

City of Medina 2026 Budget - General Fund				
Revenue				
Total Revenue		\$		8,854,400
Change		\$		497,339
Expenditures				
Department	2025 Adopted Budget		2026 Proposed Budget	Delta
Exec.	308,736	\$	328,833	\$ 20,097
Finance	614,051	\$	629,587	\$ 15,536
Central Services	1,186,277	\$	1,169,670	\$ (16,607)
Police	2,931,655	\$	3,037,709	\$ 106,054
Fire	950,544	\$	1,060,791	\$ 110,247
Parks	630,355	\$	651,354	\$ 20,999
Rec Services	45,600	\$	45,600	\$ -
Legislative	83,000	\$	80,000	\$ (3,000)
Long Range Planning	315,222	\$	281,135	\$ (34,087)
Legal	483,000	\$	532,000	\$ 49,000
Social and Env. Services	55,966	\$	56,143	\$ 177
Transfers	725,000	\$	555,000	\$ (170,000)
Total General Fund Exp.	\$ 8,329,406	\$	8,427,821	\$ 98,415
Total General Fund Surplus				\$ 426,579

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	\$			825,000
Change	\$			(235,050)
Expenditures				
Total Expenditures	\$			1,006,307
Change	\$			(202,206)
Total Development Services Deficit				\$ (181,307)

GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	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	4,608,359	4,619,143	4,734,410	▲2.50%	Includes 1% all'd increase + new constrct/improvmnts (\$69,076), Based on First Preliminary Worksheet
001 000 000 313 11 00 00	Local Retail Sales & Use Tax	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	111,099	105,000	108,150	▼2.65%	Flat to 2025.09 ytd rolling 12 mos + 3% Increase
	TOTAL PROPERTY & SALES TAX	6,683,908	6,747,143	6,865,560	▲2.72%	
	BUSINESS & OCCUPATION-UTILITY TAX					Util Tax 6% and Franchise Fees 4%
001 000 000 316 41 00 00	Electric - Puget Sound Energy	260,100	330,000	330,000	▲26.87%	Based on 2025.09 ytd rolling 12 mos,
001 000 000 316 42 00 00	Gas - Puget Sound Energy	145,000	167,000	167,000	▲15.17%	
001 000 000 316 43 00 00	Water & Sewer	208,080	291,000	291,000	▲39.85%	
001 000 000 316 45 00 00	Garbage, Solid Waste	55,000	69,000	69,000	▲25.45%	
001 000 000 316 46 00 00	Cable - Comcast	85,313	97,000	97,000	▲13.70%	
001 000 000 316 47 00 00	Telephone - Mobile & landline	37,454	46,000	46,000	▲22.82%	
001 000 000 317 20 00 00	Leasehold Excise Tax	2,000	(410)	-	▼100.00%	
	BUSINESS LICENSE/PERMITS-FRANCHISE FEES					
001 000 000 321 91 00 00	Franchise Fees - Water/Sewer COB, Cable Comcast	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	980,219	1,217,590	1,218,000	▲24.26%	
	LICENSES & PERMITS					
001 000 000 322 30 00 00	Animal Licenses	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)	500	750	750	▲50.00%	Based on 2025.09 ytd annualized
001 000 000 322 99 00 00	Business Licenses			25,000		Contingent on adoption of Ordinance 1046
	TOTAL LICENSES & PERMITS	900	850	30,250	▲3261.11%	
	INTERGOVERNMENTAL					
001 000 000 334 01 10 00	Dept of Justice- Federal Grant					Based on one budgeted vest replacement, see PD exp
S/B in street	Multimodal Transportation - Cities					2025: MRSC estimated distribution of State Shared Revenue, available late July
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	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	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		201			
001 000 000 336 06 94 00	Liquor Excise Tax	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	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		4,475			
001 000 000 342 11 00 00	Hunts Point Police Contract- Add'l Police Serv	360,937	360,937	378,984	▲5.00%	Based on 13.1% avg previous years of expense subtotal line
	TOTAL INTERGOVERNMENTAL	406,868	410,868	425,770	▲4.65%	
	CHGS FOR GOODS AND SERVICES					
001 000 000 341 99 00 00	Passport & Naturalization Fees	5,000	1,000	1,000	▼80.00%	Potential reduction do to staff workload
	TOTAL CHGS FOR GOODS/SERVICES	5,000		1,000	▼80.00%	
	FINES & FORFEITURES					
001 000 000 353 10 00 00	Municipal Court-Traffic Infrac	18,000	35,000	30,000	▲66.67%	Hx ratio of court costs (75%) to revenue
	TOTAL FINES & FORFEITURES	18,000	35,000	30,000	▲66.67%	
	MISCELLANEOUS REVENUE					
001 000 000 361 11 00 00	Investment Interest	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	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	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	93,054	▲5.14%	Lease of \$7,625/mo
001 000 000 367 11 00 00	Contributions/Donations	-	-	-		In 2025 we are not planning on asking for Community Donations
001 000 000 369 30 00 10	Confiscated Property-Auction		-			
001 000 000 369 91 00 00	Other	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	75	25	75	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 15	Other-Fingerprinting	400	300	400	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 35	Other-Notary	100	75	100	▲0.00%	Based on 2025 Budget
001 000 000 369 91 00 45	Other-Reports	53	85	60	▲14.29%	Based on 2025 Budget
	TOTAL MISCELLANEOUS REVENUES	262,166	428,593	278,820	▲6.35%	
	REFUNDABLE DEPOSITS (NOT REFLECTED IN BUDGET)					
001 000 000 382 20 00 00	Refundable Retainage					
	DISPOSITION OF CAPITAL ASSETS					
001 000 000 395 10 00 00	Proceeds From Sales of Capital Assets		18,288			
	TOTAL DISPOSITION OF CAPITAL ASSETS	-	18,288	-		
	TOTAL GENERAL FUND REVENUE	\$ 8,357,061	\$ 8,858,332	\$ 8,849,400	▲5.89%	

LEGISLATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		
	GENERAL FUND - EXPENDITURES					
	LEGISLATIVE SERVICES					
001 000 000 511 60 41 00	Professional Services	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	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	2,000	500	10,000	▲400.00%	AWC training, conferences, meals, and travel
001 000 000 511 60 49 00	Miscellaneous	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	52,000	46,694	50,000	▼3.85%	\$29,000 Fireworks+ \$13,000 barge, \$8,000 sani-cans (Finance Committee reccomendation, promissed with Levy L
	TOTAL LEGISLATIVE SERVICES	83,000	62,694	80,000	▼3.61%	

LEGAL

ACCOUNT NUMBER	DESCRIPTION	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	300,000	380,000	335,000	▲ 11.67%	Per SM, hx avg of "routine legal service", "excluding itigation or highly contentious events"= \$235K. SB added \$100K for "contentious" \$50K for State Route 520 Mediation \$50K budget, for City Manager and Council to allocate throughout the year Required Service/Expenditure - Offset by Court Revenue Required Service/Expenditure
001 000 000 515 45 40 00	Special Counsel	60,000	60,000	50,000	▼ 16.67%	
001 000 000 515 45 40 00	Unfunded Mandate	50,000	50,000	50,000	▲ 0.00%	
001 000 000 512 50 40 10	Municipal Court-Traffic/NonTrf	15,000	35,000	35,000	▲ 133.33%	
001 000 000 512 50 41 10	Prosecuting Attorney	48,000	48,000	48,000	▲ 0.00%	
001 000 000 515 91 40 00	Public Defender	10,000	14,000	14,000	▲ 40.00%	
	TOTAL LEGAL DEPARTMENT	483,000	587,000	532,000	▲ 10.14%	

SOCIAL AND ENVIRONMENTAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	SOCIAL & ENVIRONMENTAL SERVICES					Including Admin Fees and GF plus \$11K passthrough
	SOCIAL SERVICES					
001 000 000 551 10 40 00	Public Housing Services - ARCH	38,066	36,350	38,066	▲0.00%	
	TOTAL SOCIAL SERVICES	38,066	36,350	38,066	▲0.00%	
	ENVIRONMENTAL SERVICES					
001 000 000 553 10 40 00	Land & Water Conservation Resources-King County	4,400	4,226	3,804	▼13.55%	
001 000 000 553 70 40 00	Pollution Prevention-Puget Sound Clean Air Agency	12,500	22,676	13,273	▲6.18%	
	TOTAL ENVIRONMENTAL SERVICES	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	1,000	850	1,000	▲0.00%	
	TOTAL SOCIAL & ENVIRONMENTAL SVCS	55,966	64,102	56,143	▲0.32%	

RECREATIONAL - LIFEGUARD

		2025	2025	2026		
ACCOUNT NUMBER DESCRIPTION		Adopted Budget	Year End Est.	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	35,000	28,707	32,000	▼8.57%	
001 000 000 571 00 11 00	Overtime					
TOTAL SALARIES & WAGES		35,000	28,707	32,000	▼8.57%	
PERSONNEL BENEFITS						
001 000 000 571 00 20 00	Personnel Benefits	4,200	2,249	3,000	▼28.57%	
001 000 000 571 00 30 00	Uniforms	2,000	513	2,000	▲0.00%	
TOTAL PERSONNEL BENEFITS		6,200	2,762	5,000	▼19.35%	
SUPPLIES						
001 000 000 571 00 31 00	Operating Supplies		240	500		
001 000 000 571 00 32 00	Miscellaneous Lifeguard Expense	7,300	6,462	7,300	▲0.00%	
TOTAL SUPPLIES		7,300	6,702	7,800	▲6.85%	
OTHER SERVICES & CHARGES						
001 000 000 571 00 40 00	Travel & Training		800	800		
001 000 000 571 00 41 00	Recreation - Boys & Girls Club					
TOTAL OTHER SERVICES & CHARGES		-	800	800		
TOTAL RECREATION-LIFEGUARDS		48,500	38,971	45,600	▼5.98%	

FIRE AND MEDICAL

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

EXECUTIVE

		2025	2025	2026		
ACCOUNT NUMBER DESCRIPTION		Adopted Budget	Year End Est.	Proposed Budget		Notes:
EXECUTIVE						FTE's: 1
SALARIES & WAGES						CPI-W=2.7% COLA-- See Salary Model for addl details
001 000 000 513 10 11 00	Salaries & Wages	201,697	270,000	229,021	▲13.55%	
001 000 000 513 10 21 50	Auto Allowance	6,000	6,500	8,500	▲41.67%	
001 000 000 513 10 11 17	Medical Opt Out	14,865	13,731	15,000	▲0.91%	
001 000 000 513 10 11 16	ICMA 457 Plan	24,000	14,000	4,800	▼80.00%	
TOTAL SALARIES & WAGES		246,562	304,231	257,321	▲4.36%	
PERSONNEL BENEFITS						AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 513 10 21 00	Personnel Benefits	22,809	30,000	31,512	▲38.15%	
TOTAL PERSONNEL BENEFITS		22,809	30,000	31,512	▲38.15%	
OTHER SERVICES AND CHARGES						SR520 Consultant, 2025 Actuals includes GMP Consulting costs for CM recruitment WCIA and other training
001 000 000 513 10 41 00	Professional Services	36,000	75,000	36,000	▲0.00%	
001 000 000 513 10 43 00	Travel & Training	3,000	2,750	3,000	▲0.00%	
001 000 000 513 10 49 01	Dues, Subscr.	365	365	1,000	▲173.97%	
TOTAL OTHER SERVICES & CHARGES		39,365	78,115	40,000	▲1.61%	
TOTAL EXECUTIVE DEPARTMENT		308,736	412,346	328,833	▲6.51%	

CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	CENTRAL SERVICES					FTE's: 3
001 000 000 518 10 11 00	SALARIES & WAGES					
	Salaries & Wages	326,427	322,000	336,219	▲3.00%	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	4,987	8,941	9,209	▲84.65%	
001 000 000 518 10 11 14	Education	1,800	1,800	1,800	▲0.00%	
001 000 000 518 10 11 16	ICMA 457 Plan	12,000	9,000	12,000	▲0.00%	
001 000 000 518 10 11 17	Opt-Out of Medical	10,426	8,200	-	▼100.00%	
001 000 000 518 10 12 00	Overtime		3,500			Assumes participation full participation No Opt outs as of now
	TOTAL SALARIES & WAGES	355,640	353,441	359,229	▲1.01%	
	PERSONNEL BENEFITS					
001 000 000 518 10 21 00	Personnel Benefits	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	35,000	28,000	35,000	▲0.00%	City Hall Office and Operating Expenses, Konica Copier, PW Printer, Pitney Bowes, CH Replacement Chairs Proshred, Municode Codification Updates, LaserFiche/Records Management Consulting and Scanning Services Postage (City Hall printing/mailling services); fax & credit card lines Training for clerk, Deputy Clerk/Admin Asst, ISC DS, CS legal advertisements Calculated using current year YTD, annualized office equipment repairs - Printer Svcs-Budget City Council Meeting Food and Drink City Clerk and Deputy Clerk Community mailings placeholder, New Community Member Outreach Most expenditures reflect pass through costs related to public records
001 000 000 518 10 41 00	Professional Services	125,000	98,000	125,000	▲0.00%	
001 000 000 518 10 42 00	Postage/Telephone	13,000	3,500	8,000	▼38.46%	
001 000 000 518 10 43 00	Travel & Training	12,000	6,000	8,000	▼33.33%	
001 000 000 518 10 44 00	Advertising	7,500	7,500	7,500	▲0.00%	
001 000 000 518 10 47 00	Utility Serv-Elec,Water,Waste	32,000	24,000	28,000	▼12.50%	
001 000 000 518 10 48 00	Repairs & Maint-Equipment	500	800	750	▲50.00%	
001 000 000 518 10 49 10	Miscellaneous	6,400	6,400	6,000	▼6.25%	
001 000 000 518 10 49 20	Dues, Subscriptions	700	690	700	▲0.00%	
001 000 000 518 10 49 30	Postcard, public information	20,000	12,000	18,000	▼10.00%	
001 000 000 518 10 49 40	Photocopies	500	250	500	▲0.00%	
	TOTAL OTHER SERVICES & CHARGES	252,600	187,140	237,450	▼6.00%	
	BUILDING MAINTENANCE					
001 000 000 518 30 45 00	Facility Rental	4,200	4,800	4,800	▲14.29%	
001 000 000 518 30 48 00	Repairs/Maint-City Hall Bldg	57,500	62,000	60,000	▲4.35%	
	TOTAL BUILDING MAINTENANCE	61,700	66,800	64,800	▲5.02%	
001 000 000 518 80 31 00	IT HW, SW, Operating Supplies	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	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)	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.	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	340,640	346,500	336,500	▼1.22%	
	SUBTOTAL CENTRAL SERVICES	1,135,677	1,063,881	1,112,670	▼2.03%	
	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	1,169,670	▼1.40%	

FINANCE AND HUMAN RESOURCES

		2025	2025	2026		
ACCOUNT NUMBER DESCRIPTION		Adopted Budget	Year End Est.	Adopted Budget		Notes:
FINANCE DEPARTMENT						FTE's: 1.7
SALARIES & WAGES						
001 000 000 514 20 11 00	Salaries & Wages	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	9,000	9,000	9,000	▲0.00%	Assumes full participation
TOTAL SALARIES & WAGES		230,084	230,084	242,054	▲5.20%	
PERSONNEL BENEFITS						
001 000 000 514 20 21 00	Personnel Benefits	71,412	66,000	66,446	▼6.95%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 514 20 21 17	Opt-Out Of Medical	5,142	5,200	5,348	▲4.00%	
TOTAL PERSONNEL BENEFITS		76,554	71,200	71,793	▼6.22%	
OTHER SERVICES & CHARGES						
001 000 000 514 20 41 01	Professional Services	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	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	1,500	1,200	1,500	▲0.00%	PSFOA, Budgeting Workshop for DFD
001 000 000 514 20 46 00	Insurance (WCIA)	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	1,000	850	1,000	▲0.00%	WFOA, PSFOA, GFOA (Dues, Memberships),
001 000 000 514 20 49 10	Miscellaneous	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	12,000	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		307,413	289,073	315,740	▲2.71%	
TOTAL FINANCE DEPARTMENT		614,051	590,357	629,587	▲2.53%	

35% 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	15,330	▼57.42%	
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, Planning Manager support for Work Plan, and special projects
001 000 000 558 60 41 02	Tree Canopy and ROW Inventor.	65,000	65,000	34,000	▼47.69%	
001 000 000 558 60 41 03	Code Enforcement			5,000		
001 000 000 558 66 49 00	Misc.			6,500		
	TOTAL LONG RANGE PLANNING	315,222	245,510	281,135	▼10.81%	\$4K for Tree Plotter Software

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	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	1,393,733	1,381,612	1,435,545	▲3.00%	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	37,475	34,000	38,599	▲3.00%	
001 000 000 521 20 11 14	Education	600	600	600	▲0.00%	
001 000 000 521 20 11 16	ICMA 457 Plan	49,000	47,500	49,000	▲0.00%	
001-000-000-521-20-11-17	Opt Out Medical	40,234	43,000	40,234	▲0.00%	
001 000 000 521 20 11 18	Night Shift Differential	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	18,860	16,030	19,426	▲3.00%	All officers utilizing
001 000 000 521 20 12 00	Overtime	120,000	155,000	120,000	▲0.00%	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	67,500	65,093	78,000	▲15.56%	
001 000 000 521 20 13 00	Holiday Pay	70,690	68,000	72,811	▲3.00%	Increase due to potential additional of Juneteenth
TOTAL SALARIES & WAGES		1,818,294	1,824,335	1,875,023	▲3.12%	
PERSONNEL BENEFITS						
001 000 000 521 20 21 00	Personnel Benefits	495,788	455,000	488,280	▼1.51%	Payroll taxes, Medical (7.3% increase), Dental benefits,etc, less DRS/ICMA replacement above.
001 000 000 521 20 21 10	Personnel Benefits-Retirees	25,765	24,800	26,795	▲4.00%	LEOFF 1 Medical plus Unum (+4%) + 12 mos rolling reimb(+10%)
001 000 000 521 20 22 00	Uniforms	16,000	16,000	17,500	▲9.38%	Uniform replacement
001 000 000 521 20 22 01	DOJ Bullet Proof Vest Program	3,000	3,000	4,000	▲33.33%	Two vest replacements
001 000 000 521 20 23 00	Tuition	7,000	2,500	6,000	▼14.29%	Two officers collecting on tuition reimbursement
TOTAL PERSONNEL BENEFITS		547,553	501,300	542,575	▼0.91%	
SUPPLIES						
001 000 000 521 20 31 00	Office Supplies	15,000	30,000	15,000	▲0.00%	
001 000 000 521 20 31 01	Off Equip, IT HW, SW <\$5K	6,000	2,000	6,000	▲0.00%	Upgrades, normal operating costs
001 000 000 521 20 31 40	Police Operating Supplies	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.)	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	34,000	33,000	35,000	▲2.94%	Includes bridge tolls,fuel costs
001 000 000 521 20 35 20	Firearms (purchase & repair)	2,500	2,200	2,500	▲0.00%	
TOTAL SUPPLIES		88,500	82,200	89,500	▲1.13%	
OTHER SERVICES & CHARGES						
001 000 000 521 20 41 00	Professional Services	4,000	3,800	4,000	▲0.00%	
001 000 000 521 20 41 50	Recruitment-Background	5,000	10,000	5,000	▲0.00%	Public Safety Testing fees
001 000 000 521 20 42 00	Communications (Phone,Pagers)	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	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	2,000	1,800	2,000	▲0.00%	Copy machine
001 000 000 521 20 48 00	Repairs & Maint-Equipment	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	10,000	10,000	10,000	▲0.00%	
001 000 000 521 20 49 30	Animal Control			6,000		New for 2026
001 000 000 521 20 49 40	Dues,Subscriptions,Memberships	7,000	5,000	6,000	▼14.29%	WSPC, IACP Professional Memberships
001 000 000 521 20 49 41	Lexipol Manuals	9,000	(2,827)	9,000	▲0.00%	Yearly maintenance agreement per contract to Lexipol. PowerDMS needed for WASPC Accreditation Requirements
001 000 000 521 20 49 60	Crime Prevention/Public Educ	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		92,500	60,773	99,500	▲7.57%	
INTERGOVERNMENTAL SERVICES						
001 000 000 521 20 41 15	Dispatch Services-Norcom Trans	85,808	92,773	92,011	▲7.23%	NORCOM - 2026 Estimate per Norcom
001 000 000 521 20 41 20	Dispatch-PSEARN	12,000	8,639	15,000	▲25.00%	Per contract - cost to maintain 800 Mhz police radio connectivity (change title to PSEARN)
001 000 000 521 20 41 40	Marine Patrol Services	108,000	108,000	113,400	▲5.00%	Anticipated cost with Mercer Island
001 000 000 521 20 41 41	Bellevue CARE program	8,000	8,500	8,500	▲6.25%	Increase due to 2025 trend
001 000 000 521 20 41 55	Jail Service-Prisoner Board	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	▲0.00%	Cost to shuttle prisoners from jail to court and back to jail
TOTAL INTERGOVERNMENTAL SERV.		228,308	229,912	243,411	▲6.61%	
SUBTOTAL POLICE		2,775,155	2,698,520	2,850,009	▲2.70%	
CAPITAL OUTLAY						NOW LOCATED IN EQUIPMENT REPLACEMENT FUND
001 000 000 594 21 64 10	Surveillance Cameras and Body Cameras	62,000	63,100	62,000	▲0.00%	\$4500-Language tranbslation function on Axon body cameras
001 000 000 594 21 64 10	Police HW/SW, Equip >\$5K Capital	4,500	3,000	4,500	▲0.00%	Mandated mobile platform requirements
001 000 000 594 21 70 00	Police Vehicle Leasing, Princ. Cost	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		28,000	27,600		(this is included in line above)
TOTAL CAPITAL OUTLAY		156,500	174,300	187,700	▲19.94%	
TOTAL POLICE DEPARTMENT		2,931,655	2,872,820	3,037,709	▲3.62%	

FUND TRANSFERS OUT

		2025	2025	2026		
ACCOUNT NUMBER	DESCRIPTION	Adopted Budget	Year End Actuals	Proposed Budget		Notes:
	OPERATING TRANSFERS					
	<u>From General Fund to:</u>					
001 000 000 597 00 30 00	Levy Stabilization Fund	\$ 285,000	\$ 285,000	\$ -	▼100.00%	Hit required amt by EOY 2023
001 000 000 597 00 00 03	Street Fund	\$ 440,000	\$ 440,000	\$ 455,000	▲3.41%	
001 000 000 597 00 01 00	Contingency Fund					Contingency Fund used to show additonal saved funds
	TOTAL TRANSFERS FROM GENERAL FUND	725,000	725,000	455,000	▼37.24%	
	<u>From Capital Projects Fund to:</u>					
307 000 000 597 00 00 30	Street Fund	100,000	100,000	100,000	▲0.00%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
	TOTAL TRANSFERS FROM CAPITAL FUND	100,000	100,000	100,000		
	TOTAL OPERATING TRANSFERS	825,000	825,000	555,000	▼32.73%	

PARKS

ACCOUNT NUMBER	DESCRIPTION	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	323,229	327,188	337,004	▲4.26%	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	7,006	8,000	8,000	▲14.19%	
001 000 000 576 80 11 14	Education	3,240	3,090	3,240	▲0.00%	
001 000 000 576 80 11 16	ICMA 457 Plan	10,800	10,200	10,800	▲0.00%	
001 000 000 576 80 11 17	Opt-Out of Medical	11,036	11,900	12,400	▲12.36%	
001 000 000 576 80 10 00	Salaries & Wages, SEASONAL WORKERS	22,089	15,000	22,089	▲0.00%	Seasonal Help
001 000 000 576 80 12 00	Overtime	9,000	16,000	15,000	▲66.67%	Special Events:Medina Days, Seafair, Parkboard, Snow Plowing
	TOTAL SALARIES & WAGES	386,400	391,378	408,533	▲5.73%	
	PERSONNEL BENEFITS					
001 000 000 576 80 21 00	Personnel Benefits	123,255	113,000	111,471	▼9.56%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 576 80 22 00	Uniforms	2,500	2,500	2,800	▲12.00%	
	TOTAL PERSONNEL BENEFITS	125,755	115,500	114,271	▼9.13%	
	SUPPLIES					
001 000 000 576 80 31 00	Operating Supplies	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. Public Works equipment & vehicles
001 000 000 576 80 32 00	Vehicle Fuel & Lube	5,000	4,000	5,000	▲0.00%	
	TOTAL SUPPLIES	42,000	36,000	42,000	▲0.00%	
	OTHER SERVICES & CHARGES					
001 000 000 576 80 41 00	Professional Services	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 (electrician)
001 000 000 576 80 41 04	Professional Services-Misc	5,000	8,000	4,000	▼20.00%	
001 000 000 576 80 42 00	Telephone/Postage	7,000	10,000	8,000	▲14.29%	
001 000 000 576 80 43 00	Travel & Training	3,000	1,850	4,000	▲33.33%	
001 000 000 576 80 47 00	Utilities	28,000	32,000	28,000	▲0.00%	
001 000 000 576 80 48 00	Repair & Maint Equipment	8,000	11,000	12,500	▲56.25%	
001 000 000 576 80 49 00	Miscellaneous, annual lease	600	600	600	▲0.00%	
001 000 000 576 80 49 01	Misc-Property Tax	600	350	450	▼25.00%	
	TOTAL OTHER SERVICES & CHARGES	67,200	78,800	77,550	▲15.40%	
	CAPITAL OUTLAY					NOW LOCATED IN EQUIPMENT REPLACEMENT FUND
001 000 000 594 76 30 00	Park Improvements					Park Benches & Tables, Flags, Tennis Court Accessories
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	9,000	14,000	9,000	▲0.00%	
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K	-		-		
	TOTAL CAPITAL OUTLAY	9,000	14,000	9,000	▲0.00%	
	TOTAL PARKS DEPARTMENT	630,355	635,678	651,354	▲3.33%	

Equipment Replacement Fund

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	POLICE DEPARTMENT					
	CAPITAL OUTLAY					
001 000 000 594 21 64 10	Surveillance Cameras and Body Cameras	62,000	63,100	62,000	▲ 0.00%	
001 000 000 594 21 64 10	Police HW/SW , Equip >\$5K Capital	4,500	3,000	4,500	▲ 0.00%	
001 000 000 594 21 70 00	Police Vehicle Leasing, Princ. Cost	90,000	80,200	93,600	▲ 4.00%	
001 000 000 594 21 80 00	Police Vehicle Leasing, Int. Cost		28,000	27,600		
	TOTAL PD CAPITAL OUTLAY	156,500	174,300	187,700	▲ 19.94%	
	PARKS DEPARTMENT					
	CAPITAL OUTLAY					
001 000 000 594 76 30 00	Park Improvements					
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	9,000	14,000	9,000	▲ 0.00%	
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K	-		-		
	TOTAL PARKS CAPITAL OUTLAY	9,000	14,000	9,000	▲ 0.00%	
	STREET FUND					
	CAPITAL OUTLAY					
101 000 000 594 42 64 00	>\$5,000 Equipment, HW & SW	5,000	5,000	5,000		
	TOTAL CITY STREET FUND	5,000	5,000	5,000		
	TOTAL EQUIPMENT REPLACEMENT	170,500	193,300	201,700	▲ 18.30%	

STREET FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Preliminary Budget		
						Notes:
	CITY STREET FUND REVENUE					NPDES DOE Grant 2026: MRSC estimated distribution of State Shared Revenue, available late July 2026: MRSC estimated distribution of State Shared Revenue, available late July Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
	INTERGOVERNMENTAL REVENUE					
101 000 000 334 03 60 00	DOE Sweeping Grant					
	Nat'l Pollution Discharge Elim	65,000	65,000	65,000	▲0.00%	
101 000 000 336 00 71 00	Multimodal Transportation - Cities	3,241	3,241	3,236	▼0.15%	
101 000 000 336 00 87 00	Motor Fuel Tax and MVA Transpo	49,844	49,844	50,983	▲2.29%	
	TOTAL INTERGOVERNMENTAL	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)	440,000	440,000	455,000	▲3.41%	
101 000 000 397 00 30 00	From Capital Projects Fund (307)	100,000	100,000	100,000	▲0.00%	
	TOTAL OPERATING TRANSFERS	540,000	540,000	555,000	▲2.78%	
	TOTAL CITY STREET FUND	658,085	658,085	674,219	▲2.45%	

STREET FUND

ACCOUNT NUMBER	DESCRIPTION	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	215,151	219,000	225,570	▲4.84%	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	4,670	5,250	5,408	▲15.78%	
101 000 000 542 30 11 14	Education	2,760	2,060	2,200	▼20.29%	
101 000 000 542 30 11 16	ICMA 457 Plan	7,200	6,800	7,200	▲0.00%	Assumes full participation
101 000 000 542 30 11 17	Opt-Out of Medical	7,945	7,900	8,262	▲4.00%	
101 000 000 542 30 10 00	Salaries & Wages (Seasonal Workers)	13,800	9,000	13,800	▲0.00%	Seasonal Help
101 000 000 542 30 12 00	Overtime	7,000	11,000	12,000	▲71.43%	Special Events:Medina Days, Seafair, Parkboard, Snow plowing
	TOTAL SALARIES & WAGES	258,526	261,010	274,440	▲6.16%	
	PERSONNEL BENEFITS					
101 000 000 542 30 21 00	Personnel Benefits	82,170	75,500	74,314	▼9.56%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
101 000 000 542 30 22 00	Uniforms	3,000	2,000	3,000	▲0.00%	
	TOTAL PERSONNEL BENEFITS	85,170	77,500	77,314	▼9.22%	
	ROAD & STREET MAINTENANCE					
101 000 000 542 30 31 00	Operating & Maintenance Supplies	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	8,000	6,000	8,000	▲0.00%	power tools, mower parts, Pole Saw, Weedeater
101 000 000 542 30 41 00	Professional Services	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	50,000	25,000	60,000	▲20.00%	NPDES Requirements Grant \$50k
101 000 000 542 30 41 10	Road & Street Maintenance	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	4,000	2,000	4,000	▲0.00%	ditch witch, compactor, compressor, manlift
101 000 000 542 30 47 00	Utility Services	1,000	900	1,000	▲0.00%	Utility locates
101 000 000 542 30 48 00	Equipment Maintenance	7,000	11,136	7,000	▲0.00%	PW vehicle and power equip repairs
101 000 000 542 40 41 00	Storm Drain Maintenance	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	24,000	20,000	22,500	▼6.25%	PSE street light Power, REET1 eligible
101 000 000 542 64 41 00	Traffic Control Devices	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	2,000	1,500	2,000	▲0.00%	Sand, ice melt
101 000 000 542 67 41 00	Street Cleaning	78,000	50,000	78,000	▲0.00%	Street sweeping
101 000 000 542 70 40 00	Street Irrigation Utilities	23,000	8,000	18,000	▼21.74%	
	TOTAL ROAD & ST MAINTENANCE	299,000	228,036	303,500	▲1.51%	NOW LOCATED IN EQUIPMENT REPLACEMENT FUND
	CAPITAL OUTLAY					
101 000 000 594 42 64 00	>\$5,000 Equipment, HW & SW	5,000	5,000	5,000	▲0.00%	Asset Essentials Licensing \$5k,
	TOTAL CITY STREET FUND	647,697	571,546	660,254	▲1.94%	

DEVELOPMENT SERVICES REVENUE

Permitting Fees						
		2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		
ACCOUNT NUMBER	DESCRIPTION					Notes:
DEVELOPMENT SERV. ENT. FUND,						Revenue forecasts, from 2025 actuals YTD Building permits and other associated zoning Includes, Tree, ROW, Mechanical, CAP and G&D Permits
Transfer from Gen. Rev tab:						
401 000 000 322 10 00 00	Building Permits	\$ 720,000	\$ 592,592	\$ 625,000	▼13.19%	
401 000 000 322 11 00 00	Building Permit - Technology Fee	\$ 10,000	\$ 8,500	\$ 8,500	▼15.00%	
401 000 000 334 03 10 00	DOE Grant. Shoreline Master Program	\$ -	\$ -			
401 000 000 334 04 20 00	DOC Grant	\$ -				
401 000 000 345 81 00 00	Zoning	\$ 50,000	\$ 30,000	\$ 35,000	▼30.00%	
401 000 000 345 89 00 00	Additional Permit Fees	\$ 115,000	\$ 66,000	\$ 75,000	▼34.78%	
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	20,000	21,000	20,000	▲0.00%	
401 000 000 395 10 00 00	Proceeds From Sales of Capital Assets					
REVENUES		\$ 915,500	\$ 719,592	\$ 765,000	▼16.44%	
TOTAL DEV. SERV. ENT. FUND		915,500	719,592	765,000	▼16.44%	
Advanced Deposits						
Revenue		2025 Budget		2026 Budget		
401 000 000 382 10 00 02	Refundable DS Adv Deposit	\$ 40,000.00	\$ 55,000.00	\$ 40,000.00	▲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	\$ 145,000.00	\$ 60,000.00	\$ 60,000.00	▼58.62%	All Money that is paid to consulting via Advanced Deposit Goes to this Account
	Total Advanced Deposit \$ Brought In:	\$ 185,000.00	\$ 115,000.00	\$ 100,000.00	▼45.95%	

DEVELOPMENT SERVICES FUND

Paid For By Permitting Fees						
		2025	2025	2026		
ACCOUNT NUMBER	DESCRIPTION	Adopted Budget	Year End Est.	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) 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					CPI-W=2.7% COLA 3 non-rep employees; 2.7% CBA est COLA 1 employees-----see salary model notes for step increase info
	Salaries & Wages	\$ 457,898.00	\$ 413,051.00	\$ 342,168.00	▼25.27%	Staff now conduct after-hours CAP open houses. Staff has the option of overtime or comp time.
401 000 000 558 60 12 00	Overtime	\$ 3,000.00	\$ -	\$ 3,000.00	▲0.00%	
401 000 000 558 60 11 11	Longevity					
401 000 000 558 60 11 14	Education	\$ 1,200.00	\$ 2,400.00	\$ 2,400.00	▲100.00%	
401 000 000 558 60 11 16	ICMA 457 Plan	\$ 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	\$ 7,900.00	\$ 8,200.00	\$ 5,408.00	▼31.54%	
TOTAL SALARIES & WAGES		\$ 484,998.00	\$ 438,651.00	\$ 364,976.00	▼24.75%	
PERSONNEL BENEFITS						
401 000 000 558 60 21 00	Personnel Benefits	\$ 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		\$ 142,000.00	\$ 123,000.00	\$ 103,950.00	▼26.80%	
SUPPLIES						
401 000 000 558 50 31 00	Operating Supplies	\$ 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.	\$ 500.00	\$ 1,200.00	\$ 1,000.00	▲100.00%	New vehicle basic maintenance
TOTAL SUPPLIES		\$ 2,500.00	\$ 1,700.00	\$ 2,500.00	▲0.00%	
OTHER SERVICES & CHARGES						
401 000 000 558 50 03 00	Insurance (WCIA)	\$ 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.	\$ 35,000.00	\$ -		▼100.00%	Estimate based upon 2025 DS activity.
401 000 000 558 50 05 00	Technical Services, Software Services	\$ 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	\$ 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	\$ 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 will be some cost recovery through advanced deposit
401 000 000 558 60 41 02	Hearing Examiner	\$ 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	\$ 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	\$ 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	\$ 6,000.00	\$ 4,000.00	\$ 5,000.00	▼16.67%	Staff training requirements.
401 000 000 558 60 49 00	Dues, Subscriptions, Memberships	\$ 3,000.00	\$ 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	\$ 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	\$ -	\$ 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	\$ 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.
TOTAL OTHER SERVICES & CHARGES		\$ 442,665.46	\$ 405,665.00	\$ 369,881.42	▼16.44%	Non-budget item
CAPITAL OUTLAY						
401 000 000 594 XX 64 00	Furniture & Equipment	\$ 450.00				Director office chair.
401 000 000 594 60 64 05	Vehicle	\$ -	\$ (1,030.00)			
401 000 000 594 60 64 00	DS- IT HW/SW >\$5K Capital Outlay	\$ 30,000.00	\$ 28,000.00	\$ 30,000.00	▲0.00%	Brightly (E-permitting, public portal); BlueBeam (License, Maintenance).
TOTAL CAPITAL OUTLAY		\$ 30,450.00	\$ 26,970.00	\$ 30,000.00	▼1.48%	
TOTAL DEVELOPMENT SERVICES		1,102,613	995,986	871,307	▼20.98%	
Paid For By Advanced Deposits						-
Expenses		2025	2025	2026		
DESCRIPTION		Adopted Budget	Year End Actual	Preliminary Budget		Notes:
401 000 000 558 50 41 07	Engineering Consultant	\$ 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	\$ 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	\$ 40,000.00	\$ 25,000.00	\$ 40,000.00	▲0.00%	Money returned to Payer upon completion of project
	Total Consulting Expenses:	\$ 145,900.00	\$ 157,000.00	\$ 175,000.00	▲19.95%	

CAPITAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Preliminary Budget		
						Notes:
	CAPITAL PROJECTS FUND REVENUE					2025- YTD Annualized Through September 25, KC Parks Levy, Nov 2019 went to ballot for renewal, passed, updated to reflect notice rec'd from KC of COM annual portion Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)
	TAXES					
307 000 000 318 34 00 00	Real Estate Excise Tax 1	675,000	1,350,000	600,000	▼11.11%	
307 000 000 318 35 00 00	Real Estate Excise Tax 2	675,000	550,000	600,000	▼11.11%	
	TOTAL TAXES	1,350,000	1,900,000	1,200,000	▼11.11%	
307 000 000 332 92 10 01	Coronavirus Local Fis. Rec. (ARPA)					
307 000 000 334 03 80 00	State Transp Improv Board Grant - Sidewalks					
307 000 000 334 06 91 02	Property II Levy	50,000	64,000	50,000	▲0.00%	
307 000 000 334 06 91 05	TIB-LED Streetlight Conversion Grants					
	TOTAL INTERGOVERNMENTAL	50,000	64,000	50,000	▲0.00%	
307 000 000 344 10 02 00	Roads Street CIP Improvements		140,656			
	TOTAL TRANSPORTATION	-		-		
307 000 000 361 11 00 00	Investment Interest Earnings	135,000	258,228	145,000	▲7.41%	
307 000 000 367 00 00 00	Capital Project Donations - Non-Gov		2,000			
307 000 000 382 20 00 00	Refundable Retainage Deposits		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	1,535,000	2,237,228	1,395,000	▼9.12%	

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

2025 Capital Fund Adopted Project List

Account Code	2025 Budget	2025 Actuals Est.	2026 Budget	2026 Budget Breakdown	2026 PROPOSED PROJECT LIST	START DATE	DURATION	GRANT FUNDS	TOTAL COST	CITY COST
CAPITAL STREETS:					STREETS:					
307 000 000 595 30 63 01	\$ 100,000.00	\$ 100,000.00	\$ 260,000.00	\$ 160,000.00	78th Place NE Asphalt Overlay					
				\$ 100,000.00	Pier 2 Cap Replacement					
CAPITAL SIDEWALK:					SIDEWALK:					
307 000 000 595 30 63 10	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	Evergreen Pt Rd./ Overlake Dr. Pedestrian Improvements - Design					
CAPITAL PARKS:					PARKS:					
307 000 000 594 76 63 20	\$ 50,000.00	\$ 70,000.00	\$ 420,000.00	\$ 60,000.00	Fairweather footbridge improvements					
				\$ 15,000.00	fairweather invasive species removal					
				\$ 25,000.00	Post Office Park - Hardscaping and Landscaping					
				\$ 20,000.00	Tennis Court Fence Rehab					
				\$ 300,000.00	Stormwater pond Improvements					
CAPITAL STORMWATER:					STORMWATER:					
307 000 000 595 30 63 02	\$ 250,000.00	\$ 250,000.00	\$ 200,000.00	\$ 200,000.00	78th Place NE Stormwater Improvements					
CAPITAL BUILDING:					BUILDING IMPROVEMENTS:					
307 000 000 594 18 60 00	\$ 150,000.00	\$ 125,000.00	\$ 40,000.00	\$ 20,000.00	Lobby Security Door					
				\$ 20,000.00	Re-Paint Interior City Hall					
TRANSFERS:					OTHER:					
307 000 000 597 00 30 00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	Transfer to Street Fund for Road Maintenance					
TOTALS	\$ 850,000.00	\$ 845,000.00	\$ 1,220,000.00	\$ 1,220,000.00			TOTALS	\$ -	\$ -	\$ -

TREE FUND:					OTHER:					
103 000 000 558 60 49 10	\$ 30,000.00	\$ 10,000.00	\$ 30,000.00	\$ 30,000.00	Tree Planting and Hazardous Tree Removal					