000-594-30-64-00 | CAPITAL EQUIPMENT | | | | - | - | |
| 104-000-595-40-60-00 | CAPITAL - DRAINAGE | | 1,000,000 | | 1,000,000 | - | 400,000 |
| | **Restricted Expenditures Total** | **$ 1,481,317** | **$ 5,214,660** | **$ 3,267,282** | **$ 1,859,052** | **$ 121,789** | **$ 1,400,552** |

Projects Costs Breakdown

| | | Project Total |
|---|---|---|
| | Lefevre Street Restriping | $ 690,552 |
| | SCMP Program | 275,000 |
| | Transit Accessibility & Amenity | 5,000 |
| | Basic Pedestrian Crossing Improv. | 5,000 |
| | Lake St Complete Street | 10,000 |
| | SR 902 Complete Street | 15,000 |
| | **Restricted Expenditures Total** | **1,000,552** |

Leave & Severance Fund Resources
Special Revenue Fund 105

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 182,270 | $ 92,896 | $ 119,566 | $ 143,367 | 17% |
| Leave Buyback | 19,938 | 21,741 | 19,938 | 20,000 | 0% |
| Interest & Other Earnings | 3,863 | 4,928 | 3,863 | 5,000 | 23% |
| **Leave & Sev. Total Resources** | **$ 206,071** | **$ 119,566** | **$ 143,367** | **$ 168,367** | **15%** |

Leave & Severance Fund Uses
Special Revenue Fund 105

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Leave Payouts | $ - | $ - | $ - | $ - | 0% |
| Severance Payments | - | - | - | - | 0% |
| **Leave & Sev. Total Uses** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

Notes

| | |
|---|---|
| **Revenue** | The City expenses leave buyback funds equivilent to 1.25% of gross payroll each month and deposits these funds into the Leave & Severance fund |
| **Leave Payouts** | Due to nature of this fund, annual appropriations may be up to the available cash balance of the fund |

**3 Year Budget Comparison**

## Leave & Severance Fund 105

CITY OF MEDICAL LAKE

| Summary | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 182,270 | $ 97,536 | $ 92,896 | $ 119,566 | $ - | $ 143,367 |
| Revenues | | 23,801 | 18,500 | 26,670 | 23,801 | 17,908 | 25,000 |
| Expenditures | | - | 50,000 | - | - | 2,278 | - |
| Estimated Ending Balance | | $ 206,071 | $ 66,036 | $ 119,566 | $ 143,367 | $ 15,630 | $ 168,367 |
| Total Gain (Loss) | | $ 23,801 | $ (31,500) | $ 26,670 | $ 23,801 | $ 15,630 | $ 25,000 |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Leave & Severance Revenues** | | | | | | | |
| 105-341-96-01-00 | LEAVE BUYBACK | $ 19,938 | $ 17,000 | $ 21,741 | $ 19,938 | $ 15,185 | $ 20,000 |
| 105-361-10-00-01 | INVESTMENT INTEREST | 3,863 | 1,500 | 4,928 | 3,863 | 2,723 | 5,000 |
| | **Fund Revenues Total** | **$ 23,801** | **$ 18,500** | **$ 26,670** | **$ 23,801** | **$ 17,908** | **$ 25,000** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Leave & Severance Expenditures** | | | | | | | |
| | LEAVE PAYOUTS | $ - | $ 50,000 | $ - | $ - | $ - | $ - |
| 105-000-535-00-10-00 | WASTEWATER - LEAVE PAYOUT | - | - | - | - | 2,278 | - |
| 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 | - | - | - | - | - | - |
| | **Fund Expenditures Total** | **$ -** | **$ 50,000** | **$ -** | **$ -** | **$ 2,278** | **$ -** |

Contingency Fund Resources
Special Revenue Fund 106

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 36,345 | $ 123,809 | $ 36,600 | $ (573,335) | 106% |
| Interest & Other Earnings | 267,712 | - | 500 | - | 0% |
| **Contingency Total Resources** | **$ 304,057** | **$ 123,809** | **$ 37,100** | **$ (573,335)** | **106%** |

Contingency Fund Uses
Special Revenue Fund 106

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Unbudgeted Expenditures | $ 102,827.89 | $ 419,799.79 | $ - | $ - | 0% |
| Transfers Out | $ - | $ - | $ - | $ - | 0% |
| **Contingency Total Uses** | **$ 102,827.89** | **$ 419,799.79** | **$ -** | **$ -** | **0%** |

Notes

| | |
|---|---|
| **Beginning Balances** | Set to a minumum 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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 36,345 | $ - | $ 123,809 | $ (302,835) | | $ (573,335) |
| Revenues | | 267,712 | 300 | - | 500 | - | - |
| Transfers In | | - | - | - | - | - | - |
| Expenditures | | 102,828 | 710,000 | 419,800 | - | 270,580 | - |
| Estimated Ending Balance | | $ 201,229 | $ (709,700) | $ (295,991) | $ (302,335) | $ (270,580) | $ (573,335) |
| Total Gain (Loss) | | $ 164,884 | $ (709,700) | $ (419,800) | $ 500 | $ (270,580) | $ - |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Contingency Revenues** | | | | | | | |
| 106-334-04-20-01 | COMMERCE GRANT - GRAY FIRE | $ 182,000 | $ - | | $ - | | |
| 106-361-10-00-01 | INVESTMENT INTEREST | 2,397 | 300 | | 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** | **$ 267,712** | **$ 300** | **$ -** | **$ 500** | **$ -** | **$ -** |
| 106-397-00-00-01 | T/I GENERAL FUND (001) | - | - | - | - | - | - |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Contingency Expenditures** | | | | | | | |
| 106-000-512-50-48-02 | CONTINGENCY - MUNICIPAL | $ - | $ - | $ 802 | $ - | | $ - |
| 106-000-522-10-30-00 | SUPPLIES | 85,438 | - | - | - | 43 | - |
| 106-000-522-10-40-00 | PROFESSIONAL SERVICES | 16,956 | 710,000 | 56,934 | - | 12,850 | - |
| 106-000-522-10-42-02 | PHONE | 434 | - | 492 | - | 118 | - |
| 106-000-543-30-31-02 | CONTINGENCY - STREETS | | - | 4,500 | | | |
| 106-000-554-90-41-00 | CONTINGENCY - ENVIRONMENTAL | | | 5,000 | | | |
| 106-000-572-50-46-00 | INSURANCE | - | - | 3,320 | | | |
| 106-000-595-30-60-01 | ROADWAY - CAPITAL OUTLAY | - | - | 348,752 | - | 257,569 | - |
| | **Fund Expenditures Total** | **$ 102,828** | **$ 710,000** | **$ 419,800** | **$ -** | **$ 270,580** | **$ -** |

American Rescue Plan Act Fund Resources
Managerial Fund 107

| Account Descriptions | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed |
|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ - |
| Federal Indirect Grant | - | - | - | - |
| Investment Interest | - | 9,697 | - | - |
| **ARPA Fund Total** | **$ -** | **$ 9,697** | **$ -** | **$ -** |

American Rescue Plan Act Fund Uses
ARPA Fund 107

| Projects | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 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.

Per grant requirements, all funds must be spent by December 31, 2026. Effective 2027, fund is retired.

**3 Year Budget Comparison**

# ARPA Fund 107

CITY OF MEDICAL LAKE

Summary

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ 551,706 | $ - | $ 85,023 | | $ - |
| Revenues | | 56,193 | 2,000 | 9,697 | - | 1,631 | - |
| Expenditures | | 256,019 | 327,000 | 229,698 | - | 19,533 | - |
| Estimated Ending Balance | | $ (199,826) | $ 226,706 | $ (220,001) | $ 85,023 | $ (17,902) | $ - |
| Total Gain (Loss) | | $ (199,826) | $ (325,000) | $ (220,001) | $ - | $ (17,902) | $ - |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **ARPA Revenues** | | | | | | | |
| 107-333-97-00-00 | SLCGP MILITARY DEPT | $ 37,000 | $ - | | $ - | | |
| 107-361-10-00-01 | INVESTMENT INTEREST | 17,193 | 2,000 | 9,697 | - | 1,631 | |
| 107-385-00-00-00 | RETURN OF ARPA FUNDS | 2,000 | | | - | | |
| 107-397-00-00-01 | T/I APRA FUNDS | | | | - | | |
| | **Fund Revenues Total** | **$ 56,193** | **$ 2,000** | **$ 9,697** | **$ -** | **$ 1,631** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 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 | 25,355 | 27,000 | | - | | - |
| 107-400-554-90-41-00 | PROFESSIONAL SERVICES-ENVRNMNTL | 12,897 | - | | - | | - |
| 107-400-582-30-41-01 | BENEFICIARY GRANT | - | - | | - | | - |
| 107-400-594-11-60-01 | LEGISLATIVE-CAPITAL EQUIPMENT | - | - | | - | | - |
| 107-400-594-18-60-01 | CENTRAL SVCS - CAPITAL EQUIPMENT | 15,820 | 300,000 | 13,286 | - | | - |
| 107-400-594-35-60-01 | PUBLIC WORKS-CAPITAL EQUIPMENT | 84,793 | - | | - | | - |
| 107-400-594-75-60-01 | AUDITORIUM KITCHEN REMODEL | 19,597 | - | 216,412 | - | 19,533 | - |
| 107-740-571-10-31-04 | MINOR EQUIPMENT-P&R | 741 | - | | - | | - |
| 107-740-571-10-41-00 | PROFESSIONAL SVCS - P&R | 32,000 | - | | - | | - |
| 107-740-594-75-65-00 | CAPITAL EQUIPMENT - P&R | 64,815 | - | | - | | - |
| 107-310-554-90-40-00 | AERATORS - PROFESSIONAL SVCS | - | - | | - | | - |
| | WWTP Capital Equipment | - | - | | - | | - |
| | **Fund Expenditures Total** | **$ 256,019** | **$ 327,000** | **$ 229,698** | **$ -** | **$ 19,533** | **$ -** |

Public Safety Fund Resources
Special Revenue Fund 110

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ 548,688 | $ 436,529 | $ 296,864 | -47% |
| Sales Tax | - | - | - | 168,560 | 100% |
| Public Safety Tax | 72,799 | 72,776 | 72,750 | 72,750 | 0% |
| Local Criminal Justice | 127,189 | 126,446 | 125,000 | 125,000 | 0% |
| Criminal Justice - Population | 1,879 | 1,948 | 1,960 | 2,201 | 11% |
| CJ - Contracted Services | 11,057 | 11,426 | 11,000 | 11,500 | 4% |
| Fireworks Permits | - | 300 | 300 | 300 | 0% |
| Liquor Board Profits | 25,241 | 30,804 | 31,000 | 7,231 | -329% |
| Policing Services Reimbursement | 413,750 | 338,250 | 345,000 | 345,000 | 0% |
| Interest & Other Earnings | 25,868 | 22,037 | 15,000 | 10,000 | -50% |
| Transfer In | 75,000 | 100,000 | 150,000 | - | 0% |
| **Public Safety Total Resources** | **$ 752,783** | **$ 1,252,675** | **$ 1,188,539** | **$ 1,039,406** | **-14%** |

Public Safety Fund Departments - Expenditures
Special Revenue Fund 110

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Benefits | $ - | $ - | $ - | $ - | 0% |
| Supplies | 84 | 1,664 | 175 | 175 | 0% |
| Services & Charges | 639,277 | 795,391 | 761,500 | 785,701 | 3% |
| Capital Outlay | - | - | - | - | 0% |
| **Public Safety Total Uses** | **$ 639,361** | **$ 797,056** | **$ 761,675** | **$ 785,876** | **3%** |

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. Effective 2027, a portion of sales tax directly allocated to fund instead of transfers from General Fund. |
| **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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ 548,688 | $ 436,529 | | $ 296,864 |
| Revenues | | 677,783 | 580,535 | 603,987 | 602,010 | 456,291 | 790,542 |
| Transfers-In | | 75,000 | 100,000 | 100,000 | 150,000 | 75,000 | - |
| Total Expenditures | | 639,361 | 858,096 | 797,056 | 761,675 | 647,546 | 785,876 |
| Estimated Ending Balance | | $ 113,423 | $ (177,561) | $ 448,298 | $ 426,864 | $ (116,255) | $ 301,530 |
| Total Gain (Loss) | | $ 38,423 | $ (277,561) | $ (193,069) | $ (159,665) | $ (191,255) | $ 4,666 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Public Safety Revenues** | | | | | | | |
| 110-313-11-00-00 | SALES TAX | $ - | $ - | $ - | $ - | $ - | $ 168,560 |
| 110-313-15-00-00 | PUBLIC SAFETY TAX | 72,799 | 71,500 | 72,776 | 72,750 | 57,317 | 72,750 |
| 110-313-71-00-00 | LOCAL CRIMINAL JUSTICE | 127,189 | 125,000 | 126,446 | 125,000 | 99,563 | 125,000 |
| 110-321-30-00-00 | FIREWORKS PERMITS | - | 200 | 300 | 300 | 300 | 300 |
| 110-336-06-21-00 | CJ - POPULATION | 1,879 | 1,750 | 1,948 | 1,960 | 1,552 | 2,201 |
| 110-336-06-25-00 | CJ - CONTRACTED SVCS | 11,057 | 10,000 | 11,426 | 11,000 | 9,084 | 11,500 |
| 110-336-06-94-00 | LIQUOR EXCISE TAX | 25,241 | 31,085 | 30,804 | 31,000 | - | 7,231 |
| 110-336-06-95-00 | LIQUOR BOARD PROFITS | - | - | - | - | 5,460 | 23,000 |
| 110-342-10-00-00 | DSHS POLICE PROT. | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 110-342-10-00-01 | DSHS POLICING REIM. | 388,750 | 311,000 | 313,250 | 320,000 | 240,000 | 320,000 |
| 110-361-10-00-01 | INVESTMENT INTEREST | 25,868 | 5,000 | 22,037 | 15,000 | 9,289 | 10,000 |
| 110-369-91-00-01 | SETTLE & ADJUST REFUND (JAIL) | | | | | 8,726 | 25,000 |
| | **Fund Revenues Total** | **$ 677,783** | **$ 580,535** | **$ 603,987** | **$ 602,010** | **$ 456,291** | **$ 790,542** |
| 110-397-00-00-01 | T/I GENERAL FUND (001) | 75,000 | 100,000 | 100,000 | 150,000 | 75,000 | - |
| | **Fund Transfers-In Total** | **$ 75,000** | **$ 100,000** | **$ 100,000** | **$ 150,000** | **$ 75,000** | **$ -** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Public Safety Expenditures** | | | | | | | |
| 110-000-522-10-20-03 | RETIREMENT (MAKEUP PENSION PYMT | $ - | $ - | $ - | $ - | $ - | $ - |
| 110-210-521-10-31-01 | OFFICE SUPPLIES | 70 | 150 | 91 | 150 | 210 | 150 |
| 110-210-521-10-31-02 | OPERATING SUPPLIES | 14 | 25 | 1,574 | 25 | 67 | 25 |
| 110-210-521-10-41-01 | CONTRACTED SVCS-SHERIFFS | 567,490 | 732,523 | 688,040 | 655,750 | 491,727 | 678,701 |
| 110-210-521-10-41-02 | EXTRA DUTY HOURS - SHERIFFS | 33,633 | 35,000 | 13,613 | 7,500 | 990 | 12,500 |
| 110-210-521-10-41-03 | CONTRACTED SVCS - SECURITY | - | - | 26,208 | 28,500 | 35,044 | 37,500 |
| 110-210-521-10-42-02 | PHONE | 1,686 | 1,550 | 1,570 | 1,600 | 1,134 | 1,600 |
| 110-210-521-10-48-03 | BILLING SERVICES | - | 150 | | 150 | - | 150 |
| 110-210-521-20-40-02 | SPOK COUNTY EMERG MNGT SERVICE | - | - | | 8,000 | - | 8,250 |
| 110-210-521-30-31-04 | MINOR EQUIPMENT - CRIME PREVENT | - | - | - | - | 30,494 | |
| 110-210-521-30-41-00 | PROFESSIONAL SERVICES | - | - | - | - | 35,572 | |
| 110-210-523-20-40-00 | PRISONER DETENTION-SPK/CHENEY | 15,216 | 13,000 | 35,458 | 30,000 | 35,041 | 8,000 |
| 110-210-594-21-65-00 | CAPITAL EQUIPMENT | - | 45,000 | | - | - | - |
| 110-210-553-70-40-00 | COUNTY - AIR POLLUTION | - | 8,698 | 8,698 | | 5,999 | 9,000 |
| 110-210-554-30-41-01 | CONTRACTED SERVICE-SPOKANIMAL | 21,252 | 22,000 | 21,804 | 30,000 | 11,267 | 30,000 |
| | **Fund Total** | **$ 639,361** | **$ 858,096** | **$ 797,056** | **$ 761,675** | **$ 647,546** | **$ 785,876** |

Criminal Justice Fund Resources
Special Revenue Fund 111

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ 31,334 | $ 40,365 | $ 14,450 | -179% |
| Criminal Justice - Special Prog. | 6,600 | 6,817 | 6,860 | 7,628 | 10% |
| DUI - Cities | 478 | 476 | 475 | 475 | 0% |
| Interest & Other Earnings | - | - | - | - | 0% |
| **Criminal Just. Total Resources** | **$ 7,079** | **$ 38,627** | **$ 47,700** | **$ 22,553** | **-112%** |

Criminal Justice Fund Uses
Special Revenue Fund 111

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Innovative Programs | $ - | $ - | $ - | $ - | 0% |
| **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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ 31,334 | $ 40,365 | | $ 14,450 |
| Revenues | | 8,393 | 7,175 | 9,031 | 7,585 | 6,244 | 8,353 |
| Transfers In | | - | - | - | - | - | - |
| Expenditures | | - | 3,000 | - | - | - | 15,250 |
| Estimated Ending Balance | | $ 8,393 | $ 4,175 | $ 40,365 | $ 47,950 | $ 6,244 | $ 7,553 |
| Total Gain (Loss) | | $ 8,393 | $ 4,175 | $ 9,031 | $ 7,585 | $ 6,244 | $ (6,897) |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Criminal Justice Revenues** | | | | | | | |
| 111-336-06-26-00 | MVET-CRIM JUSTICE-SPEC PRO | $ 6,600 | $ 6,175 | $ 6,817 | $ 6,860 | $ 5,414 | $ 7,628 |
| 111-336-06-51-00 | DUI - CITIES | 478 | 500 | 476 | 475 | 426 | 475 |
| 111-361-10-00-01 | INVESTMENT INTEREST | 1,314 | 500 | 1,738 | 250 | 404 | 250 |
| | **Fund Revenues Total** | **$ 8,393** | **$ 7,175** | **$ 9,031** | **$ 7,585** | **$ 6,244** | **$ 8,353** |
| 111-397-00-00-01 | T/I GENERAL FUND (001) | - | - | - | - | - | - |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Criminal Justice Expenditures** | | | | | | | |
| 111-000-521-30-31-04 | MINOR EQUIPMENT - CRIME PREVENT | $ - | $ 30,000 | $ - | $ 7,500 | $ 32,714 | $ 250 |
| 111-000-521-30-41-00 | PROFESSIONAL SERVICES | - | 3,000 | - | - | - | 15,000 |
| | **Fund Expenditures Total** | **$ -** | **$ 33,000** | **$ -** | **$ 7,500** | **$ 32,714** | **$ 15,250** |

Projects Costs Breakdown

| | | Project Total |
|---|---|---|
| | | |
| | **Restricted Expenditures Total** | **$ -** |

Recreation Fund Resources
Special Revenue Fund 112

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ 42,884 | $ 93,976 | $ 71,476 | -31% |
| Property Tax | - | - | - | 219,719 | 100% |
| Instructor Programs | 6,776 | 2,888 | 2,500 | 5,000 | 50% |
| Youth Sports Registration | 23,617 | 28,389 | 25,000 | 28,000 | 11% |
| Adult Sports Registration | 2,200 | 4,484 | 3,500 | 3,500 | 0% |
| After School Fees | 10,474 | 18,334 | 20,000 | 20,000 | 0% |
| Youth Camp Fees | 17,508 | 23,569 | 25,000 | 30,000 | 17% |
| Rec Programs - City Hosted | 1,494 | 8,113 | 7,000 | 3,000 | -133% |
| Interest & Other Earnings | 1,352 | 7,304 | - | 1,000 | 100% |
| Grants - Non-Gov | 7,000 | 6,000 | 5,000 | 3,000 | -67% |
| Insurance Recoveries - Non-Cap | 19,881 | - | - | - | 0% |
| Transfers In | 475,000 | 490,000 | 260,000 | - | 0% |
| **Recreation Total Resources** | **$ 565,303** | **$ 631,965** | **$ 441,976** | **$ 384,695** | **-15%** |
| Self-Funded Rate | 16% | 17% | 25% | 30% | |

Recreation Fund Uses
Special Revenue Fund 112

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| ***Recreation*** | | | | | |
| Salaries & Wages | $ 155,873 | $ 189,377 | $ 202,029 | $ 157,868 | -28% |
| Benefits | 67,928 | 92,075 | 78,878 | 83,850 | 6% |
| Supplies | 8,922 | 7,643 | 10,800 | 11,800 | 8% |
| Services & Charges | 38,155 | 37,085 | 78,793 | 56,124 | -40% |
| Capital Outlay | 73,310 | - | - | - | 0% |
| **Recreation Total Uses** | 344,187 | 326,181 | 370,500 | 309,642 | -20% |

Notes

**Changes**

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

**Salaries & Wages**

Effective 2027, Recreation department will staff 1 FTE Recreation Coordinator instead of staff two .5 FTE Administrative Clerks.

**Self-Funded Rate**

Rate used to determine the portion of funding that is produced from recreation programming. Effective 2027, a portion of sales tax directly allocated to fund instead of transfers from General Fund (not included in Self-Funded Rate, as it is considered a subsidy of the Generald Fund)

**3 Year Budget Comparison**

# Parks & Recreation Fund 112

CITY OF MEDICAL LAKE

Summary

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | | $ 42,884 | $ 93,976 | $ 30,962 | $ 71,476 |
| Revenues | | 90,303 | 66,100 | 99,481 | 88,000 | 86,221 | 313,219 |
| Transfers-In | | 475,000 | 490,000 | 490,000 | 260,000 | 195,000 | - |
| Total Expenditures | | $ 344,187 | $ 351,944 | $ 326,181 | $ 370,500 | $ 272,711 | $ 309,642 |
| Estimated Ending Balance | | $ 221,116 | $ 204,156 | $ 306,184 | $ 71,476 | $ 39,472 | $ 75,053 |
| Total Gain (Loss) | | $ (253,884) | $ (285,844) | $ (226,700) | $ (282,500) | $ (186,490) | $ 3,577 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Recreation Revenues** | | | | | | | |
| 112-311-10-00-00 | PROPERTY TAX | $ - | $ - | $ - | $ - | $ - | $ 219,719 |
| 112-322-90-00-00 | SPECIAL EVENT PERMIT | - | - | 400 | - | 100 | - |
| 112-347-30-00-01 | INSTRUCTOR PROGRAMS | 6,776 | 5,500 | 2,888 | 2,500 | 11,237 | 5,000 |
| 112-347-60-00-00 | YOUTH SPORTS REGISTRATION | 23,617 | 20,000 | 28,389 | 25,000 | 19,698 | 28,000 |
| 112-347-60-00-01 | ADULT SPORTS REGISTRATION | 2,200 | 2,000 | 4,484 | 3,500 | 3,518 | 3,500 |
| 112-347-60-00-02 | AFTER SCHOOL FEES | 10,474 | 9,600 | 18,334 | 20,000 | 13,168 | 20,000 |
| 112-347-60-00-03 | YOUTH CAMP FEES | 17,508 | 19,000 | 23,569 | 25,000 | 29,713 | 30,000 |
| 112-347-60-00-04 | REC PROGRAMS - CITY HOSTED | 1,494 | 3,000 | 8,113 | 7,000 | 7,471 | 3,000 |
| 112-361-10-00-01 | INVESTMENT INTEREST | 1,209 | - | 4,243 | - | 937 | 1,000 |
| 112-367-00-00-00 | DONATIONS - NON-GOV | - | - | - | - | 30 | |
| 112-367-00-00-01 | GRANTS - NON-GOV | 7,000 | 7,000 | 6,000 | 5,000 | 75 | 3,000 |
| 112-369-91-00-00 | MISCELLANEOUS | 143 | - | 3,061 | - | 274 | - |
| 112-398-10-00-00 | INSURANCE RECOVERIES - NON-CA | 19,881 | - | - | - | - | - |
| | **Fund Revenues Total** | **$ 90,303** | **$ 66,100** | **$ 99,481** | **$ 88,000** | **$ 86,221** | **$ 313,219** |
| 112-397-00-00-01 | T/I GENERAL FUND (001) | 475,000 | 490,000 | 490,000 | 260,000 | 195,000 | - |
| | **Fund Transfers-In Total** | **$ 475,000** | **$ 490,000** | **$ 490,000** | **$ 260,000** | **$ 195,000** | **$ -** |
| | | | | | | | |
| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
| **Recreation Expenditures** | | | | | | | |
| 112-740-571-00-10-03 | SALARIES & WAGES - REC ASSISTANT | $ 46,097 | $ 41,000 | $ 50,781 | $ 50,000 | $ 47,765 | $ 52,000 |
| 112-740-571-00-10-04 | SALARIES & WAGES - ADMIN CLERK | 30,429 | 60,424 | 53,647 | 61,000 | 42,879 | - |
| 112-740-571-00-10-05 | SALARIES & WAGES - REC COORDINAT | - | - | - | - | - | 58,778 |
| 112-740-571-00-10-06 | SALARIES & WAGES - DIRECTOR | 79,347 | 83,220 | 84,950 | 90,029 | 66,336 | 46,590 |
| 112-740-571-00-11-00 | OVERTIME - ADMINISTRATIVE CLERK | - | 1,000 | - | 1,000 | - | 500 |
| 112-740-571-00-20-01 | SOCIAL SECURITY & MEDICARE | 11,866 | 11,825 | 14,351 | 15,378 | 11,854 | 15,750 |
| 112-740-571-00-20-02 | LABOR & INDUSTRIES | 3,361 | 4,000 | 4,386 | 3,500 | 4,156 | 4,750 |
| 112-740-571-00-20-03 | RETIREMENT | 10,783 | 10,000 | 11,536 | 10,800 | 7,706 | 12,000 |
| 112-740-571-00-20-04 | MEDICAL/LIFE/DEFERRED COMP | 26,574 | 34,500 | 34,402 | 26,750 | 27,541 | 26,500 |
| 112-740-571-00-20-05 | DISABILITY/SICK LV BUYBACK | 1,577 | 3,900 | 1,975 | 1,600 | 1,532 | 2,000 |
| 112-740-571-00-20-06 | UNIFORMS & CLOTHING | - | - | 655 | 350 | - | 350 |
| 112-740-571-00-31-01 | OFFICE SUPPLIES | 550 | 500 | 701 | 500 | 98 | 500 |
| 112-740-571-00-31-02 | OPERATING SUPPLIES | 13,218 | 16,000 | 24,069 | 20,000 | 15,371 | 22,000 |
| 112-740-571-00-31-04 | MINOR EQUIPMENT | 1,274 | 16,200 | 3,547 | 1,300 | 33 | 1,300 |
| 112-740-571-00-35-00 | SMALL & ATTRACTIVE ASSET | 2,469 | 2,000 | 1,987 | 2,500 | - | 2,500 |
| 112-740-571-00-41-00 | INTERGOVERNMENTAL SVCS | - | - | - | - | 80 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 112-740-571-00-41-00 | INSTRUCTORS | 5,179 | 5,000 | 2,109 | 7,000 | 9,038 | 8,000 |
| 112-740-571-00-41-01 | PROFESSIONAL SERVICES | 6,056 | 4,000 | 3,396 | 6,000 | 3,687 | 5,000 |
| 112-740-571-00-41-02 | PROGRAM ACTIVITY FEES | 5,015 | 25,000 | 4,929 | 25,000 | 2,923 | 10,000 |
| 112-740-571-00-42-01 | POSTAGE | 3 | 100 | 2 | 100 | - | 100 |
| 112-740-571-00-42-02 | PHONE | - | 100 | - | 100 | 235 | - |
| 112-740-571-00-43-01 | MILEAGE | - | - | - | 250 | - | 250 |
| 112-740-571-00-43-02 | MEALS & LODGING | - | - | - | 1,000 | - | 1,000 |
| 112-740-571-00-44-00 | ADVERTISING | 142 | 250 | - | 6,000 | - | 1,000 |
| 112-740-571-00-44-01 | EXCISE TAXES | 897 | - | 76 | 900 | - | 900 |
| 112-740-571-00-45-00 | RENTALS | 78 | 3,200 | - | 3,200 | - | - |
| 112-740-571-00-46-00 | INSURANCE | 13,917 | 18,565 | 18,565 | 23,155 | 23,155 | 22,624 |
| 112-740-571-00-48-00 | REPAIR & MAINTENANCE | - | - | 314 | 100 | 23 | 2,000 |
| 112-740-571-00-49-00 | MISCELLANEOUS | - | 250 | - | - | - | - |
| 112-740-571-00-49-01 | DUES & MEMBERSHIPS | - | - | - | - | - | 500 |
| 112-740-571-00-49-02 | REGISTRATION FEES | 653 | 500 | - | 700 | - | 700 |
| 112-740-571-00-49-03 | SUBSCRIPTIONS | 625 | 350 | 1,453 | 650 | 517 | 650 |
| 112-740-571-00-49-04 | PARK & REC REFUND | 2,713 | 1,000 | 177 | 2,800 | - | 500 |
| 112-740-571-00-49-05 | TRAINING | 875 | 1,500 | 972 | 900 | - | 900 |
| 112-740-591-71-70-00 | DEBT & LEASE REPAYMENT | 7,180 | 7,560 | 7,200 | 7,938 | 7,780 | 10,000 |
| 112-740-594-74-60-00 | RECREATION - CAPITAL OUTLAY | 73,310 | - | - | - | - | - |
| | **Parks & Rec Total** | **$ 344,187** | **$ 351,944** | **$ 326,181** | **$ 370,500** | **$ 272,711** | **$ 309,642** |

Emergency Response Fund Resources
Special Revenue Fund 113

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ 197,675.00 | $ 202,675.00 | 2% |
| Gas B & O Tax | 74,171 | - | - | - | 0% |
| Federal Reimbursement | 102,885 | 7,313 | - | - | 0% |
| Interest & Other Earnings | 4,446 | 8,861 | 5,000 | 5,000 | 0% |
| **Emergency Total Resources** | **$ 181,502** | **$ 16,174** | **$ 202,675** | **$ 207,675** | **2%** |

Emergency Response Fund Uses
Special Revenue Fund 113

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Emergency Response | $ - | $ - | $ - | $ - | 0% |
| **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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ 197,675 | $ - | $ 202,675 |
| Revenues | | 181,502 | 1,000 | 16,174 | 5,000 | 4,357 | 5,000 |
| Expenditures | | - | - | - | - | - | - |
| Estimated Ending Balance | | $ 181,502 | $ 1,000 | $ 16,174 | $ 202,675 | $ 4,357 | $ 207,675 |
| Total Gain (Loss) | | $ 181,502 | $ 1,000 | $ 16,174 | $ 5,000 | $ 4,357 | $ 5,000 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Emergency Response Revenues** | | | | | | | |
| 113-316-43-00-00 | GAS B & O TAX | $ 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 | 8,861 | 5,000 | 4,357 | 5,000 |
| | **Fund Revenues Total** | **$ 181,502** | **$ 1,000** | **$ 16,174** | **$ 5,000** | **$ 4,357** | **$ 5,000** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 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 | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ 13,453 | $ 13,453 | $ 12,274 | -10% |
| Cable B & O Tax | - | 7,100 | 6,700 | 7,000 | 4% |
| Business License | 6,760 | 5,728 | 7,000 | 5,750 | -22% |
| Interest & Other Earnings | - | - | - | - | 0% |
| **City Beaut. Total Resources** | **$ 6,760** | **$ 26,280** | **$ 27,153** | **$ 25,024** | **-9%** |

City Beautification Fund Uses
Special Revenue Fund 125

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Services & Charges | $ - | $ 15,451 | $ 12,950 | $ 12,450 | -4% |
| **City Beaut. Total Uses** | **$ -** | **$ 15,451** | **$ 12,950** | **$ 12,450** | **-4%** |

Notes

**Revenue** Includes business license revenue and Cable B&O tax.

**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 | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ 13,453 | $ 13,453 | $ - | $ 12,274 |
| Revenues | | 7,246 | 13,850 | 13,172 | 14,200 | 15,149 | 13,000 |
| Expenditures | | - | 22,800 | 15,451 | 12,950 | 4,126 | 12,450 |
| Estimated Ending Balance | | $ 7,246 | $ (8,950) | $ 11,174 | $ 14,703 | $ 11,023 | $ 12,824 |
| Total Gain (Loss) | | $ 7,246 | $ (8,950) | $ (2,278) | $ 1,250 | $ 11,023 | $ 550 |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **City Beautification Revenues** | | | | | | | |
| 125-316-46-00-00 | CABLE B&O TAX | $ - | $ 6,700 | $ 7,100 | $ 6,700 | $ 8,614 | $ 7,000 |
| 125-321-99-00-00 | BUSINESS LICENSE | 6,760 | 7,000 | 5,728 | 7,000 | 6,153 | 5,750 |
| 125-361-10-00-01 | INVESTMENT INTEREST | 486 | 150 | 345 | 500 | 382 | 250 |
| | **Fund Revenues Total** | **$ 7,246** | **$ 13,850** | **$ 13,172** | **$ 14,200** | **$ 15,149** | **$ 13,000** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **City Beautification Expenditures** | | | | | | | |
| 125-000-543-30-30-01 | SUPPLIES - STREETS BEAUTIFICATION | - | 12,500 | 14,821 | 12,500 | 1,895 | 10,000 |
| 125-000-543-30-41-00 | PROFESSIONAL SERVICES | - | - | - | - | 1,901 | 2,000 |
| 125-000-585-00-00-00 | BUSINESS LICENSE REFUNDS | $ - | $ 300 | $ 630 | $ 450 | $ 330 | $ 450 |
| 125-000-594-48-64-01 | IMPROVEMENTS | - | 10,000 | - | - | | - |
| | **Fund Expenditures Total** | **$ -** | **$ 22,800** | **$ 15,451** | **$ 12,950** | **$ 4,126** | **$ 12,450** |

Tourism Fund Resources
Special Revenue Fund 126

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ 65,285 | $ 115,885 | 44% |
| Gas B & O Tax | 24,453 | 105,301 | 115,000 | 105,000 | -10% |
| Vacant Property Registrations | 2,000 | 2,750 | 1,000 | 3,000 | 67% |
| Special Event Activity Fees | 100 | - | 500 | - | 0% |
| Sponsorships (LATL) | 3,000 | 6,000 | 5,000 | 6,000 | 17% |
| Interest & Other Earnings | 7 | 2,757 | 100 | 2,500 | 96% |
| **Tourism Total Resources** | **$ 29,560** | **$ 116,809** | **$ 186,885** | **$ 232,385** | **20%** |

Tourism Fund Uses
Special Revenue Fund 126

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 2,047 | $ 4,224 | $ 2,500 | $ 57,000 | 96% |
| Benefits | - | - | - | 27,250 | 100% |
| Supplies | 3,118 | 267 | 3,600 | 4,100 | 12% |
| Services & Charges | 47,640 | 49,940 | 114,900 | 31,500 | -265% |
| **Tourism Total Uses** | **$ 52,804** | **$ 54,430** | **$ 121,000** | **$ 119,850** | **-1%** |

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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ 65,285 | $ - | $ 115,885 |
| Revenues | | 29,560 | 122,000 | 116,809 | 121,600 | 97,751 | 116,500 |
| Transfers In | | 20,000 | - | - | - | - | - |
| Expenditures | | 52,804 | 120,500 | 54,430 | 121,000 | 54,330 | 119,850 |
| Estimated Ending Balance | | $ (23,244) | $ 1,500 | $ 62,379 | $ 65,885 | $ 43,421 | $ 112,535 |
| Total Gain (Loss) | | $ (23,244) | $ 1,500 | $ 62,379 | $ 600 | $ 43,421 | $ (3,350) |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Tourism Revenues** | | | | | | | |
| 126-316-43-00-00 | GAS B&O TAX | $ 24,453 | $ 115,000 | $ 105,301 | $ 115,000 | $ 84,915 | $ 105,000 |
| 126-322-90-00-01 | VACANT PROPERTY REGISTRATION | 2,000 | 1,500 | 2,750 | 1,000 | 3,750 | 3,000 |
| 126-347-30-00-00 | SPECIAL EVENT ACTIVITY FEES | 100 | 500 | - | 500 | - | - |
| 126-361-10-00-01 | INVESTMENT INTEREST | 7 | - | 2,757 | 100 | 2,586 | 2,500 |
| 126-367-00-00-01 | SPONSORSHIPS (LATL) | 3,000 | 5,000 | 6,000 | 5,000 | 6,500 | 6,000 |
| | **Fund Revenues Total** | **$ 29,560** | **$ 122,000** | **$ 116,809** | **$ 121,600** | **$ 97,751** | **$ 116,500** |
| 126-397-00-00-01 | T/I GENERAL FUND (001) | $ 20,000 | $ - | | $ - | $ - | $ - |
| | **Fund Transfers-In Total** | **$ 20,000** | **$ -** | **$ -** | **$ -** | **$ -** | |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Tourism Expenditures** | | | | | | | |
| 126-000-559-30-30-00 | VACANT PROPERTY SIGNS | $ 60 | $ - | $ 19 | $ 100 | $ - | $ 100 |
| | SALARIES & WAGES - COMMUNICATIO | - | - | - | - | - | 52,500 |
| | OVERTIME - COMMUNICATIONS COOR | - | - | - | - | - | - |
| | SOCIAL SECURITY & MEDICARE | - | - | - | - | - | 4,250 |
| | LABOR & INDUSTRIES | - | - | - | - | - | 500 |
| | RETIREMENT | - | - | - | - | - | 1,500 |
| | MEDICAL/LIFE/DEFERRED COMP | - | - | - | - | - | 20,500 |
| | DISABLIITY/SICK LV BUYBACK | - | - | - | - | - | 500 |
| | UNIFORMS & CLOTHING | - | - | - | - | - | - |
| | OFFICE SUPPLIES | - | - | - | - | - | 500 |
| | ADVERTISING | - | - | - | - | - | 500 |
| 126-000-573-90-11-01 | OVERTIME - COMM. EVENTS | 2,047 | 3,000 | 4,224 | 2,500 | 3,181 | 4,500 |
| 126-000-573-90-31-02 | OPERATING SUPPLIES - COMM. EVENT | 3,058 | 3,000 | 248 | 3,500 | 3,395 | 3,500 |
| 126-000-573-90-41-00 | PROFESSIONAL SERVICES | 4,835 | 70,000 | 8,023 | 70,000 | 5,350 | 8,500 |
| 126-000-573-90-41-01 | LINGER AT THE LAKE (LATL) | 38,768 | 40,000 | 37,731 | 40,000 | 39,921 | 16,500 |
| 126-000-573-90-45-00 | RENTALS - COMM. EVENTS | 4,036 | 4,500 | 3,789 | 4,500 | 2,050 | 4,500 |
| 126-000-573-90-48-02 | SOFTWARE | - | - | - | - | 433 | 500 |
| 126-000-573-90-48-03 | MAILING SERVICES | - | - | 397 | 400 | - | 1,000 |
| | **Fund Expenditures Total** | **$ 52,804** | **$ 120,500** | **$ 54,430** | **$ 121,000** | **$ 54,330** | **$ 119,850** |

Public Facilities Fund Resources
Special Revenue Fund 131

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ 6,595 | 100% |
| Auditorium Rentals | - | - | 500 | 500 | 0% |
| Lease - Water Dept. | - | - | 50,000 | 45,000 | -11% |
| Lease - WWC Dept | - | - | 39,000 | 39,000 | 0% |
| Interest & Other Earnings | - | - | - | - | 0% |
| Transfers In | - | - | 105,000 | - | 0% |
| **Public Facilities Total Resources** | **$ -** | **$ -** | **$ 194,500** | **$ 91,095** | **-114%** |

Public Facilities Fund Uses
Special Revenue Fund 131

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ 2,500 | $ 4,500 | 44% |
| Supplies | - | - | 3,500 | 3,500 | 0% |
| Services & Charges | - | - | 114,500 | 29,500 | -288% |
| **Public Facilities Total Uses** | **$ -** | **$ -** | **$ 120,500** | **$ 37,500** | **-221%** |

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 | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ 638 | 100% |
| Concessions | 300 | - | 300 | - | 0% |
| Special Event Activity Fees | 100 | - | 500 | 500 | 0% |
| Parking - Waterfront Park | 1,395 | 4,224 | 1,500 | 4,000 | 63% |
| Park Facility Rentals | 7,335 | 6,982 | 5,000 | 3,750 | -33% |
| Rentals - Garden Plot | 90 | 140 | - | 205 | 100% |
| Rental - Rent.Fun | - | 2,899 | 3,500 | - | 0% |
| Interest & Other Earnings | 21,359 | - | 250 | - | 0% |
| Transfers In | - | - | 175,000 | - | 0% |
| **Park Facilities Total Resources** | **$ 30,579** | **$ 14,245** | **$ 186,050** | **$ 9,093** | **-1946%** |
| Self-Funded Rate | 100% | 100% | 6% | 100% | |

Park Facilities Fund Uses
Special Revenue Fund 131

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 102,719 | $ 104,482 | $ 51,500 | $ 118,590 | 57% |
| Benefits | $ 28,041 | $ 17,031 | $ 7,200 | $ 32,359 | 78% |
| Supplies | 46,482 | 51,019 | 46,580 | 51,080 | 9% |
| Services & Charges | 60,548 | 64,840 | 80,132 | 68,053 | -18% |
| Capital Outlay | - | 9,189 | - | - | |
| **Park Facilities Total Uses** | **$ 237,789** | **$ 237,371** | **$ 185,412** | **$ 270,082** | **31%** |

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 | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ - | 0% |
| Rent - Train Depot | - | - | 12,000 | - | 0% |
| Interest & Other Earnings | - | - | - | 500 | 100% |
| Transfers In | - | - | - | - | 0% |
| **Train Depot Total Resources** | **$ -** | **$ -** | **$ 12,000** | **$ 500** | **-2300%** |

Facilities Fund Uses
Special Revenue Fund 133

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Supplies | - | - | 4,000 | 1,500 | -167% |
| Services & Charges | - | - | 5,250 | 7,750 | 32% |
| **Train Depot Total Uses** | **$ -** | **$ -** | **$ 9,250** | **$ 9,250** | **0%** |

Notes

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

Kitchen Fund Resources
Special Revenue Fund 134

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ - | 0% |
| Commissary Kitchen Rentals | - | - | 16,250 | - | 0% |
| Event Space Rentals | - | - | 10,800 | - | 0% |
| Membership Fees | - | - | 7,200 | - | 0% |
| Additional Services | - | - | 4,000 | - | 0% |
| Program Fees | - | - | 3,000 | - | 0% |
| Interest & Other Earnings | - | - | - | - | 0% |
| Transfers In | - | - | - | - | 0% |
| **Kitchen Total Resources** | **$ -** | **$ -** | **$ 41,250** | **$ -** | **0%** |

Kitchen Fund Uses
Special Revenue Fund 134

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Supplies | - | - | - | - | 0% |
| Services & Charges | - | - | 41,250 | - | 0% |
| **Kitchen Total Uses** | **$ -** | **$ -** | **$ 41,250** | **$ -** | **0%** |

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 | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ - | $ - | 0% |
| Interest & Other Earnings | - | - | 200 | 250 | 20% |
| Transfers In | - | - | 8,000 | - | 0% |
| **Library Facilities Total Resource** | **$ -** | **$ -** | **$ 200** | **$ 250** | **20%** |

Library Facilities Fund Uses
Special Revenue Fund 135

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Supplies | - | - | - | - | 0% |
| Services & Charges | - | 3,320 | 3,353 | 3,421 | 2% |
| **Library Facilities Total Uses** | **$ -** | **$ 3,320** | **$ 3,353** | **$ 3,421** | **2%** |

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

| | Departments | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ 6,595 |
| Revenues | | - | - | - | 89,500 | - | 189,420 |
| Transfers-In | | - | - | - | 105,000 | 78,750 | - |
| Expenditures | City Hall | $ 116,780 | $ 512,676 | $ 462,414 | $ 99,093 | $ 74,412 | $ 80,611 |
| | Maintenance Building | - | - | - | 49,812 | 9,661 | 49,812 |
| | Vehicle Garage | - | - | - | 39,000 | 4,175 | - |
| Total Expenditures | | $ 116,780 | $ 512,676 | $ 462,414 | $ 187,905 | $ 88,248 | $ 130,423 |
| Estimated Ending Balance | | $ (116,780) | $ (512,676) | $ (462,414) | $ 6,595 | $ (9,498) | $ 65,592 |
| Total Gain (Loss) | | $ (116,780) | $ (512,676) | $ (462,414) | $ (98,405) | $ (88,248) | $ 58,997 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Public Facilities Revenues** | | | | | | | |
| 131-313-11-00-00 | SALES TAX | $ - | $ - | $ - | $ - | $ - | $ 104,920 |
| | AUDITORIUM RENTALS | - | - | - | 500 | - | 500 |
| | LEASE - WATER DEPT | - | - | - | 50,000 | - | 45,000 |
| | LEASE - WWC DEPT | - | - | - | 39,000 | - | 39,000 |
| | **Fund Revenues Total** | **$ -** | **$ -** | **$ -** | **$ 89,500** | **$ -** | **$ 189,420** |
| | T/I GENERAL FUND (001) | - | - | - | 105,000 | 78,750 | |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ 105,000** | **$ 78,750** | **$ -** |
| | | | | | | | |
| | | | | | | | |
| **Facilities Expenditures** | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| City Hall | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 131-510-518-10-10-09 | SALARIES & WAGES - JANITORIAL | $ 1,697 | $ - | $ - | $ - | $ - | $ - |
| 131-510-518-10-31-01 | FACILITY SUPPLIES | 4,901 | 3,450 | | 1,000 | 3,643 | 3,650 |
| 131-510-518-10-31-02 | REPAIR & MAINT. SUPPLIES | 3,409 | 1,000 | | 1,000 | | 1,000 |
| 131-510-518-10-31-04 | MINOR EQUIPMENT | 15,685 | 700 | 4,599 | 2,500 | 442 | - |
| 131-510-518-10-35-00 | SMALL & ATTRACTIVE ASSETS | - | 3,000 | | - | - | - |
| 131-510-518-10-40-00 | INTERGOVERNMENTAL SERVICES | 174 | 400 | 174 | - | - | - |
| 131-510-518-10-41-00 | PROFESSIONAL SERVICES | 15,824 | 28,000 | 23,046 | 12,000 | 6,863 | |
| 131-510-518-10-41-01 | JANITORIAL SERVICES | 12,532 | 12,500 | 12,395 | 12,500 | 9,514 | 13,000 |
| 131-510-518-10-41-02 | HVAC CONTRACT | - | 8,775 | - | 10,000 | 7,164 | 10,000 |
| 131-510-518-10-41-03 | ELEVATOR CONTRACT | 7,156 | 6,650 | 8,763 | 7,200 | 6,202 | 8,800 |
| 131-510-518-10-42-00 | BASE PHONE LINE CHARGES | 6,702 | 10,000 | 630 | - | 510 | 500 |
| 131-510-518-10-42-02 | ELEVATOR PHONE LINE | 497 | 500 | 509 | 500 | 295 | 500 |
| 131-510-518-10-45-00 | RENTALS | 154 | 250 | 162 | 250 | - | |
| 131-510-518-10-46-00 | INSURANCE | 17,178 | 17,929 | 18,741 | 18,943 | 19,367 | 15,161 |
| 131-510-518-10-47-00 | UTILITIES | 27,647 | 22,500 | 29,616 | 27,750 | 20,411 | 28,000 |
| 131-510-518-10-48-00 | REPAIR & MAINTENANCE | 1,574 | 2,500 | - | 2,000 | - | |
| 131-510-518-10-48-02 | SOFTWARE | 1,428 | 2,000 | - | 1,500 | - | |
| 131-510-518-10-48-47 | CITY FACILITIES-WATER USE | 1,893 | 2,000 | 2,364 | 1,900 | - | |
| 131-510-518-10-49-00 | MISCELLANEOUS | 27 | 50 | - | 50 | - | |
| 131-510-594-18-60-00 | CITY HALL - CAPITAL OUTLAY | - | 35,000 | 5,943 | - | - | |
| 131-510-594-18-61-00 | LAND PURCHASE | - | 355,472 | 355,472 | - | - | |
| | **City Hall Total** | **$ 116,780** | **$ 512,676** | **$ 462,414** | **$ 99,093** | **$ 74,412** | **$ 80,611** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| Maintenance Building | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 131-520-518-30-31-02 | FACILITY SUPPLIES | $ - | $ - | $ - | $ 1,000 | $ - | $ 1,000 |
| | REPAIR & MAINT. SUPPLIES | - | - | - | 1,000 | - | 1,000 |
| | SMALL TOOLS & EQUIPMENT | - | - | - | - | - | - |
| 131-520-518-30-41-00 | PROFESSIONAL SERVICES | - | - | - | 1,500 | - | 1,500 |
| | RENTALS | - | - | - | - | - | - |
| 131-520-518-30-46-00 | INSURANCE | - | - | - | 9,470 | 9,661 | 9,470 |
| | INSURANCE | - | - | - | 4,092 | | 4,092 |
| 131-520-518-30-47-00 | UTILITIES | - | - | - | 27,750 | - | 27,750 |
| 131-520-518-30-48-00 | REPAIR & MAINTENANCE | - | - | - | 5,000 | - | 5,000 |
| | MISCELLANEOUS | - | - | - | - | - | |
| | CAPITAL OUTLAY | - | - | - | - | - | |
| | **Maintenance Building Total** | **$ -** | **$ -** | **$ -** | **$ 49,812** | **$ 9,661** | **$ 49,812** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| Vehicle Garage | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 131-530-518-30-31-02 | FACILITY SUPPLIES | $ - | $ - | $ - | $ 1,000 | $ - | |
| | REPAIR & MAINT. SUPPLIES | - | - | - | 1,000 | - | |
| | SMALL TOOLS & EQUIPMENT | - | - | - | - | - | |
| 131-530-518-30-41-00 | PROFESSIONAL SERVICES | - | - | - | 1,500 | - | |
| | RENTALS | - | - | - | - | - | |
| 131-530-518-30-46-00 | INSURANCE | - | - | - | 20,500 | 4,175 | |
| 131-530-518-30-47-00 | UTILITIES | - | - | - | 10,000 | - | |
| 131-530-518-30-48-00 | REPAIR & MAINTENANCE | - | - | - | 5,000 | - | |
| | MISCELLANEOUS | - | - | - | - | - | |
| | CAPITAL OUTLAY | - | - | - | - | - | |
| | **Vehicle Garage Total** | **$ -** | **$ -** | **$ -** | **$ 39,000** | **$ 4,175** | **$ -** |
| | **Fund Expenditures Total** | **$ 116,780** | **$ 512,676** | **$ 462,414** | **$ 187,905** | **$ 88,248** | **$ 130,423** |

**3 Year Budget Comparison**

## Park Facilities Fund 132

CITY OF MEDICAL LAKE

| Summary | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ 638 |
| Revenues | | 30,579 | 17,700 | 14,245 | 11,050 | 10,368 | 281,439 |
| Transfers-In | | - | - | - | 175,000 | 131,250 | - |
| Expenditures | | $ 237,789 | $ 250,691 | $ 246,559 | $ 185,412 | $ 172,043 | $ 270,082 |
| Estimated Ending Balance | | $ (207,211) | $ (232,991) | $ (232,314) | $ 638 | $ (30,425) | $ 11,995 |
| Total Gain (Loss) | | $ (207,211) | $ (232,991) | $ (232,314) | $ (174,362) | $ (161,675) | $ 11,357 |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Park Facilities Revenues** | | | | | | | |
| 132-311-11-00-00 | PROPERTY TAX | $ - | $ - | $ - | $ - | $ - | $ 272,984 |
| 132-321-80-00-00 | CONCESSIONS | 300 | 300 | - | 300 | - | - |
| 132-347-30-00-00 | SPECIAL EVENT ACTIVITY FEES | 100 | 500 | - | 500 | - | 500 |
| 132-361-10-00-01 | INVESTMENT INTEREST | 1,209 | - | - | 250 | - | - |
| 132-362-00-00-02 | PARKING-WATERFRONT PARK | 1,395 | 1,750 | 4,224 | 1,500 | 4,106 | 4,000 |
| 132-362-00-00-03 | PARK FACILITY RENTALS | 7,335 | 8,000 | 6,982 | 5,000 | 3,893 | 3,750 |
| 132-362-00-00-04 | RENTAL - GARDEN PLOT | 90 | 150 | 140 | - | 205 | 205 |
| 132-362-00-00-05 | RENTAL - RENT.FUN | - | 7,000 | 2,899 | 3,500 | 2,164 | - |
| 132-369-91-00-00 | MISCELLANEOUS | 143 | - | - | - | - | - |
| 132-382-10-00-00 | FACILITY RENTAL-DEPOSIT | 125 | - | - | - | - | - |
| 132-398-10-00-00 | INSURANCE RECOVERIES - NON-CA | 19,881 | - | - | - | - | - |
| | **Fund Revenues Total** | **$ 30,579** | **$ 17,700** | **$ 14,245** | **$ 11,050** | **$ 10,368** | **$ 281,439** |
| 112-397-00-00-01 | T/I GENERAL FUND (001) | | | - | 175,000 | 131,250 | - |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ 175,000** | **$ 131,250** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Park Facilities Expenditures** | | | | | | | |
| 132-760-531-90-32-00 | LAKE BOAT - FUEL | $ - | $ 250 | | $ 250 | $ - | $ - |
| 132-760-553-70-40-00 | COUNTY - AIR POLLUTION | 8,203 | 8,698 | | 9,000 | - | - |
| 132-760-554-90-41-00 | AERATORS - SERVICES | 6,489 | 17,000 | 22,325 | 20,500 | - | 22,325 |
| 132-760-576-80-10-02 | SALARIES & WAGES - MAINTENANCE | 47,741 | 49,037 | 15,393 | - | - | - |
| 132-760-576-80-10-03 | SALARIES & WAGES - PARK MAINTENA | 54,863 | 50,000 | 89,089 | 50,000 | 79,292 | 22,500 |
| 132-760-576-80-10-04 | SALARIES & WAGES - PARKS LEAD | - | - | - | - | - | 48,000 |
| 132-760-576-80-10-06 | SALARIES & WAGES - PARKS & RECREA | - | - | - | - | - | 46,590 |
| 132-760-576-80-11-00 | OVERTIME - PARKS MAINTENANCE | 115 | 1,500 | - | 1,500 | - | 1,500 |
| 132-760-576-80-20-01 | SOCIAL SECURITY & MEDICARE | 7,791 | 7,500 | 7,961 | 3,950 | 6,096 | 11,409 |
| 132-760-576-80-20-02 | LABOR & INDUSTRIES | 3,058 | 2,250 | 3,716 | 3,250 | 3,364 | 3,850 |
| 132-760-576-80-20-03 | RETIREMENT | 5,147 | 5,000 | 1,369 | - | 8 | 2,650 |
| 132-760-576-80-20-04 | MEDICAL/LIFE/DEFERRED COMP | 11,123 | 8,500 | 3,201 | - | 1 | 13,250 |
| 132-760-576-80-20-05 | DISABLIITY/SICK LV BUYBACK | 775 | 2,475 | 243 | - | 0 | 850 |
| 132-760-576-80-20-06 | UNIFROMS & CLOTHING | 146 | 350 | 541 | - | 174 | 350 |
| 132-760-576-80-30-00 | INTERGOVERNMENTAL SERVICES | 10,781 | 10,000 | 9,963 | 10,000 | 5,958 | 12,500 |
| 132-760-576-80-31-01 | FACILITY SUPPLIES | 9 | - | - | - | 2,811 | 500 |
| 132-760-576-80-31-02 | OPERATING SUPPLIES | 21,495 | 15,500 | 26,602 | 22,000 | 20,140 | 23,000 |
| 132-760-576-80-31-03 | PUBLICATIONS | 30 | 30 | 41 | 30 | 52 | 30 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 132-760-576-80-31-04 | MINOR EQUIPMENT | 5,519 | 2,150 | 12,703 | 5,550 | 3,814 | 5,550 |
| 132-760-576-80-32-00 | FUEL | 7,588 | 6,700 | 1,710 | 7,750 | 2,458 | 7,500 |
| 132-760-576-80-35-00 | SMALL & ATTRACTIVE ASSETS | 1,061 | 1,650 | - | 1,000 | 937 | 2,000 |
| 132-760-576-80-41-00 | PROFESSIONAL SERVICES | 6,169 | 5,000 | 66 | 6,200 | 2,321 | 100 |
| 132-760-576-80-42-02 | PHONE | 894 | 800 | 900 | 900 | 639 | - |
| 132-760-576-80-43-01 | MILEAGE | 228 | - | - | - | - | - |
| 132-760-576-80-43-02 | MEALS & LODGING | 757 | - | 46 | - | - | - |
| 132-760-576-80-45-00 | RENTALS | 1,790 | 4,800 | 5,924 | 2,000 | 2,885 | 7,500 |
| 132-760-576-80-46-00 | INSURANCE | 22,163 | 22,201 | 22,357 | 26,632 | 26,986 | 14,278 |
| 132-760-576-80-47-00 | UTILITIES | 11,351 | 12,150 | 12,814 | 12,150 | 10,154 | 12,850 |
| 132-760-576-80-48-00 | REPAIR & MAINTENANCE | 2,205 | 16,250 | 343 | 2,250 | 3,879 | 7,500 |
| 132-760-576-80-49-00 | MISCELLANEOUS | 225 | 200 | 67 | 250 | 72 | - |
| 132-760-576-80-49-01 | DUES & MEMBERSHIPS | - | 200 | - | - | - | - |
| 132-760-576-80-49-03 | SUBSCRIPTIONS | - | - | - | - | - | 500 |
| 132-760-576-80-49-05 | TRAINING | | - | - | 250 | - | 3,000 |
| 132-760-582-10-00-01 | DEPOSIT REFUND - FACILITY RENTAL | 75 | 500 | - | - | - | - |
| 132-760-594-76-60-00 | PARKS - CAPITAL OUTLAY | | - | 9,189 | - | - | - |
| | **Fund Expenditures Total** | **$ 237,789** | **$ 250,691** | **$ 246,559** | **$ 185,412** | **$ 172,043** | **$ 270,082** |

**3 Year Budget Comparison**

# Train Depot Fund 133

CITY OF MEDICAL LAKE

Summary

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ 10,500 |
| Revenues | | - | - | - | 12,000 | 10,500 | 500 |
| Transfers-In | | - | - | - | - | - | - |
| Total Expenditures | | $ - | $ - | $ - | $ 9,250 | $ - | $ 9,250 |
| Estimated Ending Balance | | $ - | $ - | $ - | $ 2,750 | $ 10,500 | $ 1,750 |
| Total Gain (Loss) | | $ - | $ - | $ - | $ 2,750 | $ 10,500 | $ (8,750) |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Train Depot Revenues** | | | | | | | |
| 133-362-00-00-03 | RENT - TRAIN DEPOT | $ - | $ - | $ - | $ 12,000 | $ 10,500 | $ - |
| 133-361-10-00-01 | INVESTMENT INTEREST | - | - | - | - | - | 500 |
| | **Fund Revenues Total** | **$ -** | **$ -** | **$ -** | **$ 12,000** | **$ 10,500** | **$ 500** |
| 133-397-00-00-01 | T/I GENERAL FUND (001) | - | - | - | - | - | - |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Train Depot Expenditures** | | | | | | | |
| 133-000-518-20-31-01 | FACILITY SUPPLIES | $ - | $ - | $ - | $ 1,500 | $ - | $ - |
| 133-000-518-10-31-02 | OPERATING SUPPLIES | - | - | - | 1,500 | - | 1,500 |
| 133-000-518-10-31-04 | MINOR EQUIPMENT | - | - | - | 1,000 | - | - |
| 133-000-518-10-41-00 | PROFESSIONAL SERVICES | - | - | - | 1,000 | - | 1,000 |
| 133-000-518-10-44-00 | ADVERTISING | - | - | - | 500 | - | 500 |
| 133-000-518-10-46-00 | INSURANCE | - | - | - | - | - | 500 |
| 133-000-518-10-47-00 | UTILITIES | - | - | - | - | - | - |
| 133-000-518-10-48-00 | REPAIR & MAINTENANCE | - | - | - | 3,000 | - | 5,000 |
| 133-000-518-10-48-47 | CITY FACILITIES-WATER USE | - | - | - | 750 | - | 750 |
| 133-000-594-21-60-00 | CAPITAL OUTLAY | - | - | - | - | - | - |
| | **Expenditures Total** | **$ -** | **$ -** | **$ -** | **$ 9,250** | **$ -** | **$ 9,250** |

**3 Year Budget Comparison**

## Kitchen Fund 134

CITY OF MEDICAL LAKE

| Summary | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ - |
| Revenues | | - | - | - | 41,250.00 | - | - |
| Transfers-In | | - | - | - | - | - | - |
| Total Expenditures | | $ - | $ - | $ - | $ 41,250.00 | $ 5,000.00 | $ - |
| Estimated Ending Balance | | $ - | $ - | $ - | $ - | $ (5,000.00) | $ - |
| Total Gain (Loss) | | $ - | $ - | $ - | $ - | $ (5,000.00) | $ - |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 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** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Kitchen Expenditures** | | | | | | | |
| 134-000-571-00-31-02 | FACILITY SUPPLIES | $ - | $ - | $ - | $ - | $ - | |
| 134-000-571-00-31-04 | MINOR EQUIPMENT | - | - | - | - | - | |
| 134-000-571-00-35-00 | SMALL & ATTRACTIVE ASSETS | - | - | - | - | - | |
| 134-000-571-00-41-00 | PROFESSIONAL SERVICES | - | - | - | 34,800 | 5,000 | |
| 134-000-571-00-44-00 | ADVERTISING | - | - | - | 2,000 | - | |
| 134-000-571-00-46-00 | INSURANCE | - | - | - | 450 | - | |
| 134-000-571-00-47-00 | UTILITIES | - | - | - | 3,000 | - | |
| 134-000-571-00-48-00 | REPAIR & MAINTENANCE | - | - | - | 1,000 | - | |
| 134-000-594-21-60-00 | CAPITAL OUTLAY | - | - | - | - | - | |
| | **Expenditures Total** | **$ -** | **$ -** | **$ -** | **$ 41,250.00** | **$ 5,000.00** | **$ -** |

**3 Year Budget Comparison**

## Library Fund 135

CITY OF MEDICAL LAKE

| Summary | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ 347.00 |
| Revenues | | - | - | - | 200.00 | - | 8,850.00 |
| Transfers-In | | - | - | - | 8,000.00 | - | - |
| Total Expenditures | | $ - | $ - | $ 3,320.00 | $ 3,353.00 | $ 3,421.00 | $ - |
| Estimated Ending Balance | | $ - | $ - | $ (3,320.00) | $ 4,847.00 | $ (3,421.00) | $ 9,197.00 |
| Total Gain (Loss) | | $ - | $ - | $ (3,320.00) | $ (3,153.00) | $ (3,421.00) | $ 8,850.00 |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Library Revenues** | | | | | | | |
| 135-313-11-00-00 | SALES TAX | $ - | $ - | $ - | $ - | $ - | $ 8,600 |
| | INVESTMENT INTEREST | - | - | - | 200 | - | 250 |
| | **Fund Revenues Total** | **$ -** | **$ -** | **$ -** | **$ 200.00** | **$ -** | **$ 8,850.00** |
| 133-397-00-00-01 | T/I GENERAL FUND (001) | - | - | - | 8,000.00 | $ - | - |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ 8,000.00** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Library Expenditures** | | | | | | | |
| 135-720-572-50-46-00 | INSURANCE | $ - | $ - | $ 3,320 | $ 3,353 | $ 3,421 | |
| 001-180-518-10-48-00 | REPAIR & MAINTENANCE | - | - | - | - | | |
| 001-180-594-18-60-00 | CAPITAL OUTLAY | - | - | - | - | | |
| | **Expenditures Total** | **-** | **-** | **3,320** | **3,353** | **3,421** | **-** |

Capital Improvements Fund Resources
Capital Projects Fund 301

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 369,499 | $ 369,499 | $ 147,185 | $ 116,105 | -27% |
| Real Estate Excise Tax (REET) | 51,864 | 68,606 | 55,000 | 60,000 | 8% |
| USDA-RD | - | - | - | 995,000 | 100% |
| State Legislative Appropriation | - | - | - | 425,000 | 100% |
| FEMA - Backup Generator | - | - | 117,810 | - | 0% |
| State - Backup Generator | - | - | 19,635 | - | 0% |
| Interest & Other Earnings | 21,888 | 13,754 | 5,000 | 2,000 | -150% |
| **Capital Imp. Total Resources** | **$ 443,250** | **$ 451,858** | **$ 344,630** | **$ 1,598,105** | **78%** |

Capital Improvements Fund Uses
Capital Projects Fund 301

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Streets Projects | 45,124 | - | 10,000 | - | 0% |
| City Hall Projects | - | - | - | 1,475,000 | 100% |
| Transfers Out | 110,000 | 250,000 | 60,000 | - | 0% |
| **Capital Imp. Total Uses** | **$ 155,124** | **$ 250,000** | **$ 70,000** | **$ 1,475,000** | **95%** |

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 | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 369,499 | $ 436,221 | $ 369,499 | $ 147,185 | | $ 116,105 |
| Revenues | | 73,751.34 | 167,500.00 | 82,359.35 | 197,445.00 | 68,559.00 | 1,482,000.00 |
| Expenditures | | 45,123.84 | 185,000.00 | 126,177.64 | 167,080.00 | 141,914.49 | 1,475,000.00 |
| Transfers Out | | 110,000.00 | 250,000.00 | 250,000.00 | 60,000.00 | 45,000.00 | - |
| Estimated Ending Balance | | $ 398,126 | $ 418,721 | $ 325,681 | $ 177,550 | $ (73,355) | $ 123,105 |
| Total Gain (Loss) | | $ 28,628 | $ (17,500) | $ (43,818) | $ 30,365 | $ (73,355) | $ 7,000 |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Capital Improvements Revenues** | | | | | | | |
| 301-318-34-00-00 | REET TAX | $ 51,864 | $ 65,000 | $ 68,606 | $ 55,000 | $ 65,426 | $ 60,000 |
| | USDA-RD | - | - | - | - | - | 995,000 |
| | STATE LEGISLATIVE APPROPRIATION | - | - | - | - | - | 425,000 |
| | FEMA - BACKUP GENERATOR | - | 75,000 | - | 117,810 | - | - |
| | STATE - BACKUP GENERATOR | - | 12,500 | - | 19,635 | - | - |
| 301-361-10-00-01 | INVESTMENT INTEREST | 21,888 | 15,000 | 13,754 | 5,000 | 3,133 | 2,000 |
| | **Fund Revenues Total** | **$ 73,751** | **$ 167,500** | **$ 82,359** | **$ 197,445** | **$ 68,559** | **$ 1,482,000** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Capital Improvements Expenditures** | | | | | | | |
| 301-000-594-31-60-01 | STORMWATER - CAPITAL OUTLAY | $ - | $ 75,000 | $ 82,518 | $ - | $ - | $ - |
| 301-000-594-73-60-00 | CITY HALL CAPITAL OUTLAY | - | - | 21,780 | - | 132,041 | - |
| 301-000-594-73-60-00 | ROADWAY - CAPITAL OUTLAY | - | - | 9,600 | - | - | - |
| 301-180-595-18-64-00 | CITY HALL IMPROVEMENTS | - | 100,000 | 12,280 | 157,080 | 9,874 | 1,475,000 |
| | ADA ACCESS TRAIL PROJECT | - | 10,000 | - | 10,000 | - | - |
| 301-000-595-69-60-01 | TRAFFIC SIGNS CAPITAL OUTLAY | 45,124 | - | - | - | - | - |
| | **Fund Expenditures Total** | **$ 45,124** | **$ 185,000** | **$ 126,178** | **$ 167,080** | **$ 141,914** | **$ 1,475,000** |
| 301-000-597-00-01-04 | T/O - STREET - RESTRICTED (104) | $ 110,000 | $ 250,000 | $ 250,000 | $ 60,000 | $ 45,000 | |
| | **Transfers-Out Total** | **$ 110,000** | **$ 250,000** | **$ 250,000** | **$ 60,000** | **$ 45,000** | **$ -** |

| Projects Costs Breakdown | | Project Total |
|---|---|---|
| | City Hall Roof Replacement | $ 200,000 |
| | City Hall HVAC Upgrade | $ 1,000,000 |
| | City Hall Doors & Windows Replace. | $ 200,000 |
| | City Hall Annex Exterior Rehab. | $ 75,000 |
| | **Projects Expenditures Total** | **$ 1,475,000** |

Parks Capital Improvements Fund Resources
Capital Projects Fund 302

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ 387,872 | $ 387,872 | 0% |
| Impact Fees | - | 2,420 | - | 2,420 | 100% |
| Interest & Other Earnings | 11,437 | 23,199 | 5,000 | 5,000 | 0% |
| Transfers In | 250,000 | 262,500 | 31,000 | - | 0% |
| **Capital Imp. Total Resources** | **$ 261,437** | **$ 288,119** | **$ 423,872** | **$ 395,292** | **-7%** |

Capital Improvements Fund Uses
Capital Projects Fund 301

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Parks Projects | $ - | $ - | $ 150,000 | $ 75,000 | -100% |
| **Capital Imp. Total Uses** | **$ -** | **$ -** | **$ 150,000** | **$ 75,000** | **-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 | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | | $ 515,747 | $ 387,872 | | $ 387,872 |
| Revenues | | 11,437 | 500 | 25,619 | 5,000 | 12,092 | 7,420 |
| Transfers-In | | 250,000 | 262,500 | 262,500 | 31,000 | - | - |
| Expenditures | | $ - | $ 443,000 | $ 415,994 | $ 150,000 | $ 72,745 | $ 75,000 |
| Estimated Ending Balance | | $ 261,437 | $ (180,000) | $ 387,872 | $ 273,872 | $ (60,653) | $ 320,292 |
| Total Gain (Loss) | | $ 11,437 | $ (442,500) | $ (390,375) | $ (145,000) | $ (60,653) | $ (67,580) |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Parks Improvements Revenues** | | | | | | | |
| 302-345-85-76-00 | PARK - IMPACT FEES | $ - | $ - | $ 2,420 | $ - | $ 3,630 | $ 2,420 |
| 302-361-10-00-01 | INVESTMENT INTEREST | 11,437 | 500 | 23,199 | 5,000 | 8,462 | 5,000 |
| 302-367-00-00-01 | DONATIONS - NON-GOV | - | - | - | - | 4,000 | - |
| 302-395-20-00-00 | INSURANCE RECOVERIES-CAPITAL | 347,230 | 273,000 | - | - | - | - |
| | **Fund Revenues Total** | **$ 11,437** | **$ 500** | **$ 25,619** | **$ 5,000** | **$ 12,092** | **$ 7,420** |
| 302-397-00-00-01 | T/I GENERAL FUND (001) | $ 250,000 | $ 262,500 | $ 262,500 | $ - | $ - | $ - |
| 302-397-00-01-00 | T/I IMPACT (100) | $ - | $ - | $ - | $ 31,000 | $ - | $ - |
| | **Tranfers-In Total** | **$ 250,000** | **$ 262,500** | **$ 262,500** | **$ 31,000** | **$ -** | **$ -** |
| | | | | | | | |
| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
| **Parks Improvements Expenditures** | | | | | | | |
| 302-760-576-80-41-00 | PROFESSIONAL SERVICES | $ - | $ - | $ 4,890 | $ - | $ 4,412 | |
| 302-760-576-80-41-01 | CAPITAL-ENGINEERING | - | - | - | 5,000 | 939 | |
| 302-760-594-76-60-01 | CAPITAL OUTLAY | - | 368,000 | 329,252 | 145,000 | 67,395 | 75,000 |
| 302-760-594-76-65-01 | CAPITAL-EQUIPMENT | - | 75,000 | 81,852 | - | - | |
| | **Fund Expenditures Total** | **$ -** | **$ 443,000** | **$ 415,994** | **$ 150,000** | **$ 72,745** | **$ 75,000** |

| Projects Costs Breakdown | | Project Total |
|---|---|---|
| | Fox Hollow Trail Repair & Overlay | $ 15,000 |
| | Shepard Field Parking | $ 10,000 |
| | Permanent Stage at Waterfront | $ 50,000 |
| | **Project Expenditures Total** | **$ 75,000** |

Water Operations and Maintenance Fund Resources
Proprietary Fund 401

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 486,286 | $ 529,900 | $ 550,084 | $ 285,884 | -92% |
| Delinquent Fees | 11,368 | 32,182 | 12,000 | 12,000 | 0% |
| Facilities Rental - Reservoir | 97,893 | 100,933 | - | - | 0% |
| Water Purveyor Contract | - | 21,269 | 30,000 | 33,000 | 9% |
| Water Sales | 814,345 | 840,066 | 865,100 | 1,074,200 | 19% |
| Interest & Other Earnings | 2,289 | 24,449 | 5,000 | 15,000 | 67% |
| **Water Fund Total Resources** | **$ 1,412,181** | **$ 1,548,799** | **$ 1,462,184** | **$ 1,420,084** | **-3%** |

Water Operations and Maintenance Fund Uses
Proprietary Fund 401

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ 228,453 | $ 297,329 | $ 261,048 | $ 284,147 | 8% |
| Benefits | 100,668 | 110,737 | 97,900 | 106,650 | 8% |
| Supplies | 278,129 | 261,191 | 276,950 | 236,000 | -17% |
| Services & Charges | 186,088 | 217,353 | 240,402 | 280,610 | 14% |
| Transfers Out | 125,000 | - | 300,000 | 384,000 | 22% |
| **Water Fund Total Uses** | **$ 918,339** | **$ 886,609** | **$ 1,176,300** | **$ 1,291,407** | **9%** |

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 Capital Fund Resources
Proprietary Managerial Fund 421

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | | | | | #DIV/0! |
| Interest & Other Earnings | | | | | #DIV/0! |
| Transfers In | | | | | #DIV/0! |
| **Water Res. Total Resources** | **$ -** | **$ -** | **$ -** | **$ -** | **#DIV/0!** |

Water Restricted Fund Uses
Proprietary Managerial Fund 421

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Services | | | | | 0% |
| Capital Outlay | | | | | 0% |
| Capital Improvements | | | | | 0% |
| Capital Equipment | | | | | #DIV/0! |
| **Water Res. Total Uses** | **$ -** | **$ -** | **$ -** | **$ -** | **#DIV/0!** |

Notes

**Transfers In**

**Short Lived Assets**

**Capital Projects**

Water Capital Fund Resources
Proprietary Managerial Fund 431

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 2,389 | $ 2,863 | $ 2,500 | $ 3,000 | 17% |
| Jefferson Water Line | - | - | - | - | 0% |
| Water Installation Charge | - | - | - | - | #DIV/0! |
| FEMA - Backup Generators | - | - | - | - | #DIV/0! |
| State - Backup Generators | - | - | - | - | #DIV/0! |
| Facilities Rental - Reservoir | - | - | - | - | #DIV/0! |
| Capital Improvement Charge | - | - | - | - | #DIV/0! |
| Interest & Other Earnings | - | - | - | - | #DIV/0! |
| Transfers In | - | - | - | - | #DIV/0! |
| **Water Res. Total Resources** | **$ 2,389** | **$ 2,863** | **$ 2,500** | **$ 3,000** | **17%** |

Water Restricted Fund Uses
Proprietary Managerial Fund 431

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Services | $ - | $ - | $ - | $ - | 0% |
| Capital Outlay | - | - | - | - | 0% |
| Capital Improvements | #REF! | #REF! | #REF! | #REF! | 0% |
| Capital Equipment | - | - | - | - | #DIV/0! |
| **Water Res. Total Uses** | **#REF!** | **#REF!** | **#REF!** | **#REF!** | **#REF!** |

Notes

| | |
|---|---|
| **Transfers In** | Excess funds transferred from Water Fund to fund water infrastructure |
| **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 |

**3 Year Budget Comparison**

# Water Fund 401, Water - SLA 421, Water - Capital 431

CITY OF MEDICAL LAKE

| Summary - Water | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Beginning Balance | | $ 486,286 | $ 522,464 | $ 529,900 | $ 550,084 | | $ 285,884 |
| Revenues | | 947,011 | 907,550 | 1,018,899 | 912,100 | 703,446 | 1,134,200 |
| Expenditures | | 793,339 | 889,577 | 886,609 | 876,300 | 631,490 | 907,917 |
| Transfers Out | | $ 125,000 | $ 100,000 | $ - | $ 300,000 | $ - | $ 384,000 |
| Estimated Ending Balance | | $ 514,959 | $ 440,437 | $ 662,190 | $ 285,884 | $ 71,956 | $ 128,167 |
| Total Gain (Loss) | | $ 153,673 | $ 17,973 | $ 132,290 | $ 35,800 | $ 71,956 | $ 226,283 |

| Summary - Water SLA | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ - |
| Revenues | | - | - | - | - | - | 5,500 |
| Transfers-In | | - | - | - | - | - | 238,000 |
| Expenditures | | $ - | $ - | $ - | $ - | $ - | $ 73,600 |
| Estimated Ending Balance | | $ - | $ - | $ - | $ - | $ - | $ 169,900 |
| Total Gain (Loss) | | $ - | $ - | $ - | $ - | $ - | $ (68,100) |

| Summary - Water Capital | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| Beginning Balance | | $ - | $ - | $ - | $ 336,828 | | $ 579,689 |
| Revenues | | 515,997 | 504,375 | 38,743 | 533,973 | 122,914 | 123,500 |
| Transfers-In | | 125,000 | 100,000 | 100,000 | 300,000 | 225,000 | 146,000 |
| Expenditures | | $ 570,011 | $ 645,000 | $ 206,749 | $ 591,112 | $ 416,755 | $ 445,000 |
| Estimated Ending Balance | | $ 70,986 | $ (40,625) | $ (68,006) | $ 579,689 | $ (68,841) | $ 404,189 |
| Total Gain (Loss) | | $ (54,014) | $ (140,625) | $ (168,006) | $ (57,139) | $ (293,841) | $ (321,500) |

| Detail - Water | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water Revenues** | | | | | | | |
| 401-343-40-00-00 | WATER SALES | $ 814,214 | $ 785,000 | $ 839,770 | $ 865,000 | $ 645,094 | $ 1,074,000 |
| 401-343-40-01-00 | BULK WATER SALES | 131 | 50 | 296 | 100 | 785 | 200 |
| 401-343-40-00-03 | PURVEYOR CONTRACT - FLWD | - | - | 21,269 | 30,000 | 24,850 | 33,000 |
| 401-359-90-00-00 | UTILITY DELINQUENT FEES | 11,368 | 12,000 | 32,182 | 12,000 | 22,036 | 12,000 |
| 401-361-10-00-01 | INVESTMENT INTEREST | 21,117 | 10,000 | 23,838 | 5,000 | 9,930 | 15,000 |
| 401-362-50-00-00 | FACILITIES RENTAL-RESERVOIR | 97,893 | 100,000 | 100,933 | - | - | - |
| 401-369-10-00-00 | SALE OF SURPLUS | - | 500 | - | - | - | - |
| 401-369-90-00-00 | MISCELLANEOUS REVENUE | | - | 611 | - | 751 | - |
| 401-395-20-00-00 | INSURANCE RECOVERIES | 2,289 | - | - | - | - | - |
| | **Fund Revenues Total** | **$ 947,011** | **$ 907,550** | **$ 1,018,899** | **$ 912,100** | **$ 703,446** | **$ 1,134,200** |
| | | | | | | | |
| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water Expenditures** | | | | | | | |
| 401-380-534-00-10-01 | SALARIES & WAGES - PW DIRECTOR | $ 58,462 | $ 65,133 | $ 64,682 | $ 66,785 | $ 50,514 | $ 70,613 |
| 401-380-534-00-10-02 | SALARIES & WAGES - WATER LEAD | - | - | 22,267 | 66,589 | 56,288 | 75,872 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 401-380-534-00-10-03 | SALARIES & WAGES - MAINTENANCE | 167,655 | 172,208 | 164,016 | - | | - |
| 401-380-534-00-10-04 | SALARIES & WAGES - WATER OPERATO | - | - | 41,063 | 124,674 | 106,543 | 132,662 |
| 401-380-534-00-11-00 | OVERTIME | 2,336 | 3,000 | 5,302 | 3,000 | 3,089 | 5,000 |
| 401-380-534-00-20-01 | SOCIAL SECURITY & MEDICARE | 17,343 | 16,925 | 22,218 | 20,000 | 16,377 | 21,250 |
| 401-380-534-00-20-02 | LABOR & INDUSTRIES | 4,648 | 4,350 | 6,110 | 4,650 | 4,681 | 6,000 |
| 401-380-534-00-20-03 | RETIREMENT | 23,516 | 23,850 | 23,190 | 23,750 | 13,736 | 22,200 |
| 401-380-534-00-20-04 | MEDICAL/DENTAL/VISION/DEFERRED | 50,268 | 65,000 | 54,044 | 45,000 | 30,582 | 52,000 |
| 401-380-534-00-20-05 | DISABILTIY/SICK LV BUYBACK | 3,783 | 5,550 | 4,645 | 3,800 | 3,232 | 4,500 |
| 401-380-534-00-20-06 | UNIFORMS & CLOTHING | 1,110 | 750 | 530 | 700 | 336 | 700 |
| 401-380-534-00-31-01 | OFFICE SUPPLIES | 617 | 1,200 | 452 | 650 | 639 | 500 |
| 401-380-534-00-31-02 | OPERATING SUPPLIES | 37,619 | 94,000 | 50,981 | 38,000 | 55,501 | 19,000 |
| | CHEMICALS | - | - | - | - | - | 10,000 |
| 401-380-534-00-31-03 | MINOR EQUIPMENT | 1,885 | 13,300 | 972 | 4,000 | 2,364 | 1,000 |
| | SAFETY EQUIPMENT | - | - | - | - | - | 500 |
| 401-380-534-00-32-00 | FUEL | 4,274 | 8,200 | 8,975 | 4,300 | 8,299 | 9,000 |
| 401-380-534-00-34-00 | WATER FOR DISTRIBUTION - CSS | 165,394 | 140,250 | 138,084 | 165,000 | 69,860 | 130,000 |
| 401-380-534-00-34-01 | WATER FOR DISTRIBUTION - SPOKANE | 63,044 | 60,500 | 61,524 | 60,000 | 38,889 | 60,000 |
| 401-380-534-00-35-00 | SMALL & ATTRACTIVE ASSET | 5,295 | 1,000 | 203 | 5,000 | - | 6,000 |
| 401-380-534-00-40-00 | WATER TESTING | 3,010 | 5,000 | 5,170 | 3,200 | 1,454 | 5,250 |
| 401-380-534-00-40-01 | OTHER INTERGOV'T SERVICES | - | 2,500 | - | - | - | - |
| 401-380-534-00-40-12 | ID BILLING - PERSONNEL SERVICES | 1,928 | 2,050 | 2,032 | 2,000 | 677 | 2,000 |
| 401-380-534-00-40-12 | ID BILLING - PURCHASING SERVICES | 7,621 | 8,450 | 8,168 | 7,250 | 2,681 | 8,000 |
| 401-380-534-00-41-00 | PROFESSIONAL SERVICES | 11,531 | 30,250 | 18,737 | 17,250 | 23,101 | 59,250 |
| 401-380-534-00-41-02 | SERVICE CHARGES | - | - | - | - | 66 | 396 |
| 401-380-534-00-42-01 | POSTAGE | 2,389 | 2,650 | 2,863 | 2,500 | 1,687 | 3,000 |
| 401-380-534-00-42-02 | PHONE | 3,871 | 4,275 | 3,434 | 3,875 | 2,328 | 3,500 |
| 401-380-534-00-43-01 | MILEAGE | - | - | - | - | - | - |
| 401-380-534-00-43-02 | MEALS & LODGING | 620 | 500 | 276 | 750 | - | - |
| 401-380-534-00-44-00 | ADVERTISING | - | 250 | - | 250 | - | - |
| 401-380-534-00-45-00 | RENTALS | 315 | 500 | 1,413 | 500 | 1,953 | 1,200 |
| 401-380-534-00-46-00 | INSURANCE | 31,790 | 36,686 | 37,092 | 33,827 | 34,114 | 26,064 |
| 401-380-534-00-47-01 | UTILITIES | 60,780 | 53,000 | 81,527 | 55,000 | 58,510 | 57,250 |
| 401-380-534-00-48-00 | REPAIR & MAINTENANCE | 1,813 | 3,600 | 669 | 2,000 | 342 | 750 |
| 401-380-534-00-48-02 | SOFTWARE | 3,741 | 9,100 | - | 4,000 | 4,356 | 5,600 |
| 401-380-534-00-48-03 | BILLING SERVICE | 2,390 | 2,800 | 2,415 | 2,500 | 1,883 | 2,450 |
| 401-380-534-00-49-00 | STATE EXCISE TAX | 46,218 | 45,500 | 48,376 | 47,000 | 27,919 | 52,000 |
| 401-380-534-00-49-01 | DUES & MEMBERSHIPS | 5,667 | 4,000 | 3,806 | 5,750 | 5,881 | 6,000 |
| 401-380-534-00-49-02 | REGISTRATIONS | 1,468 | 1,500 | 962 | 1,500 | 1,656 | 1,650 |
| 401-380-534-00-49-03 | SUBSCRIPTIONS | 238 | 250 | 314 | 250 | 1,472 | 250 |
| | INTERDEPARTMENTAL LEASE | - | - | - | 50,000 | - | 45,000 |
| 401-380-534-00-49-05 | TRAINING | 697 | 1,500 | 100 | 1,000 | 396 | 1,000 |
| 401-380-591-34-70-00 | DEBT & LEASE REPAYMENT | - | - | - | - | 85 | 510 |
| | **Fund Expenditures Total** | **$ 793,339** | **$ 889,577** | **$ 886,609** | **$ 876,300** | **$ 631,490** | **$ 907,917** |
| 401-000-597-00-04-21 | T/O - WATER - SLA (421) | $ - | $ - | $ - | $ - | $ - | $ 238,000 |
| 401-380-597-00-04-31 | T/O - WATER - CAPITAL (431) | $ 125,000 | $ 100,000 | | $ 300,000 | - | 146,000 |
| | **Transfers-Out Total** | **$ 125,000** | **$ 100,000** | **$ -** | **$ 300,000** | **$ -** | **$ 384,000** |

| Detail - Water - SLA | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water - SLA Revenues** | | | | | | | |
| | INVESTMENT INTEREST | | | | | | $ 5,500 |
| | **SLA Revenues Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,500** |
| | T/I WATER (401) | | | | | | $ 238,000 |
| | **SLA Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 238,000** |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water - SLA Expenditures** | | | | | | | |
| | SLA Equipment | | | | | | |
| | SLA Infrastructure | | | | | | 73,600 |
| | **SLA Expenditures Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 73,600** |

Detail - Water - Capital

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water - Capital Revenues** | | | | | | | |
| 431-333-21-00-00 | JEFFERSON WATER LINE | $ 491,659 | $ - | $ 3,341 | $ - | $ - | $ - |
| 431-343-40-00-01 | WATER LINE INSTALL CHARGE | 3,000 | - | 6,000 | 3,000 | 12,000 | 6,000 |
| | FEMA - BACKUP GENERATORS | - | 423,750 | | 360,834 | - | - |
| | STATE - BACKUP GENERATORS | - | 70,625 | | 60,139 | - | - |
| 431-361-10-00-01 | INVESTMENT INTEREST | 16,339 | 5,000 | 19,402 | 5,000 | 8,737 | 7,500 |
| 431-362-50-00-00 | FACILITIES RENTAL-RESERVOIR | - | - | - | 100,000 | 79,677 | 100,000 |
| 431-368-10-00-00 | CAPITAL IMPROVEMENT CHARGE | 5,000 | 5,000 | 10,000 | 5,000 | 22,500 | 10,000 |
| | **Restricted Revenues Total** | **$ 515,997** | **$ 504,375** | **$ 38,743** | **$ 533,973** | **$ 122,914** | **$ 123,500** |
| 431-397-00-04-01 | T/I WATER (401) | $ 125,000 | $ 100,000 | $ 100,000 | $ 300,000 | $ 225,000 | $ 146,000 |
| | **Restricted Transfers-In Total** | **$ 125,000** | **$ 100,000** | **$ 100,000** | **$ 300,000** | **$ 225,000** | **$ 146,000** |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| **Water - Capital Expenditures** | | | | | | | |
| 431-380-534-00-31-00 | PROJECT SUPPLIES | $ 129 | $ - | $ 10,282 | $ - | $ 1,361 | $ - |
| 431-380-534-00-31-05 | WATER METERS | - | - | 28,287 | 110,000 | - | - |
| 431-380-534-00-41-00 | PROFESSIONAL SERVICES | 84,882 | 80,000 | 14,911 | - | 34,933 | 45,000 |
| 431-380-534-00-48-00 | CAPITAL REPAIR & MAINTENANCE | - | - | - | - | - | - |
| 431-380-594-34-60-00 | CAPITAL OUTLAY | - | - | 65,340 | 481,112 | 380,461 | - |
| 431-380-594-34-65-00 | CAPITAL EQUIPMENT | 30,445 | 565,000 | 87,929 | - | - | - |
| 431-380-594-34-66-01 | CONSTRUCTION | 454,556 | - | - | - | - | 400,000 |
| | **Capital Expenditures Total** | **$ 570,011** | **$ 645,000** | **$ 206,749** | **$ 591,112** | **$ 416,755** | **$ 445,000** |
| | | | $ - | $ - | $ - | $ - | $ - |
| | **Transfers-Out Total** | **$ 570,011** | **$ 645,000** | **$ 206,749** | **$ 591,112** | **$ 416,755** | **$ 445,000** |

Projects Costs Breakdown

| | | Project Total |
|---|---|---|
| | Staples Water Line Replacement | $ 400,000.00 |
| | GIS Mapping of Critical Infrastructure | $ 30,000.00 |
| | Fixed-Base Water Meter Reading | $ 15,000.00 |
| | **Project Expenditures Total** | **$ 445,000.00** |

Stormwater Operations and Maintenance Fund Resources
Proprietary Fund 405

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 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 405

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 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 opprotunities to adequately mitigate stormwater within the city. No expenditures or funding has been identified as of the adoption of this budget |

**3 Year Budget Comparison**

## Stormwater Fund 405

CITY OF MEDICAL LAKE

| Summary | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ - |
| Revenues | | - | - | - | - | - | - |
| Transfers-In | | - | - | - | - | - | - |
| Expenditures | | - | - | - | - | - | - |
| Estimated Ending Balance | | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Gain (Loss) | | $ - | $ - | $ - | $ - | $ - | $ - |

| Detail | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Stormwater Revenues** | | | | | | | |
| | SERVICE FEES | $ - | $ - | $ - | $ - | $ - | $ - |
| | | - | - | - | - | | - |
| | INVESTMENT INTEREST | - | - | - | - | | - |
| | **Fund Revenues Total** | **-** | **-** | **-** | **-** | **-** | **-** |
| | T/I GENERAL FUND (001) | - | - | - | - | | |
| | **Fund Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Stormwater Expenditures** | | | | | | | |
| | | $ - | $ - | $ - | $ - | | $ - |
| | IMPROVEMENTS | - | - | - | - | | - |
| | EQUIPMENT | - | - | - | - | | - |
| | **Fund Expenditures Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

Solid Waste Operations and Maintenance Fund Resources
Proprietary Fund 407

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 187,170 | $ 139,492 | $ 101,295 | $ 114,025 | 11% |
| Delinquent Fees | 11,368 | - | 12,000 | 12,000 | 0% |
| Compost Trailer Reimbursement | 1,952 | 7,121 | 12,000 | 4,500 | -167% |
| Garbage Collection Fees | 757,202 | 783,204 | 869,000 | 915,000 | 5% |
| Interest & Other Earnings | 17,107 | 5,604 | 3,250 | 3,250 | 0% |
| **Solid Waste Total Resources** | **$ 974,798** | **$ 935,421** | **$ 997,545** | **$ 1,048,775** | **5%** |

Solid Waste Operations and Maintenance Fund Uses
Proprietary Fund 407

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Benefits | - | - | - | - | 0% |
| Supplies | 800 | - | 1,050 | - | 0% |
| Services & Charges | 828,823 | 837,555 | 882,470 | 933,993 | 6% |
| Capital Outlay | - | - | - | - | 0% |
| **Solid Waste Total Uses** | **$ 829,623** | **$ 837,555** | **$ 883,520** | **$ 933,993** | **5%** |

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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 187,170 | $ 200,146 | $ 139,492 | $ 101,295 | | $ 114,025 |
| Revenues | | $ 777,274 | $ 776,750 | $ 795,929 | $ 896,250 | $ 691,000 | $ 934,750 |
| Expenditures | | $ 829,623 | $ 850,888 | $ 837,555 | $ 883,520 | $ 600,129 | $ 933,993 |
| Estimated Ending Balance | | $ 134,821 | $ 126,008 | $ 97,866 | $ 114,025 | $ 121,369 | $ 114,782 |
| Total Gain (Loss) | | $ (52,349) | $ (74,138) | $ (41,626) | $ 12,730 | $ 90,871 | $ 757 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Solid Waste Revenues** | | | | | | | |
| 407-337-00-00-01 | COMPOST TRAILER REIMBURSEMENT | $ 1,952 | $ 12,000 | $ 7,121 | $ 12,000 | - | $ 4,500 |
| 401-359-90-00-00 | UTILITY DELINQUENT FEES | 11,368 | 10,000 | - | 12,000 | 0 | 12,000 |
| 407-343-70-00-00 | GARBAGE COLLECTION FEES | 757,202 | 750,000 | 783,204 | 869,000 | 687,771 | 915,000 |
| 407-361-10-00-01 | INVESTMENT INTEREST | 6,753 | 4,000 | 5,604 | 2,500 | 2,200 | 2,500 |
| 407-369-00-00-01 | OTHER MISCELLANEOUS REVENUES | - | - | - | - | - | |
| 407-369-10-00-00 | SALE OF RECYCLABLES | - | 750 | - | 750 | 1,029 | 750 |
| | **Fund Revenues Total** | **$ 777,274** | **$ 776,750** | **$ 795,929** | **$ 896,250** | **$ 691,000** | **$ 934,750** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Solid Waste Expenditures** | | | | | | | |
| 407-000-537-00-31-02 | OPERATING SUPPLIES | $ 800 | $ 250 | $ - | $ 800 | $ 39 | $ - |
| 407-000-537-00-31-03 | PUBLICATIONS | - | 250 | - | 250 | - | - |
| 407-000-537-10-40-12 | ID BILLING - PURCHASING SERVICES | 1,089 | 1,225 | 1,247 | 1,200 | 423 | 1,200 |
| 407-000-537-10-41-00 | GARBAGE CONTRACTORS | 752,588 | 803,000 | 778,881 | 812,906 | 556,376 | 868,833 |
| 407-000-537-10-41-01 | COMPOST DISPOSAL | 9,495 | 15,300 | 6,223 | 10,000 | 4,416 | 6,500 |
| 407-000-537-10-41-03 | PROFESSIONAL SERVICES | - | - | 451 | - | - | - |
| 407-000-537-10-42-01 | POSTAGE | 2,000 | 2,800 | 2,450 | 2,100 | 1,680 | - |
| 407-000-537-10-45-00 | RENTALS | 858 | 650 | - | 850 | - | - |
| 407-000-537-10-46-00 | INSURANCE | 11 | 13 | 14 | 14 | 14 | 10 |
| 407-000-537-10-48-00 | REPAIR & MAINTENANCE | - | 500 | - | - | - | - |
| 407-000-537-10-48-03 | BILLING SERVICE | 2,390 | 2,400 | 2,415 | 2,400 | 1,883 | 2,450 |
| 407-000-537-10-49-00 | STATE EXCISE TAX | 60,393 | 24,500 | 45,875 | 53,000 | 35,298 | 55,000 |
| | **Fund Expenditures Total** | **$ 829,623** | **$ 850,888** | **$ 837,555** | **$ 883,520** | **$ 600,129** | **$ 933,993** |

Wastewater Operations and Maintenance Fund Resources
Proprietary Fund 408

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 494,385 | $ 798,175 | $ 622,251 | $ 296,635 | -110% |
| Delinquent Fees | 11,368 | - | 12,000 | 12,000 | 0% |
| DSHS WWTP O&M 50% | 596,469 | 712,035 | 600,000 | 691,500 | 13% |
| Sewer Service | 815,531 | 912,659 | 975,000 | 1,198,052 | 19% |
| Interest & Other Earnings | 16,577 | 12,685 | 10,000 | 10,000 | 0% |
| Transfers In | 542,562 | - | - | - | 0% |
| **Wastewater Total Resources** | **$ 1,934,329** | **$ 2,435,554** | **$ 2,219,251** | **$ 2,208,187** | **-1%** |

Wastewater Fund Departments - Expenditures
Proprietary Fund 408

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| ***Wastewater Collection*** | | | | | |
| Salaries & Wages | $ 156,203 | $ 159,916 | $ 168,454 | $ 171,000 | 1% |
| Benefits | 69,984 | 64,192 | 71,600 | 105,596 | 32% |
| Supplies | 30,179 | 31,305 | 31,550 | 32,500 | 3% |
| Services & Charges | 84,037 | 112,720 | 130,212 | 96,580 | -35% |
| **Dept. total** | $ 340,403 | $ 368,134 | $ 401,816 | $ 405,676 | **1%** |
| ***Wastewater Treatment*** | | | | | |
| Salaries & Wages | $ 370,414 | $ 441,242 | $ 458,200 | $ 499,918 | 8% |
| Benefits | 148,950 | 172,669 | 166,150 | 201,150 | 17% |
| Supplies | 182,208 | 196,698 | 173,100 | 176,650 | 2% |
| Services & Charges | 456,980 | 483,747 | 468,712 | 460,996 | -2% |
| Capital Equipment - Operations | 28,681 | - | 15,000 | - | 0% |
| **Dept. total** | $ 1,187,233 | $ 1,294,357 | $ 1,281,162 | $ 1,338,714 | **4%** |
| **Wastewater Total Uses** | **$ 1,527,636** | **$ 1,662,490** | **$ 1,682,978** | **$ 1,744,390** | **4%** |

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 Capital Fund Resources
Proprietary Managerial Fund 438

| Account Description | 2020 Actual | 2021 Actual | 2022 Adopted | 2023 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ 798,175 | $ 622,251 | $ 219,500 | -183% |
| Sewer Tap Fees | 4,175 | 8,000 | 4,175 | 8,000 | 48% |
| Interest & Other Earnings | 7,000.00 | 14,000.00 | 7,000.00 | 14,000.00 | 50% |
| Transfers In | - | - | - | 27,930.00 | 100% |
| **Street Res. Total Resources** | **$ 11,175** | **$ 820,175** | **$ 633,426** | **$ 269,430** | **-135%** |

Wastewater Capital Fund Uses
Proprietary Managerial Fund 438

| Account Description | 2020 Actual | 2021 Actual | 2022 Adopted | 2023 Proposed | % Change |
|---|---|---|---|---|---|
| Capital Services | $ 100,147 | $ 188 | $ - | $ - | 0% |
| Capital Outlay | 361,814.71 | 23,297.00 | 521,528.00 | 50,000.00 | -943% |
| Capital Improvements | - | - | - | 30,000.00 | 100% |
| Capital Equipment | 74,653 | 202,157 | 470,000 | 400,000 | -18% |
| **Street Res. Total Uses** | **$ 536,614** | **$ 225,641** | **$ 991,528** | **$ 480,000** | **-107%** |

Notes

| | |
|---|---|
| **Capital Equipment** | Includes Programmable Logic Controls Upgrade, UV Light Disinfection Upgrade, Parking Lot Repair, and Storage Building 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 | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | **Departments** | **Actuals** | **Budget** | **Actuals** | **Budget** | **Current** | **Proposed** |
| Beginning Balance | | $ 494,385 | $ 337,623 | $ 454,237 | $ 382,613 | | $ 296,635 |
| Revenues | | 1,442,298 | 1,496,501 | 1,637,379 | 1,597,000 | 1,363,603 | 1,911,552 |
| Transfers-In | | 542,562 | - | - | - | - | - |
| Expenditures | Wastewater Collection (WWC) | $ 340,403 | $ 368,888 | $ 368,134 | $ 401,816 | $ 327,695 | $ 406,186 |
| | Wastewater Treatment (WWT) | 1,187,233 | 1,321,902 | 1,294,357 | 1,281,162 | 1,153,151 | 1,340,238 |
| Total Expenditures | | $ 1,527,636 | $ 1,690,791 | $ 1,662,490 | $ 1,682,978 | $ 1,480,846 | $ 1,746,424 |
| Transfers-Out | | $ - | $ - | $ - | $ - | $ - | $ 146,552 |
| Estimated Ending Balance | | $ 951,608 | $ 143,333 | $ 429,126 | $ 296,635 | $ (117,243) | $ 315,211 |
| Total Gain (Loss) | | $ (85,338) | $ (194,290) | $ (25,111) | $ (85,978) | $ (117,243) | $ 165,128 |

| Summary - Wastewater - SLA | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | **Actuals** | **Budget** | **Actuals** | **Budget** | **Current** | **Proposed** |
| Beginning Balance | | $ - | $ - | $ - | $ - | $ - | $ - |
| Revenues | | - | - | - | - | - | 3,250 |
| Transfers-In | | - | - | - | - | - | 118,622 |
| Expenditures | | $ - | $ - | $ - | $ - | $ - | $ 20,200 |
| Estimated Ending Balance | | $ - | $ - | $ - | $ - | $ - | $ 101,672 |
| Total Gain (Loss) | | $ - | $ - | $ - | $ - | $ - | $ (16,950) |

| Summary - Wastewater - Capital | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | **Actuals** | **Budget** | **Actuals** | **Budget** | **Current** | **Proposed** |
| Beginning Balance | | $ - | $ - | $ 798,175 | $ 622,251 | | $ 219,500 |
| Revenues | | 262,757 | 468,750 | 97,199 | 539,262 | 131,080 | 354,390 |
| Transfers In | | - | - | - | - | - | 27,930 |
| Expenditures | | $ 540,671 | $ 1,245,000 | $ 309,267 | $ 1,011,528 | $ 190,639 | $ 580,000 |
| Estimated Ending Balance | | $ (277,914) | $ (776,250) | $ 586,107 | $ 149,985 | $ (59,559) | $ 21,820 |
| Total Gain (Loss) | | $ (277,914) | $ (776,250) | $ (212,068) | $ (472,266) | $ (59,559) | $ (225,610) |

| Detail - Wastewater | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| | | **Actuals** | **Budget** | **Actuals** | **Budget** | **Current** | **Proposed** |
| **Wastewater Revenues** | | | | | | | |
| 408-337-00-00-00 | DSHS WWTP O & M-50% | $ 596,469 | $ 588,501 | $ 712,035 | $ 600,000 | $ 600,446 | $ 691,500 |
| 408-343-50-00-00 | SEWER SERVICE | 815,531 | 886,000 | 912,659 | 975,000 | 756,824 | 1,198,052 |
| 408-359-90-00-00 | UTILITY DELINQUENT FEES | 11,368 | 12,000 | - | 12,000 | - | 12,000 |
| 408-361-10-00-01 | INVESTMENT INTEREST | 16,577 | 10,000 | 12,685 | 10,000 | 5,836 | 10,000 |
| 408-369-91-00-02 | MISCELLANEOUS REVENUE | 64 | - | - | - | 497 | - |
| 408-395-20-00-00 | INSURANCE RECOVERIES | 2,289 | - | - | - | | - |
| | **Fund Revenues Total** | **$ 1,442,298** | **$ 1,496,501** | **$ 1,637,379** | **$ 1,597,000** | **$ 1,363,603** | **$ 1,911,552** |
| 408-397-00-04-03 | T/I W/S MANAGERIAL (403) | $ 542,562 | $ - | $ - | $ - | $ - | $ - |
| | **Fund Transfers-In Total** | **$ 542,562** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| Wastewater Expenditures | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Wastewater Collection (WWC) | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 408-381-535-00-10-01 | SALARIES & WAGES - PW DIRECTOR | $ 35,077 | $ 38,680 | $ 38,809 | $ 40,069 | $ 30,308 | $ 41,000 |
| 408-381-535-00-10-03 | SALARIES & WAGES - MAINTENANCE | 121,125 | 124,416 | 121,107 | 127,385 | 61,665 | - |
| 408-381-535-00-10-04 | SALARIES & WAGES - COLLECTIONS SPE | - | - | - | | 64,917 | 129,000 |
| 408-381-535-00-11-00 | OVERTIME - MAINTENANCE | - | 4,000 | - | 1,000 | - | 1,000 |
| 408-381-535-00-20-01 | SOCIAL SECURITY & MEDICARE | 11,989 | 13,300 | 12,149 | 13,000 | 12,073 | 13,500 |
| 408-381-535-00-20-02 | LABOR & INDUSTRIES | 3,247 | 3,250 | 3,361 | 3,250 | 3,717 | 3,500 |
| 408-381-535-00-20-03 | RETIREMENT | 16,323 | 19,250 | 13,612 | 16,500 | 10,398 | 17,000 |
| 408-381-535-00-20-04 | MEDICAL/DENTAL/VISION/DEFERR | 35,042 | 49,000 | 31,945 | 35,500 | 39,006 | 68,250 |
| 408-381-535-00-20-05 | DISABILITY/SICK LV BUYBACK | 2,603 | 4,350 | 2,596 | 2,650 | 2,623 | 2,596 |
| 408-381-535-00-20-06 | UNIFORMS & CLOTHING | 781 | 650 | 530 | 700 | 336 | 750 |
| 408-381-535-00-31-01 | OFFICE SUPPLIES | 523 | 1,000 | 389 | 1,000 | 864 | 500 |
| 408-381-535-00-31-02 | OPERATING SUPPLIES | 21,788 | 7,500 | 21,305 | 22,000 | 17,942 | 21,500 |
| 408-381-535-00-31-03 | PUBLICATIONS | 45 | 50 | - | 50 | - | - |
| 408-381-535-00-31-04 | MINOR EQUIPMENT | 899 | 2,550 | 636 | 1,000 | 1,070 | 500 |
| 408-381-535-00-32-00 | FUEL | 6,290 | 9,050 | 8,975 | 6,500 | 8,300 | 9,000 |
| 408-381-535-00-35-00 | SMALL & ATTRACTIVE ASSETS | 635 | 3,400 | - | 1,000 | - | 1,000 |
| 408-381-535-00-40-10 | ID BILLING - PERSONNEL SVCS | 1,377 | 1,475 | 1,451 | 1,500 | 484 | 1,451 |
| 408-381-535-00-40-12 | ID BILLING - PURCHASING SVCS | 5,678 | 4,250 | 4,157 | 5,700 | 1,552 | 4,157 |
| 408-381-535-00-41-00 | PROFESSIONAL SERVICES | 3,818 | 7,850 | 10,148 | 4,000 | 4,116 | 5,000 |
| 408-381-535-00-41-02 | SERVICE CHARGES | - | - | - | - | 66 | 396 |
| 408-381-535-00-42-01 | POSTAGE | 1,000 | 1,200 | 1,225 | 1,000 | 840 | 1,250 |
| 408-381-535-00-42-02 | PHONE | 6,265 | 6,850 | 7,068 | 6,250 | 4,564 | 7,100 |
| 408-381-535-00-43-01 | MILEAGE | - | 100 | - | 100 | - | 250 |
| 408-381-535-00-43-02 | MEALS & LODGING | - | 300 | - | 300 | - | 250 |
| 408-381-535-00-44-00 | ADVERTISING | - | 160 | - | 160 | - | - |
| 408-381-535-00-45-00 | RENTALS | - | 100 | - | 10 | - | - |
| 408-381-535-00-46-00 | INSURANCE | 20,385 | 24,908 | 25,058 | 25,642 | 25,819 | 26,276 |
| 408-381-535-00-47-00 | UTILITIES | 19,992 | 15,600 | 40,978 | 20,000 | 18,024 | 25,000 |
| 408-381-535-00-48-00 | REPAIR & MAINTENANCE | 615 | 3,000 | 888 | 650 | 958 | 1,000 |
| 408-381-535-00-48-01 | ID BILLING - UTILITIES | - | - | - | - | - | - |
| 408-381-535-00-48-02 | SOFTWARE | - | 1,550 | - | 1,000 | - | - |
| 408-381-535-00-48-03 | BILLING SERVICE | 1,195 | 1,400 | 1,208 | 1,200 | 941 | 1,250 |
| 408-381-535-00-49-00 | STATE EXCISE TAX | 22,658 | 18,750 | 20,107 | 22,000 | 15,730 | 21,500 |
| 408-381-535-00-49-01 | DUES & MEMBERSHIPS | - | 350 | - | 350 | - | - |
| 408-381-535-00-49-02 | REGISTRATIONS | 787 | 350 | 334 | 800 | 71 | 450 |
| 408-381-535-00-49-03 | SUBSCRIPTIONS | - | 250 | - | 250 | 1,224 | 1,250 |
| | INTERDEPARTMENTAL LEASE | | | | 39,000 | - | |
| 408-381-535-00-49-05 | TRAINING | 267 | | 100 | 300 | | |
| 408-381-591-35-70-00 | DEBT & LEASE REPAYMENT | - | - | - | - | 85 | 510 |
| | **WWC Total** | **$ 340,403** | **$ 368,888** | **$ 368,134** | **$ 401,816** | **$ 327,695** | **$ 406,186** |
| | | | | | | | |

| | | 2024 | 2025 | 2025 | 2026 | 2026 | 2027 |
|---|---|---|---|---|---|---|---|
| Wastewater Treatment (WWT) | | Actuals | Budget | Actuals | Budget | Current | Proposed |
| 408-382-535-00-10-03 | SALARIES & WAGES - OPERATOR | $ 273,808 | $ 262,084 | $ 276,850 | $ 290,400 | $ 225,033 | $ 295,000 |
| 408-382-535-00-10-06 | SALARIES & WAGES - ADMIN CLERK | - | 58,985 | 59,596 | 61,050 | 46,864 | 64,370 |
| 408-382-535-00-10-09 | SALARIES & WAGES - WWTP DIRECTOR | 93,518 | 109,612 | 103,207 | 103,250 | 80,561 | 111,048 |
| | SALARIES & WAGES - PART TIME | - | - | - | - | - | 26,500 |
| 408-382-535-00-11-00 | OVERTIME - WWTP OPERATOR | 3,088 | 8,500 | 1,589 | 3,500 | 3,154 | 3,000 |
| 408-382-535-00-20-01 | SOCIAL SECURITY & MEDICARE | 27,827 | 30,800 | 33,247 | 33,675 | 26,896 | 35,000 |
| 408-382-535-00-20-02 | LABOR & INDUSTRIES | 7,061 | 6,500 | 7,341 | 7,100 | 6,438 | 7,500 |
| 408-382-535-00-20-03 | RETIREMENT | 39,279 | 40,000 | 39,280 | 40,000 | 24,594 | 40,000 |
| 408-382-535-00-20-04 | MEDICAL/DENTAL/VISION/DEF COMP | 67,637 | 76,500 | 83,738 | 77,500 | 69,074 | 110,000 |
| 408-382-535-00-20-05 | DISABILITY/SICK LV BUYBACK | 6,540 | 9,050 | 7,890 | 7,000 | 6,230 | 7,900 |
| 408-382-535-00-20-06 | UNIFORMS & CLOTHING | 607 | 1,400 | 1,173 | 875 | 318 | 750 |
| 408-382-535-00-30-02 | OTHER INTERGOV'T SERVICES | 848 | 1,500 | 955 | 1,000 | 777 | - |
| 408-382-535-00-31-01 | OFFICE SUPPLIES | 4,307 | 1,800 | 1,816 | 1,800 | 4,706 | 1,500 |
| 408-382-535-00-31-02 | OPERATING SUPPLIES | 105,179 | 150,500 | 107,637 | 95,000 | 88,727 | 86,100 |
| 408-382-535-00-31-03 | PUBLICATIONS | 41 | - | - | 50 | 414 | - |
| 408-382-535-00-31-04 | MINOR EQUIPMENT | 10,377 | 10,500 | 4,251 | 18,500 | 7,859 | 8,750 |
| 408-382-535-00-31-05 | CHEMICALS | 34,161 | 64,000 | 46,785 | 35,000 | 40,872 | 61,800 |
| 408-382-535-00-31-07 | SAFETY SUPPLIES & EQUIPMENT | 3,488 | 3,250 | 12,882 | 3,500 | 5,469 | 4,000 |
| 408-382-535-00-31-08 | SHOP MATERIALS | 3,409 | 2,500 | 14,540 | 3,500 | 19,412 | 4,000 |
| 408-382-535-00-31-09 | EFFLUENT DISINFECTION SUPPLIES | 1,720 | 500 | 95 | 1,750 | 5,545 | 1,750 |
| 408-382-535-00-32-00 | FUEL | 3,004 | 3,000 | 3,437 | 3,000 | 2,064 | 3,500 |
| 408-382-535-00-35-00 | SMALL & ATTRACTIVE ASSETS | 15,675 | 3,300 | 4,303 | 10,000 | 7,122 | 5,250 |
| 408-382-535-00-40-00 | WASTEWATER TESTING | 460 | - | 1,265 | 500 | - | 12,500 |
| 408-382-535-00-40-10 | ID BILLING - PERSONNEL SVCS | 2,754 | 2,905 | 3,290 | 2,750 | 1,160 | 3,290 |
| 408-382-535-00-40-12 | ID BILLING - PURCHASING SVCS | 10,487 | 11,425 | 11,214 | 9,500 | 3,528 | 11,214 |
| 408-382-535-00-41-00 | PROFESSIONAL SERVICES | 90,697 | 104,700 | 115,621 | 95,250 | 105,630 | 68,500 |
| 408-382-535-00-41-10 | BI-ANNUAL TESTING | - | 10,000 | - | 10,000 | - | - |
| 408-382-535-00-42-01 | POSTAGE | 1,000 | 1,200 | 1,225 | 1,000 | 840 | 1,250 |
| 408-382-535-00-42-02 | PHONE | 3,059 | 2,800 | 1,675 | 3,000 | 1,360 | 1,700 |
| 408-382-535-00-43-01 | MILEAGE | - | - | - | 300 | - | 350 |
| 408-382-535-00-43-02 | MEALS & LODGING | - | 250 | 276 | 300 | - | 200 |
| 408-382-535-00-44-00 | ADVERTISING | - | 100 | - | 100 | - | - |
| 408-382-535-00-45-00 | RENTALS | 15,538 | 150 | - | 1,000 | 24,038 | 16,000 |
| 408-382-535-00-46-00 | INSURANCE | 123,691 | 132,291 | 136,877 | 147,112 | 148,899 | 136,342 |
| 408-382-535-00-47-00 | UTILITIES | 159,827 | 153,000 | 172,769 | 150,000 | 134,627 | 155,000 |
| 408-382-535-00-48-00 | REPAIR & MAINTENANCE | 17,275 | 8,000 | 5,872 | 10,000 | - | 7,000 |
| 408-382-535-00-48-02 | SOFTWARE | 216 | 1,800 | - | 250 | - | 400 |
| 408-382-535-00-48-03 | BILLING SERVICE | 1,195 | 1,400 | 1,208 | 1,200 | 941 | 1,250 |
| 408-382-535-00-49-00 | STATE EXCISE TAX | 13,358 | 8,550 | 9,135 | 10,000 | 5,828 | 9,500 |
| 408-382-535-00-49-01 | DUES & MEMBERSHIPS | 86 | 500 | 311 | 100 | 12,645 | 500 |
| 408-382-535-00-49-02 | REGISTRATIONS | 16,038 | 500 | 5,063 | 15,000 | 2,572 | 5,000 |
| 408-382-535-00-49-03 | SUBSCRIPTIONS | 237 | 250 | 313 | 250 | 209 | 350 |
| 408-382-535-00-49-04 | STATE USE TAX | 818 | 1,350 | 1,210 | 850 | 485 | - |
| 408-382-535-00-49-05 | TRAINING | 245 | 2,000 | 1,063 | 2,000 | 1,406 | 1,750 |
| 408-382-535-00-49-06 | PERMITS AND CERTIFICATIONS | - | 8,250 | 15,362 | 8,250 | 12,003 | 28,900 |
| 408-382-592-35-00-01 | DEBT & LEASE REPAYMENT | - | - | - | - | 381 | 1,524 |
| 408-382-594-35-65-00 | CAPITAL EQUIPMENT | 28,681 | 26,200 | - | 15,000 | 24,469 | - |
| | **WWT Total** | **$ 1,187,233** | **$ 1,321,902** | **$ 1,294,357** | **$ 1,281,162** | **$ 1,153,151** | **$ 1,340,238** |
| 408-000-597-00-04-28 | T/O - WASTEWATER - SLA (428) | $ - | $ - | $ - | $ - | $ - | $ 118,622 |
| 408-380-597-00-04-38 | T/O - WASTEWATER - CAPITAL (438) | $ - | $ - | $ - | $ - | | 27,930 |
| | **Transfers-Out Total** | $ - | $ - | $ - | $ - | - | 146,552 |
| | **Fund Total** | **$ 1,527,636** | **$ 1,690,791** | **$ 1,662,490** | **$ 1,682,978** | **$ 1,480,846** | **$ 1,892,976** |

Detail - Wastewater - SLA

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Wastewater - SLA Revenues** | | | | | | | |
| | INVESTMENT INTEREST | | | | | | $ 3,250 |
| | **SLA Revenues Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 3,250** |
| | T/I WASTEWATER (408) | | | | | | $ 118,622 |
| | **SLA Transfers-In Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 118,622** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Wastewater - SLA Expenditures** | | | | | | | |
| | SLA Equipment | | | | | | 5,000 |
| | SLA Infrastructure | | | | | | 15,200 |
| | **SLA Expenditures Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 20,200** |
| | | | $ - | $ - | $ - | $ - | $ - |
| | **Transfers-Out Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

| Detail - Wastewater - Capital | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Wastewater - Capital Revenues** | | | | | | | |
| 409-334-04-20-01 | SOLAR ARRAY - DEPT OF COMMERCE | $ 210,108 | $ - | $ 759 | $ - | | $ - |
| 409-334-04-20-02 | SEWER IMPROV. COMMERCE | - | - | 39,000 | 253,000 | 63,000 | 92,000 |
| | UV LIGHT PROJECT - COMMERCE | - | - | - | - | - | 225,040 |
| | FEMA - BACKUP GENERATOR | - | 337,500 | - | 218,646 | - | - |
| | STATE - BACKUP GENERATOR | - | 56,250 | - | 36,441 | - | - |
| 409-343-50-00-01 | SEWER CONNECTION CHARGE | 4,175 | - | 8,000 | 4,175 | 16,000 | 8,000 |
| 409-343-50-00-02 | SEWER LID #1 | - | - | 350 | | 700 | 350 |
| | INSURANCE RECOVERIES-CAPITAL | | 75,000 | | - | - | |
| 409-361-10-00-01 | INVESTMENT INTEREST | 41,474 | | 35,090 | 20,000 | 12,880 | 15,000 |
| 409-368-10-00-00 | CAPITAL IMPROVEMENT CHARGE | 7,000 | - | 14,000 | 7,000 | 38,500 | 14,000 |
| | **Fund Revenues Total** | **$ 262,757** | **$ 468,750** | **$ 97,199** | **$ 539,262** | **$ 131,080** | **$ 354,390** |
| 409-397-00-04-08 | T/I WASTEWATER (408) | $ - | $ - | $ - | $ - | $ - | $ 27,930 |
| | **Transfers Total** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 27,930** |

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Wastewater - Capital Expenditures** | | | | | | | |
| 408-381-535-00-31-02 | PROJECT SUPPLIES | $ - | $ - | $ 2,381 | | $ 358 | |
| 409-381-535-10-48-00 | WWC-REPAIRS & MAINT. | 17,723 | 75,000 | - | - | | |
| 409-381-594-35-60-01 | CAPITAL - ENGINEERING | - | - | 63,000 | 20,000 | | 100,000 |
| 409-381-594-35-65-01 | WWC - CAPITAL EQUIPMENT | - | - | 17,055 | - | | |
| 409-382-535-10-31-02 | PROJECT SUPPLIES | 21,760 | 20,000 | 5,445 | - | | |
| 409-382-535-00-31-04 | MINOR EQUIPMENT | 4,057 | - | 1,190 | - | 1,086 | |
| 409-382-535-10-31-09 | EFFLUENT DISINFECTION SUPPLIES | 945 | 450,000 | 1,271 | 450,000 | | 250,000 |
| 409-382-535-10-41-00 | PROFESSIONAL SVCS | 82,424 | 50,000 | 188 | - | 12,323 | |
| 409-382-594-35-60-01 | CAPITAL OUTLAY | 361,815 | 200,000 | 23,297 | 521,528 | 176,871 | 50,000 |
| 409-382-594-35-64-01 | IMPROVEMENTS | - | - | - | - | | 30,000 |
| 409-382-594-35-65-01 | WWT - CAPITAL EQUIPMENT | 51,947 | 450,000 | 195,441 | 20,000 | | 150,000 |
| | **Fund Total** | **$ 540,671** | **$ 1,245,000** | **$ 309,267** | **$ 1,011,528** | **$ 190,639** | **$ 580,000** |

| Projects Costs Breakdown | | Project Total |
|---|---|---|
| | Programmable Logic Controls | $ 150,000 |
| | Sewer System Capacity Design | $ 100,000 |
| | UV Disinfection Upgrade | $ 250,000 |
| | WWTP Storage Building | $ 50,000 |
| | Parking Lot Preservation | $ 30,000 |
| | **Restricted Expenditures Total** | **$ 580,000** |

Broadband Operations and Maintenance Fund Resources
Proprietary Fund 410

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ - | $ - | $ 58,860 | $ 360 | -16250% |
| Franchise Fees | 2,000 | - | - | - | 0% |
| Interest & Other Earnings | 102 | 3,554 | - | 250 | 100% |
| Transfers In | 100,000 | - | - | - | 0% |
| **Broadband Total Resources** | **$ 102,102** | **$ 3,554** | **$ 58,860** | **$ 610** | **-9549%** |

Broadband Operations and Maintenance Fund Uses
Proprietary Fund 410

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Salaries & Wages | $ - | $ - | $ - | $ - | 0% |
| Benefits | - | - | - | - | 0% |
| Supplies | - | 43,555 | - | - | 0% |
| Services & Charges | - | - | - | 500 | 100% |
| Capital Outlay | - | - | - | - | 0% |
| **Broadband Total Uses** | **$ -** | **$ 43,555** | **$ -** | **$ 500** | **100%** |

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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ - | $ - | $ - | $ 58,860.00 | | $ 360.00 |
| Revenues | | 102.35 | - | 3,553.56 | 500.00 | 2,528.00 | 14,650.00 |
| Transfers-In | | 100,000.00 | - | - | - | - | - |
| Expenditures | | - | 104,000.00 | 44,546.24 | - | 540.00 | 2,500.00 |
| Estimated Ending Balance | | $ 102.35 | $ (104,000.00) | $ (40,992.68) | $ 59,360.00 | $ 121,369.20 | $ 12,510.00 |
| Total Gain (Loss) | | $ 102.35 | $ (104,000.00) | $ (40,992.68) | $ 500.00 | $ 1,988.00 | $ 12,150.00 |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Broadband Revenues** | | | | | | | |
| 410-321-91-00-01 | FRANCHISE FEE | $ 2,000.00 | $ 4,000.00 | $ - | $ - | $ 2,000.00 | $ - |
| 410-343-20-00-01 | BROADBAND SALES | - | - | - | 500.00 | | - |
| 410-361-10-00-01 | INVESTMENT INTEREST | 102.35 | - | 3,553.56 | - | 1,328.00 | 250.00 |
| 410-362-00-00-01 | INFRASTRUCTURE LEASES | - | - | - | - | 1,200.00 | 14,400.00 |
| | **Fund Revenues Total** | **102.35** | **-** | **3,553.56** | **500.00** | **2,528.00** | **14,650.00** |
| 410-397-00-00-01 | T/I GENERAL FUND (001) | 100,000.00 | - | | - | - | - |
| | **Fund Transfers-In Total** | **$ 100,000.00** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | | |
| | | **2024 Actuals** | **2025 Budget** | **2025 Actuals** | **2026 Budget** | **2026 Current** | **2027 Proposed** |
| **Broadband Expenditures** | | | | | | | |
| 410-000-532-00-31-02 | OPERATING SUPPLIES | $ - | $ - | $ 578.47 | $ - | | $ - |
| 410-000-532-00-41-00 | PROFESSIONAL SERVICES | - | - | 412.50 | | | 2,000.00 |
| 410-000-532-00-41-00 | LEGAL - FRANCHISE REVIEW | - | 4,000.00 | - | - | 540.00 | 500.00 |
| 410-000-594-32-60-00 | CAPITAL OUTLAY | - | 100,000.00 | 43,555.27 | - | | - |
| | **Fund Expenditures Total** | **$ -** | **$ 104,000.00** | **$ 44,546.24** | **$ -** | **$ 540.00** | **$ 2,500.00** |

Unemployment Compensation Fund Resources
Internal Service Fund 501

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Beginning Balances | $ 11,073 | $ - | $ 26,471 | $ 26,721 | 1% |
| Interest & Other Earnings | 142 | 1,161 | 250 | - | 0% |
| Transfers In | - | - | - | - | 0% |
| **Unemployment Total Resources** | **$ 11,215** | **$ 1,161** | **$ 26,721** | **$ 26,721** | **0%** |

Unemployment Compensation Fund Uses
Internal Service Fund 501

| Account Description | 2024 Actual | 2025 Actual | 2026 Adopted | 2027 Proposed | % Change |
|---|---|---|---|---|---|
| Employment Sec. Reimburse | $ 15,608 | $ - | $ - | $ - | 0% |
| **Unemployment Total Uses** | **$ 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

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| Beginning Balance | | $ 11,073 | $ 7,746 | | $ 26,471 | | $ 26,721 |
| Revenues | | 142 | 15,000 | 1,161 | 250 | - | - |
| Expenditures | | 15,608 | - | - | - | - | - |
| Estimated Ending Balance | | $ (4,393) | $ 22,746 | $ 1,161 | $ 26,721 | $ - | $ 26,721 |
| Total Gain (Loss) | | $ (15,466) | $ 15,000 | $ 1,161 | $ 250 | $ - | $ - |

Detail

| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
|---|---|---|---|---|---|---|---|
| **Unemployment Compensation Revenues** | | | | | | | |
| 501-361-11-00-00 | INVESTMENT INTEREST | $ 142 | $ - | $ 1,161 | $ 250 | | |
| 501-397-20-90-00 | T/I - UNEMPLOYMENT (001 TO 501) | - | 15,000 | | - | | |
| | **Fund Revenues Total** | **$ 142** | **$ 15,000** | **$ 1,161** | **$ 250** | **$ -** | **$ -** |
| | | | | | | | |
| | | 2024 Actuals | 2025 Budget | 2025 Actuals | 2026 Budget | 2026 Current | 2027 Proposed |
| **Unemployment Compensation Expenditures** | | | | | | | |
| 501-000-517-70-40-00 | EMPLOYMENT SEC REIMBURSEMENTS | $ 15,608 | $ - | | $ - | | $ - |
| | **Fund Expenditures Total** | **$ 15,608** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: Adoption of 2027 Legislative Priorities**

**Requested Action:**
Adopt the 2027 legislative priorities and authorize staff and the City's government-relations consultant to advance the approved capital and policy requests before legislators, state agencies, and regional partners in preparation for the 2027 Legislative Session.

**Key Points:**
- City Hall Public Safety Modernization: Seek state matching funds to replace aging windows, doors, roofing, and HVAC systems, improve the reliability of essential municipal operations, reduce energy and maintenance costs, and complement the City's pending federal funding request. The final state funding amount remains under development.
- Medical Lake Library Modernization and Access: Advance a secondary capital request to improve ADA access and egress, repair pavement and sidewalks, correct drainage deficiencies, preserve the exterior envelope, replace the fire-alarm system, and complete targeted electrical and energy-efficiency upgrades. The project would protect a City-owned public facility operated in partnership with the Spokane County Library District, improve safety and accessibility, and support continued library service for Medical Lake residents. Any City or Spokane County Library District contributions would remain subject to separate authorization.
- Community Policing: Pursue permanent statutory funding for the Community Partnership Program serving Eastern State Hospital, replacing the need to secure funding through a biennial budget proviso.
- Legacy Developed Areas: Seek a narrow Growth Management Act amendment allowing counties to include qualifying, already-developed neighborhoods within an urban growth area when necessary to address public health, water quality, wildfire resilience, or emergency access, without authorizing new greenfield expansion.
- Property-Tax Disaster Relief: Support a targeted statutory change to ensure qualifying disaster survivors are not unintentionally denied existing property-tax relief because filing deadlines occur while affected households are displaced or navigating recovery.
- PFAS Mitigation: Request state support for interim mitigation at No Name Ditch to reduce continued PFAS migration while broader investigation and long-term remediation efforts proceed.
- The City would also continue supporting applicable legislative priorities advanced by the Association of Washington Cities.

**Background Discussion:**
The City develops an annual legislative agenda to clearly communicate its capital, policy, and intergovernmental priorities and to position Medical Lake for effective advocacy before and during the legislative session. The draft priorities have been developed through coordination among the Mayor, City staff, and Emily Shay of Gordon Thomas Honeywell Government Relations, with consideration given to legislative feasibility, alignment with state priorities, and the City's strategic and capital needs.

The proposed agenda identifies City Hall Public Safety Modernization as the City's lead capital priority and the Medical Lake Library Modernization and Access project as a secondary capital priority. The City will also continue pursuing applicable grant and agency funding opportunities for wastewater, Waterfront Park, and other adopted capital needs. The policy priorities reflect issues arising from Medical Lake's experience as a small rural city hosting major state facilities, recovering from regional wildfires, protecting groundwater resources, and addressing infrastructure and emergency-access challenges in established neighborhoods outside the current urban growth area.

Adoption will provide direction for the City's 2027 advocacy efforts and allow staff and the City's government-relations consultant to prepare supporting data, identify legislative sponsors, coordinate with affected agencies and partners, and brief newly elected legislators before the start of the 2027 session.

**Public Involvement:**
The proposed priorities were presented during an open City Council workshop, where Councilmembers and members of the public had an opportunity to review and comment on the agenda. The Medical Lake Library Modernization and Access project was subsequently developed from documented facility needs and coordination with the Spokane County Library District and is being presented for Council consideration as part of this adoption action. The priorities also reflect issues identified through the City's strategic planning, comprehensive planning, disaster-recovery, infrastructure, and community-engagement efforts. Additional outreach may occur as individual proposals are refined with residents, partner agencies, property owners, and other affected stakeholders.

**Next Steps:**
Upon adoption, staff and the City's government-relations consultant will finalize supporting information and begin implementation of the legislative agenda. Planned advocacy activities include targeted meetings with legislators and agency representatives, development of draft policy language where appropriate, and potential site visits focused on PFAS, water infrastructure, parks, and community resilience.

# 2027 City Legislative Priorities

Cities and towns are home to 66% of Washington's residents, drive the state's economy, and provide the most accessible form of government. Their success depends on having adequate resources and being empowered to meet the unique needs of their communities. **However, local leaders are struggling with systemic budget challenges that limit their ability to serve their residents.** Cities and towns are asking the Legislature to provide tools and support to improve fiscal sustainability and ensure long-term success. Additionally, local leaders and legislators must work together to bolster our economy by funding local infrastructure that improves affordability, supports housing, and creates jobs.

**Washington's cities and towns ask the Legislature to partner with us and act on the following priorities:**

## Budget & fiscal sustainability

**Fully fund an ongoing local government fiscal health account** as proposed in **SB 6346** (tax on millionaires). The account should backfill lost local revenue from sales tax exemptions and reflect a commitment to share revenue generated in cities and towns with those communities.

**Expand existing city revenue tools** to better meet the funding needs of our communities. Greater flexibility and increased options are needed to meet current budget challenges. This includes revising the outdated property tax cap.

**Escalate funding for the Municipal Criminal Justice Assistance Account** (MCJAA). A modest annual increase of $5 million will better meet local public safety needs and assist with rising costs for indigent defense.

**Engage state and local government experts** to examine and develop recommendations for a long-term update to Washington's local tax structure to improve fiscal sustainability and move to a more progressive set of revenue options.

## Housing, jobs, & infrastructure

**Continue direct and meaningful investments in local infrastructure,** including funding for operations and maintenance of aging systems. This includes reliable, full funding for the Public Works Assistance Account with authorization of $500 million for competitive awards for the 2027-29 biennium and no new diversions.

**Increase funding and enhance eligibility for the Connecting Housing to Infrastructure Program** (CHIP). CHIP is a capital budget program that provides state funding to cities to cover certain infrastructure costs for developers of affordable housing. The previous funding level was $100 million; cities are requesting that the state invest $150 million for the next biennium and allow expansion of eligible uses to include impact fees, frontage improvements, sidewalks, and ADA improvements.

Contact:
**Candice Bock**
Government Relations Director
candiceb@awcnet.org



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LEGISLATIVE PRIORITIES

*Medical Lake, Washington is committed to building community, enhancing quality of life, and ensuring residents and businesses can thrive in safe neighborhoods with strong schools, accessible parks, reliable infrastructure, and responsive, fiscally responsible local government.*

***The City of Medical Lake respectfully asks for legislative support on the following priorities:***

## CITY HALL PUBLIC SAFETY MODERNIZATION PROJECT

The City of Medical Lake respectfully requests $350,000 in state matching funds in the 2027 Capital Budget to complete a shovel-ready modernization of City Hall, an essential public facility serving approximately 5,000 rural residents. The project will replace failing late-1970s windows, doors, roofing, and HVAC systems that have exceeded their useful life, increased utility and maintenance costs, and reduced the reliability of core municipal and public safety operations.

State partnership is needed because small rural communities cannot absorb major facility costs alone, particularly as utility expenses continue to rise for residents and local governments. The modernization is expected to reduce energy use by up to 60 percent and save roughly $30,000 annually in utility and maintenance costs, allowing savings to be redirected to public safety, emergency readiness, utility services, and basic City operations. The City has requested $1 million through the USDA Rural Development Community Facilities program. A state match would complete the project and provide long-term savings for taxpayers.

## MEDICAL LAKE LIBRARY MODERNIZATION AND ACCESS PROJECT

The Medical Lake Library is a City-owned public facility operated in partnership with the Spokane County Library District (SCLD). Medical Lake residents built it with a voter-approved local bond and a federal library construction matching grant. The library was dedicated in 1991 and has served for more than three decades as a community gathering place, learning center, and ballot drop-box location.

After 35 years of service, the building has documented needs for ADA access and egress improvements, pavement and sidewalk repair, drainage corrections, exterior-envelope preservation, fire-alarm replacement, and targeted electrical and energy-efficiency upgrades. These improvements will make the building safer and more accessible, protect a public asset built with local investment, reduce long-term operating costs, and ensure continued library service for Medical Lake residents.

The City respectfully requests $360,000 from the 2027–29 state capital budget toward the $400,000 project. The remaining funds with come will come from the City and SCLD contributions.

DRAFT


CITY OF MEDICAL LAKE | PO BOX 369, MEDICAL LAKE, WA 99022 | 509-565-5000

## STATUTORY FUNDING FOR COMMUNITY POLICING SURROUNDING EASTERN STATE HOSPITAL

Medical Lake faces unique policing demands due in large part to Eastern State Hospital, which generates a substantial share of the City's law enforcement calls. To provide stable support for this ongoing state-related impact, the City requests legislation making funding permanent for the Community Partnership Program (CPP), which helps protect patients, staff, residents, and the surrounding Eastern State Hospital community.

Modeled after the established initiative at Western State Hospital, the CPP plays a vital role at Eastern State Hospital by supporting emergency protection, evidence preservation, and incident investigation services. The 2025-27 Operating Budget allocates $640,000 for related salaries, benefits, supplies, and equipment. Despite the program's success, its funding is not included in DSHS' maintenance budget and must be approved by the Legislature each biennium.

## LEGACY DEVELOPED AREAS

Medical Lake's west shore of Silver Lake includes two mid-1950s subdivisions with 188 lots built at urban density outside the urban growth area and without public water or sewer service. These legacy neighborhoods rely on private wells, septic systems, and dead-end roads, creating risks related to water quality, septic failure, wildfire vulnerability, and limited emergency access. The Gray Road Fire underscored these risks when a single route in and out left residents especially vulnerable during evacuation.

The City requests a narrow "legacy developed area" amendment to the Growth Management Act to allow counties to bring already-built, bounded, non-resource-land neighborhoods into the UGA when necessary to address public health, safety, environmental protection, or wildfire resilience. This authority would apply only to preexisting development and would not authorize new greenfield expansion beyond minimal utility, stormwater, or emergency-access connections needed to serve the area.

## PROPERTY TAX RELIEF

Ongoing recovery efforts from the Gray Road, Oregon Road, Old Trail, Autumn Lane, and Fairview fires have highlighted the need to ensure that disaster survivors can access property tax relief already authorized under statute. Although Washington law provides a property tax exemption or reduction for property destroyed in a disaster, some homeowners were unable to receive relief because applications were not filed within the statutory timeframe while families were still navigating displacement, insurance claims, debris removal, and rebuilding decisions. The City requests a targeted legislative fix to preserve disaster-related property tax relief for qualifying fire survivors when procedural requirements or filing deadlines unintentionally block access to relief intended under state law.

## PFAS MITIGATION AT NO NAME DITCH

No Name Ditch remains an active PFAS migration pathway on the West Plains. Stormwater leaving the northeast corner of Fairchild Air Force Base has measured above 2,000 parts per trillion, contributing to contamination of nearby private wells and elevated PFAS levels in the City of Medical Lake's Craig Road Well.

The City requests state support for targeted interim mitigation at No Name Ditch to reduce ongoing contaminant migration while broader investigation and long-term remediation continue. Interim action would help protect groundwater resources, strengthen drinking water resiliency for public and private water supplies, and complement environmental restoration efforts already underway.

***Medical Lake also supports the City Legislative Priorities identified by the Association of Washington Cities.***

DRAFT

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: 2027 Administrative Rates, Fees, and Charges**

**Requested Action:**
Consider approving Resolution No. 26-841 adopting the City of Medical Lake's 2027 administrative fees and rates, effective January 1, 2027.

**Key Points:**
- Administrative fees and charges are established annually by City Council resolution pursuant to Ordinance No. 613.
- The 2027 fee schedule addresses municipal court, licenses and permits, parks and recreation, animal control, street and right-of-way activities, building and construction, planning and land use, public records, and other administrative services.
- Several fees are tied to external or established schedules, including Spokane County jail costs, Airway Heights Municipal Court fees, Spokane County Regional Animal Protection Service fees, and applicable building-code fee schedules.
- The proposed administrative rates were reviewed with City Council during its October 20, 2026 workshop.
- Approved rates would become effective January 1, 2027.

**Background Discussion:**
The City annually reviews its administrative rates, fees, and charges to maintain an established schedule for services provided by the City. Ordinance No. 613 provides that these charges are established by Council resolution. The proposed 2027 schedule consolidates fees associated with permitting, recreation, development review, right-of-way activities, public records, and other City services. Council reviewed the proposed rates during its October 20, 2026 workshop and found the rates appropriate as proposed.

**Public Involvement:**
The proposed 2027 administrative fees and rates were reviewed during the October 20, 2026 City Council workshop, providing an opportunity for Council discussion and public review as part of the City's annual rate-setting process. Final adoption will occur through consideration of Resolution No. 26-841 at a public City Council meeting.

**Next Steps:**
Upon Council approval, staff will implement the adopted administrative fee schedule effective January 1, 2027, update applicable City forms and public-facing materials, and administer fees in accordance with Resolution No. 26-841 and applicable City code.

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**RESOLUTION NO. 26-841**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING 2027 ADMINISTRATIVE FEES AND RATES**

**WHEREAS**, the City of Medical Lake has, by Ordinance No. 613, enacted September 20, 1993, ordained that all administrative fees and charges for services shall be set by Council Resolution; and

**WHEREAS**, the City of Medical Lake held a workshop on October 20, 2026, to review the proposed administrative rates and found that the rates were appropriate as proposed; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council for the City of Medical Lake that the following fees and charges shall be assessed effective **January 1, 2027**.

**Section 1**. **Adoption**. The City Council hereby adopts the administrative fees and rates for 2027 in the amounts set forth in Exhibit A and by reference incorporated herein.

**Section 2**. **Authorization**. The Mayor and Finance Director/City Clerk are each hereby authorized and directed to take such further action as may be appropriate in order to affect the purpose of this Resolution and administrative fees and rates approved herein.

**Section 3**. **Severability**. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

**Section 4**. **Effective Date**. This Resolution shall become effective as of January 1, 2027.

ADOPTED this _-_ day of November 2026.

_____
Mayor, Terri Cooper

Attest:

_____
Koss Ronholt, City Clerk

Approved as to Form:

_____
City Attorney, Sean P. Boutz

**EXHIBIT A**

## SECTION 1. TITLE 2 – MUNICIPAL COURT FEES

1. Jail Costs: As charged by Spokane County* or Lincoln County.

**Determined by dividing the total annual cost charged to the City by the number of inmate days per designated year as set forth in the Contract between the City and Spokane County.*

**Court fees are set by Airway Heights City Court.*

## SECTION 2. TITLE 4 – LICENSES AND PERMITS

| | |
|---|---|
| 1. Dancing, Live Music or Community Singing: | |
| a) Annual Fee (prorated quarterly) | $200.00 |
| b) Single Event Fee | $50.00 |
| 2. Fireworks | $100.00 |
| 3. Special Events Permit | $100.00 |
| A. Special Event Activity Fees for Participant Charged Events: | |
| 200 or less participants | $200.00 |
| 201 – 500 participants | $500.00 |
| 501 – 1000 participants | $1,000.00 |
| 1001 – 2000 participants | $2,000.00 |
| 2001 + participants | $5,000.00 |
| Non-profit & City Partner Rate | 50% Reduction |
| 4. Business License Application Fee + WA State DOR Fee | $30.00 |
| 5. Annual Business License Fee Renewal + WA State DOR Fee | $30.00 |
| 6. Individual Peddler ID Card | $10.00 |
| 7. Business License Transfer Fee + WA State DOR Fee | $10.00 |
| 8. Business License Delinquent Fee + WA State DOR Fee | $12.50 |
| 9. Mobile Vendor Permit – Annual | $100.00 |

Business Licenses issued during the last quarter for a new business will be good through the next ensuing year.

## SECTION 3. TITLE 5 – CITY PARK & RECREATION FEES

| **1. GROUPS** | **Rate** |
|---|---|
| Main Shelter | $25/hr |
| Lakeside/ Pioneer Park Shelters | $15/hr |
| Picnic Tables Areas | $5/hr |
| Softball Field (No Prep) | $35/game |
| Softball Field with Prep | $50/game |
| Shepherd Field | $50/game |

| | |
|---|---|
| Community Garden Large Plots | $30/yr |
| Community Garden Small Plots | $15/yr |
| City Hall Auditorium | $25/hr |
| Non-profit & City Partner | 50% Reduction |

| **2. COMMERCIAL KITCHEN RATES** | **Rate** |
|---|---|
| Commissary Kitchen | $25/hr |
| Memberships | $300/mo |
| Storage (Non-member) | $15.00 per day |
| Drop Ship Fee (Client present) | $50.00 |
| Drop Ship Fee (Client not present) | $150.00 |
| Event Space | $100/hr |
| Onsite Event Host | $50/hr |
| Emergency Onsite Event Host | $150/hr |
| Non-profit & City Partner | 50% Reduction |

**3. WATERFRONT PARK RECREATIONAL VEHICLE PARKING FEES**

| | |
|---|---|
| Self-contained recreational vehicle/motor home – per night | $30.00 |

**4. RECREATION ACTIVITY FEES (Youth Sports Fee INCLUDES Sales Tax)**

Recreation activity and program fees set by the Parks Advisory Board with Mayoral Approval, see Recreation Fee Schedule for current fees.

## SECTION 4. TITLE 7.04.010 – ANIMAL FEES

**1. ANNUAL LICENSE FEES –** Per Spokane County Regional Animal Protection Service

**2. ANIMAL CONTROL INFRACTIONS –** Per Spokane County Regional Animal Protection Service

## SECTION 5. TITLE 9 – PEACE, SAFETY AND MORALS

**1. CONDUCT IN PARKS**

***The following penalties will be subject to the addition of all state assessments:***

| | |
|---|---|
| Each infraction | $50.00 |

a. Park rule violation for failure to pay facility reservation fee, total cost is infraction penalty plus reservation fee.

## SECTION 6. TITLE 11 – STREET FEES

**1. PERMITS/FINES**

| | |
|---|---|
| a. Open excavation - exceeding 32 continuous hours fine per day | $100.00 |

**2. RIGHT OF WAY FEES**

| | |
|---|---|
| a. Approach Fee | $50.00 |
| b. Non-cut Obstruction Fee | $100.00 |
| c. Pavement Cut Fee | $200.00 |
| d. Boring Fee | $150.00 |
| e. Traffic Control Plan Review Fee | $50.00 |
| f. Inspection Fee | $100.00 |
| g. Processing Fee | $100.00 |
| h. Multiple Use Over-head | $100.00 per ¼ mile |
| h. Multiple Use Underground | $500.00 per ¼ mile |

## SECTION 7. TITLE 14 – BUILDING AND CONSTRUCTION FEES

| | |
|---|---|
| Solid fuel burning appliance (fireplace or freestanding) | $30.00 |
| Building permit fee | Current IC Fee |
| Plan check fee | Current IC Fee |
| Valuation | Current Building Standard |
| Plumbing permit fee *(Section 20.7)* | Current UPC Fee |
| Plumbing Permit Administrative Fee | $35.00 |
| Mechanical permit fee *(Section 304b)* | Current IFGC Fee |
| Mechanical Permit Administrative Fee | $35.00 |
| Manufactured home siting fee per section | $150.00 |
| Mobile home park – Creation or Expansion | $50.00 |
| Plus per site | $5.00 |
| Moved in and/or relocated structures | Fee assessed on 100% of current building valuation |
| Re-roof permits | Based on valuation of work |

## SECTION 8. TITLE 19 – PLANNING FEES

**1. SHORELINE MANAGEMENT**

| | |
|---|---|
| Letter of Exemption | $500.00 |

***Shoreline Substantial Development, Variance and Conditional Use Permits***

| *Project Valuation* | |
|---|---|
| $0 – $50,000 | $1100.00 |
| $50,001 and over | $1650.00 |

**2. STATE ENVIRONMENTAL POLICY ACT (SEPA)**

| | |
|---|---|
| SEPA Review | $225.00 |
| SEPA Review with concurrent review | $150.00 |
| Environmental Impact Statement administrative review | Actual Cost ($500 deposit) |

**3. TYPE I REVIEW, ADMINISTRATIVE**

| | |
|---|---|
| Lot Segregation or Merge | $150.00 |
| Lot Line Adjustment | $200.00 |
| Critical Area Letter of Exemption | $200.00 |
| Other Type I Review | $200.00 |

**4. TYPE II REVIEW, QUASI-JUDICIAL (NO HEARING)**

| | |
|---|---|
| Short Subdivision (1-4 lots) | $800.00 |
| Binding Site Plan | $800.00 |
| Other Type II Review | $800.00 |

**5. TYPE III REVIEW, QUASI-JUDICIAL (HEARING)**

| | |
|---|---|
| Conditional Use | $1000.00 |
| Variance | $1000.00 |
| Subdivision (5+ lots) | $1250 + $10 per lot |
| Critical | $500 per acre (Min. $1000, Max. $8000) |
| Other Type III Review | $1000.00 |

**6. TYPE IV REVIEW, LEGISLATIVE**

| | |
|---|---|
| Development Code | $2000.00 |
| Zoning Map | $2000.00 |
| Comprehensive Plan | $2000.00 |
| Other Type IV Review | $2000.00 |

**7. PERMITS**

| | |
|---|---|
| Zoning | $50.00 |
| Home Occupation | $120.00 |
| Building, 1-3 dwelling units (additions & new construction) | $45.00 |
| Building, all other (additions, change of use, and new construction) | $65.00 |
| Sign Permit | $30.00 |

**8. IMPACT FEES**

| | |
|---|---|
| Schools, single-family residence | $268.00 |
| Schools, multi-family residence | $68.00 |
| Parks, studio or 1-bedroom dwelling | $638.00 ($319.00/ADU) |
| Parks, 2-bedroom dwelling | $1276.00 ($638.00/ADU) |
| Parks, 3-bedroom dwelling | $1914.00 ($957.00/ADU) |
| Parks, 4+ bedroom dwelling | $2552.00 ($1276.00/ADU) |
| Parks, Group living | $638 per bedroom |

***Note: Amendments to Comp. Plan, Capital Facilities Element, Chapter 12, and amendments directed by the Planning Commission or City Council shall not be assessed a fee.***

## SECTION 9 – MISCELLANEOUS ADMINISTRATIVE FEES

1. Public Records Requests

The fees set forth in this section are default fees set pursuant to RCW 42.56.120. The City finds that calculating the actual cost of providing public records would be unduly burdensome given the limited staff resources and funding to dedicate to a comprehensive study to determine actual copying costs and that conducting such a study would interfere with the City's other essential agency functions.

No fee shall be charged for the inspection of Public Records.
No fee shall be charged when the request is made by a federal, state, or local agency.
No fee shall be charged for a records request that will not exceed a total cost of $1.00.

| | |
|---|---|
| Copies per page, public documents in-house picked up in person | $.15 per page |
| Mailed copies | $.15 per page plus postage |
| Public documents, outside copying required, per page | Actual Cost |
| Email/Electronically delivered/Scanned pages | $.10 per Gigabyte/page scanned |
| Storage device | Actual cost of device |

2. FRANCHISE AGREEMENT FEE $2,000.00

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: 2027 Utility Rates, Fees, and Charges**

**Requested Action:**
Consider approving Resolution No. 26-842 adopting the City of Medical Lake's 2027 utility fees and rates, effective January 1, 2027.

**Key Points:**
- Adjusts water, sewer, and refuse collection rates for 2027 while carrying forward other existing utility fees and charges.
- Increases the monthly water base rate for one dwelling unit from $22.79 to $26.50 and the residential sewer rate from $42.00 to $47.04.
- Revises water consumption rates, with larger increases applied to higher-use tiers. The 30,001+ gallon tier increases from $1.60 to $2.90 per 1,000 gallons inside the City.
- Updates residential and commercial refuse rates, including a 20-gallon residential cart increase from $22.97 to $23.90 per month.
- All rates adopted by the resolution become effective January 1, 2027.

**Background Discussion:**
City utility fees and charges are established by Council resolution pursuant to Ordinance No. 613. The proposed 2027 schedule updates water, sewer, and refuse collection rates and consolidates the applicable utility fees and charges for the coming year. Exhibit A identifies rates changing from 2026, while Exhibit B provides the complete 2027 rate schedule.

The adjustments include increases to the water base rate, higher-use water consumption tiers, sewer user charges, and refuse collection rates. The revised structure establishes the rates necessary for the City to administer utility services during 2027 while maintaining a clear and consistent schedule of customer charges.

**Public Involvement:**
The City Council reviewed and discussed proposed changes to utility fees and refuse collection rates during its October 20, 2026 workshop. Adoption of Resolution No. 26-842 provides the formal Council action establishing the 2027 rates.

**Next Steps:**
Upon Council approval, staff will implement the adopted rates effective January 1, 2027, update utility billing and customer information as necessary, and communicate the new rates to affected customers. The Mayor and Finance Director/City Clerk are authorized by the resolution to take the administrative actions necessary to implement the approved rates.

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**RESOLUTION NO. 26-842**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING 2027 UTILITY FEES AND REFUSE COLLECTION RATES**

**WHEREAS**, the City of Medical Lake has, by Ordinance No. 613, enacted September 20, 1993, ordained that all utility fees and charges shall be set by Council Resolution; and

**WHEREAS**, the City of Medical Lake held a workshop on October 20, 2026, and discussed proposed rate changes to utility fees and refuse collection rates, as set forth in Exhibit A; and

**WHEREAS**, all other utility fees and refuse collection rates are set forth in Exhibit B.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council for the City of Medical Lake that the following fees and charges shall be assessed effective **January 1, 2027**.

**Section 1**. **Adoption**. The City Council hereby adopts the utility fees and refuse collection rates for 2027 in the amounts set forth in Exhibits A and B and by reference incorporated herein.

**Section 2**. **Authorization**. The Mayor and Finance Director/City Clerk are each hereby authorized and directed to take such further action as may be appropriate in order to affect the purpose of this Resolution and the utility fees and refuse collection rates approved herein.

**Section 3**. **Severability**. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

**Section 4**. **Effective Date**. This Resolution shall become effective as of January 1, 2027.

ADOPTED this ___ day of November 2026.

_____
Mayor, Terri Cooper

Attest:

_____
Koss Ronholt, City Clerk

Approved as to Form:

_____
City Attorney, Sean P. Boutz

**EXHIBIT A**

**Proposed Changes in Rates & Fees**

This Exhibit contains only rates that are changing in 2027. For all other City rates, fees and charges, see Exhibit B.

| *Section & Title* | *Rate* | 2026 | 2027 |
|---|---|---|---|
| **Section 1. Title 5 - Refuse Collection Rates** | | | |
| | Residential 20 Gallon cart | 22.97 | 23.90 |
| | Residential 35 Gallon cart | 25.33 | 26.44 |
| | Residential 64 Gallon cart | 40.81 | 42.57 |
| | Residential 96 Gallon cart | 53.27 | 55.62 |
| | Residential two 64 Gallon carts | 66.87 | 69.84 |
| | Residential 32 Gal and 64 Gal carts | 80.70 | 84.23 |
| | Residential two 96 Gallon carts | 89.31 | 93.27 |
| | Commercial 35 Gallon Cart | 20.99 | 21.91 |
| | Commercial 64 Gallon Cart | 36.04 | 37.68 |
| | Commercial 96 Gallon Cart | 51.42 | 53.80 |
| | Each additional can or bag | 4.80 | 5.15 |
| | 1 Yard Dumpster, once weekly | 118.88 | 124.15 |
| | 1 Yard Dumpster, twice weekly | 237.78 | 248.33 |
| | 1.5 Yard Dumpster, once weekly | 152.81 | 159.76 |
| | 1.5 Yard Dumpster, twice weekly | 306.62 | 320.55 |
| | 2 Yard Dumpster, once weekly | 219.22 | 228.95 |
| | 2 Yard Dumpster, twice weekly | 438.37 | 457.83 |
| | 3 Yard Dumpster, once weekly | 332.26 | 346.89 |
| | 3 Yard Dumpster, twice weekly | 664.49 | 693.74 |
| | 4 Yard Dumpster, once weekly | 379.30 | 396.49 |
| | 4 Yard Dumpster, twice weekly | 758.63 | 793.02 |
| | 6 Yard Dumpster, once weekly | 634.74 | 662.24 |
| | 6 Yard Dumpster, twice weekly | 1269.55 | 1324.57 |
| | 8 Yard Dumpster, once weekly | 829.97 | 865.13 |
| | 8 Yard Dumpster, twice weekly | 1659.91 | 1730.22 |
| | | | |
| **Section 2. Title 12 - Water and Sewer Rates** | | | |
| Water | Water Monthly Base Rate – one dwelling unit | 22.79 | 26.50 |
| | Water Consumption: 0-15,000 gallons (per thousand gallons) | 1.20 | 1.23 |

| | | | |
|---|---|---|---|
| | Water Consumption: 15,001-30,000 gallons (per thousand gallons) | 1.30 | 1.65 |
| | Water Consumption: 30,001+ gallons (per thousand gallons) | 1.60 | 2.90 |
| Water (Outside City) | Water Monthly Base Rate – one dwelling unit | 32.79 | 36.50 |
| | Water Consumption: 0-15,000 gallons (per thousand gallons) | 1.87 | 1.90 |
| | Water Consumption: 15,001-30,000 gallons (per thousand gallons) | 1.97 | 2.32 |
| | Water Consumption: 30,001+ gallons (per thousand gallons) | 2.07 | 3.37 |
| Sewer | Per dwelling unit | 42.00 | 47.04 |
| | Motels - per unit | 42.00 | 47.04 |
| | Mobile home parks - per occupied unit | 42.00 | 47.04 |
| | Garages & service stations without wash racks | 51.61 | 57.80 |
| | Garages & service stations with wash racks | 63.15 | 70.73 |
| | Restaurants, cafes, and taverns | 77.10 | 86.35 |
| | Stores & commercial offices | 51.61 | 57.80 |
| | Halls | 51.61 | 57.80 |
| | Churches | 51.61 | 57.80 |
| | Dry cleaning plants | 51.61 | 57.80 |
| | Laundries | 77.10 | 86.35 |
| Sewer | Public Schools - September to May - per FTE student | 3.60 | 4.57 |
| | Public Schools - June to August - High School & Middle School | 98.66 | 110.50 |
| | Public Schools - June to August - Elementary School | 53.59 | 60.02 |

**EXHIBIT B**

**SECTION 1. TITLE 5 – REFUSE COLLECTION RATES**

**1. RESIDENTIAL – PICKUP ONE TIME PER WEEK**

| | |
|---|---|
| 20 gallon container | $23.90 |
| 35 gallon container | $26.44 |
| 64 gallon container | $42.57 |
| 96 gallon container | $55.62 |
| 2x 64 gallon containers | $69.84 |
| 32 + 64 gallon containers | $84.23 |
| 2x 96 gallon containers | $93.27 |
| For each additional occasional can/bag | $5.15 |

**2. COMMERICIAL – PICKUP ONE TIME PER WEEK**

| | |
|---|---|
| 35 gallon container | $21.91 |
| 64 gallon container | $37.68 |
| 96 gallon container | $53.80 |
| For each additional occasional can/bag | $5.15 |

**COMMERICIAL – PICKUP TWO TIMES PER WEEK**

| | |
|---|---|
| 35 gallon container | $43.82 |
| 64 gallon container | $75.36 |
| 96 gallon container | $107.60 |
| For each additional occasional can/bag | $5.15 |

**3. DUMPSTER SERVICE**

For commercial service and large dumpster containers, to be furnished by the Contractor as follows:

**ONE YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $124.15 |
| Pickup twice weekly | $248.33 |

**ONE AND ONE HALF YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $159.76 |
| Pickup twice weekly | $320.55 |

**TWO YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $228.95 |
| Pickup twice weekly | $457.83 |

**THREE YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $346.89 |
| Pickup twice weekly | $693.74 |

**FOUR YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $396.49 |
| Pickup twice weekly | $793.02 |

**SIX YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $662.24 |
| Pickup twice weekly | $1,324.57 |

**EIGHT YARD DUMPSTER BIN**

| | |
|---|---|
| Pickup weekly | $865.13 |
| Pickup twice weekly | $1,730.22 |

## SECTION 2. TITLE 12 – WATER AND SEWER FEES

### 1. INSTALLATION OF NEW WATER SERVICE LINE

| **Size of Meter in Inches** For all Installations | Connection Charge Cost Plus Overhead of 5% But Not Less Than: |
|---|---|
| 1” | $3,000.00 |
| 1 ½” | $3,200.00 |
| 2” | $3,500.00 |
| 3” | $5,800.00 |
| 4” | $7,800.00 |
| 6” | $9,500.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate. Shall include the water meter, box, accessories and installation.**

### 2. CAPITAL IMPROVEMENT CHARGES FOR WATER

| | |
|---|---|
| Per dwelling unit | $5,000.00 |
| All other structures per equivalent residential unit | $5,000.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

### 3. TESTING WATER METERS

| | |
|---|---|
| Per meter tested | Time and Materials |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

### 4. DELINQUENT WATER BILLS

| | |
|---|---|
| Turn back on outside of normal working hours | $95.00 |
| Post delinquent notice, doorhanger | $20.00 |
| Late charge | $12.00 |
| Unauthorized turn on of water meter | $100.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

### 5. TEMPORARY SERVICE DEPOSIT

| | |
|---|---|
| Deposit | $50.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

**6. WATER SHUTOFF AND TURN ON**

| | |
|---|---|
| At customer's request more than once each year: | |
| During normal working hours | $8.00 |
| At other times | $35.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

**7. MONTHLY WATER RATES**

| | |
|---|---|
| First dwelling unit | $26.50 |
| Each additional unit | $18.79 |
| Usage per one thousand gallons: | |
| 0 – 15,000 gallons | $1.23 |
| 15,001 – 30,000 gallons | $1.65 |
| 30,001+ gallons | $2.90 |

**8. MONTHLY WATER RATES – OUTSIDE CITY LIMITS**

| | |
|---|---|
| First dwelling unit | $36.50 |
| Each additional unit | $26.79 |
| Usage per one thousand gallons: | |
| 0 – 15,000 gallons | $1.90 |
| 15,001 – 30,000 gallons | $2.32 |
| 30,001+ gallons | $3.37 |

**9. BULK OR HAULED WATER**

| | |
|---|---|
| Account set-up and service charge | $35.00 |
| Usage per one thousand gallons | $10.00 |

**10. HYDRANT METER**

| | |
|---|---|
| Deposit for meter | $650.00 |
| Account set-up and service charge | $29.50 |
| Usage per one thousand gallons | $4.90 |

**11. NEW SEWER CONNECTION CHARGE**

| | |
|---|---|
| Connection to sewer system | $4,000.00 |

**12. CAPITAL IMPROVEMENT CHARGES FOR SEWER**

| | |
|---|---|
| Per dwelling unit | $7,000.00 |
| All other structures per equivalent residential unit | $7,000.00 |
| Sewer LID #1 for property not previously assessed | $175.00 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

**13. ILLEGAL DISCHARGE INTO SEWER**

| | |
|---|---|
| All costs of removal plus overhead of 10% but not less than | $500.00 |

**14. SEWER USER CHARGE PER MONTH**

| | |
|---|---|
| Per each dwelling unit | $47.04 |
| Motels (per unit) | $47.04 |
| Mobile home parks per occupied lot | $47.04 |
| Garages and service stations without wash racks | $57.80 |
| Garages and service stations with wash racks | $70.73 |
| Restaurants, cafes and taverns | $86.35 |
| Stores and commercial offices | $57.80 |
| Halls | $57.80 |
| Churches | $57.80 |
| Dry cleaning plants | $57.80 |
| Laundries | $86.35 |
| Public Schools – September through May per full-time equivalent student | $4.57 |
| June, July and August: | |
| High School and Middle School | $110.50 |
| Elementary School | $60.02 |

**Outside the City limits shall be one hundred fifty percent (150%) of applicable rate.**

**15. CROSS CONNECTION ANNUAL INSPECTION FEE**

| | |
|---|---|
| Per inspection | $50.00 |

**16. MOBILE HOME SITING NOTICE PENALTY** *(12.08.060)*

| | |
|---|---|
| Estimated cost of utilities owing plus | $100.00 |

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: Service Agreement with Hilger Construction for City Hall Lobby Wall**

**Requested Action:**
Consider approval of Resolution No. 26-843 authorizing a service agreement with Hilger Construction, Inc. for construction of a new lobby wall at City Hall.

**Key Points:**
- The project is intended to improve workplace safety and security by restricting unauthorized access from the public lobby into staff-only areas of City Hall.
- The City solicited quotes from three qualified construction firms. Hilger Construction, Inc. submitted the lowest responsive and responsible quote at $28,255 plus applicable tax.
- The City's 2026 budget appropriated $40,000 for the lobby wall and other City Hall-related capital outlay.

**Background Discussion:**
The City has identified the need to better separate public and staff-only areas within City Hall to strengthen workplace safety and control access to administrative workspaces. Funding was included in the 2026 budget for the lobby wall and related City Hall capital improvements. Following solicitation of three quotes, Hilger Construction, Inc. was identified as the lowest responsive and responsible bidder at $28,255 plus tax.

**Public Involvement:**
The project is an administrative facility and workplace safety improvement and did not require a separate public engagement process. Funding for the project was included as part of the City's publicly reviewed and adopted 2026 budget. Council consideration of Resolution No. 26-843 provides additional public review and authorization of the expenditure.

**Next Steps:**
Upon Council approval, staff will then coordinate project scheduling and construction, monitor the work for consistency with the agreed scope, and process payment in accordance with the agreement and City procedures..

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**RESOLUTION NO. 26-843**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING A SERVICE AGREEMENT BETWEEN THE CITY OF MEDICAL LAKE AND HILGER CONSTRUCTION, INC. FOR THE CONSTRUCTION OF A LOBBY WALL AT CITY HALL**

WHEREAS, the City of Medical Lake ("City") desires to construct a lobby wall to enhance workplace safety and security by restricting unauthorized access to staff-only areas of City Hall; and

WHEREAS, the City appropriated Forty Thousand Dollars ($40,000) for the construction of a lobby wall and other City Hall related capital outlay in the 2026 budget; and

WHEREAS, City staff has requested quotes from three (3) qualified construction agencies to construct a wall with the desired specifications and Hilger Construction, Inc. was the lowest responsive and responsible quotation in the amount of Twenty-Eight Thousand Two Hundred Fifty-Five Dollars ($28,255.00) plus tax.

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

Section 1. Approval of Agreement. The City Council hereby approves the Service Agreement between the City of Medical Lake and Hilger Construction, Inc. for the construction of a lobby wall in City Hall, attached hereto as Exhibit A and incorporated herein by this reference, together with all attachments thereto.

Section 2. Authorization. The Mayor is authorized to execute the Service Agreement and any non-substantive modifications necessary to carry out the intent of this Resolution.

Section 3. Severability. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

Section 4. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this ___ day of November 2026.

_____
Mayor, Terri Cooper

Attest:

_____
Koss Ronholt, City Clerk

Approved as to Form:

_____
City Attorney, Sean P. Boutz

# AGREEMENT FOR SERVICES

THIS AGREEMENT FOR SERVICES ("Agreement") is made by and between the City of Medical Lake, a municipal corporation, ("City") and Hilger Construction, Inc, hereinafter referred to as "Service Provider," jointly referred to as "Parties."

IN CONSIDERATION of the terms and conditions contained herein the Parties covenant and agree as follows:

1. **Services to be Performed**. The Service Provider will provide all labor, services, equipment, and material to satisfactorily complete the Scope of Services, which is attached hereto as "Exhibit A." Scheduling of the Scope of Services shall be coordinated with and approved by the City prior to commencement of such services.

    a. **Administration.** The Mayor or his/her designee, shall administer this Agreement and be the primary contact on behalf of the Service Provider. Service Provider shall commence work and perform the tasks as described in the Scope of Services.

    b. **Representations.** The City has relied upon the qualifications of the Service Provider in entering into this Agreement. By execution of this Agreement, Service Provider represents it possesses the materials, equipment, experience, ability, skill, and resources necessary to perform the services, as described in the Scope of Services, and is familiar with all current laws, rules, and regulations which reasonably relate to the Scope of Services.

    c. **Modifications. Amendments.** No modification or amendment to this Agreement shall be valid until the same is reduced to writing and executed with the same formalities as this Agreement. The Parties understand that the Scope of Services is a "living document" and may be amended, as mutually agreed upon by the Parties or as required by other factors.

2. **Term of Agreement.** This agreement shall become effective upon execution by both Parties and shall remain in effect until the services described herein have been completed and accepted by the City, unless earlier terminated as provided herein.

    Either Party may terminate this Agreement for any reason, with or without cause, by providing five (5) days written notice to the other party. In the event of such termination, the City shall pay the Service Provider for all services previously authorized and satisfactorily performed prior to the termination date.

3. **Payment**. The City agrees to pay Service Provider the sums as set forth in Exhibit A for all Scope of Services to be performed under this Agreement, or as otherwise provided for in

this Agreement, unless mutually agreed by the Parties in writing, after receipt of an invoice(s) for all completed services.

4. **Notice.** Notice shall be given in writing or electronically through email as follows:

| **CITY** | **SERVICE PROVIDER** |
|---|---|
| City of Medical Lake<br>City Administrator<br>city@medical-lake.org<br>509-565-5000<br>P.O. Box 369<br>Medical Lake, WA 99022 | Hilger Construction, Inc<br>Caleb Hilger<br><br>253-584-4766<br>10905 25th Ave East<br>Tacoma, WA 98445 |

5. **Applicable Laws and Standards.** The Parties, in the performance of this Agreement, agree to comply with all applicable Federal, State, Local Laws, ordinances, and regulations.

6. **Relationship of the Parties.** It is understood, agreed, and declared that the Service Provider shall be an independent contractor and not the agent, employee, servant, or otherwise of the City. It is further understood, agreed, and declared that the City is interested in only the results to be achieved and that the right to control the particular manner, method and means in which the services are performed is solely within the discretion of the Service Provider. Any and all employees who provide services to the City under this Agreement shall be deemed employees solely of the Service Provider. The Service Provider shall be solely responsible for the conduct and actions of all employees under this Agreement and any liability that may attach thereto.

7. **Ownership of Documents**. All materials, documents, plans, specifications, and other related documents prepared by the Service Provider under this Agreement are and shall be the property of the City.

8. **Records.** The Parties or State Auditor and any of their respective representatives shall have full access to and the right to examine during normal business hours any and all of the Service Provider's records with respect to all matters covered in this Agreement. Such representatives shall be permitted to audit, examine and make excerpts or transcripts from such records and to make audits of all contracts, invoices, materials, payrolls and records of matters covered by this Agreement for a period of three (3) years from the date final payment is made hereunder.

9. **Insurance.** Prior to commencement of the Scope of Services, the Service Provider shall provide the City with a Certificate of Insurance confirming liability insurance in the event

of a loss, damage, or personal injury for its actions, conduct and performance as set forth in this Agreement. Service Provider shall maintain in force during the full term of this Agreement such liability insurance policy in the amount of one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate limit, which both shall be at the expense of the Service Provider.

If the Service Provider maintains higher insurance limits than the minimums shown above, the City shall be insured for the full available limits of liability maintained by the Service Provider, irrespective of whether such limits maintained by the Service Provider are greater than those required by this Agreement or whether any certificate of insurance furnished to the City evidences limits of liability lower than those maintained by the Service Provider.

The Service Provider's maintenance of insurance, its scope of coverage and limits as required herein shall also not be construed to limit the liability of the Service Provider to the coverage provided by such insurance, or otherwise limit the City's recourse to any remedy available at law or in equity.

The Service Provider shall provide the City and all Additional Insureds for this work with written notice of any policy cancellations within two (2) business days of their receipt of such notice.

Failure on the part of the Service Provider to maintain the insurance as required shall constitute a material breach of this Agreement, upon which the City may, after giving five (5) business days' notice to the Service Provider to correct the breach, immediately terminate the Agreement or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to the City on demand, or at the sole discretion of the City, offset against funds due the Service Provider from the City.

10. **Indemnification.** Each party agrees to be responsible and assume liability for its own wrongful and/or negligent acts or omissions or those of their officials, officers, agents, or employees to the fullest extent required by law, and further agree to save, indemnify, defend, and hold the other party harmless from any such liability. It is further provided that no liability shall attach to the City by reason of entering into this Agreement except as expressly provided herein.

    However, should a court of competent jurisdiction determine liability for damages arising out of bodily injury to persons or damages to property caused by or resulting from the concurrent negligence of the Service Provider and the City, its officers, officials,

employees, and volunteers, the Service Provider's liability hereunder shall be only to the extent of the Service Provider's negligence. It is further specifically and expressly understood that the indemnification provided herein constitutes the Service Provider's waiver of immunity under Industrial Insurance, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated by the parties. The provisions of this section shall survive the expiration or termination of this Agreement.

11. **Waiver.** No officer, employee, agent or other individual acting on behalf of either party has the power, right or authority to waive any of the conditions or provisions of this Agreement. No waiver in one instance shall be held to be waiver of any other subsequent breach or nonperformance. All remedies afforded in this Agreement or by law, shall be taken and construed as cumulative and in addition to every other remedy provided herein or by law. Failure of either party to enforce at any time any of the provisions of this Agreement or to require at any time performance by the other party of any provision hereof shall in no way be construed to be a waiver of such provisions nor shall it affect the validity of this Agreement or any part thereof.

12. **Assignment and Delegation.** Neither party shall assign, transfer or delegate any or all of the responsibilities of this Agreement or the benefits received hereunder without first obtaining the written consent of the other party.

13. **Subcontracts.** Except as otherwise provided herein, the Service Provider shall not enter into subcontracts for any of the services to be performed under this Agreement without obtaining express written approval from the City.

14. **Confidentiality.** Service Provider may from time to time receive information which is deemed by the City to be confidential. Service Provider shall not disclose such information without the express written consent of the City or upon order of a Court of competent jurisdiction.

15. **Governing Law; Jurisdiction and Venue.** This Agreement is entered into in Spokane County, Washington. This Agreement is to be governed by and construed in accordance with the Laws of the State of Washington. The Parties hereby agree that venue shall be in Spokane County, Washington, State of Washington.

16. **Cost and Attorney's Fees.** In the event a lawsuit is brought with respect to this Agreement, the prevailing party shall be awarded its costs and attorney's fees in the amount to be determined by the Court as reasonable. Unless provided otherwise by the statute, Service Provider's attorney fees payable by the City shall not exceed the total sum amount paid under this Agreement.

17. **Entire Agreement.** This written Agreement, together with any Exhibits hereto, constitutes the entire and complete understanding and agreement between the Parties respecting the subject matter hereof and cancels and supersedes any and all prior and contemporaneous negotiations, correspondence, understandings and agreements between the Parties, whether oral or written, regarding such subject matter. The Parties understand and agree that this Agreement may not be changed, modified, or altered except in writing signed by the Parties hereto. No agreement or understanding varying or extending this Agreement will be binding upon either Party, unless set forth in writing which specifically refers to the Agreement that is signed by duly authorized officers or representatives of the respective Parties, and the provisions of the Agreement not specifically amended thereby will remain in full force and effect.

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

19. **Business License.** Service Provider shall, prior to performance of any work under this Agreement, apply for and obtain all business licenses necessary to operate in Spokane County, as applicable (please contact the Washington State Department of Licensing at (360) 664-1400 or online at www.dol.wa.gov for more info).

20. **Non-waiver**. Any waiver of the terms and conditions hereof must be explicitly in writing.

21. **Severability.** Should any section, or portion thereof, of this Agreement be held invalid by reason of any law, statute, or regulation existing now or in the future in any jurisdiction by any court of the competent authority or by a legally enforceable directive of any governmental body, such section or portion thereof will be validly referred so as to approximate the intent of the Parties as nearly as possible and, if unreformable, will be deemed divisible and deleted with respect to such jurisdiction, but the Agreement will not otherwise be affected.

22. **Force Majeure.** Neither Party will be held responsible for delay or failure to perform hereunder when such delay or failure is due to fire, flood, riot, epidemic, pandemic, acts of God or under the public enemy, acts of terrorism, acts of war, unusually severe weather, legal acts of public authorities, public carries, or other circumstances which cannot be forecast or provided against.

23. **Time is of the Essence.** Time is and will be of the essence for each term and provision of this Agreement.

24. **Headings.** All headings appearing in this Agreement have been inserted solely for convenience and ready reference. They do not define, limit, or extend the scope or intent of any sections to which they pertain.

IN WITNESS WHEREOF, the Parties have caused their duly authorized representatives to execute this Agreement this _____ day of November, 2026.

| **CITY OF MEDICAL LAKE** | **HILGER CONSTRUCTION, INC.** |
|---|---|
| By:_____ | By: _____ |
| Terri Cooper, Mayor | Its: _____ |

HILGER
CONSTRUCTION, INC.

Attn: Dave Weisbeck
124 South Lefevre St.
Medical Lake, WA99022

**September 14th, 2026**

Reference: Medical Lake – Lobby Wall

Dave:

Hilger Construction, Inc. agrees to provide all materials, labor, and equipment to accomplish the Scope of Work as detailed below, and subject to the inclusions/exclusions as listed below.

We will perform the **Base Bid** work for the cost of **$28,255.00**, plus tax.

Our cost proposal will remain valid for Thirty **(30) days**.

The above cost is provided with the following bid qualifications and includes the following activities:

**Detail of scope to be performed:**

- Mobilize to site
- Set up dust protections
- Layout and demolish portion of existing wing wall in lobby area
- Remove sheetrock surrounding existing service window
- Pull ceiling tiles (set aside for later use)
- Break acoustic ceiling tile (ACT) at location of new wall
- Provide and install cold formed steel framing members to create new wall and openings (3-5/8" metal stud)
    - Floor to ceiling studs with bracing as required
- Frame existing opening to match new ADA heights
- Provide and install 5/8" Type X GWB, both sides of new reception wall
- GWB tape new wall to L4, patching around existing opening that was modified
- Prime and topcoat (2) with Sherwin Williams ProMar 200 at new reception wall
    - Owner to provide color
- Provide and install (1) 3'0" x 6'8" Hollow metal jamb, fully welded
- Provide and install (1) 3'0" x 6'8" stain grade, solid core wood door
    - Provide 24x32 half lite kit frame
    - Provide ¼" clear tempered glass for kit
    - Provide BB81 4.5" square hinges
    - Provide Heavy duty closer
- Provide finish coat on jamb with DTM
- Provide finish coat on door in field
- Provide and install (2) new openings per attached elevation drawing

- At new openings provide and install ¼" clear tempered glass panes, per attached elevation drawing
- Openings to be trimmed in field-stained wood stock to match existing color
    - Color to match as close as possible
- Install acoustic ceiling edge angle, with new tees to complete grid system
- Install trimmed acoustic ceiling tiles to close ceiling
- Provide and install (2) duplex receptacles in wall at reception desk
    - Extend from local circuit
- Provide and install standalone door access control with programmable keypad, wall mounted door release button, electric strike, and power supply
    - Extend new circuit form electrical panel to power supply with raceway and wire
- Label panel, power supply, and receptacles
- Washington state electrical permit
- Clean up and demobilize from site
- Note all site labor to utilize state prevailing wages, intents, affidavits

**Exclusions:**
Permitting associated with work
Washington State sales tax
Testing and special inspections, other than those mentioned
Abatement (we assume this material is not ACM, etc.)
Overtime and shift premium pay
All work to be done Monday thru Friday. To be done between the hours of 7:00 AM and 5:00 PM
Fire Sprinkler, Fire Alarm or Data

The commitment is provided with the following additional qualifications & exclusions:

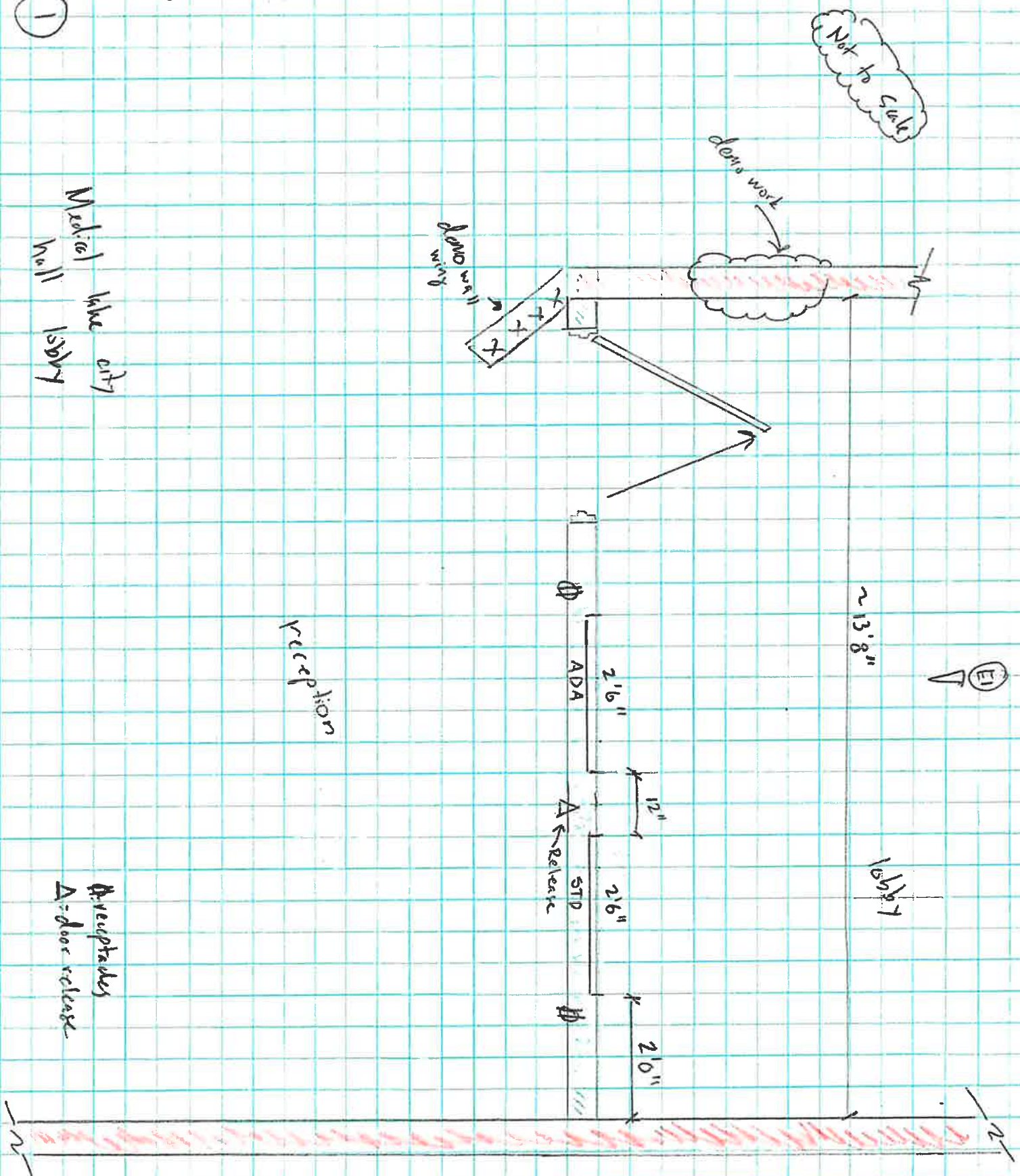
- No payment & performance bonds, Builder's Risk Insurance, temporary utilities, utility fees & meters, architectural & engineering fees, special inspections.
- All possible work not specifically noted in this Proposal Letter is excluded.

Thank you for giving us this opportunity to do this project with you. We look forward to working with you and your staff.

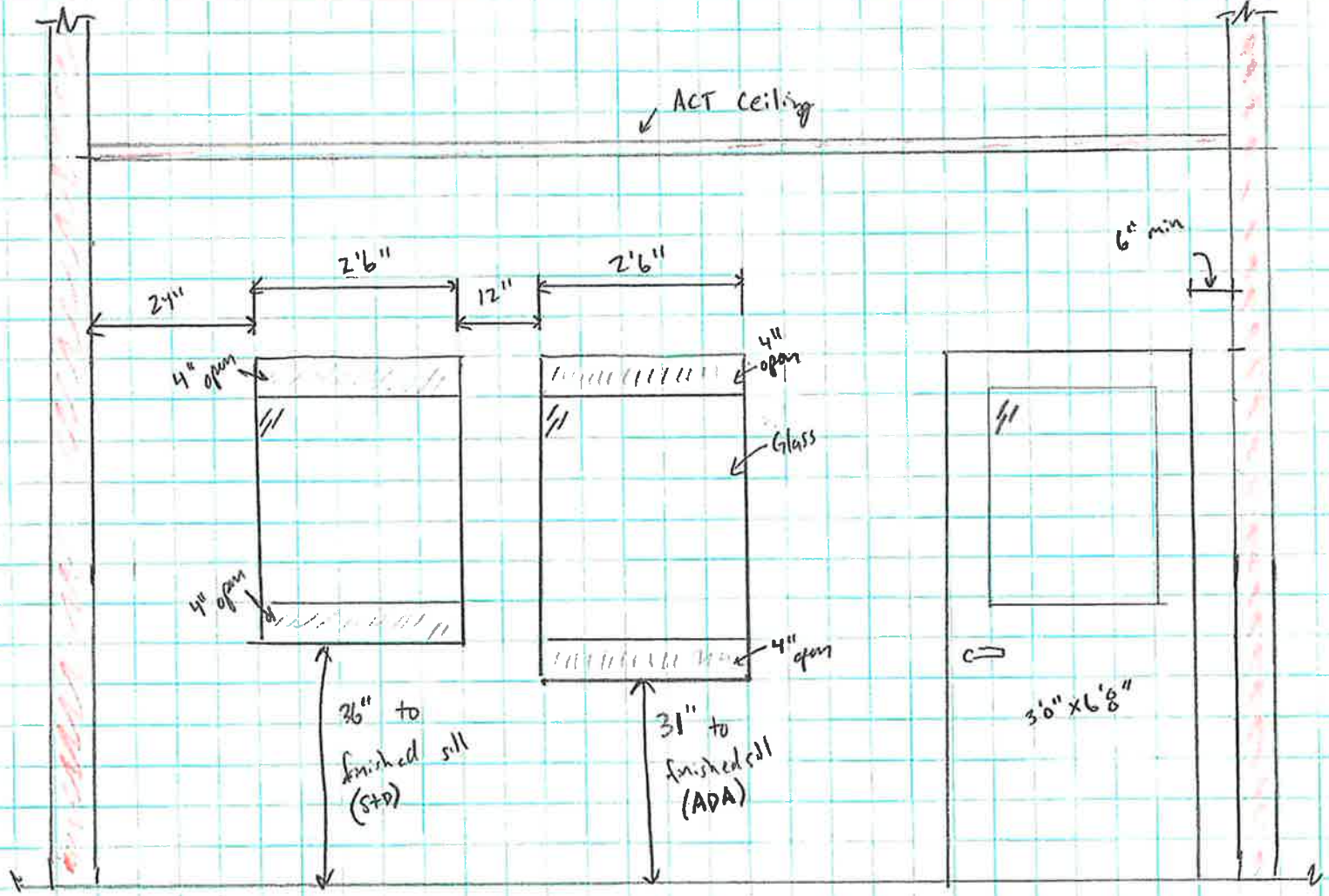
Respectfully,

Caleb Hilger

Hilger Construction, Inc.
10905 25th Ave East
Tacoma, WA 9844


1
Not to Scale
demo work
demo wall
Medical Lake City Hall lobby
reception
ADA
2'6"
12"
Release
STD
2'6"
2'0"
~13'8"
E1
lobby
#: receptacles
Δ: door release

Not to scale




Medical lake city hall lobby elevation

2 E1

City of Medical Lake
124 S. Lefevre St.
P.O. Box 369
Medical Lake, WA 99022-0369



To: City Council

From: Sonny Weathers, City Administrator

**TOPIC: Service Agreement Amendment with Titan Mechanical**

**Requested Action:**
Consider approval of Resolution No. 26-844 authorizing Amendment No. 1 to the City's service agreement with David Roestel of Titan Mechanical, Inc. The amendment would increase the agreement's time-and-materials limit by $10,000 to address added plumbing requirements, repeated mobilization, and increased material costs associated with completing the project.

**Key Points:**
The requested amendment would:

- Increase the existing time-and-materials authorization by $10,000.
- Cover plumbing scope changes, including a water line to the kitchen hood, a gas solenoid valve, and two upgraded Zurn floor sinks with weep holes.
- Recognize additional labor and logistical costs caused by repeated mobilization and demobilization resulting from construction delays and changing site schedules.
- Address increases in the cost of mechanical and piping materials since the agreement was executed on March 17, 2026.
- Retain the remaining terms, liability protections, and operating conditions of the original agreement.

**Background Discussion:**
Titan Mechanical, Inc. entered into an Agreement for Services with the City on March 17, 2026. During construction, the plumbing scope was revised to accommodate additional project requirements and specialty fixtures. The contractor also experienced multiple mobilizations due to changing construction schedules and higher-than-anticipated material costs. Titan Mechanical, Inc. has therefore requested a $10,000 increase to the agreement's time-and-materials limit to support completion of the work.

**Public Involvement:**
No separate public involvement process is proposed for this contract amendment. Consideration of Resolution No. 26-844 at a public City Council meeting provides an opportunity for Council review and public comment consistent with the City's regular meeting procedures.

**Next Steps:**
If approved, the Mayor or authorized City representative will execute Amendment No. 1, increasing the agreement's time-and-materials limit by $10,000. Staff will continue coordinating with Titan Mechanical, Inc., verifying completed work and supporting documentation, and monitoring expenditures against the amended not-to-exceed amount through project completion.

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**RESOLUTION NO. 26-844**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING AN AMENDMENT TO AN AGREEMENT FOR SERVICES BETWEEN THE CITY OF MEDICAL LAKE AND TITAN MECHANICAL, INC.**

WHEREAS, the City of Medical Lake ("City") previously entered into an Agreement for Services ("Agreement") with Titan Mechanical, Inc ("TMI") on March 17, 2026, by Resolution 26-798, for plumbing and gas piping services for the City Hall commercial kitchen project ("Project"); and

WHEREAS, the approved bid proposal was a time and materials proposal to not exceed Thirty-Thousand Dollars ($30,000); and

WHEREAS, TMI has submitted a Change Order (incorporated into the Amendment as Attachment B), requesting an increase to the contracted limit by Ten-Thousand Dollars ($10,000) for a total contract limit of Forty-Thousand Dollars ($40,000); and

WHEREAS, City staff has reviewed the proposal and determined that the additional work is necessary, in the best interest of the City to complete the Project, and is within the appropriated budget for the Project; and

WHEREAS, the parties desire to amend the Agreement to incorporate the additional Scope of Services and associated compensation as set forth in Amendment No. 1 attached hereto as Exhibit "A".

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

Section 1. Approval of Amendment. The City Council hereby approves Amendment No. 1 to the Agreement between the City of Medical Lake and Titan Mechanical, Inc., which is attached hereto as Exhibit A, together with all attachments incorporated therein, and incorporates the same herein by this reference.

Section 2. Authorization. The Mayor is authorized to execute Amendment No. 1 and any non-substantive modifications necessary to carry out the intent of this Resolution.

Section 3. Severability. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

Section 4. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this ___ day of November, 2026.

_____
Terri Cooper, Mayor

ATTEST:

_____
Koss Ronholt, City Clerk

APPROVED AS TO FORM

_____
Sean P. Boutz, City Attorney

# AMENDMENT NO. 1

## AMENDMENT NO. 1 TO AGREEMENT FOR SERVICES BETWEEN THE CITY OF MEDICAL LAKE AND TITAN MECHANICAL, INC

WHEREAS, the City of Medical Lake ("City") previously entered into Agreement for Services ("Agreement") with Titan Mechanical, Inc ("TMI") on March 17, 2026, by Resolution 26-798, for plumbing and gas piping services for the City Hall commercial kitchen project ("Project"); and

WHEREAS, pursuant to Section 1(c) of the Agreement, the Parties desire to amend the Scope of Services; and

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein, the Parties agree to the following:

1. **Amendment to Services to be Performed**. The Parties agree to amend the Scope of Services by adding Attachment B, attached hereto and incorporated by this reference. Attachment B supplements Attachment A and provides additional services to be performed by TMI. Except as expressly modified herein, Attachment A shall remain in full force and effect.

2. **Compensation.** The total compensation authorized under this Agreement is increased by $10,000 from $30,000 to $40,000.

3. All other terms and conditions of the parties' contract and amendments, as applicable, shall remain in full force and effect.

CITY OF MEDICAL LAKE

_____
Terri Cooper, Mayor

ATTEST:

_____
Koss Ronholt, Finance Director

TITAN MECHANICAL, INC

_____

_____

APPROVED AS TO FORM:

_____
Sean P. Boutz, City Attorney

# TITAN MECHANICAL, INC.

1622 S. Seehorn Road
Spokane, WA 99212
Phone: (509) 370-7965

WA State Lic. #TITANMI014D5 GC
WA State Lic. #TITANMI776JJ Plumbing

## BID PROPOSAL

We are pleased to submit this bid proposal for:

Project: ***City of Medical Lake Commercial Kitchen***

**We are bidding Plumbing & Gas Piping**

**We are basing our bid off the following drawing.**

**Spokane Restaurant Equipment Drawing # KEC-1**
**Spokane Restaurant Equipment Drawing # KEC-2**

**Our work will consist of Concrete Core Drilling, Concrete Cutting / Patching for floor sink, PVC DWV piping, Copper Type "L" water piping all material for the plumbing rough-in.**

**City of Medical Sink will provide all commercial Kitchen Equipment and faucets as related to plumbing. Titan Mechanical Inc. will provide finish labor to connect kitchen plumbing equipment, with necessary under trim.**

**Bid is for Time and Material not to exceed $30,000.00**

| **Labor Price** | | **Material Pricing (Example)** | |
|---|---|---|---|
| **Prevailing Wage rate** | **74.40** | **½" Type "L" tube** | **7.52** |
| **Labor Burden** | **28.97** | **Discount 25%** | **1.88** |
| **Labor rate per man** | **103.37** | **Sell Price** | **5.64** |

**Materials pricing is Manufactures Listed Pricing – 25% = Material Price to Owner**

**Exclusions**
WSST, HVAC Dry Side. Water Heater and Boiler Venting, Painting of Piping, Power Wiring, City/ Utility connection fees, Layout of Walls on PT Decks, DDC Controls, Kitchen Equipment, Laundry Equipment, Water Meters and Fees, Gas Meters and Fees, Concrete, Performance Bond, Umbrella Policy, De-watering, Ceiling Tile Removal and Replacement, Asbestos Abatement, Warranty of Existing Equipment, Tower Crane, Temporary Utilities/Heat, Builder's Risk Insurance, Roof Patch, , Toilet Accessories, Dumpster/Dump Charges, Portable Toilet Rental, Overtime, Structural Analysis or Support, Equipment Screening, Wall Louvers, Roof Top Screening, Any Export of Surplus Dirt, Dry Standpipe,

This quote is valid until March 25, 2026
**Terms:** Progress Billing, Billed by the 25th payable by the 10th.
This price is subject to a mutually agreeable Sub-contract for the work.

Titan is pleased to submit the above proposal. We are doing so under the following terms and conditions:

- You will not disclose any aspect of this proposal to any party during the pre-bid phase of this project. Doing so may affect a competitor's proposal price resulting in an adverse effect on our competitive position on this project.
- If you disclose this proposal to another party during the pre-bid phase of this project, we reserve the right to recover damages including bid preparation costs, anticipated profits and overhead, and the cost of litigation.
- If these conditions are not acceptable, please return this proposal to our office immediately.

David Roestel (509) 370-7965)

**Titan Mechanical, Inc.**
PO Box 13163
Spokane Valley, WA 99213
TITANMI014D5
TITANMI776JJ
titanmechanical@comcast.net
(509)370-7965

Attn: David Weisbeck

City of Medical Lake
P.O. Box 369
Medical Lake, WA 99022

**RE: Request for Contract Amendment No. 1 – Time & Materials (T&M) Budget Adjustment**

Dear Mr. Weisbeck,

I am writing to formally request a written amendment to our Agreement for Services dated March 17, 2026, to adjust the Time & Materials (T&M) funding limits. Per Section 1(c) of our current agreement, which recognizes the Scope of Services as a living document, we need to adjust the baseline budget to account for several unforeseen project developments that have impacted our original projections.

Specifically, this adjustment is necessary due to the following cumulative factors:

- Revised Scope of Work & Premium Materials: As the project progressed, critical modifications were made to the initial plumbing plan. This includes adding a water line to the Kitchen Hood, installing a gas solenoid valve, and upgrading the specifications to two (2) Zurn Floor Sinks equipped with weep holes to strictly prevent water from dripping to the space down below. These premium, specialty fixtures carry a higher material cost than standard drains accounting for 15% of contract amount.
- Repeated Mobilization: Due to external construction delays and shifting site schedules beyond our control, our team was forced to mobilize and demobilize to the site multiple times, driving up operational, labor, and logistical costs.
- Material Cost Escalation: Over the past several months, supply chain constraints have caused significant market price increases on essential mechanical and piping components, exceeding our initial March 2026 pricing cushions.

To accommodate these changes and ensure the successful, high-quality completion of the work, we propose increasing the contract's T&M limit by $10,000.00, bringing the new maximum total not-to-exceed compensation to the revised amount. All work will continue to proceed efficiently toward project completion under the standard terms, liability protections, and operational conditions outlined in our March 17, 2026 agreement.

Thank you for your time, understanding, and continued partnership on this project. I am available at 509-370-7965 or titanmechanical@comcast.net to discuss the specific breakdown or to help finalize the formal Amendment No. 1 paperwork.

Sincerely

David Roestel
Titan Mechanical, Inc

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**ORDINANCE NO. 1156**

**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, 2027 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 2027 current expense budget of the City; and

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 1.75% 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 2027; and

WHEREAS, the City's actual levy amount from the previous year was $654,364.30; 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 2027, on October 20, 2026, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2027 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 84.55.005 in the City of Medical Lake, Spokane County, Washington, a regular property tax increase over the 2026 levy of $11,451.38 which is a 1.75% increase for the year commencing January 1, 2027, 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 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 2027 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 _____ day of November 2026.

_____
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. 1156 passed by the City of Medical Lake City Council on the 17th day of November 2026.

**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, 2027 TO PROVIDE REVENUE FOR THE PROVISIONS OF CITY SERVICES AS SET FORTH IN THE CITY BUDGET**

**Section 1.** The Council hereby authorizes a 1.75% increase in the regular property tax levy amount to be collected in the 2027 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. 1156 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: _____

**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**
**ORDINANCE NO. 1154**

# AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A NEW OFFICIAL ZONING MAP; REPEALING AND REPLACING ALL PRIOR OFFICIAL ZONING MAPS; INCORPORATING THE OFFICIAL ZONING MAP BY REFERENCE INTO THE MEDICAL LAKE MUNICIPAL CODE; AND REMOVING THE SUPERSEDED ZONING DISTRICT CHAPTERS FROM TITLE 17

WHEREAS, the City of Medical Lake (City) is a fully-planning city under the Growth Management Act (GMA); and

WHEREAS, Chapter 36.70A RCW requires development regulations to be consistent with the City's Comprehensive Plan; and

WHEREAS, the Medical Lake Municipal Code (MLMC) establishes zoning districts and provides for the adoption and administration of an official zoning map; and

WHEREAS, the City has prepared a new Official Zoning Map to implement the Medical Lake Comprehensive Plan and to provide a clear and accurate depiction of zoning district boundaries throughout the City; and

WHEREAS, MLMC Chapter 17.12 – Zone Designation, Chapter 17.16 – R-1 Single-Family Residential Zoning District, Chapter 17.18 – R-1P Single-Family Planned Residential Zoning District, Chapter 17.20 – R-2 Two-Family Residential Zoning District, Chapter 17.24 – R-3 Multiple-Family Residential Zoning District, Chapter 17.26 – Parks, Open Space Zone, Chapter 17.27 – Schools and Public Lands Zone, Chapter 17.28 – C-1 Commercial Zone, Chapter 17.29 – MC-1 Mixed Use Zone, Chapter 17.32 – L-1 Light Industrial Zone, and Chapter 17.35 – Institutional Zoning District are now superseded and will be removed.

WHEREAS, the City completed environmental review pursuant to the State Environmental Policy Act (SEPA), Chapter 43.21C RCW, and Chapter 197-11 WAC, and issued a Determination of Non-Significance (DNS) on September 3, 2026. No comments were received and the DNS retained; and

WHEREAS, the City of Medical Lake Planning Commission considered the proposed Official Zoning Map at a properly noticed public hearing on September 24, 2026, for the purpose of receiving public testimony and making a recommendation to the City Council; and

WHEREAS, the Planning Commission, after considering the entire record and public testimony, recommended approval of the proposed Official Zoning Map; and

WHEREAS, pursuant to RCW 36.70A.106, the City provided a 60-day notice of intent to adopt to the Washington State Department of Commerce on September 3, 2026; and

WHEREAS, the City Council conducted a properly noticed public hearing on October 6, 2026, and considered the staff report, Planning Commission recommendation, public testimony, environmental review documents, and the entire record before it; and

WHEREAS, the City Council finds that the proposed Official Zoning Map is consistent with the Medical Lake Comprehensive Plan, the requirements of the Growth Management Act, and the public health, safety, and welfare; and

WHEREAS, the City Council finds that adoption of a new Official Zoning Map will promote clarity, transparency, and efficient administration of the City's land use regulations.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1.** Adoption of Official Zoning Map. The document entitled "City of Medical Lake Official Zoning Map," dated November 3, 2026, attached hereto as Exhibit A and incorporated herein by this reference, is hereby adopted as the Official Zoning Map of the City of Medical Lake.

**Section 2.** Repeal and Replacement. Upon the effective date of this Ordinance, the previously adopted Official Zoning Map and all prior versions thereof are repealed and replaced in their entirety by the Official Zoning Map adopted herein. This action shall not alter the validity of any previously approved land use decision, permit, zoning classification, or development approval.

**Section 3.** Filing and Availability. The Official Zoning Map adopted by this Ordinance shall be maintained in the office of the City Clerk and Planning Department as the official zoning record of the City. Copies may be made available electronically or in printed form for public inspection.

**Section 4.** Codification. The Official Zoning Map adopted by this Ordinance shall constitute the Official Zoning Map referenced by the Medical Lake Municipal Code and shall be administered in accordance with applicable provisions of MLMC Titles 17 and 19.

**Section 5.** Amendment. Chapter 17.12 – Zone Designation, Chapter 17.16 – R-1 Single-Family Residential Zoning District, Chapter 17.18 – R-1P Single-Family Planned Residential Zoning District, Chapter 17.20 – R-2 Two-Family Residential Zoning District, Chapter 17.24 – R-3 Multiple-Family Residential Zoning District, Chapter 17.26 – Parks, Open Space Zone, Chapter 17.27 – Schools and Public Lands Zone, Chapter 17.28 – C-1 Commercial Zone, Chapter 17.29 – MC-1 Mixed Use Zone, Chapter 17.32 – L-1 Light Industrial Zone, and Chapter 17.35 – Institutional Zoning District are hereby deleted from the MLMC.

**Section 6.** Severability. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance or its application to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the remaining portions of this Ordinance, which shall remain in full force and effect.

**Section 7.** Effective Date. This Ordinance shall take effect and be in force five (5) days after publication of a summary thereof as required by law.

PASSED by the City Council this 3rd day of November, 2026.

_____

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. 1154 passed by the City of Medical Lake City Council on the 3rd day of November, 2026.

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A NEW OFFICIAL ZONING MAP; REPEALING AND REPLACING ALL PRIOR OFFICIAL ZONING MAPS; INCORPORATING THE OFFICIAL ZONING MAP BY REFERENCE INTO THE MEDICAL LAKE MUNICIPAL CODE; AND REMOVING THE SUPERCEEDED ZONING DISTRICT CHAPTERS FROM TITLE 17**

**Section 1.** Adoption of the Official Zoning Map.

**Section 2.** Repeal and Replacement of any Previous Zoning Map.

**Section 3.** Filing and Availability.

**Section 4.** Codification.

**Section 5.** Removing of the superseded zoning district chapters from Title 17.

**Section 6**. Establishes a severability clause in the event some portion of the Ordinance is held invalid.

**Section 7**. Establishes an effective date for Ordinance No. 1154 for five (5) days after publication of the Ordinance, or a summary thereof, in the official newspaper of the City, as provided by law.

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

_____
Koss Ronholt, Finance Director/City Clerk

Published: _____

**ORDINANCE NO. 1155**
**CITY OF MEDICAL LAKE**
**SPOKANE COUNTY, WASHINGTON**

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, AMENDING CHAPTER 8.08 OF THE MEDICAL LAKE MUNICIPAL CODE TO REDUCE THE MAXIMUM SPEED LIMIT ON STATE ROUTE 902 (LEFEVRE STREET) BETWEEN MILEPOST 5.82 AND MILEPOST 6.55 FROM THIRTY (30) MILES PER HOUR TO TWENTY-FIVE (25) MILES PER HOUR; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE**

WHEREAS, State Route 902 (SR 902), also known as Lefevre Street within the City of Medical Lake ("City"), is a state highway under the jurisdiction of the Washington State Department of Transportation (WSDOT) that serves as a primary corridor through the City; and

WHEREAS, the City is undertaking the Lefevre Street project, which includes roadway improvements such as lane narrowing, addition of a center left-turn lane, protected bicycle facilities, and other traffic calming and safety enhancements intended to improve conditions for all roadway users; and

WHEREAS, as part of the Lefevre Street project, the City has determined that a reduction in the posted speed limit from thirty (30) miles per hour to twenty-five (25) miles per hour is appropriate and consistent with the planned improvements and the surrounding urban context; and

WHEREAS, Revised Code of Washington (RCW) 46.61.415 authorizes local authorities to establish or alter maximum speed limits on the basis of an engineering and traffic investigation when the maximum speed permitted is greater or less than is reasonable and safe under the conditions found to exist, provided that any alteration of maximum limits on state highways within incorporated cities or towns shall not be effective until approved by the Secretary of Transportation; and

WHEREAS, an engineering and traffic investigation has been conducted supporting the proposed reduction of the speed limit on SR 902 (Lefevre Street) from Milepost 5.82 to Milepost 6.55 from thirty (30) miles per hour to twenty-five (25) miles per hour in the interest of public safety, reduced crash severity, and consistency with the completed and planned corridor improvements; and

WHEREAS, WSDOT requires an ordinance supporting the speed limit change prior to its approval and implementation of the reduced speed limit and associated signing; and

WHEREAS, this Ordinance establishes the generally applicable maximum speed limit for the described portion of State Route 902 and is not intended to repeal, supersede, enlarge, diminish, or otherwise affect any lower maximum speed limit independently established by state law, another provision of the Medical Lake Municipal Code, or other competent authority, including an applicable school or playground crosswalk or speed zone under RCW 46.61.440; and

WHEREAS, the City Council finds that the proposed speed limit reduction is reasonable, safe, and in the best interests of the public.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON, DOES ORDAIN AS FOLLOWS**:**

**Section 1. Findings.**

The recitals set forth above are hereby adopted as findings of the City Council in support of this Ordinance.

**Section 2. Amendment to Medical Lake Municipal Code Chapter 8.08.**

A new section is hereby added to Chapter 8.08 (Speed Limits) of the Medical Lake Municipal Code, to be codified as Section 8.08.060, and to read as follows:

**8.08.060 State Route 902 (Lefevre Street) – State Route 902 (Lefevre Street) – Portions reduced to twenty-five miles per hour.**

(A) On the basis of an engineering and traffic investigation related to improvements on Lefevre St., and subject to approval by the Secretary of Transportation as required by RCW 46.61.415(6), the maximum speed limit on State Route 902, also known as Lefevre Street, from Milepost 5.82 northerly to Milepost 6.55 is hereby established at twenty-five (25) miles per hour.

(B) The reduced speed limit established by this section shall not be effective or enforceable until: (1) it has been approved by the Secretary of Transportation; and (2) appropriate signs giving notice of the reduced speed limit have been erected and are in place in accordance with the Manual on Uniform Traffic Control Devices (MUTCD).

(C) Upon approval by the Secretary of Transportation, the Washington State Department of Transportation is authorized and requested to install and maintain the appropriate speed limit signs for the segment described in subsection (A).

Nothing in this section repeals, supersedes, or alters any lower maximum speed limit that is independently applicable within the segment described under state law, another provision of the Medical Lake Municipal Code, or other lawful authority, including a school or playground crosswalk or speed zone established under RCW 46.61.440. Any such lower limit applies only within its lawfully established boundaries and during the times or conditions designated by applicable law and lawfully installed traffic-control devices.

**Section 3. Transmittal to WSDOT.**

A certified copy of this Ordinance shall be transmitted to the Washington State Department of Transportation and the Secretary of Transportation with a request for approval of the speed limit reduction adopted herein pursuant to RCW 46.61.415(6).

**Section 4. Severability.**

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

**Section 5. Corrections.**

The City Administrator is authorized to make necessary corrections to this Ordinance, including but not limited to the correction of clerical errors, references to other local, state, or federal laws,

codes, rules, or regulations, or ordinance numbering and section/subsection numbering along with minor milepost changes as it relates to WSDOT Eastern Region requirements.

**Section 6. Effective Date.**

This Ordinance shall be in full force and effect five (5) days after its passage and publication of the Ordinance or a summary thereof in the official newspaper of the City, as provided by law. Provided, however, that the reduced speed limit established by Section 2 shall not be effective or enforceable until approved by the Secretary of Transportation and appropriate signs have been erected.

PASSED by the City Council of the City of Medical Lake, Washington, this _____ day of November, 2026.

_____
Terri Cooper, Mayor

ATTEST:

_____
Koss Ronholt, City Clerk

APPROVED AS TO FORM:

_____
Sean P. Boutz, City Attorney

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. 1155 passed by the City of Medical Lake City Council on the _____ day of November 2026.

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, AMENDING CHAPTER 8.08 OF THE MEDICAL LAKE MUNICIPAL CODE TO REDUCE THE MAXIMUM SPEED LIMIT ON STATE ROUTE 902 (LEFEVRE STREET) BETWEEN MILEPOST 5.82 AND MILEPOST 6.55 FROM THIRTY (30) MILES PER HOUR TO TWENTY-FIVE (25) MILES PER HOUR; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE**

**Section 1**. Sets forth the findings of the Ordinance which the City Council adopts in support of the Ordinance.

**Section 2**. Amends Chapter 8.08 of the Medical Lake Municipal Code by adding a new section and to be codified as Section 8.08.060.

**Section 3**. Establishes the requirement for the City to transmit a certified copy of Ordinance No. 1155 to the Washington State Department of Transportation and Secretary of Transportation for review and approval.

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

**Section 5**. Authorizes the City Administrator to make necessary corrections to the Ordinance and/or consistent with rules, regulations, and laws, as applicable.

**Section 6**. Establishes an effective date for Ordinance No. 1155 for five (5) days after publication of the Ordinance, or a summary thereof, in the official newspaper of the City, as provided by law.

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

_____
Koss Ronholt, Finance Director/City Clerk

Published: _____