

Northshore Utility
District
2026 Budget
Proposal



District Focus

Fiscal Health and Refining Information

2025

- Quarterly Budget Review to Board
- Budget Training for Leadership and Budget Managers
- Completed our Fiscal Year 2021 Financial Statement
- Completed our Accountability Audit for 2020-2024

2026

- Complete 2022 Financial Statement Audit, to then move forward to 2023, 2024, 2025 with a coordinated schedule with the State Auditors Office
- Continue to evaluate District processes and focus on enhancing overall customer experience (*Researching monthly billing, Rate Resolution changes- fee structure, overall procedural review*)
- Strengthening District infrastructure (*SCADA, Emergency Well, IT Security*)

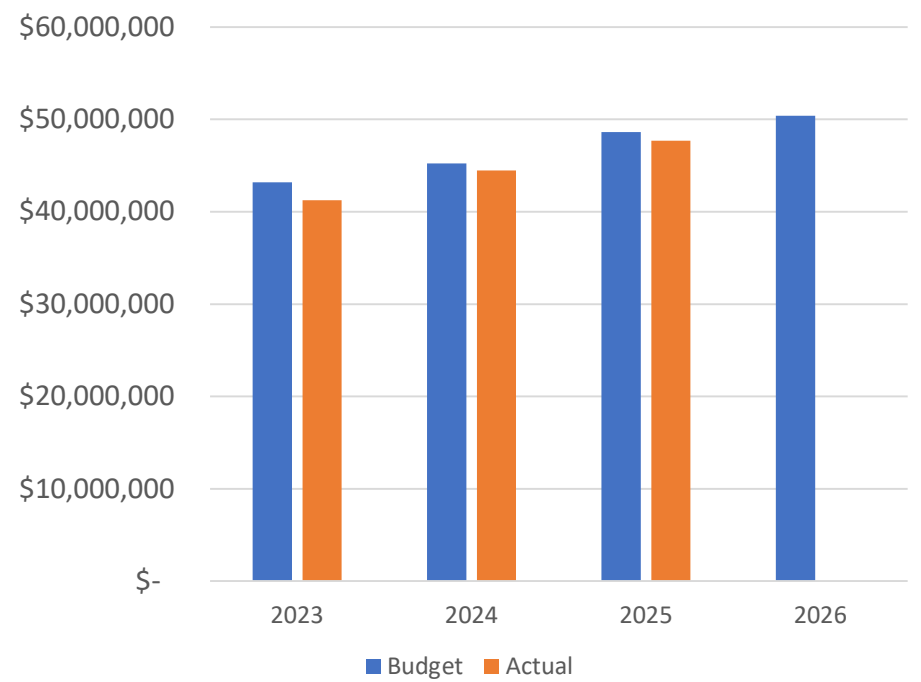
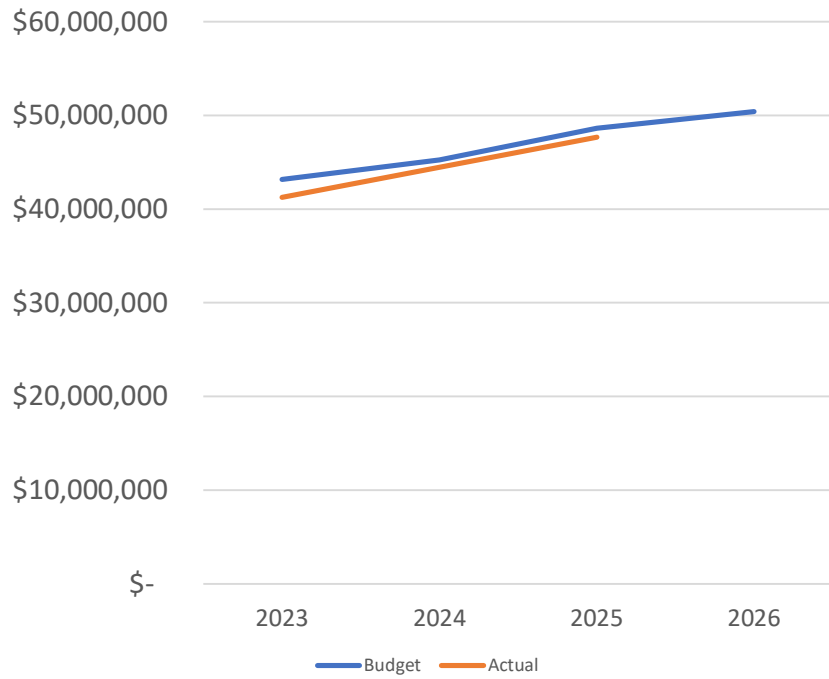
Year over Year
Budget
to
Actuals

Year	Budget	Actual
2023	\$ 43,186,787	\$ 41,248,514
2024	\$ 45,246,749	\$ 44,479,354
2025	\$ 48,876,000	\$ 47,090,707
2026	\$ 51,373,000	

Year over Year Percent Change

2023 to 2024 \$ Change	2024 to 2025 \$ Change	2025 to 2026 \$ Change
\$ 2,059,962.00	\$ 3,629,251.00	\$ 2,497,000.00
5%	7%	5%

Budget to Actuals 2023-2026



2026 Budget Request

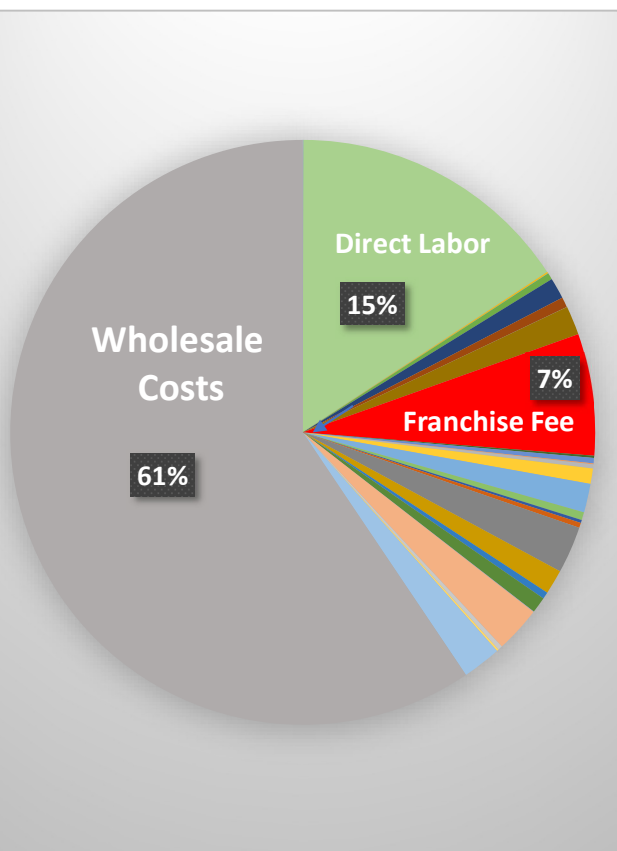
General Categories

General Categories	Budget 2026 (Rounded)
Wholesale cost	\$ 29,798,000.00
Direct Labor	\$ 7,756,000.00
Kirkland Franchise Fee: Kirkland Customers Only (Pass through cost)	\$ 3,441,000.00
PEBB Healthcare	\$ 1,426,000.00
Utilities & Insurance	\$ 1,296,000.00
Taxes	\$ 1,276,000.00
Operations Related	\$ 1,218,000.00
Fleet Related	\$ 563,000.00
IT Related	\$ 591,000.00
Social Security	\$ 487,000.00
Office Related	\$ 315,000.00
Other Employee Benefits	\$ 411,000.00
Governmental	\$ 379,000.00
Professional Services	\$ 458,000.00
Facilities Related	\$ 200,000.00
Legal	\$ 143,000.00
Medicare	\$ 117,000.00
Training	\$ 97,000.00
Labor and Industries	\$ 76,000.00
PERS	\$ 686,000.00
Other Employee Related Expenses	\$ 68,000.00
Payroll Taxes- Paid Family Medical Leave	\$ 68,000.00
Travel	\$ 52,000.00
State Unemployment	\$ 100,000.00
Outreach	\$ 37,000.00
Equipment Related	\$ 25,000.00
Meals & Recognition	\$ 25,000.00
Books & Tuition Reimbursements	\$ 19,000.00
Interest	\$ 6,000.00
Engineering Related	\$ 3,000.00
Everett RWA Costs (C592)	\$ 2,000.00
VEBA HRA	\$ 234,000.00
Grand Total	\$ 51,373,000.00

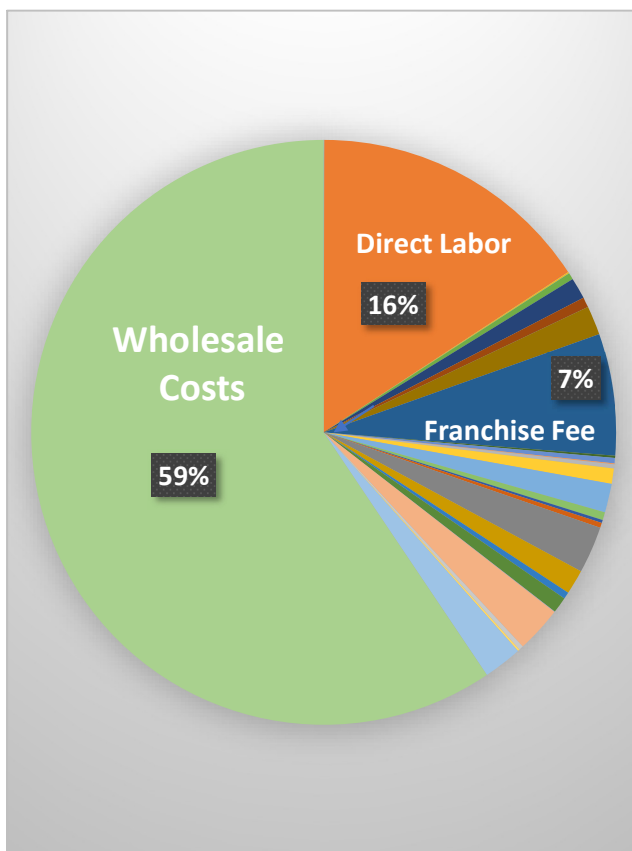
General Categories	2026 Budget (Rounded)	2023 to 2024 \$ Change	2024 to 2025 \$ Change	2025 to 2026 \$ Change
Wholesale cost	\$29,798,000.00	\$1,176,945.00	\$2,189,562.00	\$1,446,000.00
Direct Labor	\$ 7,756,000.00	\$ 680,214.00	\$ 236,078.00	\$ 253,000.00
Kirkland Franchise Fee: Kirkland Customers Only	\$ 3,441,000.00	\$ 141,065.00	\$ 303.00	\$ 233,000.00
PEBB Healthcare	\$ 1,426,000.00	\$ 236,013.00	\$ 2,570.00	\$ 186,000.00
Utilities & Insurance	\$ 1,296,000.00	\$ 231,492.00	\$ 322,391.00	\$ (28,000.00)
Taxes	\$ 1,276,000.00	\$ 95,495.00	\$ 12,125.00	\$ 63,000.00
Operations Related	\$ 1,218,000.00	\$ (184,500.00)	\$ 17,240.03	\$ 116,000.00
Fleet Related	\$ 563,000.00	\$ (133,500.00)	\$ 59,759.97	\$ 3,000.00
IT Related	\$ 591,000.00	\$ 12,318.00	\$ 132,622.00	\$ (175,000.00)
Social Security	\$ 487,000.00	\$ 31,416.00	\$ 3,280.00	\$ 63,000.00
Office Related	\$ 315,000.00	\$ (116,700.00)	\$ 23,350.00	\$ (90,000.00)
Other Employee Benefits	\$ 411,000.00	\$ 19,893.00	\$ 183,094.00	\$ 23,000.00
Governmental	\$ 379,000.00	\$ (18,000.00)	\$ 11,000.00	\$ 117,000.00
Professional Services	\$ 458,000.00	\$ (15,300.00)	\$ 62,300.00	\$ 184,000.00
Facilities Related	\$ 200,000.00	\$ (17,000.00)	\$ (2,000.00)	\$ 23,000.00
Legal	\$ 143,000.00	\$ 40,000.00	\$ 500.00	
Medicare	\$ 117,000.00	\$ 10,462.00	\$ 4,491.00	\$ 11,000.00
Training	\$ 97,000.00	\$ (33,500.00)	\$ 27,500.00	\$ (21,000.00)
Labor and Industries	\$ 76,000.00	\$ 3,286.00	\$ 2,968.00	\$ 19,000.00
PERS	\$ 686,000.00	\$ 14,130.00	\$ 2,766.00	\$ 39,000.00
Other Employee Related Expenses	\$ 68,000.00	\$ (2,276.00)	\$ 4,276.00	\$ (4,000.00)
Payroll Taxes- Paid Family Medical Leave	\$ 68,000.00	\$ (25,116.00)		\$ 68,000.00
Travel	\$ 52,000.00	\$ (10,500.00)	\$ 15,000.00	
State Unemployment	\$ 100,000.00	\$ 7,500.00		\$ 85,000.00
Outreach	\$ 37,000.00	\$ (5,000.00)	\$ 80,000.00	\$ (97,000.00)
Equipment Related	\$ 25,000.00	\$ (13,000.00)	\$ (8,500.00)	\$ (11,000.00)
Meals & Recognition	\$ 25,000.00	\$ (4,400.00)	\$ 400.00	\$ 1,000.00
Books & Tuition Reimbursements	\$ 19,000.00	\$ (10,000.00)		
Interest	\$ 6,000.00	\$ (1,475.00)	\$ 1,675.00	
Engineering Related	\$ 3,000.00	\$ (50,000.00)	\$ 500.00	
Everett RWA Costs (C592)	\$ 2,000.00			
VEBA HRA	\$ 234,000.00		\$ 244,000.00	\$ (10,000.00)
Grand Total	\$ 51,373,000.00	\$2,059,962.00	\$3,629,251.00	\$2,497,000.00

Budget Overview – Percentage by Type

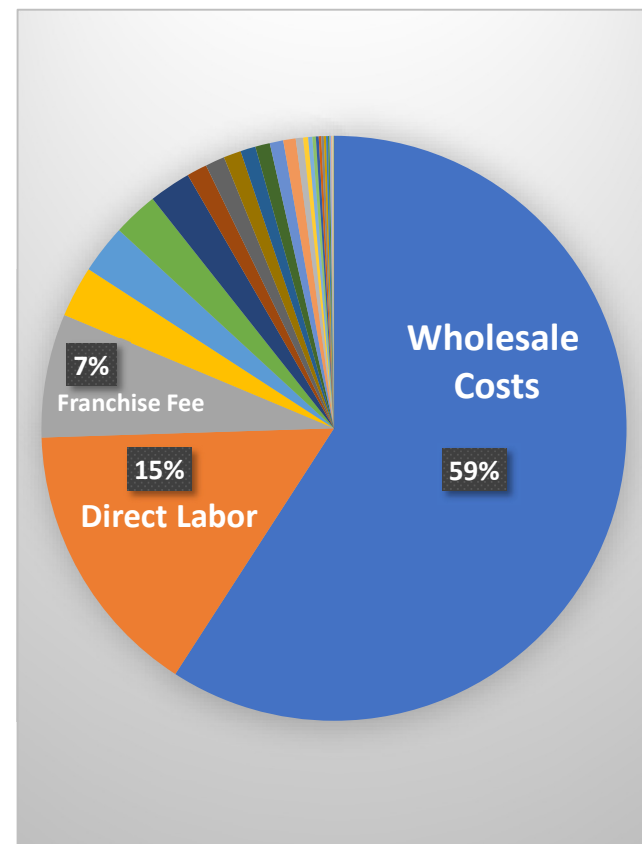
2024



2025



2026



Top 2 Budget
Drivers

Wholesale Costs

Direct Labor

Wholesale Costs

Combined Seattle Public Utilities & King County Wastewater

Year	Budget	Actual	% of Operating Budget	Budget \$ Change
2023	\$ 24,985,493	\$ 25,048,987	57.9%	
2024	\$ 26,162,438	\$ 27,105,635	57.8%	\$ 1,176,945
2025	\$ 28,352,000	\$ 28,008,832	58.3%	\$ 2,189,562
2026	\$ 29,798,000		59.1%	\$ 1,446,000

Wholesale Water - Seattle Public Utilities



Year	Budget	Actual	Year over Year % Change
2023	\$ 6,015,889	\$ 6,015,889	20%
2024	\$ 6,092,597	\$ 6,092,597	1%
2025	\$ 6,141,000	\$ 6,294,473	3%
2026	\$ 6,109,707		-3%

July 15, 2025

Fthan Maiefski
 General Manager
 Northshore Utility District
 PO Box 82489
 Kenmore, WA 98028

Dear Mr. Maiefski,

Seattle has completed the 2024 True-up, and Baker Tilly will be mailing you a copy of the final report directly. This letter is to inform you of your 2026 block payments, which includes the impact of your 2024 overpayment shown on page 13 of Baker Tilly's report.

The 2024 surplus balance was \$4,495. This amount, plus interest, will be applied to decrease the 2026 block payment below the amount determined in the 2026-2030 rate study. The total for 2026 will be:

2026 Regional Cost from Rate Study	\$ 5,973,018
2026 Conservation Cost from Rate Study	141,581
Minus 2024 Surplus	(4,495)
Minus Interest	(397)
Total 2026 Block Cost	\$ 6,109,707

The breakdown by month is:

January	5%	\$ 305,485
February	5%	305,485
March	6%	366,582
April	6%	366,582
May	6%	366,582
June	12%	733,165
July	13%	794,263
August	15%	916,456
September	13%	794,263
October	7%	427,680
November	6%	366,582
December	6%	366,582

Wholesale Wastewater - King County

Year	Budget	Actual	Year over year % Change
2023	\$ 18,969,604	\$ 18,969,604	
2024	\$ 20,069,841	\$ 20,069,841	6%
2025	\$ 22,211,000	\$ 22,211,000	11%
2026	\$ 23,688,000	\$ 23,687,576	7%

November 1, 2025

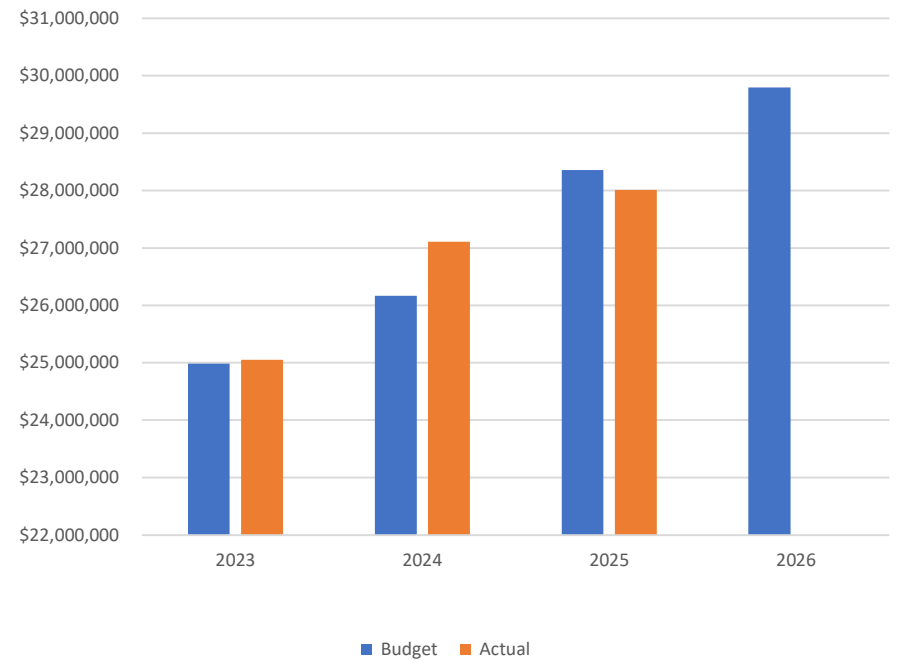
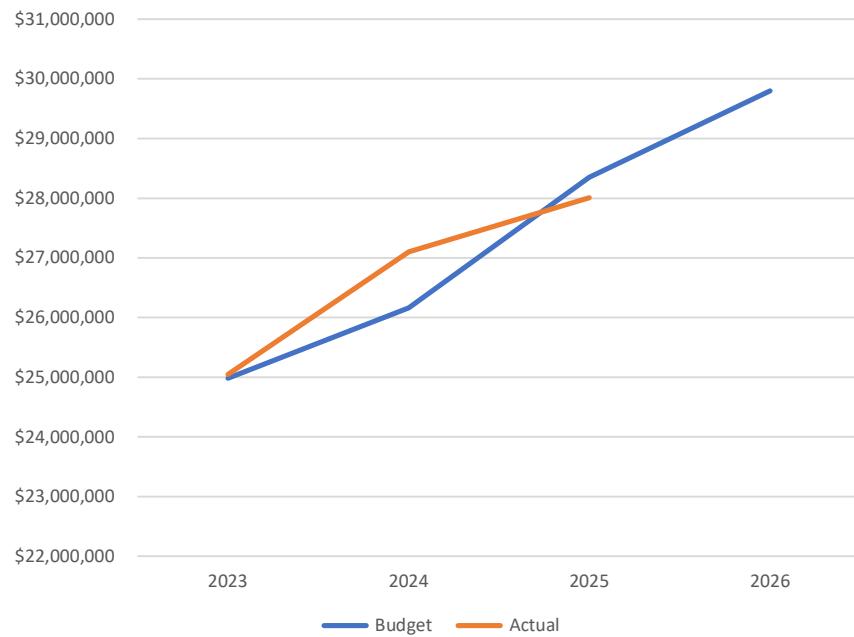
TO: All Component Agencies
 FROM: Morgan Bergstrom
 Finance & Administration Section
 SUBJECT: **2026 Sewer Rate**

The sewer rate for 2026 will be **\$62.66** per residential customer or residential customer equivalent per month.

If you have any questions, please contact me at (206) 477-1281 or at WTDBilling@kingcounty.gov.

Thank you.

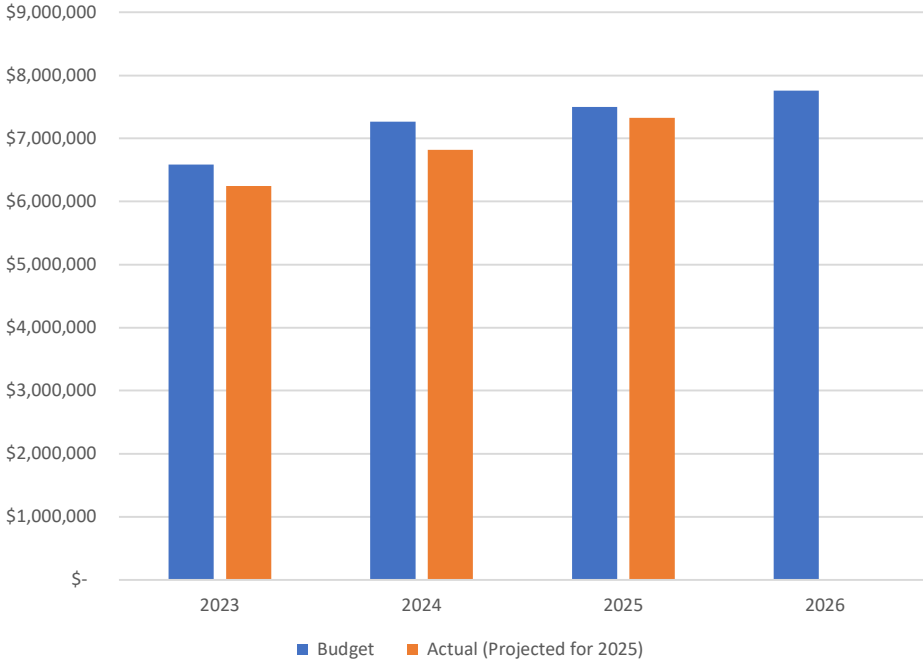
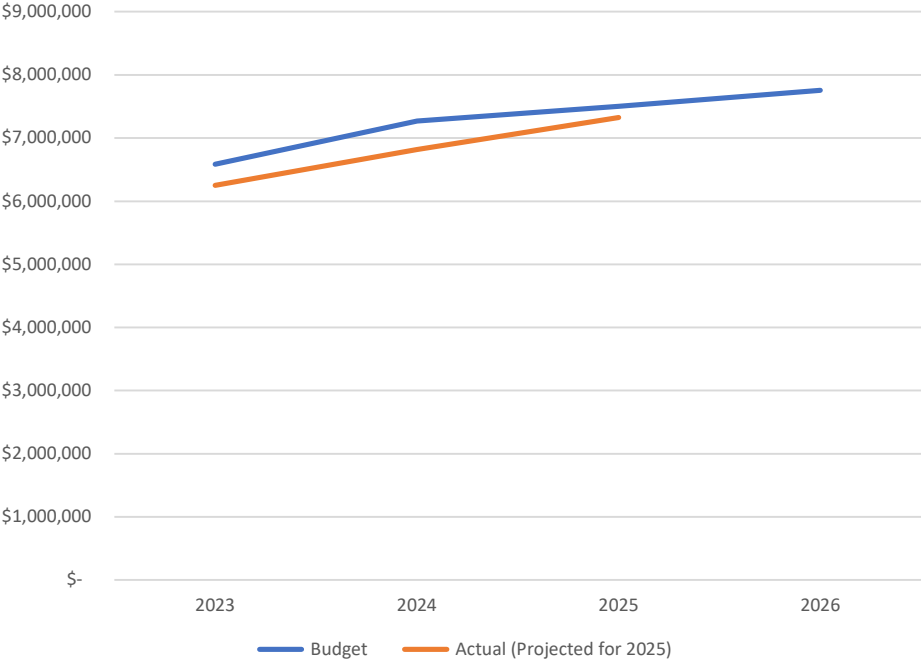
Wholesale Costs - SPU and King County



Direct Labor Costs

Year	Budget	Actual (Projected for (2025))	% of Operating Budget	% Change
2023	\$ 6,586,708	\$ 6,248,901	15%	10%
2024	\$ 7,266,922	\$ 6,817,448	16%	3%
2025	\$ 7,503,000	\$ 7,325,609	15%	3%
2026	\$ 7,756,000		15%	

Direct Labor Costs



Operations Capital

	2025 Budget	2026 Budget
Fleet	\$ 480,000	\$ 410,000
SCADA	\$ 400,000	\$ 1,260,000
Facilities	\$ 210,000	\$ 233,000
Equipment	\$ 37,000	\$ 172,000
Total	\$ 1,127,000	\$ 2,075,000

Fleet

Line Item Detail	2025 Budget	Requested increase	2026 Budget Request	Notes
Chewy Equinox or Ford Ranger	\$ 80,000		\$ 80,000	Carryover from 2025 Replace Truck 89 (Chevy Colorado)
Mercedes Sprinter or Ford Transit (Gas or Electric)	\$ 100,000	\$ (10,000)	\$ 90,000	Carryover from 2025 Replace Truck 71 (2003 Workhorse)
Midsized SUV (GM/Pool Vehicle)			\$ 45,000	Replace Truck 69 (2003 Workhorse)
Midsized SUV (Pool Vehicle)			\$ 45,000	Replace Truck 91 (2011 Chevy Equinox)
Midsized Truck (M&O Director)			\$ 50,000	Replace Truck 94 (2011 Chevy Colorado)
Hot Box	\$ 300,000	\$ (200,000)	\$ 100,000	Carryover from 2025 Replace (Hot Box Insert)
Total Fleet	\$ 480,000		\$ 410,000	
				Carryover

SCADA

Line Item Detail	2025 Budget	Requested increase	2026 Budget Request	Notes
Telemetry and SCADA Upgrade Project	\$ 375,000	\$ 860,000	\$ 1,235,000	Carryover from 2025 - Project has been created
Lift Station 1 Level Sensor Upgrade	\$ 25,000		\$ 25,000	Carryover from 2025
Total SCADA	\$ 400,000		\$ 1,260,000	
				Carryover

Facilities

Line Item Detail	2025 Budget	Requested increase	2026 Budget Request	Notes
Art (interior and exterior)	\$ 60,000		\$ 60,000	Carryover from 2025
Electric Vehicle Charging Station	\$ 30,000		\$ 10,000	Carryover from 2025
HQ Parking Lot Security Upgrade	\$ 100,000		\$ 100,000	Carryover from 2025
HQ Pressure Washer/Vacuum			\$ 18,000	Replacement
Gym Flooring			\$ 20,000	Replacement
LS 17 & 18 Pump Replacements			\$ 25,000	Replacement
Total Facilities	\$ 190,000		\$ 233,000	
				Carryover from 2025

Equipment

Line Item Detail	2025 Budget	Requested increase	2026 Budget Request	Notes
R8 Roddie Accessories			\$ 14,000	Pipe Bursting Machine Accessories
CUES Gold Cable			\$ 10,000	Camera Truck cable
Westhill Flow Control Transfer Switch			\$ 15,000	SCADA work
Sewer Bypass Hose Fittings	\$ 25,000		\$ 25,000	Carryover from 2025
Locator			\$ 9,000	New Locate Equipment
EH Mag Meters (3)			\$ 65,000	Westhill, LFP, 119th FCV
Ground Mic			\$ 13,000	Leak Detection Equipment
Automatic Water Main Flusher			\$ 9,000	Dead End Water Quality Issue's
Miller DuraHoist Portable Fall Protection			\$ 12,000	Portable Fall Protection Equipment
Total Operations Equipment	\$ 25,000		\$ 172,000	
				Carryover from 2025

Information Technology – Capital

Line Item Detail	2025 Budget	Requested increase	2026 Budget Request	Recurring Annual Costs	Notes
New HQ and DR Firewalls and Integrated endpoint security solution			\$ 105,000	\$ 10,000	Replacement
Satellite Failover for HQ Internet			\$ 6,000	\$ 3,600	Provide basic internet access during a disaster
Arrow Gold Additional GPS Unit			\$ 16,000		Additional unit to be used by M&O/Engineering
New TV Truck Computer			\$ 12,000		Replacement
Security Cameras	\$ 20,000	\$ 5,000	\$ 25,000		Additional cameras for HQ after remodel
Meter Reading Laptop			\$ 9,000		Replacement
Electronic Content Management System			\$ 100,000	\$ 8,500	Manage and store documents District wide
HQ Reader board	\$ 60,000	\$ 35,000	\$ 95,000		Replacement
Firewall and Integrated System - Installation			\$ 75,000		Professional services to replace firewall and security solutions
New SCADA Servers			\$ 50,000		Replacement
Zero Trust Network			\$ 55,000	\$ 2,000	Zero-trust network will allow seamless remote access and protect laptops in the field with the same security at HQ
SCADA Monitoring			\$ 10,000	\$ 7,000	Monitoring software to track SCADA assets and firmware changes
Total	\$ 80,000		\$ 558,000	\$ 31,100	
					Carryover from 2025

Total Capital Requests



OPERATIONS: \$2,075,000



IT: \$558,000



Up Next

Engineering
Capital Budget



CIP- Capital Improvement Projects 2026 Budget

Catherine Forrest- Engineering Director

Board of Commissioners- March 2, 2026

Overview

Review of Capital Projects

Phases Associated with Estimates

- Design
- Permitting
- Easement Acquisition
- Construction
- Contingency
- CM/Inspection

Utilize Information of Past Projects

Update the Status/Phase

Forecast and Prioritize Future Projects & Workload





Capital Projects Estimating

How is a Project Estimate created?

- Review the Project Scope and Complexity
- Solicit Design Consultants with Scope
- Design Consultant assists with Construction Estimate
- Use Cost Comparison from Previous Similar Projects
- Revise & Implement Processes to Refine Designs & Reduce Construction Costs
- Evaluate Market & Timing (Season)

18 Active Projects & Spending Commitments for 2025, 2026, & 2027*

	Owner	Project	YTD 2025	2026	Current Est Cost
1	Kirkland ILA	100th Ave NE	\$ 1,980,000	\$ 35,000	\$ 2,015,000
2	Kirkland ILA	Goat Hill Storm Drainage	\$ 187,000	\$ 83,000	\$ 270,000
3	Kirkland ILA	Evergreen Area Overlays	\$ -	\$ 240,000	\$ 240,000
4	Kirkland ILA	Juanita Dr Phase 2 Improvements	\$ 1,950,000	\$ 495,000	\$ 2,445,000
5	Kirkland ILA	124th NE Improvements	\$ 272,000	\$ 115,000	\$ 387,000
6	WSDOT	Brickyard Ped Overpass/522 Impr	\$ -	\$ 50,000	\$ 50,000
7	WSDOT	* 61st/522 Culvert- Cat Whiskers	\$ 87,000	\$ 1,081,000	\$ 1,168,000
8	Kenmore	61st Ave Sidewalks Ph 1	\$ 550,000	\$ 250,000	\$ 800,000
9	NUD	*Totem Lake Force Main	\$ 115,000	\$ 2,650,000	\$ 2,765,000
10	NUD	*Emergency Wells	\$ 48,000	\$ 1,150,000	\$ 1,198,000
11	NUD	Building B Bay Door	\$ -	\$ 250,000	\$ 250,000
12	NUD	451 Pressure Zone Improvements	\$ 4,752,000	\$ 7,000	\$ 4,759,000
13	NUD	Small Dia High Pressure Replace	\$ 207,000	\$ 2,805,000	\$ 3,012,000
14	NUD	Lakewood Villa WM Replacement	\$ 550,000	\$ 180,000	\$ 730,000
15	NUD	* 122/84 WM Replacement	\$ 415,000	\$ 3,115,000	\$ 3,530,000
16	NUD	* 185/66 WM Replacement	\$ 202,000	\$ 2,648,000	\$ 2,850,000
17	NUD	* Holmes Point Dr PH 1	\$ 406,000	\$ 4,540,000	\$ 4,946,000
18	NUD	*152/105 WM Replacement	\$ 177,000	\$ 2,080,000	\$ 2,257,000
		* Expenditures into 2027 and/or 28			
				Not All Active Projects Listed on this slide. See Appendix B for more Information	

Accounting for Costs



Phases

- Future
- Planning
- Design
- Construction
- Warranty
- Completion
- Archive



Cost Breakdown by Phase

Design (~10% - 20%)
Construction Phase (~60% - 80%)
Permitting & Easements (> 5%)
Const.Mgmt/Delivery(~10% - 15%)



Warranty and Completion

Report to Board on Project Completion.

Refine accounting processes for completion, warranty, and close out phases.

By the Numbers



Total Rolling Budget
Balance per Year

2023: \$61 M
2024: \$55 M
2025: \$58 M
2026: \$59 M

Spending rate: \$8-\$10M per yr



Total Projects as of 2025:

30



New Projects in 2026:

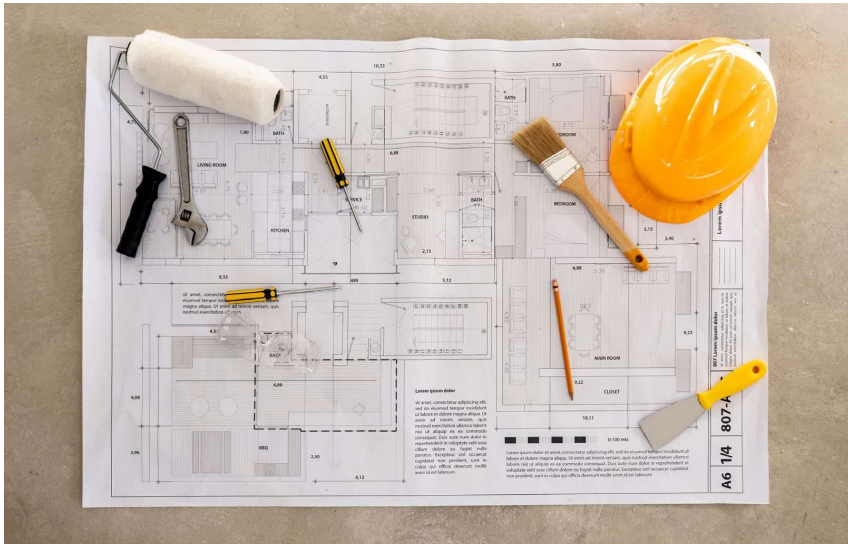
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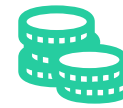
Projects in Process:

26

Work in Progress



Movement based
on priority, need,
availability, timing



Budget review



Refine budgeting



Appendix A

Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Wholesale Serv Cost Sewage Treatment KC	\$ 22,211,000.00	22,031,789.52	\$ 23,688,000.00	\$ 1,477,000.00	6.7%
Wholesale Serv Cost Water SPU	\$ 6,141,000.00	5,977,042.67	\$ 6,110,000.00	\$ (31,000.00)	-0.5%
Total Wholesale Costs	\$ 28,352,000.00	28,008,832.19	\$ 29,798,000.00	\$ 1,446,000.00	5.2%
Direct Labor Costs - Commissioners	\$ 78,000.00	\$ 66,074.40	\$ 78,000.00	\$ -	0.0%
Direct Labor Costs - Management Team	\$ 798,000.00	\$ 804,486.55	\$ 678,000.00	\$ (120,000.00)	-14.9%
Direct Labor Costs - Engineering	\$ 1,332,000.00	\$ 1,182,510.01	\$ 1,488,000.00	\$ 156,000.00	13.2%
Direct Labor Costs - Finance	\$ 941,000.00	\$ 1,104,068.95	\$ 928,000.00	\$ (13,000.00)	-1.2%
Direct Labor Costs - IT	\$ 590,000.00	\$ 611,112.90	\$ 586,000.00	\$ (4,000.00)	-0.7%
Direct Labor Costs - Admin/HR	\$ 426,000.00	\$ 390,443.28	\$ 374,000.00	\$ (52,000.00)	-13.3%
Direct Labor Costs - Fleet/Facilities	\$ 478,000.00	\$ 470,194.55	\$ 559,000.00	\$ 81,000.00	17.2%
Direct Labor Costs - Operations	\$ 2,860,000.00	\$ 2,696,718.82	\$ 3,065,000.00	\$ 205,000.00	7.6%
Total Direct Labor	\$ 7,503,000.00	\$ 7,325,609.46	\$ 7,756,000.00	\$ 253,000.00	3.5%
Total Payroll Taxes - Paid Family Medical Leave	\$ -	\$ 27,943.61	\$ 68,000.00	\$ 68,000.00	243.3%
Payroll Taxes & Contributions: Labor & Industry	\$ -	\$ 3,479.24	\$ 4,000.00	\$ 4,000.00	115.0%
Payroll Taxes & Contributions: Labor & Industry	\$ 1,000.00	\$ 105.85	\$ 1,000.00	\$ -	0.0%
Payroll Taxes & Contributions: Labor & Industry	\$ 2,000.00	\$ 4,258.73	\$ 5,000.00	\$ 3,000.00	70.4%
Payroll Taxes & Contributions: Labor & Industry	\$ 6,000.00	\$ 6,483.03	\$ 7,000.00	\$ 1,000.00	15.4%
Payroll Taxes & Contributions: Labor & Industry	\$ 3,000.00	\$ 3,278.48	\$ 4,000.00	\$ 1,000.00	30.5%
Payroll Taxes & Contributions: Labor & Industry	\$ 2,000.00	\$ 1,892.37	\$ 2,000.00	\$ -	0.0%
Payroll Taxes & Contributions: Labor & Industry	\$ 2,000.00	\$ 1,611.00	\$ 2,000.00	\$ -	0.0%
Payroll Taxes & Contributions: Labor & Industry	\$ 7,000.00	\$ 7,364.05	\$ 8,000.00	\$ 1,000.00	13.6%
Payroll Taxes & Contributions: Labor & Industry	\$ 34,000.00	\$ 42,770.07	\$ 43,000.00	\$ 9,000.00	21.0%
Total Labor & Industries	\$ 57,000.00	\$ 71,242.83	\$ 76,000.00	\$ 19,000.00	26.7%
Payroll Taxes & Contributions: HCA - PEBB	\$ 244,000.00	\$ 33,946.67	\$ 34,000.00	\$ (210,000.00)	-618.6%
Payroll Taxes & Contributions: HCA - PEBB	\$ 65,000.00	\$ 98,545.33	\$ 99,000.00	\$ 34,000.00	34.5%
Payroll Taxes & Contributions: HCA - PEBB	\$ 96,000.00	\$ 81,134.67	\$ 82,000.00	\$ (14,000.00)	-17.3%
Payroll Taxes & Contributions: HCA - PEBB	\$ 164,000.00	\$ 197,584.00	\$ 198,000.00	\$ 34,000.00	17.2%
Payroll Taxes & Contributions: HCA - PEBB	\$ 95,000.00	\$ 180,232.00	\$ 181,000.00	\$ 86,000.00	47.7%
Payroll Taxes & Contributions: HCA - PEBB	\$ 68,000.00	\$ 97,790.68	\$ 98,000.00	\$ 30,000.00	30.7%
Payroll Taxes & Contributions: HCA - PEBB	\$ 66,000.00	\$ 84,240.00	\$ 85,000.00	\$ 19,000.00	22.6%
Payroll Taxes & Contributions: HCA - PEBB	\$ 71,000.00	\$ 97,866.28	\$ 98,000.00	\$ 27,000.00	27.6%
Payroll Taxes & Contributions: HCA - PEBB	\$ 371,000.00	\$ 550,176.00	\$ 551,000.00	\$ 180,000.00	32.7%
Total PEBB Healthcare	\$ 1,240,000.00	\$ 1,421,515.63	\$ 1,426,000.00	\$ 186,000.00	13.1%

Appendix A

Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Payroll Taxes & Contributions: PERS	\$ -	\$ 458.93	\$ 1,000.00	\$ 1,000.00	217.9%
Payroll Taxes & Contributions: PERS	\$ 107,000.00	\$ 64,058.20	\$ 15,000.00	\$ (92,000.00)	-143.6%
Payroll Taxes & Contributions: PERS	\$ 115,000.00	\$ 99,730.63	\$ 140,000.00	\$ 25,000.00	25.1%
Payroll Taxes & Contributions: PERS	\$ 57,000.00	\$ 69,418.89	\$ 90,000.00	\$ 33,000.00	47.5%
Payroll Taxes & Contributions: PERS	\$ 54,000.00	\$ 52,070.95	\$ 60,000.00	\$ 6,000.00	11.5%
Payroll Taxes & Contributions: PERS	\$ 35,000.00	\$ 33,013.83	\$ 40,000.00	\$ 5,000.00	15.1%
Payroll Taxes & Contributions: PERS	\$ 44,000.00	\$ 38,016.44	\$ 60,000.00	\$ 16,000.00	42.1%
Payroll Taxes & Contributions: PERS	\$ 235,000.00	\$ 223,037.71	\$ 280,000.00	\$ 45,000.00	20.2%
Total PERS	\$ 647,000.00	\$ 579,805.57	\$ 686,000.00	\$ 39,000.00	6.7%
Payroll Taxes & Contributions: SS	\$ -	\$ 1,239.97	\$ 2,000.00	\$ 2,000.00	161.3%
Payroll Taxes & Contributions: SS	\$ 5,000.00	\$ 4,551.79	\$ 5,000.00	\$ -	0.0%
Payroll Taxes & Contributions: SS	\$ 57,000.00	\$ 42,736.12	\$ 42,000.00	\$ (15,000.00)	-35.1%
Payroll Taxes & Contributions: SS	\$ 75,000.00	\$ 82,773.88	\$ 93,000.00	\$ 18,000.00	21.7%
Payroll Taxes & Contributions: SS	\$ 37,000.00	\$ 70,344.73	\$ 58,000.00	\$ 21,000.00	29.9%
Payroll Taxes & Contributions: SS	\$ 35,000.00	\$ 43,200.53	\$ 37,000.00	\$ 2,000.00	4.6%
Payroll Taxes & Contributions: SS	\$ 27,000.00	\$ 27,580.20	\$ 24,000.00	\$ (3,000.00)	-10.9%
Payroll Taxes & Contributions: SS	\$ 30,000.00	\$ 33,057.45	\$ 35,000.00	\$ 5,000.00	15.1%
Payroll Taxes & Contributions: SS	\$ 158,000.00	\$ 189,998.17	\$ 191,000.00	\$ 33,000.00	17.4%
Total Social Security	\$ 424,000.00	\$ 495,482.85	\$ 487,000.00	\$ 63,000.00	12.7%
Payroll Taxes & Contributions: MC	\$ 2,000.00	\$ 1,064.53	\$ 2,000.00	\$ -	0.0%
Payroll Taxes & Contributions: MC	\$ 17,000.00	\$ 13,686.35	\$ 10,000.00	\$ (7,000.00)	-51.1%
Payroll Taxes & Contributions: MC	\$ 18,000.00	\$ 19,358.37	\$ 22,000.00	\$ 4,000.00	20.7%
Payroll Taxes & Contributions: MC	\$ 9,000.00	\$ 17,558.59	\$ 14,000.00	\$ 5,000.00	28.5%
Payroll Taxes & Contributions: MC	\$ 9,000.00	\$ 10,103.40	\$ 9,000.00	\$ -	0.0%
Payroll Taxes & Contributions: MC	\$ 7,000.00	\$ 6,450.36	\$ 6,000.00	\$ (1,000.00)	-15.5%
Payroll Taxes & Contributions: MC	\$ 7,000.00	\$ 7,731.27	\$ 9,000.00	\$ 2,000.00	25.9%
Payroll Taxes & Contributions: MC	\$ 37,000.00	\$ 44,435.11	\$ 45,000.00	\$ 8,000.00	18.0%
Total Medicare	\$ 106,000.00	\$ 120,387.97	\$ 117,000.00	\$ 11,000.00	9.1%
Total Social Security & Medicare	\$ 530,000.00	\$ 615,870.83	\$ 604,000.00	\$ 74,000.00	12.0%
Payroll Taxes & Contributions: State Unemployment	\$ 15,000.00	\$ 47,246.67	\$ 100,000.00	\$ 85,000.00	179.9%

Appendix A

Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Employee Travel	\$ 10,000.00	\$ 1,472.89	\$ 10,000.00	\$ -	0.0%
Employee Travel	\$ -	\$ 885.88	\$ -	\$ -	0.0%
Employee Travel	\$ -	\$ 148.00	\$ -	\$ -	0.0%
Employee Travel	\$ 42,000.00	\$ 10,360.23	\$ 42,000.00	\$ -	0.0%
Employee Travel	\$ -	\$ 445.33	\$ -	\$ -	0.0%
Employee Travel	\$ -	\$ (1,136.80)	\$ -	\$ -	0.0%
Total Travel	\$ 52,000.00	\$ 12,175.53	\$ 52,000.00	\$ -	0.0%
Employee Meals	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	
Employee Recognition	\$ -	\$ 206.44	\$ -	\$ -	0.0%
Employee Recognition	\$ -	\$ 666.67	\$ -	\$ -	0.0%
Employee Recognition	\$ -	\$ 426.67	\$ -	\$ -	0.0%
Employee Meals	\$ 2,000.00	\$ 1,300.07	\$ 2,000.00	\$ -	0.0%
Employee Recognition	\$ 20,000.00	\$ 14,336.53	\$ 20,000.00	\$ -	0.0%
Employee Recognition	\$ -	\$ 1,333.33	\$ -	\$ -	0.0%
Employee OT Meals	\$ -	\$ 288.00	\$ 1,000.00	\$ 1,000.00	347.2%
Employee Recognition	\$ -	\$ 666.67	\$ -	\$ -	0.0%
Total Meals & Recognition	\$ 24,000.00	\$ 19,224.37	\$ 25,000.00	\$ 1,000.00	5.2%
Employee Training	\$ 4,000.00	\$ 3,213.33	\$ -	\$ (4,000.00)	-124.5%
Employee Training	\$ 17,000.00	\$ -	\$ -	\$ (17,000.00)	
Employee Training	\$ 97,000.00	\$ 55,734.68	\$ 97,000.00	\$ -	0.0%
Total Training	\$ 118,000.00	\$ 58,948.01	\$ 97,000.00	\$ (21,000.00)	-35.6%
Employee Benefits: Books & Tuition Reimb.	\$ -	\$ 1,937.83	\$ -	\$ -	0.0%
Employee Benefits: Books & Tuition Reimb.	\$ 19,000.00	\$ -	\$ 19,000.00	\$ -	
Employee Benefits: Books & Tuition Reimb.	\$ -	\$ 6,887.00	\$ -	\$ -	0.0%
Total Books & Tuition Reimbursements	\$ 19,000.00	\$ 8,824.83	\$ 19,000.00	\$ -	0.0%
Employee Benefits: Other Employ. Related Expenses	\$ 200,000.00	\$ 13,858.41	\$ 200,000.00	\$ -	0.0%
Employee Benefits: Other Employ. Related Expenses	\$ 50,000.00	\$ 54,552.37	\$ 28,000.00	\$ (22,000.00)	-40.3%
Employee Benefits: Other Employ. Related Expenses	\$ 28,000.00	\$ 34,584.67	\$ 42,000.00	\$ 14,000.00	40.5%
Employee Benefits: Other Employ. Related Expenses	\$ 12,000.00	\$ 22,004.59	\$ 23,000.00	\$ 11,000.00	50.0%
Employee Benefits: Other Employ. Related Expenses	\$ 15,000.00	\$ 17,675.19	\$ 16,000.00	\$ 1,000.00	5.7%
Employee Benefits: Other Employ. Related Expenses	\$ 13,000.00	\$ 19,147.00	\$ 11,000.00	\$ (2,000.00)	-10.4%
Employee Benefits: Other Employ. Related Expenses	\$ 13,000.00	\$ 12,110.84	\$ 14,000.00	\$ 1,000.00	8.3%
Employee Benefits: Other Employ. Related Expenses	\$ 57,000.00	\$ 68,177.97	\$ 77,000.00	\$ 20,000.00	29.3%
Total Employee Related Expenses	\$ 388,000.00	\$ 242,111.04	\$ 411,000.00	\$ 23,000.00	9.5%
VEBA HRA	\$ 244,000.00	\$ 214,000.00	\$ 234,000.00	\$ (10,000.00)	-4.7%

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Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Other Employment Related Expenses	\$ 40,000.00	\$ 9,154.24	\$ 40,000.00	\$ -	0.0%
Other Employment Related Expenses	\$ 1,000.00	\$ 1,395.13	\$ 2,000.00	\$ 1,000.00	71.7%
Other Employment Related Expenses	\$ 5,000.00	\$ 904.72	\$ 1,000.00	\$ (4,000.00)	-442.1%
Other Employment Related Expenses	\$ 5,000.00	\$ 1,299.09	\$ 2,000.00	\$ (3,000.00)	-230.9%
Other Employment Related Expenses	\$ 3,000.00	\$ 1,025.29	\$ 2,000.00	\$ (1,000.00)	-97.5%
Other Employment Related Expenses	\$ 3,000.00	\$ 5,063.09	\$ 6,000.00	\$ 3,000.00	59.3%
Other Employment Related Expenses	\$ 2,000.00	\$ 7,585.71	\$ 8,000.00	\$ 6,000.00	79.1%
Other Employment Related Expenses	\$ 2,000.00	\$ 954.16	\$ 1,000.00	\$ (1,000.00)	-104.8%
Other Employment Related Expenses	\$ 11,000.00	\$ 5,116.21	\$ 6,000.00	\$ (5,000.00)	-97.7%
Total Other Employee Related Expenses	\$ 72,000.00	\$ 32,497.65	\$ 68,000.00	\$ (4,000.00)	-12.3%
Legal Fees	\$ 85,000.00	\$ 22,323.87	\$ 85,000.00	\$ -	0.0%
Legal Fees	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	
Legal Fees	\$ 50,000.00	\$ 25,694.00	\$ 50,000.00	\$ -	0.0%
Total Legal	\$ 143,000.00	\$ 48,017.87	\$ 143,000.00	\$ -	0.0%
Professional Services - Engineering	\$ 15,000.00	\$ 20,198.16	\$ 21,000.00	\$ 6,000.00	29.7%
Professional Services - Finance	\$ 135,000.00	\$ 80,984.12	\$ 135,000.00	\$ -	0.0%
Professional Services - General	\$ 2,000.00	\$ -	\$ 50,000.00	\$ 48,000.00	
Professional Services - Admin/HR	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)	
Professional Services - Operations	\$ 10,000.00	\$ -	\$ 27,000.00	\$ 17,000.00	
Professional Services - Safety Program	\$ 10,000.00	\$ 5,540.93	\$ 10,000.00	\$ -	0.0%
Professional Services Outsourced Billing	\$ 100,000.00	\$ 183,576.73	\$ 215,000.00	\$ 115,000.00	62.6%
Total Professional Services	\$ 274,000.00	\$ 290,299.95	\$ 458,000.00	\$ 184,000.00	63.4%
Govt Services: Permits & Inspection - General	\$ -	\$ 49,164.00	\$ 50,000.00	\$ 50,000.00	101.7%
Govt Services: Permits & Inspection - Finance	\$ 125,000.00	\$ 3,334.67	\$ 4,000.00	\$ (121,000.00)	-3628.5%
Govt Services: Permits & Inspection - Operations	\$ -	\$ 99,170.33	\$ 125,000.00	\$ 125,000.00	126.0%
Govt Services: Permits & Inspection - water	\$ -	\$ 6,400.40	\$ -	\$ -	0.0%
King County Services: Investment Services - General	\$ -	\$ 23,515.77	\$ -	\$ -	0.0%
King County Services: Investment Services - Finance	\$ 16,000.00	\$ -	\$ 24,000.00	\$ 8,000.00	
King County Services: Election Expenses	\$ 121,000.00	\$ -	\$ 121,000.00	\$ -	0.0%
King County Services: Miscellaneous Charges	\$ -	\$ 51,432.37	\$ 55,000.00	\$ 55,000.00	106.9%
Total Governmental	\$ 262,000.00	\$ 233,017.55	\$ 379,000.00	\$ 117,000.00	50.2%
Outreach: General	\$ 34,000.00	\$ 36,433.31	\$ 37,000.00		
Outreach: Employment	\$ 100,000.00	\$ -	\$ -		
Total Outreach	\$ 134,000.00	\$ 36,433.31	\$ 37,000.00	\$ (97,000.00)	

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Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Office Supplies - General	\$ 30,000.00	\$ 20,222.09	\$ 30,000.00	\$ -	0.0%
Office Supplies - Engineering	\$ -	\$ 261.53	\$ -	\$ -	0.0%
Subscriptions - General	\$ 1,000.00	\$ 811.20	\$ 1,000.00	\$ -	0.0%
Subscriptions - Engineering	\$ 1,000.00	\$ 666.67	\$ 1,000.00	\$ -	0.0%
Professional Dues, Lic, Memberships	\$ 40,000.00	\$ 7,484.05	\$ -	\$ (40,000.00)	-534.5%
Professional Dues, Lic, Memberships	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)	
Professional Dues, Lic, Memberships	\$ -	\$ 2,333.33	\$ -	\$ -	0.0%
Professional Dues, Lic, Memberships - Admin/HR	\$ 8,000.00	\$ 1,212.00	\$ 50,000.00	\$ 42,000.00	3465.3%
Professional Dues, Lic, Memberships	\$ -	\$ 85.07	\$ -	\$ -	0.0%
Office Expenses Postage	\$ 95,000.00	\$ 1,328.00	\$ 5,000.00	\$ (90,000.00)	-6777.1%
Office Expenses Printing	\$ 4,000.00	\$ 1,211.55	\$ 4,000.00	\$ -	0.0%
Messenger Service - General	\$ 4,000.00	\$ 1,707.07	\$ 4,000.00	\$ -	0.0%
Messenger Service - Finance	\$ -	\$ 173.07	\$ -	\$ -	0.0%
Electronic Payment Service Fees	\$ 220,000.00	\$ 185,951.17	\$ 220,000.00	\$ -	0.0%
Total Office Related	\$ 405,000.00	\$ 223,446.80	\$ 315,000.00	\$ (90,000.00)	-40.3%
Minor Equipment Leasing General	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)	
Minor Equipment - safety?	\$ 10,000.00	\$ 285.75	\$ -	\$ (10,000.00)	-3499.6%
Minor Equipment Leasing - IT	\$ 25,000.00	\$ 19,765.20	\$ 25,000.00	\$ -	0.0%
Total Equipment Related	\$ 36,000.00	\$ 20,050.95	\$ 25,000.00	\$ (11,000.00)	-54.9%
Engineering Project Expenses	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	
Engineering Project Expenses - Water	\$ -	\$ 1,300.27	\$ -	\$ -	0.0%
Total Engineering Related	\$ 3,000.00	\$ 1,300.27	\$ 3,000.00	\$ -	0.0%
Operations Exp Contracted Services - Operations	\$ 145,000.00	\$ 33,776.93	\$ 213,000.00	\$ 68,000.00	201.3%
Operations Exp Contracted Services - Sewer	\$ 10,000.00	\$ 8,895.48	\$ -	\$ (10,000.00)	-112.4%
Operations Exp Contracted Services - Water	\$ 45,000.00	\$ 2,386.67	\$ -	\$ (45,000.00)	-1885.5%
Operations Exp Emergency Repairs	\$ 50,000.00	\$ 26,385.69	\$ -	\$ (50,000.00)	-189.5%
Operations Exp Equip Rental - Fleet & Facilities	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
Operations Exp Equip Rental - Operations	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	
Operations Exp Equip Rental	\$ -	\$ 293.87	\$ -	\$ -	0.0%
Operations Exp Inventory Parts Consumed	\$ 340,000.00	\$ -	\$ 375,000.00	\$ 35,000.00	
Operations Exp Uniforms - Engineering	\$ 4,000.00	\$ -	\$ -	\$ (4,000.00)	
Operations Exp Uniforms - Operations	\$ 40,000.00	\$ 22,206.87	\$ 40,000.00	\$ -	0.0%
Operations Exp Material Dumping/Disposal	\$ 30,000.00	\$ 16,203.57	\$ 30,000.00	\$ -	0.0%
Operations Exp Material for Fill/Staging/Restoration	\$ 90,000.00	\$ 54,916.64	\$ 90,000.00	\$ -	0.0%
Operations Exp Supplies and Materials	\$ -	\$ (189.65)	\$ -	\$ -	0.0%
Operations Exp Supplies and Materials	\$ 3,000.00	\$ -	\$ -	\$ (3,000.00)	

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Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Operations Exp Supplies and Materials	\$ 75,000.00	\$ 104,304.29	\$ 45,000.00	\$ (30,000.00)	-28.8%
Operations Exp Supplies and Materials	\$ 50,000.00	\$ 16,551.89	\$ 75,000.00	\$ 25,000.00	151.0%
Operations Exp Supplies and Materials	\$ 25,000.00	\$ 9,400.04	\$ 38,000.00	\$ 13,000.00	138.3%
Operations Exp Supplies and Materials - Safety			\$ 16,000.00	\$ 16,000.00	
Operations Exp Supplies and Materials	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	
Operations Exp Outsource Repairs - Operations	\$ -	\$ 1,638.36	\$ 30,000.00	\$ 30,000.00	1831.1%
Operations Exp Outsource Repairs - Sewer	\$ 25,000.00	\$ 10,034.29	\$ 18,000.00	\$ (7,000.00)	-69.8%
Operations Exp Outsource Repairs - Water	\$ 10,000.00	\$ 4,536.99	\$ 10,000.00	\$ -	0.0%
Operations Exp Personal Protection - Safety Program			\$ 14,000.00	\$ 14,000.00	
Operations Exp Personal Protection - Operations	\$ -	\$ 367.25	\$ -	\$ -	0.0%
Operations Exp Small Equipment - Fleet & Facilities	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
Operations Exp Small Equipment - Water			\$ 12,000.00	\$ 12,000.00	
Operations Exp Small Equipment - Safety Program			\$ 22,000.00	\$ 22,000.00	
Operations Exp Small Equipment - Operations	\$ 20,000.00	\$ 21,475.73	\$ 50,000.00	\$ 30,000.00	139.7%
Operations Exp SCADA Maintenance	\$ 50,000.00	\$ 25,439.09	\$ 50,000.00	\$ -	0.0%
Operations Exp SCADA Projects	\$ 40,000.00	\$ 14,218.99	\$ 40,000.00	\$ -	0.0%
Total Operations Related	\$ 1,102,000.00	\$ 372,843.00	\$ 1,218,000.00	\$ 116,000.00	31.1%
Fleet Diesel Fuel	\$ 100,000.00	\$ 78,884.60	\$ 100,000.00	\$ -	0.0%
Fleet, Other Fuel	\$ 8,000.00	\$ 6,617.45	\$ 10,000.00	\$ 2,000.00	30.2%
Fleet, Unleaded Fuel	\$ 145,000.00	\$ 147,139.56	\$ 160,000.00	\$ 15,000.00	10.2%
Fleet, Outsource Repairs	\$ 20,000.00	\$ 36,346.63	\$ 13,000.00	\$ (7,000.00)	-19.3%
Fleet Parts and Oil - Fleet & Facilities	\$ 200,000.00	\$ 181,258.92	\$ 200,000.00	\$ -	0.0%
Fleet Parts and Oil - Operations	\$ -	\$ 413.27	\$ -	\$ -	0.0%
Fleet Tires	\$ 25,000.00	\$ 14,862.57	\$ 22,000.00	\$ (3,000.00)	-20.2%
Fleet Shop Supplies - General	\$ -	\$ (42.67)	\$ -	\$ -	0.0%
Fleet Shop Supplies - Fleet & Facilities	\$ 15,000.00	\$ 13,721.27	\$ 15,000.00	\$ -	0.0%
Fleet Tools/Software/Subscriptions	\$ 15,000.00	\$ 9,528.41	\$ 15,000.00	\$ -	0.0%
Fleet Tools New	\$ 17,000.00	\$ 11,906.04	\$ 12,000.00	\$ (5,000.00)	-42.0%
Fleet GPS Tracking	\$ 15,000.00	\$ 18,563.68	\$ 16,000.00	\$ 1,000.00	5.4%
Total Fleet Related	\$ 560,000.00	\$ 519,199.73	\$ 563,000.00	\$ 3,000.00	0.6%
Facilities Maintenance, Grounds: Minor Additions	\$ 5,000.00	\$ 90.19	\$ 5,000.00	\$ -	0.0%
Facilities Maintenance, Grounds: General - Fleet & Facilities	\$ 15,000.00	\$ 13,028.73	\$ 15,000.00	\$ -	0.0%
Facilities Maintenance, Grounds: General - Operations	\$ -	\$ 723.44	\$ -	\$ -	0.0%
Facilities Maintenance, Structures: Minor Additions	\$ 5,000.00	\$ 6,368.04	\$ 15,000.00	\$ 10,000.00	157.0%

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Account Description	2025 Adopted Budget	2025 Actual	2026 Proposed Budget	Change \$	Change %
Facilities Maintenance, Structures: Contracts	\$ 50,000.00	\$ 34,066.49	\$ 60,000.00	\$ 10,000.00	29.4%
Facilities Maintenance, Structures: General	\$ 42,000.00	\$ 47,133.33	\$ 45,000.00	\$ 3,000.00	6.4%
Facilities Maintenance, Structures: General - Fleet & Facilities	\$ 20,000.00	\$ 25,818.23	\$ 20,000.00	\$ -	0.0%
Facilities Maintenance, Structures: Repairs	\$ 35,000.00	\$ 12,183.48	\$ 35,000.00	\$ -	0.0%
Facilities Maintenance, Structures: Supplies	\$ 5,000.00	\$ 2,400.19	\$ 5,000.00	\$ -	0.0%
Total Facilities Related	\$ 177,000.00	\$ 141,812.12	\$ 200,000.00	\$ 23,000.00	16.2%
Utilities: Field Operations-Electricity Outside of Office - General	\$ -	\$ 50.43	\$ -	\$ -	0.0%
Utilities: Field Operations-Electricity Outside of Office - Operations	\$ 70,000.00	\$ 67,954.65	\$ 80,000.00	\$ 10,000.00	14.7%
Utilities: HQ-PSE Only, Power & Gas	\$ 60,000.00	\$ 58,213.73	\$ 65,000.00	\$ 5,000.00	8.6%
Utilities: Communications, Phone & Radio	\$ 10,000.00	\$ -	\$ -	\$ (10,000.00)	
Utilities: Communications, Phone & Radio	\$ 144,000.00	\$ 128,997.31	\$ 116,000.00	\$ (28,000.00)	-21.7%
Utilities: Communications, Phone & Radio	\$ 3,000.00	\$ 1,152.00	\$ 3,000.00	\$ -	0.0%
Utilities: Garbage & Cable (Not PSE)	\$ 18,000.00	\$ 13,336.67	\$ 18,000.00	\$ -	0.0%
Insurance: WCIA Premium	\$ 1,009,000.00	\$ 1,082,497.33	\$ 864,000.00	\$ (145,000.00)	-13.4%
Insurance: Damages Not Covered by Insurance	\$ 10,000.00	\$ -	\$ 150,000.00	\$ 140,000.00	
Total Utilities & Insurance	\$ 1,324,000.00	\$ 1,352,202.12	\$ 1,296,000.00	\$ (28,000.00)	-2.1%
Interest Expense: PWTF Loan-2004	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Interest Expense: PWTF Loan-2005	\$ 1,000.00	\$ 154.15	\$ 1,000.00	\$ -	0.0%
Interest Expense: PWTF Loan-2011	\$ 4,000.00	\$ 3,486.19	\$ 4,000.00	\$ -	0.0%
Total Interest	\$ 6,000.00	\$ 3,640.33	\$ 6,000.00	\$ -	0.0%
Taxes WA State Excise Tax Sewer	\$ 323,000.00	\$ 344,355.20	\$ 345,000.00	\$ 22,000.00	6.4%
Taxes WA State Excise Tax Water	\$ 856,000.00	\$ 870,410.48	\$ 871,000.00	\$ 15,000.00	1.7%
Taxes: WA State Property Taxes	\$ 34,000.00	\$ 59,528.32	\$ 60,000.00	\$ 26,000.00	43.7%
Total Taxes	\$ 1,213,000.00	\$ 1,274,294.00	\$ 1,276,000.00	\$ 63,000.00	4.9%
Kirkland Franchise Fee: Kirkland Customers Only	\$ 3,208,000.00	\$ 3,276,376.00	\$ 3,441,000.00	\$ 233,000.00	7.1%
Everett RWA Costs (C592)	\$ 2,000.00	\$ 680.61	\$ 2,000.00	\$ -	0.0%
Computer Expenses: Consultation Services	\$ 199,000.00	\$ 29,717.48	\$ 75,000.00	\$ (124,000.00)	-417.3%
Computer Expenses: Expendables & Parts	\$ 44,000.00	\$ 50,543.16	\$ 75,000.00	\$ 31,000.00	61.3%
Computer Expenses: Maintenance & Support	\$ 270,000.00	\$ 312,359.04	\$ 202,000.00	\$ (68,000.00)	-21.8%
Computer Expenses: Software Licenses	\$ 33,000.00	\$ 23,682.36	\$ 24,000.00	\$ (9,000.00)	-38.0%
Computer Expenses: Software Subscription Services	\$ 220,000.00	\$ 194,942.37	\$ 215,000.00	\$ (5,000.00)	-2.6%
Total IT Related	\$ 766,000.00	\$ 611,244.41	\$ 591,000.00	\$ (175,000.00)	-28.6%
Total	\$ 48,876,000.00	\$ 47,090,707.23	\$ 51,373,000.00	\$ 2,497,000.00	5.3%

Appendix B: Engineering CIP Projects

No.	Name	Number	2025 Approved Budget	Added for 2026 Budget	2026 Proposed Budget	2026 Proposed Expenditures	Expend. Thru 12/15/2025	Project Type	Status	Contract Year	Consultant	Owner
1	190/61 Culvert Repl - Kenmore	C1816	\$400,000	\$0	\$0	\$0	\$356,718	Other Agency (ILA)	Close-out	2023	Osborn	City of Kenmore
2	83rd Ave NE Storm Drain Improvements -	C2302	\$225,000	\$0	\$0	\$0	\$181,720	Other Agency (ILA)	Close-out	2023	Osborn	City of Kirkland
3	HQ Back up Fiber	C2307	\$50,000	\$0	\$0	\$0	\$40,405	Facilities	Closed out	2024	MCI	NUD
4	451 Pressure Zone Modifications	C0928	\$5,000,000	-\$240,000	\$4,760,000	\$6,335	\$4,751,955	Facilities	Construction	2024	G&O	NUD
5	Lakewood Villa Improvements Project	C0948	\$755,000	\$0	\$755,000	\$180,000	\$550,051	Water Main RR&E	Construction	2023	G&O	NUD
6	HPD Water Main Replacement - Phase 1	C1520	\$4,200,000	\$730,000	\$4,930,000	\$2,500,000	\$406,020	Water Main RR&E	Construction	2024	RH2	NUD
7	100th Ave NE Improvements - Kirkland	C1611	\$2,050,000	\$0	\$2,050,000	\$38,141	\$1,982,833	Other Agency (ILA)	Construction	2023	HDR	City of Kirkland
8	WSDOT 132/I-405 Interchange	C1717	\$3,705,000	-\$1,715,000	\$1,990,000	\$42,000	\$1,754,550	Other Agency (ILA)	Construction	2022	G&O	WSDOT
9	Inglemoor Standpipe Improvements	C1808	\$3,775,000	\$0	\$3,775,000	\$0	\$132,258	Facilities	Construction	2025	G&O	NUD
10	Bldg "A" Remodel & Security Improvement	C1813	\$6,300,000	\$0	\$6,300,000	\$547,738	\$5,971,944	Facilities	Construction	2023	G&O	NUD
11	I-405 Brickyard to SR 527 Improvement Pr	C1925	\$50,000	\$0	\$50,000	\$50,000	\$0	Other Agency (ILA)	Construction	2024	G&O	WSDOT
12	Juanita Dr. Improvements - City of Kirkland	C2001	\$3,500,000	\$0	\$3,500,000	\$500,000	\$1,952,568	Other Agency (ILA)	Construction	2023	KPG	City of Kirkland
13	124th Ave NE Improvements - City of Kirkl	C2101	\$625,000	-\$225,000	\$400,000	\$250,000	\$115,424	Other Agency (ILA)	Construction	2023	Perteet	City of Kirkland
14	WSDOT Cat Whisker Creek Fish Passage	C2105	\$500,000	\$1,432,000	\$1,932,000	\$250,000	\$86,602	Other Agency (ILA)	Design	2025	KH	WSDOT
15	Small diam/high pressure WMR	C2106	\$3,625,000	\$0	\$3,625,000	\$2,300,000	\$207,347	Water Main RR&E	Construction	2024	PACE	NUD
16	185/66 Water Main Replacement	C2205	\$2,850,000	\$0	\$2,850,000	\$0	\$201,634	Water Main RR&E	Design/Const	2024	RH2	NUD
17	152/105 Water Main Replacement	C2207	\$2,250,000	\$0	\$2,250,000	\$0	\$177,439	Water Main RR&E	Design	2024	KH	NUD
18	Goat Hill Storm Drainage Improvements	C2208	\$500,000	\$0	\$500,000	\$260,000	\$187,602	Other Agency (ILA)	Construction	2024	CPH	City of Kirkland
19	TLSFM - Emergency Force Main	C2209	\$3,000,000	\$0	\$3,000,000	\$200,000	\$114,503	Totem Lake Regional	Design	2024	G&O	NUD
20	122/84 WMR - Phase II	C2305	\$3,500,000	\$400,000	\$3,900,000	\$3,500,000	\$413,239	Water Main RR&E	Design/Const	2024	TBD	NUD
21	Emergency Wells	C2402	\$1,200,000	\$0	\$1,200,000	\$500,000	\$48,445	Emergency Planning	Design/const	2025	Strata/Mott	NUD
22	61st Ave Sidewalk-Storm- Kenmore	C2404	\$900,000	\$0	\$900,000	\$300,000	\$549,282	Other Agency (ILA)	Design/const	2025	KPFF	City of Kenmore
23	Building B Bay Door	C2503	\$53,500	\$196,500	\$250,000	\$250,000	\$0	Facilities	Design/const	2026	G & O	NUD
24	(120th) Evergreen Area Street Rehab	C2502	\$0	\$240,000	\$240,000	\$240,000	\$0	Other Agency (ILA)	Design/const	2026	N/A	City of Kirkland
25	112th/80th/Juanita Intersection Imp	C2504	\$0	\$100,000	\$100,000	\$100,000	\$0	Other Agency (ILA)	Design	2026	TBD	City of Kirkland
26	175th Swamp Creek Bridge Repl	C2509	\$0	\$100,000	\$100,000	\$100,000	\$0	Other Agency (ILA)	Design	2026	TBD	City of Kenmore
27	NE 169th St Culvert Replacement	C2511	\$0	\$50,000	\$50,000	\$50,000	\$0	Other Agency (ILA)	Design	2026	TBD	City of Kenmore
28	NE 192nd St Culvert Replacement	C2512	\$0	\$100,000	\$100,000	\$100,000	\$0	Other Agency (ILA)	Design	2026	TBD	City of Kenmore
29	2026 Water Comprehensive Plan	C2601	\$0	\$100,000	\$100,000	\$75,000	\$0	Planning	Planning	2026	TBD	NUD
30	161/71 WM Replacement Project	C1522	\$1,000,000	\$0	\$1,000,000	\$0	\$82,678	Water Main RR&E	Design	TBD	TBD	NUD
31	NE 137th Pl/Juanita Creek Box Culvert - Kirkland	C1705	\$300,000	\$0	\$300,000	\$0	\$0	Other Agency (ILA)	Future	TBD	TBD	City of Kirkland
32	Wastewater System Comp Plan Update	C2211	\$345,000	\$0	\$345,000	\$100,000	\$169,313	Planning Level	Planning	N/A	G&O	NUD
33	TLSSI -Totem Lake Sewer Gravity	C2308	\$6,000,000	\$0	\$6,000,000	\$0	\$1,223	Totem Lake Regional	Planning	2026	G&O	NUD
34	Building A Phase 2 Lighting, Panels, Flooring	C2405	\$160,000	\$0	\$160,000	\$160,000	\$0	Facilities	Design/const	2025	TBD	NUD
35	Building A Phase 3 Roof Replacement (not repair but new if needed)	C2406	\$1,000,000	\$0	\$1,000,000	\$0	\$0	Facilities	Design/Const	2025	TBD	NUD
36	Water Model Update	C2501	\$33,400	\$0	\$33,400	\$28,000	\$4,573	Facilities	Planning	2025	G&O	NUD
37	Sewer Budget Contingency	N/A	\$600,000	\$0	\$600,000			Administrative		N/A	TBD	NUD
38	Water Budget Contingency	N/A	\$600,000	\$0	\$600,000			Administrative		N/A	TBD	NUD

Completed, 0 expenditures unless noted
Construction 2025,26,27
Planning & Design
New Projects
Changes-proposed amendments 25 to 26

\$59,051,900	\$1,268,500	\$59,645,400	\$12,627,214
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