CITY COUNCIL REGULAR MEETING & PUBLIC HEARING
TUESDAY, DECEMBER 1, 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 (DECEMBER 1, 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/83609950063?pwd=yxPqRfuT2u3BrYF2sUKtyL34dz3TV1.1

  Meeting ID: 836 0995 0063
  Passcode: 892172

  One tap mobile
  +12532158782,,83609950063#,,,,*892172# US (Tacoma)
  +12532050468,,83609950063#,,,,*892172# US

  Join instructions
  https://us06web.zoom.us/meetings/83609950063/invitations?signature=NcyyovZ1kpe3pXm1EVbt-kWNSkquDflF7ooF2OBKays

- **Watch the Live Stream on YouTube** -
  http://www.youtube.com/@CityofMedicalLake

WRITTEN PUBLIC COMMENTS

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

1. The Meeting Date
2. Your First and Last Name
3. If you are a Medical Lake resident
4. The Agenda Item(s) which you are speaking about

*Note – If providing written comments, the comments received will be acknowledged during the public meeting, but not read. All written comments received by 4:00 p.m. will be provided to the mayor and city council members in advance of the meeting.

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

DECEMBER 1, 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
        - ii. Koss Ronholt, Finance Director – Grant Application Report Dec 2026
6. **WORKSHOP DISCUSSION**
    - A. Parks and Recreation Advisory Board Code Update *(page 3)*
7. **ACTION ITEMS**
    - A. Consent Agenda
        - i. Approve **November 24, 2026**, minutes. *(page 8)*
        - ii. Approve **December 1, 2026,** Claim Warrants numbered **54334** through **54371** in the amount of **$153,405.36.** *(page 17)*
8. **PUBLIC HEARINGS**
    - A. 2027 Final Budget *(page 18)*
        - i. First Read Ordinance 1158 2027 Final Budget
9. **EXECUTIVE SESSION –** None.
10. **RESOLUTIONS**
    - A. 26-846 City Administrator Employment Agreement 2027-2031 *(page 115)*
    - B. 26-851 Periodic Update Process Complete *(page 122)*
11. **ORDINANCES**
    - A. Second Read Ordinance 1157 concerning 2026 Q3 Budget Amendments *(page 128)*
12. **EMERGENCY ORDINANCES**
13. **UPCOMING AGENDA ITEMS**
14. **INTERESTED CITIZENS**
15. **CONCLUSION**

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: Parks and Recreation Advisory Board Code Amendments

Requested Action:
Review and consider the proposed update to Medical Lake Municipal Code Chapter 2.46, to strengthen coordination with the Medical Lake School District and expand the Parks and Recreation Advisory Board's advisory role to include urban and community forestry.

Key Points:
- Strengthens opportunities for coordination between the City and Medical Lake School District through representation and collaboration on parks, recreation, community forestry, and related community initiatives.
- Builds upon existing code provisions allowing a School District employee or authorized representative to serve on the Board.
- Designates the Parks and Recreation Advisory Board to serve as the City's tree board and advise on public trees, community forestry planning, policies, education, and Arbor Day activities.
- Creates an organizational structure that could support future participation in Tree City USA if the City determines the program is beneficial and appropriate.

Background Discussion:
Chapter 2.46 establishes the Parks and Recreation Advisory Board and currently provides an opportunity for representation from residents in the Medical Lake School District. The proposed update builds on that relationship by supporting greater coordination between the City and School District staff on parks, recreation, community forestry, and other shared community interests.

The update also clarifies the Board's role in providing recommendations regarding urban and community forestry and public trees. Establishing these responsibilities provides a framework for activities such as tree planning, public education, Arbor Day recognition, and consideration of programs such as Tree City USA. Participation in Tree City USA would remain an option for future consideration and is not established or guaranteed by this code update.

Public Involvement:
The Parks and Recreation Advisory Board provides an established public forum for discussion of parks, recreation, community forestry, and public-tree issues. Board meetings are open to the public, allowing residents and community partners to participate in discussions and provide input before recommendations are forwarded to the Mayor and City Council.

Next Steps:
Following Council direction, staff will finalize the proposed ordinance and complete any required legal and administrative review.

Chapter 2.46 PARKS AND RECREATION ADVISORY BOARD

Sections:

2.46.010 Created.

A parks and recreation advisory board is created and established. The board shall consist of five members on the basis of their recognized fitness and shall be appointed by the mayor subject to confirmation by the city council. Notwithstanding Section 2.46.030(B), one of the five members may be an employee of Medical Lake School District No. 326 or another person authorized in writing by the District to represent it and need not reside within the boundaries of the District.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.020 Term of office.

The term of office of the five members appointed and confirmed shall be five years. The terms of the initial five appointed members shall be fixed and designated by the mayor at the time of such appointment.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.030 Vacancies.

A. Vacancies occurring otherwise than through the expiration of terms shall be filled for the unexpired terms. Any member of the board may be removed from office for cause (incapacity, incompetence, neglect of duty, malfeasance in office, or a disqualifying change of residence) by the mayor with the consent of the city council. Additionally, the unexcused absence of any member from two consecutive regular meetings of the board may result in the board member's removal upon request by the mayor and confirmation by city council.

B. An appointee shall continue in office until the successor to the position is appointed or the appointee is removed pursuant to Section 2.46.030(A). All vacancies on the board shall be filled in the same manner as the original appointment and shall serve for the unexpired term. Members of the board shall reside within the boundaries of Medical Lake School District 326, except for a member appointed under Section 2.46.010 as an employee or authorized representative of the District, with at least three members being residents of the city. A member appointed under the District qualification ceases to be qualified upon termination of the member’s District employment or written authorization, and the position shall become vacant.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.040 Officers—Quorum—Meetings.

A. Officers of the board shall consist of a chairman, vice-chairman, secretary and such other officers as may be necessary. Officers shall be elected in January of each year and shall serve until the election of new officers. It shall be the duty of the chairman to preside at all meetings of the board and of the secretary to keep official minutes of all meetings and of all proceedings of the board unless a recording secretary is appointed.

B. A majority of the board shall constitute a quorum for the transaction of business, and a majority vote of those present shall be necessary to carry any proposition.

C. Meetings of the board shall be scheduled at least once each month. The board shall fix the time and place of its meetings. The meetings of the board shall be public. Special meetings of the board may be called by the chairman or upon notice signed by four members of the board.

D. The board may adopt rules and regulations for the conduct of its business.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.050 Powers and duties generally.

The board shall have all of the powers and perform all the duties necessary and incidental to its operation. The board shall have power to conduct any form of recreation or cultural activity that will employ the leisure time of the people in a constructive and wholesome manner, and shall have care and supervision of all parks belonging to the city. The board shall act in an advisory capacity to the mayor and city council and make recommendations relating to park property and programs including but not limited to the following:

A. The development, acquisition, disposal, maintenance and operation of park property, improvements and equipment, including community buildings and recreational facilities;

B. The management, supervision and use of park property and facilities by persons and groups for passive and active recreation which may include organized programs, events and activities;

C. Permitting, installing and maintaining any statuary, monuments, or works of art presented to the city for use or exhibit in parks or recreation areas;

D. Soliciting and receiving on behalf of the city any gifts or bequests of money or other personal property or any donation to be applied, principal and interest, for either temporary or permanent use for playgrounds, parks, or other recreational purposes, and the same to be deposited with the city finance director to be used exclusively for park and recreational purposes;

E. Granting privileges to be exercised on parks and recreation property of the city, the revenue from which shall be used for parks and recreational purposes.

1. The parks and recreation director is authorized to issue licenses and permits on terms established by the board, subject to approval by the mayor;

F. Implementing and monitoring grants, contracts, leases, and licenses for the use and benefit of park property or facilities;

G. Making reasonable rules and regulations for the use, and management of park and recreation facilities of the city, including the power to fix terms and charges for the use of any municipally owned or controlled park or recreation facility;

H. Setting recreation program fees, with the approval of the mayor or designee; and

I. Doing all other acts necessary for the orderly and efficient management and control of the parks and recreation facilities of the city.

J. The board shall serve as the city's tree board. In that capacity, and in coordination with designated city staff, the board shall advise the mayor and city council and make recommendations concerning urban and community forestry and public trees, including:

1. Planting, maintenance, protection, removal, replacement, and long-range planning;

2. Development and periodic review of a community forestry plan and tree-related ordinances and policies;

3. Public education and Arbor Day activities; and

4. Preparation or support of records and materials needed for Tree City USA applications, renewals, and compliance reporting.

The board may participate in these activities but shall not exercise operational, contracting, personnel, enforcement, or spending authority. Nothing in this subsection alters the authority of the mayor, city council, or city staff.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.060 Budget and fiscal powers and duties.

A. The board shall, upon a schedule created by the office of the mayor, review the parks and recreation budget as created by the parks and recreation department staff and make recommendations on such budget to the office of the mayor and city council.

B. Expenditures of the funds appropriated for park and recreation purposes and purchases with such funds shall be made as per city policy as provided in section 2.06.030 of this Code.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.070 Rules and regulations—Promulgation and effect—Violation.

A. Rules and regulations adopted by the board under the authority granted by this chapter shall be promulgated by filing a copy thereof with the city clerk, by posting a copy thereof on the bulletin board in the lobby of city hall for not less than five days prior to the regulation taking effect, and by having a copy available for public review in the parks and recreation office.

B. Any person who shall willfully and intentionally violate any such rule or regulation shall be guilty of a misdemeanor.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.080 Compensation.

The members of the board shall receive no salary; however, when the board determines that it is desirable for members to attend a state, regional, or national conference dealing with park and recreation issues, it may recommend the attendance and payment of the actual expenses involved in attending such meetings through requests in the annual budget. If approved in the annual budget, reimbursements for these expenditures shall be allowed as per the same policies as for all other city travel.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.090 Park and recreation employees.

The mayor shall be the appointing and discharging authority for the employees of the city engaged in park and recreation activities. The board may make recommendations to the mayor concerning the appointment and discharge of such employees.

(Ord. No. 1112, § 1, 6-20-2023)

2.46.100 City supplies and equipment.

The city shall provide the board with supplies and equipment in the performance of its' duties hereunder as deemed necessary by the park and recreation director.

(Ord. No. 1112, § 1, 6-20-2023)

CITY OF MEDICAL LAKE
City Council Regular Meeting

6:30 PM | Council Chambers
November 24, 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
Chad Pritchard
Lance Speirs
Ted Olson
Tony Harbolt

Administration & Staff
Terri Cooper, Mayor
Sonny Weathers, City Administrator
Thomas Rohrer, City Attorney (via Zoom)
Koss Ronholt, Finance Director
Glen Horton, Parks & Recreation Director
Steve Cooper, WWTP Director
Elisa Rodriguez, Senior Planner
Colton Raczykowski, Administrative Clerk

REGULAR SESSION – 6:30 PM

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**
   A. Mayor Cooper called the meeting to order at 6:30pm, led the Pledge of Allegiance, and conducted roll call. Councilmembers Ray-Abbott and Wilbur were not present. All other Council members were present in person.

2. **AGENDA APPROVAL**
   A. Add updated Capital Improvement Plan budget forecast, updated WSDOT Agreement, and Budget Amendment page for Ordinance 1157. All updated sheets were provided to Council. Motion to approve agenda as amended made by Councilmember Olson, seconded by Councilmember Harbolt, carried 4-0.

3. **INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**
   A. Lahnie Henderson, resident of Medical Lake – question regarding the memo for pay scale adjustment. No mention of union contract. Asked if the adjustment is part of a new contract. Mayor Cooper stated that this will be covered later in the meeting.

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

5. **REPORTS**
   A. Public Safety
      i. SCSO sent report, Undersheriff was ill and could not attend.
      ii. FD3 Chief Rohrbach – steadily trending up. November has been a challenging month, loss of two sheriff deputies in the district. EMS levy passed. Work already in progress as a result. Discussed staffing needs and plans for recruitment.

   B. Committee Reports/Council Comments
      i. Councilmember Pritchard – HCDAC meeting last week. Changed up funding for disaster recovery funds. No meeting in December.
      ii. Councilmember Speirs – Attended West Plains Chamber of Commerce Best of the West gala. Encouraged others to attend in the future if possible. STA working on budget and financial reporting to have more transparency.

iii. Councilmember Olson – enjoyed the Best of the West gala as well. Good participation.
iv. Councilmember Harbolt – General Government and Public Safety Committees – reviewed upcoming workshops for the new year. Public Works crews prepping for snow and ice, updated on other projects. Updated on WWTP projects.

C. Mayor Cooper – Winter Festival, December 12th. Updated on other community events coming up. Various boards and committees will be reviewed at the beginning of the year. Thanked staff for their assistance with prepping for the Winter Festival.

D. City Administrator & City Staff
i. Sonny Weathers, City Administrator – City Hall lobby improvement moving toward construction, December 7th anticipated start date. Legislative advocacy plans are moving forward. Multiple applications received for the opening on the Parks and Recreation Advisory Board. Website pages for Utility Rates and Budget process. Final budget adoption scheduled for December 15th Council meeting. Reviewed City Hall holiday schedule.
ii. Koss Ronholt, Finance Director – 2026 Q3 Budget Report – reviewed report included in agenda packet. Added new section to the report, includes proposed amendments.
iii. Ted Adams, Code Enforcement Officer – 2026 Q3 Code Enforcement Report – introduced himself and gave a presentation, see attached.

6. WORKSHOP DISCUSSION

A. Comprehensive Financial Policy – Mayor Cooper stated that after discussing with staff and with Council's agreement, any decisions on the policy will be moved to January to keep it separate from the 2027 Final Budget decisions and eliminate any confusion. Budget is the most pressing. Mr. Ronholt gave a presentation, see attached. Council discussion.

B. 2027 Preliminary Budget – Mr. Ronholt shared that the purpose of the workshop is to allow Council opportunity to review, ask questions, and make any desired changes. Mayor Cooper and Mr. Ronholt reviewed the requested changes. Council discussion. Mr. Ronholt requested a vote tonight to allow time to adjust Final Budget.
i. Motion to approve changes to commercial kitchen fund made by Councilmember Speirs, seconded by Councilmember Olson, carried 4-0.
ii. Motion to approve changes to TIP project made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

7. ACTION ITEMS

A. Consent Agenda
i. Approve **November 3, 2026**, minutes.
1. Motion to approve made by Councilmember Olson, seconded by Councilmember Speirs, carried 3-0-1 with Councilmember Harbolt abstaining due to absence from that meeting.
ii. Approve **November 17, 2026,** Payroll Claim Warrants numbered **54288** through **54295** and Payroll Payable Warrants numbered **30437** through **30448** in the amount of **$177,580.82** and Claim Warrants numbered **54296** through **54333** in the amount of **$262,461.31.**
1. Motion to approve made by Councilmember Speirs, seconded by Councilmember Pritchard, carried 4-0.

8. PUBLIC HEARINGS – None.

9. EXECUTIVE SESSION – None.

10. RESOLUTIONS

A. 26-836 Service Agreement with WiFiber for Broadband at City Hall
i. Mr. Weathers reviewed. Council discussion.

DRAFT

ii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

B. 26-845 Capital Improvement Plan Update 2027
   i. Mr. Weathers reviewed updated sheet provided to Council. Discussion.
   ii. Motion to approve made by Councilmember Olson, seconded by Councilmember Harbolt, carried 4-0.

C. 26-847 WSDOT Maintenance Agreement on Lefevre St./SR902
   i. Mr. Weathers reviewed.
   ii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

D. 26-848 Amended and Restated ILA with the City of Spokane for Disposal of Solid Waste
   i. Mr. Weathers reviewed. Council discussion.
   ii. Motion to approve made by Councilmember Speirs, seconded by Councilmember Olson, carried 4-0.

E. 26-849 Revising City Administrator Pay Scale
   i. Mr. Weathers excused himself for the discussion. Mayor Cooper reviewed. Salary survey was done. Council discussion.
   ii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

F. 26-850 Adding 1% to the Pay Scale
   i. Mayor Cooper reviewed.
   ii. Motion to approve made by Councilmember Speirs, seconded by Councilmember Olson, carried 4-0.

11. ORDINANCES

A. Second Read of Ordinance 1153 concerning Critical Areas
   i. Ms. Rodriguez reviewed the briefing sheet. Reviewed comments received from state agencies, WDFW and Department of Ecology. Council discussion.
      1. Motion to strike section 19.810.040 D. 4. regarding DOE approved herbicides made by Councilmember Speirs, seconded by Councilmember Pritchard, carried 4-0.
      2. Motion to approve second read as amended made by Councilmember Harbolt, seconded by Councilmember Speirs, carried 4-0.
   ii. Legal counsel read into record.

B. Second Read of Ordinance 1156 concerning 2027 Property Tax Levy
   i. Legal counsel read into record.
   ii. Mr. Ronholt reviewed.
   iii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

C. First Read of Ordinance 1157 concerning 2026 Q3 Budget Amendments
   i. Legal counsel read into record.
   ii. Mr. Ronholt reviewed updated sheet provided to council.
   iii. Motion to approve made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

12. EMERGENCY ORDINANCES – none

13. UPCOMING AGENDA ITEMS - none

14. INTERESTED CITIZENS

DRAFT

A. Mayor Cooper noted written public comment received and provided to City Council. Staff has responded.

15. CONCLUSION

A. Motion to conclude at 8:54pm made by Councilmember Pritchard, seconded by Councilmember Speirs, carried 4-0.

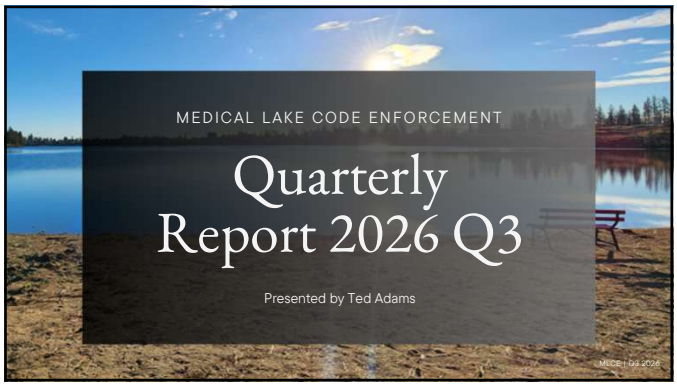
_____ _____

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

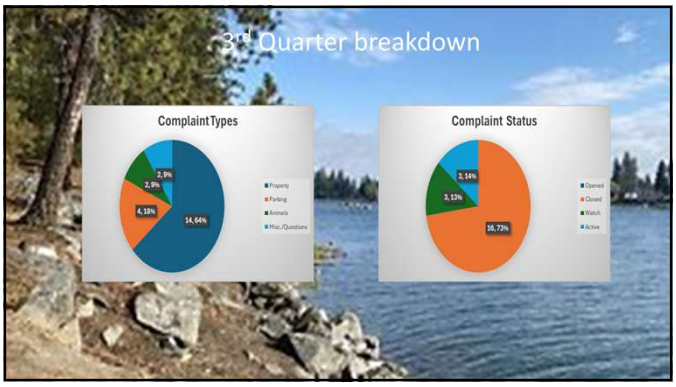
_____

Date

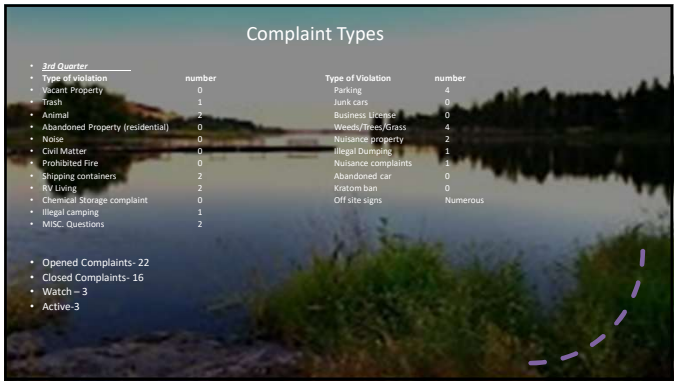
DRAFT


MEDICAL LAKE CODE ENFORCEMENT
Quarterly Report 2026 Q3
Presented by Ted Adams
MLCE | Q3 2026

1


3rd Quarter breakdown
Complaint Types
Property
Parking
Animals
Misc./Questions
2, 9%
2, 9%
4, 18%
14, 64%
Complaint Status
Opened
Closed
Watch
Active
3, 14%
3, 13%
16, 72%

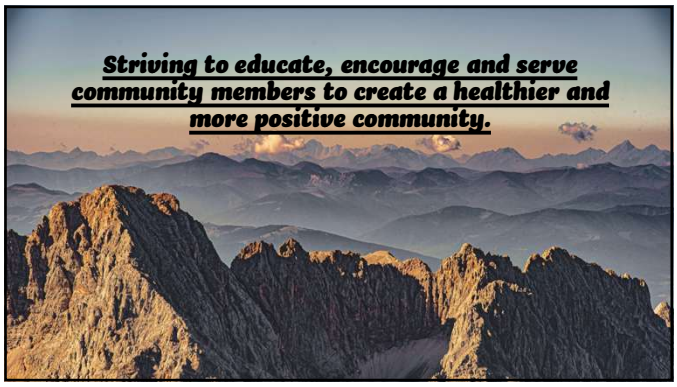
2


Complaint Types
3rd Quarter
Type of violation number
Vacant Property 0
Trash 1
Animal 2
Abandoned Property (residential) 0
Noise 0
Civil Matter 0
Prohibited Fire 0
Shipping containers 2
RV Living 2
Chemical Storage complaint 0
Illegal camping 1
MISC. Questions 2
Type of Violation number
Parking 4
Junk cars 0
Business License 0
Weeds/Trees/Grass 4
Nuisance property 2
Illegal Dumping 1
Nuisance complaints 1
Abandoned car 0
Kratom ban 0
Off site signs Numerous
Opened Complaints- 22
Closed Complaints- 16
Watch – 3
Active-3

3


MOVING FOWARD
01 Winter Season
As winter approaches and the weather changes, we'll begin reminding residents to park off the road so snowplows can clear the streets safely and efficiently.
02 Engagement
Focusing on more community engagement, education prior to violation notices, the City of Medical Lake Code Enforcement is well-positioned to achieve its long-term objectives and deliver value to the Citizens of Medical Lake.
03 Legal
Work with AHMC for easier citation process.
Work with legal for easier abatement process.
Continue to review municipal code for updating.
MLCE | Q3 2026

4


Striving to educate, encourage and serve community members to create a healthier and more positive community.

5

COMPREHENSIVE FINANCIAL POLICY

Reserve Balances and Unrestricted Revenue Allocations

11.17.2026 Workshop

1

Reserve Balances

Beginning Balance + Revenue − Expenses = Ending Balance

%

Example: **10%** Reserve Minimum

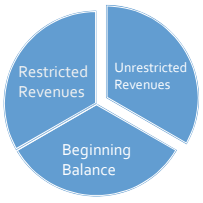
$100k + $50k − $139k = $11k

7%

2

Unrestricted Revenue Allocation

Fund's Available Resources ← Expenditures cannot exceed a fund's Available Resources



Must be used on specific expenses

All or % can be designated to any non-utility fund

3

General Fund (001)

- Fund Purpose: City's primary governmental operations-
  - Legislative
  - Court
  - Executive
  - Administrative Services
  - Legal
  - Code Enforcement
  - Building & Planning
- Funded primarily through taxes

2027	
Beginning Balance	$927,275
Other Revenues	$260,688
***Unrestricted Revenue**	**$1,284,272**
Expenditures	$1,578,119
Ending Balance	$894,116
% Reserves	56.6%

Minimum Reserve Policy: 25%

*Unrestricted Revenues Breakdown >

Property Tax	26%	$173,112
Sales Tax	47%	$323,360
Utility Tax	100%	$440,000
Electric B&O Tax	100%	$320,000
Liquor Excise Tax	100%	$27,800

4

Streets (101)

- Fund Purpose: Operations & Maintenance
  - City streets, sidewalks, and traffic related signage.
  - Snow removal
  - Stormwater mitigation
- Funded Primarily by State revenues
  - Multimodal Transportation Distribution
  - Motor Vehicle Fuel Tax
- Note: All capital / grant related projects are funded through the Streets – Restricted Fund (104)

	2027
Beginning Balance	$230,062
Other Revenues	$235,697
Unrestricted Revenue	$116,310
Expenditures	$361,627
Transfer to Restricted 104	$180,000
Ending Balance	$41,242
% Reserves	11.4%

Minimum Reserve Policy: 10%

Unrestricted Revenues Breakdown >

Sales Tax	12%	$82,560
Telephone B&O Tax	100%	$33,750

5

Public Safety (110)

- Fund Purpose: Safety and law enforcement functions.
  - Sheriffs Office contract
  - Detention & Jail Housing (County)
  - Animal Control (SCRAPS)
- Funded by:
  - Public Safety Tax (State Shared Revenue)
  - Sales Tax
  - Criminal Justice (State Shared Revenues)
  - Liquor Profits (State Shared Revenue)
  - DSHS Policing Reimbursement

	2027
Beginning Balance	$296,864
Other Revenues	$621,982
Unrestricted Revenue	$158,560
Expenditures	$785,876
Ending Balance	$301,530
% Reserves	38.4%

Unrestricted Revenue: 24.50% of Sales Tax
Minimum Reserve Policy: 16.7%

6

Recreation (112)

- Fund Purpose:
  - Afterschool Program
  - Seasonal or Day Camps
  - Classes and Group Activities
- Funded Primarily by taxes and Program Fees
- Note: Does not include maintenance or improvement of city owned parks and property

	2027
Beginning Balance	$71,476
Other Revenues	$93,500
Unrestricted Revenue	$219,719
Expenditures	$309,642
Ending Balance	$75,053
% Reserves	24.2%

Unrestricted Revenue: 33% of Property tax
Minimum Reserve Policy: 10%

7

Public Facilities (131)

- Fund Purpose: Maintenance of City operated buildings.
  - City Hall
  - Maintenance Building
  - Vehicle Garage
- Funded Primarily by taxes, supplemented by internal Utility Fund leases (Water & Wastewater Collection)
- Note: All capital / grant related projects are funded through the Capital Improvement Fund (301)

	2027
Beginning Balance	$6,595
Other Revenues	$84,500
Unrestricted Revenue	$104,920
Expenditures	$270,082
Ending Balance	$11,995
% Reserves	4.4%

Unrestricted Revenue: 15.25% of Sales Tax
Minimum Reserve Policy: 5%

8

Parks Facilities (132)

- Fund Purpose: City owned parks and property maintenance
  - Mow grass and maintain irrigation systems
  - Landscaping
  - Clean and supply bathrooms
  - Debris and garbage removal
- Funded Primarily by taxes, supplemented by park rental revenues
- Note: All capital / grant related projects are funded through the Parks Improvement Fund (302)

	2027
Beginning Balance	$638
Other Revenues	$8,455
Unrestricted Revenue	$272,984
Expenditures	$271,076
Ending Balance	$11,001
% Reserves	4.0%

Unrestricted Revenue: 41% of Property tax
Minimum Reserve Policy: 10%

9

Library Facilities (135)

- Fund Purpose: Maintain City owned library building per contract with Library District.
  - HVAC System
  - Roof
  - Other structural upkeep
  - Annual Insurance
- Funded Primarily by taxes
- Note: Does not include operational costs

	2027
Beginning Balance	$347
Other Revenues	$250
Unrestricted Revenue	$8,600
Expenditures	$0
Ending Balance	$9,197
% Reserves	N/A

Unrestricted Revenue: 1.25% of Property tax

10

City Beautification (125)

- Fund Purpose: Enhancements to City's aesthetic and appearance
  - Flower baskets
  - City Entry signs
  - Wayfinding and other signage
- Funded primarily by business license and cable B&O taxes

	2027
Beginning Balance	$12,274
Other Revenues	$6,000
Unrestricted Revenue	$11,000
Expenditures	$12,450
Ending Balance	$16,824
% Reserves	N/A (Project fund)

Unrestricted Revenue: 100% of Cable B&O Tax

11

Tourism (126)

- Fund Purpose: Support tourism and economic development
  - Community events & festivals
  - Community engagement and communication
- Funded primarily taxes, supplemented by vacant property registrations and event sponsorships

	2027
Beginning Balance	$115,885
Other Revenues	$11,500
Unrestricted Revenue	$105,000
Expenditures	$119,850
Ending Balance	$112,535
% Reserves	N/A (Project fund)

Unrestricted Revenue: 100% of Gas B&O Tax

12

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 **54334** through **54371** in the amount of **$153,405.36.**

Check(s): 54334 - 54371	$ 139,639.38
EFT(s)	$ 13,765.98
Total:	$ 153,405.36

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 **54334** through **54371** in the amount of **$153,405.36 this 1st day of December 2026.**

Terri Cooper, Mayor **Date**

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

To: City Council

From: Koss Ronholt, Finance Director

TOPIC: 2027 Final Budget Hearing

Requested Action:
Conduct the public hearing on the City's proposed 2027 Final Budget, receive public testimony, and complete the first reading of the 2027 Budget Ordinance. Following the hearing, provide direction on any final amendments necessary before the ordinance returns to City Council for second reading and adoption on December 15, 2026.

Key Points:
- The Final Budget Hearing is the next step in the City's multi-month budget process and provides an additional opportunity for public review and comment before adoption.
- The proposed budget reflects refinement following departmental budget development, the City Council budget retreat, the November 3 Preliminary Budget Hearing, and subsequent Council direction.
- The budget is intended to align available resources with core City services, strategic priorities, departmental work plans, capital needs, utility operations, and other financial obligations.
- Council may identify final amendments following the hearing. Adoption of the 2027 Budget Ordinance is scheduled for December 15.

Background Discussion:
Development of the 2027 budget began with departmental review of core services, staffing, operating needs, capital projects, regulatory obligations, and strategic priorities. The process progressed through executive review, a City Council budget retreat, preparation of the preliminary budget, and the November 3 public hearing. The final proposed budget incorporates the resulting direction and represents the City's recommended financial and operational plan for 2027.

The December 1 hearing provides City Council and the public an opportunity to review the proposed final budget and consider any remaining adjustments before adoption. Following the hearing and first reading, staff will reconcile any Council-directed amendments and prepare the final Budget Ordinance and supporting schedules for consideration on December 15.

Public Involvement:
The City's budget process includes multiple opportunities for public review and participation, including the November 3 Preliminary Budget Hearing and the December 1 Final Budget Hearing. Public testimony received during the final hearing will become part of Council's consideration before final adoption of the 2027 Budget. Budget information and related materials are available for public review on the City's website Annual Budget Report - City of Medical Lake.

Next Steps:
Following the public hearing, staff will incorporate any Council-directed amendments, complete final reconciliation of the budget and supporting fund schedules, and prepare the 2027 Budget Ordinance for second reading and adoption on December 15.

ORDINANCE NO. 1158
CITY OF MEDICAL LAKE
SPOKANE COUNTY,
WASHINGTON

AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2027, THROUGH DECEMBER 31, 2027, APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS.

WHEREAS, state law requires the Mayor to prepare a preliminary budget for the City of Medical Lake at least sixty (60) days before the beginning of the City's fiscal year beginning January 1, 2027 and ending December 31, 2027; and

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

WHEREAS, notice was posted and published on October 28, 2026, that the City Council of the City of Medical Lake would meet and receive public comment in the City Council chambers prior to the adoption of the budget; and

WHEREAS, the attached 2027 Budget of the City of Medical Lake reflects the provision of municipal services and programs that will enhance the public health, safety and welfare of the citizens; and

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

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

Section 1. Adoption of the Budget. The budget for the City of Medical Lake for the year 2027 is hereby adopted at the department level and as the balanced budget for the City with appropriations limited to the total estimated revenues and ending fund balance of the City. The final budget of $12,371,456, attached hereto by this reference, is incorporated herein pursuant to RCW 35A.33.075.

Estimated resources for each separate fund of the City of Medical Lake, and aggregate expenditures and operational transfers for all such funds and departments for the year 2027 are set forth in a summary form in Exhibit A.

Section 2. Positions, Salary Schedules and Adjustments. The various positions and salary ranges for City employees are adopted in the form and amounts attached to this Ordinance as Exhibit B. The total authorized and budgeted quantity of Full-Time Equivalent employees are adopted in this form and amounts attached to this Ordinance as Exhibit C. To further the efficient operation of the City, the Mayor is authorized to make transfers between individual

appropriations within any one fund for the 2027 budget. The Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

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

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

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

PASSED by the City Council this _____ day of December 2026.

_____
Mayor, Terri Cooper

ATTEST:

_____
Koss Ronholt, Finance Director/
City Clerk

APPROVED AS TO FORM:

_____
Sean P. Boutz, City Attorney

Date of Publication:

Effective Date:

City of 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. 1158 passed by the City of Medical Lake City Council on the 15th day of December 2026.

AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, ADOPTING A BUDGET FOR THE PERIOD JANUARY 1, 2027, THROUGH DECEMBER 31, 2027, APPROPRIATING FUNDS AND ESTABLISHING SALARY SCHEDULES FOR ESTABLISHED POSITIONS

Section 1. Identifies the adoption of the 2027 annual budget for the City of Medical Lake and incorporates said budget for the respective City departments, including appropriations for City revenues and expenditures pursuant to law.

Section 2. Identifies the positions, salary schedules and adjustments for the various positions and salary ranges for City employees as set forth in the incorporated annual budget and authorizes the Mayor to make transfers between individual appropriations within any one fund for the 2026 budget. Additionally, the Mayor may make salary adjustments as deemed appropriate in the exercise of reasonable discretion.

Section 3. Establishes the requirement for the City Clerk for the City of Medical Lake to transmit a complete copy of the 2027 budget and Ordinance No. 1158 to the Washington State Auditor and Association of Washington Cities.

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

Section 5. Establishes an effective date for Ordinance No. 1158 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: _____, 2026

Exhibit A
City of Medical Lake
2027 Final Budget - Summary

	Beginning Bal.	Revenues	Expenditures	Ending Bal.
001 General Fund	$ 927,275	$ 1,544,960		$ 873,453
001 Legislative Dept.			$ 177,510	
001 Municipal Court Dept.			16,000	
001 Executive Dept.			324,678	
001 Administrative Services Dept.			667,038	
001 Legal Dept.			74,800	
001 Code Enforcement Dept..			75,879	
001 Building & Planning Dept.			262,627	
001 Grants			250	
001 Transfers Out			-	
100 Impact Fees Fund	30,592			30,592
101 Streets Fund	230,862	352,007	543,304	39,565
104 Streets - Restricted Fund	50,000	1,742,700	1,737,000	55,700
105 Leave & Severance Fund	143,367	25,000	-	168,367
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	311,223	73,472
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	271,076	11,001
133 Train Depot Fund	10,500	500	9,250	1,750
134 Kitchen Fund	-	47,900	47,650	250
135 Library Fund	347	8,850	3,450	5,747
301 Capital Improvement Fund	116,105	1,482,000	1,475,000	123,105
302 Parks Improvement Fund	340,203	7,420	60,000	287,623
401 Water Fund	285,884	1,134,200	1,295,143	124,941
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		307,752
408 Wastewater Collection Dept.			408,191	
408 Wastewater Treatment Dept.			1,345,692	
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
	$ 3,519,587	$ 11,941,154	$ 12,371,456	$ 3,089,285

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.

Non-union Position	NU	Exhibit B
Union Position	U	City of Medical Lake - 2027 Hourly & Salary Steps/Ranges
		For City Employees - General Unit

Position		Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
City Administrator	NU		$ 9,266	$ 9,591	$ 9,926	$ 10,274	$ 10,633	$ 11,005	$ 11,391	$ 11,789	$ 12,202	$ 12,629
Finance Director	NU		$ 6,762	$ 6,998	$ 7,243	$ 7,497	$ 7,759	$ 8,031	$ 8,312	$ 8,603	$ 8,904	$ 9,215
Public Works Director	NU		$ 6,762	$ 6,998	$ 7,243	$ 7,497	$ 7,759	$ 8,031	$ 8,312	$ 8,603	$ 8,904	$ 9,215
WWTP Director	NU											
Parks & Rec. Director	NU		$ 5,698	$ 5,897	$ 6,103	$ 6,317	$ 6,538	$ 6,767	$ 7,004	$ 7,249	$ 7,503	$ 7,765
Recreation Assistant	NU	**11**	$ 19.03	$ 19.69	$ 20.38	$ 21.10	$ 21.83	$ 22.60	$ 23.39	$ 24.21	$ 25.05	$ 25.93
Parks Maintenance	NU	**12**	$ 19.49	$ 20.17	$ 20.87	$ 21.60	$ 22.36	$ 23.14	$ 23.95	$ 24.79	$ 25.66	$ 26.56
Recreation Assistant II	NU	**13**	$ 19.97	$ 20.67	$ 21.39	$ 22.14	$ 22.92	$ 23.72	$ 24.55	$ 25.41	$ 26.30	$ 27.22
Streets Technician	U											
Administrative Clerk	U											
Code Enforcement Officer	U	**19**	$ 23.29	$ 24.11	$ 24.95	$ 25.83	$ 26.73	$ 27.67	$ 28.63	$ 29.64	$ 30.67	$ 31.75
Communications Coordinator	U											
Kitchen Coordinator	NU											
Parks Lead	U	**20**	$ 23.79	$ 24.62	$ 25.48	$ 26.38	$ 27.30	$ 28.25	$ 29.24	$ 30.27	$ 31.33	$ 32.42
Streets Lead	U	**21**	$ 24.36	$ 25.21	$ 26.09	$ 27.00	$ 27.95	$ 28.93	$ 29.94	$ 30.99	$ 32.07	$ 33.19
Collections Specialist	U	**22**	$ 24.98	$ 25.85	$ 26.76	$ 27.70	$ 28.67	$ 29.67	$ 30.71	$ 31.78	$ 32.89	$ 34.05
Treatment Plant Operator I	U	**23**	$ 25.58	$ 26.48	$ 27.40	$ 28.36	$ 29.35	$ 30.38	$ 31.45	$ 32.55	$ 33.69	$ 34.86
Water Operator	U	**24**	$ 26.21	$ 27.12	$ 28.07	$ 29.05	$ 30.07	$ 31.12	$ 32.21	$ 33.34	$ 34.51	$ 35.72
Treatment Plant Operator II	U	**25**	$ 26.89	$ 27.83	$ 28.80	$ 29.81	$ 30.86	$ 31.94	$ 33.05	$ 34.21	$ 35.41	$ 36.65
Laboratory Lead	U											
Water Lead	U	**26**	$ 27.54	$ 28.50	$ 29.50	$ 30.53	$ 31.60	$ 32.71	$ 33.85	$ 35.04	$ 36.26	$ 37.53
Plant Operations Lead	U											
Building Inspector	U	**27**	$ 28.21	$ 29.20	$ 30.22	$ 31.28	$ 32.37	$ 33.50	$ 34.68	$ 35.89	$ 37.15	$ 38.45
Treatment Plant Operator III	U	**28**	$ 28.89	$ 29.90	$ 30.95	$ 32.03	$ 33.16	$ 34.32	$ 35.52	$ 36.76	$ 38.05	$ 39.38
Senior Planner	NU											

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

Exhibit C

City of Medical Lake

2027 Proposed Full Time Equivalent (FTE) Employees

Position	2025 Budget	2026 Budget	2027 Proposed	
City Administrator	1	1	1	
Finance Director	1	1	1	
Public Works Director	1	1	1	
Wastewater Director	1	1	1	
Parks & Rec. Director	1	1	1	
Recreation Assistant	1	1	1	Part-time
Parks Maintenance	1	1	1	Seasonal
Recreation Assistant II	0	0.6	0.6	
Code Enforcement Officer	0.6	0.6	0.6	
Administrative Clerk	6	6	6	
Streets Technician	2	1	1	
Communications Coordinator	0	0	1	
Kitchen Coordinator	0	0	0.5	
Parks Lead	0	1	1	
Water Operator	2	2	2	
Collections Specialist	2	2	2	
Streets Lead	1	1	1	
Treatment Plant Operator I	1	1	0	
Treatment Plant Operator II	1	1	2	
Water Lead	1	1	1	
Laboratory Lead	1	1	1	
Building Inspector	1	1	1	
Treatment Plant Lead	1	1	1	
Senior Planner	1	1	1	
	27.6	28.2	29.7	

Notes

2026 to 2027 changes: Added 1 FTE for Communications Coordinator and 1 FTE for Kitchen Coordinator.

City Maintenance reclassified to Streets Technician, and City Maintenance - Journeyman reclassfied to Streets Lead.

Budget Development Process

The City of Medical Lake follows an annual budget development process that includes collaboration between the Mayor, City Council, and City staff.

Throughout the process, City Council is provided opportunities to review financial projections, discuss operational and capital priorities, consider proposed changes, and provide direction regarding the allocation of public resources. Public hearings are held in accordance with applicable state requirements to provide citizens an opportunity to comment on the proposed budget.

The following outlines the major milestones in the development and adoption of the City's annual budget:

Date	*Budget Development Milestone*
Aug 14	Finance Director provided budget instructions and data to Dept. Heads
Sept 8	Executive Meeting – Mayor’s Intent and Vision for Budget
Sept 29	Dept. Heads presented budget requests to Mayor
Oct 6	Executive Meeting – Reviewed and strategized budget requests/changes
Oct 14	Council Budget Retreat
Oct 20	Council Meeting – Revenue and Property Tax Hearing, Rates workshop
Nov 3	Council Meeting – Preliminary Budget Hearing, adopted rates
Nov 24	Council Meeting – Property Tax levy adopted, budget workshop held, capital improvement plan adopted. Council approved changes to preliminary budget.
Dec 1	Council Meeting – Final Budget Hearing, first read of budget ordinance
Dec 15	Council Meeting – Adoption of Final Budget, second read of ordinance

Budget Terminology

Term	*Plain-language explanation*
Fund	The City uses separate funds to account for resources restricted or designated for particular purposes. Each fund has its own revenues, expenditures, and fund balance.
Fund Balance	The accumulated difference between a funds revenues and expenditures.
Resources	Monies available to support a fund's expenditures.
Department	A division within a fund used to track and budget for specific functions, services, or activities. A fund may contain multiple departments to separately account for and budget for distinct activities.
Beginning Balance	The estimated resources available at the beginning of the budget year.
Ending Balance	The estimated resources remaining at the end of the budget year.
Reserve %	Fund reserves represented as a percentage of expenses. Calculation: Fund ending balance divided by expenditures.
Appropriation / Expenditure	The legal authorization to spend public funds for designated purposes.
Operating Fund	A fund used to account for regular or continuing operations.
Project Fund	A fund used to account for non-recurring projects.
Capital Expenses	Costs associated with acquiring, constructing, or improving long-term assets.
Transfers	Resources moved from one City fund to another.

Tracked Changes to Preliminary Budget

The below the changes to the preliminary budget have been approved by council and included in the final budget:

Fund	*Line item*	*Preliminary*	*Final*	*Approved*
001-130	WAGES – CITY ADMINISTRATOR	$ 122,064	$ 136,692	11.24.26 – Resolution 26-249
001-130	WAGES – ADMIN CLERK (EXEC)	$ 43,000	$ 43,430	11.24.26 – Resolution 26-250
001-140	WAGES – FINANCE DIRECTOR	$ 98,620	$ 99,606	11.24.26 – Resolution 26-250
001-140	WAGES – ADMINISTRATIVE CLERK	$ 180,832	$ 182,640	11.24.26 – Resolution 26-250
001-240	WAGES – CODE ENFORCEMENT	$ 35,192	$ 35.544	11.24.26 – Resolution 26-250
001-580	WAGES – BUILDING INSPECTOR	$ 81,859	$ 82.677	11.24.26 – Resolution 26-250
001-580	WAGES – SENIOR PLANNER	$ 81,699	$ 82.516	11.24.26 – Resolution 26-250
101	WAGES – STREETS TECHNICIAN	$ 65,620	$ 66,276	11.24.26 – Resolution 26-250
101	WAGES – STREETS LEAD	$ 68,298	$ 68,981	11.24.26 – Resolution 26-250
112	WAGES – REC. COORDINATOR	$ 58,778	$ 59,366	11.24.26 – Resolution 26-250
112	WAGES – P&R DIRECTOR	$ 46,590	$ 47,056	11.24.26 – Resolution 26-250
132	WAGES – PARKS MAINTENANCE	$ 22,500	$ 22,725	11.24.26 – Resolution 26-250
132	WAGES – P&R DIRECTOR	$ 46,590	$ 47,056	11.24.26 – Resolution 26-250
401	WAGES – PUBLIC WORK DIRECTOR	$ 70,613	$ 71,319	11.24.26 – Resolution 26-250
401	WAGES – WATER LEAD	$ 75,872	$ 76,631	11.24.26 – Resolution 26-250
401	WAGES – WATER OPERATOR	$ 132,662	$ 133,989	11.24.26 – Resolution 26-250
408-381	WAGES – PUBLIC WORKS DIRECTOR	$ 41,000	$ 41,410	11.24.26 – Resolution 26-250
408-381	WAGES - COLLECTIONS SPECIALIST	$ 129,000	$ 130,290	11.24.26 – Resolution 26-250

408-382	WAGES - OPERATOR	$ 295,000	$ 297,950	11.24.26 – Resolution 26-250
408-382	WAGES – ADMINISTRATIVE CLERK	$ 64,370	$ 65,014	11.24.26 – Resolution 26-250
408-382	WAGES – WASTEWATER DIRECTOR	$ 111,048	$ 112,158	11.24.26 – Resolution 26-250
104	TIB GRANT – LEFEVRE (Revenue)	$ 690,552	$ 690,552	11.24.26 – Budget Workshop
104	CAPITAL – ROADWAYS	$ 965,552	$ 965,552	11.24.26 – Budget Workshop
134	WAGES - KITCHEN COORDINATOR	Not prepared	$ 29,120	11.24.26 – Budget Workshop
134	SOCIAL SEC. & MEDICARE	Not prepared	$ 2,650	11.24.26 – Budget Workshop
134	LABOR & INDUSTRIES	Not prepared	$ 450	11.24.26 – Budget Workshop
134	RETIREMENT	Not prepared	$ 1,200	11.24.26 – Budget Workshop
134	MEDICAL/LIFE/DEF COMP	Not prepared	$ 5,280	11.24.26 – Budget Workshop
134	SICK LEAVE BUYBACK	Not prepared	$ 1,250	11.24.26 – Budget Workshop
134	FACILITY SUPPLIES	Not prepared	$ 1,000	11.24.26 – Budget Workshop
134	MINOR EQUIPMENT	Not prepared	$ 250	11.24.26 – Budget Workshop
134	ADVERTISING	Not prepared	$ 2,000	11.24.26 – Budget Workshop
134	INSURANCE	Not prepared	$ 450	11.24.26 – Budget Workshop
134	UTILITIES	Not prepared	$ 3,000	11.24.26 – Budget Workshop
134	REPAIR & MAINT.	Not prepared	$ 1,000	11.24.26 – Budget Workshop

Exhibit A
City of Medical Lake
2027 Final Budget - Summary

	Beginning Bal.	Revenues	Expenditures	Ending Bal.
001 General Fund	$ 927,275	$ 1,544,960		$ 873,453
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001 Municipal Court Dept.			16,000	
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001 Building & Planning Dept.			262,627	
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106 Contingency Fund	(573,335)	-	-	(573,335)
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410 Broadband Fund	360	14,650	2,500	12,510
501 Unemployment Compensation	26,721	-	-	26,721
	$ 3,519,587	$ 11,941,154	$ 12,371,456	$ 3,089,285

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	77,927	96,200	78,390
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	$ 2,733,050	$ 2,380,552	$ 1,544,960

	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	1,562,700
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	47,900
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	$ 9,685,642
	Total Estimated Revenues	**$ 9,546,783**	**$ 9,961,846**	**$ 10,124,405**	**$ 11,230,602**

Notes

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

City of Medical Lake
Budget Summary by Expenditure

	001 General Fund	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed
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	324,678
140	Administrative Svcs	569,637	602,845	608,841	667,038
150	Legal	116,402	105,540	100,000	74,800
240	Code Enforcement	63,233	67,191	83,299	75,879
580	Building & Planning	219,867	236,414	268,975	262,627
060	Grants	89,991	368,066	90,500	250
	Total of General Fund	$ 1,412,206	$ 1,811,521	$ 1,597,893	$ 1,598,782

	All Other Funds	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed
101	**Streets Fund**	247,931	273,452	322,578	363,304
104	**Streets - Restricted Fund**	1,481,317	3,267,282	1,859,052	1,737,000
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	311,223
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	271,076
133	**Train Depot Fund**	-	-	9,250	9,250
134	**Kitchen Fund**	-	-	41,250	47,650
135	**Library Fund**	-	3,320	3,353	3,450
301	**Capital Improvement Fund**	45,124	126,178	167,080	1,475,000
302	**Capital Parks**	-	415,994	150,000	60,000
401	**Water Fund**	793,339	886,609	876,300	911,143
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	408,191
408	Wastewater Treatment Dept.	1,187,233	1,294,357	1,281,162	1,345,692
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	$ 10,062,121
	Total Operating Budget	**$ 8,904,411**	**$ 12,067,877**	**$ 10,814,336**	**$ 11,660,904**

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	77,927	96,200	78,390	-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**	**$4,785,636.93**	**$3,351,668.13**	**$ 2,472,235.00**	**-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	324,678	9%
Administrative Svcs	569,637	602,845	608,841	667,038	9%
Legal	116,402	105,540	100,000	74,800	-34%
Code Enforcement	63,233	67,191	83,299	75,879	-10%
Building & Planning	219,867	236,414	268,975	262,627	-2%
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**	**$ 1,598,782**	**-48%**
Ending Balance	**$ 2,198,491**	**$ 1,411,616**	**$ 980,775**	**$ 873,453**	**-12%**
Reserve %	**92%**	**42%**	**41%**	**55%**	
Min. Reserve - Policy 14.111	-	-	-	-	

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	$ 196,922	10%
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**	**$ 324,678**	**9%**

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	$ 282,246	5%
Benefits	150,463	138,517	155,075	162,550	5%
Supplies	5,102	4,848	5,500	4,850	-13%
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**	**$ 667,038**	**9%**

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	$ 35,544	-20%
Benefits	17,323	11,789	27,000	24,274	-11%
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**	**$ 75,879**	**-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	$ 165,194	1%
Benefits	53,140	55,406	56,450	61,255	8%
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**	**$ 262,627**	**-2%**

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	324,678
	Administrative Services	569,637	586,438	602,845	608,841	477,390	667,038
	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	75,879
	Building & Planning	219,867	259,875	236,414	268,975	191,185	262,627
	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	$ 1,598,782
Estimated Ending Balance		$ 2,198,491	$ 998,278	$ 1,411,616	$ 980,775	$ 24,345	$ 873,453
Total Gain (Loss)		$ 241,992	$ (941,818)	$ (640,971)	$ 9,659	$ 24,345	$ (53,822)

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	136,692
001-130-513-10-10-03	SALARIES & WAGES - ADMIN CLERK	30,748	60,000	40,456	42,750	27,478	43,430
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**	**$ 324,678**

		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	$ 99,606
001-140-514-20-10-02	SALARIES & WAGES - ADMIN CLERK	197,733	180,000	166,187	174,350	131,370	182,640
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	20,750
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	22,250
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**	**$ 667,038**
		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	$ 35,544
001-240-524-10-20-01	SOCIAL SECURITY & MEDICARE	3,808	2,575	3,696	3,900	2,001	3,889
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	3,535
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**	**$ 75,879**

		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	$ 82,678
001-580-558-50-20-01	SOCIAL SECURITY & MEDICARE	5,493	6,050	6,013	6,250	4,544	6,315
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	6,313
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	82,516
001-580-558-60-20-01	SOCIAL SECURITY & MEDICARE	5,454	6,050	5,859	6,200	4,938	6,313
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	6,060
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**	**$ 262,627**

		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**	**$ 1,598,782**

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	$ 141,757	5%
Benefits	37,862	35,316	42,925	67,013	36%
Supplies	42,180	54,492	46,625	51,800	10%
Services & Charges	85,495	95,255	98,143	102,734	4%
Transfers Out	-	-	-	180,000	
Street Fund Total Uses	**$ 247,931**	**$ 273,452**	**$ 322,578**	**$ 543,304**	**41%**
Ending Balance	**$ 148,378**	**$ 240,936**	**$ 230,862**	**$ 39,565**	
Reserve %	**60%**	**88%**	**72%**	**7%**	
Min. Reserve - Policy 14.111	-	-	-	-	

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	1,162,700	31%
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**	**$ 1,792,700**	**3%**

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	$ 1,737,000	-7%
Street Res. Total Uses	**$ 1,467,076**	**$ 3,166,193**	**$ 1,859,052**	**$ 1,737,000**	**-7%**

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	363,304
Transfers-Out		-	-	-	-	-	180,000
Estimated Ending Balance		$ 150,667	$ 118,598	$ 190,936	$ 155,862	$ 20,314	$ 39,565
Total Gain (Loss)		$ 5,065	$ (33,574)	$ 23,965	$ (76,938)	$ 20,314	$ (11,297)

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	1,562,700
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	1,737,000
Estimated Ending Balance		$ (24,473)	$ 21,330	$ (70,794)	$ (117,448)	$ 352,172	$ 55,700
Total Gain (Loss)		$ (168,676)	$ (903,117)	$ (934,336)	$ (59,315)	$ 307,172	$ (174,300)

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	-	-	-	-	-	66,276
	SALARIES & WAGES - STREETS LEAD	-	-	-	-	-	68,981
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	12,250
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	8,888
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**	**$ 363,304**
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	887,700
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**	**$ 1,562,700**
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	-	1,302,000
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**	**$ 1,737,000**

Projects Costs Breakdown

		Project Total
	Lefevre Street Restriping	$ 1,027,000
	Stormwater Mitigation	$ 400,000
	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	**1,737,000**

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%**
Ending Balance	**$ 206,071**	**$ 119,566**	**$ 143,367**	**$ 168,367**	**15%**

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%**
Ending Balance					

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**	**$ -**

Closing fund effective December 31, 2026

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
Managerial 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	-	-	-	-
Kitchen Remodel	-	327,000	-	-
City Technology & Training	-	-	-	-
Executive Total	**$ -**	**$ 327,000**	**$ -**	**$ -**

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. Effective 2025, the City committed all remaining funds to complete a commercial kitchen project. All funds must be spent by end of 2026, thus fund is being closed.

Notes

In December 2024, City Council obligated all remaining ARPA funds to complete the Commercial Kitchen project PF-4-24-301. Originally 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 CLOSED
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 CLOSED
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 CLOSED
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	30,231	-3%
Policing Services Reimbursement	413,750	338,250	345,000	345,000	0%
Interest & Other Earnings	25,868	22,037	15,000	35,000	57%
Transfer In	75,000	100,000	150,000	-	0%
Public Safety Total Resources	**$ 752,783**	**$ 1,252,675**	**$ 1,188,539**	**$ 1,087,406**	**-9%**

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%**
Ending Balance	**$ 113,423**	**$ 455,619**	**$ 426,864**	**$ 301,530**	
Reserve %	**18%**	**57%**	**56%**	**38%**	
Min. Reserve - Policy 14.111	-	-	-	-	

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	1,314	1,738	250	250	0%
Criminal Just. Total Resources	**$ 8,393**	**$ 40,365**	**$ 47,950**	**$ 22,803**	**-110%**

Criminal Justice Fund Uses
Special Revenue Fund 111

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Innovative Programs	$ -	$ -	$ 7,500	$ 15,250	51%
Criminal Just. Total Uses	**$ -**	**$ -**	**$ 7,500**	**$ 15,250**	**51%**
Ending Balance	**$ 8,393**	**$ 40,365**	**$ 40,450**	**$ 7,553**	**-436%**

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	$ 159,172	-27%
Benefits	67,928	92,075	78,878	84,128	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	311,223	-19%
Ending Balance	**$ 221,116**	**$ 305,784**	**$ 71,476**	**$ 73,472**	
Reserve %	**64%**	**94%**	**19%**	**24%**	
Min. Reserve - Policy 14.111	-	-	-	-	

Notes

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

Personnel Summary (FTE)	2024	2025	2026	2027	Change
Full time					
Parks & Recreation Director	1	1	1	0.5	-100%
Administrative Clerk	1	1	1	1	0%
Recreation Coordinator	3	0	0	0	0%
	5	2	2	1.5	-33%

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	$ 311,223
Estimated Ending Balance		$ 221,116	$ 204,156	$ 306,184	$ 71,476	$ 39,472	$ 73,472
Total Gain (Loss)		$ (253,884)	$ (285,844)	$ (226,700)	$ (282,500)	$ (186,490)	$ 1,996

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	$ 52,250
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	-	-	-	-	-	59,366
112-740-571-00-10-06	SALARIES & WAGES - DIRECTOR	79,347	83,220	84,950	90,029	66,336	47,056
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	15,908
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	12,120
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**	**$ 311,223**

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	486	345	500	250	-100%
City Beaut. Total Resources	**$ 7,246**	**$ 26,625**	**$ 27,653**	**$ 25,274**	**-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

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

Personnel Summary (FTE)	2024	2025	2026	2027	Change
Full time					
Communications Coordinator	0	0	0	1	100%
	0	0	0	1	100%

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
Managerial Revenue Fund 131

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ 6,595	100%
Sales Tax	-	-	-	104,920	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**	**$ 196,015**	**1%**

Public Facilities Fund Uses
Managerial Revenue Fund 131

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
City Hall	$ 116,780	$ 462,414	$ 99,093	$ 80,611	-23%
Maintenance Building	-	-	49,812	49,812	0%
Vehicle Garage	-	-	114,500	29,500	-288%
Public Facilities Total Uses	**$ 116,780**	**$ 462,414**	**$ 263,405**	**$ 159,923**	**-65%**
Ending Balance	**$ (116,780)**	**$ (462,414)**	**$ (68,905)**	**$ 36,092**	**291%**
Reserve %	**-100%**	**-100%**	**-26%**	**23%**	
Min. Reserve - Policy 14.111	-	-	-	-	

Notes

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

3 Year Budget Comparison

Public Facilities Fund 131

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**

Parks Facilities Fund Resources
Managerial Fund 132

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ 638	100%
Property Tax	-	-	-	272,984	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**	**$ 282,077**	**34%**
Self-Funded Rate	100%	100%	6%	3%	

Park Facilities Fund Uses
Managerial Fund 132

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Salaries & Wages	$ 102,719	$ 104,482	$ 51,500	$ 119,584	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**	**$ 271,076**	**32%**
Ending Balance	**$ (207,211)**	**$ (223,126)**	**$ 638**	**$ 11,001**	**94%**
Reserve %	**-87%**	**-94%**	**0%**	**4%**	
Min. Reserve - Policy 14.111	-	-	-	-	

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.

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	$ 271,076
Estimated Ending Balance		$ (207,211)	$ (232,991)	$ (232,314)	$ 638	$ (30,425)	$ 11,001
Total Gain (Loss)		$ (207,211)	$ (232,991)	$ (232,314)	$ (174,362)	$ (161,675)	$ 10,363

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	22,548
132-760-576-80-10-04	SALARIES & WAGES - PARKS LEAD	-	-	-	-	-	48,480
132-760-576-80-10-06	SALARIES & WAGES - PARKS & RECREA	-	-	-	-	-	47,056
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**	**$ 271,076**

Train Depot Fund Resources
Managerial Fund 133

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ 10,500	100%
Rent - Train Depot	-	-	12,000	-	0%
Interest & Other Earnings	-	-	-	500	100%
Transfers In	-	-	-	-	0%
Train Depot Total Resources	**$ -**	**$ -**	**$ 12,000**	**$ 11,000**	**-9%**

Train Depot Fund Uses
Managerial 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%**
Ending Balance	**$ -**	**$ -**	**$ 2,750**	**$ 1,750**	**-57%**

Notes

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

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**

Kitchen Fund Resources
Managerial Fund 134

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	0%
Commissary Kitchen Rentals	-	-	16,250	17,250	6%
Event Space Rentals	-	-	10,800	12,800	16%
Membership Fees	-	-	7,200	8,200	12%
Additional Services	-	-	4,000	5,250	24%
Program Fees	-	-	3,000	4,400	32%
Interest & Other Earnings	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Kitchen Total Resources	**$ -**	**$ -**	**$ 41,250**	**$ 47,900**	**14%**

Kitchen Fund Uses
Managerial Fund 134

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Salaries & Wages	$ -	$ -	$ -	$ 29,120	100%
Benefits	-	-	-	10,830	100%
Supplies	-	-	-	1,250	100%
Services & Charges	-	-	41,250	6,450	-540%
Kitchen Total Uses	**$ -**	**$ -**	**$ 41,250**	**$ 47,650**	**13%**
Ending Balance	**$ -**	**$ -**	**$ -**	**$ 250**	**100%**

Notes

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

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	-	47,900.00
Transfers-In		-	-	-	-	-	-
Total Expenditures		$ -	$ -	$ -	$ 41,250.00	$ 5,000.00	$ 47,650.00
Estimated Ending Balance		$ -	$ -	$ -	$ -	$ (5,000.00)	$ 250.00
Total Gain (Loss)		$ -	$ -	$ -	$ -	$ (5,000.00)	$ 250.00

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Kitchen Revenues							
	COMMISARY KITCHEN RENTALS	$ -	$ -	$ -	$ 16,250	$ -	$ 17,250
	EVENT SPACE RENTALS	-	-	-	10,800	-	12,800
	MEMBERSHIP FEES	-	-	-	7,200	-	8,200
	ADDITIONAL SERVICES	-	-	-	4,000	-	5,250
	PROGRAM FEES	-	-	-	3,000	-	4,400
	Fund Revenues Total	**$ -**	**$ -**	**$ -**	**$ 41,250**	**$ -**	**$ 47,900**
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							
	SALARIES & WAGES - KITCHEN COORDINATOR		$ -	$ -	$ -	$ -	$ 29,120
	SOCIAL SECURITY & MEDICARE	-	-	-	-	-	2,650
	LABOR & INDUSTRIES	-	-	-	-	-	450
	RETIREMENT	-	-	-	-	-	1,200
	MEDICAL/LIFE/DEFERRED COMP	-	-	-	-	-	5,280
	DISABLIITY/SICK LV BUYBACK	-	-	-	-	-	1,250
	OFFICE SUPPLIES	-	-	-	-	-	-
134-000-571-00-31-02	FACILITY SUPPLIES	-	-	-	-	-	1,000
134-000-571-00-31-04	MINOR EQUIPMENT	-	-	-	-	-	250
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	-	2,000
134-000-571-00-46-00	INSURANCE	-	-	-	450	-	450
134-000-571-00-47-00	UTILITIES	-	-	-	3,000	-	3,000
134-000-571-00-48-00	REPAIR & MAINTENANCE	-	-	-	1,000	-	1,000
134-000-594-21-60-00	CAPITAL OUTLAY	-	-	-	-	-	-
	Expenditures Total	**$ -**	**$ -**	**$ -**	**$ 41,250.00**	**$ 5,000.00**	**$ 47,650.00**

Library Facilities Fund Resources
Managerial 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
Managerial 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%**
Ending Balance	**$ -**	**$ (3,320)**	**$ (3,153)**	**$ (3,171)**	**1%**

Notes

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

3 Year Budget Comparison

Library Fund 135

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	$ 3,450.00
Estimated Ending Balance		$ -	$ -	$ (3,320.00)	$ 4,847.00	$ (3,421.00)	$ 5,747.00
Total Gain (Loss)		$ -	$ -	$ (3,320.00)	$ (3,153.00)	$ (3,421.00)	$ 5,400.00

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	$ 3,450
001-180-518-10-48-00	REPAIR & MAINTENANCE	-	-	-	-		-
001-180-594-18-60-00	CAPITAL OUTLAY	-	-	-	-		-
	Expenditures Total	**-**	**-**	**3,320**	**3,353**	**3,421**	**3,450**

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%**
Ending Balance	**$ 288,126**	**$ 201,858**	**$ 274,630**	**$ 123,105**	**-123%**

Notes

Capital Projects	City Hall roof replacement, HVAC system replacement, energy saving windows and doors, Annex exterior rehabilitation

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	$ 340,203	-14%
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**	**$ 347,623**	**-22%**

Capital Improvements Fund Uses
Capital Projects Fund 301

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Parks Projects	$ -	$ -	$ 150,000	$ 60,000	-150%
Capital Imp. Total Uses	**$ -**	**$ -**	**$ 150,000**	**$ 60,000**	**-150%**
Ending Balance	**$ 261,437**	**$ 288,119**	**$ 273,872**	**$ 287,623**	**5%**

Notes

Parks Projects Shepard field parking and Waterfront permanent stage.

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		$ 340,203
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	$ 60,000
Estimated Ending Balance		$ 261,437	$ (180,000)	$ 387,872	$ 273,872	$ (60,653)	$ 287,623
Total Gain (Loss)		$ 11,437	$ (442,500)	$ (390,375)	$ (145,000)	$ (60,653)	$ (52,580)

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	60,000
302-760-594-76-65-01	CAPITAL-EQUIPMENT	-	75,000	81,852	-	-	-
	Fund Expenditures Total	**$ -**	**$ 443,000**	**$ 415,994**	**$ 150,000**	**$ 72,745**	**$ 60,000**

Projects Costs Breakdown		Project Total
	Shepard Field Parking	$ 10,000
	Permanent Stage at Waterfront	$ 50,000
	Project Expenditures Total	**$ 60,000**

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	$ 286,938	9%
Benefits	100,668	110,737	97,900	107,085	9%
Supplies	278,129	261,191	276,950	236,000	-17%
Services & Charges	186,088	217,353	240,402	281,120	14%
Transfers Out	125,000	-	300,000	384,000	22%
Water Fund Total Uses	**$ 918,339**	**$ 886,609**	**$ 1,176,300**	**$ 1,295,143**	**9%**
Ending Balance	**$ 493,842**	**$ 662,190**	**$ 285,884**	**$ 124,941**	**-129%**
Reserve %	**62%**	**75%**	**33%**	**14%**	
Min. Reserve - Policy 14.111	-	-	-	-	

Notes

Transfers Out Transfers funding to Water SLA Fund (421) and Water Capital Fund (431)

Personnel Summary (FTE)	2024	2025	2026	2027	Change
Full time					
Water Lead	0	1	1	1	0%
Water Operator	0	2	2	2	0%
Maintenance Person	3	0	0	0	0%
	3	3	3	3	0%

Water Short Lived Asset (SLA) Fund Resources
Proprietary Managerial Fund 421

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	0%
Interest & Other Earnings	-	-	-	5,500	0%
Transfers In	-	-	-	238,000	0%
Fund Total Resources	**$ -**	**$ -**	**$ -**	**$ 243,500**	**100%**

Water Short Lived Asset (SLA) Fund Uses
Proprietary Managerial Fund 421

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Short Lived Asset - Equipment	$ -	$ -	$ -	$ -	0%
Short Lived Asset - Infrastructure	-	-	-	73,600	0%
Fund Total Uses	**$ -**	**$ -**	**$ -**	**$ 73,600**	**100%**
Ending Balance	**$ -**	**$ -**	**$ -**	**$ 169,900**	**100%**

Notes

Transfers In Funded by transfers from Water Fund (401)

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	$ 404,834	$ 336,828	$ 645,103	$ 579,689	-11%
Jefferson Water Line	491,659	3,341	-	-	0%
Water Installation Charge	3,000	6,000	3,000	6,000	50%
FEMA - Backup Generators	-	-	360,834	-	0%
State - Backup Generators	-	-	60,139	-	0%
Facilities Rental - Reservoir	-	-	100,000	100,000	0%
Capital Improvement Charge	5,000	10,000	5,000	10,000	50%
Interest & Other Earnings	16,339	19,402	5,000	7,500	33%
Transfers In	125,000	100,000	300,000	146,000	-105%
Fund Total Resources	**$ 1,045,831**	**$ 475,571**	**$ 1,479,076**	**$ 849,189**	**-74%**

Water Capital Fund Uses
Proprietary Managerial Fund 431

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Project Supplies	$ 129	$ 10,282	$ -	$ -	0%
Capital Services	84,882	43,198	110,000	45,000	-144%
Capital Outlay	-	65,340	481,112	-	0%
Capital Equipment	30,445	87,929	-	-	0%
Construction	454,556	-	-	400,000	100%
Fund Total Uses	**$ 570,011**	**$ 206,749**	**$ 591,112**	**$ 445,000**	**-33%**
Ending Balance	**$ 475,820**	**$ 268,822**	**$ 887,964**	**$ 404,189**	

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 and fixed based water meter reading system.
Construction	Staples Water Main Replacement

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	911,143
Transfers Out		$ 125,000	$ 100,000	$ -	$ 300,000	$ -	$ 384,000
Estimated Ending Balance		$ 514,959	$ 440,437	$ 662,190	$ 285,884	$ 71,956	$ 124,941
Total Gain (Loss)		$ 153,673	$ 17,973	$ 132,290	$ 35,800	$ 71,956	$ 223,057

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		$ 404,834	$ -	$ 336,828	$ 645,103		$ 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		$ 475,820	$ (40,625)	$ 268,822	$ 887,964	$ (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	$ 71,319
401-380-534-00-10-02	SALARIES & WAGES - WATER LEAD	-	-	22,267	66,589	56,288	76,631

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	133,989
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	21,463
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	22,422
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**	**$ 911,143**
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 2027, the City will be developing a Stormwater Plan that will identify the current stormwater system and future infrastructure needs, as well as funding opportunities to adequately mitigate stormwater within the city. No expenditures or funding has been identified as of the adoption of this budget

3 Year Budget Comparison

Stormwater Fund 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%
Fund 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%
Fund Total Uses	**$ 829,623**	**$ 837,555**	**$ 883,520**	**$ 933,993**	**5%**
Ending Balance	**$ 145,175**	**$ 97,866**	**$ 114,025**	**$ 114,782**	**1%**
Reserve %	**17%**	**12%**	**13%**	**12%**	
Min. Reserve - Policy 14.111	-	-	-	-	

Notes

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

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	$ 622,250	$ 642,820	$ 296,635	-117%
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%
Fund Total Resources	**$ 1,934,329**	**$ 2,259,629**	**$ 2,239,820**	**$ 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	$ 172,700	2%
Benefits	69,984	64,192	71,600	105,901	32%
Supplies	30,179	31,305	31,550	32,500	3%
Services & Charges	84,037	112,720	130,212	97,090	-34%
Dept. total	$ 340,403	$ 368,134	$ 401,816	$ 408,191	**2%**
Wastewater Treatment					
Salaries & Wages	$ 370,414	$ 441,242	$ 458,200	$ 504,622	9%
Benefits	148,950	172,669	166,150	201,900	18%
Supplies	182,208	196,698	173,100	176,650	2%
Services & Charges	456,980	483,747	468,712	462,520	-1%
Capital Equipment - Operations	28,681	-	15,000	-	0%
Dept. total	$ 1,187,233	$ 1,294,357	$ 1,281,162	$ 1,345,692	**5%**
Transfers Out	$ -	$ -	$ -	$ 146,552	**100%**
Fund Total Uses	**$ 1,527,636**	**$ 1,662,490**	**$ 1,682,978**	**$ 1,900,435**	**11%**
Ending Balance	**$ 406,693**	**$ 597,139**	**$ 556,842**	**$ 307,752**	**-81%**
Reserve %	**34%**	**46%**	**43%**	**23%**	
Min. Reserve - Policy 14.111	-	-	-	-	

Notes

Personnel Summary (FTE)	2024	2025	2026	2027	Change
Full time					
Wastewater Director	1	1	1	1	0%
Plant Operations Lead	0	0	0	1	100%
Laboratory Lead	0	0	0	1	100%
Treatment Plant Operator II	2	3	3	2	-50%
Treatment Plant Operator I	3	1	1	0	0%
	6	5	5	5	0%

Wastewater Short Lived Asset (SLA) Fund Resources
Proprietary Managerial Fund 428

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	0%
Interest & Other Earnings	-	-	-	3,250	0%
Transfers In	-	-	-	118,622	0%
Fund Total Resources	**$ -**	**$ -**	**$ -**	**$ 121,872**	**100%**

Wastewater Short Lived Asset (SLA) Fund Uses
Proprietary Managerial Fund 428

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Short Lived Asset - Equipment	$ -	$ -	$ -	$ 5,000	0%
Short Lived Asset - Infrastructure	-	-	-	15,200	0%
Fund Total Uses	**$ -**	**$ -**	**$ -**	**$ 20,200**	**100%**
Ending Balance	**$ -**	**$ -**	**$ -**	**$ 101,672**	**100%**

Notes

Transfers In Funded by transfers from Wastewater Fund (408)

Short Lived Assets

Capital Projects

Wastewater Capital Fund Resources
Proprietary Managerial Fund 438

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ 798,175	$ 622,250	$ 642,820	$ 219,500	-193%
Commerce - Solar Array	210,108	759	-	-	0%
Commerce - Sewer Improv.	-	39,000	253,000	92,000	-175%
Commerce - UV Light Project	-	-	-	225,040	100%
State Grant - Generators	-	-	36,441	-	0%
FEMA Grant - Generators	-	-	218,646	-	0%
Sewer Connection Charge	4,175	8,000	4,175	8,000	48%
Sewer LID #1	-	350	-	350	
Interest & Other Earnings	41,474.19	35,090.08	20,000.00	15,000.00	-33%
Capital Improvement Charge	7,000.00	14,000.00	7,000.00	14,000.00	
Transfers In	-	-	-	27,930.00	100%
Fund Total Resources	**$ 1,060,932**	**$ 719,449**	**$ 1,182,082**	**$ 601,820**	**-96%**

Wastewater Capital Fund Uses
Proprietary Managerial Fund 438

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Project Supplies	$ -	$ 2,381.41	$ -	$ -	0%
Capital Services	100,147	63,188	20,000	100,000	80%
Capital Outlay	361,815	23,297	521,528	50,000	-943%
Capital Improvements	-	-	-	30,000	100%
Capital Equipment	74,653	219,212	470,000	400,000	-18%
Fund Total Uses	**$ 536,614**	**$ 308,077**	**$ 1,011,528**	**$ 580,000**	**-74%**
Ending Balance	**$ 524,318**	**$ 411,372**	**$ 170,554**	**$ 21,820**	**-682%**

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	$ 408,191
	Wastewater Treatment (WWT)	1,187,233	1,321,902	1,294,357	1,281,162	1,153,151	1,345,692
Total Expenditures		$ 1,527,636	$ 1,690,791	$ 1,662,490	$ 1,682,978	$ 1,480,846	$ 1,753,883
Transfers-Out		$ -	$ -	$ -	$ -	$ -	$ 146,552
Estimated Ending Balance		$ 951,608	$ 143,333	$ 429,126	$ 296,635	$ (117,243)	$ 307,752
Total Gain (Loss)		$ (85,338)	$ (194,290)	$ (25,111)	$ (85,978)	$ (117,243)	$ 157,669

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	$ -	$ 622,250	$ 642,820		$ 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		$ 520,261	$ (776,250)	$ 410,182	$ 170,554	$ (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	$ 41,410
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	130,290
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	13,635
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	17,170
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**	**$ 408,191**

		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	$ 297,950
408-382-535-00-10-06	SALARIES & WAGES - ADMIN CLERK	-	58,985	59,596	61,050	46,864	65,014
408-382-535-00-10-09	SALARIES & WAGES - WWTP DIRECTOR	93,518	109,612	103,207	103,250	80,561	112,158
	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	35,350
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	40,400
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**	**$ 1,345,692**
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**	**$ 1,900,435**

Detail - Wastewater - SLA		2024	2025	2025	2026	2026	2027
		Actuals	Budget	Actuals	Budget	Current	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	2025	2025	2026	2026	2027
		Actuals	Budget	Actuals	Budget	Current	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%
Infrastructure Leases	-	-	-	14,400	100%
Interest & Other Earnings	102	3,554	-	250	100%
Transfers In	100,000	-	-	-	0%
Broadband Total Resources	**$ 102,102**	**$ 3,554**	**$ 58,860**	**$ 15,010**	**-292%**

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	-	413	-	2,500	100%
Capital Outlay	-	-	-	-	0%
Broadband Total Uses	**$ -**	**$ 43,968**	**$ -**	**$ 2,500**	**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
410-000-532-00-41-01	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: City Administrator Employment Agreement

Requested Action:
Review and consider approval of the proposed City Administrator Employment Agreement, establishing the terms and conditions of employment for the City Administrator for the period January 1, 2027 through December 31, 2031.

Key Points:
- Updates and formalizes the employment relationship between the City and the City Administrator.
- Establishes a five-year term from January 1, 2027 through December 31, 2031.
- Defines duties, responsibilities, compensation, benefits, performance review, and provisions governing resignation or termination.
- Maintains the City Administrator's role under the direction and authority of the Mayor and consistent with applicable law and Medical Lake Municipal Code.
- Provides for an annual performance review and a structured process for considering future compensation adjustments.
- Provides clear expectations for both parties while supporting continuity and stability in the City's professional administration.

Background Discussion:
The previous City Administrator employment agreement had a stated term ending November 30, 2025. The proposed agreement provides an updated five-year term beginning January 1, 2027 and clarifies the ongoing employment relationship, responsibilities, compensation and benefits, and procedures applicable to separation from employment.

The agreement was developed to provide clear expectations for both the City and the City Administrator and to support continuity and stability in the City's professional administration.

Public Involvement:
The employment agreement is a matter for consideration and action by the City Council at a public meeting. Any final Council action establishing compensation will occur in an open public meeting consistent with applicable requirements.

Next Steps:
If approved, the agreement will be executed by the appropriate parties and become effective January 1, 2027. Administration will incorporate the agreement's compensation, benefits, performance-review, and other applicable provisions into the City's personnel and budget administration for the term of the agreement.

CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 26-846

A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING CITY OF MEDICAL LAKE CITY ADMINISTRATOR EMPLOYMENT AGREEMENT

WHEREAS, James "Sonny" Weathers ("Employee") has been employed by the City of Medical Lake ("City") as City Administrator since December 5, 2022; and

WHEREAS, the City and Employee are desirous of continuing Employee's employment with the City pursuant to a City of Medical Lake City Administrator Employment Agreement ("Agreement"); and

WHEREAS, the Agreement contains the specific terms and conditions of the parties' agreement.

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

Section 1. Approval. The City Council hereby approves of the Agreement between the City of Medical Lake and James "Sonny" Weathers as set forth in the attached Exhibit A, and incorporated herein by this reference.

Section 2. 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 3. Effective Date. This Resolution shall be effective immediately upon passage by the City of Medical Lake City Council.

ADOPTED this 1st day of December 2026.

_____
Mayor, Terri Cooper

Attest:

_____
Finance Director, Koss Ronholt

Approved as to Form:

_____
City Attorney, Sean P. Boutz

CITY OF MEDICAL LAKE
CITY ADMINISTRATOR
EMPLOYMENT AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into on this 1st day of December, 2026, between the City of Medical Lake, a Washington municipal corporation, hereafter referred to as "City" or "Employer," and James “Sonny” Weathers, hereafter referred to as "City Administrator" or "Employee."

As an integral part of this Agreement, the parties acknowledge and agree that:

WHEREAS, Employer desires to employ the services of Employee as City Administrator of the City of Medical Lake;

WHEREAS, Employer desires to provide certain compensation and benefits and to establish conditions of employment of Employee, including inducements to continue employment;

WHEREAS, Employer desires to establish an atmosphere that makes possible the Employee’s full productivity while establishing a clear mutual understanding as to compensation, benefits, and the means for terminating the Employee’s services if that action becomes necessary or desirable; and

WHEREAS, Employee is willing to accept employment as City Administrator of the City of Medical Lake.

NOW, THEREFORE, in consideration of the terms, conditions, and mutual covenants contained herein, the parties agree as follows:

1. EMPLOYMENT AND DUTIES.

1.1 The City hereby employs Employee as City Administrator, and Employee accepts such employment, to perform the functions and duties specified by law and Medical Lake Municipal Code ("MLMC") Chapter 2.06, incorporated herein by this reference. The City Administrator shall act under the direction and authority of the Mayor and shall perform such other legally permissible and proper duties and functions as the Mayor may assign from time to time.

1.2 The City Administrator shall attend all regular and special meetings of the City Council, unless excused, and such other meetings as required by the Mayor.

1.3 During the term of this Agreement, the City Administrator agrees to remain exclusively employed by the City and not to become employed by another employer until the effective date of termination or resignation. "Employed" does not include occasional teaching, writing, professional service, or consulting work that does not interfere with the City Administrator’s effective discharge of assigned duties and is consistent with applicable ethics requirements and City policy. For the purposes of this section, service in the uniformed services, including service in the National Guard or military reserves, shall not constitute outside employment and shall be governed by applicable federal and state law.”

1.4 The City Administrator acknowledges that the position is not included within a civil service system and is an exempt position under the Fair Labor Standards Act and applicable Washington wage-and-hour law, subject to satisfaction of the applicable exemption requirements. While lawfully classified as exempt, the position is not eligible to accrue or receive payment for overtime or compensatory time. The City’s personnel policies apply where they do not conflict with this Agreement.

1.5 The City Administrator shall be defended and indemnified as provided by applicable law and MLMC Chapter 2.15.

1.6 The City Administrator is exempt from any requirement to maintain residency within City limits during employment, unless otherwise required by law or agreed in writing.

1.7 The City Administrator shall devote the time, skill, labor, and attention reasonably necessary to accomplish the work of the position.

2. OATH OF OFFICE AND BOND.

The City Administrator shall take an oath of office for the faithful performance of duties in a form consistent with state law and shall file the oath with the Spokane County Auditor as provided in RCW 35A.12.080. The City Administrator shall execute and file any fidelity bond required by the City Council and shall comply with any applicable official-bond requirements of state and local law, including requirements governing annual furnishing, terms, surety, and approval. The City shall pay the premium for any required bond.

3. TERM OF AGREEMENT.

3.1 The term of this Agreement shall commence on January 1, 2027 and continue through December 31, 2031. These dates establish the term of this Agreement, not a guaranteed term of employment. The City Administrator serves at the pleasure of the Mayor as provided in MLMC 2.06.010, subject to applicable law and the contractual notice and severance provisions of Section 9.

3.2 Nothing in this Agreement prevents, limits, or otherwise interferes with the City's right to terminate the services of the City Administrator at any time, subject to Section 9 of this Agreement and applicable law.

3.3 Nothing in this Agreement prevents, limits, or otherwise interferes with the City Administrator's right to resign at any time, subject to thirty (30) days' written notice and the provisions of this Agreement.

4. COMPENSATION AND BENEFITS.

4.1 ANNUAL SALARY.

For services rendered by the City Administrator pursuant to this Agreement, the City shall pay the City Administrator an annual salary in accordance with the pay scale for the City Administrator position as defined and approved by the City Council, payable in the manner customary for City employees..

4.2 VACATION, SICK LEAVE, AND ADMINISTRATIVE LEAVE.

The City Administrator shall accrue vacation and sick leave in accordance with the City's adopted personnel policies. Additionally, the City Administrator shall be entitled to administrative leave and all other leave benefits available to non-union management employees in accordance with the City's adopted policies.

4.3 INSURANCE BENEFITS.

The City Administrator shall be entitled to all insurance benefits, including but not limited to medical, dental, vision, life, and other insurance benefits available to the City's non-union management employees, subject to plan terms and adopted City policies.

4.4 RETIREMENT BENEFITS.

The City shall provide the City Administrator with retirement benefits through the Washington State Public Employees' Retirement System as provided to other city administrators to the same extent permitted by law and applicable plan requirements.

4.5 OTHER BENEFITS.

The City shall provide such other payments and benefits required by law or generally provided to non-union management employees to or on behalf of the City Administrator, subject to adopted policies and plan terms.

4.6 NO REDUCTION OF BENEFITS.

During the term of this Agreement, the City shall not reduce the City Administrator's salary, compensation, or other benefits except as part of an across-the-board reduction applicable to similarly situated non-union management employees, or as otherwise mutually agreed in writing.

5. HOURS OF WORK.

The parties recognize that the City Administrator must devote substantial time outside normal working hours to City business. No additional compensation will be paid for this time. The City Administrator may take reasonable administrative time off to offset work performed beyond normal working hours, subject to coordination with and approval by the Mayor. Administrative time has no cash value and shall not be paid out upon separation.

6. PROFESSIONAL DEVELOPMENT AND MEETINGS.

Subject to budget authorization and City policy, the City shall allow reasonable time and pay reasonable expenses for professional development, official travel, meetings, and other activities necessary for the City Administrator to perform the position's duties and maintain professional competence.

7. MEMBERSHIP DUES AND SUBSCRIPTIONS.

Subject to budget authorization, the City shall pay professional dues and subscriptions that the City and City Administrator agree are reasonably necessary for performance of the City Administrator's responsibilities and continued professional development.

8. GENERAL EXPENSES.

The City shall reimburse or directly pay reasonable, non-personal, job-related expenses allowable by law and incurred in the performance of official duties. The City Administrator shall comply with applicable City policies and procedures concerning authorization, documentation, and reimbursement of expenses.

9. TERMINATION AND SEVERANCE PAY.

9.1 Either party may terminate this Agreement upon thirty (30) days' written notice to the other party, subject to this Agreement and applicable law.

9.2 If the City terminates the City Administrator without cause, the City shall provide severance compensation equal to six (6) months of the City Administrator's then-current salary. In addition, subject to applicable law, the City shall pay the City Administrator an amount equal to six (6) months of COBRA continuation coverage premiums, including any applicable administrative fee, for the group health coverage in effect for the City Administrator and any covered eligible dependents immediately before termination, calculated at the COBRA rates in effect on the date of termination.

9.3 Any severance payment(s) shall be paid in a lump sum or installments, at the City's election, less deductions and withholdings required by law. Accrued leave shall be paid only as provided by applicable City policy and law. The parties may mutually agree in writing to an earlier effective separation date.

9.4 Reference. Upon separation, the City Administrator may request an employment reference. The parties may agree upon the form of any reference. Absent agreement, the City may provide dates of employment, last position held, last salary received, and the fact that the City Administrator is no longer employed by the City, consistent with applicable law and City policy.

9.5 Unemployment Benefits. The City will respond truthfully to requests from the Washington Employment Security Department and will not oppose a claim unless required by law or supported by facts establishing disqualification.

9.6 Resignation or Termination for Cause. If the City terminates the City Administrator for cause, or if the City Administrator resigns, the City Administrator shall not be entitled to any severance under Section 9.2. For purposes of this Agreement, "cause" shall be as defined in the City's Personnel Rules and Regulations. The distinction between termination for cause and termination without cause

governs severance eligibility under Section 9.2 and does not alter the Mayor's removal authority under MLMC 2.06.010, subject to applicable law and the other provisions of this Agreement.

10. NOTICES.

Notices required under this Agreement shall be delivered to the following:

FOR THE CITY:
Mayor
City of Medical Lake
P.O. Box 369
124 S. LeFevre Street
Medical Lake, WA 99022

FOR THE CITY ADMINISTRATOR:
James "Sonny" Weathers
568 S. Lefevre St.
Medical Lake, WA 99022

Notices may be delivered personally or sent by registered or certified mail, postage prepaid, to the address above. A mailed notice is deemed received three (3) calendar days after deposit in the United States mail. Either party may update its notice address by written notice under this section.

11. PERFORMANCE REVIEW.

The Mayor shall review and evaluate the City Administrator's performance annually before budget adoption. The review shall use criteria established by the Mayor after consultation with the City Administrator and may include City Council input consistent with the City's form of government and applicable law. The Mayor shall provide a written summary and a reasonable opportunity for discussion. Any City Council participation shall comply with the Open Public Meetings Act, including the limits on executive sessions under RCW 42.30.110. The review may serve as a basis for compensation adjustments beyond those specified in Section 4.1, subject to lawful authorization and budget appropriation. Any final City Council action setting compensation shall occur in a meeting open to the public as required by law.

12. INDEPENDENT REVIEW.

The City Administrator acknowledges the opportunity to obtain independent legal review of this Agreement before execution. The City likewise may obtain review by the City Attorney or other authorized counsel.

13. GENERAL PROVISIONS.

This Agreement constitutes the entire agreement between the parties concerning the City Administrator's employment and supersedes prior oral or written understandings on that subject. If any provision is held unconstitutional, invalid, or unenforceable, the remaining provisions shall be severable and remain in effect. This Agreement may be amended only by a written instrument duly authorized and executed by both parties.

Washington law governs this Agreement. Venue for an action to enforce this Agreement shall be in Spokane County, Washington, unless otherwise required by law. The prevailing party shall be entitled to its reasonable attorney's fees and costs, as determined by the Court.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CITY OF MEDICAL LAKE:

_____
Terri Cooper, Mayor
Date: _____

CITY ADMINISTRATOR:

_____
James "Sonny" Weathers
Date: _____

Attest:

_____
Koss Ronholt, Finance Director/City Clerk
Date: _____

DRAFT

APPROVED AS TO FORM:

_____
Sean P. Boutz, City Attorney
Date: _____

Independently reviewed and approved:

_____
Attorney for City Administrator
Date: _____

DRAFT

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

To: City Council

From: Elisa Rodriguez, Senior Planner

TOPIC: Completion of the 2026 Periodic Update (Resolution 26-851)

Requested Action:
Consider adoption of Resolution No. 26-851, documenting completion of the City's 2026 Periodic Review and Update of the Comprehensive Plan and development regulations, including critical area regulations, as required by the Washington State Growth Management Act (GMA).

Key Points:

- Resolution No. 26-851 serves as the City's final legislative action documenting completion of the 2026 Periodic Update process.
- The resolution confirms that the City completed the review required by RCW 36.70A.130 and WAC 365-196-610 and adopted all necessary legislative actions to maintain compliance with the GMA.
- The resolution incorporates the ordinances, resolutions, staff reports, environmental review documents, public participation record, Planning Commission recommendations, and other materials that comprise the City's Periodic Update record.
- Adoption of Resolution No. 26-851 authorizes staff to provide notice of completion to the Washington State Department of Commerce and close out the current periodic update cycle.

Background Discussion:
Washington's Growth Management Act requires cities planning under the Act to periodically review and, when necessary, revise their comprehensive plans and development regulations to ensure continued compliance with state law. The City of Medical Lake initiated its 2026 Periodic Update to evaluate the Comprehensive Plan, development regulations, and critical areas regulations against current statutory requirements, state guidance, and community needs.

Throughout the update process, the City reviewed changes in state law, coordinated with affected agencies and jurisdictions, evaluated existing policies and regulations, and prepared amendments necessary to maintain consistency with the GMA. During this review, the City determined that a complete replacement of the Comprehensive Plan would best address changed conditions and community priorities. The resulting Medical Lake Comprehensive Plan 2046 was adopted through Ordinance No. 1150.

The City also adopted a series of ordinances and resolutions addressing development regulations, transportation planning, capital facilities planning, critical areas, impact fees, housing regulations, zoning, and other related topics necessary to complete the periodic update. Resolution No. 26-851 formally documents completion of the overall process and consolidates the legislative record associated with the update.

Public Involvement:
The Periodic Update and Comprehensive Plan replacement process included extensive opportunities for public participation. Public engagement activities included community surveys, newsletters, utility-bill inserts, online information, social media outreach, community events and pop-up engagement opportunities, Steering Committee meetings, Planning Commission workshops and hearings, City Council workshops, and formal public hearings.

The Planning Commission reviewed the proposed Comprehensive Plan and development regulation amendments, considered written and oral testimony, and forwarded recommendations to the City Council. The City Council considered public comments, agency comments, Planning Commission recommendations, and the complete administrative record before taking legislative action.

Next Steps:
Upon adoption of Resolution No. 26-851, staff will:

- Submit notice of completion and supporting documentation to the Washington State Department of Commerce.
- Finalize Periodic Update recordkeeping and archiving requirements.
- Continue implementation of the Medical Lake Comprehensive Plan 2046 and associated development regulation updates.
- Begin preparations for ongoing monitoring, implementation, and future amendments as needed.

CITY OF MEDICAL LAKE
SPOKANE COUNTY WASHINGTON
RESOLUTION NO. 26-851

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON DOCUMENTING COMPLETION OF THE 2026 PERIODIC REVIEW AND UPDATE OF THE CITY'S COMPREHENSIVE PLAN AND DEVELOPMENT REGULATIONS, INCLUDING CRITICAL AREA REGULATIONS, REQUIRED BY THE WASHINGTON STATE GROWTH MANANGEMENT ACT

WHEREAS, the City of Medical Lake ("City") is required by the Washington State Growth Management Act ("GMA"), specifically RCW 36.70A.130, to periodically review and, if needed, revise its Comprehensive Plan and development regulations; and

WHEREAS, this resolution formally documents completion of the periodic review and update process required under RCW 36.70A.130; and

WHEREAS, the GMA, Chapter 36.70A RCW, requires cities planning under the Act to periodically review and, if necessary, revise their comprehensive plans and development regulations to ensure continued compliance with state law; and

WHEREAS, RCW 36.70A.130 and WAC 365-196-610 require the City to take legislative action confirming that it has reviewed and evaluated its Comprehensive Plan and development regulations and identifying the revisions made or determining that revisions were not necessary; and

WHEREAS, the City conducted a periodic review of its Comprehensive Plan and development regulations, including the City's critical areas regulations, for consistency with the requirements of the GMA and other applicable state laws; and

WHEREAS, during its review, the City determined that merely amending the existing Comprehensive Plan would not adequately address changed conditions or fully reflect the current needs, priorities, and desires of the Medical Lake community; and

WHEREAS, the City therefore elected to prepare and adopt a replacement Comprehensive Plan, rather than limiting the Periodic Update to amendments of the previously adopted plan; and

WHEREAS, the City reviewed applicable changes in state law, relevant guidance issued by the Washington State Department of Commerce ("Commerce"), updated population and growth information, and other information necessary to prepare the replacement Comprehensive Plan and evaluate the continued adequacy of the City's development regulations; and

WHEREAS, the City utilized the periodic update checklists and other planning resources provided by the Commerce to identify the policies and development regulation amendments necessary to maintain consistency with the GMA; and

WHEREAS, the City coordinated its review, as applicable, with Spokane County, neighboring jurisdictions, state agencies, public service providers, affected tribes, and other interested parties; and

WHEREAS, the City provided opportunities for public participation throughout the Periodic Update and Comprehensive Plan replacement process, including public notice, access to draft materials, opportunities to submit written and oral comments, Planning Commission review, and public hearings conducted in accordance with applicable state law and City procedures; and

WHEREAS, the Medical Lake Planning Commission reviewed the proposed replacement Comprehensive Plan and associated development regulation amendments, considered public testimony and written comments, and forwarded its recommendations to the City Council; and

WHEREAS, the City Council considered the recommendations of the Planning Commission, public testimony, written comments, agency comments, the administrative record, the needs and desires expressed by the community, and the requirements of the GMA before taking legislative action; and

WHEREAS, following this review, the City Council adopted a replacement Comprehensive Plan through Ordinance No. 1150, which supersedes and replaces the City's previously adopted Comprehensive Plan; and

WHEREAS, the City also reviewed and, where necessary, revised its development regulations to ensure that those regulations are consistent with and implement the replacement Comprehensive Plan and comply with the GMA; and

WHEREAS, the City has adopted the replacement Comprehensive Plan and the development regulation amendments determined to be necessary through the ordinances and other legislative actions identified in the City's Periodic Update record; and

WHEREAS, the City Council finds that the City's review included the subjects required by RCW 36.70A.130 and WAC 365-196-610 and that the City has completed the review and legislative action required for its current Periodic Update cycle; and

WHEREAS, the City Council desires to formally document completion of the Periodic Update and provide notice of that completion to Commerce.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON, AS FOLLOWS:

Section 1. Findings Adopted. The City Council adopts the recitals set forth above as findings of fact in support of this Resolution. The City Council further finds that the City has conducted the review and evaluation required by RCW 36.70A.130 and WAC 365-196-610.

Section 2. Adoption of Replacement Comprehensive Plan. The City Council finds that the City completed a comprehensive evaluation of its previously adopted Comprehensive Plan and determined that preparation of a replacement plan was the most appropriate means of satisfying the requirements of the Periodic Update and addressing the community's current and anticipated needs.

Section 3. Completion of Periodic Update. The City Council finds and declares that the City has completed the periodic review required under the GMA for the current Periodic Update cycle. Completion of the Periodic Update includes the adoption of the replacement Comprehensive Plan, the review of the City's development regulations, and the adoption of amendments determined to be necessary to implement the replacement Comprehensive Plan and comply with applicable state law.

Section 4. Legislative Actions Incorporated. All ordinances, resolutions, findings, staff reports, Commerce checklists, environmental review documents, Planning Commission recommendations, public notices, public comments, agency comments, and other materials prepared or adopted as part of the Periodic Update and Comprehensive Plan replacement process are incorporated into the City's Periodic Update record by this reference.

The legislative actions completing the Periodic Update include the following:

1. Resolution No. 25-773, adopting the Hazard Mitigation Plan;
2. Ordinance No. 1140, adopting amendments to the Medical Lake Municipal Code ("MLMC") regarding amendment criteria;
3. Ordinance No. 1141, adopting amendments to the MLMC regarding code enforcement;
4. Ordinance No. 1142, adopting amendments to the MLMC regarding street vacations;
5. Ordinance No. 1144, adopting amendments to the MLMC regarding zoning districts;
6. Ordinance No. 1145, adopting amendments to the MLMC regarding accessory dwelling units;
7. Ordinance No. 1147, adopting amendments to the MLMC regarding STEP housing;
8. Ordinance No. 1149, adopting amendments to the MLMC regarding parking, concurrency, and the Commute Trip Reduction Plan;
9. Resolution No. 26-827, adopting the Transportation Master Plan;
10. Ordinance No. 1150, adopting the replacement Comprehensive Plan;
11. Ordinance No. 1151, adopting amendments to the MLMC regarding land divisions;
12. Ordinance No. 1152, adopting amendments to the MLMC regarding impact fees;
13. Resolution No. 26-832, adopting park impact fee methodology;
14. Ordinance No. 1153, adopting amendments to the MLMC regarding critical areas;
15. Ordinance No. 1154, adopting the official zoning map; and
16. Resolution No. 26-845, adopting the Capital Improvement Plan update.

Section 5. Public Participation and Community Input. The City Council finds that the Periodic Update and Comprehensive Plan replacement process provided meaningful opportunities for public participation consistent with RCW 36.70A.035, RCW 36.70A.140, the City's adopted public participation program, and applicable City procedures.

Section 6. GMA Compliance. Based upon the legislative record, the City Council finds that the replacement Comprehensive Plan and associated development regulations comply with the requirements of Chapter 36.70A RCW applicable to the City of Medical Lake. The City Council further finds that the City has completed all legislative actions necessary to satisfy the Periodic Update requirements of RCW 36.70A.130 for the current update cycle.

Section 7. Severability. If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, the invalidity shall not affect the validity of any other section, sentence, clause, or phrase of this Resolution.

Section 8. Effective Date. This Resolution shall take effect immediately upon adoption.

ADOPTED by the City Council of the City of Medical Lake, Washington, at an open public meeting this _____ day of _____, 2026.

_____
Terri Cooper, Mayor

ATTEST:

_____
Koss Ronholt, City Clerk

APPROVED AS TO FORM:

_____
Sean P. Boutz, City Attorney

CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 1157

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, SPOKANE COUNTY, WASHINGTON, AMENDING ORDINANCE NO. 1138, §1 (2025) AND THE 2026 FINAL BUDGET; PROVIDING FOR THE EFFECTIVE DATE THEREOF AND OTHER MATTERS PROPERLY RELATED THERETO.

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

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

WHEREAS, the following changes could not reasonably have been anticipated or known at the time Ordinance No. 1138 was passed by the City Council on December 16, 2025; and

WHEREAS, City Council has determined that the best interest of the City is served by amending the adopted budget approved in Ordinance No. 1138.

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

Section 1: Total appropriations reporting in Section 1 of Ordinance No. 1138 are hereby amended, increasing expenditure appropriations by $874,202, from a total of $11,971,856 to $12,846,058, removing budgeted ending balances and to reflect actual appropriations for 2026.

Section 2: The following funds and departments contained in the 2026 Budget are hereby amended as set forth in Exhibit A, Amendments 26.1 through 26.16, which adds appropriations for the General Fund (001), Leave & Severance Fund (105), Contingency Fund (106), American Rescue Protection Act (ARPA) Fund (107), Public Safety Fund (110), Criminal Justice Fund (111), Park Facilities Fund (132), Kitchen Fund (134), Library Facilities Fund (135), Wastewater Fund (408), and Broadband Fund (410).

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

Section 4: Effective Date. This Ordinance shall be in full force and effect five (5) days after passage, approval and publication in accordance with law.

INTRODUCED THIS 24th day of November 2026.

ADOPTED THIS ____ day of December 2026.

CITY OF MEDICAL LAKE,
WASHINGTON

_____
Terri Cooper, Mayor

ATTEST:

_____
Koss Ronholt, Finance Director/City Clerk

APPROVED TO FORM:

_____
City Attorney, Sean P. Boutz

City of 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. 1157 passed by the City of Medical Lake City Council on the _____ day of December 2026.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, SPOKANE COUNTY, WASHINGTON, AMENDING ORDINANCE NO. 1138, §1 AND THE 2026 FINAL BUDGET; PROVIDING FOR THE EFFECTIVE DATE THEREOF AND OTHER MATTERS PROPERLY RELATED THERETO.

The introductory paragraphs address the adoption of Ordinance No. 1138 providing for the City of Medical Lake's annual budget, and that certain appropriations were unknown at the time of its passage. Such appropriations now require amendment as contained therein.

Section 1: Amends the 2026 Budget to provide for expenditures totaling up to $874,202 over the appropriations passed in Ordinance No. 1138, as detailed in amendments 26.1 through 26.16.

Section 2: Sets forth the particular funds and departments that are to be amended in the 2026 Budget as contained in Exhibit A.

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

Section 4: Provides for an effective date of five (5) days after publication of the Ordinance.

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: _____, 2026

Exhibit A

City of Medical Lake
2026 Budget Amendments Detail
Amendments 26.1 – 26.16

Amendment 26.1: General Fund (001) Legislative Department (110); Increase expenditure appropriations by $30,000. City entered into a contract with a federal lobbyist to pursue federal funding for City projects.

Amendment 26.2: General Fund (001) Municipal Court Department (120); Decrease expenditure appropriations by $40,000. City's contract with Airway Heights Municipal Court has had significant cost savings.

Amendment 26.3: General Fund (001) Administrative Services Department (140); Increase expenditure appropriations by $29,000. Essential departmental software costs not adequately budgeted for.

Amendment 26.4: General Fund (001) Legal Department (150); Decrease expenditure appropriations by $35,000. City Attorney costs are lower than anticipated.

Amendment 26.5: General Fund (001) Code Enforcement Department (240); Increase expenditure appropriations by $9,000. Mid-year changes in medical premiums for Code Enforcement Officer resulted in unanticipated costs.

Amendment 26.6: General Fund (001) Grants Department; Increase expenditure appropriations by $11,402. City completed a grant funded cybersecurity project for which expenditures were not budgeted.

Amendment 26.7: Leave & Severance Fund (105); Increase expenditure appropriations by $3,000. Post-employment leave payout for terminated Collections Specialist.

Amendment 26.8: Contingency Fund (106); Increase expenditure appropriations by $271,000. Repaving of Southlake Terrace following damage caused by Gray Road fire recovery and debris removal efforts.

Amendment 26.9: American Rescue Protection Act Fund (107); Increase expenditures appropriations by $90,000. Kitchen project was anticipated to be completed in 2025; 2026 expenditures were not budgeted. Remaining ARPA grant funds must be spent by end of 2026.

Amendment 26.10: Public Safety Fund (110); Increase expenditures appropriations by $130,000. Spokane County prisoner detention costs, extra-duty officer, and park security costs exceeded budgeted amounts. Park camera project identified in the Capital Improvement Plan was completed, but not budgeted for, in 2026.

Amendment 26.11: Criminal Justice Fund (111); Increase expenditures appropriations by $26,000. Park camera project identified in the Capital Improvement Plan but not budgeted for in 2026.

Amendment 26.12: Park Facilities Fund (132); Increase expenditures appropriations by $35,000. Higher than anticipated labor costs due to an extended season and enhanced parks maintenance standards.

Amendment 26.13: General Fund (001) Transfers-Out Department (000) and Kitchen Fund (135); Increase expenditures appropriations in General Fund, Transfers-Out Department by $29,800. Contracted kitchen consultant services to prepare for commercial kitchen operations and activities, along with equipment and materials for rental activities. Kitchen fund currently has sufficient appropriations but requires funding.

Amendment 26.14: General Fund (001) Transfers-Out Department (000) and Library Facilities Fund (135); Increase expenditures appropriations in General Fund, Transfers-Out by $18,500, and increase expenditure appropriations by $26,500. Contractual obligation to repair the library building's failed HVAC system.

Amendment 26.15: Wastewater Fund (408) Wastewater Collection Department (381) and Wastewater Treatment Department (382); Increase revenue appropriations by $180,000 and expenditures appropriations in Wastewater

Collection Department by $60,000, and increase expenditure appropriations in Wastewater Treatment Department by $120,000. Overhead and operating supplies higher than anticipated, revenues under-estimated.

Amendment 26.16: Broadband Fund (410); Increase expenditures appropriations by $60,000. Broadband fiber installation project was budgeted in prior year but not appropriated in 2026. The project has since been completed.