



2026 FINAL BUDGET

2026 Budget

To the citizens of Enumclaw and Enumclaw City Council Members,

The city's budget for Fiscal Year 2026 has been progressing since July 1st. There are a couple of items that make this budget cycle unique compared to past years. One, the city is working with a new software program that is still in the learning curve with staff. And second, this is my last budget to submit to the citizens of Enumclaw and to City Council.

As in past budgets there have been challenges when determining what to fund, how much to fund, and what the impact to the overall budget and its ongoing financial impact for future years will be. What is presented to council is a thoughtful and practical budget that funds the various departments in the city, while providing for requests in each department.

As we view the budget as presented, we see a decent ending balance. I urge council to be prudent in not adding to various requests as we still need to determine the upcoming sales tax revenue impacts from the bridge closure. How will it impact current revenue in this year's budget? Will the 2026 ending balance need to replenish any reserve funds that may be needed in 2025? A few questions I don't have answers to yet, so I ask council to proceed with caution.

It is my hope that after this budget is passed by council, it will provide a strong pathway into 2026. Starting the new year on solid footing will be key to unforeseen expenses that do occur. It can provide maneuverability for council to the unexpected and provide the community with those items that will make Enumclaw a better city in terms of quality of life.

I would like to thank each city staff member that has worked on the budget for their respective departments. Consolidating this information into one mass report required hours in data input, while checking and rechecking to assure its accuracy. I especially wish to thank Finance Director, Kristan Reed for her countless hours of preparing the 2026 budget and the many challenges she faced while navigating the newness of the software program. Also, thank you to City Administrator, Chris

Searcy for his time in meeting with each city department head, assisting in refining the numbers and providing his input in many areas in this year's budget.

I do hope that the city will not need to take any further detours regarding finances, and that 2026 will be that road map to a successful year.



Respectfully,

A handwritten signature in black ink that reads "Jan Molinaro". The signature is written in a cursive style.

Mayor Jan Molinaro

2026 PRELIMINARY BUDGET OVERVIEW

Budget Context

In 2024 the city made difficult decisions, both to eliminate positions and to increase taxes to address a significant structural deficit in the General Fund (GF). Three full-time positions were eliminated to balance the 2025 GF budget along with shifting stormwater-related expenses from the Street Fund to the Stormwater Utility Fund. A 6% utility tax was enacted on the Stormwater Utility (\$80k) and the remaining banked property tax capacity was levied (\$330k). Revenue projections for 2025 were based on weaker economic activity, both in commerce and new construction. Inflation declined in the first half of 2025; signs are apparent that lending rates will be going down and residential subdivision activity continues to progress at a slow but steady pace and as a result, permit revenue from development activity has exceeded projections. Utility tax revenue has also outpaced expectations.

GF operating revenue is projected to come in at 4.6% over budget while operating expenditures will be at budgeted levels. The net result increases reserves by \$1.4 million to \$4.2 million or 27.5% of operating expenses.

The 2026 Budget funds services at current levels, with no staffing increases currently included. The GF is balanced, meets the 12% minimum reserve set by policy, and will increase reserves. All five utility funds will have rate increases, three at inflationary levels while the natural gas and solid waste utilities will likely require a 5% increase and are still under review.

The assessed value (AV) of new construction development has decreased from the high of \$94 million in 2020 to under \$22 MM in 2025 and has leveled off at \$24 MM for 2026. This provides an additional \$26k of property tax revenue in addition to the \$32k allowed by law (1% levy increase).

The total GF budget is \$22,203,694 including reserves. The Property Management reserve has been removed from the GF and placed in Fund 180. The GF operating budget is \$15,429,913. The total budget of all city funds is \$94,413,447 with a total appropriation authority of \$62,163,418. The total capital budget is approximately \$14.5 million, with the majority of this being water utility, wastewater utility, facilities, street and pavement maintenance projects.

Some of the major capital projects for 2026 include:

- Pavement Preservation & Hard Surface Repairs - \$664,000
- Phase 2 Boise Springs Transmission Main Replacement - \$1,250,000
- Water Main Replacement Program - \$300,000
- Watercress Well Replace VFD & Generator - \$220,000
- Tacoma Intertie Booster Pump Station - \$344,000
- 3.0 MG Reservoir Design Phase - \$218,000
- PC Johnson Wellfield/Farman St Control Valves - \$111,000
- WWTP Influent Screen Replacement - \$860,000
- WWTP Bulk Chemical Storage Building Renovation - \$2,370,000

- 248th Ave SE Sewer Lift Station Construction - \$3,500,000

Budget Goals

The following goals have guided the development of the 2026 Budget, as well as the past few years:

1. Maintain essential Public Services
2. Protect and Enhance the City's Fiscal Health and Stability
3. Address Capital Infrastructure and Public Facilities need
4. Sustain and Enhance a High Quality of Life

Economic Outlook

The Puget Sound housing market has continued doing well despite mortgage rates still being over 6%. Enumclaw's single family housing activity has slowed down significantly. However, two additional subdivisions are expected to receive final plat approval within the next six months adding additional lots ready for single-family home construction in 2026.

Revenue Outlook

The 2026 general fund budget assumes the local economy will be flat and thus revenue projections are assumed to be equal to 2025 year-end projections for commerce-related taxes. The 2025 sales tax revenue is projected to be 1.1% more than the previous year but far less than the 5.9% and 5.0% increases experienced in 2022 and 2023, respectively.

Primary Revenue Sources: The city's three primary revenue sources (sales tax, property tax and utility tax) have each been impacted differently due to various factors over the past several years, but all exhibit relative stability, even with the recent small sales tax decline.

- Property Tax: The city's 2026 preliminary assessed value (AV) of \$2,982,710,787, is about \$138 million more than in 2025 (\$2,844,529,757). Preliminary new construction AV amounts to about \$24 million, representing slightly more than expected. The voter-approved KCFD 28 levy lid lift will stay at its statutory maximum rate of \$1.50 and the projected KCLS rate is down to about \$0.24, meaning the city's statutory maximum levy rate is around \$1.86 per \$1,000 AV. This budget proposes utilizing the allowable levy increase of 1%. This amounts to a property tax levy of \$ 3,176,701 resulting in a levy rate of \$ 1.06504.
- Sales Tax: Sales tax receipts continue to be primarily driven by car sales, restaurants, construction and a variety of retail, with online sales contributing as well. The city anticipates sales tax receipts of about \$4.47 million in 2025, 2.3% above the forecasted amount. The 2026 receipts are estimated at the 2025 level. Car sales and vehicle maintenance, the largest contributor of sales tax, have been monitored monthly. This segment of retail sales should again be tracked closely during 2026.
- Utility Taxes: The city imposes utility taxes on all its utilities. This budget recommends maintaining the current utility tax rates. Estimated revenues are \$2.95 million, or about

\$98,000 (3.4%) more than 2025. Telecommunications taxes continue their modest decrease while in contrast, electric utility tax revenue increased significantly and is expected to continue to increase in future years as space and water heating for new residential construction are required to be electric by the state Energy Code. Electric rates have increased by 61% since January 2021, presumably due to the CCA and/or the Clean Energy Transformation Act (CETA).

Secondary Revenue Sources: Secondary revenue sources (REET, utility connection fees, and developer paid impact fees) are directly related to development activity. Secondary revenues sources are important because it is these sources of revenue the City uses to pay (or use as a grant match) for capital projects listed in the City's 6-year Capital Improvement Program. The REET fund balances have been able to fund such capital projects for the last few years. Anticipated REET revenue for 2025 is \$708,000 with a similar amount projected for 2026. A total of \$899,000 is appropriated in 2026 for capital projects. Combined available REET reserves are estimated to be \$2.05 million at the end of 2026.

Developer paid impact fees (assessed on new construction) for parks and transportation has moderated due to less residential construction activity. This is resulting in park impact fee revenue of \$85,000 and \$98,000 for 2025 and 2026, respectively. Likewise, transportation impact fee revenue of \$200,000 and \$250,000 is anticipated in 2025 and 2026, respectively.

Other Revenue Sources: State shared revenues such as liquor profits and liquor excise taxes are expected to remain at current levels. Local Criminal Justice tax revenues have been tracking similar to the local taxable sales and are based on the overall taxable sales within King County. For 2025 they are projected to be 102.4% of budget and 2.1% more than 2024. For 2026 they are projected to increase by 1%.

Enumclaw jail revenue has decreased in 2025 by \$54k over 2024 but is projected to finish at 100% of budget. The jail remodel caused a temporary reduction in revenue. Work release bookings have been discontinued for risk reduction and due to the preference for electronic home monitoring systems, but additional guaranteed bed contracts have been secured as a result. Jail rates are being increased as part of a multi-year plan to increase cost recovery. Communications provides dispatch services to the National Park Service (50k) and Enumclaw Public Works (30k) for after-hours dispatching.

After recovering in 2021-2023 from the pandemic economic shutdown, motor vehicle fuel tax continues in decline due to the increased fuel efficiency, electric vehicle use and telecommuting. Fuel tax revenue is down \$57k (21%) from its peak in 2007. This has resulted in larger transfers from the GF to the Street Fund to offset this revenue reduction.

Expected annual revenue from the recently reauthorized county parks levy is now up to \$190,000 and this entire amount is dedicated to the Aquatic Center operations. This helps address the fact that the pool is really a regional facility and relieves the GF of some of its operational subsidy burden.

Expenditures

The budget includes cost-of-living-adjustments (COLA) of 2.7% for all employees based on the June CPI-U for Seattle-Tacoma-Bellevue. This is consistent with the terms of the AFSCME and EPOA collective bargaining agreements. Also included is bringing non-represented employee medical benefits on par with the AFSCME contract provisions at a cost of \$27k to the GF and \$41k overall.

General Fund

2026 General Fund (GF) operating revenues are estimated at \$15,634,300, a 3.3% increase. 2026 GF operating expenditures are estimated at \$15,429,913, a 3.1% increase. Overall Ending Fund Balance is \$4,262,106, essentially equal to the 2025 adjusted budget and 48% greater than 2024. The GF maintains an operating reserve of 27%, exceeding current levels set by policy and is structurally balanced in the operating position (+\$204k), including outside agency funding.

The 2026 beginning fund balance is sufficient to: 1) fund core services; 2) fund outside agencies at a cost of \$164,500; 3) exceed the GF 12% reserve policy; and 4) set aside \$451,500 for LEOFF I retiree medical care liability.

Utilities

The utility rate study completed in 2024 recommended the following increases for 2026:

- Water – 3%
- Sewer – 3%
- Natural Gas – 7.5%
- Stormwater – CPI-U for Seattle-Tacoma-Bellevue (estimated at 3%)

The Water Utility easily meets its reserve requirement while funding a robust capital program. The utility has experienced above normal water consumption this summer, on par with 2023, the highest consumption year ever. This together with the scheduled rate increase and customer growth has resulted in projected 2026 operating revenue being up 6% over 2025. Capital facilities charge (connection charge) revenue for 2025 is projected to come in at \$563,000, or 166% of budget as a result of new construction and redevelopment activity. This is projected to decrease modestly during 2026 to \$479,000. Capital project and equipment spending for 2026 is proposed at \$2.5 million to fund waterline replacements (\$300k), pressure zone valves (\$111k) and the Phase 2 Boise Springs Transmission Main Replacement (\$1.25 million).

Wastewater Utility capital project spending is straining the utility's reserves. Capital facilities charge (connection charge) revenue for 2025 is projected to come in at \$720,000, or 138% of budget and is projected at \$470,000 in 2026. The major capital expenditures for 2026 are the continued design, permitting and construction of a new lift station at 248th Ave SE that would allow for decommissioning three other lift stations (\$3.5 million), replacing the influent screens (\$860k) and a building renovation for bulk chemical storage (\$2.4 million), both at the WWTP.

The Natural Gas Utility's strategic hedging transactions for gas supply have enabled the utility to maintain low gas supply costs needed for future operations. The utility typically hedges 75-80% of the average load and purchases the balance at market prices. Gas supply cost for 2025 is expected to be about 69% of budget (\$818,000 less) due to lower consumption and much lower spot prices for purchased gas beyond our hedged volumes. The utility implemented a CCA Emissions Charge in January 2023 to begin to recover revenue necessary to purchase carbon allowances through the CCA auctions. The 2025 charge is \$0.0504/therm and the utility's 2026 CCA charge will not be known until completion of Auction #12 in December of this year. A rate increase of 5.0% has been discussed at the Public Works Committee rather than the rate study recommended 7.5%.

The Solid Waste Utility's healthy operating position and adequate reserves has degraded. A 3% across-the-board rate adjustment was proposed for 2026 to generate adequate revenue to cover a 10% rate increase by King County for transfer station tipping, as well as increases to tipping fees for recyclable material and organics. The addition of an additional 1.0 FTE Solid Waste Worker in mid-2025 together with excessive credit card processing fees for utility bills will require a larger increase, which is under review by Public Works. This rate increase will also help the utility maintain adequate equipment replacement reserves as it transitions from rear and side load collection to front-load equipment.

The Stormwater Utility was formed in late 2017 and began charging property owners in September 2018. A rate increase to \$7.50/ESU per month became effective in 2022 to generate adequate operating and capital reserves. A rate study completed in 2024 recommended increasing rates to \$12.00/ESU in 2025 with annual inflationary increases based on the CPI-U. Capital reserves are expected to be necessary in the future to comply with state stormwater permit requirements to retrofit older stormwater systems.

Organizational Changes

This preliminary budget as presented does not include any organizational changes. However, the following remain under development and consideration:

- Add a Line Maintenance Supervisor position in Public Works
- Reallocate Public Works Maintenance Rover positions to specific divisions
- Salary and wage reviews for:
 - Administrative Specialists and Accounting Clerks/Technicians in AFSCME
 - Information Services
 - Public Works Engineering

Outside Agency Funding:

The 2026 budget recommends the following outside agency funding:

- Enumclaw Chamber of Commerce - \$12,000 for Visitor Center Operation
- Enumclaw Plateau Farmers Market - \$5,000 for SNAP
- Friends of the Library - \$600 from Lafromboise Fund 722
- Rainier Foothills Wellness Foundation – ESD Counselors \$60,000 & \$12,000 for Senior Hot Meals

- Plateau Outreach Ministries - \$35,000 for Rental Assistance & \$25,000 for Utility Vouchers
- Plateau Kids Network - \$9,000
- 4H Junior Livestock - \$5,500 for Youth Premium Points
- Enumclaw Plateau Historical Society - \$1,000
- Friends of the Library - \$4,600

Department Requests Not Approved

The following department requests were considered but not recommended for approval at this time:

- \$23,600 Police Dept – EvidenceOnQ software for managing evidence in the evidence room with ongoing annual software service costs
- \$35,000 Parks Dept – OpenGov Parks Asset Management software module with ongoing annual software service costs
- \$100,000 consultant study for the Stormwater Utility to compare regional stormwater facilities via property acquisition versus project-by-project facilities for pavement rehabilitation projects triggering future stormwater retrofit requirements in 2027
- \$7,000 for Information Services to replace all council iPads
- Increase Public Works Administrative Specialist to a full-time benefited position and assign Safety Specialist duties
- \$350,000 for replacing the sandstone tiles along Cole Street – Public Works will be directed to complete the design, specifications and cost estimate in-house to a 90% level for consideration in 2027 or later and address concerns over impacts to downtown businesses during construction
- \$150,000 for sandstone paver replacement at Logger Legacy Park – Parks will be directed to work with Engineering to complete the design, specifications and cost estimate to a 90% level for consideration in 2027 or later and to consult with the Park Board and Arts Commission.
- \$50,000 requested by Public Works for Facility Use Study for Shops, Police Department, Stevenson-Yerxa and City Hall. Recommended to proceed with Shops only and reduce budget accordingly.

Future Considerations

A significant amount of time was spent in 2024 to balance the General Fund's 2025 operating position. The elimination of banked property tax capacity will limit the city's ability to respond to inflationary pressures in future years. Moderate residential and commercial growth coupled with annual inflationary increases to city utilities may allow the GF to sustain this balanced position. If new construction becomes stagnant the city will struggle to keep up with GF expenses while limited to a 1% increase in the property tax levy. Volatility of sales tax revenue will require monthly monitoring of commerce to ensure that anticipated revenue is realized.

The impact of past, current and future utility rate increases, including electricity, will be far greater to Enumclaw residents than the impact of property tax levied by the City of Enumclaw.

Reader's Guide

Mayor's Message – The message provides insight into the decision making process.

Table of Contents – a guide to the key segments of the document.

Budget Overview – Overview of City financial position, including major revenue sources, financial needs and capital projects.

Mission & Goals – Council statement provides guidance, especially for new requests.

Officials & Committee's – elected and appointed.

Finance & Budget Related Policies – a summary of City policies.

Accounting & Budgeting – basic guidelines.

Definitions of Revenues & Expenditures – basic groupings and types

Budget Calendar – schedule of events in the budget process

Property Tax Composition – information on these two key revenues.

List of Funds & Departments

Fund Detail, with Significant Expenditure Sources & Uses – General Fund is broken down by department and lists transfer subsidies to other funds.

Long Term Debt Summary – General obligation, revenue and special assessment bonds, state loans and notes.

Capital Projects – Carryover projects from 2017 and new 2018 projects.

Staffing Fund & Department – ties to FTE listings in Fund Detail section and includes salary ranges.

Miscellaneous Statistical Data – as related to City operations and the greater Plateau area. (In Final Book)

City of Enumclaw Mayor and City Council

| <u>Position</u> | <u>Name</u> | <u>Term</u> | <u>Expiration</u> |
|--------------------|---|-------------|-----------------------------|
| Mayor | Jan Molinaro E-mail: jmolinaro@ci.enumclaw.wa.us Phone: 360.615.5606 | 4 years | 12/31/25 |
| Council Position 1 | Corrie Koopman Frazier | 4 years | 12/31/25 (2 nd) |
| Council Position 2 | Jan Martinell | 4 years | 12/31/25 (1 st) |
| Council Position 3 | Bobby Martinez | 4 years | 12/31/25 (1 st) |
| Council Position 4 | Chance La Fleur | 4 years | 12/31/27 (4 th) |
| Council Position 5 | Thomas Sauvageau | 4 years | 12/31/25 (2 nd) |
| Council Position 6 | Anthony Wright | 4 years | 12/31/27 (4 th) |
| Council Position 7 | Chris Gruner E-mail: council@ci.enumclaw.wa.us Phone: 360.615.5608 | 4 years | 12/31/25 (1 st) |

City Officials

| <u>Position</u> | <u>Name</u> | <u>Department</u> | <u>Contact</u> |
|--------------------|-----------------|-----------------------|--|
| City Administrator | Chris Searcy | Administration | csearcy@ci.enumclaw.wa.us 360.615.5607 |
| Judge | Robert Hamilton | Municipal Court | 360.825.7771 |
| City Attorney | Brett Vinson | Legal | 360.802.3888 |
| City Clerk | Jessica Rose | Administration | jrose@ci.enumclaw.wa.us 360.615.5608 |
| Police Chief | Tim Floyd | Police | tfloyd@police.ci.enumclaw.wa.us 360.825.3505 |
| Director | Kristan Reed | Finance | kreed@ci.enumclaw.wa.us 360.615.5614 |
| Director | Brian Spindor | Public Works | bspindor@ci.enumclaw.wa.us 360.615.5721 |
| Director | Chris Pasinetti | Community Development | cpasinetti@ci.enumclaw.wa.us 360.615.5726 |
| Director | Alina Hibbs | Parks & Recreation | ahibbs@ci.enumclaw.wa.us 360.615.5621 |
| Director | Joe Nanavich | Information Services | jnanavich@ci.enumclaw.wa.us 360.615-5677 |
| Hearing Examiner | Sharon Rice | Community Development | 360.825.3593 |

City of Enumclaw City Council Committees

Committee on Committees

Chance La Fleur, Chair
Anthony Wright
Corrie Koopman Frazier

Economic Development

Chance La Fleur, Chair
Chris Gruner
Thomas Sauvageau

Finance

Corrie Koopman Frazier, Chair
Jan Martinell
Thomas Sauvageau

Community Services

Anthony Wright, Chair
Corrie Koopman Frazier
Bobby Martinez

Public Safety

Chris Gruner, Chair
Jan Martinell
Bobby Martinez

Public Works

Anthony Wright, Chair
Chris Gruner
Chance La Fleur

Industrial Development Corporation

Exists to facilitate economic development and employment opportunities through financing of industrial development facilities. Board of Directors composed of full City Council. Meets following first regular meeting of the City Council in January and thereafter as needed.

Transportation Benefit District

The Transportation Benefit District was absorbed into the City at the end of 2017.

City of Enumclaw Boards and Commissions

Arts Commission – sponsors and conducts programs to further public awareness of and interest in visual and performing arts. Three-year term. Meets first Wednesday of each month, 4:00 p.m. at City Hall.

Twyla Colvin
LeAnn Blanco
Janet Berthon
James Kleinbeck
Lindsey Ryan
Anne Crandall
Rachael Brooks

Cemetery Board – establishes rules and regulations to maintain the solemnity of the grounds. Four-year term. Meets quarterly, 4:00 p.m. at the Cemetery Office.

Vivian Froemke
Jerry Metcalf
Dawn Light-Trumbull
Barbara Braun
Jodine Burke

Civil Service Commission – governs appointments, advancements, demotions, suspensions, and discharges of and police officers. Six-year term. Meets third Wednesday of each month, 9:00 a.m. at City Hall.

Ed Bickford
David Hoffman
Albert Willis
Katy McKee, Secretary

Design Review Board – reviews and approves building designs, landscaping, and site plans to ensure aesthetic design. Four-year term. Meets first and third Thursdays, 6:00 p.m. at City Hall.

Bryan Christiansen
Seth Loop
James Plowden
Wyatt Lawlis
Olivia Megargle

Human Services Board – advisory board that identifies and prioritizes social service needs. Four-year term. Meets quarterly, 5:00 p.m. at City Hall.

Rich Elfers
Helen Boisjolie
LeAnn Blanco
Stephanie Sackett-Converse
Julie Holbrook
Linda Rabb
Barbara Braun

Library Advisory Board – reports to Council and KCLS in an advisory role. Five-year term. Meets first Tuesday of each month, 6:00 p.m. at Library.

Cynthia Sable
Dani Hamilton
Tracy Delphia
Anna Caroline Maurer
Ann Anderson

Park Board – provides guidance, direction and recommendations on planning, acquisition, development and operation of park facilities, community center and recreation programs. Four-year term. Meets second Wednesday of each month, 5:30 p.m. at the City Hall.

Bernie McKinney
Kalyn Neils Pink
Trevor Gilthuedt
Vanessa Pons-Lopez McSheridan
Robert Horn
Ed Storton
Kaden Bolton

Planning Commission – Research and fact-finding group analyzes, researches, and makes recommendations to City Council on land use and development. Four-year term. Meets fourth Thursday of each month, 7:00 p.m. at City Hall.

Fred Sears
Leland Blechs Schmidt
Julie Holbrook
Paul Carter
Shelby Eldridge
Leandra Osborne
Paul Adams

Finance and Budget Related Policies

1. Coordinate the Comprehensive Plan, budget, capital and long-range planning processes.

- i. Capital asset policy #6100
 - 1. Monitor capital asset transactions
 - 2. Internal control of major assets
 - 3. Schedule funding of significant assets
- ii. Unclaimed property policy #6400
 - 1. Accurate reporting of receivables
- iii. The 2013 Budget includes a section summarizing capital facilities and staffing projections for a six year horizon.

2. Prioritize services and projects that benefit the community.

- iv. Purchasing policy #5100
 - 1. Promote efficient use of City funds
 - 2. Ensure accountability
 - 3. Comply with legal requirements
- v. Purchasing card policy #5200
 - 1. Promote efficient use of City credit cards
 - 2. Ensure accountability for purchases
- vi. Prioritizing City expenditures policy #8300
 - 1. Categorize significant expenditures with appropriate sources
 - 2. On going expenditures shall not be funded by one-time revenues
 - 3. Use of funds is prioritized, the highest use being protection of the public

3. Leverage resources with other agencies and private interests.

- vii. Accounts receivable policy #3200
 - 1. Track all receivables
 - 2. Establish reasonable collection periods and procedures
 - 3. Charge appropriate interest and penalties on past due accounts
 - 4. Take preemptive action to minimize past due accounts
- viii. Investment policy #4100
 - 1. Provide highest return with maximum security
 - 2. Meet daily cash flow demands

4. Maintain fiscally responsible fund reserve balances.

- ix. Reserve fund policy #8200
 - 1. Establish minimum recommended reserve levels
 - 2. Establish allowable uses of reserves
 - 3. Establish approval process for use of reserves
 - 4. Establish replacement process for reserves when used
 - 5. Assign administrative responsibilities
 - 6. The General Fund maintains an 8% of operating expenditures reserve for unanticipated needs. The Contingency Fund maintains a reserve for general use in case of catastrophic uninsured loss.

5. Provide understandable and timely budget, financial and analytical reports.

- x. The Finance Director provides quarterly reports to administration and council comparing current expenditures with the prior year and budget.

Accounting and Budgeting Procedures

Accounting

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington state law, RCW Chapter 43.09.

Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds and departments. Each fund is a separate accounting entity with a self-balancing group of accounts. There are three broad fund categories. The preceding pages identify funds by departmental responsibility. The funds are identified by category on the following page.

Basis of Accounting

Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The ***cash basis*** of accounting revenues are recognized only when cash is received, and expenditures are recognized when chargeable against the report year's budget appropriations as required by state law. This generally results in revenues being recognized when delivered to the government or government's agent and expenditures being recognized when paid.

The ***modified accrual*** basis of accounting is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, i.e., when the related funds become both "measurable" and "available" to finance expenditures of the current period. To be considered "available", revenue must be collected during the current period or soon enough thereafter to pay current liabilities.

Expenditures are recognized on a cash basis because they are measurable when they are incurred, that is, when a fund incurs the related liability. Since the recognition of depreciation does not reduce net financial resources, it is not considered to be an expenditure.

Governmental and permanent funds use the cash basis of accounting. Proprietary and fiduciary funds use the cash basis of accounting.

Budgets and Budgetary Accounting

Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service, and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for certain special revenue, debt service, capital project and enterprise funds are adopted at the level of the individual project and for fiscal periods that correspond to the lives of projects.



Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed that fund's total appropriation amount. The City Administrator may authorize transfers of appropriations within a fund, but the City Council must approve, by ordinance, any increase in total fund appropriations. Any unexpended appropriation balances for annually budgeted funds lapse at the end of the year. Appropriations for construction funds are adopted on a "project-length" basis and are carried forward from year to year without re-appropriation, until authorized amounts are fully expended or the designated purpose of the fund has been accomplished.

Procedures for Adopting the Original Budget - The City's budget process and the time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.33.

Amending the Budget - The City Administrator has authorized the Finance Director to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the City Council. When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may be done so by ordinance approved by a simple majority.



New Enumclaw City Hall, Photo CA 1922

2026 Budget Calendar

| Scheduled | Tasks | Legal Deadlines, Requirements |
|---|--|---|
| Week of Aug 13-22 City Admin./Finance Dir. | Meetings with Department Heads to review budget status and make required adjustments. | |
| Monday, September 29 City Clerk | Send notice to newspaper that Preliminary Budget is in Clerk's office, publish October 8 & 15 | Publish 2 consec wks no later than 1 st 2 weeks in Nov |
| Monday, September 8 City Clerk | Send notice to newspaper of Budget Workshop meeting dates, publish September 17 & 24 | |
| Monday, October 13 City Clerk | Send notice to newspaper of Property Tax Levy & Other Revenue Sources Public Hearing. Dates -11/10, 11/24; publish Wednesdays October 22 & October 29 | Prior to voting on ordinance |
| Monday, October 13 City Clerk | Send notice to newspaper of 2026 Budget Public Hearing. Dates - 11/10, 11/24; publish Wednesdays October 22 & October 29 | |
| Tuesday, September 30 Finance Director | Estimated revenues to Council (with Preliminary Budget) | 1 st Monday in October |
| Tuesday, September 30 City Administrator | Preliminary Budget, including the Budget Message, filed with City Clerk | 1 st Monday in October |
| Tuesday, September 30 Finance Director | Preliminary Budget published and available to the public in Clerk's Office by 5:00 PM and online at www.cityofenumclaw.net | 1 st Monday in October |
| Monday, October 6 Council Workshop 6pm | Budget Review of Funds and Departments | |
| Monday, October 13 Regular Council Mtg w/budget discussion as agenda item. 6pm | Budget Review of Funds and Departments | |
| Monday, October 20 Council Workshop 6pm | Budget Review of Funds and Departments | |
| Monday, October 27 Regular Council Mtg w/budget discussion as agenda item. 6pm | Budget Review of Funds and Departments | |

Formal Budget Adoption

| Scheduled | Tasks | Legal Deadlines, Requirements |
|--|--|------------------------------------|
| Monday, November 10 Council Meeting | <u>First</u> Public Hearing on Preliminary Budget <u>First</u> Reading of Budget Ordinance | 1 st Monday in December |
| Monday, November 10 Council Meeting | <u>First</u> Public Hearing on Property Tax Levy <u>First</u> Reading of Property Tax Levy Ordinance | |
| Monday November 24 Council Meeting | <u>Second</u> & Final Public Hearing on Preliminary Budget <u>Second</u> Reading/Adoption of Budget Ordinance | Prior to Year End |
| Monday November 24 Council Meeting | <u>Second</u> & Final Public Hearing on Property Tax Levy, Revenue sources <u>Second</u> Reading/Adoption of Property Tax Levy Ordinance <i>Due to King County Council & Assessor by Nov 30)</i> | November 30 |

Revenue and Expenditure Categories

REVENUES:

Taxes: Property, Retail sales, local criminal justice, utilities and gambling taxes.

Licenses & Permits: Business licenses, building permits, street permits, concealed weapons permits and impact fee permits.

Intergovernmental: Grants, entitlements, shared revenues and services to another government; Liquor Board Profits, Maple Valley Court Services and Boarding of Prisoners.

Charges for Goods & Services: Utility charges, park program fees, sale of maps, passport services, zoning & subdivision fees, plan check fees and charges from one fund to another.

Fines & Forfeits: Primarily Municipal Court, traffic infractions, parking infractions, driving under influence, other criminal traffic, other non-traffic misdemeanors and witness fees.

Miscellaneous & Other Sources: Interest, rents, leases, concessions, insurance recoveries and other miscellaneous revenues.

Interfund Transfers: Contributions from one fund to another.

Beginning Fund Balance/Reserves: Excess of revenues over expenditures carried over from the previous year.

EXPENDITURES:

Salaries, Wages and Personnel Benefits: Salaries include regular, overtime, temporary and fire volunteers. Benefits include health, dental and vision insurance, pension contributions, FICA, industrial insurance and unemployment compensation premium.

Supplies: Articles purchased for consumption or resale; office & operating supplies, small tools and equipment, fuel, gas purchased for resale, auto parts and library books.

Services: Consulting fees, custodial services, telephone services, postage, training and travel, conferences, insurance, utility services, repair and maintenance and printing.

Intergovernmental Services/Taxes: Professional Services performed by State Auditor, voter and election charges, City owned utility taxes to General Fund.

Interfund Transfers: Contributions to other funds, often the equivalent of operating subsidies.

Capital Outlays: Major purchases of fixed assets with a cost of \$5,000 or greater.

Interfund Services: Charges for vehicles, equipment, computers and facilities services provided by the Internal Service Funds and General Fund administration, legal and finance.

Ending Fund Balance/Reserves: Estimated current-year excess of revenues over expenditures.

Property Taxes and Enumclaw

Property assessed value (AV) is determined by the King County Assessor's Office based on market values. Property tax levies are imposed by six different taxing jurisdictions within Enumclaw. The levies are authorized by the jurisdiction's governing bodies. Levies are set in terms of dollars per \$1,000 of assessed valuation.

RCW 84.55 is the governing legislation for property tax in the State of Washington. In 1997 the RCW was modified by Referendum No. 47 which allows the "banking" of unused levy capacity. The difference between the levy increase and the allowed maximum accumulates in a "bank." Any, or all, of this bank may be added to future levies.

In November 2001 Washington State voters approved Initiative 747, again modifying the RCW, reducing the maximum levy increase from 6% to 1%, or the Implicit Price Deflator (IPD), whichever is less. The IPD at September 30, 2017 was 1.55%. Adjustments for new construction, annexations and corrections are excluded from this calculation.

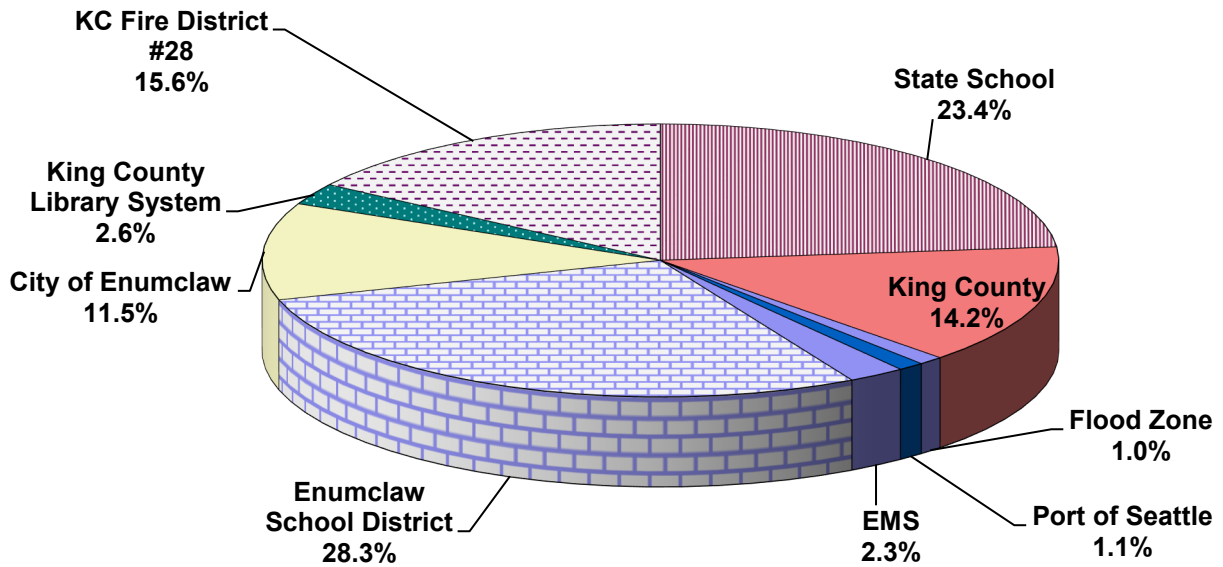
The city may levy up to \$1.60 per \$1,000 of assessed valuation for general governmental services. KCLS and KCFD #28 can levy \$0.50 and \$1.50 per \$1,000 respectively. The 1% limitation may be exceeded by a "lid lift" if the levy is below the limit and is approved by a simple majority of the voters.

| | 2026 | 2025 |
|---|------------------|---------------|
| Prior Year Actual Levy | 3,128,357 | 2,739,813 |
| Regular Levy Base | 3,119,194 | 3,064,342 |
| New Construction & Adjustments | 60,879 | 23,453 |
| Greater of 1% or IPD | 31,192 | 30,643 |
| Total Limit Factor Levy | 3,211,265 | 3,118,438 |
| Refunds for Prior Year | 15,864 | 9,919 |
| Maximum Allowable Levy | 3,227,129 | 3,128,357 |
| Total Levy Request | 3,227,129 | 3,128,357 |
| Banked Levy Capacity | - | 0 |
| Assessed Value | \$ 3,021,549,063 | 2,827,574,802 |
| Levy Rate | \$ 1.06804 | \$ 1.10637 |

Property Tax Distribution

2025 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

| <u>Agency/Taxing District</u> | <u>Tax Rate</u> | <u>% Of Total</u> |
|-------------------------------|------------------|-------------------|
| State School | \$2.24653 | 23.43% |
| King County | \$1.36182 | 14.20% |
| Flood Zone | \$0.09757 | 1.02% |
| Port of Seattle | \$0.10196 | 1.06% |
| EMS | \$0.22146 | 2.31% |
| Enumclaw School District | \$2.71257 | 28.29% |
| City of Enumclaw | \$1.10057 | 11.48% |
| King County Library System | \$0.24520 | 2.56% |
| KC Fire District #28 | \$1.50000 | 15.65% |
| Total | \$9.58768 | 100.0% |



City by Fund:

General Fund 001

Contingency 001.101

Special Revenue Funds:

Street 110

Lodging Tax 115

State Growth Management – 2nd 130

State Growth Management – 1st 131

Seized Assets 150

Drug Education & Enforcement 156

Impact/Mitigation Fee 158

Enumclaw Pool 170

Property Management 180

Debt Service Funds:

LID Debt Service 215

LID Guaranty 230

Enterprise Funds:

Water Utility 410

Wastewater Utility 420

Natural Gas Utility 430

Solid Waste Utility 440

Stormwater 450

Water/Sewer Revenue Bond 455

Internal Service Funds:

Equipment Rental 520

Data Processing 530

Facilities Maintenance 535

Fiduciary Fund:

Schlotfeldt Library Endowment 621

Permanent Funds:

Cemetery Endowment 701

Lafromboise Memorial 722

City by Department:

City Council

General Fund Dept 010

Municipal Court

General Fund Dept 020

Administration

General Fund Dept 03X

General Fund NonDept 090

Contingency Fund 101

Lodging Tax Fund 115

2nd ¼% REET Fund 130

1st ¼% REET Fund 131

Property Mgt Fund 180

Data Processing Fund 530

Finance

General Fund Dept 040

Debt Funds 213/215/230

City Attorney

General Fund Dept 050

Police

General Fund Dept 060

Seized Assets Fund 150

Drug Enforcement Fund 156

Community Development

General Fund Dept 07X

Impact & Mitigation Fund 158

Parks, Recreation & Cultural Services

Rec/Maint/Art 082/083

Cemetery Endowment Fund 701

Pool Fund 170

Community Services

Schlotfeldt Library Endowment Fund 621

Lafromboise Memorial Fund 722

Human Services Dept 085/086

Public Works

Street Fund 110

Stormwater 450

Water Utility Fund 410

Wastewater Utility Fund 420

Natural Gas Utility Fund 430

Solid Waste Utility Fund 440

Water/Sewer Revenue Bond Fund 455

Equipment Rental Fund 520

Facilities Fund 535

2026 Budget

| General Governmental Operating Funds | Beginning Reserves + | Revenues = | Funds Available - | Expenditures = | Ending Reserve |
|---|-------------------------|----------------------|----------------------|----------------------|----------------------|
| General (001) | \$ 4,252,694 | \$ 18,090,525 | \$ 22,343,219 | \$ 18,210,088 | \$ 4,133,131 |
| Contingency (001.101) | 1,000,040 | 38,000 | 1,038,040 | - | 1,038,040 |
| Total General Fund | <u>5,252,734</u> | <u>18,128,525</u> | <u>23,381,259</u> | <u>18,210,088</u> | <u>5,171,171</u> |
| Special Revenue Funds | | | | | |
| Street (110) | 585,977 | 1,099,883 | 1,685,860 | 1,370,379 | 315,483 |
| Transportation Benefit District (112) | 713,687 | 808,000 | 1,521,687 | 968,744 | 552,941 |
| Lodging Tax (115) | 30,112 | 31,000 | 61,112 | 39,040 | 22,072 |
| 2nd 1/4% REET (130) | 1,588,802 | 415,000 | 2,003,802 | 963,883 | 1,039,919 |
| 1st 1/4% REET (131) | 552,664 | 390,000 | 942,664 | 25,000 | 917,664 |
| Seized Assets (150) | 47,139 | 2,000 | 49,139 | 34,000 | 15,139 |
| Drug Ed & Enforcement (156) | 17,917 | 600 | 18,517 | 2,000 | 16,517 |
| Impact/Mitigation (158) | 2,482,590 | 821,033 | 3,303,623 | 572,033 | 2,731,590 |
| Pool (170) | 98,654 | 1,687,600 | 1,786,254 | 1,704,444 | 81,810 |
| Property Management (180) | 1,733,021 | 159,676 | 1,892,697 | 52,873 | 1,839,824 |
| Total Special Revenue Funds | <u>7,850,563</u> | <u>5,414,792</u> | <u>13,265,355</u> | <u>5,732,396</u> | <u>7,532,959</u> |
| Debt & Endowment Funds | | | | | |
| LID Debt Cole & Warner (215) | 66,205 | 13,000 | 79,205 | 53,545 | 25,660 |
| LID Guaranty (230) | 70,412 | 7,000 | 77,412 | - | 77,412 |
| Schlotfeldt Endowment (621) | - | - | - | - | - |
| Cemetery Endowment (701) | 841,803 | 57,000 | 898,803 | - | 898,803 |
| Lafromboise Memorial Trust (722) | 141,686 | 5,000 | 146,686 | 4,600 | 142,086 |
| Total Debt & Endowment Funds | <u>1,120,106</u> | <u>82,000</u> | <u>1,202,106</u> | <u>58,145</u> | <u>1,143,961</u> |
| Enterprise Funds | | | | | |
| Water (410) | 5,794,998 | 5,266,856 | 11,061,854 | 6,381,749 | 4,680,105 |
| Wastewater (420) | 1,189,753 | 12,050,000 | 13,239,753 | 12,413,336 | 826,417 |
| Natural Gas (430) | 3,221,883 | 8,623,697 | 11,845,580 | 7,893,194 | 3,952,386 |
| Solid Waste (440) | 644,637 | 4,588,983 | 5,233,620 | 4,714,673 | 518,947 |
| Stormwater Management (450) | 636,873 | 1,517,376 | 2,154,249 | 1,407,832 | 746,417 |
| Revenue Bond Fund (455) | 404,021 | 660,164 | 1,064,185 | 660,164 | 404,021 |
| Total Enterprise Funds | <u>11,892,166</u> | <u>32,707,076</u> | <u>44,599,242</u> | <u>33,470,948</u> | <u>11,128,294</u> |
| Internal Service Funds | | | | | |
| Equipment Rental (520) | 5,130,982 | 2,342,506 | 7,473,488 | 1,881,808 | 5,591,680 |
| Data Processing (530) | 383,630 | 1,934,435 | 2,318,066 | 1,900,734 | 417,332 |
| Facilities (535) | 853,438 | 1,433,933 | 2,287,371 | 1,370,799 | 916,572 |
| Total Internal Service Funds | <u>6,368,051</u> | <u>5,710,874</u> | <u>12,078,926</u> | <u>5,153,341</u> | <u>6,925,585</u> |
| Total All City Funds | <u>\$ 32,483,620</u> | <u>\$ 62,043,267</u> | <u>\$ 94,526,887</u> | <u>\$ 62,624,918</u> | <u>\$ 31,901,970</u> |

| General Fund | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 6,127,122 | \$ 2,858,875 | \$ 2,858,875 | \$ 4,252,694 | \$ 1,393,819 | 49% |
| Taxes | 10,490,900 | 10,948,957 | 11,102,305 | 11,376,726 | 427,769 | 4% |
| Licenses & Permits | 460,088 | 455,500 | 557,300 | 517,500 | 62,000 | 14% |
| Intergovernmental | 1,172,025 | 1,044,401 | 1,206,838 | 963,774 | (80,627) | -8% |
| Charges for Services | 1,147,915 | 1,040,509 | 1,274,368 | 1,226,053 | 185,544 | 18% |
| Fines & Forfeitures | 67,290 | 51,900 | 64,350 | 59,800 | 7,900 | 15% |
| Interest, Rentals & Other | 405,942 | 278,800 | 307,312 | 254,500 | (24,300) | -9% |
| Interfund Revenue | 1,180,238 | 1,321,187 | 1,321,187 | 1,285,472 | (35,715) | -3% |
| Total Operating Revenues | <u>14,924,398</u> | <u>15,141,254</u> | <u>15,833,660</u> | <u>15,683,825</u> | <u>542,571</u> | <u>3.6%</u> |
| Retainage/Bail Payments | 73,358 | 100,000 | 99,860 | 100,000 | - | 0% |
| Capital & Project Revenues | 1,375,725 | 3,190,161 | 1,783,139 | 2,306,700 | (883,461) | -28% |
| Total Resources | <u>22,500,603</u> | <u>21,290,290</u> | <u>20,575,534</u> | <u>22,343,219</u> | <u>1,052,929</u> | <u>5%</u> |
| Expenditures | | | | | | |
| Salaries | 6,867,371 | 6,909,565 | 6,972,692 | 7,315,426 | 405,861 | 6% |
| Personnel Benefits | 2,446,161 | 2,546,845 | 2,474,229 | 2,549,088 | 2,243 | 0% |
| Supplies | 329,018 | 350,989 | 366,292 | 368,414 | 17,425 | 5% |
| Services/Charges | 2,478,421 | 2,339,083 | 2,320,012 | 2,326,633 | (12,450) | -1% |
| Lease payments | 8,530 | 8,000 | 7,700 | 8,000 | - | 0% |
| Interfund Services | 1,852,736 | 1,886,707 | 1,886,707 | 1,947,352 | 60,645 | 3% |
| Operating Transfers Out | 975,106 | 930,000 | 934,705 | 1,080,000 | 150,000 | 16% |
| Total Operating Expenditures | <u>14,957,343</u> | <u>14,971,189</u> | <u>14,962,337</u> | <u>15,594,913</u> | <u>623,724</u> | <u>4.2%</u> |
| Outside Agencies | 200,000 | 154,000 | 154,000 | 178,000 | 24,000 | 15.6% |
| Retainage / Bail Refunds | 82,734 | 100,000 | 100,000 | 100,000 | - | 0.0% |
| Capital & Project Expenditures | 4,401,651 | 2,639,098 | 1,106,503 | 2,337,175 | (301,923) | -11% |
| Total Expenditures | <u>19,641,728</u> | <u>17,864,287</u> | <u>16,322,840</u> | <u>18,210,088</u> | <u>345,801</u> | <u>1.9%</u> |
| | | | | | Reserve Goal | |
| Available Ending Balance | 328,087 | 928,894 | 1,773,708 | 1,515,803 | | |
| Restricted-Opioid settlement | 80,379 | 93,379 | 95,333 | 110,333 | | |
| Reserved-Retainage | - | - | - | - | | |
| Designated-Petty Cash | 1,500 | 1,500 | 1,500 | 1,500 | | |
| Designated-Golf Course | 242,716 | 189,865 | 169,788 | 182,605 | | |
| Designated-LEOFF One | 451,500 | 451,500 | 451,500 | 451,500 | | |
| Designated (12% of Op Expd) | 1,754,693 | 1,760,865 | 1,760,865 | 1,871,390 | 2,495,186 | |
| Ending Fund Balance | <u>\$ 2,858,875</u> | <u>\$ 3,426,003</u> | <u>\$ 4,252,694</u> | <u>\$ 4,133,131</u> | <u>2,495,186</u> | |
| Operating Revenues less Operating Expenditures | | | | | | |
| | <u>\$ (32,945)</u> | <u>\$ 170,065</u> | <u>\$ 871,323</u> | <u>\$ 88,912</u> | | |
| Contingency fund Revenues | | | | | | |
| Beginning Fund Balance | \$ 920,603 | \$ 960,040 | \$ 960,040 | \$ 1,000,040 | | |
| Interest & Transfer In | 39,437 | 38,000 | 40,000 | 38,000 | | |
| Total Resources | <u>960,040</u> | <u>998,040</u> | <u>1,000,040</u> | <u>1,038,040</u> | | |
| Restricted Fund Balance | <u>\$ 960,040</u> | <u>\$ 998,040</u> | <u>\$ 1,000,040</u> | <u>\$ 1,038,040</u> | | |
| Expenditures | | | | | | |
| Transfer out-001 Gen Fund | \$ - | \$ - | \$ - | \$ - | | |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |
| Ending Fund Balance | <u>\$ 960,040</u> | <u>\$ 998,040</u> | <u>\$ 1,000,040</u> | <u>\$ 1,038,040</u> | | |

General Fund Significant Revenue Detail

Fund 001

| | 2025 Budget | 2026 Budget | \$ Change | % Change |
|-------------------------------------|----------------------|----------------------|---------------------|---------------|
| Beginning Fund Balance - Operating | \$ 2,858,875 | \$ 4,252,694 | \$ 1,393,819 | 48.8% |
| General Property Tax | 3,128,357 | 3,226,226 | \$ 97,869 | 3.1% |
| General Sales Tax | 4,399,100 | 4,527,500 | 128,400 | 2.9% |
| Utility Taxes: | | | | |
| Water Fund | 364,000 | 395,000 | 31,000 | 8.5% |
| Natural Gas Fund | 462,500 | 467,200 | 4,700 | 1.0% |
| Wastewater Fund | 465,800 | 485,300 | 19,500 | 4.2% |
| Solid Waste Fund | 387,000 | 377,700 | (9,300) | -2.4% |
| Storm Water Fund | 80,000 | 82,800 | 2,800 | 100.0% |
| Electric Utility Tax | 850,000 | 940,000 | 90,000 | 10.6% |
| Telecommunications Utility Tax | 135,000 | 130,000 | (5,000) | -3.7% |
| Other Taxes | 677,200 | 745,000 | 67,800 | 10.0% |
| Total Taxes | 10,948,957 | 11,376,726 | 427,769 | 3.9% |
| Business Licenses/Franchise Permits | 254,000 | 244,000 | (10,000) | -3.9% |
| State Entitlements | 210,000 | 210,000 | - | 0.0% |
| Operating Grants & Other | 847,491 | 780,474 | (67,017) | -7.9% |
| Intergovt Payments for Services | 1,057,491 | 990,474 | (67,017) | -6.3% |
| Charges for Services | | | | |
| General Government | 64,600 | 61,220 | (3,380) | -5.2% |
| Public Safety | 508,795 | 563,183 | 54,388 | 10.7% |
| Community Development | 150,114 | 276,150 | 126,036 | 84.0% |
| Parks And Recreation | 317,000 | 325,500 | 8,500 | 2.7% |
| Total Charges For Services | 1,040,509 | 1,226,053 | 185,544 | 17.8% |
| Interfund General Services | 1,321,187 | 1,285,472 | (35,715) | -2.7% |
| Municipal Court Fines & Forfeitures | 51,900 | 59,300 | 7,400 | 14.3% |
| Miscellaneous Revenue: | | | | |
| Investment Interest | 140,000 | 140,000 | - | 0.0% |
| Other Interest | 12,000 | 12,000 | - | 0.0% |
| Rents/Leases/Concessions | 87,000 | 53,700 | (33,300) | -38.3% |
| Other Misc Revenue | 141,300 | 150,800 | 9,500 | 6.7% |
| Total Misc Revenue | 380,300 | 356,500 | (23,800) | -6.3% |
| Project Transfer-Ins | 309,617 | 597,000 | 287,383 | 92.8% |
| Project Grants and Other | 2,867,454 | 1,683,000 | - | 0.0% |
| Total General Fund | \$ 21,290,290 | \$ 22,343,219 | \$ 2,237,383 | 10.51% |

| 2025 General Fund Indirect Cost Allocation Plan (ICAP) | | | |
|---|---------------------|---------------------|---------------------|
| Operating Fund Charges | 2024 | 2025 | 2026 |
| Property Management | \$ 8,529 | \$ 3,184 | \$ 3,320 |
| Transportation Benefit Fund | 17,562 | 32,685 | 24,776 |
| Pool | 60,326 | 65,735 | 54,427 |
| Water | 218,210 | 237,456 | 247,885 |
| Wastewater | 246,875 | 270,640 | 309,325 |
| Natural Gas | 297,611 | 345,360 | 315,395 |
| Solid Waste | 254,216 | 281,958 | 243,275 |
| Stormwater | 76,909 | 84,169 | 87,069 |
| Total Expenditures | \$ 1,180,238 | \$ 1,321,187 | \$ 1,285,472 |
| General Fund Revenues | | | |
| Administration | 580,947 | 666,186 | 602,567 |
| Finance | 500,381 | 549,982 | 581,487 |
| Legal | 98,910 | 105,019 | 101,418 |
| Total Revenues | \$ 1,180,238 | \$ 1,321,187 | \$ 1,285,472 |

* Charges based on percentage of expenditures and staff

| 2026 General Fund Department Expenditure Budget by Type | | | | | | | | | | | Comparison by Department | | | |
|---|-----------|-----------------------|----------|-----------|-----------|-----------------------------|-----------|---------------------|-----------------------|-------------------|--------------------------|--------|-------------|--------|
| Summary for General Fund Departments | Salaries | Personnel Benefits | Supplies | Services | Transfers | Non- revenue receipts | Interfund | Outside Agencies | Projects & Capital | Ending Reserve | 2026 Budget | | 2025 Budget | |
| | | | | | | | | | | | \$ | % | \$ | % |
| Council | 27,300 | 2,387 | 600 | 1,500 | | | 15,685 | | - | - | 47,472 | 0.3% | 50,874 | 0.3% |
| Municipal Court | 205,387 | 79,766 | 11,800 | 348,586 | | 100,000 | 56,076 | | - | - | 801,615 | 4.4% | 800,987 | 4.5% |
| Administration | 577,960 | 161,901 | 12,250 | 100,587 | | | 85,150 | | - | - | 937,848 | 5.2% | 939,036 | 5.3% |
| Finance | 565,065 | 192,745 | 6,500 | 104,050 | | | 101,307 | | - | - | 969,667 | 5.3% | 1,032,041 | 5.8% |
| Legal | - | - | - | 182,000 | | | - | | - | - | 182,000 | 1.0% | 180,000 | 1.0% |
| Police | 4,381,598 | 1,562,808 | 209,650 | 550,520 | | | 1,089,553 | | - | - | 7,794,129 | 42.8% | 7,370,216 | 41.3% |
| Community Development | 593,396 | 190,715 | 6,100 | 318,750 | | | 162,700 | | - | - | 1,271,661 | 7.0% | 1,244,483 | 7.0% |
| Parks & Recreation | 610,494 | 175,503 | 78,100 | 447,150 | | | 201,005 | | 1,400,000 | - | 2,912,252 | 16.0% | 1,717,159 | 9.6% |
| Senior & Youth Services | 351,226 | 104,555 | 43,414 | 72,480 | | | 183,035 | | 580,000 | - | 1,334,710 | 7.3% | 772,939 | 4.3% |
| Non-Departmental | 3,000 | 78,708 | - | 128,010 | 1,080,000 | | 6,958 | 178,000 | 272,175 | 4,133,131 | 1,746,851 | 9.6% | 3,472,043 | 19.4% |
| Golf & Expo | | | - | 81,000 | | | 45,883 | | 85,000 | | 211,883 | 1.2% | 284,509 | 1.6% |
| Total Dollars | 7,315,426 | 2,549,088 | 368,414 | 2,334,633 | 1,080,000 | 100,000 | 1,947,352 | 178,000 | 2,337,175 | 4,133,131 | 18,210,088 | 100.0% | 17,864,287 | 100.0% |

*City Council
General Fund Department 010*

WHO

The Enumclaw City Council has seven members who are elected to four-year terms by the citizens of Enumclaw. The City of Enumclaw operates under the Mayor-Council form of government. In this form, the elected Mayor serves as the City's chief administrative officer, and an elected seven-member council serves as the City's legislative body.

PURPOSE

It is the responsibility of the Council to provide effective city government representation for the citizens, determine policy, enact ordinances and resolutions, approve contracts, and authorize the payment of all obligations incurred by the city. After reviewing the Administration's revenue estimates and expenditure requests, it is the responsibility of the Council to adopt an annual budget.

*Municipal Court
General Fund Department 020*

WHO

The City of Enumclaw has its own Municipal Court. The employees in the court implement services to the citizens of Enumclaw by providing access to justice for all and ensuring that all individuals are afforded due process of law as recognized by the Constitutions of the United States and the State of Washington.

PURPOSE

As a court of limited jurisdiction, the Municipal Court is authorized by the laws of the State of Washington to preside over all criminal misdemeanors and gross misdemeanors, as well as traffic, non-traffic and parking infractions occurring within the city limits of Enumclaw. All cases filed are processed in accordance with court procedure and the laws of the State of Washington, under the direction of the presiding judge.

| City Council Dept 010 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-----------------------------------|-------------------------|------------------------|----------------------------|------------------------|-------------------|---------------|
| Expenditures | | | | | | |
| Salaries | \$ 27,300 | \$ 27,300 | \$ 27,300 | \$ 27,300 | \$ - | 0% |
| Personnel Benefits | 2,383 | 2,397 | 2,507 | 2,387 | (10) | 0% |
| Supplies | 86 | 500 | 900 | 600 | 100 | 20% |
| Services/Charges | 1,727 | 1,500 | 700 | 1,500 | - | 0% |
| Interfund Charges | 16,889 | 19,177 | 19,177 | 15,685 | (3,492) | -18% |
| Total Council Expenditures | \$ 48,385 | \$ 50,874 | \$ 50,584 | \$ 47,472 | \$ (3,402) | -7% |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 7.00 | 7.00 | 7.00 | 7.00 |
|--------------------------|------|------|------|------|

| Municipal Court Dept 020 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------------|-------------------------|------------------------|----------------------------|------------------------|--------------------|---------------|
| Revenues | | | | | | |
| Therapeutic Court Grant | \$ 89,665 | \$ 143,269 | \$ 217,073 | \$ 62,646 | (80,623) | -56% |
| State v Blake Grant | - | 5,000 | 2,500 | 2,500 | (2,500) | -50% |
| Charges for Services | 41,991 | 34,600 | 35,580 | 33,620 | (980) | -3% |
| Fines & Forfeitures | 67,165 | 51,900 | 63,850 | 59,300 | 7,400 | 14% |
| Interest, Rentals & Other | 643 | 800 | 1,701 | 700 | (100) | -13% |
| Bail Payments | 60,477 | 100,000 | 100,000 | 100,000 | - | 0% |
| Total Court Revenues | \$ 259,941 | \$ 335,569 | \$ 420,704 | \$ 258,766 | \$ (76,803) | -23% |

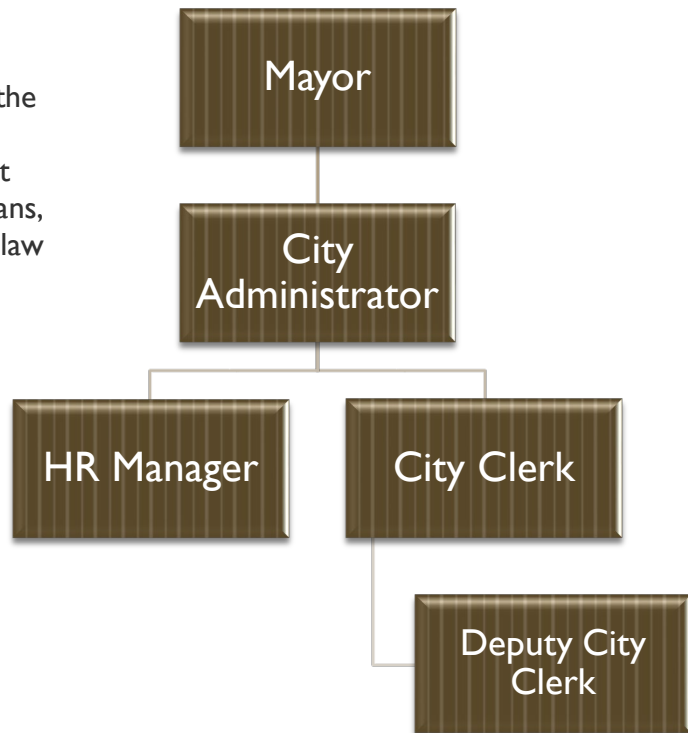
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|--|-------------------|-------------------|-------------------|-------------------|---------------|-----------|
| Expenditures | | | | | | |
| Salaries | \$ 184,398 | \$ 190,539 | \$ 194,801 | \$ 205,387 | \$ 14,848 | 8% |
| Personnel Benefits | 68,237 | 69,717 | 73,224 | 79,766 | 10,049 | 14% |
| Supplies | 1,415 | 5,400 | 3,400 | 10,300 | 4,900 | 91% |
| Supplies-Therapeutic Court Grant | 76 | 2,400 | 2,314 | 1,500 | (900) | -38% |
| Services/Charges | 220,758 | 233,150 | 233,175 | 287,440 | 54,290 | 23% |
| Services/Charges-Therapeutic Court Grant | 136,067 | 144,368 | 166,620 | 61,146 | (83,222) | -58% |
| Bail Deposit Refunds | 78,125 | 100,000 | 100,000 | 100,000 | - | 0% |
| Interfund Services | 57,403 | 55,413 | 55,413 | 56,076 | 663 | 1% |
| Total Court Expenditures | \$ 746,479 | \$ 800,987 | \$ 828,947 | \$ 801,615 | \$ 628 | 0% |
| Therapeutic Court Grant | 136,143 | 146,769 | 168,933 | 62,646 | (84,123) | -57% |

| | | | | |
|--|------|------|------|------|
| Staffing in FTE's | 2.05 | 2.03 | 2.03 | 2.10 |
| Contracted Employees (hours vary) | 3.00 | 3.00 | 3.00 | 3.00 |

City Administration, City Clerk's Office, & Mayor's Office General Fund 031, 032

WHO

Under the direction of the City Administrator, the City Administration provides leadership and management of all departments and ensures that city departments carry out the city's mission, plans, policies and guidelines as adopted by the Enumclaw City Council. Within the Administration Department there are many reporting relationships. Among these are three key city functions – Mayor, Office of the City Clerk and Human Resources.



PURPOSE

- Inform the Council on City issues, problems and future needs.
- Provide high quality, excellent public services by administrative direction and management of all departments.
- Review policies involving municipal government management.
- Implement City Policies and Procedures in an effective and timely, and appropriate manner. Clarify and protect the rights and responsibilities of employees.
- Develop the City's budget.
- Monitor legislation and assure that the city is complying with State and Federal regulations.
- Coordinate Council preparations, agendas, recording, and information for efficient city meetings.
- Responsible for Records Management, Special Permits, Insurance Claims, and Disclosure of Public Records.

STRATEGIC PRIORITIES

- Pursue excellence in serving the public by assuring high-quality services.
- Increase city's financial stability by balancing long-term revenues and expenditures and implementing efficiencies where practical.

2025 Highlights

- ✓ Represent City at:
 - ✓ King County Municipal Solid Waste Advisory Committee (MSWAC)
 - ✓ WRIA 9 Watershed Ecosystem Forum
 - ✓ South County Area Transportation Board
 - ✓ Washington Municipal Clerks Association
- ✓ WCIA delegate & 4 Committees (CA)
- ✓ Recruited and filled 13 open positions from 103 job applications
- ✓ AWC WellCity Award providing a 2% medical premium discount (\$30,784)
- ✓ Joined Public Sector Human Resources Association (PSHRA)
- ✓ Implemented Just FOIA public records request system
- ✓ Joint meeting with LD 5 representatives on city legislative concerns

2026

- ✓ City Administrator serving as WCIA Board President
- ✓ Human Resources Management (HRM) software via Tyler Tech for all benefits, recruiting, onboarding, etc.
- ✓ Orientation for new city councilmembers
- ✓ Work with Ellensburg on legislative modifications to Climate Commitment Act for municipal gas utilities

| Administration Department 030 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|--------------------|---------------|
| Revenues | | | | | | |
| Franchise Fees | \$ 198,405 | \$ 200,000 | \$ 190,000 | \$ 190,000 | \$ (10,000) | -5% |
| Interfund Charges | 580,947 | 666,186 | 666,186 | 602,567 | (63,619) | -10% |
| Interest & Other | 1,080 | 2,000 | 1,440 | 1,000 | (1,000) | -50% |
| Total Admin Revenues | \$ 780,432 | \$ 868,186 | \$ 857,626 | \$ 793,567 | \$ (74,619) | -9% |
| Expenditures | | | | | | |
| Salaries | 535,267 | 558,607 | 560,625 | 577,960 | 19,353 | 3% |
| Personnel Benefits | 169,507 | 173,576 | 165,377 | 161,901 | (11,675) | -7% |
| Supplies | 9,820 | 11,700 | 9,600 | 12,250 | 550 | 5% |
| Services/Charges | 86,177 | 95,166 | 71,106 | 92,587 | (2,579) | -3% |
| Lease payments | 8,530 | 8,000 | 7,700 | 8,000 | - | 0% |
| Interfund Services | 96,227 | 91,987 | 91,987 | 85,150 | (6,837) | -7% |
| Operating Expenditures | 905,528 | 939,036 | 906,395 | 937,848 | (1,188) | 0% |
| Project/Capital Outlay | - | - | - | - | - | 0% |
| Total Admin Expenditures | \$ 905,528 | \$ 939,036 | \$ 906,395 | \$ 937,848 | \$ (1,188) | 0% |

| | | | | | |
|--------------------------|------|------|------|------|------------------|
| Staffing in FTE's | 5.00 | 5.00 | 5.00 | 5.00 | (includes Mayor) |
|--------------------------|------|------|------|------|------------------|

Finance Department General Fund Department 040

WHO

The Finance Department supports other City Departments with financial and analytical support. The front counter in the Finance Department is the main service point for citizens at City Hall. Finance collects utility payments and assists citizens with Passport processing and pet licensing.

PURPOSE

Finance supports other departments and citizens by:

- Provide financial record keeping to include budgeting, accounting, reporting, audit assistance, grant accounting, accounts receivable, ongoing balancing and control, and capital asset control.
- Prepare and monitor budgetary and financial information. This includes internal services; user rate analysis; revenue forecasting; preparation of operating and capital budget; analyzing optimal fund balances and reserve requirements; and preparing various city, state and federal financial reports and analyses.
- Provide cash control, investment of city funds and debt service payment processing.
- Provide financing through issuance of bonds, inter-fund loans, etc.
- Process payroll, which includes federal and state reporting for taxes, retirement, and miscellaneous deduction.
- Process vendor payments.
- Administer utility billing for water, sewer, gas, solid waste, and storm water; provide customer service, and management of delinquent accounts.
- Administration of Local Improvement District (LID) records and payment management.

STRATEGIC PRIORITIES

- Provide a high level of customer service to all



2025 Highlights

- Training and implementation of new payroll financial software
- Implemented new financial software effective January 1st, 2025.
- Improved processes for passport submission and held two Saturday events.

2026 Key Projects

- Review and update policies as needed.
- Streamline finance processes and look for redundancy.
- Collaborate with other departments to eliminate manual processes.
- Implement the new payroll accounting system to be live in 2026
- Begin conversion for the new utility billing/cash receipting software to go live in 2027.
- Updated cash management procedures and used current banking options to be more efficient.

| Finance Department 040 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-----------------------------------|-------------------------|------------------------|----------------------------|------------------------|--------------------|---------------|
| Revenues | | | | | | |
| Charges for Services | \$ 30,483 | \$ 30,000 | \$ 27,600 | \$ 27,600 | \$ (2,400) | -8% |
| Interfund Charges | 500,381 | 549,982 | 549,982 | 581,487 | 31,505 | 6% |
| Other | 18,356 | 500 | 175 | - | (500) | -100% |
| Total Finance Revenues | <u>\$ 549,220</u> | <u>\$ 580,482</u> | <u>\$ 577,757</u> | <u>\$ 609,087</u> | <u>\$ 28,605</u> | 5% |
| Expenditures | | | | | | |
| Salaries | 551,968 | 601,641 | 538,794 | 565,065 | (36,576) | -6% |
| Personnel Benefits | 183,518 | 222,070 | 169,184 | 192,745 | (29,325) | -13% |
| Supplies | 6,556 | 6,500 | 6,500 | 6,500 | - | 0% |
| Services/Charges | 62,014 | 91,167 | 73,781 | 104,050 | 12,883 | 14% |
| Interfund Services | 113,908 | 110,663 | 110,663 | 101,307 | (9,356) | -8% |
| Operating Expenditures | 917,964 | 1,032,041 | 898,922 | 969,667 | (62,374) | -6% |
| Project Expenditures | - | - | - | - | - | 0% |
| Total Finance Expenditures | <u>\$ 917,964</u> | <u>\$ 1,032,041</u> | <u>\$ 898,922</u> | <u>\$ 969,667</u> | <u>\$ (62,374)</u> | -6% |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 6.00 | 6.00 | 6.00 | 6.00 |
|--------------------------|------|------|------|------|

| Legal | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---------------------------------|-------------------------|------------------------|----------------------------|------------------------|-------------------|---------------|
| Interfund Revenues | <u>\$ 98,910</u> | <u>\$ 105,019</u> | <u>\$ 105,019</u> | <u>\$ 101,418</u> | <u>\$ (3,601)</u> | -3% |
| Expenditures | | | | | | |
| Services/Charges | 176,400 | 180,000 | 178,000 | 182,000 | 2,000 | 1% |
| Total Legal Expenditures | <u>\$ 176,400</u> | <u>\$ 180,000</u> | <u>\$ 178,000</u> | <u>\$ 182,000</u> | <u>\$ 2,000</u> | 1% |

| | | | | |
|-----------------------------|------|------|------|------|
| Contracted Employees | 1.00 | 1.00 | 1.00 | 1.00 |
|-----------------------------|------|------|------|------|

Enumclaw Police Department

06*

WHO

The Police Department provides 24-hour law enforcement support to the City of Enumclaw. with patrol, investigations, corrections, and communications staff members, the department is also a Public Safety Answering Point (PSAP) for the Southeast King County area. The department operates a 25-bed 1-year corrections facility.

WHAT

Handling over 8,200 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, and transfers Fire and Medical calls for the Fire Department. Provides after-hours dispatching for the National Park Service.

Our mission is “Serving with Purpose” by providing, effective and proactive law enforcement services in partnership with the community. By doing so, we commit to a standard of excellence which ensures a safe and secure environment in which to live, work and visit.

We remain committed to safeguarding the lives and property of those we serve and to reduce the incidents and fear of crime through enhanced public safety services. It is through Serving with Purpose that we affect a positive impact on the quality of life in our community.

LONG-TERM PRIORITIES

Department goals are to provide effective and professional law enforcement Services to assist in preserving the community’s well-being.

For 2025 and beyond, the department will continue providing professional Public Safety Services by continually evaluating our policies and procedures to insure we are in-line with industry best practices.



2025 Highlights

- ✓ Hired one Communications Officer, One Corrections Officer, One Patrol Officer.
- ✓ Promoted a Patrol Sergeant.
- ✓ Assigned two new detectives
- ✓ Improved our PIO and Social Media Comms.
- ✓ Passed approval for Flock Safety cams.
- ✓ Implemented Overwatch health monitoring in jail.
- ✓ Completed jail remodel.
- ✓ Received CJTC wellness grant.

2026 Key Projects

- Continue to grow our defensive tactics program.
- Sergeant back fill promotion.
- Flock Safety cams operational
- Reach full deployable staffing in patrol and dispatch.
- Continue to update procedures towards best practices.

| Police Department | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------|
| Revenues | | | | | | |
| Taxes | 538,875 | 537,200 | 565,000 | 555,000 | 17,800 | 3% |
| Licenses & Permits | 4,792 | 6,000 | 5,000 | 5,000 | (1,000) | -17% |
| Intergovernmental | 684,129 | 607,200 | 660,333 | 566,300 | (40,900) | -7% |
| Charges for Services | 36,334 | 36,700 | 23,188 | 16,800 | (19,900) | -54% |
| Room/Board of Inmates, Work Release | 399,096 | 325,000 | 325,000 | 390,000 | 65,000 | 20% |
| Dispatching Services - NPS/Public Works | 79,578 | 80,000 | 85,000 | 85,800 | 5,800 | 7% |
| School Resource Officer - ESD | 50,321 | 67,095 | 75,465 | 70,583 | 3,488 | 0% |
| Interest & Other | 103,538 | 13,000 | 16,370 | 15,000 | 2,000 | 0% |
| Total Police Revenues | \$ 1,896,663 | \$ 1,672,195 | \$ 1,755,356 | \$ 1,704,483 | \$ 32,288 | 2% |

| | | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------|
| Expenditures | | | | | | |
| Regular Salary | 3,807,153 | 3,891,052 | 3,867,396 | 4,062,098 | 171,046 | 4% |
| Overtime & Temporary Labor | 295,386 | 174,500 | 309,500 | 319,500 | 145,000 | 83% |
| Personnel Benefits | 1,418,116 | 1,513,278 | 1,541,897 | 1,562,808 | 49,530 | 3% |
| Supplies | 207,515 | 200,050 | 222,100 | 209,650 | 9,600 | 5% |
| Services/Charges | 645,596 | 560,445 | 539,535 | 550,520 | (9,925) | -2% |
| Interfund Services | 954,870 | 1,030,891 | 1,030,891 | 1,089,553 | 58,662 | 6% |
| Operating Expenditures | 7,328,636 | 7,370,216 | 7,511,319 | 7,794,129 | 423,913 | 6% |
| Project Expenditures | - | - | - | - | - | 0% |
| Total Police Expenditures | \$ 7,328,636 | \$ 7,370,216 | \$ 7,511,319 | \$ 7,794,129 | \$ 423,913 | 6% |

| Operations | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------|
| Expenditures | | | | | | |
| Regular Salary | \$ 2,681,085 | \$ 2,640,500 | \$ 2,623,932 | \$ 2,721,395 | 80,895 | 3% |
| Overtime & Temporary Labor | 117,850 | 99,500 | 104,500 | 109,500 | 10,000 | 10% |
| Personnel Benefits | 929,292 | 956,297 | 974,538 | 979,152 | 22,855 | 2% |
| Supplies | 113,130 | 80,650 | 100,100 | 89,350 | 8,700 | 11% |
| Services/Charges | 164,544 | 139,970 | 123,060 | 113,045 | (26,925) | -19% |
| Interfund Services | 950,100 | 1,026,121 | 1,026,121 | 1,084,783 | 58,662 | 6% |
| Operating Expenditures | 4,956,001 | 4,943,038 | 4,952,251 | 5,097,225 | 154,187 | 3% |
| Capital Expenditures | - | - | - | - | - | 0% |
| Total Operations | \$ 4,956,001 | \$ 4,943,038 | \$ 4,952,251 | \$ 5,097,225 | \$ 154,187 | 3% |

| Jail Services (065) | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------|
| Expenditures | | | | | | |
| Regular Salary | \$ 582,583 | \$ 624,680 | \$ 651,613 | \$ 676,256 | 51,576 | 8% |
| Overtime & Temporary Labor | 41,015 | 25,000 | 40,000 | 40,000 | 15,000 | 60% |
| Personnel Benefits | 258,367 | 294,651 | 313,325 | 315,489 | 20,838 | 7% |
| Supplies | 88,408 | 110,750 | 113,350 | 111,650 | 900 | 1% |
| Services/Charges | 408,374 | 345,075 | 341,075 | 362,075 | 17,000 | 5% |
| Operating Expenditures | 1,378,747 | 1,400,156 | 1,459,363 | 1,505,470 | 105,314 | 8% |
| Capital Expenditures | - | - | - | - | - | 0% |
| Total Jail Services | \$ 1,378,747 | \$ 1,400,156 | \$ 1,459,363 | \$ 1,505,470 | \$ 105,314 | 8% |

| Communications (066) | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|------------|
| Expenditures | | | | | | |
| Regular Salary | \$ 543,485 | \$ 625,872 | \$ 591,851 | \$ 664,447 | 38,575 | 6% |
| Overtime & Temporary Labor | 136,521 | 50,000 | 165,000 | 170,000 | 120,000 | 240% |
| Personnel Benefits | 230,457 | 262,330 | 254,034 | 268,167 | 5,837 | 2% |
| Supplies | 5,977 | 8,650 | 8,650 | 8,650 | - | 0% |
| Services/Charges | 72,678 | 75,400 | 75,400 | 75,400 | - | 0% |
| Interfund Services | 4,770 | 4,770 | 4,770 | 4,770 | - | 0% |
| Operating Expenditures | 993,888 | 1,027,022 | 1,099,705 | 1,191,434 | 164,412 | 16% |
| Capital Expenditures | - | - | - | - | - | 0% |
| Total Communication Services | \$ 993,888 | \$ 1,027,022 | \$ 1,099,705 | \$ 1,191,434 | \$ 164,412 | 16% |

| | | | | |
|--------------------------|-------|-------|-------|-------|
| Staffing in FTE's | 36.00 | 36.00 | 36.00 | 36.00 |
|--------------------------|-------|-------|-------|-------|

Police Department

Funds 150 and 156

FUND 150 – SEIZED ASSETS FUND

Purpose and Description – Drug offenses and crimes resulting from illegal drug use are destructive to society; the nature of drug trafficking results in many property crimes and crimes of violence. The forfeiture of real assets where a nexus exists between the commercial production or sale of the substances and the real property will provide a significant deterrent to crime by removing the profit incentive of drug-trafficking, and will provide a revenue source that will partially defray the large costs incurred by government as a result of these crimes. Established by Ordinance 1659.

FUND 156 – DRUG EDUCATION & ENFORCEMENT

Purpose and Description – Revenue source, from driving under the influence citations, and can be used for drug and alcohol enforcement and education assessments.



| Seized Assets Fund 150 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-----------------------------------|-------------------------|------------------------|----------------------------|------------------------|-----------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 82,897 | \$ 45,139 | \$ 45,139 | \$ 47,139 | \$ 2,000 | 4% |
| Confiscated Property Sales | - | - | - | - | - | 0% |
| Interest & Other | <u>2,060</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> | - | 0% |
| Total Revenues | <u>2,060</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> | - | 0% |
| Total Resources | <u>\$ 84,957</u> | <u>\$ 47,139</u> | <u>\$ 47,139</u> | <u>\$ 49,139</u> | <u>\$ 2,000</u> | 4% |
| Expenditures | | | | | | |
| Salaries | - | - | - | - | \$ - | 0% |
| Supplies | 37,676 | 21,000 | - | 21,000 | - | 0% |
| Services/Charges | <u>2,142</u> | <u>13,000</u> | <u>-</u> | <u>13,000</u> | - | 0% |
| Operating Expenditures | <u>39,818</u> | <u>34,000</u> | <u>-</u> | <u>34,000</u> | - | 0% |
| Ending Fund Balance | <u>\$ 45,139</u> | <u>\$ 13,139</u> | <u>\$ 47,139</u> | <u>\$ 15,139</u> | <u>\$ 2,000</u> | 0% |

| Drug Education & Enforcement Fund 156 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|-----------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 20,653 | \$ 19,317 | \$ 19,317 | \$ 17,917 | \$ (1,400) | -7% |
| Fines & Forfeitures | 82 | 100 | 100 | 100 | - | 0% |
| WASPC Grant | - | - | - | - | - | 0% |
| Interest & Other | <u>836</u> | <u>500</u> | <u>500</u> | <u>500</u> | - | 0% |
| Total Revenues | <u>918</u> | <u>600</u> | <u>600</u> | <u>600</u> | - | 0% |
| Total Resources | <u>\$ 21,571</u> | <u>\$ 19,917</u> | <u>\$ 19,917</u> | <u>\$ 18,517</u> | <u>(1,400)</u> | -7% |
| Expenditures | | | | | | |
| Supplies & Services | 2,254 | 7,000 | 2,000 | 2,000 | (5,000) | -71% |
| Capital Outlay | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | - | 0% |
| Operating Expenditures | <u>2,254</u> | <u>7,000</u> | <u>2,000</u> | <u>2,000</u> | <u>(5,000)</u> | -71% |
| Ending Fund Balance | <u>\$ 19,317</u> | <u>\$ 12,917</u> | <u>\$ 17,917</u> | <u>\$ 16,517</u> | <u>\$ 3,600</u> | 28% |

Community Development

General Fund Departments 072, 073

WHO

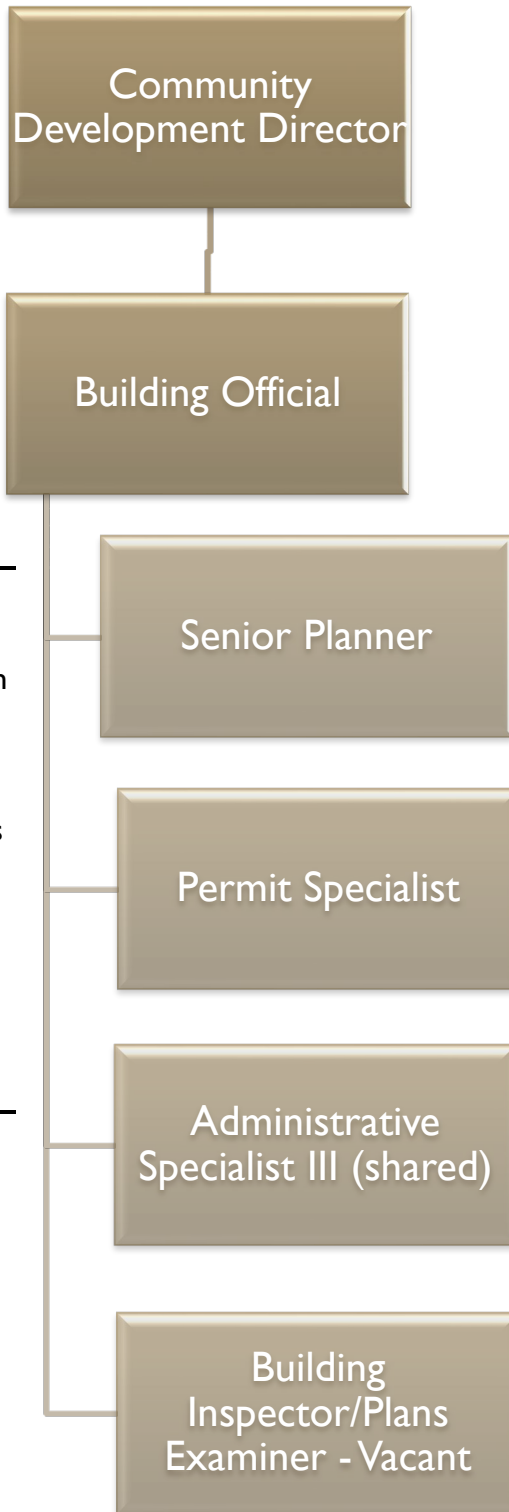
The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides staff support for the Planning Commission, Design Review Board and City Council.

PURPOSE

- Guide the public process setting the comprehensive plan and development regulations
- Ensure compliance with mandatory state and local laws including the State Building Code, State Environmental Protection Act (SEPA), Growth Management Act (GMA), and Shoreline Management Act (SMA)

STRATEGIC PRIORITIES

- Encourage development that enhances and preserves the quality of life and vibrant small town character of Enumclaw
- Implement planning processes that are open and transparent to the community
- Provide a high level of customer service and assistance to citizens and developers



2025 Highlights

- ✓ Planning Commission Work Plan –
 - Design review amendments continue likely into 2026.
- ✓ MFTE amendments completed
- ✓ Extremely high level of permit activity
- ✓ High level of Code Enforcement Activity
- ✓ High level of land use permit activity
- ✓ Exceeded permit estimates for the year
- ✓ Updated GIS online services to include new interactive map(s)
- ✓ Code enforcement procedures were revised to improve process.

2025 Key Projects

- ✓ Completed 2024 Comprehensive Plan
- ✓ Regulatory compliance activities
- ✓ Maintain High Level of Service standards
- ✓ Initiate System for online permit submittal and electronic plan review
- ✓ GIS online – provide a method to disseminate online GIS information
- ✓ Continued work with the HIJT on affordable housing.
- ✓ Code enforcement webpage. Edits forthcoming.
- ✓ Complete tasks on Planning Commission work plan.

Code Enforcement

| Community Development All Divisions | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|---------------|
| Revenues | | | | | | |
| Building Permits | \$ 186,923 | \$ 184,000 | \$ 300,000 | \$ 260,000 | \$ 76,000 | 41% |
| Business Licenses | 55,568 | 54,000 | 54,000 | 54,000 | - | 0% |
| Planning Charges for Services | 58,424 | 65,114 | 99,439 | 91,650 | 26,536 | 41% |
| Building Charges for Services | 126,287 | 85,000 | 284,000 | 180,000 | 95,000 | 112% |
| Transfer In | - | - | - | - | - | 0% |
| Intergovernmental | - | - | - | - | - | 100% |
| Operating Revenues | \$ 427,202 | \$ 388,114 | \$ 737,439 | \$ 585,650 | \$ 197,536 | 51% |
| Project Revenues (Detail below) | 62,500 | - | - | - | - | 0% |
| Total Comm Dev Revenues | <u>\$ 489,702</u> | <u>\$ 388,114</u> | <u>\$ 737,439</u> | <u>\$ 585,650</u> | <u>\$ 197,536</u> | 51% |
| Expenditures | | | | | | |
| Salaries | 574,068 | 577,319 | 577,215 | 593,396 | 16,077 | 3% |
| Personnel Benefits | 204,197 | 205,146 | 186,855 | 190,715 | (14,431) | -7% |
| Supplies | 4,008 | 6,090 | 2,550 | 6,100 | 10 | 0% |
| Services/Charges | 215,785 | 111,285 | 113,385 | 132,750 | 21,465 | 19% |
| Fire Marshal Services | 188,543 | 185,000 | 186,000 | 186,000 | 1,000 | 1% |
| Interfund Services | 166,215 | 159,643 | 159,643 | 162,700 | 3,057 | 2% |
| Operating Expenditures | 1,352,816 | 1,244,483 | 1,225,648 | 1,271,661 | 27,178 | 2% |
| Project Expenditures (Detail below) | - | - | - | - | - | 0% |
| Total Comm Dev Expenditures | <u>\$ 1,352,816</u> | <u>\$ 1,244,483</u> | <u>\$ 1,225,648</u> | <u>\$ 1,271,661</u> | <u>\$ 27,178</u> | 2% |
| Projects/Capital Revenue & Expenditure Detail | | | | | | |
| Revenues | | | | | | |
| Comp Plan | 62,500 | - | - | - | | |
| Total Revenues | <u>\$ 62,500</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |
| Expenditures | | | | | | |
| Comp Plan | - | - | - | - | | |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | |
| Staffing in FTE's | 5.00 | 5.00 | 5.00 | 5.00 | | |

Parks & Recreation Department

General Fund Department 082

WHO

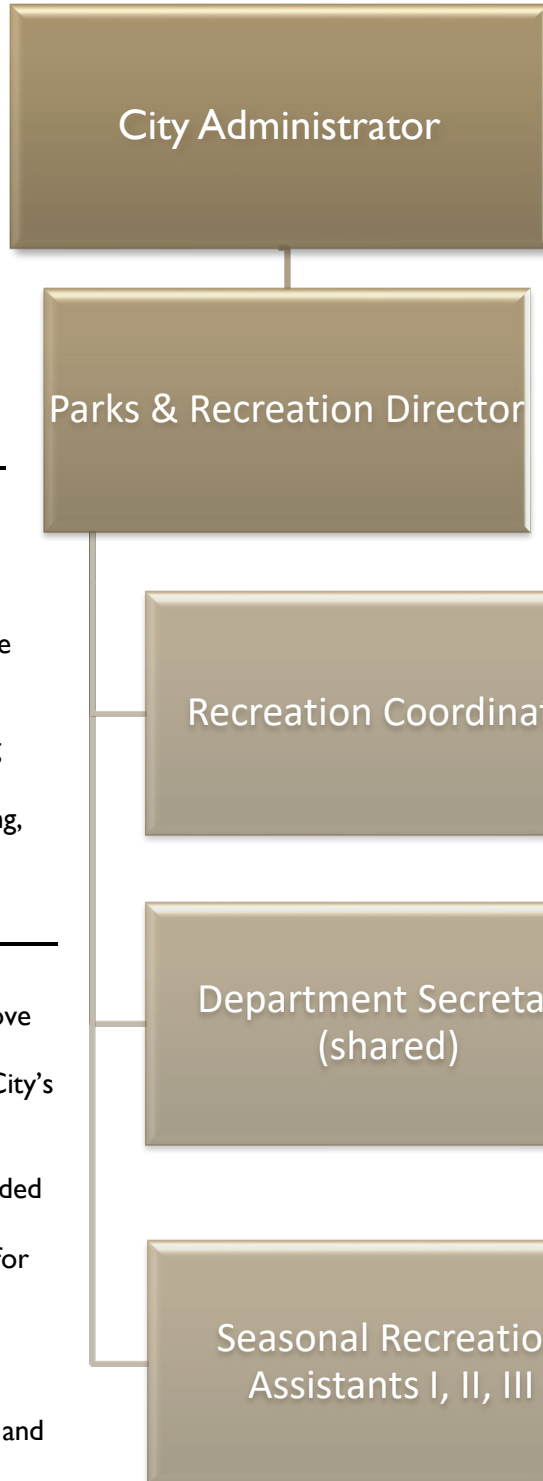
The Recreation Programming section of the Parks and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger plateau community. These programs include classes ranging from Art to sports camps, fitness, day camp, youth and adult sports leagues and specialized recreation. The section also guides the development and implementation of the Park and Recreation Plan, staffs the Park Board, and schedules ballfields.

PURPOSE

- Provide a variety of recreational opportunities for the community
- Develop and implement park use policies, fees and scheduling priorities
- Guide the public process setting the Parks and Recreation Plan
- Support and promote performing, visual and other arts in the Community

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life
- Emphasize recreational opportunities that are not provided elsewhere in the community
- Strive to provide programming for all citizens, regardless of age or ability
- Improve quality of life within Enumclaw by providing opportunities to experience art and culture.



2025 Highlights

- ✓ Camp Commotion Summer Day Camp- iPad integration
- ✓ After School Program year 3 program implementation
- ✓ VFW Hall implementation of new programming

2026 Key Projects

- ✓ Production of activity guide in 6 month intervals
- ✓ Youth sports, basketball, volleyball, and flag football league.
- ✓ Youth Sports, Basketball, volleyball, flag football
- ✓

Changes/Notes

PARKS MAINTENANCE

General Fund Department 083

WHO

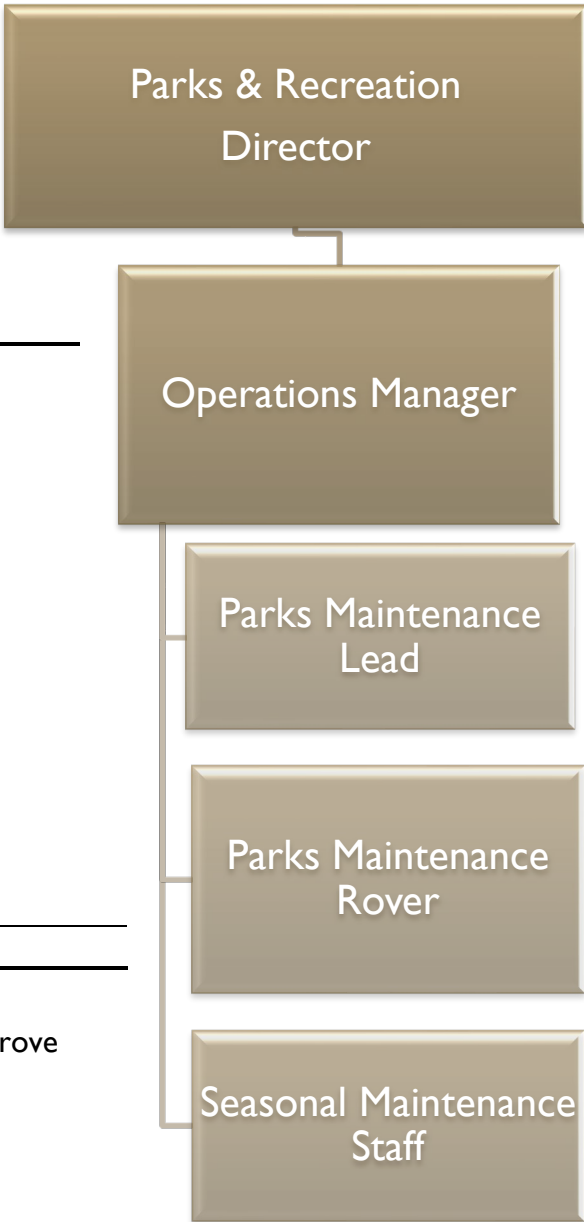
The Parks Maintenance section of the Parks and Recreation Department is responsible for grounds, ball field and play structure maintenance at all city parks and maintenance of the city trail system.

PURPOSE

- Maintain athletic fields and play structures in a safe condition for users
- Maintain parks grounds to a level that is financially and aesthetically acceptable to the public
- Maintain Boise Creek Sixplex to a level that user groups find attractive and to the level required by the agreement with the Enumclaw School District

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life



2025 Highlights

- ✓ Replacement of 3 playground structures; Flensted, Fieldhouse and Garrett Park
- ✓ Tree removals and replacements
- ✓ Planting of donated trees at the dog park to provide shade for the park users
- ✓ Planning for invasives removal
- ✓ Continued training and recruitment of seasonal staff
- ✓ Reroof at Anderson Riverview Park
- ✓ MacFarland Park Trail repair
- ✓ Boise Creek Six Plex improvements

2026 Key Projects

- ✓ Invasives removal and control
- ✓ Re-painting of sport court lines
- ✓ Boise Creek Six Plex LED lighting upgrades
- ✓ Completion of fence at MacFarland Park

Changes/Notes

Cultural Arts and Events

General Fund Department 084

WHO

The Cultural Arts and Events section of the Parks and Recreation Department is designed to promote artists and art events with a focus on the local community. Leadership is provided by the Cultural Programs and Events Coordinator and the Arts Commission. The section guides development of programs, events, art exhibits, and collaboration with local arts and community groups.

PURPOSE

- Create strong public partnerships for the development of heritage, cultural, and community programs
- Develop an understanding of quality of life and cultural enrichment for the community's residents and visitors
- Support from local businesses through tourism and involvement in arts programming

STRATEGIC PRIORITIES

- Support local art and artists to further enhance our community's life through arts and culture
- Attract professional artists and programs that provide education to local artists to improve their professional capabilities
- Visibility of the sculptural arts in our community, maintaining our current collection and enhancing beauty
- Emphasize quality of life, commerce, and downtown vibrancy through a diversified series of community events

Parks & Recreation
Director

Cultural Programs and
Events Coordinator

2025 Highlights

- ✓ King County 4Culture Grant Application-Increase from \$11,000 per year to \$44,000 per year for 3 years
- ✓ Coordination and restructuring of Summer Sundays
- ✓ Coordination of downtown corridor weekend events
- ✓ Concert series in the park too include food trucks and other attractions
- ✓ GEMs Juried Art Show at the King Co. Fair expanded to youth category
- ✓ Art maintenance according to the maintenance plan developed in 2025

2026 Key Projects

- ✓ Advertising and marketing plan for events/programs
- ✓ Public Art – continued maintenance plan and procurement
- ✓ Revision of Special Event Policy

Changes/Notes

| Parks, Recreation, Maint Dept & Arts | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|---------------------|---------------|
| Revenues | | | | | | |
| Charges for Services | \$ 310,945 | \$ 300,000 | \$ 306,096 | \$ 311,500 | \$ 11,500 | 4% |
| Event Permits/Concessions | 14,400 | 11,500 | 8,300 | 8,500 | (3,000) | -26% |
| Intergovernmental Revenue | 11,000 | 11,000 | 49,000 | 44,000 | 33,000 | 300% |
| Interest & Other | <u>30,413</u> | <u>26,500</u> | <u>34,485</u> | <u>28,700</u> | <u>2,200</u> | 8% |
| Operating Revenues | 366,758 | 349,000 | 397,881 | 392,700 | 43,700 | 13% |
| Project Revenues (Detail below) | <u>403,824</u> | <u>259,617</u> | <u>184,617</u> | <u>1,400,000</u> | <u>1,140,383</u> | 439% |
| Total Parks Revenues | <u>\$ 770,582</u> | <u>\$ 608,617</u> | <u>\$ 582,498</u> | <u>\$ 1,792,700</u> | <u>\$ 1,184,083</u> | 195% |
| Expenditures | | | | | | |
| Salaries | \$ 588,316 | \$ 551,399 | \$ 555,791 | \$ 610,494 | \$ 59,095 | 11% |
| Personnel Benefits | 215,540 | 183,787 | 173,763 | 175,503 | (8,284) | -5% |
| Supplies | 65,049 | 74,300 | 76,579 | 78,100 | 3,800 | 5% |
| Services/Charges | 423,124 | 432,000 | 455,710 | 447,150 | 15,150 | 4% |
| Interfund Services | <u>192,198</u> | <u>216,056</u> | <u>216,056</u> | <u>201,005</u> | <u>(15,051)</u> | -7% |
| Operating Expenditures | 1,484,227 | 1,457,542 | 1,477,899 | 1,512,252 | 54,710 | 4% |
| Retainage | 4,609 | - | - | - | - | 0% |
| Project Expenditures (Detail below) | <u>455,016</u> | <u>259,617</u> | <u>189,533</u> | <u>1,400,000</u> | <u>1,140,383</u> | 439% |
| Total Parks Expenditures | <u>\$ 1,943,852</u> | <u>\$ 1,717,159</u> | <u>\$ 1,667,432</u> | <u>\$ 2,912,252</u> | <u>\$ 1,195,093</u> | 70% |
| Staffing in FTE's Parks Rec. & Maint. | 4.20 | 4.15 | 4.15 | 4.15 | | |
| Staffing in FTE's Art | 1.00 | 1.50 | 1.50 | 1.00 | | |

| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Park signage update from REET | - | 5,000 | 5,000 | - |
| McFarland Park Trail Repair from REET | - | 55,000 | 55,000 | - |
| Garrett Park Court Resurfacing Proj from REET | - | 75,000 | - | 75,000 |
| Boise Sixplex Improvements from REET | - | 60,000 | 60,000 | - |
| Foothills Trailhead Water Fountain - REET | 6,000 | - | - | - |
| Goodwill Park from REET | - | - | - | 10,000 |
| McFarland Park Pickleball Fence from REET | - | - | - | 20,000 |
| 481 - Anderson Riverview Roof/HVAC-REET | 1,383 | 64,617 | 64,617 | - |
| 486 - Pete's Pool Playground from REET | 239,596 | - | - | - |
| 487 - Flensted Park Playground-REET | 119,117 | - | - | - |
| Dept of Comm-Boise Creek lighting Proj 2615 | - | - | - | 998,000 |
| Boise Creek/Expo Lighting-Impact Fees 2615 | - | - | - | 202,000 |
| Anderson RV HVAC-REET | - | - | - | 20,000 |
| Cole Street gate transfer-REET | - | - | - | 75,000 |
| 489-Garrett Park Playground-REET | <u>37,728</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>\$ 403,824</u> | <u>\$ 259,617</u> | <u>\$ 184,617</u> | <u>\$ 1,400,000</u> |
| Expenditures | | | | |
| Machinery & Equipment | 6,500 | - | - | - |
| Park signage update | - | 5,000 | 5,000 | - |
| McFarland Park Trail Repair | - | 55,000 | 55,000 | - |
| Garrett Park Court Resurfacing Project | - | 75,000 | - | 75,000 |
| 478 - Skate Park | 472 | - | - | - |
| 481 - Anderson Riverview Roof/HVAC | 1,383 | 64,617 | 64,617 | - |
| 486 - Pete's Pool Playground | 239,816 | - | 4,182 | - |
| 487 - Flensted Park Playground | 119,117 | - | - | - |
| Boise Sixplex Improvements | - | 60,000 | 60,000 | - |

| | | | | |
|--|-------------------|-------------------|-------------------|---------------------|
| Boise Creek/Expo Lighting Proj 2615 | - | - | - | 1,200,000 |
| Goodwill Park Irrigation completion proj | - | - | - | 10,000 |
| 489-Garrett Park Playground | 87,728 | - | 734 | - |
| Misc Improvements - HVAC Anderson RV | - | - | - | 20,000 |
| Cole Street gate project | - | - | - | 75,000 |
| McFarland Park Pickleball and fence impr | - | - | - | 20,000 |
| Total Expenditures | <u>\$ 455,016</u> | <u>\$ 259,617</u> | <u>\$ 189,533</u> | <u>\$ 1,400,000</u> |

| Division A | Actuals | Budget | Yr End Est | Budget | \$ Diff | % Diff |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Recreation | 2024 | 2025 | 2025 | 2026 | | |
| Expenditures | | | | | | |
| Salaries | 258,027 | \$ 276,453 | \$ 286,411 | \$ 295,304 | 18,851 | 7% |
| Personnel Benefits | 72,027 | 77,528 | 76,279 | 77,988 | 460 | 1% |
| Supplies | 18,777 | 29,800 | 27,300 | 29,800 | - | 0% |
| Services/Charges | 130,429 | 119,600 | 135,010 | 141,800 | 22,200 | 19% |
| Interfund Services | <u>65,557</u> | <u>74,395</u> | <u>74,395</u> | <u>71,473</u> | <u>(2,922)</u> | <u>-4%</u> |
| Total Recreation Expenditures | <u>\$ 544,817</u> | <u>\$ 577,776</u> | <u>\$ 599,395</u> | <u>\$ 616,365</u> | <u>\$ 38,589</u> | <u>7%</u> |

| Division B | Actuals | Budget | Yr End Est | Budget | \$ Diff | % Diff |
|---|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Parks Grounds & Facilities Maint | 2024 | 2025 | 2025 | 2026 | | |
| Expenditures | | | | | | |
| Salaries | \$ 239,655 | \$ 201,302 | \$ 200,613 | \$ 240,494 | 39,192 | 19% |
| Personnel Benefits | 106,560 | 76,056 | 69,270 | 67,637 | (8,419) | -11% |
| Supplies | 42,806 | 40,500 | 43,779 | 41,800 | 1,300 | 3% |
| Services/Charges | 262,015 | 278,900 | 287,450 | 269,350 | (9,550) | -3% |
| Interfund Services | <u>110,684</u> | <u>122,823</u> | <u>122,823</u> | <u>112,411</u> | <u>(10,412)</u> | <u>-8%</u> |
| Total Expenditures | <u>\$ 761,720</u> | <u>\$ 719,581</u> | <u>\$ 723,935</u> | <u>\$ 731,692</u> | <u>\$ 12,111</u> | <u>2%</u> |

| Division C | Actuals | Budget | Yr End Est | Budget | \$ Diff | % Diff |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|---------------|
| Art | 2024 | 2025 | 2025 | 2026 | | |
| Expenditures | | | | | | |
| Salaries | \$ 90,634 | \$ 73,644 | \$ 68,767 | \$ 74,696 | 1,052 | 1% |
| Personnel Benefits | 36,953 | 30,203 | 28,214 | 29,878 | (325) | -1% |
| Supplies | 3,466 | 4,000 | 5,500 | 6,500 | 2,500 | 63% |
| Services/Charges | 30,680 | 33,500 | 33,250 | 36,000 | 2,500 | 7% |
| Interfund Services | <u>15,957</u> | <u>18,838</u> | <u>18,838</u> | <u>17,121</u> | <u>(1,717)</u> | <u>-9%</u> |
| Total Expenditures | <u>\$ 177,690</u> | <u>\$ 160,185</u> | <u>\$ 154,569</u> | <u>\$ 164,195</u> | <u>\$ 4,010</u> | <u>3%</u> |

Community Services – Senior

WHO

The Enumclaw senior activity center mission statement:

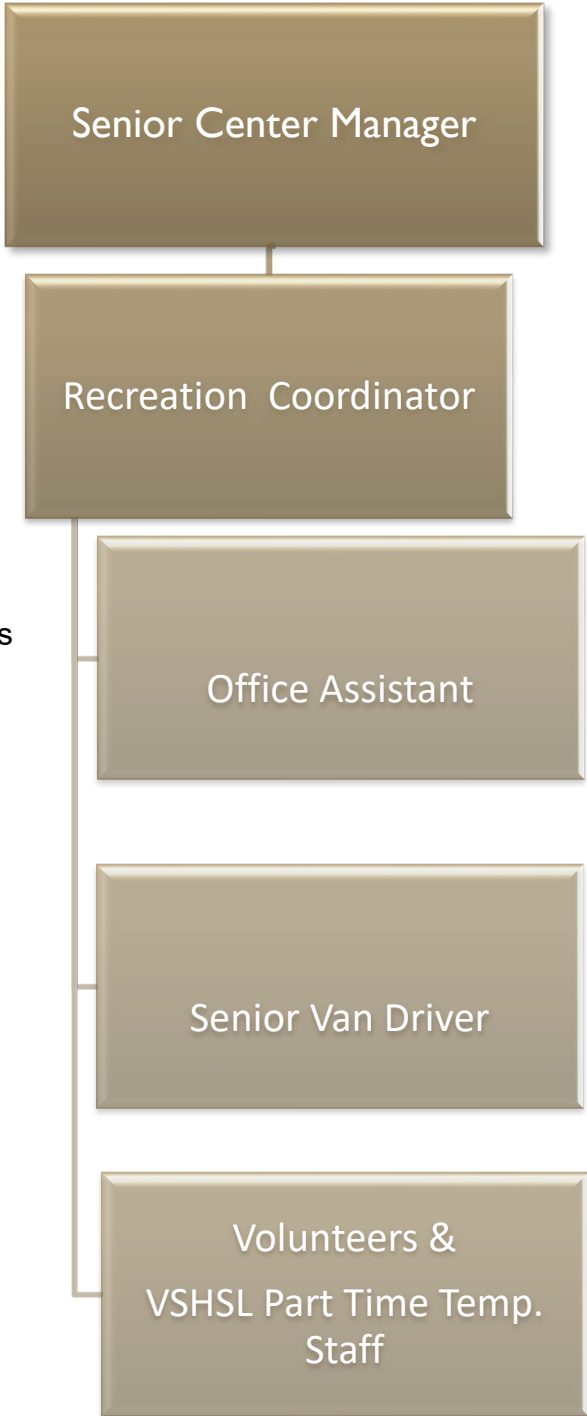
To provide a focal point in our community for quality recreational and social services which foster independence and positive lifestyles for older residents and to provide support and resources to older adults and their families within our community.

PURPOSE

Providing nutritious meals, health programs, information and resources, engagement, transportation, and a variety of other services for seniors as well as assistance to families of seniors as they care give for aging parents.

STRATEGIC PRIORITIES

A long-term plan to address the aging demographic trend and its potential impact on all areas of our community, public works, commerce, tax base and human services.



Highlights:

Enumclaw Senior Center mission is to provide outreach, transportation, resources, referrals, and programming to enrich and empower seniors to foster independence and create community.

The Enumclaw Senior Center building/fitness facility saw over 900 unduplicated seniors participate across a spectrum including:

Nutrition. Congregate meal program five days a week and meal delivery program, Meals on Wheels.

Social/Educational. Activities/educational programs to engage/stimulate members and outreach to the socially isolated.

Resources. Senior/caregiver assistance/referrals in home care, transportation, Veteran services, property tax exemption application assistance, Dementia support, etc.

Special Events. Celebration of birthdays, holidays, and other special occasions.

Health Promotion. Daily fitness classes at levy funded space (Evergreen Club), hiking, pickleball, walking club, wellness checks, blood pressure checks and footcare. Promoting aging well and healthy living.

Transportation. City van service Monday-Thursday bringing seniors to the Center plus errands and out of town outings. VSHSL-funded van offers similar service to those in rural parts.

| Human Services Senior & Youth Center Division 085 & 086 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|-------------------|---------------|
| Revenues | | | | | | |
| Intergovernmental Revenue | 15,071 | 20,000 | 20,000 | 20,000 | - | 0% |
| Senior Center HUB Grant | 259,660 | 207,932 | 207,932 | 218,328 | 10,396 | 5% |
| Charges for Services | 12,429 | 17,000 | 13,500 | 14,000 | (3,000) | -18% |
| Contributions | - | - | 10 | - | - | 0% |
| Interest & Other | 1,894 | 1,000 | 3,220 | 2,100 | 1,100 | 110% |
| Operating Revenues | 289,054 | 245,932 | 244,662 | 254,428 | 8,496 | 3% |
| Project Revenues (Detail below) | - | - | - | 600,000 | 600,000 | 0% |
| Total Human Sources Revenues | \$ 289,054 | \$ 245,932 | \$ 244,662 | \$ 854,428 | \$ 608,496 | 247% |
| Expenditures | | | | | | |
| Senior Center | | | | | | |
| Salaries | 216,956 | 237,505 | 241,567 | 249,887 | 12,382 | 5% |
| Salaries & Benefits-HUB Grant | 83,559 | 96,703 | 96,703 | 101,339 | 4,636 | 5% |
| Personnel Benefits | 100,762 | 105,857 | 98,667 | 104,555 | (1,302) | -1% |
| Supplies | 3,100 | 18,200 | 12,500 | 13,000 | (5,200) | -29% |
| Supplies-HUB Grant | 31,293 | 25,849 | 25,849 | 30,414 | 4,565 | 18% |
| Services/Charges | 13,612 | 15,140 | 16,400 | 17,740 | 2,600 | 17% |
| Services/Charges - HUB Grant | 53,773 | 54,377 | 54,377 | 54,740 | 363 | 1% |
| Interfund Services | 140,914 | 122,305 | 122,305 | 151,200 | 28,895 | 24% |
| Interfund Services - HUB Grant | 30,211 | 31,003 | 31,003 | 31,835 | 832 | 3% |
| Sr. Center Subtotal | 674,180 | 706,939 | 699,371 | 754,710 | 46,939 | 7% |
| Youth Center | | | | | | |
| Direct cash subsidy | - | - | - | - | - | 0% |
| Services/Charges | 6,677 | - | 567 | - | - | 0% |
| Interfund Services | 50,641 | - | - | - | - | 0% |
| Youth Center Subtotal | 57,318 | - | 567 | - | - | 0% |
| Operating Expenditures | 731,498 | 706,939 | 699,938 | 754,710 | 46,939 | 7% |
| Projects & Capital Outlay* | - | 66,000 | 88,961 | 580,000 | 514,000 | 779% |
| Total Human Services Expenditures | \$ 731,498 | \$ 772,939 | \$ 788,899 | \$ 1,334,710 | \$ 560,939 | 73% |

| | | | | |
|--------------------------------|------|------|------|------|
| Staffing in FTE's | 3.00 | 3.00 | 3.00 | 3.00 |
| Grant Staffing in FTE's | | 2.50 | 2.50 | 2.50 |

| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Dept of Comm - Senior Center Proj 2611 | - | - | - | 485,000 |
| Transfer In - REET Proj 2611 | - | - | - | 115,000 |
| Total Revenues | \$ - | \$ - | \$ - | \$ 600,000 |
| Expenditures | | | | |
| Machinery & Equipment | \$ - | \$ 9,000 | \$ 7,818 | \$ - |
| Other Improvements | - | 57,000 | 61,143 | - |
| Senior Center Improvements - Proj 2611 | - | - | 20,000 | 580,000 |
| Total Expenditures | \$ - | \$ 66,000 | \$ 88,961 | \$ 580,000 |

*General Fund Non-Departmental
09**

Fund 001 Department 09*

Purpose

This department of the General Fund accounts for General Fund support to other Funds, LEOFF 1 medical expenditures, expenditures to other municipalities for services (Animal Control, Election Services, etc.) and other services that do not fall under the classification of other General Fund departments.

| Non Departmental Transfers & Other Governments | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|-------------|
| Revenues | | | | | | |
| Affordable Housing Sales Tax | \$ 27,590.00 | \$ 28,000.00 | \$ 27,500.00 | \$ 27,500.00 | \$ (500.00) | -2% |
| 471 - KC Parks Levy | 140,052 | 140,000 | 144,705 | 190,000 | 50,000 | 36% |
| Transfer in-101 Contingency Fund | - | - | - | - | - | 0% |
| Capital transfers & revenue | 814,402 | 2,895,544 | 1,563,522 | 226,700 | (2,668,844) | -92% |
| Total Revenues | \$ 982,044 | \$ 3,063,544 | \$ 1,735,727 | \$ 444,200 | \$ (2,619,344) | -86% |
| Expenditures | | | | | | |
| Salary | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0% |
| Benefits | 16 | - | - | - | - | 0% |
| Supplies | - | - | - | - | - | 0% |
| Services/Charges | 157,401 | 131,667 | 130,950 | 125,000 | (6,667) | -5% |
| Interfund Services | 6,676 | 8,060 | 8,060 | 6,958 | (1,102) | -14% |
| Cemetery expenses | 2,470 | 20,818 | 21,706 | 3,010 | (17,808) | -86% |
| LEOFF 1 Medical | 83,885 | 71,017 | 62,755 | 78,708 | 7,691 | 11% |
| Total General | \$ 253,448 | \$ 234,562 | \$ 226,471 | \$ 216,676 | \$ (17,886) | -8% |
| Staffing in FTE's | 0.10 | 0.10 | 0.10 | 0.10 | | |
| Plateau Historical Society | - | - | - | 1,000 | 1,000 | 100% |
| Visitor Center @ ECC | 12,500 | 10,000 | 10,000 | 12,000 | 2,000 | 20% |
| Rainier Foothills Wellness | 65,000 | 70,000 | 70,000 | 75,000 | 5,000 | 7% |
| Plateau Outreach | 45,000 | 50,000 | 50,000 | 60,000 | 10,000 | 20% |
| Enumclaw Farmer's Market | 7,500 | 4,000 | 4,000 | 7,500 | 3,500 | 88% |
| Expo 4H Junior Livestock | 5,000 | 5,000 | 5,000 | 7,500 | 2,500 | 50% |
| Plateau Kids Network | 10,000 | 10,000 | 10,000 | 10,000 | - | 0% |
| Spurs 'n Halos | 50,000 | - | - | - | - | 0% |
| Green River College | 5,000 | 5,000 | 5,000 | 5,000 | - | 0% |
| Total Outside Agencies | 200,000 | 154,000 | 154,000 | 178,000 | 23,000 | 15% |
| Street | \$ 590,000 | \$ 540,000 | \$ 540,000 | \$ 640,000 | 100,000 | 19% |
| 471 -Pool Support from KC Parks Levy | 145,106 | 140,000 | 144,705 | 190,000 | 50,000 | 36% |
| Additional Pool Support | 240,000 | 250,000 | 250,000 | 250,000 | - | 0% |
| Contingency Fund | - | - | - | - | - | 0% |
| Total Operating Transfers | \$ 975,106 | \$ 930,000 | \$ 934,705 | \$ 1,080,000 | 150,000 | 16% |
| Capital Projects & Transfers | | | | | | |
| Capital Projects (see below) | \$ 1,820,522 | \$ 2,062,481 | \$ 576,432 | \$ 233,325 | (1,829,156) | -89% |
| Facilities | \$ - | \$ - | \$ - | \$ 3,750 | 3,750 | 0% |
| Data Processing | - | 91,000 | 91,000 | 35,100 | (55,900) | -61% |
| Total Capital | \$ 1,820,522 | \$ 2,153,481 | \$ 667,432 | \$ 272,175 | \$ (1,881,306) | -87% |
| Total Expenditures | \$ 3,249,076 | \$ 3,472,043 | \$ 1,982,608 | \$ 1,746,851 | \$ 102,964 | 3% |
| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | | |
| Revenues | | | | | | |
| 208 - Port of Seattle Grant | 25,876 | 13,090 | - | 26,700 | | |
| 476 - Boise Creek Restoration Proj 2033 | 762,048 | 2,178,932 | 875,000 | 200,000 | | |
| 488 - Senior Center Roof - HUD Grant | 11,478 | 688,522 | 688,522 | - | | |
| 488 - Senior Center Roof | 15,000 | 15,000 | - | - | | |
| Total Revenues | \$ 814,402 | \$ 2,895,544 | \$ 1,563,522 | \$ 226,700 | | |
| Expenditures | | | | | | |
| 208 - Port of Seattle Grant | \$ 19,635 | \$ 19,634 | \$ 19,650 | \$ 20,025 | | |
| 209 - City events | 12,682 | 13,300 | 13,000 | 13,300 | | |
| 476 - Boise Creek Restoration Proj 2033 | 1,319,319 | 1,621,662 | 260,000 | 200,000 | | |
| 488 - Senior Center Roof | 456,097 | 406,607 | 254,252 | - | | |
| 828 - PD Jail Remodel | 12,789 | 1,278 | 29,530 | - | | |
| Total Expenditures | \$ 1,820,522 | \$ 2,062,481 | \$ 576,432 | \$ 233,325 | | |

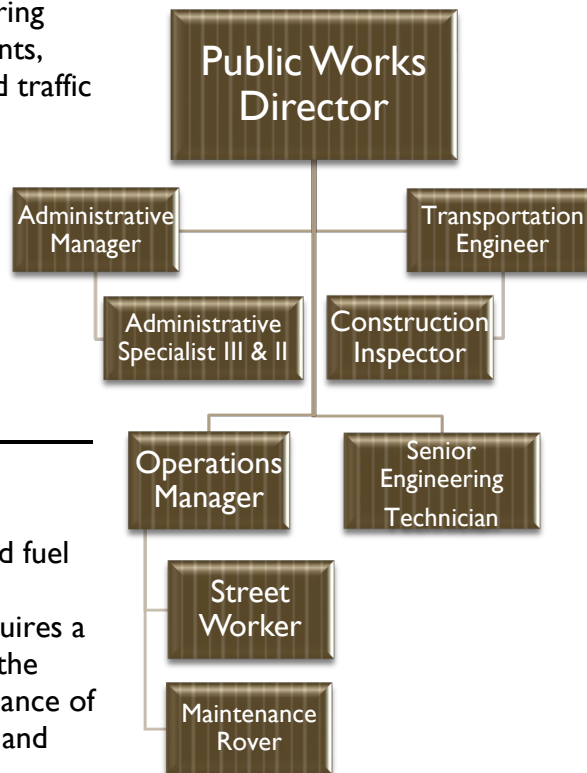
| Exposition Center Department 490 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------------|-------------------|-------------------|--------------------|-------------------|------------------|--------|
| Revenues | | | | | | |
| KC Joint Development | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | - | 0% |
| Other Misc. Rev | 18,379 | 18,000 | 15,000 | 18,000 | - | 0% |
| Retainage | 9,250 | - | - | - | - | 0% |
| Transfer In REET/Prop MGT | 92,500 | 35,000 | 35,000 | 80,000 | 45,000 | 129% |
| Total Revenues | <u>\$ 170,129</u> | <u>\$ 103,000</u> | <u>\$ 100,000</u> | <u>\$ 148,000</u> | <u>45,000</u> | 44% |
| Expenditures | | | | | | |
| Expo Services | \$ 75,340 | \$ 78,000 | \$ 65,000 | \$ 68,000 | (10,000) | -13% |
| Expo Interfund | 23,292 | 35,913 | 35,913 | 39,700 | 3,787 | 11% |
| Expo Capital | 101,750 | 35,000 | 35,000 | 80,000 | 45,000 | 129% |
| Total Expenditures | <u>\$ 200,382</u> | <u>\$ 148,913</u> | <u>\$ 135,913</u> | <u>\$ 187,700</u> | <u>\$ 38,787</u> | 26% |

| Golf Course Department 190 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------|------------------|-------------------|--------------------|------------------|---------------------|--------|
| Revenues | | | | | | |
| Assigned for GC Use | \$ 199,383 | \$ 243,961 | \$ 243,961 | \$ 169,788 | \$ (74,173) | -30% |
| Other Misc. Rev | \$ 11,677 | \$ 4,000 | \$ 12,000 | \$ 12,000 | \$ 8,000 | 200% |
| Rent | 66,772 | 62,000 | 62,000 | 25,000 | (37,000) | -60% |
| | 277,832 | 309,961 | 317,961 | 206,788 | (103,173) | -33% |
| Expenditures | | | | | | |
| Golf Supplies | 100 | - | 4,000 | - | - | 0% |
| Golf Services | 1,018 | 1,000 | 1,000 | 1,000 | - | 0% |
| Golf Taxes | 11,939 | 4,000 | 12,000 | 12,000 | 8,000 | 200% |
| Golf Interfund | 3,292 | 5,596 | 5,596 | 6,183 | 587 | 10% |
| Golf Repairs & Capital | 18,767 | 125,000 | 125,577 | 5,000 | (120,000) | -96% |
| Total Expenditures | <u>\$ 35,116</u> | <u>\$ 135,596</u> | <u>\$ 148,173</u> | <u>\$ 24,183</u> | <u>\$ (111,413)</u> | -82% |
| Assigned for GC Use | 242,716 | 189,865 | 169,788 | 182,605 | | |

Street Fund 110

WHO

The Public Works Department is responsible for the operation and maintenance of public streets, sidewalks, and alleys as well as the city’s stormwater management program. The Engineering Division manages capital improvements, pavement rehabilitation projects, and traffic control devices and performs development review of new street designs. The Operations Division performs street, sidewalk and alley maintenance, snow & ice removal, street sweeping, roadside mowing, and traffic control device maintenance.



PURPOSE

- The fund collects state-shared fuel tax revenue based on census population estimates and requires a general fund subsidy to fund the basic operations and maintenance of the public streets, sidewalks, and street lighting. Capital and rehabilitation projects require revenue from other sources such as grants, vehicle license fees, REET, and/or impact fees.

STRATEGIC PRIORITIES

- The Street Fund requires a significant subsidy from the General Fund to fund the current level of operations and maintenance. Priorities are maintaining the City’s Street and Sidewalk network.
- Aggressively pursue all grant opportunities for street pavement rehabilitation

2025 Highlights

- Crack Sealing
- Pavement markings
- Wells St/Marshall Ave Intersection Reconstruction
- Pioneer Street sidewalk connection
- Stevenson Ave sidewalk replacement
- Mt Peak Village ADA ramp upgrades
- Cole Street/Marshall Sidewalk/ADA Improvements
- Traffic Data Collection Equipment Upgrades

2026 Key Projects

- Citywide Paint Striping
- City Hall parking lot improvements
- Intersection Studies Porter St McHugh Ave/ Intersection Control Study
- Roosevelt Ave/Griffin Ave Intersection Control Study

| Street Fund 110 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 280,588 | \$ 360,066 | \$ 360,066 | \$ 585,977 | \$ 225,911 | 63% |
| Licenses & Permits | 33,166 | 20,000 | 32,000 | 22,000 | 2,000 | 10% |
| Intergovernmental | 248,479 | 247,000 | 246,500 | 247,000 | - | 0% |
| Charges for Services | 16,925 | 18,500 | 24,000 | 18,500 | - | 0% |
| Interest & Other | 53,506 | 3,500 | 4,800 | 3,500 | - | 0% |
| Transfers In | 590,000 | 540,000 | 540,000 | 640,000 | 100,000 | 19% |
| Operating Revenues | 942,076 | 829,000 | 847,300 | 931,000 | 102,000 | 12% |
| Project Revenues | 1,934,414 | 1,556,812 | 1,669,145 | 168,883 | (1,387,929) | -89% |
| Total Street Revenues | <u>\$ 3,157,078</u> | <u>\$ 2,745,878</u> | <u>\$ 2,876,511</u> | <u>\$ 1,685,860</u> | <u>\$ (1,060,018)</u> | <u>-39%</u> |
| Expenditures | | | | | | |
| Salaries | 224,405 | 230,634 | 232,766 | 350,900 | 120,266 | 52% |
| Personnel Benefits | 83,121 | 87,655 | 82,360 | 82,880 | (4,775) | -5% |
| Supplies | 43,031 | 63,000 | 60,450 | 62,500 | (500) | -1% |
| Street Lighting | 185,760 | 185,000 | 185,000 | 185,000 | - | 0% |
| Services/Charges | 58,145 | 41,100 | 34,100 | 65,900 | 24,800 | 60% |
| Interfund Services | 200,398 | 224,145 | 224,145 | 220,820 | (3,325) | -1% |
| Operating Expenditures | 794,860 | 831,534 | 818,821 | 968,000 | 136,466 | 16% |
| Projects & Capital Outlay <i>(Detail below)</i> | 1,999,752 | 1,641,812 | 1,462,950 | 168,883 | (1,472,929) | -90% |
| Transfer Out-Facilities, ER&R & DP Fund | - | 3,343 | 3,343 | 3,500 | 157 | 5% |
| Deposits and retainage | 2,400 | 232,416 | 5,420 | 229,996 | (2,420) | -1% |
| Debt Service | - | - | - | - | - | 0% |
| Total Street Expenditures | <u>\$ 2,797,012</u> | <u>\$ 2,709,105</u> | <u>\$ 2,290,534</u> | <u>\$ 1,370,379</u> | <u>\$ (1,338,726)</u> | <u>-49%</u> |
| | | | | | Reserve Goal | |
| Available Fund Balance (Goal 2.5%) | \$ 89,575 | \$ 3,512 | \$ 308,020 | \$ 259,060 | 24,200 | |
| Committed for O&M @ 4% | 31,794 | 33,261 | 33,261 | 38,720 | 38,720 | |
| Reserved-Retainage | 238,697 | - | 244,697 | 17,701 | - | |
| Reserved-Paths & Trails 0.42% of MVFT | - | - | - | - | - | |
| Ending Fund Balance | <u>\$ 360,066</u> | <u>\$ 36,773</u> | <u>\$ 585,977</u> | <u>\$ 315,481</u> | <u>\$ 62,920</u> | |

| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|---------------------|---------------------|---------------------|-------------------|
| Revenues | | | | |
| Transfer In for Capital Impr & Machinery | \$ 27,145 | \$ - | \$ - | \$ - |
| 776 244th/Roosevelt Impr-Transfer Impact fees | 686,132 | - | - | - |
| 776 244th/Roosevelt Impr-TIB grant | 457,440 | - | 169,719 | - |
| 791 City parking lot impr-Transfer REET | 23,004 | - | - | - |
| 792 EV Charging Station-Transfer REET | 1,803 | - | - | - |
| 799 Sidewalk Impr-Developer Contribution | 6,320 | - | - | - |
| 799 Sidewalk Impr-TIB grant | 380,504 | - | - | - |
| 799 Sidewalk Impr-Transfer Impact Fee | 301,054 | - | - | - |
| 799 Sidewalk Impr-Transfer TBD | 12,000 | - | - | - |
| 802 Porter St Pedestrian Impr-Transfer REET | 6,118 | 13,883 | - | 13,883 |
| 818 Fire Dept Frontage Impr-Transfer TBD | - | 30,000 | 29,997 | - |
| 818 Fire Dept Frontage Impr-Transfer REET | - | 87,265 | 87,265 | - |
| 830 Downtown Shelter Painting -Transfer REET | 16,079 | - | - | - |
| 839 Hard Surface Repairs - Transfer TBD | - | 336,715 | 322,811 | - |
| 839 Hard Surface Repairs - Transfer REET | - | 298,007 | 250,636 | - |
| 840 Pavement Preservation - TIB grant | - | 116,720 | 121,609 | - |
| 840 Pavement Preservation - Transfer TBD/REET | - | 669,222 | 670,244 | - |
| Intersection Control Proj 2603 - Tran REET | - | - | - | 70,000 |
| Machinery & Equipment | 16,815 | 5,000 | 16,864 | - |
| Marshall Ave Impr Proj 2604-Transfer REET | - | - | - | 35,000 |
| City Hall Parking Lot Impr Proj 2616 - Tran REET | - | - | - | 50,000 |
| Total Project Revenues | <u>\$ 1,934,414</u> | <u>\$ 1,556,812</u> | <u>\$ 1,669,145</u> | <u>\$ 168,883</u> |
| Expenditures | | | | |
| 776 244th/Roosevelt Improvements Proj 2208 | \$ 1,213,806 | \$ 85,000 | \$ 84,579 | \$ - |
| 791 City Parking Lot Impr Proj 2114 | 23,004 | - | - | - |
| 792 EV Charging Station Proj 2216 | 2,482 | - | - | - |
| 799 Sidewalk Improvements Proj 2300 | 697,230 | - | - | - |
| 802 Porter St Pedestrian Impr Proj 2311 | 6,118 | 13,883 | - | 13,883 |
| 818 Fire Dept Frontage Impr Proj 2407 | 353 | 117,265 | 117,262 | - |
| 830 Downtown Shelter Painting Proj 2455 | 16,079 | - | - | - |
| 839 Hard Surface Repairs Proj 2508 | - | 634,722 | 573,447 | - |
| 840 Pavement Preservation Proj 2509 | - | 785,942 | 670,798 | - |
| Intersection Control Evaluations Proj 2603 | - | - | - | 70,000 |
| Marshall Ave Improvements Proj 2604 | - | - | - | 35,000 |
| City Hall Parking Lot Impr Proj 2616 | - | - | - | 50,000 |
| Capital Improvements & Machinery | 40,680 | 5,000 | 16,864 | - |
| Total Project Expenditures | <u>\$ 1,999,752</u> | <u>\$ 1,641,812</u> | <u>\$ 1,462,950</u> | <u>\$ 168,883</u> |
| Project Net | <u>\$ (65,338)</u> | <u>\$ (85,000)</u> | <u>\$ 206,195</u> | <u>\$ -</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 2.21 | 2.21 | 2.21 | 2.20 |
|--------------------------|------|------|------|------|

Transportation Benefit District - Fund 112

WHO

The Transportation Benefit District (TBD) is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the district. The TBD is funded via a \$20 annual vehicle fee per registered vehicle within the district and .1% sales tax.

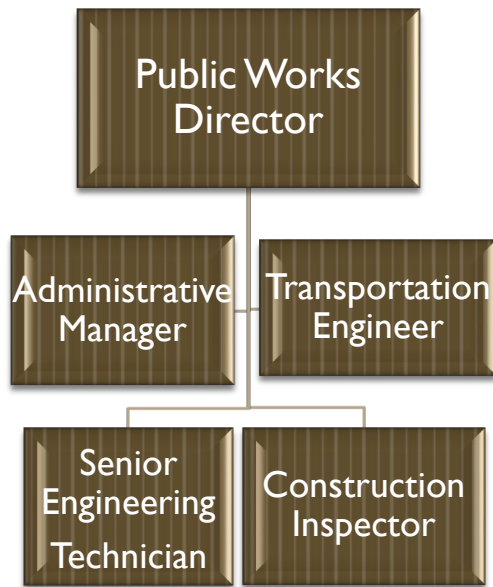
RCW 35.21.225 governs formation of TBDs by cities.

PURPOSE

- The fund was formed to accelerate the rehabilitation of city streets and to establish a program to preserve the city's transportation infrastructure.

STRATEGIC PRIORITIES

- Bring all city streets to a sustainable condition of maintenance within the remaining 2 years of funding by the TBD. Inform and educate public about the TBD and encourage renewal during the 2025 vote.



2025 Highlights

- ✓ Updated and extended the TBD for another 10 years
- ✓ Jewell Steet grind and overlay
- ✓ 288th Avenue (Golf Course Rd) grind and overlay and parking addition
- ✓ Warner Avenue grind and overlay

2026 Key Projects

- 2025 Pavement Maintenance – Seal Coat various local streets Citywide
- Blake Street grind and overlay – Warner Ave to Noel St
- 2026 ADA ramp improvements

| Transportation Benefit Fund 112 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | 1,139,102 | 1,178,973 | 1,178,973 | 713,687 | (465,286) | -39% |
| Vehicle Fees | 243,122 | 245,000 | 242,700 | 245,000 | - | 0% |
| TBD Sales Tax | 516,869 | 508,000 | 523,000 | 523,000 | 15,000 | 3% |
| Retainage | - | - | - | - | - | 0% |
| Misc Revenue | 50,153 | 42,000 | 42,000 | 40,000 | (2,000) | -5% |
| Operating Revenues | 810,144 | 795,000 | 807,700 | 808,000 | 13,000 | 2% |
| Project Revenues <i>(Detail below)</i> | 239,845 | - | - | - | - | 0% |
| Debt Proceeds | - | - | - | - | - | 0% |
| Total TBF Revenues | <u>\$ 2,189,091</u> | <u>\$ 1,973,973</u> | <u>\$ 1,986,673</u> | <u>\$ 1,521,687</u> | <u>\$ (452,286)</u> | <u>-23%</u> |
| Expenditures | | | | | | |
| Salary | 95,937 | 118,115 | 120,005 | 103,362 | (14,753) | -12% |
| Benefits | 31,313 | 33,525 | 32,056 | 33,646 | 121 | 0% |
| Supplies | 7 | 22,000 | 17,500 | - | (22,000) | -100% |
| Services/Charges | 1,057 | 2,500 | 1,500 | 1,500 | (1,000) | -40% |
| Interfund Services | 35,352 | 54,560 | 54,560 | 43,517 | (11,043) | -20% |
| Operating Expenditures | 163,666 | 230,700 | 225,621 | 182,025 | (48,675) | -21% |
| Projects & Capital Outlay <i>(Detail below)</i> | 617,956 | 865,111 | 826,102 | 565,000 | (300,111) | -35% |
| Transfer Out | 6,786 | - | - | - | - | 0% |
| Retainage | - | - | - | - | - | 0% |
| Debt Service | 221,710 | 221,263 | 221,263 | 221,719 | 456 | 0% |
| Total TBF Expenditures | <u>\$ 1,010,118</u> | <u>\$ 1,317,074</u> | <u>\$ 1,272,986</u> | <u>\$ 968,744</u> | <u>\$ (397,005)</u> | <u>-30%</u> |
| Reserved-Retainage | - | - | - | - | \$ - | 0% |
| Available Fund Balance | 1,178,973 | 656,899 | 713,687 | 552,943 | \$ (103,956) | -16% |
| Ending Fund Balance | <u>\$ 1,178,973</u> | <u>\$ 656,899</u> | <u>\$ 713,687</u> | <u>\$ 552,943</u> | <u>\$ (103,956)</u> | <u>-16%</u> |

| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|---|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| 813 244th Ave Overlay Proj 2403.1 | 159,132 | - | - | - |
| 815 Watson St Overlay Proj 2403.3 | 80,713 | - | - | - |
| Total Project Revenues | <u>239,845</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | |
| Traffic Counter Replacement | - | 30,000 | 7,008 | - |
| 799 Sidewalk Improvements Proj 2300 | 12,000 | - | - | - |
| 812 Monroe Ave Overlay Proj 2405 | 121,817 | - | - | - |
| 813 244th Ave Overlay Proj 2403.1 | 184,281 | - | - | - |
| 814 268th Ave Overlay Proj 2403.2 | 204,813 | - | - | - |
| 815 Watson St Overlay Proj 2403.3 | 95,045 | - | - | - |
| 818 Fire Dept Frontage Improvements Proj 2407 | - | 30,000 | 29,997 | - |
| 839 Hard Surface Repairs Proj 2508 | - | 336,715 | 322,811 | - |
| 840 Pavement Preservation Proj 2509 | - | 468,396 | 466,286 | - |
| Pavement Preservation Proj 2601 | - | - | - | 100,000 |
| ADA Ramp Improvements Proj 2602 | - | - | - | 80,000 |
| Marshall Ave Improvements Proj 2604 | - | - | - | 385,000 |
| Total Project Expenditures | <u>\$ 617,956</u> | <u>\$ 865,111</u> | <u>\$ 826,102</u> | <u>\$ 565,000</u> |
| Project Net | <u>(378,111)</u> | <u>(865,111)</u> | <u>(826,102)</u> | <u>(565,000)</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 0.80 | 0.80 | 0.80 | 0.80 |
|--------------------------|------|------|------|------|

Lodging Tax - Fund 115

Schlot

Lodging Tax - Fund 115

Ceme

Schlotfeldt Endowment - Fund 621

Lafro

Cemetery Endowment – Fund 701

Lafromboise Memorial – Fund 722

Fund 115 Purpose

Fund created to collect lodging tax revenues to be used to promote tourism within the City of Enumclaw.

Fund 621 Purpose

Established in 1963 to account for donations and related earnings from the Schlotfeldt family to support the pioneer history of the City. This fund is dedicated to the maintenance of the historical library collection.

Fund 701 Purpose

Established to support the long-term maintenance of the cemetery once it is fully completed in terms of cemetery lot sales. Cemetery lot sales and investment earnings provide the revenue source for this fund.

Fund 722 Purpose

Established in 1987 to account for a \$100,000 estate donation from which investment earnings are used to finance library expenditures stipulated by the Library Board.

| Lodging Tax Fund 115 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---------------------------------|-------------------------|------------------------|----------------------------|------------------------|--------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 34,413 | \$ 37,940 | \$ 37,940 | \$ 30,112 | \$ (7,828) | -21% |
| Hotel/Motel Tax | 30,078 | 28,000 | 30,000 | 30,000 | 2,000 | 7% |
| Interest & Other | 1,481 | 1,200 | 1,200 | 1,000 | (200) | -17% |
| Total Revenues | 31,558 | 29,200 | 31,200 | 31,000 | (6,028) | -21% |
| Total Resources | \$ 65,971 | \$ 67,140 | \$ 69,140 | \$ 61,112 | \$ (13,856) | -21% |
| Expenditures | | | | | | |
| Community Grants | \$ 28,000 | \$ 39,000 | \$ 39,000 | \$ 39,000 | \$ - | 0% |
| Miscellaneous | 31 | - | 28 | 40 | 40 | 0% |
| Operating Expenditures | \$ 28,031 | \$ 39,000 | \$ 39,028 | \$ 39,040 | \$ 40 | 0% |
| Ending Fund Balance | \$ 37,940 | \$ 28,140 | \$ 30,112 | \$ 22,072 | \$ (13,896) | -49% |

| Schlotfeldt Endowment Fund 621 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|-------------------------|------------------------|----------------------------|------------------------|-------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 20,333 | \$ 7,155 | \$ 7,155 | \$ - | \$ (7,155) | -100% |
| Interest & Other | 365 | - | - | - | - | 0% |
| Total Revenues | 365 | - | - | - | - | 0% |
| Total Resources | \$ 20,698 | \$ 7,155 | \$ 7,155 | \$ - | \$ (7,155) | -100% |
| Expenditures | | | | | | |
| Enumclaw Historical Society | \$ - | \$ 7,155 | \$ 7,155 | \$ - | \$ (7,155) | -100% |
| Operating Expenditures | 13,543 | 7,155 | 7,155 | - | (7,155) | -100% |
| Ending Fund Balance | \$ 7,155 | \$ - | \$ - | \$ - | \$ - | 0% |

| Cemetery Endowment Fund 701 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 707,709 | \$ 778,587 | \$ 778,587 | \$ 841,803 | \$ 63,216 | 8% |
| Charges for Services | - | 42,000 | 33,216 | 32,000 | (10,000) | -24% |
| Interest & Other | 70,878 | 25,000 | 30,000 | 25,000 | - | 0% |
| Total Revenues | 70,878 | 67,000 | 63,216 | 57,000 | (10,000) | -15% |
| Total Resources | \$ 778,587 | \$ 845,587 | \$ 841,803 | \$ 898,803 | \$ 53,216 | 6% |
| Expenditures | | | | | | |
| Services/Charges | - | - | - | - | - | 0% |
| Interfund | - | - | - | - | - | 0% |
| Capital | - | - | - | - | - | 0% |
| Operating Expenditures | - | - | - | - | - | 0% |
| Ending Fund Balance | \$ 778,587 | \$ 845,587 | \$ 841,803 | \$ 898,803 | \$ 53,216 | 6% |

| Lafromboise Memorial Fund 722 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|-----------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 132,243 | \$ 137,286 | \$ 137,286 | \$ 141,686 | \$ 4,400 | 3.2% |
| Interest & Other | 5,643 | 4,900 | 5,000 | 5,000 | 100 | 2% |
| Total Revenues | 5,643 | 4,900 | 5,000 | 5,000 | 100 | 2% |
| Total Resources | \$ 137,886 | \$ 142,186 | \$ 142,286 | \$ 146,686 | \$ 4,500 | 3% |
| Expenditures | | | | | | |
| Services/Charges | 600 | 600 | 600 | 4,600 | 4,000 | 666.7% |
| Operating Expenditures | 600 | 600 | 600 | 4,600 | 4,000 | 666.7% |
| Ending Fund Balance | \$ 137,285 | \$ 141,586 | \$ 141,686 | \$ 142,086 | \$ 500 | 0.4% |

*REET Funds
Funds 130 & 131*

130-2nd 1/4% Real Estate Excise Tax

Purpose – REET revenues fund qualifying expenses; planning for specific projects, acquisition, construction, repair of streets, sidewalks, lighting systems, traffic signals, water, storm and sewer systems. Parks are excluded from the acquisition option. Projects must be included in the capital facilities plan section of the comprehensive plan. See RCW 82.46.035

131-1st 1/4% Real Estate Excise Tax

Purpose – REET revenues fund qualifying expenses similar to Second ¼% REET, plus parks acquisition and trails projects. Also included are facilities for recreation, law enforcement, fire protection, libraries, administration and judicial functions. Facility repairs must be significant. Projects must be included in the capital facilities plan section of the comprehensive plan. See RCW 82.46.010.



Warner Avenue

| Real Estate Excise Tax-2nd Fund 130 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|-------------------------|------------------------|----------------------------|------------------------|---------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 1,719,343 | \$ 1,978,387 | \$ 1,978,387 | \$ 1,588,802 | \$ (389,585) | -20% |
| Taxes | 395,196 | 380,000 | 354,000 | 350,000 | (30,000) | -8% |
| Interest & Other | 79,371 | 65,000 | 70,000 | 65,000 | - | 0% |
| Total Revenues | 474,567 | 445,000 | 424,000 | 415,000 | (30,000) | -7% |
| Total Resources | \$ 2,193,910 | \$ 2,423,387 | \$ 2,402,387 | \$ 2,003,802 | \$ (419,585) | -17% |
| Expenditures | | | | | | |
| Transfer Out - GF for Expo | 92,500 | 35,000 | 35,000 | 80,000 | 45,000 | 129% |
| Transfer Out - GF for City Hall Parking Lot | - | - | - | 50,000 | 50,000 | 100% |
| Transfer Out - GF for Anderson RV Roof/HVAC | - | 64,617 | 64,617 | - | (64,617) | 0% |
| Transfer Out - 083 McFarland Park Fence | - | - | - | 20,000 | 20,000 | 100% |
| Transfer Out - 083 Goodwill Park Irrigation | - | - | - | 10,000 | 10,000 | 100% |
| Transfer Out - 170 Pool | - | - | - | 400,000 | 400,000 | 100% |
| Transfer Out - 535 Facilities for Senior Ctr Roof | 15,000 | - | - | - | - | 0% |
| Transfer Out - 535 Anderson RV HVAC | - | - | - | 20,000 | 20,000 | 100% |
| Transfer Out - GF for Senior Center Impr | - | - | - | 115,000 | 115,000 | 100% |
| Transfer Out - 110 Streets | 47,740 | 604,981 | 558,723 | 118,883 | (486,098) | -80% |
| Transfer Out - 530 DP | 58,901 | 35,245 | 35,245 | - | (35,245) | -100% |
| Transfer Out - GF for Arts & Parks | 1,383 | 195,000 | 120,000 | 150,000 | (45,000) | -23% |
| Operating Expenditures | \$ 215,524 | \$ 934,843 | \$ 813,585 | \$ 963,883 | \$ 29,040 | 3% |
| Available Fund Balance | 1,928,387 | 1,437,044 | 1,537,302 | 986,874 | (450,170) | -31% |
| Assigned Fund Balance | 50,000 | 51,500 | 51,500 | 53,045 | 1,545 | 3% |
| Ending Fund Balance | \$ 1,978,387 | \$ 1,488,544 | \$ 1,588,802 | \$ 1,039,919 | (448,625) | -30% |

| Real Estate Excise Tax-1st Fund 131 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|-------------------------|------------------------|----------------------------|------------------------|---------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 1,904,122 | \$ 363,008 | \$ 363,008 | \$ 552,664 | \$ 189,656 | 52% |
| Taxes | 395,196 | 380,000 | 354,000 | 350,000 | (30,000) | -8% |
| Interest & Other | 59,390 | 65,000 | 50,000 | 40,000 | (25,000) | -38% |
| Total Revenues | 454,586 | 445,000 | 404,000 | 390,000 | (55,000) | -12% |
| Total Resources | \$ 2,358,708 | \$ 808,008 | \$ 767,008 | \$ 942,664 | \$ 134,656 | 17% |
| Expenditures | | | | | | |
| Transfer Out - GF for Playgrounds | 258,729 | - | - | - | - | 0% |
| Transfer Out - 450 Stormwater (Expo parking) | 2,768 | 14,250 | 22,332 | - | (14,250) | -100% |
| Transfer Out - 110 Street Downtown shelters | 16,079 | - | - | - | - | 0% |
| Transfer Out - 535 Facilities | - | - | - | - | - | 0% |
| Transfer Out - 170 Pool | 1,663,838 | 258,359 | 167,012 | - | (258,359) | -100% |
| Transfer Out - 450 Stormwater | 54,286 | 25,000 | 25,000 | 25,000 | - | 0% |
| Operating Expenditures | \$ 1,995,700 | \$ 297,609 | \$ 214,344 | \$ 25,000 | \$ (272,609) | -92% |
| Available Fund Balance | 313,008 | 458,899 | 501,164 | 864,619 | 405,720 | 88% |
| Assigned Fund Balance | 50,000 | 51,500 | 51,500 | 53,045 | 1,545 | 3% |
| Ending Fund Balance | \$ 363,008 | \$ 510,399 | \$ 552,664 | \$ 917,664 | \$ 407,265 | 80% |

Impact Mitigation Fees
Fund 158

Parks Impact Fees:

The City of Enumclaw charges park impact fees to residential construction and residential portion of mixed-use buildings or developments. Park Impact fees must be used for publicly owned parks, open space, and recreation facilities that are addressed by the capital facilities plan element of the comprehensive plan adopted under GMA (RCW 82.02.050 and RCW 82.02.090)

Transportation Impact Fees:

Transportation Impact Fees are used for public streets and roads that are addressed by the capital facilities plan element of the comprehensive plan adopted under GMA (RCW 82.02.050 and RCW 82.02.090). They cannot be used for transportation studies or operating and maintenance costs.

| Impact/Mitigation Fund 158 - Total All | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 2,894,641 | \$ 2,083,590 | \$ 2,083,590 | \$ 2,482,590 | \$ 399,000 | 19% |
| Charges for Services | 326,696 | 507,455 | 561,719 | 718,033 | 210,578 | 41% |
| Transfer In | - | - | - | - | - | 0% |
| Interest & Other | 112,457 | 103,000 | 114,000 | 103,000 | - | 0% |
| Total Revenues | <u>439,153</u> | <u>610,455</u> | <u>675,719</u> | <u>821,033</u> | <u>210,578</u> | <u>34%</u> |
| Total Resources | <u>\$ 3,333,794</u> | <u>\$ 2,694,045</u> | <u>\$ 2,759,309</u> | <u>\$ 3,303,623</u> | <u>609,578</u> | <u>23%</u> |
| Expenditures | | | | | | |
| Transfers Out | 1,250,204 | 276,719 | 276,719 | 572,033 | 295,314 | 107% |
| Operating Expenditures | <u>1,250,204</u> | <u>276,719</u> | <u>276,719</u> | <u>572,033</u> | <u>295,314</u> | <u>107%</u> |
| Ending Fund Balance | <u>\$ 2,083,590</u> | <u>\$ 2,417,326</u> | <u>\$ 2,482,590</u> | <u>\$ 2,731,590</u> | <u>\$ 314,264</u> | <u>13%</u> |

| Parks Mitigation Detail - 451 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 304,891 | \$ 192,932 | \$ 192,932 | \$ 291,932 | 99,000 | 51% |
| Charges for Services | 18,105 | 64,788 | 85,000 | 98,000 | 33,212 | 51% |
| Transfer In | - | - | - | - | - | 0% |
| Interest & Other | 13,648 | 13,000 | 14,000 | 13,000 | - | 0% |
| Total Revenues | <u>31,753</u> | <u>77,788</u> | <u>99,000</u> | <u>111,000</u> | <u>33,212</u> | <u>43%</u> |
| Total Resources | <u>\$ 336,644</u> | <u>\$ 270,720</u> | <u>\$ 291,932</u> | <u>\$ 402,932</u> | <u>132,212</u> | <u>49%</u> |
| Expenditures | | | | | | |
| Transfer Out-GF Parks | 143,712 | - | - | 202,000 | 202,000 | 0% |
| Ending Fund Balance | <u>\$ 192,932</u> | <u>\$ 270,720</u> | <u>\$ 291,932</u> | <u>\$ 200,932</u> | <u>(69,788)</u> | <u>-26%</u> |

| Street Mitigation Detail - 651 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 2,589,750 | \$ 1,890,658 | \$ 1,890,658 | \$ 2,190,658 | 300,000 | 16% |
| Charges for Services | 189,285 | 165,948 | 200,000 | 250,000 | 84,052 | 51% |
| Interest & Other | 98,809 | 90,000 | 100,000 | 90,000 | - | 0% |
| Total Revenues | <u>288,094</u> | <u>255,948</u> | <u>300,000</u> | <u>340,000</u> | <u>84,052</u> | <u>33%</u> |
| Total Resources | <u>\$ 2,877,844</u> | <u>\$ 2,146,606</u> | <u>\$ 2,190,658</u> | <u>\$ 2,530,658</u> | <u>384,052</u> | <u>18%</u> |
| Expenditures | | | | | | |
| Transfer to GF | - | - | - | - | - | 0% |
| Transfer to Fund 110 | 987,186 | - | - | - | - | 0% |
| Operating Expenditures | <u>987,186</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0%</u> |
| Ending Fund Balance | <u>\$ 1,890,658</u> | <u>\$ 2,146,606</u> | <u>\$ 2,190,658</u> | <u>\$ 2,530,658</u> | <u>\$ 384,052</u> | <u>18%</u> |

| School Detail - 000 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | - | - |
| Charges for Services | 119,306 | 276,719 | 276,719 | 370,033 | 93,314 | 34% |
| Total Revenues | <u>119,306</u> | <u>276,719</u> | <u>276,719</u> | <u>370,033</u> | <u>93,314</u> | <u>34%</u> |
| Total Resources | <u>\$ 119,306</u> | <u>\$ 276,719</u> | <u>\$ 276,719</u> | <u>\$ 370,033</u> | <u>93,314</u> | <u>34%</u> |
| Expenditures | | | | | | |
| Charges for Services | 119,306 | 276,719 | 276,719 | 370,033 | 93,314 | 34% |
| Operating Expenditures | <u>119,306</u> | <u>276,719</u> | <u>276,719</u> | <u>370,033</u> | <u>93,314</u> | <u>34%</u> |
| Ending Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0%</u> |

POOL

Fund 170

WHO

The Parks and Recreation Department operates and maintains the Enumclaw Aquatic Center. The Enumclaw Aquatic Center hosts a variety of water programs for all ages and abilities, including swimming lessons, public swim lessons, fitness classes and several events during the year including Movie & WIBIT Nights.

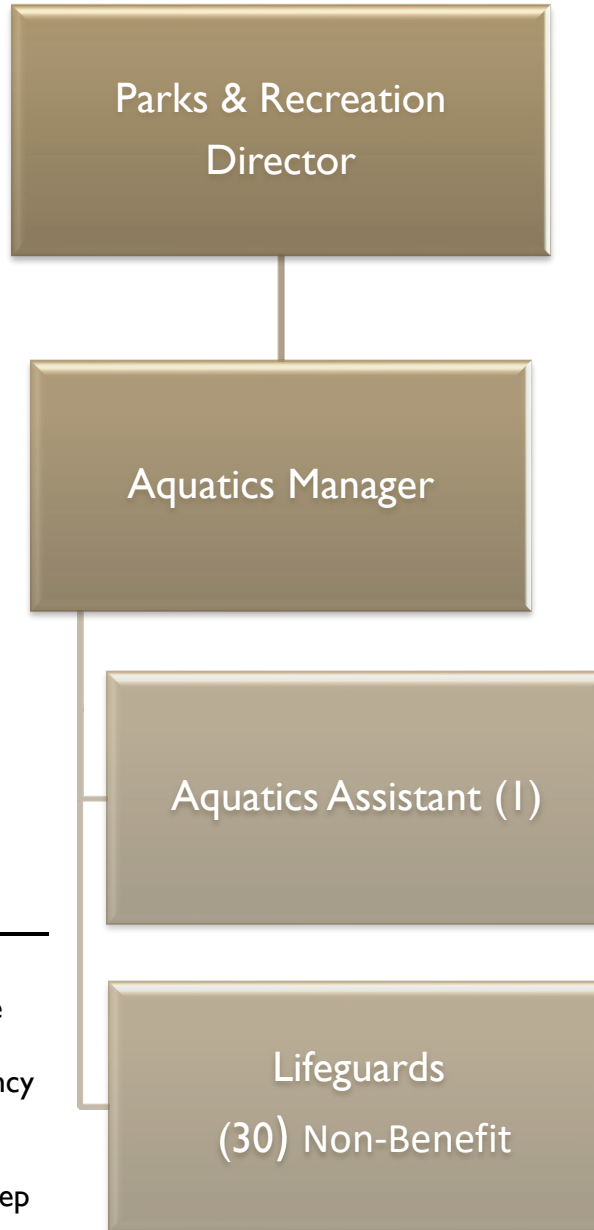
Current marketing activities include: Activity Guide, Website, Facebook, Promotional sales, Print advertising Fliers, and Email

PURPOSE

- Provide a variety of water programs for all ages and abilities
- Provide a health and wellness facility for the community.

STRATEGIC PRIORITIES

- Develop a long term schedule for system improvements to prevent the need for emergency repairs
- Continue regular repair and maintenance of facilities to keep facility in good working order
- Establish a Capital Reserve policy for long-term capital needs
- Look for additional opportunities to increase user base
- Continue to implement existing effective marketing activities, take advantage of new opportunities



2025 Highlights

- ✓ Design and implement a recruitment program for lifeguards and swim instructors
- ✓ Repair of the spectator seating area
- ✓ Trellis staining
- ✓ Mechanical maintenance/upgrades
- ✓ Swim Lesson Coordinator position approved to full time

2026 Key Projects

- ✓ Capital Reserve Policy
- ✓ Electrical and Mechanical project to include full panel replacements
- ✓ Seek funding through King County's Park Levy Aquatic grant program

| Aquatic Center Fund 170 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|------------------------------------|-------------------------|------------------------|----------------------------|------------------------|-------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 102,519 | \$ 164,950 | \$ 164,950 | \$ 98,654 | \$ (66,296) | -40% |
| Charges for Services | 240,321 | 352,500 | 296,700 | 350,000 | (2,500) | -1% |
| Donations, Interest & Other | 82,460 | 95,900 | 89,561 | 97,600 | 1,700 | 2% |
| Transfer - GF | 240,000 | 250,000 | 250,000 | 250,000 | - | 0% |
| Transfer- KC Parks Levy | 145,106 | 140,000 | 144,705 | 190,000 | 50,000 | 36% |
| KC Youth Facilities Grant | 5,000 | - | - | - | - | 0% |
| Total Revenues | 712,887 | 838,400 | 780,966 | 887,600 | 49,200 | 6% |
| Capital/Project Revenue | 3,338,527 | 317,173 | 334,023 | 800,000 | 482,827 | 152% |
| Total Resources | \$ 4,153,933 | \$ 1,320,523 | \$ 1,279,939 | \$ 1,786,254 | \$ 465,731 | 35% |
| Expenditures | | | | | | |
| Salaries | 323,345 | 404,738 | 423,611 | 447,767 | 43,029 | 11% |
| Personnel Benefits | 91,859 | 106,803 | 88,755 | 103,831 | (2,972) | -3% |
| Supplies | 30,629 | 38,400 | 45,500 | 56,400 | 18,000 | 47% |
| Services/Charges* | 151,224 | 167,000 | 161,470 | 184,950 | 17,950 | 11% |
| Interfund Services | 111,387 | 127,927 | 127,928 | 111,496 | (16,431) | -13% |
| Operating Expenditures | 708,444 | 844,868 | 847,264 | 904,444 | 59,576 | 7% |
| Projects & Capital Outlay** | 3,280,540 | 398,693 | 334,023 | 800,000 | 401,307 | 101% |
| Total Expenditures | \$ 3,988,984 | \$ 1,243,561 | \$ 1,181,287 | \$ 1,704,444 | \$ 460,883 | 37% |
| Ending Fund Balance | \$ 164,950 | \$ 76,963 | \$ 98,654 | \$ 81,810 | \$ 4,847 | 6% |

| Projects & Capital Outlay Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| KC Joint Development-pool reno | 1,207,194 | - | 45,000 | 400,000 |
| KC Levy Grant-Roof replacement | 467,495 | 58,814 | 122,011 | - |
| Transfer in- REET for pool reno | 1,265,356 | 73,150 | 45,000 | 400,000 |
| Transfer In - REET 131 for roof | 398,482 | 185,209 | 122,012 | - |
| Total Project Revenues | \$ 3,338,527 | \$ 317,173 | \$ 334,023 | \$ 800,000 |
| Expenditures | | | | |
| 479 Pool Roof replacement Proj 2404 | 865,977 | 244,023 | 244,023 | - |
| 809 Pool Renovation Proj 2319 | 2,414,563 | 154,670 | 90,000 | - |
| Pool Renovation Proj 2613 | - | - | - | 800,000 |
| Total Project Expenditures | \$ 3,280,540 | \$ 398,693 | \$ 334,023 | \$ 800,000 |
| Project Net | \$ 57,987 | \$ (81,520) | \$ - | \$ - |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 2.40 | 2.35 | 2.35 | 3.35 |
|--------------------------|------|------|------|------|

*Property Management
Fund 180*

PURPOSE

Facilitate the acquisition, development and maintenance/management of property acquired from Burlington Northern. Enabling Ordinance 1424 allows other property acquisition as well as general operations expenditures.

| Property Management Fund 180 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|-------------------------|------------------------|----------------------------|------------------------|---------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ - | \$ 2,064,964 | \$ 2,064,964 | \$ 1,733,021 | \$ (331,943) | -16% |
| Taxes | 16,424 | 15,000 | 15,000 | 15,000 | - | 0% |
| Charges for Services | 842 | 1,200 | 4,430 | 6,000 | 4,800 | 400% |
| Rentals | 62,476 | 62,500 | 67,061 | 68,676 | 6,176 | 10% |
| Interest & Other | 87,475 | 70,000 | 80,000 | 70,000 | - | 0% |
| Transfer In | <u>2,010,791</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0%</u> |
| Total Revenues | <u>2,178,008</u> | <u>148,700</u> | <u>166,491</u> | <u>159,676</u> | <u>10,976</u> | <u>7%</u> |
| Total Resources | <u>\$ 2,178,008</u> | <u>\$ 2,213,664</u> | <u>\$ 2,231,455</u> | <u>\$ 1,892,697</u> | <u>\$ (320,967)</u> | <u>-14%</u> |
| Expenditures | | | | | | |
| Services | \$ 67,193 | \$ 30,500 | \$ 55,900 | \$ 37,400 | \$ 6,900 | 23% |
| Interfund Services | 9,494 | 4,425 | 4,425 | 5,473 | 1,048 | 24% |
| Capital Improvements | - | - | - | - | - | 0% |
| Transfer - Other | <u>37,062</u> | <u>395,470</u> | <u>438,109</u> | <u>10,000</u> | <u>(385,470)</u> | <u>-97%</u> |
| Operating Expenditures | <u>\$ 113,749</u> | <u>\$ 430,395</u> | <u>\$ 498,434</u> | <u>\$ 52,873</u> | <u>\$ (377,522)</u> | <u>-88%</u> |
| Available | 2,064,259 | 1,783,269 | 1,733,021 | 1,839,824 | 56,555 | 3% |
| Restricted KC Parks Special Levy | - | - | - | - | - | 0% |
| Restricted Fund Balance | <u>\$ 2,064,259</u> | <u>\$ 1,783,269</u> | <u>\$ 1,733,021</u> | <u>\$ 1,839,824</u> | <u>\$ 56,555</u> | <u>3%</u> |

| Transfers/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Transfer In-General Fund | <u>2,010,791</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>\$ 2,010,791</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Expenditures | | | | |
| Transfer out-Fund 535 Jail Remodel | 26,945 | 395,470 | 438,109 | - |
| Transfer out-Fund 535 PD HVAC | 10,117 | - | - | - |
| Transfer out-Fund 535 Generator Eval | - | - | - | 10,000 |
| Total Expenditures | <u>\$ 37,062</u> | <u>\$ 395,470</u> | <u>\$ 438,109</u> | <u>\$ 10,000</u> |

*Debt Service
Funds 215 & 230*

215-LID Debt Service Fund

Purpose and Description – Cole Street Local Improvement District (LID) formed in 2003, Warner Street LID in January 2006, Y Bar S LID January 2011



Cole Street

230-LID Guaranty Fund

Purpose and Description – Guaranty against local improvement district (LID) bond default, required by RCW 35.54.010. Ending fund balance must be a minimum of 10% to 12% of outstanding LID debt.

| LID Debt YBarS Fund 215 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--------------------------------|-------------------------|------------------------|----------------------------|------------------------|--------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 138,039 | \$ 107,259 | \$ 107,259 | \$ 66,205 | \$ (41,054) | -38% |
| Special Assessments | \$ 23,846 | \$ 22,000 | \$ 13,000 | \$ 13,000 | \$ (9,000) | -41% |
| Interest & Other | 78 | - | 70 | - | - | 0% |
| Total Resources | <u>\$ 161,963</u> | <u>\$ 129,259</u> | <u>\$ 120,329</u> | <u>\$ 79,205</u> | <u>(50,054)</u> | -39% |
| Debt Service | \$ 54,704 | \$ 54,124 | \$ 54,124 | \$ 53,545 | (580) | -1% |
| Ending Fund Balance | <u>\$ 107,259</u> | <u>\$ 75,135</u> | <u>\$ 66,205</u> | <u>\$ 25,660</u> | <u>\$ (49,475)</u> | -66% |

| LID Guaranty Fund 230 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|------------------------------|-------------------------|------------------------|----------------------------|------------------------|-----------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 55,399 | \$ 63,412 | \$ 63,412 | \$ 70,412 | \$ 7,000 | 11% |
| Interest & Other | 8,013 | 7,000 | 7,000 | 7,000 | - | 0% |
| Total Resources | <u>\$ 63,412</u> | <u>\$ 70,412</u> | <u>\$ 70,412</u> | <u>\$ 77,412</u> | <u>7,000</u> | 10% |
| Transfer-LID 215 | - | - | - | - | - | |
| Total Expenditures | - | - | - | - | - | |
| Ending Fund Balance | <u>\$ 63,412</u> | <u>\$ 70,412</u> | <u>\$ 70,412</u> | <u>\$ 77,412</u> | <u>\$ 7,000</u> | 10% |

Water Utility Fund 410

WHO

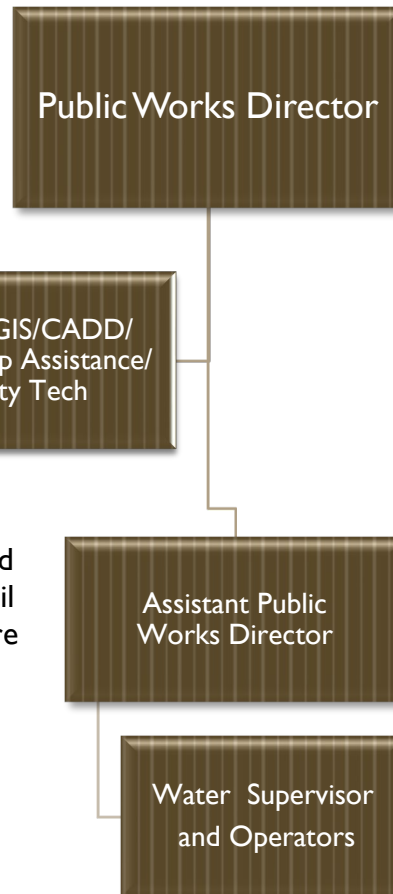
The Public Works Department is responsible for the operation and maintenance of the public water system. The Engineering Division manages system operations and capital improvement projects and performs development review. The Operations Division performs routine maintenance and monitors daily operation of the system. The Finance Department provides utility billing, accounting and customer service for all accounts.

PURPOSE

- The water utility has four sources of supply and an emergency intertie with the City of Tacoma. All source water is disinfected with chlorine gas and the two spring sources are pH adjusted for corrosion control. The utility has five reservoirs totaling 4.7 MG of storage and 153 miles of distribution main serving 6,380 retail customers over a water service area of 37 square miles, including the entire city limits and a large area of unincorporated King County. The distribution system also provides sufficient flow and pressure for fire protection.

STRATEGIC PRIORITIES

- Increasing maintenance level of service.
- Replacing 3 miles of galvanized water main still in service in the water system.
- Ensuring optimum water system redundancy and resiliency.
- Balancing system rehabilitation and renewal needs with available funding.



2025 Highlights

- ✓ Replace steel water main segments.
- ✓ Construct Boise Spring main replacement phase 1.
- ✓ Submit for permits for Boise Spring main replacement phase 2.
- ✓ Complete design of the Tacoma Intertie restoration project.
- ✓ Complete minor system upgrades.

2026 Key Projects

- Construct Tacoma Intertie restoration project.
- Continue steel water main replacement program.
- Complete Boise Spring main replacement phase 2.
- Complete 3 MG reservoir design.
- Replace Watercress generator and Well 2 VFD.
- Complete minor system upgrades.

Changes/Notes

- Rate increase for 2026 tied to the CPI-U for the Seattle region as set forth in city code.

| Water Utility Fund 410 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--------------------------------------|-------------------------|------------------------|----------------------------|------------------------|---------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 4,927,561 | \$ 6,092,681 | \$ 6,092,681 | \$ 5,794,998 | \$ (297,683) | -5% |
| Charges for Services | 3,788,414 | 3,906,700 | 4,007,500 | 4,157,500 | 250,800 | 6% |
| Interest & Other | <u>356,375</u> | <u>261,800</u> | <u>223,000</u> | <u>192,000</u> | <u>(69,800)</u> | -27% |
| Total Operating Revenues | 4,144,789 | 4,168,500 | 4,230,500 | 4,349,500 | (116,683) | -3% |
| Capital Connection Fees | 228,561 | 340,000 | 563,000 | 479,000 | 139,000 | 41% |
| Y Bar S Watermain Replacement | 51,874 | 52,000 | 18,000 | - | (52,000) | -100% |
| Interfund Loan Repayment / Insurance | 826,203 | 428,356 | 428,356 | 428,356 | - | 0% |
| Capital Revenue | - | - | 79,895 | - | - | 0% |
| Deposits & Retainage | <u>18,978</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>-</u> | <u>0%</u> |
| Total Other Sources | 1,125,616 | 830,356 | 1,099,251 | 917,356 | 87,000 | 10% |
| Total Resources | \$ 10,197,966 | \$11,091,537 | \$11,422,432 | \$ 11,061,854 | \$ (360,578) | -3% |
| Expenditures | | | | | | |
| Salaries | 875,837 | 940,576 | 936,512 | 967,760 | 27,184 | 3% |
| Personnel Benefits | 375,278 | 391,708 | 388,170 | 387,280 | (4,428) | -1% |
| Supplies | 196,423 | 210,300 | 184,000 | 207,000 | (3,300) | -2% |
| Services/Charges | 409,644 | 372,350 | 457,930 | 397,750 | 25,400 | 7% |
| City Taxes | 359,899 | 364,000 | 380,700 | 395,000 | 31,000 | 9% |
| Public Utility/B&O/Excise Taxes | 178,614 | 206,000 | 206,000 | 210,000 | 4,000 | 2% |
| Interfund Services | <u>696,732</u> | <u>873,209</u> | <u>873,209</u> | <u>834,942</u> | <u>(38,267)</u> | <u>-4%</u> |
| Operating Expenditures | 3,092,427 | 3,358,143 | 3,426,521 | 3,399,732 | 41,589 | 1% |
| Projects & Capital Outlay* | 519,804 | 2,969,511 | 1,751,779 | 2,517,508 | (452,003) | -15% |
| Deposits & Retainage | 47,399 | 10,000 | 10,000 | 10,000 | - | 0% |
| Debt Service | 425,644 | 420,601 | 420,301 | 414,959 | (5,642) | -1% |
| Transfer Out - ER&R, DP & Facilities | 13,225 | 36,243 | 18,833 | 39,550 | 3,307 | 9% |
| Transfer Out-Street | <u>6,786</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| Total Expenditures | \$ 4,105,285 | \$ 6,794,498 | \$ 5,627,434 | \$ 6,381,749 | (412,749) | -6% |
| | | | | | Reserve Goal | |
| Available Fund Balance (Goal 2.5%) | 4,145,841 | 2,018,417 | 4,546,522 | 3,481,894 | 84,993 | |
| Reserved-Retainage | 32,965 | - | - | - | - | |
| Assigned for Loans 1/2 Annual | 207,479 | 207,479 | 207,479 | 207,479 | 207,479 | |
| Committed for O&M @ 20% | 535,348 | 730,211 | 730,211 | 679,946 | 679,946 | |
| Committed for Y Bar S Reserve | 861,975 | 1,030,146 | - | - | - | |
| Committed for Construction-1%FA | <u>309,073</u> | <u>310,786</u> | <u>310,786</u> | <u>310,786</u> | <u>310,786</u> | |
| Ending Fund Balance | \$ 6,092,681 | \$ 4,297,039 | \$ 5,794,998 | \$ 4,680,105 | \$1,283,205 | |

| Projects and Capital Outlay | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| 833 432nd St Waterline Reloc Proj 2465 | - | - | 79,895 | - |
| Total Revenues | - | - | 79,895 | - |
| Expenditures | | | | |
| Misc Water System Improvements | 34,747 | 75,000 | 75,000 | 75,000 |
| Water Main Replacement program | 101,191 | 100,000 | 76,412 | 300,000 |
| 793 Boise Spring Proj 2229 | 146,191 | 1,900,000 | 1,000,000 | - |
| 794 Comp Plan Proj 2230 | 1,426 | - | - | - |
| 819 Reservoir Repl Design Proj 2410 | 56,179 | 18,820 | 300,820 | 218,000 |
| 820 New Pressure Zone Des Proj 2411 | 12,371 | 32,630 | 2,114 | - |
| 821 PC Johnson/Farman St Valves Proj 2412 | 34,125 | 165,875 | 55,000 | 110,875 |
| 822 Watercress Well Design Proj 2413 | 6,447 | 68,553 | 68,553 | - |
| 832 Tacoma Intertie BP Station Proj 2460 | 4,213 | 483,633 | 140,000 | 343,633 |
| 833 432nd St Waterline Reloc Proj 2465 | 122,915 | - | - | - |
| 836 Lincoln Alley Waterline Repl Proj 2456 | - | 75,000 | 28,880 | - |
| 837 Watercress Well VFD Repl 2506 | - | 50,000 | 5,000 | 45,000 |
| Watercress Generator Repl Proj 2612 | - | - | - | 175,000 |
| Boise Spring Main Repl Ph 2 Proj 2605 | - | - | - | 1,250,000 |
| Total Expenditures | 519,804 | 2,969,511 | 1,751,779 | 2,517,508 |
| Project Net | (519,804) | (2,969,511) | (1,671,884) | (2,517,508) |

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Staffing in FTE's | 9.04 | 9.24 | 9.24 | 9.19 |
|--------------------------|-------------|-------------|-------------|-------------|

Wastewater Utility Fund 420

WHO

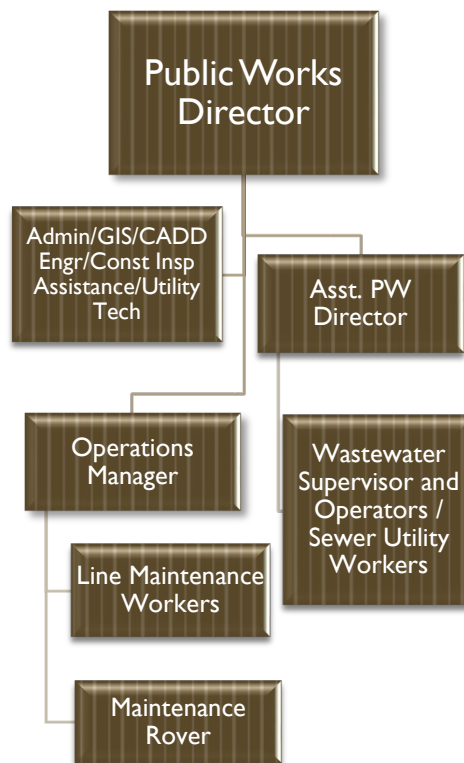
The Public Works Department is responsible for the operation and maintenance of public wastewater collection and treatment system. The Engineering Division manages capital improvement projects and performs development review. The Operations Division performs routine line maintenance of the collection system and daily operation of the wastewater treatment plant. The Finance Department provides utility billing, accounting and customer service for all accounts.

PURPOSE

- The wastewater utility operates eleven lift stations and 54 miles of gravity collection main serving 4,230 retail customers. Treatment occurs prior to discharging effluent into the White River under a NPDES permit issued by the WDOE. Dewatered bio-solids are hauled to eastern Washington for land application as a soil amendment.

STRATEGIC PRIORITIES

- Reduce flows to the plant as a result of inflow and infiltration and make system improvements as necessary to prevent sewer overflows or bypasses to the White River.
- Address deficiencies in the collection system.
- Complete advanced asset management system for the entire utility.



2025 Highlights

- ✓ Complete design and permitting for the 248th lift station project.
- ✓ Construct 248th lift station conveyance project.
- ✓ WWTP NPDES permit renewal.
- ✓ Replace alley sewer south of Lincoln Ave near Cole St.
- ✓ Replace WWTP utility water pump.
- ✓ Complete minor system upgrades.

2026 Key Projects

- Complete 248th lift station project.
- Install effluent polishing process at the WWTP and prepare for new dewatering system.
- Continue work on addressing inflow / infiltration problem areas.
- Construct replacement high flow influent screens at the WWTP.
- NPDES pH and temperature permit limit revision.
- Conduct WWTP outfall study.
- Complete minor system upgrades.

Changes/Notes

- Rate increase tied to the CPI-U for the Seattle region as set forth in city code.

| Wastewater Utility Fund 420 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 1,732,241 | \$ 1,398,935 | \$ 1,398,935 | \$ 1,189,753 | \$ (209,182) | -15% |
| Charges for Services | 4,793,983 | 4,913,400 | 4,838,500 | 5,109,000 | 195,600 | 4% |
| Interest & Other | 126,297 | 144,100 | 109,500 | 90,000 | (54,100) | -38% |
| Total Operating Revenues | 4,920,280 | 5,057,500 | 4,948,000 | 5,199,000 | (67,682) | -1% |
| Capital Connection Fees | 353,906 | 520,000 | 720,000 | 470,000 | (50,000) | -10% |
| Retainage | 19,733 | - | 10,634 | - | - | 0% |
| Revenue Bond/Capital Grants/Transfer | 836,554 | 6,980,000 | 2,080,000 | 6,381,000 | (599,000) | -9% |
| Total Other Sources | 1,210,193 | 7,500,000 | 2,810,634 | 6,851,000 | (649,000) | -9% |
| Total Resources | \$ 7,862,714 | \$ 13,956,435 | \$ 9,157,569 | \$ 13,239,753 | (716,682) | -5% |
| Expenditures | | | | | | |
| Salaries | 882,392 | 1,018,538 | 954,523 | 1,005,991 | (12,547) | -1% |
| Personnel Benefits | 369,714 | 408,506 | 383,561 | 390,633 | (17,873) | -4% |
| Supplies | 88,072 | 92,700 | 87,700 | 92,100 | (600) | -1% |
| Services/Charges | 788,416 | 889,850 | 1,004,800 | 1,041,550 | 151,700 | 17% |
| City Taxes | 455,428 | 465,800 | 471,000 | 485,300 | 19,500 | 4% |
| Public Utility/B&O/Excise Taxes | 120,128 | 145,000 | 140,000 | 147,000 | 2,000 | 1% |
| Interfund Services | 676,237 | 796,927 | 798,627 | 891,997 | 95,070 | 12% |
| Operating Expenditures | 3,380,387 | 3,817,321 | 3,840,211 | 4,054,571 | 237,250 | 6% |
| Projects & Capital Outlay* | 1,460,587 | 7,666,135 | 2,544,324 | 7,160,000 | (506,135) | -7% |
| Debt Service | 888,370 | 901,974 | 908,194 | 497,051 | (404,923) | -45% |
| Transfer Out - DP | 49,602 | 5,150 | 5,150 | - | (5,150) | -100% |
| Transfer Out - Street | 6,786 | - | - | - | - | 0% |
| Transfer Out-ER&R for Capital | - | - | - | - | - | 0% |
| Transfer Out-Facilities | 16,870 | 45,343 | 24,042 | 57,550 | 12,207 | 27% |
| Transfer Out - Bond Fund 455 | 661,178 | 645,895 | 645,895 | 644,164 | (1,731) | 0% |
| Total Expenditures | \$ 6,463,780 | \$ 13,081,818 | \$ 7,967,816 | \$ 12,413,336 | (668,482) | -5% |
| | | | | | Reserve Goal | |
| Available Fund Balance (Goal 2.5%) | 321,804 | 30,212 | 346,985 | 127,686 | 101,364 | |
| Assigned for PWTF 1/2 Annual | 423,415 | 151,637 | 150,000 | - | - | |
| Committed for O&M @ 16% | 603,715 | 642,768 | 642,768 | 648,731 | 648,731 | |
| Committed for Construction | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Ending Fund Balance | \$ 1,398,934 | \$ 874,617 | \$ 1,189,753 | \$ 826,417 | \$ 698,731 | |

| Projects & Capital Outlay Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|---|------------------|------------------|--------------------|------------------|
| Revenues | | | | |
| Dept of Ecology Loan | - | - | - | - |
| PWTF Loan | 836,554 | 6,980,000 | 2,080,000 | 6,381,000 |
| Total Revenues | 836,554 | 6,980,000 | 2,080,000 | 6,381,000 |
| Expenditures | | | | |
| 776 244th/Roosevelt Impr Proj 2208 | 96,571 | - | - | - |
| 796 248th Ave Lift Station Proj 2226 | 121,783 | 1,700,000 | 300,000 | 3,500,000 |
| 803 Influent Screen Repl Proj 2302 | - | 880,000 | 20,000 | 860,000 |
| 804 Spare Headworks Pump Proj 2312 | 75,794 | - | - | - |
| 805 Loraine St Main Repl Proj 2313 | 957,961 | 2,000,000 | 1,730,000 | - |
| 806 RBC Building Upgrade Proj 2314 | 28,110 | 2,400,000 | 30,000 | 2,370,000 |
| 824 Update Sewer Model Proj 2417 | 93,865 | 56,135 | 50,000 | - |
| 825 Centrifuge Dewatering Proj 2418 | - | 15,000 | - | 15,000 |
| 826 WWTP Electrical Assets Proj 2419 | - | 10,000 | - | 10,000 |
| 827 I&I Reduction System Proj 2420 | 61,757 | 40,000 | 40,000 | - |
| 835 WWTP SCADA/Hist Repl Proj 2504 | - | 40,000 | 40,000 | - |
| 836 Sewer Main Repl Cole-Linc Proj 2505 | 258 | 450,000 | 259,324 | - |
| Misc Sewer System Improvements | 24,488 | 75,000 | 75,000 | 405,000 |
| Equipment & Machinery | - | - | - | - |
| Total Expenditures | 1,460,587 | 7,666,135 | 2,544,324 | 7,160,000 |
| Project Net | (624,033) | (686,135) | (464,324) | (779,000) |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 9.98 | 9.81 | 9.81 | 9.45 |
|--------------------------|------|------|------|------|

Natural Gas Utility Fund 430

WHO

The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service lines, valves, pressure regulating devices and cathodic protection system. The Finance Department provides utility billing, accounting and customer service for all accounts.

PURPOSE

- The utility has 19 district regulator stations and 121 miles of distribution main serving 5,230 retail customers within a 44.3 square mile service area including the city limits, UGA and portions of unincorporated King County. Gas is wheeled through the system and delivered to the City of Buckley (PSE).

STRATEGIC PRIORITIES

- The utility continues to focus on compliance with state and federal pipeline safety regulations while maintaining a high level of customer service. Beginning January 1, 2023, new regulations through the Department of Ecology require the utility to participate in a cap-and-invest program. The continued management of this program and implementing the requirements to meet the rule will be a high priority for staff in 2026.



2025 Highlights

- ✓ 0 OSHA reportable incidents.
- ✓ Completed 284th Ave SE and 276th Ave SE bridge guardrail projects.
- ✓ Installed 30 new services.
- ✓ Replaced steel gas main segments with polyethylene (PE) pipe.
- ✓ Continued installing new main to maintain service for 17 customers on Mud Mtn Rd during King County Boise Creek bridge replacement in 2026.
- ✓ Continued non-temperature compensated meter replacement program.

2026 Key Projects

- Finish gas main extension to Mud Mtn Rd so Boise Creek Bridge can be taken out of service for replacement.
- Continue regulator station upgrades and farm tap elimination on SR164.
- Continue non-temperature compensated meter replacement program.
- Continue steel gas main replacement with PE.

Changes/Notes

A volumetric rate increase of 5% was required to fund known Capital Projects, cover the increasing cost of Operations, and build reserves to required levels.

| Natural Gas Fund 430 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|---|---------------------|----------------------|----------------------|----------------------|---------------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 2,365,149 | \$ 2,821,593 | \$ 2,821,593 | \$ 3,221,883 | 400,290 | 14% |
| Charges for Services | 6,844,614 | 7,708,469 | 7,139,291 | 7,619,117 | (89,352) | -1.2% |
| Capital Connection Fees | 39,314 | 24,000 | 48,000 | 24,000 | - | 0% |
| Carbon Auction Allowances sold | 507,659 | 785,880 | 561,015 | 886,080 | 100,200 | 13% |
| Investment Interest | 115,296 | 80,000 | 90,000 | 80,000 | - | 0% |
| Misc & Other | 21,021 | 14,400 | 34,666 | 14,500 | 100 | 1% |
| Total Revenues | 7,527,904 | 8,612,749 | 7,872,972 | 8,623,697 | 411,238 | 5% |
| Total Resources | \$ 9,893,053 | \$ 11,434,342 | \$ 10,694,565 | \$ 11,845,580 | 411,238 | 4% |
| Expenditures | | | | | | |
| Salaries | 1,128,551 | 1,096,194 | 1,077,510 | 1,105,044 | 8,850 | 1% |
| Personnel Benefits | 459,139 | 417,348 | 397,735 | 387,535 | (29,813) | -7% |
| Natural Gas Purchases | 1,945,585 | 2,668,000 | 1,850,000 | 2,662,143 | (5,857) | 0% |
| Supplies | 135,309 | 155,000 | 152,000 | 155,000 | - | 0% |
| Services/Charges | 273,969 | 220,800 | 469,300 | 388,000 | 167,200 | 76% |
| CCA Carbon Allowances @ Auction | 1,130,760 | 1,240,000 | 880,810 | 886,080 | (353,920) | -29% |
| City Taxes | 410,677 | 462,500 | 428,300 | 467,200 | 4,700 | 1% |
| Public Utility/B&O/Excise Taxes | 235,004 | 310,000 | 310,000 | 330,000 | 20,000 | 6% |
| Interfund Services | 828,673 | 936,216 | 936,216 | 895,786 | (40,430) | -4% |
| Operating Expenditures | 6,547,667 | 7,506,058 | 6,501,871 | 7,276,788 | (229,270) | -3% |
| Projects & Capital Outlay <i>(detail below)</i> | 82,210 | 681,381 | 523,622 | 174,500 | (506,881) | -74% |
| Debt Service | 428,356 | 428,356 | 428,356 | 428,356 | - | 0% |
| Transfer Out | 13,225 | 36,243 | 18,833 | 13,550 | (22,693) | -63% |
| Total Expenditures | \$ 7,071,458 | \$ 8,652,038 | \$ 7,472,682 | \$ 7,893,194 | (758,844) | -9% |
| | | | | | Reserve Goal | |
| Available Fund Balance (Goal 2.5%) | 54,702 | (345,036) | 94,543 | 147,109 | 115,366 | |
| Committed for O&M @ 25% | 1,916,891 | 1,941,460 | 1,941,460 | 1,819,197 | 1,819,197 | |
| Committed for Carbon Reduction | 800,000 | 785,880 | 785,880 | 886,080 | 886,080 | |
| Committed for Construction | 50,000 | 400,000 | 400,000 | 1,100,000 | 50,000 | |
| Ending Fund Balance | \$ 2,821,593 | \$ 2,782,304 | \$ 3,221,883 | \$ 3,952,386 | \$ 2,870,643 | |

| Projects & Capital Outlay Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|----------------------------------|-----------------|------------------|------------------|------------------|
| Revenues | | | | |
| Natural Gas Reserve Funds | - | - | - | - |
| Total Revenues | - | - | - | - |
| Expenditures | | | | |
| Lincoln Alley Main Replacement | | 65,000 | 65,000 | |
| 241st PL SE | 3,746 | - | - | - |
| Other Improvements | 11,952 | - | - | 75,000 |
| Mud Mtn Road Bridge Connect | 7,992 | 354,035 | 280,000 | - |
| 284th Ave/KC Culvert | - | 50,000 | 12,500 | - |
| Concrete & Asphalt Repair | - | 10,000 | 10,000 | 10,000 |
| New Construction | 48,556 | 103,346 | 65,000 | 75,000 |
| CMMS Implementation | | 90,000 | 83,462 | |
| Machinery and Equipment | 9,964 | 9,000 | 7,660 | 14,500 |
| Total Expenditures | 82,210 | 681,381 | 523,622 | 174,500 |
| Project Net | (82,210) | (681,381) | (523,622) | (174,500) |

| | | | | |
|--------------------------|-------|------|------|------|
| Staffing in FTE's | 10.65 | 9.65 | 9.65 | 9.48 |
|--------------------------|-------|------|------|------|

Solid Waste Utility Fund 440

WHO

The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement. The Finance Department provides utility billing, accounting, and customer service for all accounts.

PURPOSE

- The utility provides for residential and commercial collection of garbage and recyclables serving approximately 4,700 retail customers within the city limits. Also offers a commercial cardboard recycling program.
- The utility provides yard waste and food scrap organic collection for approximately 3,220 customers.
- The utility provides mixed recycling collection service integrated with waste rates.

STRATEGIC PRIORITIES

- Maintain lowest possible cost of service to current customers while maintaining exceptional service levels to residential and commercial customers.
- Participate in the King County Rate Re-Structure for Tipping Fees, Fixed Charge or Account Fee, the goal of the restructure is to reduce revenue instability as tonnage declines over time.



2025 Highlights

- Mailing to Business for reducing organics in the waste stream.
- Purchased new software for more efficient routing.

2026 Key Projects

- Implementation of Organic/food scrap waste program

Changes/Notes

- Continue building more efficient routes with new software

| Solid Waste Fund 440 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|----------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 853,910 | \$ 1,014,449 | \$ 1,014,449 | \$ 644,637 | \$ (369,812) | -36% |
| Intergovernmental | 27,654 | 38,000 | 38,000 | 30,000 | (8,000) | -21% |
| Charges for Services | 4,280,881 | 4,589,340 | 4,320,601 | 4,487,483 | (101,857) | -2% |
| Interest & Other | 83,369 | 71,500 | 76,000 | 71,500 | - | 0% |
| Total Revenues | <u>4,391,904</u> | <u>4,698,840</u> | <u>4,434,601</u> | <u>4,588,983</u> | <u>(109,857)</u> | -2% |
| Total Resources | <u>\$ 5,245,814</u> | <u>\$ 5,713,289</u> | <u>\$ 5,449,050</u> | <u>\$ 5,233,620</u> | <u>(479,669)</u> | -8% |
| Expenditures | | | | | | |
| Salaries | 479,236 | 524,728 | 458,559 | 542,710 | 17,982 | 3% |
| Personnel Benefits | 238,119 | 225,275 | 231,532 | 262,909 | 37,634 | 17% |
| Supplies | 40,868 | 97,050 | 97,366 | 87,050 | (10,000) | -10% |
| Services/Charges | 106,625 | 113,450 | 201,806 | 142,400 | 28,950 | 26% |
| City Taxes | 342,470 | 367,000 | 345,600 | 355,700 | (11,300) | -3% |
| Intgov't Services & Taxes | 313,199 | 342,000 | 382,800 | 413,000 | 71,000 | 21% |
| Recycle Tipping Fees | 265,603 | 291,000 | 265,000 | 272,000 | (19,000) | -7% |
| Organics Tipping Fees | 163,268 | 176,400 | 229,068 | 171,000 | (5,400) | -3% |
| Garbage Tipping Fees | 1,101,185 | 1,157,000 | 1,150,000 | 1,242,000 | 85,000 | 7% |
| Interfund Services | <u>1,083,015</u> | <u>1,323,072</u> | <u>1,323,072</u> | <u>1,123,295</u> | <u>(199,777)</u> | -15% |
| Operating Expenditures | <u>4,133,588</u> | <u>4,616,975</u> | <u>4,684,803</u> | <u>4,612,064</u> | <u>(4,911)</u> | 0% |
| Transfer Out | 10,143 | 46,000 | 35,225 | 3,550 | (42,450) | -92% |
| WSDOE/KCSW/SKCHD Grants | 27,654 | 36,000 | 36,000 | 40,000 | 4,000 | 11% |
| Debt Service | 59,980 | 65,868 | 48,385 | 59,059 | (6,809) | -10% |
| Total Expenditures | <u>\$ 4,231,365</u> | <u>\$ 4,764,843</u> | <u>\$ 4,804,413</u> | <u>\$ 4,714,673</u> | <u>(4,911)</u> | 0% |
| | | | | | Reserve Goal | |
| Available Fund Balance (Goal 1%) | 633,762 | 529,088 | 219,853 | 99,982 | 46,121 | |
| Committed for O&M @ 8% | 330,687 | 369,358 | 374,784 | 368,965 | 368,965 | |
| Assigned for Containers | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | |
| Ending Fund Balance | <u>\$ 1,014,449</u> | <u>\$ 948,446</u> | <u>\$ 644,637</u> | <u>\$ 518,947</u> | <u>\$ 465,086</u> | |
| Operating Position | 147,293 | (27,635) | (364,202) | (124,581) | | |
| Staffing in FTE's | 5.93 | 6.28 | 6.28 | 6.78 | | |

Stormwater Management 450

WHO

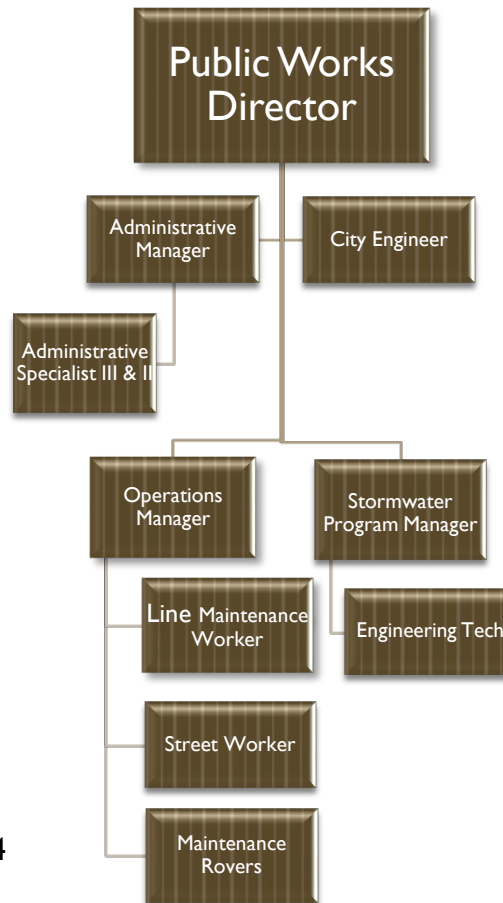
The Public Works Department is responsible for the operation and maintenance of the City's storm drainage system. The City's Stormwater Program Manager and the City Engineer develop and manage capital improvement projects and NPDES permit compliance, including development review. The Operations Division performs street sweeping, maintenance of public storm drainage catch basins, pipes, ditches and ponds.

PURPOSE

- The stormwater utility ensures compliance with the City's coverage under the Phase II Municipal Stormwater Permit and maintains all of the City's stormwater treatment and conveyance systems to mitigate flooding and improve surface water quality. The public system includes 3,150 catch basins, 200 manholes, 64 miles of piping, 13 miles of ditches, 35 above ground stormwater facilities, and 75+ underground stormwater facilities.

STRATEGIC PRIORITIES

- Implement a proactive stormwater management program to maintain NPDES permit compliance through stormwater planning, public education and outreach, public involvement and participation, MS4 mapping, illicit discharge detection and elimination, controlling runoff from development and construction sites, system operation and maintenance, source control at existing developments, reduction of TMDL pollutants, and water quality monitoring.
- Stabilize the utility to ensure adequate funding which in turn facilitates compliance with applicable laws and improves overall water quality in the contributions from the City to the Green and White River systems.



2025 Highlights

- ✓ Completed small capital projects including the Watson Street Storm Connection.
- ✓ Completed the Aquatic Center, Senior Center, and Anderson Riverview park re-roof projects
- ✓ Completed design report and design package of the Expo Center North Parking Lot Stormwater Improvements Project.
- ✓ Responded to 20+ Illicit Discharge Incidents
- ✓ Cleaned/Maintained 300+ CB's
- ✓ Conducted 40+ stormwater source control business inspections and assisted owners with required corrections.
- ✓ Performed bacteria source tracing in 100% of Boise creek MS4 area.

2026 Key Projects

- Continue post-construction monitoring/maintenance of the Boise Creek Restoration project at Enumclaw Golf Course.
- Manage the Senior Center Phase II Structural Improvement Project.
- Apply for construction funding of the Expo Center North Parking Lot stormwater improvement project.
- Finish Battersby West Culvert Design and Permitting and Apply for Construction Funding.
- Start routine cleaning and CCTV of all publicly owned storm pipes.
- Update Stormwater Management Action Plan with Additional Projects
- Start Maintaining DD5 Ditches within City

Changes/Notes

- ✓ Possible Line Maintenance Position to be added in 2026

| Stormwater Management Fund 450 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|---------------------|---------------------|---------------------|---------------------|------------|--------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 457,858 | \$ 498,037 | \$ 498,037 | \$ 636,873 | \$ 138,836 | 28% |
| Licenses & Permits | 22,586 | 15,000 | 21,000 | 18,000 | 3,000 | 20% |
| Intergovernmental | 109,649 | 30,000 | 40,000 | 80,000 | 50,000 | 167% |
| Charges for Services | 854,479 | 1,157,620 | 1,325,523 | 1,379,176 | 221,556 | 19% |
| Interest & Other | 22,630 | 16,200 | 17,200 | 15,200 | (1,000) | -6% |
| Transfers-In General Fund | 54,286 | 25,000 | 25,000 | - | (25,000) | -100% |
| Operating Revenues | \$ 1,063,630 | \$ 1,243,820 | \$ 1,428,723 | \$ 1,492,376 | 248,556 | 20% |
| Retainage | - | - | - | - | - | 0 |
| Project Revenues (Detail below) | 21,466 | 203,634 | 203,634 | 25,000 | (178,634) | -88% |
| Total Stormwater Revenues | <u>\$ 1,542,954</u> | <u>\$ 1,945,491</u> | <u>\$ 2,130,394</u> | <u>\$ 2,154,249</u> | 208,758 | 11% |
| Expenditures | | | | | | |
| Salaries | \$ 377,781 | \$ 506,315 | \$ 434,212 | \$ 463,387 | (42,928) | -8% |
| Personnel Benefits | 160,112 | 202,978 | 180,312 | 190,930 | (12,048) | -6% |
| Supplies | 6,992 | 10,500 | 10,500 | 11,100 | 600 | 6% |
| Services/Charges | 69,468 | 96,650 | 122,150 | 113,900 | 17,250 | 18% |
| Tipping Fees | 27,431 | 45,000 | 45,000 | 50,000 | 5,000 | 11% |
| City Utility Tax | - | 51,157 | 79,500 | 82,800 | 31,643 | 62% |
| Interfund Services | 283,977 | 346,393 | 346,393 | 442,530 | 96,137 | 28% |
| Operating Expenditures | 925,761 | 1,258,993 | 1,218,067 | 1,354,647 | 95,654 | 8% |
| Debt Service | 24,691 | 24,664 | 24,664 | 24,635 | (29) | 0% |
| Transfers Out - DP. Street & Facilities | 9,636 | 3,843 | 4,007 | 3,550 | (293) | -8% |
| Retainage & Assignment of funds | - | 15,000 | 15,000 | - | (15,000) | -100% |
| Projects & Capital Outlay (Detail below) | 84,830 | 234,183 | 231,783 | 25,000 | (209,183) | -89% |
| Total Stormwater Expenditures | <u>\$ 1,044,918</u> | <u>\$ 1,536,683</u> | <u>\$ 1,493,521</u> | <u>\$ 1,407,832</u> | (128,851) | -8% |
| Reserved-Retainage | \$ 15,000 | \$ - | \$ - | \$ - | - | 0 |
| Available Fund Balance | \$ 483,037 | \$ 408,808 | \$ 636,873 | \$ 746,417 | 337,609 | 83% |
| Ending Fund Balance | <u>\$ 498,037</u> | <u>\$ 408,808</u> | <u>\$ 636,873</u> | <u>\$ 746,417</u> | 337,609 | 83% |

| Projects/Capital Revenue & Expenditure Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|------------------|-------------------|-------------------|------------------|
| Revenues | | | | |
| Transfer In REET 131 Misc Storm Improvements | \$ - | \$ - | \$ - | \$ 25,000 |
| Battersby Culvert Design/Permit KCFCD Grant | - | 60,000 | 60,000 | - |
| 811 Expo Center Parking Lot-Trans in REET 131 | 2,768 | 22,332 | 22,332 | - |
| 811 Expo Center Parking Lot-Dept of Ecol grant | 18,698 | 121,302 | 121,302 | - |
| Total Project Revenues | <u>\$ 21,466</u> | <u>\$ 203,634</u> | <u>\$ 203,634</u> | <u>\$ 25,000</u> |
| Expenditures | | | | |
| Misc Storm Improvements Proj 2328 | 60,384 | 25,000 | 25,000 | 25,000 |
| Track Mower | - | 7,500 | 5,100 | - |
| Battersby Culvert Design/Permit KCFCD Grant | - | 60,000 | 60,000 | - |
| 811 Expo Center Parking Lot Proj 2318 | 24,446 | 141,683 | 141,683 | - |
| Total Project Expenditures | <u>84,830</u> | <u>234,183</u> | <u>231,783</u> | <u>25,000</u> |
| Project Net | <u>(63,364)</u> | <u>(30,549)</u> | <u>(28,149)</u> | <u>-</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 3.85 | 4.87 | 4.87 | 4.54 |
|--------------------------|------|------|------|------|

Revenue Bond Fund 455

The Revenue Bond Fund is required per the bond covenants to pay for the annual debt service of the outstanding bonds. In addition, the bond fund is required to have reserves in an amount equal to the least of 1) the maximum annual debt service, or 2) 125 percent of the average annual debt service of the revenue bonds, or 3) 10 percent of the face amount of the bonds.

| Utility Bond Fund 455 | 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|------------------------------------|---------------------|------------------------|----------------------------|------------------------|----------------|---------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 389,313 | \$ 404,021 | \$ 404,021 | \$ 404,021 | \$ - | 0% |
| Transfer In-Sewer Fund 420 | 661,178 | 645,895 | 645,895 | 644,164 | (1,731) | 0% |
| Interest & Other | <u>18,903</u> | <u>17,000</u> | <u>17,000</u> | <u>16,000</u> | <u>(1,000)</u> | -6% |
| Total Revenues | 680,081 | 662,895 | 662,895 | 660,164 | (2,731) | 0% |
| Total Resources | <u>\$ 1,069,394</u> | <u>\$ 1,066,916</u> | <u>\$ 1,066,916</u> | <u>\$ 1,064,185</u> | <u>(2,731)</u> | 0% |
| 970 Debt Service 2011 Revenue Bond | - | - | - | - | - | 0% |
| 976 Debt Service 2017 Revenue Bond | <u>665,373</u> | <u>662,895</u> | <u>662,895</u> | <u>660,164</u> | <u>(2,731)</u> | 0% |
| Total Expenditures | <u>\$ 665,373</u> | <u>\$ 662,895</u> | <u>\$ 662,895</u> | <u>\$ 660,164</u> | <u>(2,731)</u> | 0% |
| Available for Debt Service | - | - | - | - | - | 0% |
| Restricted for Bond Requirements | <u>404,021</u> | <u>404,021</u> | <u>404,021</u> | <u>404,021</u> | - | 0% |
| Ending Fund Balance | <u>\$ 404,021</u> | <u>\$ 404,021</u> | <u>\$ 404,021</u> | <u>\$ 404,021</u> | - | 0% |

Equipment Rental Fund 520

WHO

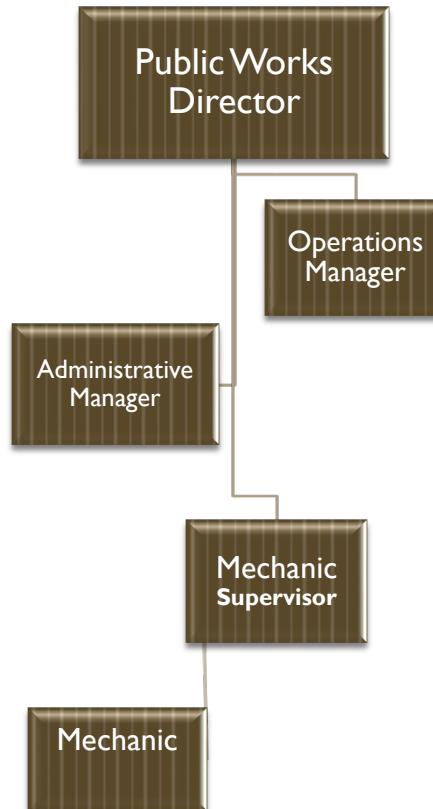
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance, and repair of each vehicle and assigns the actual cost of such to the respective departments.

PURPOSE

- Equipment Rental staff maintain the city's vehicle and equipment fleet and also coordinate necessary major out-of-shop repair and manage the city's fuel supply contract. They also coordinate the disposal of surplus property and operate the city's Compressed Natural Gas (CNG) fueling station (city use only). The city's standby generators are also fueled and maintained by ER.
- A replacement reserve is accumulated within this fund for the purpose of having sufficient capital to replace vehicles and equipment at the end of their scheduled life.

STRATEGIC PRIORITIES

- Reduced expenditures on obsolete or non-economically repairable equipment.
- Eliminate excess and aged or replaced equipment to reduce maintenance and operating workload and costs.



2025 Highlights

- Replacement vehicles/equipment received include the Parks Tractor

2026 Key Projects

- Replacement vehicles/equipment to be ordered include the Water Step Van, Water/Storm Dump truck with Snowplow, Sewer/Storm truck, (3) police vehicles.

Changes/Notes

- RTA platform moving to cloud training began in 2025.

| Equipment Rental Fund 520 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 3,642,481 | \$ 3,949,241 | \$ 3,949,241 | \$ 5,130,982 | \$ 1,181,741 | 30% |
| Interfund Services (Detail Below) | 1,852,320 | 2,246,451 | 2,246,451 | 2,179,348 | (67,103) | -3% |
| Interest & Other | 201,106 | 150,000 | 165,103 | 150,000 | - | 0% |
| Total Revenues | <u>2,053,426</u> | <u>2,396,451</u> | <u>2,411,554</u> | <u>2,329,348</u> | <u>(67,103)</u> | <u>-3%</u> |
| Loan Repayment & Debt Proceeds | 13,158 | 13,158 | 13,158 | 13,158 | 0 | 0% |
| Proceeds from sale of fixed assets | 14,301 | - | - | - | - | 0% |
| Transfers In | - | - | - | - | - | 0% |
| Total Other Sources | <u>27,459</u> | <u>13,158</u> | <u>13,158</u> | <u>13,158</u> | <u>0</u> | <u>0%</u> |
| Total Resources | <u>\$ 5,723,366</u> | <u>\$ 6,358,850</u> | <u>\$ 6,373,954</u> | <u>\$ 7,473,488</u> | <u>\$ 1,114,638</u> | <u>18%</u> |
| Expenditures | | | | | | |
| Salaries | 269,895 | 282,897 | 283,278 | 299,179 | 16,282 | 6% |
| Personnel Benefits | 111,587 | 115,954 | 112,407 | 108,350 | (7,604) | -7% |
| Fuel | 210,254 | 245,000 | 210,000 | 245,000 | - | 0% |
| Other Supplies | 206,974 | 164,550 | 200,071 | 177,025 | 12,475 | 8% |
| Services/Charges | 51,673 | 68,300 | 67,800 | 67,800 | (500) | -1% |
| Interfund Services | 55,584 | 67,073 | 67,073 | 82,117 | 15,044 | 22% |
| Operating Expenditures | <u>905,967</u> | <u>943,774</u> | <u>940,629</u> | <u>979,471</u> | <u>35,697</u> | <u>4%</u> |
| Debt Payment | 2,743 | 2,740 | 2,740 | 2,737 | (3) | 0% |
| Capital Outlay (detail below) | 865,414 | 357,500 | 299,602 | 899,600 | 542,100 | 152% |
| Total Expenditures | <u>1,774,125</u> | <u>1,304,015</u> | <u>1,242,971</u> | <u>1,881,808</u> | <u>577,793</u> | <u>44%</u> |
| | | | | | Reserve Goal | |
| Available | \$ 618,366 | \$ 418,452 | \$ 731,435 | \$ 781,581 | 24,487 | |
| Committed for O&M @ 8% | 72,477 | 75,502 | 75,250 | 78,358 | 78,358 | |
| Governmental Funds Balance | 1,275,488 | 1,577,783 | 1,344,963 | 1,341,200 | 1,341,200 | |
| Enterprise Funds Balance | 1,982,910 | 2,983,099 | 2,979,334 | 3,390,542 | 3,390,542 | |
| Ending Fund Balance | <u>\$ 3,949,241</u> | <u>\$ 5,054,836</u> | <u>\$ 5,130,982</u> | <u>\$ 5,591,680</u> | <u>\$ 4,810,100</u> | |

Projects/Capital Expenditure Detail

| Expenditures | | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|--|--|
| Solid Waste trucks & chassis (2) | \$ 446,571 | \$ 174,500 | \$ 173,784 | \$ - | | |
| Police Cruisers | \$ 152,718 | \$ 122,000 | \$ 60,616 | \$ 214,700 | | |
| Backhoe Replacement | \$ 185,316 | \$ - | \$ - | \$ - | | |
| Dump truck/Snow plow | \$ - | \$ - | \$ - | \$ 266,100 | | |
| Sewer/Storm Water Truck | \$ - | \$ - | \$ - | \$ 103,800 | | |
| Water Step Van | \$ - | \$ - | \$ - | \$ 315,000 | | |
| Water Truck | \$ 80,810 | \$ - | \$ - | \$ - | | |
| Heavy Duty Welding Table | \$ - | \$ 14,000 | \$ 16,037 | \$ - | | |
| Tractor - Parks | \$ - | \$ 47,000 | \$ 49,165 | \$ - | | |
| Total Expenditures | <u>\$ 865,414</u> | <u>\$ 357,500</u> | <u>\$ 299,602</u> | <u>\$ 899,600</u> | | |
| Staffing in FTE's | <u>2.75</u> | <u>2.75</u> | <u>2.75</u> | <u>2.68</u> | | |

Equipment Rental Charge Detail

| Operating Fund Charges* | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Administration | \$ 1,426 | \$ 4,163 | \$ 4,163 | \$ 3,362 |
| Police | 312,649 | 314,529 | 314,529 | 389,040 |
| Community Development | 21,746 | 14,479 | 14,479 | 12,650 |
| Parks | 110,310 | 122,823 | 122,823 | 112,411 |
| Senior Center | 27,170 | 22,888 | 22,888 | 20,070 |
| Street | 120,618 | 102,418 | 102,418 | 106,340 |
| Water | 179,217 | 286,749 | 286,749 | 213,291 |
| Wastewater | 68,106 | 81,928 | 81,928 | 122,085 |
| Natural Gas | 180,492 | 206,717 | 206,717 | 220,594 |
| Solid Waste | 685,126 | 874,297 | 874,297 | 683,585 |
| Stormwater | 122,154 | 199,980 | 199,980 | 277,296 |
| Data Processing | 3,555 | 3,374 | 3,374 | 4,293 |
| Facilities | 19,751 | 12,106 | 12,106 | 14,331 |
| Total Citywide Charges | <u>\$ 1,852,320</u> | <u>\$ 2,246,451</u> | <u>\$ 2,246,451</u> | <u>\$ 2,179,348</u> |

*Actual charges may be higher due to unplanned repairs & maintenance

Information and Media Services

Fund 530

WHO

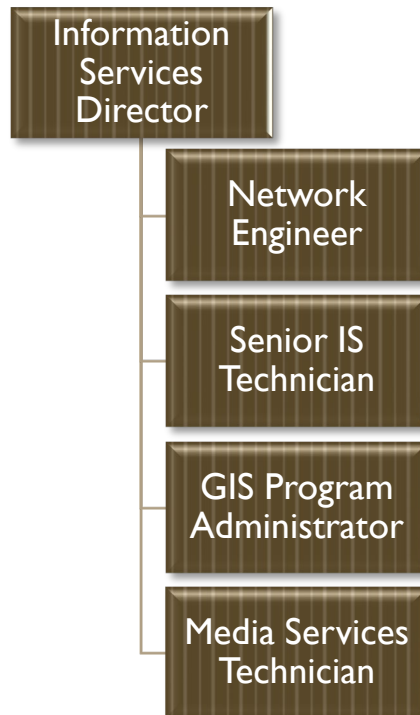
The Information Services Department is responsible for the design, procurement, implementation, and support of the city's information technology and GIS infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Department coordinates strategic technology direction, develops common standards and architectures and provides technology solutions that ensure each department can efficiently deliver public services.

PURPOSE

- Ensure city employees are provided appropriate, secure, cost-effective technology related resources that increase their efficiency in delivering services and information to the citizens of Enumclaw.
- Maintain and support all city information technology and GIS resources including hardware, software, telecom, infrastructure, data, web and media services.
- Reduce the cost of technology through centralized procurement, vendor consolidation, hardware and software standardization and the utilization of government contracts.

STRATEGIC PRIORITIES

- Enable innovation and collaboration across all city departments through the use of enterprise grade technology resources.
- Create an architectural framework that reduces redundancy, increases standardization and improves operations.
- Utilize technology to provide the citizens of the City of Enumclaw secure, transparent access to services and information.



2025 Highlights

- Facilities Asset Management implementation.
- Card Entry and Panic Alarms at Aquatic Center
- Completed Jail remodel including new cameras, equipment relocation and card entry upgrades.
- Replaced 30+ year old intercom system at PD between Jail, Dispatch and exterior doors.
- Continued with financial, utility billing and HR system upgrade project.
- Moved RTA Equipment Rental management system to SaaS platform.
- SewerAI implementation completed.
- Copier and Printer Replacements
- Cameras and NVR for Stevenson Yerxa building
- Solid Waste routing software implementation begins.

2026 Key & Proposed Projects

- Continue replacing COVID era laptops and engineering workstations.
- EERP Financial, HR Management and Utility Billing system implementation continues with a focus on Payroll and HR.
- Move Magnolia River to our Enterprise GIS platform.
- OpenGov Parks Maintenance asset management module.
- Flock Cameras
- Automated Vehicle Location system for PD vehicles.
- Evidence Management System for PD

| Information Technology Fund 530 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 557,748 | \$ 428,624 | \$ 428,624 | \$ 383,630 | \$ (44,994) | -10% |
| Interfund Services | 1,587,363 | 1,884,132 | 1,884,112 | 1,861,535 | (22,596) | -1% |
| Interest & Other | 17,143 | 15,000 | 15,930 | 15,000 | - | 0% |
| Intergovernmental | 12,502 | - | - | - | - | 0% |
| Total Revenues | <u>1,617,008</u> | <u>1,899,132</u> | <u>1,900,042</u> | <u>1,876,535</u> | <u>(22,596)</u> | <u>-1%</u> |
| Comcast Franchise Fees | 13,205 | - | 12,800 | 12,800 | 12,800 | 100% |
| Project Revenues | 108,502 | 152,195 | 152,195 | 45,100 | (107,095) | -70% |
| Total Resources | <u>\$ 2,296,464</u> | <u>\$ 2,479,951</u> | <u>\$ 2,493,661</u> | <u>\$2,318,066</u> | <u>\$ (174,685)</u> | <u>-7%</u> |
| Expenditures | | | | | | |
| Salaries | 477,016 | 509,522 | 530,625 | 526,016 | 16,494 | 3% |
| Personnel Benefits | 174,504 | 172,821 | 183,400 | 189,735 | 16,914 | 10% |
| Supplies | 85,974 | 70,500 | 70,280 | 120,200 | 49,700 | 70% |
| Services/Charges | 698,095 | 775,800 | 768,900 | 996,264 | 220,464 | 28% |
| Interfund Services | 3,555 | 3,374 | 3,374 | 4,333 | 959 | 28% |
| Operating Expenditures | <u>1,439,144</u> | <u>1,532,017</u> | <u>1,556,579</u> | <u>1,836,548</u> | <u>304,531</u> | <u>20%</u> |
| SBITA Payments | 58,883 | 18,000 | 91,074 | 19,086 | 1,086 | 6% |
| Capital Outlay | 369,813 | 456,395 | 462,378 | 45,100 | (411,295) | -90% |
| Total Expenditures | <u>\$ 1,867,840</u> | <u>\$ 2,006,412</u> | <u>\$ 2,110,031</u> | <u>\$1,900,734</u> | <u>\$ (106,764)</u> | <u>-5%</u> |
| | | | | | Reserve Goal | |
| | | | | | GOAL | |
| Available | 172,969 | 183,474 | 85,430 | 61,536 | | |
| Assigned Comcast Reserves | 25,392 | 42,331 | 49,148 | 61,948 | 61,948 | |
| Designated for O&M @ 16% | 230,263 | 247,734 | 249,053 | 293,848 | 293,848 | |
| Ending Fund Balance | <u>\$ 428,624</u> | <u>\$ 473,539</u> | <u>\$ 383,630</u> | <u>\$ 417,332</u> | <u>\$ 355,796</u> | |

| IT Projects & Capital Outlay Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Transfer in - General Fund | - | 91,000 | 91,000 | 35,100 |
| Transfer In - REET | 58,901 | 4,245 | 4,245 | - |
| Transfer In - Wastewater | 49,602 | 5,150 | 5,150 | - |
| Transfer In - Utilities | - | 51,800 | 51,800 | 10,000 |
| Total Revenues | <u>108,502</u> | <u>152,195</u> | <u>152,195</u> | <u>45,100</u> |
| Expenditures | | | | |
| Copier and Printer Replacments | 5,685 | 28,200 | 28,200 | - |
| Body Worn Cameras | 26,848 | - | - | - |
| ECTV Machinery & Equipment | - | - | 5,983 | - |
| Jail Remodel Technology Improvements | - | 40,000 | 40,000 | - |
| Jail Technology Improvements | 8,920 | 35,000 | 35,000 | - |
| Magnolia River Data Migration | - | - | - | 10,000 |
| Card Entry Core Component refresh | 58,901 | 4,245 | 4,245 | - |
| Spillman Server replacement | 2,189 | 16,000 | 16,000 | - |
| Financial/Utility billing/HR system | 212,134 | 260,000 | 260,000 | - |
| Public records request tracking system | 7,113 | - | - | - |
| Mass email notification system | 7,422 | - | - | - |
| WWTP Asset Management | 28,602 | 5,150 | 5,150 | - |
| AI Software for Sewer | 12,000 | - | - | - |
| Fleet RTA System move to SaaS | - | 16,000 | 16,000 | - |
| Card Entry at Aquatics Center | - | 19,000 | 19,000 | - |
| Solid Waste Routeware Software | - | 20,800 | 20,800 | - |
| Security Cameras for Stevenson Yerxa | - | 12,000 | 12,000 | - |
| Axon Auto Tagging | - | - | - | 3,400 |
| AVL Pucks for PD Vehicles | - | - | - | 5,500 |
| Flock Cameras | - | - | - | 26,200 |
| Total Expenditures | <u>369,813</u> | <u>456,395</u> | <u>462,378</u> | <u>45,100</u> |
| Project Net | <u>(261,310)</u> | <u>(304,200)</u> | <u>(310,183)</u> | <u>-</u> |
| Staffing in FTE's | 4.50 | 4.50 | 4.50 | 4.50 |

| Operating Fund Charges* | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
|------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Council | 16,889 | 19,177 | 19,177 | 15,685 |
| Municipal Court | 30,335 | 37,202 | 37,202 | 37,847 |
| Administration | 40,747 | 47,065 | 47,065 | 41,958 |
| Finance | 53,379 | 62,500 | 62,500 | 53,583 |
| Police | 397,410 | 493,015 | 493,015 | 475,788 |
| Community Development | 96,157 | 113,176 | 113,176 | 117,502 |
| Parks | 33,830 | 31,171 | 31,171 | 27,976 |
| Arts | 9,555 | 11,236 | 11,236 | 9,700 |
| Youth Center/Senior Center | 48,584 | 51,323 | 51,303 | 56,643 |
| Civil Service | 6,676 | 8,060 | 8,060 | 6,958 |
| Street | 75,734 | 95,735 | 95,735 | 89,160 |
| TBD | 17,790 | 21,875 | 21,875 | 18,741 |
| Pool | 32,625 | 39,105 | 39,105 | 33,931 |
| Property Management | - | - | - | 781 |
| Water | 185,932 | 195,061 | 195,061 | 190,596 |
| Wastewater | 136,078 | 178,696 | 178,696 | 170,950 |
| Natural Gas | 237,606 | 277,744 | 277,744 | 268,712 |
| Solid Waste | 72,979 | 89,506 | 89,506 | 108,994 |
| Stormwater | 22,357 | 25,950 | 25,950 | 36,888 |
| Equipment Rental | 55,584 | 67,073 | 67,073 | 82,117 |
| Facilities | 17,116 | 19,461 | 19,461 | 17,024 |
| Total Citywide Charges | <u>\$ 1,587,363</u> | <u>\$1,884,132</u> | <u>\$ 1,884,112</u> | <u>\$1,861,535</u> |

* Charges based on technology usage

Facilities Maintenance Fund 535

WHO

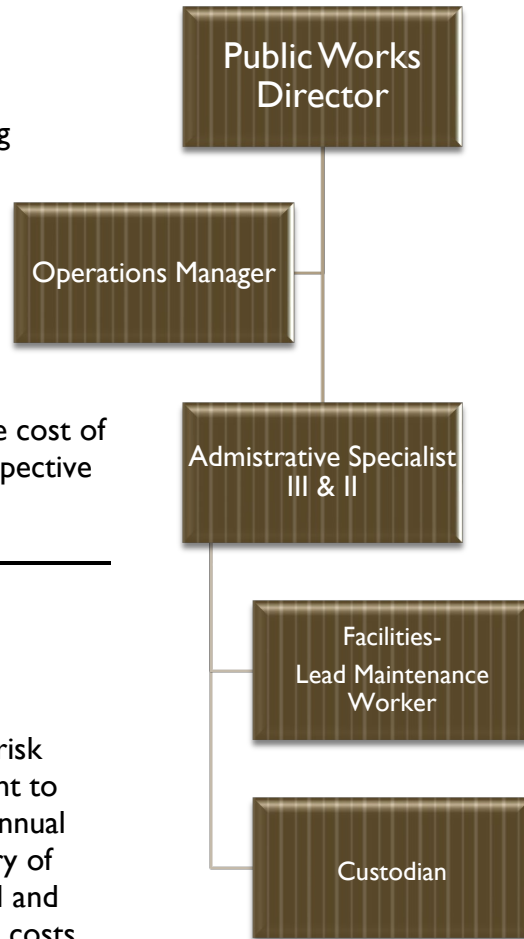
The Public Works Department is responsible for janitorial and building maintenance services of certain city buildings. A Facilities Maintenance Worker provides this service while janitorial services are performed by custodians. Administrative help documents the property value for insurance purposes and allocates the cost of this and liability insurance to the respective departments.

PURPOSE

- Allocate the city's insurance premiums to the various departments and maintain a risk management reserve sufficient to cover the cost of the city's annual premium to be paid in January of each year. Allocate janitorial and facilities maintenance service costs to the appropriate departments.
- Buildings associated with the Pool and Wastewater Treatment Plant perform their own janitorial and building maintenance work or contract separately for such and do not contribute to this portion of the fund.

STRATEGIC PRIORITIES

Sustain City facilities and operations with appropriate preventative maintenance of aging physical assets.



2025 Highlights

- Implementation of Cartegraph/OpenGov for Facilities
- Golf Course HVAC replacement & Kitchen Hood Refurbishment
- Shop Security improvements
- Senior Center Window Replacement
- City Hall Video Room HVAC Replacement

2026 Key Projects

-

Changes/Notes:

- Continue to build out Cartegraph/OpenGov asset management system

| Facilities Fund Fund 535 | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenues | | | | | | |
| Beginning Fund Balance | \$ 647,091 | \$ 718,546 | \$ 718,546 | \$ 853,438 | \$ 134,892 | 19% |
| Interfund Services <i>(Detail Below)</i> | 1,220,875 | 1,238,204 | 1,238,204 | 1,298,933 | 60,729 | 5% |
| Retainage | - | - | 3,065 | - | - | 0% |
| Interest & Other | 16,674 | 5,000 | 11,000 | 10,000 | 5,000 | 100% |
| Total Revenues | <u>1,237,549</u> | <u>1,243,204</u> | <u>1,252,269</u> | <u>1,308,933</u> | <u>65,729</u> | <u>5%</u> |
| Project Revenues | 127,107 | 570,181 | 567,838 | 125,000 | (445,181) | -78% |
| Total Resources | <u>\$ 2,011,747</u> | <u>\$ 2,531,931</u> | <u>\$ 2,538,653</u> | <u>\$ 2,287,371</u> | <u>\$ (244,560)</u> | <u>-10%</u> |
| Expenditures | | | | | | |
| Salaries | \$ 236,083 | \$ 197,647 | \$ 207,545 | \$ 210,264 | \$ 12,617 | 6% |
| Personnel Benefits | 97,720 | 72,540 | 68,619 | 64,390 | (8,150) | -11% |
| Supplies | 38,608 | 35,000 | 29,000 | 33,000 | (2,000) | -6% |
| Liability Insurance Services* | 403,550 | 366,598 | 366,598 | 367,357 | 759 | 0% |
| Casualty Insurance Services* | 296,817 | 314,714 | 340,520 | 350,933 | 36,219 | 12% |
| Services/Charges | 95,595 | 88,200 | 72,664 | 88,500 | 300 | 0% |
| Interfund Services | 37,217 | 31,567 | 31,567 | 31,355 | (212) | -1% |
| Operating Expenditures | <u>1,205,590</u> | <u>1,106,266</u> | <u>1,116,513</u> | <u>1,145,799</u> | <u>39,533</u> | <u>4%</u> |
| Retainage | - | - | - | - | - | 0% |
| Projects & Capital Outlay* | 87,613 | 570,181 | 568,704 | 225,000 | (345,181) | -61% |
| Total Expenditures | <u>\$ 1,293,203</u> | <u>\$ 1,676,447</u> | <u>\$ 1,685,217</u> | <u>\$ 1,370,799</u> | <u>\$ (305,648)</u> | <u>-18%</u> |
| | | | | | Reserve Goal | |
| Available | (26,442) | 6,001 | (29,776) | 14,954 | 11,458 | |
| Reserved-Retainage | - | - | 3,065 | - | - | |
| Designated for O&M @ 16% | 172,181 | 161,859 | 161,859 | 183,328 | 183,328 | |
| Designated for Risk Management | 572,807 | 687,624 | 718,290 | 718,290 | 718,290 | |
| Ending Fund Balance | <u>\$ 718,546</u> | <u>\$ 855,484</u> | <u>\$ 853,438</u> | <u>\$ 916,572</u> | <u>\$ 913,076</u> | |

| Staffing in FTE's | 3.51 | 2.41 | 2.41 | 2.40 |
|--|-------------------|-------------------|--------------------|-------------------|
| Projects & Capital Outlay Detail | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 |
| Revenues | | | | |
| Transfer In -Shops lunchroom HVAC | 10,117 | - | - | - |
| Transfer In-Stevenson Yerxa remodel | - | - | - | 25,000 |
| Transfer In - Utilities Shops lunchroo | 56,311 | - | - | - |
| Transfer In - 828 Jail remodel | 39,735 | 396,748 | 467,639 | - |
| Contractor reimbursement -828 Jail | 20,944 | - | - | - |
| Transfer In - Utilities Shops security | - | 140,000 | 66,766 | - |
| Transfer In - Utilities Cartegraph FM | - | 33,433 | 33,433 | - |
| Transfer In - Generators Proj 2515 | - | - | - | 100,000 |
| Total Revenues | <u>\$ 127,107</u> | <u>\$ 570,181</u> | <u>\$ 567,838</u> | <u>\$ 125,000</u> |
| Expenditures | | | | |
| Cartegraph FM Module | - | 33,433 | 34,299 | - |
| Machinery & Equipment | 11,446 | - | - | - |
| Shops breakroom remodel Proj 2439 | 36,432 | - | - | - |
| Shops security Proj 2443 | - | 140,000 | 66,766 | - |
| Semiquicentennial Flagpole- 2528 | - | - | - | 100,000 |
| Generator Evalution/Repl Proj 2515 | - | - | - | 100,000 |
| Stevenson-Yerxa remodel proj 2617 | - | - | - | 25,000 |
| 828 Jail remodel Proj 2307 | 39,735 | 396,748 | 467,639 | - |
| Total Expenditures | <u>\$ 87,613</u> | <u>\$ 570,181</u> | <u>\$ 568,704</u> | <u>\$ 225,000</u> |
| Project Net | <u>\$ 39,494</u> | <u>0</u> | <u>(866)</u> | <u>(100,000)</u> |

Facilities Charge Detail

| Operating Fund Charges* | Actuals 2024 | Budget 2025 | Yr End Est 2025 | Budget 2026 | \$ Diff | % Diff |
|--------------------------------|---------------------|---------------------|------------------------|---------------------|------------------|---------------|
| Municipal Court | \$ 27,068 | \$ 18,211 | \$ 18,211 | \$ 18,229 | \$ 18 | 0% |
| Administration | 54,054 | 40,759 | 40,759 | 39,830 | (929) | -2% |
| Finance | 60,529 | 48,163 | 48,163 | 47,724 | (439) | -1% |
| Police | 244,357 | 223,347 | 223,347 | 224,725 | 1,378 | 1% |
| Community Development | 48,312 | 31,988 | 31,988 | 32,548 | 560 | 2% |
| Parks | 31,727 | 43,224 | 43,224 | 43,497 | 273 | 1% |
| Arts | 6,402 | 7,602 | 7,602 | 7,421 | (181) | -2% |
| Youth Center/Senior Center | 146,507 | 96,656 | 96,656 | 99,627 | 2,971 | 3% |
| Cemetery | 1,630 | 1,818 | 1,818 | 2,010 | 192 | 11% |
| Property Management | 965 | 1,241 | 1,241 | 1,372 | 131 | 11% |
| Golf Course | 2,637 | 5,596 | 5,596 | 6,183 | 587 | 10% |
| Street | 30,147 | 25,992 | 25,992 | 25,320 | (672) | -3% |
| Pool | 18,436 | 23,088 | 23,088 | 23,138 | 50 | 0% |
| Water | 104,337 | 153,943 | 153,943 | 183,170 | 29,227 | 19% |
| Wastewater | 216,762 | 265,663 | 265,663 | 289,637 | 23,974 | 9% |
| Natural Gas | 105,937 | 106,395 | 106,395 | 91,085 | (15,310) | -14% |
| Solid Waste | 70,694 | 77,311 | 77,311 | 87,441 | 10,130 | 13% |
| Stormwater | 27,082 | 31,294 | 31,294 | 36,277 | 4,983 | 16% |
| Expo Center | 23,292 | 35,913 | 35,913 | 39,700 | 3,787 | 11% |
| Total Citywide Charges | <u>\$ 1,220,875</u> | <u>\$ 1,238,204</u> | <u>\$ 1,238,204</u> | <u>\$ 1,298,934</u> | <u>\$ 60,730</u> | <u>5%</u> |

* Charges based on data from insurance documents

| 31-Dec-25 | Interest Rates | Issue Date | Maturity Date | Authorized | Outstanding 1/1/2025 | Issued | Principal Redeemed | 12/31/2025 | Budget 2025 | | | Budget 2026 | | |
|---|----------------|------------|---------------|-----------------|----------------------|--------------|--------------------|-----------------|----------------|--------------|----------------|----------------|--------------|----------------|
| | | | | | | | | | Principal | Interest | Total | Principal | Interest | Total |
| CITY OF ENUMCLAW - Outstanding Debt | | | | | | | | | | | | | | |
| GENERAL OBLIGATION BONDS: | | | | | | | | | | | | | | |
| TBD 2016 LTGO Bond (112) | 2.43% | 10/19/2016 | 12/1/2031 | 2,750,000 | 1,410,000 | 0 | 187,000 | 1,223,000 | 187,000.00 | 34,263.00 | 221,263.00 | 192,000.00 | 29,718.90 | 221,718.90 |
| Total GO Bonds Excluding Refunded | | | | 2,750,000 | 1,410,000 | 0 | 187,000 | 1,223,000 | 187,000.00 | 34,263.00 | 221,263.00 | 192,000.00 | 29,718.90 | 221,718.90 |
| REVENUE BONDS: | | | | | | | | | | | | | | |
| 2017 Refunding & New Money Rev Bond | 2.30% | 5/2/2017 | 9/1/2031 | 4,855,000 | 2,865,000 | 0 | 597,000 | 2,268,000 | 597,000.00 | 65,895.00 | 662,895.00 | 608,000.00 | 52,164.00 | 660,164.00 |
| Total Revenue Bonds | | | | 4,855,000 | 2,865,000 | 0 | 597,000 | 2,268,000 | 597,000.00 | 65,895.00 | 662,895.00 | 608,000.00 | 52,164.00 | 660,164.00 |
| ENTERPRISE INSTALLMENT CONTRACTS: | | | | | | | | | | | | | | |
| DWSRF Water System Improvements (410.974) | 1.50% | 5/20/2014 | 10/1/2036 | 1,778,000 | 1,066,800 | 0 | 88,900 | 977,900 | 88,899.98 | 16,002.01 | 104,901.99 | 88,900.00 | 14,668.50 | 103,568.50 |
| DWSRF Water Reservoir (410.973) | 1.50% | 9/9/2013 | 10/1/2036 | 5,777,775 | 3,207,450 | 0 | 267,288 | 2,940,162 | 267,287.59 | 48,111.75 | 315,399.34 | 267,287.57 | 44,102.43 | 311,390.00 |
| Local Loan (110/420/440.972) | 2.15% | 3/31/2016 | 12/1/2025 | 652,072 | 158,365 | 0 | 77,251 | 81,114 | 77,251.15 | 5,986.96 | 83,238.11 | 109,004.82 | 14,343.11 | 123,347.93 |
| PW CTED (410) Y Bar S Drinking Water Loan | 1.50% | 8/26/2008 | 10/1/2029 | 730,248 | 154,589 | 0 | 38,648 | 115,941 | 38,647.63 | 2,318.86 | 40,966.49 | 38,647.63 | 1,739.14 | 40,386.77 |
| PW Board (420) Dept of Commerce | 1.39% | 6/25/2023 | 6/25/2043 | 4,400,000 | 1,250,000 | 750,000 | 0 | 1,250,000 | 0.00 | 0.00 | 0.00 | 145,307.49 | 11,553.54 | 156,861.03 |
| PWTF(420) Sewer Expansion (964) #05-691-016 | 0.50% | 7/1/2006 | 7/1/2025 | 9,750,000 | 539,353 | 0 | 539,353 | 0 | 539,350.33 | 2,696.75 | 542,047.08 | 0.00 | 0.00 | 0.00 |
| PWTF(420) Sewer Expansion (964) #06-962-013 | 0.50% | 7/1/2007 | 7/1/2026 | 5,700,000 | 603,527 | 0 | 301,765 | 301,762 | 301,764.70 | 3,017.65 | 304,782.35 | 301,764.71 | 1,508.82 | 303,273.53 |
| Total Enterprise Installment Contracts | | | | 28,788,095 | 6,980,084 | 750,000 | 1,313,204 | 5,666,880 | 1,313,201.38 | 78,133.98 | 1,391,335.36 | 950,912.22 | 87,915.54 | 1,038,827.76 |
| TOTAL ENTERPRISE DEBT | | | | 33,643,095 | 9,845,084 | 750,000 | 1,910,204 | 7,934,880 | 1,910,201.38 | 144,028.98 | 2,054,230.36 | 1,558,912.22 | 140,079.54 | 1,698,991.76 |
| LID BONDS AND NOTES: | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| TOTAL LID BONDS AND NOTES | | | | | | | | | | | | | | |
| | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEBT SERVICE SUMMARY: | | | | \$41,248,095.00 | \$14,120,084.00 | \$750,000.00 | \$2,694,204.05 | \$11,425,879.95 | \$2,694,201.38 | \$244,186.98 | \$2,938,388.36 | \$2,358,912.22 | \$221,962.44 | \$2,580,874.66 |

2026 Budget

Revised 09/16/2025 TN

| Department/Fund - FTE Count | Court 020 | Admin 031 | Finance 040 | Police 060 | CD/ Plan 072 | Blding 073 | Parks/Rec 082 083 | Cultural Prgms 084 | Senior Center 085 | Civil Service 093 | Streets 110 | Storm Water 450 | TBD 112 | Pool 170 | Water 410 | Sewer 420 | Gas 430 | Solid Waste 440 | Equip Rental 520 | IT 530 | Facilities 535 | | Total |
|------------------------------------|--------------|--------------|----------------|---------------|--------------------|---------------|----------------------|--------------------------|-------------------------|-------------------------|----------------|-----------------------|------------|-------------|--------------|--------------|------------|-----------------------|------------------------|-----------|-------------------|--|-------|
| Court - 2.1 | | | | | | | | | | | | | | | | | | | | | | | |
| Court Administrator | 1.00 | | | | | | | | | | | | | | | | | | | | | | 1.00 |
| Court Clerk III | 1.00 | | | | | | | | | | | | | | | | | | | | | | 1.00 |
| Bailiff | 0.10 | | | | | | | | | | | | | | | | | | | | | | 0.10 |
| Administration - 4.0 | | | | | | | | | | | | | | | | | | | | | | | |
| City Administrator | | 1.00 | | | | | | | | | | | | | | | | | | | | | 1.00 |
| City Clerk | | 1.00 | | | | | | | | | | | | | | | | | | | | | 1.00 |
| Human Resources Manager | | 1.00 | | | | | | | | | | | | | | | | | | | | | 1.00 |
| Deputy City Clerk | | 1.00 | | | | | | | | | | | | | | | | | | | | | 1.00 |
| Finance - 6.0 | | | | | | | | | | | | | | | | | | | | | | | |
| Finance Director | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Accountant | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Accounting Tech III/Payroll | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Accounting Tech II/Utility Billing | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Accounting Technician II | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Admin Spec II | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Information Services - 4.5 | | | | | | | | | | | | | | | | | | | | | | | |
| Information Services Director | | | | | | | | | | | | | | | | | | | | | 1.00 | | 1.00 |
| Network Engineer | | | | | | | | | | | | | | | | | | | | | 1.00 | | 1.00 |
| GIS Program Administrator | | | | | | | | | | | | | | | | | | | | | 1.00 | | 1.00 |
| Senior Information Svcs Tech | | | | | | | | | | | | | | | | | | | | | 1.00 | | 1.00 |
| Media Svcs Tech/Sr Ctr consultant | | | | | | | | | | | | | | | | | | | | | 0.50 | | 0.50 |
| Police - 36.0 | | | | | | | | | | | | | | | | | | | | | | | |
| Chief | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Executive Assistant | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Evidence Custodian | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Commander | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Commander | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Sergeant | | | 4.00 | | | | | | | | | | | | | | | | | | | | 4.00 |
| Officers | | | 12.00 | | | | | | | | | | | | | | | | | | | | 12.00 |
| Detective | | | | | | | | | | | | | | | | | | | | | | | - |
| Jail Sergeant | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Corrections Officer | | | 6.00 | | | | | | | | | | | | | | | | | | | | 6.00 |
| Communications Supervisor | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| Comm Officer/Dispatcher | | | 6.00 | | | | | | | | | | | | | | | | | | | | 6.00 |
| Records Specialist | | | 1.00 | | | | | | | | | | | | | | | | | | | | 1.00 |
| CD Building/Planning - 5.0 | | | | | | | | | | | | | | | | | | | | | | | |
| Community Development Director | | | | | 0.90 | 0.10 | | | | | | | | | | | | | | | | | 1.00 |
| Building Official | | | | | | 1.00 | | | | | | | | | | | | | | | | | 1.00 |
| Building Inspector | | | | | | - | | | | | | | | | | | | | | | | | - |
| Code Enforcement Officer | | | | | 0.25 | 0.25 | | | | | | | | | | | | | | | | | 0.50 |
| Senior Planner | | | | | 0.90 | 0.10 | | | | | | | | | | | | | | | | | 1.00 |
| Permit Specialist | | | | | 0.30 | 0.70 | | | | | | | | | | | | | | | | | 1.00 |
| Admin Spec III | | | | | 0.50 | | 0.25 | | | | 0.05 | | | | 0.08 | 0.08 | 0.04 | | | | | | 1.00 |
| Parks - 3.3 | | | | | | | | | | | | | | | | | | | | | | | |
| Parks & Rec Director | | | | | | 0.40 | 0.30 | | | | | | | 0.30 | | | | | | | | | 1.00 |
| Recreation Coordinator | | | | | | 1.00 | | | | | | | | | | | | | | | | | 1.00 |
| Parks Mtncce Rover I | | | | | | | - | | | | | | | | | | | | | | | | - |
| Parks Mtncce Worker II | | | | | | | 1.00 | | | | | | | | | | | | | | | | 1.00 |
| Pool - 3.35 | | | | | | | | | | | | | | | | | | | | | | | |
| Aquatics Center Supervisor | | | | | | | | | | | | | | 1.00 | | | | | | | | | 1.00 |
| Aquatics Assistant | | | | | | | | | | | | | | 1.00 | | | | | | | | | 1.00 |
| Swim Lesson Coordinator | | | | | | | | | | | | | | 1.00 | | | | | | | | | 1.00 |
| Arts Commission - 1.0 | | | | | | | | | | | | | | | | | | | | | | | |
| Cultural Programs Coordinator | | | | | | | | 1.00 | | | | | | | | | | | | | | | 1.00 |
| Senior Center - 5.5 | | | | | | | | | | | | | | | | | | | | | | | |
| Senior Center Manager | | | | | | | | | 1.00 | | | | | | | | | | | | | | 1.00 |

| Department/Fund - FTE Count | Court 020 | Admin 031 | Finance 040 | Police 060 | CD/ Plan 072 | Blding 073 | Parks/Rec 082 083 | Cultural Prgms 084 | Senior Center 085 | Civil Service 093 | Streets 110 | Storm Water 450 | TBD 112 | Pool 170 | Water 410 | Sewer 420 | Gas 430 | Solid Waste 440 | Equip Rental 520 | IT 530 | Facilities 535 | Total | |
|--|--------------|--------------|----------------|---------------|--------------------|---------------|----------------------|--------------------------|-------------------------|-------------------------|----------------|-----------------------|------------|-------------|--------------|--------------|------------|-----------------------|------------------------|-----------|-------------------|-------|---------|
| Recreation Coordinator | | | | | | | | | 1.00 | | | | | | | | | | | | | 1.00 | |
| Van Driver | | | | | | | | | 0.50 | | | | | | | | | | | | | 0.50 | |
| Office Assistant | | | | | | | | | 0.50 | | | | | | | | | | | | | 0.50 | |
| Van Driver/Cook (Grant) | | | | | | | | | 0.50 | | | | | | | | | | | | | 0.50 | |
| Media Svcs Tech/Sr Ctr consultant | | | | | | | | | 0.50 | | | | | | | | | | | | | 0.50 | |
| Senior Ctr Consult w/ Pens (Grant) | | | | | | | | | 0.50 | | | | | | | | | | | | | 0.50 | |
| Senior Center Consultant (Grant) | | | | | | | | | 1.00 | | | | | | | | | | | | | 1.00 | |
| PW Admin/Engineers (112) - .797 | | | | | | | | | | | | | | | | | | | | | | | |
| Public Works Director | | | | | | | | | | | 0.05 | 0.05 | 0.03 | | 0.20 | 0.20 | 0.20 | 0.10 | 0.10 | | 0.07 | 1.00 | |
| Civil Engineer I | | | | | | | | | | | | 0.15 | | | 0.30 | 0.40 | 0.15 | | | | | 1.00 | |
| Civil Engineer III-City Engineer | | | | | | | | | | | 0.20 | 0.10 | 0.30 | | 0.10 | 0.20 | 0.10 | | | | | 1.00 | |
| Construction Inspector | | | | | | | | | | | 0.167 | 0.167 | 0.167 | | 0.167 | 0.167 | 0.167 | | | | | 1.00 | |
| Senior Engineer Tech | | | | | | | | | | | 0.10 | | | | 0.30 | 0.30 | 0.30 | | | | | 1.00 | |
| Engineering Tech | | | | | | | | | | | | 0.50 | | | 0.35 | 0.15 | | | | | | 1.00 | |
| Stormwater Civil Engineer | | | | | | | | | | | | 1.00 | | | | | | | | | | 1.00 | |
| GIS Analyst | | | | | | | | | | | | 0.02 | | | 0.25 | 0.25 | 0.45 | 0.03 | | | | 1.00 | |
| Assistant Public Works Director | | | | | | | | | | | | | | | 0.50 | 0.50 | | | | | | 1.00 | |
| PW Admin Manager | | | | | | | | | | | 0.05 | | | | 0.25 | 0.05 | 0.25 | 0.05 | 0.25 | | 0.10 | 1.00 | |
| Street Fund - 3.197 | | | | | | | | | | | | | | | | | | | | | | | |
| Storm Water Fund - 4.237 | | | | | | | | | | | | | | | | | | | | | | | |
| Shops Operation - | | | | | | | | | | | | | | | | | | | | | | | |
| Operations Manager | | | | | | | 0.15 | | | | 0.15 | 0.05 | | | | 0.15 | | 0.20 | 0.10 | | 0.20 | 1.00 | |
| Administrative Spec III | | | | | | | | | | | 0.02 | | | | 0.10 | 0.05 | 0.33 | 0.33 | 0.15 | | 0.02 | 1.00 | |
| Administrative Spec II | | | | | | | | | | | 0.01 | | | | 0.05 | 0.025 | 0.165 | 0.165 | 0.075 | | 0.010 | 0.50 | |
| Street Worker II | | | | | | | | | | | 1.00 | | | | | | | | | | | 1.00 | |
| Street Worker I | | | | | | | | | | | 1.00 | | | | | | | | | | | 1.00 | |
| Mtnce Rover | | | | | | | 0.20 | | | | 0.20 | 0.20 | | | | 0.20 | | 0.20 | | | | 1.00 | |
| Water Utility - 9.187 | | | | | | | | | | | | | | | | | | | | | | | |
| Water Supervisor | | | | | | | | | | | | | | | 1.00 | | | | | | | 1.00 | |
| Water Worker I | | | | | | | | | | | | | | | | | | | | | | - | |
| Water-Sewer Utility Worker | | | | | | | | | | | | | | | 1.20 | 0.80 | | | | | | 2.00 | |
| Water Worker II | | | | | | | | | | | | | | | 4.00 | | | | | | | 4.00 | |
| Wastewater Utility - 10.352 | | | | | | | | | | | | | | | | | | | | | | | |
| Wastewater Supervisor | | | | | | | | | | | | | | | | 1.00 | | | | | | 1.00 | |
| Sewer Civil Engineer II | | | | | | | | | | | 0.20 | | 0.30 | | | 0.50 | | | | | | 1.00 | |
| Line Maintenance III - Supervisor | | | | | | | | | | | | 0.50 | | | | 0.50 | | | | | | 1.00 | |
| Line Maintenance Worker I | | | | | | | | | | | | 1.50 | | | | 1.50 | | | | | | 3.00 | |
| Wastewater Operator I | | | | | | | | | | | | | | | | 1.00 | | | | | | 1.00 | |
| Wastewater Operator II | | | | | | | | | | | | | | | | 2.00 | | | | | | 2.00 | |
| Natural Gas Utility - 9.482 | | | | | | | | | | | | | | | | | | | | | | | |
| Gas Utility Manager | | | | | | | | | | | | | | | | | 1.00 | | | | | 1.00 | |
| Gas Supervisor | | | | | | | | | | | | | | | | | 1.00 | | | | | 1.00 | |
| Civil Engineer I Gas | | | | | | | | | | | | | | | | | 1.00 | | | | | 1.00 | |
| Utility Tech | | | | | | | | | | | | | | | 0.34 | 0.33 | 0.33 | | | | | 1.00 | |
| Gas Worker II | | | | | | | | | | | | | | | | | 2.00 | | | | | 2.00 | |
| Gas Utility Worker I | | | | | | | | | | | | | | | | | 1.00 | | | | | 1.00 | |
| Utility Worker III | | | | | | | | | | | | | | | | | 1.00 | | | | | 1.00 | |
| Solid Waste Utility - 6.075 | | | | | | | | | | | | | | | | | | | | | | | |
| Solid Waste Worker II | | | | | | | | | | | | | | | | | | 1.00 | | | | 1.00 | |
| Solid Waste Worker I | | | | | | | | | | | | | | | | | | 4.00 | | | | 4.00 | |
| Equipment Rental - 2.675 | | | | | | | | | | | | | | | | | | | | | | | |
| Mechanic Supervisor | | | | | | | | | | | | | | | | | | | | | 1.00 | 1.00 | |
| Mechanic II | | | | | | | | | | | | | | | | | | | | | 1.00 | 1.00 | |
| Facilities Fund - 2.35 | | | | | | | | | | | | | | | | | | | | | | | |
| Custodian | | | | | | | | | | | | | | | | | | | | | | 1.00 | |
| Facilities Mtnce Worker II | | | | | | | | | | | | | | 0.05 | | | | | | | | 0.95 | |
| TOTALS | 2.100 | 4.000 | 6.000 | 36.000 | 2.850 | 2.150 | 1.650 | 1.650 | 1.000 | 5.500 | 0.000 | 3.197 | 4.237 | 0.797 | 3.350 | 9.187 | 10.352 | 9.482 | 6.075 | 2.675 | 4.500 | 2.350 | 119.100 |

Capital Overview

| Type | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 Budget | Total Capital Projects |
|-----------------------|--|-------------------|-------------------|------------------|-----------------------------|------------------------|
| <i>Fund 001:</i> | <i>General Fund: Park, Recreation & Maintenance Department</i> | | | | | |
| <i>Revenue Source</i> | McFarland Park Trail Repair-REET | \$ 55,000 | \$ 55,000 | \$ - | \$ - | \$ - |
| | Boise Creek Improvements-REET | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ - |
| | Park signage update-REET | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - |
| | 471 KC Special Parks Levy | \$ 140,000 | \$ 144,705 | \$ - | \$ 190,000 | \$ 190,000 |
| | 481 Anderson Riverview Roof/HVAC | \$ 64,617 | \$ 64,617 | \$ - | \$ - | \$ - |
| | Garrett Park Court Resurfacing-REET | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ 75,000 |
| | Goodwill Park-REET | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 |
| | McFarland Park Pickleball Fence-REET | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| | Cole St gate transfer-REET | | | | \$ 75,000 | \$ 75,000 |
| | Boise Creek /Expo Lighting-Impact Fees & DOC | \$ - | \$ - | \$ - | \$ 1,200,000 | \$ 1,200,000 |
| | Anderson Riverview HVAC-REET | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| | | 399,617 | 329,322 | 75,000 | 1,515,000 | 1,590,000 |
| <i>Expenditures</i> | 471 KC Special Parks Levy | \$ 140,000 | \$ 144,705 | | \$ 190,000 | \$ 190,000 |
| | 481 Anderson Riverview Roof/HVAC | \$ 64,617 | \$ 64,617 | \$ - | \$ - | \$ - |
| | 486 Pete's Pool Playground | \$ - | \$ 4,182 | \$ - | \$ - | \$ - |
| | 489 Garrett Park Playground | \$ - | \$ 734 | | | |
| | Garrett Park Court Resurfacing | \$ 75,000 | \$ - | \$ 75,000 | \$ - | \$ 75,000 |
| | Park signage update | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - |
| | McFarland Park Trail Repair | \$ 55,000 | \$ 55,000 | \$ - | \$ - | \$ - |
| | Boise Sixplex Improvements | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ - |
| | McFarland Park Pickleball Fence Improvements | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| | Goodwill Park Irrigation Completion | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 |
| | Cole Street gates | | | | \$ 75,000 | \$ 75,000 |
| | Anderson Riverview HVAC | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 |
| | Boise Creek/Expo Lighting-Proj 2615 | \$ - | \$ - | \$ - | \$ 1,200,000 | \$ 1,200,000 |
| | | \$ 399,617 | \$ 334,238 | \$ 75,000 | \$ 1,515,000 | \$ 1,590,000 |

Capital Overview

| Fund 001: | Type | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 Budget | Total Capital Projects |
|-----------|-----------------------|---|---------------------|---------------------|-------------------|-----------------------------|------------------------|
| | General Fund: Other | | | | | | |
| | <i>Revenue Source</i> | Transfer In-REET 130 Expo center drainage & elect | \$ 35,000 | \$ 35,000 | \$ - | \$ 80,000 | \$ 80,000 |
| | | 488 Senior Center roof HUD grant | \$ 688,522 | \$ 688,522 | \$ - | \$ - | \$ - |
| | | 476 Boise Creek Restoration Proj 2033 | \$ 2,178,932 | \$ 875,000 | \$ 200,000 | \$ - | \$ 200,000 |
| | | Senior Center Improvements Proj 2611 | \$ - | \$ - | \$ - | \$ 600,000 | \$ 600,000 |
| | | 208 Port of Seattle grant | \$ 13,090 | \$ - | \$ - | \$ 26,700 | \$ 26,700 |
| | | 488 Transfer in-Senior center roof | \$ 15,000 | \$ - | \$ - | \$ - | \$ - |
| | | | \$ 2,930,544 | \$ 1,598,522 | \$ 200,000 | \$ 706,700 | \$ 906,700 |
| | <i>Expenditure</i> | 208 Port of Seattle grant | \$ 19,634 | \$ 19,650 | \$ - | \$ 20,025 | \$ 20,025 |
| | | Transfer to IT Fund & Facilities Fund | \$ 91,000 | \$ 91,000 | \$ - | \$ 38,850 | \$ 38,850 |
| | | 209 City events | \$ 13,300 | \$ 13,000 | \$ - | \$ 13,300 | \$ 13,300 |
| | | 476 Boise Creek Restoration Proj 2033 | \$ 1,621,662 | \$ 260,000 | \$ 200,000 | \$ - | \$ 200,000 |
| | | 488 Senior Center roof replacement | \$ 406,607 | \$ 254,252 | \$ - | \$ - | \$ - |
| | | 828 PD Jail Remodel | \$ 1,278 | \$ 29,530 | \$ - | \$ - | \$ - |
| | | Expo center drainage & electrical improvements | \$ 35,000 | \$ 35,000 | \$ - | \$ 80,000 | \$ 80,000 |
| | | Senior Center Machinery & Equipment | \$ 57,000 | \$ 7,818 | \$ - | \$ - | \$ - |
| | | Senior Center Other Improvements | \$ 9,000 | \$ 61,143 | \$ - | \$ - | \$ - |
| | | Senior Center Facility Improvements Proj 2611 | \$ - | \$ 20,000 | \$ - | \$ 580,000 | \$ 580,000 |
| | | Golf Course Equipment replacement | \$ 125,000 | \$ 125,577 | \$ - | \$ 5,000 | \$ 5,000 |
| | | | \$ 2,379,481 | \$ 916,970 | \$ 200,000 | \$ 737,175 | \$ 937,175 |
| | | | - | - | - | 0 | - |
| | <i>Revenue Source</i> | 776 244th/Roosevelt Imp - TIB grant | \$ - | \$ 169,719 | \$ - | \$ - | \$ - |
| | | 802 Porter St Pedestrian Improvements | \$ 13,883 | \$ - | \$ 13,883 | \$ - | \$ 13,883 |
| | | 818 Fire Dept Frontage Impr - Transfer TBD | \$ 30,000 | \$ 29,997 | \$ - | \$ - | \$ - |
| | | 818 Fire Dept Frontage Impr - Transfer REET | \$ 87,265 | \$ 87,265 | \$ - | \$ - | \$ - |
| | | 839 Hard Surface Repairs-Transfer REET | \$ 298,007 | \$ 250,636 | \$ - | \$ - | \$ - |
| | | 839 Hard Surface Repairs-Transfer TBD | \$ 336,715 | \$ 322,811 | \$ - | \$ - | \$ - |
| | | 840 Pavement Preservation-TIB grant | \$ 116,720 | \$ 121,609 | \$ - | \$ - | \$ - |
| | | 840 Pavement Preservation-Transfer TBD/REET | \$ 669,222 | \$ 670,244 | \$ - | \$ - | \$ - |
| | | Machinery & Equipment | \$ 5,000 | \$ 16,864 | \$ - | \$ - | \$ - |
| | | Intersection Control Proj 2603 - REET | \$ - | \$ - | \$ - | \$ 70,000 | \$ 70,000 |
| | | Marshall Ave Improvements Proj 2604 - REET | \$ - | \$ - | \$ 35,000 | \$ - | \$ 35,000 |
| | | City Hall Parking Lot Impr Proj 2616 - REET | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 |
| | | | \$ 1,556,812 | \$ 1,669,145 | \$ 48,883 | \$ 120,000 | \$ 168,883 |
| | <i>Expenditure</i> | Capital Improvements & Machinery | \$ 5,000 | \$ 16,864 | \$ - | \$ - | \$ - |
| | | 776 Review for 244th/Roosevelt Improvements | \$ 85,000 | \$ 84,579 | \$ - | \$ - | \$ - |
| | | 802 Porter St Pedestrian Improvements Proj 2311 | \$ 13,883 | \$ - | \$ 13,883 | \$ - | \$ 13,883 |
| | | 818 Fire Dept Frontage Impr Proj 2407 | \$ 117,265 | \$ 117,262 | \$ - | \$ - | \$ - |
| | | 839 Hard Surface Repairs Proj 2508 | \$ 634,722 | \$ 573,447 | \$ - | \$ - | \$ - |
| | | 840 Pavement Preservation Proj 2509 | \$ 785,942 | \$ 670,798 | \$ - | \$ - | \$ - |
| | | Intersection Control Evaluation Proj 2603 | \$ - | \$ - | \$ - | \$ 70,000 | \$ 70,000 |
| | | Marshall Ave Improvements Proj 2604 | \$ - | \$ - | \$ - | \$ 35,000 | \$ 35,000 |
| | | City Hall Parking Lot Impr Proj 2616 | \$ - | \$ - | \$ - | \$ 50,000 | \$ 50,000 |
| | | | \$ 1,641,812 | \$ 1,462,950 | \$ 13,883 | \$ 155,000 | \$ 168,883 |
| | | | | | | | |
| | Fund 110: | Street Operating Fund | | | | | |

Capital Overview

| <i>Type</i> | | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 | Total Capital Projects |
|-----------------------|---------------------------------|--|--------------|--------------|---------------|-------------------|------------------------|
| | | | | | | Budget | |
| Fund 112: | Transportation Benefit District | | | | | | |
| <i>Revenue Source</i> | | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Expenditure</i> | | | | | | | |
| | | Traffic Counter Replacement | \$ 30,000 | \$ 7,008 | \$ - | \$ - | \$ - |
| | | 818 Fire Dept Frontage Improvements Proj 2407 | \$ 30,000 | \$ 29,997 | \$ - | \$ - | \$ - |
| | | 839 Hard Surface Repairs Proj 2508 | \$ 336,715 | \$ 322,811 | \$ - | \$ - | \$ - |
| | | 840 Pavement Preservation Proj 2509 | \$ 468,396 | \$ 466,286 | \$ - | \$ - | \$ - |
| | | Pavement Preservation Proj 2601 | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| | | ADA Ramp Improvements Proj 2602 | \$ - | \$ - | \$ - | \$ 80,000 | \$ 80,000 |
| | | Marshall Ave Improvements Proj 2604 | \$ - | \$ - | \$ - | \$ 385,000 | \$ 385,000 |
| | | Total Expenditure | \$ 865,111 | \$ 826,102 | \$ - | \$ 565,000 | \$ 565,000 |
| | | | | | | | |
| Fund 170: | Pool Fund | | | | | | |
| <i>Revenue Source</i> | | 809 Transfer In - REET 131 Proj 2319 | \$ 73,150 | \$ 45,000 | \$ - | \$ 400,000 | \$ 400,000 |
| | | 479 KC Levy grant-roof replacement Proj 2404 | \$ 58,814 | \$ 122,011 | \$ - | \$ - | \$ - |
| | | 479 Transfer In - REET 131 for pool roof Proj 2404 | \$ 185,209 | \$ 122,012 | \$ - | \$ - | \$ - |
| | | KC Joint Development Grant Proj 2319 | \$ - | \$ 45,000 | \$ - | \$ - | \$ - |
| | | KC Joint Development Grant Proj 2613 | \$ - | \$ - | \$ - | \$ 400,000 | \$ 400,000 |
| | | | \$ 317,173 | \$ 334,023 | \$ - | \$ 800,000 | \$ 800,000 |
| | | | | | | | |
| | | 479 Pool Roof replacement Proj 2404 | \$ 244,023 | \$ 244,023 | \$ - | \$ - | \$ - |
| | | 809 Pool Renovation Proj 2319 | \$ 154,670 | \$ 90,000 | \$ - | \$ - | \$ - |
| | | Pool Renovation Proj 2613 | \$ - | \$ - | \$ - | \$ 800,000 | \$ 800,000 |
| | | | \$ 398,693 | \$ 334,023 | \$ - | \$ 800,000 | \$ 800,000 |
| | | | | | | | |
| Fund 410: | Water Utility Fund | | | | | | |
| <i>Revenue Source</i> | | 833 432nd St Waterline Reloc Proj 2465 | - | 79,895.00 | \$ - | \$ - | \$ - |
| | | | - | 79,895.00 | - | - | - |
| <i>Expenditure</i> | | | | | | | |
| | | Water Main Replacement | \$ 100,000 | \$ 76,412 | \$ - | \$ 300,000 | \$ 300,000 |
| | | 793 Boise Creek Transmission Main Repl Proj 2229 | \$ 1,900,000 | \$ 1,000,000 | \$ - | \$ - | \$ - |
| | | 819 Reservoir Repl Design Proj 2410 | \$ 18,820 | \$ 300,820 | \$ - | \$ 218,000 | \$ 218,000 |
| | | 820 New Pressure Zone Des Proj 2411 | \$ 32,630 | \$ 2,114 | \$ - | \$ - | \$ - |
| | | 821 PC Johnson/Farman St Valves Proj 2412 | \$ 165,875 | \$ 55,000 | \$ 110,875 | \$ - | \$ 110,875 |
| | | 822 Watercress Well Design Proj 2413 | \$ 68,553 | \$ 68,553 | \$ - | \$ - | \$ - |
| | | 832 Tacoma Intertie BP Station Proj 2460 | \$ 483,633 | \$ 140,000 | \$ 343,633 | \$ - | \$ 343,633 |
| | | 836 Lincoln Alley Waterline Repl Proj 2458 | \$ 75,000 | \$ 28,880 | \$ - | \$ - | \$ - |
| | | 837 Watercress Well VFD Repl | \$ 50,000 | \$ 5,000 | \$ 45,000 | \$ - | \$ 45,000 |
| | | Boise Spring Main Repl Phase 2 Proj 2605 | \$ - | \$ - | \$ - | \$ 1,250,000 | \$ 1,250,000 |
| | | Watercress Generator Repl Proj 2612 | \$ - | \$ - | \$ - | \$ 175,000 | \$ 175,000 |
| | | Waterline Improvements | \$ 75,000 | \$ 75,000 | \$ - | \$ 75,000 | \$ 75,000 |
| | | | \$ 2,969,511 | \$ 1,751,779 | \$ 499,508 | \$ 2,018,000 | \$ 2,517,508 |

Capital Overview

| <i>Type</i> | | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 | Total Capital Projects |
|------------------|---------------------------------|---|---------------------|---------------------|---------------------|-------------------|------------------------|
| | | | | | | Budget | |
| <i>Fund 420:</i> | <i>Wastewater Utility Fund</i> | <i>Revenue Source</i> | | | | | |
| | | PWTF Loan | \$ 6,980,000 | \$ 2,080,000 | \$ 6,381,000 | \$ - | \$ 6,381,000 |
| | | | \$ 6,980,000 | \$ 2,080,000 | \$ 6,381,000 | \$ - | \$ 6,381,000 |
| | | <i>Expenditure</i> | | | | | |
| | | 776 244th/Roosevelt Imp Proj 2208 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | 796 248th Ave Lift Station Proj 2226 | \$ 1,700,000 | \$ 300,000 | \$ 3,500,000 | \$ - | \$ 3,500,000 |
| | | 803 Influent Screen Replacement Proj 2302 | \$ 880,000 | \$ 20,000 | \$ 860,000 | \$ - | \$ 860,000 |
| | | 804 Spare Headworks Influent Pump Proj 2312 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | 805 Loraine St Main Repl Proj 2313 | \$ 2,000,000 | \$ 1,730,000 | \$ - | \$ - | \$ - |
| | | 806 RBC Building Upgrade Proj 2314 | \$ 2,400,000 | \$ 30,000 | \$ 2,370,000 | \$ - | \$ 2,370,000 |
| | | 824 Update Sewer Model Proj 2417 | \$ 56,135 | \$ 50,000 | \$ - | \$ - | \$ - |
| | | 825 WWTP Centrifuge Dewatering Proj 2418 | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 |
| | | 826 WWTP Electrical Assets Proj 2419 | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| | | 827 I&I Reduction System Proj 2420 | \$ 40,000 | \$ 40,000 | \$ - | \$ - | \$ - |
| | | 835 WWTP SCADA/Hist Repl Proj 2504 | \$ 40,000 | \$ 40,000 | \$ - | \$ - | \$ - |
| | | 836 Sewer Main Repl Cole-Linc Proj 2505 | \$ 450,000 | \$ 259,324 | \$ - | \$ - | \$ - |
| | | Misc Improvements | \$ 75,000 | \$ 75,000 | \$ - | \$ 405,000 | \$ 405,000 |
| | | Machinery & Equipment | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | \$ 7,666,135 | \$ 2,544,324 | \$ 6,755,000 | \$ 405,000 | \$ 7,160,000 |
| | | | | | | | |
| <i>Fund 430:</i> | <i>Natural Gas Utility Fund</i> | <i>Expenditure</i> | | | | | |
| | | Concrete and Asphalt Repair | \$ 10,000 | \$ 10,000 | \$ - | \$ 10,000 | \$ 10,000 |
| | | Mud Mtn Road Bridge Connect | \$ 354,035 | \$ 280,000 | \$ - | \$ - | \$ - |
| | | 284th Ave/KC Culvert | \$ 50,000 | \$ 12,500 | \$ - | \$ - | \$ - |
| | | Other Improvements | \$ - | \$ - | \$ - | \$ 75,000 | \$ 75,000 |
| | | Lincoln Alley Main Replacement | \$ 65,000 | \$ 65,000 | \$ - | \$ - | \$ - |
| | | New Construction | \$ 103,346 | \$ 65,000 | \$ - | \$ 75,000 | \$ 75,000 |
| | | CMMS Implementation | \$ 90,000 | \$ 83,462 | \$ - | \$ - | \$ - |
| | | Machinery & Equipment | \$ 9,000 | \$ 7,660 | \$ - | \$ 14,500 | \$ 14,500 |
| | | | \$ 681,381 | \$ 523,622 | \$ - | \$ 174,500 | \$ 174,500 |

Capital Overview

| Fund | Type | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 Budget | Total Capital Projects |
|--------------------------------|-----------------------|--|-------------------|-------------------|------------------|--------------------------|------------------------|
| Fund 450 | Stormwater Management | <i>Revenue Source</i> | | | | | |
| | | 811 Expo Parking Lot-Dept of Ecology Grant | \$ 121,302 | \$ 121,302 | \$ - | \$ - | \$ - |
| | | 811 Expo Parking Lot-Transfer in REET 131 | \$ 22,332 | \$ 22,332 | \$ - | \$ - | \$ - |
| | | Battersby Culvert Design/Permit KCFCD Grant | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ - |
| | | REET 131 Transfer in Misc Improvements Proj 2328 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| | | Total Revenue | \$ 203,634 | \$ 203,634 | \$ - | \$ 25,000 | \$ 25,000 |
| | | <i>Expenditure</i> | | | | | |
| | | Misc Storm water improvements Proj 2328 | \$ 25,000 | \$ 25,000 | \$ - | \$ 25,000 | \$ 25,000 |
| | | Track Mower | \$ 7,500 | \$ 5,100 | \$ - | \$ - | \$ - |
| | | Battersby Culvert Design/Permit KCFCD Grant | \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ - |
| 811 Expo Center Parking lot | \$ 141,683 | \$ 141,683 | \$ - | \$ - | \$ - | | |
| Total Expenditure | \$ 234,183 | \$ 231,783 | \$ - | \$ 25,000 | \$ 25,000 | | |
| Fund 520: | Equipment Rental | <i>Expenditure</i> | | | | | |
| | | Tractor - Parks | \$ 47,000 | \$ 49,165 | \$ - | \$ - | \$ - |
| | | Heavy welding table | \$ 14,000 | \$ 16,037 | \$ - | \$ - | \$ - |
| | | Solid waste trucks & chassis (2) | \$ 174,500 | \$ 173,784 | \$ - | \$ - | \$ - |
| | | Sewer/Stormwater Truck | \$ - | \$ - | \$ - | \$ 103,800 | \$ 103,800 |
| | | Water Step Van | \$ - | \$ - | \$ - | \$ 315,000 | \$ 315,000 |
| | | Dump truck/Snow Plow | \$ - | \$ - | \$ - | \$ 266,100 | \$ 266,100 |
| | | Police Vehicles | \$ 122,000 | \$ 60,616 | \$ - | \$ 214,700 | \$ 214,700 |
| | | Total Expenditure | \$ 357,500 | \$ 299,602 | \$ - | \$ 899,600 | \$ 899,600 |
| Fund 530: | Data Processing | <i>Revenue Source</i> | | | | | |
| | | Transfer in - General Fund | \$ 91,000 | \$ 91,000 | \$ - | \$ 35,100 | \$ 35,100 |
| | | Transfer In - REET | \$ 4,245 | \$ 4,245 | \$ - | \$ - | \$ - |
| | | Transfer In - Wastewater | \$ 5,150 | \$ 5,150 | \$ - | \$ - | \$ - |
| | | Transfer In - Utilities | \$ 51,800 | \$ 51,800 | \$ - | \$ 10,000 | \$ 10,000 |
| | | Total Revenue | \$ 152,195 | \$ 152,195 | \$ - | \$ 45,100 | \$ 45,100 |
| | | <i>Expenditure</i> | | | | | |
| | | Jail technology improvements | \$ 40,000 | \$ 40,000 | \$ - | \$ - | \$ - |
| | | ECTV Equipment Replacement | \$ - | \$ 5,983 | \$ - | \$ - | \$ - |
| | | Card entry core compenent refresh | \$ 4,245 | \$ 4,245 | \$ - | \$ - | \$ - |
| | | Spillman server replacement | \$ 16,000 | \$ 16,000 | \$ - | \$ - | \$ - |
| | | Financial/UB/HR software system | \$ 260,000 | \$ 260,000 | \$ - | \$ - | \$ - |
| | | Copier and printer replacements | \$ 28,200 | \$ 28,200 | \$ - | \$ - | \$ - |
| | | Jail remodel | \$ 35,000 | \$ 35,000 | \$ - | \$ - | \$ - |
| | | Security Cameras for Stevenson-Yerxa | \$ 12,000 | \$ 12,000 | \$ - | \$ - | \$ - |
| | | WWTP Asset Management | \$ 5,150 | \$ 5,150 | \$ - | \$ - | \$ - |
| | | Fleet RTA System move to SaaS | \$ 16,000 | \$ 16,000 | \$ - | \$ - | \$ - |
| | | Card Entry at Aquatics Center | \$ 19,000 | \$ 19,000 | \$ - | \$ - | \$ - |
| | | Axon Auto Tagging | \$ - | \$ - | \$ - | \$ 3,400 | \$ 3,400 |
| | | Magnolia River Date Migration | \$ - | \$ - | \$ - | \$ 10,000 | \$ 10,000 |
| AVL Pucks for PD vehicles | \$ - | \$ - | \$ - | \$ 5,500 | \$ 5,500 | | |
| Flock Cameras | \$ - | \$ - | \$ - | \$ 26,200 | \$ 26,200 | | |
| Solid Waste Routeware Software | \$ 20,800 | \$ 20,800 | \$ - | \$ - | \$ - | | |
| Total Expenditure | \$ 456,395 | \$ 462,378 | \$ - | \$ 45,100 | \$ 45,100 | | |

Capital Overview

| <i>Type</i> | Description | 2025 Budget | 2025 YEE | 2025 Rollover | New Requests 2026 Budget | Total Capital Projects |
|------------------------------|--|--------------------|-------------------|----------------------|-------------------------------------|-------------------------------|
| <i>Fund 535: Facilities</i> | | | | | | |
| <i>Revenue Source</i> | Transfer In - Utilities Cartegraph FM module | \$ 33,433 | \$ 33,433 | \$ - | \$ - | \$ - |
| | 828 Transfer In - 001 Gen Fund Jail remodel | \$ 396,748 | \$ 467,639 | \$ - | \$ - | \$ - |
| | Transfer In - Utilities shops security Proj 2443 | \$ 140,000 | \$ 66,766 | \$ - | \$ - | \$ - |
| | Transfer In - Generator Repl Program Proj 2515 | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| | Transfer In - Stevenson-Yerxa remodel phase 2 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| | | \$ 570,181 | \$ 567,838 | \$ - | \$ 125,000 | \$ 125,000 |
| <i>Expenditure</i> | Caretegraph FM Module | \$ 33,433 | \$ 34,299 | \$ - | \$ - | \$ - |
| | Shops security Proj 2443 | \$ 140,000 | \$ 66,766 | \$ - | \$ - | \$ - |
| | 828 Jail remodel Proj 2307 | \$ 396,748 | \$ 467,639 | \$ - | \$ - | \$ - |
| | Semiquicentennial Flagpole Proj 2528 | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| | Generator Evaluation & Repl program Proj 2515 | \$ - | \$ - | \$ - | \$ 100,000 | \$ 100,000 |
| | Stevenson-Yerxa Remodel Phase 2 Proj 2617 | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 |
| | | \$ 570,181 | \$ 568,704 | \$ - | \$ 225,000 | \$ 225,000 |
| Total Capital Program | | | | \$ 7,543,391 | \$ 7,564,375 | \$ 15,107,766 |

Miscellaneous Statistical Data

As of 12/31/24 (unless otherwise noted)

Type of Government

Mayor - Council

Organization Structure

Legislative

1 Mayor
7 Council members

Executive

1 Administrator

Administrative

5 Department Directors

Corporate Information

The City of Enumclaw is a Non-charter Optional Code City. It was incorporated January 27, 1913 with a population of 1,200. The City is governed under the provisions of the Optional Municipal Code of the Revised Code of Washington. Optional Code City status increases the City's operating authority by extending to it the powers of all four city classifications that exist in Washington law.

Location and Area

Enumclaw is located in the southeast portion of King County on a plateau of agricultural and forested land nestled against the Cascade foothills and serving as the "Gateway to Mt. Rainier." The City encompasses an area of 5.0 square miles. The City is located outside the major urban area of Puget Sound, but close enough to enjoy urban amenities and a rural lifestyle. It is intersected by three State Transportation Routes, SR169, SR164, and SR410; and enjoys close access and proximity to a variety of recreational opportunities and pursuits.

Population and Registered Voters Within City Limits

Population of 13,400 of which 9,434 are registered voters. The unemployment rate in King County (as of September 2025) is 4.5%.

Employee Representation

The Police Guild represents uniformed police and dispatchers. AFSCME represents outside workers, equipment shop mechanics and specific other clerical staff.

Recreational Facilities (City-Owned)

17 Developed and semi-developed parks covering 62.45 acres
6 Undeveloped parks and natural areas covering 89 acres
12 Ball fields
4 Tennis courts
1 Pickle ball court
1 designated off-leash Dog Park
1 Senior Activity Center
1 Youth & Family Services Center
1 Concession/Restroom Building at Boise Creek Park
1 Exposition Center (King County Fairgrounds transferred to City in 2006)
Foothills Trail System

Miscellaneous Statistical Data
As of 12/31/24 (unless otherwise noted)

Other City-Owned Facilities

- 1 City Hall
- 1 Library Building
- 1 Stevenson-Yerxa Building – Community Development / Public Works Administration
- 1 Public Works Maintenance Shop & Facility
- 1 Police Station/Dispatch
- 1 Fire Station
- 1 Rescue I headquarters (old City Shop)
- 1 Cemetery (26 acres)
- 1 Wastewater Treatment Plant
- 1 Retail Building located at 1429 Cole Street
- 1 Retail Building located at 1421 Cole Street
- 1 Downtown Public Restroom Building
- 1 18-Hole golf course covering 196 acres
- 1 Public Swimming Pool
- 1 Multi-use Trail (1.1 miles)

Public Education (as of Jan. 2026)

| | |
|--|--------------|
| 1 Birth to Five Center with enrollment of..... | 134 |
| 5 Elementary schools with enrollment of..... | 1,997 |
| 2 Middle schools with enrollment of..... | 964 |
| 1 High school with enrollment of..... | <u>1,259</u> |
| Total Enrollment..... | 4,354 |

- 297 Full-time and part-time certified teachers and administrators
- 294 Full-time and part-time classified employees

Local Taxes on Business

| | |
|---|--------|
| Local Sales Tax..... | 2.4% |
| Franchise Tax - Cable TV Fees..... | 5.0% |
| Utility Taxes: | |
| Electric & Telephone..... | 6.0% |
| Natural Gas..... | 6.0% |
| Water & Wastewater..... | 9.5% |
| Solid Waste..... | 8.0% |
| Storm Water | 6.0% |
| Gambling (Bingo/Raffles)..... | 10.0% |
| Punchboards/Pull tabs (Commercial)..... | 5.0% |
| Leasehold Excise..... | 12.84% |
| Real Estate Excise Tax..... | 0.5% |

Miscellaneous Statistical Data
As of 12/31/24 (unless otherwise noted)

| City Government Enterprises | Customers | Service |
|------------------------------------|------------------|---------------------|
| Natural Gas Utility | 5,209 | 510,915 MMBtu |
| Wastewater Utility | 4,244 | 566 Million gallons |
| Solid Waste Utility | 4,215 | 6,664 Tons |
| Water Utility | 6,366 | 612 Million gallons |

Average Number of Water Customers by Category

| | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|--------------|-------------|-------------|-------------|-------------|-------------|
| Residential | 5,431 | 5,483 | 5,525 | 5,568 | 5,592 |
| Multi-Family | 236 | 236 | 235 | 239 | 242 |
| Commercial | 386 | 388 | 386 | 387 | 384 |
| School | 22 | 22 | 22 | 23 | 23 |
| City | 32 | 35 | 33 | 35 | 37 |
| Agriculture | <u>108</u> | <u>108</u> | <u>108</u> | <u>109</u> | <u>109</u> |
| Total | 6,215 | 6,272 | 6,309 | 6,361 | 6,387 |

Top Ten Water Customers (as of 12/31/2024)

| <u>Name</u> | <u>2024 usage (CCF)</u> | <u>2024 Revenue</u> |
|------------------------------------|-------------------------|---------------------|
| Mountain Meadows LLC | 17,777 | \$41,441 |
| Cal-Am Properties | 12,876 | \$28,822 |
| Crystalaire Mobile Home Park | 8,753 | \$20,939 |
| School District #216 (High School) | 7,603 | \$20,236 |
| Lightning Clean Car Wash LLC | 5,391 | \$14,111 |
| Agriculture/Dairy (1) | 5,169 | \$13,155 |
| Mensonides LLC | 4,696 | \$11,977 |
| Golden Elms Apts | 4,304 | \$9,964 |
| High Point Village | 4,280 | \$10,632 |
| Agriculture/Dairy (1) | 3,521 | \$9,150 |

(1) Accounts show as Agriculture/Dairy are each representative of a distinct property owner.

Average Number of Sewer Customers by Category

| | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|
| Residential | 3,740 | 3,766 | 3,787 | 3,859 | 3,896 |
| Commercial | 303 | 301 | 307 | 303 | 305 |
| School | 15 | 15 | 15 | 15 | 16 |
| City | <u>9</u> | <u>10</u> | <u>10</u> | <u>10</u> | <u>10</u> |
| Total | 4,067 | 4,092 | 4,119 | 4,187 | 4,227 |

Top Ten Sewer Customers (as of 12/31/2024)

| <u>Name</u> | <u>2024 Revenue</u> |
|------------------------------------|---------------------|
| Mountain Meadows LLC | \$325,563 |
| Cal-Am Properties | \$224,456 |
| St Elizabeth Hospital | \$144,058 |
| Helac Corp | \$133,155 |
| Highpoint Village | \$111,278 |
| Enumclaw Health Care | \$86,713 |
| School District #216 (Kibler) | \$86,033 |
| School District #216 (High School) | \$85,892 |
| Crystalaire Mobile Home Park | \$85,401 |
| Safeway Store #494 | \$75,641 |

Miscellaneous Statistical Data
As of 12/31/24 (unless otherwise noted)

| | | | | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
| Business Registrations | 1586 | 1527 | 1389 | 1477 | 1468 | 1526 | 1576 |

| | | | | | | | | |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Police: | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
| Offenses: | | | | | | | | |
| Aggravated Assault | 3 | 1 | 2 | 1 | 2 | 1 | 3 | 0 |
| Arson | 0 | 0 | 3 | 1 | 4 | 0 | 0 | 2 |
| Auto Theft | 23 | 23 | 35 | 20 | 30 | 56 | 67 | 28 |
| Burglary | 20 | 38 | 29 | 30 | 24 | 32 | 24 | 13 |
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rape | 6 | 10 | 3 | 10 | 5 | 1 | 2 | 2 |
| Robbery | 1 | 3 | 0 | 1 | 2 | 3 | 1 | 3 |
| Theft | 175 | 171 | 162 | 172 | 196 | 187 | 187 | 132 |
| Judicial System Filings: | | | | | | | | |
| Infractions/Parking | 1,274 | 1,624 | 1,471 | 743 | 992 | 1509 | 889 | 848 |
| Citations | 353 | 303 | 292 | 238 | 193 | 267 | 231 | 218 |

Jail Facility: 25 bed City jail rated as a 1-year detention facility; \$110/day fee

Building Related Permits and Values (In Million \$)

| | | | | | | | | | | |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
| Building Permits: | 35 | 35 | 33 | 191 | 195 | 169 | 85 | 72 | 74 | 50 |
| Estimated Value: | 16.5 | 8.1 | 9 | 52.9 | 54.1 | 42.4 | 20 | 21.9 | 22.9 | 10.7 |
| Building Related Permits: | 328 | 344 | 276 | 394 | 242 | 256 | 346 | 257 | 259 | 233 |
| Estimated Value: | 3.5 | 12.7 | 33.3 | 3.4 | 3.2 | 2.9 | 3.4 | 4.7 | 4.7 | 4.9 |

Taxable Retail Sales (In Millions \$)

| | | | | | | | | | | |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
| Retail Sales: | 274.3 | 304.7 | 333.5 | 370.3 | 397.8 | 422.4 | 462.8 | 494.0 | 514.1 | 513.7 |
| Real Estate Transactions: | | | | | | | | | | |
| Transactions | 432 | 322 | 456 | 524 | 506 | 514 | 442 | 330 | 281 | 268 |
| Sales Volume: | 70.5 | 94.4 | 112.9 | 156.5 | 183.4 | 216.2 | 229.1 | 168.8 | 168.7 | 163.6 |

Assessed Valuation:

Total 2025 Assessed Valuation (AV)..... \$2,827,574,802