Mayor's Budget Message – 2027 Preliminary Budget

To the City Council,

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

Operational and Administrative Changes

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

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

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

Financial Policies and Revenue Allocation

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

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

Insurance and Other Cost Adjustments

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

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

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

Conclusion

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

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

Sincerely,

Terri Cooper
Mayor
City of Medical Lake

Departmental Budget Request

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

Dear Mayor Cooper and City Council,

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

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

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

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

Sincerely,

Scott Duncan
Public Works Director
City of Medical Lake

Departmental Budget Request

Director: Steve Cooper
Departments: Wastewater Treatment

Dear Mayor Cooper and City Council,

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

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

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

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

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

Sincerely,

Steve Cooper
Wastewater Director
City of Medical Lake

Departmental Budget Request

Director: Glen Horton
Departments: Recreation, Parks Facilities

Dear Mayor Cooper and City Council,

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

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

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

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

Sincerely,

Glen Horton
Parks & Recreation Director
City of Medical Lake

Departmental Budget Request

Director: Koss Ronholt

Dear Mayor Cooper and City Council,

I am writing to formally request an adjustment to the estimated expenditures for the Administrative Services Department in the City's 2027 preliminary budget estimations. After reviewing financial data, current operational needs, and anticipated requirements for the upcoming fiscal year, I have identified several adjustments to the department's budget compared to the 2025 actual expenditures and the 2026 adopted budget.

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

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

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

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

Sincerely,

Koss Ronholt
Finance Director
City of Medical Lake

City of Medical Lake
2027 Preliminary Budget - Summary

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

Notes

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

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

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

City of Medical Lake
Budget Summary by Revenue

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

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

Total Estimated Revenues	**$ 9,546,783**	**$ 9,961,756**	**$ 10,124,405**	**$ 10,985,414**

Notes

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

City of Medical Lake
Budget Summary by Expenditure

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

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

Notes

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

City of Medical Lake
Budget Summary of Operating Transfers
2027 Proposed

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

General Fund Resources
General Fund 001

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

General Fund Uses
General Fund 001

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

Notes

Taxes & Transfers-Out

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

Legislative Department
General Fund 001

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

Legislative costs are expenditures associated with City Council activities.

Notes

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

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

Municipal Court Department
General Fund 001

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

Notes

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

Executive Department
General Fund 001

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

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

Notes

Salaries & Wages	Budgeting for .6 FTE capacity for Executive Assistant in 2027, compared to .7 FTE in 2025.
Services & Charges	Training, registrations, and conferences for Mayor and City Administrator.

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

Administrative Services
General Fund 001

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

Administrative Services provides administrative support to all departments of the City through functions such as billing, payroll, accounts payable, information technology, human resources, and budgeting.

Notes

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

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

Legal Department
General Fund 001

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

Notes

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

Code Enforcement Department
General Fund 001

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

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

Notes

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

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

Building & Planning Department
General Fund 001

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

Building reviews building plans and completed construction to ensure building and city code is met. Planning designs, organizes, and reviews land use, community development, and zoning for the City.

Notes

Salaries & Wages	Effective 2024, Building Inspector now coded under this department, instead of Code Enforcement. Budgeting for 1 FTE capacity for City Planner in 2026, compared to actual .6 FTE in 2024.

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

Grants Department
General Fund 001

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

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

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

Transfers Department
General Fund 001

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

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

3 Year Budget Comparison
General Fund 001

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
General Fund Revenues							
001-311-10-00-00	PROPERTY TAX	$ 612,781	$ 622,756	$ 647,197	$ 649,872	$ 373,131	$ 173,112
001-311-11-00-00	EMS LEVY	-	600	-	-	-	-
001-313-11-00-00	SALES TAX	803,845	730,000	671,851	695,000	516,372	323,360
001-313-61-00-00	STATE GAS TAX	36,876	34,000	55,670	43,500	30,382	35,500
001-316-40-00-01	UTILITY TAX-14%	383,678	360,000	381,228	379,260	297,114	440,000
001-316-41-00-00	ELECTRIC B & O TAX	261,379	250,000	305,669	273,500	241,798	320,000
001-317-20-00-00	LEASEHOLD EXCISE TAX	-	20	-	20	-	-
001-321-30-00-00	FIREWORKS PERMITS	100	-	-	-	-	-
001-322-10-00-00	BUILDING PERMITS	96,735	65,000	74,546	93,000	38,778	75,000
001-322-10-00-01	PLUMBING FEE	356	1,000	708	700	1,312	750
001-322-10-00-02	MECHANICAL FEE	1,246	3,000	2,583	2,500	2,437	2,500
001-322-90-00-04	PEDDLER PERMIT	-	-	90	-	40	40
001-322-90-00-05	MOBILE VENDOR PERMIT	-	-	-	-	-	100
001-333-21-00-01	COUNTY - ARPA DISTRIBUTION	100,000	-	-	-	-	-
001-333-97-00-00	SLCGP MILITARY DEPT	-	-	-	-	11,402	-
001-334-00-30-00	SECRETARY OF STATE GRANT	-	-	11,442	-	-	-
001-334-01-20-00	OPD GRANT - PUBLIC DEFENDER 18-01	2,000	2,000	2,000	-	-	-
001-334-03-10-01	DOE - GROUNDWATER STUDY	95,087	250,000	245,336	50,000	89,445	-
001-334-04-20-02	COMMERCE - PUG	-	62,500	62,500	40,250	40,625	21,494
001-334-04-20-03	COMMERCE - CLIMATE RESILIENCY	-	-	100,000		-	-
001-336-06-94-00	LIQUOR EXCISE TAX	8,111	-	-	-	21,791	29,904
001-336-06-94-01	LIQUOR EXCISE - RESTRICTED	681	1,345	629	800	445	610
001-336-06-95-00	LIQUOR BOARD PROFITS	36,361	34,925	35,326	32,000	20,989	27,800
001-336-06-95-01	LIQUOR PROFITS - RESTRICTED	742	1,375	721	650	540	715
001-341-32-00-01	CRIME VICTIMS	51	-	150	100	51	100
001-341-33-00-01	DISTRICT/MUNI COURT - ADMIN FEES	4,880	6,000	8,397	6,800	3,293	5,000

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

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

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

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

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

		2024	2025	2025	2026	2026	2027
Building & Planning		Actuals	Budget	Actuals	Budget	Current	Proposed
001-580-558-50-10-05	SALARIES & WAGES - BUILDING INSPEC	$ 81,314	$ 80,795	$ 81,097	$ 81,650	$ 61,502	$ 81,859
001-580-558-50-20-01	SOCIAL SECURITY & MEDICARE	5,493	6,050	6,013	6,250	4,544	6,250
001-580-558-50-20-02	LABOR & INDUSTRIES	1,197	625	1,368	1,200	1,200	1,400
001-580-558-50-20-03	RETIREMENT	6,858	7,700	5,983	7,000	3,431	6,250
001-580-558-50-20-04	MEDICAL/LIFE/DEFERRED COMP	18,964	22,500	22,153	20,000	17,815	26,500
001-580-558-50-20-05	DISABILITY/SICK LV BUYBACK	1,405	625	1,542	1,500	1,165	1,575
001-580-558-50-20-06	UNIFORMS & CLOTHING	-	-	156	350	-	350
001-580-558-50-31-01	OFFICE SUPPLIES	189	250	251	250	495	500
001-580-558-50-31-02	OPERATING SUPPLIES	91	500	240	100	130	250
001-580-558-50-31-03	PUBLICATIONS	-	150	-	-	-	-
001-580-558-50-31-04	MINOR EQUIPMENT	548	250	87	550	87	250
001-580-558-50-32-00	FUEL	66	150	-	100	-	100
001-580-558-50-35-00	SMALL & ATTRACTIVE ASSETS	-	2,750	-	2,250	-	2,250
001-580-558-50-40-01	SOFTWARE	-	3,500	-	1,560	-	-
001-580-558-50-41-00	PROFESSIONAL SERVICES	-	1,950	-	1,500	-	-
001-580-558-50-42-01	POSTAGE	-	100	-	100	-	-
001-580-558-50-43-02	MEALS & LODGING	922	250	830	1,000	649	1,000
001-580-558-50-44-00	ADVERTISING	-	100	-	-	-	-
001-580-558-50-45-00	RENTALS	-	-	-	-	-	-
001-580-558-50-46-00	INSURANCE	-	-	-	8,000	-	8,514
001-580-558-50-49-01	DUES & MEMBERSHIPS	-	150	-	500	109	500
001-580-558-50-49-02	REGISTRATION FEES	540	800	635	800	495	800
001-580-558-50-49-03	SUBSCRIPTIONS	-	300	-	300	-	-
001-580-558-50-49-05	TRAINING	-	500	-	500	-	500
001-580-558-60-10-03	SALARIES & WAGES - CITY PLANNER	66,011	80,288	71,310	81,091	60,583	81,699
001-580-558-60-20-01	SOCIAL SECURITY & MEDICARE	5,454	6,050	5,859	6,200	4,938	6,250
001-580-558-60-20-02	LABOR & INDUSTRIES	232	625	250	250	233	250
001-580-558-60-20-03	RETIREMENT/ICMA	7,148	8,350	5,904	7,250	4,331	6,000
001-580-558-60-20-04	MEDICAL/LIFE/DEFERRED COMP	5,511	5,280	5,280	5,550	3,960	5,280
001-580-558-60-20-05	DISABILITY/SICK LV BUYBACK	880	625	898	900	769	900
001-580-558-60-31-01	OFFICE SUPPLIES	1,298	250	(259)	1,000	91	250
001-580-558-60-31-02	OPERATING SUPPLIES	68	500	588	500	173	600
001-580-558-60-31-03	PUBLICATIONS	-	600	171	250	1,881	1,000
001-580-558-60-31-04	MINOR EQUIPMENT	903	35	85	1,000	34	250
001-580-558-60-32-00	FUEL	35	75	-	-	-	-
001-580-558-60-35-00	SMALL & ATTRACTIVE ASSETS	-	2,750	-	1,500	-	1,000
001-580-558-60-40-01	SOFTWARE	3,294	3,500	-	3,500	-	500
001-580-558-60-41-00	PROFESSIONAL SERVICES	679	1,950	4,279	1,000	-	1,000
001-580-558-60-41-01	HEARING EXAMINER-PROFESSIONAL	-	2,000	2,445	2,000	-	2,500
001-580-558-60-42-01	POSTAGE	26	100	95	100	88	100
001-580-558-60-43-01	MILEAGE	-	-	200		225	250
001-580-558-60-43-02	MEALS & LODGING	844	250	297	1,000	293	1,000
001-580-558-60-44-00	ADVERTISING	-	100	327	100	-	350
001-580-558-60-45-00	RENTALS	-	-	-	-		-
001-580-558-60-46-00	INSURANCE	9,076	14,852	14,852	18,524	18,524	8,514
001-580-558-60-48-00	REPAIR & MAINTENANCE	35		-	50	-	-
001-580-558-60-49-01	DUES & MEMBERSHIPS	176	150	415	200	507	450
001-580-558-60-49-02	REGISTRATION FEES	375	800	355	800	330	450
001-580-558-60-49-03	SUBSCRIPTIONS	238	250	2,709	250	2,605	2,800
001-580-558-60-49-05	TRAINING	-	500	-	500	-	500
	Building & Planning Total	**$ 219,867**	**$ 259,875**	**$ 236,414**	**$ 268,975**	**$ 191,185**	**$ 260,741**

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

Street Operations and Maintenance Fund Resources
Special Revenue Fund 101

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

Street Operations and Maintenance Fund Uses
Special Revenue Fund 101

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

Notes

Revenue

Majority of resources come from the Motor Vehicle Fuel Tax and Multimodal Transportation distributions from the State of Washington. MFVT City Assistance from State and Telephone B&O Tax designated as funding for Streets. Effective 2027, a portion of sales tax directly allocated to fund instead of transfers from General Fund.

Salaries & Wages

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

Streets Restricted Fund Resources
Special Revenue Fund 104

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

Streets Restricted Fund Uses
Special Revenue Fund 104

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

Notes

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

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

CITY OF MEDICAL LAKE

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

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

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

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

		2024	2025	2025	2026	2026	2027
		Actuals	Budget	Actuals	Budget	Current	Proposed
Street - Restricted Revenues							
104-334-03-60-00	WSDOT - LEFEVRE ST ADA (FED)	$ 46,371	$ 541,000	$ 173,281	$ -	$ 320,719	$ -
104-334-03-80-11	TIB GRANT - BARKER ST	68,602	-	-	-	-	-
104-334-03-80-12	TIB GRANT - LEFEVRE RESTRIPING	390,212	2,121,568	1,809,817	639,400	23,775	690,552
104-334-03-80-13	TIB GRANT - MAINTENANCE PROJ.	83,791	-	54,553	160,337	45,534	275,000
104-334-03-80-14	TIB GRANT - CHIP & SCRUB SL 24	723,400	-	28,731	-	-	-
104-334-03-80-15	TIB GRANT - CHIP & SCRUB SL 25		675,000	265,739	-	36,666	-
	TIB GRANT- SCMP 2025		208,975	-	-	-	-
	STA GRANT - BUS STOP IMRPOV.		15,000	-	-	-	-
LEGISLATIVE APPROP.	STORMWATER MITIGATION PROJ.		750,000	-	1,000,000	-	400,000
104-361-10-00-01	INVESTMENT INTEREST	266	-	825	-	2,267	-
104-369-91-00-00	MISCELLANEOUS		-	-	-	-	-
	Restricted Revenues Total	**$ 1,312,641**	**$ 4,311,543**	**$ 2,332,945**	**$ 1,799,737**	**$ 428,961**	**$ 1,365,552**
104-397-00-00-01	T/I GENERAL FUND (001)	20,000	660,000	660,000	-	-	-
104-397-00-01-01	T/I STREEST FUND (101)	-	-	-	-	-	180,000
104-397-00-03-01	T/I CAPITAL IMPROVEMENTS (301)	110,000	250,000	250,000	60,000	45,000	-
	Fund Transfers-In Total	**$ 130,000**	**$ 910,000**	**$ 910,000**	**$ 60,000**	**$ 45,000**	**$ 180,000**
		2024	2025	2025	2026	2026	2027
		Actuals	Budget	Actuals	Budget	Current	Proposed
Street - Restricted Expenditures							
104-000-542-30-30-00	ROADWAY - PROJECT SUPPLIES	$ -	$ -	$ 100,742	$ -	$ 25,559	
104-000-543-30-10-03	SALARIES & WAGES - GRAN PROJ.	13,281	-	346	-	-	
104-000-543-30-11-00	OVERTIME - GRANT PROJECT	960		-	-		
104-000-543-30-49-01	PUBLICATIONS - PROJECTS	652	750	-	-		
104-000-544-40-41-00	PLANNING - STREETS/ROADS	-	-	-	-	225	
104-000-595-10-60-01	CAPITAL - ENGINEERING	204,475	278,600	267,158	90,000	96,005	5,000
104-000-595-30-60-01	CAPITAL - ROADWAYS	899,987	772,000	318,060	769,052	-	965,552
104-000-595-61-60-01	CAPITAL - SIDEWALKS	361,962	3,163,310	2,580,975	-	-	30,000
104-000-594-30-64-00	CAPITAL EQUIPMENT				-	-	
104-000-595-40-60-00	CAPITAL - DRAINAGE		1,000,000		1,000,000	-	400,000
	Restricted Expenditures Total	**$ 1,481,317**	**$ 5,214,660**	**$ 3,267,282**	**$ 1,859,052**	**$ 121,789**	**$ 1,400,552**

Projects Costs Breakdown

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

Leave & Severance Fund Resources
Special Revenue Fund 105

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

Leave & Severance Fund Uses
Special Revenue Fund 105

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

Notes

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

3 Year Budget Comparison

Leave & Severance Fund 105

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Leave & Severance Revenues							
105-341-96-01-00	LEAVE BUYBACK	$ 19,938	$ 17,000	$ 21,741	$ 19,938	$ 15,185	$ 20,000
105-361-10-00-01	INVESTMENT INTEREST	3,863	1,500	4,928	3,863	2,723	5,000
	Fund Revenues Total	**$ 23,801**	**$ 18,500**	**$ 26,670**	**$ 23,801**	**$ 17,908**	**$ 25,000**
		2024 Actuals	**2025 Budget**	**2025 Actuals**	**2026 Budget**	**2026 Current**	**2027 Proposed**
Leave & Severance Expenditures							
	LEAVE PAYOUTS	$ -	$ 50,000	$ -	$ -	$ -	$ -
105-000-535-00-10-00	WASTEWATER - LEAVE PAYOUT	-	-	-	-	2,278	-
105-000-597-20-00-01	T/O LEAVE & SEVERANCE (105 TO 001)	-	-	-	-	-	-
105-000-597-21-90-00	T/O WATER/SEWER (401)	-	-	-	-	-	-
105-130-513-10-10-00	SEVERANCE - EXECUTIVE	-	-	-	-	-	-
	Fund Expenditures Total	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 2,278**	**$ -**

Contingency Fund Resources
Special Revenue Fund 106

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

Contingency Fund Uses
Special Revenue Fund 106

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

Notes

Beginning Balances	Set to a minumum of $25,000 annually
Unbudgeted Expenditures	Due to nature of this fund, annual appropriations may be up to the available cash balance of the fund

3 Year Budget Comparison

Contingency Fund 106

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Contingency Revenues							
106-334-04-20-01	COMMERCE GRANT - GRAY FIRE	$ 182,000	$ -		$ -		
106-361-10-00-01	INVESTMENT INTEREST	2,397	300		500		
106-367-00-00-00	NON-GOV DONATIONS	17,000	-		-		
106-395-20-00-00	INSURANCE RECOVERIES - CAPITAL	57,688			-		
106-398-10-00-00	INSURANCE RECOVERIES-NON CAP.	8,627	-		-		
	Fund Revenues Total	**$ 267,712**	**$ 300**	**$ -**	**$ 500**	**$ -**	**$ -**
106-397-00-00-01	T/I GENERAL FUND (001)	-	-	-	-	-	-
	Fund Transfers-In Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

American Rescue Plan Act Fund Resources
Managerial Fund 107

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

American Rescue Plan Act Fund Uses
ARPA Fund 107

Projects	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed
Public Works Equipment	$ -	$ -	$ -	$ -
Aerators	-		-	-
Broadband	-		-	-
WWTP Capital Reserves	-		-	-
Civic Non-Profits	-		-	-
Expanded Parks & Trails	-		-	-
Downtown Beautification	-		106,000	-
Auditorium Remodel	-		106,000	-
City Technology & Training	-		100,000	-
Executive Total	**$ -**	**$ -**	**$ 312,000**	**$ -**

In 2021, the City of Medical Lake was awarded $1,386,248 in grant funds for the American Rescue Plan Act. The intent of these funds was to replace lost revenue during the pandemic, allowing for the use of funds on any general government purpose, in addition to water, sewer and broadband infrastructure. During 2022, the City allocated all remaining ARPA funds to the projects/categories above.

Notes

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

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

3 Year Budget Comparison

ARPA Fund 107

CITY OF MEDICAL LAKE

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

Detail		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
ARPA Revenues							
107-333-97-00-00	SLCGP MILITARY DEPT	$ 37,000	$ -		$ -		
107-361-10-00-01	INVESTMENT INTEREST	17,193	2,000	9,697	-	1,631	
107-385-00-00-00	RETURN OF ARPA FUNDS	2,000			-		
107-397-00-00-01	T/I APRA FUNDS				-		
	Fund Revenues Total	**$ 56,193**	**$ 2,000**	**$ 9,697**	**$ -**	**$ 1,631**	**$ -**
		2024 Actuals	**2025 Budget**	**2025 Actuals**	**2026 Budget**	**2026 Current**	**2027 Proposed**
ARPA Expenditures							
107-180-518-10-40-01	PENALTIES	$ -	$ -		$ -		$ -
107-180-518-10-31-07	BEAUTIFICATION - MATERIALS	3,697	-		-		-
107-400-514-20-41-00	PROFESSIONAL SERVICES	25,355	27,000		-		-
107-400-554-90-41-00	PROFESSIONAL SERVICES-ENVRNMNTL	12,897	-		-		-
107-400-582-30-41-01	BENEFICIARY GRANT	-	-		-		-
107-400-594-11-60-01	LEGISLATIVE-CAPITAL EQUIPMENT	-	-		-		-
107-400-594-18-60-01	CENTRAL SVCS - CAPITAL EQUIPMENT	15,820	300,000	13,286	-		-
107-400-594-35-60-01	PUBLIC WORKS-CAPITAL EQUIPMENT	84,793	-		-		-
107-400-594-75-60-01	AUDITORIUM KITCHEN REMODEL	19,597	-	216,412	-	19,533	-
107-740-571-10-31-04	MINOR EQUIPMENT-P&R	741	-		-		-
107-740-571-10-41-00	PROFESSIONAL SVCS - P&R	32,000	-		-		-
107-740-594-75-65-00	CAPITAL EQUIPMENT - P&R	64,815	-		-		-
107-310-554-90-40-00	AERATORS - PROFESSIONAL SVCS	-	-		-		-
	WWTP Capital Equipment	-	-		-		-
	Fund Expenditures Total	**$ 256,019**	**$ 327,000**	**$ 229,698**	**$ -**	**$ 19,533**	**$ -**

Public Safety Fund Resources
Special Revenue Fund 110

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

Public Safety Fund Departments - Expenditures
Special Revenue Fund 110

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

Notes

Revenue	Law Enforcement Services revenues includes contractual distributions from the Department of Social and Health Services for the shared use of law enforcement services. Effective 2027, a portion of sales tax directly allocated to fund instead of transfers from General Fund.
Fund Changes	Environmental Preservation activities moved to Park Facilities Fund, consolidated remaining departments into one fund.

3 Year Budget Comparison

Public Safety Fund 110

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Public Safety Revenues							
110-313-11-00-00	SALES TAX	$ -	$ -	$ -	$ -	$ -	$ 168,560
110-313-15-00-00	PUBLIC SAFETY TAX	72,799	71,500	72,776	72,750	57,317	72,750
110-313-71-00-00	LOCAL CRIMINAL JUSTICE	127,189	125,000	126,446	125,000	99,563	125,000
110-321-30-00-00	FIREWORKS PERMITS	-	200	300	300	300	300
110-336-06-21-00	CJ - POPULATION	1,879	1,750	1,948	1,960	1,552	2,201
110-336-06-25-00	CJ - CONTRACTED SVCS	11,057	10,000	11,426	11,000	9,084	11,500
110-336-06-94-00	LIQUOR EXCISE TAX	25,241	31,085	30,804	31,000	-	7,231
110-336-06-95-00	LIQUOR BOARD PROFITS	-	-	-	-	5,460	23,000
110-342-10-00-00	DSHS POLICE PROT.	25,000	25,000	25,000	25,000	25,000	25,000
110-342-10-00-01	DSHS POLICING REIM.	388,750	311,000	313,250	320,000	240,000	320,000
110-361-10-00-01	INVESTMENT INTEREST	25,868	5,000	22,037	15,000	9,289	10,000
110-369-91-00-01	SETTLE & ADJUST REFUND (JAIL)					8,726	25,000
	Fund Revenues Total	**$ 677,783**	**$ 580,535**	**$ 603,987**	**$ 602,010**	**$ 456,291**	**$ 790,542**
110-397-00-00-01	T/I GENERAL FUND (001)	75,000	100,000	100,000	150,000	75,000	-
	Fund Transfers-In Total	**$ 75,000**	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 75,000**	**$ -**
		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Public Safety Expenditures							
110-000-522-10-20-03	RETIREMENT (MAKEUP PENSION PYMT	$ -	$ -	$ -	$ -	$ -	$ -
110-210-521-10-31-01	OFFICE SUPPLIES	70	150	91	150	210	150
110-210-521-10-31-02	OPERATING SUPPLIES	14	25	1,574	25	67	25
110-210-521-10-41-01	CONTRACTED SVCS-SHERIFFS	567,490	732,523	688,040	655,750	491,727	678,701
110-210-521-10-41-02	EXTRA DUTY HOURS - SHERIFFS	33,633	35,000	13,613	7,500	990	12,500
110-210-521-10-41-03	CONTRACTED SVCS - SECURITY	-	-	26,208	28,500	35,044	37,500
110-210-521-10-42-02	PHONE	1,686	1,550	1,570	1,600	1,134	1,600
110-210-521-10-48-03	BILLING SERVICES	-	150		150	-	150
110-210-521-20-40-02	SPOK COUNTY EMERG MNGT SERVICE	-	-		8,000	-	8,250
110-210-521-30-31-04	MINOR EQUIPMENT - CRIME PREVENT	-	-	-	-	30,494	
110-210-521-30-41-00	PROFESSIONAL SERVICES	-	-	-	-	35,572	
110-210-523-20-40-00	PRISONER DETENTION-SPK/CHENEY	15,216	13,000	35,458	30,000	35,041	8,000
110-210-594-21-65-00	CAPITAL EQUIPMENT	-	45,000		-	-	-
110-210-553-70-40-00	COUNTY - AIR POLLUTION	-	8,698	8,698		5,999	9,000
110-210-554-30-41-01	CONTRACTED SERVICE-SPOKANIMAL	21,252	22,000	21,804	30,000	11,267	30,000
	Fund Total	**$ 639,361**	**$ 858,096**	**$ 797,056**	**$ 761,675**	**$ 647,546**	**$ 785,876**

Criminal Justice Fund Resources
Special Revenue Fund 111

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

Criminal Justice Fund Uses
Special Revenue Fund 111

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Innovative Programs	$ -	$ -	$ -	$ -	0%
Criminal Just. Total Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes

Revenue	Special Programs revenues must be used for innovative law enforcement strategies or programs related to helping at-risk children or child abuse victims.
Innovative Programs	To be used in Capital Surveillance Camera installation project.

3 Year Budget Comparison

Criminal Justice Fund 111

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Criminal Justice Revenues							
111-336-06-26-00	MVET-CRIM JUSTICE-SPEC PRO	$ 6,600	$ 6,175	$ 6,817	$ 6,860	$ 5,414	$ 7,628
111-336-06-51-00	DUI - CITIES	478	500	476	475	426	475
111-361-10-00-01	INVESTMENT INTEREST	1,314	500	1,738	250	404	250
	Fund Revenues Total	**$ 8,393**	**$ 7,175**	**$ 9,031**	**$ 7,585**	**$ 6,244**	**$ 8,353**
111-397-00-00-01	T/I GENERAL FUND (001)	-	-	-	-	-	-
	Fund Transfers-In Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Criminal Justice Expenditures							
111-000-521-30-31-04	MINOR EQUIPMENT - CRIME PREVENT	$ -	$ 30,000	$ -	$ 7,500	$ 32,714	$ 250
111-000-521-30-41-00	PROFESSIONAL SERVICES	-	3,000	-	-	-	15,000
	Fund Expenditures Total	**$ -**	**$ 33,000**	**$ -**	**$ 7,500**	**$ 32,714**	**$ 15,250**

Projects Costs Breakdown

		Project Total
	Restricted Expenditures Total	**$ -**

Recreation Fund Resources
Special Revenue Fund 112

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

Recreation Fund Uses
Special Revenue Fund 112

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

Notes

Changes

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

Salaries & Wages

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

Self-Funded Rate

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

3 Year Budget Comparison

Parks & Recreation Fund 112

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

Emergency Response Fund Resources
Special Revenue Fund 113

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

Emergency Response Fund Uses
Special Revenue Fund 113

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

Notes

Beginning Balance	Reimbursements from Insurance, FEMA, and Commerce related to Gray Road Fire transferring from Contingency Fund (106) to Emergency Response Fund (113)
Revenue	Gas B & O tax redesignated to Tourism Fund (126) for 2025 budget.
Emergency Response	Funds set aside to respond and recovery from potential emergency events, to be used only if an emergency declaration is made.

3 Year Budget Comparison

Emergency Response Fund 113

CITY OF MEDICAL LAKE

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

Detail		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Emergency Response Revenues							
113-316-43-00-00	GAS B & O TAX	$ 74,171	$ -	$ -	$ -	$ -	$ -
113-333-97-00-00	FEMA - GRAY ROAD FIRE REIMB.	102,885	-	7,313	-	-	-
113-361-10-00-01	INVESTMENT INTEREST	4,446	1,000	8,861	5,000	4,357	5,000
	Fund Revenues Total	**$ 181,502**	**$ 1,000**	**$ 16,174**	**$ 5,000**	**$ 4,357**	**$ 5,000**
		2024 Actuals	**2025 Budget**	**2025 Actuals**	**2026 Budget**	**2026 Current**	**2027 Proposed**
Emergency Response Expenditures							
113-000-522-10-40-00	EMERGENCY RESPONSE	$ -	$ -	$ -	$ -	$ -	$ -
	Fund Expenditures Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City Beautification Fund Resources
Special Revenue Fund 125

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ 13,453	$ 13,453	$ 12,274	-10%
Cable B & O Tax	-	7,100	6,700	7,000	4%
Business License	6,760	5,728	7,000	5,750	-22%
Interest & Other Earnings	-	-	-	-	0%
City Beaut. Total Resources	**$ 6,760**	**$ 26,280**	**$ 27,153**	**$ 25,024**	**-9%**

City Beautification Fund Uses
Special Revenue Fund 125

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

Notes

Revenue	Includes business license revenue and Cable B&O tax.
City Beautification	Includes costs related to beautification projects that are aimed at updating or enhancing the visual aspects of the City's downtown and urban areas.

3 Year Budget Comparison

City Beautification Fund 125

CITY OF MEDICAL LAKE

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

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

Tourism Fund Resources
Special Revenue Fund 126

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

Tourism Fund Uses
Special Revenue Fund 126

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

Notes

B & O Taxes	2025 Designate Cable B & O Tax revenues to the City Beautification Fund (125) instead of Tourism. For 2025 budget, redesignating Gas B & O Tax revenues from Emergency Response Fund (113) to Tourism Fund to support tourism and economic development.
Vacant Property Registrations	Vacant Property Ordinance update to MLMC Chapter 14.16, requiring owners of vacant commercial property within the downtown central business district to register property with City and comply with maintenance standards
Sponsorships - Linger at the Lake Concert Series	In 2024, the City initiated a concert series at Waterfront Park. Businesses and individuals may sponsor elements of concerts.
Tourism & Events	Fund supports expenditures related to community events and the attraction of tourism to the City, as well as economic development strategies and initiatives at bolstering health of local businesses

3 Year Budget Comparison

Tourism Fund 126

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

Public Facilities Fund Resources
Special Revenue Fund 131

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

Public Facilities Fund Uses
Special Revenue Fund 131

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

Notes

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

Parks Facilities Fund Resources
Special Revenue Fund 132

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

Park Facilities Fund Uses
Special Revenue Fund 131

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

Notes

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

Self-Funded Rate

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

Train Depot Fund Resources
Special Revenue Fund 133

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

Facilities Fund Uses
Special Revenue Fund 133

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

Notes

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

Kitchen Fund Resources
Special Revenue Fund 134

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

Kitchen Fund Uses
Special Revenue Fund 134

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

Notes

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

Library Facilities Fund Resources
Special Revenue Fund 135

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

Library Facilities Fund Uses
Special Revenue Fund 135

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

Notes

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

3 Year Budget Comparison

Public Facilities Fund 131

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

3 Year Budget Comparison

Park Facilities Fund 132

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

3 Year Budget Comparison

Train Depot Fund 133

CITY OF MEDICAL LAKE

Summary

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

Detail

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

3 Year Budget Comparison

Kitchen Fund 134

CITY OF MEDICAL LAKE

Summary

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

Detail

		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Kitchen Revenues							
	COMMISARY KITCHEN RENTALS	$ -	$ -	$ -	$ 16,250	$ -	
	EVENT SPACE RENTALS	-	-	-	10,800	-	
	MEMBERSHIP FEES	-	-	-	7,200	-	
	ADDITIONAL SERVICES	-	-	-	4,000	-	
	PROGRAM FEES	-	-	-	3,000	-	
	Fund Revenues Total	**$ -**	**$ -**	**$ -**	**$ 41,250**	**$ -**	**$ -**
133-397-00-00-01	T/I GENERAL FUND (001)	$ -	$ -	$ -	$ -	$ -	$ -
	Fund Transfers-In Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		2024 Actuals	**2025 Budget**	**2025 Actuals**	**2026 Budget**	**2026 Current**	**2027 Proposed**
Kitchen Expenditures							
134-000-571-00-31-02	FACILITY SUPPLIES	$ -	$ -	$ -	$ -	$ -	
134-000-571-00-31-04	MINOR EQUIPMENT	-	-	-	-	-	
134-000-571-00-35-00	SMALL & ATTRACTIVE ASSETS	-	-	-	-	-	
134-000-571-00-41-00	PROFESSIONAL SERVICES	-	-	-	34,800	5,000	
134-000-571-00-44-00	ADVERTISING	-	-	-	2,000	-	
134-000-571-00-46-00	INSURANCE	-	-	-	450	-	
134-000-571-00-47-00	UTILITIES	-	-	-	3,000	-	
134-000-571-00-48-00	REPAIR & MAINTENANCE	-	-	-	1,000	-	
134-000-594-21-60-00	CAPITAL OUTLAY	-	-	-	-	-	
	Expenditures Total	**$ -**	**$ -**	**$ -**	**$ 41,250.00**	**$ 5,000.00**	**$ -**

3 Year Budget Comparison

Library Fund 135

CITY OF MEDICAL LAKE

Summary

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

Detail

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

Capital Improvements Fund Resources
Capital Projects Fund 301

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

Capital Improvements Fund Uses
Capital Projects Fund 301

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

Notes

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

3 Year Budget Comparison

Capital Improvement Fund 301

CITY OF MEDICAL LAKE

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

Detail		2024 Actuals	2025 Budget	2025 Actuals	2026 Budget	2026 Current	2027 Proposed
Capital Improvements Revenues							
301-318-34-00-00	REET TAX	$ 51,864	$ 65,000	$ 68,606	$ 55,000	$ 65,426	$ 60,000
	USDA-RD	-	-	-	-	-	995,000
	STATE LEGISLATIVE APPROPRIATION	-	-	-	-	-	425,000
	FEMA - BACKUP GENERATOR	-	75,000	-	117,810	-	-
	STATE - BACKUP GENERATOR	-	12,500	-	19,635	-	-
301-361-10-00-01	INVESTMENT INTEREST	21,888	15,000	13,754	5,000	3,133	2,000
	Fund Revenues Total	**$ 73,751**	**$ 167,500**	**$ 82,359**	**$ 197,445**	**$ 68,559**	**$ 1,482,000**
		2024 Actuals	**2025 Budget**	**2025 Actuals**	**2026 Budget**	**2026 Current**	**2027 Proposed**
Capital Improvements Expenditures							
301-000-594-31-60-01	STORMWATER - CAPITAL OUTLAY	$ -	$ 75,000	$ 82,518	$ -	$ -	$ -
301-000-594-73-60-00	CITY HALL CAPITAL OUTLAY	-	-	21,780	-	132,041	-
301-000-594-73-60-00	ROADWAY - CAPITAL OUTLAY	-	-	9,600	-	-	-
301-180-595-18-64-00	CITY HALL IMPROVEMENTS	-	100,000	12,280	157,080	9,874	1,475,000
	ADA ACCESS TRAIL PROJECT	-	10,000	-	10,000	-	-
301-000-595-69-60-01	TRAFFIC SIGNS CAPITAL OUTLAY	45,124	-	-	-	-	-
	Fund Expenditures Total	**$ 45,124**	**$ 185,000**	**$ 126,178**	**$ 167,080**	**$ 141,914**	**$ 1,475,000**
301-000-597-00-01-04	T/O - STREET - RESTRICTED (104)	$ 110,000	$ 250,000	$ 250,000	$ 60,000	$ 45,000	
	Transfers-Out Total	**$ 110,000**	**$ 250,000**	**$ 250,000**	**$ 60,000**	**$ 45,000**	**$ -**

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

Parks Capital Improvements Fund Resources
Capital Projects Fund 302

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

Capital Improvements Fund Uses
Capital Projects Fund 301

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Parks Projects	$ -	$ -	$ 150,000	$ 75,000	-100%
Capital Imp. Total Uses	**$ -**	**$ -**	**$ 150,000**	**$ 75,000**	**-100%**

Notes

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

3 Year Budget Comparison

Parks Capital Improvement Fund 302

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

Water Operations and Maintenance Fund Resources
Proprietary Fund 401

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

Water Operations and Maintenance Fund Uses
Proprietary Fund 401

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

Notes

Revenue

Includes revenues from sale of water, late fees and lease charges for the rental of space on the City's reservoir to telecommunications companies.

Beginning Balances

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

Water Capital Fund Resources
Proprietary Managerial Fund 421

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

Water Restricted Fund Uses
Proprietary Managerial Fund 421

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

Notes

Transfers In

Short Lived Assets

Capital Projects

Water Capital Fund Resources
Proprietary Managerial Fund 431

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

Water Restricted Fund Uses
Proprietary Managerial Fund 431

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

Notes

Transfers In	Excess funds transferred from Water Fund to fund water infrastructure
Professional Services	Includes GIS mapping project for City's critical water purveyance infrastructure
Capital Projects	Includes Craig Rd and Lehn Rd Well Backup Generators & Switchgear capital

3 Year Budget Comparison

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

CITY OF MEDICAL LAKE

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

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

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

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

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

Detail - Water - SLA

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

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

Detail - Water - Capital

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

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

Projects Costs Breakdown

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

Stormwater Operations and Maintenance Fund Resources
Proprietary Fund 405

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Beginning Balances	$ -	$ -	$ -	$ -	0%
Franchise Fees	-	-	-	-	0%
Interest & Other Earnings	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Stormwater Total Resources	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Stormwater Operations and Maintenance Fund Uses
Proprietary Fund 405

Account Description	2024 Actual	2025 Actual	2026 Adopted	2027 Proposed	% Change
Salaries & Wages	$ -	$ -	$ -	$ -	0%
Benefits	-	-	-	-	0%
Supplies	-	-	-	-	0%
Services & Charges	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Stormwater Total Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes

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

3 Year Budget Comparison

Stormwater Fund 405

CITY OF MEDICAL LAKE

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

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

Solid Waste Operations and Maintenance Fund Resources
Proprietary Fund 407

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

Solid Waste Operations and Maintenance Fund Uses
Proprietary Fund 407

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

Notes

Revenue	Includes garbage collection charges, late fees and reimbursement from the County for 75% of compost removal costs.
Salaries & Wages	Fund is no longer charged for Administrative salaries & wages
Services & Charges	Includes Sunshine Disposal contract for removal services. Approximate 2.16% increase effective beginning of 2025 and 3.2% set to increase beginning of 2026 for garbage and recycling removal services.

3 Year Budget Comparison

Solid Waste Fund 407

CITY OF MEDICAL LAKE

Summary

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

Detail

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

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

Wastewater Operations and Maintenance Fund Resources
Proprietary Fund 408

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

Wastewater Fund Departments - Expenditures
Proprietary Fund 408

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

Notes

Revenue	Includes Sewer charges, late fees and DSHS contract to reimburse the City for 50% of Operating and Maintenance costs for the Wastewater Treatment Plant.
Salaries & Wages	Added FTE for Administrative Clerk at Treatment Plant in 2025

Wastewater Capital Fund Resources
Proprietary Managerial Fund 438

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

Wastewater Capital Fund Uses
Proprietary Managerial Fund 438

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

Notes

Capital Equipment	Includes Programmable Logic Controls Upgrade, UV Light Disinfection Upgrade, Parking Lot Repair, and Storage Building capital projects
Capital Outlay	Includes construction portion of Capital Improvement projects.

3 Year Budget Comparison

Wastewater Fund 408, Wastewater - Restricted Fund 409

CITY OF MEDICAL LAKE

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

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

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

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

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

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

Detail - Wastewater - SLA

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

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

Detail - Wastewater - Capital

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

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

Projects Costs Breakdown

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

Broadband Operations and Maintenance Fund Resources
Proprietary Fund 410

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

Broadband Operations and Maintenance Fund Uses
Proprietary Fund 410

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

Notes

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

Services & Charges Legal review of potential franchise agreements with Broadband companies

Supplies Purchase of fiber to install for City owned broadband infrastructure

3 Year Budget Comparison

Broadband Fund 410

CITY OF MEDICAL LAKE

Summary

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

Detail

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

Unemployment Compensation Fund Resources
Internal Service Fund 501

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

Unemployment Compensation Fund Uses
Internal Service Fund 501

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

Notes

Employment Sec. Reimburse	The City reimburses the Employment Security Department directly for unemployment claims.

3 Year Budget Comparison

Unemployment Compensation Fund 501

CITY OF MEDICAL LAKE

Summary

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

Detail

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