



MEDINA, WASHINGTON

MEDINA CITY COUNCIL REGULAR MEETING

Hybrid - Virtual/In-Person
Monday, September 25, 2023 – 5:00 PM

MINUTES

1. REGULAR MEETING - CALL TO ORDER / ROLL CALL

Mayor Rossman called the regular meeting to order in the Medina Council Chambers at 5:02 PM.

PRESENT

Mayor Jessica Rossman
Deputy Mayor Randy Reeves
Councilmember Cynthia Adkins
Councilmember Bob Zook

ABSENT

Councilmember Jennifer Garone
Councilmember Harini Gokul
Councilmember Mac Johnston

STAFF

Burns, Missall, Wagner, Osada, Sass, Wilcox, and Nations

2. APPROVAL OF MEETING AGENDA

ACTION: By consensus, the meeting agenda was approved as presented.

3. PUBLIC COMMENT PERIOD

Mayor Rossman opened the public comment period. There were no speakers. Subsequently, public comment was closed.

4. PRESENTATIONS

None.

5. CITY MANAGER'S REPORT

None.

6. CONSENT AGENDA

6.1 Resolution No. 436 Amending Financial Policies, Adding Accounts Payable and Expanding EFT Policy.

Recommendation: Adopt Resolution No. 436.

Staff Contact: Ryan Wagner, Finance & HR Director

ACTION: Motion Zook second Adkins and carried by a 4:0 vote (Gokul, Garone and Johnston absent); Council approved the Consent Agenda as presented. Resolution

7. LEGISLATIVE HEARING

None.

8. PUBLIC HEARING

None.

9. CITY BUSINESS

9.1 Preliminary 2024 Budget Discussion

Recommendation: Discussion and direction.

Staff Contact: Ryan Wagner, Finance and HR Director

Director of Finance and HR Ryan Wagner gave an overview of the proposed 2024 budget. Council asked questions and staff responded.

ACTION: Council directed staff to provide the following:

- Insurance Carriers comparisons - Wagner will do research and bring back to Council.
- IT Services/Software Services (Licenses) cost breakout for each item based on in-house vs. outsourced. Provide per unit cost of computers and servers.
- Park signage added to Capital as a Park Improvement Project.
- Provide clarification on where the Development Services fines can be allocated and if it be allocated into unrestricted General Fund.
- Provide clarification on how the Tree Code Funds can be used.
- Levy Stabilization Fund Policy - the Finance Director and the City Attorney will review the policy language and confirm the annual amount to be allocated into the fund.
- Levy Lid Campaign historical records (Maintain Medina) to be added and referenced on the City Website.
- City staff to consider an EV Vehicle and leasing options for the Development Services replacement vehicle.

- NE 12th Street Pedestrian Improvements - Council directed the Public Works Director to bring additional information to Council regarding this project.

ACTION: Motion Reeves to purchase a new plow truck as described in the budget.. This was seconded by Zook.

Rossman clarified that the motion includes modifying or amending the 2023 Budget as needed for whatever upfront deposit is required and then to amend the proposed 2024 budget accordingly. This includes the accessories, and everything needed to make the truck functional. Motion carried by a 4:0 (Garone, Gokul and Johnston absent) vote.

10. REQUESTS FOR FUTURE AGENDA ITEMS AND COUNCIL ROUND TABLE

None.

11. PUBLIC COMMENT

Mayor Rossman opened the public comment period. There were no speakers. Subsequently, public comment was closed.

12. ADJOURNMENT

By consensus, Council adjourned the regular meeting at 7:00 PM.



MEDINA, WASHINGTON

AGENDA BILL

Monday, September 25, 2023

Subject: Resolution No. 436 Amending Financial Policies, Adding Accounts Payable and Expanding EFT Policy.

Category: Consent

Staff Contact: Ryan Wagner, Finance & HR Director

Summary

January 2023 the State Auditor's Office completed the City of Medina's 2021 annual audit. As in previous years, the auditor provided management with exit recommendations for updates to our policies and procedures. These do not affect the "clean audit" report status but need to be addressed before the next audit cycle.

State policy RCW 42.24.180 requires that the payment of claims prior to Council approval must be written into City policy. The City's authorized signers must also be in writing and be approved by the City Manager.

Expansion of the City's ability to pay claims from an approved list of vendors by EFT. This list includes utilities and bank US Bank related portals such as US Bank Voyager.

Any changes to the Financial Policies must be approved by Council via a resolution. The attached Exhibit A describes the existing procedures and controls. Upon Council approval, it will be inserted into the Financial Policy manual.

Attachment(s)

Resolution 436, including Exhibit A

Budget/Fiscal Impact: None

Staff Recommendation: Adopt Resolution No. 436.

City Manager Approval:

Proposed Council Motion: "I move to Adopt Resolution No. 436 Amending Financial Management Policies as recommended by the State Auditor's Office."

CITY OF MEDINA, WASHINGTON

RESOLUTION NO. 436

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MEDINA, WASHINGTON, ADOPTING AN AMENDMENT TO FINANCIAL POLICIES TO UPDATE THE ACCOUNTS PAYABLE PROCESS AND EXPAND EFT PAYMENTS.

WHEREAS, State policy RCW 42.24.180 requires that the payment of claims prior to Council approval must be written into City policy. The City’s authorized signers must also be in writing and be approved by the City Manager.

WHEREAS, by recommendation given during the 2021 Financial and Accountability Audit, for compliance of RCW 42.24.180.

WHEREAS, to expand EFT payments to include additional approved vendors, to improve timely payment in a safer and more cost-efficient way.

WHEREAS, the approved changes provide greater transparency into the policies and procedures of the Finance Department for the City of Medina.

WHEREAS, this action requires an amendment to the City’s Financial Management Policies;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MEDINA, WASHINGTON, RESOLVES AS FOLLOWS:

Section 1. Adopt Financial Management Policies as Amended, attached hereto as Exhibit A.

Section 2. Effective Date. This Resolution shall be effective upon its adoption by the City Council.

PASSED BY THE CITY COUNCIL OF THE CITY OF MEDINA ON SEPTEMBER 25, 2023 AND SIGNED IN AUTHENTICATION OF ITS PASSAGE ON SEPTEMBER 25, 2023.

Jessica Rossman, Mayor

Approved as to form:
Ogden Murphy Wallace, PLLC

Attest:

Scott M. Missall, City Attorney

Aimee Kellerman, City Clerk

FILED WITH THE CITY CLERK: XX
PASSED BY THE CITY COUNCIL: XX
RESOLUTION NO. 436

EXHIBIT A

City of Medina, Washington Financial Management Policies

General Financial Goals:

Ensure a financial base that is sufficient to sustain City of Medina Municipal Services, able to withstand local and regional economic challenges, able to adjust to changes in service requirements, and maintain sound fiscal policies in support of these goals.

Financial Management Policies:

The Financial Management Policies assemble all of the City's financial policies in one document. They are the tools to ensure that the City is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for both the financial planning and the internal financial management operations of the City.

The City of Medina is accountable to its citizens for the use of public dollars. Municipal resources must be used wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the fiscal stability required to achieve the City's goals and objectives.

The City of Medina's Financial Management Policies, and any amendments thereto, shall be adopted by resolution of the City Council.

Policy Objectives:

The Financial Management Policies have the following objectives for the City's fiscal performance:

- Guide City Council and Management Policy decisions.
- Establish operating principles that minimize the cost of government and financial risk.
- Maintain revenue policies that ensure adequate funding for desired programs, currently, as well as in the future.
- Promote sound financial management by providing accurate and timely reporting information on the financial condition of the City.
- Protect the City's credit rating and provide for adequate resources to meet the provision of any debt incurred by the City.
- Ensure the legal use of financial resources through an effective system of internal controls.

- Promote cooperation and coordination with other governments and the private sector in the financing and delivery of services with the goal of obtaining the best value for the tax dollar.

Budget Policies

- a. The annual budget will be designed in support of the Strategic Goals of the City and will focus on continual evaluation of the City's success at achieving the goals and policies it has set for itself. The operating budget is the City's comprehensive annual financial plan which provides for City services based on City priorities.
- b. The annual budget shall be developed consistent with state law and in a manner which encourages early involvement with the public and City Council.
- c. The City Council will establish municipal service levels and priorities for the ensuing year prior to and during the development of the preliminary budget.
- d. The City will maintain a balanced budget. The use of existing fund balances to achieve a balanced budget (while generally accepted as a practice in Washington Cities), is not sustainable for the long term. The City prefers to adopt an operating budget where current revenues meet or exceed current budgeted expenditures.
- e. The Finance Department will maintain a system for monitoring the City's financial performance. The system will provide the City Council with monthly and/or quarterly information in a timely manner at the fund level, by revenue resources and department level expenditures.
- f. Under the provisions of state law and the City's operating procedures, the budget is adopted at the fund level. Adjustments or reallocations of existing appropriations within the fund level, which do not change the bottom line of the fund, may be done administratively and do not require Council action. Additions to, or reductions of fund level appropriations, which change the bottom line of the fund, require an amendment of the budget and City Council action by Ordinance.
- g. Supplemental budget appropriations (appropriations requested after the original budget is adopted) will be submitted in the form of a Budget Amendment and will be considered as a result of the availability of new revenues.
- h. The annual budget will provide for the design, construction, maintenance and replacement of the City's Capital, facilities and equipment consistent with the Capital Projects Plan/ Comprehensive Plan/ Capital Improvement Plan, including the associated costs for operating the facilities.
- i. The City will maintain all assets at such a level that it protects the City's capital investment and minimizes future maintenance and replacement costs.
- j. The City will develop an equipment replacement and maintenance needs list by department for the life cycle of the equipment and will utilize this list during the annual budget development process.
- k. Fixed assets: inventories of larger physical fixed assets costing more than \$5,000 and having a useful life of more than one year, will be maintained on a Fixed Asset Schedule and will be updated as the property is added, retired or sold.

Fund Policies

Adequate fund levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength.

General Fund Operating Balance: Minimum 25% Fund Balance

The City will strive to maintain General Fund Operating Balances at a minimum level of 25% of the total General Fund Budgeted Expenditures.

The General Fund Operating Balance shall be created and maintained to provide sufficient cash flow to meet the needs of daily financial operations.

In general, the City shall endeavor to support ongoing operations with ongoing revenues, but may use General Fund Operations Balances on a limited basis to support City services pending the development of a longer-term financial solution.

The General Fund Operating Balance shall not be used in a manner that puts the City in danger of being unable to sustain future operations. If the General Fund Operating Balance falls below the policy level stated above, it will be important for the City to create a long-term plan to replenish the fund balance level.

Budget surpluses in the General Fund Operations Balance may be used on a limited basis to fund operations and to fund reserve accounts if:

- a) There are surplus balances remaining after all current expenditure obligations are met.
- b) The City has decided that revenues for the ensuing budget year are sufficient to support budgeted General Fund Operating needs.

A surplus is defined as the difference between the actual beginning fund balance and budgeted beginning fund balance. It consists of "under-expenditures" and/or "excess revenues" over and above the amounts included in the following year's annual budget.

Reserve Account Policies

The City maintains Reserve Accounts for a Levy Stabilization Fund Account, a Contingency Fund Account, a Capital Projects Fund Account, and an Equipment Replacement Account. The priority or sequence for allocating reserves to these accounts is:

1. The Levy Stabilization Fund account up to the annual targeted amount identified in the Levy.
2. The Contingency Fund account up to 25% of the annual general fund budgeted expenditures.
3. Any remaining reserves allocated to the Capital Projects Fund, the Equipment Replacement Account and/or the Levy Stabilization Fund as recommended by the City Manager and/or Finance Director.

Levy Stabilization Fund

On the November 2019 ballot, Medina voters approved a 6-year increase to their City property tax levy, starting in 2020, in order to maintain then-existing levels of service for the next 10 years. A promise was made to the voters that these additional funds would be managed in such a way as to keep those service levels in place for at least 10 years. The purpose of the Levy Stabilization Fund is to hold excess amounts resulting from the levy increase during 2020-2025 and to draw from the Levy Stabilization Fund to cover General Fund and Street Operations funding gaps during 2026 to 2029 (or longer, if feasible).

Contingency Fund

The Contingency Fund may be used for the following:

- a) To sustain City services in the event of a catastrophic event such as a natural/manmade disaster (e.g. earthquake, windstorm, flood, terrorist attack) or a major downturn in the economy.
- b) To address temporary, short-term (less than one year) economic downturns and temporary gaps in cash flow. Conditions, such as expense reductions and/or restrictions may be imposed.
- c) Amounts held in the Contingency Fund in excess of its limit (25% of the annual general fund budgeted expenditures) may be used to fund the Capital Improvement Plan.
- d) To pay down debts expeditiously when financially advisable, consistent with expert recommendations and with consideration of the City's overall financial status.

All expenditures transferred into and out of the Contingency Fund, must be authorized by the City Council.

Capital Projects Fund

The Capital Projects Fund may be used for Capital Improvement Plan projects. See Capital Investment Policies section for further details.

Equipment Replacement Account:

The City may elect to maintain an Equipment Replacement Account for the purpose of funding fleet maintenance (police and public works) or a capital equipment reserve for the purpose of capital asset replacement.

Development Services Fund:

The City provides Development Services to the community. Prior to 2022 this was done as a department within the General Fund, charging fees directly to individual property owners who wish to develop their private property. These revenue sources exist to offset the expense the City incurs on the individual property owners' behalf.

The City desired greater transparency of Development Services' financial activities as well as a more focused and streamlined accounting structure to evaluate its cost recovery rate. The Government

Accounting and Standards Board (GASB) has pronounced that if any service or program's principal revenue source has a pricing policy that fees and charges be set to recover cost meets the criteria to be reported as a separate "Enterprise Fund". The City desired to extract the Development Services Department's related revenues, expenses (direct and allocated) and customer deposits from the General Fund and place them in a newly created Development Services Fund, starting with Budget Year 2022.

Revenue Policies

- a. The City will strive to maintain a diversified and stable revenue system in order to maintain the City's ability to handle fluctuations in individual revenue sources.
- b. Revenue forecasts should be realistically estimated and based on the best information available. The City will take into consideration that revenues are subject to local and regional economic activities.
- c. If long-term (greater than one year) revenue downturns are expected, the City will review and as appropriate revise its revenue forecasts. The City will also consider reducing expenses or increasing revenue in order to respond to and help stabilize the long-term impacts.
- d. When evaluating potential grants, the City must consider and communicate to management and, where applicable, Council, the near- and long-term financial impact of the grant on the City, including any requirements for local matching funds or for continuation of program with local funds after grant funds are exhausted, as well as any future expenditure impacts (e.g., on-going repairs and maintenance). A grant may be rejected if its impacts on City finances cannot be justified.
- e. The City will strive to set fee schedules at levels sufficient to cover the entire cost of service delivery. The City will systematically review user fees and consider adjustments as necessary to consider the effects of additional service costs and inflation.
- f. With respect to revenue-generating contracts and leases to be entered into by the City, the City shall review and, as applicable, present to Council for approval, the contract or lease on a timely basis in order to help ensure prompt approval by Council (where applicable) and generation of the related revenue streams. The City must undertake due diligence for any possible real or apparent conflicts of interest and recommend how to manage them. Any contracts or leases with real or apparent conflicts of interest must be approved by City Council, and the conflict and conflict-management information must be fully disclosed to the City Council prior to the presentation of the contract or lease to City Council for approval.

Expenditure Policies

- a. The City budget will provide for sustainable levels of service.
- b. The City will propose only those operating expenditures that can be supported from on-going operating revenues.

- c. The City's operating budget will not rely on one-time revenues to fund ongoing expenditures. Before the City undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures will be reviewed for compliance with this policy provision.
- d. Department heads are responsible for managing their budgets within the total appropriation for their department.
- e. The City will maintain expenditure categories according to state statute and administrative regulation.
- f. All compensation planning and collective bargaining will focus on the total cost of compensation, which includes direct salary, health care benefits, pension contributions, education, training allowance, and other benefits of a non-salary nature, which are a cost to the City.

Purchasing Policies

- a. The City will follow state laws, and the City's adopted resolutions, ordinances and policies regarding procurement.
- b. The Director of Finance will develop detailed procedures for purchasing, credit card usage, petty cash, expenditure authorization and contract management activities.
- c. Federal Funds or Grants: When procurement involves the expenditure of federal, state or county funds, or private, funds or grants, the purchase will be conducted in accordance with any applicable federal, state and county grant laws or regulations and will be approved by the Director of Finance and the City Manager or their designee. When purchasing items to be funded by others or reimbursed by a grant, the purchaser will perform the due diligence required to ensure that the purchase meets the criteria of the specific grant prior to initiating the purchase and requesting a release of City funds for the purchase.
- d. Emergency Procurement: The City Manager or designee may make or authorize others to make emergency expenditures and procurements of materials, supplies, equipment, or services when a threat to public health, welfare or safety exists. Applicable state laws relating to emergency declarations, expenditures and purchases will be followed.

Definitions for Purchasing Policies

- a. *Accounts Payable* – is the obligations incurred by the City during its operations that remain due and must be paid in the short term.
- b. *Accounts Receivable* – is the funds or obligations owed to the City by customers who were provided services.
- c. *Audit Officer* – The Finance Director and the City Manager will serve as the City's

Auditing Officer and will comply with the bonding and other provisions of RCW 42.24.180 and the requirements herein.

- d. *Claim* - a bill, invoice or written request for payment provided to the City by a vendor or owed party.

Responsibilities of Accounts Payable

- a. Accounts Payable is one of the primary role responsibilities of the Assistant Finance Director. If the Assistant Finance Director is unable to perform these duties, the Finance Director will assume the role of Accounts Payable. In this case, the only acting Audit Officer for the City would be the City Manager.
- b. Accounts Payable will ensure that all supporting documentation is attached to any payment request and that the original documentation is retained. Before the Auditing Officer's review, Accounts Payable will ensure that all appropriate accompanying material is included for each claim, verify the math relating to the bill is correct, check for double payment and ensure that a responsible department head has stamped and signed the claim for payment.
- c. Invoices will be reviewed by Accounts Payable to help prevent any errors, omissions, inconsistencies and wrongful or double payment. All claims and supporting documentation will be organized by Accounts Payable to allow for easy identification and retrieval.
- d. In order to ensure timely review of all claims against the City, Accounts Payable will compile a list of the claims for the month that will be presented to the Audit Officer and the City Council for their approval.
- e. To be included on the list for payment, each claim, with all appropriate documentation, will be presented as early as possible to Accounts Payable but no later than the last business day of the month prior to the next regularly scheduled City Council meeting on the second Monday of the month.

Management's Review & Certification

- a. All claims submitted to the City will be reviewed, pre-audited and certified by the City's Auditing Officer prior to payment. With a dual signature process, both the Finance Director and City Manager will certify each claim.
- b. The Audit Officer will review and certify the payment status of all claims prior to presenting such claims to the City Council for approval. No claim will be paid without such authentication and certification by the Audit Officer.

- c. Prior to the payment of any claim, the Audit Officer will clearly identify the specific claims and payroll checks certified for payment on an approval list.
- d. The certification will be signed and dated by the Audit Officer and will include the following statement:

"The undersigned Audit Officer does hereby certify under penalty of perjury that the forgoing claims are just, due and unpaid obligation of the City of Medina, and that the undersigned hereby authenticates and certifies said claims."

Payment of Claims

After review and certification of a claim by the Audit Officer, a claim may be paid. When payment occurs prior to formal City Council approval of a claim, the City Council must still exercise its responsibility to review and approve all claims presented for payment and ensure that the audit and certification system is accurate and operating in a manner that provides the greatest possible protection to the City.

City Council Review & Approval of Claims

The City Council will review and may approve the claims paid or to be paid at its next regularly scheduled public meeting. Upon the Council's approval for payment of claims and payroll, the following will be entered into the minutes of the meeting:

"Claims audited and certified by the City's Auditing Officer as required by RCW 42.24.080 and those expense reimbursement claims certified as required by RCW 42.24.090 have been recorded on a listing which has been made available to the Council.

As of this date, (DATE), the Council does approve for payment those claims included in the above-mentioned list and further described as follows:

Claim Checks #_____ through #_____ in the total amount of \$_____.
 Payroll Checks #_____ through #_____ in the total amount of \$_____.
 Voided Check numbers and record of deposit documents will also be noted on this report."

Claim Disapproval

If the Council disapproves a claim or claims, the City Manager and Finance Director must recognize these claims as disapproved and receivables of the city and pursue collection

diligently until the amounts that have been disapproved are either collected or the Council is satisfied and approves the appropriate resolution of the claims.

Check Requirements

All City checks require two signatures for payment, and can be signed and paid only after certification by the Auditing Officer. If the Finance Director is acting as Accounts Payable for a claim, then a secondary check signature will be required in lieu of the Finance Director. A list of checks from this City's checking account, clearly showing the claims for that month, will be made part of a regular monthly Council approval list even though these such checks could already have been distributed in accordance with these policies.

Check Signers

Each city check must be signed by two different Director level staff, each with the given authority to do so by the Medina City Council. The following are authorized to be the signatories on this account:

Primary Signature: City Manager
Primary Signature: Finance Director

Secondary Signature: City Clerk
Secondary Signature: Chief of Police

EFT (Electronic Fund Transfer) CONTROL PROCEDURES

To promote the safety of City funds in the electronic funds transfer environment, the following procedures will be adhered to:

1. The procedure to initiate, approve, and record an EFT payment is subject to the same financial policies, procedures, and controls that govern disbursements made by any other means.
 - Review of transfer by Finance Director or her/his designee who will not be entering or initiating the transfer.
 - Two approval signatures from authorized check signers.
 - Reconciliation of bank activity to the General Ledger will be performed in a timely manner with all exceptions resolved.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statutes and accepted business practices.
3. All EFT payments should be initiated by secure computer-based systems:
 - US Bank SinglePoint (designated administrator, dual control & time-limited token generated PIN)
 - Known payroll benefit providers' portals, such as IRS, AWC, DRS, **ADP**.

- Reoccurring payments through vendor portals, such as utilities and Voyager (Through US Bank)

4. The City Finance Director will serve as primary administrator to manage and control access to the systems used to process EFT transactions. The administrator shall ensure that adequate separation of duties exists in accordance with accepted internal control standards. In addition, the administrator will ensure approval and maintenance of user system IDs, user permissions, including authorized representatives and their associated transfer limits. The City Manager has authority serve as back up administrator.

5. Because EFT transfers between City bank accounts have reduced risk, the Finance Office may use EFTs on a routine basis to concentrate funds for payment and investment purposes. Although the risks are minimal for transfers between City accounts, reasonable controls should exist with regard to authorization, reconciliation, and review of these transactions.

6. EFT payments are limited to transfers between City bank accounts, employee expense reimbursement, payroll and payroll benefits, **and a limited list of approved vendors provided below.**

Vendor List for EFT Payments

US Bank Voyager
 Puget Sound Energy
 Bellevue Utilities
 Republic Services
 Century Link
 Comcast
 Home Depot Credit Card Services
 Konica Minolta

Capital Investment Policies

- a. The City will make capital improvements in accordance with an adopted Capital Improvement Plan.
- b. It is the policy of the City to maintain a Capital Projects Fund to provide funding for future projects including debt repayment. The use of any funds within the Capital Projects Fund must be recommended by the City Manager or their designee and approved by City Council.
- c. The Capital Improvement Plan and the base budget will be reviewed at the same time to ensure that the City's capital and operating needs are funded and that the Capital Improvement Plan is aligned with the City's other long-range plans.
- d. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval.
- e. The City will comply with state and local laws regarding use of Real Estate Excise Tax (REET) Revenue.

Accounting, Auditing and Financial Reporting

The City will maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives are met.

Accounting Records and Reporting: The City will maintain its accounting records in accordance with state and federal regulations. Budgeting, accounting and reporting will conform to Budgeting, Accounting and Reporting System (BARS) for Governments as prescribed by the Washington State Auditor's Office. Regular monthly and annual financial reports will present a summary of financial activity by fund type and will be provided to the City Council.

Auditing: The City shall prepare and submit in a timely manner, the Annual Financial Report to the Washington State Auditor's Office in accordance with the standards established for the Annual Financial Report. The Washington State Auditor's Office will perform the City's financial and compliance audits on an annual basis. Results of the audit will be provided to the City Council in a timely manner.

The Finance Department will develop, maintain, and consistently seek to improve cash management systems and processes which will ensure the accurate and timely accounting, investment and security of all cash assets. Cash received will be deposited in a timely manner and monies will be safeguarded (e.g. kept in a safe) until they are deposited.

The City will establish a Petty Cash Fund in the amount of \$200. The Petty Cash Fund is to be used solely for the purpose of making payment and/or small reimbursements for City related purchases.

Investment Policy

1.0 Policy:

It is the policy of the City of Medina to invest public funds in a manner which will provide the maximum security of the principal; meet the daily cash flow demands of the City; provide the City with the highest investment return and conform to all Washington statutes governing the investment of public funds.

2.0 Objective:

The City's investments will follow all statutes governing the eligible investments for public funds in the State of Washington, in accordance with the Revised Code of Washington (RCW) 35A.40.050.

The primary objectives, in priority order, of the City's investment activities shall be:

- a) **Safety:** Safety of principal is the foremost objective of the City of Medina. Investments of the City shall be undertaken in such a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order

that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

b) Liquidity: The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.

c) Return on Investment: The City's investment portfolio shall be designed with the objective of attaining a market rate of return considering the City's risk constraints and the cash flow requirements.

The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate all investment activities, and report promptly to the Council any adverse development with any investment.

3.0 Ethics and Conflicts of Interest:

Anyone involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and Council Member officials shall disclose to the City Manager and the City Council any material financial interests in financial institutions that conduct business with the City, and she/he shall further disclose any personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and Council Member officials shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales.

4.0 Authorized Financial Dealers/Institutions:

Authorized broker/dealers and financial institutions will be limited to those that are approved by the Finance Committee and meet one or more of the following:

- a) Financial institutions approved by the Washington Public Deposit Protection Commission (RCW 39.58); or,
- b) Primary dealers recognized by the Federal Reserve Bank; or,
- c) Non-primary dealers qualified under the U.S. Securities and Exchange Commission Rule 15c3-1, the Uniform Net Capital Rule, and a certified member of the National Association of Securities Dealers.

At the request of the City, financial institutions, brokers and dealers performing investment services for the City shall provide their most recent financial statements or Consolidated Report of Condition ("call report") for review.

5.0 Authorized Investments:

The City may invest in any of the securities identified as eligible investments as defined by RCW 35A.40.050. In general, these consist of:

- a) Investment deposits (certificates of deposits) with qualified public depositories as defined in Chapter 39.58 RCW.
- b) Certificates, notes or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States (such as the Government National Mortgage Association).
- c) Obligations of government-sponsored corporations which are eligible as collateral for advances to member banks as determined by the Board of Governors of the Federal Reserve System. (These include but are not limited to, Federal Home Loan Bank notes and bonds; Federal Farm Credit Bank consolidated notes and bonds, and Federal National Mortgage Association notes, bonds and guaranteed certificates of participation.)
- d) Bankers' acceptances purchased on the secondary market.
- e) Bonds of the State of Washington and any local government in the State of Washington which have, at the time of investment, one of the three highest credit ratings of a nationally recognized rating agency.
- f) Repurchase agreements for securities listed in 2, 3 and 4 above, provided that the transaction is structured so that the City of Medina obtains control over the underlying securities and a Master Repurchase Agreement has been signed with the bank or dealer.
- g) The State of Washington Local Government Investment Pool.
- h) For a complete list of eligible investments for public funds in the state of Washington, visit: http://www.tre.wa.gov/documents/inv_elig.pdf

6.0 Safekeeping and Custody

All securities transactions entered into by the City of Medina shall be conducted on a delivery versus-payment (DVP) basis. Securities will be held by a third-party financial institution designated by the Finance Director as custodian on the City's behalf. All securities purchased by the City of Medina shall be properly designated as an asset of the City and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the Finance Director as authorized herein, or by the Director's designee.

7.0 Reporting:

The Finance Director will determine what investment information will be included in the monthly financial report.

Debt Policy

The City will maintain adequate available debt capacity for specific priority projects.

The objectives of the City's Debt Management Policy will be to minimize the need for debt by maintaining strong revenue sources which meet or exceed expenditures.

Debt may be utilized to address short-term cash flow needs and/or to finance significant capital or other obligations. Debt will not be used to fund long-term revenue shortages. City Council approval is required to approve the issuance of debt.

Current Operations will not be financed with long term debt. In the event that the need for long term debt arises, the term of the long-term debt will not exceed the life of the projects financed.

When evaluating the use of non-voted Councilmanic Debt and the associated debt service obligations, an analysis shall be performed to determine the City's ability to make debt service payments, considering revenue fluctuations associated with periodic economic cycles. Debt may be considered where the Director of Finance can demonstrate that there is sufficient projected discretionary revenue to service the debt without disrupting the City's existing service delivery or programs.

Voted and non-voted Councilmanic Debt will be used prudently in a manner to avoid an adverse impact on the City's credit rating or ability to issue subsequent or additional debt.

Upon the issuance of any debt, the Director of Finance will establish the appropriate procedures to assure compliance with bond/debt covenants and applicable federal, state and local laws, policies and regulations.

In the event that the use of debt is required, the City will raise capital at the lowest cost, consistent with the need to borrow. This will be accomplished by keeping a high credit rating, and maintaining a good reputation in the credit markets by managing the annual budget responsibly.

Small and Attractive Asset Policy

It is the policy of the City to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed.

A small and attractive item is an item that is easily concealed and carried off, priced between \$500 - \$4999, and has a life expectancy of more than one year. This item also is not likely to be missed immediately upon disappearance. Examples include without limitation laptops, cellphones, cameras, projectors, shop tools, guns, etc.

Each department head, or their designee, will prepare an Inventory List annually of their small and attractive items. If an item from the previous year is deleted, the department head will note the reason and/or means of disposal. This inventory list will be provided to the Finance Director by June 30th each year for monitoring. The Finance Director or designee will do a physical inventory based on random selection representing approximately 10-25% of items not previously selected in the prior 2 years.

The asset list will contain the serial number, model or other identifying information. Whenever feasible, each piece of property will be engraved or marked with the city's name. Such markings will

be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

The City may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the department head or their designee will add it to their Small & Attractive Assets Inventory List and mark the item with the City's name.

Items missing without adequate or feasible explanation may require additional reports to the Police Department, City Manager and/or Insurance Company. Deletions brought about as a result of natural disasters or theft would require reporting to the insurance provider for an eventual reimbursement claim.



City of Medina

2024 Preliminary Budget Memo





2024 Budget Calendar City of Medina, Washington

Statutory Dates	Planned/Actual Dates	2024 Budget Process
No legal requirement	September 11, 2023	Council holds Public Hearing to gather input on 2024 Preliminary Budget.
Oct 2, 2023	September 11, 2023	City Manager provides City Council with 2024 Revenue projections for the current year. City Manager provides a 2024 Preliminary Budget showing 2022 Revenue and Expenditures by Department.
No legal requirement	Sept 25, 2023	City Council holds a study session on 2024 Preliminary Budget. <i>Balancing decisions made if necessary.</i>
Nov 2, 2023	October 9, 2023	City Manager files 2024 Updated Preliminary Budget & Budget Message with the City Clerk and the City Council.
Prior to November 25, 2023	October 9, 2023	City Council holds Preliminary Public Hearing on 2024 Budget & Revenue Sources (Property Tax Levy)
No later than Nov 2, through Nov 20, 2023	Dates as needed prior to Nov 8 th meeting	City Clerk publishes notice of filing of 2024 Budget and publishes notice of public hearing on final budget once a week for two consecutive weeks.
Nov 21, 2023	Nov 13, 2023	Copies of 2024 proposed final budget are made available to the public at the Regular City Council meeting.
Nov 30, 2023 (KC due date) (Hearing due date 12/4/23)	Nov 13, 2023	Council holds Final Public Hearing and sets the 2024 Property Tax Levy to certify property tax levy to King County Assessor's Office
Dec. 31, 2023	Nov 13, 2023	Council adopts Final 2022 Budget at the Regular Monthly City Council meeting.
After Adoption	After Adoption	Copies of 2024 Final Budget Ordinance are filed with the Washington State Auditor's Office, MRSC and AWC.



To the Community and Council of the City of Medina, staff is proud to present the 2024 preliminary budget memo. Please note a more comprehensive overview will be provided alongside the budget workbook prior to the deep dive at the second September Council meeting.

Included with the memo is an overview of the 2019 passed property tax levy lid lift, with an updated financial forecast through 2031.

Lastly, the overall preliminary summary of the 2024 budget, along with a brief description and highlights for visibility before the deep dive.

2019 Property Tax Levy Lid Lift

The promises that were made to the voters, if they passed the measure, are the foundation this budget was built on.

Why did we go to the ballot? The City was at a financial crossroads. Rising costs were making it difficult for the City to provide the level of services our community has come to expect. Until 2019, the City had been able to balance the budget through aggressive cost-savings measures, identifying additional revenue sources and dipping into reserves. But in looking long-term, the City determined it could no longer find efficiencies without impacting service delivery.

The 1% rule: While property values continue to rise, the City's tax revenues don't rise in tandem. This is because the City's tax revenues are not based on a percentage of Medina property value; instead, the City is authorized to collect a predetermined amount of property tax each year, and each homeowner pays a proportional share of that predetermined amount. Since 2001, local governments (like Medina) are not allowed to raise their portion of the property tax levy beyond one percent (1%) a year without a vote of the public. For context: In 2019, the City's total 2019 property tax income was set by state law at \$2.8 million in total, and a 1% increase would only yield an additional \$28,000 for the City in 2020, not nearly enough to cover the rising cost of services. (Fire services alone increased by nearly double that amount in 2019.)

Asking the voters to decide: In the fall of 2019, the question of how to maintain Medina went to voters. Because the levy lid lift was approved, the City has funds to continue current service levels without significant cuts.



99% of all Medina’s General Fund & Street Operations spending is for services that are state-mandated or essential support functions to the mandated services. However, the state doesn’t dictate the level of services to be provided. For example, a city must provide law enforcement, but the state doesn’t dictate staffing levels, how often patrols are scheduled, or whether lifeguards are required for public beaches. After nearly 20 years of budget trimming, Medina was facing the need to cut into service levels that would be noticeable in every area, including public safety. In 2018, City Council and staff started a 2-year process of long-term financial planning, exploring options and public engagement surrounding a levy lid lift measure. These promises were born from those conversations and must be kept:

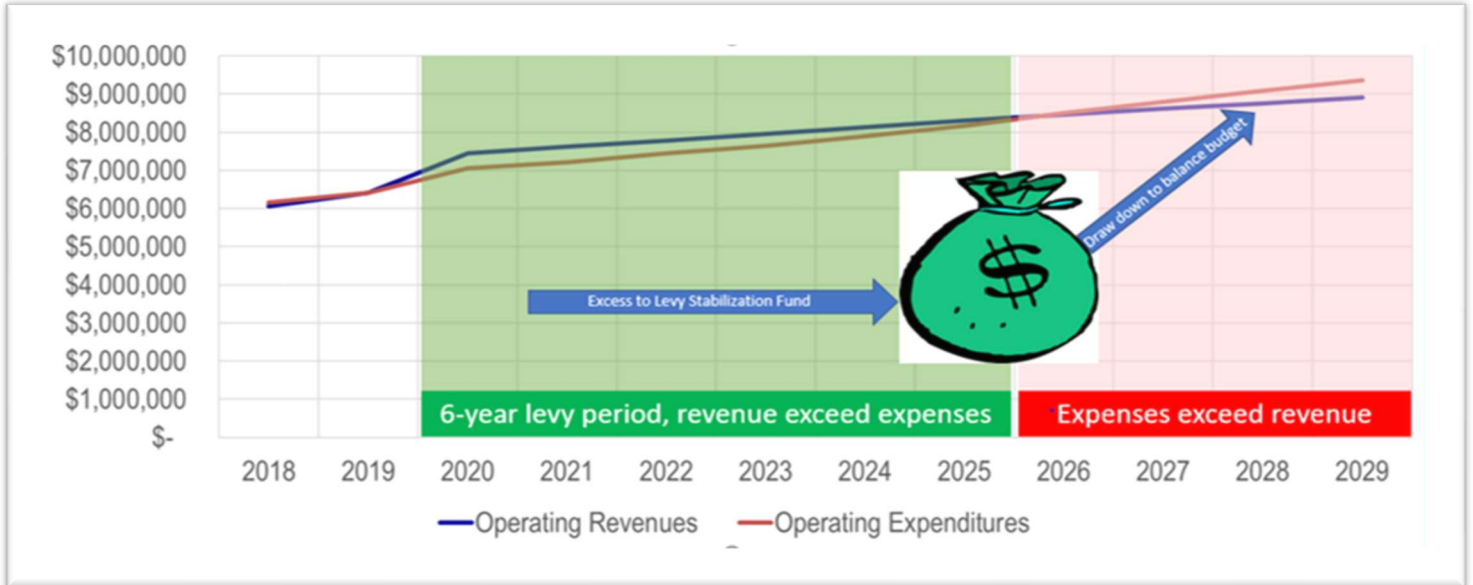
-Maintain the same LEVEL of services as before the levy lid lift. Remember, these were already trimmed service levels. This dictates a service level, status-quo budget. So, no additions or reductions from the promises made in 2019.

-Restore the City’s measures of financial health:

- Start each new year with the full General Fund required balance to cover first quarter expenses. This is something the State Auditor looks for, as well as creditors. It allows us to continue to pay the bills while waiting for our major source of funding (property taxes) that only get paid to the City in portions every 6 months.
- Engaged Finance Committee.
- Continual long-term financial planning, always looking ahead 10 years.
- Contingency Fund rebuilt.
- *Develop community friendly financial statements.

-Make the “bump” from the 6-year levy last at least 10-years.

Levy year 1 (2020) filled the gap and allowed services to continue without reduction. Years 2-6 (2021-25) will have budgeted transfers to a *Levy Stabilization Fund* in amounts that will build a minimum operating reserve of \$2M to draw on for at least another 4 years. 2023’s budget reflects a \$500K transfer into this fund. See illustration below.



SPECIFICS ABOUT THE LEVY

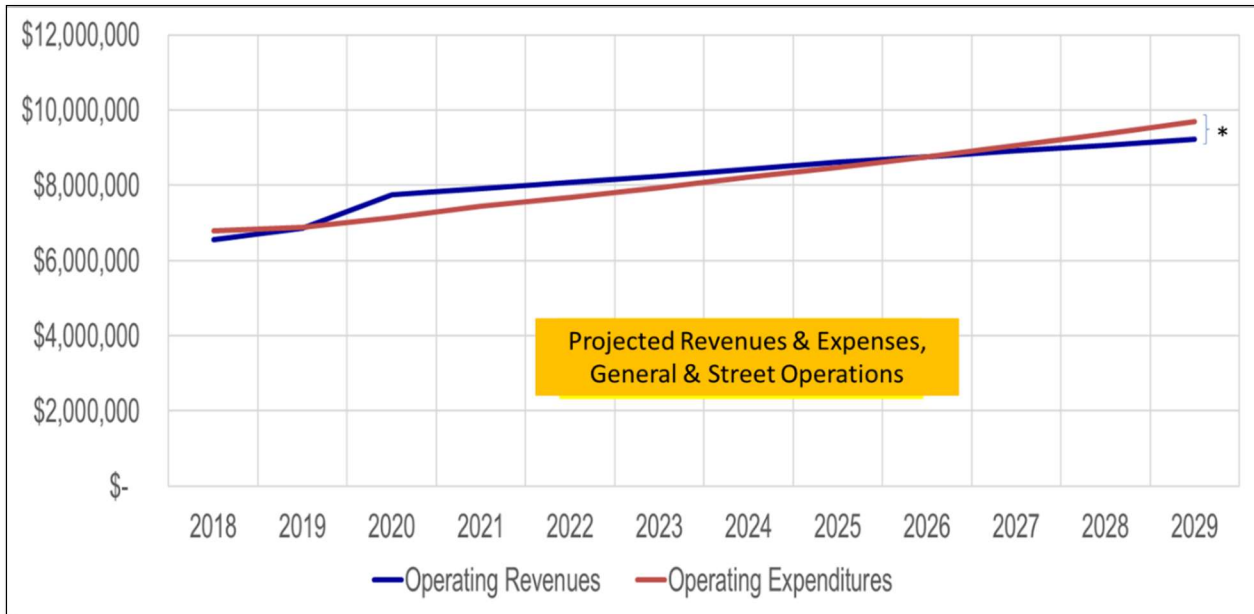
The levy’s structure was designed to have an initial increase of no more than \$0.20 per \$1000 assessed value (example \$2M AV home = additional \$400/year). In 2020 this gave the City an additional 12% of revenue towards General Fund and Street Operations, \$941,572. For the next five years (2021-2025) the City will be allowed to increase this amount by 5%, see projected table below. In 2026 the previous year’s levy total will roll into the regular property taxes, which is limited to subsequent annual increases of no more than 1% (unless another levy lid lift is approved by voters).

Year	Amount of Increase	Total	Notes
2020	\$ 941,572	\$ 941,572	Initial "bump"
2021	\$ 47,079	\$ 988,651	+5% each year
2022	\$ 49,433	\$ 1,038,083	
2023	\$ 51,904	\$ 1,089,987	
2024	\$ 54,499	\$ 1,144,487	
2025	\$ 57,224	\$ 1,201,711	
2026	\$ 12,017	\$ 1,213,728	+1% each year
2027	\$ 12,137	\$ 1,225,865	
2028	\$ 12,259	\$ 1,238,124	
2029	\$ 12,381	\$ 1,250,505	
		\$ 11,332,713	10-year total



Forecasting for the Future

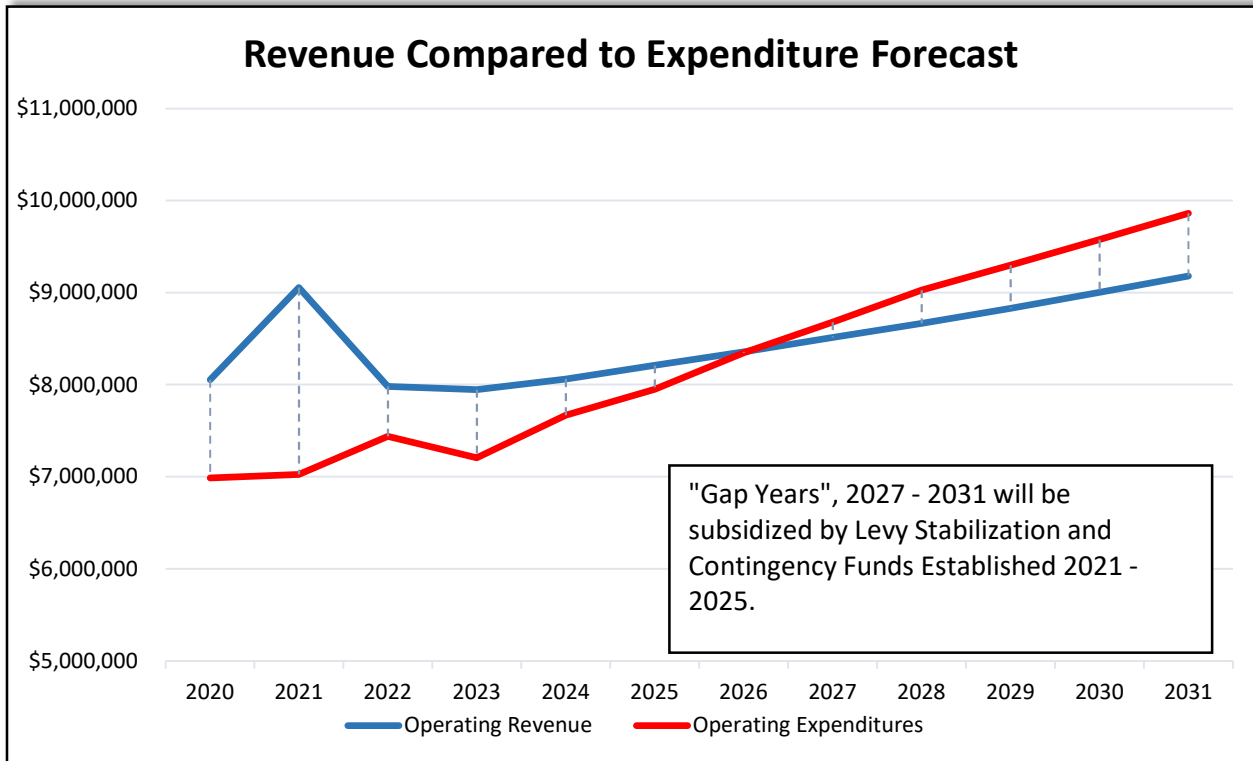
After the Levy passed, former Finance Director Julie Ketter prepared the following report to compare forecasted operating revenues to expenditures over the life of the Levy and beyond. She predicted a crossover point of 2027, where expenditures would surpass revenue and the City would then have to dip into the stabilization fund.



Now that we are preparing for the 2024 Budget, a new forecast is imperative to track the financial stability of the City and to prepare for the future. When the prior model was created, there was no way to predict the impact that the COVID 19 pandemic would have on the City and its finances. With a halt to projects and a stay-at-home order in effect, the City saw a decrease in expected expenditures in 2020 and 2021 while subsequently seeing an increase in sales tax revenue. This would not last however as 2022 and 2023 have seen an inflationary increase across the board, only somewhat mitigated by the increase in investment interest revenue. These increases are expected to impact the 2024 budget, before a predicted gradual return to pre-pandemic levels within 2-5 years.



The below graph shows that while revenue and expenditure numbers differ from the 2020 model, the crossover to deficit spending is still on track for 2027 with the Levy stabilization amount predicted to supplement the general fund until at least 2031.



2024 Preliminary Budget Summary

With high inflation raising prices across the board for almost every department, I must thank staff for their conservative approach, to allow us to bring a balanced preliminary budget to both Council and the community. First an overview of the total preliminary numbers across the board for 2024, followed by key items by department and fund. Please note that this is a working document, and all numbers are subject to change as additional information and feedback is given.



City of Medina 2024 General Fund		
Revenue		
Total Revenue	\$	8,086,899.00
Change		3.43%
Expenditures		
Department	Amount	Change
Exec.	\$ 293,498.40	4.38%
Finance	\$ 684,158.58	20.26%
Central Services	\$ 1,223,869.53	-2.96%
Police	\$ 2,812,390.32	5.34%
Fire	\$ 934,285.00	12.87%
Parks	\$ 633,414.79	4.59%
Rec Services	\$ 48,500.00	0%
Legislative	\$ 70,500.00	0%
Municipal Courts	\$ 62,000.00	0%
Legal	\$ 347,200.00	0%
Social and Env. Services	\$ 52,648.00	25.18%
Transfers	\$ 840,000.00	10.64%
Total General Fund Exp.	\$ 8,002,464.62	▲ 3.86%
City of Medina 2024 Capital Fund		
Revenue		
Total Revenue	\$	1,300,000.00
Change		3.73%
Expenditures		
Total Capital	\$	1,210,000.00
Total Stormwater	\$	350,000.00
Total Capital Fund Exp.		\$ 1,560,000.00
City of Medina 2024 Dev Services Fund		
Revenue		
Total Revenue	\$	1,121,500.00
Change		11.31%
Expenditures		
Total Expenditures	\$	1,013,936.00
Change		15.77%

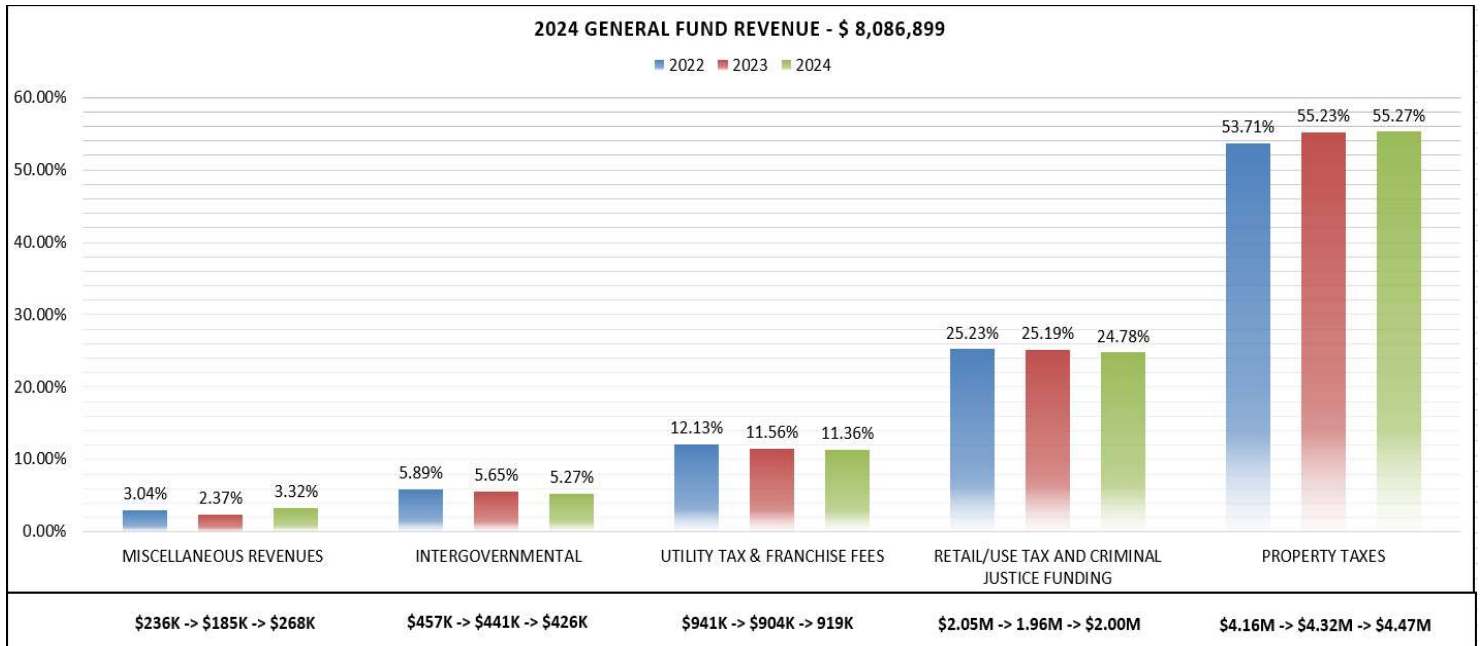


2024 General and Street Fund, (\$8,197,891), 75% of Total City Budget

From a financial standpoint, the General Fund makes up the largest portion of the City’s budget. The General Fund includes the Police Department, Central Services, Finance, Parks, Fire Services, and more (Green Tabs on Workbook). Please note while the Street Fund is separate on the accounting side, it has been included as over 75% of the fund’s revenue consists of transfers from the General Fund.

Revenue Notes:

- Property tax revenue increase of 3.5% per the Levy Lid Lift and legacy portions.
- Sales tax budgeted at a 2% increase from 2023 predicted with a rise in inflation.
- Intergovernmental income estimated by MRSC, expected to drop as Medina’s population fell from 2022 to 2023.
- With the increase in interest rates, interest earning income in 2024 is predicted to increase substantially over what was budgeted for in 2023.



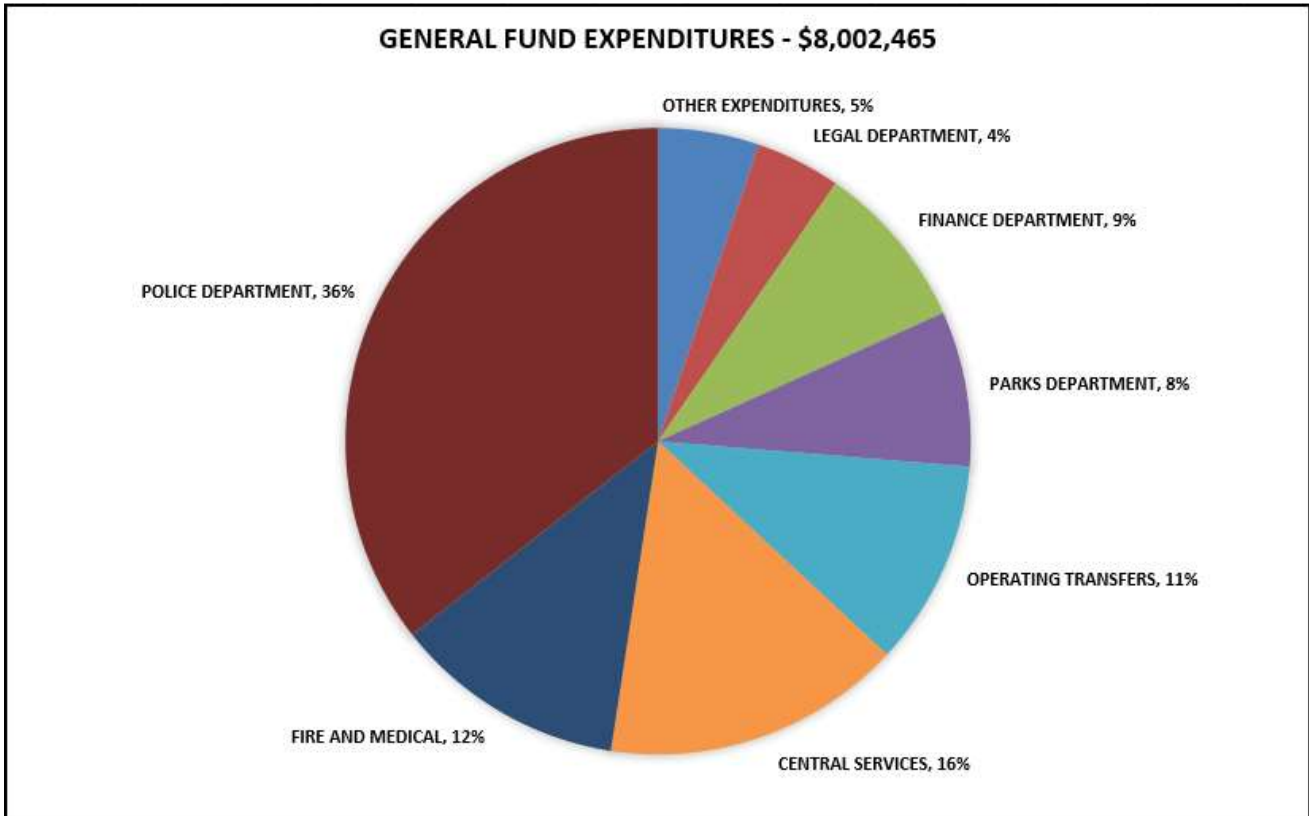


Employee Salary and Benefits

- With the CPI above the max COLA increase, employee salaries will increase by 4% with a 4.6% increase for law enforcement.
- Medical benefits are predicted to increase by 4-5% for 2024 with Dental and Vision staying flat. While still waiting on some additional rates, a conservative 6% total increase will act as a placeholder.
- The additional cost of adding Juneteenth as a recognized Holiday for the City has been added to the budget, awaiting Council discussion and direction.

Fixed Cost Increases for 2024

- ARCH, the City’s portion to support transitional and low-income housing will increase in 2024 to cover the admin costs (\$8.5K increase).
- With a heavy increase in employee compensation and the new Station 10 being built, Bellevue Fire has increased their service cost by 13.35% for 2024.
- For the second year in a row, WCIA has increased their insurance cost significantly to replenish their fund drained by heavy payouts by other jurisdictions. Medina’s portion has risen by 29% for 2024.
- Our IT managed services are expected to increase by 10% for 2024.





Highlighted Department Notes and Asks for 2024

- **Transfers**
 - o 19% increase to Street fund to cover rising costs and the replacement plow.
 - o \$315K allocated to the Contingency Fund.
- **Legal**
 - o \$20K increase to Special Counsel, to cover legal fees associated with WSDOT lid discussions and new Teamsters Labor Contracts.
- **Police Department**
 - o Body worn cameras and tasers, both would be leased and set at a fixed annual cost of \$32K.
 - o Increased costs for 2024 include replacement uniforms, and inflationary increases to vehicle repairs, Shredder Day, educational brochures, and NORCOM.
- **Finance**
 - o Increased cost of financial software and first full year of new HR/Payroll system, conservatively budgeting for \$10K more for software.
- **Central Services**
 - o Cut Public Storage costs by 2/3rds as staff works to streamline public records.
 - o Reduction in building maintenance and capital outlay, as projects moved to Capital Fund.
- **Public Works**
 - o A replacement plow truck, fitted with a sprayer to allow for better coverage and service to the community during winter storms. The truck with the necessary attachments would cost an estimated \$100K.
 - o This replacement truck is split between both the Park and Street Funds cost wise.
 - o Various increases of supplies and utility costs due to inflation.

2024 Development Services Fund (\$1,114,936), 10% of Total City Budget

2022 was the first year of the Development Services Enterprise Fund. Unfortunately, this coincided with a reduction of residential work within the city, which saw permitting revenue fall under what was forecasted. So far in 2023, we have seen a return to expected work within the city, keeping the city's Development staff busy. Please note that an increase in permitting work does lead to an increase in expenditure. However, some of the costs can be passed through to residents and contractors through the advanced deposit process.



Notes for 2024

- Based on 2023 actuals, staff are forecasting an 11% increase in revenue from permitting for next year.
- 10% increase in building plan review consultant rates for 2024, similar workload to 2023. This directly correlates with building permit revenue.
- Increase in postal expenses for code enforcement with staff more active in community over violations.
- \$45K budgeted for fuel efficient replacement vehicle for Building Official, to visit job sites without use of personal vehicle.

2024 Capital and Tree Funds (\$1,590,000), 15% of Total City Budget

Capital Fund revenues come from five sources, each coming with restrictions of what it can be used for:

Real Estate Excise Tax -REET (\$1,125,000 or 86% of total) is generated from the selling of real estate within the community. It is the most restrictive source as it can only be used for large capital improvement projects. The State strictly defines those projects, and its use is audited thoroughly each year. Since the real estate market goes through boom-to-bust cycles over time, this revenue source mirrors it. Medina has been enjoying a robust local real estate period for several years but more recently, while still active, it has been heavily weighted towards small, older homes often on larger lots. 2024's anticipated REET revenue of \$1.125M has been budgeted conservatively. It assumes there is a finite amount of developable inventory within the city as well as available local industry and customers with an appetite to take on the types of homes that we have seen built.

Grant Funds/Intergovernmental (0% of total) Grants can come from a variety of sources. In Medina they typically come from the State Transportation Improvement Board. While nothing is expected from TIB in 2024, city staff will continue to look at options for federal funding going forward.



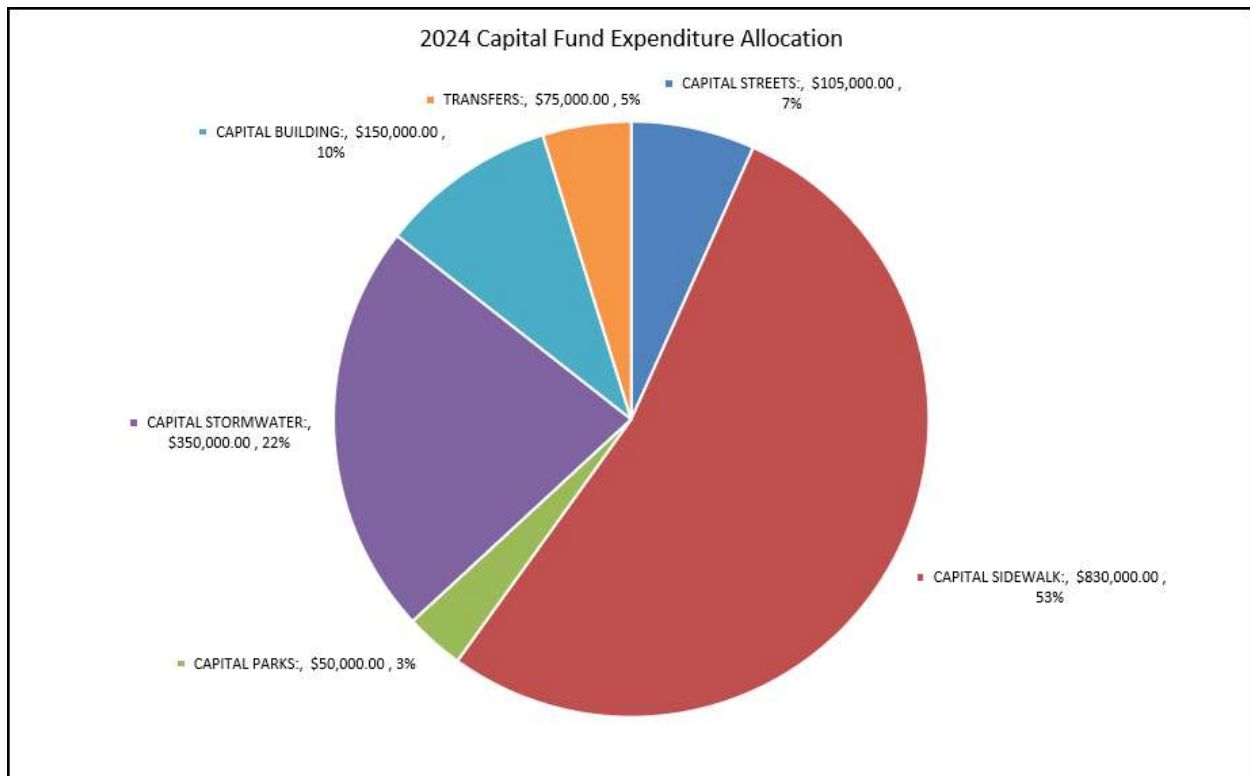
King County Parks Levy (\$50,000 or 4% of total) is the voter approved levy to improve parks county-wide. Medina’s allocation from that levy that will be received each year, 2020-2025;

Investment Earnings (\$125,000 or 10% of total) from the balance kept in this fund. The capital fund is projected to start 2023 with a fund balance of almost \$5.2M. This balance has been built over the recent real estate boom to continue with needed projects once the market cools and REET receipts decline.

Donations from the community for capital projects, especially park improvements, are the fifth source of funding. The community has been generous over the years, but this is not a source we include in budget planning.

2024 Projects

- \$105K for 88th Ave NE Overlay.
- \$830K for NE 12th and NE 10th repairs and Improvements.
- \$150K for City Hall and Post Office Maintenance and Improvements.
- \$200K for NE 2nd Place and 78th Ave NE Stormwater Improvements.
- -\$30K set aside for tree planting and potential hazardous tree removal.





Year End Carryover Balances

As is the case with a lot of smaller organizations, Medina does not use accrual accounting methods, instead it operates on a cash basis. Accrual accounting means revenue and expenses are recognized and recorded when they occur, while cash basis accounting means these line items aren't documented until cash exchanges hands. A result of this is that known future expense obligations are not reflected on financial reports. This distinction is important when it comes to viewing the City's year end carryover balances. Fund balances remaining at the end of each year, especially in the General Fund can be mistakenly assumed to be discretionary "reserves". In reality, it is similar to a personal checkbook balance that is needed to pay bills that will come due before you get paid again. Since the majority of Medina's funding for general day-to-day operations doesn't come in until the spring it is our policy, based on auditor & financial advisory organizations recommendations, that we start each year with a 25% carryover balance to cover those 1st quarter expenses. When unexpected General Fund revenues or cost savings happen, it will be staff's recommendation to Council--based on Finance Committee's set policy--to direct that amount into rebuilding the City's drained Contingency Fund. The first transfer of this kind was made in 2021 from 2020's ending fund balance carryover excess. Additional funds are planned to be transferred in 2024.

GENERAL FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Comments:	
	GENERAL FUND - REVENUES					
	PROPERTY & SALES TAX					
001 000 000 311 10 00 00	General Property Taxes	4,318,656	4,469,809	▲3.50%	Includes 1% all'd increase + new constrct/improvmnts +levy lid lift portion at +5%. Waiting on KC worksheet 2023.07 ytd rolling 12 mos (+ passthru ARCH cont. from SHB1406, COM ord 985, \$10,000 est) Flat to 2023.07 ytd rolling 12 mos	
001 000 000 313 11 00 00	Local Retail Sales & Use Tax	1,870,785	1,904,941	▲1.83%		
001 000 000 313 71 00 00	Criminal Justice Funding	98,782	98,782	▲0.00%		
	TOTAL PROPERTY & SALES TAX	6,288,223	6,473,531	▲2.95%		
	BUSINESS & OCCUPATION-UTILITY TAX				Utili Tax 6% and Franchise Fees 4%	
001 000 000 316 41 00 00	Electric - Puget Sound Energy	232,783	237,439	▲2.00%	Based on 2023.07 ytd rolling 12 mos, + 2% for inflation	
001 000 000 316 42 00 00	Gas - Puget Sound Energy	125,000	127,500	▲2.00%		
001 000 000 316 43 00 00	Water & Sewer	200,000	204,000	▲2.00%		
001 000 000 316 45 00 00	Garbage, Solid Waste	40,000	40,800	▲2.00%		
001 000 000 316 46 00 00	Cable - Comcast	82,000	83,640	▲2.00%		
001 000 000 316 47 00 00	Telephone - Mobile & landline	37,854	38,611	▲2.00%		
001 000 000 317 20 00 00	Leasehold Excise Tax	6,589	6,589	▲0.00%		
	BUSINESS LICENSE/PERMITS-FRANCHISE FEES					
001 000 000 321 91 00 00	Franchise Fees - Water/Sewer COB, Cable Comcast	180,000	180,000	▲0.00%		Assumes 4% Franchise Fee per Ord 895 of 11/30/2012, applied as above
	TOTAL UTILITY TAX & FRANCHISE FEES	904,226	918,579	▲1.59%		
	LICENSES & PERMITS					
001 000 000 322 30 00 00	Animal Licenses	400	400	▲0.00%	Based on 2023.07 ytd annualized	
001 000 000 322 90 00 00	Other Non Bus. Licenses & Permits (Gun Permits)	650	600	▼7.69%	Based on 2023.07 ytd annualized	
001 000 000 322 91 00 00	Special Permits-Events, Other				Based on 2023.07 ytd annualized	
	TOTAL LICENSES & PERMITS	1,050	1,000	▼4.76%		
	INTERGOVERNMENTAL					
001 000 000 332 92 10 00	COVID-19 Non-Grant Assistane (CARE)				Allocate \$28K x 3 yrs to COB CARES program, see PD expense. Remaining ARPA in Capital. Based on one budgeted vest replacement, see PD exp 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July 2024: MRSC estimated distribution of State Shared Revenue, available late July Based on 13.1% avg previous years of expense subtotal line	
001 000 000 332 92 10 01	Coronavirus Local Fis. Rec. (ARPA)	56,000	28,000	▼50.00%		
001 000 000 333 16 00 00	Dept of Justice- Federal Grant					
S/B in street	Multimodal Transportation - Cities					
001 000 000 336 06 21 00	MVET-Criminal Justice-Pop.	1,049	1,112	▲6.01%		
001 000 000 336 06 26 00	Criminal Justice-Special	3,702	3,949	▲6.67%		
001 000 000 336 06 51 00	DUI/Other Criminal Justice					
001 000 000 336 06 94 00	Liquor Excise Tax	19,997	21,148	▲5.76%		
001 000 000 336 06 95 00	Liquor Control Board Profits	22,300	22,084	▼0.97%		
001 000 000 336 06 95 01	Liquor Control Board Profits-Public Safety Portion					
001 000 000 342 11 00 00	Hunts Point Police Contract- Add'l Police Serv	338,353	350,000	▲3.44%		
	TOTAL INTERGOVERNMENTAL	441,401	426,293	▼3.42%		
	CHGS FOR GOODS AND SERVICES					
001 000 000 341 99 00 00	Passport & Naturalization Fees	5,000	5,000	▲0.00%		Flat to 2023
	TOTAL CHGS FOR GOODS/SERVICES	5,000	5,000	▲0.00%		
	FINES & FORFEITURES					
001 000 000 353 10 00 00	Municipal Court-Traffic Infrac	18,000	18,000	▲0.00%	Hx ratio of court costs (75%) to revenue	
	TOTAL FINES & FORFEITURES	18,000	18,000	▲0.00%		
	MISCELLANEOUS REVENUE					
001 000 000 361 11 00 00	Investment Interest	46,800	125,000	▲167.09%	Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)--- 2023.07 ytd annualized Based on 2023 actual annualized 7.23 2024 American Towers Corp. Increased in 2023 Lease of \$7375.67/mo In 2024 we are not planning on asking for Community Donations	
001 000 000 361 40 00 00	Sales Interest	1,200	2,000	▲66.67%		
001 000 000 362 00 00 10	Wireless Commun. Facility Leases	23,223	27,000	▲16.26%		
001 000 000 362 00 00 20	Post Office Facility Lease	88,508	88,508	▲0.00%		
001 000 000 367 11 00 00	Contributions/Donations	-	-			
001 000 000 369 30 00 10	Confiscated Property-Auction					
001 000 000 369 91 00 00	Other	150	1,000	▲566.67%		
001 000 000 369 91 00 10	Other-Copies	235	235	▲0.00%		
001 000 000 369 91 00 15	Other-Fingerprinting	590	590	▲0.00%		
001 000 000 369 91 00 35	Other-Notary	110	110	▲0.00%		
001 000 000 369 91 00 45	Other-Reports	53	53	▲0.00%		
	TOTAL MISCELLANEOUS REVENUES	160,869	244,496	▲51.98%		
001 000 000 382 20 00 00	REFUNDABLE DEPOSITS (NOT REFLECTED IN BUDGET) Refundable Retainage					
	DISPOSITION OF CAPITAL ASSETS					
001 000 000 395 10 00 00	Proceeds From Sales of Capital Assets					
	TOTAL DISPOSITION OF CAPITAL ASSETS					
	TOTAL GENERAL FUND REVENUE	\$ 7,818,769	\$ 8,086,899	▲3.43%		

FUND TRANSFERS OUT

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
OPERATING TRANSFERS					
<u>From General Fund to:</u>					
001 000 000 597 00 30 00	Levy Stabilization Fund	\$ 500,000	\$ -		Planned to be hit required amt by EOY 2023
001 000 000 597 00 00 03	Street Fund	\$ 440,000	\$ 525,000	▲ 19.32%	
001 000 000 597 00 01 00	Contingency Fund		\$ 315,000		Contingency Fund used to show additional saved funds
TOTAL TRANSFERS FROM GENERAL FUND		940,000	840,000	▼ 10.64%	
<u>From Capital Projects Fund to:</u>					
307 000 000 597 00 00 30	Street Fund	75,000	75,000		Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
TOTAL TRANSFERS FROM CAPITAL FUND		75,000	75,000		
TOTAL OPERATING TRANSFERS		1,015,000	915,000	▼ 9.85%	

LEGISLATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	GENERAL FUND - EXPENDITURES				
	LEGISLATIVE SERVICES				
001 000 000 511 60 41 00	Professional Services				
001 000 000 511 60 41 01	Legislative Activities-Regional Intergovt	6,500	6,500	▲ 0.00%	AWC (\$1900), PSRC (\$700), Eastside Transp.(?), Sound Cities (\$2,202)
001 000 000 511 60 43 00	Travel & Training	10,000	10,000	▲ 0.00%	AWC training, conferences, meals, and travel + CC retreat, End of year banquet
001 000 000 511 60 49 00	Miscellaneous	2,000	2,000	▲ 0.00%	Park Board, Planning Comm, Council misc meeting expenses
001 000 000 511 60 49 10	Medina Days	52,000	52,000	▲ 0.00%	\$35,000 Fireworks+ \$15,000 barge, \$2,000 sani-cans (Finance Committee recommendation, promised with Levy Lift)
	TOTAL LEGISLATIVE SERVICES	70,500	70,500	▲ 0.00%	

LEGAL

ACCOUNT NUMBER	DESCRIPTION	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	LEGAL DEPARTMENT					FTE's: NA, contracted
001 000 000 515 41 40 00	City Attorney	256,837	300,000	300,000	▲ 0.00%	Per SM, hx avg of "routine legal service", "excluding litigation or highly contentious events"= \$250K. SB added \$75K for "contentious", less \$25K to DS budget \$20K WSDOT, \$10K T Mobile Tower, \$10K Start to 2025 Labor Negotiations Required Service/Expenditure
001 000 000 515 45 40 00	Special Counsel	16,173	20,000	40,000	▲ 100.00%	
001 000 000 515 91 40 00	Public Defender	6,600	7,200	7,200	▲ 0.00%	
	TOTAL LEGAL DEPARTMENT	279,610	327,200	347,200	▲ 6.11%	

SOCIAL AND ENVIRONMENTAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
SOCIAL & ENVIRONMENTAL SERVICES					
SOCIAL SERVICES					
001 000 000 551 10 40 00	Public Housing Services - ARCH	27,476	38,066	▲38.54%	Including Admin Fees and GF plus \$11K passthrough
TOTAL SOCIAL SERVICES		27,476	38,066	▲38.54%	
ENVIRONMENTAL SERVICES					
001 000 000 553 10 40 00	Land & Water Conservation Resources-King County	4,000	4,000	▲0.00%	Including Admin Fees and GF plus \$11K passthrough
001 000 000 553 70 40 00	Pollution Prevention-Puget Sound Clean Air Agency	9,582	9,582	▲0.00%	
TOTAL ENVIRONMENTAL SERVICES		13,582	13,582	▲0.00%	
MENTAL HEALTH SERVICES					
001 000 000 564 60 40 00	Mental Health Services-KC Substance Abuse Fees	1,000	1,000	▲0.00%	Including Admin Fees and GF plus \$11K passthrough
TOTAL SOCIAL & ENVIRONMENTAL SVCS		42,058	52,648	▲25.18%	

MUNICIPAL COURT

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	MUNICIPAL COURT				
001 000 000 512 50 41 10	Prosecuting Attorney	48,000	48,000	▲0.00%	\$4K per month x 12 months
001 000 000 512 50 40 10	Municipal Court-Traffic/NonTrf	14,000	14,000	▲0.00%	Required Service/Expenditure - Offset by Court Revenue
	TOTAL MUNICIPAL COURT	62,000	62,000	▲0.00%	

RECREATIONAL - LIFEGUARD

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	RECREATION SERVICES (LIFEGUARDS AND BOYS & GIRLS CLUB)				Kept Same Budget as 2023
	SALARIES & WAGES				
001 000 000 571 00 10 00	Salaries & Wages	35,000	35,000	▲0.00%	
001 000 000 571 00 11 00	Overtime				
	TOTAL SALARIES & WAGES	35,000	35,000	▲0.00%	
	PERSONNEL BENEFITS				
001 000 000 571 00 20 00	Personnel Benefits	4,200	4,200	▲0.00%	
001 000 000 571 00 30 00	Uniforms	2,000	2,000	▲0.00%	
	TOTAL PERSONNEL BENEFITS	6,200	6,200	▲0.00%	
	SUPPLIES				
001 000 000 571 00 31 00	Operating Supplies				
001 000 000 571 00 32 00	Miscellaneous Lifeguard Expense	7,300	7,300	▲0.00%	
	TOTAL SUPPLIES	7,300	7,300	▲0.00%	
	OTHER SERVICES & CHARGES				
001 000 000 571 00 40 00	Travel & Training				
001 000 000 571 00 41 00	Recreation - Boys & Girls Club				
	TOTAL OTHER SERVICES & CHARG	-	-		
	TOTAL RECREATION-LIFEGUARDS	48,500	48,500	▲0.00%	

FIRE AND MEDICAL

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	FIRE & MEDICAL AID DEPARTMENT				
	INTERGOVERNMENTAL SERVICES				
001 000 000 522 20 41 00	Fire Control Services	797,788	904,285	▲13.35%	%13.3% Increase due to station 10 and high Cola Updated 7/29/23 with COB notice received. LEOFF1 contract obligation
001 000 000 522 20 41 00	Fire Control Services (LEOFF1 Liab.)	30,000	30,000	▲0.00%	
	TOTAL INTERGOVERNMENTAL	827,788	934,285	▲12.87%	
	TOTAL FIRE & MEDICAL DEPT	827,788	934,285	▲12.87%	

LAW ENFORCEMENT

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:	
POLICE DEPARTMENT					FTE: 11	
SALARIES & WAGES						
001 000 000 521 20 11 00	Salaries & Wages	1,242,191	1,299,332	▲4.60%	CPI-W=4.6% COLA 2 non-rep employee; 4% CBA Clerical; 5% CBA PD est ceiling COLA 7 employees	
001 000 000 521 20 11 11	Longevity	25,026	25,777	▲3.00%		
001 000 000 521 20 11 14	Education	1,800	1,800	▲0.00%		
001 000 000 521 20 11 16	ICMA 457 Plan	50,000	54,000	▲8.00%		
001-000-000-521-20-11-17	Opt Out Medical	35,166	36,573	▲4.00%		
001 000 000 521 20 11 18	Night Shift Differential	16,378	17,132	▲4.60%		Based on "average" week of coverage provided by Sergeant
001 000 000 521 20 11 19	Physical Fitness Incentive	15,800	16,527	▲4.60%		All officers utilizing
001 000 000 521 20 12 00	Overtime	120,000	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	75,000	75,000	▲0.00%		
001 000 000 521 20 13 00	Holiday Pay	52,000	65,000	▲25.00%		Increase due to potential additional of Juneteenth
TOTAL SALARIES & WAGES		1,633,361	1,711,140	▲4.76%		
PERSONNEL BENEFITS						
001 000 000 521 20 21 00	Personnel Benefits	437,211	463,444	▲6.00%	Payroll taxes, Medical, Dental benefits, etc, less DRS/ICMA replacement above.	
001 000 000 521 20 21 10	Personnel Benefits-Retirees	24,750	25,740	▲4.00%	LEOFF 1 Medical plus Unum (+4%) + 12 mos rolling reimb(+10%)	
001 000 000 521 20 22 00	Uniforms	8,500	13,000	▲52.94%	Uniform replacement	
001 000 000 521 20 22 01	DOJ Bullet Proof Vest Program	4,000	3,000	▼25.00%	Two vest replacements - external vest and covers during 2024	
001 000 000 521 20 23 00	Tuition	9,000	8,000	▼11.11%	Two officers collecting on tuition reimbursement	
TOTAL PERSONNEL BENEFITS		483,461	513,184	▲6.15%		
SUPPLIES						
001 000 000 521 20 31 00	Office Supplies	15,000	15,000	▲0.00%	Includes \$3,000 for Emergency Preparedness	
001 000 000 521 20 31 01	Off Equip, IT HW, SW <\$5K	7,000	7,000	▲0.00%	Upgrades, normal operating costs	
001 000 000 521 20 31 40	Police Operating Supplies	15,000	14,000	▼6.67%	Taser cartridges, evidence processing equip, radio batteries, etc.; NARCAN replacement (deployment of new radio system)	
001 000 000 521 20 31 60	Ammo/Range (Targets, etc.)	12,000	12,500	▲4.17%	Per ofc. contract and for training/firearms qualifications - ammo costs	
001 000 000 521 20 32 00	Vehicle Expenses-gas, car wash	30,000	32,000	▲6.67%	Includes bridge tolls,fuel costs	
001 000 000 521 20 35 20	Firearms (purchase & repair)	2,000	2,000	▲0.00%		
TOTAL SUPPLIES		81,000	82,500	▲1.85%		
OTHER SERVICES & CHARGES						
001 000 000 521 20 41 00	Professional Services	4,000	4,500	▲12.50%	Public Safety Testing fees	
001 000 000 521 20 41 50	Recruitment-Background	5,000	5,000	▲0.00%	Cell phones and service, computer modems in patrol car, KC INET service.	
001 000 000 521 20 42 00	Communications (Phone,Pager)	16,000	18,000	▲12.50%	Ongoing training requirements, large mandatory CJTC training requirements increase, new officers	
001 000 000 521 20 43 00	Travel & Training	14,000	14,000	▲0.00%	Copy machine	
001 000 000 521 20 45 00	Equipment-Lease & Rentals	2,000	2,000	▲0.00%		
001 000 000 521 20 48 00	Repairs & Maint-Equipment	18,000	16,000	▼11.11%	\$8,000 for maintain serviceable fire extinguishers, radar, property room software yearly maintenance fee of \$2500, copier quarterly maintenance	
001 000 000 521 20 48 10	Repairs & Maint-Automobiles	8,500	10,000	▲17.65%		
001 000 000 521 20 48 20	Repairs & Maint- SW, HW Maint	30,000	30,000	▲0.00%	Camera fees, camera maintenance	
001 000 000 521 20 49 30	Animal Control					
001 000 000 521 20 49 40	Dues,Subscriptions,Memberships	7,000	7,000	▲0.00%	WSPC, IACP Professional Memberships	
001 000 000 521 20 49 41	Lexipol Manuals	8,000	8,000	▲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	6,500	7,500	▲15.38%	Increased 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		119,000	122,000	▲2.52%		
INTERGOVERNMENTAL SERVICES						
001 000 000 521 20 41 15	Dispatch Services-Norcom Trans	81,567	81,567	▲0.00%	NORCOM - Projected cost for 2024	
001 000 000 521 20 41 20	Dispatch-EPSCA	6,500	8,000	▲23.08%	Per contract - cost to maintain 800 Mhz police radio connectivity	
001 000 000 521 20 41 40	Marine Patrol Services	97,000	103,000	▲6.19%	Anticipated cost with Mercer Island	
001 000 000 521 20 41 41	Bellevue CARE program	28,000	20,000	▼28.57%	2022-2024 program offset by ARPA	
001 000 000 521 20 41 55	Jail Service-Prisoner Board	14,000	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	
001 000 000 521 20 41 80	Domestic Violence-Kirkland	1,000	-	▼100.00%	Mandated by court as resource to DV victims	
TOTAL INTERGOVERNMENTAL SERV.		228,567	227,067	▼0.66%		
SUBTOTAL POLICE		2,545,389	2,655,890	▲4.34%		
CAPITAL OUTLAY						
001 000 000 594 21 64 10	Surveillance Cameras and Body Cameras	30,000	62,000	▲106.67%	\$30K allocated for additional Maintenance of New Cameras System, \$32K for body camera and tasers	
001 000 000 594 21 64 10	Police HW/SW, Equip >\$5K Capital	4,500	4,500	▲0.00%	Mandated mobile platform requirements	
001 000 000 594 21 70 00	Police Vehicle Leasing, Princ. Cost	90,000	90,000	▲0.00%	Vehicle leasing costs - 6 vehicles	
001 000 000 594 21 80 00	Police Vehicle Leasing, Int. Cost					
TOTAL CAPITAL OUTLAY		124,500	156,500	▲25.70%		
TOTAL POLICE DEPARTMENT		2,669,889	2,812,390	▲5.34%		

EXECUTIVE

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
EXECUTIVE					FTE's: 1
SALARIES & WAGES					
001 000 000 513 10 11 00	Salaries & Wages	187,200	194,688	▲4.00%	CPI-W=4% COLA-- See Salary Model for addl details
001 000 000 513 10 21 50	Auto Allowance	6,000	6,000	▲0.00%	
001 000 000 513 10 11 17	Medical Opt Out	13,731	14,417	▲5.00%	
001 000 000 513 10 11 16	ICMA 457 Plan	13,269	17,583	▲32.51%	
TOTAL SALARIES & WAGES		220,200	232,688	▲5.67%	
PERSONNEL BENEFITS					
001 000 000 513 10 21 00	Personnel Benefits	20,635	21,460	▲4.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
TOTAL PERSONNEL BENEFITS		20,635	21,460	▲4.00%	
OTHER SERVICES AND CHARGES					
001 000 000 513 10 41 00	Professional Services	36,000	36,000	▲0.00%	SR520 Consultant WCIA and other training
001 000 000 513 10 43 00	Travel & Training	4,000	3,000	▼25.00%	
001 000 000 513 10 49 01	Dues, Subscr.	350	350	▲0.00%	
TOTAL OTHER SERVICES & CHARGES		40,350	39,350	▼2.48%	
TOTAL EXECUTIVE DEPARTMENT		281,185	293,498	▲4.38%	

FINANCE AND HUMAN RESOURCES

ACCOUNT N\ DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
FINANCE DEPARTMENT				FTE's: 1.7
SALARIES & WAGES				
001 000 000 5 Salaries & Wages	192,000	205,680	▲7.13%	CPI-W=4% COLA---see salary model notes Assumes full participation
001 000 000 5 ICMA 457 Plan	9,000	9,000	▲0.00%	
TOTAL SALARIES & WAGES	201,000	214,680	▲6.81%	
PERSONNEL BENEFITS				
001 000 000 5 Personnel Benefits	51,196	54,268	▲6.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 5 Opt-Out Of Medical	11,797	12,505	▲6.00%	
TOTAL PERSONNEL BENEFITS	62,993	66,772	▲6.00%	
OTHER SERVICES & CHARGES				
001 000 000 5 Professional Services	30,000	40,000	▲33.33%	Vision PS, Finance/Financial System Support + ADP Payroll and HR Platform Hybrid model utilized, \$139 per hour but will save on travel expenses
001 000 000 5 Intergvtml Prof Serv-Auditors	25,000	25,000	▲0.00%	
001 000 000 5 Travel & Training	3,000	1,500	▼50.00%	PSFOA, Budgeting Workshop for DFD
001 000 000 5 Insurance (WCIA)	218,886	308,206	▲40.81%	Liability rate increase per 7/28 WCIA notice. Property 25%; B&M 5-10%, Crime 5-10% & Auto 25% pending Oct BOD vote notice less 15.56% alloc to DS (Budget amendment in 2023 to correct 2023 amt)
001 000 000 5 Misc-Dues,Subscriptions	1,000	1,000	▲0.00%	WFOA, PSFOA, GFOA (Dues, Memberships),
001 000 000 5 Miscellaneous	15,000	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 5 Elections Serv-Voter Reg Costs	12,000	12,000	▲0.00%	Election year costs (every other year is higher), 2023 keep to prior yr budget d/t potential for less KC cost share
TOTAL OTHER SERVICES & CHARGES	304,886	402,706	▲32.08%	
TOTAL FINANCE DEPARTMENT	568,879	684,159	▲20.26%	

2023 budget FCS Group for financial wellness eval & LTFP updated, mid-levy cycle 45% of expense due to insurance

CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	2023 Final Budget	2024 Preliminary Budget		Notes:
CENTRAL SERVICES					FTE's: 3
	SALARIES & WAGES				
001 000 000 518 10 11 00	Salaries & Wages	302,965	315,084	▲4.00%	CPI-W=4% COLA 1 non-rep employee; 4% CBA est COLA 3 employees--see salary model notes for details Assumes participation full participation 1 Employee participating in Opt-Out, same as 2023
001 000 000 518 10 11 11	Longevity	6,489	6,749	▲4.00%	
001 000 000 518 10 11 14	Education	1,800	1,800	▲0.00%	
001 000 000 518 10 11 16	ICMA 457 Plan	12,000	12,000	▲0.00%	
001 000 000 518 10 11 17	Opt-Out of Medical	9,458	10,025	▲6.00%	
001 000 000 518 10 12 00	Overtime				
	TOTAL SALARIES & WAGES	332,712	345,657	▲3.89%	
	PERSONNEL BENEFITS				
001 000 000 518 10 21 00	Personnel Benefits	115,106	122,012	▲6.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
	TOTAL PERSONNEL BENEFITS	115,106	122,012	▲6.00%	
001 000 000 518 10 31 00	Office and Operating Supplies	30,000	30,000	▲0.00%	City Hall Office and Operating Expenses, Konica Copier, Pitney Bowes
001 000 000 518 10 41 00	Professional Services	145,500	155,500	▲6.87%	Proshred, Municode Codification Updates, \$70,000 Comp Plan, \$70,000 LaserFiche/Records Management Consulting and Scanning Services
001 000 000 518 10 42 00	Postage/Telephone	13,000	13,000	▲0.00%	Postage (City Hall printing/mailing services); fax & credit card lines
001 000 000 518 10 43 00	Travel & Training	11,000	11,000	▲0.00%	Training for clerk, Deputy Clerk/Admin Asst, ISC
001 000 000 518 10 44 00	Advertising	7,500	7,500	▲0.00%	DS, CS legal advertisements
001 000 000 518 10 47 00	Utility Serv-Elec,Water,Waste	32,000	32,000	▲0.00%	Calculated using current year YTD, annualized
001 000 000 518 10 48 00	Repairs & Maint-Equipment	500	500	▲0.00%	office equipment repairs - Printer Svcs-Budget
001 000 000 518 10 49 10	Miscellaneous	3,200	4,000	▲25.00%	City Staff and Volunteers End of Year Gifts/Appreciation Lunch
001 000 000 518 10 49 20	Dues, Subscriptions	600	600	▲0.00%	City Clerk and Deputy Clerk
001 000 000 518 10 49 30	Postcard, public information	10,500	12,000	▲14.29%	Community mailings placeholder, monthly postcard discontinued
001 000 000 518 10 49 40	Photocopies	500	500	▲0.00%	Most expenditures reflect pass through costs related to public records
	TOTAL OTHER SERVICES & CHARGES	254,300	266,600	▲4.84%	
	BUILDING MAINTENANCE				
001 000 000 518 30 45 00	Facility Rental	12,000	4,000	▼66.67%	1 Public Storage Unit
001 000 000 518 30 48 00	Repairs/Maint-City Hall Bldg	97,500	57,500	▼41.03%	\$10k City Hall & PO cleaning Maint. \$5k Beach/Park Bathroom cleaning, \$10k HVAC Maint., Alarm/Fire Monitoring \$2,500, fire inspt, misc cleaning, bug service etc.
	TOTAL BUILDING MAINTENANCE	109,500	61,500	▼43.84%	
001 000 000 518 61 40 00	Judgements, settlements & jobbing				
001 000 000 518 80 31 00	IT HW, SW, Operating Supplies	2,500	1,500	▼40.00%	Replacement mouse, keyboards, Data Center replacement battery, etc
001 000 000 518 80 41 50	Technical Services, Software Services	275,100	305,100	▲10.91%	IT Managed Services (less 15.56%= \$25,207 for TIG DS allocation) for Maint, monitoring, helpdesk, incident support; Email/Social Media archive, GoGov CRM/Communications, GovDelivery, 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, PW Asset Management, Laserfiche, Bang the Table Engagement Platform
001 000 000 518 80 48 00	Repairs & Maint: Annual Software Maint.	15,000	16,500	▲10.00%	VEEAM, Cisco SmartNet, Avidex, Domain Name Renewal, Vision Application Suite, Cisco FirePower, Cisco Umbrella
	TOTAL INFORMATION TECHNOLOGY	292,600	323,100	▲10.42%	
	SUBTOTAL CENTRAL SERVICES	1,104,218	1,118,870	▲1.33%	
	CAPITAL EXPENDITURES				
001 000 000 594 14 64 00	City Hall - IT HW/SW >\$5K Capital Outlay	157,000	105,000	▼33.12%	HW: Computer Replacements (6) \$21,000; Dell Servers (4) 79,000 over 3 years; SW: Meraki Access Points \$5,000
	TOTAL CAPITAL EXPENDITURES	157,000	105,000	▼33.12%	
	TOTAL CENTRAL SERVICES	1,261,218	1,223,870	▼2.96%	

PARKS

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
PARKS DEPARTMENT					FTE: 3 of 5 total allocated Public Works are split 60% Parks and 40% Streets
SALARIES & WAGES					
001 000 000 576 80 11 00	Salaries & Wages	296,997	311,997	▲ 5.05%	CPI-W=4% COLA 1 non-rep employee; 4% CBA est COLA 4 employees ---see salary model notes for details
001 000 000 576 80 11 11	Longevity	6,502	6,762	▲ 4.00%	
001 000 000 576 80 11 14	Education	3,240	3,240	▲ 0.00%	
001 000 000 576 80 11 16	ICMA 457 Plan	10,800	10,800	▲ 0.00%	Assumes full participation
001 000 000 576 80 11 17	Opt-Out of Medical	10,612	10,612	▲ 0.00%	
001 000 000 576 80 10 00	Salaries & Wages, SEASONAL WORKERS	20,453	22,089	▲ 8.00%	Seasonal Help
001 000 000 576 80 12 00	Overtime	8,000	8,000	▲ 0.00%	Special Events:Medina Days, Seafair, Parkboard, Snow Plowing
TOTAL SALARIES & WAGES		356,604	373,500	▲ 4.74%	
PERSONNEL BENEFITS					
001 000 000 576 80 21 00	Personnel Benefits	111,806	118,515	▲ 6.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
001 000 000 576 80 22 00	Uniforms	2,300	2,500	▲ 8.70%	
TOTAL PERSONNEL BENEFITS		114,106	121,015	▲ 6.05%	
SUPPLIES					
001 000 000 576 80 31 00	Operating Supplies	37,000	37,000	▲ 0.00%	Garbage bags, toilet paper, fertilizer, bark, topsoil, Mutt Mitts, bathroom supplies, Purell sanitizer, light bulbs, paint, mower blades, irrigation parts, tennis court nets, gloves, ear plugs, eye protection.
001 000 000 576 80 32 00	Vehicle Fuel & Lube	5,000	5,000	▲ 0.00%	Public Works equipment & vehicles
TOTAL SUPPLIES		42,000	42,000	▲ 0.00%	
OTHER SERVICES & CHARGES					
001 000 000 576 80 41 00	Professional Services	15,000	15,000	▲ 0.00%	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	5,000	▲ 0.00%	Debris disposal
001 000 000 576 80 42 00	Telephone/Postage	7,000	7,000	▲ 0.00%	mobile phones, alarm/fire monitoring line, internet
001 000 000 576 80 43 00	Travel & Training	3,000	3,000	▲ 0.00%	Pesticide training, flagger training, certifications, licenses, conferences, qtrly safety meetings, AE Training
001 000 000 576 80 47 00	Utilities	22,000	24,000	▲ 9.09%	Utilities for public works shop and park restrooms, irrigation water, pond power
001 000 000 576 80 48 00	Repair & Maint Equipment	7,000	8,000	▲ 14.29%	Backhoe, Mowers, UTV
001 000 000 576 80 49 00	Miscellaneous, annual lease	600	600	▲ 0.00%	yearly lease for Shop Yard
001 000 000 576 80 49 01	Misc-Property Tax	300	300	▲ 0.00%	KC Real Estate Tax (Noxious Weeds)
TOTAL OTHER SERVICES & CHARGES		59,900	62,900	▲ 5.01%	
CAPITAL OUTLAY					
001 000 000 594 76 30 00	Park Improvements				
001 000 000 594 76 00 00	Furniture and Equipment: Replacement	-	9,000		Park Benches & Tables, Flags, Tennis Court Accessories
001 000 000 594 76 64 00	Parks Capital Outlay >\$5K	33,000	25,000	▼ 24.24%	New Plow Truck \$25k
TOTAL CAPITAL OUTLAY		33,000	34,000	▲ 3.03%	
TOTAL PARKS DEPARTMENT		605,610	633,415	▲ 4.59%	4

STREET FUND REVENUE

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	CITY STREET FUND REVENUE				
	INTERGOVERNMENTAL REVENUE				
	DOE Sweeping Grant				
101 000 000 334 03 60 00	Nat'l Pollution Discharge Elim	75,000	65,000	▼ 13.33%	NPDES DOE Grant
101 000 000 336 00 71 00	Multimodal Transportation - Cities	3,790	3,744	▼ 1.21%	
101 000 000 336 00 87 00	Motor Fuel Tax and MVA Transpo	56,376	53,352	▼ 5.36%	2024: MRSC estimated distribution of State Shared Revenue, available late July
	TOTAL INTERGOVERNMENTAL	135,166	122,096	▼ 9.67%	
	OPERATING TRANSFERS				
	From Capital Reserves (302)				
101 000 000 397 00 20 00	From General Fund (001)	440,000	525,000	▲ 19.32%	Transfer from Capital Fund to Street Fund or REET1 eligible or unrestricted Capital
101 000 000 397 00 10 00	From Capital Projects Fund (307)	75,000	75,000	▲ 0.00%	
101 000 000 397 00 30 00					
	TOTAL OPERATING TRANSFERS	515,000	600,000	▲ 16.50%	
	TOTAL CITY STREET FUND	650,166	722,096	▲ 11.06%	

STREET FUND

ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
	CITY STREET FUND				FTE: 2 of 5 total allocated, .5 From DS Public Works are split 60% Parks and 40% Streets Rob Salary and Benefits will be allocated 50/50 to DS and Street Fund (PW) Rob does Right of Way Permitting and Department of Ecology work for Ryan Osada
	SALARIES & WAGES				CPI-W=4% COLA 1 non-rep employee; 4% CBA est COLA employees---see salary model notes for remaining staff
101 000 000 542 30 11 00	Salaries & Wages	250,963	263,082	▲4.83%	
101 000 000 542 30 11 11	Longevity	4,335	4,508	▲4.00%	
101 000 000 542 30 11 14	Education	2,760	2,760	▲0.00%	
101 000 000 542 30 11 16	ICMA 457 Plan	8,700	8,700	▲0.00%	Assumes full participation
101 000 000 542 30 11 17	Opt-Out of Medical	7,073	7,639	▲8.00%	
101 000 000 542 30 10 00	Salaries & Wages (Seasonal Workers)	13,636	13,800	▲1.20%	Seasonal Help
101 000 000 542 30 12 00	Overtime	5,000	6,000	▲20.00%	Special Events:Medina Days, Seafair, Parkboard, Snow plowing
	TOTAL SALARIES & WAGES	292,467	306,489	▲4.79%	
	PERSONNEL BENEFITS				
101 000 000 542 30 21 00	Personnel Benefits	90,036	95,438	▲6.00%	AWC Medical, Vision, DRS, Empl Security and L&I, Payroll Taxes
101 000 000 542 30 22 00	Uniforms	2,300	2,500	▲8.70%	
	TOTAL PERSONNEL BENEFITS	92,336	97,938	▲6.07%	
	ROAD & STREET MAINTENANCE				
101 000 000 542 30 31 00	Operating & Maintenance Supplies	5,000	6,000	▲20.00%	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	6,000	6,000	▲0.00%	power tools, mower parts, Pole Saw, Weedeater
101 000 000 542 30 41 00	Professional Services	54,000	54,000	▲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	50,000	▲0.00%	NPDES Requirements Grant \$50k
101 000 000 542 30 41 10	Road & Street Maintenance	11,000	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	4,000	▲0.00%	ditch witch, compactor, compressor, manlift
101 000 000 542 30 47 00	Utility Services		1,000		Utility locates
101 000 000 542 30 48 00	Equipment Maintenance	7,000	7,000	▲0.00%	PW vehicle and power equip repairs
101 000 000 542 40 41 00	Storm Drain Maintenance	15,000	15,000	▲0.00%	Catch Basin Vactoring, Storm Line jetting, root cutting, camera
101 000 000 542 63 41 00	Street Light Utilities	22,000	22,000	▲0.00%	PSE street light Power, REET1 eligible
101 000 000 542 64 41 00	Traffic Control Devices	10,000	10,000	▲0.00%	Posts, reflective signs(Fed Req), barricades, cones
101 000 000 542 66 41 00	Snow & Ice Removal	1,000	2,000	▲100.00%	Sand, ice melt
101 000 000 542 67 41 00	Street Cleaning	25,000	25,000	▲0.00%	Street sweeping
101 000 000 542 70 40 00	Street Irrigation Utilities	23,000	23,000	▲0.00%	
	TOTAL ROAD & ST MAINTENANCE	233,000	236,000	▲1.29%	
	CAPITAL OUTLAY				
101 000 000 594 42 64 00	>\$5,000 Equipment, HW & SW	25,000	80,000	▲220.00%	Asset Essentials Licensing \$5k, New Plow Truck \$75k
	TOTAL CITY STREET FUND	642,803	720,427	▲12.08%	

DEVELOPMENT SERVICES REVENUE

Permitting Fees					
		2023	2024		
ACCOUNT NUMBER	DESCRIPTION	Adopted Budget	Preliminary Budget		Notes:
DEVELOPMENT SERV. ENT. FUND,					
Transfer from Gen. Rev tab:					Revenue forecasts, from 2023 actuals YTD
401 000 000 322 10 00 00	Building Permits	\$ 621,128	\$ 800,000	▲28.80%	
401 000 000 322 11 00 00	Building Permit - Technology Fee	\$ 11,065	\$ 8,000	▼27.70%	
401 000 000 334 03 10 00	DOE Grant. Shoreline Master Program	\$ 135,550	\$ 75,000	▼44.67%	
401 000 000 334 04 20 00	DOC Grant				
401 000 000 332 92 10 01	Zoning	\$ 38,243	\$ 34,000	▼11.09%	
401 000 000 333 16 00 00	Planning	\$ 180,921	\$ 181,000	▲0.04%	
401 000 000 359 00 00 00	Misc. Fine, Penalties, Code	\$ 5,000	\$ 5,000	▲0.00%	
401 000 000 369 91 00 05	Other-CC Convenience Fees	15,631	18,500	▲18.35%	
401 000 000 395 10 00 00	Proceeds From Sales of Capital Assets				
	REVENUES	\$ 1,007,538	\$ 1,121,500	▲11.31%	
	TOTAL DEV. SERV. ENT. FUND	1,007,538	1,121,500	▲11.31%	
Advanced Deposits					
Revenue		2023	2024		
		Budget	Budget		
401 000 000 382 10 00 02	Refundable DS Adv Deposit	\$ 25,000.00	\$ 25,000.00	▲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	\$ 135,000.00	\$ 101,000.00	▼25.19%	All Money that is paid to consulting via Advanced Deposit Goes to this Account
	Total Advanced Deposit \$ Brought In:	\$ 160,000.00	\$ 126,000.00	▼21.25%	

DEVELOPMENT SERVICES FUND

Paid For By Permitting Fees				
ACCOUNT NUMBER	DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget	Notes:
DEVELOPMENT SERVICES DEPT				FTE's: 3.5 Rob Salary and Benefits will be allocated 50/50 to DS and Street Fund (PW) Rob does Right of Way Permitting and Department of Ecology work for Ryan Osada
401 000 000 558 60 11 00	SALARIES & WAGES Salaries & Wages	414,095	430,659	▲4.00%
401 000 000 558 60 12 00	Overtime	1,300	3,000	▲130.77%
401 000 000 558 60 11 11	Longevity			
401 000 000 558 60 11 14	Education	3,000	3,000	▲0.00%
401 000 000 558 60 11 16	ICMA 457 Plan	16,500	16,500	▲0.00%
401 000 000 558 60 11 17	Opt-Out of Medical	5,276	5,593	▲6.00%
TOTAL SALARIES & WAGES		440,171	458,751	▲4.22%
PERSONNEL BENEFITS				
401 000 000 558 60 21 00	Personnel Benefits	138,530	146,842	▲6.00%
401 000 000 558 60 23 00	Tuition Reimbursement			
TOTAL PERSONNEL BENEFITS		138,530	146,842	▲6.00%
SUPPLIES				
401 000 000 558 50 31 00	Operating Supplies	2,500	2,000	▼20.00%
401 000 000 558 50 32 00	Vehicle Expenses - Gas, Oil, Maint.	3,500	2,500	▼28.57%
TOTAL SUPPLIES		6,000	4,500	▼25.00%
OTHER SERVICES & CHARGES				
401 000 000 558 50 03 00	Insurance (WCIA)	40,335	56,794	▲40.81%
401 000 000 558 50 04 00	City Attorney, Dev. Serv.	25,000	25,000	▲0.00%
401 000 000 558 50 05 00	Technical Services, Software Services	25,207	26,719	▲6.00%
401 000 000 558 50 41 00	Professional Services	40,000	84,000	▲110.00%
401 000 000 558 60 41 01	Planning Consultant	50,000	50,000	▲0.00%
401 000 000 558 60 41 02	Hearing Examiner	25,000	20,000	▼20.00%
401 000 000 558 50 41 06	Building Inspector Contract	6,000	6,000	▲0.00%
401 000 000 558 60 42 00	Communications	3,000	3,000	▲0.00%
401 000 000 558 60 43 00	Travel & Training	5,000	5,000	▲0.00%
401 000 000 558 60 49 00	Dues, Subscriptions, Memberships	7,000	2,500	▼64.29%
401 000 000 558 60 49 10	Miscellaneous	15,631	29,000	▲85.53%
401 000 000 558 50 41 08	Sound Testing Consultant	18,000	12,600	▼30.00%
401 000 000 558 50 41 55	Shoreline Consultant	3,000	5,000	▲66.67%
TOTAL OTHER SERVICES & CHARGES		263,173	325,613	▲23.73%
CAPITAL OUTLAY				
401 000 000 594 XX 64 00	Furniture & Equipment			
401 000 000 594 60 64 05	Vehicle		45,000	
401 000 000 594 60 64 00	DS- IT HW/SW >\$5K Capital Outlay	\$27,955	\$33,230	▲18.87%
TOTAL CAPITAL OUTLAY		27,955	78,230	▲179.84%
TOTAL DEVELOPMENT SERVICES		875,829	1,013,936	▲15.77%
Paid For By Advanced Deposits				
-				
Expenses				
DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
401 000 000 558 50 41 07	\$ 75,000.00	\$ 56,000.00	▼25.33%	Grading & drainage Svcs similar to 2023 + 10% est. increase. 84% of 2023 of service costs have been recovered through Adv. Dep.
401 000 000 558 50 41 50	\$ 60,000.00	\$ 45,000.00	▼25.00%	Arborist. More favorable contract in 2024. 51% of the 2023 invoiced service costs, recovered through Adv. Deposit.
401 000 000 582 10 00 02	25,000	25,000	▲0.00%	Money returned to Payer upon completion of project
Total Consulting Expenses:		\$ 160,000.00	\$ 126,000.00	▼21.25%

LEVY AND CONTINGENCY FUNDS

		2023	2024	Comments:
		Adopted	Preliminary	
ACCOUNT NUMBER	DESCRIPTION	Budget	Budget	
CONTINGENCY FUND				
302 000 000 397 00 01 00	From General Fund	-	315,000	Contingency Fund used to show additional saved funds
TOTAL RESERVE FUND		250,000	565,000	

		2023	2024	Comments:
		Adopted	Preliminary	
ACCOUNT NUMBER	DESCRIPTION	Budget	Budget	
LEVY STABILIZATION FUND				
303 000 000 397 00 30 00	From General Fund	500,000	-	Planning to put another \$500K into the Fund Via Budget Amendment in 2023
TOTAL RESERVE FUND		1,500,000	-	

CAPITAL FUND REVENUE

ACCOU DESCRIPTION	2023 Adopted Budget	2024 Preliminary Budget		Notes:
CAPITAL PROJECTS FUND REVENUE				
TAXES				
307 000 Real Estate Excise Tax 1	566,532	562,500	▼0.71%	2023- YTD Annualized Through AUG23, minus 10% per predicted market cool down
307 000 Real Estate Excise Tax 2	566,532	562,500	▼0.71%	
TOTAL TAXES	1,133,065	1,125,000	▼0.71%	
307 000 Coronavirus Local Fis. Rec. (ARPA)				KC Parks Levy, Nov 2019 went to ballot for renewal, passed, updated to reflect notice rec'd from KC of COM annual portion
307 000 State Transp Improv Board Grant - Sidewalks				
307 000 Property II Levy	50,000	50,000	▲0.00%	
307 000 TIB-LED Streetlight Conversion Grants				
TOTAL INTERGOVERNMENTAL	50,000	50,000	▲0.00%	
307 000 Roads Street CIP Improvements				Assumes LGIP and Bond Investments Interest, allocated between General Fund (50%) & Capital (50%)
TOTAL TRANSPORTATION	-	-		
307 000 Investment Interest Earnings	70,200	125,000	▲78.06%	
307 000 Capital Project Donations - Non-Gov 307 000 Refundable Retainage Deposits				
OPERATING TRANSFERS - IN				
307 000 From General Fund to Capital				
307 000 From Custodial (relcass 2019 only)				
307 000 From Capital Reserve Fund to Capital	-	-		
TOTAL TRANSFERS	-	-		
TOTAL CAPITAL PROJECTS FUND	1,253,265	1,300,000	▲3.73%	
TREE FUND REVENUE				
MISCELLANEOUS REVENUE				
103 000 Other -Tree Replacement	3,075	3,075	▲0.00%	Expecting only minimum fines
103 000 Refundable Retainage Deposits				
TOTAL MISCELLANEOUS REVENUE	3,075	3,075	▲0.00%	
TOTAL TREE FUND	3,075	3,075	▲0.00%	

2024 Capital Fund Preliminary Project List

Account Code	2024 Budget		2024 Budget Breakdown		2024 PROPOSED PROJECT LIST	START DATE	DURATION	GRANT FUNDS	TOTAL COST	CITY COST	
CAPITAL STREETS:					STREETS:						
307 000 000 595 30 63 01	\$	120,000.00	\$	105,000.00	\$ 105,000.00	88th Ave NE Overlay					
CAPITAL SIDEWALK:					SIDEWALK:						
307 000 000 595 30 63 10	\$	520,000.00	\$	830,000.00	\$ 700,000.00	NE 12t Street Pedestrian Improvements (rollover)					
					\$ 130,000.00	NE 10th Street ADA Updates and Sidewalk Repairs					
CAPITAL PARKS:					PARKS:						
307 000 000 594 76 63 20	\$	50,000.00	\$	50,000.00	\$ 50,000.00	East Trail Improvements					
CAPITAL STORMWATER:					STORMWATER:						
307.000 000 595 30 63 02	\$	200,000.00	\$	350,000.00	\$ 200,000.00	NE 2nd Pl, 78th Ave NE					
					\$ 150,000.00	Mapping and Easement assessment					
CAPITAL BUILDING:					BUILDING:						
307 000 000 594 18 60 00	\$	200,000.00	\$	150,000.00	\$ 50,000.00	City Hall Exterior Painting					
					\$ 50,000.00	City Hall Carpet					
					\$ 20,000.00	Post Office Painting					
					\$ 30,000.00	Post Office HVAC					
TRANSFERS:					OTHER:						
307 000 000 597 00 30 00	\$	75,000.00	\$	75,000.00	\$ 75,000.00	Transfer to Street Fund for Road Maintenance					
TOTALS		\$ 1,165,000.00	\$ 1,560,000.00	\$ 1,560,000.00				TOTALS	\$ -	\$ -	\$ -

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