City Council
Study Session
Finance and Internal Services SFA
May 12, 2025 - 5:30 PM
City Hall Council Chambers

AGENDA

CALL TO ORDER

PUBLIC PARTICIPATION

A. The Auburn City Council Study Session Meeting scheduled for Monday, May 12, 2025 at 5:30 p.m. will be held in person and virtually.

Virtual Participation Link:
To view the meeting virtually please click the below link, or call into the meeting at the phone number listed below. The link to the Virtual Meeting is:
https://www.youtube.com/user/watchauburn/live/?nomobile=1

To listen to the meeting by phone or Zoom, please call the below number or click the link:

Telephone: 253 205 0468
Toll Free: 888 475 4499
Zoom: https://us06web.zoom.us/j/84828675110

ROLL CALL

AGENDA MODIFICATIONS

ANNOUNCEMENTS, REPORTS, AND PRESENTATIONS

FINANCE AND INTERNAL SERVICES DISCUSSION ITEMS

A. Waste Management's 2024 Annual Report (Thomas) (30 Minutes)

B. Ordinance No. 6975 (Thomas) (30 Minutes)
An Ordinance amending the City’s 2025-2026 Biennial Budgets

ADJOURNMENT

Agendas and minutes are available to the public at the City Clerk's Office and on the City website (http://www.auburnwa.gov).

AGENDA BILL APPROVAL FORM

Agenda Subject:
Waste Management's 2024 Annual Report (Thomas) (30 Minutes)

Meeting Date:
May 12, 2025

Department:
Finance

Attachments:
2024 WM Auburn Annual Report Presentation_draft_v2_to city

Budget Impact:

Administrative Recommendation:
For discussion only.

Background for Motion:

Background Summary:
The City of Auburn and Waste Management (WM) entered into a new contract on October 1, 2021. This presentation is a summary of the services WM provided in 2024. WM is the solid waste provider for most of the City, serves as the City's billing agent, and coordinates customer service.

Councilmember: Kate Baldwin

Staff: Jamie Thomas

2024
ANNUAL REPORT

City of Auburn

WM Commitments and Values to the Auburn Community

Commitments

- People First
- Success With Integrity

Core Values

- Safety
- Customers
- Environment
- Inclusion and Diversity

"Thank you for allowing us to be your service provider. We live the WM core values of Inclusion and Diversity, Customer Focus, Safety, and Environmental Sustainability and those values are what guide us day in and day out.

Jason Shea
Senior District Manager

WM contributed to Auburn community events through membership, sponsorship, and in-kind services.

- Auburn Area Chamber of Commerce
- Clean Sweep, Petpalooza, Kids Day, 4th of July
- WM Green4Good, a program WM created to share federal fuel tax credits we receive, generated $33,407.47 in grants to the city for the launch of their utility assistance program

WM Operations

In 2024, the WM South Sound operations team provided reliable waste collection services to Auburn's 20,000+ customers. Our drivers, contract manager and education and outreach team provided a positive customer experience with safety, diversion, and service top of mind. Noteworthy events included:

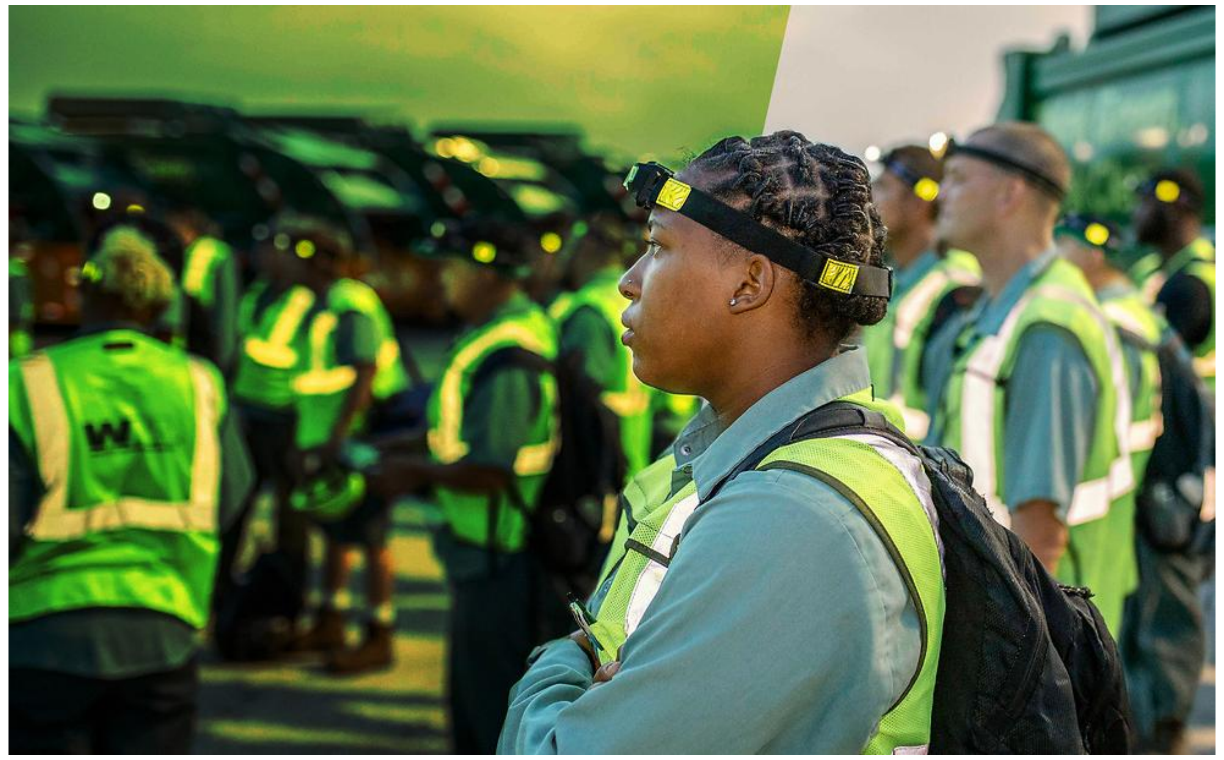
- January 8 through January 12 drivers collected natural Christmas trees from all Auburn residents and multifamily properties.

- Teamsters Local 174 driver contract was ratified and became effective after successful negotiations between WM and union representatives.

- In August, King County closed the Algona Transfer Station for upgrades to equipment that continued, on and off, throughout 2024.

- "Bomb Cyclone" hit the Puget Sound area November 19-20 causing power outages and many downed trees. King County waived yard waste fees at transfer stations to self-haulers beginning 11/23 to assist in recovery for many residents.

- In November, Ardagh the major glass bottle manufacturer in Seattle permanently closed its Seattle facility. This facility was a primary user of glass from curbside recycling programs in Puget Sound and across the state. WM continues to deliver all collected curbside glass to Sibelco Glass Recycling dba Strategic Materials, Inc. ("SMI") in Seattle for processing. SMI is developing new customers and diversifying its end markets to recycle glass.



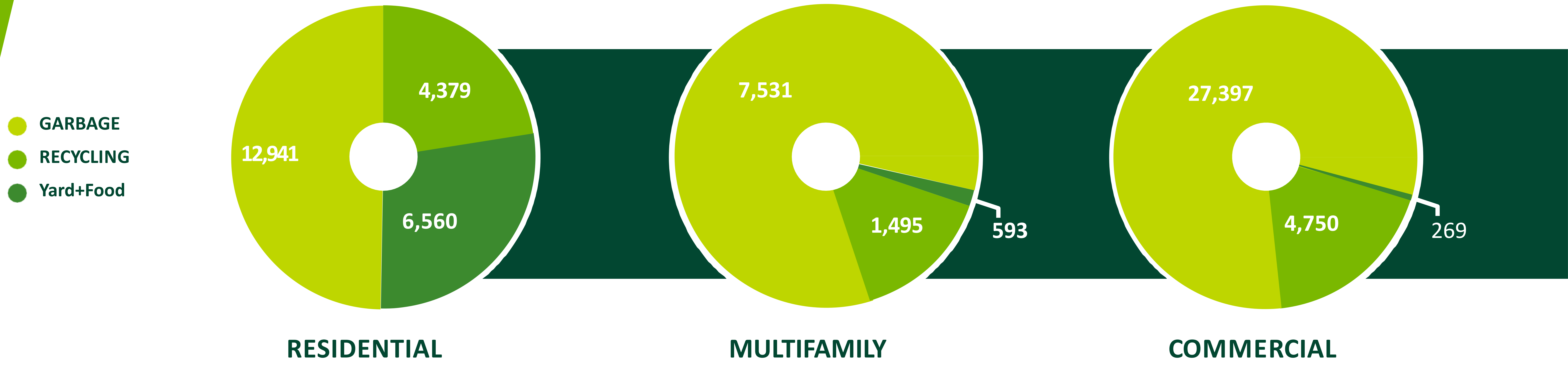
WM Street Litter Crew

WM provided a dedicated two-person litter crew managing litter and illegally dumped materials along Auburn roadways.

2024 Material quantity collected:

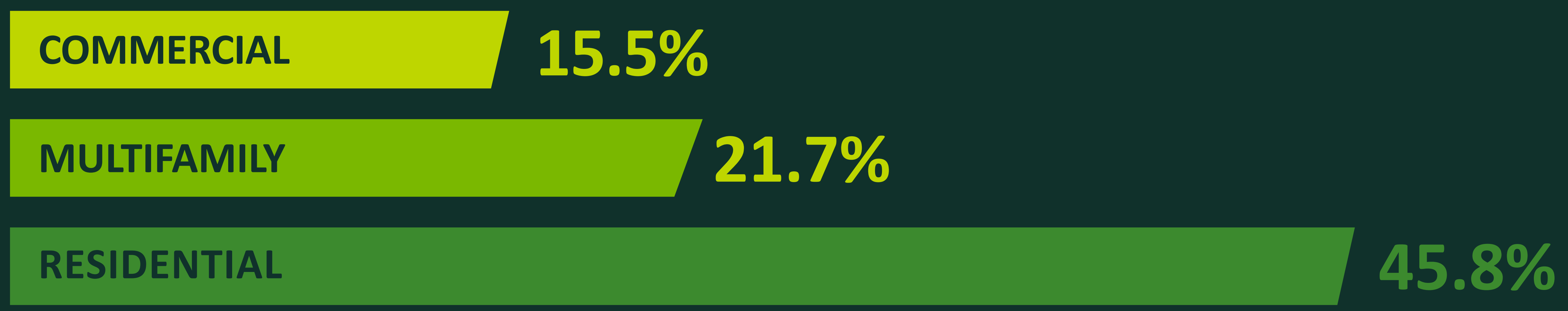
- City Street Cans – 7,577
- Roadside Litter Bags – 87
- Tires – 80
- Bulky Items – 174
- Bulky Items Tons – 74.31
- Sharps – 205
- Garbage Pounds – 74,180

Auburn Waste Stream 2024 (in tons)



Average Diversion Rates

The diversion rate is the percentage of total collected material that is not taken to a landfill, thus diverted for recycling, composting, reuse and repurpose. Diverted material is typically delivered to a recycling or composting facility for processing.



Multifamily Outreach

- WM Recycle Corp interns focused on **39 multifamily properties** conducting site visits that included audits of garbage and recycle container contents, encouraging proper waste sorting, and providing educational materials to property residents.

- Each multifamily property was visited twice.

- **1st Visit in July** – audit of recycle container contents and on-site discussions:
  - 20% Good
  - 57% Average
  - 23% Below Average

- **2nd Visit in August** – audit of recycle container contents to see how property was doing and provide additional assistance if needed.
  - 27% Good
  - 62% Average
  - 11% Below Average

Common materials found in garbage containers included cardboard plastic , and paper

Common contaminants found in recycle containers included bagged materials, loose plastic bags, Polystyrene Foam,

WM Recycle Corps interns, Emma and Jenna conducting multifamily site visits

WM Recycle Corps intern, Austin, completing a visual waste audit

Community Engagement and Recycle Right® events

WM staff and Recycle Corps interns hosted educational booths at key community events. The WM Recycle Right educational booth is equipped with recycle, garbage and food+yard guides, hazardous waste information, activity sheets for kids, an interactive waste sorting game and WM's spinning wheel of waste.

WM joined forces with City of Auburn to provide outreach education at:

- Auburn Kids Day on **June 25**
- Auburn International Farmers Market on **June 30**

WM hosted two Recycle Right® collection events on **May 4** at Ilalko elementary school, **July 20** at Rainier Middle School. Materials collected from Auburn residents included polystyrene foam, electronics, paper for shredding and textiles.

2024 Volume of materials collected:

- Polystyrene Foam – 25 cubic yards
- Electronics – 2,730 pounds
- Paper for shredding – 5,335 pounds
- Textiles – 588 pounds

2025 Recycle Right™ Events scheduled

- May 4 at Rainier Middle School
- July 26 at Pioneer Elementary

WM Recycle Corps intern, Jenna, with Auburn residents Emili and Charlotte at Auburn Kids Day.

WM Recycle Corps intern, Kaidan, at the July 20th Recycle Right® event.

2024 ANNUAL REPORT

City of Auburn

5/12/25

Laura Moser
WM Public Sector Manager
206-391-9112
lmoser@wm.com

AGENDA BILL APPROVAL FORM

Agenda Subject:
Ordinance No. 6975 (Thomas) (30 Minutes)
An Ordinance amending the City's 2025-2026 Biennial Budgets

Meeting Date:
May 12, 2025

Department:
Finance

Attachments:
Ord 6975 BA#6 Transmittal Memo, Ordinance No. 6975 BA#1, 2025 BA1 Ord No 6975 Schedule A, 2025 BA1 Ord No 6975 Schedule B, 2026 BA1 Ord No 6975 Schedule C, 2026 BA1 Ord No 6975 Schedule D, 2025 BA1 PP

Budget Impact:

Administrative Recommendation:
For discussion only.

Background for Motion:

Background Summary:
Ordinance No. 6975 (Budget Amendment #1) represents the first budget amendment for the 2025-2026 biennium. The third budget amendment of the biennium consists of a true-up of budgeted beginning fund balance in 2025 to actual ending fund balances of 2024, carry forwards of budget authority for items under contract in the previous year, grant carry forwards, new expenditures offset by new revenues, adjustments to existing programs, and limited requests for new budget authority.

For details, see the attached transmittal memorandum and supporting materials.

Councilmember: Kate Baldwin

Staff: Jamie Thomas

Interoffice Memorandum

To: City Council

From: **Jamie Thomas, Finance Director**

CC: Nancy Backus, Mayor

Date: May 12, 2025

Re: Ordinance #6975 – 2025-2026 Budget Amendment #1

The City's biennial 2025-2026 budget was approved by Council as two one-year appropriations. Budget Amendment #1 will be the first budget amendment for the biennium and will update the 2025 and 2026 appropriations. Although the 2026 appropriation is being adjusted, this is generally due to the effects of adjustments to the 2025 appropriation, since any adjustment to the ending balance of 2025 must be reflected in 2026. Given this, the detail below relates to the 2025 appropriation. For details on specific requests to amend the biennial budget, please refer to the accompanying ***Schedule A, Summary of 2025 Budget Adjustments by Fund*** and ***Schedule C, Summary of 2026 Budget Adjustments by Fund***. The purpose of this budget amendment is to:

1. Adjust budgeted 2025 beginning fund balances to match 2024 ending fund balances, and adjust projected 2026 beginning fund balance to reflect budget amendments made in 2025; and
2. Carry forward remaining 2024 budget authority for identified programs and costs that were budgeted and not completed; and
3. Adjust capital project and equipment purchase budgets; and
4. Recognize grant awards and their associated expenditures; and
5. Add budget authority for new programs, projects, and purchases that have not previously been approved by Council; and
6. Add two new limited-term employee (LTE) positions to the City.

Net Effects on Fund Balance: The fund balance (or ending working capital for proprietary funds) of a fund is affected when revenues and expenditures within a fund are not equal. If revenues exceed expenditures, fund balance increases; if expenditures exceed revenues, fund balance decreases. Budget Amendment No. 1 has the following effects on fund balance by fund type:

• General Fund (Fund 001)	$	18,507,651
• Special Revenue Funds (Funds 1*)		12,839,146
• Debt Service Funds (Funds 2*)		-32,936
• Capital Projects Funds (Funds 3*)		17,501,739
• Proprietary Funds (Funds 4*)		41,792,582
• Internal Service Funds (Funds 5*)		4,161,331
• Agency Funds (Funds 6*)		2,517
• Permanent Funds (Funds 7*)		-2,240
NET EFFECT ON FUND BALANCE	**$**	**94,769,790**

Beginning balance true-up: This amendment adjusts 2025 budgeted beginning fund balances to be equal to 2024 ending fund balances and adjusts 2026 budgeted beginning and ending balances to reflect adjustments made in 2025. The net effect on 2025 fund balance from this adjustment is:

• General Fund	$ 22,033,911
• Special Revenue Funds	17,175,181
• Debt Service Funds	-32,936
• Governmental Capital Funds	17,519,779
• Enterprise Funds	41,935,383
• Internal Service Funds	3,950,611
• Agency Funds	2,517
• Permanent Fund	-2,240
NET EFFECT ON FUND BALANCE	**$ 102,582,206**

Carry forward 2024 budget authority: The main purpose of the first budget amendment of the year is to carry forward remaining budget authority for identified programs and costs that were budgeted and not completed in the prior year. The requested unspent expenditure authority from 2024 to be carried forward into the 2025 budget year for all funds is $10,485,045, including $3,498,695 for projects whose costs are mitigated by ARPA funding. These expenditures are offset by $4,617,039 of revenues, for a net effect on fund balance of -$5,868,006.

Total 2024 to 2025 carryforwards have the following effects by fund type:

• General Fund (Fund 001)	$ -3,560,568
• Special Revenue Funds (Funds 1*)	-2,641,158
• Proprietary Funds (Funds 4*)	130,000
• Internal Service Funds (Funds 5*)	203,720
NET EFFECT ON FUND BALANCE	**$ -5,868,006**

Adjust capital purchase and project budgets: These requests represent changes to project and capital purchase budgets to align with updated timelines and project scopes in accordance with strategic planning. The net effect on fund balance across all funds due to these proposed adjustments is -**$2,938,117**. Adjustments with significant effects on fund balance[1] in this budget amendment include:

• City Parking Lot Improvement[2]	$ -2,510,000
• Maintenance and Operations Facility Improvement[3]	-208,000
• 125 East Main Demolition	-175,000
• Other Adjustments	-45,117
NET EFFECT ON FUND BALANCE	**$ -2,938,117**

[1] Requests with no effect on fund balance: receipt and expenditure of $2.3 million of anticipated bond revenue related to the Facilities Master Plan; receipt and expenditure of $62,500 of developer contributions for the 304th Street /116th Avenue Roundabout project; transfer of funding from completed projects to the Theater Park Plaza construction project.

[2] Acquisition and preparation of property for the purpose of providing parking spaces to replace those acquired by Sound Transit (Mel's Lot), funded by the compensation provided by Sound Transit.

[3] Increases budget due to higher-than-anticipated contract bids.

New awards and expenditures: These requests recognize the receipt of new grants not previously budgeted and authorize their associated expenditures; as such most have a net zero effect on fund balance. The net effect on fund balance across all funds due to these proposed adjustments is an increase of **$1,267,983**. Significant award amounts in this budget amendment include:

• Auburn Way S Improvements (Hemlock St. SE to Poplar St. SE)[4]	$	2,449,913
• Lake Tapps Parkway Lighting		1,300,000
• Auburn Way N /49th St.[4]		660,650
• 49th St. NE (Auburn Way N to D St. NE)		504,000
• COPS Hiring Grant[5]		208,333
• Integrated Ballistic Identification System		203,628
• Other grants (six total)		146,300
TOTAL NEW GRANT REVENUES	**$**	**5,472,824**
NET EFFECT ON FUND BALANCE	**$**	**1,267,983**

Adjust Operating Budget: These requests represent changes to the operating budget due to revisions of existing budget authority and requests for new budget authority. The net effect on fund balance across all funds due to these proposed adjustments is **-$208,260**, which includes:

• Utility rate studies	$	-123,660
• Other requests (three total)[6]		-84,600
• Requests with no effect on fund balance (seven total)[7]		0
NET EFFECT ON FUND BALANCE	**$**	**-208,260**

Limited Term Positions: These requests represent the creation of new LTE positions in the City. The net effect on fund balance across all funds due to these proposed adjustments is **-$66,016**, which includes:

• Human Services Peer Support Specialist LTE[8]	$	-66,016
• Grant-funded Art Assistant LTE at Postmark[9]		0
NET EFFECT ON FUND BALANCE	**$**	**-66,016**

[4] Supplemental grant funding accepted in Resolution No. 5822, increasing the federal share of associated projects.
[5] Grant accepted in Resolution No. 5798 after the final budget amendment of 2024.
[6] Public art replacement (-$42,150), LTAC funding increase (-$27,450), undercover vehicle purchase (-$15,000),
[7] The following requests have revenues equal to expenditures and no effect on fund balance: transfer REET funds to Fund 331 ($18 million), Stuck River Rd and Rainier Vista Sub Area Plan ($940k), Facilities fund 2024 expense recovery ($215,000), four others ($86,076).
[8] Funded by national opioid settlement funds through 2026 (66,016 in 2025 and $142,031 in 2026).
[9] The following requests have revenues equal to expenditures and no effect on fund balance: transfer REET funds to Fund 331 ($18 million), Stuck River Rd and Rainier Vista Sub Area Plan ($940k), Facilities fund 2024 expense recovery ($215,000), four others ($86,076).

The following tables summarize the current and revised budget as a result of this amendment.

Table 2: 2025 Budget as Amended

2025 Adopted Budget	**$ 443,530,532**
Budget Amendment #1 (Ord #6975)	136,572,566
Budget as Amended	**$ 580,103,098**

Table 3: 2026 Budget as Amended

2026 Adopted Budget	**$ 433,052,234**
Budget Amendment #1 (Ord #6975)	95,066,123
Budget as Amended	**$ 528,118,357**

Attachments:

- 1. Proposed Ordinance #6975 (budget adjustment #1)
- 2. Summary of proposed 2025 budget adjustments by fund and department (Schedule A)
- 3. Summary of proposed changes to adopted 2025 budget by fund (Schedule B)
- 4. Summary of proposed 2026 budget adjustments by fund and department (Schedule C)
- 5. Summary of proposed changes to adopted 2026 budget by fund (Schedule D)

ORDINANCE NO. 6975

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AMENDING THE CITY'S 2025-2026 BIENNIAL BUDGETS

WHEREAS, at its November 18, 2024, regular meeting, the Auburn City Council enacted Ordinance No. 6848, which adopted the City's 2025-2026 Biennial budget (Budget); and

WHEREAS, the City deems it necessary to amend the Budget to appropriate additional funds into the various Budget funds outlined in the schedules attached to this Ordinance; and

WHEREAS, the City Council has approved this Ordinance by one more than its majority in accordance with RCW 35A.34.200.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. Amendment of the 2025-2026 Biennial Budget. Pursuant to RCW 35A.34, the City hereby amends its 2025-2026 Biennial Budget to reflect the revenues and expenditures shown on Schedules "A", "B", "C" and "D" attached hereto and incorporated herein by reference.

Section 2. Implementation. The Mayor is authorized to utilize the revenue and expenditure amounts shown on Schedules "A", "B", "C" and "D" attached to this Ordinance. A copy of these Schedules are on file with the City Clerk and available for public inspection. The Mayor is further authorized to implement those administrative procedures necessary to carry out the directives of this legislation.

Section 3. **Severability.** The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of the application of it to any person or circumstance, will not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 4. **Effective date.** This Ordinance will take effect and be in force five days from and after its passage, approval, and publication as provided by law.

INTRODUCED: ____________________

PASSED: ________________________

APPROVED: ______________________

____
NANCY BACKUS, MAYOR

ATTEST:

____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

____
Jason Whalen, City Attorney

Published: ___________________

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Fund (#001)				
2025 Adopted Budget	38,910,092	103,396,310	109,147,872	33,158,530
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	38,910,092	103,396,310	109,147,872	33,158,530
BA#1 (Ordinance #6975, Proposed):	22,033,911	2,535,849	6,259,539	18,310,221
Finance				
Recover Expense Overages vs. Budget	-	-	65,859	(65,859)
Parks, Arts & Rec				
MS2314 Vet Park Plaza Pavers	-	-	43,000	(43,000)
Administration				
gr2408 True-up 2024-25 Grant	-	(2,304)	(2,304)	-
MS2310 CF 2024 READY Program	-	17,623	17,623	-
Human Resources				
GR2407 CF 2024-25 OPD SPAR Grt	-	308,781	308,781	-
Finance				
CF BerryDunn (Financial ERP)	-	80,558	150,500	(69,942)
Community Development				
GR2111 CF Commerce Grant TODI	-	91,000	17,845	73,155
GR2306 CF Middle Housing	-	-	7,975	(7,975)
GR 2405 CF Climate Program	-	91,430	72,416	19,014
MS2203 CF Dev. Reg. Update	-	-	135,839	(135,839)
Stuck River Rd and Rainier Vista Sub Area Plan	-	940,000	940,000	-
Human Services				
cdbg23 & cdbg24 Grant CF	-	168,257	82,443	85,814
Human Services LTE Request – Peer Support Specialist	-	-	66,016	(66,016)
Police				
PD 2024 Grant Carryforwards	-	15,375	15,375	-
Pd2405 COPS DOJ Hiring Grant	-	208,333	-	208,333
pd2409 Org Crime DEA Grant	-	5,000	5,000	-
pd2501 IBIS System Grant	-	203,628	203,628	-
pd2502 WASPC Breathalyzer Grt	-	4,800	4,800	-
Carry forward request for contracts	-	-	40,000	(40,000)
Police Contract Requests	-	-	157,430	(157,430)

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Parks, Arts & Rec				
GR2308 CF KC Get Active Grant	-	13,285	12,229	1,056
GR2403 CF Cascade Bike Grant	-	212,033	169,810	42,223
Gr2501 2025-26 4Culture Grt-PT	-	87,000	87,000	-
gr2502 Historical Society Grt	-	33,300	33,300	-
ms0806 KCD 2025 Farm Mkt Grnt	-	25,000	25,000	-
paarts.pbart CF 2024 Public Art	-	13,750	55,900	(42,150)
Public Art Maintenance	-	-	3,888	(3,888)
Postmark Furniture Purchase	-	-	12,734	(12,734)
spevnt 2025 Tourism Board Grant	-	18,000	18,000	-
ytscho CF Kiwanis Sponsorship	-	1,000	10,757	(9,757)
Non-Departmental				
True Up Beginning Balance	22,033,911	-	-	22,033,911
2024 ARPA Operating Carry Forwards	-	-	3,498,695	(3,498,695)
Revised 2025 Budget - Fund 001	60,944,003	105,932,159	115,407,411	51,468,751

General Transportation Fund (#102)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
2025 Adopted Budget	5,721,099	16,841,954	17,394,289	5,168,764
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	5,721,099	16,841,954	17,394,289	5,168,764
BA#1 (Ordinance #6975, Proposed):	5,665,221	4,482,563	3,974,990	6,172,794
True Up Beginning Balance	5,665,221	-	-	5,665,221
CP1622 Indirect Fed Grnt WSDOT	-	1,999,913	1,999,913	-
CP2211 TIB Grnt Award AWN/49th	-	504,000	504,000	-
R St Pres-NonCityUtilityPymts	-	-	27,077	(27,077)
CP2328 Indirect Fed Grnt WSDOT	-	609,650	-	609,650
CP2424 Indirect Fed Grnt WSDOT	-	6,500	6,500	-
Lake Tapps Pkwy Lighting	-	1,300,000	1,300,000	-
CP2506 304th/116th RAB Dev.Funds	-	62,500	62,500	-
Spbd12 RdwyChanneliztion Maint	-	-	75,000	(75,000)
Revised 2025 Budget - Fund 102	11,386,320	21,324,517	21,369,279	11,341,558

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Hotel/Motel Tax Fund (#104)				
2025 Adopted Budget	483,780	171,000	177,100	477,680
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	483,780	171,000	177,100	477,680
BA#1 (Ordinance #6975, Proposed):	(13,549)	-	27,450	(40,999)
LTAC Funding Increase	-	-	27,450	(27,450)
True Up Beginning Balance	(13,549)	-	-	(13,549)
Revised 2025 Budget - Fund 104	470,231	171,000	204,550	436,681
Arterial Street Preservation Fund (#105)				
2025 Adopted Budget	1,798,224	2,144,000	2,186,000	1,756,224
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,798,224	2,144,000	2,186,000	1,756,224
BA#1 (Ordinance #6975, Proposed):	3,721,721	-	-	3,721,721
True Up Beginning Balance	3,721,721	-	-	3,721,721
Revised 2025 Budget - Fund 105	5,519,945	2,144,000	2,186,000	5,477,945
Drug Forfeiture Fund (#117)				
2025 Adopted Budget	802,203	251,300	399,233	654,270
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	802,203	251,300	399,233	654,270
BA#1 (Ordinance #6975, Proposed):	86,379	15,000	30,000	71,379
True Up Beginning Balance	86,379	-	-	86,379
F117 - Undercover Vehicle Purchase	-	15,000	30,000	(15,000)
Revised 2025 Budget - Fund 117	888,582	266,300	429,233	725,649

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Recreation Trails Fund (#120)				
2025 Adopted Budget	53,820	7,500	-	61,320
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	53,820	7,500	-	61,320
BA#1 (Ordinance #6975, Proposed):	(97)	-	-	(97)
True Up Beginning Balance	(97)	-	-	(97)
Revised 2025 Budget - Fund 120	53,723	7,500	-	61,223

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Cumulative Reserve Fund (#122)				
2025 Adopted Budget	33,916,951	80,000	825,600	33,171,351
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	33,916,951	80,000	825,600	33,171,351
BA#1 (Ordinance #6975, Proposed):	(482,315)	-	5,076,158	(5,558,473)
True Up Beginning Balance	(482,315)	-	-	(482,315)
CF BerryDunn (Financial ERP)	-	-	80,558	(80,558)
Carry Forward Financial ERP Contract	-	-	2,485,600	(2,485,600)
CP2419 City Parking Lot Replace	-	-	2,510,000	(2,510,000)
Revised 2025 Budget - Fund 122	33,434,636	80,000	5,901,758	27,612,878

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Mitigation Fees Fund (#124)				
2025 Adopted Budget	7,884,456	1,236,900	5,680,065	3,441,291
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	7,884,456	1,236,900	5,680,065	3,441,291
BA#1 (Ordinance #6975, Proposed):	8,197,821	-	(275,000)	8,472,821
True Up Beginning Balance	8,197,821	-	-	8,197,821
cp2423 125 E Main Demo	-	-	175,000	(175,000)
cp2507 Theater Park Plaza Const	-	-	-	-
CP1622 Indirect Fed Grnt WSDOT	-	-	(450,000)	450,000
Revised 2025 Budget - Fund 124	16,082,277	1,236,900	5,405,065	11,914,112

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
2020 LTGO A&B Refunding Bonds Fund (#232)				
2025 Adopted Budget	508,936	1,508,900	1,508,800	509,036
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	508,936	1,508,900	1,508,800	509,036
BA#1 (Ordinance #6975, Proposed):	(32,936)	-	-	(32,936)
True Up Beginning Balance	(32,936)	-	-	(32,936)
Revised 2025 Budget - Fund 232	476,000	1,508,900	1,508,800	476,100

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Parks Construction Fund (#321)				
2025 Adopted Budget	463,899	1,876,300	1,850,000	490,199
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	463,899	1,876,300	1,850,000	490,199
BA#1 (Ordinance #6975, Proposed):	287,545	281,517	281,517	287,545
True Up Beginning Balance	287,545	-	-	287,545
cp2423 125 E Main Demo	-	175,000	175,000	-
cp2507 Theater Park Plaza Const	-	106,517	106,517	-
Revised 2025 Budget - Fund 321	751,444	2,157,817	2,131,517	777,744

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Capital Improvements Fund (#328)				
2025 Adopted Budget	1,541,064	8,195,500	8,175,000	1,561,564
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,541,064	8,195,500	8,175,000	1,561,564
BA#1 (Ordinance #6975, Proposed):	22,569,620	4,810,000	22,805,694	4,573,926
True Up Beginning Balance	22,569,620	-	-	22,569,620
gcbd20 Facilities Master Plan	-	2,300,000	2,300,000	-
Transfer REET to F331	-	-	17,977,654	(17,977,654)
cp2507 Theater Park Plaza Const	-	-	-	-
CP2419 City Parking Lot Replace	-	2,510,000	2,510,000	-
CP2504 2024 PSE St Light Rebate	-	-	18,040	(18,040)
Revised 2025 Budget - Fund 328	24,110,684	13,005,500	30,980,694	6,135,490

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Local Revitalization Fund (#330)				
2025 Adopted Budget	16,333	1,001,000	1,000,000	17,333
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	16,333	1,001,000	1,000,000	17,333
BA#1 (Ordinance #6975, Proposed):	351,676	-	-	351,676
True Up Beginning Balance	351,676	-	-	351,676
cp2507 Theater Park Plaza Const	-	-	-	-
Revised 2025 Budget - Fund 330	368,009	1,001,000	1,000,000	369,009

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Real Estate Excise Tax Fund (#331)				
2025 Adopted Budget	5,689,062	1,840,000	2,130,100	5,398,962
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	5,689,062	1,840,000	2,130,100	5,398,962
BA#1 (Ordinance #6975, Proposed):	(5,689,062)	17,977,654	-	12,288,592
True Up Beginning Balance	(5,689,062)	-	-	(5,689,062)
Transfer REET to F331	-	17,977,654	-	17,977,654
Revised 2025 Budget - Fund 331	-	19,817,654	2,130,100	17,687,554
Water Fund (#430)				
2025 Adopted Budget	5,361,267	20,710,000	22,689,605	3,381,662
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	5,361,267	20,710,000	22,689,605	3,381,662
BA#1 (Ordinance #6975, Proposed):	16,342,581	-	103,798	16,238,783
True Up Beginning Balance	16,342,581	-	-	16,342,581
2025 Utility Rate Study	-	-	51,998	(51,998)
Recover Expense Overages vs. Budget	-	-	51,800	(51,800)
Revised 2025 Budget - Fund 430	21,703,848	20,710,000	22,793,403	19,620,445
Sewer Fund (#431)				
2025 Adopted Budget	18,781,324	10,745,000	14,800,684	14,725,640
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	18,781,324	10,745,000	14,800,684	14,725,640
BA#1 (Ordinance #6975, Proposed):	12,240,632	-	83,964	12,156,668
True Up Beginning Balance	12,240,632	-	-	12,240,632
2025 Utility Rate Study	-	-	36,498	(36,498)
Recover Expense Overages vs. Budget	-	-	47,466	(47,466)
Revised 2025 Budget - Fund 431	31,021,956	10,745,000	14,884,648	26,882,308

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Storm Drainage Fund (#432)				
2025 Adopted Budget	10,197,667	13,660,200	15,055,512	8,802,355
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	10,197,667	13,660,200	15,055,512	8,802,355
BA#1 (Ordinance #6975, Proposed):	12,813,915	130,000	85,039	12,858,876
True Up Beginning Balance	12,813,915	-	-	12,813,915
2025 Utility Rate Study	-	-	35,164	(35,164)
Recover Expense Overages vs. Budget	-	-	49,875	(49,875)
npdes0 Storm Capacity Grant CF	-	130,000	-	130,000
Revised 2025 Budget - Fund 432	23,011,582	13,790,200	15,140,551	21,661,231
Sewer Metro Sub Fund (#433)				
2025 Adopted Budget	4,561,626	23,115,000	23,076,000	4,600,626
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	4,561,626	23,115,000	23,076,000	4,600,626
BA#1 (Ordinance #6975, Proposed):	317,585	-	-	317,585
True Up Beginning Balance	317,585	-	-	317,585
Revised 2025 Budget - Fund 433	4,879,211	23,115,000	23,076,000	4,918,211

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Solid Waste Fund (#434)				
2025 Adopted Budget	1,883,449	32,522,700	32,056,678	2,349,471
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,883,449	32,522,700	32,056,678	2,349,471
BA#1 (Ordinance #6975, Proposed):	(66,980)	37,457	37,457	(66,980)
True Up Beginning Balance	(66,980)	-	-	(66,980)
lhwm25/lsfag/kcwr25 grt trueup	-	37,457	37,457	-
Revised 2025 Budget - Fund 434	1,816,469	32,560,157	32,094,135	2,282,491
Airport Fund (#435)				
2025 Adopted Budget	1,692,950	2,319,760	2,602,859	1,409,851
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,692,950	2,319,760	2,602,859	1,409,851
BA#1 (Ordinance #6975, Proposed):	233,793	-	-	233,793
True Up Beginning Balance	233,793	-	-	233,793
Revised 2025 Budget - Fund 435	1,926,743	2,319,760	2,602,859	1,643,644
Cemetery Fund (#436)				
2025 Adopted Budget	1,534,792	1,634,300	2,073,075	1,096,017
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,534,792	1,634,300	2,073,075	1,096,017
BA#1 (Ordinance #6975, Proposed):	53,857	-	-	53,857
True Up Beginning Balance	53,857	-	-	53,857
Revised 2025 Budget - Fund 436	1,588,649	1,634,300	2,073,075	1,149,874

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Insurance Fund (#501)				
2025 Adopted Budget	1,378,996	4,882,496	5,045,496	1,215,996
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,378,996	4,882,496	5,045,496	1,215,996
BA#1 (Ordinance #6975, Proposed):	(65,962)	-	-	(65,962)
True Up Beginning Balance	(65,962)	-	-	(65,962)
Revised 2025 Budget - Fund 501	1,313,034	4,882,496	5,045,496	1,150,034
Workers' Comp Fund (#503)				
2025 Adopted Budget	3,498,469	1,225,300	1,060,200	3,663,569
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	3,498,469	1,225,300	1,060,200	3,663,569
BA#1 (Ordinance #6975, Proposed):	391,010	410,000	500,000	301,010
True Up Beginning Balance	391,010	-	-	391,010
Carryforward of Workers Comp Settlement	-	410,000	500,000	(90,000)
Revised 2025 Budget - Fund 503	3,889,479	1,635,300	1,560,200	3,964,579
Facilities Fund (#505)				
2025 Adopted Budget	398,481	4,821,500	4,821,241	398,740
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	398,481	4,821,500	4,821,241	398,740
BA#1 (Ordinance #6975, Proposed):	(280,075)	215,000	316,000	(381,075)
True Up Beginning Balance	(280,075)	-	-	(280,075)
Carry Forward of Senior Center Exterior Repairs	-	-	316,000	(316,000)
Recover Expense Overages vs. Budget	-	215,000	-	215,000
Revised 2025 Budget - Fund 505	118,406	5,036,500	5,137,241	17,665

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Innovation & Technology Fund (#518)				
2025 Adopted Budget	2,535,458	9,242,800	9,046,689	2,731,569
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	2,535,458	9,242,800	9,046,689	2,731,569
BA#1 (Ordinance #6975, Proposed):	896,743	2,485,600	2,485,600	896,743
True Up Beginning Balance	896,743	-	-	896,743
Carry Forward Financial ERP Contract	-	2,485,600	2,485,600	-
Revised 2025 Budget - Fund 518	3,432,201	11,728,400	11,532,289	3,628,312
Equipment Rental Fund (#550)				
2025 Adopted Budget	5,061,776	8,146,940	6,354,620	6,854,096
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	5,061,776	8,146,940	6,354,620	6,854,096
BA#1 (Ordinance #6975, Proposed):	3,008,895	609,720	208,000	3,410,615
True Up Beginning Balance	3,008,895	-	-	3,008,895
CP2107 M&O Facility Improvements	-	-	208,000	(208,000)
Gr2404 Electric Sweeper Grt CF	-	609,720	-	609,720
Revised 2025 Budget - Fund 550	8,070,671	8,756,660	6,562,620	10,264,711
Fire Pension Fund (#611)				
2025 Adopted Budget	1,837,188	167,900	207,840	1,797,248
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	1,837,188	167,900	207,840	1,797,248
BA#1 (Ordinance #6975, Proposed):	2,517	-	-	2,517
True Up Beginning Balance	2,517	-	-	2,517
Revised 2025 Budget - Fund 611	1,839,705	167,900	207,840	1,799,765

Schedule A
Summary of 2025 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Cemetery Endowment Fund (#701)				
2025 Adopted Budget	**2,542,809**	**90,000**	**-**	**2,632,809**
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	**2,542,809**	**90,000**	**-**	**2,632,809**
BA#1 (Ordinance #6975, Proposed):	**(2,240)**	**-**	**-**	**(2,240)**
True Up Beginning Balance	**(2,240)**	**-**	**-**	**(2,240)**
Revised 2025 Budget - Fund 701	**2,540,569**	**90,000**	**-**	**2,630,569**
Grand Total - All Funds				
2025 Adopted Budget	**169,558,878**	**273,971,654**	**291,863,350**	**151,667,182**
Previous Budget Amendments	-	-	-	-
2025 Amended Budget	**169,558,878**	**273,971,654**	**291,863,350**	**151,667,182**
Total BA#1 (Ordinance #6975, Proposed):	**102,582,206**	**33,990,360**	**42,000,206**	**94,572,360**
Revised 2025 Budget	**272,141,084**	**307,962,014**	**333,863,556**	**246,239,542**
		580,103,098		**580,103,098**

Schedule B
2025 Ending Fund Balance/Working Capital
by Fund

Fund	2025 Adopted Beginning Balance	2025 Adopted Ending Balance	BA#1 (ORD #6975) Revenues	BA#1 (ORD #6975) Expenditures	BA#1 (ORD #6975) Net Change in Fund Balance	Revised Ending Balance
General Fund (#001)	38,910,092	33,158,530	24,569,760	6,062,109	18,507,651	51,666,181
General Transportation Fund (#102)	5,721,099	5,168,764	10,147,784	3,974,990	6,172,794	11,341,558
Hotel/Motel Tax Fund (#104)	483,780	477,680	(13,549)	27,450	(40,999)	436,681
Arterial Street Preservation Fund (#105)	1,798,224	1,756,224	3,721,721	-	3,721,721	5,477,945
American Rescue Plan Act Fund (#106)	-	-	-	-	-	-
Drug Forfeiture Fund (#117)	802,203	654,270	101,379	30,000	71,379	725,649
Recreation Trails Fund (#120)	53,820	61,320	(97)	-	(97)	61,223
BIA Fund (#121)	-	-	-	-	-	-
Cumulative Reserve Fund (#122)	33,916,951	33,171,351	(482,315)	5,076,158	(5,558,473)	27,612,878
Mitigation Fees Fund (#124)	7,884,456	3,441,291	8,197,821	(275,000)	8,472,821	11,914,112
2020 LTGO A&B Refunding Bonds Fund (#232)	508,936	509,036	(32,936)	-	(32,936)	476,100
SCORE Debt Service Fund (#238)	-	-	-	-	-	-
LID Guarantee Fund (#249)	-	-	-	-	-	-
Golf/Cemetery 2016 Refunding Fund (#276)	-	-	-	-	-	-
Parks Construction Fund (#321)	463,899	490,199	569,062	281,517	287,545	777,744
Capital Improvements Fund (#328)	1,541,064	1,561,564	27,379,620	22,805,694	4,573,926	6,135,490
Local Revitalization Fund (#330)	16,333	17,333	351,676	-	351,676	369,009
Real Estate Excise Tax Fund (#331)	5,689,062	5,398,962	12,288,592	-	12,288,592	17,687,554
Water Fund (#430)	5,361,267	3,381,662	16,342,581	103,798	16,238,783	19,620,445
Sewer Fund (#431)	18,781,324	14,725,640	12,240,632	83,964	12,156,668	26,882,308
Storm Drainage Fund (#432)	10,197,667	8,802,355	12,943,915	85,039	12,858,876	21,661,231
Sewer Metro Sub Fund (#433)	4,561,626	4,600,626	317,585	-	317,585	4,918,211
Solid Waste Fund (#434)	1,883,449	2,349,471	(29,523)	37,457	(66,980)	2,282,491
Airport Fund (#435)	1,692,950	1,409,851	233,793	-	233,793	1,643,644
Cemetery Fund (#436)	1,534,792	1,096,017	53,857	-	53,857	1,149,874
Insurance Fund (#501)	1,378,996	1,215,996	(65,962)	-	(65,962)	1,150,034
Workers' Comp Fund (#503)	3,498,469	3,663,569	801,010	500,000	301,010	3,964,579
Facilities Fund (#505)	398,481	398,740	(65,075)	316,000	(381,075)	17,665
Innovation & Technology Fund (#518)	2,535,458	2,731,569	3,382,343	2,485,600	896,743	3,628,312
Equipment Rental Fund (#550)	5,061,776	6,854,096	3,618,615	208,000	3,410,615	10,264,711
Fire Pension Fund (#611)	1,837,188	1,797,248	2,517	-	2,517	1,799,765
Cemetery Endowment Fund (#701)	2,542,809	2,632,809	(2,240)	-	(2,240)	2,630,569

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Fund (#001)				
2026 Adopted Budget	33,158,530	106,950,907	114,023,485	26,085,952
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	33,158,530	106,950,907	114,023,485	26,085,952
BA#1 (Ordinance #6975, Proposed):	18,310,221	296,333	230,029	18,376,525
Non-Departmental				
Recover Expense Overages vs. Budget	(65,859)	-	-	(65,859)
MS2314 Vet Park Plaza Pavers	(43,000)	-	-	(43,000)
Finance				
CF BerryDunn (Financial ERP)	(69,942)	-	-	(69,942)
Community Development				
GR2111 CF Commerce Grant TODI	73,155	-	-	73,155
GR2306 CF Middle Housing	(7,975)	-	-	(7,975)
GR 2405 CF Climate Program	19,014	-	-	19,014
MS2203 CF Dev. Reg. Update	(135,839)	-	-	(135,839)
Human Services				
cdbg23 & cdbg24 Grant CF	85,814	-	-	85,814
Human Services LTE Request – Peer Support Specialist	(66,016)	-	142,029	(208,045)
Police				
Pd2405 COPS DOJ Hiring Grant	208,333	208,333	-	416,666
Carry forward request for contracts	(40,000)	-	-	(40,000)
Police Contract Requests	(157,430)	-	-	(157,430)
Parks, Arts & Rec				
GR2308 CF KC Get Active Grant	1,056	-	-	1,056
GR2403 CF Cascade Bike Grant	42,223	-	-	42,223
Gr2501 2025-26 4Culture Grt-PT	-	87,000	87,000	-
paarts.pbart CF 2024 Public Art	(42,150)	-	-	(42,150)
Public Art Maintenance	(3,888)	-	-	(3,888)
Postmark Furniture Purchase	(12,734)	-	-	(12,734)
ytscho CF Kiwanis Sponsorship	(9,757)	1,000	1,000	(9,757)
Non-Departmental				
True Up Beginning Balance	22,033,911	-	-	22,033,911
2024 ARPA Operating Carry Forwards	(3,498,695)	-	-	(3,498,695)
Revised 2026 Budget - Fund 001	51,468,751	107,247,240	114,253,514	44,462,477

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Transportation Fund (#102)				
2026 Adopted Budget	5,168,764	10,602,973	9,162,300	6,609,437
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	5,168,764	10,602,973	9,162,300	6,609,437
BA#1 (Ordinance #6975, Proposed):	6,172,794	-	-	6,172,794
True Up Beginning Balance	5,665,221	-	-	5,665,221
R St Pres-NonCityUtilityPymts	(27,077)	-	-	(27,077)
CP2328 Indirect Fed Grnt WSDOT	609,650	-	-	609,650
Spbd12 RdwyChanneliztion Maint	(75,000)	-	-	(75,000)
Revised 2026 Budget - Fund 102	11,341,558	10,602,973	9,162,300	12,782,231
Hotel/Motel Tax Fund (#104)				
2026 Adopted Budget	477,680	178,500	177,100	479,080
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	477,680	178,500	177,100	479,080
BA#1 (Ordinance #6975, Proposed):	(40,999)	-	-	(40,999)
LTAC Funding Increase	(27,450)	-	-	(27,450)
True Up Beginning Balance	(13,549)	-	-	(13,549)
Revised 2026 Budget - Fund 104	436,681	178,500	177,100	438,081
Arterial Street Preservation Fund (#105)				
2026 Adopted Budget	1,756,224	2,168,000	2,186,000	1,738,224
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,756,224	2,168,000	2,186,000	1,738,224
BA#1 (Ordinance #6975, Proposed):	3,721,721	-	-	3,721,721
True Up Beginning Balance	3,721,721	-	-	3,721,721
Revised 2026 Budget - Fund 105	5,477,945	2,168,000	2,186,000	5,459,945

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Drug Forfeiture Fund (#117)				
2026 Adopted Budget	654,270	263,700	408,486	509,484
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	654,270	263,700	408,486	509,484
BA#1 (Ordinance #6975, Proposed):	71,379	-	-	71,379
True Up Beginning Balance	86,379	-	-	86,379
F117 - Undercover Vehicle Purchase	(15,000)	-	-	(15,000)
Revised 2026 Budget - Fund 117	725,649	263,700	408,486	580,863
Recreation Trails Fund (#120)				
2026 Adopted Budget	61,320	7,500	-	68,820
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	61,320	7,500	-	68,820
BA#1 (Ordinance #6975, Proposed):	(97)	-	-	(97)
True Up Beginning Balance	(97)	-	-	(97)
Revised 2026 Budget - Fund 120	61,223	7,500	-	68,723
Cumulative Reserve Fund (#122)				
2026 Adopted Budget	33,171,351	80,000	825,600	32,425,751
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	33,171,351	80,000	825,600	32,425,751
BA#1 (Ordinance #6975, Proposed):	(5,558,473)	-	-	(5,558,473)
True Up Beginning Balance	(482,315)	-	-	(482,315)
CF BerryDunn (Financial ERP)	(80,558)	-	-	(80,558)
Carry Forward Financial ERP Contract	(2,485,600)	-	-	(2,485,600)
CP2419 City Parking Lot Replace	(2,510,000)	-	-	(2,510,000)
Revised 2026 Budget - Fund 122	27,612,878	80,000	825,600	26,867,278

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Mitigation Fees Fund (#124)				
2026 Adopted Budget	3,441,291	1,236,900	2,794,373	1,883,818
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	3,441,291	1,236,900	2,794,373	1,883,818
BA#1 (Ordinance #6975, Proposed):	8,472,821	-	-	8,472,821
True Up Beginning Balance	8,197,821	-	-	8,197,821
cp2423 125 E Main Demo	(175,000)	-	-	(175,000)
CP1622 Indirect Fed Grnt WSDOT	450,000	-	-	450,000
Revised 2026 Budget - Fund 124	11,914,112	1,236,900	2,794,373	10,356,639
2020 LTGO A&B Refunding Bonds Fund (#232)				
2026 Adopted Budget	509,036	1,501,400	1,501,300	509,136
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	509,036	1,501,400	1,501,300	509,136
BA#1 (Ordinance #6975, Proposed):	(32,936)	-	-	(32,936)
True Up Beginning Balance	(32,936)	-	-	(32,936)
Revised 2026 Budget - Fund 232	476,100	1,501,400	1,501,300	476,200
Parks Construction Fund (#321)				
2026 Adopted Budget	490,199	711,300	685,000	516,499
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	490,199	711,300	685,000	516,499
BA#1 (Ordinance #6975, Proposed):	287,545	-	-	287,545
True Up Beginning Balance	287,545	-	-	287,545
Revised 2026 Budget - Fund 321	777,744	711,300	685,000	804,044

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Capital Improvements Fund (#328)				
2026 Adopted Budget	1,561,564	13,270,500	13,250,000	1,582,064
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,561,564	13,270,500	13,250,000	1,582,064
BA#1 (Ordinance #6975, Proposed):	4,573,926	-	-	4,573,926
True Up Beginning Balance	22,569,620	-	-	22,569,620
Transfer REET to F331	(17,977,654)	-	-	(17,977,654)
CP2504 2024 PSE St Light Rebate	(18,040)	-	-	(18,040)
Revised 2026 Budget - Fund 328	6,135,490	13,270,500	13,250,000	6,155,990
Local Revitalization Fund (#330)				
2026 Adopted Budget	17,333	1,000	-	18,333
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	17,333	1,000	-	18,333
BA#1 (Ordinance #6975, Proposed):	351,676	-	-	351,676
True Up Beginning Balance	351,676	-	-	351,676
Revised 2026 Budget - Fund 330	369,009	1,000	-	370,009
Real Estate Excise Tax Fund (#331)				
2026 Adopted Budget	5,398,962	1,840,000	1,569,700	5,669,262
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	5,398,962	1,840,000	1,569,700	5,669,262
BA#1 (Ordinance #6975, Proposed):	12,288,592	-	-	12,288,592
True Up Beginning Balance	(5,689,062)	-	-	(5,689,062)
Transfer REET to F331	17,977,654	-	-	17,977,654
Revised 2026 Budget - Fund 331	17,687,554	1,840,000	1,569,700	17,957,854

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Water Fund (#430)				
2026 Adopted Budget	3,381,662	22,200,250	23,286,921	2,294,991
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	3,381,662	22,200,250	23,286,921	2,294,991
BA#1 (Ordinance #6975, Proposed):	16,238,783	-	-	16,238,783
True Up Beginning Balance	16,342,581	-	-	16,342,581
2025 Utility Rate Study	(51,998)	-	-	(51,998)
Recover Expense Overages vs. Budget	(51,800)	-	-	(51,800)
Revised 2026 Budget - Fund 430	19,620,445	22,200,250	23,286,921	18,533,774
Sewer Fund (#431)				
2026 Adopted Budget	14,725,640	11,505,000	12,425,228	13,805,412
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	14,725,640	11,505,000	12,425,228	13,805,412
BA#1 (Ordinance #6975, Proposed):	12,156,668	-	-	12,156,668
True Up Beginning Balance	12,240,632	-	-	12,240,632
2025 Utility Rate Study	(36,498)	-	-	(36,498)
Recover Expense Overages vs. Budget	(47,466)	-	-	(47,466)
Revised 2026 Budget - Fund 431	26,882,308	11,505,000	12,425,228	25,962,080

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Storm Drainage Fund (#432)				
2026 Adopted Budget	8,802,355	14,180,200	15,452,074	7,530,481
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	8,802,355	14,180,200	15,452,074	7,530,481
BA#1 (Ordinance #6975, Proposed):	12,858,876	-	-	12,858,876
True Up Beginning Balance	12,813,915	-	-	12,813,915
2025 Utility Rate Study	(35,164)	-	-	(35,164)
Recover Expense Overages vs. Budget	(49,875)	-	-	(49,875)
npdes0 Storm Capacity Grant CF	130,000	-	-	130,000
Revised 2026 Budget - Fund 432	21,661,231	14,180,200	15,452,074	20,389,357
Sewer Metro Sub Fund (#433)				
2026 Adopted Budget	4,600,626	24,515,000	24,472,000	4,643,626
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	4,600,626	24,515,000	24,472,000	4,643,626
BA#1 (Ordinance #6975, Proposed):	317,585	-	-	317,585
True Up Beginning Balance	317,585	-	-	317,585
Revised 2026 Budget - Fund 433	4,918,211	24,515,000	24,472,000	4,961,211
Solid Waste Fund (#434)				
2026 Adopted Budget	2,349,471	34,866,600	34,040,130	3,175,941
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	2,349,471	34,866,600	34,040,130	3,175,941
BA#1 (Ordinance #6975, Proposed):	(66,980)	-	-	(66,980)
True Up Beginning Balance	(66,980)	-	-	(66,980)
Revised 2026 Budget - Fund 434	2,282,491	34,866,600	34,040,130	3,108,961

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Airport Fund (#435)				
2026 Adopted Budget	1,409,851	2,512,400	2,973,025	949,226
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,409,851	2,512,400	2,973,025	949,226
BA#1 (Ordinance #6975, Proposed):	233,793	-	-	233,793
True Up Beginning Balance	233,793	-	-	233,793
Revised 2026 Budget - Fund 435	1,643,644	2,512,400	2,973,025	1,183,019
Cemetery Fund (#436)				
2026 Adopted Budget	1,096,017	1,696,800	2,098,241	694,576
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,096,017	1,696,800	2,098,241	694,576
BA#1 (Ordinance #6975, Proposed):	53,857	-	-	53,857
True Up Beginning Balance	53,857	-	-	53,857
Revised 2026 Budget - Fund 436	1,149,874	1,696,800	2,098,241	748,433
Insurance Fund (#501)				
2026 Adopted Budget	1,215,996	5,609,318	5,771,818	1,053,496
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,215,996	5,609,318	5,771,818	1,053,496
BA#1 (Ordinance #6975, Proposed):	(65,962)	-	-	(65,962)
True Up Beginning Balance	(65,962)	-	-	(65,962)
Revised 2026 Budget - Fund 501	1,150,034	5,609,318	5,771,818	987,534

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Workers' Comp Fund (#503)				
2026 Adopted Budget	3,663,569	1,225,300	1,060,400	3,828,469
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	3,663,569	1,225,300	1,060,400	3,828,469
BA#1 (Ordinance #6975, Proposed):	301,010	-	-	301,010
True Up Beginning Balance	391,010	-	-	391,010
Carryforward of Workers Comp Settlement	(90,000)	-	-	(90,000)
Revised 2026 Budget - Fund 503	3,964,579	1,225,300	1,060,400	4,129,479
Facilities Fund (#505)				
2026 Adopted Budget	398,740	4,932,800	4,947,759	383,781
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	398,740	4,932,800	4,947,759	383,781
BA#1 (Ordinance #6975, Proposed):	(381,075)	-	-	(381,075)
True Up Beginning Balance	(280,075)	-	-	(280,075)
Carry Forward of Senior Center Exterior Repairs	(316,000)	-	-	(316,000)
Recover Expense Overages vs. Budget	215,000	-	-	215,000
Revised 2026 Budget - Fund 505	17,665	4,932,800	4,947,759	2,706
Innovation & Technology Fund (#518)				
2026 Adopted Budget	2,731,569	9,455,300	9,246,580	2,940,289
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	2,731,569	9,455,300	9,246,580	2,940,289
BA#1 (Ordinance #6975, Proposed):	896,743	-	-	896,743
True Up Beginning Balance	896,743	-	-	896,743
Revised 2026 Budget - Fund 518	3,628,312	9,455,300	9,246,580	3,837,032

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
Equipment Rental Fund (#550)				
2026 Adopted Budget	6,854,096	7,794,805	5,834,743	8,814,158
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	6,854,096	7,794,805	5,834,743	8,814,158
BA#1 (Ordinance #6975, Proposed):	3,410,615	-	-	3,410,615
True Up Beginning Balance	3,008,895	-	-	3,008,895
CP2107 M&O Facility Improvements	(208,000)	-	-	(208,000)
Gr2404 Electric Sweeper Grt CF	609,720	-	-	609,720
Revised 2026 Budget - Fund 550	10,264,711	7,794,805	5,834,743	12,224,773
Fire Pension Fund (#611)				
2026 Adopted Budget	1,797,248	176,500	207,840	1,765,908
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	1,797,248	176,500	207,840	1,765,908
BA#1 (Ordinance #6975, Proposed):	2,517	-	-	2,517
True Up Beginning Balance	2,517	-	-	2,517
Revised 2026 Budget - Fund 611	1,799,765	176,500	207,840	1,768,425
Cemetery Endowment Fund (#701)				
2026 Adopted Budget	2,632,809	90,000	-	2,722,809
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	2,632,809	90,000	-	2,722,809
BA#1 (Ordinance #6975, Proposed):	(2,240)	-	-	(2,240)
True Up Beginning Balance	(2,240)	-	-	(2,240)
Revised 2026 Budget - Fund 701	2,630,569	90,000	-	2,720,569
Grand Total - All Funds				

Schedule C
Summary of 2026 Budget Adjustments by Fund
Budget Amendment #1 (Ordinance #6975)

	Beg. Fund Balance	Revenues	Expenditures	Ending Fund Balance
2026 Adopted Budget	**151,667,182**	**281,385,052**	**290,569,575**	**142,482,659**
Previous Budget Amendments	-	-	-	-
2026 Amended Budget	**151,667,182**	**281,385,052**	**290,569,575**	**142,482,659**
Total BA#1 (Ordinance #6975, Proposed):	**94,572,360**	**296,333**	**230,029**	**94,638,664**
Revised 2026 Budget	**246,239,542**	**281,681,385**	**290,799,604**	**237,121,323**
		527,920,927		**527,920,927**

Schedule D
2026 Ending Fund Balance/Working Capital
by Fund

Fund	2026 Adopted Beginning Balance	2026 Adopted Ending Balance	BA#1 (ORD #6975) Revenues	BA#1 (ORD #6975) Expenditures	BA#1 (ORD #6975) Net Change in Fund Balance	Revised Ending Balance
General Fund (#001)	33,158,530	26,085,952	18,803,984	230,029	18,573,955	44,659,907
General Transportation Fund (#102)	5,168,764	6,609,437	6,172,794	-	6,172,794	12,782,231
Hotel/Motel Tax Fund (#104)	477,680	479,080	(40,999)	-	(40,999)	438,081
Arterial Street Preservation Fund (#105)	1,756,224	1,738,224	3,721,721	-	3,721,721	5,459,945
American Rescue Plan Act Fund (#106)	-	-	-	-	-	-
Drug Forfeiture Fund (#117)	654,270	509,484	71,379	-	71,379	580,863
Recreation Trails Fund (#120)	61,320	68,820	(97)	-	(97)	68,723
BIA Fund (#121)	-	-	-	-	-	-
Cumulative Reserve Fund (#122)	33,171,351	32,425,751	(5,558,473)	-	(5,558,473)	26,867,278
Mitigation Fees Fund (#124)	3,441,291	1,883,818	8,472,821	-	8,472,821	10,356,639
2020 LTGO A&B Refunding Bonds Fund (#232)	509,036	509,136	(32,936)	-	(32,936)	476,200
SCORE Debt Service Fund (#238)	-	-	-	-	-	-
LID Guarantee Fund (#249)	-	-	-	-	-	-
Golf/Cemetery 2016 Refunding Fund (#276)	-	-	-	-	-	-
Parks Construction Fund (#321)	490,199	516,499	287,545	-	287,545	804,044
Capital Improvements Fund (#328)	1,561,564	1,582,064	4,573,926	-	4,573,926	6,155,990
Local Revitalization Fund (#330)	17,333	18,333	351,676	-	351,676	370,009
Real Estate Excise Tax Fund (#331)	5,398,962	5,669,262	12,288,592	-	12,288,592	17,957,854
Water Fund (#430)	3,381,662	2,294,991	16,238,783	-	16,238,783	18,533,774
Sewer Fund (#431)	14,725,640	13,805,412	12,156,668	-	12,156,668	25,962,080
Storm Drainage Fund (#432)	8,802,355	7,530,481	12,858,876	-	12,858,876	20,389,357
Sewer Metro Sub Fund (#433)	4,600,626	4,643,626	317,585	-	317,585	4,961,211
Solid Waste Fund (#434)	2,349,471	3,175,941	(66,980)	-	(66,980)	3,108,961
Airport Fund (#435)	1,409,851	949,226	233,793	-	233,793	1,183,019
Cemetery Fund (#436)	1,096,017	694,576	53,857	-	53,857	748,433
Insurance Fund (#501)	1,215,996	1,053,496	(65,962)	-	(65,962)	987,534
Workers' Comp Fund (#503)	3,663,569	3,828,469	301,010	-	301,010	4,129,479
Facilities Fund (#505)	398,740	383,781	(381,075)	-	(381,075)	2,706
Innovation & Technology Fund (#518)	2,731,569	2,940,289	896,743	-	896,743	3,837,032
Equipment Rental Fund (#550)	6,854,096	8,814,158	3,410,615	-	3,410,615	12,224,773
Fire Pension Fund (#611)	1,797,248	1,765,908	2,517	-	2,517	1,768,425
Cemetery Endowment Fund (#701)	2,632,809	2,722,809	(2,240)	-	(2,240)	2,720,569

2025/2026 Budget Amendment #1

CITY COUNCIL STUDY SESSION

MAY 12, 2025

Budget Adjustment #1

Types of Adjustments

1. Beginning Fund Balance True-up
2. Carryforward unspent 2024 budget items
3. New programs with new offsetting revenue
4. Capital Project Adjustments

General Fund – Summary of Changes

1. **$22,065,118** beginning fund balance true-up
2. **$4,618,506** carryforward items from 2024 (19 items)
   - $3.5 million is unspent ARPA programs
   - $718k in other grants
3. **$580,061** in programs with new revenue (7 items)
4. **$1,071,875** in new programs (3 items)
   - Includes 1 New LTE
   - Items are one-time or limited in term

General Fund –
Details and Fund Balance Impact

Type	Description	Department	Revenue	Expenditure	Net Impact
Fund Balance True Up		All	$ -	$ -	$ 22,033,911
Carry Forward	Veteran Park Plaza Pavers	Parks, Art and Recration	-	43,000	(43,000)
Carry Forward	Development Regulatory Update	Community Development	-	135,839	(135,839)
Carry Forward	Financial ERP Project Management Contract	Finance	80,558	150,500	(69,942)
Carry Forward	Public Art	Parks, Art and Recration	13,750	55,900	(42,150)
Carry Forward	Public Art Maintenance	Parks, Art and Recration	-	3,888	(3,888)
Carry Forward	Postmark Furniture	Parks, Art and Recration	-	12,734	(12,734)
Carry Forward	Kiwanis Sponsorship - Youth Stage Eng. Grant	Parks, Art and Recration	1,000	10,757	(9,757)
Carry Forward	Misc Grants (11)	Multiple	921,480	717,950	203,530
Carry Forward	ARPA	Multiple	-	3,498,695	(3,498,695)
New Revenue	COPS DOJ Grant	Police	208,333	-	208,333
New Revenue	IBIS System Grant	Police	203,628	203,628	-
New Revenue	WASPC Breathalyzer Grant	Police	4,800	4,800	-
New Revenue	2025-2026 4Culture Grant	Parks, Art and Recration	87,000	87,000	-
New Revenue	Historical Society Grant	Parks, Art and Recration	33,300	33,300	-
New Revenue	KCD 2025 Farmers Market Grant	Parks, Art and Recration	25,000	25,000	-
New Revenue	2025 LTAC Tourism Board Grant	Parks, Art and Recration	18,000	18,000	-
New Program	Recover 2024 Facility Fund Overages	Non-Departmental	-	65,859	(65,859)
New Program	Stuck River Rd and Rainier Vista Sub Area Plan	Community Development	940,000	940,000	-
New Program	(1) NEW LTE - Peer Support Specialist	Human Services	-	66,016	(66,016)
Total General Fund Adjustments			**$ 2,535,849**	**$ 6,062,109**	**$ 18,507,651**

General Fund - ARPA Carry Forward

Project	Department	CF Amount
DEI Dashboard	DEI	$ 37,195
Financial ERP Converstion	Finance	301,500
2024 Human Services Grants	Human Services	554,160
Emergency Housing Voucher Program	Human Services	1,424,060
Encampment Cleanup	Human Services	43,590
2025 Human Sevices Grants	Human Services	500,000
Downtown Economic Stability	Community Development	447,900
Community Violence Intervention Programs	Police	31,790
Traffic Signals	Public Works	135,000
Translation Services	Public Works	23,500
Total ARPA Carry Forward (General Fund)		**$ 3,498,695**

All Other Funds - Summary of Changes

1. $80,548,295 beginning fund balance true-up
2. $5,775,198 carryforward items from 2024 (9 items)
3. $3,937,447 in programs with new revenue (8 items)
4. $3,552,551 in new programs (7 items)
   - Items are one-time
5. -$275,000 in capital project reallocations (3 items)

All Other Funds – Detailed Requests

Type	Description	Fund	Revenue	Expenditure	Net Impact
Carry Forward	Financial ERP Project Management Contract	Cumulative Reserve Fund	$ -	$ 80,558	$ (80,558)
New Program	City Parking Lot Replacement	Cumulative Reserve Fund to Capital Imp	-	2,510,000	(2,510,000)
Carry Forward	Financial ERP Contract	Cumulative Reserve Fund to IT	-	2,485,600	(2,485,600)
New Program	Undercover Vehicle	Forfeiture	15,000	30,000	(15,000)
New Program	LTAC Funding	Hotel/Motel Tax	-	27,450	(27,450)
Carry Forward	Facilities Master Plan	Capital Improvements	2,300,000	2,300,000	-
Carry Forward	Street Light Rebate	Capital Improvements	-	18,040	(18,040)
Carry Forward	Move REET to New Fund	Capital Improvements and REET (NEW)	17,977,654	17,977,654	-
Carry Forward	Roadway Channelization Maintenance	General Transportation	-	75,000	(75,000)
New Revenue	AWN/49th TIB Grant	General Transportation	504,000	504,000	-
New Revenue	AWS - Hemlock to Poplar WSDOT Grant	General Transportation	1,999,913	1,999,913	-
New Revenue	R St Utility Conflicts (funded by ext providers)	General Transportation	-	27,077	(27,077)
New Revenue	A St SE WSDOT Grant	General Transportation	609,650	-	609,650
New Revenue	1st St NE/NW WSDOT Grant	General Transportation	6,500	6,500	-
New Revenue	Lake Tapps Pkwy Lighting Federal Grant	General Transportation	1,300,000	1,300,000	-
New Revenue	304th/116th Developer Funds	General Transportation	62,500	62,500	-
Capital Reallocation	AWS - Hemlock to Poplar WSDOT Grant	Mitigation Funds	-	(450,000)	450,000
Capital Reallocation	125 E Main Street Demo	Mitigation Funds to Capital Imp	-	175,000	(175,000)
Capital Reallocation	Theater Park Plaza	Mitigation Funds to Capital Imp	-	100,000	(100,000)
Capital Reallocation	Jacobson Tree Farm Park	Mitigation Funds to Capital Imp	-	(100,000)	100,000
Subtotal Special Revenue and Capital Funds			**$ 30,052,334**	**$ 34,406,409**	**$ (4,354,075)**

All Other Funds – Detailed Requests, continued

Type	Description	Fund	Revenue	Expenditure	Net Impact
New Program	Utility Rate Study	Sewer	$ -	$ 36,498	$ (36,498)
New Program	Recover 2024 Facility Fund Overages	Sewer	-	47,766	(47,766)
New Revenue	2025 Grants (3)	Solid Waste	37,457	37,457	-
Carry Forward	Storm Capacity Grant	Storm	130,000	-	130,000
New Program	Utility Rate Study	Storm	-	35,164	(35,164)
New Program	Recover 2024 Facility Fund Overages	Storm	-	49,875	(49,875)
New Program	Utility Rate Study	Water	-	51,998	(51,998)
New Program	Recover 2024 Facility Fund Overages	Water	-	51,800	(51,800)
Carry Forward	Workers Comp Settlement	Insurance	410,000	500,000	(90,000)
Carry Forward	Electric Sweeper Grant	Equipment Rental	609,720	-	609,720
New Program	M&O Facility Improvements	Equipment Rental	-	208,000	(208,000)
Carry Forward	Senior Center Exterior Repairs	Facilities	-	316,000	(316,000)
New Program	Recover 2024 Facility Fund Overages	Facilities	215,000	-	215,000
Subtotal Proprietery Funds			**$ 1,402,177**	**$ 1,334,558**	**$ 67,619**
Total Adjustments - All Other Funds			**$ 31,454,511**	**$ 35,740,967**	**$ (4,286,456)**

Next Steps:

May 19, 2025

- Adopt BA#1