

**ORDINANCE NO. 1721**

**AN ORDINANCE OF THE CITY OF LEAVENWORTH, WASHINGTON, AMENDING CERTAIN REVENUE AND EXPENDITURE APPROPRIATIONS IN THE 2025-2026 BUDGET AND ORDINANCE #1704 FOR THE CITY OF LEAVENWORTH**

**WHEREAS**, the City of Leavenworth finds that it is necessary and in the best interest of the City to increase and decrease certain appropriations authorized by the 2025-2026 budget to provide for amendments to revenues and expenditures not identified at the time of adoption of the original budget and to allocate resources more efficiently within and among the funds identified below; and

**NOW, THEREFORE**, the City Council of the City of Leavenworth, Washington do ordain as follows:

**Section 1:** Ordinance #1704 and the 2025-2026 budget for the City of Leavenworth is amended as follows to amend the annual appropriations at the fund level as identified below:

<u>FUND</u>	<u>ADDITIONAL APPROPRIATIONS</u>
General Fund	\$ 2,903,172
Street	\$ 1,159,586
Transportation Benefit District	\$ 61,963
Lodging Tax	\$ -69,175
P.W. Capital Improvement	\$ -155,500
Leavenworth Civic Center	\$ 13,842
Pool	\$ -34,540
Garbage	\$ 338,733
Water	\$ 1,840,996
Sewer	\$ 793,309
Stormwater	\$ 148,121
Parking	\$ 1,287,125
Equip Rental & Revolving (ER&R)	\$ 215,851
Central Services	\$ 10,800

Cemetery Endowment	\$ <u>12,748</u>
TOTAL APPROPRIATIONS	\$ 8,527,031

**Section 2:** Exhibit A (attached) is a summary of the totals of estimated revenues and appropriations for each separate fund and an aggregate total for all such funds combined.

**Section 3:** This ordinance shall be in effect five (5) days after its passage and publication in accordance with law.

Passed by the City Council of the City of Leavenworth and approved by the Mayor this 14<sup>th</sup> day of April, 2026.

CITY OF LEAVENWORTH

APPROVED:

DocuSigned by:

*Carl Florea*

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Carl J. Florea, Mayor

APPROVED AS TO FORM:

DocuSigned by:

*Thom Graafstra*

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Thom Graafstra, City Attorney

ATTEST:

Signed by:

*Andrea Fischer*

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Andrea Fischer, City Clerk

EXHIBIT A					
Fund	Account	Account Name	Revenue	Expense	Notes
General Fund	001.308.91.00.001	Unassigned BFB	2,755,384.00		Increase BFB = Beginning Fund Balance
General Fund	001.311.10.00.000	Real & Personal Prop Taxes	16,000.00		Increasing based on actual request for 2026
General Fund	001.316.44.02.000	Garbage B&O Tax	5,300.00		10% Tax per Ordinance
General Fund	001.316.44.03.000	Water B&O Tax	60,000.00		10% Tax per Ordinance
General Fund	001.316.44.04.000	Sewer B&O Tax	39,243.00		10% Tax per Ordinance
General Fund	001.316.44.10.000	Stormwater B&O Tax	2,600.00		10% Tax per Ordinance
General Fund	001.337.00.00.004	Link Transit Restroom Support	9,645.00		Council approved 12/9/25
General Fund	001.322.40.03.000	SUP - Sidewalk ROW Per Sq. Ft.	15,000.00		Increasing based on 25 revenues, estimate is low
General Fund	001.511.60.31.002	Annual Block Party		4,000.00	Increasing based on 25 total cost (25 was 1st year budgeted - \$10K)
General Fund	001.512.52.41.005	Chel. Co. Prosecuting Svcs.		(600.00)	Adjusted based on contract
General Fund	001.514.20.40.000	Other Interfund Svcs & Chgs		10,800.00	Trans. to CTRL Services Fund for Council and Staff Equipment
General Fund	001.514.40.41.000	Intergov Prof Svcs - Elections		5,500.00	2025 Carryover - County billed late for 2025
General Fund	001.514.90.41.000	Intergove Prof Svcs - Voter Registration		3,500.00	2025 Carryover - County billed late for 2025
General Fund	001.518.30.46.000	Insurance (Cityhall Equip)		(153.00)	Adjusted based on actuals
General Fund	001.518.30.46.001	Insurance (Cityhall/Library)		(7,639.00)	Adjusted based on actuals
General Fund	001.521.10.41.002	Chel. Co. Sherriff Contract		56,428.00	Council approved 11/28/25
General Fund	001.522.10.41.000	Intergov Svcs-Fire District #3 Contract		7,500.00	Council approved 12/9/25
General Fund	001.525.10.41.000	Chel. Co. Emerg. Svcs.		1,659.00	Council approved 12/9/25
General Fund	001.536.50.46.000	Insurance		(123.00)	Adjusted based on actuals
General Fund	001.576.80.41.000	ProSvs - Restroom Lockup		(1,000.00)	Splitting cost 50/50 with GF - based on contract total est of \$14K
General Fund	001.576.80.46.000	Insurance		(5,176.00)	Adjusted based on actuals
General Fund	001.594.18.64.000	City Hall SUV		(7,000.00)	2025 Purchase - Decrease of Budget Carryover for Est. Actual Cost
General Fund	001.594.76.41.003	City Parks Master Plan		(150,000.00)	Part of Comprehensive Plan - started in 25 only need \$32,476
General Fund	001.508.91.00.001	Unassigned EFB		2,985,476.00	Increase EFB = Ending Fund Balance
<b>Total</b>			<b>2,903,172.00</b>	<b>2,903,172.00</b>	
Streets	101.308.41.00.101	Committed BFB	1,099,586.00		Increase BFB
Streets	101.361.11.01.001	Investment Interest	60,000.00		Adjusted based on growth of cash balance anticipated
Streets	101.543.10.46.000	Insurance		10,125.00	Adjusted based on actuals
Streets	101.508.41.00.101	Committed EFB		1,149,461.00	Increase EFB
<b>Total</b>			<b>1,159,586.00</b>	<b>1,159,586.00</b>	
Trans. Benefit District	102.308.31.00.102	Restricted BFB	61,963.00		Increase BFB
Trans. Benefit District	102.508.31.00.102	Restricted EFB		61,963.00	Increase EFB
<b>Total</b>			<b>61,963.00</b>	<b>61,963.00</b>	
Lodging Tax	104.308.31.00.104	Restricted BFB	305,825.00		Increase BFB
Lodging Tax	104.313.31.00.000	Motel Tax - 2%	(150,000.00)		Decreasing for Dec reduction & high budget estimates from 2024
Lodging Tax	104.313.31.01.000	Motel Tax - 3%	(225,000.00)		Decreasing for Dec reduction & high budget estimates from 2024
Lodging Tax	104.557.30.10.000	Salaries & Wages		35,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.15.001	Overtime		2,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.20.000	Benefits		15,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.15.002	Festival & Event Parking & Traffic		150,000.00	Council approved 11/25/25 Annual Inc. - Matching 25 total + 10%
Lodging Tax	104.557.30.31.000	RTM Office & Operating Supplies		1,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.35.000	RTM Small Tools & Minor Equip.		2,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.41.002	ProSvs - Restroom Lockup		7,000.00	Splitting cost 50/50 with GF - based on contract total est of \$14K
Lodging Tax	104.557.30.44.000	Advertising-Chamber		(22,261.00)	Council approved 12/9/25 - 1 Yr Ext. @ 21%
Lodging Tax	104.557.30.44.002	Advertising-Autumn Leaf Assoc.		40,000.00	Council approved 1/27/26 - Float Upgrades Specific
Lodging Tax	104.557.30.44.005	Advertising - Golf Course		5,000.00	Contract approved in 2025 - Annual Advertising \$10K Total

Fund	Account	Account Name	Revenue	Expense	Notes
Lodging Tax	104.557.30.46.000	Insurance		(3,636.00)	Adjusted based on actuals
Lodging Tax	104.557.30.41.006	RTM - Professional Svs		(87,000.00)	Remove County Contract - 25 carryover & 26 budget -\$28,650 overall
Lodging Tax	104.557.30.43.000	RTM - Travel-Lodging/Meals/Mileage		1,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.44.008	RTM - Advertising		1,000.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.47.003	RTM - Phone/Postage/Fax		600.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.557.30.49.000	RTM - Misc/Regs/Dues/Subscriptions		750.00	New Position - Rec. Tour. Manager - 50% Split with Pool Budget
Lodging Tax	104.592.75.89.000	Other Debt Service Costs		50.00	Debt loan bank costs that have been underfunded
Lodging Tax	104.508.31.01.104	Restricted EFB		(216,678.00)	Decrease (Unreserved) Restricted EFB
Total			(69,175.00)	(69,175.00)	
P.W. Cap Imp	107.308.31.00.107	Restricted BFB	(155,500.00)		Decrease BFB
P.W. Cap Imp	107.508.31.00.107	Restricted EFB		(155,500.00)	Decrease EFB
Total			(155,500.00)	(155,500.00)	
Leav. Civic Ctr.	110.308.51.01.110	Assigned BFB	13,842.00		Increase BFB
Leav. Civic Ctr.	110.575.48.46.000	Insurance		(2,532.00)	Adjusted based on actuals
Leav. Civic Ctr.	110.508.51.01.110	Assigned EFB		16,374.00	Increase EFB
Total			13,842.00	13,842.00	
Pool	176.308.31.00.176	Restricted BFB	(83,540.00)		Decrease BFB
Pool	176.311.10.00.001	Real & Peraonal Property Tax	57,000.00		County Correction - Inc. est remaining
Pool	176.361.11.17.060	Investment Interest	(8,000.00)		Est based on lack of reserves
Pool	176.576.20.41.003	Audit Costs		2,250.00	Anticipate 2023 - 2025 Audit - None occurred in 2025
Pool	176.594.76.63.002	Pool Equipment Replacement		(36,790.00)	Recommended to balance fund / PRSA Reviewed 3/12/26 - \$163K left
Pool	176.508.31.00.176	Restricted EFB		-	EFB - No Change - Keep at \$54,798 - should be \$123,798
Total			(34,540.00)	(34,540.00)	
Garbage	402.308.51.00.402	Assigned BFB	248,813.00		Increase BFB
Garbage	402.343.70.00.000	Garbage Collections	50,000.00		Est. Increase based on Utility Rate Study Final Approved
Garbage	402.343.70.01.000	Garbage Collections - Cardboard	24,920.00		Est. Increase based on 2025 actuals
Garbage	402.361.11.04.002	Investment Interest	15,000.00		Adjusted based on growth of cash balance anticipated
Garbage	402.537.80.40.002	B&O Tax To Current Expense		5,300.00	10% Tax per Ordinance
Garbage	402.537.80.46.000	Insurance		1,157.00	Adjusted based on actuals
Garbage	402.508.51.00.402	Assigned EFB		332,276.00	Increase EFB
Total			338,733.00	338,733.00	
Water	403.308.51.00.403	Assigned BFB	1,548,421.00		Increase EFB
Water	403.343.40.00.000	Water Collections	247,575.00		Est. Increase based on Utility Rate Study Final Approved
Water	403.361.11.04.003	Investment Interest	45,000.00		Adjusted based on delayed fund reserve spending
Water	403.534.80.40.002	B&O Tax To Current Expense		60,000.00	10% Tax per Ordinance
Water	403.534.80.46.000	Insurance		(8,054.00)	Adjusted based on actuals
Water	403.591.34.78.009	Debt Redemp-Prin 2024 PWB Loan - Wells to Mill - Eng.		(190,746.00)	Actual based on final loan schedule
Water	403.591.34.78.012	Debt Redemp-Prin 2026 USDA/VD - Water Plant		(24,919.00)	No debt yet as previously planned - remove for now
Water	403.592.34.83.009	Debt Redemp-Int 2024 PWB Loan - Wells to Mill - Eng.		3,407.00	Actual based on final loan schedule
Water	403.592.34.83.011	Debt Redemp-Int 2025 PWB Loan - Wells to Mill - Const.		46,573.00	Actual based on final loan schedule
Water	403.508.51.00.403	Assigned EFB		734,293.00	Increase EFB - Meets 25% Reserve for O&M
Water	403.508.51.02.403	Assigned EFB ICIP		1,220,442.00	Increase ICIP EFB (Balance of \$1,393,335)

Fund	Account	Account Name	Revenue	Expense	Notes
Total			1,840,996.00	1,840,996.00	
Sewer	404.308.51.00.404	Assigned BFB	598,309.00		Increase BFB
Sewer	404.343.50.00.000	Sewer Collections	230,000.00		Est. Increase based on Utility Rate Study Final Approved
Sewer	404.361.11.04.004	Investment Interest	(35,000.00)		Est. based on fund reserves depleted on projects this year
Sewer	404.535.80.40.002	B&O Tax to Current Expense		39,243.00	10% Tax per Ordinance
Sewer	404.535.80.46.000	Insurance		(24,485.00)	Adjusted based on actuals
Sewer	404.591.35.78.012	Debt Redemp-Prin/2025 ECO SRF		(47,200.00)	Est. based on delayed loan schedule - Sewer System Plan
Sewer	404.592.35.83.012	Debt Redmep-Int/2025 ECO SRF		(1,416.00)	Est. based on delayed loan schedule - Sewer System Plan
Sewer	404.592.35.83.013	Debt Redemp-Int/2026 ECO Loan		(42,232.00)	No debt yet as previously planned - remove for now - Const. Ski Hill
Sewer	404.594.35.41.007	TMDL Engineering / Design		140,900.00	Council approved 3/24/2026 - Final Des./Const. Admin Sewer Lift Sta.
Sewer	404.594.35.64.009	WWTP - Phase III Cap. Imp.		1,211,263.00	Council approved 3/24/2026 - Sewer Lift Station + Inc. 10% Contingency
Sewer	404.508.51.00.404	Assigned EFB		17,688.00	Increase EFB - Meets 25% Reserve for O&M
Sewer	404.508.51.02.404	Assigned EFB ICIP		(500,452.00)	Decrease ICIP EFB (Balance of \$699,548)
Total			793,309.00	793,309.00	
Stormwater	410.308.51.00.410	Assigned BFB	122,121.00		Increase BFB
Stormwater	410.343.10.00.000	Stormwater Collections	26,000.00		
Stormwater	410.531.30.40.002	B&O Tax to Current Expense		2,600.00	10% Tax per Ordinance
Stormwater	410.508.51.00.410	Assigned EFB		145,521.00	Increase EFB
Total			148,121.00	148,121.00	
Parking	415.308.51.00.415	Assigned BFB	993,249.00		Increase BFB
Parking	415.362.30.00.007	Parking Fees Lot 1 (Asgard)	(115,000.00)		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.008	Parking Fees Lot 2 (Blewett)	(120,015.00)		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.009	Parking Fees Lot 3 (Colchuck)	(76,458.00)		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.011	Parking Fees Lot 4 (Dragontail)	(52,552.00)		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.012	On Street Parking Fees	202,835.00		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.013	Parking Fees lot 8 (Blewett Annex)	48,872.00		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.014	Parking Fees Lot H (Horseshoe Lake)	41,774.00		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.015	Parking Fees Lot 6 (Glacier)	187,000.00		Increase or (Decrease) to match 2025 actuals
Parking	415.362.30.00.016	Parking Violation Fees	110,895.00		Decreasing by ~10% of 2025 actuals per current year trend
Parking	415.362.30.00.017	Parking Fees Lot 5 (Pool Freund)	56,800.00		Increase or (Decrease) to match 2025 actuals
Parking	415.362.50.00.007	Lease Reserved Parking Program	9,725.00		Increasing to match 2025 actuals
Parking	415.542.65.10.001	Salaries & Wages		12,500.00	Adding ~3% - Union Negotiated Effect
Parking	415.542.65.15.001	Overtime		15,000.00	Increase to match 2025 actuals plus 7% - most inc from Lighting Fest.
Parking	415.542.65.20.001	Benefits		5,500.00	Adding ~3% - Union Negotiated Effect
Parking	415.542.65.41.002	ProSvs-Parking Enforcement		(50,000.00)	Decreasing to match 2025 actuals
Parking	415.542.65.41.003	ProSvs-Annual DPT Warranty		(5,000.00)	Removing from budget - prior parking devices warranty
Parking	415.542.65.41.008	ProSvs-On-Call Engineering		15,000.00	Providing Budget for existing reviews underway
Parking	415.542.65.41.010	ProSvs-Horseshoe Lake Rev Share		15,000.00	Increasing to match 2025 actuals
Parking	415.542.65.41.011	ProSvs-Link Transit Willkommen P&R		6,650.00	Increasing to match 2025 actuals
Parking	415.542.65.46.000	Insurance		8,239.00	Adjusted based on actuals
Parking	415.542.65.47.000	Utilities		7,800.00	Increasing to match 2025 actuals - rounded to \$10K total
Parking	415.542.65.47.001	Utilities - Horseshoe Lake		10,000.00	Adding Expense for Lot - not in original budget
Parking	415.582.90.00.005	External Taxes - Excise Tax		19,147.00	Increasing to match 2025 actuals
Parking	415.595.65.60.001	Various Parking Lot Improvements		75,000.00	Council approved 3/10/2026
Parking	415.508.51.00.415	Assigned EFB		1,152,289.00	Increase EFB (Balance of \$810,699)
Total			1,287,125.00	1,287,125.00	
Equip Rental (ER&R)	501.308.51.00.501	Assigned BFB	133,601.00		Increase BFB

Fund	Account	Account Name	Revenue	Expense	Notes
Equip Rental (ER&R)	501.348.05.01.000	Interfund Equip & Veh Leases	(3,000.00)		Adjusting fund transfers in to match transfers out from other funds
Equip Rental (ER&R)	501.361.11.05.001	Interest	5,000.00		Adjusted based on growth of cash balance anticipated
Equip Rental (ER&R)	501.395.10.00.000	Proceeds Sale of Cap. Assets	80,250.00		Est. increase of additional equipment surplusing with fleet turnover
Equip Rental (ER&R)	501.548.68.41.003	ProSvs-Fleet Vehicles Acct. Fees		2,000.00	Adding new expense for fleet mgmt software/maintenance records
Equip Rental (ER&R)	501.548.68.46.000	Insurance		(15,992.00)	Adjusted based on actuals
Equip Rental (ER&R)	501.592.48.80.005	Debt Redemp-Int/2Dump/Sweep/Vactor		(5,980.00)	Remaining funds at LOCAL that will pay down this portion of the debt
Equip Rental (ER&R)	501.594.48.64.058	New Light Pickup		23,259.00	Increase needed to finalize 2025 PW Supervisor Truck Purchase
Equip Rental (ER&R)	501.594.48.64.059	Enterprise Fleet Rotations		211,000.00	Council approved 2/11/26 - 5 Vehicles
Equip Rental (ER&R)	501.594.48.64.099	LOCAL - Mach/Equip Purchases		(7,314.00)	Removing remaining funds - LOCAL will buy down debt interest instead
Equip Rental (ER&R)	501.508.51.00.501	Assigned EFB		8,878.00	Increase EFB
<b>Total</b>			<b>215,851.00</b>	<b>215,851.00</b>	
Central Services	502.348.05.02.000	Interfund Misc. Revenue	10,800.00		Transfer in from GF - Council Chambers Equipment
Central Services	502.594.18.64.002	Council/Conference Room Upgrades		9,000.00	Carryover from 2025
Central Services	502.594.58.64.000	PC/Comm. Dev Staff		1,800.00	Increased cost of GIS Computer Upgrade
<b>Total</b>			<b>10,800.00</b>	<b>10,800.00</b>	
Cemetery Endowment	601.308.51.00.601	Assigned BFB	12,748.00		Increase BFB
Cemetery Endowment	601.508.51.00.601	Assigned EFB		12,748.00	Increase EFB
<b>Total</b>			<b>12,748.00</b>	<b>12,748.00</b>	
<b>Grand Total All Funds</b>			<b>8,527,031.00</b>	<b>8,527,031.00</b>	
			<u>Revenue</u>	<u>Expense</u>	
Actual Changes to BFB & EFB's			7,654,822.00	6,964,779.00	
Less Total Fund Adjustments from Above			8,527,031.00	8,527,031.00	
Actual Adjustments to Revenues & Expenses			872,209.00	1,562,252.00	