City of Medina 2026 Budget - General Fund						
Revenue						
Total Revenue			**$**	**8,856,387**		
Change			**$**	**499,326**		
Expenditures						
Department		2025 Adopted Budget		2026 Proposed Budget		Delta
Exec.		308,736	$	325,603	$	16,867
Finance		614,051	$	632,123	$	18,072
Central Services		1,186,277	$	1,170,830	$	(15,447)
Police		2,775,155	$	2,893,217	$	118,062
Fire		950,544	$	1,060,791	$	110,247
Parks		621,355	$	639,065	$	17,710
Rec Services		45,600	$	45,600	$	-
Legislative		83,000	$	80,000	$	(3,000)
Long Range Planning		315,222	$	281,745	$	(33,477)
Legal		483,000	$	562,000	$	79,000
Social and Env. Services		55,966	$	56,143	$	177
Equipment Replacement		-	$	432,495	$	432,495
Transfers		725,000	$	655,000	$	(70,000)
Total General Fund Exp.	**$**	**8,163,906**	**$**	**8,834,613**	**$**	**670,707**
Total General Fund Surplus					**$**	**21,774**

City of Medina 2026 Budget Capital Fund		
Revenue		
Total Revenue	**$**	**1,395,000**
Change:	**$**	**(140,000)**
Expenditures		
Total Capital	$	1,020,000
Total Stormwater	$	200,000
Total Capital Fund Exp.	**$**	**1,220,000**
Change:	**$**	**370,000**

City of Medina 2026 Budget Dev Services Fund			
Revenue			
Total Revenue	**$**		**985,000**
Change	**$**		**(75,050)**
Expenditures			
Total Expenditures	**$**		**1,006,307**
Change	**$**		**(202,206)**
Total Development Services Deficit		**$**	**(21,307)**

GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Comments:
	GENERAL FUND - REVENUES								
	PROPERTY & SALES TAX								
001 000 000 311 10 00 00	General Property Taxes	4,185,656	4,329,063	4,460,475	4,608,359	4,619,143	4,741,397	▲2.65%	Includes 1% all'd increase + new constrct/improvmnts ($76,063), Based on First Preliminary Worksheet
001 000 000 313 11 00 00	Local Retail Sales & Use Tax	1,883,644	1,904,907	2,042,597	1,964,450	2,023,000	2,023,000	▲2.98%	2025.09 ytd rolling 12 mos (+ passthru ARCH cont. from SHB1406, COM ord 985, $10,000 est)
001 000 000 313 71 00 00	Criminal Justice Funding	104,390	106,831	104,614	111,099	105,000	108,150	▼2.65%	Flat to 2025.09 ytd rolling 12 mos + 3% Increase
	TOTAL PROPERTY & SALES TAX	**5,598,847**	**6,340,801**	**6,607,685**	**6,683,908**	**6,747,143**	**6,872,547**	▲2.82%	
	BUSINESS & OCCUPATION-UTILITY TAX								Util Tax 6% and Franchise Fees 4%
001 000 000 316 41 00 00	Electric - Puget Sound Energy	260,933	277,553	303,007	260,100	330,000	330,000	▲26.87%	
001 000 000 316 42 00 00	Gas - Puget Sound Energy	134,020	155,272	158,596	145,000	167,000	167,000	▲15.17%	Based on 2025.09 ytd rolling 12 mos,
001 000 000 316 43 00 00	Water & Sewer	227,411	252,757	261,494	208,080	291,000	291,000	▲39.85%	
001 000 000 316 45 00 00	Garbage, Solid Waste	46,820	50,705	64,697	55,000	69,000	69,000	▲25.45%	
001 000 000 316 46 00 00	Cable - Comcast	92,924	80,555	88,200	85,313	97,000	97,000	▲13.70%	
001 000 000 316 47 00 00	Telephone - Mobile & landline	33,458	35,753	37,080	37,454	46,000	46,000	▲22.82%	
001 000 000 317 20 00 00	Leasehold Excise Tax	1,698	(2,480)	(3,093)	2,000	(410)	-	▼100.00%	
	BUSINESS LICENSE/PERMITS-FRANCHISE FEES								
001 000 000 321 91 00 00	Franchise Fees - Water/Sewer COB, Cable Comcast	196,894	222,209	212,085	187,272	218,000	218,000	▲16.41%	Assumes 4% Franchise Fee per Ord 895 of 11/30/2012 , applied as above
	TOTAL UTILITY TAX & FRANCHISE FEES	**891,325**	**1,072,324**	**1,122,066**	**980,219**	**1,217,590**	**1,218,000**	▲24.26%	
	LICENSES & PERMITS								
001 000 000 322 30 00 00	Animal Licenses	165	350	440	400	100	4,500	▲1025.00%	Moving to King County Pet Licensing
001 000 000 322 90 00 00	Other Non Bus. Licenses & Permits (Gun Permits)	20	-	362	500	750	750	▲50.00%	Based on 2025.09 ytd annualized
001 000 000 322 99 00 00	Business Licenses	290	-	-			25,000		Contingent on adoption of Ordinance 1046
	TOTAL LICENSES & PERMITS	**$475**	**350**	**802**	**900**	**850**	**30,250**	▲3261.11%	
	INTERGOVERNMENTAL								
001 000 000 334 01 10 00	Dept of Justice- Federal Grant	-	13,300	105,225					Based on one budgeted vest replacement, see PD exp
S/B in street	Multimodal Transportation - Cities	1,017	-						2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	3,558	1,054	1,118	1,168	1,041	1,166	▼0.17%	2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 26 00	Criminal Justice-Special	334	202	3,928	4,088	3,677	4,081	▼0.17%	2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 51 00	DUI/Other Criminal Justice	20,645	-	285		201			
001 000 000 336 06 94 00	Liquor Excise Tax	21,515	20,438	-	19,155	21,164	20,055	▲4.70%	2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 95 00	Liquor Control Board Profits	1,132	17,830	33,770	21,520	19,373	21,484	▼0.17%	2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 95 01	Liquor Control Board Profits-Public Safety Portion		4,458	8,443		4,475			
001 000 000 342 11 00 00	Hunts Point Police Contract- Add'l Police Serv	322,030	338,353	267,920	360,937	360,937	378,984	▲5.00%	Based on 13.1% avg previous years of expense subtotal line
	TOTAL INTERGOVERNMENTAL	**370,232**	**395,635**	**504,689**	**406,868**	**410,868**	**425,770**	▲4.65%	
	CHGS FOR GOODS AND SERVICES								
001 000 000 341 99 00 00	Passport & Naturalization Fees	2,100	2,646	1,365	5,000	1,000	1,000	▼80.00%	Potential reduction do to staff workload
	TOTAL CHGS FOR GOODS/SERVICES	**312,057**	**2,646**	**1,365**	**5,000**		**1,000**	▼80.00%	
	FINES & FORFEITURES								
001 000 000 353 10 00 00	Municipal Court-Traffic Infrac	15,965	11,099	19,606	18,000	35,000	30,000	▲66.67%	Hx ratio of court costs (75%) to revenue
	TOTAL FINES & FORFEITURES	**31,250**	**11,099**	**19,606**	**18,000**	**35,000**	**30,000**	▲66.67%	
	MISCELLANEOUS REVENUE								
001 000 000 361 11 00 00	Investment Interest	61,640	197,796	290,513	135,000	300,000	145,000	▲7.41%	Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)--- 2025.07 ytd annualized
001 000 000 361 40 00 00	Sales Interest	1,741	5,131	7,069	4,500	8,000	6,000	▲33.33%	Based on 2025 actual annualized 7.1
001 000 000 362 00 00 10	Wireless Commun. Facility Leases	23,223	27,801	28,635	30,030	28,600	30,631	▲2.00%	2026 American Towers Corp. Increased in 2025
001 000 000 362 00 00 20	Post Office Facility Lease	88,508	88,508	88,508	88,508	88,508	93,054	▲5.14%	Lease of $7,625/mo
001 000 000 367 11 00 00	Contributions/Donations		54,784		-	-	-		In 2025 we are not planning on asking for Community Donations
001 000 000 369 30 00 10	Confiscated Property-Auction	199	-			-			
001 000 000 369 91 00 00	Other	25,354	18,571	5,362	3,500	3,000	3,500	▲0.00%	Based on 2025 Revenue, Misc Revenue coded here
001 000 000 369 91 00 10	Other-Copies	459	172	10	75	25	75	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 15	Other-Fingerprinting	240	379	220	400	300	400	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 35	Other-Notary	10	70	29	100	75	100	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 45	Other-Reports	78	60	30	53	85	60	▲14.29%	Based on 2025 Budget
	TOTAL MISCELLANEOUS REVENUES	**128,007**	**393,272**	**420,375**	**262,166**	**428,593**	**278,820**	▲6.35%	
	DISPOSITION OF CAPITAL ASSETS								
001 000 000 395 10 00 00	Proceeds From Sales of Capital Assets	6,474	18,288	655		18,288			
	TOTAL DISPOSITION OF CAPITAL ASSETS	**3,000**	**59,509**	**655**	**-**	**18,288**	**-**		
	TOTAL GENERAL FUND REVENUE	**$ 7,909,764**	**8,275,635**	**8,677,243**	**$ 8,357,061**	**$ 8,858,332**	**$ 8,856,387**	▲5.97%	

LEGISLATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	GENERAL FUND - EXPENDITURES								
	LEGISLATIVE SERVICES								
001 000 000 511 60 41 00	Professional Services			1,482	20,000	5,000	10,000	▼50.00%	CC retreat, End of year banquet
001 000 000 511 60 41 01	Legislative Activities-Regional Intergovt	6,799	5,540	6,399	7,000	6,500	7,000	▲0.00%	AWC ($1900), PSRC ($700), Eastside Transp, Sound Cities ($2400)
001 000 000 511 60 43 00	Training	6,075	9,680	5,710	2,000	500	10,000	▲400.00%	AWC training, conferences, meals, and travel
001 000 000 511 60 49 00	Miscellaneous	623	882	969	2,000	4,000	3,000	▲50.00%	Park Board, Planning Comm, Council misc meeting expenses
001 000 000 511 60 49 10	Medina Days	4,657	37,980	37,114	52,000	46,694	50,000	▼3.85%	$29,000 Fireworks+ $13,000 barge, $8,000 sani-cans (Finance Committee reccomendation, promissed with Levy
	TOTAL LEGISLATIVE SERVICES	**18,154**	**54,082**	**51,674**	**83,000**	**62,694**	**80,000**	▼3.61%	

LEGAL

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	LEGAL DEPARTMENT								**FTE's: NA, contracted**
001 000 000 515 41 40 00	City Attorney	225,429	260,081	208,467	300,000	380,000	365,000	▲21.67%	Per SM, hx avg of "routine legal service", "excluding itigation or highly contentious events"= $235K. $50K for 520 Litigation, Staff added $100K for "contentious
001 000 000 515 45 40 00	Special Counsel	10,284	879	59,303	60,000	60,000	50,000	▼16.67%	$50K for State Route 520 Mediation
001 000 000 515 45 40 00	Unfunded Mandate				50,000	50,000	50,000	▲0.00%	$50K budget, for City Manager and Council to allocate throughout the yea
001 000 000 512 50 40 10	Municipal Court-Traffic/NonTrf	15,453	10,471	37,229	15,000	35,000	35,000	▲133.33%	Required Service/Expenditure - Offset by Court Revenue
001 000 000 512 50 41 10	Prosecuting Attorney	44,000	48,671	40,000	48,000	48,000	48,000	▲0.00%	
001 000 000 515 91 40 00	Public Defender	3,725	9,950	20,200	10,000	14,000	14,000	▲40.00%	Required Service/Expenditure
	TOTAL LEGAL DEPARTMENT	**298,891**	**330,051**	**365,198**	**483,000**	**587,000**	**562,000**	▲16.36%	

SOCIAL AND ENVIRONMENTAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	SOCIAL & ENVIRONMENTAL SERVICES								
	SOCIAL SERVICES								
001 000 000 551 10 40 00	Public Housing Services - ARCH	32,109	29,611	36,350	38,066	36,350	38,066	▲0.00%	Including Admin Fees and GF plus $11K passthrough
	TOTAL SOCIAL SERVICES	32,109	29,611	36,350	38,066	36,350	38,066	▲0.00%	
	ENVIRONMENTAL SERVICES								
001 000 000 553 10 40 00	Land & Water Conservation Resources-King County	-	-	5,370	4,400	4,226	3,804	▼13.55%	
001 000 000 553 70 40 00	Pollution Prevention-Puget Sound Clean Air Agency	9,582	-	22,676	12,500	22,676	13,273	▲6.18%	
	TOTAL ENVIRONMENTAL SERVICES	9,582	-	28,046	16,900	26,902	17,077	▲1.05%	
	MENTAL HEALTH SERVICES								
001 000 000 564 60 40 00	Mental Health Services-KC Substance Abuse Fees	899	856	845	1,000	850	1,000	▲0.00%	
	TOTAL SOCIAL & ENVIRONMENTAL SVCS	**42,590**	**30,467**	**65,242**	**55,966**	**64,102**	**56,143**	▲0.32%	

RECREATIONAL - LIFEGUARD

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	RECREATION SERVICES (LIFEGUARDS AND BOYS & GIRLS CLUB)								Budget reduced due to 2025 actuals
	SALARIES & WAGES								
001 000 000 571 00 10 00	Salaries & Wages	28,714	29,910	31,685	35,000	28,707	32,000	▼8.57%	
001 000 000 571 00 11 00	Overtime		-						
	TOTAL SALARIES & WAGES	28,714	29,910	31,685	35,000	28,707	32,000	▼8.57%	
	PERSONNEL BENEFITS								
001 000 000 571 00 20 00	Personnel Benefits	3,463	3,713	3,902	4,200	2,249	3,000	▼28.57%	
001 000 000 571 00 30 00	Uniforms	1,468	1,847	1,149	2,000	513	2,000	▲74.02%	
	TOTAL PERSONNEL BENEFITS	4,931	5,559	5,051	6,200	2,762	5,000	▼19.35%	
	SUPPLIES								
001 000 000 571 00 31 00	Operating Supplies		212	82		240	500		
001 000 000 571 00 32 00	Miscellaneous Lifeguard Expense	4,441	3,403	3,670	7,300	6,462	7,300	▲98.92%	
	TOTAL SUPPLIES	4,441	3,615	3,752	7,300	6,702	7,800	▲107.87%	
	OTHER SERVICES & CHARGES								
001 000 000 571 00 40 00	Travel & Training		1,370	1,321		800	800		
001 000 000 571 00 41 00	Recreation - Boys & Girls Club			90					
	TOTAL OTHER SERVICES & CHARGES	-	1,370	1,411	-	800	800		
	TOTAL RECREATION-LIFEGUARDS	**38,086**	**40,455**	**41,898**	**48,500**	**38,971**	**45,600**	▼5.98%	

FIRE AND MEDICAL

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	FIRE & MEDICAL AID DEPARTMENT								
	INTERGOVERNMENTAL SERVICES								**2026 Will see a 11.67% rise in Fire and EMS Costs**
001 000 000 522 20 41 00	Fire Control Services	736,426	784,686	891,444	935,182	904,285	1,044,283	▲11.67%	Updated 7/31/25 with COB notice received. LEOFF1 contract obligation
001 000 000 522 20 41 00	Fire Control Services (LEOFF1 Liab.)	30,000	30,000	30,000	15,362	15,118	16,508	▲7.46%	
	TOTAL INTERGOVERNMENTAL	766,426	814,686	921,444	950,544	919,403	1,060,791	▲11.60%	
	TOTAL FIRE & MEDICAL DEPT	**766,426**	**814,686**	**921,444**	**950,544**	**919,403**	**1,060,791**	▲11.60%	

EXECUTIVE

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	EXECUTIVE								**FTE's: 1**
	SALARIES & WAGES								
001 000 000 513 10 11 00	Salaries & Wages	221,558	191,813	194,780	201,697	270,000	229,021	▲13.55%	CPI-W=2.7% COLA-- See Salary Model for addl details
001 000 000 513 10 21 50	Auto Allowance	2,983	5,989	6,000	6,000	6,500	8,500	▲41.67%	
001 000 000 513 10 11 17	Medical Opt Out		13,777	12,858	14,865	13,731	0	▼100.00%	
001 000 000 513 10 11 16	ICMA 457 Plan	13,164	13,245	24,554	24,000	14,000	4,800	▼80.00%	
	TOTAL SALARIES & WAGES	237,705	224,824	238,192	246,562	304,231	242,321	▼1.72%	
	PERSONNEL BENEFITS								
001 000 000 513 10 21 00	Personnel Benefits	21,339	13,528	19,147	22,809	30,000	43,282	▲89.76%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
	TOTAL PERSONNEL BENEFITS	21,339	13,528	19,147	22,809	30,000	43,282	▲89.76%	
	OTHER SERVICES AND CHARGES								
001 000 000 513 10 41 00	Professional Services	36,128	33,000	39,000	36,000	75,000	36,000	▲0.00%	SR520 Consultant, 2025 Actuals includes GMP Consulting costs for CM recruitment
001 000 000 513 10 43 00	Travel & Training	285	35	1,086	3,000	2,750	3,000	▲0.00%	WCIA and other training
001 000 000 513 10 49 01	Dues, Subscr.	-	-	365	365	365	1,000	▲173.97%	
	TOTAL OTHER SERVICES & CHARGES	**36,413**	**33,035**	**40,451**	**39,365**	**78,115**	**40,000**	▲1.61%	
	TOTAL EXECUTIVE DEPARTMENT	**295,456**	**271,387**	**297,790**	**308,736**	**412,346**	**325,603**	▲5.46%	

CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	CENTRAL SERVICES								**FTE's: 3**
	SALARIES & WAGES								
001 000 000 518 10 11 00	Salaries & Wages	294,274	301,992	315096	326,427	322,000	337,380	▲3.36%	CPI-W=2.7% COLA 1 non-rep employee; 3% CBA est COLA 3 employees--see salary model notes for details
001 000 000 518 10 11 11	Longevity	4,634	6,783	6747.84	4,987	8,941	9,209	▲84.65%	
001 000 000 518 10 11 14	Education	1,798	1,799	1800	1,800	1,800	1,800	▲0.00%	
001 000 000 518 10 11 16	ICMA 457 Plan	2,995	3,999	6725.52	12,000	9,000	12,000	▲0.00%	Assumes participation full participation
001 000 000 518 10 11 17	Opt-Out of Medical	9,194	9,990	11545.31	10,426	8,200	-	▼100.00%	No Opt outs as of now
001 000 000 518 10 12 00	Overtime					3,500			
	TOTAL SALARIES & WAGES	312,894	324,563	341,915	355,640	353,441	360,389	▲1.34%	
	PERSONNEL BENEFITS								
001 000 000 518 10 21 00	Personnel Benefits	109,936	112,691	122,641	125,097	110,000	114,691	▼8.32%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
	TOTAL PERSONNEL BENEFITS				125,097	110,000	114,691	▼8.32%	
001 000 000 518 10 31 00	Office and Operating Supplies	28,242	23,432	13,004	35,000	28,000	35,000	▲0.00%	City Hall Office and Operating Expenses, Konica Copier, PW Printer, Pitney Bowes, CH Replacement Chairs
001 000 000 518 10 41 00	Professional Services	136,647	106,114	267,023	125,000	98,000	125,000	▲0.00%	Proshred - $2,200, Municode Codification Updates - $4,000, LaserFiche/Records Management Consulting and Scanning Services - $50,000, Debtbook - $6,000, Civic Plus Website and Notification Platform Update - $25,000, Placeholder funding, if not approved for use by Council will revert to Contigency fund- $37,800
001 000 000 518 10 42 00	Postage/Telephone	3,048	2,877	2,389	13,000	3,500	8,000	▼38.46%	Postage (City Hall printing/mailing services); fax & credit card lines
001 000 000 518 10 43 00	Travel & Training	6,379	4,973	8,468	12,000	6,000	8,000	▼33.33%	Training for clerk, Deputy Clerk/Admin Asst, ISC
001 000 000 518 10 44 00	Advertising	11,912	13,362	9,810	7,500	7,500	7,500	▲0.00%	DS, CS legal advertisements
001 000 000 518 10 47 00	Utility Serv-Elec,Water,Waste	26,450	19,778	20,940	32,000	24,000	28,000	▼12.50%	Calculated using current year YTD, annualized
001 000 000 518 10 48 00	Repairs & Maint-Equipment	-	233	662	500	800	750	▲50.00%	office equipment repairs - Printer Svcs-Budget
001 000 000 518 10 49 10	Miscellaneous	1,440	205	1,322	6,400	6,400	6,000	▼6.25%	City Council Meeting Food and Drink
001 000 000 518 10 49 20	Dues, Subscriptions	415	730	435	700	690	700	▲0.00%	City Clerk and Deputy Clerk
001 000 000 518 10 49 30	Postcard, public information	13,422	10,011	7,354	20,000	12,000	18,000	▼10.00%	Community mailings placeholder, New Community Member Outreach
001 000 000 518 10 49 40	Photocopies	382	139	28	500	250	500	▲0.00%	Most expenditures reflect pass through costs related to public records
	TOTAL OTHER SERVICES & CHARGES	228,338	181,855	331,436	252,600	187,140	237,450	▼6.00%	
	BUILDING MAINTENANCE								
001 000 000 518 30 45 00	Facility Rental	7,983	9498.34	3643	4,200	4,800	4,800	▲14.29%	1 Public Storage Unit
001 000 000 518 30 48 00	Repairs/Maint-City Hall Bldg	82,767	94583.42	82687.49	57,500	62,000	60,000	▲4.35%	$10k City Hall & PO cleaning Maint. $5k Beach/Park Bathroom cleaning, $10k HVAC Maint., Alarm/Fire Monitoring $2,500, fire inspt, misc cleaning, bug service etc.
	TOTAL BUILDING MAINTENANCE	90,750	104,082	86,330	61,700	66,800	64,800	▲5.02%	
001 000 000 518 80 31 00	IT HW, SW, Operating Supplies	17,789	17,789	549	1,500	500	1,500	▲0.00%	Replacement mouse, keyboards, Data Center replacement battery, etc
001 000 000 518 80 41 50	Technical Services, IT	222,407	304,475	195,152	188,000	184,000	170,000	▼9.57%	IT Managed Services (less 15.56% for TIG DS allocation) $150,000for Maint, monitoring, helpdesk, incident support; $20,000 for Dell VXRail Server Replacement and Storage Array Project.
001 000 000 518 80 41 60	Software Services (Split from Technical Services)			121,012	132,640	150,000	150,000	▲13.09%	EmailSocial Media archive, GovDelivery (Granicus), Municode Website hosting and Agenda Management, King County INET, DUO Access, Azure Storage, O365 Licenses, Phones/Meetings Software Subscription, NextRequest PRA Software, Blue Beam Electronic Plan Review, Laserfiche, Sophos, DocuSign.
001 000 000 518 80 48 00	Repairs & Maint: Annual Software Maint.	4,202	11,442	4,914	18,500	12,000	15,000	▼18.92%	VEEAM,Cisco SmartNet, Avidex, Domain Name Renewal, Vision Application Suite, Cisco FirePower, Cisco Umbrella
	TOTAL INFORMATION TECHNOLOGY	244,398	333,706	321,626	340,640	346,500	336,500	▼1.22%	
	SUBTOTAL CENTRAL SERVICES	**876,380**	**944,206**	**1,081,306**	**1,135,677**	**1,063,881**	**1,113,830**	▼1.92%	
	CAPITAL EXPENDITURES								
001 000 000 594 14 64 00	City Hall - IT HW/SW >$5K Capital Outlay				50,600	56,000	57,000	▲12.65%	HW: VXRail Server Replacement with Storage Array $135,000 over three (3) years at $45,000/year, Computer Replacement (6) $12,000
	TOTAL CAPITAL EXPENDITURES				50,600	56,000	57,000	▲12.65%	
	TOTAL CENTRAL SERVICES				**1,186,277**	**1,119,881**	**1,170,830**	▼1.30%	

FINANCE AND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Adopted Budget		Notes:
	FINANCE DEPARTMENT								**FTE's: 1.7**
	SALARIES & WAGES								
001 000 000 514 20 11 00	Salaries & Wages	215,430	190,255	203,896	221,084	221,084	233,054	▲5.41%	CPI-W=2.7% COLA---see salary model notes
001 000 000 514 20 11 16	ICMA 457 Plan	9,179	10,495	9,250	9,000	9,000	9,000	▲0.00%	Assumes full participation
	TOTAL SALARIES & WAGES	224,608	200,749	213,146	230,084	230,084	242,054	▲5.20%	
	PERSONNEL BENEFITS								
001 000 000 514 20 21 00	Personnel Benefits	54,118	50,950	65,142	71,412	66,000	68,575	▼3.97%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 514 20 21 17	Opt-Out Of Medical	7,531	11,836	4,973	5,142	5,200	5,754	▲11.90%	
	TOTAL PERSONNEL BENEFITS	61,650	62,786	70,115	76,554	71,200	74,329	▼2.91%	
	OTHER SERVICES & CHARGES								
001 000 000 514 20 41 01	Professional Services	9,600	28,305	39,998	42,000	40,000	44,000	▲4.76%	Vision PS, Finance/Financial System Support + ADP Payroll and HR Platform
001 000 000 514 20 42 00	Intergvtml Prof Serv-Auditors	24,500	7,238	36,096	25,000	15,000	25,000	▲0.00%	Hybrid model utilized, $139 per hour but will save on travel expenses
001 000 000 514 20 43 00	Travel & Training	678	-	-	1,500	1,200	1,500	▲0.00%	PSFOA, Budgeting Workshop for DFD
001 000 000 514 20 46 00	Insurance (AWC)	176,975	238,997	310,502	210,913	212,297	217,240	▲3.00%	Liability rate increase per 9/26 AWC RMSA notice. Rate increased voted on by RMSA Board on Sept 26, 3% increase for Medina. notice less 15.56% alloc to DS
001 000 000 514 20 49 00	Misc-Dues,Subscriptions	1,921	234	99	1,000	850	1,000	▲0.00%	WFOA, PSFOA, GFOA (Dues, Memberships),
001 000 000 514 20 49 10	Miscellaneous	3,547	10,650	5,137	15,000	7,500	15,000	▲0.00%	Non DS Merchant credit card fees (offset by Revenue), Flex Spend Admin, Microflex, Tax/AP Forms, L&I,
001 000 000 514 40 40 00	Elections Serv-Voter Reg Costs	12,857	11,172	1,218	12,000	12,226	12,000	▲0.00%	Election year costs (every other year is higher), 2026 keep to prior yr budget d/t potential for less KC cost share
	TOTAL OTHER SERVICES & CHARGES	230,080	296,595	393,050	307,413	289,073	315,740	▲2.71%	
	TOTAL FINANCE DEPARTMENT	**516,338**	**560,130**	**676,311**	**614,051**	**590,357**	**632,123**	▲2.94%	
							34%		of expense due to insurance

Long Range Planning

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	Planning					**.5 FTE 2.7 CPI-W (Split from Dev Services)**
001 000 000 558 60 11 00	Salary and Wages	61,222	36,237	67,305	▲9.94%	Building Official, Split for Code Enforcement
001 000 000 558 60 11 16	ICMA 457 Plan	3,000	875	3,000	▲0.00%	
001 000 000 558 60 21 00	Personnel Benefits	36,000	8,398	15,940	▼55.72%	
001 000 000 558 60 41 01	Long Range Planning Consultant	150,000	135,000	150,000	▲0.00%	$50K for Telecom ordinance update, $12K for Critical Area Map, $10K for Critical Area Ordinance Update, and special project
001 000 000 558 60 41 02	Tree Canopy and ROW Inventor.	65,000	65,000	34,000	▼47.69%	ROW Tree Inventory Study
001 000 000 558 60 41 03	Code Enforcement			5,000		
001 000 000 558 66 49 00	Misc.			6,500		$4K for Tree Plotter Software
	TOTAL LONG RANGE PLANNING	**315,222**	**245,510**	**281,745**	▼10.62%	

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	POLICE DEPARTMENT								**FTE: 11**
	SALARIES & WAGES								
001 000 000 521 20 11 00	Salaries & Wages	1,208,938	1,200,455	1,307,772	1,393,733	1,381,612	1,425,110	▲2.25%	CPI-W=2.7% COLA 2 non-rep employee; 3.0% CBA Clerical; 3.0% CBA PD est ceiling COLA 8 employees
001 000 000 521 20 11 11	Longevity	21,180	24,607	28,397	37,475	34,000	40,110	▲7.03%	
001 000 000 521 20 11 14	Education	9,587	1,449	608	600	600	600	▲0.00%	
001 000 000 521 20 11 16	ICMA 457 Plan	41,252	50,585	44,317	49,000	47,500	49,000	▲0.00%	
001-000-000-521-20-11-17	Opt Out Medical	31,757	23,998	27,115	40,234	43,000	40,234	▲0.00%	
001 000 000 521 20 11 18	Night Shift Differential	9,504	11,972	11,661	20,202	13,500	20,808	▲3.00%	Based on "average" week of coverage provided by Sergeant
001 000 000 521 20 11 19	Physical Fitness Incentive	10,961	11,620	13,182	18,860	16,030	19,063	▲1.08%	All officers utilizing
001 000 000 521 20 12 00	Overtime	118,568	112,384	114,316	120,000	155,000	130,000	▲8.33%	Training, vacation leave, non-funded special events (Medina Days/SeaFair/Shredder Day, etc.)+ summer emphasis patrols
001 000 000 521 20 12 01	Merit Pay	75,511	50,255	50,221	67,500	65,093	71,205	▲5.49%	
001 000 000 521 20 13 00	Holiday Pay	-	42,291	-	70,690	68,000	72,811	▲3.00%	Increase due to potential additonal of Juneteenth
	TOTAL SALARIES & WAGES	1,527,258	1,529,617	1,597,590	1,818,294	1,824,335	1,868,940	▲2.79%	
	PERSONNEL BENEFITS								
001 000 000 521 20 21 00	Personnel Benefits	388,916	416,295	425,867	495,788	455,000	536,540	▲8.22%	Payroll taxes, Medical (8.7% increase), Dental benefits,etc, less DRS/ICMA replacement above.
001 000 000 521 20 21 10	Personnel Benefits-Retirees	22,844	23,408	24,368	25,765	24,800	27,826	▲8.00%	LEOFF 1 Medical plus Unum (+4%) + 12 mos rolling reimb(+10%)
001 000 000 521 20 22 00	Uniforms	32,013	15,998	17,520	16,000	16,000	17,500	▲9.38%	Uniform replacement
001 000 000 521 20 22 01	DOJ Bullet Proof Vest Program	-	6,981	1,960	3,000	3,000	4,000	▲33.33%	Two vest replacements
001 000 000 521 20 23 00	Tuition	3,017	4,954	2,744	7,000	2,500	6,000	▼14.29%	Two officers collecting on tuition reimbursement
	TOTAL PERSONNEL BENEFITS	446,789	467,637	472,460	547,553	501,300	591,866	▲8.09%	
	SUPPLIES								
001 000 000 521 20 31 00	Office Supplies	12,925	23,354	21,949	15,000	30,000	15,000	▲0.00%	
001 000 000 521 20 31 01	Off Equip, IT HW, SW <$5K	18,041	8,523	13,853	6,000	2,000	6,000	▲0.00%	Upgrades, normal operating costs
001 000 000 521 20 31 40	Police Operating Supplies	5,937	16,519	24,078	20,000	9,000	20,000	▲0.00%	Taser cartridges, evidence processing equip, radio batteries, etc.; NARCAN replacement
001 000 000 521 20 31 60	Ammo/Range (Targets, etc.)	10,903	5,624	3,679	11,000	6,000	11,000	▲0.00%	Per ofc. contract and for training/firearms qualifications - ammo costs
001 000 000 521 20 32 00	Vehicle Expenses-gas, car wash	28,220	35,126	36,664	34,000	33,000	35,000	▲2.94%	Includes bridge tolls,fuel costs
001 000 000 521 20 35 20	Firearms (purchase & repair)	649	100	4,662	2,500	2,200	2,500	▲0.00%	
	TOTAL SUPPLIES	76,675	89,247	104,885	88,500	82,200	89,500	▲1.13%	
	OTHER SERVICES & CHARGES								
001 000 000 521 20 41 00	Professional Services	7,365	6,821	4,000	4,000	3,800	4,000	▲0.00%	
001 000 000 521 20 41 50	Recruitment-Background	4,836	14,951	2,500	5,000	10,000	5,000	▲0.00%	Public Safety Testing fees
001 000 000 521 20 42 00	Communications (Phone,Pagers)	15,453	16,007	15,000	18,000	12,000	18,000	▲0.00%	Cell phones and service, computer modems in patrol car, KC INET service.
001 000 000 521 20 43 00	Travel & Training	1,897	3,148	10,000	18,000	18,000	20,000	▲11.11%	Ongoing training requirements, large mandatory CJTC training requirements increase, new officers
001 000 000 521 20 45 00	Equipment-Lease & Rentals	14,018	5,425	2,500	2,000	1,800	2,000	▲0.00%	Copy machine
001 000 000 521 20 48 00	Repairs & Maint-Equipment	12,043	9,649	28,000	12,000	2,500	12,000	▲0.00%	Maintain serviceable fire extinguishers, radar, property room software yearly maintenance fee of $2500
001 000 000 521 20 48 10	Repairs & Maint-Automobiles	14,368	5,886	8,500	10,000	10,000	10,000	▲0.00%	
001 000 000 521 20 49 30	Animal Control	500	-				6,000		New for 2026
001 000 000 521 20 49 40	Dues,Subcriptions,Memberships	6,289	5,649	5,000	7,000	5,000	6,000	▼14.29%	WSPC, IACP Professional Memberships
001 000 000 521 20 49 41	Lexipol Manuals	5,150	550	6,000	9,000	(2,827)	9,000	▲0.00%	Yearly maintenance agreement per contract to Lexipol. PowerDMS needed for WASPC Accredidation Requirements
001 000 000 521 20 49 60	Crime Prevention/Public Educ	6,506	4,776	5,500	7,500	500	7,500	▲0.00%	Shredder Day costs, victim resource & crime prevention brochures, school resource materials.
001 000 000 521 20 49 90	Misc-Investigative Fund								
	TOTAL OTHER SERVICES & CHARGES	88,424	72,862	87,000	92,500	60,773	99,500	▲7.57%	
	INTERGOVERNMENTAL SERVICES								
001 000 000 521 20 41 15	Dispatch Services-Norcom Trans	65,533	81,566	65,533	85,808	92,773	92,011	▲7.23%	NORCOM - 2026 Estimate per Norcom
001 000 000 521 20 41 20	Dispatch-PSERN	6,020	8,899	6,500	12,000	8,639	15,000	▲25.00%	Per contract - cost to maintain 800 Mhz police radio connectivity (change title to PSERN)
001 000 000 521 20 41 40	Marine Patrol Services	88,000	95,568	90,000	108,000	108,000	113,400	▲5.00%	Anticipated cost with Mercer Island
001 000 000 521 20 41 41	Bellevue CARE program	5,739	9,805	28,000	8,000	8,500	8,500	▲6.25%	Increase due to 2025 trend
001 000 000 521 20 41 55	Jail Service-Prisoner Board	3,805	1,321	15,000	14,000	12,000	14,000	▲0.00%	King County Jail/SCORE/Kirkland Jail
001 000 000 521 20 41 60	Prisoner Transport		-	500	500	-	500	▲0.00%	Cost to shuttle prisoners from jail to court and back to jail
			-		-		-		
	TOTAL INTERGOVERNMENTAL SERV.	169,097	197,160	205,533	228,308	229,912	243,411	▲6.61%	
	TOTAL POLICE DEPARTMENT	2,308,242	2,356,523	2,467,468	2,775,155	2,698,520	2,893,217	▲4.25%	

FUND TRANSFERS OUT

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Actuals	2026 Proposed Budget		Notes:
	OPERATING TRANSFERS								
	From General Fund to:								
001 000 000 597 00 30 00	Levy Stabilization Fund	$ 500,000	1,000,000	$ 400,000	$ 285,000	$ 285,000	$ -	▼100.00%	Hit required amt by EOY 2023
001 000 000 597 00 00 03	Street Fund	$ 405,628	478,000	$ 460,000	$ 440,000	$ 440,000	$ 455,000	▲3.41%	
001 000 000 597 00 30 04	Development Service Fund	$ 1,010,835					$ 100,000		Transfer to offset projected deficit
	TOTAL TRANSFERS FROM GENERAL FUND	1,916,463	1,478,000	1,860,000	**725,000**	**725,000**	**555,000**	▼23.45%	
	From Capital Projects Fund to:								
307 000 000 597 00 00 30	Street Fund	-	75,000	75,000	100,000	100,000	100,000	▲0.00%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capita
	TOTAL TRANSFERS FROM CAPITAL FUND	-	75,000	75,000	**100,000**	**100,000**	**100,000**		
	TOTAL OPERATING TRANSFERS	**1,916,463**	**1,553,000**	**1,935,000**	**825,000**	**825,000**	**655,000**	▼20.61%	

PARKS

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	PARKS DEPARTMENT								**FTE: 3 of 5 total allocated** **Public Works are split 60% Parks and 40% Streets**
	SALARIES & WAGES								
001 000 000 576 80 11 00	Salaries & Wages	296,866	298,072	294,815	323,229	327,188	331,718	▲2.63%	CPI-W=2.7% COLA 1 non-rep employee; 3.0% CBA est COLA 4 employees ---see salary model notes for details
001 000 000 576 80 11 11	Longevity	6,193	6,409	7,184	7,006	8,000	7,633	▲8.96%	
001 000 000 576 80 11 14	Education	3,236	3,194	3,240	3,240	3,090	3,240	▲0.00%	
001 000 000 576 80 11 16	ICMA 457 Plan	10,772	10,607	10,800	10,800	10,200	10,800	▲0.00%	Assumes full participation
001 000 000 576 80 11 17	Opt-Out of Medical	14,321	10,802	10,618	11,036	11,900	7,806	▼29.27%	
001 000 000 576 80 10 00	Salaries & Wages, SEASONAL WORKERS		10,779	23,264	22,089	15,000	22,089	▲0.00%	Seasonal Help
001 000 000 576 80 12 00	Overtime	9,360	12,355	10,327	9,000	16,000	15,000	▲66.67%	Special Events:Medina Days, Seafair, Parkboard, Snow Plowing
	TOTAL SALARIES & WAGES	340,748	352,218	360,248	386,400	391,378	398,287	▲3.08%	
	PERSONNEL BENEFITS								
001 000 000 576 80 21 00	Personnel Benefits	104,911	112,142	114,778	123,255	113,000	118,429	▼3.92%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 576 80 22 00	Uniforms	2,270	1,535	1,970	2,500	2,500	2,800	▲12.00%	
	TOTAL PERSONNEL BENEFITS	107,181	113,677	116,748	125,755	115,500	121,229	▼3.60%	
	SUPPLIES								
001 000 000 576 80 31 00	Operating Supplies	38,517	28,003	35,078	37,000	32,000	37,000	▲0.00%	Garbage bags, toilet paper, fertilizer, bark, topsoil, Mutt Mitts, bathroom supplies, Purell sanitizer, light bulbs, paint, mower blades, irrigation parts, tennis court nets, gloves, ear plugs, eye protection.
001 000 000 576 80 32 00	Vehicle Fuel & Lube	5,369	4,108	4,747	5,000	4,000	5,000	▲0.00%	Public Works equipment & vehicles
	TOTAL SUPPLIES	43,886	32,111	39,825	42,000	36,000	42,000	▲0.00%	
	OTHER SERVICES & CHARGES								
001 000 000 576 80 41 00	Professional Services	10,891	5,374	10,522	15,000	15,000	20,000	▲33.33%	Arborist, irrigation repairs, engineeringBack-flow device testing, hazardous material disposal, fertilizing and spraying, $5K added 9/22 d/t WCIA audit compliance (electi
001 000 000 576 80 41 04	Professional Services-Misc	7,471	7,610	9,951	5,000	8,000	4,000	▼20.00%	Debris disposal
001 000 000 576 80 42 00	Telephone/Postage	6,346	9,483	5,483	7,000	10,000	8,000	▲14.29%	mobile phones, alarm/fire monitoring line, internet
001 000 000 576 80 43 00	Travel & Training	2,576	423	320	3,000	1,850	4,000	▲33.33%	Pesticide training, flagger training, certifications, licenses, conferences, qtrly safety meetings, AE Training
001 000 000 576 80 47 00	Utilities	29,782	41,098	40,648	28,000	32,000	28,000	▲0.00%	Utilities for public works shop and park restrooms, irrigation water, pond power
001 000 000 576 80 48 00	Repair & Maint Equipment	7,055	8,585	4,914	8,000	11,000	12,500	▲56.25%	Backhoe, Mowers, UTV (Old Equipment)
001 000 000 576 80 49 00	Miscellaneous, annual lease	1,000	-	500	600	600	600	▲0.00%	yearly lease for Shop Yard
001 000 000 576 80 49 01	Misc-Property Tax	339	283	276	600	350	450	▼25.00%	KC Real Estate Tax (Noxious Weeds)
	TOTAL OTHER SERVICES & CHARGES	65,459	72,856	72,613	67,200	78,800	77,550	▲15.40%	
	TOTAL PARKS DEPARTMENT	**557,274**	**570,862**	**589,434**	**621,355**	**621,678**	**639,065**	▲2.85%	

Equipment Replacement Fund

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	CITY HALL								
	CAPITAL OVERLAY								
001 000 000 594 18 64 00	City Hall Capital 5K>	66,948	126,689	49,216			46,295		Replacement Mobile Generator, to power PW and emergency response stations
	TOTAL CITY HALL CAPITAL OUTLAY						46,295		
	POLICE DEPARTMENT								
	CAPITAL OUTLAY								
001 000 000 594 21 64 10	Surveillance Cameras and Body Cameras		58,715	66,000	62,000	63,100	66,500	▲0.00%	$4500-Language tranbslation function on Axon body cameras
001 000 000 594 21 64 10	Police HW/SW, Equip >$5K Capital		2,809	10,455	4,500	3,000	4,500	▲0.00%	Mandated mobile platform requirements
001 000 000 594 21 70 00	Police Vehicle Leasing, Princ. Cost	62,292	62,641	113,689	90,000	80,200	93,600	▲4.00%	Vehicle leasing costs - 7 vehicles
001 000 000 594 21 80 00	Police Vehicle Leasing, Int. Cost	16,741	22,412	18,989		28,000	27,600		(this is included in line above)
	TOTAL PD CAPITAL OUTLAY	215,908	146,576	209,133	156,500	174,300	192,200	▲22.81%	
	PARKS DEPARTMENT								
	CAPITAL OUTLAY								
001 000 000 594 76 30 00	Park Improvements		(3,100)	70					
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	-		-	9,000	14,000	9,000	▲0.00%	Park Benches & Tables, Flags, Tennis Court Accessories
001 000 000 594 76 64 00	Parks Capital Outlay >$5K	10,099	78,150	608	-		180,000		Replacement Backhoe, used for PW projects and emergency response, 2 New Electric Leafblowers
	TOTAL PARKS CAPITAL OUTLAY	10,099	75,050	608	9,000	14,000	189,000	▲2000.00%	
	STREET FUND								
	CAPITAL OUTLAY								
101 000 000 594 42 64 00	>$5,000 Equipment, HW & SW	8,529	65,336	38,928	5,000	5,000	5,000		Asset Essentials Licensing $5k,
	TOTAL CITY STREET FUND	**8,529**	**65,336**	**38,928**	**5,000**	**5,000**	**5,000**		
	TOTAL EQUIPMENT REPLACEMENT	**234,537**	**286,962**	**248,669**	**170,500**	**193,300**	**432,495**	▲153.66%	

STREET FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Preliminary Budget		Notes:
	CITY STREET FUND REVENUE								
	INTERGOVERNMENTAL REVENUE								
	DOE Sweeping Grant								
101 000 000 334 03 60 00	Nat'l Pollution Discharge Elim		75,000	32,897	65,000	65,000	65,000	▲0.00%	NPDES DOE Grant
101 000 000 336 00 71 00	Multimodal Transportation - Cities	3,846	3,785	3,750	3,241	3,241	3,236	▼0.15%	2026: MRSC estimated distribution of State Shared Revenue, available late July
101 000 000 336 00 87 00	Motor Fuel Tax and MVA Transpo	54,846	53,975	51,775	49,844	49,844	50,983	▲2.29%	2026: MRSC estimated distribution of State Shared Revenue, available late July
	TOTAL INTERGOVERNMENTAL	58,692	132,760	88,421	118,085	118,085	119,219	▲0.96%	
	OPERATING TRANSFERS								
101 000 000 397 00 20 00	From Capital Reserves (302)								
101 000 000 397 00 10 00	From General Fund (001)	405,628	478,000	460,000	440,000	440,000	455,000	▲3.41%	
101 000 000 397 00 30 00	From Capital Projects Fund (307)	-	75,000	75,000	100,000	100,000	100,000	▲0.00%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
	TOTAL OPERATING TRANSFERS	405,628	553,000	535,000	540,000	540,000	555,000	▲2.78%	
	TOTAL CITY STREET FUND	**464,320**	**685,760**	**623,421**	**658,085**	**658,085**	**674,219**	▲2.45%	

STREET FUND

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	CITY STREET FUND								**FTE: 2 of 5 total allocated** **Public Works are split 60% Parks and 40% Streets**
	SALARIES & WAGES								
101 000 000 542 30 11 00	Salaries & Wages	200,731	262,004	266,893	215,151	219,000	221,146	▲2.79%	CPI-W=2.7% COLA 1 non-rep employee; 3.0% CBA est COLA employees---see salary model notes for remaining staff
101 000 000 542 30 11 11	Longevity	4,129	4,423	5,488	4,670	5,250	5,089	▲8.96%	
101 000 000 542 30 11 14	Education	2,157	2,754	3,458	2,760	2,060	2,200	▼20.29%	
101 000 000 542 30 11 16	ICMA 457 Plan	7,181	12,154	8,550	7,200	6,800	7,200	▲0.00%	Assumes full participation
101 000 000 542 30 11 17	Opt-Out of Medical	9,547	7,436	7,079	7,945	7,900	5,212	▼34.40%	
101 000 000 542 30 10 00	Salaries & Wages (Seasonal Workers)			5,924	13,800	9,000	13,800	▲0.00%	Seasonal Help
101 000 000 542 30 12 00	Overtime	6,239	8,496	6,885	7,000	11,000	12,000	▲71.43%	Special Events:Medina Days, Seafair, Parkboard, Snow plowing
	TOTAL SALARIES & WAGES	215,908	297,268	304,277	258,526	261,010	266,646	▲3.14%	
	PERSONNEL BENEFITS								
101 000 000 542 30 21 00	Personnel Benefits	70,628	91,141	90,630	82,170	75,500	78,952	▼3.92%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
101 000 000 542 30 22 00	Uniforms	1,202	2,445	2,423	3,000	2,000	3,000	▲0.00%	
	TOTAL PERSONNEL BENEFITS	71,204	93,586	93,053	85,170	77,500	81,952	▼3.78%	
	ROAD & STREET MAINTENANCE								
101 000 000 542 30 31 00	Operating & Maintenance Supplies	5,652	4,406	4,951	6,000	5,000	7,000	▲16.67%	Storm drain pipe, catch basin grates, marking paint, gravel, cement, bark, roadside plantings REET1 eligible
101 000 000 542 30 35 00	Small Tools/Minor Equipment	3,384	4,951	7,186	8,000	6,000	8,000	▲0.00%	power tools, mower parts, Pole Saw, Weedeater
101 000 000 542 30 41 00	Professional Services	71,130	41,060	52,009	60,000	75,000	60,000	▲0.00%	84th Median & 24th Roadside Maint, 24th traffic Signal (shared Clydehill # netted), WRIA $2941 (7/27 notice) REET1 eligible
101 000 000 542 30 41 03	Prof Svcs- NPDES Grant	20,971	8,389	7,038	50,000	25,000	60,000	▲20.00%	NPDES Requirements Grant $50k
101 000 000 542 30 41 10	Road & Street Maintenance	10,801	412	6,918	11,000	5,000	11,000	▲0.00%	Pavement patching, pavement markings, sidewalk maintenance, curb repairs REET1 eligible
101 000 000 542 30 45 00	Machine Rental	-	2,277	2,000	4,000	2,000	4,000	▲0.00%	ditch witch, compactor, compressor, manlift
101 000 000 542 30 47 00	Utility Services	888	645	903	1,000	900	1,000	▲0.00%	Utility locates
101 000 000 542 30 48 00	Equipment Maintenance	350	9,569	8,611	7,000	11,136	7,000	▲0.00%	PW vehicle and power equip repairs
101 000 000 542 40 41 00	Storm Drain Maintenance	13,548	23,777	19,924	15,000	8,000	15,000	▲0.00%	Catch Basin Vactoring, Storm Line jetting, root cutting, camera
101 000 000 542 63 41 00	Street Light Utilities	25,195	22,958	22,763	24,000	20,000	22,500	▼6.25%	PSE street light Power, REET1 eligible
101 000 000 542 64 41 00	Traffic Control Devices	13,602	11,558	3,249	10,000	10,500	10,000	▲0.00%	Posts, reflective signs(Fed Req), barricades, cones
101 000 000 542 66 41 00	Snow & Ice Removal	115	-	-	2,000	1,500	2,000	▲0.00%	Sand, ice melt
101 000 000 542 67 41 00	Street Cleaning	2,223	22,466	22,677	78,000	50,000	78,000	▲0.00%	Street sweeping
101 000 000 542 70 40 00	Street Irrigation Utilities	16,620	28,932	17,092	23,000	8,000	18,000	▼21.74%	
	TOTAL ROAD & ST MAINTENANCE	228,000	181,401	175,322	299,000	228,036	303,500	▲1.51%	
	TOTAL CITY STREET FUND	**515,112**	**572,255**	**572,651**	**647,697**	**566,546**	**652,099**	▲0.68%	

DEVELOPMENT SERVICES REVENUE

Permitting Fees

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	DEVELOPMENT SERV. ENT. FUND,								
Transfer from Gen. Rev tab:									Revenue forcasts, from 2025 actuals YTD
401 000 000 322 10 00 00	Building Permits	$ 656,228	$ 914,174	$ 709,829	$ 720,000	$ 615,000	$ 635,000	▼11.81%	
401 000 000 322 11 00 00	Building Permit - Technology Fee	$ 11,769	$ 9,316	$ 8,786	$ 10,000	$ 8,500	$ 8,500	▼15.00%	
401 000 000 334 03 10 00	DOE Grant. Shoreline Master Program	$ 27,204	$ 115,464	$ -	$ -	$ -			
401 000 000 334 04 20 00	DOC Grant	$ -	$ 200	$ -	$ -				
401 000 000 345 81 00 00	Zoning	$ 46,900	$ 56,401	$ 70,808	$ 50,000	$ 35,000	$ 40,000	▼20.00%	Building permits and other associated zoning
401 000 000 345 89 00 00	Additional Permit Fees	$ 198,288	$ 218,078	$ 84,690	$ 115,000	$ 95,000	$ 100,000	▼13.04%	Includes, Tree, ROW, Mechanical, CAP and G&D Permits
401 000 000 359 00 00 00	Misc. Fine, Penalties, Code			$ -	$ 500	$ 1,500	$ 1,500	▲200.00%	
401 000 000 369 91 00 05	Other-CC Convenience Fees	18,253	22,378	18,480	20,000	21,000	20,000	▲0.00%	
401 000 000 397 00 30 00	Transfer from General Fund	$ 1,010,835					$ 100,000		
	REVENUES	**$ 1,969,478**	**$ 1,336,010**	**$ 892,593**	**$ 915,500**	**$ 776,000**	**$ 905,000**	▼1.15%	
	TOTAL DEV. SERV. ENT. FUND	**$ 1,969,478**	**$ 1,336,010**	**$ 892,593**	**$ 915,500**	**$ 776,000**	**$ 905,000**	▼1.15%	

Advanced Deposits

Revenue		2022 Actuals	2023 Actuals	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget		
401 000 000 382 10 00 02	Refundable DS Adv Deposit	$ 15,590	$ 34,711	$ 48,399	$ 40,000	$ 55,000	$ 40,000	▲0.00%	Money taken in for this deposit goes here until used for Consulting Fees
401 000 000 382 10 00 03	Advanced Deposits Used for Consulting Fees			$ 79,073	$ 145,000	$ 80,000	$ 80,000	▼44.83%	All Money that is paid to consulting via Advanced Deposit Goes to this Account
	Total Advanced Deposit $ Brought In:	**$ 15,590**	**$ 34,711**	**$ 127,472**	**$ 185,000**	**$ 135,000**	**$ 120,000**	▼35.14%	

DEVELOPMENT SERVICES FUND

Paid For By Permitting Fees

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	DEVELOPMENT SERVICES DEPT								**FTE's: 3.5**
									Rob Salary and Benefits will be allocated 50/50 to DS and General Fund (Planning)
	SALARIES & WAGES								Long Range Planning and Code Enforcement Has been pulled back to the General Fund to isolate development and permitting within this fund
401 000 000 558 60 11 00	Salaries & Wages	$ 438,929.96	$ 390,877.52	$ 416,016.78	$ 457,898.00	$ 413,051.00	$ 342,168.00	▼25.27%	CPI-W=2.7% COLA 3 non-rep employees; 2.7% CBA est COLA 1 employees-----see salary model notes for step increase info
401 000 000 558 60 12 00	Overtime	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00	▲0.00%	Staff now conduct after-hours CAP open houses. Staff has the option of overtime or comp time.
401 000 000 558 60 11 11	Longevity			$ 699.25					
401 000 000 558 60 11 14	Education	$ 3,599.11	$ 3,049.83	$ 3,002.33	$ 1,200.00	$ 2,400.00	$ 2,400.00	▲100.00%	
401 000 000 558 60 11 16	ICMA 457 Plan	$ 16,569.33	$ 18,714.88	$ 16,500.00	$ 15,000.00	$ 15,000.00	$ 12,000.00	▼20.00%	Assumes full participation
401 000 000 558 60 11 17	Opt-Out of Medical	$ 5,066.40	$ 5,073.96	$ 12,172.42	$ 7,900.00	$ 8,200.00	$ 5,408.00	▼31.54%	
	TOTAL SALARIES & WAGES	$ 467,164.80	$ 420,716.19	$ 451,390.78	$ 484,998.00	$ 438,651.00	$ 364,976.00	▼24.75%	
	PERSONNEL BENEFITS								
401 000 000 558 60 21 00	Personnel Benefits	$ 147,270.25	$ 130,549.62	$ 129,538.76	$ 142,000.00	$ 123,000.00	$ 103,950.00	▼26.80%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
401 000 000 558 60 23 00	**Tuition Reimbursement**								
	TOTAL PERSONNEL BENEFITS	$ 147,270.25	$ 130,549.62	$ 129,538.76	$ 142,000.00	$ 123,000.00	$ 103,950.00	▼26.80%	
	SUPPLIES								
401 000 000 558 50 31 00	Operating Supplies	$ 741.36	$ 209.64	$ 987.83	$ 2,000.00	$ 500.00	$ 1,500.00	▼25.00%	Development site signs, business cards, etc.
401 000 000 558 50 32 00	Vehicle Expenses - Gas, Oil, Maint.	$ 3,633.90	$ 2,625.31	$ 685.22	$ 500.00	$ 1,200.00	$ 1,000.00	▲100.00%	New vehicle basic maintenance
	TOTAL SUPPLIES	$ 4,375.26	$ 2,834.95	$ 1,673.05	$ 2,500.00	$ 1,700.00	$ 2,500.00	▲0.00%	
	OTHER SERVICES & CHARGES								
401 000 000 558 50 03 00	Insurance (WCIA)	$ 32,611.74	$ 44,040.71	$ 57,217.08	$ 38,865.46	$ 38,865.00	$ 40,031.42	▲3.00%	AWC Liability insurance. 15.56% alloc to DS
401 000 000 558 50 04 00	City Attorney, Dev. Serv.	$ 4,927.50	$ -	$ 8,229.43	$ 35,000.00	$ -		▼100.00%	Estimate based upon 2025 DS activity.
401 000 000 558 50 05 00	Technical Services, Software Services	$ 23,483.28	$ 27,319.92	$ 25,941.38	$ 25,000.00	$ 28,000.00	$ 26,250.00	▲5.00%	IT - TIG DS allocation of 15.56% of total from CS for Maint, monitoring, helpdesk, incident support.
401 000 000 558 60 41 00	Professional Services	$ 50,910.00	$ 96,720.00	$ 74,497.25	$ 94,000.00	$ 34,000.00	$ 35,000.00	▼62.77%	Building permit architectural and engineering review. Activity reduced from 2024 with staff assistance approx. 20%. Contract cost increase in 2025.
401 000 000 558 60 41 01	Planning Consultant	$ 122,513.60	$ 152,372.21	$ 169,869.50	$ 150,000.00	$ 220,000.00	$ 175,000.00	▲16.67%	Increased use of consultant for permit review and planning support. Long range planning removed from DS Fund. There wil be some cost recovery through
401 000 000 558 60 41 02	Hearing Examiner	$ 16,020.00	$ 16,273.50	$ 10,080.75	$ 20,000.00	$ 16,000.00	$ 20,000.00	▲0.00%	Partial cost recovery is through fee.
401 000 000 558 50 41 06	Building Inspector Contract	$ -	$ 4,650.00	$ 700.00	$ 6,000.00	$ 800.00	$ 2,500.00	▼58.33%	Building Official performs inspections. $6,000 is contingency, vacations, medical leave, and similar.
401 000 000 558 60 42 00	Communications	$ 2,570.98	$ 1,182.42	$ 4,595.48	$ 3,800.00	$ 3,800.00	$ 5,000.00	▲31.58%	Estimate based upon prior years activities.
401 000 000 558 60 43 00	Travel & Training	$ 2,112.28	$ 1,844.96	$ 5,849.93	$ 6,000.00	$ 4,000.00	$ 5,000.00	▼16.67%	Staff training requirements.
401 000 000 558 60 49 00	Dues, Subscriptions, Memberships	$ 3,018.95	$ 956.53	$ 2,199.79	$ 3,000.00	$ 3,600.00	$ 3,600.00	▲20.00%	APA, AICP, WABO, ICC, WSPT, AWC Director. Est. cost increase included.
401 000 000 558 60 49 10	Miscellaneous	$ 21,059.84	$ 28,974.00	$ 24,284.06	$ 27,000.00	$ 23,000.00	$ 24,000.00	▼11.11%	Bank fees for permits paid by CC which are reimbursed with customer fees, postal expenses for code enforcment, etc. Based on 2024.
401 000 000 558 50 41 08	Sound Testing Consultant	$ 21,371.66	$ 13,377.82	$ 10,080.00	$ -	$ 1,600.00	$ 1,500.00		A process change will eliminate the need for sound testing mechanical appliances.
401 000 000 558 50 41 55	Shoreline Consultant	$ 34,000.00	$ 12,682.50	$ 56,765.70	$ 34,000.00	$ 32,000.00	$ 32,000.00	▼5.88%	Shorelines and critical areas specialist. New consultant in 2024 is causing cost increase. We will issue an RFP to compare costs and service.
									Non-budget item
	TOTAL OTHER SERVICES & CHARGES	$ 334,599.83	$ 400,394.57	$ 450,310.35	$ 442,665.46	$ 405,665.00	$ 369,881.42	▼16.44%	
	CAPITAL OUTLAY								
401 000 000 594 XX 64 00	Furniture & Equipment		$ 450.00	$ -	$ 450.00				Director office chair.
401 000 000 594 60 64 05	Vehicle	$ -	$ -	$ 39,746.00	$ -	$ (1,030.00)			
401 000 000 594 60 64 00	DS- IT HW/SW >$5K Capital Outlay	$ 20,910.71	$ 30,000.00		$ 30,000.00	$ 28,000.00	$ 30,000.00	▲0.00%	Brightly (E-permitting, public portal); BlueBeam (License, Maintenance).
	TOTAL CAPITAL OUTLAY	$ 20,910.71	$ 30,450.00	$ 39,746.00	$ 30,450.00	$ 26,970.00	$ 30,000.00	▼1.48%	
	TOTAL DEVELOPMENT SERVICES	**974,321**	**984,945**	**1,072,659**	**1,102,613**	**995,986**	**871,307**	▼20.98%	

Paid For By Advanced Deposits -

Expenses / DESCRIPTION		2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Actual	2026 Preliminary Budget		Notes:
401 000 000 558 50 41 07	Engineering Consultant	$ 79,892.39	$ 60,577.76	$ 72,016.39	$ 55,900.00	$ 85,000.00	$ 85,000.00	▲52.06%	Grading & drainage Svcs similar to 2025 82% of 2025 of service costs have been recovered through Adv. Dep.
401 000 000 558 50 41 50	Arborist	$ 102,983.19	$ 65,082.50	$ 37,946.25	$ 50,000.00	$ 47,000.00	$ 50,000.00	▲0.00%	Arborist. Hourly rate increase in 2025. Approx. 50% of the 2025 invoiced service costs,recovered through Adv. Deposit.
401 000 000 582 10 00 02	Refund of DS Adv Deposits	$ 23,459.15	$ 162,633.00	$ 61,509.00	$ 40,000.00	$ 25,000.00	$ 40,000.00	▲0.00%	Money returned to Payer upon completion of project
	Total Consulting Expenses:	**$ 206,334.73**	**$ 288,293.26**	**$ 171,471.64**	**$ 145,900.00**	**$ 157,000.00**	**$ 175,000.00**	▲19.95%	

CAPITAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Est.	2026 Preliminary Budget		Notes:
	CAPITAL PROJECTS FUND REVENUE								
	TAXES								
307 000 000 318 34 00 00	Real Estate Excise Tax 1	668,019	641,355	815,543	675,000	1,350,000	600,000	▼11.11%	2025- YTD Annualized Through September 25,
307 000 000 318 35 00 00	Real Estate Excise Tax 2	668,019	638,478	815,459	675,000	550,000	600,000	▼11.11%	
	TOTAL TAXES	1,336,037	1,279,832	1,631,002	1,350,000	1,900,000	1,200,000	▼11.11%	
307 000 000 332 92 10 01	Coronavirus Local Fis. Rec. (ARPA)	349,367							
307 000 000 334 03 80 00	State Transp Improv Board Grant - Sidewalks	36,405	207,160	604,090					
307 000 000 334 06 91 02	Property II Levy		64,311	67,501	50,000	64,000	50,000	▲0.00%	KC Parks Levy, Nov 2019 went to ballot for renewal, passed, updated to reflect notice rec'd from KC of COM annual portion
307 000 000 334 06 91 05	TIB-LED Streetlight Conversion Grants								
	TOTAL INTERGOVERNMENTAL	385,772	271,471	671,591	50,000	64,000	50,000	▲0.00%	
307 000 000 344 10 02 00	Roads Street CIP Improvements	333,012	-			140,656			
	TOTAL TRANSPORTATION	333,012	-	-	-	140,656	-		
307 000 000 361 11 00 00	Investment Interest Earnings	92,460	296,694	290,513	135,000	258,228	145,000	▲7.41%	Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)
307 000 000 367 00 00 00	Capital Project Donations - Non-Gov			2,000		2,000			
307 000 000 382 20 00 00	Refundable Retainage Deposits	4,083	9,176	31,000		15,000			
	OPERATING TRANSFERS - IN								
307 000 000 397 00 10 00	From General Fund to Capital								
307 000 000 397 00 04 00	From Custodial (relcass 2019 only)								
307 000 000 397 00 40 00	From Capital Reserve Fund to Capital	-		-	-		-		
	TOTAL TRANSFERS	-	-	-	-	-	-		
	TOTAL CAPITAL PROJECTS FUND	2,147,281	1,857,173	2,593,106	1,535,000	2,377,884	1,395,000	▼9.12%	

ACCOUNT NUMBER	DESCRIPTION	2022 Year End Actuals	2023 Year End Actuals	2024 Year End Actuals	2025 Adopted Budget	2025 Year End Actual	2026 Preliminary Budget		Notes:
	TREE FUND REVENUE								
	MISCELLANEOUS REVENUE								
103 000 000 345 89 00 00	Other -Tree Replacement	2310	950	888	3075	1500	3,075	▲0.00%	Expecting only minimum fines
103 000 000 382 20 00 00	Refundable Retainage Deposits								
	TOTAL MISCELLANEOUS REVENUE	2,310	950	888	3,075	1,500	3,075	▲0.00%	
	TOTAL TREE FUND	2,310	950	888	3,075	1,500	3,075	▲0.00%	