

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	\$	325,603	\$	16,867	
Finance	614,051	\$	632,123	\$	18,072	
Central Services	1,186,277	\$	1,165,502	\$	(20,775)	
Police	2,931,655	\$	2,893,217	\$	(38,438)	
Fire	950,544	\$	1,060,791	\$	110,247	
Parks	630,355	\$	648,065	\$	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	\$	580,000	\$	(145,000)	
<b>Total General Fund Exp.</b>	<b>\$ 8,329,406</b>		<b>\$ 8,763,285</b>		<b>\$ 433,879</b>	
<b>Total General Fund Surplus</b>					<b>\$ 91,115</b>	

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
<b>Total Capital Fund Exp.</b>	<b>\$</b>	<b>1,220,000</b>
Change:	\$	370,000
City of Medina 2026 Budget Dev Services Fund		
Revenue		
Total Revenue	\$	1,010,000
Change	\$	(50,050)
Expenditures		
Total Expenditures	\$	1,006,307
Change	\$	(202,206)
<b>Total Development Services Deficit</b>		<b>\$ 3,693</b>

## GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Comments:
	<b>GENERAL FUND - REVENUES</b>					
001 000 000 311 10 00 00	PROPERTY & SALES TAX					
001 000 000 313 11 00 00	General Property Taxes	4,608,359	4,619,143	4,741,397	▲2.65%	Includes 1% all'd increase + new constct/improvmnts (\$76,063), Based on First Preliminary Wooksheet
001 000 000 313 71 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)
	Criminal Justice Funding	111,099	105,000	108,150	▼2.65%	Flat to 2025.09 ytd rolling 12 mos + 3% Increase
	<b>TOTAL PROPERTY &amp; SALES TAX</b>	<b>6,683,908</b>	<b>6,747,143</b>	<b>6,872,547</b>	<b>▲2.82%</b>	
001 000 000 316 41 00 00	BUSINESS & OCCUPATION-UTILITY TAX					
001 000 000 316 42 00 00	Electric - Puget Sound Energy	260,100	330,000	330,000	▲26.87%	Util Tax 6% and Franchise Fees 4%
001 000 000 316 43 00 00	Gas - Puget Sound Energy	145,000	167,000	167,000	▲15.17%	
001 000 000 316 45 00 00	Water & Sewer	208,080	291,000	291,000	▲39.85%	
001 000 000 316 46 00 00	Garbage, Solid Waste	55,000	69,000	69,000	▲25.45%	
001 000 000 316 47 00 00	Cable - Comcast	85,313	97,000	97,000	▲13.70%	
001 000 000 317 20 00 00	Telephone - Mobile & landline	37,454	46,000	46,000	▲22.82%	
001 000 000 321 91 00 00	Leasehold Excise Tax	2,000	(410)	-	▼100.00%	
	<b>BUSINESS LICENSE/PERMITS-FRANCHISE FEES</b>					
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
	<b>TOTAL UTILITY TAX &amp; FRANCHISE FEES</b>	<b>980,219</b>	<b>1,217,590</b>	<b>1,218,000</b>	<b>▲24.26%</b>	
	<b>LICENSES &amp; PERMITS</b>					
001 000 000 322 30 00 00	Licenses & Permits					
001 000 000 322 90 00 00	Animal Licenses	400	100	4,500	▲1025.00%	Moving to King County Pet Licensing
001 000 000 322 99 00 00	Other Non Bus. Licenses & Permits (Gun Permits)	500	750	750	▲50.00%	Based on 2025.09 ytd annualized
	Business Licenses			25,000		Contingent on adoption of Ordinance 1046
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>900</b>	<b>850</b>	<b>30,250</b>	<b>▲3261.11%</b>	
	<b>INTERGOVERNMENTAL</b>					
001 000 000 334 01 10 00	Dept of Justice- Federal Grant					
S/B in street	Multimodal Transportation - Cities					
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	1,168	1,041	1,166	▼0.17%	Based on one budgeted vest replacement, see PD exp
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			2025: MRSC estimated distribution of State Shared Revenue, available late July
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
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>406,868</b>	<b>410,868</b>	<b>425,770</b>	<b>▲4.65%</b>	
001 000 000 341 99 00 00	CHGS FOR GOODS AND SERVICES					
	Passport & Naturalization Fees	5,000	1,000	1,000	▼80.00%	
	<b>TOTAL CHGS FOR GOODS/SERVICES</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>▼80.00%</b>	Potential reduction do to staff workload
001 000 000 353 10 00 00	FINES & FORFEITURES					
	Municipal Court-Traffic Infrac	18,000	35,000	30,000	▲66.67%	Hx ratio of court costs (75%) to revenue
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>18,000</b>	<b>35,000</b>	<b>30,000</b>	<b>▲66.67%</b>	
	<b>MISCELLANEOUS REVENUE</b>					
001 000 000 361 11 00 00	Investment Interest					
001 000 000 361 40 00 00	Sales 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
001 000 000 362 00 00 10	Wireless Commun. Facility Leases	4,500	8,000	6,000	▲33.33%	Based on 2025 actual annualized 7.1
001 000 000 362 00 00 20	Post Office Facility Lease	30,030	28,600	30,631	▲2.00%	2026 American Towers Corp. Increased in 2025
001 000 000 367 11 00 00	Contributions/Donations	88,508	88,508	93,054	▲5.14%	Lease of \$7,625/mo
001 000 000 369 30 00 10	Confiscated Property-Auction	-	-	-		In 2025 we are not planning on asking for Community Donations
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
	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>262,166</b>	<b>428,593</b>	<b>278,820</b>	<b>▲6.35%</b>	
001 000 000 382 20 00 00	REFUNDABLE DEPOSITS (NOT REFLECTED IN BUDGET)					
	<b>Refundable Retainage</b>					
001 000 000 395 10 00 00	DISPOSITION OF CAPITAL ASSETS					
	Proceeds From Sales of Capital Assets					
	<b>TOTAL DISPOSITION OF CAPITAL ASSETS</b>	<b>-</b>	<b>18,288</b>	<b>-</b>		
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 8,357,061</b>	<b>\$ 8,858,332</b>	<b>\$ 8,856,387</b>	<b>▲5.97%</b>	

## LEGISLATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
						Notes:
	<b>GENERAL FUND - EXPENDITURES</b>					
	<b>LEGISLATIVE SERVICES</b>					
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, promised with Levy
	<b>TOTAL LEGISLATIVE SERVICES</b>	<b>83,000</b>	<b>62,694</b>	<b>80,000</b>	▼3.61%	

## LEGAL

ACCOUNT NUMBER	DESCRIPTION	2025	2025	2026		Notes:
		Adopted Budget	Year End Est.	Proposed Budget		
	<b>LEGAL DEPARTMENT</b>					<b>FTE's: NA, contracted</b>
001 000 000 515 41 40 00	City Attorney	300,000	380,000	365,000	▲ 21.67%	Per SM, hx avg of "routine legal service", "excluding litigation or highly contentious events"= \$235K. \$50K for 520 Litigation, Staff added \$100K for "contentious
001 000 000 515 45 40 00	Special Counsel	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 year
001 000 000 512 50 40 10	Municipal Court-Traffic/NonTrf	15,000	35,000	35,000	▲ 133.33%	Required Service/Expenditure - Offset by Court Revenue
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%	Required Service/Expenditure
	<b>TOTAL LEGAL DEPARTMENT</b>	<b>483,000</b>	<b>587,000</b>	<b>562,000</b>	<b>▲ 16.36%</b>	

# SOCIAL AND ENVIRONMENTAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025	2025	2026		Notes:			
		Adopted Budget	Year End Est.	Proposed Budget					
<b>SOCIAL &amp; ENVIRONMENTAL SERVICES</b>									
<b>SOCIAL SERVICES</b>									
001 000 000 551 10 40 00	Public Housing Services - ARCH	38,066	36,350	38,066	▲0.00%	Including Admin Fees and GF plus \$11K passthrough			
TOTAL SOCIAL SERVICES		38,066	36,350	38,066	▲0.00%				
<b>ENVIRONMENTAL SERVICES</b>									
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%				
<b>MENTAL HEALTH SERVICES</b>									
001 000 000 564 60 40 00	Mental Health Services-KC Substance Abuse Fees	1,000	850	1,000	▲0.00%				
<b>TOTAL SOCIAL &amp; ENVIRONMENTAL SVCS</b>		<b>55,966</b>	<b>64,102</b>	<b>56,143</b>	<b>▲0.32%</b>				

## RECREATIONAL - LIFEGUARD

ACCOUNT NUMBER	DESCRIPTION	2025	2025	2026		Notes:
		Adopted Budget	Year End Est.	Proposed Budget		
	<b>RECREATION SERVICES (LIFEGUARDS AND BOYS &amp; GIRLS CLUB)</b>					
	<b>SALARIES &amp; WAGES</b>					
001 000 000 571 00 10 00	Salaries & Wages	35,000	28,707	32,000	▼8.57%	Budget reduced due to 2025 actuals
001 000 000 571 00 11 00	Overtime					
	<b>TOTAL SALARIES &amp; WAGES</b>	35,000	28,707	32,000	▼8.57%	
	<b>PERSONNEL BENEFITS</b>					
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%	
	<b>TOTAL PERSONNEL BENEFITS</b>	6,200	2,762	5,000	▼19.35%	
	<b>SUPPLIES</b>					
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%	
	<b>TOTAL SUPPLIES</b>	7,300	6,702	7,800	▲6.85%	
	<b>OTHER SERVICES &amp; CHARGES</b>					
001 000 000 571 00 40 00	Travel & Training		800	800		
001 000 000 571 00 41 00	Recreation - Boys & Girls Club					
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	-	800	800		
	<b>TOTAL RECREATION-LIFEGUARDS</b>	<b>48,500</b>	<b>38,971</b>	<b>45,600</b>	<b>▼5.98%</b>	

# FIRE AND MEDICAL

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

# EXECUTIVE

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
	<b>EXECUTIVE</b>					<b>FTE's: 1</b>	
	SALARIES & WAGES						
001 000 000 513 10 11 00	Salaries & Wages	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	6,000	6,500	8,500	▲41.67%		
001 000 000 513 10 11 17	Medical Opt Out	14,865	13,731	0	▼100.00%		
001 000 000 513 10 11 16	ICMA 457 Plan	24,000	14,000	4,800	▼80.00%		
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>246,562</b>	<b>304,231</b>	<b>242,321</b>	<b>▼1.72%</b>		
	PERSONNEL BENEFITS						
001 000 000 513 10 21 00	Personnel Benefits	22,809	30,000	43,282	▲89.76%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes	
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>22,809</b>	<b>30,000</b>	<b>43,282</b>	<b>▲89.76%</b>		
	OTHER SERVICES AND CHARGES						
001 000 000 513 10 41 00	Professional Services	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	3,000	2,750	3,000	▲0.00%	WCIA and other training	
001 000 000 513 10 49 01	Dues, Subscr.	365	365	1,000	▲173.97%		
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>39,365</b>	<b>78,115</b>	<b>40,000</b>	<b>▲1.61%</b>		
	<b>TOTAL EXECUTIVE DEPARTMENT</b>	<b>308,736</b>	<b>412,346</b>	<b>325,603</b>	<b>▲5.46%</b>		

## CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
	<b>CENTRAL SERVICES</b>					FTE's: 3	
	SALARIES & WAGES						
001 000 000 518 10 11 00	Salaries & Wages	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	4,987	8,941	9,209	▲8.65%		
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%	Assumes participation full participation No Opt outs as of now	
001 000 000 518 10 12 00	Overtime		3,500				
	<b>TOTAL SALARIES &amp; WAGES</b>	355,640	353,441	360,389	▲1.34%		
	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	
	<b>TOTAL PERSONNEL BENEFITS</b>	125,097	110,000	114,691	▼8.32%		
001 000 000 518 10 31 00	<b>Office and Operating Supplies</b>	35,000	28,000	35,000	▲0.00%	City Hall Office and Operating Expenses, Konica Copier, PW Printer, Pitney Bowes, CH Replacement Chairs 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 - \$50,000, Additional Services, - \$12,800	
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%	Postage (City Hall printing/mailing services); fax & credit card lines	
001 000 000 518 10 43 00	Travel & Training	12,000	6,000	8,000	▼33.33%	Training for clerk, Deputy Clerk/Admin Asst, ISC	
001 000 000 518 10 44 00	Advertising	7,500	7,500	7,500	▲0.00%	DS, CS legal advertisements	
001 000 000 518 10 47 00	Utility Serv-Elec, Water, Waste	32,000	24,000	28,000	▼12.50%	Calculated using current year YTD, annualized	
001 000 000 518 10 48 00	Repairs & Maint-Equipment	500	800	750	▲50.00%	office equipment repairs - Printer Svcs-Budget	
001 000 000 518 10 49 10	Miscellaneous	6,400	6,400	6,000	▼6.25%	City Council Meeting Food and Drink	
001 000 000 518 10 49 20	Dues, Subscriptions	700	690	700	▲0.00%	City Clerk and Deputy Clerk	
001 000 000 518 10 49 30	Postcard, public information	20,000	12,000	18,000	▼10.00%	Community mailings placeholder, New Community Member Outreach	
001 000 000 518 10 49 40	Photocopies	500	250	500	▲0.00%	Most expenditures reflect pass through costs related to public records	
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	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%	1 Public Storage Unit	
001 000 000 518 30 48 00	Repairs/Maint-City Hall Bldg	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.	
	<b>TOTAL BUILDING MAINTENANCE</b>	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	164,672	▼12.41%	IT Managed Services (less 15.56% for TIG DS allocation) \$150,000 for 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%	Email/Social 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	
	<b>TOTAL INFORMATION TECHNOLOGY</b>	340,640	346,500	331,172	▼2.78%		
	<b>SUBTOTAL CENTRAL SERVICES</b>	1,135,677	1,063,881	1,108,502	▼2.39%		
	<b>CAPITAL EXPENDITURES</b>						
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	
	<b>TOTAL CAPITAL EXPENDITURES</b>	50,600	56,000	57,000	▲12.65%		
	<b>TOTAL CENTRAL SERVICES</b>	1,186,277	1,119,881	1,165,502	▼1.75%		

## FINANCE AND HUMAN RESOURCES

ACCOUNT NUMBER	DESCRIPTION	2025	2025	2026		Notes:
		Adopted Budget	Year End Est.	Adopted Budget		
	<b>FINANCE DEPARTMENT</b>					
	<b>SALARIES &amp; WAGES</b>					
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
	<b>TOTAL SALARIES &amp; WAGES</b>	230,084	230,084	242,054	▲5.20%	
	<b>PERSONNEL BENEFITS</b>					
001 000 000 514 20 21 00	Personnel Benefits	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	5,142	5,200	5,754	▲11.90%	
	<b>TOTAL PERSONNEL BENEFITS</b>	76,554	71,200	74,329	▼2.91%	
	<b>OTHER SERVICES &amp; CHARGES</b>					
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	Intergvtm 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 (AWC)	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
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	307,413	289,073	315,740	▲2.71%	
	<b>TOTAL FINANCE DEPARTMENT</b>	<b>614,051</b>	<b>590,357</b>	<b>632,123</b>	▲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:
	<b>Planning</b>					.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, Planning Manager support for Work Plan, and special projec
001 000 000 558 60 41 02	Tree Canopy and ROW Inventor.	65,000	65,000	34,000	▼47.69%	Tree Canopy Study, 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
<b>TOTAL LONG RANGE PLANNING</b>		<b>315,222</b>	<b>245,510</b>	<b>281,745</b>	<b>▼10.62%</b>	

## LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
	<b>POLICE DEPARTMENT</b>					<b>FTE: 11</b>	
	<b>SALARIES &amp; WAGES</b>						
001 000 000 521 20 11 00	Salaries & Wages	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	37,475	34,000	40,110	▲7.03%		
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%		
001 000 000 521 20 11 19	Physical Fitness Incentive	18,860	16,030	19,063	▲1.08%		
001 000 000 521 20 12 00	Overtime	120,000	155,000	130,000	▲8.33%		
001 000 000 521 20 12 01	Merit Pay	67,500	65,093	71,205	▲5.49%		
001 000 000 521 20 13 00	Holiday Pay	70,690	68,000	72,811	▲3.00%	Increase due to potential additional of Juneteenth	
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>1,818,294</b>	<b>1,824,335</b>	<b>1,868,940</b>	<b>▲2.79%</b>		
	<b>PERSONNEL BENEFITS</b>						
001 000 000 521 20 21 00	Personnel Benefits	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	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	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	
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>547,553</b>	<b>501,300</b>	<b>591,866</b>	<b>▲8.09%</b>		
	<b>SUPPLIES</b>						
001 000 000 521 20 31 00	Office Supplies	15,000	30,000	15,000	▲0.00%	Upgrades, normal operating costs	
001 000 000 521 20 31 01	Off Equip, IT HW, SW <\$5K	6,000	2,000	6,000	▲0.00%		
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%		
	<b>TOTAL SUPPLIES</b>	<b>88,500</b>	<b>82,200</b>	<b>89,500</b>	<b>▲1.13%</b>		
	<b>OTHER SERVICES &amp; CHARGES</b>						
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	▲0.00%	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						
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>92,500</b>	<b>60,773</b>	<b>99,500</b>	<b>▲7.57%</b>		
	<b>INTERGOVERNMENTAL SERVICES</b>						
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-PSERN	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	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 2026 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	
	<b>TOTAL INTERGOVERNMENTAL SERV.</b>	<b>228,308</b>	<b>229,912</b>	<b>243,411</b>	<b>▲6.61%</b>		
	<b>SUBTOTAL POLICE</b>	<b>2,775,155</b>	<b>2,698,520</b>	<b>2,893,217</b>	<b>▲4.25%</b>		
	<b>CAPITAL OUTLAY</b>					NOW LOCATED IN EQUIPMENT REPLACEMENT FUND	
001 000 000 594 21 70 00	Surveillance Cameras and Body Cameras	62,000	63,100	66,500	▲7.26%	\$4500-Language translation function on Axon body cameras	
001 000 000 594 21 70 00	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	▼1.43%	(this is included in line above)	
	<b>TOTAL CAPITAL OUTLAY</b>	<b>156,500</b>	<b>174,300</b>	<b>192,200</b>	<b>▲22.81%</b>		
	<b>TOTAL POLICE DEPARTMENT</b>	<b>2,931,655</b>	<b>2,872,820</b>	<b>3,085,417</b>	<b>▲5.24%</b>		

## FUND TRANSFERS OUT

ACCOUNT NUMBER	DESCRIPTION	2025	2025	2026		Notes:
		Adopted Budget	Year End Actuals	Proposed Budget		
	<b>OPERATING TRANSFERS</b> <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 30 04	Development Service Fund			\$ 125,000		Transfer to offset projected deficit
	<b>TOTAL TRANSFERS FROM GENERAL FUND</b>	<b>725,000</b>	<b>725,000</b>	<b>580,000</b>	<b>▼20.00%</b>	
	<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
	<b>TOTAL TRANSFERS FROM CAPITAL FUND</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		
	<b>TOTAL OPERATING TRANSFERS</b>	<b>825,000</b>	<b>825,000</b>	<b>680,000</b>	<b>▼17.58%</b>	

## PARKS

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
	<b>PARKS DEPARTMENT</b>					<b>FTE: 3 of 5 total allocated</b> <b>Public Works are split 60% Parks and 40% Streets</b>	
	<b>SALARIES &amp; WAGES</b>						
001 000 000 576 80 11 00	Salaries & Wages	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  Assumes full participation  Seasonal Help  Special Events: Medina Days, Seafair, Parkboard, Snow Plowing	
001 000 000 576 80 11 11	Longevity	7,006	8,000	7,633	▲8.96%		
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	7,806	▼29.27%		
001 000 000 576 80 10 00	Salaries & Wages, SEASONAL WORKERS	22,089	15,000	22,089	▲0.00%		
001 000 000 576 80 12 00	Overtime	9,000	16,000	15,000	▲66.67%		
	<b>TOTAL SALARIES &amp; WAGES</b>	<b>386,400</b>	<b>391,378</b>	<b>398,287</b>	<b>▲3.08%</b>		
	<b>PERSONNEL BENEFITS</b>						
001 000 000 576 80 21 00	Personnel Benefits	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	2,500	2,500	2,800	▲12.00%		
	<b>TOTAL PERSONNEL BENEFITS</b>	<b>125,755</b>	<b>115,500</b>	<b>121,229</b>	<b>▼3.60%</b>		
	<b>SUPPLIES</b>						
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%		
	<b>TOTAL SUPPLIES</b>	<b>42,000</b>	<b>36,000</b>	<b>42,000</b>	<b>▲0.00%</b>		
	<b>OTHER SERVICES &amp; CHARGES</b>						
001 000 000 576 80 41 00	Professional Services	15,000	15,000	20,000	▲33.33%	Arborist, irrigation repairs, engineering Back-flow device testing, hazardous material disposal, fertilizing and spraying, \$5K added 9/22 d/t WCIA audit compliance (electrician) Debris disposal mobile phones, alarm/fire monitoring line, internet Pesticide training, flagger training, certifications, licenses, conferences, qtrly safety meetings, AE Training Utilities for public works shop and park restrooms, irrigation water, pond power Backhoe, Mowers, UTV (Old Equipment) yearly lease for Shop Yard KC Real Estate Tax (Noxious Weeds)	
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%		
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>67,200</b>	<b>78,800</b>	<b>77,550</b>	<b>▲15.40%</b>		
	<b>CAPITAL OUTLAY</b>					NOW LOCATED IN EQUIPMENT REPLACEMENT FUND	
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%	Park Benches & Tables, Flags, Tennis Court Accessories	
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K	-		-			
	<b>TOTAL CAPITAL OUTLAY</b>	<b>9,000</b>	<b>14,000</b>	<b>9,000</b>	<b>▲0.00%</b>		
	<b>TOTAL PARKS DEPARTMENT</b>	<b>630,355</b>	<b>635,678</b>	<b>648,065</b>	<b>▲2.81%</b>		

## Equipment Replacement Fund

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
001 000 000 594 18 64 00	<b>CITY HALL</b> CAPITAL OVERLAY City Hall Capital 5K>			46,295			Replacement Mobile Generator, to power PW and Emergency Response stations
	<b>TOTAL CITY HALL CAPITAL OUTLAY</b>			46,295			
001 000 000 594 21 64 10	<b>POLICE DEPARTMENT</b> CAPITAL OUTLAY Surveillance Cameras and Body Cameras	62,000	63,100	66,500	▲0.00%	\$4500-Language transblation 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)	
	<b>TOTAL PD CAPITAL OUTLAY</b>	156,500	174,300	192,200	▲22.81%		
001 000 000 594 76 30 00	<b>PARKS DEPARTMENT</b> CAPITAL OUTLAY Park Improvements	9,000	14,000	9,000	▲0.00%	Park Benches & Tables, Flags, Tennis Court Accessories	
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	-		180,000		Replacement Backhoe, used for PW projects and emergency response, 2 New Electric Leafblowers	
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K						
	<b>TOTAL PARKS CAPITAL OUTLAY</b>	9,000	14,000	189,000	▲2000.00%		
101 000 000 594 42 64 00	<b>STREET FUND</b> CAPITAL OUTLAY >\$5,000 Equipment, HW & SW	5,000	5,000	5,000		Asset Essentials Licensing \$5k,	
	<b>TOTAL CITY STREET FUND</b>	5,000	5,000	5,000			
	<b>TOTAL EQUIPMENT REPLACEMENT</b>	170,500	193,300	432,495	▲153.66%		

# STREET FUND REVENUE

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

# STREET FUND

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget			
						Notes:	
	<b>CITY STREET FUND</b>					<b>FTE: 2 of 5 total allocated</b> <b>Public Works are split 60% Parks and 40% Streets</b>	
101 000 000 542 30 11 00	SALARIES & WAGES						
101 000 000 542 30 11 11	Salaries & Wages	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  Assumes full participation  Seasonal Help  Special Events: Medina Days, Seafair, Parkboard, Snow plowing	
101 000 000 542 30 11 14	Longevity	4,670	5,250	5,089	▲8.96%		
101 000 000 542 30 11 16	Education	2,760	2,060	2,200	▼20.29%		
101 000 000 542 30 11 17	ICMA 457 Plan	7,200	6,800	7,200	▲0.00%		
101 000 000 542 30 11 17	Opt-Out of Medical	7,945	7,900	5,212	▼34.40%		
101 000 000 542 30 10 00	Salaries & Wages (Seasonal Workers)	13,800	9,000	13,800	▲0.00%		
101 000 000 542 30 12 00	Overtime	7,000	11,000	12,000	▲71.43%		
	<b>TOTAL SALARIES &amp; WAGES</b>	258,526	261,010	266,646	▲3.14%		
	<b>PERSONNEL BENEFITS</b>						
101 000 000 542 30 21 00	Personnel Benefits	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	3,000	2,000	3,000	▲0.00%		
	<b>TOTAL PERSONNEL BENEFITS</b>	85,170	77,500	81,952	▼3.78%		
	<b>ROAD &amp; STREET MAINTENANCE</b>						
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  power tools, mower parts, Pole Saw, Weedeater  84th Median & 24th Roadside Maint, 24th traffic Signal (shared Clydehill # netted), WRIA \$2941 (7/27 notice) REET1 eligible  NPDES Requirements Grant \$50k  Pavement patching, pavement markings, sidewalk maintenance, curb repairs REET1 eligible  ditch witch, compactor, compressor, manlift  Utility locates  PW vehicle and power equip repairs  Catch Basin Vactoring, Storm Line jetting, root cutting, camera  PSE street light Power, REET1 eligible  Posts, reflective signs(Fed Req), barricades, cones  Sand, ice melt  Street sweeping	
101 000 000 542 30 35 00	Small Tools/Minor Equipment	8,000	6,000	8,000	▲0.00%		
101 000 000 542 30 41 00	Professional Services	60,000	75,000	60,000	▲0.00%		
101 000 000 542 30 41 03	Prof Svcs- NPDES Grant	50,000	25,000	60,000	▲20.00%		
101 000 000 542 30 41 10	Road & Street Maintenance	11,000	5,000	11,000	▲0.00%		
101 000 000 542 30 45 00	Machine Rental	4,000	2,000	4,000	▲0.00%		
101 000 000 542 30 47 00	Utility Services	1,000	900	1,000	▲0.00%		
101 000 000 542 30 48 00	Equipment Maintenance	7,000	11,136	7,000	▲0.00%		
101 000 000 542 40 41 00	Storm Drain Maintenance	15,000	8,000	15,000	▲0.00%		
101 000 000 542 63 41 00	Street Light Utilities	24,000	20,000	22,500	▼6.25%		
101 000 000 542 64 41 00	Traffic Control Devices	10,000	10,500	10,000	▲0.00%		
101 000 000 542 66 41 00	Snow & Ice Removal	2,000	1,500	2,000	▲0.00%		
101 000 000 542 67 41 00	Street Cleaning	78,000	50,000	78,000	▲0.00%		
101 000 000 542 70 40 00	Street Irrigation Utilities	23,000	8,000	18,000	▼21.74%		
	<b>TOTAL ROAD &amp; ST MAINTENANCE</b>	299,000	228,036	303,500	▲1.51%	NOW LOCATED IN EQUIPMENT REPLACEMENT FUND	
101 000 000 594 42 64 00	<b>CAPITAL OUTLAY</b>	5,000	5,000	5,000	▲0.00%	Asset Essentials Licensing \$5k,	
	<b>TOTAL CITY STREET FUND</b>	647,697	571,546	657,099	▲1.45%		

## DEVELOPMENT SERVICES REVENUE

Permitting Fees							
ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:	
	DEVELOPMENT SERV. ENT. FUND,						
Transfer from Gen. Rev tab:						Revenue forecasts, from 2025 actuals YTD	
401 000 000 322 10 00 00	Building Permits	\$ 720,000	\$ 615,000	\$ 635,000	▼11.81%		
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	\$ 35,000	\$ 40,000	▼20.00%	Building permits and other associated zoning	
401 000 000 345 89 00 00	Additional Permit Fees	\$ 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	20,000	21,000	20,000	▲0.00%		
401 000 000 397 00 30 00	Transfer from General Fund			\$ 125,000			
	REVENUES	\$ 915,500	\$ 776,000	\$ 930,000	▲1.58%		
	<b>TOTAL DEV. SERV. ENT. FUND</b>	<b>915,500</b>	<b>776,000</b>	<b>930,000</b>	<b>▲1.58%</b>		
<b>Advanced Deposits</b>							
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	\$ 80,000.00	\$ 80,000.00	▼44.83%	All Money that is paid to consulting via Advanced Deposit Goes to this Account	
	<b>Total Advanced Deposit \$ Brought In:</b>	<b>\$ 185,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 120,000.00</b>	<b>▼35.14%</b>		

## DEVELOPMENT SERVICES FUND

Paid For By Permitting Fees						
ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Proposed Budget		Notes:
	<b>DEVELOPMENT SERVICES DEPT</b>					<b>FTE's: 3.5</b>
401 000 000 558 60 11 00	SALARIES & WAGES Salaries & Wages	\$ 457,898.00	\$ 413,051.00	\$ 342,168.00	▼25.27%	Rob Salary and Benefits will be allocated 50/50 to DS and General Fund (Planning)
401 000 000 558 60 12 00	Overtime	\$ 3,000.00	\$ -	\$ 3,000.00	▲0.00%	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 11	Longevity					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 11 14	Education	\$ 1,200.00	\$ 2,400.00	\$ 2,400.00	▲100.00%	Staff now conduct after-hours CAP open houses. Staff has the option of overtime or comp time.
401 000 000 558 60 11 16	ICMA 457 Plan	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00	▼20.00%	
401 000 000 558 60 11 17	Opt-Out of Medical	\$ 7,900.00	\$ 8,200.00	\$ 5,408.00	▼31.54%	Assumes full participation
	<b>TOTAL SALARIES &amp; WAGES</b>	\$ 484,998.00	\$ 438,651.00	\$ 364,976.00	▼24.75%	
	<b>PERSONNEL BENEFITS</b>					
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	<b>Tuition Reimbursement</b>					
	<b>TOTAL PERSONNEL BENEFITS</b>	\$ 142,000.00	\$ 123,000.00	\$ 103,950.00	▼26.80%	
	<b>SUPPLIES</b>					
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
	<b>TOTAL SUPPLIES</b>	\$ 2,500.00	\$ 1,700.00	\$ 2,500.00	▲0.00%	
	<b>OTHER SERVICES &amp; CHARGES</b>					
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 enforcement, 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.
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	\$ 442,665.46	\$ 405,665.00	\$ 369,881.42	▼16.44%	<b>Non-budget item</b>
	<b>CAPITAL OUTLAY</b>					
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).
	<b>TOTAL CAPITAL OUTLAY</b>	\$ 30,450.00	\$ 26,970.00	\$ 30,000.00	▼1.48%	
	<b>TOTAL DEVELOPMENT SERVICES</b>	<b>1,102,613</b>	<b>995,986</b>	<b>871,307</b>	<b>▼20.98%</b>	
<b>Paid For By Advanced Deposits</b>						
Expenses	DESCRIPTION	2025 Adopted Budget	2025 Year End Actual	2026 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
	<b>Total Consulting Expenses:</b>	<b>\$ 145,900.00</b>	<b>\$ 157,000.00</b>	<b>\$ 175,000.00</b>	<b>▲19.95%</b>	

## CAPITAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2025 Adopted Budget	2025 Year End Est.	2026 Preliminary Budget		Notes:
	<b>CAPITAL PROJECTS FUND REVENUE</b>					
	TAXES					
307 000 000 318 34 00 00	Real Estate Excise Tax 1	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	675,000	550,000	600,000	▼11.11%	
	<b>TOTAL TAXES</b>	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%	KC Parks Levy, Nov 2019 went to ballot for renewal, passed, <a href="#">updated to reflect notice rec'd from KC of COM annual portion</a>
307 000 000 334 06 91 05	TIB-LED Streetlight Conversion Grants					
	<b>TOTAL INTERGOVERNMENTAL</b>	50,000	64,000	50,000	▲0.00%	
307 000 000 344 10 02 00	Roads Street CIP Improvements		140,656			
	<b>TOTAL TRANSPORTATION</b>	-				
307 000 000 361 11 00 00	Investment Interest Earnings	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			
307 000 000 382 20 00 00	Refundable Retainage Deposits		15,000			
	<b>OPERATING TRANSFERS - IN</b>					
307 000 000 397 00 10 00	From General Fund to Capital					
307 000 000 397 00 04 00	From Custodial (relclass 2019 only)					
307 000 000 397 00 40 00	From Capital Reserve Fund to Capital	-		-		
	<b>TOTAL TRANSFERS</b>	-	-	-	-	
	<b>TOTAL CAPITAL PROJECTS FUND</b>	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:
	<b>TREE FUND REVENUE</b>					
	MISCELLANEOUS REVENUE					
103 000 000 345 89 00 00	Other -Tree Replacement	3075	1500	3,075	▲0.00%	Expecting only minimum fines
103 000 000 382 20 00 00	Refundable Retainage Deposits					
	<b>TOTAL MISCELLANEOUS REVENUE</b>	3075	1500	3,075	▲0.00%	
	<b>TOTAL TREE FUND</b>	3075	1500	3,075	▲0.00%	