



17238 NE Woodinville-Duvall Road
Woodinville, WA 98072
(425)-487-4100
www.woodinvillewater.com

2025 - 2026 Adopted Budget



The
DRIP
Stops
Here!

Dedicated
Reliable
Individuals serving the
Public

[This Page Intentionally Left Blank]

Directory of Commissioners and Management

Current Board of Commissioners as of December 31, 2024

Member	Position	Term Expires
Pam Maloney	President	December 31, 2027
Chuck Clarke	Vice President	December 31, 2027
Preeti Shridhar	Secretary	December 31, 2029
Aleksandra Kachakov	Member	December 31, 2025
Julie Belt	Member	December 31, 2029

District Officials

Kathy Curry	General Manager
Sandra Tachibana	Assistant General Manager
Crystil Wooldridge	Director of Finance
Todd Young	Director of Operations & Maintenance
Darcie McAlister	Director of Information Systems
Christian Hoffman	Director of Engineering & District Engineer

Table of Contents

Section 1 – WWD Overview

Organization Chart	2
Our Vision, Mission, and Values	3
Strategic Plan, Goals, and Strategies	4
District History and Organizations	5
Water System	7
Sewer System	9

Section 2 – Budget Overview

Budget Transmittal Letter	14
Financial Plan Assumptions	18
Summary Statements	19
Summary Graphs	22

Section 3 – Revenues

Operating Revenue Summary Statement	28
Capital Revenue Summary Statement	29

Section 4 – Department Operating Summary

Department Expense Summary	32
District Position Summary	33
Board of Commissioners	34
General Administration	36
Finance	40
Operations	44
Information Technology	48
Engineering	52

Section 5 – Capital Budget

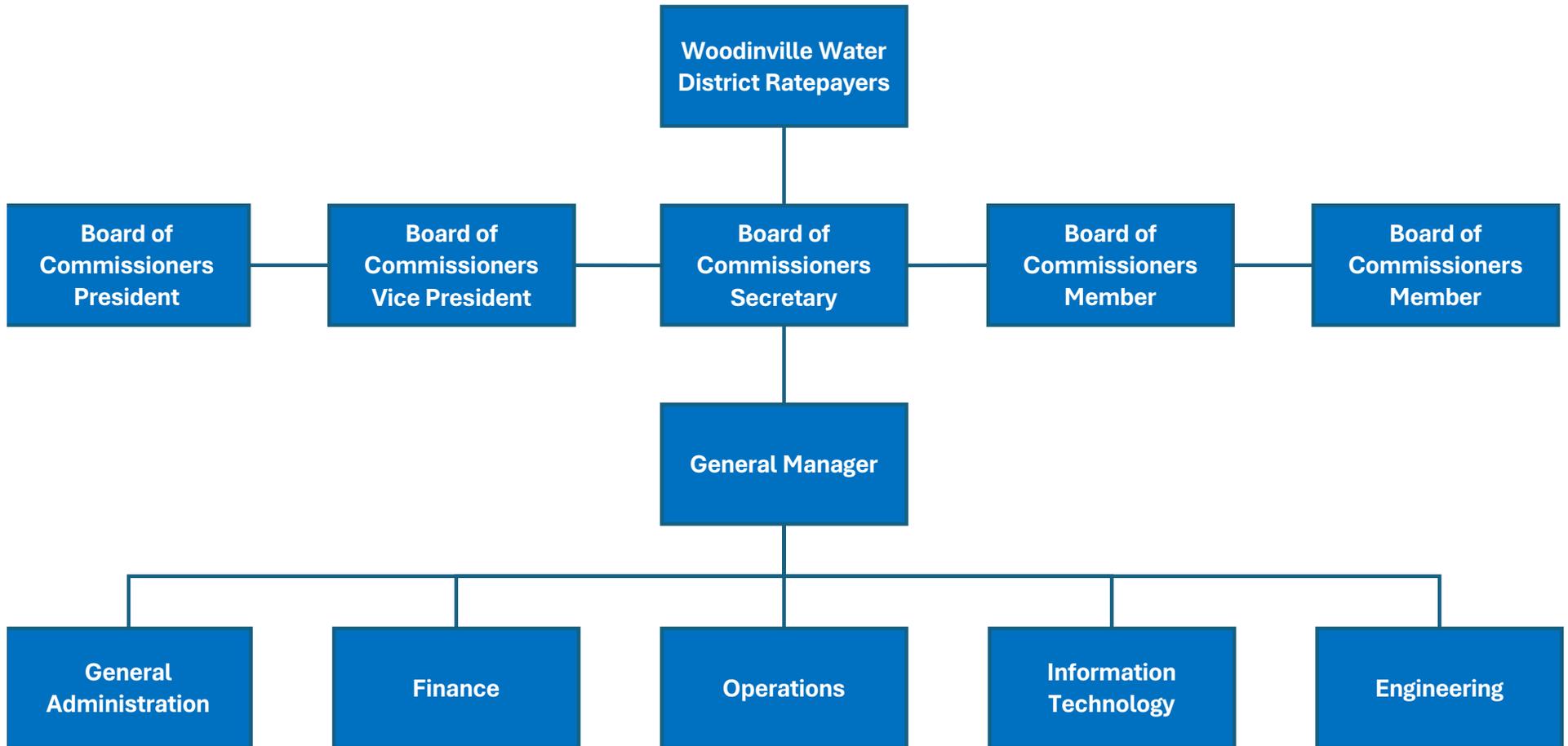
Capital Improvement Plan Overview	58
Capital Improvement Program Budget	59
6 Year Capital Improvement Plan	61
Glossary of Capital Improvement Program Terms	63

SECTION 1

WWD OVERVIEW

[This Page Intentionally Left Blank]

Woodinville Water District Organization Chart



Our Vision, Mission, and Values

Vision. Efficient and engaged, today and tomorrow.

Mission. Provide safe and reliable service at the lowest responsible rates.

Values.

- Employee empowerment is essential to effective service
- Education fosters understanding and crucial innovation
- Quality means a clean product and efficient service
- Responsibility because community trust is important
- Adaptability as our region is ever-changing

WWD aims to meet our customers' needs over the next three years within a flexible framework that can be utilized in subsequent three-year planning windows. This approach allows organizational adaptation and innovation to exceed goals where possible while maintaining stability for our customers.

This Strategic Plan is aligned with near-term activities planned at the District as well as long-range planning to best serve our ratepayers today and tomorrow. The goals, and related action plans, described in this plan will enable the District to:

- Invest in District staff and build a positive, engaged, and productive work culture
- Maintain certainty, flexibility, and affordability of water supply and sewer services within the District's service area
- Invest in District assets to efficiently and reliably meet current and future ratepayer needs
- Maintain financial stability and strategically plan for future financial needs
- Be ready to respond to emerging issues and new priorities; and to
- Build, nurture, and maintain Regional Partnerships, community relationships, and connection with District customers to improve our services to ratepayers

Strategic Plan, Goals, and Strategies*

Excellence, Now and Forever

1. Engaged Workforce

- Invest in, and retain, a highly qualified workforce
- Foster a learning community

2. Secured Regional Contracts

- Advocate for, establish, and maintain a reliable and affordable water supply
- Advocate for, establish, and maintain fair and predictable costs that benefit rate payers

3. Robust and Resilient Infrastructure and Operations

- Plan, develop, and maintain District infrastructure and facilities to ensure the District can provide reliable and affordable water and sewer services that meet current and future customer needs
- Support wise CIP planning and decision making that is consistent with Board direction and the adopted Budget

4. Financial Stability and Accountability

- Develop and maintain a comprehensive long-term financial plan that aligns with the District's strategic objectives and considers anticipated capital needs, debt obligations, funding sources, and intergenerational equity

5. Innovation

- Develop, implement, and maintain a comprehensive Information Technology (IT) management program
- Maintain a comprehensive access control system to ensure and strengthen security and protection of District assets

6. Regional Partnerships

- Develop and maintain regional partnerships that allow the District to successfully represent and advocate for our ratepayers

7. Customer Service and Community Engagement

- Develop and maintain tools that help District customers efficiently access and utilize District Services

*See the Strategic Plan 2024-2027 for a complete list of plans, goals, and strategies

District History and Organizations

General Information

The Woodinville Water District (WWD) is an incorporated municipality authorized under Revised Code of Washington (RCW) Title 57-Sewer and Water District. It is a special purpose district that was established in 1959 as King County Water District No. 104. The District began serving potable water to customers in 1963 and providing sewer services in 1969. In 1985, the District officially became the Woodinville Water District.

A five-member Board, elected for six-year terms, establishes District policies, adopts a bi-annual budget, establishes rates and charges, approves appropriations and contracts, and issues debt to fund capital expenditures. A Board-appointed General Manager oversees day-to-day District operations and reports directly to the Board.

The District supplies potable water and sewer collection and conveyance services within a service area that is primarily located in North King County. The District's service area encompasses approximately 30 square miles and includes the entire City of Woodinville and portions of the cities of Bothell, Kirkland, and Redmond as well as unincorporated King County and a small portion of unincorporated Snohomish County. The District's Sanitary Sewer Service Area is a subarea of the District's larger corporate and water system boundary and generally includes the City of Woodinville and some added Urban Growth Area (UGA).

Comprehensive Water and Sewer Plan

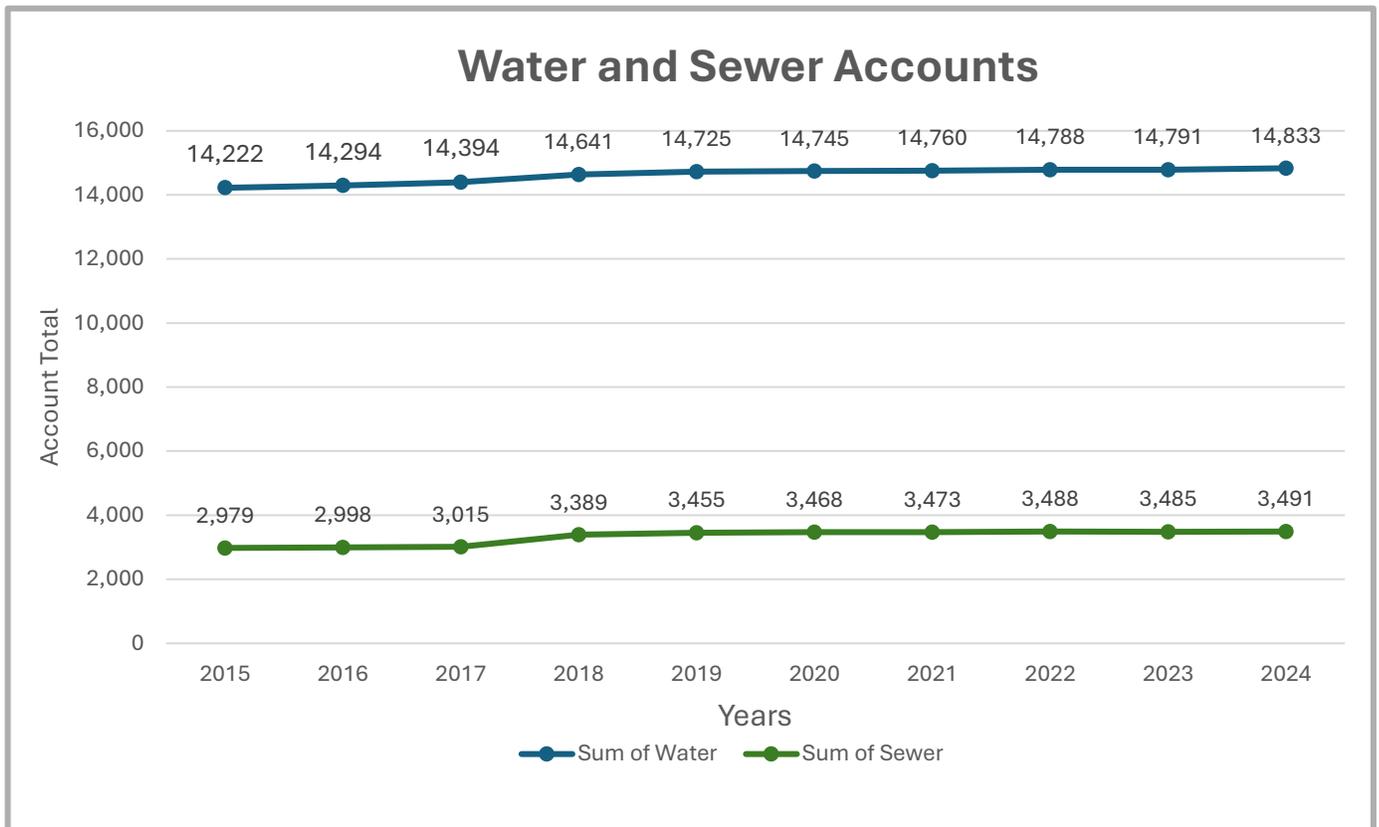
The District's Comprehensive Water System Plan includes a 20-year planning horizon with a 10-year plan approval from the Washington State Department of Health (DOH) in accordance with Washington Administrative Code (WAC) 246-290 and DOH requirements. The Water System Plan documents the District's means for developing its water system to meet potable water and fire flow demands now and in the future. The District's most recent Comprehensive Water System Plan was completed in 2019 with the next update due to be completed in 2029.

The District's most recent General Sewer Plan update was completed in 2022 and adopted by the Board in 2023. The plan evaluates the existing and future capacity of the sewer system based on current and anticipated future flow rates with the latter determined from existing flow data and projected population growth within the sewer service area.

The next General Sewer Plan update will be completed in approximately 2037 unless it needs to be revised sooner to meet development needs.

In total, the District provides potable water supplies through approximately 14,800 connections and accounts and provides sewer services through approximately 3,500 sewer customer accounts including residential, commercial, industrial or municipal accounts. The District has added just over 600 accounts in water and around 500 in sewer over the past nine years.

Figure 1.1: Water and Sewer Accounts from 2015 to 2024

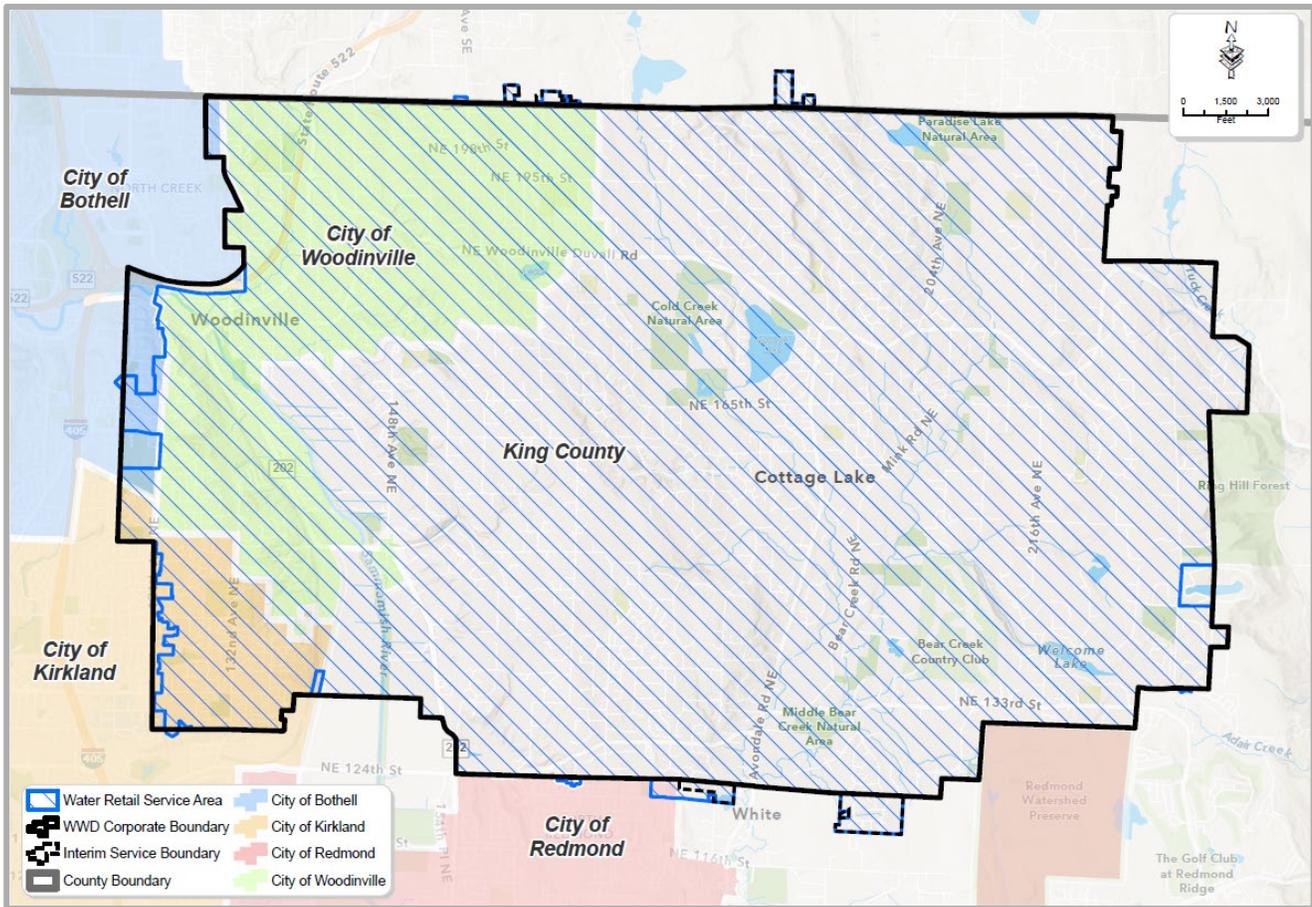


Water System

Service Area

The District retail water service area (RWSA) encompasses approximately 30 square miles, including the entire City of Woodinville and portions of the cities of Bothell, Kirkland, and Redmond, and shares borders with five (5) water purveyors: the Cross Valley Water District, Alderwood Water District, Northshore Utility District, City of Bothell Water System, and the City of Redmond Water System.

Figure 1.2: District Water Service Area and City Boundaries



Water System

The District has a complex water system consisting of 20 individual pressure zones, 8 storage facilities, 5 booster pump stations (BPS), and 46 pressure reducing valves (PRV). The District water pipe system totals about 1,400,000 feet of 4” to 18” water mains. District water sources consist of 8 Tolt taps along SPU’s Tolt Pipeline Number 1 (TPL1) and 2 Tolt taps along the Tolt Eastside Supply Line (TESSL). The District also has a water right on the Snohomish River that may be developed in the future to be used for domestic supply.

Historical Demand

Outlined in the table below is the historical demand for the water system. Peak Flows represents the maximum day demand within a given year. Since 2017, flows have typically peaked in late-July or early-August at around 8 to 9 million gallons per day (mgd). Daily Average Flows represents a water system’s average daily demand for water across a year. Daily average flows since 2017 have typically ranged from 3.5 to 4 mgd.

Figure 1.3: Historical Peak and Daily Average Flows (mgd)

	2017	2018	2019	2020	2021	2022	2023
Peak Flows (mgd)	8.63	8.48	7.92	7.89	9.18	8.18	8.23
Daily Average Flows (mgd)	3.91	3.79	2.67	3.59	3.88	3.80	3.87

Contractual Agreements and Water Rights

The District purchases all its potable water from Seattle Public Utilities (SPU) under terms outlined in a 57-year water supply contract that was signed at the end of 2004 and that allows for contract re-openers every 20 years. This contract shall remain in effect until January 1, 2062.

The District is a member of the Snohomish River Regional Water Authority (SRRWA), which develops water resources shared by the District, the Northshore Utility District, and the City of Everett. In 1996, the SRRWA acquired a surface water right from the Weyerhaeuser Company to withdraw from the Ebey Slough. The Weyerhaeuser water right is for a withdrawal of 36 mgd. The SRRWA agreement assigns 11 mgd of the available 36 mgd to the District.

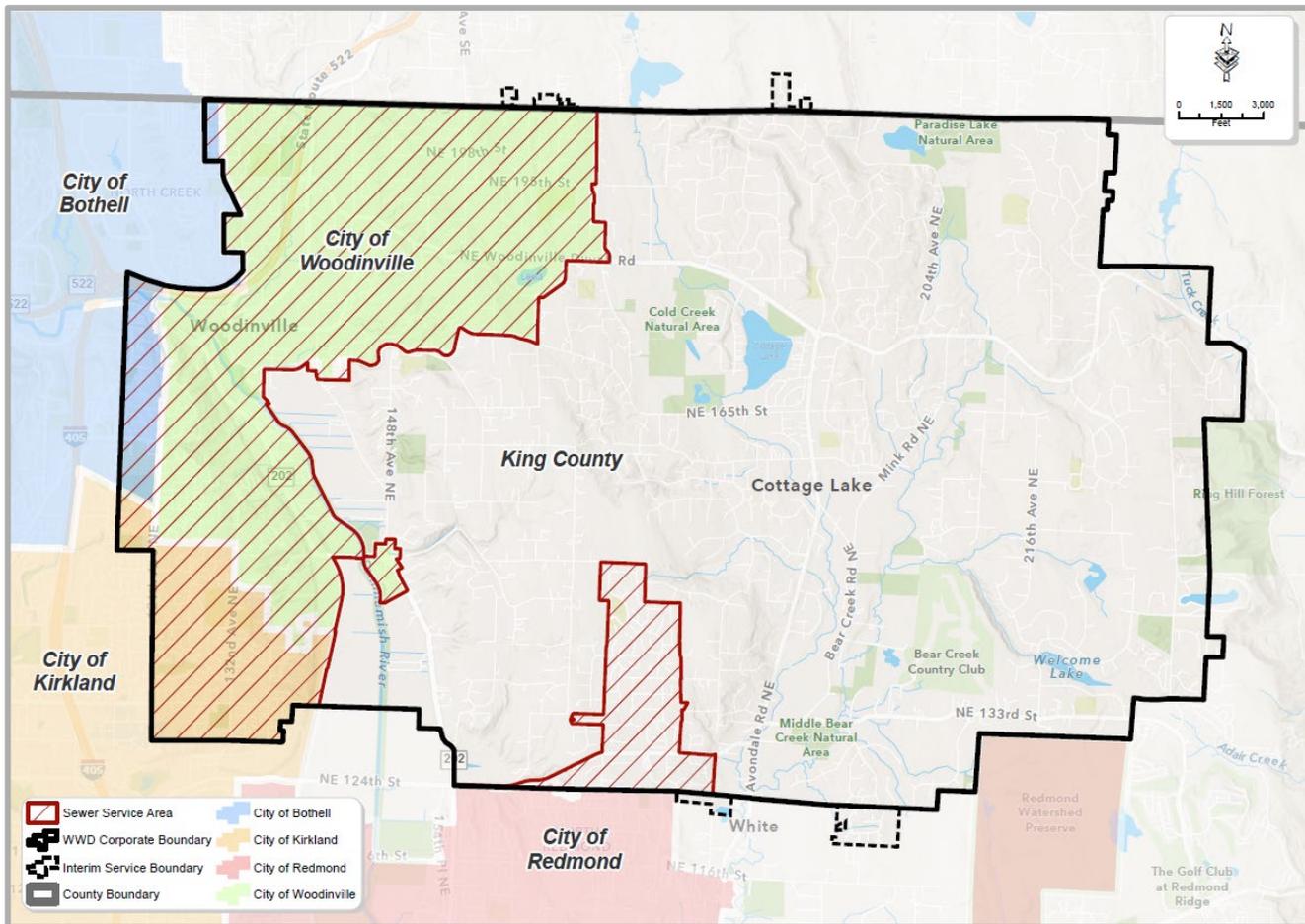
In 2014, the Washington State Department of Ecology issued a Superseding Certificate of Water Right. This certificate defined the withdrawal’s purpose as municipal and established the SRRWA’s service areas as the place of use. The District has not yet used this water right because the water quality requires treatment for domestic use and delivery of the water would require significant infrastructure investment.

Sewer System

Service Area

The District's Sewer Service Area (SSA) covers approximately 8 square miles and combines the City of Woodinville UGA and the eastern portions of the cities of Bothell and Kirkland, as well as the northern portion of the City of Redmond's UGA (English Hills area). The City of Woodinville UGA includes the current City limits and parcels between the Sammamish River and 140th Avenue NE. The City of Woodinville Urban Growth Area covers approximately 7 square miles. Sewer service is limited to properties within the UGA boundary and incorporated areas. There are also several smaller areas where service is being provided under interlocal agreements.

Figure 1.3: District Sewer Service Area and City Boundaries



Contractual Agreements

The District collects and conveys sanitary sewage flows through District owned sewer facilities and discharges these flows into sewer transmission mains that are owned and operated by King County. The District does not provide wastewater treatment. The King County Wastewater Treatment Division is responsible for transmission, treatment, and disposal of all sewage collected within their defined service area, which includes all of the District's Sewer Service Area. The District's agreement for Sewage Disposal will remain in effect until July 1, 2036. While held to the terms of this long-term agreement, the District will continue to advocate for ratepayers by engaging in discussions, via participation with the Metropolitan Water Pollution Abatement Advisory Committee (MWPAAC) and King County on annually proposed sewer rates and capacity changes.

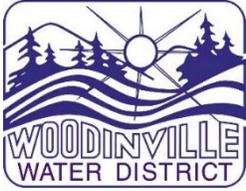
[This Page Intentionally Left Blank]

SECTION 2

BUDGET OVERVIEW

[This Page Intentionally Left Blank]

Budget Transmittal Letter



WOODINVILLE WATER DISTRICT

17238 N.E. Woodinville-Duvall Road
P.O. Box 1390
Woodinville, Washington 98072-1390
(425) 487-4100

Woodinvillewater.com

COMMISSIONERS

Julie Belt
Chuck Clarke
Aleksandra Kachakov
Pamela J. Maloney
Preeti Shridhar

GENERAL MANAGER

Kathy Curry

Announcement from Woodinville Water District's General Manager - December 18, 2024

The Woodinville Water District has adopted a Budget and Rates for 2025-2026.

The Woodinville Water District (the District) is a Special Purpose District that supplies potable water and wastewater collection and conveyance within our service area, which includes the entire City of Woodinville, and for potable water supply, also includes portions of the Cities of Bothell, Kirkland, Redmond, and parts of unincorporated King County and Snohomish County. The District takes this responsibility seriously.

To ensure we have adequate resources to meet our obligations and to support our commitments, the District prepares and adopts a balanced 2-year operating and capital improvement budget that is the culmination of a collaborative effort between the Board of Commissioners and District staff and that aligns with the District's mission to provide the best possible water and sewer services to District ratepayers in a cost-efficient manner. The 2025-2026 biennial budget was adopted by the District's Board of Commissioners on November 19, 2024. Associated rates were adopted by the Board on November 5, 2024. The adopted budget provides a financial plan for, and overview of, District funds and activities for the coming two fiscal years. The adopted budget is consistent with the District's adopted financial policies, which embody the principles that guide District budgeting and long-term financial management, reinforcing the key values of fiscal prudence, pay-as-you-go funding to the extent practical, and strong stewardship through following asset management practices.

The 2025-2026 Budget Supports District Service Priorities and Commitments.

The 2025–2026 budget has been carefully developed to be consistent with the District’s 2024-2027 Strategic Plan and to emphasize the Board of Commissioner’s service priorities. The adopted budget provides a firm financial foundation that maintains a positive cash balance at the end of the budget cycle while also sustaining support for the District’s commitments, such as the District’s Low-Income Discount Program, which provides reduced water and sewer rates for customers that meet specific income guidelines.

The 2025-2026 Budget is Fiscally Conservative, is Based on Stable Revenue Projections, and Maintains Fund Reserve Requirements.

The financial picture for 2025 and 2026 is steady and our administration has delivered a budget that includes stable revenue projections that enable continued maintenance of fully funded operational and contingency reserves. The budget includes provisions for continued timely payments on all obligated debt and does not anticipate any new debt issuance during the two-year budget period.

Utility rate revenues make up 94% of District revenues. For the 2025-2026 budget, utility rate revenues have been projected in accordance with the adopted two-year rate schedule. Development fees collected through new home starts, remodels, and other commercial development during the biennium are expected to continue to be somewhat elevated due to ongoing economic development. As a result, the 2025–2026 budget anticipates continued growth, yet also maintains a conservative approach in accounting for these revenues while ensuring that needed operational, capital improvement, and fund reserve requirements are maintained.

The District’s Rates Include Regional Water Rates and Wastewater Treatment Rates and Reflect Inflationary Pressures.

The 2025–2026 budget is comprised of four primary expenditure components: purchased potable water, purchased wastewater treatment, wages and benefits, and capital projects with the District’s purchase of potable water being the largest of these expenses. The costs of both purchased potable water and purchased wastewater treatment are based on rates, set by other agencies, that are expected to continue to grow over time. The District’s water rates include the cost of purchasing treated potable water from Seattle Public Utilities (SPU) at SPU’s set wholesale water rates and the

District's sewer rates include King County Wastewater Treatment Division's (KCWTD) sewer rates, which the District pays to the County for wastewater treatment. Therefore, when SPU raises wholesale water rates and when KCWTD raises sewer rates, the District's water and sewer rates must incorporate these increases as pass-through costs to our customers. There are no projected SPU wholesale water rate increases in 2025 and 2026. However, KCWTD has adopted a 5.75% increase to sewer rates in 2025 with subsequent sewer rate increases projected in 2026 through 2031 of up to 7.5% annually. These County rate increases get passed on to District customers. While the District does not have control over SPU's or the County's future rate increases, our District diligently works with these and other regional partners to influence regional rate plans to the benefit of our ratepayers. In addition to passing on other agency rate increases, in 2025 and 2026, the District's proposed water and sewer rates will also modestly increase due to inflationary pressures on staffing costs, consulting costs, insurance costs, and material costs that have affected the District's costs of providing water and sewer services.

The District is Minimizing Customer Rate Impacts by Working Smarter.

Working smarter and efficient management of District resources and expenditures is allowing the District to minimize needed rate increases below the 4.2% rate of inflation reflected by the Consumer Price Index for all Urban Consumers (CPI-U) for the first half of 2024 (Seattle-Tacoma-Bellevue) and below the rate increases being implemented by the majority of other utility districts in the region. The District's sewer rate will increase by 3 % in 2025 and 2026 on top of KCWTD's proposed sewer rate increases. The District's water rate will increase by 3.5% in 2025 and 2026 with no added SPU water rate increase. The District's share of these rate increases is needed to cover the increased costs of maintaining and renewing District water and sewer systems to meet customer needs over the coming years.

The 2025-2026 Budget is Based on Known Revenues and Expenditures.

The two-year 2025 and 2026 budget incorporates known revenues and expenditures. However, it should be noted that there may be reduced expenditures on water supply purchases in 2025 and/or 2026 due to credits being potentially provided by Seattle Public Utilities (SPU) as an outcome of ongoing water supply contract negotiations that were underway at the time of 2025-2026 budget adoption. In this event, the District's

Board will work with staff to determine the most prudent way to utilize any funds made available by these credits during the coming biennial budget period.

The 2025-2026 Budget Invests in Current and Future System Needs.

While maintaining reserves at levels defined by District financial policies, the adopted budget commits to investment in operating capital and critical infrastructure improvements that are aimed at meeting system build-out and maintenance needs while also prolonging the life of our assets. The capital improvement program, adopted as part of the 2025-2026 budget, reflects a combination of a pay-as-you-go approach and appropriate debt service funding through both District utility rates and collected development fees. Planned capital project expenditures within the budget lay the groundwork for establishment of an achievable capital project accomplishment rate that is driven by available resources such as funding and staff. Planned investments in both operations and capital improvements over the next two years reflect current operational needs and long range planning priorities including coordination with emergency and seismic resiliency planning efforts, implementation of asset management, cyber security, District staff succession planning, and an ongoing commitment to disciplined fiscal policies and management.

The Woodinville Water District Team Diligently Works for, and Appreciates, Our Customers.

Forecasting demands and resources, budget preparation, and daily budget implementation that ensures accountability and transparency, all while completing day-to-day work, requires a talented and knowledgeable team. Much gratitude goes to District staff that contributed to the 2025–2026 budget and that ensure the District delivers on our mission to provide safe and reliable water and wastewater services to our customers at the lowest responsible rates every single day. Tremendous appreciation also goes to the District’s Board of Commissioners, whose leadership and policy direction has placed the District in a strong financial position that facilitates the strategic investments found in the adopted 2025–2026 budget. Lastly, thanks also go to the District’s customers for ongoing District support and for inspiring our work every day

FINANCIAL PLAN ASSUMPTIONS

Below is a table of the major assumptions used in the creation of WWD's 2025-2026 Budget for Water and Sewer Funds.

WATER	SOURCE	2025	2026
Revenues			
Annual Growth in Number of Retail Connections:			
Residential Growth	Based on historical growth rates	0.6%	0.6%
Non-Residential Growth	Based on historical growth rates	0.9%	0.9%
Annual Growth in Consumption of Customers			
Residential	Based on historical growth rates	Various	Various
Non-Residential	Based on historical growth rates	Various	Various
Interest Earnings	Based on current interest rates with a conservative reduction	3.5% Annually	3.5% Annually
Other Revenues	Based on historical revenues and growth	Various	Various
Expenses			
Wholesale Water Purchase Costs - Seattle Public Utilities	Based on Seattle Public Utilities rates	No increase	No increase
Operating Costs	Based on estimated inflation factors by category	3-6.5%	3-6.5%
Debt Service	Bond issuances based on 20 year terms & current debt service payments	5%	5%
Capital Project Costs	2019 Water Comprehensive Plan estimates and current project costs adjusted using Engineers New Record for the Seattle area	Various	Various

SEWER	SOURCE	2025	2026
Revenues			
Annual Growth in Number of Retail Connections:			
Residential Units	Based on historical growth rates	0.5%	0.5%
Non-Residential Units	Based on historical growth rates	0.5%	0.5%
Interest Earnings	Based on current interest rates with a conservative reduction	3.5% Annually	3.5% Annually
Other Revenues	Based on historical revenues and growth	Various	Various
Expenses			
Wholesale Treatment Costs - King County Metro	2025 Adopted Rate increase and 2026 projected	5.75%	7%
Operating Costs	Based on estimated inflation factors by category	3-6.5%	3-6.5%
Debt Service	Bond issuances based on 20 year terms & current debt service payments	5%	5%
Capital Project Costs	2022 General Sewer Plan estimate and current project costs adjusted using Engineers New Record for the Seattle area	Various	Various

DISTRICT-WIDE EXPENSES	SOURCE	2025	2026
General Expense Inflation Factor	Based on anticipated inflation factors	5-6.5%	5-6.5%
PERS Contribution Increase Factor	Based on current adopted contribution rates	9.03%	9.03%
Medical Benefits Factor	Based on historical medical rate increases and Well City Discount	8%	5%
Wage Increase Factor (COLA)	Based on June 2024 12-month CPI-U and estimated June 2025 CPI-U	3.8%	5%

SUMMARY STATEMENT

COMBINED FUNDS

OPERATIONS & MAINTENANCE	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 10,547,174	\$ 11,816,215	\$ 6,364,364	\$ 8,408,049	\$ 8,711,416
Sources of Funds (Revenue)					
Service Revenues	\$ 24,051,382	\$ 24,193,375	\$ 24,681,518	\$ 25,500,601	\$ 26,663,112
Street Light Revenue	\$ 113,554	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 242,662	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Interest Earnings	\$ 289,552	\$ 564,376	\$ 14,294	\$ 294,534	\$ 305,980
Developer Extension Revenues	\$ -	\$ 155,024	\$ -	\$ 535,000	\$ 565,000
Other Revenues	\$ 394,373	\$ 419,485	\$ 281,152	\$ 342,743	\$ 345,284
Total Sources of Funds (Revenue)	\$ 25,091,523	\$ 25,700,346	\$ 25,280,768	\$ 27,047,925	\$ 28,258,764
Uses of Funds (Expenditures)					
Wholesale Water Purchases	\$ 4,036,449	\$ 3,867,165	\$ 3,838,977	\$ 3,886,502	\$ 3,905,934
Street Lighting	\$ 102,341	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 206,709	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Utility Tax	\$ 926,038	\$ 945,032	\$ 946,294	\$ 1,012,501	\$ 1,054,283
General Administration	\$ 1,943,148	\$ 2,090,399	\$ 1,836,024	\$ 2,530,166	\$ 2,593,125
Finance	\$ 1,184,849	\$ 1,433,006	\$ 1,407,098	\$ 1,341,971	\$ 1,428,416
Water Operations	\$ 2,999,482	\$ 3,740,051	\$ 3,373,036	\$ 4,059,526	\$ 4,243,164
Information Technology	\$ 1,344,788	\$ 1,481,459	\$ 1,646,101	\$ 1,603,883	\$ 1,667,661
Engineering	\$ 816,375	\$ 1,102,743	\$ 1,409,020	\$ 1,587,109	\$ 1,650,577
Debt Service	\$ 611,056	\$ 611,056	\$ 1,106,617	\$ 605,956	\$ 605,656
King County Wastewater Treatment Charges	\$ 4,103,506	\$ 4,177,927	\$ 4,552,467	\$ 4,431,094	\$ 4,751,953
Sewer Operations	\$ 564,373	\$ 620,043	\$ 672,553	\$ 741,433	\$ 773,207
Total Uses of Funds (Expenditures)	\$ 18,839,116	\$ 20,436,968	\$ 21,091,991	\$ 22,175,188	\$ 23,053,364
Surplus / (Deficit) of Operating Funds from Sources of Funds	\$ 6,252,407	\$ 5,263,379	\$ 4,188,777	\$ 4,872,737	\$ 5,205,399
Transfers to Other Funds					
Transfers out for Capital	\$ 4,983,366	\$ 8,671,545	\$ 4,332,103	\$ 4,569,370	\$ 4,753,068
Transfers out to Rate Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Transfer of Funds	\$ 4,983,366	\$ 8,671,545	\$ 4,332,103	\$ 4,569,370	\$ 4,803,068
Ending Fund Balance	\$ 11,816,215	\$ 8,408,049	\$ 6,221,038	\$ 8,711,416	\$ 9,113,747

CAPITAL	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 17,269,103	\$ 17,635,736	\$ 17,635,737	\$ 20,465,714	\$ 15,836,316
Sources of Funds (Revenue)					
Transfers from Rates	\$ 6,340,175	\$ 8,671,545	\$ 4,332,103	\$ 4,569,370	\$ 4,753,068
Contributed Capital	\$ 487,238	\$ 1,430,000	\$ -	\$ 446,886	\$ 446,886
Interest Revenue	\$ 574,360	\$ 783,982	\$ -	\$ 716,300	\$ 554,200
Total Sources of Funds (Revenue)	\$ 7,401,773	\$ 10,885,527	\$ 4,332,103	\$ 5,732,556	\$ 5,754,154
Uses of Funds (Expenditures)					
Water Projects					
Other Improvements	\$ -	\$ -	\$ 175,950	\$ 297,500	\$ 127,500
Infrastructure	\$ 4,610,048	\$ 6,261,937	\$ 6,068,206	\$ 7,133,322	\$ 4,790,250
Machinery & Equipment	\$ 58,648	\$ 51,000	\$ -	\$ 279,950	\$ 59,500
Sewer Projects					
Other Improvements	\$ -	\$ -	\$ 31,050	\$ 52,500	\$ 22,500
Infrastructure	\$ 2,366,444	\$ 1,733,612	\$ 1,724,900	\$ 2,536,632	\$ 4,473,921
Machinery & Equipment	\$ -	\$ 9,000	\$ -	\$ 62,050	\$ 10,500
Total Uses of Funds (Expenditures)	\$ 7,035,140	\$ 8,055,549	\$ 8,000,106	\$ 10,361,954	\$ 9,484,171
Surplus / (Deficit) of Capital Funds from Sources of Funds	\$ 366,633	\$ 2,829,977	\$ (3,668,003)	\$ (4,629,398)	\$ (3,730,017)
Ending Fund Balance	\$ 17,635,736	\$ 20,465,714	\$ 13,967,734	\$ 15,836,316	\$ 12,106,299

SUMMARY STATEMENT

WATER FUNDS

OPERATIONS & MAINTENANCE	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 9,330,178	\$ 10,226,345	\$ 4,774,495	\$ 6,661,368	\$ 6,777,695
Sources of Funds (Revenue)					
Water Service Revenues	\$ 17,938,212	\$ 17,530,858	\$ 17,681,905	\$ 18,499,053	\$ 19,250,154
Street Light Revenue	\$ 113,554	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 242,662	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Interest Earnings	\$ 251,963	\$ 479,376	\$ 11,900	\$ 233,400	\$ 238,300
Developer Extension Revenues	\$ -	\$ 105,024	\$ -	\$ 375,000	\$ 395,000
Other Revenues	\$ 390,893	\$ 403,335	\$ 276,152	\$ 336,243	\$ 338,784
Total Sources of Funds (Revenue)	\$ 18,937,284	\$ 18,886,679	\$ 18,273,761	\$ 19,818,743	\$ 20,601,626
Uses of Funds (Expenditures)					
Wholesale Water Purchases	\$ 4,036,449	\$ 3,867,165	\$ 3,838,977	\$ 3,886,502	\$ 3,905,934
Street Lighting	\$ 102,341	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 206,709	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Utility Tax	\$ 881,307	\$ 897,000	\$ 899,000	\$ 949,360	\$ 987,568
General Administration	\$ 1,943,148	\$ 2,090,399	\$ 1,836,024	\$ 2,530,166	\$ 2,593,125
Finance	\$ 1,184,849	\$ 1,433,006	\$ 1,407,098	\$ 1,341,971	\$ 1,428,416
Water Operations	\$ 2,999,482	\$ 3,740,051	\$ 3,373,036	\$ 4,059,526	\$ 4,243,164
Information Technology	\$ 1,344,788	\$ 1,481,459	\$ 1,646,101	\$ 1,603,883	\$ 1,667,661
Engineering	\$ 708,375	\$ 1,063,743	\$ 1,409,020	\$ 1,487,109	\$ 1,545,577
Debt Service	\$ 611,056	\$ 611,056	\$ 1,106,617	\$ 605,956	\$ 605,656
Indirect Overhead Charges	\$ (960,754)	\$ (1,007,223)	\$ (974,608)	\$ (1,086,076)	\$ (1,129,798)
Total Uses of Funds (Expenditures)	\$ 13,057,751	\$ 14,544,742	\$ 14,845,069	\$ 15,753,444	\$ 16,226,691
Surplus / (Deficit) of Operating Funds from Sources of Funds	\$ 5,879,533	\$ 4,341,937	\$ 3,428,692	\$ 4,065,299	\$ 4,374,934
Transfers to Other Funds					
Transfers out for Capital	\$ 4,983,366	\$ 7,906,914	\$ 3,567,472	\$ 3,948,973	\$ 4,132,671
Transfers out to Rate Stabilization	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total Transfer of Funds	\$ 4,983,366	\$ 7,906,914	\$ 3,567,472	\$ 3,948,973	\$ 4,182,671
Ending Fund Balance	\$ 10,226,345	\$ 6,661,368	\$ 4,635,715	\$ 6,777,695	\$ 6,969,958
CAPITAL					
	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 9,789,183	\$ 9,563,253	\$ 9,563,253	\$ 12,866,606	\$ 9,955,107
Sources of Funds (Revenue)					
Transfers from Rates	\$ 3,939,711	\$ 7,906,914	\$ 3,567,472	\$ 3,948,973	\$ 4,132,671
Interest Revenue	\$ 341,310	\$ 479,376	\$ -	\$ 450,300	\$ 348,400
Contributed Capital	\$ 161,745	\$ 1,230,000	\$ -	\$ 400,000	\$ 400,000
Total Sources of Funds (Revenue)	\$ 4,442,766	\$ 9,616,290	\$ 3,567,472	\$ 4,799,273	\$ 4,881,071
Uses of Funds (Expenditures)					
Other Improvements	\$ -	\$ -	\$ 175,950	\$ 297,500	\$ 127,500
Infrastructure	\$ 4,610,048	\$ 6,261,937	\$ 6,068,206	\$ 7,133,322	\$ 4,790,250
Machinery & Equipment	\$ 58,648	\$ 51,000	\$ -	\$ 279,950	\$ 59,500
Total Uses of Funds (Expenditures)	\$ 4,668,696	\$ 6,312,937	\$ 6,244,156	\$ 7,710,772	\$ 4,977,250
Surplus / (Deficit) of Capital Funds from Sources of Funds	\$ (225,930)	\$ 3,303,353	\$ (2,676,684)	\$ (2,911,499)	\$ (96,179)
Ending Fund Balance	\$ 9,563,253	\$ 12,866,606	\$ 6,886,569	\$ 9,955,107	\$ 9,858,928

SUMMARY STATEMENT

SEWER FUNDS

OPERATIONS & MAINTENANCE	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 1,216,996	\$ 1,589,870	\$ 1,589,869	\$ 1,746,680	\$ 1,933,721
Sources of Funds (Revenue)					
Sewer Service Revenues	\$ 6,113,170	\$ 6,662,517	\$ 6,999,613	\$ 7,001,548	\$ 7,412,958
Interest Earnings	\$ 37,590	\$ 85,000	\$ 2,394	\$ 61,134	\$ 67,680
Developer Extension Revenue	\$ -	\$ 50,000	\$ -	\$ 160,000	\$ 170,000
Other Revenues	\$ 3,480	\$ 16,150	\$ 5,000	\$ 6,500	\$ 6,500
Total Sources of Funds (Revenue)	\$ 6,154,239	\$ 6,813,667	\$ 7,007,007	\$ 7,229,182	\$ 7,657,138
Uses of Funds (Expenditures)					
King County Wastewater Treatment Charges	\$ 4,103,506	\$ 4,177,927	\$ 4,552,467	\$ 4,431,094	\$ 4,751,953
Utility Tax	\$ 44,732	\$ 48,032	\$ 47,294	\$ 63,141	\$ 66,715
Sewer Operations	\$ 564,373	\$ 620,043	\$ 672,553	\$ 741,433	\$ 773,207
Engineering Operations - Developer Extensions	\$ 108,000	\$ 39,000	\$ -	\$ 100,000	\$ 105,000
Indirect Overhead Charges	\$ 960,754	\$ 1,007,223	\$ 974,608	\$ 1,086,076	\$ 1,129,798
Total Uses of Funds (Expenditures)	\$ 5,781,365	\$ 5,892,226	\$ 6,246,922	\$ 6,421,744	\$ 6,826,673
Surplus / (Deficit) of Operating Funds from Sources of Funds	\$ 372,874	\$ 921,441	\$ 760,085	\$ 807,438	\$ 830,465
Transfers to Other Funds					
Budgeted Transfers out for Capital	\$ -	\$ 764,631	\$ 764,631	\$ 620,397	\$ 620,397
Total Transfer of Funds	\$ -	\$ 764,631	\$ 764,631	\$ 620,397	\$ 620,397
Ending Fund Balance	\$ 1,589,870	\$ 1,746,680	\$ 1,585,323	\$ 1,933,721	\$ 2,143,789
CAPITAL					
	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Beginning Fund Balance	\$ 7,479,920	\$ 8,072,484	\$ 8,072,484	\$ 7,599,108	\$ 5,881,209
Sources of Funds (Revenue)					
Transfers from Rates	\$ 2,400,464	\$ 764,631	\$ 764,631	\$ 620,397	\$ 620,397
Interest Revenue	\$ 233,050	\$ 304,606	\$ -	\$ 266,000	\$ 205,800
Contributed Capital	\$ 325,493	\$ 200,000	\$ -	\$ 46,886	\$ 46,886
Total Sources of Funds (Revenue)	\$ 2,959,008	\$ 1,269,237	\$ 764,631	\$ 933,283	\$ 873,083
Uses of Funds (Expenditures)					
Other Improvements	\$ -	\$ -	\$ 31,050	\$ 52,500	\$ 22,500
Infrastructure	\$ 2,366,444	\$ 1,733,612	\$ 1,724,900	\$ 2,536,632	\$ 4,473,921
Machinery & Equipment	\$ -	\$ 9,000	\$ -	\$ 62,050	\$ 10,500
Total Uses of Funds (Expenditures)	\$ 2,366,444	\$ 1,742,612	\$ 1,755,950	\$ 2,651,182	\$ 4,506,921
Surplus / (Deficit) of Capital Funds from Sources of Funds	\$ 592,564	\$ (473,376)	\$ (991,319)	\$ (1,717,899)	\$ (3,633,838)
Ending Fund Balance	\$ 8,072,484	\$ 7,599,108	\$ 7,081,165	\$ 5,881,209	\$ 2,247,371

SUMMARY GRAPHS

COMBINED OPERATIONS & MAINTENANCE FUNDS

Figure 2.1: 2025 & 2026 Operations & Maintenance Revenue – Combined

The following chart shows the comparison of sources of Operations & Maintenance revenue for 2025 & 2026.

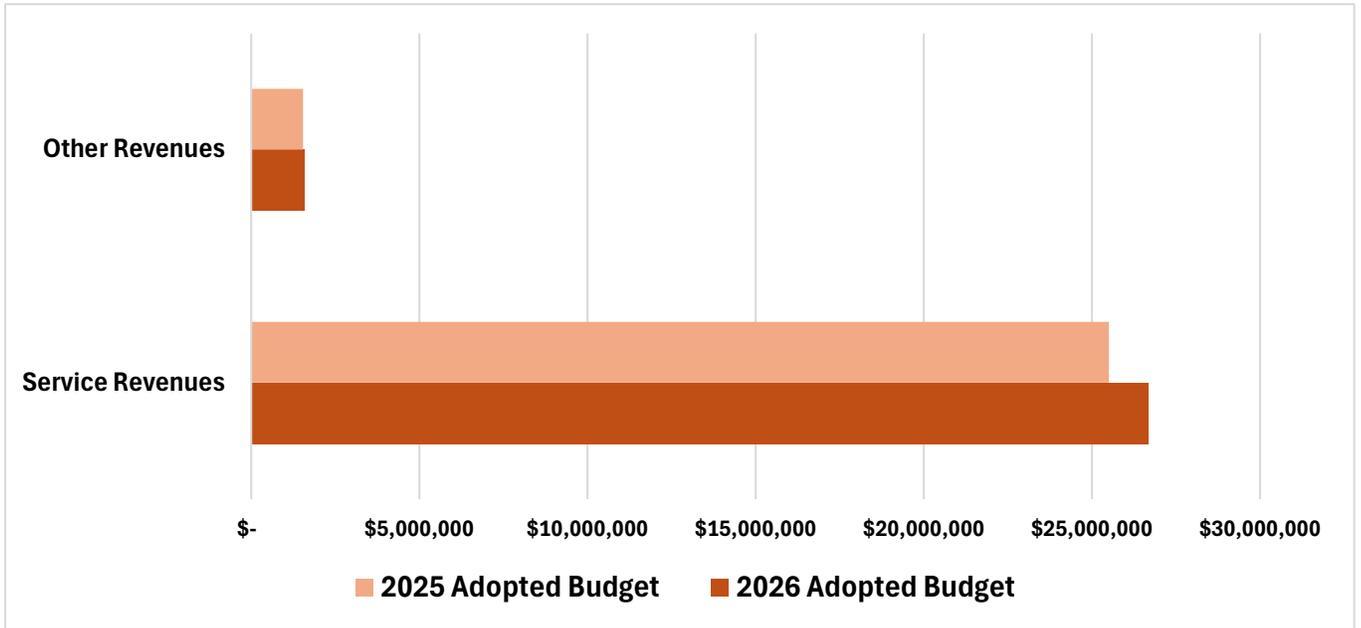
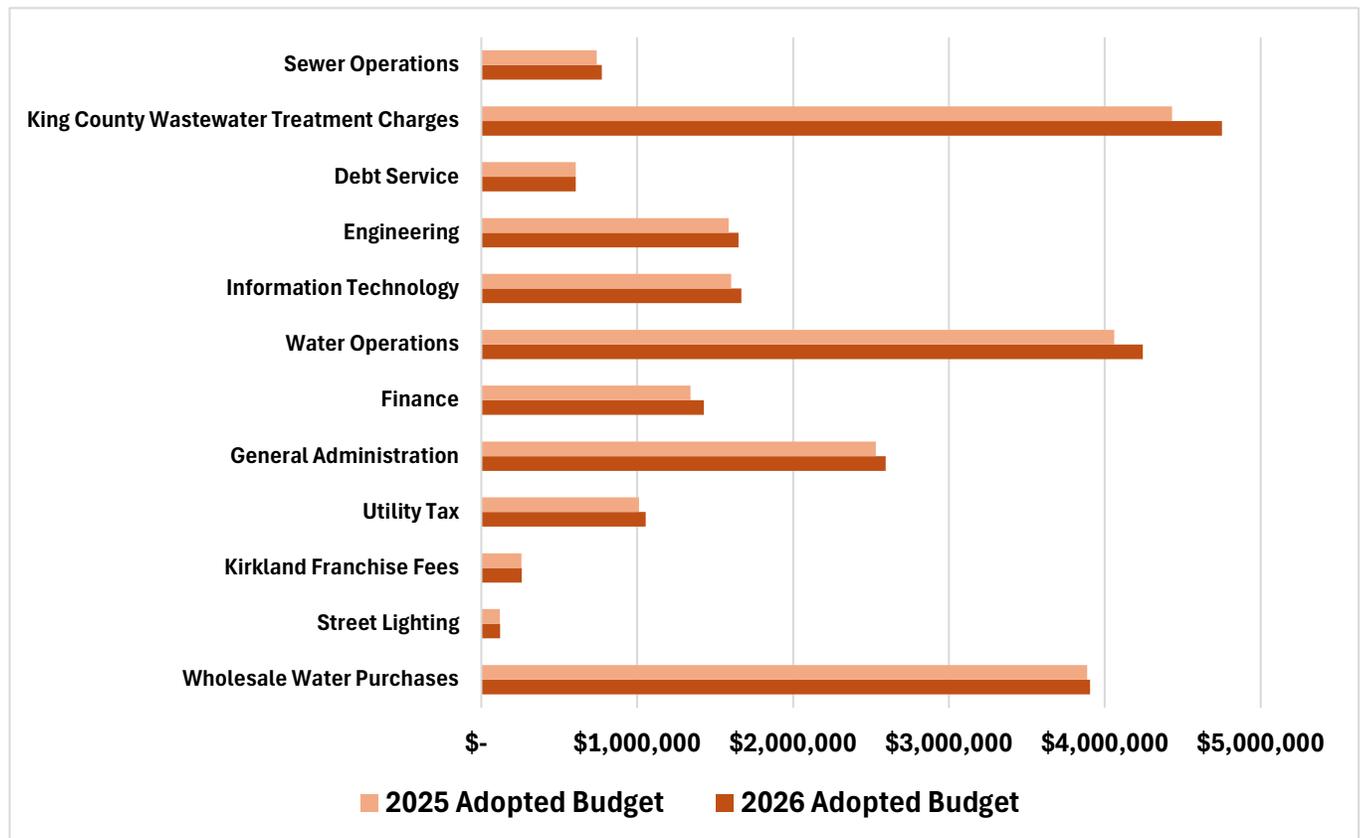


Figure 2.2: 2025 & 2026 Operations & Maintenance Expense - Combined Funds

The following chart shows the comparison of uses of Operations & Maintenance expenses for 2025 & 2026.



SUMMARY GRAPHS

WATER OPERATIONS & MAINTENANCE FUND

Figure 2.3: 2025 & 2026 Operations & Maintenance Revenue – Water

The following chart shows the comparison of sources of Operations & Maintenance revenue for 2025 & 2026.

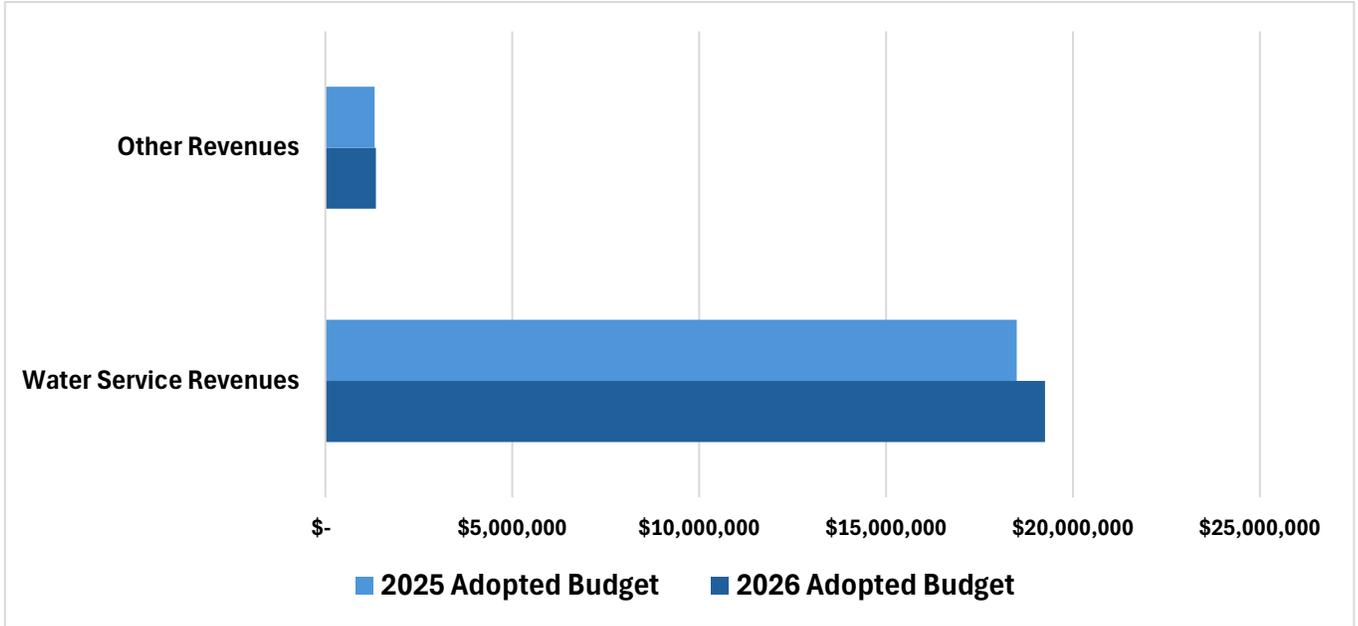
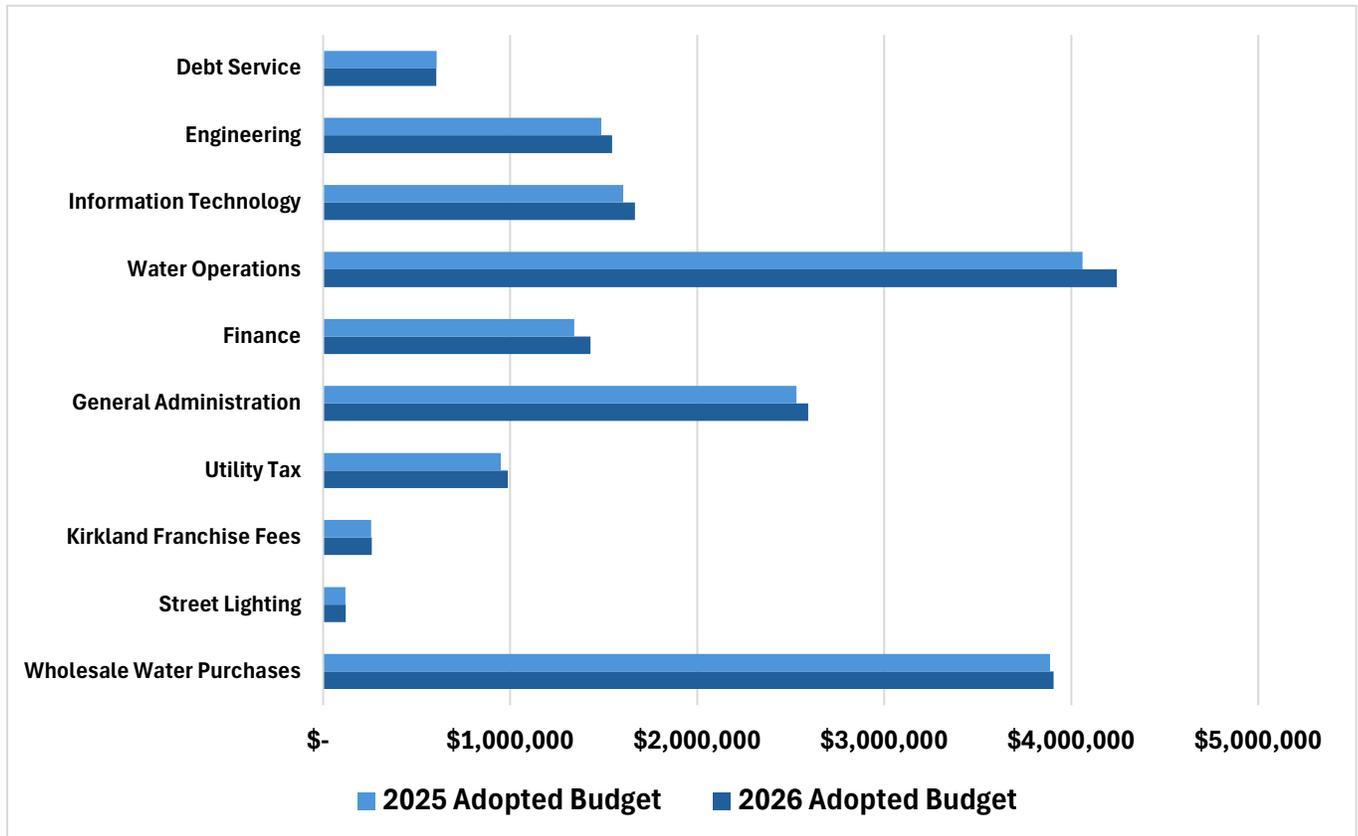


Figure 2.4: 2025 & 2026 Operations & Maintenance Expenses – Sewer

The following chart shows the comparison of sources of Operations & Maintenance expenses for 2025 &



SUMMARY GRAPHS

SEWER OPERATIONS & MAINTENANCE FUND

Figure 2.5: 2025 & 2026 Operations & Maintenance Revenue – Sewer

The following chart shows the comparison of sources of Operations & Maintenance revenue for 2025 & 2026.

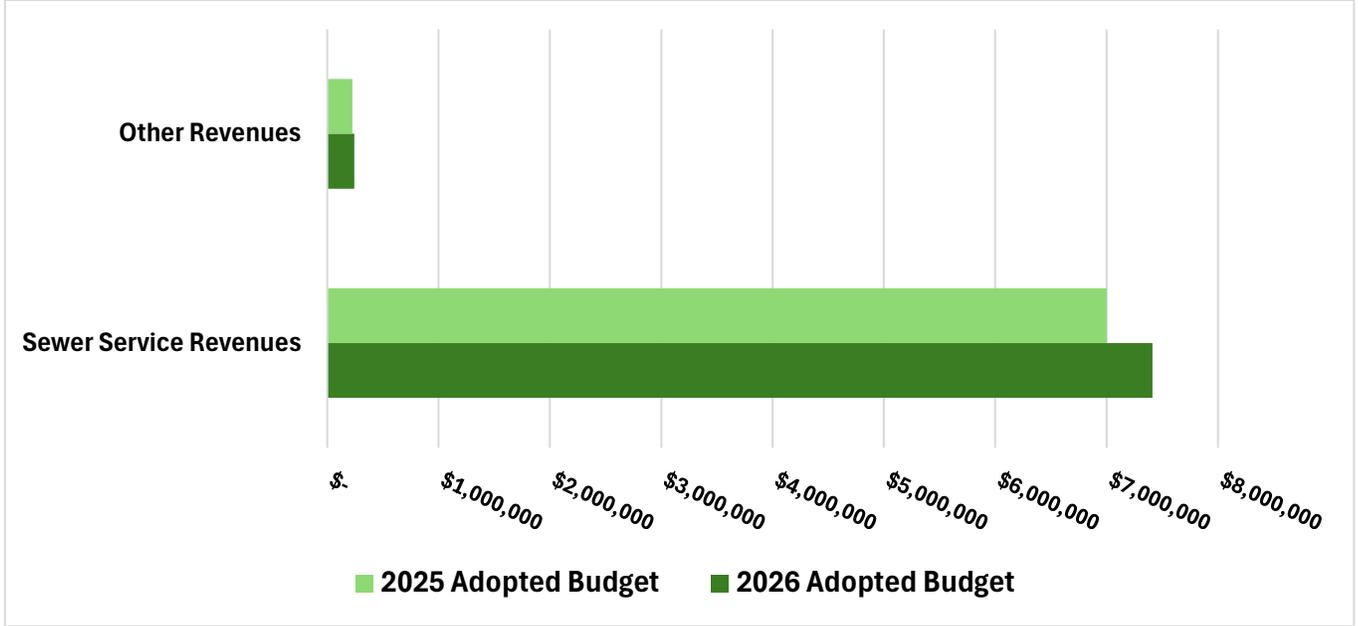
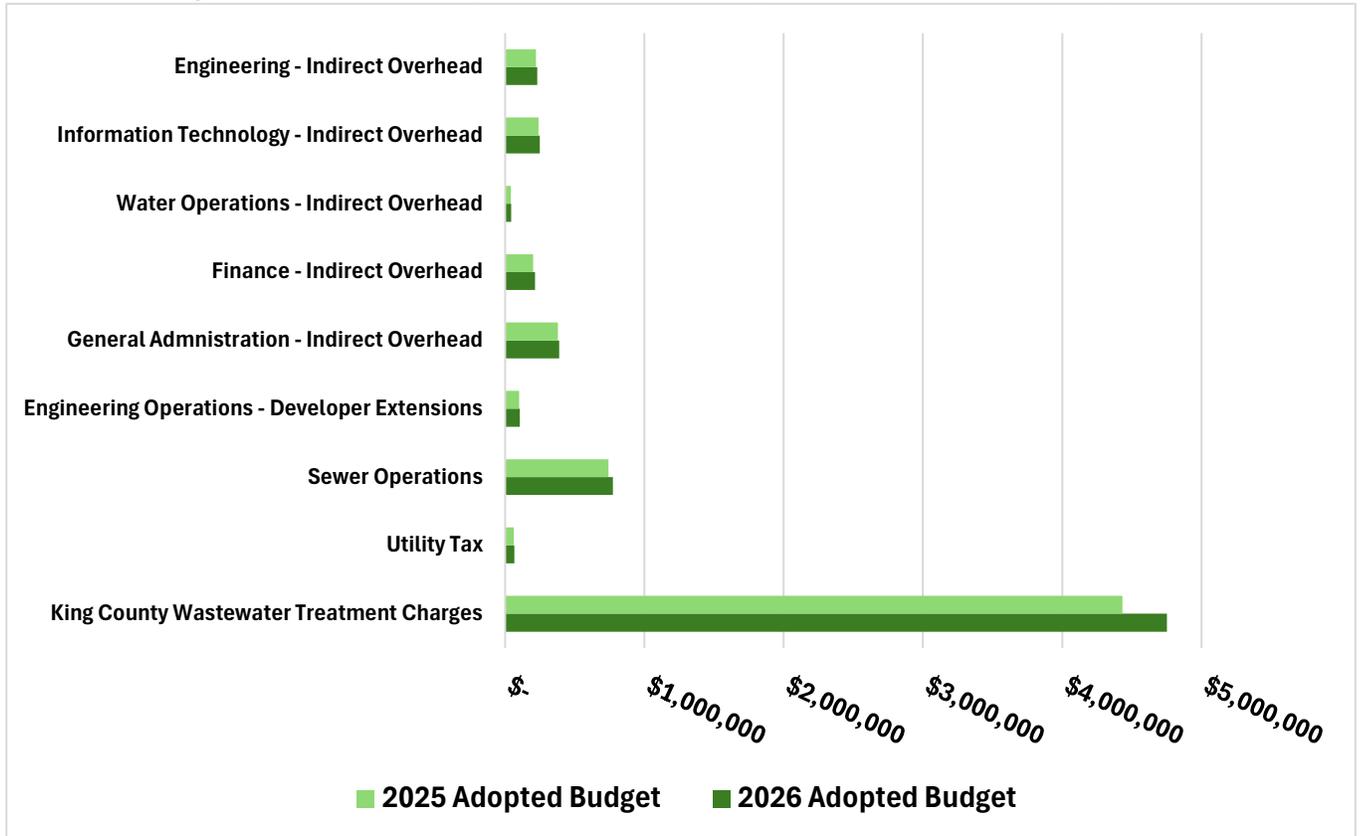


Figure 2.6: 2025 & 2026 Operations & Maintenance Expenses – Sewer

The following chart shows the comparison of sources of Operations & Maintenance expenses for 2025 &



[This Page Intentionally Left Blank]

SECTION 3 REVENUES

[This Page Intentionally Left Blank]

OPERATING REVENUE SUMMARY STATEMENT

COMBINED FUNDS

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Service Revenues	\$ 24,051,382	\$ 24,193,375	\$ 24,681,518	\$ 25,500,601	\$ 26,663,112
Street Light Revenue	\$ 113,554	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 242,662	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Interest Earnings	\$ 289,552	\$ 564,376	\$ 14,294	\$ 294,534	\$ 305,980
Developer Extension Revenues	\$ -	\$ 155,024	\$ -	\$ 535,000	\$ 565,000
Other Revenues	\$ 394,373	\$ 419,485	\$ 281,152	\$ 342,743	\$ 345,284
Total Sources of Funds (Revenue)	\$ 25,091,523	\$ 25,700,346	\$ 25,280,768	\$ 27,047,925	\$ 28,258,764

WATER OPERATIONS & MAINTENANCE FUND

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Water Service Revenues	\$ 17,938,212	\$ 17,530,858	\$ 17,681,905	\$ 18,499,053	\$ 19,250,154
Street Light Revenue	\$ 113,554	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 242,662	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Interest Earnings	\$ 251,963	\$ 479,376	\$ 11,900	\$ 233,400	\$ 238,300
Developer Extension Revenue	\$ -	\$ 105,024	\$ -	\$ 375,000	\$ 395,000
Other Revenues	\$ 390,893	\$ 403,335	\$ 276,152	\$ 336,243	\$ 338,784
Total Sources of Funds (Revenue)	\$ 18,937,284	\$ 18,886,679	\$ 18,273,761	\$ 19,818,743	\$ 20,601,626

SEWER OPERATIONS & MAINTENANCE FUND

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Sewer Service Revenues	\$ 6,113,170	\$ 6,662,517	\$ 6,999,613	\$ 7,001,548	\$ 7,412,958
Interest Earnings	\$ 37,590	\$ 85,000	\$ 2,394	\$ 61,134	\$ 67,680
Developer Extension Revenue	\$ -	\$ 50,000	\$ -	\$ 160,000	\$ 170,000
Other Revenues	\$ 3,480	\$ 16,150	\$ 5,000	\$ 6,500	\$ 6,500
Total Sources of Funds (Revenue)	\$ 6,154,239	\$ 6,813,667	\$ 7,007,007	\$ 7,229,182	\$ 7,657,138

CAPITAL REVENUE SUMMARY STATEMENT

COMBINED WATER & SEWER CONSTRUCTION FUNDS

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Transfers from Rates	\$ 6,340,175	\$ 8,671,545	\$ 4,332,103	\$ 4,569,370	\$ 4,753,068
Interest Revenue	\$ 574,360	\$ 783,982	\$ -	\$ 716,300	\$ 554,200
Contributed Capital	\$ 487,238	\$ 1,430,000	\$ -	\$ 446,886	\$ 446,886
Total Sources of Funds (Revenue)	\$ 7,401,773	\$ 10,885,527	\$ 4,332,103	\$ 5,732,556	\$ 5,754,154

WATER CONSTRUCTION FUND

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Transfers from Rates	\$ 3,939,711	\$ 7,906,914	\$ 3,567,472	\$ 3,948,973	\$ 4,132,671
Interest Revenue	\$ 341,310	\$ 479,376	\$ -	\$ 450,300	\$ 348,400
Contributed Capital	\$ 161,745	\$ 1,230,000	\$ -	\$ 400,000	\$ 400,000
Total Sources of Funds (Revenue)	\$ 4,442,766	\$ 9,616,290	\$ 3,567,472	\$ 4,799,273	\$ 4,881,071

SEWER CONSTRUCTION FUND

Sources of Funds (Revenue)

	2023 Actuals	2024 YE Estimates	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget
Transfers from Rates	\$ 2,400,464	\$ 764,631	\$ 764,631	\$ 620,397	\$ 620,397
Interest Revenue	\$ 233,050	\$ 304,606	\$ -	\$ 266,000	\$ 205,800
Contributed Capital	\$ 325,493	\$ 200,000	\$ -	\$ 46,886	\$ 46,886
Total Sources of Funds (Revenue)	\$ 2,959,008	\$ 1,269,237	\$ 764,631	\$ 933,283	\$ 873,083

**SECTION 4
DEPARTMENT OPERATING
SUMMARY**

[This Page Intentionally Left Blank]

DEPARTMENT EXPENSE SUMMARY

COMBINED WATER & SEWER OPERATIONS & MAINTENANCE FUNDS

Uses of Funds (Expenditures)

	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Wholesale Water Purchases	\$ 4,036,449	\$ 3,867,165	\$ 3,838,977	\$ 3,886,502	\$ 3,905,934
Street Lighting	\$ 102,341	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 206,709	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Utility Tax	\$ 926,038	\$ 945,032	\$ 946,294	\$ 1,012,501	\$ 1,054,283
General Administration	\$ 1,943,148	\$ 2,090,399	\$ 1,836,024	\$ 2,530,166	\$ 2,593,125
Finance	\$ 1,184,849	\$ 1,433,006	\$ 1,407,098	\$ 1,341,971	\$ 1,428,416
Water Operations	\$ 2,999,482	\$ 3,740,051	\$ 3,373,036	\$ 4,059,526	\$ 4,243,164
Information Technology	\$ 1,344,788	\$ 1,481,459	\$ 1,646,101	\$ 1,603,883	\$ 1,667,661
Engineering	\$ 816,375	\$ 1,102,743	\$ 1,409,020	\$ 1,587,109	\$ 1,650,577
Debt Service	\$ 611,056	\$ 611,056	\$ 1,106,617	\$ 605,956	\$ 605,656
King County Wastewater Treatment Charges	\$ 4,103,506	\$ 4,177,927	\$ 4,552,467	\$ 4,431,094	\$ 4,751,953
Sewer Operations	\$ 564,373	\$ 620,043	\$ 672,553	\$ 741,433	\$ 773,207
Total Uses of Funds (Expenditures) - Combined	\$ 18,839,116	\$ 20,436,968	\$ 21,091,991	\$ 22,175,188	\$ 23,053,364

WATER OPERATIONS & MAINTENANCE

Uses of Funds (Expenditures)

	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
Wholesale Water Purchases	\$ 4,036,449	\$ 3,867,165	\$ 3,838,977	\$ 3,886,502	\$ 3,905,934
Street Lighting	\$ 102,341	\$ 113,529	\$ 91,200	\$ 117,944	\$ 119,714
Kirkland Franchise Fees	\$ 206,709	\$ 254,557	\$ 212,604	\$ 257,103	\$ 259,674
Utility Tax	\$ 881,307	\$ 897,000	\$ 899,000	\$ 949,360	\$ 987,568
General Administration	\$ 1,943,148	\$ 2,090,399	\$ 1,836,024	\$ 2,530,166	\$ 2,593,125
Finance	\$ 1,184,849	\$ 1,433,006	\$ 1,407,098	\$ 1,341,971	\$ 1,428,416
Water Operations	\$ 2,999,482	\$ 3,740,051	\$ 3,373,036	\$ 4,059,526	\$ 4,243,164
Information Technology	\$ 1,344,788	\$ 1,481,459	\$ 1,646,101	\$ 1,603,883	\$ 1,667,661
Engineering	\$ 708,375	\$ 1,063,743	\$ 1,409,020	\$ 1,487,109	\$ 1,545,577
Debt Service	\$ 611,056	\$ 611,056	\$ 1,106,617	\$ 605,956	\$ 605,656
Indirect Overhead Charges	\$ (960,754)	\$ (1,007,223)	\$ (974,608)	\$ (1,086,076)	\$ (1,129,798)
Total Uses of Funds (Expenditures) - Water	\$ 13,057,751	\$ 14,544,742	\$ 14,845,069	\$ 15,753,444	\$ 16,226,691

SEWER OPERATIONS & MAINTENANCE

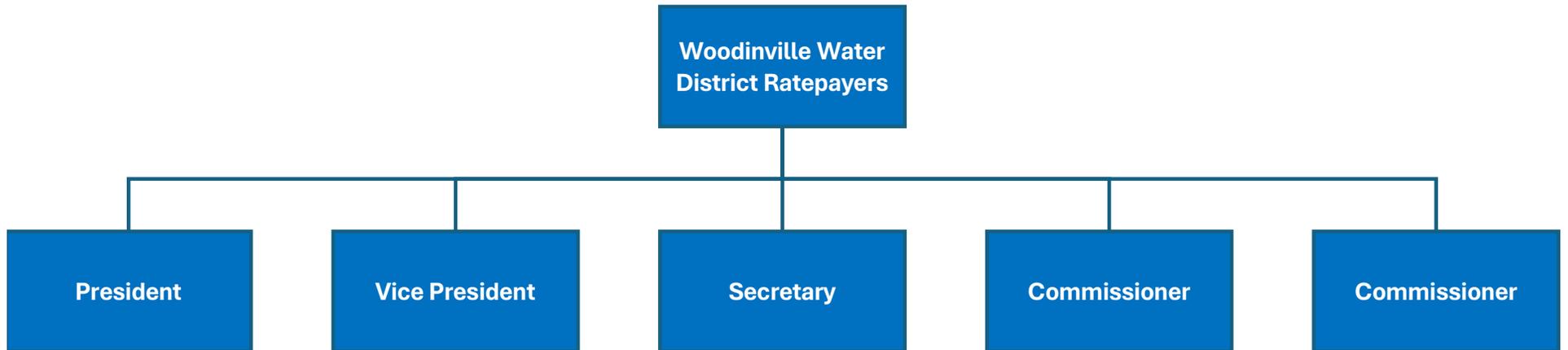
Uses of Funds (Expenditures)

	2023	2024	2024	2025	2026
	Actuals	YE Estimates	Adopted Budget	Adopted Budget	Adopted Budget
King County Wastewater Treatment Charges	\$ 4,103,506	\$ 4,177,927	\$ 4,552,467	\$ 4,431,094	\$ 4,751,953
Utility Tax	\$ 44,732	\$ 48,032	\$ 47,294	\$ 63,141	\$ 66,715
Sewer Operations	\$ 564,373	\$ 620,043	\$ 672,553	\$ 741,433	\$ 773,207
Engineering Operations - Developer Extensions	\$ 108,000	\$ 39,000	\$ -	\$ 100,000	\$ 105,000
General Administration - Indirect Overhead	\$ 285,150	\$ 302,170	\$ 298,725	\$ 379,525	\$ 388,969
Finance - Indirect Overhead	\$ 234,775	\$ 251,808	\$ 211,065	\$ 201,296	\$ 214,262
Water Operations - Indirect Overhead	\$ 40,289	\$ 40,289	\$ -	\$ 41,607	\$ 44,581
Information Technology - Indirect Overhead	\$ 197,046	\$ 201,444	\$ 253,465	\$ 240,582	\$ 250,149
Engineering - Indirect Overhead	\$ 203,494	\$ 211,512	\$ 211,353	\$ 223,066	\$ 231,837
Total Uses of Funds (Expenditures) - Sewer	\$ 5,781,365	\$ 5,892,226	\$ 6,246,922	\$ 6,421,744	\$ 6,826,673

DISTRICT EMPLOYEE POSITION SUMMARY

	2024 Budgeted FTE	2024 Adjusted FTE	2025-2026 Proposed FTE
General Administration			
General Manager	1	1	1
Assistant General Manager	0	1	1
Director of Administration & Communication	1	0	0
District Clerk	1	1	1
Safety & Emergency Preparedness Coordinator	1	1	1
Administrative Assistant	1	0	0
Sr. Administrative Assistant	0	1	1
Finance			
Director of Finance	1	1	1
District Accountant	1	1	1
Finance Supervisor	1	1	1
Utility Billing Coordinator & Data Specialist	1	1	1
Accounting Specialist	1	1	1
Utility Billing Collections Specialist	1	1	1
Support Services Specialist	1	1	1
Operations			
Director of Operations & Maintenance	1	1	1
Utility Operations Superintendent	1	0	0
Utility Technology Superintendent	1	1	1
Operations & Maintenance Superintendent	0	2	2
Field Operations Supervisor	2	0	0
Senior Utility Systems Technician	1	1	1
Senior Utility Technician	2	2	2
Water Quality Program Manager	1	1	1
Assistant Water Quality Program Specialist	0	1	1
Senior Utility Technician Lead	0	1	1
Utility Technician Lead	1	1	1
Utility Technician Lead/Inventory Manager	1	1	1
Utility Systems Assistant	0	1	1
Utility Technicians	4	4	4
Information Technology			
Director of Information Systems	1	1	1
Information Systems Supervisor	1	1	1
Senior IT Systems Administrator	1	1	1
Senior GIS Analyst	1	1	1
IT Help Desk Technician	1	1	1
Engineering			
Director of Engineering	1	1	1
Project Engineer	1	1	1
Construction Manager/District Inspector	0	1	1
Engineer	1	1	1
Senior Engineering Technician	1	1	1
Construction Inspector	2	1	1
Total FTE	33	40	40

Board of Commissioners Organization Chart



Board of Commissioners Overview

Functions

The District is governed by an elected five-member Board of Commissioners. Commissioners are elected to six-year terms. The Board represents the District in communicating perspectives on regional partnerships and issues of importance to the District, while also addressing the concerns of customers. The Board establishes policy and oversees the General Manager, who provides direction to District staff so that the District operates efficiently providing safe and reliable service with responsible rates to its customers.

Policy Roles

- Establish District goals and objectives
- Study and review alternatives to determine best course of public policy
- Approve and amend operating and capital budgets
- Approve contracts
- Adopt resolutions and motions

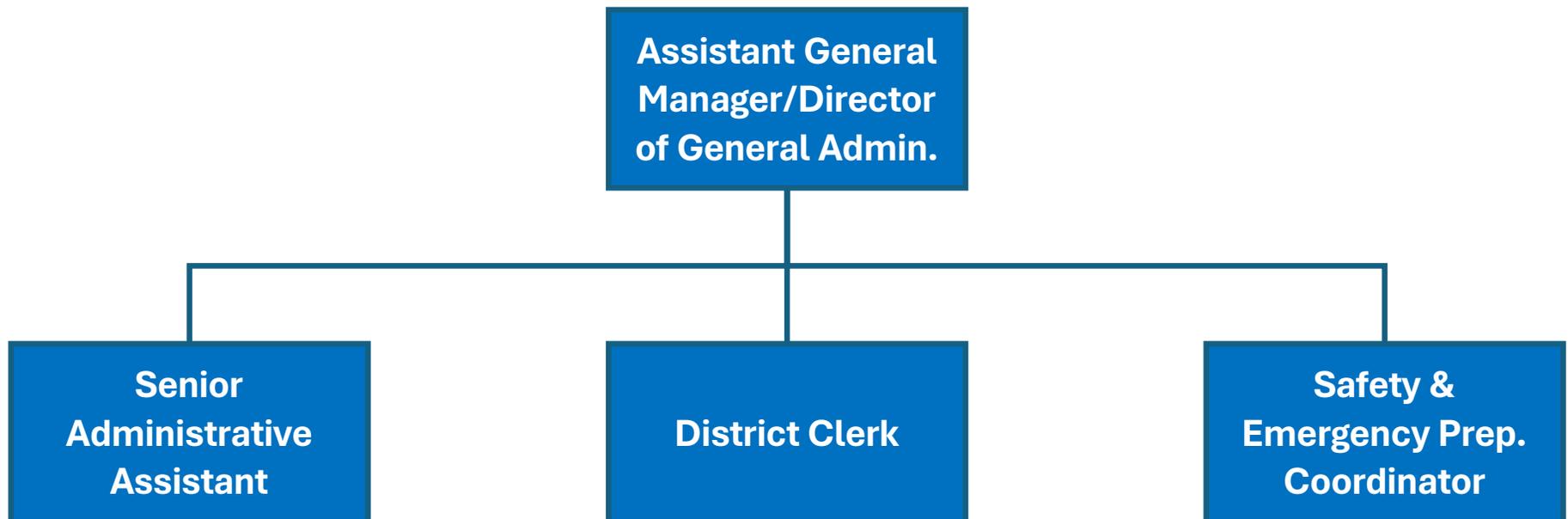
Public Leadership Roles

- Participate on Regional, County, State and Federal committees
- Mediate conflicting interests while building consensus

Budget Highlights

- One (1) Board position will be up for election in 2025

General Administration Organization Chart



General Administration Overview

Functions

General Administration effectively oversees the implementation of goals outlined by the Board of Commissioners. This department manages the activities associated with general administration, communication and conservation, human resources, and safety.

General Administration

- Day-to-day support for the Board and General Manager
- Risk management and claims administration
- Public records management
- Employee awards & recognition events
- General supplies & postage
- Employee training & tuition reimbursement program

Communication and Conservation

- Community outreach and involvement
- Crisis communication
- Resiliency and future planning

Human Resources

- Recruitment, hiring, and onboarding
- Compensation & benefits study
- Professional services & consulting

Safety

- Health and safety
- Emergency preparedness
- Professional services

Budget Highlights:

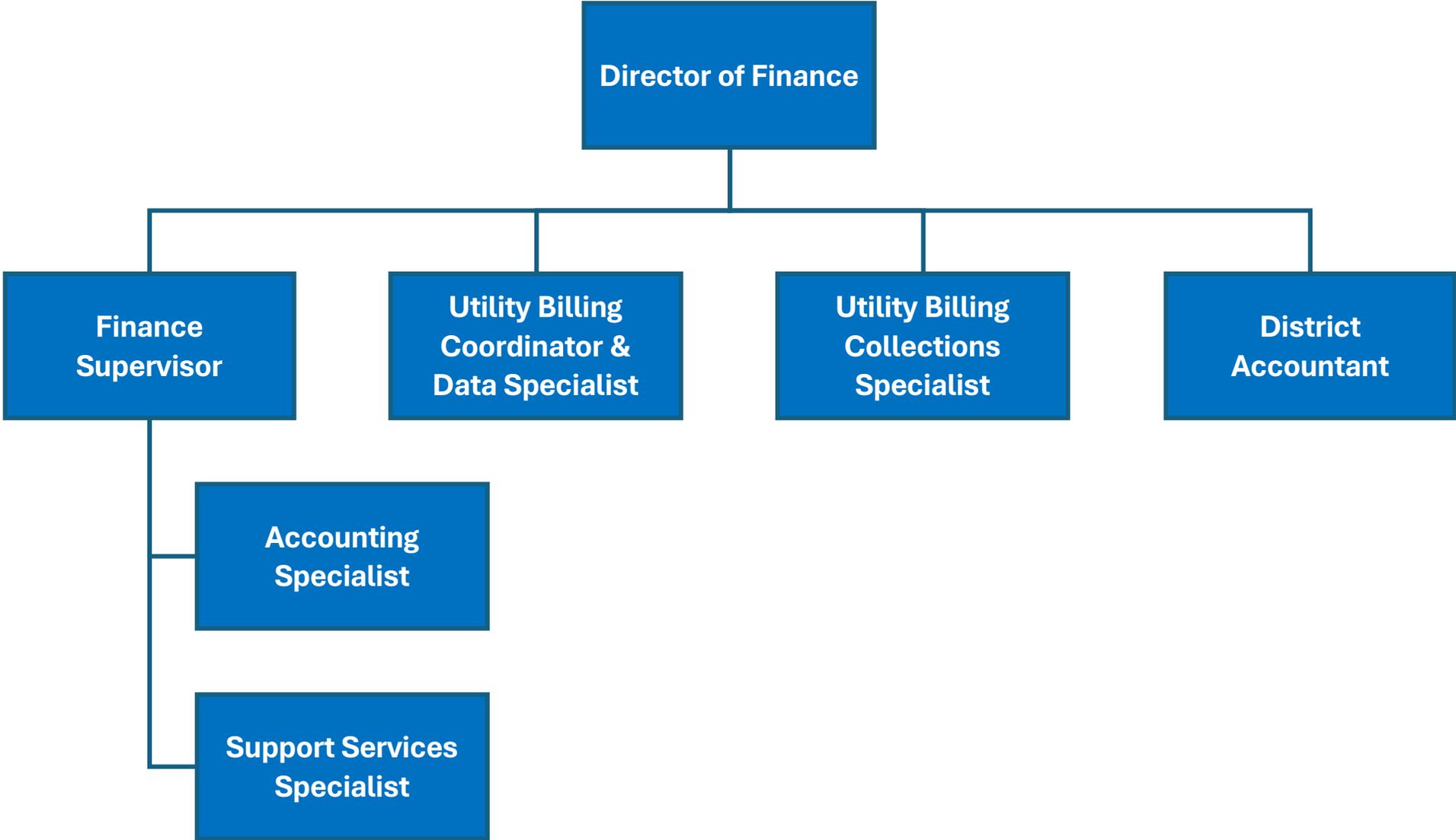
- Commissioner Stipend – The Commissioner Stipend is budgeted based on the maximum dollar threshold allowed as set by the Office of Financial Management
- Benefits Increase – Realign with average historical costs
- Supplies Increase – Office Furniture and Equipment for ergonomic workstations for new staff
- Professional Services Increase - Consulting Services increase for Risk and Resilience and other compliance needs.
- Other Services Increase
 - Commissioner Travel/Training increased to accommodate additional training needs for newly elected Commissioners
 - Staff training costs will be centralized in the General Administration Department
 - Insurance Premiums increased by 6% plus the addition of the APIP Cyber Policy. The additional increase is a realignment of budget to historical costs

DEPARTMENT SUMMARY

GENERAL ADMINISTRATION	2023	2024	2024	2025	%	2026	%
	Actuals	Estimates	Adopted	Adopted	Change	Adopted	Change
					Adopted		Adopted
Operating Expenses							
Salaries & Wages	\$ 821,851	\$ 809,888	\$ 809,858	\$ 862,937	7%	\$ 912,947	6%
Commissioner Stipend	\$ 43,136	\$ 54,336	\$ 40,000	\$ 77,280	93%	\$ 77,280	0%
Commissioner Travel/Training	\$ 1,167	\$ 6,353	\$ 5,300	\$ 19,000	258%	\$ 19,000	0%
Benefits	\$ 425,659	\$ 430,643	\$ 285,786	\$ 419,094	47%	\$ 430,958	3%
Supplies	\$ 135,216	\$ 82,846	\$ 93,825	\$ 137,755	47%	\$ 128,060	-7%
Professional Services	\$ 161,888	\$ 260,058	\$ 215,350	\$ 395,650	84%	\$ 396,150	0%
Other Services	\$ 354,231	\$ 446,275	\$ 385,905	\$ 618,450	60%	\$ 628,730	2%
Total Operating Expenses	\$ 1,943,148	\$ 2,090,399	\$ 1,836,024	\$ 2,530,166	38%	\$ 2,593,125	2%

[This Page Intentionally Left Blank]

Finance Organization Chart



Finance Overview

Functions

The Finance Department encompasses several processes related to utility billing, customer service, accounting, and financial planning.

Utility Billing/Customer Service

- Performs account setup, billing, and payment processes
- Assists customers with billing questions and account information
- Utilizes electronic and online services to promptly meet customer needs

Accounting

- Performs accounts payable, accounts receivable, and payroll functions
- Maintains a healthy segregation of duties and monitors the effectiveness of internal controls
- Processes financial data, performs reconciliations, and aids with state audits and CPA engagements
- Completes and files reports in accordance with accounting standards and state regulations

Financial Planning

- Oversees the development, implementation, and monitoring of the District's biennial budget
- Analyzes and updates water and sewer service rate models
- Performs financial modeling, rate setting, and debt issuance functions
- Provides short and long-term development recommendations

Budget Highlights

Program 201 – General Finance

- Professional Services Decrease
 - Financial Consulting Services - Budgeted rate model updates consultant costs to align with biennial budget process
 - Printing and Graphic Services budget based on average historical costs
- Other Services Decrease
 - Staff training costs will be centralized in the General Administration Department

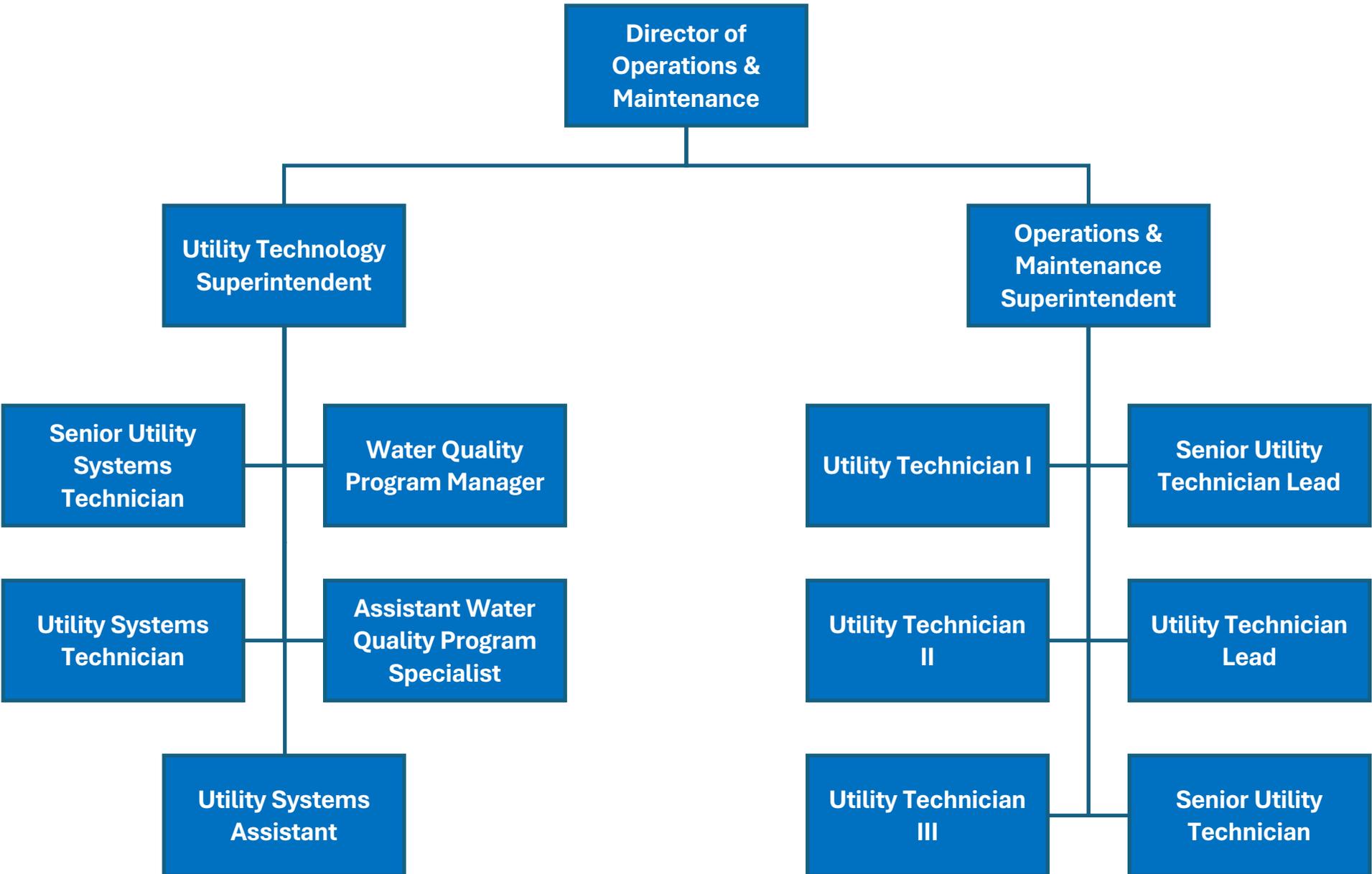
DEPARTMENT SUMMARY

FINANCE

	2023 Actual	2024 Estimates	2024 Adopted	2025 Adopted	% Change Adopted	2026 Adopted	% Change Adopted
Operating Expenses							
Salaries & Wages	\$ 766,662	\$ 951,559	\$ 835,303	\$ 884,108	6%	\$ 934,308	6%
Benefits	\$ 313,941	\$ 333,709	\$ 325,424	\$ 331,938	2%	\$ 343,683	4%
Supplies	\$ 28,426	\$ 24,932	\$ 27,600	\$ 29,950	9%	\$ 29,950	0%
Professional Services	\$ 58,911	\$ 98,018	\$ 177,875	\$ 81,700	-54%	\$ 106,200	30%
Other Services	\$ 16,909	\$ 24,787	\$ 40,896	\$ 14,275	-65%	\$ 14,275	0%
Total Operating Expenses	\$ 1,184,849	\$ 1,433,006	\$ 1,407,098	\$ 1,341,971	-5%	\$ 1,428,416	6%

[This Page Intentionally Left Blank]

Operations Organization Chart



Operations Overview

Functions

The Operations Department effectively oversees water distribution, sewer collection, and maintenance of District assets and facilities. Operations is responsible for the following functions:

Water Distribution Maintenance

- Water line maintenance, repair, upgrades and installations
- Leak detection & locates
- Meter maintenance & repairs
- Pavement repairs

Developer Extensions

- Installations, upgrades, removal, and relocation of district assets associated with Developer Extensions

Hydrant Maintenance

- Upgrades, removals, and relocations of hydrants

Water Quality

- Flushing, water sampling and testing

Sewer System Maintenance

- Sewer main cleaning
- Manhole inspection
- Closed circuit television mainline inspection

Fleet and Facilities

- Vehicle & heavy equipment maintenance
- Facility and remote site maintenance
- Landscaping and grounds maintenance

Budget Highlights

- Professional Services Decrease – Testing Fees were realigned with historical costs
- Other Services
 - Bring fire hydrant maintenance in-house to improve control over program and working condition of hydrants
 - Budget increase: Realignment based on historical costs
 - Budget decrease:
 - Bring remote site landscaping in-house
 - Staff training costs will be centralized in General Administration
- Capital Equipment (Fund 703)
 - Vehicle Replacement
- Sewer: Taxes Increase – Aligned with increase revenues
- Sewer: Capital Equipment (Fund 803)
 - New Equipment - John Deere 1025R 4X4 Tractor

DEPARTMENT SUMMARY

WATER OPERATIONS

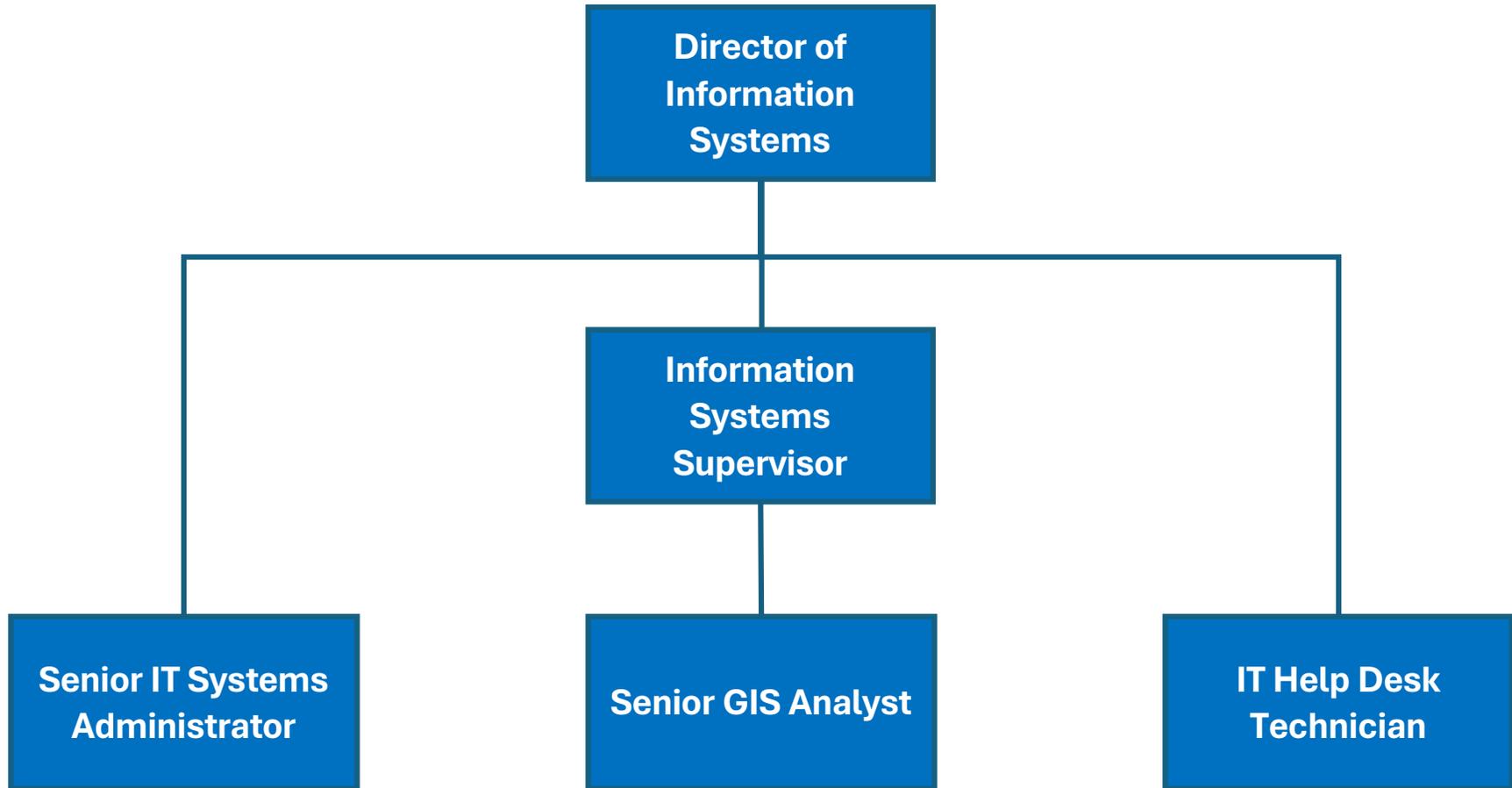
	2023	2024	2024	2025	% Change	2026	% Change
	Actuals	Estimates	Adopted	Adopted	Adopted	Adopted	Adopted
Operating Expenses							
Salaries & Wages	\$ 1,470,091	\$ 1,907,115	\$ 1,691,043	\$ 1,974,297	17%	\$ 2,111,025	7%
Benefits	\$ 558,193	\$ 628,548	\$ 646,784	\$ 753,786	17%	\$ 781,900	4%
Supplies	\$ 677,724	\$ 879,002	\$ 762,599	\$ 884,735	16%	\$ 900,076	2%
Professional Services	\$ 198,234	\$ 86,606	\$ 271,739	\$ 165,137	-39%	\$ 174,591	6%
Other Services	\$ 385,310	\$ 586,866	\$ 304,675	\$ 636,334	109%	\$ 633,459	0%
Wholesale Water Purchases	\$ 4,036,449	\$ 3,867,165	\$ 3,838,977	\$ 3,886,502	1%	\$ 3,905,934	0%
Taxes	\$ 900,286	\$ 917,000	\$ 899,000	\$ 969,644	8%	\$ 1,009,069	4%
Total Operating Expenses	\$ 8,226,288	\$ 8,872,302	\$ 8,414,817	\$ 9,270,435	10%	\$ 9,516,054	3%

DEPARTMENT SUMMARY

SEWER OPERATIONS

	2023 Actuals	2024 Estimates	2024 Adopted	2025 Adopted	% Change Adopted	2026 Adopted	% Change Adopted
Operating Expenses							
Salaries & Wages	\$ 304,972	\$ 374,102	\$ 364,464	\$ 415,236	14%	\$ 438,359	6%
Benefits	\$ 137,198	\$ 153,855	\$ 152,851	\$ 163,899	7%	\$ 170,750	4%
Supplies	\$ 53,541	\$ 35,379	\$ 65,001	\$ 72,951	12%	\$ 73,151	0%
Professional Services	\$ -	\$ 244	\$ 5,525	\$ 6,175	12%	\$ 6,175	0%
Other Services	\$ 68,662	\$ 56,464	\$ 84,712	\$ 83,172	-2%	\$ 84,772	2%
King County Wastewater Treatment	\$ 4,103,506	\$ 4,177,927	\$ 4,552,467	\$ 4,431,094	-3%	\$ 4,751,953	7%
Taxes	\$ 44,732	\$ 48,032	\$ 47,294	\$ 63,141	34%	\$ 66,715	6%
Total Operating Expenses	\$ 4,712,611	\$ 4,846,002	\$ 5,272,314	\$ 5,235,668	-1%	\$ 5,591,875	7%

Information Technology Organization Chart



Information Technology Overview

Functions

The Information Technology (IT) Department is responsible for continued development, implementation, and maintenance of a robust and resilient IT management program.

The IT Department ensures systems are working, accessible, and secure, this includes:

IT System Management

- District software and server operations
- Network switching infrastructure
- Workstation and laptop deployment and maintenance
- Database management
- Software license management
- Customer and financial information systems
- Computerized Maintenance Management Systems (CMMS)
- Document management
- Enterprise Graphic Information Systems (GIS)
- Environmental Systems Research Institute (ESRI) applications, maps and dashboards

System Security and Connectivity

- Data security, network connectivity, and remote access capability
- Communications (data, internet, cellular, and phone)
- Data backup and disaster recovery management
- Video surveillance maintenance and replacement
- Cybersecurity
- Access control

System Development

- District wide IT strategic planning
- New technology software and infrastructure implementation
- Systems integration support
- Ensure IT systems align with District mission

Budget Highlights

- Supplies Decrease – Timing of software subscriptions
- Other Services Decrease -Staff training costs will be centralized in the General Administration Department
- Capital Improvement Projects (Fund 703/803)
 - Access Control, replace old system at main campus and at 17 remote sites
 - Audio/visual improvements to the Bldg. A meeting room
 - Financial system improvements
 - Planning for an enterprise records management system

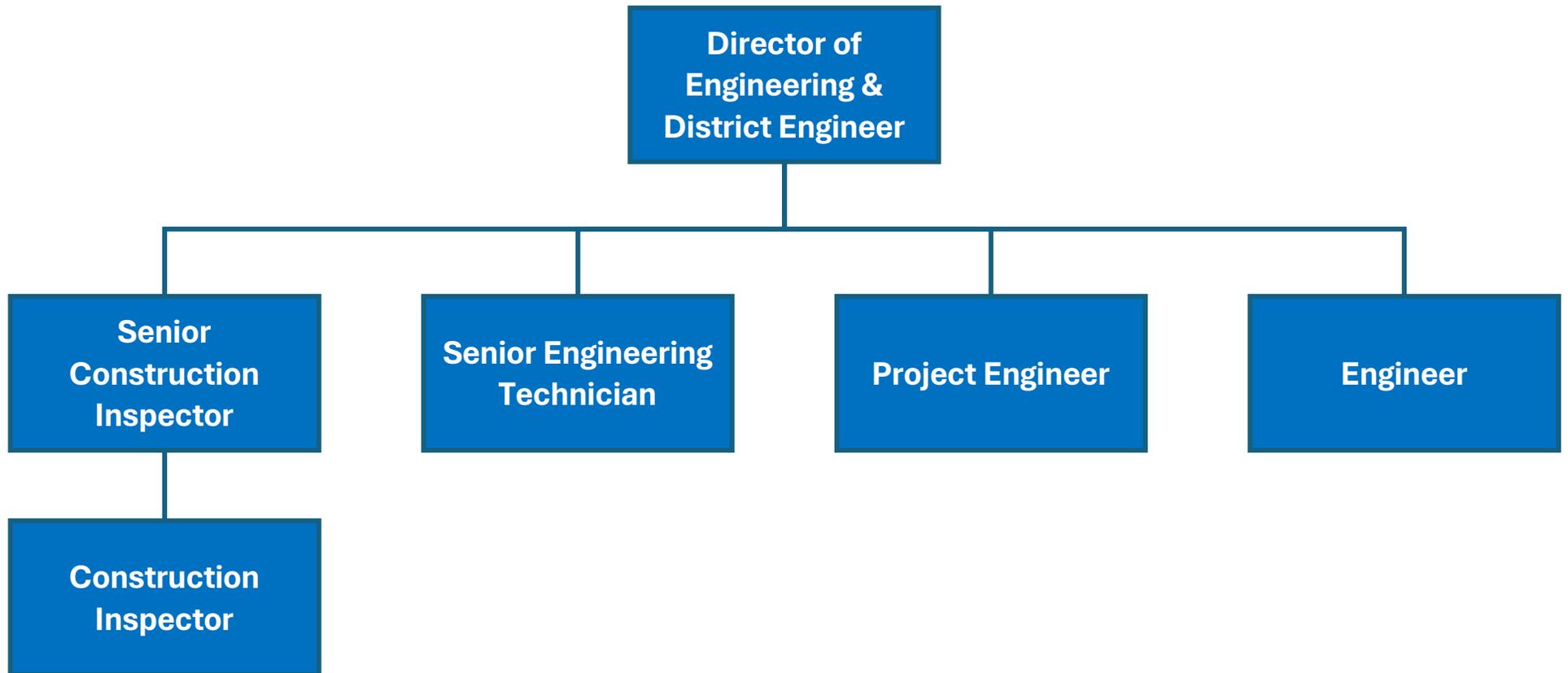
DEPARTMENT SUMMARY

INFORMATION TECHNOLOGY

	2023 Actuals	2024 Estimates	2024 Adopted	2025 Adopted	% Change Adopted	2026 Adopted	% Change Adopted
Operating Expenses							
Salaries & Wages	\$ 619,615	\$ 730,968	\$ 753,858	\$ 743,431	-1%	\$ 785,420	6%
Benefits	\$ 193,328	\$ 244,049	\$ 251,336	\$ 252,701	1%	\$ 263,819	4%
Supplies	\$ 47,131	\$ 37,613	\$ 35,200	\$ 52,030	48%	\$ 33,050	-36%
Professional Services	\$ 386,593	\$ 382,406	\$ 482,392	\$ 467,143	-3%	\$ 479,005	3%
Other Services	\$ 98,121	\$ 86,424	\$ 123,315	\$ 88,578	-28%	\$ 106,367	20%
Total Operating Expenses	\$ 1,344,788	\$ 1,481,459	\$ 1,646,101	\$ 1,603,883	-3%	\$ 1,667,661	4%

[This Page Intentionally Left Blank]

Engineering Organization Chart



Engineering Overview

Functions

The Engineering Department works with other departments and the Board to effectively provide customer-oriented planning, construction, and engineering services. The department aids in upgrading and expanding water and sewer assets within the District's service area.

Engineering performs and supports the following business functions:

- *Development Services*
- *Planning*
- *Design*
- *Capital Improvements*
- *Construction & Inspection*
- *Asset Management*
- *Conservation*
- *Administrative Engineering*

Budget Highlights

- Developer Extension Revenues and Expenditures are now being accounted for according to Generally Accepted Accounting Principles (GAAP). This change will increase revenues and expenditures in the Engineering budget. The net impact will increase available resources.
- Sewer Capital Improvement Projects
 - NE 175th Sewer Improvement – Upsize sewer main to increase capacity for future growth
 - 131st Ave Trestle Widening Sewer Work – Sewer improvement in coordination with the City of Woodinville's trestle widening project. Upsize outfall of Sewer Basin 8 to increase capacity.
- Water Capital Improvement Projects
 - NE 140th Street R&R – Replace/Upsize AC with DI pipe
 - Dead-End at 168th Ave NE – Replace AC pipe with DI pipe
 - Hollywood Pump Station Replacement – Removal and replacement of the pump station building. Replace aging pumps to ensure system reliability and capacity in the 650 Central Pressure Zone, which feeds several downstream Zones.
 - PRV33 – Replacement of the PRV (pressure reducing valve) station connecting the Seattle Tolt transmission main to the 570 central zone
- Proposed CIP within the 2-year budget lays the groundwork for establishment of an achievable CIP completion rate once fully staffed.

DEPARTMENT SUMMARY

ENGINEERING	2023	2024	2024	2025	% Change	2026	% Change
	Actuals	Estimates	Adopted	Adopted	Adopted	Adopted	Adopted
Operating Expenses - Water							
Salaries & Wages	\$ 354,772	\$ 576,319	\$ 876,765	\$ 843,304	-4%	\$ 869,366	3%
Benefits	\$ 208,414	\$ 293,460	\$ 337,750	\$ 309,430	-8%	\$ 318,867	3%
Supplies	\$ 3,275	\$ 2,440	\$ 8,830	\$ 11,250	27%	\$ 11,813	5%
Professional Services	\$ 19,729	\$ 20,943	\$ 160,000	\$ 50,000	-69%	\$ 52,500	5%
Developer Extension-Prof. Services	\$ 119,865	\$ 152,380	\$ -	\$ 257,000		\$ 269,850	5%
Other Services	\$ 2,320	\$ 18,200	\$ 25,675	\$ 16,125	-37%	\$ 23,182	44%
Total Operating Expenses - Water	\$ 708,375	\$ 1,063,743	\$ 1,409,020	\$ 1,487,109	6%	\$ 1,545,577	4%
Operating Expenses - Sewer							
Developer Extension-Prof. Services	\$ 108,000	\$ 39,000		\$ 100,000		\$ 105,000	5%
Total Operating Expenses - Sewer	\$ 108,000	\$ 39,000	\$ -	\$ 100,000		\$ 105,000	5%
Total Operating Expenses	\$ 816,375	\$ 1,102,743	\$ 1,409,020	\$ 1,587,109	13%	\$ 1,650,577	4%

[This Page Intentionally Left Blank]

SECTION 5 CAPITAL BUDGET

[This Page Intentionally Left Blank]

Capital Improvement Plan Overview

The purpose of the Capital Improvement Plan (CIP Plan) is to provide the District with a guideline for planning and budgeting its water and sewer systems.

Projects can be organized into three types to support development of rates and standard development charges (SDC charges):

1. Capacity – Projects that provide additional system capacity to meet future demand growth. These projects are typically funded by connection fees.
2. Repair & Replacement – Non-capacity related projects that involve replacing or maintaining existing infrastructure without increasing capacity or level-of-service. These projects are typically funded by reserves.
3. Improvement – Projects that increase level-of-service (i.e., redundant pumping, backup power, pipe upsizing, fire flow, system reliability, etc.) of existing infrastructure. These projects are typically funded by rates.

The CIP is not a static value. There are several factors that may affect the CIP in the coming years:

- Implementation of the Asset Management program may identify additional work required
- The results of the planned Seismic Resiliency study may identify additional work required
- Local municipalities may revise the allowable zoning, which could require additional capacity
- Other pertinent information may come to light

As new information becomes available, the Capital Improvement Plan will be reviewed for impact and possible revision.

Capital Improvement Program Budget

The Woodinville Water District maintains separate budgets for Water and Sewer capital projects. Several capital projects are split between Water and Sewer. These projects are split with 85% of the cost allocated to Water, and 15% to Sewer and are indicated by a ‘*’.

Figure 5.1: 2025 & 2026 Capital Improvement Budget for Water

WATER CONSTRUCTION FUND	2025 ADOPTED	2026 ADOPTED
Infrastructure		
NE 140th Street R&R	\$ 3,380,000	\$ -
Dead End at 168th Ave NE	800,000	-
176th/175th AC Main Replacement	498,272	-
Hollywood Pump Station Replacement	370,000	2,180,700
Ringhill East Pump Station Bladder Tank	-	100,000
PRV 33 Replacement	600,000	-
Kingsgate Standpipe	200,000	2,132,300
Dead End Main Program	70,300	-
Misc. COW & KC Projects*	28,000	29,000
ESA Removals	35,150	36,450
District Participation in Water DE Projects	140,600	145,800
Building B Remodel & Security*	765,000	-
Feasibility Study for Proposed Off-Site Shop	127,500	127,500
Risk & Resiliency Projects	118,500	38,500
Machinery & Equipment		
Vehicle #67 Replacement	70,000	-
Barracuda Backup Appliance/cloud*	30,600	-
NEC Phone/Voicemail System*	13,600	-
Network Firewall NSA4650*	-	21,250
Records Management Server & SAN*	-	38,250
AM/MM System Server, SAN & Backup*	102,000	-
Finance Software Enhancement	63,750	-
Other Improvements		
Upgrades to Bldg A - Audio/Visual*	170,000	-
Access Control & Camera Upgrades	127,500	127,500
Total	\$ 7,710,772	\$ 4,977,250

Figure 5.2: 2025 & 2026 Capital Improvement Budget for Sewer

SEWER CONSTRUCTION FUND	2025 ADOPTED	2026 ADOPTED
Infrastructure		
Sammamish Slough Size on Size Replacement	\$ 1,756,000	\$ 1,400,000
NE 175th Sewer Improvement Projects	321,432	2,396,771
131st Ave NE Trestle Widening Sewer Work	152,600	500,000
Misc. COW & KC Projects*	17,550	18,200
District Participation in Sewer DE Projects	131,550	136,450
Building B Remodel & Security*	135,000	-
Feasibility Study for Proposed Off-Site Shop*	22,500	22,500
Machinery & Equipment		
John Deer 1025R 4X4 Tractor//Field Mower	25,000	-
Barracuda Backup Appliance/cloud*	5,400	-
NEC Phone/Voicemail System*	2,400	-
Network Firewall NSA4650*	-	3,750
Records Management Server & SAN*	-	6,750
AM/MM System Server, SAN & Backup*	11,250	-
Finance Software Enhancement*	18,000	-
Other Improvements		
Upgrades to Bldg A - Audio/Visual*	30,000	-
Access Control & Camera Upgrades	22,500	22,500
Total	\$ 2,651,182	\$ 4,506,921

Six-Year CIP Plan

The Capital Project Category Guide below breaks down the capital improvement project categories that the District uses in its Six-Year CIP Plan.

Capital Project Category Guide	
Distribution (D)	Pump Station (PS)
Pressure Zone (PZ)	Storage (ST)
Supply (S)	District Financed (DF)

Figure 5.3: WWD Six-Year Water CIP Plan

WOODINVILLE WATER DISTRICT SIX-YEAR CIP PLAN								
WATER CONSTRUCTION FUND								
Distribution & Transmission Main Improvements								
Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
D-1D	NE 140th St/Lake of the Woods Dead End			100,000	445,200			545,200
D-10	NE 140th Street R&R	3,380,000						3,380,000
D-19	Dead End at 168th Ave NE	800,000						800,000
D-20	156th Ave NE; NE 195th St. R&R				739,450	3,285,000		4,024,450
D-25	162nd Ave NE R&R			559,000	2,485,500			3,044,500
D-29A	176th/175th AC Main Replacement	498,272						498,272
D-33A	Avondale Road NE (Safeway)			165,300	735,200			900,500
D-34	NE 165th Place R&R (Beach Club)			1,080,000	4,801,500			5,881,500
D-36	NE 161st PL and NE 172nd St Pipe Upsize & R&R					892,750	3,962,200	4,854,950
Category Total		\$ 4,678,272	\$ -	\$ 1,904,300	\$ 9,206,850	\$ 4,177,750	\$ 3,962,200	\$ 23,929,372
Pumping Improvements								
Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
PS-2	Ringhill Pump Station Replacement				137,000	424,900	3,289,000	3,850,900
PS-7	Wellington Pump Station					141,650	438,600	580,250
PS-9	Hollywood Pump Station Replacement	370,000	2,180,700	854,400				3,405,100
	Ringhill East Pump Station Bladder Tank		100,000					100,000
Category Total		\$ 370,000	\$ 2,280,700	\$ 854,400	\$ 137,000	\$ 566,550	\$ 3,727,600	\$ 7,936,250
Pressure Zone Improvements								
Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
PZ-2	Zone 670 Study			107,700				107,700
PZ-4A	PRV 33 Replacement	600,000						600,000
PZ-4B	PRV 38 Replacement			830,400				830,400
PZ-4C	Future PRV Station Rehabs/Replacement					1,154,000		1,154,000
Category Total		\$ 600,000	\$ -	\$ 938,100	\$ -	\$ 1,154,000	\$ -	\$ 2,692,100
Storage Improvements								
Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
ST-8	Kingsgate Standpipe	200,000	2,132,300	4,530,000				6,862,300
Category Total		\$ 200,000	\$ 2,132,300	\$ 4,530,000	\$ -	\$ -	\$ -	\$ 6,862,300
District Financed Projects								
Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
DF-2	Dead End Main Program	70,300		75,500		80,700		226,500
DF-3	Little Dead End				136,700	423,700		560,400
DF-5	KC 218th Ave NE Drainage Imp.				293,000			293,000
DF-6	KC NE 133rd St/NE 128th St Rd Imp.				879,000			879,000
DF-7	Feasibility Study for Proposed Off-Site Shop	127,500	127,500					255,000
DF-10	2028 Water System Plan Update			226,500	234,300			460,800
DF-11	Bulk Water Station			93,600				93,600
DF-14	Misc. King County/City of Woodinville	28,000	29,000	30,000	31,000	32,000	33,000	183,000
DF-15	ESA Removals	35,150	36,450	37,750	39,000	40,350	41,700	230,400
DF-16	District Participation in DE Projects	140,600	145,800	151,000	156,200	161,400	166,650	921,650
DF-20	Building B Remodel & Security*	765,000						765,000
DF-21	Risk & Resiliency Projects	118,500	38,500					157,000
Category Total		\$ 1,285,050	\$ 377,250	\$ 614,350	\$ 1,769,200	\$ 738,150	\$ 241,350	\$ 5,025,350
Total Capital Projects - Water		\$ 7,133,322	\$ 4,790,250	\$ 8,841,150	\$ 11,113,050	\$ 6,636,450	\$ 7,931,150	\$ 46,445,372

Figure 5.4: WWD Six-Year Sewer CIP Plan

WOODINVILLE WATER DISTRICT SIX-YEAR CIP PLAN

SEWER CONSTRUCTION FUND

Sewer Main Improvement Projects

Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
2	Reline Sewer @ Wood Snohom NE 175th St-140th Ave NE					265,900	1,039,800	1,305,700
3	Reline Sewer @ Wood Snohom 140th Ave NE - NE 195th St			332,500	1,306,100			1,638,600
4	Sewer Replacement MH 116 to 110					197,700	773,900	971,600
C-2	Sammamish Slough Size on Size Replacement	1,756,000	1,400,000					3,156,000
C-3	Remove Reverse Angle Turn at MH0091			124,100				124,100
C-34/35/36A	NE 175th Sewer Improvement Projects	321,432	2,396,771	2,356,288				5,074,491
C-36B	131st Ave Trestle Widening Sewer Work	152,600	500,000					652,600
Category Total		\$ 2,230,032	\$ 4,296,771	\$ 2,812,888	\$ 1,306,100	\$ 463,600	\$ 1,813,700	\$ 12,923,091

Miscellaneous Improvements

Project ID	Project Name	2025 Adopted	2026 Adopted	2027	2028	2029	2030	Adopted Total
	Misc. King County/City of Woodinville	17,550	18,200	18,850	19,500	20,100	20,800	115,000
	Participation in DE Projects	131,550	136,450	141,350	146,200	151,000	156,000	862,550
	WWD Land Purchase & Feasibility Study	22,500	22,500					45,000
	Building B Remodel & Security	135,000						135,000
Category Total		\$ 306,600	\$ 177,150	\$ 160,200	\$ 165,700	\$ 171,100	\$ 176,800	\$ 1,157,550

Total Capital Projects - Sewer

\$ 2,536,632	\$ 4,473,921	\$ 2,973,088	\$ 1,471,800	\$ 634,700	\$ 1,990,500	\$ 14,080,641
---------------------	---------------------	---------------------	---------------------	-------------------	---------------------	----------------------

Glossary of Capital Improvement Program Terms

PRV	Pressure Reducing Valves (PRVs) are installed throughout the water distribution system and help to control pressure in the pipes, ensuring appropriate pressure for delivery to customers and fire flow. WWD currently has 46 PRV stations within its system.
Capital Support	Capital support items are WWD assets that are not directly a part of the water or sewer system, but that are essential to the proper function and maintenance of the utility. Capital support includes major equipment and vehicles, various Information Technology systems, and other related items.
Laterals	Laterals are pipes that connect privately owned sewer lines to the sewer mains that collect and convey wastewater to lift stations and trunklines.
Sewer Main	Sewer main lines are pipes used to convey wastewater from collection points (side sewer, laterals, etc.) to lift stations and trunklines.
Lift Stations & Force Mains	Sewer lift stations are used for pumping wastewater from lower elevations to higher elevations. Force mains are pressurized pipes that convey wastewater out of lift stations towards treatment facilities or trunklines.
Trunkline	Trunklines collect wastewater from sewer mains and lift stations and convey it to wastewater treatment facilities.
Transmission Main	Transmission mains are large diameter pipes designed to transport large volumes of water over long distances.
Distribution Main	Distribution main lines transport water throughout the system for customer use and fire protection. They range from 2” to 18” in diameter within WWD.
Pump Stations	Pump stations mechanically pump water from one location to another and are typically located along a transmission line or at a reservoir. WWD currently owns and maintains five (5) pump stations.

Services & Meters	Service lines are small diameter pipes that connect a water main to a water meter at a customer's location. A water meter measures the volume of water consumed by a customer to ensure accurate billing by the District.
Storage	Water storage facilities are used to hold water so that the District can adequately meet customer demand and fire flow requirements. Storage facilities include reserves to ensure continued water supply as demand fluctuates. The District owns and maintains eight (8) storage facilities. A standpipe is a form of storage within a water distribution system.
Supply	WWD has a long-term water supply contract with Seattle Public Utilities (SPU). The majority of WWD's water supply comes from SPU's Tolt River Supply with the option to also pull from SPU's Cedar River Supply.
Bladder Tank	Bladder tanks are a type of tank used to maintain a consistent pressure level within a water system. A consistent pressure level can help extend the life of equipment involved and protect other components of the water system from damage.
Dead End System	Water distribution system that doesn't loop back to itself. Water flows in one direction from a primary pipeline through smaller pipelines until it encounters a dead end; like branches extending from the trunk of a tree.
Pressure Zone	The complex terrain and undeveloped nature of several areas in the district necessitate the division of the District service area into 20 distinct pressure zones. These pressure zones are divided into three general areas: West, Central, and East.
Decant/Dump Station	Station designed to process, treat, and dispose of stormwater materials.

[This Page Intentionally Left Blank]