

Dear Council and Staff,

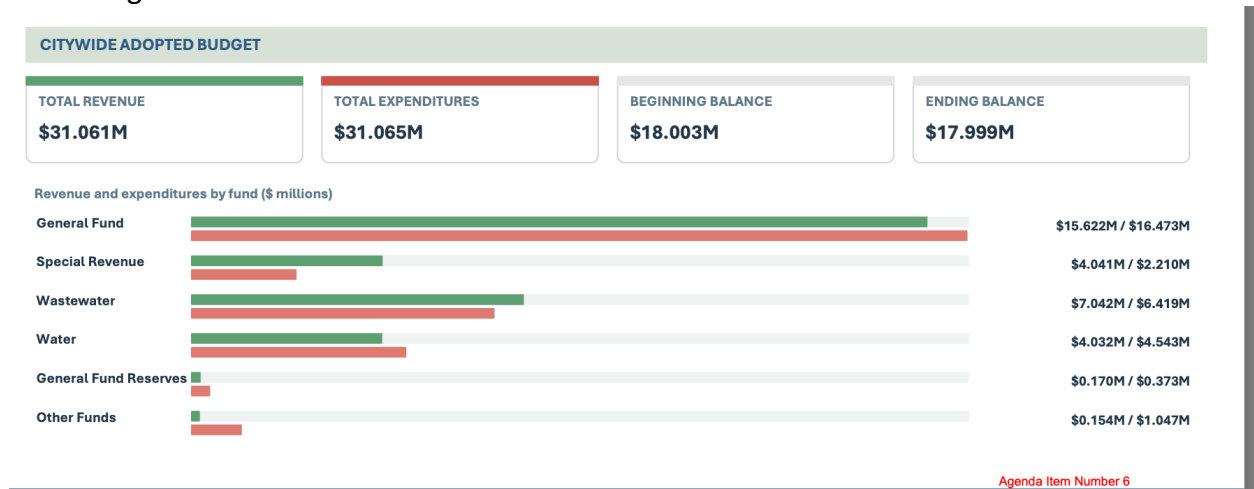
Please make the Budget at a Glance more transparent to the reader. In addition, the City needs to stop conflating tax revenue and expenses (General Fund) with fees collected for service (Enterprise Funds).

- 1) Total revenue should only be taxes collected by the City, which include Property Tax, TOT, sales tax, UUT, and others. Fees Collected for Water and Waste Water should be separate as they are not revenue for the City. They are fees for service. Total expenditures for the General Fund are distinct from expenditures for the Enterprise Funds. This needs to be delineated so there is no conflation between tax revenue and fees for service and the costs to run the City versus the cost to run the Enterprise Funds.
- 2) In Capital Projects, denote the funding source, especially when it the funding source is the Enterprise Fund.. For instance, Well #4 is Water Fund and Sewer Master Plan is Sewer Fund. When you do not denote the funding source, it creates confusion. Capital Improvements which come from Water Fund and Sewer Fund should be on the page associated with the Enterprise Funds.
- 3) On the Enterprise Funds, you have one circle for both revenue and expenses. This does not make sense. Can use a chart that show revenue and a chart that shows expenses. Please denote Cost Allocation within the expense portion. The current circle representation is not clear.

See attached screenshots.

Thank you,

Kate Haug



TOP CAPITAL PROJECTS

Pavement Rehabilitation Program	Pedestrian/Bicycle Safety Improvements	Parks Improvements
Calder Creek Project	Well #4 Project	Wastewater System Improvements

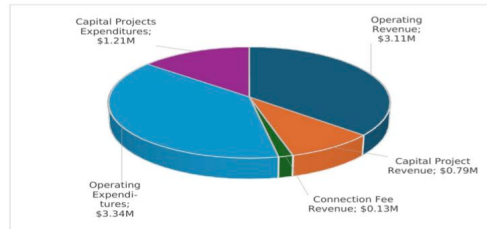
Capital projects may span more than one fiscal year; the adopted budget identifies the funding planned for FY 2026-27.

ENTERPRISE FUNDS

Water and wastewater activities are accounted for separately from the General Fund. Utility revenues pay for operation, maintenance, capital projects, debt obligations, and future system needs.

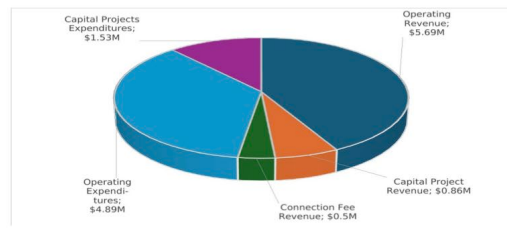
WATER FUND

REVENUE	EXPENDITURES	ENDING BALANCE
\$4.032M	\$4.543M	\$1.847M



WASTEWATER FUND

REVENUE	EXPENDITURES	ENDING BALANCE
\$7.042M	\$6.419M	\$2.748M



WHAT UTILITY REVENUES SUPPORT

Daily operations	Treatment, collection, lifting, and system maintenance	Maintenance	Preventive and corrective maintenance of utility
-------------------------	--	--------------------	--