Finance and Administration Committee

Councilmember Christina Rustik, Chair
Councilmember Mark Joselyn
Councilmember Rob McFarland

September 1, 2026 — 2:30 PM
City Hall Mount Si Adjournment Room
920 SE Cedar Falls Way, North Bend, Washington

Agenda

Finance		Time	Staff
1)	**Ordinance amending NBMC 13.40.196 to allow for discounted residential utility rates for low-income senior citizens and disabled customers residing outside the City limits.** Description: This ordinance amends NBMC 13.40.196, clarifying discounted residential utility rates for low-income senior citizens and disabled customers apply to both inside and outside City customers. Recommendation: F&A Committee approve for Council consent agenda. Attachments: Ordinance amending NBMC 13.40.196.	5m	Elaine Morse/ Brice Stover
2)	**Ordinance amending the City's Taxes Rates and Fees Schedule to include Discounted Residential Utility Rates for outside City customers** Description: The City's discounted residential utility rates apply to inside City customers only. Approval of this ordinance establishes discounted residential utility rates for outside City customers as well. Recommendation: F&A Committee approve for Council consent agenda. Attachments: Ordinance amending Taxes, Rates, and Fees Schedule.	5m	Elaine Morse / Brice Stover

3) **Motion Authorizing Professional Services Contract with Creative Financial Staffing, LLC, allowing the City of North Bend to engage short-term contract staff.**

Description: The City's Staff Accountant overseeing accounts payable and payroll will be on leave for between 3 to 4 months. This item authorizes a contract with CFS for temporary financial support during her absence.

5m

Elaine Morse

Recommendation: Main Agenda for discussion

Attachments: CFS professional services agreement.

4) **January - July 2026 Monthly Budget Status Report**

Description: Report on citywide financial performance for the year-to-date ending July 31, 2026.

- General Fund ended the period with $6.2M in ending fund balance, Revenues were 56% collected vs budget, and expenditures were 53% spent vs budget.
- Impact Fees Fuind: Transportation impact fees of $1.3 million were received in July for the Pannatoni project.
- Water Utility ended with $2.5M in ending fund balance and is 54% collected in revenues vs 41% spent.
- Sewer Utility ended with $17.2M in ending fund balance and is 44% collected in revenues vs 59% spent.
- Storm Utility ended with $1.0M in ending fund balance with 51% collected vs 34% spent. Expenditures reflect timing of CIP expenditures.

5m

Elaine Morse /
Brice Stover

Recommendation: None. Informational only.

Attachments: Monthly Budget Status Report

5) **2027-28 Budget Calendar check in**

Description: Staff will review/confirm upcoming key dates and deliverables for the 2027-2028 budget planning and Council review process.

5m

Martin Chaw

Recommendation: None. Informational only.

Attachments: 2027-28 budget calendar Gantt chart; Key meeting dates.

Administrative Services **Time** **Staff**

1) Human Services and Cultural Arts Grant Policy

Description: Committee will review the updated version of policy and applications for grant funding. Council will discuss recommended percentages of the general fund for funding.	20m	Lisa Escobar

Recommendation: F & A Committee approve and recommendation for Council main agenda.

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: September 1, 2026 **AB**

Subject:	**Ordinance amending NBMC 13.40.196 to allow for discounted residential utility rates for low-income senior citizens and disabled customers residing outside the City limits.** Description: This ordinance amends NBMC 13.40.196, clarifying discounted residential utility rates for low-income senior citizens and disabled customers apply to both inside and outside City customers. Recommendation: F&A Committee approve for Council consent agenda. Attachments: Ordinance amending NBMC 13.40.196.	5m	Elaine Morse/ Brice Stover

Department/ Committee/ Individual:	Elaine Morse, Deputy Finance Director	Cost Impact: Fund Source: Timeline:	 Utilities Immediate

Attachments:
1. A2. ORD - amending NBMC 13.40.196 water & sewer rates - outside city limits mhc edits

Summary Statement:

North Bend Municipal Code ("NBMC") Section 13.40.196 sets forth eligibility requirements for discounted water and sewer rates for low-income senior citizens (as authorized in NBMC 13.40.190) and disabled low-income citizens (as authorized in NBMC 13.40.192). Staff recommend that the low-income senior and disabled residential unit rates apply to all qualifying low-income and disabled customers, regardless of whether a customer resides inside or outside the City limits.

The following table provides the current number of inside City limit customers utilizing the senior/disabled low-income discount program.

	Water	Sewer	Storm & Flood
Current Inside City Limits	30	32	28

Recently, the City has received one outside city limit customer request and application for the senior/disabled low-income utility rate discount. This ordinance amends NBMC 13.40.196 to include eligibility for persons residing outside the city limits who qualify for discounted utility rates.

Applicable Brand Guidelines:

- Affordability

Committee Review and Recommendation:

F&A reviewed on September 1, 2026 and recommend City Council approval on consent agenda.

Recommended Action:

MOTION to approve ABxx-xxx, an ordinance amending NBMC 13.40.196 to allow discounted residential utility rates for those eligible residing outside the City limits, as a first and final reading.

Record of Council Action:

Meeting Date	Action	Vote

ORDINANCE

AN ORDINANCE OF THE CITY OF NORTH BEND, WASHINGTON, AMENDING NORTH BEND MUNICPAL CODE SECTION 13.40.196 TO ALLOW FOR LOW INCOME SENIOR CITIZENS AND DISABLED LOW-INCOME CITIZENS RESIDING OUTSIDE THE CITY LIMITS TO RECEIVE DISCOUNTED RATES FOR WATER AND SEWER; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the North Bend Municipal Code (“NBMC”) sets forth eligibility requirements for discounted water and sewer rates for low-income senior citizens (as authorized in NBMC 13.40.190) and disabled low-income citizens (as authorized in NBMC 13.40.192) residing within the city limits; and

WHEREAS, the City Council desires to allow discounted water and sewer rates for eligible low-income senior citizens and disabled low-income citizens residing both inside and outside of the city limits; and

WHEREAS, inside city low-income senior citizens and disabled low-income discounted water and sewer rates are established as a proportion of non-discounted inside city water and sewer rates; and

WHEREAS, the City Council desires to maintain that same proportionality for outside city low-income senior citizens and disabled low-income discounted water and sewer rates to non-discounted outside city water and sewer rates; and

WHEREAS, the City Council desires to amend NBMC 13.40.196 to also allow for discounted water and sewer rates for eligible low-income senior citizens and disabled low-income citizens residing outside of the city limits;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

<u>Section 1. NBMC 13.40.196, Amended:</u>

> **13.40.196 Requirements for eligibility for discount.**
> A. The rate reduction shall only apply to utility charges for service to a residence. The residence for which the rate reduction is requested must be the applicant's principal place of residence. The residence may be any single-family,

> duplex, triplex, or other multifamily residential dwelling unit inside or outside the city limits that is supplied by a separate meter service connection.
>
> B. The utility account must be in the applicant's name or the name of the applicant's spouse, or in the name of a cooperative or condominium association. In situations where the utility account is in the name of a cooperative or condominium association, that organization must guarantee to the city that the full benefit of any rate reduction shall be received by the qualifying individuals under NBMC § 13.40.190 or § 13.40.192.
>
> C. Nonresident property owners may obtain the reduction if the premises are rented to a qualified applicant under NBMC § 13.40.190 or § 13.40.192 and the owner certifies that the full benefit of any rate reduction shall be received by the qualifying renter.
>
> D. No person may claim a rate reduction for more than one dwelling unit during the same billing period.
>
> E. The rate reduction authorized by NBMC § 13.40.190 shall not be used in conjunction with the rate reduction authorized by NBMC § 13.40.192.
>
> F. For purposes of this chapter, a "senior citizen" is a person who is at least 65 years of age on the date of the person's application for a utility rate reduction under this chapter.
>
> G. For purposes of this chapter, "low income" means that the person has a combined disposable income in an amount that would qualify the person for property tax exemption under RCW 84.36.381(5)(b). "Combined disposable income" shall be defined as stated in RCW 84.36.383.

Section 2. Severability: Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. Effective Date: This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, AT A REGULAR MEETING THEREOF, THIS ___ DAY OF _________, 2026.

CITY OF NORTH BEND: **APPROVED AS TO FORM:**

Mary Miller, Mayor

Kendra Rosenberg, City Attorney

ATTEST/AUTHENTICATED:

Published:
Effective:

Susie Oppedal, City Clerk

Finance and Administration Committee Agenda Bill

Agenda Date:	**September 1, 2026**	**AB**	
Subject:	**Ordinance amending the City's Taxes Rates and Fees Schedule to include Discounted Residential Utility Rates for outside City customers** Description: The City's discounted residential utility rates apply to inside City customers only. Approval of this ordinance establishes discounted residential utility rates for outside City customers as well. Recommendation: F&A Committee approve for Council consent agenda. Attachments: Ordinance amending Taxes, Rates, and Fees Schedule.	5m	Elaine Morse / Brice Stover

Department/ Committee/ Individual:	Elaine Morse, Deputy Finance Director	Cost Impact: Fund Source: Timeline:	 Utility Funds Immediate

Attachments:
1. B2. ORD - discounted inside and outside city water and sewer rates table_KD FINAL

Summary Statement:

The City’s current Taxes Rates and Fees Schedule only includes a category for discounted water and sewer residential utility rates for eligible low-income senior citizens and disabled low-income customers residing *inside* the North Bend City-limits. Based on a review of past ordinances establishing discounted water and sewer residential utility rates, Staff recommends allowing for discounted rates for qualifying customers residing both inside and outside the City-limits.

The proposed Ordinance amends the City’s current Taxes Rates and Fees Schedule to include a new category for discounted water and sewer residential utility rates for eligible low-income senior citizens and disabled low-income customers residing outside the City-limits.

Providing discounted water and sewer residential utility rates for low-income senior and disabled low-income customers residing both inside and outside the City-limits will maintain rate equity and consistent public policy.

Applicable Brand Guidelines:

- Affordability

Committee Review and Recommendation:

F&A reviewed on September 1, 2026 and recommend City Council approval on consent agenda.

Recommended Action:

MOTION to approve ABxx-xxx, an ordinance amending the City's Taxes, Rates, and Fees Schedule to include a new category of discounted residential utility rates for those eligible residing outside the City limits, as a first and final reading.

Record of Council Action:

Meeting Date	Action	Vote

ORDINANCE

AN ORDINANCE OF THE CITY OF NORTH BEND, WASHINGTON, ADOPTING DISCOUNTED SEWER RATES FOR ELIGIBLE LOW-INCOME SENIOR CITIZENS AND DISABLED LOW-INCOME CITIZENS RESIDING INSIDE AND OUTSIDE THE CITY LIMITS; ADOPTING DISCOUNTED WATER RATES FOR ELIGIBLE LOW-INCOME SENIOR CITIZENS AND DISABLED LOW-INCOME CITIZENS RESIDING INSIDE AND OUTSIDE THE CITY LIMITS; DIRECTING THE CITY CLERK TO UPDATE THE CITY'S SEWER AND WATER RATES IN THE NEXT UPDATE TO CITY'S TAXES, RATES, AND FEES SCHEDULE; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City's current Taxes, Rates, and Fees Schedule currently includes discounted sewer and water rates for eligible individuals residing within the City-limits; and

WHEREAS, the City Council desires to also allow discounted sewer and water rates for eligible individuals residing outside the City-limits; and

WHEREAS, the City Council desires to establish discounted sewer and water rates for eligible individuals residing outside the City limits;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

<u>Section 1. Sewer Rates:</u> The following portion of the Taxes, Rates, and Fees Schedule, related to discounted monthly charges for sewer services, is amended to read as follows:

13.24.010(E)

DESCRIPTION	**TAX, RATE OR FEE**	**TAX, RATE OR FEE**	**TAX, RATE OR FEE**	**TAX, RATE OR FEE**	**TAX, RATE OR FEE**
	Effective 04/01/2026	**Effective 01/01/2027**	**Effective 01/01/2028**	**Effective 01/01/2029**	**Effective 01/01/2030**
Commercial and All Other Users (outside City limits)	$137.43	$141.55	$145.80	$150.17	$154.68
PLUS					
per cubic meter of water usage over the first ten CM	$13.75	$14.16	$14.58	$15.02	$15.47

	Effective 10/01/2026	Effective 01/01/2027	Effective 01/01/2028	Effective 01/01/2029	Effective 01/01/2030
Senior/Low Income Rate (Outside City Limits)	$63.03	$64.92	$66.87	$68.88	$70.95

All other sewer rates not set forth in this Section shall remain in full force and effect.

Section 2. Water Rates: The following portion of the Taxes, Rates, and Fees Schedule, related to discounted monthly charges for water services, is amended to read as follows:

13.12.130(E)

DESCRIPTION	TAX, RATE OR FEE	TAX, RATE OR FEE	TAX, RATE OR FEE	TAX, RATE OR FEE	TAX, RATE OR FEE
Single-family Residential Unit (outside City limits)	**Effective 04/01/2026**	**Effective 01/01/2027**	**Effective 01/01/2028**	**Effective 01/01/2029**	**Effective 01/01/2030**
Monthly BASE CHARGE (based on meter size):	Per Month	Per Month	Per Month	Per Month	Per Month
5/8"	$42.21	$44.95	$47.87	$50.98	$54.29
3/4"	$59.93	$63.83	$67.98	$72.40	$77.11
1"	$95.35	$101.55	$108.15	$115.18	$122.67
1-1/2"	$183.91	$195.86	$208.59	$222.15	$236.59
2"	$290.18	$309.04	$329.13	$350.52	$373.30
PLUS a VOLUME CHARGE per cubic meter (CM) of total water usage:	Per CM	Per CM	Per CM	Per CM	Per CM
0-20 CM	$4.03	$4.29	$4.57	$4.87	$5.19
21-30 CM	$5.30	$5.64	$6.01	$6.40	$6.82
30+ CM	$6.51	$6.93	$7.38	$7.86	$8.37
Senior/Low Income Residential Unit (Outside City Limits)	**Effective 10/01/2026**	**Effective 01/01/2027**	**Effective 01/01/2028**	**Effective 1/1/2029**	**Effective 1/1/2030**
Monthly BASE CHARGE (based on meter size):	Per Month	Per Month	Per Month	Per Month	Per Month
5/8"	$21.15	$22.52	$23.99	$25.55	$27.19
3/4"	$29.98	$31.93	$34.01	$36.22	$38.59
1"	$47.58	$50.67	$53.97	$57.48	$61.21
1-1/2"	$92.00	$97.98	$104.35	$111.13	$118.36
2"	$145.16	$154.59	$164.65	$175.36	$186.76
PLUS a VOLUME CHARGE per cubic meter (CM)	Per CM	Per CM	Per CM	Per CM	Per CM

of total water usage:					
0-20 CM	$1.99	$2.12	$2.25	$2.40	$2.55
21-30 CM	$2.66	$2.82	$3.01	$3.20	$3.42
30+ CM	$3.25	$3.47	$3.70	$3.93	$4.18

All other water rates not set forth in this Section shall remain in full force and effect.

Section 3. Administrative Directions to City Clerk: The City Clerk is directed to update the City's Sewer Rates, as provided in Section 1 of this Ordinance, and the City's Water Rates, as provided in Section 2 of this Ordinance, in the next update to the City's Taxes, Rates, and Fees Schedule.

Section 4. Severability: Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 5. Effective Date: This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF NORTH BEND, WASHINGTON, AT A REGULAR MEETING THEREOF, THIS ___ DAY OF _________, 2026.

CITY OF NORTH BEND:

____
Mary Miller, Mayor

APPROVED AS TO FORM:

____
Kendra Rosenberg, City Attorney

ATTEST/AUTHENTICATED:

____
Susie Oppedal, City Clerk

Published:
Effective:

Finance and Administration Committee Agenda Bill

Agenda Date: September 1, 2026 **AB**

Subject:	**Motion Authorizing Professional Services Contract with Creative Financial Staffing, LLC, allowing the City of North Bend to engage short-term contract staff.** Description: The City's Staff Accountant overseeing accounts payable and payroll will be on leave for between 3 to 4 months. This item authorizes a contract with CFS for temporary financial support during her absence. Recommendation: Main Agenda for discussion Attachments: CFS professional services agreement.	5m	Elaine Morse

Department/ Committee/ Individual:	Elaine Morse, Deputy Finance Director	Cost Impact:	Net cost of between $19,059 to $21,460
		Fund Source:	Various funds
		Timeline:	Immediate

Attachments: 1. Creative Financial Staffing Professional Services Agreement

Summary Statement:

The Staff Accountant responsible for accounts payable and payroll functions will be on Family Medical & Leave Act (FMLA) for a period between 3 to 4 months (12 to 16 weeks). To backfill the responsibilities for the Staff Accountant (SA), staff requests approval of a contract to do business with Creative Financial Staffing LLC (CFS) for between 3 to 4 months, including 1 month of cross-training, for the purpose of temporary financial support staff to carry out payroll and accounts payable duties during the SA's absence. During the SA's absence on FMLA, the SA will not be paid wages and benefits by the city.

The following table reflects the net costs of temporary support during the Staff Accountant absence.

Temp costs	Staff Accountant Cost Savings during FMLA	CFS Temporary Help Costs	Net Cost
3 months (12 weeks)	$28,365	$35,568	$7,203
4 months (16 weeks)	$37,820	$47,424	$9,604
1 month training		$11,856	$11,856
Net Cost over 12 to 16			$19,059 to $21,460

weeks

Table footnotes:
1.Staff Accountant: actual salary + benefits
2.CFS Temporary Help Costs: Rate $68.40/hr.
3.Net Cost to the City of North Bend: 3 to 4 months ~ the net difference of what we would have paid staff and what we will have paid the CFS temporary employee:

- Minimum net total additional costs to the city - $19,059 at 3 months
- Maximum net total additional costs to the city - $21,460 at 4 months

The contract staffing costs will be allocated across various funds in the same ratio as the Staff Accountant, as follows:

Fund Number	Fund / Department Name	Percentage
F001	General Fund / Admin/Finance	63%
F101	Streets	2%
F401	Water	13%
F402	Sewer	13%
F404	Storm & Flood	7%
F501	Shop	2%
Total		100%

Applicable Brand Guidelines:

- Affordability

Committee Review and Recommendation:

This item was reviewed by the Finance & Administration Committee at their September 1, 2026 meeting.

Recommended Action:

Motion to approve AB26xxxx, authorizing the Mayor to execute a professional services agreement with Creative Financial Staffing, LLC in a form and content acceptable to the City Attorney.

Record of Council Action:

Meeting Date	**Action**	**Vote**

PROFESSIONAL SERVICES AGREEMENT
BY AND BETWEEN THE CITY OF NORTH BEND
AND CREATIVE FINANCIAL STAFFING, LLC

THIS PROFESSIONAL SERVICES AGREEMENT ("Agreement") is entered into this _____ day of _______________, 2026, by and between the City of North Bend, a municipal corporation of the State of Washington ("City") and Creative Financial Staffing, LLC ("Consultant") in consideration of the mutual benefits and conditions contained herein.

WHEREAS, City has determined a need to have certain services performed for its citizens; and

WHEREAS, Consultant is in the business of performing such services, which are described below; and

NOW, THEREFORE, the parties hereby agree as follows:

1. **Scope of Services**. Consultant shall perform those services described on **Exhibit A** attached hereto, which is incorporated by this reference as if fully set forth. All such services will be rendered with the degree of skill and care exercised by members of Consultant's profession practicing under similar circumstances at the same time and in the same or similar locale, and in compliance with all federal, state, and local statutes, rules, and ordinances applicable to the performance of such services and the handling of any funds used in connection therewith.

2. **Compensation and Method of Payment**. Consultant will invoice City monthly based upon the fee schedule set forth in **Exhibit B** attached hereto, which is incorporated by this reference as if fully set forth. Consultant shall be paid a total amount not to exceed FORTY-SEVEN THOUSAND FOUR HUNDRED TWENTY-FOUR DOLLARS AND 00/100 ($47,424.00) without written modification of this Agreement signed by City. City shall pay Consultant for services rendered under this Agreement within ten (10) days after City Council voucher approval. Consultant agrees to complete and return the attached **Exhibit C** (Taxpayer Identification Number) to City prior to or along with the first invoice.

3. **Duration of Agreement**. This Agreement shall be in full force and effect for a period commencing August 24, 2026 and ending January 31, 2027 unless earlier terminated in accordance with Section 11 herein or extended by written amendment in accordance with Section 14 herein.

4. **Ownership, Form, and Use of Documents**. All documents, drawings, specifications, and other materials produced by Consultant in connection with the services rendered under this Agreement shall be the property of City whether the project for which they are made is executed or not. Except as otherwise stated in Exhibit A, Consultant shall provide to City all final documents, reports, or studies in printed and electronic form. Unless otherwise directed in writing by City, all final documents, reports, or studies shall be provided to City in both a PDF and Word format. Where applicable, all Complete Plan Set Drawings shall include all Specifications and shall be submitted to City in the most updated version of AutoCAD in an unrestricted format and in accordance with City Code. Consultant shall not be responsible for any use or modifications of said documents, drawings, specifications, or other materials by City or its representatives for any purpose other than the project specified in this Agreement.

5. **Independent Contractor**. City and Consultant agree that Consultant is an independent contractor with respect to the services provided pursuant to this Agreement. Nothing in this Agreement shall be considered to create an employer-employee relationship between the parties hereto. Neither

Consultant nor any of Consultant's employees shall be entitled, by virtue of the services provided under this Agreement, to any benefits afforded to City employees. City shall not be responsible for paying, withholding, or otherwise deducting any customary state or federal payroll deductions, including but not limited to FICA, FUTA, state industrial insurance, state workers' compensation, or for otherwise assuming the duties of an employer with respect to Consultant or Consultant's employees.

6. **Indemnification**. Consultant shall indemnify, defend, and hold harmless City, its officers, officials, employees and volunteers from any and all claims, injuries, damages, losses or suits including attorney fees, arising out of or resulting from the acts, errors or omissions of Consultant in performance of this Agreement, except for injuries and damages caused by the sole negligence of City.

   Should a court of competent jurisdiction determine that this Agreement is subject to RCW 4.24.115, then, in the event of liability for damages arising out of bodily injury to persons or damages to property caused by or resulting from the concurrent negligence of Consultant and City, its officers, officials, employees, and volunteers, Consultant's liability hereunder—including the duty and cost to defend—shall be only to the extent of Consultant's negligence. It is further specifically and expressly understood that the indemnification provided herein constitutes Consultant's waiver of immunity under *Industrial Insurance*, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated by the parties. The provisions of this section shall survive the expiration or termination of this Agreement.

7. **Insurance**. Consultant shall procure and maintain for the duration of this Agreement, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by Consultant, its agents, representatives, or employees. Consultant's maintenance of insurance as required by this Agreement shall not be construed to limit Consultant's liability to the coverage provided by such insurance, or otherwise limit City's recourse to any remedy available at law or in equity.

   A. Scope of Required Insurance. Consultant shall maintain insurance of the types and coverage described below:

      1. **Automobile liability insurance**, with a minimum combined single limit for bodily injury and property damage of $1,000,000 per accident, covering all owned, non-owned, hired and leased vehicles. Coverage shall be written on Insurance Services Office (ISO) form CA 00 01 or a substitute form providing equivalent liability coverage.

      2. **Commercial general liability insurance**, written with limits no less than $1,000,000 each occurrence, $2,000,000 general aggregate, which shall be at least as broad as ISO occurrence form CG 00 01 and shall cover liability arising from premises, operations, stop-gap independent Consultants and personal injury and advertising injury. City shall be named as an additional insured under Consultant's Commercial General Liability insurance policy with respect to the work performed for City, using an additional insured endorsement at least as broad as ISO CG 20 26.

      3. **Professional liability insurance** appropriate to Consultant's profession, written with limits no less than $1,000,000 per claim and $1,000,000 policy aggregate limit.

      4. **Workers' compensation coverage** as required by the Industrial Insurance laws of the State of Washington.

B. Additional Insurance Provisions. Insurance is to be placed with insurers with a current A.M. Best rating of not less than A:VII. Consultant's automobile liability and commercial general liability insurance policies are to contain, or be endorsed to contain, that they shall be primary insurance as respects City. Any insurance, self-insurance, or self-insured pool coverage maintained by City shall be excess of Consultant's insurance and shall not contribute with it. Consultant shall provide City with written notice of any policy cancellation within two (2) business days of Consultant's receipt of such notice.

C. Certificates of Insurance. Within fifteen (15) days of the execution of this Agreement, Consultant shall deliver original certificates and a copy of amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance coverage required by this Section 7.

D. Failure to Maintain Insurance. Consultant's failure to maintain insurance as required shall constitute a material breach of this Agreement, upon which City may, after giving five (5) business days' notice to Consultant to correct the breach, immediately terminate this Agreement or, at its sole discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to City on demand, or at the sole discretion of City, offset against funds due Consultant from City.

E. Full Availability of Consultant Limits. If Consultant maintains higher insurance limits than the minimums shown above, City shall be insured for the full available limits of Commercial General and excess or umbrella liability maintained by Consultant, irrespective of whether such limits maintained by Consultant are greater than those required by this Agreement or whether any certificate of insurance furnished to City evidences limits of liability lower than those maintained by Consultant.

8. Recordkeeping and "Red Flag" Rules.

A. Consultant shall maintain accounts and records, including personnel, property, financial, and programmatic records, which sufficiently and properly reflect all direct and indirect costs of any nature expended and services performed pursuant to this Agreement. Consultant shall also maintain such other records as may be deemed necessary by City to ensure proper accounting of all funds contributed by City to the performance of this Agreement and of the parties' compliance with this Agreement.

B. These records shall be maintained for a period of seven (7) years after termination hereof unless permission to destroy them is granted by the Office of the Archivist in accordance with Chapter 40.14 RCW and by City.

C. Consultant acknowledges receipt of and agrees to adhere to City's Identity Theft Prevention Program ("Red Flag" rules), a copy of which is attached hereto as **Exhibit D**.

9. Taxes, Licenses and Permits.

A. Consultant shall procure and maintain a City business license in accordance with Chapter 5.04 NBMC, *Business Licenses and Business and Occupation Tax*, prior to beginning work under this Agreement. Consultant assumes responsibility for and ensures that all contractors, subcontractors and suppliers shall also obtain a City business license.

B. Consultant acknowledges that it is responsible for the payment of all charges and taxes applicable to the services performed under this Agreement, including taxes and fees assessed pursuant to Chapters 5.04 and 5.05 NBMC, and Consultant agrees to comply with all applicable laws regarding the reporting of income and maintenance of records, and with all other requirements and obligations imposed pursuant to applicable law. If City does not receive, or is assessed, made liable, or responsible in any manner for such charges or taxes, Consultant shall reimburse and hold City harmless from such costs, including attorneys' fees. Consultant shall also require all contractors, subcontractors and suppliers to pay all charges and taxes in accordance with this Section 9.

C. In the event Consultant fails to pay any taxes, assessments, penalties, or fees imposed by City or any other governmental body, then Consultant authorizes City to deduct and withhold and/or pay over to the appropriate governmental body those unpaid amounts upon demand by the governmental body. This provision shall, at a minimum, apply to taxes and fees imposed by City ordinance. Any such payments shall be deducted from Consultant's total compensation.

10. Audits and Inspections. The records and documents with respect to all matters covered by this Agreement shall be subject at all times to inspection, review, or audit by law during the term of this Agreement. City shall have the right to conduct an audit of Consultant's financial statement and condition and to a copy of the results of any such audit or other examination performed by or on behalf of Consultant.

11. Termination. This Agreement may be terminated by City at any time upon thirty (30) days' written notice; provided, that if Consultant's insurance coverage is canceled for any reason, City shall have the right to terminate this Agreement as provided in Subsection 7(D) herein.

12. Discrimination Prohibited. Consultant shall not discriminate against any employee, applicant for employment, or any person seeking Consultant's services under this Agreement on the basis of race, color, religion, creed, sex, age, national origin, marital status, or presence of any sensory, mental, or physical handicap.

13. Assignment and Subcontract. Consultant shall not assign or subcontract any portion of the services contemplated by this Agreement without the prior written consent of City.

14. Entire Agreement; Modification. This Agreement contains the entire agreement between the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or bind any of the parties hereto. Proposed changes which are mutually agreed upon shall be incorporated by written amendments or addenda signed by both parties.

15. Notices. Notices required hereunder shall be delivered via certified U.S. mail to the addresses below:

To the City of North Bend:
Elaine Morse
Deputy Finance Director
City of North Bend
920 SE Cedar Falls Way
North Bend, Washington 98045
Phone: (425) 888-1211
Email: emorse@northbendwa.gov

To Consultant:

Jordan Salisbury
Managing Division Director
Creative Financial Staffing, LLC
701 N 36th Street
Seattle, WA 98103
Phone: 206-462-2664
Email: jsalisbury@cfstaffing.com

16. Security. Consultant will protect confidential information provided by City pursuant to this Agreement by adhering to policies governing physical, electronic, and managerial safeguards against unauthorized access to an unauthorized disclosure of confidential information. Security standards shall meet or exceed Washington State Office of the Chief Information Officer Standard No. 141.10. Only authorized employees of Consultant shall have access to City's confidential information, and only for the purposes specified in this Agreement. Consultant shall, within 24 hours of discovery, report to City any use, access to or disclosure of City's confidential information not previously authorized by City.

17. Applicable Law; Venue; Attorneys' Fees. This Agreement shall be governed by and construed in accordance with the laws of the State of Washington. In the event any suit, arbitration, or other proceeding is instituted to enforce any term of this Agreement, the parties specifically understand and agree that venue shall be properly and exclusively in King County, Washington. The prevailing party in any such action shall be entitled to its costs of suit, including attorneys' fees and expert witness fees.

BY THEIR SIGNATURES BELOW, the authorized agents of the parties enter into this Agreement as of the day and year first written above.

CITY OF NORTH BEND

By: ______________________________
Mary Miller, Mayor

CREATIVE FINANCIAL STAFFING, LLC

By: ______________________________

Printed Name: ____________________

Title: ____________________________

Attest/Authenticated:

____
Susie Oppedal, City Clerk

Approved As To Form:

____
Kendra Rosenberg, City Attorney

EXHIBIT A & B

From: Elaine Morse
Sent: Thursday, August 20, 2026 9:14 AM
To: Carrie Smith
Subject: FW: CFS Client Confirmation Letter and Online Payroll Instructions
Attachments: Staff Accountant- January 2025.pdf

Carrie,

The Staff Accountant JD is the work-role CFS has presented to Ms. Stack and the role we are hiring CFS to fulfill for the City of North Bend.

Thank you!

Elaine

425-888-7638 Office
425-507-7542 Cell

From: Toya Rivers <trivers@cfstaffing.com>
Sent: Monday, August 17, 2026 2:47 PM
To: Elaine Morse <emorse@northbendwa.gov>
Cc: jsalisbury@cfstaffing.com; ktoefield@cfstaffing.com
Subject: CFS Client Confirmation Letter and Online Payroll Instructions

8/17/2026

Elaine Morse
City of North Bend
920 SE Cedar Falls Way
North Bend, WA 98045

Dear Elaine,

Thank you for choosing Creative Financial Staffing, LLC (together with its Parent company, Creative Financial Staffing, Inc., "CFS") to fulfill your temporary need. CFS specializes in temporary and direct-hire placement for Accounting, Finance, Technology & HR positions at all levels. Our employee assigned (sometimes referred to as the "Assigned Individual") is Karen Stack. They will be reporting to you on: Monday August 24, 2026 at 8:00am.

As we agreed, your company will pay CFS at the billing rate **of $68.40 for each hour the Assigned Individual works for your company (unless the employee works more than 40 hours per week or otherwise becomes entitled to a premium pay under applicable law - see overtime provision below).**

Our employee is assigned to you under the following **Terms and Conditions of Assignment**:

The Assigned Individual is an employee of CFS, but shall work under your supervision, direction and control and shall not be deemed to be your employee. CFS represents that its employee is adequately covered by workers' compensation insurance. CFS will be responsible for paying wages, federal and state withholding taxes, social security taxes, unemployment taxes and all other payroll taxes.

Timesheet

CFS utilizes an online timesheet system in which the Assigned Individual will enter his or her hours and submit them to you via email at the end of the week for approval. The email you receive will include a link to our employee's timesheet. At this time, please review the hours worked, place your initials in the yellow box and check the approval box **(if you're prompted to put in a PIN number, it will accept anything entered in the box).** If the hours are incorrect, please address this specifically in the "Notes" section and click DO NOT APPROVE. The timesheet will then be returned to our employee to make adjustments. Timesheets need to be approved no later than 9:00am on Mondays unless noted otherwise. Our compensation to our assigned employee is weekly, and you will be billed weekly for the total hours worked. Because our invoices represent labor already paid to our employee, terms are net 10 days.

In order to ensure receipt of invoices please request our domain (@cfstaffing.com) be whitelisted via your normal processes.

Overtime

Governing law requires that hours worked over 40 per week be paid as overtime. Therefore, overtime will be billed at one and one-half the billing rate. If state or local law requires premium pay for other hours worked by the employee, such as weekends or holidays, the billing rate will likewise be increased by the applicable multiple for such hours.

Guarantee

CFS guarantees the Assigned Individual's services with a two day (16 hour) guarantee. If you are dissatisfied with the employee assigned to you, we will not charge you for the first 16 hours if you request a replacement from us and you notify CFS before the end of the employee's second day. If you do not so notify CFS, you agree our employee is satisfactory. Except as otherwise expressly provided in this Agreement, neither party shall be liable for or be required to indemnify the other party for any incidental, consequential, exemplary, special, punitive, or lost profit damages that arise in connection with this Agreement, regardless of the form of action (whether in contract, tort, negligence, strict liability, or otherwise) and regardless of how characterized, even if such party has been advised of the possibility of such damages.

Patient Protection and Affordable Care Act (ACA)

CFS complies with all provisions of the ACA applicable to Assigned Employees, including the employer shared responsibility provisions relating to the offer of "minimum essential coverage" to "full-time" employees (as those terms are defined in Code §4980H and related regulations) and the applicable employer information reporting provisions under Code §6055 and §6056 and related regulations. CFS shall be solely responsible for, and shall reimburse, indemnify and hold you harmless (hereafter referred to as "Client Indemnity") for any taxes, penalties, or other liabilities assessed against CFS or you with respect to the Assigned Individual due to CFS's failure to comply with Code §4980H(b). In no event shall this Client Indemnity apply to the abuse by you of any law, regulation or other guidance under the ACA. This indemnity shall be the sole indemnification provision as it relates to the ACA. In the event you are notified by any government entity of your potential liability for any such taxes, penalties, or other liabilities relating to the Assigned Individual, you shall fully cooperate, at CFS's reasonable expense, with such efforts as may be necessary to object to or appeal any determination of liability or potential liability.

Client's Responsibility

You will only use the employee in the job for which he or she was assigned by CFS. Supervision of the employee and his or her conduct is your responsibility.

It is understood that we do not authorize our employee to operate machinery (other than office machines) or vehicles or to do any physical work. Our employee may not handle cash, negotiable instruments or other valuables. Our employees may not transport or convey cash, negotiable instruments or other valuables (including, but not limited to, delivering bank deposits to a bank or other institution). You will not ask or allow our employee to do any of these activities without our advance written consent. You also agree not to expose any CFS employee to any unnecessary hazard and not to violate any OSHA or other safety law, rule or regulation. If you ask or allow an employee to do any of the activities just listed in this paragraph, you agree to waive all claims against CFS, to relieve CFS of all responsibility or liability for any damage, loss or expense which you incur because of the employee engaging in such activity, and to indemnify and hold CFS harmless from and against all claims (including bodily injury, property damage, fire, theft, collision or public liability damage claims), damages, losses and expenses which might be caused because of our employee engaging in any of these activities.

Under no circumstance will CFS be liable for any claims of any kind unless you report such claims in writing to CFS within 30 calendar days of the occurrence.

Charges for Hiring the Temporary Person Referred to You.
In the event that during the Assigned Individual's Assignment, or within twelve months after the last working of the Assigned Individual Assignment, you or any of your affiliates or clients directly hire the Assigned Individual or utilize the services of the Assigned Individual as an independent contractor or consultant, as part of a temporary pool, or through another staffing firm you agree to pay CFS a placement fee, which is due in full at the time of such direct hire or other utilization. The placement fee shall be calculated at thirty percent (30%) of the individual's first year anticipated annual pay.

ACCEPTANCE OF OUR ASSIGNED EMPLOYEE CONSTITUTES ACCEPTANCE OF THE ABOVE TERMS
By permitting the Assigned Individual to commence his or her assignment, you agree to the foregoing terms and conditions. You further agree to reimburse CFS for all expenses and reasonable attorney's fees it may incur to enforce any provision of this Agreement. These terms and conditions will also be incorporated in and agreed to when you approve the Assigned Individual's timesheet.

CFS prides itself on its high level of customer service and we want to make sure your experience with CFS is a positive one.

Thank you again for choosing CFS. We value your business and appreciate this opportunity to service your current staffing needs.

Sincerely,

Toya Rivers | Managing Director, Staffing
206.538.2032 | trivers@cfstaffing.com | LinkedIn
Let Our Network Work For You – Connect With CFS

EXHIBIT C:

TAXPAYER IDENTIFICATION NUMBER

CITY OF NORTH BEND
920 SE Cedar Falls Way
North Bend, WA 98045
Phone: (425) 888-1211
FAX: (425) 831-6200

In order for you to receive reimbursement from the City of North Bend, we must have either a Taxpayer Identification Number or a Social Security Number. The Internal Revenue Code requires a Form 1099 for payments to every person or organization other than a corporation for services performed in the course of trade or business. Further, the law requires us to withhold 20% on reportable amounts paid to unincorporated persons who have not supplied us with their correct Tax Identification Number or Social Security Number.

Please complete the following information request form and return it to the City of North Bend before or along the submittal of the first billing voucher.

Please check the appropriate category:

___ Corporation ___ Partnership ___ Government Agency

___ Individual/Sole Proprietor ___ Other (please explain)

TIN#: __ __-__ __ __ __ __ __ __

SS#: __ __ __ -__ __ - __ __ __ __

Print Name: ____

Print Title: ____

Business Name: ____

Business Address: ____

EXHIBIT D:

CITY OF NORTH BEND
IDENTITY THEFT PREVENTION PROGRAM

I. PROGRAM ADOPTION

The City of North Bend developed this Identity Theft Prevention Program ("Program") pursuant to the Federal Trade Commission's Red Flags Rule ("Rule"), which implements Sections 114 and 315 of the Fair and Accurate Credit Transactions Act of 2003. This Program was developed with the oversight and approval of the City's Finance Director. After consideration of the size and complexity of the City's operations and account systems, and the nature and scope of the City's activities, the City Council determined that this Program was appropriate for the City, and therefore approved this Program by the adoption of Ordinance No.1351 on the 21 day of April, 2009.

II. PROGRAM PURPOSE AND DEFINITIONS

A. Fulfilling Requirements of the Red Flags Rule. Under the Red Flags Rule, every financial institution and creditor is required to establish an identity theft prevention program tailored to its size, complexity and the nature of its operation. The Program must contain reasonable policies and procedures to:

- Identify relevant red flags as defined in the Rule and this Program for new and existing covered accounts, and incorporate those red flags into the Program;
- Detect red flags that have been incorporated into the Program;
- Respond appropriately to any red flags that are detected to prevent and mitigate identity theft; and
- Update the Program periodically to reflect changes in risks to customers or to the safety and soundness of the City from identity theft.

B. Red Flags Rule Definitions Used in this Program. For the purposes of this Program, the following definitions apply:

"Account" means a continuing relationship established by a person with a creditor to obtain a product or service for personal, family, household or business purposes.

"Covered account" means:

1. Any account the City offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and
2. Any other account the City offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the City from identity theft.

"Creditor" has the same meaning as defined in Section 701 of the Equal Credit Opportunity Act, 15 U.S.C. 1691a, and includes a person or entity that arranges for the extension, renewal or continuation of credit, including the City.

"Customer" means a person or business entity that has a covered account with the City.

"Financial institution" means a state or national bank, a state or federal savings and loan association, a mutual savings bank, a state or federal credit union, or any other entity that holds a "transaction account" belonging to a customer.

“Identifying information” means any name or number that may be used, alone or in conjunction with any other information, to identity a specific person, including name, address, telephone number, social security number, date of birth, government passport number, employer or taxpayer identification number or unique electronic identification number.

“Identity theft” means fraud committed using the identifying information of another person.

“Red flag” means a pattern, practice, or specific activity that indicates the possible existence of identity theft.

“Service provider” means a person or business entity that provides a service directly to the City relating to or in connection with a covered account.

III. IDENTIFICATION OF RED FLAGS

In order to identify relevant red flags, the City shall review and consider the types of covered accounts that it offers and maintains, the methods it provides to open covered accounts, the methods it provides to access its covered accounts, and its previous experiences with identity theft. The City identifies the following red flags, in each of the listed categories:

A. Notification and Warnings from Credit Reporting Agencies – Red Flags.

- Report of fraud accompanying a credit report;
- Notice or report from a credit agency of a credit freeze on a customer or applicant;
- Notice or report from a credit agency of an active duty alert for an applicant; and
- Indication from a credit report of activity that is inconsistent with a customer’s usual pattern or activity.

B. Suspicious Documents – Red Flags.

- Identification document or card that appears to be forged, altered or inauthentic;
- Identification document or card on which a person’s photograph or physical description is not consistent with the person presenting the document;
- Other document with information that is not consistent with existing customer information (such as a person’s signature on a check appears forged); and
- Application for service that appears to have been altered or forged.

C. Suspicious Personal Identifying Information – Red Flags.

- Identifying information presented that is inconsistent with other information the customer provides (such as inconsistent birth dates);
- Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a driver’s license);
- Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
- Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
- Social security number presented that is the same as one given by another customer;
- An address or phone number presented that is the same as that of another person;

- Failing to provide complete personal identifying information on an application when reminded to do so (however, by law social security numbers must not be required); and
- Identifying information which is not consistent with the information that is on file for the customer.

D. Suspicious Account Activity or Unusual Use of Account – Red Flags.

- Change of address for an account followed by a request to change the account holder's name;
- Payments stop on an otherwise consistently up-to-date account;
- Account used in a way that is not consistent with prior use (such as very high activity);
- Mail sent to the account holder is repeatedly returned as undeliverable;
- Notice to the City that a customer is not receiving mail sent by the City;
- Notice to the City that an account has unauthorized activity;
- Breach in the City's computer system security; and
- Unauthorized access to or use of customer account information.

E. Alerts from Others – Red Flag.

- Notice to the City from a customer, a victim of identity theft, a law enforcement authority or other person that it has opened or is maintaining a fraudulent account for a person engaged in identity theft.

IV. DETECTING RED FLAGS

A. New Accounts. In order to detect any of the red flags identified above associated with the opening of a **new account,** City personnel will take the following steps to obtain and verify the identity of the person opening the account:

- Require certain identifying information such as name, date of birth, residential or business address, principal place of business for an entity, driver's license or other identification;
- Verify the customer's identity (for instance, review a driver's license or other identification card);
- Review documentation showing the existence of a business entity; and
- Independently contact the customer.

B. Existing Accounts. In order to detect any of the red flags identified above for an **existing account,** City personnel will take the following steps to monitor transactions with an account:

- Verify the identification of customers if they request information (in person, via telephone, via facsimile, via email);
- Verify the validity of requests to change billing addresses; and
- Verify changes in banking information given for billing and payment purposes.

V. PREVENTING AND MITIGATING IDENTITY THEFT

In the event City personnel detect any identified red flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the red flag:

A. Prevent and Mitigate Identity Theft.

- Monitor a covered account for evidence of identity theft;

- Contact the customer with the covered account;
- Change any passwords or other security codes and devices that permit access to a covered account;
- Not open a new covered account;
- Close an existing covered account;
- Reopen a covered account with a new number;
- Not attempt to collect payment on a covered account;
- Notify the Finance Director for determination of the appropriate step(s) to take;
- Notify law enforcement; or
- Determine that no response is warranted under the particular circumstances.

B. Protect Customer Identifying Information. In order to further prevent the likelihood of identity theft occurring with respect to City accounts, the City shall take the following steps with respect to its internal operating procedures to protect customer identifying information:

- Secure the City website but provide clear notice that the website is not secure;
- Undertake complete and secure destruction of paper documents and computer files containing customer information;
- Make office computers password protected and provide that computer screens lock after a set period of time;
- Keep offices clear of papers containing customer identifying information;
- Request only the last 4 digits of social security numbers (if any);
- Maintain computer virus protection up to date; and
- Require and keep only the kinds of customer information that are necessary for City purposes.

VI. PROGRAM ADMINISTRATION

A. Oversight. The Finance Director or other designated city employee at the level of senior management shall be responsible for developing, implementing, and updating the Program.

The Finance Director shall also be responsible for the Program administration, for appropriate training of City staff on the Program, for reviewing the annual staff report required under the Program, as well as any other staff reports regarding the detection of red flags and the steps for preventing and mitigating identity theft, determining which steps of prevention and mitigation should be taken in particular circumstances, and considering periodic changes to the Program.

B. Staff Training and Reports. City staff responsible for implementing the Program shall be trained either by or under the direction of the Finance Director in the detection of red flags, and the responsive steps to be taken when a red flag is detected. Additionally, a compliance report shall be provided annually to the Finance Director. The annual compliance report shall at a minimum address the following:

1. The effectiveness of the City's policies and procedures in addressing the risk of identity theft in connection with the opening of covered accounts and with respect to existing covered accounts;
2. Service provider arrangements;
3. Significant incidents involving identity theft and the City's response; and
4. Recommendations for material changes to the Program.

C. Service Provider Arrangements. In the event the City engages a service provider to perform an activity in connection with one or more covered accounts, the City shall take the following steps to require that the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft.

- Require, by contract, that service providers acknowledge receipt and review of the Program and agree to perform their activities with respect to City covered accounts in compliance with the terms and conditions of the Program and with all instructions and directives issued by the Finance Director relative to the Program; or
- Require, by contract, that service providers acknowledge receipt and review of the Program and agree to perform their activities with respect to City covered accounts in compliance with the terms and conditions of the service provider's identity theft prevention program and will take appropriate action to prevent and mitigate identity theft; and that the service providers agree to report promptly to the City in writing if the service provider in connection with a City covered account detects an incident of actual or attempted identity theft or is unable to resolve one or more red flags that the service provider detects in connection with a covered account.

D. Customer Identifying Information and Public Disclosure. The identifying information of City customers with covered accounts shall be kept confidential and shall be exempt from public disclosure to the maximum extent authorized by law, including RCW 42.56.230(4). The City Council also finds and determines that public disclosure of the City's specific practices to identity, detect, prevent, and mitigate identify theft may compromise the effectiveness of such practices and hereby direct that, under the Program, knowledge of such specific practices shall be limited to the Finance Director and those City employees and service providers who need to be aware of such practices for the purpose of preventing identity theft.

VII. PROGRAM UPDATES

The Program will be periodically reviewed and updated to reflect changes in risks to customers and to the safety and soundness of the City from identity theft. The Finance Director shall at least annually review the annual compliance report and consider the City's experiences with identity theft, changes in identity theft methods, changes in identity theft detection and prevention methods, changes in types of accounts the City maintains and changes in the City's business arrangements with other entities and service providers. After considering these factors, the Finance Director shall determine whether changes to the Program, including the listing of red flags, are warranted. If warranted, the Finance Director shall present the recommended changes to the City Council for review and approval.

Finance and Administration Committee Agenda Bill

Agenda Date: **September 1, 2026** **AB**

Subject:

January - July 2026 Monthly Budget Status Report

Description: Report on citywide financial performance for the year-to-date ending July 31, 2026.

- General Fund: Ended the period with $6.2M in ending fund balance, Revenues were 56% collected vs budget, and expenditures were 53% spent vs budget.
- Impact Fees Fund: Transportation impact fees of $1.3 million were received in July for the Pannatoni project.
- Water Utility: Ended with $2.5M in ending fund balance and is 54% collected in revenues vs 41% spent.
- Sewer Utility: Ended with $17.2M in ending fund balance and is 44% collected in revenues vs 59% spent.
- Storm Utility: Ended with $1.0M in ending fund balance with 51% collected vs 34% spent. Expenditures reflect timing of CIP expenditures.

Recommendation: None. Informational only.

Attachments: Monthly Budget Status Report

5m

Elaine Morse
/
Brice Stover

Department/ Committee/ Individual:

Cost Impact:
Fund Source:
Timeline:

Attachments:

1. Jan-Jul 2026 Monthly BSR by Fund
2. Jan-Jul 2026 Monthly BSR by CIP

Summary Statement:

Applicable Brand Guidelines:

Committee Review and Recommendation:

Recommended Action:

Motion to approve AB,
January - July 2026 Monthly Budget Status Report

Description: Report on citywide financial performance for the year-to-date ending July 31, 2026.

- **General Fund: Ended the period with $6.2M in ending fund balance, Revenues were 56% collected vs budget, and expenditures were 53% spent vs budget.**
- **Impact Fees Fund: Transportation impact fees of $1.3 million were received in July for the Pannatoni project.**
- **Water Utility: Ended with $2.5M in ending fund balance and is 54% collected in revenues vs 41% spent.**
- **Sewer Utility: Ended with $17.2M in ending fund balance and is 44% collected in revenues vs 59% spent.**
- **Storm Utility: Ended with $1.0M in ending fund balance with 51% collected vs 34% spent. Expenditures reflect timing of CIP expenditures.**

5m

Elaine Morse / Brice Stover

Recommendation: None. Informational only.

Attachments: Monthly Budget Status Report
, as a first and final reading.

Record of Council Action:

Meeting Date	Action	Vote

Fund **001**

GENERAL FUND

Fund Title	Actual Year to Date thru July 31, 2026	Year to Date Budget	Annual Budget	Variance Annual Budget vs Actual to Date	% of Annual Budget Received or Spent
Revenues					
Taxes	5,787,193	6,002,676	10,544,305	4,757,112	55%
Licenses and permits	245,781	172,736	296,119	50,338	83%
Grants/Intergovtl	108,429	96,225	164,958	56,529	66%
Charges for services	449,070	676,295	1,159,363	710,293	39%
Fines and penalties	42,443	45,077	77,275	34,832	55%
Investment interest & Other	536,382	22,785	39,061	(497,321)	1373%
Miscellaneous	603	602	1,033	430	58%
Transfers In	66,327	350,000	600,000	533,673	11%
Total Revenues (Thru July 31, 2026)	**7,236,227**	**7,366,397**	**12,882,113**	**5,645,886**	**56%**
Expenses					
Personnel	1,790,523	1,988,625	3,409,071	1,618,548	53%
Supplies	34,511	34,716	59,513	25,002	58%
Contracted Services	4,309,566	4,877,384	8,361,229	4,051,663	52%
Capital Outlay	75,203	35,621	61,065	(14,137)	123%
Debt Service	7,129	1,787	3,063	(4,066)	233%
Other Expenditures	-	-	-	-	0%
Transfers Out	858,004	904,671	1,550,865	692,860	55%
Total Expenditures (Thru July 31, 2026)	**7,074,936**	**7,842,803**	**13,444,806**	**6,369,870**	**53%**
Beginning 2026 Fund Balance	**5,993,948**	**5,799,295**	**5,799,295**	**n/a**	**n/a**
Change to 2026 Fund Balance	**161,292**	**(476,406)**	**(562,693)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**6,155,240**	**5,322,889**	**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 include $1.95M in Retail Sales & Use Tax revenue, 53% collected of the 2026 $3.7M budget. Along with $1.4M in Property Tax revenue, 50% of the $2.8M budget.
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

Expenses
- Transfers Out include operational transfers to Streets, CED, Affordable Housing, and Park Maintenance Reserves.
- Contracted services include KCSD, EFR & Human Services Grant payments.
- Capital outlay includes payment to EFR for City's share of fire equipment reserves.
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical

Special Revenue Funds

Fund **101**

STREETS OPERATIONS FUND

Fund Title	Actual Year to Date thru July 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	6,374	8,750	15,000	8,626	42%
Grants/Intergovtl	89,989	70,970	121,663	31,674	74%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	581,433	569,766	976,742	395,309	60%
Total Revenues (Thru July 31, 2026)	**698,535**	**649,486**	**1,113,405**	**414,870**	**63%**
Expenses					
Personnel	334,136	325,383	557,800	223,664	60%
Supplies	13,396	11,209	19,216	5,819	70%
Contracted Services	257,258	262,979	450,822	193,563	57%
Capital Outlay	-	48,735	83,546	83,546	0%
Debt Service	563	205	351	(213)	161%
Other Expenditures	-	975	1,671	1,671	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**605,354**	**649,486**	**1,113,405**	**508,051**	**54%**
Beginning 2026 Fund Balance	**42,475**	**42,475**	**42,475**	**n/a**	**n/a**
Change to 2026 Fund Balance	**93,181**	**(0)**	**(0)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**135,656**	**42,475**	**42,475**	**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
- Licenses & Permits include Street Use Permits
- Grants/Intergovernmental includes 100% Motor Vehicle Fuel Tax (MVFT) distributions & Multimodal Transportation Program Grant 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
- Expenses are for the daily maintenance and operations.
- Purchase of various Traffic Safety Signs
- Contracted Services include Utility Payments & Tree Removal Services

Special Revenue Funds

Fund 102

CAPITAL STREETS FUND

Fund Title	Actual Year to Date thru July 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	4,712	31,850	54,600	49,888	9%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	1,290	1,243	2,130	840	61%
Miscellaneous	-	-	-	-	0%
Transfers In	87,500	87,500	150,000	62,500	58%
Total Revenues (Thru July 31, 2026)	**93,503**	**120,593**	**206,730**	**113,227**	**45%**
Expenses					
Personnel	42,214	42,782	73,340	31,126	58%
Supplies	-	-	-	-	0%
Contracted Services	17,381	17,127	29,360	11,979	59%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	32,492	32,492	55,700	23,208	58%
Total Expenditures (Thru July 31, 2026)	**92,086**	**92,400**	**158,400**	**66,314**	**58%**
Beginning 2026 Fund Balance	**20,614**	**20,204**	**20,204**	**n/a**	**n/a**
Change to 2026 Fund Balance	**1,416**	**28,193**	**48,330**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**22,030**	**48,397**	**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 Additional Motor Vehicle Fuel Tax(MVFT-A) distributions from the State of WA. The collection to budget variance is due to change in receipting methodology. Prior years, full MVFT & MVFT-A were distributed to both F101 & F102 by percentage. 2026 there is no split allocation; MVFT is receipted into F101 & MVFT-A is receipted into F102.
- Transfers in includes interfund transfers from Impact Fees Fund (#106).

Expenses
- Transfers Out include monthly transfer to F218 for repayment for bonds to finance the construction of Downing Street Extension and Park and Ride projects. Bonds will be fully paid off in 2026.

Special Revenue Funds

Fund	**103**				
	STREETS OVERLAY FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	33,816	2,537	4,349	(29,467)	778%
Miscellaneous	-	-	-	-	0%
Transfers In	334,833	334,833	574,000	239,167	58%
Total Revenues (Thru July 31, 2026)	**368,649**	**337,370**	**578,349**	**209,699**	**64%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	88,691	334,833	574,000	485,309	15%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**88,691**	**334,833**	**574,000**	**485,309**	**15%**
Beginning 2026 Fund Balance	**1,830,122**	**1,811,381**	**1,811,381**	**n/a**	**n/a**
Change to 2026 Fund Balance	**279,959**	**2,537**	**4,349**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,110,080**	**1,813,918**	**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 of $204K.

Expenses

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

Fund	**Special Revenue Funds** **106**				
	IMPACT FEES FUND				
Fund Title	**Actual Year to Date thru July 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	-	128,049	219,512	219,512	0%
Charges for services	1,337,946	3,859,773	6,616,754	5,278,808	20%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	80,245	42,701	73,202	(7,043)	110%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**1,418,191**	**4,030,523**	**6,909,468**	**5,491,277**	**21%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	11,667	20,000	20,000	0%
Contracted Services	9,231	945,298	1,620,510	1,611,279	1%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	466,311	4,395,890	7,535,811	7,069,501	6%
Total Expenditures (Thru July 31, 2026)	**475,542**	**5,352,854**	**9,176,321**	**8,700,780**	**5%**
Beginning 2026 Fund Balance	**5,675,001**	**6,317,581**	**6,317,581**	**n/a**	**n/a**
Change to 2026 Fund Balance	**942,650**	**(1,322,331)**	**(2,266,853)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**6,617,651**	**4,995,250**	**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.
- City received 1 of 3 Panattoni Building Permits included $1.26M in Transportation impact fees.
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

Expenses
- Transfers Out includes interfund transfers to the Streets Capital Fund (F102) & Municipal Projects (F310) including Bridge Deck #4 Repairs, RR Crossing Improvements, 2025 & 2026 Sidewalk Gap projects.

Special Revenue Funds

Fund **106**

IMPACT FEES FUND COLLECTIONS HISTORY

Fund Title

Revenues

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

Total Revenues (Thru July 31, 2026)

Expenses

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

Total Expenditures (Thru July 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	1,299,011	6,736	22,969
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*

Fund	Special Revenue Funds 107				
	HOTEL/MOTEL TAX FUND				
Fund Title	**Actual Year to Date thru July 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	13,873	15,488	26,550	12,677	52%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	907	353	606	(301)	150%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**14,780**	**15,841**	**27,156**	**12,376**	**54%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	37,917	37,917	65,000	27,083	58%
Total Expenditures (Thru July 31, 2026)	**37,917**	**37,917**	**65,000**	**27,083**	**58%**
Beginning 2026 Fund Balance	**74,276**	**72,538**	**72,538**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(23,137)**	**(22,076)**	**(37,844)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**51,139**	**50,463**	**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
- Taxes include Hotel/Motel Tax received from WA DOR.

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 July 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	-	5,833	10,000	10,000	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	4,817	237	406	(4,411)	1186%
Miscellaneous	-	-	-	-	0%
Transfers In	212,917	212,917	365,000	152,083	58%
Total Revenues (Thru July 31, 2026)	**217,734**	**218,987**	**375,406**	**157,673**	**58%**
Expenses					
Personnel	61,886	135,396	232,107	170,221	27%
Supplies	228	1,768	3,030	2,802	8%
Contracted Services	380,416	185,930	318,737	(61,679)	119%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**442,531**	**323,093**	**553,874**	**111,344**	**80%**
Beginning 2026 Fund Balance	**331,356**	**329,315**	**329,315**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(224,797)**	**(104,106)**	**(178,468)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**106,559**	**225,208**	**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
- Contracted Services include professional services for Pettigrew Consulting, North Bend Art & Industry & 230 Main Affordable Housing Developer Reimbursement
- Personnel costs lower than budget, reflecting outstanding Teamsters-Clerical CBA and position vacancies.

Fund	**Special Revenue Funds** **109**				
	AFFORDABLE HOUSING FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	21,992	-	-	(21,992)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	197,475	197,475	338,528	141,053	58%
Total Revenues (Thru July 31, 2026)	**219,467**	**197,475**	**338,528**	**119,061**	**65%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	460	197,475	338,528	338,068	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**460**	**197,475**	**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	**219,007**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,293,044**	**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
- Transfers In include interfund transfers from General Fund (#001).

Expenses
- Contracted Services include professional services for affordable housing.

Fund	Special Revenue Funds 116				
	PARKS IMPROVEMENT GRANTS FUND				
Fund Title	**Actual Year to Date thru July 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	99,064	-	-	(99,064)	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	6,157	4,019	6,891	733	89%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**105,221**	**4,019**	**6,891**	**(98,330)**	**1527%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	16,516	-	-	(16,516)	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	161,371	-	-	(161,371)	0%
Total Expenditures (Thru July 31, 2026)	**177,887**	**-**	**-**	**(177,887)**	**0%**
Beginning 2026 Fund Balance	**332,662**	**322,495**	**322,495**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(72,666)**	**4,019**	**6,891**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**259,996**	**326,515**	**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/Intergovernmental include KC Parks, Trails & Open Space Levy.

Expenses
- Transfer out to Parks CIP for release of Funds for Ballarat Plaza project from KC Parks, Trails & Open Space Levy.

Fund	**Special Revenue Funds** **117**				
	PARKS MAINTENANCE RESERVES FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	1,086	368	630	(456)	172%
Miscellaneous	-	-	-	-	0%
Transfers In	5,833	5,833	10,000	4,167	58%
Total Revenues (Thru July 31, 2026)	**6,919**	**6,201**	**10,630**	**3,711**	**65%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**-**	**-**	**-**	**-**	**0%**
Beginning 2026 Fund Balance	**66,984**	**66,112**	**66,112**	**n/a**	**n/a**
Change to 2026 Fund Balance	**6,919**	**6,201**	**10,630**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**73,904**	**72,313**	**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
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)
- 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 July 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	291,156	291,667	500,000	208,844	58%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	292	4,009	6,872	6,580	4%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**291,448**	**295,675**	**506,872**	**215,424**	**57%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	351,477	-	-	(351,477)	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	35,230	-	-	(35,230)	0%
Transfers Out	66,327	350,000	600,000	533,673	11%
Total Expenditures (Thru July 31, 2026)	**453,034**	**350,000**	**600,000**	**146,966**	**76%**
Beginning 2026 Fund Balance	**153,918**	**143,005**	**143,005**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(161,585)**	**(54,325)**	**(93,128)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**(7,667)**	**88,681**	**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 July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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 July 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	456,027	392,438	672,750	216,723	68%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	63,615	18,167	31,143	(32,472)	204%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**519,642**	**410,604**	**703,893**	**184,251**	**74%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	204,167	1,848,583	3,169,000	2,964,833	6%
Total Expenditures (Thru July 31, 2026)	**204,167**	**1,848,583**	**3,169,000**	**2,964,833**	**6%**
Beginning 2026 Fund Balance	**3,689,569**	**3,636,325**	**3,636,325**	**n/a**	**n/a**
Change to 2026 Fund Balance	**315,475**	**(1,437,979)**	**(2,465,107)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**4,005,044**	**2,198,347**	**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.
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

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

Fund 215

2010 LTGO DEBT SERVICE (Credit Line & Tollgate)

Fund Title	Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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.

Fund	Debt Service Funds 216				
	2011 FIRE STATION #87 BOND FUND				
Fund Title	**Actual Year to Date thru July 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	77,711	27,110	50,000	(27,711)	155%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	2,660	846	1,450	(1,210)	183%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**80,372**	**27,956**	**51,450**	**(28,921)**	**156%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	4,375	86,771	148,750	144,375	3%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**4,375**	**86,771**	**148,750**	**144,375**	**3%**
Beginning 2026 Fund Balance	**115,874**	**114,593**	**114,593**	**n/a**	**n/a**
Change to 2026 Fund Balance	**75,997**	**(58,815)**	**(97,300)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**191,871**	**55,778**	**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 interest 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 July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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.

Fund	218

2015 LTGO DOWNING STREET AND P&R BOND FUND

Fund Title	Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	121,333	121,333	208,000	86,667	58%
Total Revenues (Thru July 31, 2026)	**121,333**	**121,333**	**208,000**	**86,667**	**58%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	4,000	121,333	208,000	204,000	2%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**4,000**	**121,333**	**208,000**	**204,000**	**2%**
Beginning 2026 Fund Balance	**43,956**	**43,975**	**43,975**	**n/a**	**n/a**
Change to 2026 Fund Balance	**117,333**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**161,289**	**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 July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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.

Fund	**Debt Service Funds** **220**				
	2018 LTGO BOND FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	144,550	144,550	247,800	103,250	58%
Total Revenues (Thru July 31, 2026)	**144,550**	**144,550**	**247,800**	**103,250**	**58%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	63,900	144,550	247,800	183,900	26%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**63,900**	**144,550**	**247,800**	**183,900**	**26%**
Beginning 2026 Fund Balance	**(10)**	**(71,081)**	**(71,081)**	**n/a**	**n/a**
Change to 2026 Fund Balance	**80,650**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**80,640**	**(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.

Fund	Debt Service Funds 240				
	PWTF LOAN DEBT SERVICE FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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.

Fund	Capital Funds 310				
	MUNICIPAL CIP FUND				
Fund Title	**Actual Year to Date thru July 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	7,047,727	12,897,833	22,110,571	15,062,844	32%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	6,054	-	-	(6,054)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	947,196	5,496,409	9,422,415	8,475,219	10%
Total Revenues (Thru July 31, 2026)	**8,000,977**	**18,394,242**	**31,532,985**	**23,532,009**	**25%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	4,365,111	11,056,742	18,954,415	14,589,303	23%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**4,365,111**	**11,056,742**	**18,954,415**	**14,589,303**	**23%**
Beginning 2026 Fund Balance	**(1,267,404)**	**(1,700,799)**	**(1,700,799)**	**n/a**	**n/a**
Change to 2026 Fund Balance	**3,635,865**	**7,337,500**	**12,578,571**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,368,462**	**5,636,701**	**10,877,772**	**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 Impact Fees, REET, Storm & Flood & Park Levy Improvements.

Expenses
- Capital Outlay include expenses for City CIP active projects among others, SR202 Shared Use Trail Extention, Bendigo Blvd, NW 8th & NBW RR Crossing, and South Fork Ave Extention.

	Capital Funds				
Fund	**320**				
	REAL ESTATE EXCISE TAX CIP FUND				
Fund Title	**Actual Year to Date thru July 31, 2026**	**Year to Date Budget**	**Annual Budget**	**Variance Annual Budget vs Actual to Date**	**% of Annual Budget Received or Spent**
Revenues					
Taxes	699,708	933,333	1,600,000	900,292	44%
Licenses and permits	-	-	-	-	0%
Grants/Intergovtl	-	-	-	-	0%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	80,032	42,790	73,355	(6,677)	109%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**779,740**	**976,124**	**1,673,355**	**893,615**	**47%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	579,156	1,126,475	1,931,100	1,351,944	30%
Total Expenditures (Thru July 31, 2026)	**579,156**	**1,126,475**	**1,931,100**	**1,351,944**	**30%**
Beginning 2026 Fund Balance	**4,266,161**	**4,249,469**	**4,249,469**	**n/a**	**n/a**
Change to 2026 Fund Balance	**200,584**	**(150,351)**	**(257,745)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**4,466,745**	**4,099,118**	**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 July 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	643,130	140,000	240,000	(403,130)	268%
Charges for services	1,655,595	1,870,930	3,207,309	1,551,715	52%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	112,643	606,362	1,039,478	926,835	11%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**2,411,367**	**2,617,292**	**4,486,787**	**2,075,420**	**54%**
Expenses					
Personnel	862,442	1,019,786	1,748,204	885,762	49%
Supplies	99,480	150,111	257,333	157,853	39%
Contracted Services	529,326	886,219	1,519,233	989,906	35%
Capital Outlay	242,537	630,000	1,080,000	837,463	22%
Debt Service	198,319	122,839	210,582	12,263	94%
Other Expenditures	-	-	-	-	0%
Transfers Out	72,179	72,179	123,736	51,556	58%
Total Expenditures (Thru July 31, 2026)	**2,004,285**	**2,881,134**	**4,939,087**	**2,934,803**	**41%**
Beginning 2026 Fund Balance	**2,085,523**	**2,039,534**	**2,039,534**	**n/a**	**n/a**
Change to 2026 Fund Balance	**407,083**	**(263,842)**	**(452,300)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**2,492,606**	**1,775,692**	**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
- Grant/Intergovernmental includes Sallal Mitigation Intertie State Grant
- Charges for services include rate revenue from water utility services.
- Other revenue include General Facility Charges, Hydrant Permits, & Water Meter Drops

Expenses
- Expenses are for the daily maintenance and operations and capital construction needs of the Water Utility including Sallal Mitigation Intertie.
- 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 July 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	-	656,250	1,125,000	1,125,000	0%
Charges for services	2,919,418	2,732,650	4,684,543	1,765,125	62%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	394,300	985,639	1,689,666	1,295,366	23%
Miscellaneous	8,129	-	-	(8,129)	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**3,321,847**	**4,374,539**	**7,499,209**	**4,177,363**	**44%**
Expenses					
Personnel	772,888	1,151,724	1,974,384	1,201,496	39%
Supplies	176,909	62,907	107,841	(69,068)	164%
Contracted Services	1,139,816	1,000,769	1,715,605	575,788	66%
Capital Outlay	1,540,367	1,086,994	1,863,418	323,051	83%
Debt Service	583,222	859,577	1,473,561	890,339	40%
Other Expenditures	-	-	-	-	0%
Transfers Out	54,134	54,134	92,802	38,667	58%
Total Expenditures (Thru July 31, 2026)	**4,267,337**	**4,216,106**	**7,227,611**	**2,960,273**	**59%**
Beginning 2026 Fund Balance	**18,156,074**	**18,006,570**	**18,006,570**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(945,490)**	**158,433**	**271,599**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**17,210,584**	**18,165,003**	**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, Fencing around WWTP & South Fork Lift Station Design.
- 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 July 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	2,618	2,677	4,590	1,972	57%
Grants/Intergovtl	-	156,842	268,873	268,873	0%
Charges for services	973,323	1,123,839	1,926,581	953,258	51%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	346,421	243,942	418,187	71,766	83%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**1,322,362**	**1,527,301**	**2,618,231**	**1,295,869**	**51%**
Expenses					
Personnel	495,143	508,837	872,291	377,148	57%
Supplies	2,943	2,559	4,386	1,444	67%
Contracted Services	240,964	708,452	1,214,489	973,525	20%
Capital Outlay	574,914	1,057,000	1,812,000	1,237,086	32%
Debt Service	2,451	51,634	88,516	86,065	3%
Other Expenditures	-	-	-	-	0%
Transfers Out	109,006	109,006	186,868	77,862	58%
Total Expenditures (Thru July 31, 2026)	**1,425,421**	**2,437,488**	**4,178,551**	**2,753,130**	**34%**
Beginning 2026 Fund Balance	**1,139,571**	**1,103,874**	**1,103,874**	**n/a**	**n/a**
Change to 2026 Fund Balance	**(103,059)**	**(910,187)**	**(1,560,320)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,036,512**	**193,687**	**(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
- Expenses are for the daily maintenance and operations as well as capital construction needs of the Stormwater and Flood Control utility. Including 5th, 6th & Main Ave Sidewalk Gap construction & Ribary Creek Flood Risk Reduction Design.

Special Revenue Funds

Fund **401, 402, 404**

WATER, SEWER, STORMWATER GFC COLLECTIONS HISTORY

	Water GFC	Sewer GFC	Stormwater GFC
2015	81,720	167,620	36,182
2016	199,520	261,687	27,650
2017	683,787	1,309,926	200,662
2018	967,337	1,808,214	526,777
2020	465,036	2,078,214	601,932
2021	157,089	2,154,287	1,053,521
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
2026 to-date	65,391	117,139	330,903
Avg (2015-25)	*513,000*	*1,316,000*	*377,000*

Fund Title

Revenues

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

Total Revenues (Thru July 31, 2026)

Expenses

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

Total Expenditures (Thru July 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 July 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	145,703	61,735	105,831	(39,872)	138%
Grants/Intergovtl	5,378	11,083	19,000	13,622	28%
Charges for services	-	-	-	-	0%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	16,837	3,190	5,468	(11,368)	308%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**167,918**	**76,008**	**130,300**	**(37,618)**	**129%**
Expenses					
Personnel	26,447	38,418	65,860	39,414	40%
Supplies	288	171	292	5	98%
Contracted Services	32,187	33,603	57,604	25,417	56%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	58,333	58,333	100,000	41,667	58%
Total Expenditures (Thru July 31, 2026)	**117,255**	**130,525**	**223,757**	**106,502**	**52%**
Beginning 2026 Fund Balance	**1,056,316**	**1,040,841**	**1,040,841**	**n/a**	**n/a**
Change to 2026 Fund Balance	**50,663**	**(54,517)**	**(93,458)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,106,979**	**986,324**	**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.
- Grants/Intergovernmental include WA Department of Ecology Cleanup Day Grant Reimbursement.
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

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.

Fund	Enterprise Funds 450				
	ULID #6 CONSTRUCTION FUND				
Fund Title	**Actual Year to Date thru July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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 July 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 penalties	-	-	-	-	0%
Investment interest & Other	504,126	439,197	752,910	248,784	67%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**504,126**	**439,197**	**752,910**	**248,784**	**67%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Debt Service	215,203	439,197	752,910	537,707	29%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**215,203**	**439,197**	**752,910**	**537,707**	**29%**
Beginning 2026 Fund Balance	**569,626**	**486,415**	**486,415**	**n/a**	**n/a**
Change to 2026 Fund Balance	**288,923**	**-**	**-**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**858,548**	**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.
- Investment and other revenues includes allocated interest earnings from city investments (budgeted conservatively)

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 July 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 penalties	-	-	-	-	0%
Investment interest & Other	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 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 July 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.

Fund	**501**				
	EQUIPMENT AND TECHNOLOGY OPERATIONS FUND				
Fund Title	**Actual Year to Date thru July 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	535,547	535,546	918,080	382,533	58%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	5,154	-	-	(5,154)	0%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**541,704**	**535,546**	**918,080**	**376,375**	**59%**
Expenses					
Personnel	229,630	262,642	450,244	220,614	51%
Supplies	47,958	46,962	80,507	32,549	60%
Contracted Services	177,294	201,225	344,957	167,663	51%
Capital Outlay	7,993	4,016	6,885	(1,109)	116%
Debt Service	545	188	323	(222)	169%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**463,421**	**515,034**	**882,915**	**419,495**	**52%**
Beginning 2026 Fund Balance	**273,523**	**278,052**	**278,052**	**n/a**	**n/a**
Change to 2026 Fund Balance	**78,284**	**20,513**	**35,164**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**351,807**	**298,565**	**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
- Expenses are for the daily maintenance and operations and capital construction needs of the equipment and technology operations program.

Fund	**502**				
	EQUIPMENT AND TECHNOLOGY RESERVES FUND				
Fund Title	**Actual Year to Date thru July 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	69,591	87,500	150,000	80,409	46%
Fines and penalties	-	-	-	-	0%
Investment interest & Other	9,110	6,928	11,877	2,767	77%
Miscellaneous	-	-	-	-	0%
Transfers In	-	-	-	-	0%
Total Revenues (Thru July 31, 2026)	**78,701**	**94,428**	**161,877**	**83,176**	**49%**
Expenses					
Personnel	-	-	-	-	0%
Supplies	-	-	-	-	0%
Contracted Services	-	-	-	-	0%
Capital Outlay	143,287	203,175	348,300	205,013	41%
Debt Service	-	-	-	-	0%
Other Expenditures	-	-	-	-	0%
Transfers Out	-	-	-	-	0%
Total Expenditures (Thru July 31, 2026)	**143,287**	**203,175**	**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	**(64,585)**	**(108,747)**	**(186,423)**	**n/a**	**n/a**
Current Period 2026 Fund Balance	**1,070,937**	**996,006**	**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

		Year To Date through July 31, 2026	
	2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
Bendigo (SR-202) & Mt Si Blvd Roundabout	-	0%	$ 71,563
NW 14th Street Re-Build (west of SR-202)	-	0%	$ 72,541
South Fork Levee Setback (T-021B)	-	0%	$ 65,017
Roundabout at North Bend Way / Mt Si Road Intersection	3,500,000	0%	$ 13,276
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%	$ 4,449
South Fork Avenue Extension - Bendigo to NW 8th Street	2,000,000	5%	$ 106,749
Middle Fork Flood Reconveyance	158,636	22%	$ 35,472
NB Way Bridge Deck #4	158,636	6%	$ 10,266
*Railroad Safety Crossings	63,431	4908%	$ 3,112,924
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%	$ 71,543
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%	$ 3,929
Ballarat Ave Shoulder Widening or Sidewalk from 12th Street to 6th Street	-	0%	$ -
Cedar Falls Way Pedestrian Improvements south side only	-	0%	$ 48,428
SR-202 Traffic Reconfiguration	-	0%	$ -
Total	**15,530,703**	**24%**	**$ 3,755,571**

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

Prepared for Finance and Administration Committee; September 1, 2026.

Transportation Annual Maintenance and Capital Projects

		Year To Date through July 31, 2026	
	2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
TorgusonPark Trails & Plaza	0	0%	$ -
Ballarat Plaza	0	0%	$ -
Meadowbrook Prairie Loop	0	0%	$ 20,171
SR202 Shared Use Trail Ext & Ped Bridge	2,233,568	12%	$ 261,531
Middle Fork Outlook	0	0%	$ -
Total	**2,233,568**	**13%**	**$ 281,701**

Prepared for Finance and Administration Committee; September 1, 2026.

Transportation Annual Maintenance and Capital Projects

		Year To Date through July 31, 2026	
	2026 Adopted Budget	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%	$ 169,599
Total	**150,000**	**215%**	**$ 321,805**

Prepared for Finance and Administration Committee; September 1, 2026.

General Government Facilities Capital Projects

		Year To Date through July 31, 2026	
	2026 Adopted Budget	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	0	0%	$ 6,035
Total	**382,000**	**0%**	**$ 6,035**

Prepared for Finance and Administration Committee; September 1, 2026.

Water Utility CIP

		Year To Date through July 31, 2026	
	2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
Sallal Mitigation Intertie	0	0%	$ 189,625
NW 8th Street AC Water Main Replacement from SR-202 to NBW	0	0%	$ (3,621)
NW 14th Street Water Main Extension to west dead end	0	0%	$ 3,621
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%**	**$ 189,625**

Prepared for Finance and Administration Committee; September 1, 2026.

Sewer Utility CIP

		Year To Date through July 31, 2026	
	2026 Adopted Budget	2026 Actual % Spent to Date	2026 Actual to Date
Meadowbrook Sewer Improvements (ULID #7) - Construction	0	0%	$ 1,449,463
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%	$ 29,470
North Bend Wastewater Treatment Plant Fencing Project	0	0%	$ 59,180
WWTP HPI Phase 3 - frontage improvements Construction	0	0%	$ 2,254
WWTP HPI Phase 3 - frontage improvements Design	180,000	0%	$ -
Total	**1,830,000**	**84%**	**$ 1,544,581**

Prepared for Finance and Administration Committee; September 1, 2026.

Stormwater Utility CIP

		Year To Date through July 31, 2026	
	2026 Adopted Budget	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	143%	$ 573,706
5th Street Collection and Conveyance	400,000	0%	$ -
Ribary Creek Flood Risk Reduction	0	0%	$ 1,208
Total	**1,812,000**		**$ 574,913**

Prepared for Finance and Administration Committee; September 1, 2026.

				Year To Date through July 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**

Finance and Administration Committee Agenda Bill

Agenda Date: **September 1, 2026** **AB**

Subject: **2027-28 Budget Calendar check in**

Description: Staff will review/confirm upcoming key dates and deliverables for the 2027-2028 budget planning and Council review process.

Recommendation: None. Informational only.

Attachments: 2027-28 budget calendar Gantt chart; Key meeting dates.

5m Martin Chaw

Department/ Committee/ Individual:

Cost Impact:
Fund Source:
Timeline:

Attachments:

1. 2026-2027 Budget Planning Calendar - Apr2026 11x17
2. 2027-28 Budget Council Review Dates - 9.01.2026 F&A

Summary Statement:

Applicable Brand Guidelines:

Committee Review and Recommendation:

Recommended Action:

Motion to approve AB,
2027-28 Budget Calendar check in

Description: Staff will review/confirm upcoming key dates and deliverables for the 2027-2028 budget planning and Council review process.

Recommendation: None. Informational only.

Attachments: 2027-28 budget calendar Gantt chart; Key meeting dates.
, as a first and final reading.

5m

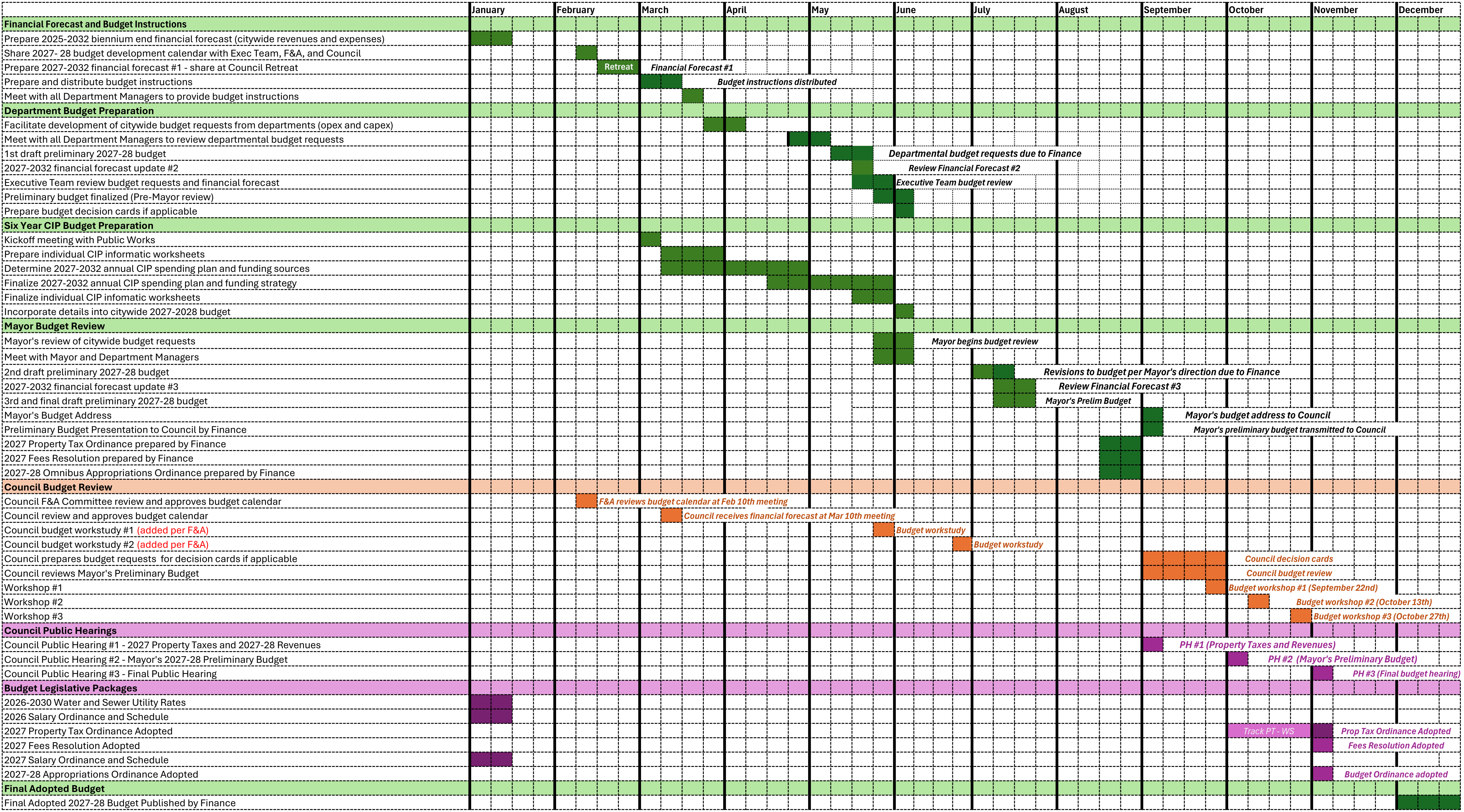
Martin Chaw

Record of Council Action:

Meeting Date	Action	Vote

CITY OF NORTH BEND

2027-2028 BUDGET DEVELOPMENT SCHEDULE



	Financial Forecast and Budget Instructions	
1	Prepare 2025-2032 biennium end financial forecast (citywide revenues and expenses)	
2	Share 2027- 28 budget development calendar with Exec Team, F&A, and Council	
3	Prepare 2027-2032 financial forecast #1 - share at Council Retreat	Retreat *Financial Forecast #1*
4	Prepare and distribute budget instructions	*Budget instructions distributed*
5	Meet with all Department Managers to provide budget instructions	
6	**Department Budget Preparation**	
7	Facilitate development of citywide budget requests from departments (opex and capex)	
8	Meet with all Department Managers to review departmental budget requests	
9	1st draft preliminary 2027-28 budget	*Departmental budget requests due to Finance*
10	2027-2032 financial forecast update #2	*Review Financial Forecast #2*
11	Executive Team review budget requests and financial forecast	*Executive Team budget review*
12	Preliminary budget finalized (Pre-Mayor review)	
13	Prepare budget decision cards if applicable	
14	**Six Year CIP Budget Preparation**	
15	Kickoff meeting with Public Works	
16	Prepare individual CIP informatic worksheets	
17	Determine 2027-2032 annual CIP spending plan and funding sources	
18	Finalize 2027-2032 annual CIP spending plan and funding strategy	
19	Finalize individual CIP infomatic worksheets	
20	Incorporate details into citywide 2027-2028 budget	
21	**Mayor Budget Review**	
22	Mayor's review of citywide budget requests	*Mayor begins budget review*
23	Meet with Mayor and Department Managers	
24	2nd draft preliminary 2027-28 budget	*Revisions to budget per Mayor's direction due to Finance*
25	2027-2032 financial forecast update #3	*Review Financial Forecast #3*
26	3rd and final draft preliminary 2027-28 budget	*Mayor's Prelim Budget*
27	Mayor's Budget Address	*Mayor's budget address to Council*
28	Preliminary Budget Presentation to Council by Finance	*Mayor's preliminary budget transmitted to Council*
29	2027 Property Tax Ordinance prepared by Finance	
30	2027 Fees Resolution prepared by Finance	
31	2027-28 Omnibus Appropriations Ordinance prepared by Finance	
32	**Council Budget Review**	
33	Council F&A Committee review and approves budget calendar	*F&A reviews budget calendar at Feb 10th meeting*
34	Council review and approves budget calendar	*Council receives financial forecast at Mar 10th meeting*
35	Council budget workstudy #1 (added per F&A)	*Budget workstudy*
36	Council budget workstudy #2 (added per F&A)	*Budget workstudy*
37	Council prepares budget requests for decision cards if applicable	*Council decision cards*
38	Council reviews Mayor's Preliminary Budget	*Council budget review*
39	Workshop #1	*Budget workshop #1 (September 22nd)*
40	Workshop #2	*Budget workshop #2 (October 13th)*
41	Workshop #3	*Budget workshop #3 (October 27th)*
42	**Council Public Hearings**	
43	Council Public Hearing #1 - 2027 Property Taxes and 2027-28 Revenues	*PH #1 (Property Taxes and Revenues)*
44	Council Public Hearing #2 - Mayor's 2027-28 Preliminary Budget	*PH #2 (Mayor's Preliminary Budget)*
45	Council Public Hearing #3 - Final Public Hearing	*PH #3 (Final budget hearing)*
46	**Budget Legislative Packages**	
47	2026-2030 Water and Sewer Utility Rates	
48	2026 Salary Ordinance and Schedule	
49	2027 Property Tax Ordinance Adopted	Track PT - WS *Prop Tax Ordinance Adopted*
50	2027 Fees Resolution Adopted	*Fees Resolution Adopted*
51	2027 Salary Ordinance and Schedule	
52	2027-28 Appropriations Ordinance Adopted	*Budget Ordinance adopted*
53	**Final Adopted Budget**	
54	Final Adopted 2027-28 Budget Published by Finance	

NB Finance: April, 2026

2027-28 Budget Calendar and Key Dates (tentative)

Meeting	Topic
Sep 1	• F&A review and provide direction on preferred Council Human Services and Cultural Arts 2027-2028 funding strategy as initially discussed during Council workstudy on 8/25
Oct 6	• Mayor’s 2027-28 budget message • Staff presentation 2027-28 budget • Ordinance adopting 2027-28 budget - 1st Reading • Ordinance setting 2027 Property Tax levy - 1st Reading • Ordinance imposing Local Law Enforcement Sales Tax 0.1% - 1st Reading • Council review and approve Human Services and Cultural Arts 2027-28
Oct 13	CC Workstudy (if needed)
Oct 27	CC Workstudy (if needed)
Nov 17	• Ordinance setting 2027 Property Tax levy - 2nd Reading/Adoption • Ordinance imposing Local Law Enforcement Sales Tax 0.1% - 2nd Reading/Adoption
Dec 1	• Ordinance adopting 2027-28 budget - 2nd Reading/Adoption

Finance and Administration Committee Agenda Bill

Agenda Date: **September 1, 2026** **AB**

Subject: **Human Services and Cultural Arts Grant Policy**

Description: Committee will review the updated version of policy and applications for grant funding. Council will discuss recommended percentages of the general fund for funding. 20m Lisa Escobar

Recommendation: F & A Committee approve and recommendation for Council main agenda.

Department/ Committee/ Individual: Lisa Escobar, Director

Cost Impact:
Fund Source:
Timeline:

Attachments:

1. HS CA funding scenarios for F&A review 9.1.2026
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Summary Statement:

Description: Committee will review the updated version of policy and applications for grant funding. Council will discuss recommended percentages of the general for funding.

Recommendation: F & A Committee approve and recommendation for Council main agenda.

Applicable Brand Guidelines:

Committee Review and Recommendation:

Recommended Action:

Motion to approve AB,
Human Services and Cultural Arts Grant Policy

Description: Committee will review the updated version of policy and applications for grant funding. Council will discuss recommended percentages of the general fund for funding.	**20m**	**Lisa Escobar**

Recommendation: F & A Committee approve and recommendation for Council main agenda.

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

Human Services / Cultural Arts Allocaiton Scenarios

	Current Budget	Scenario 1: 2.0/0.4	Scenario 2: 2.0/0.5	Scenario 3: 2.5/0.5
Human Services Allocation 2027	223,891	239,000	239,000	298,000
Human Services Allocation 2028	230,271	257,000	257,000	321,000
Cultural Arts Allocation 2027	30,442	48,000	60,000	60,000
Cultural Arts Allocation 2028	31,310	51,000	64,000	64,000
Total funding 2027	**254,333**	**287,000**	**299,000**	**358,000**
Total funding 2028	**261,581**	**308,000**	**321,000**	**385,000**
2027 Forecasted Ending Fund Balance	***735,545***	***656,459***	***631,459***	***508,459***
Change from Current Budget		***(79,086)***	***(104,086)***	***(227,086)***

Draft - 9/1/2026 F&A Committee Meeting

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Additional information will be distributed on Monday Aug 31 to F&A on policies/procedures and evaluation rubric to be used for funding allocation decisions.