Finance and Administration Committee

Councilmember Christina Rustik, Chair
Councilmember Mark Joselyn
Councilmember Rob McFarland

July 16, 2026 — 2:30 PM
City Hall Mount Si Adjournment Room
920 SE Cedar Falls Way, North Bend, Washington

Agenda

Finance		Time	Staff
1)	**Amendment to Non-Residential Parks Impact Fee Study** Description: Amends current non-residential parks impact fee study (per AB25-107) to include a review of the City's Bike/Pedestrian Mitigation Fee (NBMC 17.42) as it pertains to the updated Parks element of the City's Comprehensive Plan. The expanded scope of work will increase the study budget by $15,000 to $92,500. Funding will be from the General Fund. Recommendation: F&A Committee approve for Council adoption on Consent Agenda.	5	Martin Chaw / Mike McCarty
2)	**2026 Blanket Purchase Orders** Description: This is a housekeeping item to establish blanket purchase orders in 2026 for routine or normal operating supplies and services purchased on a repetitive basis from the same vendor. Staff estimates that it will spend more than $25,000 on routine purchases from the vendors listed in Exhibit A during 2026. Recommendation: F&A Committee approve for Council adoption on Consent Agenda.	5	Ivanna Misiuk Elaine Morse

3) **January - May 2026 Monthly Budget Status Report**

Description: Report on citywide financial performance for the year-to-date ending May 30, 2026. With 42% of the year elapsed, all funds ended the period with positive ending fund balances and are performing within budget and expectations. Major fund highlights:

- General Fund ended the period with $6.3M in ending fund balance vs YTD budget of $5.8M, Revenues were 43% collected vs budget, and expenditures were 39% spent vs budget.
- Water Utility ended with $1.8M in ending fund balance and is 25% collected in revenues vs 28% spent. Revenue collections are expected to increase over the summer with seasonal outdoor water usage.
- Sewer Utility ended with $17.9M in ending fund balance and is 31% collected in revenues vs 25% spent.
- Storm Utility ended with $1.2M in ending fund balance with 28% collected vs 16% spent. Expenditures reflect timing of CIP expenditures.

Recommendation: None. Informational only.

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Martin Chaw / Elaine Morse

4) **2027-2028 Budget 101 - Part 2**

Description: Part two of a three-part educational session for the F&A Committee leading up to the Mayoral presentation of the 2027-2028 biennial budget. The series started with an overview of city-wide tax revenues on June 2, 2026. This session will include an overview of other city sources of revenue. The remaining session is scheduled for August 4, 2026 and will include an overview of city expenditures (or uses).

Recommendation: None. Informational only.

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Martin Chaw / Elaine Morse

5) **Grants Management Process - Study Results**

Description: Clark Number (CN) will present results from their evaluation of the City's current grants management process, including sharing recommendations to strengthen and improve existing processes and procedures. Time includes presentation by CN, Q/A, and staff's next steps to implement CN's recommendations.

Recommendation: None. Informational only.

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Clark Nuber
Martin Chaw
Elaine Morse

Administrative Services — Time — Staff

1)	**Compensation Philosophy Study**		
	Description: City staff will seek the Committee's direction to solicit proposals from qualified consulting firms to assist and advise the City on establishing an updated compensation philosophy. Time includes discussion of what the City's current compensation philosophy is, approaches used by other jurisdictions, staff recommended next steps to solicit proposals from qualified consulting firms, and overall study timeline.	30	Amber Emery Lisa Escobar Erin DeBerg
	Recommendation: Committee discussion and approval to proceed and solicit proposals from qualified consulting firms.		

Microsoft Teams Meeting Information:
https://teams.microsoft.com/
Meeting ID: 289 268 095 022 64
Password: aZ2Qn38n
Call In Phone Number: 1-332-249-0712
Phone Conference ID: 448 261 567#

Finance and Administration Committee Agenda Bill

Agenda Date: July 16, 2026		**AB**		
Subject:	**Amendment to Non-Residential Parks Impact Fee Study** Description: Amends current non-residential parks impact fee study (per AB25-107) to include a review of the City's Bike/Pedestrian Mitigation Fee (NBMC 17.42) as it pertains to the updated Parks element of the City's Comprehensive Plan. The expanded scope of work will increase the study budget by $15,000 to $92,500. Funding will be from the General Fund. Recommendation: F&A Committee approve for Council adoption on Consent Agenda.		5	Martin Chaw / Mike McCarty
Department/ Committee/ Individual:	Martin Chaw, Director, Mike McCarty, Planning Manager	Cost Impact: Fund Source: Timeline:	$15,000 General Fund 001, (100%) Immediate	

Attachments:
1. North Bend 2026 Non-Res Impact Fee Amendment 1
2. AB25-107 Motion Authorizing Bowman Agreement Non-Res Impact Fees Update

Summary Statement:

Washington State law authorizes cities, such as North Bend, that plan under the Growth Management Act to impose impact fees on development activity as part of the financing for public facilities (RCW 36.70A.040). Following the completion of the 2024 Comprehensive Plan and an update to the Capital Facilities Element, an associated update to impact fees is necessary to ensure compliance with RCW 82.02.050(5), which requires cities to update their impact fees to fund the additional demands and public facility improvements required to serve new development.

In October 2025, the City Council approved AB25-107, authorizing Bowman (formerly FCS GROUP) to prepare a review of the City's Transportation and Parks impact fees (last updated in 2015 and 2016, respectively) with the following study deliverables:

1. Impact Fee Requirements and Methods Technical Memorandum to include the proportionate impact fee requirements of RCW 82.02.060(1);
2. North Bend Impact Fee Alternatives Analysis and Presentation;
3. Draft Impact Fee Methodology Report and Procedures; and
4. Adoption of Final Impact Fee Methodology and Procedures and separate report on methodology as it relates to RCW 82.02.060(1).

This amendment to the aforementioned contract, if approved, would: a) extend the project completion from June 1, 2026 to December 31, 2026, and b) expand the study scope of work to include a review of the City's Bike/Pedestrian Mitigation Fee Calculation, which is a separate impact fee, as it relates to the update to the Parks element of the Comprehensive Plan.

The total value of the contract with Bowman is increased by $15,000 from $77,500 to $92,500. A copy of AB25-107 and original Bowman agreement is attached.

Recommendation: Staff recommends the F&A Committee approve the project extension and expanded scope of work, as described above.

Applicable Brand Guidelines:

- Sustainably managed growth

Committee Review and Recommendation:

This item was reviewed by the Finance and Administration Committee at their July 16, 2026 meeting with a recommendation for ________________________ and placement on the Consent Agenda.

Recommended Action:

Motion to approve AB26-______, authorizing a 1st amendment to the agreement with Bowman (formerly FCS GROUP) for a Non-Residential Impact Fees Update, in a form and content acceptable to the City Attorney.

Record of Council Action:		
Meeting Date	**Action**	**Vote**

May 8, 2026

Martin Chaw, Finance Manager, City of North Bend

Re: 2026 Non-Residential Development Impact Fee Study Amendment Request

Dear Mr. Chaw,

This letter includes our request to amend the current contract between the City of North Bend and FCS to perform the 2026 Non-Residential Development Impact Fee Study.

1.Project Schedule Amendment for Project Completion: Due to unforeseen circumstances beyond the control of either party, this amendment is needed to extend the project schedule from June 15, 2026 to December 31, 2026. This will allow the City adequate time to prepare and adopt new Capital Improvement Programs for parks, transportation and bike/pedestrian facilities, and enable FCS to address work under existing tasks 1-4 and new task 5 (see below).

2. Work Scope Amendment to Update Bike/Pedestrian Facility Mitigation Fee: The City desires to expand the work scope to include a new **Task 5: Bike/Pedestrian Mitigation Fee calculation**. Task 5 will include the following activities:

5.1 Coordination meetings with city staff to review prior and new proposed methodology

5.2 Update facilities plan and eligible project costs

5.3 Update growth forecasts

5.4 Calculate new bike/pedestrian facility mitigation fee by land use classification

5.5 Assist city with presenting results to elected officials at one (1) council meeting

Task 5 Budget amendment: $15,000.

Your signature below will allow us to get started with the work described herein, as we solidify the professional contract amendment, with total budget revised from $77,500 to $92,500.

Respectfully,

Todd Chase, ACIP, LEED
Principal
(503) 313-6360
ToddC@fcsgroup.com

Approved________________________________

City Council Agenda Bill

SUBJECT:	Agenda Date: October 7, 2025 AB25-107	
Motion Authorizing Agreement with Bowman (formerly FCS GROUP) for a Non-Residential Impact Fees Update	Department/Committee/Individual	
	Mayor Mary Miller	
	City Administrator – Amber Emery	
	City Attorney – Kendra Rosenberg	
	City Clerk – Susie Oppedal	
	Administrative Services – Lisa Escobar	
	Comm & Economic Development – James Henderson	
Cost Impact: $77,500	Finance – Martin Chaw	X
Fund Source: General Fund	Public Works – Mark Rigos	
Timeline: immediate	Information Technology – Phillip Davenport	
Attachments: Bowman Scope of Work		

SUMMARY STATEMENT:

Introduction:
Washington State law authorizes cities, such as North Bend, that plan under the Growth Management Act, to impose impact fees on development activity as part of the financing for public facilities (RCW 36.70A.040). Following the completion of the 2024 Comprehensive Plan and an update to the Capital Facilities Element, an associated update to impact fees is necessary to ensure compliance with RCW 82.02.050(5), which requires cities to update their impact fees to fund the additional demands and public facility improvements required to serve new development.

What are impact fees?
Impact fees are a one-time fee paid as a condition for new development. Specifically, RCW 82.02.050 specifies that impact fees:
(a) can be imposed for system improvements that are reasonably related to the new development;
(b) cannot exceed a proportionate share of the costs of system improvements that are reasonably related to the new development; and
(c) should be used for system improvements that will reasonably benefit the new development.

Proposed scope of work:
Bowman (formerly FCS GROUP) is a well-respected financial and public policy consultancy based in Redmond, WA. Bowman has extensive experience preparing impact fee analyses and calculation methodologies that are cost-based and meet the requirements of State law.

Bowman's proposed scope of work will include a review of the City's Transportation and Parks impact fees (last updated in 2015 and 2016, respectively), and includes the following study deliverables:

1. Impact Fee Requirements and Methods Technical Memorandum to include the proportionate impact fee requirements of RCW 82.02.060(1);
2. North Bend Impact Fee Alternatives Analysis and Presentation;
3. Draft Impact Fee Methodology Report and Procedures; and
4. Adoption of Final Impact Fee Methodology and Procedures and separate report on methodology as it relates to RCW 82.02.060(1).

If approved, Bowman expects to begin work during the 4th quarter of 2025 and complete its technical analysis, and the final report will be issued in the 3rd quarter of 2026.

Staff recommendation:
Staff recommends the City Council approve the scope of work and authorize the Mayor to execute a professional services agreement with Bowman related to the impact fee study.

City Council Agenda Bill

APPLICABLE BRAND GUIDELINES: Economic viability, Balanced budget.
COMMITTEE REVIEW AND RECOMMENDATION: This item has been reviewed by two committees. - The Finance and Administration Committee reviewed this item at its August 12, 2025, meeting, and recommended approval and referred this item to the Community and Economic Development Committee which met on September 16, 2025. - The Community and Economic Development Committee reviewed this item at its September 16, 2025, meeting, and recommended approval and placement on the Main Agenda for discussion.
RECOMMENDED ACTION: **Motion to approve AB25-107, authorizing the Mayor to execute and administer a professional services agreement with Bowman in the amount of $77,500 for a non-residential impact fee study and alternatives, in a form and content acceptable to the City Attorney.**

RECORD OF COUNCIL ACTION

Meeting Date	***Action***	***Vote***
October 7, 2025	Passed	4-1 (Torguson)

Finance and Administration Committee Agenda Bill

Agenda Date: July 16, 2026 **AB**

Subject:	**2026 Blanket Purchase Orders** Description: This is a housekeeping item to establish blanket purchase orders in 2026 for routine or normal operating supplies and services purchased on a repetitive basis from the same vendor. Staff estimates that it will spend more than $25,000 on routine purchases from the vendors listed in Exhibit A during 2026. Recommendation: F&A Committee approve for Council adoption on Consent Agenda.		5	Ivanna Misiuk Elaine Morse
Department/ Committee/ Individual:	Ivanna Misiuk, Elaine Morse, Deputy Finance Director	Cost Impact: Fund Source: Timeline:	See Exhibit A Various funds Immediate	

Attachments: 1. Exhibit A

Summary Statement:

A Blanket Purchase Order is a purchase order that is used for routine or normal operating supplies and services purchased on a repetitive basis from the same vendor. The City's current purchasing policies require City Council approval for any contract or purchase order exceeding $25,000. Staff estimates that it will spend more than $25,000 on routine purchases from the vendors listed in Exhibit A during 2026.

Staff is requesting approval of blanket purchase orders with the vendors listed in Exhibit A in amounts not to exceed those listed for the 2026 calendar year. Sufficient funds have already been appropriated within the existing budget for these purchases.

Exhibit A includes a comparison of 2026 blanket purchase order limits vs 2025 actual purchase order amounts.

Applicable Brand Guidelines:

- Economic viability/balanced budget

Committee Review and Recommendation:

This item was reviewed by the Finance and Administration Committee at their July 16, 2026 meeting with a recommendation for ________________________ and placement on the Consent Agenda.

Recommended Action:

Motion to approve AB26-___, authorizing Blanket Purchase Orders with the vendors listed in Exhibit A, in amounts not to exceed those listed in Exhibit A.

Record of Council Action:		
Meeting Date	**Action**	**Vote**

Exhibit A

2026 Purchase Order Limit vs 2025 Expenditures

VENDOR	PURPOSE	2026 AMOUNT NOT TO EXCEED	Amount Spent In 2025	Difference - 2026 vs 2025
Amazon Capital Services	Operating Supplies	$40,000	$32,092	$7,908
Amtest	Lab Testing	$25,000	$13,865	$11,135
CalPortland Company	Sand & Roadway Aggregate	$25,000	$21,206	$3,794
Core & Main	Meter Replacement Program	$180,000	$189,371	-$9,371
HD Fowler	Water Repair & Maintenance Supplies	$50,000	$39,439	$10,561
Inland Environmental Resources, INC (IER)	Magnesium Hydroxide for WWTP	$25,000	$19,019	$5,981
James Oil Company	Fuel	$60,000	$50,056	$9,944
Liftoff, LLC	Technology & Software (Xtra File Storage)	$45,000	$38,072	$6,928
NCL of Wisconsin Inc	Lab Supplies	$30,000	$1,757	$28,243
Staples Business Advantage	Office & Operating Supplies	$25,000	$22,658	$2,342
Tech Power Solutions	Technology Purchases (Hardware & Software Support)	$35,000	$25,697	$9,303
		$540,000	$453,233	$86,767

Fund	001				
	GENERAL FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	4,506,920	4,677,411	10,544,305	6,037,386	43%
Licenses and permits	132,782	123,383	296,119	163,337	45%
Grants/Intergovtl	67,943	68,732	164,958	97,015	41%
Charges for services	310,472	483,068	1,159,363	848,891	27%
Fines and penalites	30,702	32,198	77,275	46,573	40%
Investment interest & Other	449,952	16,275	39,061	(410,891)	1152%
Miscellaneous	415	430	1,033	618	40%
Transfers In	56,246	250,000	600,000	543,754	9%
Total Revenues (Thru May 31, 2026)	**5,555,431**	**5,651,498**	**12,882,113**	**7,326,682**	**43%**
Expenses					
Personnel	1,215,548	1,420,446	3,409,071	2,193,523	36%
Supplies	28,031	24,797	59,513	31,482	47%
Contracted Services	3,337,230	3,483,845	8,361,229	5,023,999	40%
Capital Outlay	75,203	25,444	61,065	(14,137)	123%
Debt Service	3,773	1,276	3,063	(710)	123%
Other Expenditures	-	-	-	-	0%
Transfers Out	612,860	646,194	1,550,865	938,004	40%
Total Expenditures (Thru May 31, 2026)	**5,272,646**	**5,602,002**	**13,444,806**	**8,172,160**	**39%**
Beginning 2026 Fund Balance	**5,993,948**	**5,799,295**	**5,799,295**	**n/a**	**n/a**
Change to 2026 Fund Balance	**282,785**	**49,496**	**(562,693)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**6,276,733**	**5,848,790**	**5,236,602**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	5,236,602	5,236,602	5,236,602	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Taxes reflect timing of property tax revenue collections, received $697K in May and annual total of $1.3M
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

Expenses
- Capital outlay includes payment to EFR for City's share of fire equipment reserves.
- Debt Service include city hall operational lease payments
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies.

Fund	Special Revenue Funds 101				
	STREETS OPERATIONS FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	4,692	6,250	15,000	10,308	31%
Grants/Intergovtl	61,782	50,693	121,663	59,881	51%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	415,309	415,309	996,742	581,433	42%
Total Revenues (Thru May 31, 2026)	**495,697**	**472,252**	**1,133,405**	**637,708**	**44%**
Expenses					
Personnel	231,667	232,417	557,800	326,133	42%
Supplies	11,376	8,006	19,216	7,840	59%
Contracted Services	193,750	187,842	450,822	257,072	43%
Capital Outlay	-	34,811	83,546	83,546	0%
Debt Service	341	146	351	10	97%
Other Expenditures	-	696	1,671	1,671	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**437,134**	**463,919**	**1,113,405**	**676,271**	**39%**
Beginning 2026 Fund Balance	**42,475**	**42,475**	**42,475**	**n/a**	**n/a**
Change to 2026 Fund Balance	**58,563**	**8,333**	**20,000**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**101,038**	**50,808**	**62,475**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	42,475	42,475	42,475	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Grants/Intergovernmental includes Motor Vehicle Excise Tax distributions from the State of WA.
- Transfers in includes interfund transfers from the General Fund (#001), Water Utility Fund (#401), Sewer, Utility Fund (#402), Stormwater/Flood Utility (#404).

Expenses
- Purchase of various Traffic Safety Signs

Fund	Special Revenue Funds 102				
	CAPITAL STREETS FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	2,361	22,750	54,600	52,239	4%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	874	888	2,130	1,256	41%
Miscellaneous	-	-	-	-	0%
Transfers In	62,500	62,500	150,000	87,500	42%
Total Revenues (Thru May 31, 2026)	**65,736**	**86,138**	**206,730**	**140,994**	**32%**
Expenses					
Personnel	29,539	30,558	73,340	43,801	40%
Supplies	-	-	-	-	0%
Contracted Services	12,286	12,233	29,360	17,074	42%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	23,208	23,208	55,700	32,492	42%
Total Expenditures (Thru May 31, 2026)	**65,033**	**66,000**	**158,400**	**93,367**	**41%**
Beginning 2026 Fund Balance	**20,614**	**20,204**	**20,204**	**n/a**	**n/a**
Change to 2026 Fund Balance	**703**	**20,138**	**48,330**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**21,316**	**40,342**	**68,534**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	68,534	68,534	68,534	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Grants/Intergovernmental includes Motor Vehicle Arterial Excise Tax distributions from the State of WA is trending lower than budgeted for 2025 & 2026.
- Transfers in includes interfund transfers from Impact Fees Fund (#106).

Expenses
- No significant variances to note.

	Special Revenue Funds				
Fund	**103**				
	STREETS OVERLAY FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	22,481	1,812	4,349	(18,132)	517%
Miscellaneous	-	-	-	-	0%
Transfers In	239,167	239,167	574,000	334,833	42%
Total Revenues (Thru May 31, 2026)	**261,648**	**240,979**	**578,349**	**316,701**	**45%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	74,624	239,167	574,000	499,376	13%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**74,624**	**239,167**	**574,000**	**499,376**	**13%**
Beginning 2026 Fund Balance	**1,830,122**	**1,811,381**	**1,811,381**	**n/a**	**n/a**
Change to 2026 Fund Balance	**187,023**	**1,812**	**4,349**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,017,145**	**1,813,193**	**1,815,730**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	1,815,730	1,815,730	1,815,730	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)
- Transfers in includes interfund transfers from Transportation Benefits District Fund.

Expenses
- Capital outlay includes expenses for streets overlay, pavement crack/seal repairs, and downtown alleyway improvements. Overlay expense lower than budgeted due to timing.

	Special Revenue Funds				
Fund	**106**				
	IMPACT FEES FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	91,463	219,512	219,512	0%
Charges for services	31,886	2,756,981	6,616,754	6,584,868	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	55,545	30,501	73,202	17,658	76%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**87,430**	**2,878,945**	**6,909,468**	**6,822,038**	**1%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	8,333	20,000	20,000	0%
Contracted Services	-	675,213	1,620,510	1,620,510	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	62,500	3,139,921	7,535,811	7,473,311	1%
Total Expenditures (Thru May 31, 2026)	**62,500**	**3,823,467**	**9,176,321**	**9,113,821**	**1%**
Beginning 2026 Fund Balance	**5,675,001**	**6,317,581**	**6,317,581**	**n/a**	**n/a**
Change to 2026 Fund Balance	**24,930**	**(944,522)**	**(2,266,853)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**5,699,931**	**5,373,059**	**4,050,728**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	4,050,728	4,050,728	4,050,728	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for Services includes impact fee revenue collections.

Expenses
- Transfers Out includes interfund transfers to the Streets Capital Fund (#102).

Special Revenue Funds

Fund	106

IMPACT FEES FUND COLLECTIONS HISTORY

Fund Title

Revenues
- Taxes
- Licenses and permits
- Grants/Intergovtl
- Charges for services
- Fines and penalites
- Investment interest & Other
- Miscellaneous
- Transfers In

Total Revenues (Thru May 31, 2026)

Expenses
- Personnel
- Supplies
- Contracted Services
- Capital Outlay
- Debt Service
- Other Expenditures
- Transfers Out

Total Expenditures (Thru May 31, 2026)

Beginning 2026 Fund Balance
Change to 2026 Fund Balance
Current Period 2026 Fund Balance
Budgeted 2026 Ending Fund Balance

Source:
City financial records; budget includes all amendments through BA#5

	Transportation Impact Fee	Park Impact Fees	Fire Impact Fees
2015	118,995	97,296	16,512
2016	327,387	133,978	21,779
2017	1,099,626	529,330	78,708
2018	1,912,919	925,082	134,882
2020	1,796,215	757,060	72,941
2021	1,801,395	1,902,977	73,943
2022	629,709	899,517	129,548
2023	2,370,770	43,419	173,181
2024	199,797	92,225	9,126
2025	799,724	330,812	35,811
2026 to-date	15,427	6,736	492
Avg (2015-25)	*1,103,000*	*559,000*	*72,000*

	Tree RplcPermit Mitigation Pymt	Sidewalk and Frontage Improvement (Fee in-lieu)	Bicycle & Pedestrian Mitigation Fee	School Impact Fees
2015	1,200	-	-	-
2016	-	11,507	-	-
2017	41,800	-	-	-
2018	28,200	-	-	-
2019	16,800	-	-	-
2020	-	-	-	216,508
2021	34,408	13,928	60,760	1,484,877
2022	187,750	-	61,924	1,112,838
2023	89,000	-	184,484	1,127,366
2024	-	14,388	19,641	123,554
2025	-	20,200	75,448	478,825
2026 to-date	0	0	0	9,231
Avg (2015-25)	*36,000*	*5,000*	*37,000*	*413,000*

	Special Revenue Funds
Fund	**107**

HOTEL/MOTEL TAX FUND

Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	9,957	11,063	26,550	16,593	38%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	664	252	606	(58)	110%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**10,620**	**11,315**	**27,156**	**16,535**	**39%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	27,083	27,083	65,000	37,917	42%
Total Expenditures (Thru May 31, 2026)	**27,083**	**27,083**	**65,000**	**37,917**	**42%**
Beginning 2026 Fund Balance	**74,276**	**72,538**	**72,538**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(16,463)**	**(15,768)**	**(37,844)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**57,813**	**56,770**	**34,694**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	34,694	34,694	34,694	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- No significant items to note.

Expenses
- Transfers Out include interfund transfers to the Economic Development Fund (#108).

	Special Revenue Funds				
Fund	**108**				
	ECONOMIC DEVELOPMENT FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	4,167	10,000	10,000	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	4,245	169	406	(3,839)	1045%
Miscellaneous	-	-	-	-	0%
Transfers In	152,083	152,083	365,000	212,917	42%
Total Revenues (Thru May 31, 2026)	**156,329**	**156,419**	**375,406**	**219,077**	**42%**
Expenses					
Personnel	42,495	96,711	232,107	189,612	18%
Supplies	-	1,263	3,030	3,030	0%
Contracted Services	72,692	132,807	318,737	246,045	23%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**115,188**	**230,781**	**553,874**	**438,687**	**21%**
Beginning 2026 Fund Balance	**331,356**	**329,315**	**329,315**	**n/a**	**n/a**
Change to 2026 Fund Balance	**41,141**	**(74,362)**	**(178,468)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**372,497**	**254,953**	**150,846**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	150,847	150,847	150,847	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Transfers In include interfund transfers from the General Fund (#001) and Hotel/Motel Tax Fund (#107).

Expenses
- Include Professional services for Pettigrew Consulting & North Bend Art & Industry
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies.

	Special Revenue Funds				
Fund	**109**				
	AFFORDABLE HOUSING FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	33,896	-	-	(33,896)	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	14,611	-	-	(14,611)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	141,053	141,053	338,528	197,475	42%
Total Revenues (Thru May 31, 2026)	**189,560**	**141,053**	**338,528**	**148,968**	**56%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	460	141,053	338,528	338,068	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**460**	**141,053**	**338,528**	**338,068**	**0%**
Beginning 2026 Fund Balance	**2,074,037**	**2,053,343**	**2,053,343**	**n/a**	**n/a**
Change to 2026 Fund Balance	**189,100**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,263,137**	**2,053,343**	**2,053,343**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	2,053,343	2,053,343	2,053,343	n/a	n/a

Source:

City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Taxes include Affordable Housing Sales Tax.
- Transfers In include interfund transfers from General Fund (#001).

Expenses
- Contracted Services include professional services for affordable housing.

	Special Revenue Funds				
Fund	**116**				
	PARKS IMPROVEMENT GRANTS FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	484	-	-	(484)	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	4,337	2,871	6,891	2,553	63%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**4,822**	**2,871**	**6,891**	**2,069**	**70%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	161,371	-	-	(161,371)	0%
Total Expenditures (Thru May 31, 2026)	**161,371**	**-**	**-**	**(161,371)**	**0%**
Beginning 2026 Fund Balance	**332,662**	**322,495**	**322,495**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(156,549)**	**2,871**	**6,891**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**176,113**	**325,367**	**329,386**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	329,384	329,384	329,384	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Grants include Tollgate Forest Restoration Grants.

Expenses
- Transfer out to Parks CIP for release of Funds for Ballarat Plaza project.

Fund	Special Revenue Funds 117				
	PARKS MAINTENANCE RESERVES FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	811	263	630	(180)	129%
Miscellaneous	-	-	-	-	0%
Transfers In	4,167	4,167	10,000	5,833	42%
Total Revenues (Thru May 31, 2026)	**4,977**	**4,429**	**10,630**	**5,653**	**47%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**66,984**	**66,112**	**66,112**	**n/a**	**n/a**
Change to 2026 Fund Balance	**4,977**	**4,429**	**10,630**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**71,962**	**70,542**	**76,743**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	76,742	76,742	76,742	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Transfers In include interfund transfers from the General Fund (#001).

Expenses
- No activity to note.

	Special Revenue Funds				
Fund	**125**				
	DEVELOPMENT PROJECTS (CED)				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	200,331	208,333	500,000	299,669	40%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	292	2,863	6,872	6,580	4%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**200,623**	**211,197**	**506,872**	**306,249**	**40%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	320,365	-	-	(320,365)	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	35,230	-	-	(35,230)	0%
Transfers Out	56,246	250,000	600,000	543,754	9%
Total Expenditures (Thru May 31, 2026)	**411,841**	**250,000**	**600,000**	**188,159**	**69%**
Beginning 2026 Fund Balance	**153,918**	**143,005**	**143,005**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(211,218)**	**(38,803)**	**(93,128)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**(57,300)**	**104,202**	**49,877**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	49,877	49,877	49,877	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for Services include deposits received from developer payments.

Expenses
- Contracted Services include CED Development Consulting Services reimbursed through monthly charges for services and developer deposits.
- Transfers Out include interfund transfers to General Fund (#001).
- Other expenditures include developer refund to Genie/Terex

Fund	Special Revenue Funds 130				
	ARPA FISCAL RECOVERY FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**		**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

All resources have been appropriated. This fund is now closed.

	Special Revenue Funds				
Fund	**190**				
	TRANSPORTATION BENEFIT DISTRICT FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	323,071	280,313	672,750	349,679	48%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	42,661	12,976	31,143	(11,518)	137%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**365,732**	**293,289**	**703,893**	**338,161**	**52%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	145,833	1,320,417	3,169,000	3,023,167	5%
Total Expenditures (Thru May 31, 2026)	**145,833**	**1,320,417**	**3,169,000**	**3,023,167**	**5%**
Beginning 2026 Fund Balance	**3,689,569**	**3,636,325**	**3,636,325**	**n/a**	**n/a**
Change to 2026 Fund Balance	**219,899**	**(1,027,128)**	**(2,465,107)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**3,909,468**	**2,609,198**	**1,171,219**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	1,171,218	1,171,218	1,171,218	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Taxes include Transportation Benefit District 0.2% sales tax.

Expenses
- Transfers Out include interfund transers to Street Overlay Fund (#103) and Municipal CIP Fund (#310)

	Debt Service Funds				
Fund	**215**				
	2010 LTGO DEBT SERVICE (Credit Line & Tollgate)				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed.

	Debt Service Funds				
Fund	**216**				
	2011 FIRE STATION #87 BOND FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	76,393	1,475,019	50,000	(26,393)	153%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	1,600	604	1,450	(150)	110%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**77,993**	**1,475,624**	**51,450**	**(26,543)**	**152%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	61,979	148,750	148,750	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**61,979**	**148,750**	**148,750**	**0%**
Beginning 2026 Fund Balance	**115,874**	**114,593**	**114,593**	**n/a**	**n/a**
Change to 2026 Fund Balance	**77,993**	**1,413,644**	**(97,300)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**193,868**	**1,528,237**	**17,293**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	17,293	17,293	17,293	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Taxes include voter approved excess property tax levy for the City's share of costs related to construction of Fire Station #87.

Expenses
- Debt Service include debt service payments for bonds to finance the construction of Fire Station #87. Bonds will be fully paid off in 2030.

Fund	Debt Service Funds 217				
	2012 LTGO (TBD) BOND FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**119**	**119**	**119**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**119**	**119**	**119**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	119	119	119	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed. Bonds were fully paid off in 2021.

	Debt Service Funds				
Fund	**218**				

2015 LTGO DOWNING STREET AND P&R BOND FUND

Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	86,667	86,667	208,000	121,333	42%
Total Revenues (Thru May 31, 2026)	**86,667**	**86,667**	**208,000**	**121,333**	**42%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	86,667	208,000	208,000	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**86,667**	**208,000**	**208,000**	**0%**
Beginning 2026 Fund Balance	**43,956**	**43,975**	**43,975**	**n/a**	**n/a**
Change to 2026 Fund Balance	**86,667**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**130,623**	**43,975**	**43,975**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	43,975	43,975	43,975	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Transfers In include interfund transfers from Streets Capital Fund (#102) and Real Estate Excise Tax Fund (#320).

Expenses
- Debt Service include debt service payments for bonds to finance the construction of Downing Street Extension and Park and Ride projects. Bonds will be fully paid off in 2026.

	Debt Service Funds
Fund	**219**

2016 LTGP (LOC) Bond Redemption Fund

Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed.

	Debt Service Funds				
Fund	**220**				
	2018 LTGO BOND FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	103,250	103,250	247,800	144,550	42%
Total Revenues (Thru May 31, 2026)	**103,250**	**103,250**	**247,800**	**144,550**	**42%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	103,250	247,800	247,800	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**103,250**	**247,800**	**247,800**	**0%**
Beginning 2026 Fund Balance	**(10)**	**(71,081)**	**(71,081)**	**n/a**	**n/a**
Change to 2026 Fund Balance	**103,250**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**103,240**	**(71,081)**	**(71,081)**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	(71,081)	(71,081)	(71,081)	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenue
- Transfers In includes interfund transfers from Real Estate Excise Tax Fund (#320).

Expenses
- Debt Service include debt service payments for bonds to finance the construction of City Hall building. Bonds will be fully paid off in 2043.

	Debt Service Funds				
Fund	**240**				
	PWTF LOAN DEBT SERVICE FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed.

	Capital Funds
Fund	**310**

MUNICIPAL CIP FUND

Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	5,613,582	9,212,738	22,110,571	16,496,989	25%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	4,077	-	-	(4,077)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	205,121	3,969,756	9,527,415	9,322,294	2%
Total Revenues (Thru May 31, 2026)	**5,822,780**	**13,182,494**	**31,637,985**	**25,815,205**	**18%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	3,038,025	7,897,673	18,954,415	15,916,389	16%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**3,038,025**	**7,897,673**	**18,954,415**	**15,916,389**	**16%**
Beginning 2026 Fund Balance	**(1,267,404)**	**(1,700,799)**	**(1,700,799)**	**n/a**	**n/a**
Change to 2026 Fund Balance	**2,784,755**	**5,284,821**	**12,683,571**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,517,351**	**3,584,022**	**10,982,772**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	10,877,772	10,877,772	10,877,772	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Include Grant Reimbursements from active city Capital Improvement Projects.
- Transfers In include interfund transfers from Storm & Flood

Expenses
- Capital Outlay include expenses for City CIP active projects

Fund	Capital Funds 320				
	REAL ESTATE EXCISE TAX CIP FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	426,534	666,667	1,600,000	1,173,466	27%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	55,612	30,565	73,355	17,744	76%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**482,146**	**697,231**	**1,673,355**	**1,191,210**	**29%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	166,708	804,625	1,931,100	1,764,391	9%
Total Expenditures (Thru May 31, 2026)	**166,708**	**804,625**	**1,931,100**	**1,764,391**	**9%**
Beginning 2026 Fund Balance	**4,266,161**	**4,249,469**	**4,249,469**	**n/a**	**n/a**
Change to 2026 Fund Balance	**315,437**	**(107,394)**	**(257,745)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**4,581,598**	**4,142,075**	**3,991,724**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	3,991,724	3,991,724	3,991,724	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Taxes include proceeds from Real Estate Excise Tax.

Expenses
- Transfers Out includes interfund transfers to Debt Service Funds (#218 and #220) and to the Municipal CIP Fund (#310).

	Enterprise Funds
Fund	**401**

WATER UTILITY FUND

Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	100,000	240,000	240,000	0%
Charges for services	1,078,087	1,336,379	3,207,309	2,129,222	34%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	42,057	433,116	1,039,478	997,421	4%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**1,120,144**	**1,869,495**	**4,486,787**	**3,366,643**	**25%**
Expenses					
Personnel	590,751	728,418	1,748,204	1,157,453	34%
Supplies	90,938	107,222	257,333	166,395	35%
Contracted Services	392,518	633,014	1,519,233	1,126,715	26%
Capital Outlay	52,912	450,000	1,080,000	1,027,088	5%
Debt Service	197,026	87,742	210,582	13,556	94%
Other Expenditures	-	-	-	-	0%
Transfers Out	51,557	51,557	123,736	72,179	42%
Total Expenditures (Thru May 31, 2026)	**1,375,702**	**2,057,953**	**4,939,087**	**3,563,386**	**28%**
Beginning 2026 Fund Balance	**2,085,523**	**2,039,534**	**2,039,534**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(255,558)**	**(188,458)**	**(452,300)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,829,965**	**1,851,075**	**1,587,233**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	1,587,234	1,587,234	1,587,234	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for services include rate revenue from water utility services.
- Other revenue include General Facility Charges & Hydrant Permits.

Expenses
- Expenses are for the daily maintenance and operations and capital construction needs of the Water Utility.
- Debt Service include payments to PWTF, SRF loan repayments.
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies..

	Enterprise Funds
Fund	**402**

SEWER UTILITY FUND

Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	468,750	1,125,000	1,125,000	0%
Charges for services	2,075,169	1,951,893	4,684,543	2,609,374	44%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	227,545	704,028	1,689,666	1,462,122	13%
Miscellaneous	8,129	-	-	(8,129)	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**2,310,843**	**3,124,671**	**7,499,209**	**5,188,366**	**31%**
Expenses					
Personnel	523,956	822,660	1,974,384	1,450,428	27%
Supplies	93,435	44,934	107,841	14,406	87%
Contracted Services	895,550	714,835	1,715,605	820,054	52%
Capital Outlay	391,029	776,424	1,863,418	1,472,390	21%
Debt Service	581,816	613,984	1,473,561	891,745	39%
Other Expenditures	-	-	-	-	0%
Transfers Out	38,667	38,667	92,802	54,134	42%
Total Expenditures (Thru May 31, 2026)	**2,524,453**	**3,011,504**	**7,227,611**	**4,703,157**	**35%**
Beginning 2026 Fund Balance	**18,156,074**	**18,006,570**	**18,006,570**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(213,610)**	**113,166**	**271,599**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**17,942,464**	**18,119,736**	**18,278,169**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	18,278,168	18,278,168	18,278,168	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for services include rate revenue from sewer utility services.
- Other revenue include General Facility Charges.
- Misc. revenue include retainage for WWTP project improvements.

Expenses
- Expenses are for the daily maintenance and operations as well as capital construction needs of the Sewer Utility. Including Meadowbrook ULID #7 costs.
- Debt Service include payments to Sewer Bond Interest repayments.
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies.

	Enterprise Funds
Fund	**404**

STORM AND FLOOD CONTROL UTILITY FUND

Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	1,078	1,912	4,590	3,512	23%
Grants/Intergovtl	-	112,030	268,873	268,873	0%
Charges for services	682,075	802,742	1,926,581	1,244,506	35%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	52,825	174,245	418,187	365,362	13%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**735,979**	**1,090,929**	**2,618,231**	**1,882,252**	**28%**
Expenses					
Personnel	337,692	363,455	872,291	534,600	39%
Supplies	2,365	1,828	4,386	2,021	54%
Contracted Services	167,525	506,037	1,214,489	1,046,964	14%
Capital Outlay	96,516	755,000	1,812,000	1,715,484	5%
Debt Service	1,193	36,882	88,516	87,323	1%
Other Expenditures	-	-	-	-	0%
Transfers Out	77,862	77,862	186,868	109,006	42%
Total Expenditures (Thru May 31, 2026)	**683,153**	**1,741,063**	**4,178,551**	**3,495,398**	**16%**
Beginning 2026 Fund Balance	**1,139,571**	**1,103,874**	**1,103,874**	**n/a**	**n/a**
Change to 2026 Fund Balance	**52,826**	**(650,133)**	**(1,560,320)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,192,397**	**453,740**	**(456,446)**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	(456,446)	(456,446)	(456,446)	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Grants include anticipated King County grant for the South Fork levee project.
- Charges for services include rate revenue from stormwater and flood control utility services.
- Other revenue include General Facility Charges.

Expenses
- No significant items to note. Expenses are for the daily maintenance and operations and capital construction needs of the Stormwater and Flood Control utility.

	Special Revenue Funds
Fund	**401, 402, 404**

WATER, SEWER, STORMWATER GFC COLLECTIONS HISTORY

Fund Title				
Revenues				
Taxes				
Licenses and permits				
Grants/Intergovtl		**Water GFC**	**Sewer GFC**	**Stormwater GFC**
Charges for services	2015	81,720	167,620	36,182
Fines and penalites	2016	199,520	261,687	27,650
Investment interest & Other	2017	683,787	1,309,926	200,662
Miscellaneous	2018	967,337	1,808,214	526,777
Transfers In	2020	465,036	2,078,214	601,932
	2021	157,089	2,154,287	1,053,521
Total Revenues (Thru May 31, 2026)	2022	701,908	1,666,014	408,578
	2023	1,430,498	2,482,054	356,477
	2024	204,432	318,820	215,106
	2025	531,956	923,939	263,383
Expenses	2026 to-date	10,899	35,951	40,845
Personnel	*Avg (2015-25)*	*513,000*	*1,316,000*	*377,000*
Supplies				
Contracted Services				
Capital Outlay				
Debt Service				
Other Expenditures				
Transfers Out				
Total Expenditures (Thru May 31, 2026)				
Beginning 2026 Fund Balance				
Change to 2026 Fund Balance				
Current Period 2026 Fund Balance				
Budgeted 2026 Ending Fund Balance				

Source:
City financial records; budget includes all amendments through BA#5

Fund		405			
		SOLID WASTE AND RECYCLING FUND			
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	88,382	44,096	105,831	17,449	84%
Grants/Intergovtl	-	7,917	19,000	19,000	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	12,615	2,278	5,468	(7,146)	231%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**100,997**	**54,291**	**130,300**	**29,303**	**78%**
Expenses					
Personnel	19,211	27,442	65,860	46,650	29%
Supplies	204	122	292	89	70%
Contracted Services	29,763	24,002	57,604	27,841	52%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	41,667	41,667	100,000	58,333	42%
Total Expenditures (Thru May 31, 2026)	**90,845**	**93,232**	**223,757**	**132,913**	**41%**
Beginning 2026 Fund Balance	**1,056,316**	**1,040,841**	**1,040,841**	**n/a**	**n/a**
Change to 2026 Fund Balance	**10,152**	**(38,941)**	**(93,458)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,066,468**	**1,001,900**	**947,383**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	947,384	947,384	947,384	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Licenses and permits include 7.5% Recology Franchise Fee payments.

Expenses
- Contracted Services include Annual Yard Waste Collection events.
- Transfers Out include interfund transfers out to Street Overlay Fund (#103).
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies.

	Enterprise Funds
Fund	**450**

ULID #6 CONSTRUCTION FUND

Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed.

	Enterprise Funds				
Fund	451				
	ULID #6 BOND FUND				
Fund Title	Actual Year to Date thru May 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	441,890	313,712	752,910	311,020	59%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**441,890**	**313,712**	**752,910**	**311,020**	**59%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	211,762	313,712	752,910	541,148	28%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**211,762**	**313,712**	**752,910**	**541,148**	**28%**
Beginning 2026 Fund Balance	**569,626**	**486,415**	**486,415**	**n/a**	**n/a**
Change to 2026 Fund Balance	**230,127**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**799,753**	**486,415**	**486,415**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	486,415	486,415	486,415	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Other Revenues include proceeds from ULID #6 property assessments.

Expenses
- Debt service include debt service payments for the bonds to fund wastewater capital improvements in the ULID #6 service area.

	Enterprise Funds				
Fund	**452**				
	ULID#6 Bond Reserve				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Change to 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**-**	**-**	**-**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	-	-	-	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

This fund is now closed.

	Internal Service Funds				
Fund	**501**				
	EQUIPMENT AND TECHNOLOGY OPERATIONS FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	382,533	382,533	918,080	535,546	42%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	3,349	-	-	(3,349)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**386,886**	**382,533**	**918,080**	**531,194**	**42%**
Expenses					
Personnel	157,386	187,601	450,244	292,858	35%
Supplies	32,011	33,545	80,507	48,496	40%
Contracted Services	151,391	143,732	344,957	193,567	44%
Capital Outlay	7,993	2,869	6,885	(1,109)	116%
Debt Service	348	135	323	(25)	108%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**349,130**	**367,881**	**882,915**	**533,786**	**40%**
Beginning 2026 Fund Balance	**273,523**	**278,052**	**278,052**	**n/a**	**n/a**
Change to 2026 Fund Balance	**37,757**	**14,652**	**35,164**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**311,279**	**292,704**	**313,216**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	313,217	313,217	313,217	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for services include internal administrative charges for citywide equipment and technology operations.

Expenses
- No significant items to note. Expenses are for the daily maintenance and operations and capital construction needs of the equipment and technology operations program.

	Internal Service Funds				
Fund	**502**				
	EQUIPMENT AND TECHNOLOGY RESERVES FUND				
Fund Title	**Actual Year to Date thru May 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	-	-	-	-	0%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	49,028	62,500	150,000	100,972	33%
Fines and penalites	-	-	-	-	0%
Investment interest & Other	5,644	4,949	11,877	6,233	48%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru May 31, 2026)	**54,672**	**67,449**	**161,877**	**107,205**	**34%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	143,287	145,125	348,300	205,013	41%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru May 31, 2026)	**143,287**	**145,125**	**348,300**	**205,013**	**41%**
Beginning 2026 Fund Balance	**1,135,522**	**1,104,753**	**1,104,753**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(88,615)**	**(77,676)**	**(186,423)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,046,907**	**1,027,077**	**918,330**	**n/a**	**n/a**
Budgeted 2026 Ending Fund Balance	918,330	918,330	918,330	n/a	n/a

Source:
City financial records; budget includes all amendments through BA#5

Budget Notes:

Revenues
- Charges for services include internal administrative charges for citywide equipment and technology reserves.

Expenses
- Expenses include purchase of 2 Ford F150 utility trucks for Public Works as well as IT equipment replacement.

Transportation Capital Projects

	2026 Adopted Budget	Year To Date through May 31, 2026 2026 Actual % Spent to Date	2026 Actual to Date
Roundabout at SR-202 / Mt Si Blvd	-	0%	$ 10,791
NW 14th Street Re-Build (west of SR-202)	-	0%	$ -
South Fork Levee Setback (T-021B)	-	0%	$ 40,210
Roundabout at North Bend Way / Mt Si Road Intersection	3,500,000	0%	$ 5,400
ULID: New Gardner Creek Bridge and NE 8th Street (west of NBW)	4,000,000	0%	$ -
North Bend Bridge No. 3 (NBW Bridge) Deck Replacement	-	0%	$ 23,632
McClellan Street Improvements	700,000	12%	$ 85,518
Roundabout at North Bend Way/NW 8th Street Intersection (Starfish RAB)	1,350,000	0%	$ 1,369
South Fork Avenue Extension - Bendigo to NW 8th Street	2,000,000	5%	$ 91,255
Middle Fork Flood Reconveyance	158,636	16%	$ 24,610
NB Way Bridge Deck #4	158,636	6%	$ 10,266
*Railroad Safety Crossings	63,431	3432%	$ 2,177,266
Sidewalk Gap Project along west side of SR-202 near NBW	-	0%	$ 669
Downtown Parking Garage	-	0%	$ -
Complete Streets of North Bend Way	3,000,000	2%	$ 55,204
NW 8th Street Widening and Sidewalk between North Bend Way and SR-202	-	0%	$ -
Park Street Corridor Re-Channelization including Main Ave Intersection	600,000	5%	$ 29,595
Tanner Trail Phases 2 and 3	-	0%	$ 2,363
Ballarat Ave Shoulder Widening or Sidewalk from 12th Street to 6th Street	-	0%	$ -
Cedar Falls Way Pedestrian Improvements south side only	-	0%	$ 42,622
SR-202 Traffic Reconfiguration	-	0%	$ -
Total	**15,530,703**	**17%**	**$ 2,600,770**

* Reimbursement Timing of $1.7M for 2025 work, received in 2026. Project Grant funded.

Prepared for Finance and Administration Committee; July 16, 2026.

Transportation Annual Maintenance and Capital Projects

	2026 Adopted Budget	Year To Date through May 31, 2026 — 2026 Actual % Spent to Date	2026 Actual to Date
TorgusonPark Trails & Plaza	0	0%	$ -
Ballarat Plaza	0	0%	$ -
Meadowbrook Prairie Loop	0	0%	$ 13,323
SR202 Shared Use Trail Ext & Ped Bridge	2,233,568	5%	$ 115,565
Middle Fork Outlook	0	0%	$ -
Total	**2,233,568**	**6%**	**$ 128,887**

Prepared for Finance and Administration Committee; July 16, 2026.

Transportation Annual Maintenance and Capital Projects

	2026 Adopted Budget	Year To Date through May 31, 2026 2026 Actual % Spent to Date	2026 Actual to Date
Sidewalk Trip Hazard Elimination	150,000	0%	$ -
2025 Sidewalk Gap Projects	0	0%	$ 152,206
2026 Sidewalk Gap Projects	0	0%	$ 152,907
Total	**350,000**	**87%**	**$ 305,113**

Prepared for Finance and Administration Committee; July 16, 2026.

General Government Facilities Capital Projects

	2026 Adopted Budget	Year To Date through May 31, 2026 2026 Actual % Spent to Date	2026 Actual to Date
City Hall Parking Lot Electrical Charging Stations	0	0%	$ -
Facilities Maintenance Program	132,000	0%	$ -
Public Works Admin. Building Generator and Electrical Upgrades	0	0%	$ -
Install Solar Panels on City Hall Roof	250,000	0%	$ -
KCSO Annex Improvements - Design	0	0%	$ 3,255
Total	**382,000**	**0%**	**$ 3,255**

Prepared for Finance and Administration Committee; July 16, 2026.

Water Utility CIP

	2026 Adopted Budget	Year To Date through May 31, 2026 2026 Actual % Spent to Date	2026 Actual to Date
Sallal Mitigation Intertie	0	0%	$ -
NW 8th Street AC Water Main Replacement from SR-202 to NBW	0	0%	$ -
NW 14th Street Water Main Extension to west dead end	0	0%	$ -
Pickett Avenue AC Watermain Replacement and Extension	420,000	0%	$ -
Water Meter Replacement Program	180,000	0%	$ -
AC Watermain Replacement at Ogle Ave, Merritt Ave, Thrasher Ave, and NE 6th St	240,000	0%	$ -
National Guard Readiness Center Watermain Extension, Booster Station, and Reservoir	240,000	0%	$ -
Total	**1,080,000**	**0%**	**$ -**

Prepared for Finance and Administration Committee; July 16, 2026.

Sewer Utility CIP

		Year To Date through May 31, 2026	
	2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
Meadowbrook Sewer Improvements (ULID #7) - Construction	0	0%	$ 310,880
Meadowbrook Sewer Improvements (ULID#7) - Professional Services	0	0%	$ 4,214
Sewering Silver Creek	1,500,000	0%	$ -
Solar Panels on Roof Above WWTP Oxidtaion Ditch	0	0%	$ -
ULID #6 Pump Station Improvements	150,000	0%	$ -
South Fork Lift Station Rehab-Design	0	0%	$ 19,608
North Bend Wastewater Treatment Plant Fencing Project	0	0%	$ 59,126
WWTP HPI Phase 3 - frontage improvements Construction	0	0%	$ 1,415
WWTP HPI Phase 3 - frontage improvements Design	180,000	0%	$ -
Total	**1,830,000**	**22%**	**$ 395,243**

Prepared for Finance and Administration Committee; July 16, 2026.

Stormwater Utility CIP

	2026 Adopted Budget	Year To Date through May 31, 2026 2026 Actual % Spent to Date	2026 Actual to Date
South Fork Levee Setback	312,000	0%	$ -
6th Street Collection and Conveyance	400,000	0%	$ -
Pearce Lane Collection and Conveyance	300,000	0%	$ -
Main Ave Collection and Conveyance	400,000	24%	$ 95,309
5th Street Collection and Conveyance	400,000	0%	$ -
Ribary Creek Flood Risk Reduction	0	0%	$ 1,208
Total	**1,812,000**		**$ 96,516**

Prepared for Finance and Administration Committee; July 16, 2026.

				Year To Date through May 31, 2026	
Daily Fleet Vehicles			2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
2026	Ford	F150	$0	100%	$102,985
2008	Chevy	1500 2WD	$0	0%	$0
2005	Chevy	2500 4WD	$0	0%	$0
2005	Chevy	1500 4WD	$0	0%	$0
2003	Chevy	2WD 1500	$0	0%	$0
1999	Ford	Expedition	$0	0%	$0
1994	Ford	Ranger	$0	0%	$0
1993	Ford	Ranger	$0	0%	$0
1993	Ford	F150	$53,000	0%	$0
1993	Ford	F250	$53,000	0%	$0
Total			**$106,000**	**0%**	**$102,985**

Emergency, Seasonal and Support Vehicles			2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
1992	Chevy Kodiak	Dump Truck	$0	0%	$0
1986	Chevy	Utility Service Truck	$127,300	0%	$0
Total			**$127,300**	**0%**	**$0**

Equipment			2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
	NEW	Skid Steer	$65,000	0%	$0
	NEW	Manlift	$0	0%	$0
	NEW	Tractor	$0	0%	$0
	NEW	Street Sweeper	$0	0%	$0
Total			**$0**	**0%**	**$0**

Information Technology			2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
	NEW	Council Chambers AV	$0	0%	$0
	Recurring	Annual IT investments	$50,000	30%	$15,024
Total			**$50,000**	**30%**	**$15,024**

Prepared for Finance and Administration Committee; July 16, 2026.

Council F&A Committee
Budget 101 – Session 2 of 3
July 16, 2026

Budget 101 - Agenda

Learning objectives

- Refresher for F&A Committee members on the citywide sources and uses
- Understand looming challenges and opportunities
- Serve as a resource to F&A and to other Council members

Planned sessions

~~#1 June 2nd – sources of city taxes~~

#2 July 16th – other sources of city revenues

#3 August 4th – city expenditures

Recap from Session #1
Sources and Uses of Tax Revenues

Sources of Tax Revenue	General Fund	Hotel Motel Tax Fund	Affordable Housing Fund	Transportation Benefit District Fund	Fire Station Debt Service Fund	Real Estate Excise Tax Fund
Property Taxes	5,589,817	0	0	0	245,717	0
Sales Taxes	8,446,742	0	662,478	1,322,750	0	0
Business Taxes	2,706,411	0	0	0	0	0
Utility Taxes	3,163,817	0	0	0	0	0
Gambling Taxes	100,000	0	0	0	0	0
Leasehold Excise Taxes	4,332	0	0	0	0	0
Hotel Motel Taxes	0	52,618	0	0	0	0
Real Estate Excise Taxes	0	0	0	0	0	3,200,000
Total 2025-2026 Taxes	**20,011,118**	**52,618**	**662,478**	**1,322,750**	**245,717**	**3,200,000**

The Washington State Constitution grants exclusive authority to the State Legislature to create taxes. Municipalities may therefore assess, increase or decrease local tax rates, but it cannot create any new forms of taxes.

80% of General Fund derived from 4 sources of tax revenues and development revenues

Sources of City Revenues (2025-26; $M) In order of significance

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Utility Funds	Internal Service Funds
Taxes	*Sales, Property, Utility* 20.7	*Hotel/Motel, Sales, Transp BD* 1.4	*Property* 0.3	*REET* 3.2	0.0	0.0
Fees and Charges ★	*Dev Fees* 2.3	*Impact Fees* 12.1	0.0	0.0	*Utility rates* 22.9	2.0
Intergovt'l Revs ★	0.3	0.4	0.0	*Grants* 20.9	*Grants, Debt* 12.7	0.0
Interfund Transfers ★	*Overhead* 1.2	4.8	1.1	9.9	0.0	0.0
Licenses / Permits	0.6	0.1	0.0	0.0	0.2	0.0
Fines / Penalties	0.2	0.0	0.0	0.0	0.0	0.0

Account for ~95% of Citywide Revenues

★ **Cover other significant sources of revenue tonight.**

Fees and Charges – What this Includes

	Fees for services	Growth related	Utility services
Source	• Development fees • Plan reviews • Inspections	• Impact fees (transp, parks) • General facility charges (utilities)	• Water • Sewer • Stormwater
Description	• User fees • Designed to fully recover the cost of services • Highly volatile • Economically sensitive	• System ‘buy-in’ fees • New customers pay their proportionate share of assets • Growth-pays-for-growth principle • Highly volatile • Economically sensitive	• Critical service for human health and safety • User fees • Designed to fully recover the cost of services and reserves • Exposed to seasonal fluctuations and economically sensitive • Characterized by aging infrastructure

Intergovt'l Revs – What this Includes

Grants	Loans or Bond Proceeds	Payments from other governments
• Highly variable • Dependent on availability and competitiveness • Comes with restrictions and reporting requirements • Funds CIP • 2021: $0.3M • 2022: $0.6M • 2023: $0.3M • 2024: $1.5M • 2025: $2.0M	• Low interest state loans (no recent; mainly used to fund utility CIP projects) • Municipal bonds (Meadowbrook ULID#7; City Hall)	• WA State distributions (CJ, Liquor, Marijuana Tax) $165K/yr • MVFT ($110K/yr) • KC Parks levy ($140K/yr)

Interfund Transfers – What this Includes

	Policy Based Interfund Transfers	Service Based Interfund Transfers	Legal Obligations Interfund Transfers
Purpose	• Streets operations • Streets improvements • Street overlay • Economic development • Affordable housing • Parks maintenance reserves	• Overhead payments to GF • Development review staff time reimbursement to GF • Equipment and technology operations and reserves • CIP (impact fees, transp benefit district) • Utility CIP (GFCs, bonds, ULIDs and rates)	• Debt service payments

General Fund
Interfund Transfers In or Out (2026)

Description	Transfers In	Transfers Out
Street Operations		$698K
Affordable Housing		$339K
Economic Development		$300K
Equip/Tech Operations		$258K
Street Overlay		$124K
Parks Maintenance Reserves		$10K
Development staff time reimbursements	$600K	
Overhead payments	$511K	

Questions?

Clark Nuber PS

Uniform Guidance Readiness Assessment

City of North Bend

Jen Keller, CAS Principal

Jean Luke Arel, CAS Manager

Certified B Corporation

www.clarknuber.com

Agenda

- Why This Matters
- What We Found
- How North Bend Compares to Peers
- High Priority Resolutions
- 270-Day Roadmap
- Key Takeaways

Why This Matters

City of North Bend is growing rapidly and expects annual single audits going forward. Strengthening Uniform Guidance policies and controls now protects the City's federal funding pipeline and its reputation as a responsible grant recipient.

12
Interviews Conducted

220
Documents Reviewed

10
Compliance Areas Assessed

5
Peer Cities Analyzed

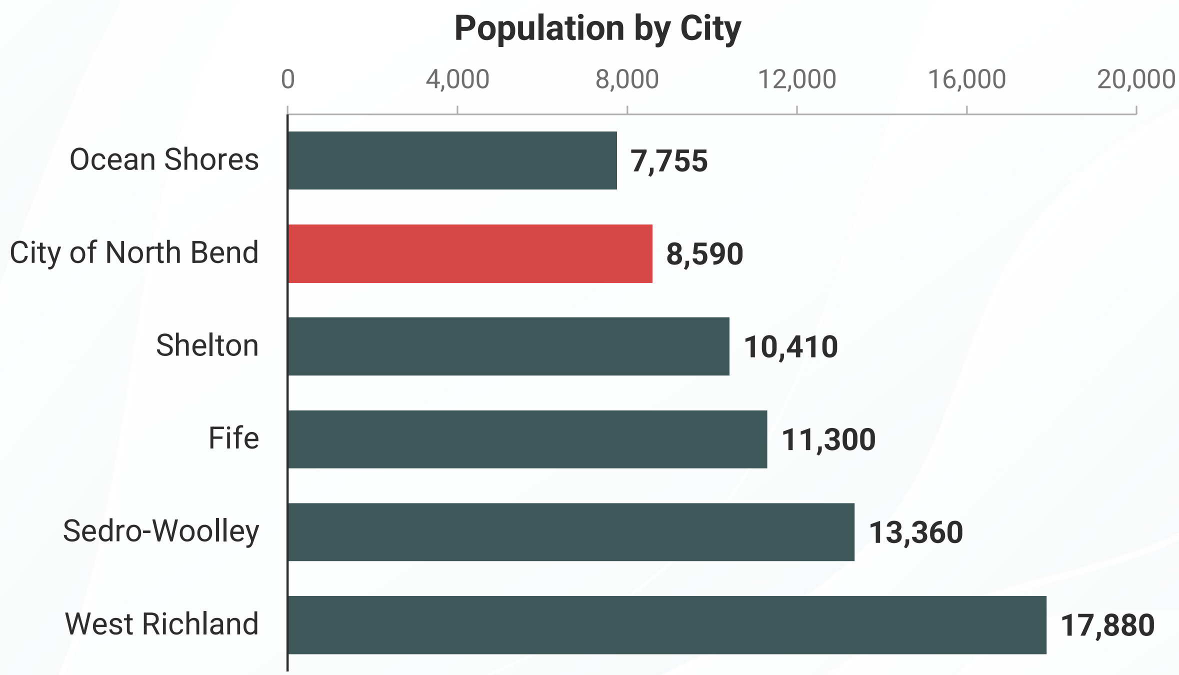
How Does North Bend Compares to Peers

5 Peer Cities
benchmarked across Washington State

Only City
with a dedicated, standalone Grants Manager

Finding-Free
peers stay compliant with similar structures

Key-Person Risk
single-person dependency as funding grows



North Bend's Finance Dept staffing is lean; The department's ability to keep pace will be challenged as city continues to grow.

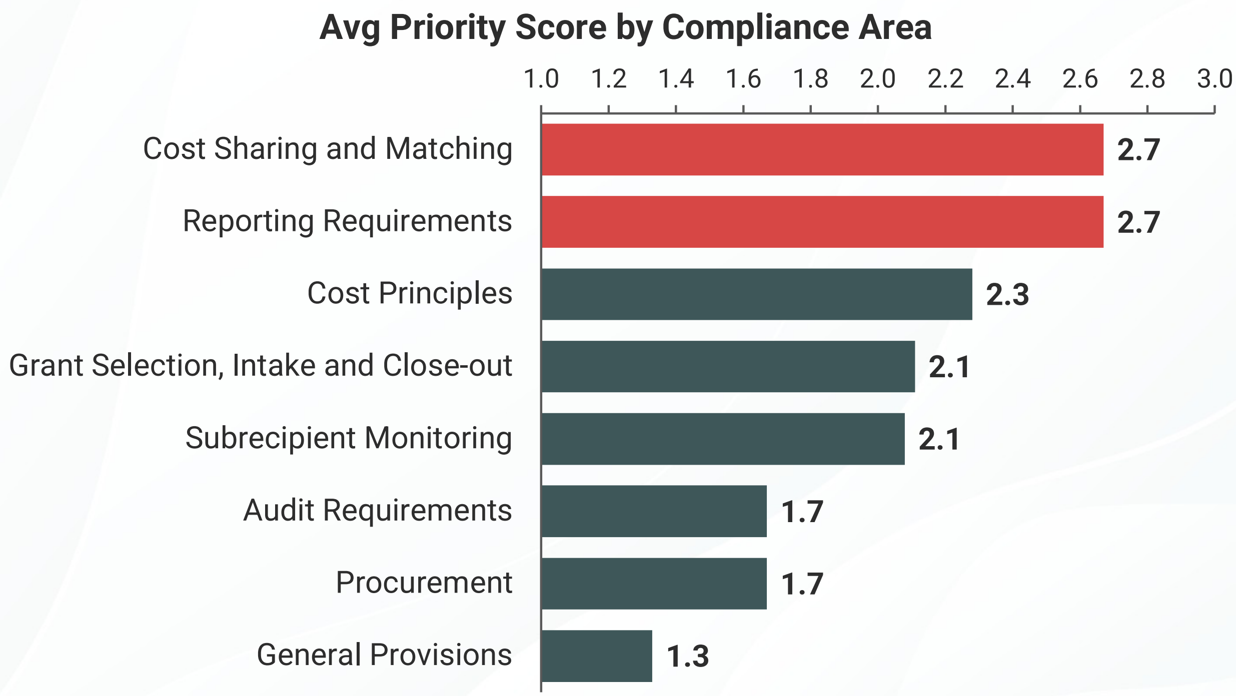
What We Found

20 Recommendations
across 8 compliance areas; see slides #8-12

4 High Priority
require immediate attention

Cost Principles
top area: 7 of 20 recommendations

2.1 / 3.0 Avg. Score
on Clark Nuber's Priority Scale



Highest Priority Items

Four compliance areas scored highest for priority based on control gap, current applicability, and potential consequence

Cost Allocation

2 CFR 200.405

Prepare and adopt a formal Cost Allocation Plan for allocating shared costs to federal awards.

Priority 3.0 | Heavy | 30-90 days

Allowable Costs

2 CFR 200 Subpart E

Reimbursements submitted and strengthen Finance review or tie to financial records. Adopt an Allowable Cost Policy with Finance signoff.

Priority 3.0 | Heavy | 90-180 days

Reporting Requirements

2 CFR 200.328 and 329

Reconcile reports to accounting records. Formalize review, approval, and centralized deadline tracking.

Priority 2.7 | Moderate | 30-90 days

Cost Sharing and Matching

2 CFR 200.306

Prepare policy for tracking local match dollars, eliminate risk of double counting.

Priority 2.7 | Heavy | 30-90 days

270-Day Implementation Roadmap

0-30 Days

Grant closeout procedure and equipment management policy: quick wins to implement now.

30-90 Days

Bulk of the work: cost allocation, allowable cost review, indirect cost template, cash management, reporting, cost sharing, pre-award intake, procurement, and SEFA policy.

90-180 Days

Direct nonpayroll cost allocation policy, fringe benefit allocation, and the full subrecipient lifecycle framework.

180-270 Days

Integrate federal award budgets into the main financial system for real time budget to actual reporting.

Implementation will require coordinated efforts between Finance and the Operating Department and will also require novel processes and procedures. Staff training and clarification of individual roles and responsibilities will be required.

Immediate Strategies 0-30 Days

- **Financial Management Process/Policies/Procedures**
  - Deactivate any active accounts that were created for the unique grant (#15)
- **Operational Process/Policies/Procedures**
  - Develop written policy governing the acquisition, inventory, control, and disposition of equipment acquired from federal funds (#5)
  - Develop written policy/process for grant closeout. Includes submission of all required reports, retention of records, and financial performance reviews. (#15)
- **Operational Process/Policies/Procedures - Subrecipients**
  - None

Near Term Strategies 30-90 Days

- **Financial Management Process/Policies/Procedures**
  - Develop policy for SEFA and Single Audit requirements (#1)
  - Develop financial model for the determination of indirect cost recovery (#2)
  - Develop financial model for the allocation of allowable costs (#3, 6)
  - Strengthen policy/process for local share cost accounting and ensuring local share cost matching is not double counted (#19)
- **Operational Process/Policies/Procedures**
  - Develop pre-grant award process for shared understanding of roles/responsibilities (#8)
  - Strengthen process for reviewing/approving cost reimbursements (#13)
  - Strengthen grant compliance reporting and shared understanding of roles/responsibilities (#14)
  - Strengthen policy for contractor oversight and controls (#16)
  - Develop policy to disclose all violations of law involving fraud, bribery or gratuity (#18)
  - Maintain a master grant tracker, documenting intake to closeout and key milestones of each grant (#20)
- **Operational Process/Policies/Procedures - Subrecipients**
  - None

Mid-Term Strategies 90-120 Days

- **Financial Management Process/Policies/Procedures**
  - Strengthen process for determining cost allowability of non-payroll costs (#4)
  - Develop policy for determining cost allowability of EE benefits (#7)
- **Operational Process/Policies/Procedures**
  - None
- **Operational Process/Policies/Procedures - Subrecipients**
  - Develop process/policy for subrecipient eligibility/screening, performance, and compliance with grant regulations (#9)
  - Develop subrecipient monitoring policy including subrecipient risk assessment and monitoring (#10)
  - Develop subrecipient screening and risk assessment process/policy, including assessment for experience, finances, management systems, and prior audit risk (#11)
  - Develop subrecipient policy for reporting on SAM.gov (#12)

Long-Term Strategies 120 Days+

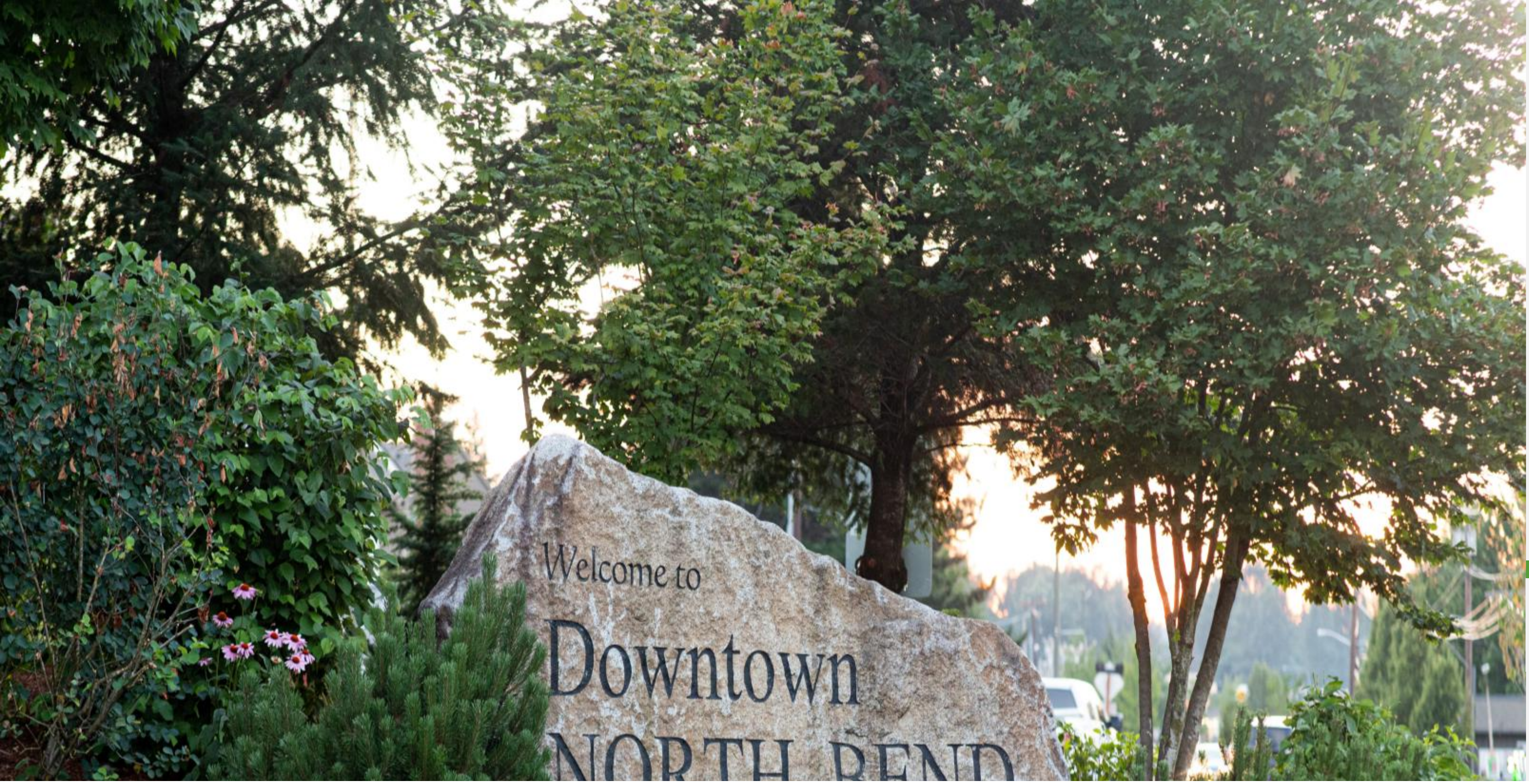
- **Financial Management Process/Policies/Procedures**
  - Incorporate award budgets into main financial system (#17)
- **Operational Process/Policies/Procedures**
  - None
- **Operational Process/Policies/Procedures - Subrecipients**
  - None

Key Takeaways

- **Strong foundation:** City of North Bend is early, dedicated investment in grants management is ahead of identified peer cities.
- **Closing the gap:** 20 recommendations across 8 compliance areas turn that foundation into full Uniform Guidance readiness.
- **Build upon City's processes:** Every recommendation is a documentation, policy, or process to fix current levels of service. Existing staffing levels to keep pace will be challenged as city continues to grow and grants increase in reporting and compliance complexity.
- **What's Next:** Prioritize the 270-day roadmap and Cost Principles policies for the first 90 days.
- **Our commitment:** Clark Nuber is ready to support policy drafting and staff training through implementation.

Questions?

We welcome the Council's questions and discussion.



Compensation Philosophy & Study

City of North Bend | Finance and Administration Departments

Presented to City Council F&A Committee, July 16, 2026

NORTH BEND
easy to reach. . .hard to leave

Overview

Administrative and Finance staff recommend a Full Compensation Study paired with a Compensation Philosophy.

- Establishing the cities Compensation Philosophy
- August 25 Work Study for Full Council buy In
- September 1 Council meeting for approval to proceed with RFP
- A full compensation study, paired with a clear compensation philosophy gives the city modern, equitable and fiscally responsible pay structure that protects public resources, strengthens workforce stability, and ensures transparent, defensible decision making.

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Current Compensation Practice

- Current Practice established since 2018

- The comparable cities vary by non-exempt vs. exempt based on bargaining units agreeing on comp cities prior to negotiations.

- 50% Average of salary only for each Job Description using the following comparable cities:

Non-Exempt
Auburn, Black Diamond, Carnation, Covington, Duvall, Enumclaw, Issaquah, Kirkland, Maple Valley, Newcastle, Snoqualmie

Exempt
Carnation, Covington, Duvall, Issaquah, Kirkland, Maple Valley, Mercer Island, Newcastle, Redmond, Sammamish, Snoqualmie

The above comparable cities were selected based on the following:
- Location
- Population
- Classification alignment
- Unionization and bargaining structure
- Cities our staff could move to with competitive compensation packages.

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Compensation Statements from our Comparable Cities

City of Carnation:

The city's unique compensation package combines competitive wages, sound insurance plans, and performance incentives with a variety of intangible benefits that adapt to economic and societal trends, as well as affords individual flexibility.

City of Sammamish:

Sammamish offers a generous benefits package, competitive salary, and dedication to work/life balance.

City of Maple Valley:

Compares cities based on population, assessed valuation per capita, FTE's per 1,000 capita, form of government, and geographical proximity to Maple Valley

City of Issaquah:

We believe in a transparent, market-competitive approach to total compensation. We strive to provide employees with competitive compensation and benefits that reflect current market practices, strive for equitable pay, and are financially sustainable.

City of Issaquah
Total Compensation Philosophy

The City of Issaquah strives to be an employer of choice that attracts, motivates, and retains diverse and high-performing employees who support the City's mission of fostering a safe, vibrant, livable, and inclusive community through effective stewardship and quality public services. We support this goal by:

- having a competitive total compensation program;
- offering opportunities for employee development; and
- providing a workplace culture that gives non-monetary rewards and recognition for employee and team accomplishments.

We believe in a transparent, market-competitive approach to total compensation. We strive to provide employees with competitive compensation and benefits that reflect current market practices, strive for equitable pay, and are financially sustainable.

Guiding Principles

1. The City's total compensation package includes direct compensation, such as salary, and indirect compensation, such as health insurance, retirement, and paid time off.

2. The City's total compensation program is intended to be competitive at or above the median of the surrounding labor market.

3. The surrounding labor market is the mix of public and private sector organizations with which the City competes for talent. This primarily includes organizations within the Puget Sound region and may also include organizations outside of the Puget Sound as necessary to find appropriate comparables for City positions.

4. Financial sustainability is an important factor in conducting City compensation practices. This is reflected in the City's financial forecasts and revenue projections, competing service priorities, fund reserve levels, and other needs. It is the intent of the City to continue to evaluate the financial sustainability of compensation practices on a regular basis.

5. The City endeavors to evaluate compensation practices regularly, with regular audits of positions as practicable and organization-wide compensation studies approximately every five to seven years.

Potential Consultants:

- **Milliman and Noel Treat:** Used by the City of Issaquah
- **Summit Law** – Referred by City Attorney
- **Cabot Dow & Associated** – Referred by City Attorney, AWC, & Used by City of Maple Valley

Methodology used by Cabot Dow:

Build a competitive and fair compensation system. Start with the right data and strategic expertise.

1. Identify the Right Comparables
2. Collect & Analyze Market Data
3. Develop Strategic Recommendations
4. Support Implementation & Beyond

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Thank You

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