



Members: Elfers, Kenna, Reinke, (Alt.) Wilsey

Staff Liaison: Deputy City Administrator Jeff Steffens, Chief Financial Officer Kassandra Raymond

The city is conducting this public meeting using a hybrid model. The public is welcome to attend tonight's meeting in-person at City Hall (1st Floor Conference Room), or virtually by using the meeting access link below. -

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Meeting ID: 244 377 744 894 09

Passcode: ED3vf63Q

Dial in by phone

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[Find a local number](#)

Phone conference ID: 952 967 547#

CALL TO ORDER

COMMITTEE BUSINESS

1. Surplus Authorization
2. FTE Authorization

REPORTS

1. FY2025 Local Improvement District Summary
2. Recruitment & Negotiation Update
3. FY2024 Audit Status
4. Monthly Sales Tax Report

ADJOURNMENT



SUBJECT: Surplus Authorization

CATEGORY: Motion

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

1. February 2026 Surplus

STAFF CONTACT: Jeff Steffens, Deputy City Administrator

SUMMARY BACKGROUND:

The City's Police and Facilities departments are seeking surplus approval for several items that are no longer of use to the City. All items have values above \$500 and below \$50,000, so they fall within the Committee's surplus authority. Once approved, items will be disposed of per SMC3.36.070.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

Do Pass



DATE: February, 2026
TO: Finance and Personnel Committee
FROM: Jeff Steffens, Deputy City Administrator

RE: Surplus Authorization

12 gage pump action shotguns
Estimated value \$75-\$100 each

No longer need as we have switched to 40mm platform for less lethal munitions

Make	Model	Serial Number
Mossberg	500	U319250
Remington	870	S724316
Remington	870	781439V
Mossberg	590	V1217838
Mossberg	500	U296061
Mossberg	590	V1218501
Mossberg	500	U310112
Remington	870	W680754M
Remington	870	W680813M
Mossberg	590	P549468
Mossberg	500	U310116
Mossberg	500	P829332
Mossberg	590	P814706
Mossberg	500	P814723
Mossberg	500	U318377
Remington	870	781951V
Mossberg	500	U310125

Misc. lot of door handles and locks
Estimated value \$500

Removed from City Hall and WWTF as part of a lock/security upgrade and are not needed



Police Patrol Vehicles

Unit 21-113 2015 Ford Police SUV

Unit 21-203 2015 Ford Police SUV

Estimated value \$5,000 each

Removed from service as part of Fleet Replacement cycle



SUBJECT: FTE Authorization

CATEGORY: Motion

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

STAFF CONTACT: Jeff Steffens, Deputy City Administrator

SUMMARY BACKGROUND:

The administration is requesting to increase our number of authorized full-time employees (FTEs) by one to allow for the hiring of an additional staff member in Human Resources. HR is responsible for recruiting, interviewing and onboarding all positions, and we currently have over 30 scheduled between now and June. Our HR Department also provides benefit administration, including FMLA and PFML leave tracking for 140 plus employees. This level of work is not sustainable for a single employee. Adding additional staff will free up our HR Manager to focus on higher-level tasks like policy development, union negotiations, compensation analysis and succession planning by shifting more administrative level duties to an HR Generalist.

The annual cost of this additional position is estimated to be roughly \$160k. Half of that salary will be in the General Fund with the other half assessed out to the utility funds. These funds will be included in the first quarter budget amendment.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION:

STAFF RECOMMENDATIONS/MOTION:

SUBJECT: FY2025 Local Improvement District Summary

CATEGORY: Information Only

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

1. FY2025 LID Summary

STAFF CONTACT: Cassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:

The City of Sumner has two active Local Improvement Districts: LID 2007-1 (Stewart Road Sanitary Sewer Improvements) and LID 78 (136th & Valentine Corridor Improvements). The City contracts with Public Finance, Inc. to provide billing roll maintenance for the LIDs. Annually, Public Finance provides a summary report of LID activity for staff and Committee review.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION: Information only; No Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Review FY2025 LID Report



CITY OF SUMNER

LID Administration Summary -- 2025

OVERVIEW

- Assessment revenue for ULID No. 2007-1 exactly matched the total billed amount. Fifteen assessments still have a remaining balance.
- Assessment revenue for LID No. 78 exceeded the total billed amount by \$46,821 because 3 accounts were paid in full ahead of schedule. There are now 20 assessments with a remaining balance.
- There were no adjustments and no past due accounts at the end of the year.

ENCLOSED REPORTS

- Combined LID Balances
- Year End Balances for each separate LID
- Monthly Payment Allocations for each LID
- Paid in Full Accounts
- Summary of Assessments for each LID

CITY OF SUMNER

Combined LID Balance Report -- December 31, 2025

<i>District Number</i>	<i>Beginning Principal</i>	<i>Principal Adjusted</i>	<i>Principal Collected</i>	<i>Current Principal</i>	<i>Deferred Principal</i>	<i>Principal Past Due</i>	<i>Principal Receivable</i>	<i>Payment in-Full</i>
LID No. 2007-01	239,175.26	0.00	59,793.84	59,793.84	119,587.58	0.00	179,381.42	185,731.53
LID No. 78	937,779.95	0.00	235,147.70	175,860.60	526,771.65	0.00	702,632.25	725,116.48
	1,176,955.21	0.00	294,941.54	235,654.44	646,359.23	0.00	882,013.67	910,848.01

<i>District Number</i>	<i>Interest Adjusted</i>	<i>Interest Collected</i>	<i>Current Interest</i>	<i>Interest Past Due</i>	<i>Penalties Posted</i>	<i>Penalties Adjusted</i>	<i>Penalties Collected</i>	<i>Accrued Penalties</i>
LID No. 2007-01	0.00	9,190.98	6,350.11	0.00	0.00	0.00	0.00	0.00
LID No. 78	0.00	29,678.66	22,484.23	0.00	0.00	0.00	0.00	0.00
	0.00	38,869.64	28,834.34	0.00	0.00	0.00	0.00	0.00

CITY OF SUMNER

Paid-in-Full LID Accounts -- 2025

<i>Account</i>	<i>Tax Parcel No.</i>	<i>Property Owner</i>	<i>Original Assessment</i>	<i>Date Paid</i>
78-187	449540-1350	Soo Kil Oh & Min Jung Ahn	\$120,089.00	Feb 11, 2025
78-171	449540-1150	Sumner 136th Street LLC	\$34,846.00	Jun 11, 2025
78-172	449540-1140	Sumner 136th Street LLC	\$35,148.00	Jun 11, 2025
			<i>\$190,083.00</i>	

3 PAID-IN-FULL ASSESSMENTS

\$190,083.00

CITY OF SUMNER

Local Improvement District No. 78

Balance as of December 31, 2025

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Beginning Balance</td> <td style="width: 20%; text-align: right;">937,779.95</td> </tr> <tr> <td>- Adjustments</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>- Principal Collected</td> <td style="text-align: right;">235,147.70</td> </tr> <tr> <td>Principal Balance</td> <td style="text-align: right; border-top: 1px solid black;">\$702,632.25</td> </tr> </table>	Beginning Balance	937,779.95	- Adjustments	0.00	- Principal Collected	235,147.70	Principal Balance	\$702,632.25	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Deferred Principal</td> <td style="width: 20%; text-align: right;">702,632.25</td> </tr> <tr> <td>+ Delinquent Principal</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Principal Receivable</td> <td style="text-align: right; border-top: 1px solid black;">\$702,632.25</td> </tr> <tr> <td><i>Variance</i></td> <td style="text-align: right;"><i>0.00</i></td> </tr> </table>	Deferred Principal	702,632.25	+ Delinquent Principal	0.00	Principal Receivable	\$702,632.25	<i>Variance</i>	<i>0.00</i>
Beginning Balance	937,779.95																
- Adjustments	0.00																
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<i>Variance</i>	<i>0.00</i>																

Interest and Accrued Penalties

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Beginning Interest Due</td> <td style="width: 20%; text-align: right;">29,678.66</td> </tr> <tr> <td>+ Next Interest Billing</td> <td style="text-align: right;">22,484.23</td> </tr> <tr> <td>- Interest Collected</td> <td style="text-align: right;">29,678.66</td> </tr> <tr> <td>- Adjustments</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Interest Receivable</td> <td style="text-align: right; border-top: 1px solid black;">\$22,484.23</td> </tr> </table>	Beginning Interest Due	29,678.66	+ Next Interest Billing	22,484.23	- Interest Collected	29,678.66	- Adjustments	0.00	Interest Receivable	\$22,484.23	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Beginning Penalties</td> <td style="width: 20%; text-align: right;">0.00</td> </tr> <tr> <td>+ Penalties Applied</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>- Penalties Collected</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>- Adjustments</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Accrued Penalties</td> <td style="text-align: right; border-top: 1px solid black;">\$0.00</td> </tr> </table>	Beginning Penalties	0.00	+ Penalties Applied	0.00	- Penalties Collected	0.00	- Adjustments	0.00	Accrued Penalties	\$0.00
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Billing / Collection Comparison

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Principal Billed</td> <td style="width: 20%; text-align: right;">187,869.50</td> </tr> <tr> <td>Interest Billed</td> <td style="text-align: right;">30,135.18</td> </tr> <tr> <td>Penalties Applied</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Total Billed</td> <td style="text-align: right; border-top: 1px solid black;">\$218,004.68</td> </tr> </table>	Principal Billed	187,869.50	Interest Billed	30,135.18	Penalties Applied	0.00	Total Billed	\$218,004.68	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Principal Collected</td> <td style="width: 20%; text-align: right;">235,147.70</td> </tr> <tr> <td>Interest Collected</td> <td style="text-align: right;">29,678.66</td> </tr> <tr> <td>Penalties Collected</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Total Collected</td> <td style="text-align: right; border-top: 1px solid black;">\$264,826.36</td> </tr> </table>	Principal Collected	235,147.70	Interest Collected	29,678.66	Penalties Collected	0.00	Total Collected	\$264,826.36
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Penalties Collected	0.00																
Total Collected	\$264,826.36																

Delinquency Summary

Delinquent Principal	0.00
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Past Due	\$0.00

Current Receivables

Principal Balance	702,632.25
Current Interest Due	22,484.23
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Receivable	\$725,116.48

Local Improvement District No. 78

Assessment Summary -- December 31, 2025

ACCOUNT NUMBER	TAX PARCEL NUMBER	PROPERTY OWNER	ASSESSMENT AMOUNT	PRINCIPAL BALANCE	CURRENT INTEREST	DELINQUENT INTEREST	ACCRUED PENALTIES	PAYMENT IN FULL	TOTAL OVERDUE
78-158	449540-1281	LBA NCC-Company VI LLC	50,870.00	20,348.00	651.14	0.00	0.00	20,999.14	0.00
78-162	449540-1164	Mustardseed Management LLC	41,092.00	16,436.80	525.98	0.00	0.00	16,962.78	0.00
78-164	449540-1101	PPF Industrial 1710 136th Ave E LLC	109,579.00	43,831.60	1,402.61	0.00	0.00	45,234.21	0.00
78-165	449540-1102	136 Holdings Inc.	72,277.00	28,910.80	925.15	0.00	0.00	29,835.95	0.00
78-166	449540-1112	Pacific Southern LLC	48,415.00	19,366.00	619.71	0.00	0.00	19,985.71	0.00
78-167	449540-1111	Pacific Southern LLC	48,544.00	19,417.60	621.36	0.00	0.00	20,038.96	0.00
78-168	449540-1123	Pacific Southern LLC	53,239.00	21,295.60	681.46	0.00	0.00	21,977.06	0.00
78-176	449540-1180	Streamline Assets LLC	23,777.00	8,700.65	278.42	0.00	0.00	8,979.07	0.00
78-177	449540-1163	Mustard Seed M & H LLC	48,199.00	19,279.60	616.95	0.00	0.00	19,896.55	0.00
78-178	449540-1162	Mustardseed Management LLC	56,340.00	22,536.00	721.15	0.00	0.00	23,257.15	0.00
78-179	449540-1161	MDS Enterprise Inc.	126,550.00	50,620.00	1,619.84	0.00	0.00	52,239.84	0.00
78-180	449540-1290	Thomkat Investments LLC	260,078.00	104,031.20	3,329.00	0.00	0.00	107,360.20	0.00
78-181	449540-1300	Pacific Southern LLC	128,704.00	51,481.60	1,647.41	0.00	0.00	53,129.01	0.00
78-182	449540-1312	Pacific Southern LLC	120,089.00	48,035.60	1,537.14	0.00	0.00	49,572.74	0.00
78-183	449540-1311	Pacific Southern LLC	7,236.00	2,894.40	92.62	0.00	0.00	2,987.02	0.00
78-184A	449540-1301	Prestige Worldwide Holdings LLC	100,448.00	40,179.20	1,285.73	0.00	0.00	41,464.93	0.00
78-189	449540-1361	Triad Machinery Inc.	394,726.00	157,890.40	5,052.49	0.00	0.00	162,942.89	0.00
78-191	042012-7017	Four Peaks LLC	20,029.00	8,011.60	256.37	0.00	0.00	8,267.97	0.00
78-192	042012-7016	Sumner CWS LLC	29,979.00	11,991.60	383.73	0.00	0.00	12,375.33	0.00
78-195B	042012-3074	Kim Sing RE Investments LLC	18,435.00	7,374.00	235.97	0.00	0.00	7,609.97	0.00
20 ACTIVE ACCOUNTS			1,758,606.00	702,632.25	22,484.23	0.00	0.00	725,116.48	0.00
0 DELINQUENT ACCOUNTS									

Local Improvement District No. 78

Monthly LID Payment Allocations -- 2025

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total</i>	<i>Date Paid</i>
78-187	Soo Kil Oh & Min Jung Ahn	30,044.50	961.42	0.00	31,005.92	2/11/2025
<i>February Total</i>		<i>\$30,044.50</i>	<i>\$961.42</i>	<i>\$0.00</i>	<i>\$31,005.92</i>	

78-164	PPF Industrial 1710 136th Ave	10,957.90	1,753.26	0.00	12,711.16	6/30/2025
78-165	136 Holdings Inc.	7,227.70	1,156.43	0.00	8,384.13	6/30/2025
78-171	Sumner 136th Street LLC	15,000.00	480.00	0.00	15,480.00	6/11/2025
78-172	Sumner 136th Street LLC	15,000.00	480.00	0.00	15,480.00	6/11/2025
78-176	Streamline Assets LLC	1,620.30	0.00	0.00	1,620.30	6/17/2025
78-179	MDS Enterprise Inc.	12,655.00	2,024.80	0.00	14,679.80	6/9/2025
78-191	Four Peaks LLC	2,002.90	320.46	0.00	2,323.36	6/16/2025
78-192	Sumner CWS LLC	2,997.90	479.66	0.00	3,477.56	6/17/2025
<i>June Total</i>		<i>\$67,461.70</i>	<i>\$6,694.61</i>	<i>\$0.00</i>	<i>\$74,156.31</i>	

78-158	LBA NCC-Company VI LLC	5,087.00	813.92	0.00	5,900.92	7/14/2025
78-162	Mustardseed Management LL	4,109.20	657.47	0.00	4,766.67	7/31/2025
78-166	Pacific Southern LLC	4,841.50	774.64	0.00	5,616.14	7/8/2025
78-167	Pacific Southern LLC	4,854.40	776.70	0.00	5,631.10	7/8/2025
78-168	Pacific Southern LLC	5,323.90	851.82	0.00	6,175.72	7/8/2025
78-177	Mustard Seed M & H LLC	4,819.90	771.18	0.00	5,591.08	7/31/2025
78-178	Mustardseed Management LL	5,634.00	901.44	0.00	6,535.44	7/31/2025
78-180	Thomkat Investments LLC	26,007.80	4,161.25	0.00	30,169.05	7/7/2025
78-181	Pacific Southern LLC	12,870.40	2,059.26	0.00	14,929.66	7/8/2025
78-182	Pacific Southern LLC	12,008.90	1,921.42	0.00	13,930.32	7/8/2025
78-183	Pacific Southern LLC	723.60	115.78	0.00	839.38	7/8/2025
78-184A	Prestige Worldwide Holdings L	10,044.80	1,607.17	0.00	11,651.97	7/17/2025
78-189	Triad Machinery Inc.	39,472.60	6,315.62	0.00	45,788.22	7/21/2025
78-195B	Kim Sing RE Investments LLC	1,843.50	294.96	0.00	2,138.46	7/28/2025
<i>July Total</i>		<i>\$137,641.50</i>	<i>\$22,022.63</i>	<i>\$0.00</i>	<i>\$159,664.13</i>	

		\$235,147.70	\$29,678.66	\$0.00	\$264,826.36	

CITY OF SUMNER

Utility Local Improvement District No. 2007-01

Balance as of December 31, 2025

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Beginning Balance</td> <td style="width: 20%; text-align: right;">239,175.26</td> </tr> <tr> <td>- Adjustments</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>- Principal Collected</td> <td style="text-align: right;">59,793.84</td> </tr> <tr> <td>Principal Balance</td> <td style="text-align: right; border-top: 1px solid black;">\$179,381.42</td> </tr> </table>	Beginning Balance	239,175.26	- Adjustments	0.00	- Principal Collected	59,793.84	Principal Balance	\$179,381.42	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Deferred Principal</td> <td style="width: 20%; text-align: right;">179,381.42</td> </tr> <tr> <td>+ Delinquent Principal</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Principal Receivable</td> <td style="text-align: right; border-top: 1px solid black;">\$179,381.42</td> </tr> <tr> <td><i>Variance</i></td> <td style="text-align: right;"><i>0.00</i></td> </tr> </table>	Deferred Principal	179,381.42	+ Delinquent Principal	0.00	Principal Receivable	\$179,381.42	<i>Variance</i>	<i>0.00</i>
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Interest and Accrued Penalties

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Accrued Penalties	\$0.00																				

Billing / Collection Comparison

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Principal Billed</td> <td style="width: 20%; text-align: right;">59,793.84</td> </tr> <tr> <td>Interest Billed</td> <td style="text-align: right;">9,190.98</td> </tr> <tr> <td>Penalties Applied</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Total Billed</td> <td style="text-align: right; border-top: 1px solid black;">\$68,984.82</td> </tr> </table>	Principal Billed	59,793.84	Interest Billed	9,190.98	Penalties Applied	0.00	Total Billed	\$68,984.82	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Principal Collected</td> <td style="width: 20%; text-align: right;">59,793.84</td> </tr> <tr> <td>Interest Collected</td> <td style="text-align: right;">9,190.98</td> </tr> <tr> <td>Penalties Collected</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Total Collected</td> <td style="text-align: right; border-top: 1px solid black;">\$68,984.82</td> </tr> </table>	Principal Collected	59,793.84	Interest Collected	9,190.98	Penalties Collected	0.00	Total Collected	\$68,984.82
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Principal Collected	59,793.84																
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Penalties Collected	0.00																
Total Collected	\$68,984.82																

Delinquency Summary

Delinquent Principal	0.00
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Past Due	\$0.00

Current Receivables

Principal Balance	179,381.42
Current Interest Due	6,350.11
Delinquent Interest	0.00
Accrued Penalties	0.00
Total Receivable	\$185,731.53

Utility Local Improvement District No. 2007-01

Assessment Summary -- December 31, 2025

ACCOUNT NUMBER	TAX PARCEL NUMBER	PROPERTY OWNER	ASSESSMENT AMOUNT	PRINCIPAL BALANCE	CURRENT INTEREST	DELINQUENT INTEREST	ACCRUED PENALTIES	PAYMENT IN FULL	TOTAL OVERDUE
07-002B	042001-1029	Seaport-Land LLC	129,297.05	25,859.45	915.42	0.00	0.00	26,774.87	0.00
07-005	042001-1010	Seaport-Land LLC	1,708.21	341.65	12.09	0.00	0.00	353.74	0.00
07-008B	042001-1032	Seaport-Land LLC	48,272.65	9,654.49	341.77	0.00	0.00	9,996.26	0.00
07-010	042001-2018	Robert & Mary Fairweather	33,937.88	6,787.52	240.28	0.00	0.00	7,027.80	0.00
07-011B	042001-1031	Seaport-Land LLC	200,183.33	40,036.61	1,417.30	0.00	0.00	41,453.91	0.00
07-012	042001-1015	Seaport-Land LLC	3,384.79	676.99	23.97	0.00	0.00	700.96	0.00
07-014	042001-1017	Seaport-Land LLC	37,635.16	7,527.04	266.46	0.00	0.00	7,793.50	0.00
07-015	042001-1018	Seaport-Land LLC	42,111.07	8,422.27	298.15	0.00	0.00	8,720.42	0.00
07-016	042001-1019	Seaport-Land LLC	24,273.40	4,854.64	171.85	0.00	0.00	5,026.49	0.00
07-021	042001-1027	Seaport-Land LLC	35,277.12	7,055.40	249.76	0.00	0.00	7,305.16	0.00
07-023	042001-3031	Riverside Free Will Baptist Church	17,338.59	3,467.67	122.76	0.00	0.00	3,590.43	0.00
07-025	042001-3015	Riverside Free Will Baptist Church	16,634.45	3,326.93	117.77	0.00	0.00	3,444.70	0.00
07-027	042001-4060	Seaport-A LLC	54,345.77	10,869.17	384.77	0.00	0.00	11,253.94	0.00
07-028	042001-4061	Seaport-A LLC	44,676.70	8,935.30	316.31	0.00	0.00	9,251.61	0.00
07-038	042001-4062	Seaport-A LLC	207,831.33	41,566.29	1,471.45	0.00	0.00	43,037.74	0.00
15 ACTIVE ACCOUNTS			896,907.50	179,381.42	6,350.11	0.00	0.00	185,731.53	0.00
0 DELINQUENT ACCOUNTS									

Utility Local Improvement District No. 2007-01

Monthly LID Payment Allocations -- 2025

<i>Account</i>	<i>Property Owner</i>	<i>Principal</i>	<i>Interest</i>	<i>Penalties</i>	<i>Total</i>	<i>Date Paid</i>
07-023	Riverside Free Will Baptist Ch	1,155.91	163.67	0.00	1,319.58	6/17/2025
07-025	Riverside Free Will Baptist Ch	1,108.96	157.03	0.00	1,265.99	6/17/2025
<i>June Total</i>		<i>\$2,264.87</i>	<i>\$320.70</i>	<i>\$0.00</i>	<i>\$2,585.57</i>	
.....						
07-002B	Seaport-Land LLC	8,619.80	1,220.57	0.00	9,840.37	7/21/2025
07-005	Seaport-Land LLC	113.88	16.13	0.00	130.01	7/21/2025
07-008B	Seaport-Land LLC	3,218.18	455.69	0.00	3,673.87	7/21/2025
07-010	Robert & Mary Fairweather	2,262.53	320.37	0.00	2,582.90	7/16/2025
07-011B	Seaport-Land LLC	13,345.56	1,889.73	0.00	15,235.29	7/21/2025
07-012	Seaport-Land LLC	225.65	31.95	0.00	257.60	7/21/2025
07-014	Seaport-Land LLC	2,509.01	355.28	0.00	2,864.29	7/21/2025
07-015	Seaport-Land LLC	2,807.40	397.53	0.00	3,204.93	7/21/2025
07-016	Seaport-Land LLC	1,618.23	229.14	0.00	1,847.37	7/21/2025
07-021	Seaport-Land LLC	2,351.81	333.02	0.00	2,684.83	7/21/2025
07-027	Seaport-A LLC	3,623.05	641.28	0.00	4,264.33	7/30/2025
07-028	Seaport-A LLC	2,978.45	527.18	0.00	3,505.63	7/30/2025
07-038	Seaport-A LLC	13,855.42	2,452.41	0.00	16,307.83	7/30/2025
<i>July Total</i>		<i>\$57,528.97</i>	<i>\$8,870.28</i>	<i>\$0.00</i>	<i>\$66,399.25</i>	
.....						
		\$59,793.84	\$9,190.98	\$0.00	\$68,984.82	

SUBJECT: Recruitment & Negotiation Update

CATEGORY: Information Only

BUDGET IMPACT: N/A

ATTACHMENTS:

STAFF CONTACT: Jeff Steffens, Deputy City Administrator

SUMMARY BACKGROUND:

Staff will provide a verbal update on recruitment and negotiation activity.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no Committee action required.

SUBJECT: FY2024 Audit Status

CATEGORY: Information Only

BUDGET IMPACT:

Expenditure Required: None

Within Budget Allocation: N/A

ATTACHMENTS:

STAFF CONTACT: Cassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:

Staff will provide a verbal update for the FY2024 annual audit. This will be a regular reporting item until the conclusion of the audit.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no Committee action required.

SUBJECT: Monthly Sales Tax Report

CATEGORY: Information Only

BUDGET IMPACT: N/A

ATTACHMENTS:

STAFF CONTACT: Kassandra Raymond, Chief Financial Officer

SUMMARY BACKGROUND:

Staff will review monthly sales tax reporting. This is a regular reporting item. Please note, this report is provided only to those who have a WA State Department of Revenue Secrecy Affidavit Confidential Affidavit on file.

COUNCIL COMMITTEE/STUDY SESSION: Finance & Personnel Committee

MEETING/STUDY SESSION DATE: 2/11/2026

COMMITTEE RECOMMENDATION: Informational only; no Committee action required.

STAFF RECOMMENDATIONS/MOTION:

Informational only; no further action required.