CITY OF SAMMAMISH, WASHINGTON

# 2027-2028 Proposed Biennial Budget

## Budget Narrative

Proposed by the Interim City Manager to the Sammamish City Council

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# Sammamish City Council

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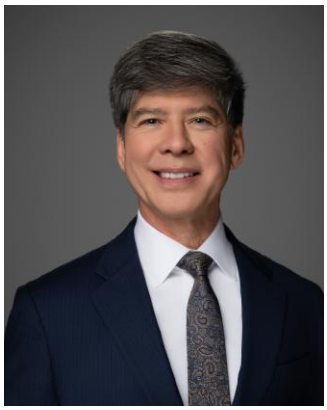
Deputy Mayor Debbie Treen

Amy Lam

Roisin O'Farrell

Kent Treen



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# Acknowledgments

## 2027-2028 Proposed Biennial Budget

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# Budget Message

October 13, 2026

Dear Mayor Amato, Deputy Mayor Treen, Councilmembers and Citizens of Sammamish

## Executive summary

Sammamish is a financially healthy city. This proposed budget strengthens that position and communicates this in a form the public can read and understand. Like all Washington municipal governments funded with property taxes, the ability to continue current levels of service without additional revenue will be challenged. The City's approval of a 6 percent utility tax in 2025 provided additional revenue (an estimated $11 million per year) that appears sufficient to meet projected General Fund requirements until the 2031-2032 biennium.

The City's property tax levy has increased as allowed by state law since its enactment. The City's tax rate has declined from $2.47 per $1,000 of assessed value in 2007 to $1.00 in 2026. All other major municipal governments in the Sammamish tax area that rely on property taxes have sought and received voter approval for an increased levy during that 20-year period.

The budget provides $220.3 million of planned expenditures over two years for City services and capital projects, including salaries and benefits, supplies, contracted services and capital outlay, 1.2 percent less than the 2025-2026 amended budget ($222.9 million). We expect $204.0 million in revenue. The $16.3 million difference is paid from savings built in earlier years, almost all of it for one-time capital work. Day-to-day General Fund operations run a surplus of $11.4 million for the 2027-2028 biennium, after ongoing capital maintenance transfers. No borrowing is planned. The City has no outstanding debt obligations and thus no interest expense.

This is the first biennial budget built that includes program budgets. Fifty-six programs are costed for the first time. The Program List in the proposed budget names each program and reports its cost, staff time, and level of requirement. Department budgets present the details. During this biennium we are setting the baseline, not ranking a history we do not yet have.

Studies in this proposed budget are limited to those that are required or that are best practice. Where the work can be done well inside the organization, it will be performed in-house, with quality assurance and quality control by consulting engagement only where that review is needed. The fee study is one example. Another is the comprehensive plan work that will inform code changes for housing, including middle housing, and process improvements in Community Development.

Several general government capital items will be presented as alternatives for Council consideration as addbacks: including City Hall lobby flooring, a City Hall space assessment, rooftop solar installations and replacing City Hall's HVAC with electric. A non-capital alternative, the Communications Program, is also identified below. Lastly, in the last biennium the City removed all contingency line items in the various funds. Given the use of the zero-based budgeting approach I am including an alternative for the Council to consider to provide flexibility to address unanticipated events during the biennium without requiring budget amendments: a contingency line item.

The Eastside Fire & Rescue Board adopted its 2027-2028 budget on October 8, 2026, at a lower amount than originally requested. This budget includes the adopted partner contributions. Additionally, this budget includes funding for an operational assessment and governance evaluation by the Eastside Fire & Rescue Board and parallel governance efforts by the City. One significant item remains open and may come back as an amendment if necessary: Building 120 is presently in the budget with its present use, with a pending decision to lease or sell, which is expected in 60 to 90 days. Whatever decision is made, a change to the budget via amendment is expected.

## The budget at a glance

The total appropriation is $255.4 million. That figure includes two parts, expenditures and transfers between funds.

| Measure | 2027-2028 |
|---|---|
| Revenue, all funds | $204.0 million |
| Expenditures, all funds | $220.3 million |
| Transfers between City funds | $35.1 million |
| Total appropriation | $255.4 million |
| New debt | None |
| Programs costed | 56 |
| Authorized FTE | 140.50, plus one limited-term employee |

Transfers are money the City moves from one of its own funds to another. They are included in the $255.4 million total and left out of the $220.3 million figure, so the same dollar is not counted twice. $30.0 million of the transfers are one-time uses of accumulated General Fund unassigned fund balance: $20.0 million to the Facilities Capital Improvement Fund, held for future facility needs, and $10.0 million to the Transportation Capital Improvement Fund for transportation capital projects during the next six years. A further $3.7 million goes to the facilities capital program over the two years, reflecting ongoing capital maintenance funding, and $1.2 million supports street preservation. Together these are $4.9 million of ongoing capital requirements.

Against the 2025-2026 estimate (audited 2025 results plus the City's projection for 2026), spending rises more sharply, because the current biennium will deliver far less capital than is budgeted. The budget included $73.6 million of capital work for 2025-2026 and now expects to deliver about $19.4 million (26 percent). Vacancies in key positions, including engineers and the city manager's position, were a significant contributor to the variance. The 2027-2028 capital budget is $59.8 million. That is the capital-project amount in the Expenditures section of the proposed budget. It is a large increase on what is being spent, and a reduction on what was last budgeted. Staff and related costs attributable to capital investment are budgeted separately and are not included in the $59.8 million. The proposed capital spending is matched with project management and engineering capacity so that budgeted projects can be completed.

## General Fund

The General Fund accounts for City services: public safety, parks and recreation, permitting, street and traffic operations, and administration. Services are mainly paid for with property tax, utility tax, and sales tax.

| General Fund | Amount |
|---|---|
| Revenue, 2027-2028 | $139.9 million |
| Operating spending, including ongoing capital maintenance transfers | $128.5 million |
| Operating surplus before one-time transfers | $11.4 million |
| One-time transfers to other City funds | $30.0 million |
| Closing transfer in from Risk Management | $0.25 million |
| Fund balance, end of 2026 (estimated) | $59.7 million |
| Fund balance, end of 2028 (projected) | $41.3 million |

The balance falls because the General Fund moves savings built in earlier years into capital funds that will spend them. It does not fall because operations are short. Operations run an $11.4 million surplus after ongoing capital maintenance transfers and before the one-time transfers. Revenue of $139.9 million and the $0.25 million closing transfer from the Risk Management Fund together total $140.1 million.

Financial policy FI-04 requires a reserve of at least 25 percent of the prior year's ongoing General Fund expenditures. Ongoing expenditures budgeted for 2027 are $59.4 million, which sets a minimum reserve of $14.9 million at the end of 2028. New for this biennium, I have budgeted a designated stabilization assignment of $3.0 million in 2027 and $3.2 million in 2028, $6.2 million in total at the end of 2028. This stabilization assignment provides a bridge for the period in which a funding measure may be before the voters, so that a planned spend-down is available while strategic decisions are made. The proposed budget anticipates an unassigned fund balance in the General Fund of $20.3 million at the end of 2028, net of the required reserve and stabilization assignment. The General Fund stays well above its required reserve.

With a forecast ending fund balance of $41.3 million in December 2028, up to $20.3 million, the projected unassigned balance, may be allocated among capital projects, a capital-facilities set-aside, and additional cushion in the General Fund. A facilities analysis will be completed in 2027 and a transportation master plan update in 2028 to help inform decision making into the 2029-2030 biennial budget.

The Risk Management Fund closes in 2027 with a $250,000 transfer to the General Fund. Risk management continues as a division of Administrative Services. The City's internal service funds in the proposed budget are Technology Services and Equipment Rental and Replacement. A Facilities Internal Service Fund is not created in this budget. The 2027 facilities study is the work that supports the creation of one, replacing the Facilities Capital Improvement Fund (formerly the General Government Capital Improvement Fund) in either 2028 or 2029.

## Public Safety

Public Safety is the largest ongoing service, and the largest dollar increase in the General Fund. Public Safety is budgeted at $54.5 million, 24.7 percent more than the 2025-2026 estimate, and approximately 44 percent of General Fund spending. Public Safety includes contracted police, fire, court, prosecution, and public defense.

| Contract or service | 2027-2028 |
|---|---:|
| Eastside Fire & Rescue | $28.7 million |
| King County Sheriff's Office | $23.7 million |
| Public Safety, including court and related services | $54.5 million |

The Sheriff's contract is budgeted 4.7 percent higher in 2027 (including the vacancy allowance adjustment) than in 2026, with a further 5 percent increase assumed for 2028. Eastside Fire & Rescue Board adopted a budget on October 8, 2026, which includes a City partnership contribution of $13,259,875 in 2027, 11.7 percent more than in 2026, and $15,047,127 in 2028, an additional 13.5 percent. With the fire inspection and review fees the City passes through, the Eastside Fire & Rescue budget is $28.7 million for the biennium. That amount includes $150,000 in 2027 (for the biennium), a one-time cost for the City's share of a consultant team who will work with the Eastside Fire & Rescue Board to evaluate organization operations and governance options. The $6.2 million stabilization assignment is the bridge if a fire or City funding measure is unresolved as of the end of 2030. Although the proposed budget reduces staffing, we do not cut core City services to address an unknown outcome of a funding measure that has not yet been defined.

We have requested key performance measures from the Sheriff's Office and Eastside Fire & Rescue, to present with the City's own measures in the quarterly reports.

## People

The budget authorizes 140.50 full-time equivalent positions, plus one limited-term Capital Program Manager in the Parks Capital Improvement Fund, which is not counted as an FTE. Seven positions are eliminated. Together they remove $1.96 million of budgeted personnel cost over the biennium. A limited-term position in Finance is converted to a regular position, adding 1.00 FTE, so authorized staffing goes from 146.50 FTE in 2025-2026 to 140.50 FTE (146.50, less 7.00, plus 1.00).

| Department | Position eliminated | Biennial cost removed |
|---|---|---|
| Public Works | Traffic Signal Technician | $259,000 |
| Public Works | Traffic Signal Technician Apprentice | $220,000 |
| Community Development | Principal Planner (reclassified to Assistant Director then eliminated) | $357,000 |
| Community Development | Assistant Planner | $305,000 |
| Community Development | Office Assistant I | $203,000 |
| Parks and Recreation | Senior Project Manager (reclassified to Assistant Director then eliminated) | $357,000 |
| Technology Management | Website Associate | $259,000 |
| Finance | Conversion of limited-term position to regular position (added) | ($124,000) |
| **Net reduction** | **6.00 FTE** | **$1,836,000** |

The two signal positions are those we have been unable to fill on a sustainable basis. Traffic-signal maintenance is proposed for contract with King County. The other five eliminations are unfilled or restructured roles, not a cut to existing crew.

A 6.5 percent vacancy allowance is budgeted, reduced from 8.0 percent, which results in a credit to General Fund salaries of $1.52 million in 2027 and $1.58 million in 2028, so each department budget still shows the full cost of its positions. The allowance is lower than the recent vacancies. The points of the position cuts and the reduction in the vacancy allowance is to stop budgeting jobs we have not been able to fill or needed to fill, and then fill the positions needed to provide the services funded.

A 2.9 percent cost-of-living adjustment for 2027 has been negotiated and applies to represented and non-represented employees. The 2028 adjustment has not been negotiated; for budgeting purposes, the budget assumes 2.9 percent for 2028. Employees who pass probation and are not at the top of salary range of their job classification receive a 3 percent merit increase, which has been budgeted.

Effective September 1, 2026, department heads report through two deputy city managers. The Deputy City Manager, Chief of Operations, oversees Public Works, Community Development, and Parks and Recreation, along with Human Services and Sustainability. The Deputy City Manager, Chief of Administration, oversees Administrative Services, Facilities Management, Finance, and Technology Management. The City Clerk and Communications Manager report to the City Manager. Legal, police, and fire remain contracted, reporting to the City Manager.

Training budgets are restored in this proposal, an increase of approximately $60,000 for 2027-2028 compared to the 2025-2026 budget for the biennium. The last several years reduced training and barred out-of-state travel. Both limits are removed. Human talent is our most valuable asset. In order to most effectively recruit and retain staff we need to continually develop them. The aim is a staff able to do the work this budget funds, through technical training and through contact with peers in cities of similar size and character. Out-of-state training requires approval by the City Manager, with documentation of the need, such as a national conference where a department head will work with professionals from comparable organizations. In-state and local training continues under department directors within the budgeted amounts.

## Where the money comes from

Taxes provide about 63 cents of every revenue dollar. Five sources provide about 75 percent of all revenue: property tax, surface water fees, the utility tax, sales taxes, and real estate excise tax. Surface water fees, real estate excise tax, and impact fees can be used only for the purposes the law sets.

| Source | 2027-2028 | Notes |
|---|---:|---|
| Property tax | $73.4 million | About 52 percent of General Fund revenue |
| Utility tax, 6 percent | $22.1 million | First full biennium; about $11 million a year |
| Retail sales tax | $16.6 million | Flat with the 2025-2026 estimate |
| Real estate excise tax | $10.9 million | Capital only; 1.1 percent below the 2025-2026 estimate |
| Surface water fees | $25.2 million | Restricted to the utility; rates up 3 percent a year |

State law limits the City's property-tax collection to 1 percent a year, plus new construction, plus unused banked capacity, unless the voters say otherwise. This proposal includes the 1 percent increase and unused banked capacity. The Revenues section of the proposed budget identifies the 2027 statutory 1 percent increase at $297,237, net of levy refunds, and unused banked capacity at $286,979, as provided by the King County Assessor's Office. Assessed value is expected to fall 5.3 percent for 2027 taxes, from $35.8 billion to $33.9 billion, so the City tax rate is anticipated to rise from $1.00168 to approximately $1.07 per $1,000 even though the levy grows only by what the law allows. The City will continue to receive approximately $0.11 to $0.12 of the property-tax dollar, with other taxing jurisdictions receiving $0.88 to $0.89 of each dollar.

To sustain current service levels revenue must grow with inflation plus community growth. Where a source falls short of that, the City loses ground in its ability to fund services on a sustainable basis. Property tax, capped near 1 percent, creates a structural funding issue that requires ongoing financial planning and revenue alternative analysis and consideration.

Surface water rates are proposed to increase 3 percent a year in 2027 and 2028, lower than the 6.25 percent in the 2022 rate study. Capital work has been slower than planned and operating costs less than budgeted, thus the utility can absorb the lower rate increase and still meet its reserve goal. A new rate study is budgeted in 2028. Most other fees are proposed with 4.5 percent increases, in line with recent Seattle-Tacoma inflation. An in-house fee study by the third quarter of 2027, with implementation in January 2028, will give the Council the fees required for full cost recovery. The Council will then identify the services for which fees should recover full cost. I recommend that the Council adopt clear policy language for that choice. Adjusting fees with inflation between rate studies is a best practice. It avoids larger catch-up increases later. I encourage the Council to adopt a policy to provide for annual fee adjustments.

## Investing in the community

The proposed budget includes $59.8 million of capital outlay, of which $57.9 million is construction and capital improvement projects. That is the capital amount in the Expenditures section of the proposed budget. Staff and related costs attributable to capital investment are a separate cost and are not included in the $59.8 million. The other $1.8 million of capital outlay is equipment, vehicle and technology purchases in the operating programs. The ten largest projects, listed below, total about $35 million; every project is listed in the capital fund sections. Fire Station 83, budgeted at $8.5 million, is paid from the Facilities Capital Improvement Fund balance, funded with previous General Fund transfers, and from General Fund transfers in 2027 and 2028. To provide the Council funding flexibility, a reimbursement resolution will be presented in November. If exercised, it gives the Council the ability to issue debt to repay itself for qualified expenditures.

| Project | 2027-2028 |
|---|---|
| Fire Station 83 remodel | $8.5 million |
| Big Rock Park South, phase 1 | $7.0 million |
| East Lake Sammamish Parkway stabilization | $6.2 million |
| SE 24th Street boardwalk rehabilitation | $3.2 million |
| Beaver Lake Park athletic field, phase 1 | $2.5 million |
| Eastlake High School fields 1 and 2, turf | $1.8 million |
| George Davis Creek fish passage | $1.8 million |
| Pavement reconstruction | $1.6 million |
| City Hall heating and ventilation | $1.4 million |
| Pine Lake Park playground | $1.4 million |

The ongoing facilities contribution from the General Fund is $1.80 million in 2027 and about $1.85 million in 2028, which is the inflation adjusted recommended annual minimum funding noted in the 2022 facilities study. Finance and Facilities will update the facilities condition assessment and the going-forward need in 2027. The minimum transfer may rise. The $20 million one-time transfer is an initial contribution for past use and placeholder for future facility needs, not a project list. The 2027 facilities analysis, addressed at the mid-biennium review, is where the Council will see how much of the projected $20.3 million ending unassigned balance can move to other capital projects, an additional facilities funding contribution, or General Fund cushion.

Other work residents will see includes the roundabout on Sahalee Way, Shore Lane reconstruction, sidewalk infill to schools, surface-water projects in the adopted plan, and technology work to replace legacy systems and meet accessibility rules.

## Alternatives for Council consideration

The following items are not in the proposed budget. They will be brought forward for the Council to add, or to leave out.

City Hall lobby tile. The tile flooring will continue to fail, given the underlying structural issues. The options are to repair tile as damage occurs, or to replace it with a more flexible surface, such as carpet or a higher-end product that can move. I recommend holding any flooring decision until an architect has reviewed alternatives for the lobby and existing office space. The lobby, counters, customer-service areas and conference rooms were designed decades ago, and they are beautiful. The number of customers coming to City Hall is now significantly lower, and the counter space and workspace in this area are well underused. Additionally, the number of employees working in the office on a daily basis has also changed since 2020. A space-assessment study is the right next step, including the police ten-year space need. Residents have asked for space for community groups. City Hall may have capacity for that use. The study would identify what can be repurposed.

City Hall and the Maintenance and Operations Center (MOC) rooftop solar projects were contemplated and are not in the proposed budget. The related tax credits expire at the end of 2027. Even with those credits, the payback is approximately 20 years. Adding these two projects would require a consultant owner's representative for the Fire Station 83 project, presently fulfilled by City staff, costing an additional $200,000.

Communications, a non-capital alternative. The 2027-2028 Communications budget in the City Manager's Office is $66,000 less than the original newsletter proposal for the biennium, because it moves from a bi-monthly 12-page glossy newsletter to a quarterly 4-page newsletter. Two alternatives to consider if the Council desires additional reach: invest the savings in contractual services for marketing and public relations, or outsource the communications-manager role to a full-service firm

that includes marketing and public relations. This is a decision that can also wait until a permanent City Manager is in place.

## What this budget does not yet solve

Without a change in the revenue and cost structure, recurring operating expenses were on track to exceed ongoing General Fund revenue around 2029. Performance in 2025-2026, and the trims and fund shifts in this proposal, are expected to move that point out to 2031, inclusive of the Eastside Fire & Rescue 2027-2028 budget adopted by its Board. The changes provide time, but are not a long-term cure.

A funding measure should go to the voters before operating expense exceeds ongoing revenue. Eastside Fire & Rescue is expected to take a measure in 2028 or 2029. If that measure passes, the City will not need a separate funding measure for several years. If a Fire funding measure does not occur, the City should be prepared to take its own measure to Sammamish voters shortly thereafter. The stabilization assignment is the resource for that period.

Property-tax growth remains capped near 1 percent. Police and fire contracts and City operations costs grow faster at no less than CPI plus growth. Assessed value is softening, and home sales have slowed. King County unemployment was 4.9 percent in July 2026, and Seattle-area technology employers cut jobs in 2025 and 2026. Many Sammamish residents work in those industries. Real estate excise tax, which pays for capital, moves with the sales market. Thus we have reduced REET revenue forecasts.

I recommend that the City, with adoption of its 2029-2030 budget, create a single transportation fund and the plan to fund it. The plan may include transfers from General Fund resources until the dedicated sources are fully operational, so that property tax is not the default transportation resource. Available tools include, but are not limited to, an administrative fee on the solid-waste franchise when the new provider starts in 2028, a Transportation Benefit District (chapter 36.73 RCW), potential transportation-related fees or assessments authorized by state law, and other right-of-way and solid waste franchise charges allowed by state law. None of those is proposed as a new tax or fee in this budget. The 2029-2030 budget is the decision point for the structure and the funding plan.

An Economic Development Task Force in early 2027 is the next step to consider commercial growth: what the community will support, and which revenue tools follow from those choices. I also recommend a Public Works Committee, stood up as a limited term task force with a defined set of issues to evaluate and bring back to the Council. At the end of that assignment, the Council should decide whether the committee is needed on a continuing basis or should be stood up periodically, for example every five to ten years, when standards are reviewed.

## Work plan

The proposed budget includes a work plan aligned with the spending in this proposal. Significant non-recurring items include support for the Economic Development Task Force and Governance evaluation for fire. The details are in the department budgets. Adopting the budget also adopts the work plan, consistent with prior budgets.

## Program budget

Finance redesigned the chart of accounts so Council can see the cost of a service, not only the cost of a department. Calendar year 2026 was the first year that costs were tracked that way. This is the first budget prepared with this information. There is no prior-year program history to rank or evaluate the programs.

The 56 programs, with cost, staff time, and level of requirement, are in the Program List section of the proposed budget. Department budgets report the programs each department controls or contributes to in a significant way. The rule for this cycle is to maintain current programs and current service levels

as the baseline, and to bring exceptions to Council by name: a cut, an enhancement, or an elimination. Later budgets will add trend information. This budget sets the line.

Finance also worked with City departments to build their line-item budgets from zero rather than starting from last biennium's appropriation.

Performance measures are new in this budget, so the organization can see early trends and use this information to help improve decisions before the next biennium. The target is one to three measures per program, drawn from information the City already collects. They are reported in the Performance Measures section and in the department budgets. I expect these measures to have iterative changes as management implements and uses the information.

Department budgets identify major expenses and one-time costs associated with work plan items and upcoming significant policy decisions.

## How residents can take part

Residents have been providing input to Councilmembers and staff via meetings at Coffee events and other channels throughout the past year. This information is communicated to the City Manager, who prepares and presents a proposed budget to the Council. The Council reviews it in public and holds public hearings. Several meetings are scheduled at which the public may comment as well as provide written feedback. State law requires budget adoption by ordinance before January 1, 2027. A mid-biennium review follows in late 2027. Meeting dates, the proposed budget, an appendix with line-item detail, and a Budget in Brief will be posted on the City's website. Comments may be sent to CityCouncil@Sammamish.us.

## The ask

I ask the Council to:

1. Adopt a balanced 2027-2028 budget on the structure in this proposal: 140.50 FTE after seven position eliminations and one addition, capital in capital funds, a first program-budget baseline, the work plan, and no new debt. Adopting the budget adopts the work plan.
2. Confirm the General Fund transfers: $20.0 million to facilities for prior use and for future needs, $10.0 million to transportation capital, the facilities capital-program transfer of $1.80 million in 2027 and about $1.85 million in 2028, and the $6.2 million stabilization assignment. The 2027 facilities analysis will recommend how much of the projected $20.3 million ending unassigned balance moves to projects, a set-aside, or General Fund cushion.
3. Approve the statutory 1 percent property-tax increase and unused banked capacity. The proposed budget identifies $286,979 of banked capacity in the 2027 levy.
4. Note the Eastside Fire & Rescue (EFR) amounts reflect the 2027-2028 budget its Board adopted on October 8, 2026, and the 2027 budget includes $150,000 for the City's share of a consultant team to work with EFR on organization operations and governance options.
5. Consider the alternatives not included in the proposed budget: City Hall lobby flooring, a City Hall space assessment, rooftop solar projects, electric HVAC at City Hall, a contingency line item, and the Communications newsletter options.
6. Decide Building 120 when the lease-or-sale work is ready, and amend then.
7. Use the quarterly reports, including police and fire measures and key performance data, as the way residents hold us accountable to what we said.

## Acknowledgements

I thank the Mayor, Deputy Mayor and each Councilmember for the time, candor, and the door that stayed open. Our regular one-on-one meetings are why this budget is a set of choices, not a surprise.

I thank department directors and their teams for putting real work on the table and for accepting a tighter structure.

I thank the Finance Director and her team. They sat with every department, built the zero-based view, and stood up the first program allocations this organization has had. That work is the baseline. Everything we report from here starts there.

I thank the employees of the City for their support as we consider alternatives and to the Citizens of Sammamish who have provided us their thoughts, concerns and suggestions.

The goal is a City that can pay, every year, for the service levels the Council sets, and that residents can see.

Respectfully submitted,

**Andy Parks**
Interim City Manager
City of Sammamish

**Vicky Carlsen**
Finance Director
City of Sammamish

PART 1

# Introduction

The budget at a glance: how to read this document, the City and its government, the budget process and financial policies, and the 2027-2028 Work Plan.

**In this part**

- Reader's Guide
- Introduction
- Work Plan

# Reader's Guide

For many readers, the City's budget document can appear complex. It is written for a wide range of audiences, including Councilmembers, City staff, residents, and the financial analysts who follow the City's credit, so it carries a great deal of information about how the City plans to use its resources over the next two years. This guide explains how that information is organized so that you can go straight to the part you are interested in. The document does four different jobs at once, and knowing which one you are reading makes it easier to follow. Each is described below.

### What is new in this budget

Beginning with this biennium, the City is budgeting by program as well as by department, fund, and category. A program is a service the City delivers, such as Building Services, Parks Resource Management, and Public Records Requests. Each program carries its own cost and its own share of staff time, if applicable. Some programs are fully contracted and therefore carry no staff time.

This is the first budget the City has prepared by program, so program figures have no prior-year results for comparison. The Program Budgeting section explains the program approach and includes the Program List, which defines every program and reports its cost, staff time and level of requirement. Each section of the Department Budgets part reports the programs that department delivers.
The book is also reorganized. The Fund Summaries are grouped together in one part, followed by the Department Budgets part. The Technology Services Fund, which the Technology Management department operates, is presented with the other funds in the Fund Summaries part. Performance Measures have their own section, and a short Risk Management Fund section reports the closing of that fund with a $250,000 transfer to the General Fund in 2027; Risk Management continues as a division of Administrative Services.

## 1. A Policy Document

The budget translates the Council's policy choices into financial terms. It covers two kinds of policy: decisions already in place, and decisions still under development. The City Manager's Budget Message, at the front of the document, explains the background, introduces the work plan for the coming two years, and reviews the policy questions the Council has identified as important to the community. New proposals that carry a cost are called out there. Any of these proposals may affect fees, taxes, or how the City assigns its staff and its funding sources.

## 2. An Explanation of City Services

The budget also explains the services the City provides to the community. It sets out the work the Council has directed for the next two years and describes the everyday work the City performs to deliver services. The Budget Message summarizes that work briefly; the department sections then show what each service costs and what it produces. The Performance Measures section shows how well the City is delivering those services, not only how much it spends.

## 3. A Financial Plan

The budget document is foremost a financial plan, providing a road map that matches the money the City expects to receive with the spending priorities the Council has set. The document presents that plan four different ways, and each one answers a different question.

### a. By program: what the money does

This view is new in this budget. Each program is a service the City delivers, with its own cost, its own share of staff time, and a short definition explaining what the program provides. The distinction is important: a category shows that the City spent money on supplies, while a program shows whether that spending supported building inspections, trail maintenance, or responses to public records requests. The Program Budgeting section explains the approach

and includes the Program List, which defines every program and shows its cost, staff time and level of requirement. Each section of the Department Budgets part reports that department's programs.

### b. By fund: where the money is allowed to go

The City accounts for its money in funds. The Fund Descriptions part of the Introduction describes each fund, and the Fund Summaries part presents each fund's revenues, expenditures and fund balance, including a short section on the Risk Management Fund, which closes in 2027. The Technology Services Fund, operated by the Technology Management department, is presented in the Fund Summaries part. A fund works much like a separate business: the revenue in it is tied to the kinds of expenses it pays for. Many funds are restricted by law. Surface Water Management revenue, for example, cannot pay for street repair, because state law limits it to the surface water services the City provides to Sammamish properties. The General Fund is the exception. It is the City's general-purpose fund, used whenever no restricted fund applies, and it pays for most of the daily operations that residents associate with City government.

### c. By department: who does the work

Departments group related activities together so that staff and professional skills can be used efficiently. Some departments work in a single fund: the Finance department operates only in the General Fund, because its work is specialized and largely self-contained. Others span several funds. Public Works operates in the General Fund, the Street Special Revenue Fund, the Surface Water Management Fund, and the Transportation Capital Improvement Fund, because the same crews and engineers serve all of them. Larger departments are organized into divisions, and each division delivers one or more programs. The Department Budgets part presents the departments in this order: City Council, City Manager's Office, City Operations, Legal, Public Safety, Public Works, Community Development, Parks and Recreation, Administrative Services, Facilities Management, Finance, and Non-Departmental. Technology Management operates the Technology Services Fund, which is presented in the Fund Summaries part.

### d. By category: what the money buys

Categories cut across both funds and departments, which makes them useful for seeing how one kind of revenue or cost is treated across the whole organization. On the revenue side, the categories are taxes (chiefly property tax, sales tax and the utility tax), charges for services, interest and other miscellaneous revenue, grants and contributions, licenses and permits, fines and penalties, developer contributions, and other revenue. On the expenditure side, the operating categories are personnel (salaries and wages with all associated benefits), supplies, services and charges, and capital outlay. Transfers between funds are not an operating category on either side. A transfer is money the City moves from one of its own funds to another, so counting it as revenue in the fund that receives it and expenditure in the fund that sends it would count the same dollar twice. Transfers are reported separately and excluded from citywide totals; the City's net expenditure budget is the total budget less transfers between funds. Proceeds from the sale of capital assets are also non-operating.

## 4. An Operations Guide

Once the Council adopts the budget, it becomes the City's operating instructions for the biennium. Each department section describes what that department is responsible for, what it plans to do, and how it will use its money. Staff rely on the document throughout the biennium as both a work plan and a reference, and it presents the City's historical results alongside projections based on assumptions made when the budget was prepared. Departments manage and monitor their own budgets and report significant variances to the City Manager and the Finance Director. Finance develops and monitors the budget as a whole, publishes financial status reports during the year as interim snapshots of the City's position, and prepares the Annual Comprehensive Financial Report after each year closes.

## Where to find what you are looking for

Most readers consult a budget with a specific question in mind. The table below identifies the section that answers each common question. The Budget Process section of the Introduction describes how the budget is prepared and adopted and the budget calendar; the Budget Message describes how residents can take part.

**Table 1.** Where to find the most commonly requested information in this budget document.

| If you want to know | Go to |
|---|---|
| What the City Manager recommends for the next two years, and why | Budget Message |
| The work plan for the biennium | Work Plan |
| How the City measures whether it is succeeding | Performance Measures |
| Where the City's money comes from | Revenues (All Funds) |
| Where the money goes, across the whole City | Expenditures (All Funds) |
| How many positions the City funds, and where | Personnel |
| How much each fund holds in reserve (fund balance) | Fund Summaries |
| What a program is, what it costs, and why the City performs it | Program Budgeting **(including the Program List) and** Department Budgets |
| What a department does and what it costs | Department Budgets |
| What a particular fund may legally be spent on | **Introduction:** Fund Descriptions**, and the** Fund Summaries |
| The financial rules the City follows | **Introduction:** Financial Policies |
| How this budget is built and adopted | **Introduction:** Budget Process |
| Roads, parks, buildings, and other capital projects | Fund Summaries**:** Parks Capital Improvement Fund**,** Transportation Capital Improvement Fund**, and** Facilities Capital Improvement Fund |
| The surface water utility | Fund Summaries**:** Surface Water Management Fund |
| Population, housing, and other community data | **Introduction:** Community Profile **and** About Sammamish |
| What a budget term means | Glossary of Budget Terms |

## How to read the numbers

**The budget covers two years.** The Council adopts a biennial budget, meaning that the budget is managed as a 24-month period rather than two 12-month periods, although each year is still accounted for and reported as a separate fiscal year. Depending on the table, columns show the 2023-2024 Actual, the 2025-2026 Amended Budget, the 2025-2026 Estimate and the 2027-2028 Budget.

**Column labels tell you how firm a number is.** Actual means the biennium is closed and audited. Estimate means the biennium is still under way, so the figure combines audited actual results for the first year with the City's projection for the second. The 'actual' and 'estimate' columns are presented on the City's budgetary basis. Budget means an appropriation: for 2025-2026 the amount the Council has adopted, as amended; for 2027-2028 the amount proposed, until it is adopted by the Council.

**The 2025-2026 figures are estimates.** The 2025-2026 biennium was not finished when this budget was prepared, so it appears throughout as the 2025-2026 Estimate: audited 2025 actual results plus the City's projection for 2026. These figures will be restated as actual results in the 2029-2030 budget.

**Program figures have no history yet.** Because this is the first budget organized by program, program tables show a single budget column with no prior-year comparison. Fund and department

tables keep the same basis as prior budgets; where a department or fund was reorganized, a note explains how prior years are presented.

**Table amounts are in thousands.** A figure printed as $4,576 in a table or chart means $4,576,000. Each table states its units in its caption.

**Amounts in the text are written out in full.** The same amount appears in a sentence as $4,576,000, rounded to the nearest thousand; a few large summary figures are shown in millions with one decimal (for example, $220.3 million). Because amounts are rounded, they are not shown to the exact dollar. Each amount, including every total and subtotal, is rounded independently from its exact amount, so the parts of a table may not add exactly to the total shown. Percentage changes are calculated from the amounts shown in each table.

**Some measures are not rounded.** Tax rates, per-household fees, per-capita amounts, position counts and figures published by others (such as Census statistics or another government's audited results) are presented as published.

**A position is rarely a whole number in any one program.** Staff time is charged to the programs employees work on, in proportion to the time spent on each, so program position counts are often fractional. A large cost next to a small position count usually means the City is buying the service under contract rather than staffing it. Public safety is the clearest example: the City employs no police officers or firefighters, so the position count reflects only the staff time spent overseeing those contracts.

# Introduction

## Administrative Structure

Sammamish operates under the council-manager form of government. Seven councilmembers are elected at large for four-year terms, and the Council selects the Mayor and Deputy Mayor from among its own members. The Council sets policy, adopts the budget, and appoints a City Manager, who serves as chief executive officer and is responsible for day-to-day operations, for carrying out Council direction, and for the appointment and supervision of City staff. Boards and commissions are appointed by and report to the Council.

Beginning with the 2027-2028 biennium, the City Manager's Office is organized around two Deputy City Managers. The Chief of Operations oversees the departments that deliver services directly to the community; the Chief of Administration oversees the internal service and support departments. The City Clerk and Communications report directly to the City Manager. Contracted public safety and legal services are also administered through the City Manager's Office.

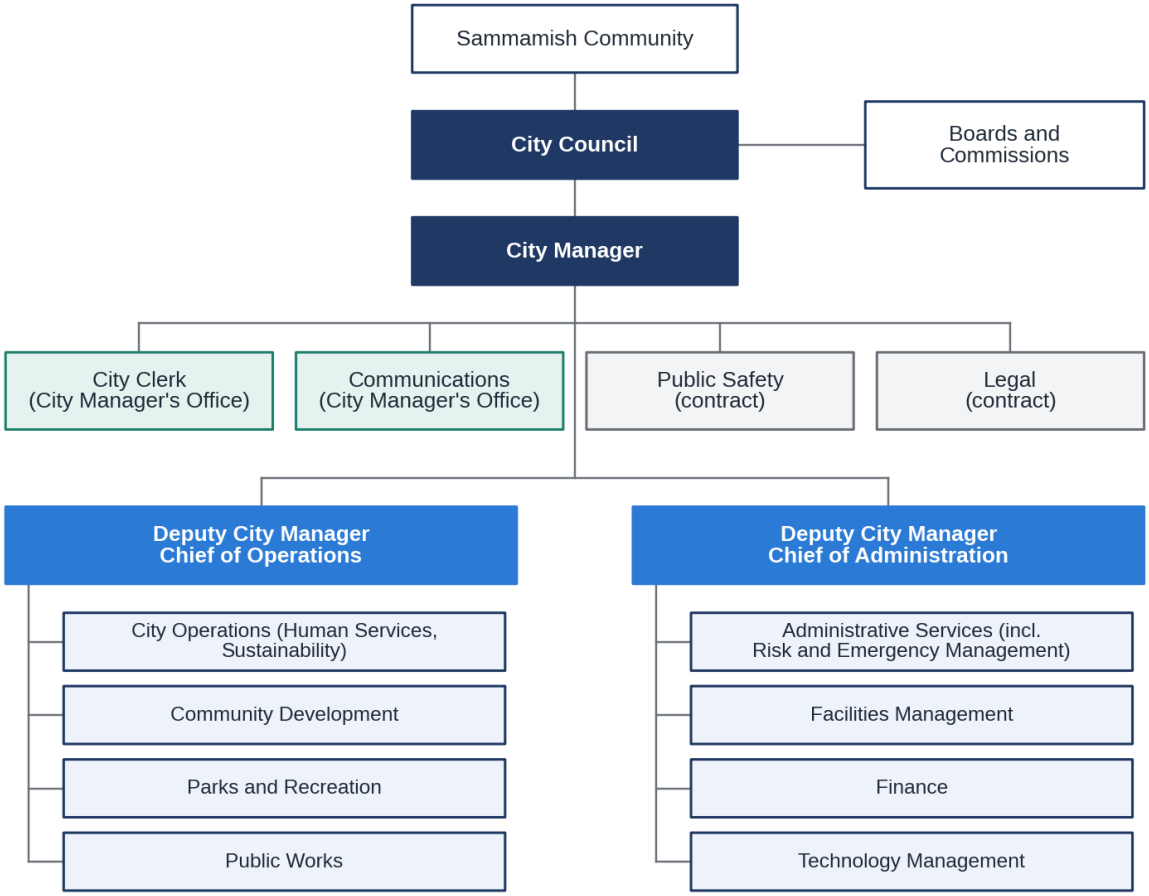


**Figure 1.** City of Sammamish administrative structure, 2027-2028.

### What Changed for 2027-2028

In the 2025-2026 budget every operating department was shown reporting directly to the City Manager: thirteen in all. Three changes produced the structure shown in Figure 1.

- The Administrative Services director was promoted to Deputy City Manager, resulting in two Deputy City Managers, each overseeing a different segment of the organization. Both are budgeted in the City Operations department. The Deputy City Manager, Chief of Operations, oversees the public-facing departments, Public Works, Community Development, and Parks and Recreation, together with the Human Services and Sustainability divisions of City Operations. The Deputy City Manager, Chief of Administration, oversees the internal-facing, or support, departments: Administrative Services (which includes Risk Management, Contracting, Emergency Management, and Human Resources), Facilities Management, Finance, and Technology Management.
- The City Clerk and Communications, divisions of the City Manager's Office, report directly to the City Manager.
- Non-Departmental has been removed from the chart. It is a budget classification used for transfers between funds, payments for services provided by other funds, and the citywide vacancy allowance, which is not an organizational unit with staff. It continues to appear in the financial schedules and is described in the Non-Departmental section of the Department Budgets part.

The reorganization does not by itself add or remove authorized positions. Position counts by department, including the seven positions eliminated, the Finance position converted from limited-term to regular, and the one limited-term position added for the biennium, are set out in the Personnel section.

### Contracted Services

Sammamish delivers a substantial share of its services through contracts and interlocal agreements rather than through City employees, and the organizational chart identifies the largest of those relationships. Police services are contracted with the King County Sheriff's Office. Fire and emergency medical services are provided by Eastside Fire & Rescue under an interlocal agreement among three cities and two fire districts. Legal services are provided by a law firm specializing in municipal law rather than by in-house counsel. Water and sewer utilities are provided by two independent districts that the City does not govern and that are not part of the City budget.

## Department Activity Highlights

The table below summarizes the principal activities of each City department and of the services the City obtains by contract. Departments are grouped by reporting relationship, matching the administrative structure in Figure 1, and listed in the City's department order. Where a department's work is delivered through programs that draw staff from more than one department, the Program Budgeting section carries the full program detail.

**Table 2.** Principal activities by department and by contracted service, 2027-2028.

| Elected | |
|---|---|
| **City Council**<br>• Policy direction, City legislation, and governance<br>• Adopts the budget<br>• Appoints a professional City Manager<br>• Appoints advisory boards and commissions<br>• Represents the City at regional meetings | |
| **Reporting to the City Manager** | |
| **City Manager's Office**<br>• Executive leadership and administration of City operations<br>• Intergovernmental and regional relations<br>• Diversity, equity, inclusion and belonging | **City Operations**<br>• Day-to-day direction of City departments through two Deputy City Managers<br>• Chief of Operations: Public Works, Community Development, and Parks and Recreation<br>• Chief of Administration: Administrative Services, Facilities Management, Finance, and Technology Management<br>• Human Services and Sustainability divisions, listed with the Chief of Operations below |
| **Legal**<br>• Legal services under contract with a law firm specializing in municipal law<br>• Ensures the City's actions comply with law to minimize potential litigation<br>• Defends the City against legal actions<br>• Provides legal advice to the City Council and City administration | **Public Safety**<br>• Police services under contract with the King County Sheriff's Office<br>• Fire and emergency medical services through Eastside Fire & Rescue<br>• Animal control, public defense, prosecution, domestic violence advocacy, and court services |
| **Deputy City Manager, Chief of Operations** | |
| **Public Works**<br>• Transportation infrastructure planning, design, and construction<br>• Street, sidewalk, and vegetation maintenance<br>• Transportation planning and traffic engineering<br>• Development review<br>• Solid waste and franchise management<br>• Surface water operations and capital | **Community Development**<br>• Land use and building permit services<br>• Long-range planning<br>• Code compliance<br>• City Hall reception and permit center<br>• Affordable housing |
| **Parks and Recreation**<br>• Park planning, design, and construction<br>• Park resource management, rentals, and maintenance<br>• Recreation programs and special event management<br>• Arts and culture programs<br>• Volunteer and restoration programs | **Human Services (division of City Operations)**<br>• Coordinates local nonprofit services and connects residents to them<br>• Allocates grants to local nonprofit agencies<br>• Administers housing and rental assistance programs<br>• Audits grant agencies<br>• Advocates regionally for City and resident needs |
| **Sustainability (division of City Operations)**<br>• Implementation of the Climate Action Plan<br>• Implementation of the Urban Forest Management Plan<br>• Facilitation of the Sustainability Commission | |

## Deputy City Manager, Chief of Administration

### Administrative Services
- Personnel services, recruitment, and selection
- Compensation and classification
- Staff training and employee well-being
- Emergency Management: preparedness, training, disaster response, recovery planning, and mitigation
- Grants and contracts
- Risk Management: obtains adequate insurance at the most reasonable cost
- Risk Management: operates safety programs to minimize risk to employees and the City
- Risk Management: administers claims against the City

### Facilities Management
- Manages building construction projects
- Operates and maintains all City buildings
- Manages the City's fleet of vehicles and equipment
- Administers facility maintenance contracts

### Finance
- Accounting and financial reporting
- Financial planning and analysis
- Budgeting, including the program budget
- Internal control and treasury

### Technology Management
- Network administration and network security
- Website and geographic information services (GIS)
- Help desk and end-user support
- Maintains all City software applications
- Technology equipment replacement and infrastructure

## City Manager's Office divisions reporting directly to the City Manager

### City Clerk
- Council agendas, minutes, official City records, and records retention
- Public records requests and disclosure
- City elections and codification of ordinances

### Communications
- Media relations and public information
- City publications, website content, social media, and community engagement
- Emergency and incident communications

## Budget classifications that are not departments

### Non-Departmental
- Transfers among funds and payments for services provided by other funds
- The citywide allowance for staff vacancies that occur throughout the year

## Community Profile

The figures below describe the community the budget serves. Population is the Washington State Office of Financial Management estimate used for state revenue distributions; the demographic figures come from the most recent American Community Survey five-year estimates available when this budget was prepared.

**Table 3.** Community profile: general information and demographics.

| General Information | |
|---|---|
| City incorporation | August 31, 1999 |
| Form of government | Council-Manager |
| Land area | 20.4 square miles |
| Total area, including water | 24.0 square miles |
| Elevation | 310 feet |
| Average temperature | 53 degrees |
| Average rainfall | 35 inches |
| Average snowfall | 3 inches |
| **Demographics** | |
| Population (OFM, April 1, 2026) | 68,500 |
| Rank among Washington cities by population | 19th largest |
| Median age | 39.9 |
| Percent under 18 | 28.6% |
| Percent 65 and over | 9.1% |
| Number of occupied households | 22,144 |
| Average household size | 3.00 |
| Owner-occupied housing | 82.6% |
| Renter-occupied housing | 17.4% |
| High school graduate or higher | 97.5% |
| Bachelor's degree or higher | 77.1% |
| Foreign-born population | 36.5% |
| Median household income | $239,690 |

*Sources: population is the Washington State Office of Financial Management April 1, 2026 estimate, which is the official figure for state revenue distributions and is not the same as the Census Bureau's July 1 estimate; the population rank is based on the same estimate. The demographic figures are the U.S. Census Bureau 2020-2024 American Community Survey 5-Year Estimates, released January 2026. Land area is the Census Bureau's 2020 measurement of 20.42 square miles, or 24.04 including water, which replaces the 23.5 square miles shown in earlier budgets.*

# About Sammamish

## Government

The City of Sammamish incorporated on August 31, 1999, and operates as a non-charter optional code city with a Council-Manager form of government. 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. The seven Councilmembers are part-time officials who exercise the legislative powers of the City and determine matters of policy. The Mayor is a Councilmember selected by the Council to chair meetings and authenticate documents, and serves as the ceremonial head of the City. The Council is supported by several advisory boards and commissions. The Council appoints a full-time City Manager who is the head of the executive branch and serves as the professional administrator of the organization, managing day-to-day activities.

The City provides a full range of municipal services including:

- Police protection (contracted with the King County Sheriff's Office)
- Fire protection (interlocal agreement with Eastside Fire & Rescue)
- Parks and recreation
- Public works
- Community development
- Surface water management
- General administrative services

For the 2027-2028 biennium the City authorizes 140.50 full-time equivalent (FTE) positions plus one limited-term position, which is not counted as an FTE. Elected officials, who carry no FTE, and part-time and seasonal employees are excluded. The budget eliminates seven positions, converts a limited-term position in Finance to a regular position and adds the one limited-term position; the Personnel section sets out the count by department and the basis on which it is measured. Service delivery is organized around 56 budgeted programs, described in the Program Budgeting section and defined in the Program List. One bargaining unit represents City employees who are not in management or confidential positions.

## History

The present-day City of Sammamish was once home to Native American tribes. The original inhabitants of Sammamish were a Coast Salish tribe in the Sammamish River Valley in central King County, Washington.

Europeans arrived in the late 1800s and began logging operations. The town of Monohon, Washington, located in the present-day City of Sammamish, was founded by Martin Monohon, who homesteaded the area in 1877. Lumber and milling operations contributed to the financial success of the community along the eastern shore of Lake Sammamish.

The mills facilitated other business ventures in the area including logging camps, a wood-turning shop, and a boat and canoe company. Educational services to the Monohon residents in the early 1900s included a school with eight grades where church services were held on Sundays. The area surrounding the mill town was populated with farms and summer residences.

By the late 1930s, three resorts had sprung up on two lakes in what is now the southern half of the Sammamish plateau. The plateau remained a rural area with a country atmosphere through the 1950s, when the population reached about 1,000 for the first time. In the 1960s, limited development began to arrive; by 1970 the three resorts were gone, and the population passed 5,000 in the early 1970s.

In the mid-1980s, growth accelerated dramatically as more homes, schools, and shopping centers were built. Around 1984 the plateau's population passed 10,000. By 1985 talk of incorporation as a city or annexation to a nearby city had begun. A vote in 1991 to join neighboring Issaquah failed, as

did a vote to incorporate the following year. A renewed movement to become a city, born of frustration with development policies set by the county government, met with voter approval in 1998. Sammamish was officially incorporated in August 1999, and, according to Washington State Office of Financial Management estimates, the population passed 68,000 in 2022. Growth has since flattened: the City added 350 residents between 2022 and 2026, and 20 between 2025 and 2026.

## Present Day Sammamish

Sammamish is located in King County, Washington, along the east side of Lake Sammamish and rises steeply to a plateau above the lake. The city is approximately six miles wide and six miles long with a total land area of about 20.4 square miles, or 24.0 square miles including water, lying north of Interstate 90 and the City of Issaquah, and south of Highway 520 and the City of Redmond. Sammamish had a population of over 29,400 at the time of incorporation in 1999. Annexation of the Klahanie area at the south end of the city on January 1, 2016, added about 10,000 new residents. According to the Washington State Office of Financial Management, the City's population was 68,500 as of April 1, 2026, making Sammamish the nineteenth-largest city in Washington State.

Sammamish is primarily a residential community with a large majority of its residents employed outside the city. The local economy is based chiefly upon businesses that provide goods and services to residents. There is no significant industry in the city.

Four commercial complexes within the city offer convenient shopping for residents. Sammamish Highlands Center, Pine Lake Village, and the Klahanie shopping center are each anchored by a grocery store and include smaller shops and businesses. The Town Center, designated by the City Council through the Town Center Subarea Plan, also includes a grocery store and is being developed on several blocks north of City Hall with mixed-use retail and multifamily residential development. About 326 housing units and 134,000 square feet of commercial space have been delivered in the Town Center to date, and a 38-unit townhome development came to market in 2026.

Its tree-lined streets and well-maintained neighborhoods make Sammamish an attractive community in which to raise a family. Sammamish is among the King County cities with the highest share of children: 28.6 percent of residents are under 18, compared with 18.6 percent countywide, roughly one and a half times the King County share, and the average household holds 3.00 people, compared with 2.39 countywide. The Sammamish City Council has recognized this by declaring Sammamish a "kid-safe, family-friendly community." SafeWise, a safety research organization, ranked Sammamish the second-safest city in Washington in its 2026 Safest Cities report.

The area's children are well served by three school districts. The southern part of the city lies in the Issaquah School District and the northern part in the Lake Washington School District. A small area in the eastern residential portion of the city is served by the Snoqualmie Valley School District. A private school, Eastside Catholic School, opened in the community in 2008. The school serves grades 6 through 12 and is located between two public high schools along Sammamish's central 228th Avenue arterial.

Sammamish offers extensive recreational opportunities, including parks at Pine Lake Park, Beaver Lake Park, Sammamish Landing Park, East Sammamish Park, Big Rock Park, Ebright Creek Park, Klahanie Park, Sammamish Commons Park, and Northeast Sammamish Park. The northern half of Big Rock Park South opened for trail use in 2024, adding more than four miles of trails near the city center. A popular Community and Aquatics Center, owned by the City and operated by the YMCA, has been in operation since April 2016. The City has partnered with two of the three school districts to convert grass sports fields to artificial turf for year-round use by soccer, football, baseball, and lacrosse teams.

## Economic Condition and Outlook

As Sammamish is primarily a residential city, with property taxes being the City's largest revenue source at 52.5 percent of General Fund revenues, the City has less exposure to economic changes when compared to other locations. However, property tax revenue is limited to 1 percent growth plus new construction and does not keep up with inflationary expenditure increases, which puts increasing pressure on the budget over time. The City relies on sales tax revenue to a lesser extent and although the city has relatively few retail establishments, it benefits from the destination sales tax, where the City receives tax revenues when products are shipped to Sammamish addresses. A 6 percent tax on utilities, adopted in 2025 and effective January 1, 2026, adds about $11 million in revenue a year and makes 2027-2028 the first biennium in which the utility tax is in force for both years.

### The Housing Market

The housing market is one indicator of the local economy, and it has turned since the 2025-2026 budget was adopted. Prices have eased, sales volume is down and inventory has risen. The pattern is the same across King County, where the median sale price is modestly below where it stood a year earlier, closed sales have fallen, and homes are taking longer to sell.

Two points matter for the budget. First, a softer resale market shows up quickly in real estate excise tax, which the City uses for capital rather than operations, and more slowly in the property tax levy, which is limited to 1 percent growth plus new construction regardless of what property values do. Second, assessed values have fallen along with sales prices. The certified assessed value of taxable property in Sammamish for 2026 property taxes, as reported by the King County Assessor's Office, was $35.8 billion. The preliminary assessed value for 2027 taxes, according to the King County Assessor's Office, is $33.9 billion, a decrease of 5.3 percent. Falling assessed values do not lower the City's levy; they spread the same levy across a smaller base and raise the rate. The estimated levy rate provided by King County for 2027 taxes is $1.07148 per $1,000 of assessed value, compared with the 2026 levy rate of $1.00168.

### Interest Rates

Interest rates are among the most volatile assumptions in any revenue forecast, and their direction has reversed more than once since the last budget was adopted. The City does not base its budget on an interest rate forecast. Investment earnings are budgeted conservatively based on the maturities already in the portfolio, and the forecast does not assume that lower borrowing costs will increase home sales and, in turn, real estate excise tax revenue. The Revenue section describes these assumptions in more detail.

### The Regional Economy

With little industry in Sammamish, the City's economic exposure comes primarily through the effect of the Puget Sound regional economy on its residents. The Puget Sound region's unemployment rate is higher than the national rate. King County's unemployment rate was 4.9 percent in July 2026, against 4.1 percent nationally and 5.0 percent statewide. The county figure is not seasonally adjusted; the national and state figures are. The region's concentration in technology, long a source of economic strength, has become a source of vulnerability: Seattle-area technology employers cut approximately 7,027 jobs in 2025, and the reductions have continued into 2026 at Microsoft, Amazon, Meta, Expedia and Zillow. Employers increasingly attribute the reductions to automation and artificial intelligence rather than to a business downturn, which suggests they may be less likely to reverse when growth resumes. The City of Seattle's forecast office expects little meaningful job growth in the region through the end of 2027. Aerospace provides a partial offset: Boeing received approval in 2026 to raise 737 production and has been adding factory workers, although those jobs are in Snohomish County rather than King County.

A large share of Sammamish residents work in the sectors that are contracting, and median household income in Sammamish is nearly two and a half times the state median. As a result, the City's exposure to a downturn in professional employment comes primarily through its residents rather than through

its own tax base. This exposure affects the City budget mainly through sales tax and development-related revenue rather than through property tax.

As in all parts of the country, factors beyond the City's control can affect the regional economy. The possibility of a recession, global instability, shifts in federal policy and rising government debt are among the economic uncertainties that will unfold in the coming years.

**Sources.** Unemployment rates are for July 2026: King County from the U.S. Bureau of Labor Statistics Local Area Unemployment Statistics, which are not seasonally adjusted, and the national and Washington State rates from the Bureau of Labor Statistics and the Washington State Employment Security Department, which are. The count of technology job reductions is the Seattle-area total reported in the Workforce Development Council of Seattle-King County's Workforce Index; the individual 2026 reductions named here are from WARN notices filed with the Employment Security Department.

## Budget Process

Sammamish prepares a biennial budget following the process and time limits required by chapter 35A.34 of the Revised Code of Washington (RCW). By law the first year of the biennium must be an odd-numbered year, so the budget is prepared in the preceding even-numbered year, and the City Council must adopt it by ordinance before the biennium begins on January 1. A mid-biennial review and modification takes place no sooner than eight months after the biennium begins and no later than the end of its first year, and any change to a fund's total revenues or expenditures is adopted by ordinance. Statutory deadlines establish the budget calendar. Figure 2 shows the City's dates for this biennium and the deadline chapter 35A.34 RCW sets for each step.

| City date | Step | Statutory deadline |
|---|---|---|
| | The City Clerk notifies each department to submit its detailed estimates of revenues and expenditures. | **September 14, 2026** RCW 35A.34.050 |
| | Departments return their estimates, fourteen days after the notice. | **September 28, 2026** RCW 35A.34.050 |
| **October 1, 2026** | The Finance Director submits the proposed preliminary budget to the City Manager. | Required step RCW 35A.34.080 |
| **October 14, 2026** | The public hearing notice is submitted to the City Clerk. | |
| **October 16, 2026** | First publication of the notice of the public hearings on November 4 and November 17. The notice states that a copy of the budget is available to any taxpayer who contacts the City Clerk's office. | **November 20, 2026** RCW 35A.34.100 |
| **October 23, 2026** | Second publication of the public hearing notice. | **November 20, 2026** RCW 35A.34.100 |
| **November 2, 2026** | The City Manager files the preliminary budget and budget message with the City Council. | **November 2, 2026** RCW 35A.34.090 |
| **November 4, 2026** | First public hearing on the budget and the property tax levy (assumes the Council moves its November 3 meeting to November 4). | **December 7, 2026** RCW 35A.34.100, .110 |
| **November 17, 2026** | Second public hearing on the budget and the property tax levy. The Council adopts the budget and property tax ordinances. | **December 31, 2026** RCW 35A.34.120 |
| **November 30, 2026** | Final date to adopt the 2027 property tax levy. The certified ordinance is due to King County on December 1, 2026. | **November 30, 2026** King County Assessor |
| **December 31, 2026** | Last allowable day to adopt the 2027-2028 biennial budget. | **December 31, 2026** RCW 35A.34.120 |
| **Sept. to Dec. 2027** | The mid-biennial review. Any change to a fund's total revenues or expenditures is adopted by ordinance. | **By December 31, 2027** RCW 35A.34.130 |

**Figure 2.** The budget calendar for the 2027-2028 biennium, showing the City's dates and the deadline chapter 35A.34 RCW sets for each step.

### How the 2027-2028 Budget Was Built

The 2027-2028 budget was built from zero rather than from the previous biennium's numbers. Every general ledger account started at zero, and departments justified every dollar they requested. Nothing carried forward simply because it had been there before.

Budget requests were built from individual justifications rather than from account totals. A department's contracted services account, for example, is not a single figure in the budget records; each contract is justified separately, with its own amount and a description of what the City is buying and why. The figures in this document summarize those justifications; the underlying detail is maintained in the City's budget records.

Each justification is categorized, or "tagged," as it is prepared. The tags record whether the money is ongoing or one-time and whether it is carried forward, newly added or restored; the degree to which the City is obligated to spend it, ranging from legally required to discretionary; and whether the work faces the community or supports the organization that serves it. Tagging the budget in this way allows the same figures to be analyzed from several perspectives. When weighing choices, the Council can see how much of the proposed budget the City is obligated to spend and how much is discretionary.

### Spend Plans

For the first time, each expenditure justification also carries a spend plan showing the months in which the money is expected to be spent, and each revenue justification carries a similar schedule showing when the City expects to receive it. Spend plans are not included in this budget document. They are a tool built into the budget process that will enhance the City's monthly financial reporting beginning in 2027, when actual results can be compared with what was planned for that point in the year rather than with an even monthly share of the annual budget.

This distinction is significant. Very little of a city budget is spent or received evenly. Property tax arrives in two concentrated periods each year, seasonal parks work is compressed into the summer, and a contract may be paid in a single installment. Measured against a straight-line (evenly divided) budget, an account can appear significantly overspent in March and fully on track in December even though nothing has changed. Measured against a spend plan, a variance is meaningful: it shows whether money expected in a given month was received and whether it was spent as planned.

The comparison begins with the 2027 fiscal year. There is no prior-year spend plan to measure against, so the first full year of reporting on this basis will be 2027, and the first year-over-year comparison will come in 2028.

### Amending the Budget

The City Council adopts the budget by ordinance at the fund level. Any revisions that subsequently alter the fund totals require adoption by ordinance. In the last four months of 2027, the City will conduct the mid-biennial review and present any resulting amendment for Council adoption, as chapter 35A.34 RCW provides for biennial budgets. Revisions that transfer expenditure budgets among departments in the same fund are approved by the City Manager. Appropriation remains at the fund level in 2027-2028. The program figures presented throughout this document are a second view of the same appropriations, not separate spending authority, so moving dollars between programs within a fund does not require Council action.

### Budgeting, Accounting, and Reporting System

The City's financial structure is consistent with Washington State's required Budgeting, Accounting, and Reporting System (BARS). This system provides a uniform chart of accounts for all Washington State local governments and provides useful comparative data to the state regarding local spending. It also allows management and investors to compare the City with its peers.

The City implemented a new enterprise resource planning system and rebuilt its chart of accounts effective January 1, 2026. The City continues to report to the State in BARS format, and results for prior years have been mapped to the new chart of accounts, so the comparative columns in this document are on a consistent basis with 2027-2028.

## Budget Fund Structure

The City's budget is composed of eight appropriated funds, each of which is independently balanced, plus the Risk Management Fund, which is appropriated in 2027 only to transfer its remaining balance to the General Fund before it closes. In each fund, revenues and beginning fund balance equal expenditures and ending fund balance. Total appropriation for the 2027-2028 biennium is $255.4 million: $220.3 million of expenditures and $35.1 million of interfund transfers, including the Risk Management Fund's $250,000 closing transfer. There are no unbudgeted funds. The City's budget is divided into two primary sections, governmental funds and proprietary funds. Within each of these primary sections there are operating funds and capital funds.

Governmental funds include the General Fund, the Street Special Revenue Fund, and three capital funds: the Facilities Capital Improvement Fund, the Parks Capital Improvement Fund, and the Transportation Capital Improvement Fund. Governmental operating funds are generally supported by taxes, fees and charges, and contributions from other governments. They provide services such as police, fire, development activities, street maintenance, parks, and administrative functions.

Proprietary funds are further divided into enterprise funds that provide services to customers outside the government and internal service funds that provide services to other funds of the City. Services provided by proprietary funds are self-supporting through fees paid by the users of those services.

Three changes reduce the fund count from the 2025-2026 budget. The American Rescue Plan Act sub-fund closed in 2023 and is no longer budgeted. The Surface Water Capital Fund is consolidated into the Surface Water Management Fund as a capital division. Finally, risk management is consolidated into the General Fund as a division of Administrative Services; the Risk Management Fund remains open in 2027 only to transfer its remaining balance to the General Fund and then closes. None of the three changes alters the services delivered; each removes an accounting structure the City no longer needs. One fund has also been renamed: the Facilities Capital Improvement Fund was formerly the General Government Capital Improvement Fund. Other City documents, including the prior Capital Improvement Plans, may refer to the funds by shorter names, such as the Street Fund or the Parks Capital Fund.

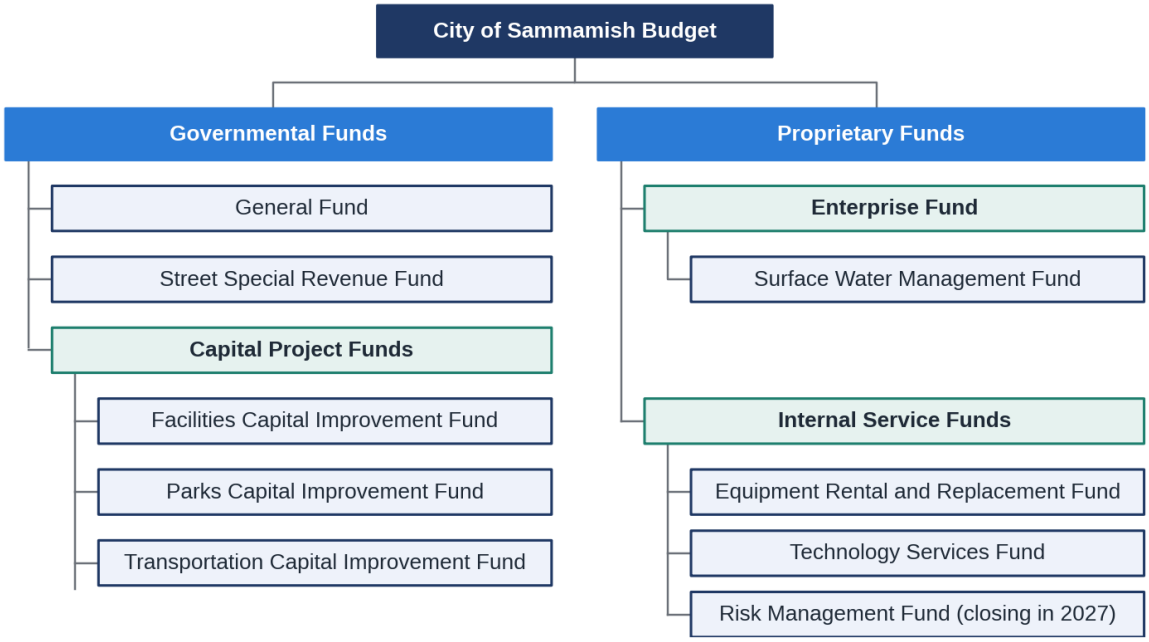


**Figure 3.** Budget fund structure, 2027-2028.

## Fund Descriptions

Each description below explains what the fund pays for and how it is funded. Each fund's budget and fund balance are presented in the Fund Summaries section.

### Governmental Funds

**General Fund:** The General Fund budget covers all transactions of the City that pertain to its general administration and the services traditionally provided to its residents. This includes law enforcement, legal services, fire and emergency services, community development, recreation, public works administration and engineering, routine street maintenance, facility maintenance, finance, and city administration. Beginning in 2027 it also carries risk management, which was previously an internal service fund and is now a division of Administrative Services. The General Fund also transfers money to other City funds for capital and maintenance activities. General Fund expenditures are paid primarily with taxes, development fees and charges, and contributions or grants from other governments.

The American Rescue Plan Act sub-fund is closed. It appears in the 2023-2024 comparative columns for completeness and is not part of the 2027-2028 budget.

**Street Special Revenue Fund:** This special revenue fund receives the City's share of the state motor vehicle fuel tax. High-cost street maintenance expenditures are budgeted in this fund and are paid for with the motor vehicle fuel tax, a restricted revenue source. Transfers from the General Fund supplement the motor vehicle fuel tax to fully fund the street maintenance activities. Nearly all the fund's budget pays for pavement overlay and preservation.

**Facilities Capital Improvement Fund:** Construction and purchase of capital improvements benefiting the city as a whole is the purpose of this fund. Money to pay for the activities in this fund may come from transfers from the General Fund, bond sales, loans or grants from other governments, and investment interest. The fund was renamed for management purposes; it was formerly the General Government Capital Improvement Fund.

**Parks Capital Improvement Fund:** This fund supports the acquisition, development, construction, renovation, expansion, and major rehabilitation of park capital improvement projects identified in the City's 6-year parks capital improvement plan. Revenues may be received from General Fund transfers, real estate excise taxes on the sale of property, impact fees on new construction, state and federal grants, investment interest, and a county tax levy for parks.

**Transportation Capital Improvement Fund:** This fund was established to account for the construction of projects approved in the City's 6-year transportation capital improvement plan. This plan sets forth major projects and improvements needed for streets, sidewalks, signals, and intersections. Funding sources may include General Fund transfers, real estate excise taxes on the sale of property, transportation impact fees on new construction, investment interest, and state and federal grants.

### Proprietary Funds

**Surface Water Management Fund:** This is a utility operating fund created to manage the conveyance, detention, and treatment of surface water in the city. Adequate drainage to protect property and reduction of water pollution are two of its primary goals. Sammamish includes several lakes used for recreation and fishing that require monitoring and action to protect their integrity. Property owners are billed an annual surface water fee to provide much of the financing for this fund. Other sources of money for surface water activities are grants and investment interest. Beginning in 2027, the fund also carries the surface water capital program as a separate division, described below.

Surface water capital work is now a division of the Surface Water Management Fund rather than a separate fund. Its purpose is to fund and build facilities for the surface water utility system. Revenues are received from charges to developers whose projects will add to surface water runoff and from state and federal grants and loans; the transfer that formerly moved money from the operating fund to the capital fund is no longer needed. System capacity is also increased by surface water detention and conveyance systems built by developers and contributed to the City, such as detention ponds, stream

restoration, and surface water culverts. Growth and federal water quality standards and regulations drive improvements and expansion of the City's surface water capital infrastructure. The consolidation presents the utility in the budget as a single fund, as it is presented in the City's annual financial statements.

**Equipment Rental and Replacement Fund:** The budget in this fund is for the maintenance and replacement of City vehicles and rolling stock equipment such as backhoes, gators, and trailers. The department to which the vehicle or equipment is assigned pays scheduled maintenance and replacement fees to the fund. The scheduled fees are reviewed and revised each budget cycle based on actual maintenance cost history and updated projected replacement costs. Additional funding is provided by the sale of vehicles and equipment.

**Technology Services Fund:** This fund provides for citywide network communications, electronics, and information systems. Technology Management staff are responsible for maintaining computer information systems, strategic technology planning, and user and application support. It is funded by an interfund charge to the General Fund, a share from the Surface Water Management Fund, a technology surcharge on development permits, and a draw on its own accumulated balance.

Risk Management Fund: Risk management is no longer budgeted in a separate fund. Insurance premiums, claims settlements and self-insured unemployment claims are budgeted in the General Fund as a division of Administrative Services. The Risk Management Fund remains open in 2027 solely to transfer its remaining balance to the General Fund, and then it will be closed. The transfer is appropriated at $250,000, which exceeds the balance the fund is expected to hold, so that the fund can close with whatever balance is on hand without a budget amendment to increase the appropriation. Only the actual remaining balance will be transferred, and the fund will close with a zero balance. The Risk Management Fund section shows the projected transfer and explains the difference from the appropriation.

## Budgetary Basis

Every fund is budgeted on the modified accrual basis. Revenue counts in the year it is both measurable and available, meaning the amount can be determined, and the money arrives in time to pay that year's bills, which the City defines as within 60 days of the year ending. Expenditures count in the year the obligation is incurred, when the goods arrive or the work is done, rather than when the invoice is paid. Earned employee leave and long-term debt are the two exceptions; they are recognized when payment is due.

## Financial Policies

A primary responsibility of the City is the care of public funds and the wise management of City finances to provide adequate funding for desired services and maintenance of city facilities. The City Council adopted a consolidated set of general financial policies by Resolution R2025-1124 on November 18, 2025, superseding the policies described in earlier budget documents. They are maintained as City of Sammamish Policies and Procedures FI-04 and are reviewed every other year as part of biennial budget preparation, so the 2027-2028 cycle is a scheduled review. This section summarizes them; the adopted resolution is on file with the City Clerk and available on request from the Finance department.

It shall be the goal of the City to achieve a strong financial condition with the ability to:

- Provide quality, responsive community services in a cost-efficient manner.
- Provide an appropriate level of police, fire and other protective services.
- Build the type and number of capital improvement projects desired by the residents.
- Maintain capital assets including streets, parks, and buildings in very good condition.
- Maintain vehicles and equipment to achieve their longest reasonable useful lives.
- Develop a proactive and desirable parks and recreation program.
- Participate in regional initiatives for transportation, protection of the natural environment, and water quality.
- Adopt conservative borrowing practices.
- Plan and coordinate responsible community development and growth.
- Promote a strong community communication network and effective working relations with community members.

The financial health of the City of Sammamish is dependent upon establishing and following sound financial policies. These financial policies address revenues, the operating budget, expenditure control, capital improvements, financial planning, cash management and investments, accounting and reporting, debt management, and reserves.

### The Adopted Policies

**Table 4.** The nine sections of the City's adopted general financial policies.

| Policy section | What it covers |
|---|---|
| **3.1 Revenue Policies** | Revenue diversification so that no single source dominates, periodic review of fees and charges, and restriction of one-time revenues to one-time uses. |
| **3.2 Operating Budget Policies** | The budget as the central financial planning document, the definition of a structurally balanced budget, budgetary control and periodic reporting of actual against budget, and submission of the budget document for the GFOA Distinguished Budget Presentation Award. |
| **3.3 Expenditure Control Policies** | Authorization and monitoring of spending against appropriation, and the treatment of new ongoing commitments. |
| **3.4 Capital Improvement Policies** | Preservation and maintenance of City facilities as a primary fiscal responsibility, a multi-year capital plan updated biennially, financial analysis of funding sources for each project, pay-as-you-go financing as the norm, and new development paying its share through impact and mitigation fees. |
| **3.5 Financial Planning Policies** | Assessment of the long-term financial implications of current and proposed operating and capital budgets. |
| **3.6 Cash Management and Investment Policies** | Investment of idle cash in the order of legality, safety, liquidity, yield; pooling of funds for investment with income distributed on average balances; bond proceeds invested separately; and periodic investment reporting to the Council. |

| | |
|---|---|
| **3.7 Accounting, Auditing and Financial Reporting Policies** | Conformance with generally accepted accounting principles, the State BARS system, and GASB standards; annual audit by the State Auditor covering all City funds; and full disclosure in financial reports and bond representations. |
| **3.8 Debt Management Policies** | Long-term borrowing confined to capital projects, debt payments not extending beyond the useful life of the asset financed, average maturity of general obligation bonds at or below twenty years, and interfund loans considered before outside debt. |
| **3.9 Reserve Policies** | The General Fund reserve requirement described below, together with reserve requirements for the surface water utility and the replacement funds. |

## Reserves

Reserve policy section 3.9 (Table 4 in this section) sets the General Fund reserve at no less than 25 percent of prior-year ongoing General Fund expenditures. Up to 40 percent of that requirement, 10 percent of prior-year ongoing expenditures, is available for revenue instability, catastrophic events and short-term economic downturns; the remaining 60 percent is held for cash flow. The Council has also set a goal of 120 to 150 days of operating reserves in the Surface Water Management Fund at year end, and the City appropriates to the Equipment Rental and Replacement Fund and the Technology Services Fund each biennium so that reserves are adequate to finance scheduled replacements. Fund balances are used in the order restricted, committed, assigned, unassigned; those terms are defined in the glossary.

Measured against these policies, the budget maintains General Fund reserves above the minimum requirement in both years of the biennium, and the Surface Water Management Fund is projected to remain above its operating reserve goal.

**Proposed stabilization assignment.** The 2027-2028 budget also proposes a new General Fund stabilization assignment of $3,000,000 in 2027 and $3,200,000 in 2028, held separately from the required reserve to buffer revenue volatility rather than to fund a particular cost. The stabilization assignment is not yet part of the adopted financial policies. If the Council adopts the budget as proposed, that action will establish the assignment, and the financial policies will be updated to include it after the budget is adopted.

## Principles the City Follows

- By Council policy, real estate excise tax is divided between the two capital funds, with REET 1 allocated to the Parks Capital Improvement Fund and REET 2 to the Transportation Capital Improvement Fund. State law now allows each portion to be used for the other's eligible purposes, so this allocation is a Council choice rather than a legal requirement.
- One-time revenues are used for one-time expenditures, so that ongoing costs are not incurred against a revenue source that will not recur.
- Borrowing is not used to support ongoing City services and operations.
- Before the City enters an agreement creating fixed ongoing expenditures, the cost implications are determined for current and future years.
- If expenditure reductions are necessary, complete elimination of a specific service is preferable to lowering the quality of programs provided.

## Compliance

The 2027-2028 budget is presented in conformance with the adopted financial policies.

## Long-Term Debt Capacity

Washington State law provides a maximum limit on general obligation debt (established by Article VIII, Section 1 of the Washington State Constitution and supported by Chapter 39.42 RCW). There are three types of limits on general debt capacity applicable to the city.

1. The first limit is on the amount of general obligation debt that can be incurred without a vote of the people (Councilmanic debt). For this type of debt, a city is limited to 1.5 percent of its assessed value.
2. The second statutory limit is the amount of general obligation debt a city may incur for general governmental purposes with the vote of the people (voted debt). The amount of voted debt allowed is reduced by the amount of Councilmanic debt described above. The limit of voted and Councilmanic debt combined is 2.5 percent of the assessed value.
3. The third limit allows a city to incur general obligation debt of up to an additional 2.5 percent of its assessed value for bond issues approved by the voters for the purpose of parks and open space development. The two 2.5 percent limits provide an overall voted limit of 5 percent of assessed value. State law also allows additional voted debt for utility purposes; that limit is not shown here because the City does not own a water or sewer utility.

Where a measure goes to the ballot, it carries only with a favorable vote of 60 percent or more and a minimum voter turnout, known as validation, based on the number of votes cast in the preceding general election. The City has no general obligation debt outstanding, and the 2027-2028 budget does not provide for any to be issued. The limits above are stated so that a reader can see the capacity the City holds in reserve.

# Work Plan

The Work Plan shows the larger projects and initiatives the City will undertake during the 2027-2028 biennium. It primarily includes items that will come before the City Council, so it does not list regular ongoing work such as maintenance, events and permitting. Routine work of this kind makes up most of what the City does, and it is described in the department sections and measured in the Performance Measures section; the Work Plan items are the City's goals for the biennium.

This is the draft Work Plan dated October 1, 2026. Items are listed by lead department, operating items first and then capital projects. Capital project amounts are the 2027-2028 budget; a project may have costs outside 2027-2028, and full project costs are in the six-year Capital Improvement Plan.

## How to read the Work Plan

Each item has an ID used to track it. Support names the departments, other than the lead department, that work on the item. Start and End are the quarters in which work is estimated to begin and be complete; for example, an end date of Q2 2027 means the item is expected to be complete in April through June 2027. Urgency, staff time and expense are defined in the tables below. Staff time and expense are relative weightings: most items have not been scoped and will require further Council discussion before a precise estimate can be made.

**Table 5.** Work Plan support codes.

| Code | Department or agency |
|---|---|
| **ADMIN** | Administrative Services |
| **CMO** | City Manager's Office |
| **DCD** | Community Development |
| **FIN** | Finance |
| **IT** | Technology Management |
| **PARKS** | Parks and Recreation |
| **POLICE** | Police (Public Safety) |
| **PW** | Public Works |
| **Legal** | Legal |
| **EF&R** | Eastside Fire & Rescue |
| **All** | All departments |

**Table 6.** Work Plan urgency codes.

| Code | Definition | Impact of delay |
|---|---|---|
| **Required** | Legally required: required by federal, state or local law or other obligation. | Non-negotiable. Delay results in legal noncompliance. |
| **Critical** | Needs to be completed this biennium. | High. Delays cause significant service gaps or loses existing momentum or funding. |
| **-** | Standard priority: important but more flexible. | Low to moderate. Can be deferred with limited impacts. |

**Table 7.** Work Plan staff time and expense weighting.

| Weighting | Meaning |
|---|---|
| **Staff time: Low** | Managed primarily by a single employee with a shorter overall time investment. Requires focus but can be absorbed into the department's special project workload. |

| Weighting | Meaning |
|---|---|
| **Staff time: Medium** | Requires a dedicated project manager with a moderate time investment. Involves coordination between multiple departments or significant public engagement. |
| **Staff time: High** | Requires a primary focus from lead staff with a large overall time investment. May involve forming an internal work group, oversight of consultants, a high volume of public engagement, and frequent Council and commission updates. |
| **Expense: $** | Less than $25,000, excluding staff time. |
| **Expense: $$** | $25,000 to $99,999. |
| **Expense: $$$** | $100,000 to $499,999. |
| **Expense: $$$$** | $500,000 or more. |

# City Manager's Office

## Operating work plan items

**Table 8.** Work Plan, City Manager's Office operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **CM1** | **Eastside Climate Partnership (Partially Revenue Backed)**<br>Participate in projects with Eastside Climate Partnership cities to support Climate Action Plan implementation. In 2027-2028, this includes a policy on reusable/compostable serviceware, the Energy Smart Eastside heat pump program, a tree giveaway, and grant collaborations. (Continuing from 2025-2026, former ID E7.) | - | Critical | Q2 2024 | Ongoing | Medium | $$$ |
| **CM2** | **Urban Forest Management Plan Update (Partially Revenue Backed)**<br>Work with a consultant to update the Urban Forest Management Plan in alignment with the State's updated Wildland Urban Interface code, ROW Tree Study, and current level of staffing. (Continuing from 2025-2026, former ID E8.) | PW, PARKS | Critical | Q4 2026 | Q4 2027 | Medium | $$ |
| **CM3** | **Begin Process to Digitize High Retrieval Records**<br>Identify process for and begin implementing digitization of high retrieval records, including building permits and financial records, for inclusion on new website. | IT | - | Q1 2027 | Ongoing | Medium | $$ |
| **CM4** | **Web Content Accessibility Guidelines (WCAG) Implementation**<br>Review and update all electronic platforms and documents to meet WCAG regulations. | All | Required | Q1 2026 | Q4 2028 | High | $ |
| **CM5** | **Updated Communications Plan Implementation**<br>Operationalize the updated City Communications Plan, including changes to the newsletter content and frequency, enhanced digital news, and improvements to internal communications coordination. | All | - | Q4 2026 | Q4 2028 | Medium | $$ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **CM6** | **Human Services Grants (2029-2030)** The Human Services Commission will accept and review nonprofit grant applications in 2028 and provide a recommendation to the City Council for potential inclusion in the 2029-2030 budget. Staff provide ongoing contract monitoring during the biennium. | - | - | Q1 2028 | Q4 2028 | Medium | $$$$ |
| **CM7** | **Economic Development Taskforce** Creation of a short-term taskforce made up of community members to review economic development strategies to bring in additional revenues. | - | - | Q2 2027 | Q1 2028 | Low | $$ |
| **CM8** | **Public Facing Process Improvement** Conduct a facilitated process improvement (e.g., LEAN) for one or more high-impact public-facing processes. | - | - | TBD | TBD | TBD | TBD |
| **CM9** | **Commission Charter Code Updates** Review the code sections of all commissions under Title 2 to clarify how the City relies on commissions and how they are involved in the legislative process. | DCD, PARKS | - | TBD | TBD | TBD | TBD |

# Public Safety

## Operating work plan items

**Table 9.** Work Plan, Public Safety operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **PO1** | **Community Police Academy** Educate the community on the daily work and operations of the Sammamish Police Department, while giving the department an opportunity to obtain valuable feedback from the community. (Continuing from 2025-2026, former ID S5.) | - | - | Ongoing | Ongoing | N/A | $ |
| **PO2** | **Sammamish Police Explorers** Work with young community members ages 14-21 who are interested in investigating a career in law enforcement. (Continuing from 2025-2026, former ID S6.) | - | - | Ongoing | Ongoing | N/A | $ |
| **PO3** | **Enhanced Public Safety Community Engagement (Partially Revenue Backed)** Build trust and engage the community through two specialized positions: the Community Engagement Officer (CEO) and School Resource Officer (SRO). The CEO works to provide visibility and build trust with the community through events, trainings, meetings with community groups, and other opportunities. The SRO works in the Lake Washington School District to support school security and facilitate interactions that aim to keep students out of the criminal justice system. "Expense" indicates the contract costs for these positions. The SRO is partially reimbursed by the Lake Washington School District. | - | - | Ongoing | Ongoing | N/A | $$$ |

# Public Works

## Operating work plan items

**Table 10.** Work Plan, Public Works operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **PW1** | **Solid Waste Collection Contract Audit and New Contract Negotiations** Audit the existing collection contract with Republic Services for contract compliance and begin procurement for a consultant to assist with a new collections contract RFP. (Continuing from 2025-2026, former ID E16.) | CMO | Required | Q1 2024 | Q2 2027 | High | $$ |
| **PW2** | **Storm and Surface Water Comprehensive Plan Update** Evaluate progress and update the storm and surface water utility's 2016 comprehensive plan. (Continuing from 2025-2026, former ID E18.) | DCD | - | Q4 2026 | Q2 2028 | High | $$$ |
| **PW3** | **Panhandle Basin Plan** Adopt the Panhandle Basin Plan and incorporate the project list into the stormwater capital plan using adopted prioritization criteria. (Continuing from 2025-2026, former ID E20.) | - | Required | Q4 2026 | Q4 2028 | Medium | $$$ |
| **PW4** | **Tree Canopy Mapping and Goals for Stormwater Management Purposes** Identify methodology to map tree canopy and adopt canopy goals to support stormwater management, as required by the 2024-2029 NPDES Permit. (Continuing from 2025-2026, former ID E22.) | - | Required | Q1 2026 | Q4 2028 | Low | $ |
| **PW5** | **Storm Pipe Condition Assessment** Complete assessment of approximately 2.5 to 5 miles of storm pipe. Involves videoing the entire pipe, assigning a condition score, and adding a criticality score. (Continuing from 2025-2026, former ID E23.) | - | Critical | Q3 2024 | Ongoing | Medium | $$$ |
| **PW6** | **Surface Water Design Manual and Code Update** Adopt new drainage requirements required by the 2024-2029 NPDES Permit for controlling runoff from new and redevelopment. (Continuing from 2025-2026, former ID E25.) | DCD | Required | Q2 2026 | Q3 2027 | Medium | $$$ |
| **PW7** | **American Public Works Association (APWA) Accreditation** After completing the self-assessment in 2026, begin the work towards accreditation in 2027-2029. Based on national standards and industry best practices. Includes values, goals, policy review, SOPs, succession planning, and asset management. (Continuing from 2025-2026, former ID TT7.) | FIN, DCD, IT | - | Q3 2027 | Q4 2029 | Medium | $$ |
| **PW8** | **Surface Water Management (SWM) Rate Study Update** Review and update the SWM fees for the City. (Continuing from 2025-2026, former ID F12.) | FIN | Critical | Q1 2028 | Q4 2028 | High | $$ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **PW9** | **2029 Transportation Master Plan (TMP) Update and Report**<br>TMP update satisfies the Growth Management Act's required 5-Year Implementation Report requirements as well as refreshing elements of the 2024 Plan such as the unconstrained project list, performance metrics and integrating plans adopted since 2024. | DCD | Required | Q1 2028 | Q4 2028 | High | $$$ |
| **PW10** | **Right-of-Way Code and Public Works Standards Update**<br>Updates to codes and engineering details to align with adopted City plans, regulations, and best practices. Includes required stormwater code updates. | DCD, IT, Legal | Required | Q2 2025 | Q2 2027 | High | $$$ |
| **PW11** | **Public Works Committee**<br>Limited term taskforce to review updated PW Standards, provide guidance on APWA accreditation and other short-term projects. | - | - | Q1 2027 | Q4 2027 | Medium | $ |

## Capital work plan items, 2027-2028

**Table 11.** Work Plan, Public Works select capital items: Transportation Capital Improvement Fund (Fund 340), including the Surface Water Management Fund (Fund 408) share of project cost, where applicable. The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **TR-108** | **Inglewood Hill Sidewalk Gap Project**<br>Design and construction of new sidewalk. | - | - | Q1 2027 | Q4 2028 | Medium | $1,530,715 |
| **TR-134** | **SE 6th Street Improvement Project, Phase B**<br>Design and construction of SE 6th Street from 224th Ave SE to 225th Pl SE (Phase B). | PARKS, DCD | Critical | Q1 2027 | Q4 2028 | High | $2,060,997 |
| **TR-135** | **ELSP Road Stabilization Project, Phases A, B and C**<br>Complete preliminary engineering and alternative analysis ($150,000) for a majority of the corridor on ELSP. May implement design and construction for one phase ($4 million to $6 million). | - | Critical | Q1 2027 | Q4 2028 | High | $6,188,000 |
| **TR-137** | **SE 24th Settlement Repair**<br>Alternatives analysis, design, construction. | - | - | Q4 2026 | Q4 2028 | Medium | $1,774,925 |
| **TR-139** | **SE 24th Street Boardwalk Rehabilitation Project**<br>Alternatives analysis, design, construction. | - | Critical | Q4 2026 | Q4 2028 | High | $3,240,158 |
| **TR-142** | **E Beaver Lake Dr SE to SE Belvedere Way Connection Project**<br>Alternatives analysis/preliminary engineering in 2027 for a connection from E Beaver Lake Dr SE to SE Belvedere Way. | - | - | Q1 2027 | Q4 2027 | High | $536,640 |
| **TR-145** | **Sahalee Way Roundabout**<br>This project implements the Sahalee Way Corridor Plan and installs a roundabout at 228th & NE 28th. Design is planned to begin in 2026. | - | - | Q4 2026 | Q4 2028 | High | $1,609,920 |

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **TR-C** | **School Access Improvement Program** Provide safety improvements and multimodal enhancements near school facilities. Staff plans to incorporate projects near schools identified in the Bike and Pedestrian Mobility Plan into the program. | POLICE | - | Q1 2027 | Ongoing | Medium | $800,000 |
| **TR-E** | **Safety and Speed Management Program (New)** Provide safety improvements and speed management improvements citywide. This proposed capital program focuses on quick delivery projects, may be combined with the Neighborhood Traffic Management Program and is being refined by staff. An assessment will be completed in Q1-Q2 2027. Prioritized safety improvements that can be quickly implemented will begin in 2027. | - | Critical | Q1 2027 | Ongoing | Medium | $200,000 |
| **TR-F** | **Streetlight Enhancement Program** Utilizing prioritization from the Streetlight Enhancement Plan, conversion of High Pressure Sodium (HPS) streetlights to Light Emitting Diode (LED). | - | Critical | Q1 2027 | Ongoing | Medium | $100,000 |
| **TR-J** | **Intelligent Transportation Systems (ITS) Program** Ongoing implementation of the program. | - | - | Q1 2027 | Ongoing | Medium | $50,000 |
| **TR-K** | **ADA Barrier Remediation Program** Removing ADA barriers and replacing with features that meet current ADA requirements. | - | Required | Q1 2027 | Ongoing | Medium | $900,000 |
| **TR-L** | **Pavement Reconstruction Program** Reconstruction of City streets, including applicable stormwater requirements/infrastructure. Program includes the Shore Lane Reconstruction Project: design completion and reconstruction of 900 linear feet of failing road surface. | - | Critical | Q1 2027 | Ongoing | Medium | $1,600,000 |
| **TR-M** | **Transit Enhancement Program Implementation** Evaluate bus stop locations for optimization, crosswalk locations, and the Bus Stop Amenity and Mobility Hub Implementation Plan. | - | - | Q1 2027 | Ongoing | Low | $200,000 |

## Capital work plan items, 2027-2028

**Table 12.** Work Plan, Public Works select capital items: Street Special Revenue Fund (Fund 101). The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **PW-12** | **Signal Cabinet Upgrades** Conversion of aging traffic signal control cabinets to newer standard equipment. | POLICE | Critical | Q1 2025 | Ongoing | Medium | $150,000 |

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **PW-13** | **Pavement Preservation Program** Preservation of City streets based on condition of each road segment, selection criteria, and overall planning. Methods include overlays, crack seals, etc. Storm pipes are inspected via camera in advance. Funding allocation may change following completion of the Pavement Management Strategic Plan. | - | Critical | Ongoing | Ongoing | Low | $3,500,000 |

## Capital work plan items, 2027-2028

**Table 13.** Work Plan, Public Works select capital items: Surface Water Management Fund (Fund 408). The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **SW-100** | **Small Drainage Resolutions Program** Provides consistent funding to address localized flooding or water quality issues. | - | Critical | Ongoing | Ongoing | Low | $275,000 |
| **SW-200** | **Stormwater Pipe Rehabilitation Program** Design and construction to repair and replace damaged storm pipe. Projects will utilize both open cut (trench) pipe repairs as well as trenchless (pipe lining) repairs. | - | Critical | Ongoing | Ongoing | Low | $1,000,000 |
| **SW-300** | **Stormwater Retrofit Program: SE 20th Water Quality Project** Upgrades stormwater infrastructure in the SE 20th and 228th Ave SE area to enhance system performance and improve stormwater runoff water quality. Design completed in 2026; planned construction in 2027. | - | Required | Q3 2025 | Q4 2027 | Medium | $308,233 |
| **SW-300** | **Stormwater Retrofit Program: Demery Hill Water Quality Project** Installs new water quality vault to treat stormwater runoff, improve stormwater treatment performance, and implement Sensitive Lake water quality goals. Design completed in 2026; planned construction in 2027. | - | Required | Q3 2025 | Q4 2027 | Medium | $810,100 |
| **SW-300** | **Stormwater Retrofit Program: Project Selection and Development** Design and construct a retrofit for water quality facility to increase treatment and detention volume. | - | Required | Q1 2027 | Q4 2029 | Medium | $400,000 |
| **SW-400** | **Storm Facility Restoration Program** Maintain existing facilities through project support and funding of significant maintenance and repair projects. | - | Required | Ongoing | Ongoing | Medium | $800,000 |
| **SW-500** | **Mid Tier Storm Projects** Medium sized projects that can be grouped to address water quality and maintenance needs. | - | - | Ongoing | Ongoing | Medium | $100,000 |
| **SW-601** | **George Davis Creek Fish Passage and Storm Improvement Project** Completion of construction phase and monitoring. | DCD | Required | Q1 2026 | Q2 2027 | High | $1,784,966 |

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **SW-605** | **Queen's Bog Bioretention**<br>Design and construct a bioretention facility to filter pollutants in stormwater runoff from the Klahanie neighborhood. | - | - | Q4 2026 | Q2 2028 | Medium | $230,000 |
| **SW-609** | **SWM Property Acquisition**<br>Support opportunistic property acquisitions that preserve natural resources providing surface water benefits, as well as potential project enhancements that improve the functionality of the City's surface water system. | - | - | Ongoing | Ongoing | High | $785,122 |
| **SW-610** | **Loree Estates Outfall Diversion**<br>Installs improved stormwater conveyance to a natural waterway to mitigate erosion. Design phase completed in 2026; planned construction in 2027. | - | Critical | Q3 2025 | Q3 2027 | Medium | $800,000 |
| **SW-612** | **SE 24th Wetland Complex**<br>Bioretention cells are proposed to be installed to restore hydrologic patterns and improve water quality. Up to five bioretention systems would be installed with this project. | - | - | Q3 2028 | Q4 2030 | Medium | $59,408 |
| **SW-613** | **228th Ave NE and NE 8th Roadway Seepage Repair**<br>Design and construction phase to repair seepage in roadway. | - | Critical | Q1 2028 | Q4 2029 | Low | $60,000 |
| **SW-614** | **Rainbow Lake Culvert**<br>Replacement of failing culverts on SE 44th St at Issaquah-Pine Lake Rd. SE 44th St is the only access point for the Rainbow Lake Ranch neighborhood. Replacement with a more significant structure is required due to fish passage requirements. | - | Critical | Q2 2027 | Q4 2029 | High | $800,000 |

# Community Development

## Operating work plan items

**Table 14.** Work Plan, Community Development operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **CD1** | **Centers Housing Strategy**<br>Defining a growth pattern that better balances future growth between the Town Center and the City's other three mixed-use centers, Inglewood, Pine Lake, and Klahanie, while continuing to comply with state affordable housing requirements. This work includes updating the Town Center Plan and code, the Comprehensive Plan, and potentially minor amendments to the code for the CB and O zones. | CMO, PW, PARKS, FIN, POLICE, EF&R | Required | Q3 2026 | Q3 2027 | High | $$ |
| **CD2** | **Miscellaneous Code Updates: New Legislation Updates (Complete Alongside Centers Housing Strategy)**<br>Reviewing legislative updates to identify and complete development regulations and Comprehensive Plan updates required for alignment, for example the State's continued push to pass housing legislation. | CMO | Required | Q3 2026 | Q3 2027 | Low | $ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **CD3** | **Shoreline Master Program Update (Partially Revenue Backed)**<br>Updates to the Shoreline Master Program as required by state law. | PARKS | Required | Q3 2027 | Q4 2028 | High | $$ |
| **CD4** | **Climate Change and Resiliency Element Updates (Fully Revenue Backed)**<br>Aligning the Comprehensive Plan Element to Commerce guidance, which is required by state law, followed by a subsequent update to the Climate Action Plan to align with comprehensive plan element requirements and updated emissions data from the K4C, including an implementation progress report and lessons learned from the first 5 years of adoption. | CMO, PW, PARKS | Required | Q3 2027 | Q4 2028 | Medium | $$ |
| **CD5** | **Property Owner Initiated Neighborhood Center Plan: Eastlake Development LLC (Pending Applicant Submittal and Fee Structure Agreement)**<br>Begin the process for establishing a new Neighborhood Center within the City on the Eastman properties. This work item is already docketed. | CMO, PW | - | TBD | TBD | High | $$$ |
| **CD6** | **Housing Interim Reporting, Code Adjustments, and Capacity**<br>Developing and presenting a methodology to ensure our systems are able to collect the data required to meet new reporting requirements from King County and Washington State, with adjustments to code and capacity analysis as required. This is in response to HB 1220 and chapter 36.70A RCW. | CMO, IT | Critical | Q3 2026 | Q4 2028 | Low | $ |
| **CD7** | **Annual Docket 2027-2028 and 2028-2029**<br>Managing the annual Comprehensive Plan and development regulation amendment process as detailed in Title 24A SMC. This is an annual ongoing effort that varies in intensity depending on the number of docket requests received. | - | Required | Q3 2026 | Q4 2028 | Low | $ |
| **CD8** | **Tree Regulations Update (Partially Revenue Backed) (Requires Docketing)**<br>Update and modernize the City's tree regulations, in coordination with the CMO leading the UFMP updates to avoid duplication. | CMO, PW | - | TBD | TBD | High | $$ |
| **CD9** | **Miscellaneous Code Updates: Animal Code (Requires Docketing)**<br>Updates to SMC 21.05.020 to address gaps in the code based on implementation (e.g., how roosters are handled). | POLICE | - | TBD | TBD | Low | $ |
| **CD10** | **Miscellaneous Code Updates: Sign Code (Requires Docketing)**<br>Clarifying temporary sign requirements to ensure proper operation of City irrigation systems (i.e., stake-signs that impact irrigation in the ROW). | PARKS, PW | - | TBD | TBD | Low | $ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **CD11** | **Miscellaneous Code Updates: Lighting Code (Requires Docketing)**<br>Update development standards for lighting in remodels and new development to reflect changes in lighting technology and community interest in establishing dark-sky neighborhoods (e.g., porch lights' impact on light pollution). | PW, POLICE | - | TBD | TBD | Medium | TBD |
| **CD12** | **Miscellaneous Code Updates: EV Charging (Requires Docketing)**<br>Exploring code options to require electric vehicle charging for new development (e.g., number of chargers required to be installed with new development). | CMO, PARKS | - | TBD | TBD | Medium | TBD |

# Parks and Recreation

## Operating work plan items

**Table 15.** Work Plan, Parks and Recreation operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **PR1** | **Temporary Art**<br>Annually done in the plaza area. | - | - | Q2 2027 | Q3 2028 | Low | $ |
| **PR3** | **Building 120**<br>Next steps as directed by the City Council. | - | - | TBD | TBD | TBD | TBD |

## Capital work plan items, 2027-2028

**Table 16.** Work Plan, Parks and Recreation select capital items: Parks Capital Improvement Fund (Fund 302). The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **BLPK-01** | **Beaver Lake Park Athletic Field Improvements**<br>Baseball field turf conversions; new lighted multi-use turf field; irrigation and drainage improvements; and parking expansion and resurfacing. | - | - | Q1 2027 | Q4 2029 | High | $2,500,000 |
| **BRPS-01** | **Big Rock Park South: Phase 1 Improvements**<br>Parking, infrastructure, and stormwater and roadway improvements to open the park, with minimal building renovations. | - | - | Q1 2027 | Q4 2028 | High | $7,000,000 |
| **ECP-01** | **Evans Creek Preserve: Trail System and Habitat Improvements**<br>Develop a trail connection between the Williams Pipeline Trail and Evans Creek Preserve and update signage in the Preserve. | - | - | Q1 2024 | Q4 2028 | Medium | $500,000 |
| **EHSCF-01** | **Eastlake Community Sports Field 1 and 2: Synthetic Turf Replacement**<br>Synthetic turf replacement to maintain safe playing conditions and protect the City's turf investment. | - | Critical | Q2 2027 | Q3 2028 | Low | $1,825,000 |
| **KP-01** | **Klahanie Park: SE 32nd Street Trail Improvements**<br>Remove and replace asphalt trail due to root damage, per master plan. | - | Critical | Q1 2027 | Q4 2028 | Medium | $580,000 |

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **PK-01** | **Capital Repair/Replacement Program** Ongoing program provides funding for the repair, replacement, and renewal of park structures, facilities, and equipment across the park system to maintain safe, functional, and reliable assets. | - | Critical | Q1 2027 | Q4 2028 | Low | $400,000 |
| **PK-02** | **Environmental Interpretation/Habitat Certification** Install interpretive and habitat certification signage throughout City parks. | - | - | Q1 2027 | Q4 2028 | Low | $10,000 |
| **PK-03** | **Future Trail Connections** Placeholder program for future trail projects identified through the Parks, Recreation and Open Space Plan and Transportation Master Plan. | - | - | Q1 2027 | Q4 2028 | Low | $500,000 |
| **PK-05** | **Parks Barrier Removal (ADA Transition Plan)** Ongoing program to remove accessibility barriers identified in the City's ADA Transition Plan. | - | - | Q1 2027 | Q4 2028 | Low | $350,000 |
| **PLP-01** | **Pine Lake Park Dock: Decking Replacement** Remove and replace the existing wood decking, nailers, fascia, and handrail cap with durable all-weather materials. | - | Critical | Q1 2027 | Q4 2028 | Medium | $485,000 |
| **PLP-02** | **Pine Lake Park Parking Lot Improvements** Repair, sealcoat, and restripe the parking lot serving the park. | - | Critical | Q1 2027 | Q4 2028 | Medium | $305,000 |
| **PLP-03** | **Pine Lake Park Playground** Replace and install playground equipment, with potential surfacing upgrades, stormwater improvements, and access enhancements. | - | Critical | Q1 2027 | Q4 2028 | Medium | $1,350,000 |
| **PLP-04** | **Pine Lake Park Restroom ADA Compliant Upgrade** Construct a new ADA-compliant restroom and outdoor shower facility to improve accessibility and visitor amenities. | - | - | Q1 2027 | Q4 2028 | Medium | $670,000 |
| **SC-01** | **Sammamish Commons Vegetable Garden Improvements** Replace aging community garden infrastructure to maintain a functional and accessible gardening space for residents. | - | Critical | Q1 2027 | Q4 2027 | Medium | $600,000 |

# Administrative Services

## Operating work plan items

**Table 17.** Work Plan, Administrative Services operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **AD1** | **Emergency Sheltering Planning** Coordinate immediate shelter planning including updating the Emergency Support Function 6 (ESF-6) for mass care and planning for disaster response to ensure public safety and resource accessibility during crises. (Continuing from 2025-2026, former ID S1.) | - | Required | Q1 2025 | Q2 2027 | Low | $$ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **AD2** | **Emergency Management Program Implementation**<br>Enhance emergency preparedness by completing staff training and implementing a strategic plan that ensures coordinated response efforts and continuous improvement in emergency operations. (Continuing from 2025-2026, former ID S2.) | - | Required | Q1 2025 | Q4 2028 | Low | $$ |
| **AD3** | **Update Comprehensive Emergency Management Plan (CEMP)**<br>Cities are required to update their CEMPs and submit them to the State for review every five years. | - | Required | Q1 2028 | Q4 2028 | Medium | $ |
| **AD4** | **Classification and Compensation Study Update**<br>Refresh the study pursuant to the City's Compensation Philosophy to ensure the City is properly paying staff fair wages and that we are competitive in our hiring market. | - | Critical | Q3 2028 | Q4 2028 | Low | $$ |
| **AD5** | **Negotiate New Contract with AFSCME Local 1425**<br>Work with Council parameters and the City Manager's Office to come to agreement with the Union on a new contract. The existing contract expires December 31, 2026. | - | Required | Q3 2026 | Q1 2027 | Medium | $ |

## Capital work plan items, 2027-2028

**Table 18.** Work Plan, Administrative Services select capital items: Facilities Capital Improvement Fund (Fund 301). The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **CH-02** | **City Hall: HVAC Upgrades**<br>This will enable us to come into compliance with state mandates for energy use and greenhouse gas emissions. | - | Critical | Q1 2027 | Q4 2028 | High | $1,375,000 |
| **CH-04** | **City Hall: Lighting Panel Replacement**<br>Replacement of the lighting control panel in Council Chambers. | - | Critical | Q2 2027 | Q2 2027 | Medium | $50,000 |
| **FS-01** | **Fire Station 83, Issaquah-Pine Lake: Renovation**<br>Remodel of the existing building to bring it into compliance with current codes and ADA guidelines. | - | Critical | Q4 2022 | Q1 2028 | High | $8,450,000 |
| **MULT-02** | **Capital Replacement Program**<br>This fund is to accommodate potential unidentified end-of-life items at the following locations not captured under other categories. This is based on the 2022 Facilities Condition Assessment. | - | Critical | Q1 2027 | Q4 2028 | High | $500,000 |
| **SW-01** | **Sween House Demolition**<br>This building is slated for demolition. | - | Critical | Q2 2027 | Q4 2027 | Medium | $315,000 |
| **SY-01** | **South Yard: Improvements for MOC Usage**<br>Installation of permanent fencing, a CCTV security system, paving and tree removal to improve usage for Public Works. | - | - | Q2 2027 | Q3 2027 | Low | $150,000 |

# Finance

## Operating work plan items

**Table 19.** Work Plan, Finance operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **F1** | **Citywide Six-Year Capital Improvement Plans (2028-2033 and 2029-2034)** Develop comprehensive six-year plans addressing the timing of and funding for transportation, parks, stormwater, facility, and IT capital needs. (Continuing from 2025-2026, former ID F6.) | - | Required | Q2 2027 | Q4 2028 | High | $ |
| **F2** | **Financial Controls and Cost Tracking Updates** Update internal controls to align with best practices; develop an indirect cost allocation model and a fleet allocation model, and implement project management to track labor and other project specific costs. (Continuing from 2025-2026, former ID F10.) | - | Critical | Q3 2024 | Q4 2027 | Low | $ |
| **F3** | **2029-2030 Biennial Budget** Develop a new program-based budget that results in more precise budgeting and greater transparency. | All | Required | Q2 2028 | Q4 2028 | Medium | $ |
| **F4** | **Implement New Financial Reporting Processes** Enhance financial reporting for the City Council and broader community to provide additional transparency into the City's finances. | All | Required | Q3 2026 | Q2 2027 | Medium | $ |
| **F5** | **Comprehensive Fees and Charges Review** Thoroughly examine all City fees and charges to provide Council options for full cost recovery for chargeable services. | DCD, PW | Critical | Q1 2027 | Q3 2027 | Medium | $ |

# Technology Management

## Operating work plan items

**Table 20.** Work Plan, Technology Management operating items.

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **IT1** | **New ADA Accessible Website** Implement a new City website vendor that meets the requirements of the Web Content Accessibility Guidelines (WCAG) to ensure all digital content is accessible to people with disabilities. | CMO | Critical | Q2 2026 | Q2 2027 | Medium | $$$ |
| **IT2** | **Cityworks® Asset Management Support Upgrade** Cityworks® software upgrade to ensure we are on a supported, secure version. This upgrade also prepares us for a major platform upgrade in the following years. Develop an asset management strategy/program, including policies and phased implementation. | PARKS, PW | Critical | Q1 2027 | Q3 2027 | Medium | $$ |

| ID | Item | Support | Urgency | Start | End | Staff time | Expense |
|---|---|---|---|---|---|---|---|
| **IT3** | **SharePoint Growth**<br>The City's ongoing use and expansion of SharePoint requires additional storage and support services. | - | - | Q1 2027 | Q4 2028 | Medium | $$$ |
| **IT4** | **Citywide AI Implementation**<br>Support citywide efforts to implement AI as a tool to achieve better efficiencies and services, including pilot projects across departments. | All | - | Q3 2026 | Q4 2027 | Medium | $$ |

## Capital work plan items, 2027-2028

**Table 21.** Work Plan, Technology Management select capital items: Technology Services Fund (Fund 502). The budget is the 2027-2028 amount in dollars.

| ID | Project | Support | Urgency | Start | End | Staff time | 2027-2028 budget |
|---|---|---|---|---|---|---|---|
| **TM001** | **Data Center Server/Storage Refresh**<br>The majority of the City's servers and storage systems are end-of-life. As we move forward with our infrastructure, we practice a 'cloud-first' approach; however, the City still has a few legacy systems that would require upgrades or replacements to move to the cloud. Work plans in years after 2027-2028 address these concerns. | - | Critical | Q2 2027 | Q4 2027 | Medium | $365,000 |
| **TM0003** | **Financial System Upgrade (Payroll)**<br>To complete the financial system upgrade, the payroll system will be migrated into the financial enterprise system. | FIN | Critical | Q4 2026 | Q4 2027 | Medium | $211,545 |
| **TM0004** | **Permitting System Replacement**<br>Replace and upgrade the City's permitting system. This vital enterprise system enables the City to process and manage permits in a timely and automated manner. | DCD | Critical | Q4 2026 | Q1 2028 | Medium | $750,000 |
| **TM0005** | **Council/Clerk Agenda Management Upgrade**<br>As a part of the website redesign, identify potential software for public records and agenda management to maximize efficiencies. | CMO | - | Q3 2027 | Q1 2028 | Medium | $55,000 |

PART 2

# Financial Overview

Where the money comes from, where it goes, and the people who deliver City services, across all funds.

**In this part**

- Revenues (All Funds)
- Expenditures (All Funds)
- Personnel

# Revenues (All Funds)

Sammamish funds municipal services with a narrower mix of revenue sources than most of its neighbors. This narrative explains where the City's revenue currently comes from, how each major source works and if it is restricted, and the trends behind the numbers. It is intended to give the City Council and the public a clear, common starting point for budget discussions.

*Amounts in tables are in thousands unless noted, and amounts in the text are generally shown in millions. Tax rates, per-household fees and per-capita amounts are shown as stated and are not rounded to thousands.*

## Overview

In Washington State, a city's authority to raise revenue through taxes and fees is set by state law. Sammamish uses several, but not all, of the revenue sources available to it. Most neighboring cities draw on a wider mix of sources, including voter-approved measures, business and occupation taxes, and transportation benefit districts.

The City's major operating revenues are property tax, the utility tax implemented in 2026, and sales tax. Because Sammamish is a largely residential city with comparatively little commercial activity, it has less opportunity than neighboring cities to generate sales tax revenue, and property tax carries a correspondingly larger share of the cost of general city services. Some revenues are restricted by law to a single purpose: surface water fees may only fund surface water operations and capital projects, and development fees such as building permits may only fund development services, not services like police or fire.

Five sources, property tax, surface water fees, the utility tax, sales taxes and the real estate excise tax, provide $153.2 million of the $204.0 million the City expects to receive in 2027-2028, or 75.1 percent of all revenue. Two of those five, surface water fees and the real estate excise tax, may be spent only on the purposes the law sets for them. This concentration is a defining feature of the City's revenue structure: a change in any one of these sources has a significant effect on the budget.

**Table 22.** Revenue by category, all funds, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Revenue category | 2023-2024 actual | 2025-2026 Estimate | 2027-2028 budget | % change 2023-24 to 2025-26 | % change 2025-26 to 2027-28 |
|---|---|---|---|---|---|
| Taxes | $103,099 | $114,553 | $128,056 | +11.1% | +11.8% |
| Charges for services | $37,940 | $42,694 | $50,374 | +12.5% | +18.0% |
| Interest and other miscellaneous | $14,639 | $13,264 | $11,311 | −9.4% | −14.7% |
| Grants and contributions | $14,916 | $11,089 | $9,238 | −25.7% | −16.7% |
| Licenses and permits | $5,180 | $4,949 | $4,495 | −4.5% | −9.2% |
| Fines and penalties | $215 | $315 | $261 | +46.5% | −17.1% |
| Developer contributions | $250 | $267 | $240 | +6.8% | −10.1% |
| Other | $126 | $87 | $45 | −31.0% | −48.3% |
| **Total revenues** | **$176,365** | **$187,218** | **$204,021** | **+6.2%** | **+9.0%** |

Grants and contributions for 2023-2024 include $4.6 million of American Rescue Plan Act (ARPA) funding the City received directly in 2023. Excluding it, grants and contributions rose 7.2 percent into 2025-2026 rather than falling 25.7 percent; the 2025-2026 estimate itself includes $2.6 million of ARPA funding passed through the State Department of Commerce for surface water capital work. The table counts charges one City fund pays another, which are $10.9 million in 2027-2028; the discussion preceding Figure 5 in this section explains why they matter to the trend.

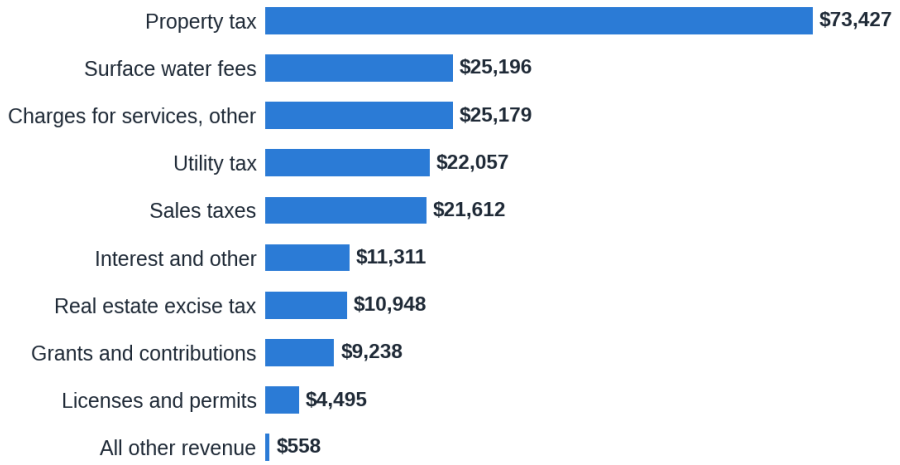


**Figure 4.** Where City revenue comes from in the 2027-2028 biennium, all funds.

## What is changing, and why

Total revenue rises 9.0 percent between the two budget periods, but that single figure reflects five separate changes, described below.

- **The utility tax reaches its first full biennium.** Adopted effective January 1, 2026, the tax is estimated to produce $10.7 million in 2026 and is budgeted at $22.1 million for 2027-2028. It accounts for $11.4 million of the $13.5 million increase in tax revenue and is the largest single change in the City's revenue structure in this budget.
- **Surface water fees rise, but by less than the rate study scheduled**. It is proposed that the City Council hold the annual increase to 3 percent for 2027 and 2028 rather than the 6.25 percent set by the 2022 rate study, because capital projects have been slower to complete than planned and the utility's fund balance is high enough to absorb the difference and still meet its reserve requirement. Fee revenue rises $2.2 million, or 9.8 percent, to $25.2 million. Every dollar of it is restricted to the surface water utility.
- **Interest income falls.** Interest income is budgeted at $10.1 million, compared with $10.8 million expected in 2025-2026. The City is budgeting for lower rates on a smaller investable balance as capital projects draw fund balance down.
- **The real estate excise tax was revised down during budget preparation.** REET is budgeted at $10.9 million, slightly below the $11.1 million expected in 2025-2026. It was initially budgeted at $12.8 million and reduced as 2026 sales are coming in below expectations; the flat budget therefore reflects a deliberate budgeting decision rather than a forecast that activity will not improve in the near future. REET revenue below the revised projections would not affect projects in the 2027-2028 biennium, but it could require the City to revisit capital projects planned for 2029-2032 in the six-year Capital Improvement Plan.
- **Grants and one-time federal funding decline.** Grants and contributions fall for the second consecutive biennium, to $9.2 million. The City budgets only those grants it has been awarded or can reasonably expect, so budgeted grant revenue is typically lower than the actual amounts later received.

The all-funds total also counts some money twice. The General Fund pays the Technology Services Fund, a separate internal service fund, $6.8 million for the technology services it provides, and it pays the Equipment Rental and Replacement Fund to maintain and replace City vehicles. The same money is a cost to the General Fund and revenue to the receiving fund, so an all-funds total counts it twice. Across all funds, charges of this kind come to $10.9 million in 2027-2028. They remain in the table because the earlier columns also include them; removing them from one column alone would create an artificial break in the trend. The total should therefore be read as a measure of the overall size of the City's revenue structure, not as revenue received from outside the City.

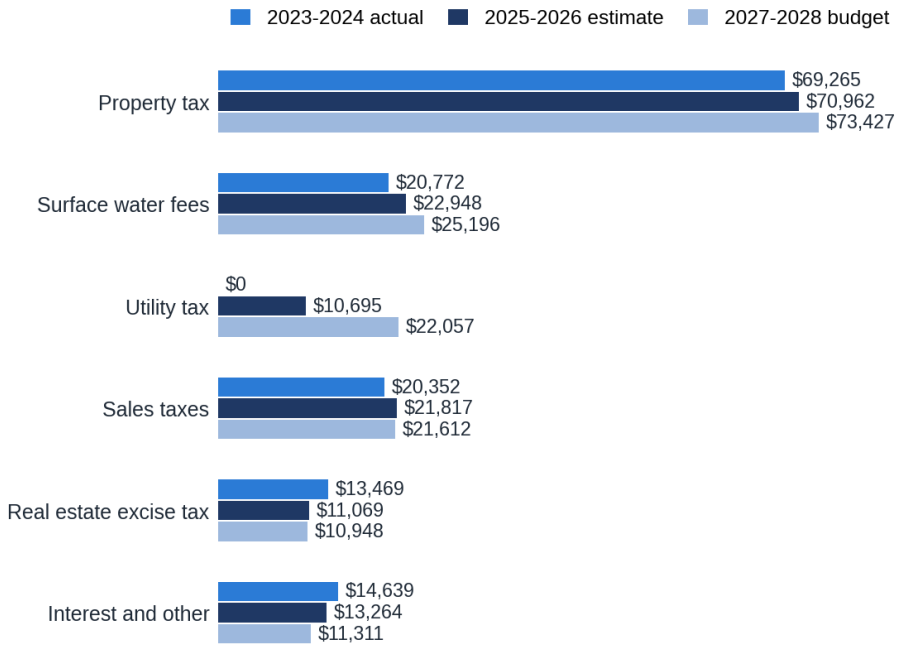


**Figure 5.** Major revenue sources by biennium. Amounts are in thousands. Tax amounts also appear in Table 23 and interest and other revenue in Table 22 in this section; surface water fees appear in the Surface Water Management Fund section.

## Major Revenues

Taxes provide 62.8 percent of all City revenue. Table 23 shows each tax over the same three biennia.

**Table 23.** Major tax revenues by biennium. Amounts are in thousands. The utility tax took effect January 1, 2026, so the 2025-2026 estimate contains a single year of collections.

| Tax | 2023-2024 actual | 2025-2026 Estimate | 2027-2028 budget | % change 2023-24 to 2025-26 | % change 2025-26 to 2027-28 |
|---|---|---|---|---|---|
| Property tax | $69,265 | $70,962 | $73,427 | +2.5% | +3.5% |
| Utility tax | - | $10,695 | $22,057 | - | +106.2% |
| Retail sales tax | $15,308 | $16,625 | $16,600 | +8.6% | −0.2% |
| Real estate excise tax | $13,469 | $11,069 | $10,948 | −17.8% | −1.1% |
| Criminal justice sales tax | $4,937 | $5,080 | $4,900 | +2.9% | −3.5% |
| Affordable housing sales tax | $107 | $112 | $112 | +4.7% | +0.0% |
| Leasehold excise tax | $13 | $11 | $12 | −15.4% | +9.1% |
| **Total taxes** | **$103,099** | **$114,553** | **$128,056** | **+11.1%** | **+11.8%** |

### Property Tax

Property tax is the City's primary source of funding for general city services and comes with no restrictions on its use. It funds more than half of General Fund operations. The City expects to receive $73.4 million in property tax over the 2027-2028 biennium; $36.35 million in 2027 and $37.08 million in 2028. That is $2.5 million, or 3.5 percent, more than the $71.0 million expected in 2025-2026. The 2027 levy includes the statutory 1 percent limit increase of $297,237, the levy on new construction (the amount will not be available until late November), and $286,979 of banked capacity the City did not levy in 2026. Taking banked capacity does not raise the levy above what the law allows; it collects an increase the City was entitled to earlier and chose to forgo, and once taken it is no longer available.

Essentially, a city's banked capacity is the difference between its maximum allowable levy and its actual levy. If the city is levying its maximum allowable levy, it has no banked capacity available. If a city is levying less than its maximum allowable levy, it has banked capacity available.

Only a fraction of the property tax bill a Sammamish resident pays goes to the City. Of the $8.63 levied per $1,000 of assessed value in 2026, the City receives $1.00, or 11.6 percent. Schools take by far the largest share, through two separate levies that both appear on the bill. The local school district levies, $3.08 in the district shown in Table 24, fund the districts' own operations and buildings and are approved by the voters of those districts. The state school levy of $2.25 is the state property tax for public schools, set by the Legislature rather than by local vote. Together the two are about 62 percent of the bill. The rest is divided among King County, emergency medical services, the library, Sound Transit, the Port of Seattle and the flood control district. Roughly half of the entire tax bill is levied under measures the voters themselves approved, including the local school levies, emergency medical services, the library and Sound Transit, which is why the City's own decisions move so little of it. Of a $10,000 property tax payment, the City receives approximately $1,160; the actual amount varies depending on which school district the property is located in.

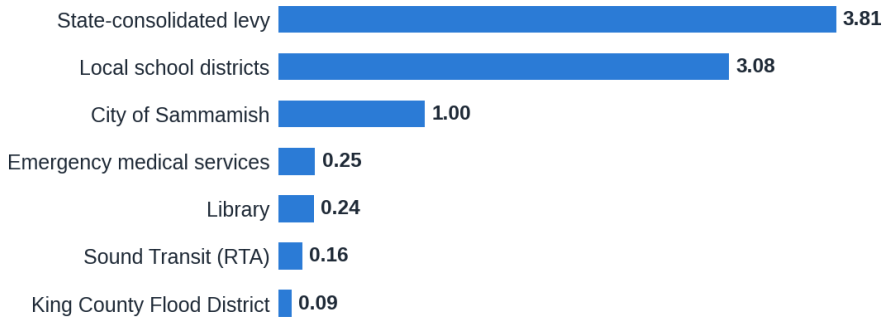


**Figure 6.** Distribution of the 2026 property tax levy by taxing jurisdiction.

All real and personal property, except where exempted by law, is assessed by the King County Assessor at 100 percent of fair market value, with assessed values adjusted each year to reflect market changes. Property owned by government agencies, churches, and nonprofit organizations is exempt from property tax.

### How the rate is set

Property tax is a stable revenue source that is not affected by swings in assessed value: when assessed values rise, the tax rate falls proportionally, which keeps the City's total levy from moving with the market. The City's rate fell from $1.42 per $1,000 of assessed value in 2022 to $1.00 in 2026 as assessed values rose. State law caps the City's rate at $3.60 per $1,000 less the library district's levy, which was $0.24 in 2026, leaving a maximum allowable rate of about $3.36, more than three times what the City levies. The City has never approached the cap; its highest rate since incorporation in 1999 was $2.61 in 2006.

Each year's levy is calculated by adding taxes on annexations and new construction to the prior year's levy amount. The Council is expected to vote to levy the full allowable 1 percent increase for 2027, along with the banked capacity described above. The 2028 revenue projection includes that 1 percent increase plus new construction.

The budgeted levy rises $727,000 between 2027 and 2028, or 2.0 percent. Based on recent years, the 1 percent increase allowed by law will add about $310,000. New construction has dropped considerably in recent years, to about $100,000 to $150,000 a year, and the current estimate is about $77,000. The 2028 budget therefore assumes more growth than those two components are currently expected to produce, and 2028 property tax revenue may come in below budget. New construction is the portion of the City's largest revenue source that depends on construction activity. With the exception of the Town Center area, Sammamish is close to built out under its current zoning: there is little vacant land left to develop, and new construction now comes mostly from redevelopment of lots

that are already on the roll. As that source diminishes, the 1 percent statutory limit will account for nearly all the City's property tax growth, and an increase of 1 percent a year does not keep pace with the rising cost of delivering the same level of service.

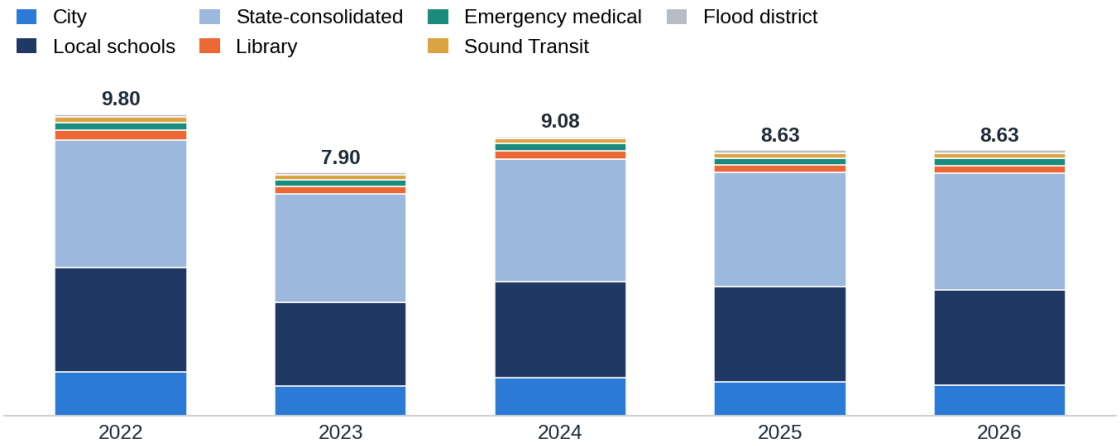


**Figure 7.** Combined property tax rate per $1,000 of assessed value, by taxing jurisdiction, 2022-2026.

## Property tax rate history per $1,000 of assessed value

**Table 24.** Property tax rate per $1,000 of assessed value by taxing jurisdiction. RTA = Regional Transit Authority.

| Jurisdiction | 2022 | 2023 | 2024 | 2025 | 2026 | 2026 share |
|---|---|---|---|---|---|---|
| State school levy, King County and Port of Seattle | $4.15 | $3.50 | $3.96 | $3.71 | $3.81 | 44.1% |
| School | $3.39 | $2.72 | $3.14 | $3.08 | $3.08 | 35.7% |
| City | $1.42 | $0.98 | $1.23 | $1.11 | $1.00 | 11.6% |
| Emergency Medical Services | $0.25 | $0.21 | $0.23 | $0.22 | $0.25 | 2.9% |
| Library | $0.33 | $0.26 | $0.29 | $0.25 | $0.24 | 2.8% |
| Sound Transit (RTA) | $0.18 | $0.16 | $0.16 | $0.16 | $0.16 | 1.9% |
| King County Flood District | $0.08 | $0.07 | $0.07 | $0.10 | $0.09 | 1.0% |
| **Total** | **$9.80** | **$7.90** | **$9.08** | **$8.63** | **$8.63** | **100.0%** |

## Trends and key assumptions

- New construction is currently estimated to add about $77,000 to the levy, significantly less than originally projected.
- The 2028 budget includes the 1 percent statutory increase plus new construction; because new construction has slowed, the budgeted $727,000 increase may not be fully realized.
- The City's rate is well below its statutory rate cap, so assessed-value growth changes the rate rather than the revenue. The constraint on property tax revenue is the 1 percent limit on annual growth in the City's levy, not the increase in an individual property tax bill.

## Utility Tax

Following Council approval, Sammamish implemented a 6 percent utility tax on January 1, 2026. Before then, Sammamish was one of only a handful of Washington's 281 cities and towns without a utility tax. The tax is now the City's third-largest revenue source, budgeted at approximately $11.0 million in each year of the biennium with no restrictions on its use.

Collections in 2026 are projected to total $10.7 million. The 2027-2028 budget of $22.1 million is the first full biennium. Electricity and natural gas together account for more than half of it, at $7.2 million and $5.0 million respectively.

**Table 25.** The utility tax at a glance. Amounts are in thousands. The City collects no steam utility tax because it has no steam utility.

| Utility tax at a glance | Detail |
|---|---|
| **Rate** | 6% |
| **Effective date** | January 1, 2026 |
| **2026 collections (projected)** | $10,695 |
| **Budgeted annual revenue** | $11,029 |
| **Budgeted 2027-2028 biennial revenue** | $22,057 |
| **Utilities taxed** | Electricity, natural gas, water, sewer, surface water, solid waste, cable television, telephone and cellular phone |
| **Use of revenue** | Unrestricted |
| **Rate cap** | 6% for electric, gas, steam and phone unless voters approve a higher rate; no state cap for water, sewer, surface water, solid waste or cable |

## Sales Tax

Sales tax tracks the broader economy and is more volatile than either property or utility tax. All three sales taxes together provide about 15.5 percent of General Fund revenue, and retail sales tax alone about 12 percent, compared with roughly 30 percent in neighboring cities with more commercial activity. Sales tax applies to most goods, with notable exceptions for most food products, and to some services. The City receives three categories of sales tax revenue: retail, criminal justice, and affordable housing; the latter two are restricted to specific uses. Criminal justice sales tax is distributed to cities largely on the basis of population rather than sales within the City, and the affordable housing sales tax is a credit against the State's share of the sales tax rather than an additional tax.

### Retail Sales Tax

The City expects $16.6 million in retail sales tax revenue for the 2027-2028 biennium. Retail trade generates the largest share of sales tax activity (34 percent), with contracting (construction) a close second (29 percent). The budget is essentially flat against the $16.6 million expected in 2025-2026, a decrease of 0.2 percent.

In 2025 the City received $8.16 million in sales tax revenue, including $2.35 million from the contracting category, which covers new construction and remodeling. The City receives only a small portion of the sales tax a household pays. Assuming residents paid the remaining $5.81 million, the City's share works out to about $262 for each of the City's 22,144 households; at the 10.30 percent total rate, that implies a household pays more than $3,000 a year in total sales tax, of which the City receives about $262.

Businesses remit sales tax to the State, which distributes a share to the City each month. The total sales tax rate across most of Sammamish is 10.30 percent, except for a small area outside the Regional Transit Authority boundary, where the rate is 8.90 percent. The retail sales tax rate is inclusive of the State imposed 6.5 percent sales tax on most retail sales. Of the total sales tax rate, 0.86 percentage points come back to Sammamish, including the small affordable housing sales tax that is credited against the State's share; the remainder is distributed to the state and other public agencies, as shown below.

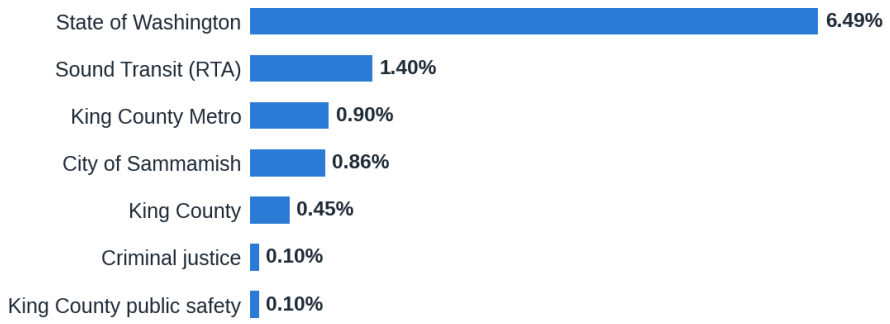


**Figure 8.** Distribution of the 10.30% total sales tax rate applied in most of Sammamish. The combined rate is the 6.50% state rate plus 3.80% of local rates (Washington State Department of Revenue, Local Sales and Use Tax Rate Table, effective October 1, 2026). The state share is shown net of the 0.0073% affordable housing credit the City receives, which is included in the City share.

Washington is a destination-based sales tax state, meaning sales tax on most purchases delivered to a Sammamish address is credited to Sammamish rather than to the jurisdiction where the seller is located. Retail sales tax growth is driven by growth in sales at local retail outlets, purchases delivered to residents' homes, and development activity. Sales taxes apply to most retail sales of "tangible personal property" within Washington, as defined in RCW 82.04.050.

### 2025 sales tax receipts by business sector

**Table 26.** City retail sales tax receipts by business sector, 2024 and 2025. Amounts are in thousands.

| Business sector | 2024 | 2025 | $ change | % change | 2025 share |
|---|---|---|---|---|---|
| Gen. merchandise / misc. retail | $2,729 | $2,740 | $11 | +0.4% | 33.6% |
| Contracting | $2,064 | $2,353 | $289 | +14.0% | 28.8% |
| Services | $1,568 | $1,656 | $88 | +5.6% | 20.3% |
| Miscellaneous | $568 | $627 | $59 | +10.4% | 7.7% |
| Retail eating / drinking | $351 | $340 | −$11 | −3.1% | 4.2% |
| Wholesale | $244 | $244 | $0 | 0.0% | 3.0% |
| Communications | $174 | $199 | $25 | +14.4% | 2.4% |
| **Total** | **$7,698** | **$8,159** | **$461** | **+6.0%** | **100.0%** |

Wholesale receipts rose by only $356, which rounds to zero when shown in thousands.

### Retail sales tax trends and key assumptions

- Sales tax revenue grew each year from 2023 through 2025, with the largest annual increase in 2025.
- Destination-based sales tax from online shopping has made general retail the largest sales tax category.
- Absent population growth or new businesses, growth in sales tax revenue is projected to be minimal; the forecast assumes revenue stays flat until commercial development occurs in Town Center.
- The City's 0.86 percent share of the sales tax rate is assumed to continue unchanged.
- Contracting produced 63 percent of the 2025 increase, but that growth has not carried forward into 2026 as construction activity has slowed. Because contracting follows the construction cycle rather than household spending, the City treats it as the least dependable part of the sales tax base.

### Criminal Justice Sales Tax

The City expects to receive $4.9 million in criminal justice sales tax for 2027-2028. King County imposes this additional sales tax of one-tenth of one percent countywide under RCW 82.14.340. The Department of Revenue collects the tax and deducts an administrative fee under RCW 82.14.050, currently 1 percent. Of the remaining revenue, 10 percent is distributed to the county, and the remaining 90 percent is distributed to the county and the cities within the county based on population. Revenue must be used exclusively for criminal justice purposes and cannot substitute for funds already designated for those purposes. The budget is 3.5 percent below the $5.1 million expected in 2025-2026, a deliberately conservative figure, since the distribution depends on countywide collections and on Sammamish's share of county population rather than on activity within the City.

### Affordable Housing Sales Tax

Under House Bill 1406 (2019), Washington cities and counties may impose a local sales tax of 0.0073 percent or 0.0146 percent, depending on whether a city had a qualifying local tax in place by July 28, 2020, for 20 years to fund affordable and supportive housing, funded by a credit against the state's existing 6.5 percent sales tax rate rather than a new charge to consumers. This City's sales tax credit rate is 0.0073 percent. Sammamish implemented the tax in 2020 and expects to receive about $56,000 a year, or $112,000 for the biennium. The revenue is passed through to A Regional Coalition for Housing (ARCH) to fund community-wide affordable housing.

### Real Estate Excise Tax

The real estate excise tax (REET) is the City's largest revenue source dedicated directly to capital funding. It is levied on the sale of real property, generally based on the selling price of the property. Cities may impose a local REET rate of up to 0.50 percent, in two 0.25 percent components commonly referred to as REET 1 and REET 2. State law generally requires REET revenue to be used for eligible capital purposes identified in the applicable capital facilities and capital improvement plans.

House Bill 1791, effective July 27, 2025, expanded the allowable uses of local REET revenues by allowing revenues collected under RCW 82.46.010 (REET 1) to be used for eligible purposes under RCW 82.46.035 (REET 2), and revenues collected under RCW 82.46.035 to be used for eligible purposes under RCW 82.46.010. Subsequent legislation has retained these cross-references. The legislation also expanded the amount of REET revenue that may be used for the operation, maintenance, and service support of existing capital projects. The allowable amount increased from the greater of 25 percent of available funds or $100,000, subject to a $1 million annual cap, to the greater of 35 percent or $100,000, with the $1 million cap eliminated, subject to the statutory eligibility requirements.

For the 2027-2028 biennium, Sammamish has chosen to dedicate all REET revenue to capital improvements as a budgetary policy. REET 1 and REET 2 are each budgeted at approximately $5.5 million for the biennium.

REET is budgeted at $10.9 million for 2027-2028, or approximately $5.5 million per year. This is 1.1 percent below the $11.1 million expected in 2025-2026 and below the 2021-2025 average of $7.4 million per year. The forecast was revised downward during budget preparation as 2026 property sales came in below expectations. The forecast assumes neither a return to peak conditions nor a further significant decline in sales activity. Because REET funds the capital program rather than operations, a shortfall in REET revenue would generally require adjustments to the timing or scope of capital projects rather than reductions to ongoing operating expenditures.

The number and value of real estate transactions can vary significantly from year to year, making REET revenue difficult to project. The City therefore uses recent sales activity, transaction values, and historical collections to establish a conservative forecast rather than assuming that recent peak levels will continue.

### Surface Water Fees

Surface water fees are the City's second-largest revenue source, at 12.3 percent of total revenue, and are budgeted at $25.2 million for the 2027-2028 biennium, $12.4 million in 2027 and $12.8 million in

2028. This revenue is restricted to surface water operations and capital projects. Single-family residential properties pay a flat annual rate and account for 80 percent of surface water fee revenue; non-single-family residential properties, including commercial properties, are charged based on impervious surface area and account for the remaining 20 percent. The City Council sets rates to cover the cost of operating and maintaining the surface water utility in compliance with National Pollutant Discharge Elimination System requirements and to fund infrastructure improvements.

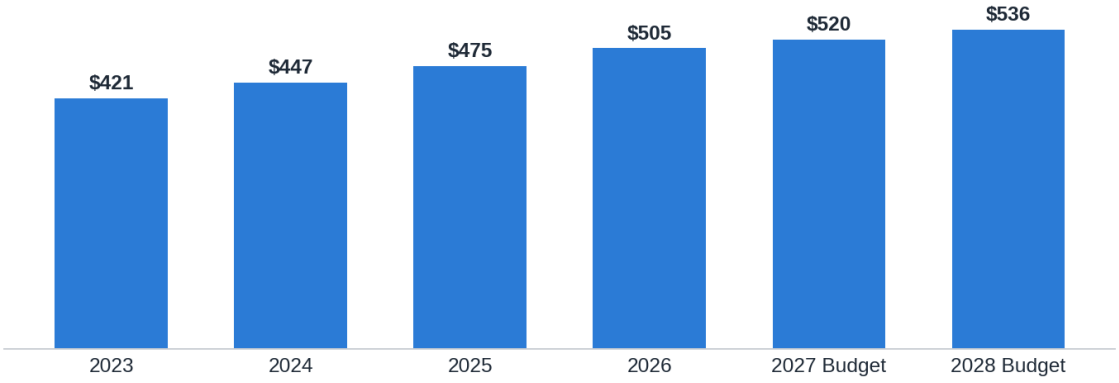


**Figure 9.** Annual surface water fee charged per single-family residence, 2023-2028. The 2023-2026 rates are from the 2022 rate study update; the 2027 and 2028 amounts reflect the proposed 3 percent annual increase.

A 2022 update to the 2017 rate study set annual surface water fee increases at 6.25 percent for 2023 through 2030. Future rate studies will be conducted with each biennial budget cycle, and future rates will continue to be set based on Council-approved rate studies. For 2027 and 2028 the Council is expected to set the increase below that schedule, at 3 percent a year, bringing the annual single-family fee to about $520 in 2027 and $536 in 2028 rather than the $537 and $570 the rate study contemplated. The utility can absorb the difference because capital projects have been completing more slowly than planned, leaving fund balance above what the utility needs to meet its reserve requirement and deliver the projects now scheduled. The rate study schedule still runs to 2030, and a future Council may return to it.

**Why the surface water increase does not help the General Fund**

Surface water fees rise $2.2 million between the two budget periods. Other than the 6 percent utility tax the utility pays the General Fund on its fees (about $1.5 million in 2027-2028), none of it is available for police, fire, parks or general administration. State law and the City's own accounting confine it to the surface water utility, which is reported as a separate enterprise fund. The same is true of the real estate excise tax and impact fees. Those three sources together account for $42.6 million of 2027-2028 revenue, 20.9 percent of the total, that cannot be redirected to operations however great the pressure on them.

## Other Revenues

### Impact Fees

Impact fees for parks and transportation are one-time charges assessed by a local government on new development in accordance with state law governing their assessment and use. After real estate excise tax, they are the City's second-largest revenue source dedicated directly to capital construction. The City Council first set impact fee rates in 2006, following a rate study assessing the impact of new development on the City's transportation and park systems. A comprehensive review completed in 2026 established minimum and maximum park and transportation impact fees based on residential building size and occupancy, and fees will be periodically indexed to the Construction Cost Index to keep pace with inflation. Fees are based on the cost of the park and transportation improvements

needed to serve new development, less other funding available for them, and the rates are set out in the City's fee schedule. By state law, impact fees may be spent only on system improvements: public capital facilities in the City's capital facilities plan that are designed to serve the community at large, are reasonably related to the new development, and will benefit it. They cannot be used for operating and maintenance costs or for private facilities. Projections for 2027-2028 are based on the Community Development Department's estimate of development activity for the biennium.

Impact fees are budgeted at $6.4 million for 2027-2028 ($5.8 million of transportation impact fees and $600,000 of park impact fees), compared with $1.4 million expected in 2025-2026. The more than fourfold increase is the largest proportional change in the budget, and it rests on two assumptions: that the 2026 rate study's higher fees are in force for the whole biennium, and that Town Center construction proceeds on schedule. Because impact fees fund the capital program, a shortfall could delay projects rather than affect operations.

- Impact fee revenue fell from its 2020 highs, largely because of building moratoriums the Council enacted while reassessing the appropriate level of development.
- Although 2024 impact fee revenue was the lowest in recent years, the City has budgeted for growth as Town Center projects are expected to ramp up in the 2027-2028 biennium.
- Projections assume the economy and City policy will continue to allow moderate growth in Sammamish.

### Development Revenues

Development revenues cover fees tied to development activity. By state law, permit and plan-review fee revenue may only fund four categories of development-related work: permitting, plan review, inspection, and preparation of environmental impact studies. This category includes building, plumbing, clear-and-grade, mechanical, electrical, and right-of-way permits, along with plan-check and site-review fees that fund the review of subdivisions, short plats, and building plans for code compliance. Fees are generally set to recover the cost of the service provided.

Development and related charges are budgeted at $12.8 million for 2027-2028 against $7.2 million expected in 2025-2026, but most of that increase is impact fees rather than fees for service: excluding impact fees, the category rises from $5.7 million to $6.3 million, an increase of 10.7 percent. Two components warrant separate mention. The 15 percent technology surcharge added to each permit is budgeted at $800,000. The affordable housing fee paid in lieu of providing units on site is budgeted at $1,000,000 against $208,000 expected in 2025-2026, a substantial increase, reflected by the fact that the program came online halfway through the 2025-2026 biennium. It remains the least predictable line in this category, because it depends on the construction market and how many developers choose to pay the fee rather than build the units.

Biennial revenue projections are based on the Community Development Department's estimate of development activity; projections further into the future rely on average historical levels, and the second year of each biennium is adjusted as needed based on actual activity. Subdivision and short-plat applications offer an early window into construction activity one to two years out, but they are an indicator rather than a guarantee of future construction, and can shift with economic conditions and City policy.

### Field Use Fees

A smaller but historically predictable revenue source comes from fees charged to sports groups for use of natural and artificial turf athletic fields. Growth in this revenue has historically been limited by the supply of available field space, since demand for field time exceeds it. Field use fees are budgeted at $856,000 for the biennium, most of the $1,026,000 budgeted for parks and recreation revenues.

### Cable Franchise Fees

Franchise fees are levied on cable television service in the City under federal law and negotiated with the cable provider, at a rate of up to 5 percent of gross revenue from the franchise area every year, regardless of the administrative costs. Gross revenue from cable television has been declining in

recent years as consumers rely less on traditional cable service. Franchise fees fell 14.0 percent, from $1.2 million in 2023-2024 to an expected $1.0 million in 2025-2026, and are budgeted at $980,000 for 2027-2028, a further decline of 6.6 percent from 2025-2026 that the City expects to continue.

## Intergovernmental Revenues

### Liquor Revenues

Before 2012, liquor sales in Washington were controlled by a state monopoly, with profits shared with cities and counties through the Liquor Revolving Fund. Initiative 1183, approved by voters in November 2011, privatized liquor sales and replaced those shared profits with liquor license fees. Under I-1183, license fee distributions to cities and counties are set to match the profits distributed during a defined 2010-2011 comparable period, plus $10 million statewide for public safety; this revenue source will not grow further unless state law changes. Separately, 35 percent of applicable liquor excise tax collections is deposited into the Liquor Excise Tax Fund. After required statutory transfers, including $10 million annually to the State General Fund, 80 percent of the remaining funds is distributed to cities and towns on a per-capita basis. Combined, Sammamish's liquor revenues are budgeted at just under $1.9 million for the biennium. The two components are $1.0 million of liquor profits (license fee) distributions and $870,000 of liquor excise tax. State law requires 2 percent of both distributions to be used for alcohol or drug treatment programs, and at least 20.23 percent of liquor profit distributions to be used for public safety programs, so part of this General Fund revenue is restricted.

### Motor Vehicle Fuel Tax ("Gas Tax")

Washington cities and counties receive a per-capita share of the state fuel tax, which is assessed as a fixed amount per gallon rather than as a percentage of sales price. The estimated 2026 per-capita rate was $16.64, declining to an estimated $16.06 for 2027. The City also receives the increased motor vehicle fuel tax distribution, estimated at $1.09 per capita for 2027, which must be used for street or highway purposes, including eligible pedestrian, equestrian or bicycle trails. State law requires these funds to be deposited in the Street Fund, a special revenue fund for the City, and used for street, roads, and highway purposes, such as maintenance and improvements; 0.42 percent, about $5,000 a year for Sammamish, is restricted to pedestrian, equestrian or bicycle trails. Before distribution, the State deducts 2.83 percent of the cities' share for state transportation administration and oversight of federal-aid programs, transportation studies and the small city pavement and sidewalk account (RCW 46.68.110). Revenue from this source has been declining as more drivers shift to hybrid and electric vehicles. The tax, including the increased distribution, is budgeted at $2.3 million for the biennium, $1.2 million in each year, alongside $170,000 of multimodal transportation distributions, which may be used for any transportation purpose. The distribution is the published per-capita rate multiplied by the population estimate the State uses for the distribution year, so the amount moves with both; the City bases its budget on the estimates published by MRSC.

## Miscellaneous Revenue

### Investment Income

The City invests available cash, funds not immediately needed for operations, daily in a pooled portfolio, with interest distributed to contributing funds based on their share of the investments. Income varies with both the amount of cash available to invest and prevailing interest rates; after benefiting from high interest rates in recent years, the City has budgeted conservatively for rates forecast to hold flat or decline somewhat. Interest income is budgeted at $10.1 million for 2027-2028 against $10.8 million expected in 2025-2026, a decline of about $0.7 million, or 6.5 percent. Two forces work in the same direction: lower assumed rates, and a smaller investable balance as the capital program draws down fund balance. On a short-term basis the City invests through the Local Government Investment Pool administered by the Washington State Treasurer's Office; longer-term investments are placed through the Treasurer's Office Separately Managed Accounts program, which gives the City access to professional investment management. All investments follow four guiding principles, in priority order:

legality, safety, liquidity, and yield. Interest earned on the investments may be used by the fund that invested, for purposes allowed within that fund.

## Summary

Sammamish relies on a narrower set of revenue tools than most of its neighbors, which places a larger share of the cost of general city services on property tax and, since 2026, the new utility tax. Several of the City's largest revenue sources, surface water fees, real estate excise tax, and development and impact fees, are restricted by law to specific purposes and cannot be used for general operating costs such as police or fire. State law now allows a limited share of real estate excise tax to maintain existing capital facilities, but the City has chosen, as a budget policy, to dedicate all of it to capital improvements. This is the structural constraint within which the Council works: the revenue that grows fastest is the revenue least available for general operations, and the largest unrestricted source may grow only 1 percent a year, plus new construction and any banked capacity, without a vote of the people.

Three figures summarize the position. Total revenue grows 9.0 percent between the two budget periods. Of that growth, the utility tax in its first full biennium supplies $11.4 million while lower interest income reduces revenue by $0.7 million. And three restricted sources, surface water fees, the real estate excise tax and impact fees, provide $42.6 million of 2027-2028 revenue, 20.9 percent of the total, that is unavailable for general operations.

# Expenditures (All Funds)

The City of Sammamish is planning to spend $220.3 million in the 2027-2028 biennium, and is planning to transfer a further $35.1 million between City funds, for a total appropriation of $255.4 million. This section shows where that money goes. It presents the budget two ways: first by program, which shows the services the money provides to the community, and then by type of expenditure, which shows what the money is spent on: salaries, supplies, contracts and construction.

## Where the money goes: expenditures by program

The 2027-2028 budget is the first the City has built by program. Every dollar is attached to a program, a defined service or activity the City provides, rather than only to a department and an account. There are 56 programs, every one of which carries a budget this biennium, and that is too many to take in at once, so they are grouped here into nine service areas. Each program appears in exactly one service area. The Program List section lists the programs under the same nine headings, with a description of what each one covers, so readers can see which programs make up each line in this section.

Capital is a service area of its own, and it is the largest one. A capital project is reported under the Capital Project Investment program wherever it sits in the three capital project funds, in the Street Special Revenue Fund, and in the surface water utility, and so is the staff work of scoping, designing, procuring and managing it, including staff time charged to the Technology Services Fund. Technology equipment and software purchases are reported under the operating programs they serve, where the budget data assigns them. The whole capital program therefore appears in one place rather than being scattered across the funds that happen to pay for it and the services it eventually serves.

The $64.7 million capital program includes $19.4 million for roads, sidewalks, street lighting and other transportation projects; $18.3 million for park facilities; $13.0 million for surface water and drainage; and $11.9 million for City facilities, of which $8.45 million is the Fire Station 83 remodel. The remaining $2.1 million is staff time and related costs charged to the Capital Project Investment program in the General Fund and the Technology Services Fund.

**Table 27.** Expenditures by service area, 2027-2028, all funds. Amounts are in thousands. Program revenue is revenue the City earns from the service itself (fees, charges, grants and state-shared revenue restricted to that purpose) and excludes general taxes.

| Service area | Personnel | Supplies | Services and charges | Capital outlay | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Capital Investment | $6,096 | $1 | $707 | $57,945 | $64,749 | $15,955 | $48,793 | *$50,091* |
| Public Safety and Emergency Management | 2,199 | 147 | 53,796 | - | 56,143 | 7,518 | 48,625 | *150* |
| Citywide Support Services | 11,750 | 905 | 9,054 | 1,018 | 22,726 | 2,277 | 20,449 | *770* |
| General Government | 12,191 | 57 | 9,750 | 55 | 22,053 | 433 | 21,620 | *279* |
| Surface Water | 4,183 | 123 | 8,203 | - | 12,509 | 1,184 | 11,325 | *559* |
| Transportation and Streets | 4,328 | 311 | 7,022 | - | 11,662 | 3,457 | 8,205 | *303* |
| Community Development and Permitting | 8,391 | 16 | 1,973 | 750 | 11,130 | 6,466 | 4,664 | *1,152* |
| Parks, Recreation and Culture | 6,315 | 666 | 3,454 | - | 10,436 | 1,291 | 9,145 | - |
| Not Assigned to a Program | (3,093) | - | 8,126 | - | 5,033 | - | 5,033 | - |
| Human Services and Housing | 366 | - | 3,494 | - | 3,860 | 1,149 | 2,711 | *4* |
| **Total** | **$52,727** | **$2,227** | **$105,580** | **$59,767** | **$220,300** | **$39,731** | **$180,569** | **$53,308** |

**The Memo:** One-Time column is shown for information only. It reports the portion of the amounts to its left that is not expected to recur after this biennium and is not added to the expenditure columns or the total.

**"Not assigned to a program"** is a program, not a leftover. Some of what the City budgets belongs to no single service, and assigning it to one would misstate that service's cost. General revenues (property tax, sales tax, utility tax and the surface water management fee) pay for many programs at once and are recorded here. On the expenditure side, the row carries the citywide vacancy allowance of $3.1 million, a credit that reflects positions the City expects to stand empty during the biennium without knowing which ones, and $8.1 million of services and charges: $6.8 million the General Fund pays the Technology Services Fund and $1.3 million the General Fund and the surface water utility pay the Equipment Rental and Replacement Fund for fleet maintenance and replacement. A separate $1.2 million police vacancy adjustment is coded to the same account as the police contract, so the contract is budgeted net of it in the Public Safety program. All $35.1 million of interfund transfers are also coded to this program, but Table 27 shows expenditures only, so the transfers are not in this row; they appear on their own line in Table 29. Holding these items together in a named program, rather than leaving them out, is what lets the program rows add up to total expenditures.

The column totals match the 2027-2028 column of Table 29, which presents the same expenditures by type.

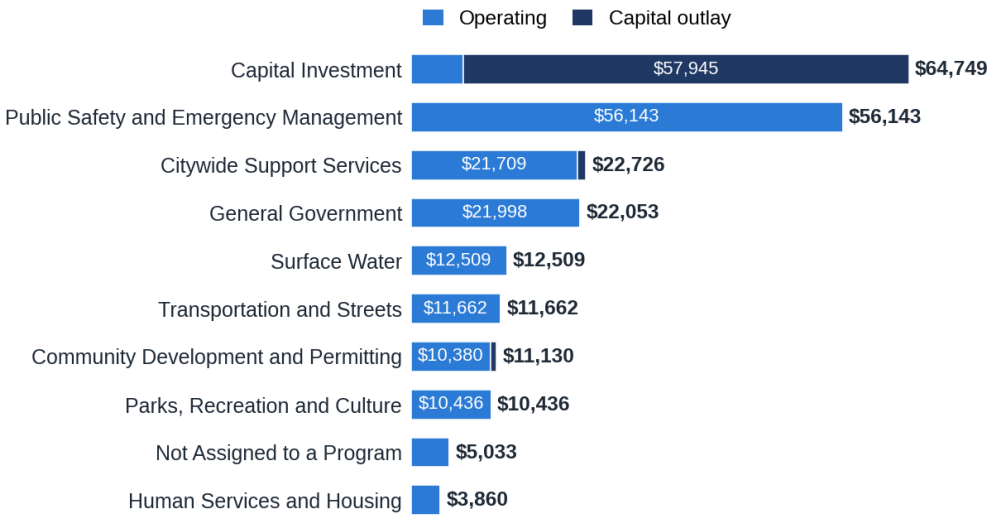


**Figure 10.** Expenditures by service area, 2027-2028. Amounts are in thousands. The same amounts are in Table 27.

## What the program view shows

Capital investment is the largest service area at $64.7 million, or 29.4% of all spending. It is also the only one that is not a continuing service: it is a list of things being built in these two years, and it will look quite different in the next biennium. It is the area that depends most on the City's capacity to deliver; the 2025-2026 capital budget was more than three times what is now expected to be spent against it.

Public safety is the largest continuing commitment the City makes, at $56.1 million, or 25.5% of expenditures across all City funds. Almost all of it is contracted: the City buys police services from the King County Sheriff's Office and fire and emergency medical services from Eastside Fire and Rescue, and those two contracts alone account for $52.4 million of the biennium. The rest is the municipal court, prosecution, jail, animal control and public defense, together with emergency management and emergency and storm response. The Fire Station 83 remodel is not counted here; it is in the capital program.

Citywide support services total $22.7 million, or 10.3% of all-funds expenditures. This service area covers the internal functions that keep the City operating: information technology, facilities, fleet, risk management, finance and human resources. Residents do not use these services directly, but every service they do use depends on them. Grouping them in one service area, rather than spreading them across departments, shows the full size of the City's support functions.

Surface water is funded differently from most service areas: it is supported by the rates its customers pay rather than by taxes. Because the surface water management fee supports the utility as a whole, in the same way that property tax supports the General Fund as a whole, the $25.2 million of fees budgeted for the biennium is recorded under Not Assigned to a Program rather than in this service area. The $1.2 million of program revenue shown for Surface Water is therefore only the grants and other revenue tied to specific programs. The service area is budgeted to spend $12.5 million on operations; its capital program is counted in the capital service area.

Everything else is funded from a mix. Some revenue can only be spent on particular things: real estate excise tax (REET) and impact fees on capital, the King County Parks Levy on parks, and grants on whatever they were awarded for. The rest is general taxation, chiefly property tax, sales tax and the utility tax, which the Revenues section describes. Across all the service areas, programs earn $39.7 million of revenue of their own, and the remaining $180.6 million comes from taxes, from revenue restricted to a purpose, and from fund balance.

One-time costs require careful interpretation. The Memo column totals $53.3 million, which is nearly a quarter of the budget, but $50.1 million of that is capital projects, and a capital project is one-time by

definition; a boardwalk is built once. Treating capital as a cost that will not recur can make the City's ongoing commitment appear smaller than it is, because the City will also have a capital program in 2029.

The figure that carries information is the one-time cost inside the operating budget: $3.2 million of studies, plan updates, one-off contracts, a public safety consultant, and technology equipment and software. This is the portion of the operating budget that is not expected to continue after 2028. The annual pavement preservation program in the Street Special Revenue Fund is classified as ongoing, so it is not part of this amount. The City's ongoing operating commitment is therefore close to the full operating budget.

Conversely, $14.7 million of capital is classified as ongoing rather than one-time: $6.1 million of salaries and benefits for staff who deliver capital projects, and $8.6 million for annual programs and related costs (pavement preservation, sidewalks, barrier removal, and storm pipe and storm facility programs) that recur every biennium even though the individual projects do not.

### The ten largest programs

Programs are ranked by total expenditure across all funds. The Capital Project Investment program is excluded so that the list shows operating programs; the capital program appears as its own service area in Table 27. Not Assigned to a Program is also excluded because it is not a service. Together the 54 operating programs account for $150.5 million.

**Table 28.** The ten largest operating programs, 2027-2028, all funds. Amounts are in thousands. Share is of total expenditures of $220,300,000; the Capital Project Investment program is excluded.

| Program | Service area | 2027-2028 | Share of all spending |
|---|---|---|---|
| Public Safety | Public Safety and Emergency Management | $53,713 | 24.4% |
| Safe and Efficient Multimodal Transportation Operations | Transportation and Streets | 10,522 | 4.8% |
| Administration | General Government | 9,523 | 4.3% |
| Surface Water System Operations | Surface Water | 8,848 | 4.0% |
| Parks Resource Management | Parks, Recreation and Culture | 7,184 | 3.3% |
| Facilities | Citywide Support Services | 3,321 | 1.5% |
| Risk Management | Citywide Support Services | 3,099 | 1.4% |
| Building Services | Community Development and Permitting | 2,855 | 1.3% |
| Permit Review, Management and Inspection | Community Development and Permitting | 2,837 | 1.3% |
| Current Planning Services | Community Development and Permitting | 2,714 | 1.2% |
| **Ten largest programs** | | **$104,616** | **47.5%** |

One entry requires explanation. "Administration" is not a single department's overhead; it is a program found in every department, covering the directing and supervising work that keeps each department running.

## What the money is spent on: expenditures by type

This view presents the same expenditures by type, the traditional format. It allows the 2027-2028 budget to be compared with earlier years, because earlier years were recorded only by type; program budgeting begins in 2027, so no prior-period program data is available.

**Table 29.** Expenditures and interfund transfers, all funds, three biennia. Amounts are in thousands.

| Uses of funds | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $42,026 | $50,015 | $44,742 | $52,727 | +17.8% | 23.9% |
| Supplies | 2,933 | 3,184 | 2,208 | 2,227 | +0.9% | 1.0% |
| Services and charges | 82,245 | 96,086 | 89,813 | 105,580 | +17.6% | 47.9% |
| Capital outlay | 30,733 | 73,618 | 19,439 | 59,767 | +207.5% | 27.1% |
| **Total expenditures** | **157,937** | **222,903** | **156,202** | **220,300** | **+41.0%** | **100.0%** |
| Interfund transfers | 14,794 | 10,655 | 11,164 | 35,130 | +214.7% | |
| **Total appropriation** | **$172,732** | **$233,558** | **$167,366** | **$255,430** | **+52.6%** | |

% change compares the 2027-2028 budget with the 2025-2026 estimate, which is the best available measure of what the City is actually spending now. % of total is each category's share of 2027-2028 total expenditures.

**What the estimate column is.** The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026, which is why it differs from the 2025-2026 amended budget beside it. The actual and estimate columns are presented on the City's budgetary basis, the same basis as the budget. Personnel in those columns is actual salaries, wages and benefits; the vacancy allowance is a budget credit and has no counterpart in actual spending.

## Explaining the changes

Against the amended budget for the current biennium, total expenditures are slightly lower, down 1.2%. Measured against the lower amount the City now expects to spend in 2025-2026, they rise 41.0%, and the largest part of that rise is capital: the 2027-2028 capital budget is $59.8 million against $19.4 million now expected to be spent, a difference of $40.3 million out of a $64.1 million increase. Services and charges account for most of the rest of the increase, as explained below.

**Capital outlay.** The City budgeted $73.6 million of capital work for 2025-2026 and now expects to deliver $19.4 million of it. Projects slip for ordinary reasons, such as permitting, design and contractor availability, but the largest factor in the prior biennium was staff vacancies: there was not enough capacity to move projects at the rate the budget assumed. Vacancies are expected to return closer to normal levels in the coming biennium. The 2027-2028 capital budget of $59.8 million is therefore both a large increase on what is being spent and a reduction on what was last budgeted.

**Personnel.** Against the last amended budget, personnel costs are up 5.4%. Against what the City expects to spend in 2025-2026 they are up 17.8%, and the difference between those two comparisons is vacancy rather than growth: the City budgeted $50.0 million of salaries and benefits for 2025-2026, already net of a $3.4 million vacancy allowance, and expects to spend $44.7 million, because positions stand empty while they are being filled. As in 2025-2026, the budget carries an explicit citywide vacancy allowance, 6.5%, shown as a credit of $3.1 million, so the effect is anticipated in the budget rather than appearing as a year-end surplus. The budget also eliminates seven positions; the Personnel section has the detail.

**Services and charges. Up 17.6%, and the largest category in every period, at 47.9% of the 2027-2028 budget.** Sammamish contracts for most of what other cities staff directly (police, fire, court, jail, legal services, and road and landscape maintenance), so costs that would be personnel costs in other cities appear here as services. Contracted services alone are $63.8 million of the biennium. For this reason, comparing Sammamish personnel costs with those of other cities is of limited value. The category rises $15.8 million over the 2025-2026 estimate, and the largest driver is the Eastside Fire and Rescue contract, which grows from $22.6 million in 2025-2026 to $28.7 million. The King County police contract, budgeted at $23.7 million, net of a $1.2 million vacancy adjustment coded to the same account, also increases. Although the category as a whole grows, the budget reduces other contracted services: fewer studies and consulting engagements are planned, and some work that would previously have been contracted will be done by City staff.

**Supplies.** Essentially flat at $2.2 million, about one percent of the budget. This is a broad category that covers the physical items the City purchases, not only office supplies: program supplies, vehicle and equipment spare parts, fuel, small tools and equipment, road salt and deicer for snow and ice response, safety supplies and clothing, and office supplies.

**Debt service.** The City has no outstanding bonds, and the 2027-2028 budget provides for no borrowing or debt service, so debt service is not shown as a category of spending.

**Interfund transfers.** Up from $11.2 million to $35.1 million. Almost all of the increase comes from two one-time transfers of accumulated General Fund balance: $20.0 million to the Facilities Capital Improvement Fund, held as a placeholder for future facility needs, and $10.0 million to the Transportation Capital Improvement Fund to support future transportation projects. The General Fund also transfers $3.7 million to the Facilities Capital Improvement Fund to support the 2027-2032 capital program and $1.2 million to the Street Special Revenue Fund for street preservation, and the Risk Management Fund makes a closing transfer of $0.25 million to the General Fund as it is wound up. The Fire Station 83 remodel, budgeted at $8.45 million, is one of the projects in the Facilities Capital Improvement Fund. Equipment replacement is not among these: the funds that use the City's fleet pay a charge for maintenance and replacement, which appears in services and charges rather than as a transfer. A transfer is counted once in the fund that sends it and again as revenue in the fund that receives it, which is why it sits below total expenditures rather than inside them.

## Notes on this presentation

**All funds.** This section covers every City fund. Transfers between City funds are shown on their own line in Table 29 rather than inside total expenditures, so that they are not counted as spending twice. Internal charges, which one City fund pays another for services, remain in total expenditures; they are $10.9 million in 2027-2028. The largest is $6.8 million the General Fund pays the Technology Services Fund, which is what funds that fund's own spending. The others are $2.8 million that the surface water utility pays, through an indirect cost allocation, for administrative and technology support from the General Fund and the Technology Services Fund, and $1.3 million that departments pay the Equipment Rental and Replacement Fund for vehicle maintenance and replacement.

**Comparability of surface water.** Surface water capital work was carried in a separate fund through 2026 and sits inside the surface water fund from 2027, which is being renamed the Surface Water Management Fund to reflect that it now covers both operations and capital. The two are combined in every column here so that the periods can be compared, and the transfer between them is eliminated.

**How capital is mapped.** A capital project is reported under the Capital Project Investment program wherever it is budgeted, and so is the staff work that delivers it: the Facilities, Parks and Transportation Capital Improvement Funds in full, the surface water capital program inside the Surface Water Management Fund, the capital project staff time charged to the Technology Services Fund, and one street capital project in the Street Special Revenue Fund. Technology equipment and software purchases are reported under the operating programs to which the budget data assigns them. The $6.1 million of salaries and benefits for staff who deliver capital projects is coded directly to the Capital Project Investment program in the budget data. Vehicle replacement in the Equipment Rental and Replacement Fund is not treated as capital investment; it carries no project number and belongs to the Fleet Management program.

**One-time and ongoing.** Every justification in this budget carries a budget type: base, new or restored, and ongoing or one-time. The Memo: One-Time column in Table 27 is the sum of the one-time types. How the classification works is described in the Introduction, under how the 2027-2028 budget was built.

**Level of requirement, and why personnel is not classified.** Every non-personnel justification in this budget, $170.4 million in all, carries a level of legal requirement: required by state or federal law, required by the City's own code or policy, functionally required, or discretionary. The classification appears program by program in the Program List section and in the department sections, where it can be read against the services a department delivers. Personnel costs are deliberately not classified.

The level of requirement describes the City's obligation to deliver a service, not the people who deliver it; almost every position works across several programs, and those programs do not all sit at the same level, so a single tag on a salary line would describe neither the work nor the position accurately.

**What is not shown here.** Beginning and ending fund balances are not in this section; they are presented in the individual fund sections, and reserves are measured against the City's financial policies in the Introduction. The City's general revenues are not here either: they are coded to the Not Assigned to a Program category because they support many programs at once, and they are described in the Revenues section.

# Personnel

*Amounts in tables are in thousands. Position counts are stated in full-time equivalents (FTE) to two decimal places.*

## Overview

The City of Sammamish delivers municipal services through a relatively small in-house staff supplemented by contracted services. The 2027-2028 budget authorizes 140.50 full-time-equivalent (FTE) employee positions and 1.00 limited-term position, which is not counted as an FTE, after eliminating seven positions and converting a limited-term position in Finance to a regular position. These positions serve a population of 68,500. The Mayor and six Councilmembers are part-time elected officials, are budgeted separately and carry no FTE.

Police services are contracted through King County, and fire and emergency medical services are provided by Eastside Fire and Rescue under an interlocal agreement among three cities and two fire districts. Water and sewer utilities are provided by two independent districts not governed by the City, and legal services are provided by a law firm specializing in municipal law rather than by in-house counsel. Additional contracts cover services that do not require a full-time position; electrical, plumbing, tree trimming, landscape maintenance, and elevator repair and maintenance, as well as planning and engineering support during periods of workload that exceed current staffing capacity.

The 2027-2028 budget also includes funding for six Parks seasonal employees for field preparation and summer projects, lifeguards for the City's public swimming beach, and facility monitors who staff rentals of City buildings and rooms to the public. These are budgeted as part-time and seasonal pay rather than as authorized positions: $262,000 for summer help, $203,000 for lifeguards and $108,000 for facility monitors across the biennium, together with $164,000 of on-call and standby pay. These amounts are wages only; related benefits are budgeted separately.

## Authorized Positions

Table 30 shows authorized FTE by department, with each department's total across all funds.

**Table 30.** Authorized FTE by department and fund, 2027-2028 budget. The 1.00 limited-term position and the seven part-time elected officials are not FTE and are not included.

| Department | Positions eliminated | General Fund FTE | Other funds FTE | Total FTE | Share of total |
|---|---|---|---|---|---|
| City Manager's Office | - | 8.00 | - | 8.00 | 5.7% |
| City Operations | - | 4.75 | - | 4.75 | 3.4% |
| Public Safety | - | 1.00 | - | 1.00 | 0.7% |
| Public Works | (2.00) | 24.49 | 20.92 | 45.41 | 32.3% |
| Community Development | (3.00) | 24.75 | - | 24.75 | 17.6% |
| Parks and Recreation | (1.00) | 25.09 | 2.50 | 27.59 | 19.6% |
| Administrative Services | - | 5.75 | - | 5.75 | 4.1% |
| Facilities Management | - | 3.55 | 2.70 | 6.25 | 4.4% |
| Finance | - | 8.00 | - | 8.00 | 5.7% |
| Technology Management | (1.00) | - | 9.00 | 9.00 | 6.4% |
| **Total authorized FTE** | **(7.00)** | 105.38 | 35.12 | **140.50** | **100.0%** |

**How positions are counted.** Each position is budgeted as shares of a full-time position in the departments and funds it serves, and Table 30 adds those shares, so a position split between departments or funds is counted once in the total. Public Works positions are

shared among the General Fund (24.49 FTE), the Surface Water Management Fund (18.09 FTE) and the Transportation Capital Improvement Fund (2.83 FTE); the Public Works total includes 0.33 FTE of each of the two Maintenance Worker II-Irrigation positions, which report to Parks and Recreation, and 0.25 FTE of the Administrative Services Contract Administrator charged to the Surface Water Management Fund. Parks and Recreation's other-fund FTE are 2.15 in the Parks Capital Improvement Fund and 0.35 in the Facilities Capital Improvement Fund. Facilities Management's other-fund FTE are 0.90 in the Facilities Capital Improvement Fund and 1.80 in the Equipment Rental and Replacement Fund. Technology Management's 9.00 FTE are in the Technology Services Fund. City Operations includes 0.75 FTE in its Human Services division, and the Public Safety position is an Executive Assistant budgeted in Police Services. The limited-term Capital Program Manager, the Mayor and Councilmembers, and the vacancy allowance (a budget reduction described under Compensation and Budget Assumptions, not a position) are not included in the FTE totals.

Departments are listed in the order used in the Department Budgets part of this document, with Technology Management, which operates the Technology Services Fund, listed after Finance; City Council, Legal and Non-Departmental have no staff positions. Table 32 in this section shows the same positions by the fund that pays for them.

The budget eliminates seven positions and converts a limited-term position in the Finance Department to a regular 1.00 FTE position, both listed in Table 31 in this section, and adds a limited-term Capital Program Manager in the Parks Capital Improvement Fund (1.00 limited-term position, not counted as an FTE).

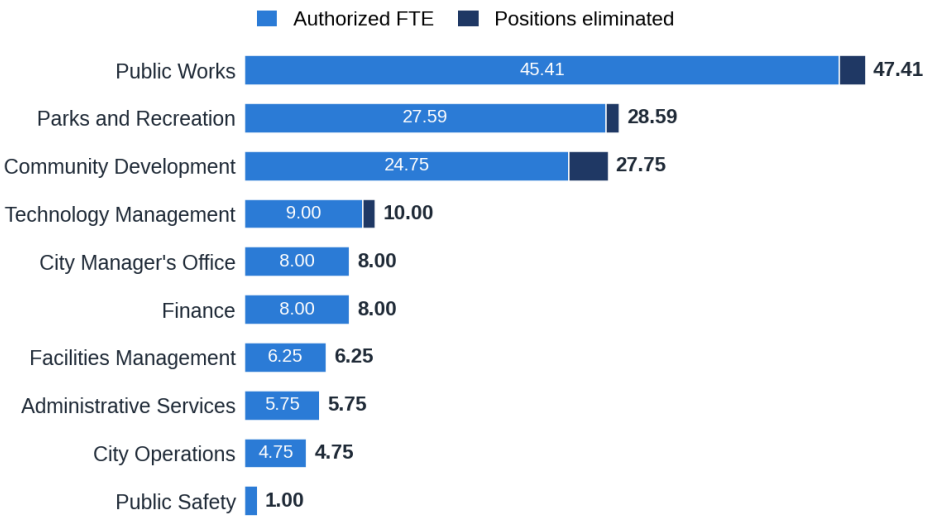


**Figure 11.** Authorized FTE by department, 2027-2028 budget, showing the seven eliminated positions.

## Positions eliminated

Seven positions are eliminated in 2027-2028, as listed in Table 31. Together they are projected to reduce budgeted personnel cost by $1,959,000 over the biennium. The conversion of a limited-term position to a regular 1.00 FTE position in the Finance Department adds $124,000, for a net reduction of $1,835,000.

**Table 31.** Positions eliminated in the 2027-2028 budget. Amounts are in thousands. Cost removed includes salaries and benefits for both years of the biennium.

| Department | Position eliminated | FTE | Biennial cost removed |
|---|---|---|---|
| Public Works | Traffic Signal Technician | (1.00) | (259) |
| Public Works | Traffic Signal Technician Apprentice | (1.00) | (220) |
| Community Development | Principal Planner (reclassified to Assistant Director then eliminated) | (1.00) | (357) |
| Community Development | Assistant Planner | (1.00) | (305) |
| Community Development | Office Assistant I | (1.00) | (203) |
| Parks and Recreation | Senior Project Manager (reclassified to Assistant Director then eliminated) | (1.00) | (357) |
| Technology Management | Website Associate | (1.00) | (259) |
| Finance | Conversion of limited-term position to regular position (added) | 1.00 | 124 |
| **Net reduction** | | **(6.00)** | **(1,835)** |

## Changes in positions from the 2025-2026 budget

The 2027-2028 budget includes staffing reductions. Seven positions are eliminated: two in Public Works, three in Community Development, one in Parks and Recreation and one in Technology Management. One limited-term Capital Program Manager is added in the Parks Capital Improvement Fund to support delivery of the parks capital program; it is not counted as an FTE. In Finance, a limited-term position is converted to a regular position, adding 1.00 FTE.

Several positions were restructured during the 2025-2026 biennium without increasing the number of positions. In Community Development, assistant director positions were created by reclassifying existing positions. In Parks and Recreation, an assistant director position was created from a reclassified position and is eliminated in this budget, and a Parks Planner position was reclassified to Recreation and Cultural Services Coordinator. The Deputy City Manager/Chief of Administration, budgeted in Administrative Services as a director in the 2025-2026 budget, was reclassified in 2026. That position, the other Deputy City Manager and the Supervising Management Analyst, the latter two budgeted in the City Manager's Office in 2025-2026, are now budgeted in City Operations.

Department staffing changed, as well. The 2025-2026 budget authorized 146.50 FTE, compared with 140.50 FTE in 2027-2028: 146.50 FTE, less the 7.00 FTE eliminated, plus the 1.00 FTE added in Finance by converting a limited-term position to a regular position. Finance increases from 7.00 FTE in the 2025-2026 budget to 8.00 FTE. Public Works General Fund staffing decreases from 29.64 FTE in the 2025-2026 budget to 24.49 FTE; the difference reflects the two eliminated positions and the reallocation of staff time to other funds, including 2.83 FTE now charged to the Transportation Capital Improvement Fund for capital project delivery.

## Positions by fund

The same positions can also be read by the fund that pays for them rather than the department that directs them. This view matters because staff time on capital projects is charged to the capital funds for the first time this biennium, and because no positions are charged to the Street Special Revenue Fund.

**Table 32.** Authorized FTE by fund, 2027-2028 budget. The 1.00 limited-term Capital Program Manager, charged to the Parks Capital Improvement Fund, is not an FTE and is not included.

| Fund | Fund type | 2027-2028 authorized FTE | Share of total |
|---|---|---|---|
| General Fund | Governmental | 105.38 | 75.0% |
| Surface Water Management Fund | Enterprise | 18.09 | 12.9% |
| Technology Services Fund | Internal service | 9.00 | 6.4% |
| Transportation Capital Improvement Fund | Capital project | 2.83 | 2.0% |
| Parks Capital Improvement Fund | Capital project | 2.15 | 1.5% |
| Equipment Rental and Replacement Fund | Internal service | 1.80 | 1.3% |
| Facilities Capital Improvement Fund | Capital project | 1.25 | 0.9% |
| **Total authorized FTE** | | **140.50** | **100.0%** |

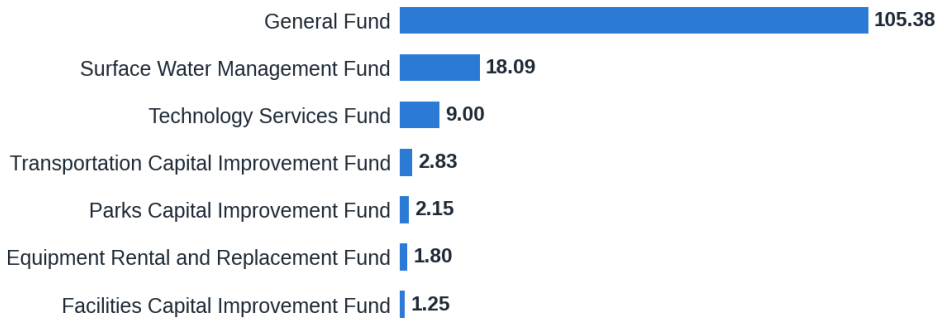


**Figure 12.** Authorized FTE by fund, 2027-2028 budget. Capital project funds carry 6.23 FTE and the 1.00 limited-term position.

## Compensation and Budget Assumptions

The City completed a compensation study whose results were implemented in 2024. Personnel costs for 2027-2028 are budgeted based on current contract language together with estimated increases for salaries and benefits. A 2.9 percent cost-of-living adjustment (COLA) for 2027 was negotiated with the City's union and applies to both represented and non-represented employees. A cost-of-living adjustment for 2028 has not yet been negotiated; for budgeting purposes, the budget assumes 2.9 percent for 2028, the same rate as 2027. If the negotiated rate differs, the 2028 budget can be adjusted at the mid-biennium review. Employees who pass probation receive a 3 percent merit increase, except employees at the top of the salary range for their position.

The City introduced a vacancy allowance in the 2025-2026 budget. Every position remains fully budgeted, but a separate negative line item in the General Fund reduces budgeted salaries and wages to reflect the savings that typically result from vacancy periods. For the 2027-2028 budget, a 6.5 percent vacancy allowance reduces the budget by $1,518,000 in 2027 and $1,575,000 in 2028, or $3,093,000 for the biennium. The 2025-2026 amended budget included an allowance of $3,357,000. Unfilled police positions are addressed separately, through a $1,200,000 reduction to the budgeted police contract for the biennium. The reduction is coded to the same account as the contract, so the contract budget is shown net of it; it is not a personnel cost. Personnel amounts in this section are net of the vacancy allowance unless noted.

## Workforce Trends: Recruitment and Turnover

Staff turnover has been a persistent concern for Sammamish, as it has been for many government agencies in the region. Turnover has improved since the start of the decade. Even so, competition for

qualified applicants in the local government labor market continues to lengthen recruitment timelines, often requiring multiple rounds of advertising and interviewing to fill an open position.

## Program Budgeting

The 2027-2028 budget is the first in which the City has implemented program budgeting; prior budgets were organized by department only. Because every position is budgeted as an allocation of its time across the programs it serves, most staff work on more than one program and most programs draw on more than one department. That allocation is the mechanism behind the position counts in this section, and it is what allows the department sections to report staffing program by program. The Program List section defines each program; each department section reports the positions assigned to the programs it delivers.

## Personnel Expenditure

Budgeted personnel expenditures (salaries, benefits, overtime, part-time, seasonal and on-call pay) are distributed across the General Fund and several dedicated funds. The most meaningful comparison is budget to budget. Including the vacancy allowance in both budgets, citywide personnel expenditure is $52,727,000 in the 2027-2028 budget, compared with $50,015,000 in the 2025-2026 amended budget, an increase of $2,712,000 or 5.4 percent. Salaries and wages increase 7.9 percent, from $35,638,000 to $38,438,000, reflecting the 2.9 percent COLA for 2027, merit increases and positions restructured during the 2025-2026 biennium, less the seven eliminated positions. Benefits are budgeted at $14,289,000, 0.6 percent below the 2025-2026 amended budget of $14,377,000: health insurance costs have increased, but the increase is offset by the seven eliminated positions and a lower average state retirement (PERS) contribution rate, reflecting the updated 2027-2028 rates effective July 1, 2027.

Actual spending runs below budget because every authorized position is budgeted for the full year, while actual costs reflect vacancies that occur during the year. The 2025-2026 Estimate of $44,742,000 is $5,273,000, or 10.5 percent, below the 2025-2026 amended budget. For this reason, comparing the 2027-2028 budget with actual or estimated results overstates the growth in personnel costs. Table 33 in this section shows both bases.

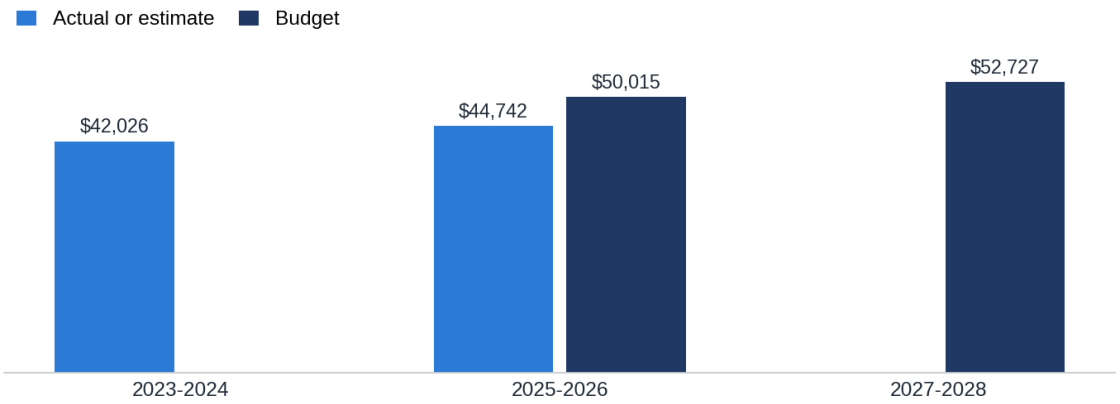


**Figure 13.** Citywide personnel expenditure, all funds, actual and budget by biennium. Amounts are in thousands.

**Table 33.** Personnel expenditure by fund, actual and budget. Amounts are in thousands.

| Fund | 2023-2024 Actual | 2025-2026 Estimate | 2025-2026 Amended Budget | 2027-2028 Budget | Change, budget to budget |
|---|---|---|---|---|---|
| General Fund (before vacancy allowance) | $33,625 | $35,975 | $42,610 | $41,261 | (3.2%) |
| Surface Water Management Fund | $4,732 | $4,674 | $6,396 | $6,893 | 7.8% |
| Technology Services Fund | $3,389 | $3,744 | $4,007 | $4,172 | 4.1% |
| Transportation Capital Improvement Fund | - | - | - | $1,100 | New |
| Parks Capital Improvement Fund | - | - | - | $1,256 | New |
| Facilities Capital Improvement Fund | - | - | - | $524 | New |
| Equipment Rental and Replacement Fund | $239 | $281 | $299 | $615 | 105.7% |
| Risk Management Fund | $41 | $68 | $60 | - | (100.0%) |
| Vacancy allowance (General Fund) | - | - | (3,357) | (3,093) | - |
| **Total, all funds** | **$42,026** | **$44,742** | $50,015 | **$52,727** | 5.4% |

Personnel expenditure is salaries, wages and benefits. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026. The General Fund row is shown before the vacancy allowance, which is a budget-only reduction with no counterpart in actual results. Actual columns are presented on the City's budgetary basis. The change column compares the 2027-2028 budget with the 2025-2026 amended budget.

One structural change affects the comparison between funds. The three capital project funds carry $2,879,000 of personnel in 2027-2028 and none in earlier periods, because staff time on capital projects is now charged to the projects rather than to the General Fund. This figure covers the three capital project funds only; the Expenditures (All Funds) section also counts capital staff time charged to the General Fund, the Surface Water Management Fund and the Technology Services Fund, and so reports a larger amount for capital delivery. The work is not new, and apart from one limited-term Capital Program Manager, no staff were added; only the fund to which their time is charged has changed. As a result, General Fund personnel amounts are not comparable across periods without this adjustment. Technology Services personnel remain in the Technology Services Fund, which budgets $4,172,000 for 9.00 FTE in 2027-2028.

PART 3

# Program Budgeting and Performance

The City's first budget organized by program: each service the City delivers, what it costs, and how performance will be measured.

**In this part**

- Program Budgeting
- Program List and definitions
- Performance Measures

# Program Budgeting

Beginning with this biennium, the City of Sammamish budgets by program. Every dollar of the budget is assigned to a program, such as Building Services, Parks Resource Management, Public Records Requests or Surface Water System Operations, and each program carries a published definition describing the service it delivers and the departments that deliver it. There are 56 programs citywide, every one of which carries a budget this biennium. All of them are listed, with their definitions, in the Program List section that follows.

This is the first budget in the City's history organized this way. The change is substantive. It expands the questions the budget can answer, clarifies what staff are accountable for, and makes more information directly available to residents.

## Why the City moved beyond line-item budgeting

Traditional line-item budgeting organizes spending by what the money buys: salaries, benefits, professional services, supplies, professional development, equipment. It is precise, auditable, and indispensable for financial control, and the City continues to budget and account at the line-item level. The City is not abandoning line items; it is adding a second view alongside them.

However, line items answer only one question, what the City purchased, and that is often not the question being asked. When a resident asks what the City spends on reviewing building permits, or a councilmember asks whether long-range planning is adequately resourced, a line-item budget cannot answer. The Government Finance Officers Association (GFOA) notes that conventional line-item budgeting has long been criticized because it does not reflect organizational priorities, and that program budgeting is one way local governments can move beyond it.

The difference is easiest to see in a single department. Community Development's 2027-2028 budget is $11.6 million under either view. What differs is the information each view provides.

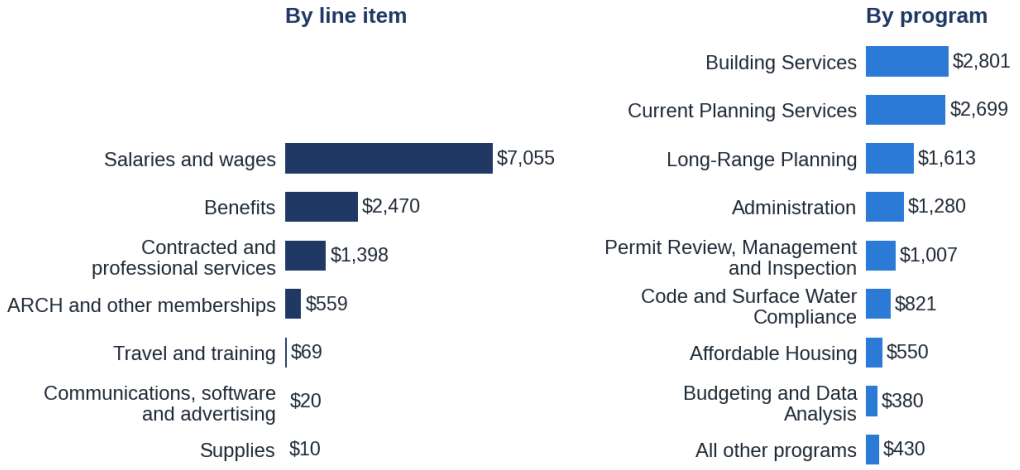


**Figure 14.** Community Development budget by line item and by program, 2027-2028. Amounts are in thousands. Both views total $11,581,000.

The left column is accurate but offers little guidance for policy decisions. It reports that Community Development will spend $7.1 million on salaries (60.9 percent of the department in one line) without indicating whether that labor goes to inspecting buildings, reviewing land use applications, updating the Comprehensive Plan, or enforcing code. The right column reports that the City will spend $2.8 million inspecting and plan-checking construction, $2.7 million on day-to-day land use permitting, and

$1.6 million on long-range planning. Both columns total $11,581,000. Only the program view supports a policy discussion of service levels.

## What the program structure makes visible

### 1. Services that no single department owns

Some obligations are shared by every department but budgeted by none. Responding to public records requests is required by State law, consumes staff time in every department, but had never appeared as a single figure in a City budget, because no line item is named “public records.” Under the program structure it is one program with one total.

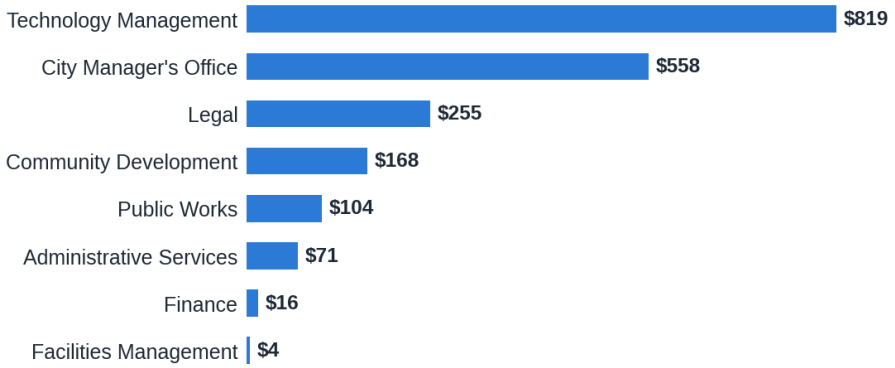


**Figure 15.** Public Records Requests (program 114000) by department, 2027-2028. Amounts are in thousands. Technology Management, the City Manager's Office and Legal together carry 81.8 percent of the $2.0 million, mainly records-management software, staff time and outside legal review.

### 2. The real cost of a response or an obligation

When a snow event closes roads, the cost lands in Public Works for plowing and in Parks and Recreation for trail and facility access. Under the program structure, Emergency and Storm Response is one program with a $2.0 million biennial budget (67.7 percent Public Works, including the surface water utility, 31.6 percent Parks and Recreation and 0.7 percent Facilities Management), so the City can state what it costs to be ready for a hard winter, and the Council can decide whether that level of readiness is the right one.

### 3. A citywide picture organized by service, not by organization chart

Ranking programs by cost shows where the City's operating resources go in a way that no departmental table can. It also shows that one program, contracted Public Safety, is 35.7 percent of the operating budget.

**Figure 16.** Ten largest programs, 2027-2028 operating budget. Amounts are in millions. The ten programs total $104.6 million of $155.6 million in operating expenditures; the Capital Project Investment program ($64.7 million) and Not Assigned to a Program ($5.0 million) are excluded so the figure reflects the operating services of the City, and the capital program is detailed in the Capital Improvement Program.

### How these figures reach the citywide total

The operating programs, including costs not assigned to a program, total $155,552,000. Capital projects and the staff who deliver them are a further $64,749,000, budgeted under Capital Project Investment and detailed in the Capital Improvement Program. Together they are $220,300,000, which is total expenditures for all funds.

Adding the $34.9 million the General Fund transfers to other City funds gives $255,180,000. The Risk Management Fund also transfers $250,000 to the General Fund in 2027; this is a one-time transfer to close that fund, and including it brings total appropriation to $255,430,000, the figure shown in the Introduction. A transfer is counted once as an appropriation in the fund that sends it and again as revenue in the fund that receives it, which is why transfers are added at the end rather than carried in the program figures.

## What changes for decision-makers and residents

- Trade-offs become comparable. When budget requests are expressed as programs, the Council can weigh $200,000 of additional street maintenance against $200,000 of additional trail maintenance: two services drawing on the same tax dollars, in two different departments. Line items do not permit that comparison; “supplies” in one department is not a policy alternative to “supplies” in another.
- Which services pay their own way becomes visible. Each program is reported with the revenue it earns beside what it costs, and the difference, the net cost, is what taxes and other City resources have to cover. Permit fees cover most of the cost of the permitting programs that collect them (the cost recovery note in the Program List gives the figures); a program with no earned revenue is paid for from general revenues, such as taxes and utility charges, or from fund balance. A line-item budget shows revenue and spending in separate schedules and never brings the two together at the level of a service.
- Reductions become transparent. An across-the-board percentage cut spreads its effects across every service without showing which service levels change. A program structure requires the City to identify which service is reduced and by how much. That is a more difficult conversation, but a better-informed one. The Program List supports that conversation by classifying each program by its level of requirement: required by state or federal law, required by City code or Council policy, functionally required, or discretionary.

- Accountability is clearly assigned. Every program names the department accountable for it. Where more than one department contributes, the budget says so, and says in what proportion.
- Transparency improves without new reports. A resident who wants to know what the City spends on parks maintenance can read one number ($7.2 million for Parks Resource Management) rather than reconstructing it from salaries, landscape contracts, water utility charges, and janitorial services spread across a department schedule.
- Cost drivers become explainable. Growth in a program can be explained by changes in the work it performs. Growth in an object code (a line-item spending category such as supplies) usually cannot.

The shift in the questions the budget can answer:

| A line-item budget answers | A program budget also answers |
|---|---|
| How much did we spend on salaries? | What did we spend on reviewing building plans? |
| Did the department stay within its supplies budget? | What share of the department goes to permit review rather than to long-range planning? |
| Professional services rose 8 percent. Why? | The change can be traced to a program: $365,000 of the department's $1,398,000 of contracted services is in long-range planning; the rest of that program, $1,248,000, is mostly the cost of the staff who do the work. |
| Cut 3 percent across every line. | Reduce the service level in one program and state the change openly. |
| Who manages this account? | Who is accountable for this service? |

## An important limitation: this is the first year

### No historical program data exists.

The 2027-2028 biennium is the first time the City of Sammamish has built a budget using a program structure. Prior budgets were adopted, and prior years were accounted for, by fund, department, and object of expenditure. The City therefore has no prior-year actuals, no adopted-versus-actual variance, and no multi-year trend at the program level, and none can be reconstructed with confidence from records that were never coded this way.

What appears in the program summaries is a baseline, not a comparison. Readers looking for historical continuity will find it in the fund and department schedules elsewhere in this document, which remain on the same basis as prior biennia and are fully comparable.

Two further cautions apply to a first-year structure. First, some program amounts rest on *allocations* rather than direct charges: where a position or a contract serves several programs, its cost is distributed among them using the best estimate available at the time the budget was built. Those estimates will sharpen as staff record time and costs against programs during the biennium. Second, the program list itself will evolve. A few programs are expected to be renamed, combined, or divided once a full budget cycle has been run through them; the City will refine definitions where experience shows they can be improved.

The City is stating these limitations directly because a program budget with unexplained gaps invites more doubt than a program budget that names them.

## The road from here

**The value of a program budget grows over time.** This biennium establishes the structure and the baseline. The 2029-2030 budget will present the first program-level comparison, adopted against actual and biennium against biennium, which is the point at which the structure begins to support real

analysis rather than description. By 2031-2032 the City will hold three data points per program, enough to distinguish a trend from a fluctuation.

Over the same period the City intends to layer workload and performance information onto the program framework, so that a program's cost can be read alongside what it produced: permits issued, inspections completed, acres maintained, records requests closed within statutory timelines. Cost per unit of service is the natural destination of this work, and it is not reachable from a line-item budget at all.

## Alignment with best practices

Program budgeting is a practice the Government Finance Officers Association recommends, and the reasons it gives are the reasons the City adopted it. Conventional line-item budgeting, in GFOA's assessment, fails to reflect what a government has set out to do; presenting the budget as a set of services instead of a set of accounts makes the cost of each service explicit and gives the reader a vocabulary for asking better questions.

The standard those practices are built around is a simple one: a budget should show residents what they receive for what they pay. That is the question this structure is meant to answer, and it is not one the City could have answered in this form under its previous budget.

*Source: GFOA, "Program Budgeting," https://www.gfoa.org/program-budgeting. Program amounts are allocated 2027-2028 budget amounts from the City's budget development detail.*

# Program List

2027-2028 Budget • 56 programs • Grouped by service area

This list covers every City program that carries a budget in the 2027-2028 biennium. Each entry describes, in plain language, what the program does and which departments deliver it, with the staff time (FTE) budgeted to it. Definitions are written so that a resident, councilmember, or new employee can understand the program without a finance background. The count of programs includes two sub-programs, Geographic Information Systems (GIS) and Surface Water System Operations (Enhanced Level of Service), and the Not Assigned to a Program entry. Program FTE add up to the City's 140.50 FTE; the Mayor and Councilmembers are elected officials and carry no FTE, and the limited-term Capital Program Manager position in the Parks Capital Improvement Fund is not counted.

## Summary by service area

A service area is a group of related programs that deliver one broad type of service, regardless of which department delivers them. This table shows what each group of programs costs, what it earns, and the difference, the net cost, which is paid from general revenues, such as taxes and utility charges, or from fund balance. The detail behind every line follows, in the same order. Amounts are in thousands.

| Service area | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Programs |
|---|---|---|---|---|
| **Capital Investment** | 64,749 | 15,955 | **48,793** | 1 |
| **Public Safety and Emergency Management** | 56,143 | 7,518 | **48,625** | 3 |
| **Citywide Support Services** | 22,726 | 2,277 | **20,449** | 21 |
| **General Government** | 22,053 | 433 | **21,620** | 11 |
| **Surface Water** | 12,509 | 1,184 | **11,325** | 4 |
| **Transportation and Streets** | 11,662 | 3,457 | **8,205** | 3 |
| **Parks, Recreation and Culture** | 10,436 | 1,291 | **9,145** | 5 |
| **Community Development and Permitting** | 11,130 | 6,466 | **4,664** | 5 |
| **Not Assigned to a Program** | 5,033 | - | **5,033** | 1 |
| **Human Services and Housing** | 3,860 | 1,149 | **2,711** | 2 |
| **Total, all programs** | **$220,300** | **$39,731** | **$180,569** | **56** |

**Cost recovery.** Some programs are supported largely by the fees they charge. In 2027-2028, Building Services fees are budgeted to cover 97.7 percent of that program's cost ($2,789,000 of $2,855,000), Current Planning Services fees 95.3 percent ($2,586,000 of $2,714,000) and Permit Review, Management and Inspection fees 38.5 percent ($1,091,000 of $2,837,000). The rest of each program's cost is paid from general revenues.

# Programs

Grouped by service area, then alphabetically within each area. Each program gives its name and what it does, then the departments that deliver it and the FTE budgeted to it, what it costs, the revenue it earns, the net cost, and its level of requirement. A program with no earned revenue is paid for entirely from general revenues, such as taxes and utility charges, or fund balance. Amounts are in thousands.

Level of requirement: L-S legally required by state or federal law · L-M legally required by municipal code or Council policy · F functionally required, meaning the City cannot operate without it · D discretionary. A program is made up of many budget lines and they are not all at the same level, so the level shown is the one that holds most of the program's classified cost. Personnel costs are not assigned a level of requirement, so the level shown is based on the program's non-personnel costs.

*These are the same service areas used in the Expenditures (All Funds) section, so the two can be read together, and each service area total here matches the total for that area in that section. Capital projects are included under the Capital Project Investment program. A net cost does not mean that additional tax support is needed. Most of the net cost of Capital Project Investment is paid from balances the capital funds have already accumulated ($42.9 million of fund balance) and from transfers from the General Fund. The surface water programs are paid for by the surface water management fee ($25.2 million this biennium), which is counted with general revenues under Not Assigned to a Program rather than as program revenue. Fleet Management revenue is mainly charges the General Fund and the Surface Water Management Fund pay the Equipment Rental and Replacement Fund for vehicle maintenance and replacement ($1.3 million of $1.5 million), not revenue from outside the City; the same charges appear as costs under Not Assigned to a Program.*

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Capital Investment**<br>1 program • $64,749 thousand | | | | |
| **Capital Project Investment**<br>Plans, designs, and delivers the City's capital projects: parks, roads, surface water facilities, and buildings. Covers master planning, community engagement, consultant and contractor selection, contracting, invoice management, and the cost of the finished asset. Individual capital projects are budgeted on their own project numbers under this program. | | | | |
| Public Works, Parks and Recreation, Facilities Management, Technology Management, Finance, Administrative Services, City Operations • 13.72 FTE | 64,749 | 15,955 | **48,793** | F |
| **Public Safety and Emergency Management**<br>3 programs • $56,143 thousand | | | | |
| **Emergency and Storm Response**<br>Responds to storms and other emergencies as they occur, including snow and ice management, wind, rain and flood response, and spill response. Funded in both the General Fund and the Surface Water Management Fund. | | | | |
| Public Works, Parks and Recreation, Facilities Management • 4.46 FTE | 2,024 | 170 | **1,854** | L-M |
| **Emergency Management**<br>Prepares the City and community for emergencies: emergency planning, staff training and exercises, operating the Emergency Operations Center, community education, and coordination with regional partners. | | | | |
| Administrative Services, Technology Management, City Operations, Community Development • 0.60 FTE | 405 | 43 | **362** | F |
| **Public Safety**<br>The City's contracted public safety services: police, fire, municipal court, prosecution, and public defense. | | | | |
| Public Safety, City Operations, City Manager's Office, Facilities Management • 0.05 FTE | 53,713 | 7,305 | **46,408** | F |
| **Citywide Support Services**<br>21 programs • $22,726 thousand | | | | |
| **Accounting**<br>Maintains the City's official financial records. Includes the general ledger, accounting for grant funding, tracking City-owned assets such as buildings and equipment, reconciling bank statements, and allocating shared costs across City funds. | | | | |
| Finance, Technology Management • 1.00 FTE | 520 | - | **520** | F |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Accounts Payable**<br>Pays the City's bills. Includes processing vendor invoices and payments, managing City credit cards and electronic payments, keeping vendor records current, and issuing year-end 1099 tax forms. | | | | |
| Finance, Parks and Recreation, Technology Management, Facilities Management • 2.21 FTE | 686 | - | **686** | F |
| **Accounts Receivable and Cash Management**<br>Collects money owed to the City, manages daily banking, and invests City cash that is not immediately needed. | | | | |
| Finance • 0.41 FTE | 486 | - | **486** | F |
| **Application and System Support**<br>Keeps the City's software running and helps staff use it. Includes setting up and updating business systems, troubleshooting problems, training users, and managing software licenses and subscriptions. | | | | |
| Technology Management, Public Works • 2.15 FTE | 2,415 | 800 | **1,615** | F |
| **Budgeting and Data Analysis**<br>Builds the City's two-year budget and any mid-cycle amendments, monitors spending against the budget throughout the year including check-ins with each department, and provides the data analysis behind budget decisions. | | | | |
| Finance, Parks and Recreation, Community Development, Public Works, Technology Management, City Operations, City Manager's Office, Administrative Services, Facilities Management • 4.10 FTE | 2,056 | - | **2,056** | F |
| **Contract and Grant Management**<br>Manages City contracts from solicitation through closeout, and pursues and administers grants: writing applications, tracking awards, and meeting reporting requirements. | | | | |
| Administrative Services, Technology Management, City Operations, Finance, Facilities Management, City Manager's Office • 1.15 FTE | 643 | - | **643** | F |
| **Diversity, Equity, Inclusion and Belonging**<br>Develops and carries out the City's equity work, including the Racial Equity Framework, the Racial Equity Team, and cultural events and celebrations. | | | | |
| City Operations, Administrative Services, Public Works • 0.19 FTE | 199 | - | **199** | F |
| **Employee Well-being**<br>Supports employee well-being through the City's interdepartmental committees for employee recognition, workplace safety, and wellness. | | | | |
| Administrative Services, City Manager's Office • 0.27 FTE | 131 | - | **131** | D |
| **Facilities**<br>Operates and maintains the City's 12 buildings. Includes preventive and routine maintenance and janitorial service, responding to work orders such as room setups and repairs, and planning and reconfiguring space as City needs change. | | | | |
| Facilities Management, Technology Management • 2.56 FTE | 3,321 | - | **3,321** | F |
| **Financial Reporting**<br>Produces the City's financial reports: monthly and quarterly reports for internal use, and the Annual Comprehensive Financial Report required for the State audit. | | | | |
| Finance, Technology Management • 0.70 FTE | 641 | - | **641** | L-S |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Fleet Management**<br>Purchases, maintains, fuels, and replaces the City's vehicles and heavy equipment on a planned replacement schedule. Its revenue is mainly charges paid by the General Fund and the Surface Water Management Fund for vehicle maintenance and replacement ($1,326 thousand of $1,471 thousand), not revenue from outside the City. | | | | |
| Facilities Management, Technology Management • 1.65 FTE | 2,056 | 1,471 | **585** | F |
| **Geographic Information Systems (GIS)**<br>Builds and maintains the City's mapping and geographic data, the maps and location information behind permits, utilities, roads, parks, and public-facing map tools.<br>*Sub-program of Application and System Support* | | | | |
| Technology Management, Public Works • 1.20 FTE | 1,178 | - | **1,178** | F |
| **Help Desk and Service Desk**<br>The first point of contact for staff technology problems, such as password resets, device setup, and day-to-day troubleshooting. | | | | |
| Technology Management • 1.50 FTE | 650 | - | **650** | F |
| **Human Resources**<br>Supports employees throughout their time with the City: hiring, benefits administration, leave, performance concerns, and discipline. | | | | |
| Administrative Services, Technology Management, City Operations, City Manager's Office, Facilities Management • 0.90 FTE | 610 | - | **610** | F |
| **Labor Relations**<br>Manages the City's relationship with its employee union, including contract negotiations, grievances, and day-to-day issue resolution. | | | | |
| City Operations, Administrative Services • 0.22 FTE | 138 | - | **138** | F |
| **Payroll**<br>Pays City employees twice each month and completes the related filings: payroll taxes, pension and benefit remittances, and year-end W-2s. | | | | |
| Finance, Technology Management • 1.07 FTE | 490 | - | **490** | F |
| **Professional Development and Certifications**<br>Training, conferences, and professional certifications that keep staff current and licensed in their fields, supporting both staff development and better outcomes for the community. | | | | |
| Public Works, Parks and Recreation, Administrative Services, City Manager's Office, Facilities Management, City Operations, Community Development, Technology Management, Finance • 3.36 FTE | 1,233 | - | **1,233** | F |
| **Recruitment**<br>Fills open positions: advertising vacancies, screening applications, communicating with applicants, scheduling and overseeing interviews, and new hire orientation. | | | | |
| Administrative Services, Technology Management, Facilities Management • 1.42 FTE | 492 | - | **492** | F |
| **Risk Management**<br>Protects the City against loss: maintaining insurance coverage, responding to claims against the City, and providing safety and liability training through the City's insurance pool. | | | | |
| Administrative Services, Public Works, City Operations, Facilities Management • 0.76 FTE | 3,099 | 6 | **3,093** | F |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Staff Performance and Evaluations**<br>Oversees the employee evaluation process and reviews completed evaluations for quality, consistency, equity, and fairness across the organization. | | | | |
| Administrative Services, Facilities Management • 0.46 FTE | 187 | - | **187** | F |
| **Technology Equipment Replacement and Infrastructure**<br>Purchases and replaces the City's technology equipment on a planned schedule (laptops, tablets, cell phones, printers, and other devices), along with servers, the data center, and the network that connects them. | | | | |
| Technology Management • 1.45 FTE | 1,495 | - | **1,495** | F |
| **General Government**<br>11 programs • $22,053 thousand | | | | |
| **Administration**<br>The everyday work of running a department and the City: supervising staff, approving timecards, purchasing supplies and services, internal communication, and maintaining department records. Every department has an Administration program. | | | | |
| Public Works, Community Development, City Manager's Office, Technology Management, Parks and Recreation, Public Safety, Facilities Management, City Operations, Finance, Administrative Services, City Council, Legal • 12.58 FTE | 9,523 | 5 | **9,518** | F |
| **City Council Support**<br>Supports the City Council's work: preparing agendas and meeting packets, coordinating meetings and retreats, producing presentations, and responding to individual councilmember requests. | | | | |
| City Manager's Office, Public Works, Technology Management, Community Development, City Operations, Finance, Parks and Recreation, City Council, Facilities Management • 3.32 FTE | 2,335 | - | **2,335** | L-S |
| **City Hall Reception**<br>Staffs the City Hall front desk. Answers phone calls, emails, and in-person questions, receives mail and packages, takes payments at the counter, provides passport acceptance services, and keeps the City Hall lobby safe and operating. | | | | |
| City Manager's Office, Technology Management • 0.60 FTE | 157 | 10 | **147** | F |
| **City Management**<br>Citywide leadership and oversight: directing all departments, managing organizational performance, and leading initiatives that cross department lines. | | | | |
| City Manager's Office, City Operations • 1.10 FTE | 916 | - | **916** | F |
| **Communications**<br>Communicates with the public through newsletters, social media, the City website, press releases, and the Parks & Recreation guide, including communications for specific events, projects, and incident response. | | | | |
| City Manager's Office, Parks and Recreation, Technology Management, City Operations, Public Works, Public Safety, Facilities Management • 1.79 FTE | 905 | - | **905** | D |
| **Governmental Affairs, Regional Issues and Legislative Oversight**<br>Represents the City with other governments and regional agencies. Tracks legislation and regional issues, attends meetings, and brings policy recommendations back to the Council. | | | | |
| City Council, City Manager's Office, City Operations • 0.15 FTE | 898 | - | **898** | F |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Legal**<br>Handles litigation and other legal matters, including the staff time spent responding to them. Public records requests are budgeted separately. | | | | |
| Legal, Public Safety, Public Works, City Manager's Office, City Operations, Administrative Services • 0.27 FTE | 1,714 | - | **1,714** | F |
| **Outside District Administrative Services**<br>Staff and administrative support the City provides to the Beaver Lake Management District, paid for by the district's own fees. The fees offset the district's costs, and the City does not make money on the district: budgeted fees and the costs coded to this program are both $146 thousand. | | | | |
| Public Works • 0.31 FTE | 146 | 146 | **-** | L-M |
| **Public Records Requests**<br>Responds to public records requests within the timelines State law requires, including legal review of records before release and the annual reporting the State requires. | | | | |
| Technology Management, City Manager's Office, Legal, Community Development, Public Works, Administrative Services, Finance, Facilities Management • 2.94 FTE | 1,995 | - | **1,995** | F |
| **Special Projects**<br>One-time or infrequent projects that take significant staff time. Capital projects are budgeted under Capital Project Investment instead. | | | | |
| Public Works, City Operations, City Manager's Office, Finance, Administrative Services, Public Safety, Facilities Management • 4.88 FTE | 2,014 | - | **2,014** | D |
| **Sustainability**<br>Develops and carries out the City's sustainability plans, staffs the Sustainability Commission, conducts community outreach, and participates in regional sustainability initiatives. | | | | |
| City Operations, City Manager's Office • 0.92 FTE | 1,449 | 272 | **1,177** | D |
| **Surface Water**<br>4 programs • $12,509 thousand | | | | |
| **Code and Surface Water Compliance**<br>Responds to complaints and enforces City code, including development, nuisance, and surface water regulations, and works with property owners to bring violations into compliance. | | | | |
| Community Development, Public Works, City Operations • 2.57 FTE | 961 | 74 | **887** | F |
| **Solid Waste and Recycling**<br>Oversees the City's garbage, recycling, and composting contract, negotiates its terms, and runs related community events such as collection and recycling days. | | | | |
| Public Works, City Operations • 0.46 FTE | 210 | - | **210** | F |
| **Surface Water System Operations**<br>Operates and maintains the City's surface water system so it drains properly and protects water quality. Includes street sweeping, catch basin and pipe cleaning, pond mowing and facility maintenance, water quality monitoring, and updates to the City's surface water code and design manual. Funded by the Surface Water Management utility charge paid by property owners. | | | | |
| Public Works, Technology Management, Facilities Management, Administrative Services, City Operations • 7.20 FTE | 8,848 | 1,110 | **7,738** | L-S |
| **Surface Water System Operations (Enhanced Level of Service)**<br>Surface water work above routine operations: system condition assessments, basin plans, comprehensive plan updates, and drainage monitoring studies.<br>*Sub-program of Surface Water System Operations* | | | | |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| Public Works, City Operations • 1.17 FTE | 2,490 | - | **2,490** | L-M |
| **Transportation and Streets**<br>3 programs • $11,662 thousand | | | | |
| **Engineering**<br>General engineering review, analysis, and technical advice that is not tied to a specific capital project or permit. | | | | |
| Public Works, City Operations • 0.21 FTE | 103 | - | **103** | F |
| **Right-of-Way Management**<br>Manages work and use in the public right-of-way: utility franchise agreements, right-of-way permits, and enforcement of right-of-way rules. | | | | |
| Public Works, City Operations • 2.21 FTE | 1,037 | 900 | **137** | F |
| **Safe and Efficient Multimodal Transportation Operations**<br>Keeps streets, sidewalks, and traffic systems working for drivers, transit riders, cyclists, and pedestrians. Includes traffic signal and streetlight maintenance and repair, roadway maintenance such as striping, pothole repair and vegetation control, sidewalk repair and trip-hazard removal, and transportation and traffic system planning and engineering. | | | | |
| Public Works, Technology Management, Parks and Recreation, Facilities Management, Administrative Services, City Operations • 9.68 FTE | 10,522 | 2,557 | **7,965** | D |
| **Parks, Recreation and Culture**<br>5 programs • $10,436 thousand | | | | |
| **Arts and Culture Programs**<br>Supports the Arts Commission and the City's arts and cultural grant program. Includes staffing Commission meetings, setting the annual work plan, and running the grant process from solicitation through Council approval and contracting. | | | | |
| Parks and Recreation, Public Works • 0.84 FTE | 457 | 40 | **417** | D |
| **Events**<br>Produces the City's community events. Includes performer and vendor contracts, stage transportation and setup, portable restrooms and extra garbage service, equipment rental, shuttle service and overflow parking, coordination with Police and Fire, sponsorship agreements, partner coordination, and event staffing. | | | | |
| Parks and Recreation, City Manager's Office, City Operations, Facilities Management • 2.32 FTE | 1,467 | 80 | **1,387** | D |
| **Parks Resource Management**<br>Maintains the City's parks, trails, preserves, and athletic fields, including mowing and landscaping, trail and boardwalk upkeep, restrooms, parking lots and gates, playgrounds, docks, and shoreline areas, across all developed parks and undeveloped City parcels. | | | | |
| Parks and Recreation, Facilities Management • 11.65 FTE | 7,184 | 856 | **6,328** | F |
| **Rentals**<br>Rents City facilities and athletic fields to the public. Includes reservation software, staffing and customer service, invoicing, field preparation and lights, custodial service and utilities, special use permits, and shared-use agreements with school districts. | | | | |
| Parks and Recreation, City Operations, Technology Management • 1.39 FTE | 616 | 315 | **301** | D |
| **Volunteer and Restoration**<br>Recruits, coordinates, and recognizes City volunteers and runs habitat restoration and stewardship work. Includes volunteer management software, stakeholder communication, event supplies, tools and materials, the community garden, Adopt-a-Road, and Bee City. | | | | |
| Parks and Recreation, City Operations • 2.08 FTE | 713 | - | **713** | D |

| Delivering department(s) and FTE | 2027-2028 Cost | 2027-2028 Revenue | 2027-2028 Net cost | Level of requirement |
|---|---|---|---|---|
| **Community Development and Permitting**<br>5 programs • $11,130 thousand | | | | |
| **Building Services**<br>Reviews building plans and inspects construction to confirm it meets building, fire, and life-safety codes. | | | | |
| Community Development, Technology Management, City Operations • 6.87 FTE | 2,855 | 2,789 | **67** | F |
| **Current Planning Services**<br>Day-to-day land use planning: answering zoning and development questions from the public, reviewing and issuing land use permits, and keeping application forms and materials current. | | | | |
| Community Development, City Operations • 5.14 FTE | 2,714 | 2,586 | **128** | F |
| **Long-Range Planning**<br>Shapes the City's long-term future: updating the Comprehensive Plan and development code, economic development, special planning projects, data analysis and reporting, and staffing the Planning Commission. | | | | |
| Community Development, City Manager's Office, City Operations • 2.89 FTE | 1,696 | - | **1,696** | L-S |
| **Permit Center**<br>Operates the City's permit counter and permitting software, where residents and contractors apply for building, fire, mechanical, and related permits and get help with their applications. | | | | |
| Technology Management | 1,028 | - | **1,028** | F |
| **Permit Review, Management and Inspection**<br>Reviews and inspects the engineering side of development permits (right-of-way, drainage, grading, and utility work) from application through final inspection. | | | | |
| Public Works, Community Development, City Operations, City Manager's Office • 6.59 FTE | 2,837 | 1,091 | **1,746** | L-S |
| **Not Assigned to a Program**<br>1 program • $5,033 thousand | | | | |
| **Not Assigned to a Program**<br>Holds budget items that belong to no single service. Its cost is the charges the General Fund and the Surface Water Management Fund pay to the Technology Services Fund and the Equipment Rental and Replacement Fund ($8,126 thousand), less the citywide vacancy allowance ($3,093 thousand), which reflects savings expected from positions that will be vacant for part of the biennium but cannot be identified in advance. The technology and fleet work those charges pay for is already shown in the programs that perform it, so the charges are kept here rather than counted in a second program. General revenues that support many programs at once, such as property tax, sales tax and the surface water utility charge, are not assigned to any program. Keeping these items in one place is what allows total program cost to equal total expenditures. | | | | |
| Citywide, not department specific | 5,033 | - | **5,033** | F |
| **Human Services and Housing**<br>2 programs • $3,860 thousand | | | | |
| **Affordable Housing**<br>The City's contribution to affordable housing, made primarily through ARCH (A Regional Coalition for Housing), the East King County partnership that funds and administers affordable housing projects. | | | | |
| City Operations, Community Development | 1,862 | 1,112 | **750** | F |
| **Human Services**<br>Connects residents to human services support. Includes managing human services grants to community agencies, staffing the Human Services Commission, senior programs, and direct resident assistance. | | | | |
| City Operations • 0.81 FTE | 1,998 | 37 | **1,960** | D |
| **Total, all programs • 140.50 FTE** | **$220,300** | **$39,731** | **$180,569** | |

# Performance Measures

This section sets out the key performance indicators (KPIs) the City will use to track its programs during the 2027-2028 biennium. Each program in the Program List has two measures. For each measure, the tables give a specific target for 2027-2028 and say how the result will be measured, so that progress can be checked against something concrete rather than described in general terms.

The programs are grouped by the same service areas used in the Program List and the Expenditures (All Funds) section, and each department section summarizes the measures for the programs it delivers. Not Assigned to a Program has no measures because it holds citywide costs that are not tied to a single service. Where a target is set against a 2026 baseline, the baseline is the result at the end of 2026. The items in the Work Plan section are the City's goals for the biennium; these measures show how the services that carry out that work will be held to account.

## Capital Investment

**Table 34.** Performance measures, Capital Investment programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Capital Project Investment** | On-schedule delivery | Complete at least 75% of capital projects scheduled for construction completion in 2027-2028. | CIP project tracker: planned vs. actual substantial-completion dates, reported quarterly. |
| | On-budget delivery | Finish at least 85% of projects completed in the biennium at or below the Council-approved project budget (including contingency). | Final project cost at completion vs. approved budget, from the financial system. |

## Public Safety and Emergency Management

**Table 35.** Performance measures, Public Safety and Emergency Management programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Emergency and Storm Response** | Storm Response and Recovery | 90% of identified storm-related hazards are resolved or appropriately mitigated within established response timeframes. | Emergency operations logs reviewed after each event. |
| | Priority route clearing | Treat or plow 100% of Priority 1 routes as defined by the City's Snow and Ice Policy. | Snow operations logs reviewed after each event. |
| **Emergency Management** | Exercises | Conduct at least two EOC exercises (tabletop or functional) per year in 2027 and 2028, with an improvement plan issued within 45 days of each. | Exercise schedule and after-action/improvement plans. |
| | Community Preparedness Communications | Communicate monthly on community emergency preparedness, including newsletter articles and social media posts. | Articles and social media posts. |
| **Public Safety** | School Resource Officer | Contract with the Lake Washington School District to provide a school resource officer for both school years. | Contract execution. |
| | Police Staffing | Maintain an 85% or better staffing rate for the police department, per King County Sheriff's Office. | Quarterly Police Department staffing reports. |

## Citywide Support Services

**Table 36.** Performance measures, Citywide Support Services programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Accounting** | Bank Reconciliation | Complete bank reconciliation within 30 days of month-end. | Reviewer approved date. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| | Timely month-end close | Close each month's books within 20 business days of month end for at least 10 of 12 months. | Closed date compared to the 20 day goal. |
| **Accounts Payable** | Electronic Payments | Increase share of vendor payments made by ACH from the 2026 baseline by at least 50% by the end of 2027. | Count vendors enrolled in ACH at the end of 2026 and 2027. |
| | 1099 Compliance | Issue 100% of required 1099 forms by January 31st each year. | IRS filing confirmation. |
| **Accounts Receivable and Cash Management** | Collections | Collect at least 90% of billed receivables within 60 days of invoice date. | AR aging report, monthly. |
| | Daily deposits | Deposit 100% of cash and checks received within one business day. | Receipt vs deposit dates, spot-audited quarterly. |
| **Application and System Support** | System and Server Up Time | 99.9% System Application Availability for enterprise systems, both in-house & cloud based. | System & Server up-time. |
| | License right-sizing | Review 100% of software licenses and subscriptions annually and reduce unused licenses to less than 5% of total by December 31, 2027. | Annual license audit. |
| **Budgeting and Data Analysis** | Spending monitoring | Hold budget check-ins with all departments each quarter and deliver quarterly budget-to-actual reports to Council within 60 days of quarter end. | Council agenda dates. |
| | Budget award | Receive GFOA Distinguished Budget Award each budget cycle. | GFOA award notification. |
| **Contract and Grant Management** | Contracting cycle time | Execute at least 85% of standard contracts within 30 days of request in 2027 and 2028. | Contract log: request date to execution date. |
| | Contract closeout | Close out 100% of expired contracts within 90 days of expiration. | Contract database closeout dates. |
| **Diversity, Equity, Inclusion and Belonging** | Staff training | Have at least 90% of City staff complete equity and inclusion training by December 31, 2027. | HR attendance records. |
| | Racial Equity Team | Racial Equity Team members are encouraged to provide at least 5 hours monthly outside of their normal role for equity related efforts. | NEOGOV timecodes. |
| **Employee Well-being** | WellCity Award | Earn the Association of Washington Cities' WellCity Award each year. | AWC award notification. |
| | Program participation | Have at least 50% of employees participate in the Castlight Health Assessment each year. | Castlight participation records. |
| **Facilities** | Work order response | Complete at least 90% of routine work orders (repairs, room setups) within 5 business days in 2027 and 2028. | Work order system completion times. |
| | Preventive maintenance | Complete at least 95% of scheduled preventive maintenance tasks on time across all 12 City buildings. | Preventive maintenance schedule vs. completed tasks. |
| **Financial Reporting** | ACFR on time | Submit the Annual Comprehensive Financial Report to the State Auditor by May 31st of each year. | SAO submission confirmation. |
| | Clean opinion | Receive an unmodified (clean) audit opinion each year. | State Auditor's report. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Fleet Management** | Fleet availability | Keep at least 85% of the fleet vehicles available for service on any given workday in 2027 and 2028. | Fleet management system downtime records. |
| | Preventive maintenance | Complete at least 80% of preventive maintenance within 10% of the scheduled mileage or date. | Fleet PM schedule vs. service records. |
| **Geographic Information Systems (GIS)** | Request turnaround | Complete at least 90% of staff map and data requests within 10 business days. | GIS request tracking. |
| | Public map tools | Keep public-facing map tools available 99% of the time and grow annual page views 10% over the 2026 baseline by 2028. | Web analytics and uptime monitoring. |
| **Help Desk and Service Desk** | Time to first response | 80% of help desk requests are acknowledged within 1 business day. | Time based help desk tickets. |
| | New hire readiness | Have devices and accounts ready on day one for 100% of new hires when IT receives 5 business days' notice. | Onboarding ticket completion dates vs. start dates. |
| **Human Resources** | Benefits accuracy | Process 100% of benefit enrollments and changes by the carrier deadline with an error rate below 1%. | Benefits enrollment audit. |
| | Responsiveness | Respond to 90% of employee HR inquiries within 2 business days. | HR inquiry log. |
| **Labor Relations** | Labor Management Meetings | Hold monthly labor management meetings in 2027 and 2028. | Meeting records. |
| | Timeliness | Respond to 100% of grievances within the timelines set in the labor agreement. | Grievance log response dates. |
| **Payroll** | On-time payments | Issue 100% of payments on scheduled payday. | Payroll calendar vs deposit dates. |
| | W-2s | Issue 100% of W-2s by January 31st each year. | Distribution date. |
| **Professional Development and Certifications** | All Staff Training | 100% of staff complete assigned training through the Washington Cities Insurance Authority (WCIA) each year. | WCIA dashboard. |
| | Certifications maintained | Keep 100% of legally or professionally required staff certifications and licenses current throughout 2027 and 2028. | Certification tracking database, reviewed quarterly. |
| **Recruitment** | Quality of hire | Have at least 90% of new hires successfully complete their probationary period. | HRIS probation outcomes. |
| | Candidate experience | Notify 100% of interviewed candidates of the outcome within 10 business days of the final decision. | Applicant tracking system communications log. |
| **Risk Management** | Safety training | Have 100% of staff in field and high-risk positions complete required pool safety and liability training each year. | Training records. |
| | Insurance compliance | Verify current certificates of insurance for 100% of contractors before work begins. | Contract/insurance certificate tracking. |
| **Staff Performance and Evaluations** | Performance Reviews | 100% of employee performance reviews are completed within one month of the employee's anniversary date. | NEOGOV records. |
| | Goal setting | Have at least 90% of evaluations include written performance goals for the next review period. | Evaluation audit. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Technology Equipment Replacement and Infrastructure** | Equipment Replacements | Replace aged-out equipment, including 15-20 laptops, annually. | Equipment replacement logs. |
| | Loaner usage | Keep 5-10 prepared devices available on hand at any time. | Equipment inventory logs. |

## General Government

**Table 37.** Performance measures, General Government programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Administration** | Timecard approval | Approve 95% of timecards by the payroll deadline each pay period in 2027 and 2028. | Payroll system approval report. |
| | Policy | Update policies annually to comply with changes in state law. | Annual policy update. |
| **City Council Support** | Packet timeliness | Publish 100% of Council meeting agendas and packets at least 5 days before each regular meeting in 2027 and 2028. | Agenda publication timestamps. |
| | Minutes | Present meeting minutes for approval within two regular meetings for 100% of meetings. | Minutes approval dates. |
| **City Hall Reception** | Call answering | Answer at least 90% of main-line calls live during business hours in 2027 and 2028. | Phone system call reports. |
| | Passports | Passport appointments are available 90% of the Thursdays in a calendar year. | Passport calendaring system. |
| **City Management** | Councilmember 1:1s | The City Manager holds one-on-one meetings with each councilmember at least twice per month (less if preferred by the councilmember). | Calendar invitations. |
| | Work Plan items delivered | At least 85% of work-plan items are on track or complete for 2027 and 2028. | Quarterly work plan review. |
| **Communications** | Incident communications | Issue a first public message within 1 hour of 100% of emergency incidents that affect residents. | Incident communication log. |
| | Social engagement | Increase social media engagement rate by 5% over the 2026 baseline by December 31, 2028. | Social media analytics, quarterly. |
| **Governmental Affairs, Regional Issues and Legislative Oversight** | Legislative Agenda | Adopt a legislative agenda for each year. | Council action. |
| | Legislator Meetings | Meet with all nine state legislators at least once per year to share City priorities. | Meeting records. |
| **Legal** | Contract review | Complete legal review of at least 90% of contracts and ordinances within 14 business days in 2027 and 2028. | Legal requests. |
| | Cost control | Keep contracted City Attorney spending within the adopted budget each year. | Budget-to-actual report. |
| **Outside District Administrative Services** | Full cost recovery | Recover 100% of the City's cost of supporting the Beaver Lake Management District from District assessments each year. | Cost allocation vs. assessment revenue. |
| | Meeting support | Provide agendas and materials for 100% of district board meetings at least 5 days in advance. | Meeting records. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Public Records Requests** | 5-day response | Provide the required first response to 100% of public records requests within 5 business days, as the Public Records Act requires. | Public records tracking system. |
| | State reporting | Submit the annual JLARC public records report by its due date each year. | Submission confirmation. |
| **Special Projects** | On-time completion | Complete at least 80% of special projects by their deadline. | Project status reports. |
| | Within budget | Complete at least 85% of special projects within their approved budget. | Budget-to-actual by project. |
| **Sustainability** | Community outreach | Reach at least 2,000 residents per year through sustainability events, workshops, and campaigns. | Event attendance and participation counts. |
| | Update functional plans | Update the Climate Action Plan and Urban Forest Plan by the end of 2028 with input from the Sustainability Commission. | Council adoption. |

## Surface Water

**Table 38.** Performance measures, Surface Water programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Code and Surface Water Compliance** | Voluntary Code Compliance Resolution | Resolve at least 80% of cases through voluntary compliance, without penalties. | Case Outcomes. |
| | Illicit discharge response | Respond to 100% of reported illicit stormwater discharges per established requirements by the NPDES permit. | IDDE response log. |
| **Solid Waste and Recycling** | New Hauler Contract | New hauler is selected in time to begin service on January 1, 2029. | Final contract. |
| | Community events | Hold at least 2 collection or recycling events per year that divert at least 50 tons total from the landfill. | Event tonnage reports. |
| **Surface Water System Operations** | Permit compliance | Submit the NPDES annual report by March 31 each year. | Ecology submission confirmation. |
| | Pond and facility maintenance | Complete 100% of required maintenance on City stormwater ponds and facilities within permit timelines. | Work order records. |
| **Surface Water System Operations (Enhanced Level of Service)** | Condition assessment | Complete condition assessments (e.g., video inspection) on 10 miles of the City's stormwater pipe network annually. | Pipe condition database. |
| | Basin plans | Complete at least one basin plan in the biennium. | Plan completion records. |

## Transportation and Streets

**Table 39.** Performance measures, Transportation and Streets programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Engineering** | Standards currency | Review and update the Public Works standards by December 31, 2028. | Council adoption date. |
| | Streetlight enhancement | Finish the Streetlight Enhancement Plan to include an annual LED conversion target; achieve target in 2027-2028. | Annual plan report. |
| **Right-of-Way Management** | ROW Manual | Develop a new ROW manual with updated standards within the biennium. | Adopted standards. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| | Outreach | Standardize process for outreach and feedback with special event permit holders to improve process by the end of 2027. | End of year report. |
| **Safe and Efficient Multimodal Transportation Operations** | Pavement Management Plan | Complete a citywide Pavement Management Plan that adopts a condition, standard, and methodology by road classification. | Adopted plan. |
| | ADA Compliance | Implement annual ADA barrier removal program to address curb ramps, trip hazards, and pedestrian push button upgrades. | ADA contract closeout. |

## Parks, Recreation and Culture

**Table 40.** Performance measures, Parks, Recreation and Culture programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Arts and Culture Programs** | Grant program delivery | Complete the arts grant cycle from solicitation to Council approval within 120 days each year, with 100% of grantees under contract by March 31. | Grant process timeline. |
| | Reach | Have funded arts programs serve at least 3,000 attendees per year. | Grantee final reports. |
| **Events** | Attendance | Grow total attendance at City-produced events 5% over the 2026 baseline by 2028. | Attendance counts or estimates by event. |
| | Safe events | Complete a safety and operations plan, coordinated with Police and Fire, for 100% of major events. | Event plan records. |
| **Parks Resource Management** | Playground safety | Inspect 100% of playgrounds monthly and address any high-priority hazard within 24 hours in 2027 and 2028. | Inspection checklists and work orders. |
| | Maintenance work order system | Address 100% of work orders within 1 business day through the end of 2028. | Work order records. |
| **Rentals** | Field use | Achieve at least 75% utilization of prime-time athletic field hours in 2027 and 2028. | Reservation software reports. |
| | Booking turnaround | Confirm at least 95% of rental requests within 3 business days. | Reservation system timestamps. |
| **Volunteer and Restoration** | Volunteer hours | Log at least 2,000 volunteer hours per year in 2027 and 2028. | Volunteer management software. |
| | Habitat restored | Enroll two acres of habitat restoration per year in 2027 and 2028. | Restoration project records and GIS. |

## Community Development and Permitting

**Table 41.** Performance measures, Community Development and Permitting programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Building Services** | Plan review time | Complete first building code review of at least 90% of residential building permits within 20 business days and commercial permits within 60 business days in 2027 and 2028. | Permitting system review timestamps. |
| | Inspection timeliness | Perform at least 95% of requested inspections by the next business day. | Inspection scheduling system. |
| **Current Planning Services** | Statutory timelines | Issue decisions on 100% of land use permits within the time limits set by State law (RCW 36.70B) in 2027 and 2028. | Permitting system; annual State report. |

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| | Materials current | Review and update 100% of application forms and handouts within 60 days of any code change. | Document revision log. |
| **Long-Range Planning** | Housing capacity | On an annual basis, confirm alignment between zoned capacity and adopted housing targets. | Buildable lands/housing capacity report. |
| | Planning Commission Packet | Publish 100% of Planning Commission packets at least 5 days before the meeting. | Meeting Logs. |
| **Permit Center** | Intake speed | Complete intake screening of at least 90% of applications within 2 business days. | Permitting system timestamps. |
| | Virtual and In-Person Permit Storefronts | Keep the online and in-person permit storefronts available and open 99.5% of the time. | System monitoring. |
| **Permit Review, Management and Inspection** | Life safety inspections | Perform all life safety inspections within 1 business day. | TRAKiT. |
| | Permit review timeliness | Complete 90% of type 1 permit reviews within 65 calendar days. | Permit reporting. |

## Human Services and Housing

**Table 42.** Performance measures, Human Services and Housing programs, 2027-2028.

| Program | Measure | Target, 2027-2028 | How it is measured |
|---|---|---|---|
| **Affordable Housing** | Progress toward target | Report annually to Council on progress toward the City's affordable housing target. | Council agenda records. |
| | Fee in lieu report | Report on the status of fee in lieu funds for affordable housing collected in Sammamish by December 31, 2028. | Report to Council. |
| **Human Services** | Residents served | City-funded agencies serve at least 10,000 Sammamish residents per year in 2027 and 2028. | Grantee quarterly reports. |
| | Grantee performance | At least 90% of funded agencies meet their contracted service goals each year. | Grantee quarterly reports vs. contract goals. |

PART 4

# Fund Summaries

Each of the City's budgeted funds: what it pays for, where its money comes from, and its projected fund balance, including restricted and unrestricted amounts.

### In this part

- General Fund
- Street Special Revenue Fund
- Parks Capital Improvement Fund
- Transportation Capital Improvement Fund
- Facilities Capital Improvement Fund
- Surface Water Management Fund
- Equipment Rental and Replacement Fund
- Technology Services Fund
- Risk Management Fund

# General Fund

Fund 001 • 105.38 FTE • 52 programs • $161,276,000 biennial budget

The General Fund is the City's primary operating fund. Police and fire services, parks and recreation, permitting and planning, street operations, human services and the administration that supports all of them are budgeted here. Capital construction, surface water utility operations and the internal service funds are accounted for in separate funds and are not included in this section. The General Fund does pay for some related work, shown as Surface Water in Table 43: code and surface water compliance, solid waste and recycling, and a share of Public Works staff time on surface water system operations. That service area's $74,000 of program revenue is right-of-way permits and code violation fines. Sustainability is shown in General Government; its $272,000 of program revenue is King County recycling and Department of Ecology grants. The General Fund is supported mainly by property tax, the utility tax, retail sales tax and the fees the City charges for the services it provides.

## Noteworthy items

Several aspects of this budget differ from the prior biennial budget. They are summarized here because they are not readily apparent from the tables that follow.

**The budget was built from zero. Every account started at zero, and every dollar in this fund was justified before it was budgeted. No amount was carried forward simply because it appeared in the prior year's budget.** Each justification also records what the money buys, whether the cost is ongoing or one-time, and whether the City is required to spend it. This information is the basis for the level of requirement and one-time columns in the tables. The Budget Process section in the Introduction describes the method.

**The utility tax.** The Fiscal Sustainability Task Force recommended a utility tax, and the 2025-2026 budget ordinance directed staff to develop one effective January 1, 2026. It is now in place. The fund is estimated to receive $10.7 million in 2026, its first year, and $22.1 million across 2027-2028. It is the largest single change in General Fund revenue in a decade, and it closes the structural gap the Task Force identified.

**Surface Water Management now pays its full share of general government costs.** The utility has long paid the General Fund a charge for the finance, human resources, legal, technology and administrative services it uses, but the charge was nominal: $529,000 across 2023-2024. A full indirect cost allocation has now been calculated and applied, and the utility will pay $2,804,000 across 2027-2028: $1,951,000 to the General Fund and $853,000 to the Technology Services Fund. The General Fund's share is about $1.4 million more than the 2023-2024 charge. It is not new revenue from residents; rather, the cost of operating the utility is charged to the utility instead of being absorbed by general taxes.

**Staff who deliver capital projects are budgeted to the capital funds.** Beginning in 2027, the time staff spend scoping, designing, procuring and managing a capital project is charged to the fund that receives the asset rather than to the General Fund. About $2.9 million of staff cost moves out of this fund on that basis: $1,256,000 to the Parks Capital Improvement Fund, $1,100,000 to the Transportation Capital Improvement Fund and $524,000 to the Facilities Capital Improvement Fund. The work and the staff are unchanged; only the fund in which the cost is recorded has changed. This change is part of the reason General Fund expenditures do not rise as much as the underlying cost of service does.

**Studies within staff expertise will be performed in-house.** Analyses, plans and studies that City staff have the expertise to perform, which earlier budgets assigned to outside consultants, will be done by staff. Because the budget was built from zero, these costs were simply not included, rather than budgeted and then removed. This approach reduces professional services costs and retains institutional knowledge within the organization for future use.

**The City's workforce is reduced by seven positions, a limited-term position in Finance is converted to a regular position, and one limited-term position is added.** The Personnel section shows which positions and which departments.

**The City Manager's Office is restructured.** One director has been promoted, and oversight of the City's daily operations is now divided between the two Deputy City Managers rather than resting with a single office. The organization chart in the Introduction shows which departments report to each.

**A stabilization assignment is established.** New for this biennium, the City sets aside $3,000,000 of fund balance in 2027 and $3,200,000 in 2028, a cumulative $6,200,000, as a stabilization assignment intended to buffer revenue volatility rather than to fund a particular cost. The assignment is not yet part of the City's financial policies: if the Council adopts the budget as proposed, that adoption establishes the assignment, and the financial policies will then be updated. It is shown separately from the required reserve in Figure 18.

**The reserve.** Financial policy FI-04 § 3.9.2 requires an operating reserve of no less than 25 percent of prior-year ongoing General Fund expenditures. Ongoing expenditures budgeted for 2027 are $59,408,000, which sets a minimum reserve of $14,852,000 for 2028. The one-time $150,000 public safety consultant is excluded. The basis changed with the policies adopted in November 2025: the earlier ordinance measured 25 percent of annual budgeted operating expenditures excluding capital transfers, so the reserve shown in the 2025-2026 budget and this one are not calculated on the same basis.

**Program revenue is a small share of total revenue.** Of $139.9 million of total biennial revenue, $17.5 million is earned by programs and the rest is general revenue, mostly taxes. This ratio is why the program budget matters: almost every decision about a General Fund service is a decision about how to spend general revenue, and net program cost, the last substantive column of Table 43, is the key figure to follow.

**Why the program view leads.** The program view is presented first because it answers the question most readers ask of a budget. A department total shows who spends the money, and a category total shows what types of goods and services it buys, but only a program total shows what the City accomplishes with it. The traditional views are retained in full because the Council adopts the appropriation on that basis and because readers comparing this budget with earlier budgets rely on them.

## Expenditures by program

This is the first budget in which the General Fund is presented by the services it delivers rather than only by the department that holds the appropriation. Every dollar in this fund is assigned to one of 52 programs: 51 service programs that roll into nine service areas, plus Not Assigned to a Program, which is shown on its own row. The General Fund does not carry every program: the City has 56 programs in all, and four of them (Fleet Management, Help Desk and Service Desk, Permit Center, and Technology Equipment Replacement and Infrastructure) are budgeted only in other funds. The service areas are the same ones used in the Program List and Expenditures (All Funds) sections, so a reader can compare a service area here with the same service area citywide. The traditional views (revenue by type, expenditure by category and by department) follow, because they answer a different and narrower question.

**Table 43.** General Fund expenditures by service area, 2027-2028 budget. Amounts are in thousands. FTE in positions. The programs inside each service area are listed in the Program List section.

| Service area | FTE | Personnel | Supplies | Services and charges | Capital outlay | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|---|
| Public Safety and Emergency Management | 3.55 | $1,637 | $135 | $53,784 | - | $55,555 | $7,348 | $48,207 | *150* |
| Transportation and Streets | 8.72 | 3,221 | 311 | 3,229 | - | 6,762 | 900 | 5,862 | *223* |
| Surface Water | 5.57 | 1,944 | 1 | 65 | - | 2,010 | 74 | 1,936 | - |
| Parks, Recreation and Culture | 18.27 | 6,315 | 666 | 3,400 | - | 10,382 | 1,291 | 9,091 | - |
| Community Development and Permitting | 20.96 | 8,154 | 16 | 1,655 | - | 9,826 | 6,466 | 3,360 | *402* |
| Human Services and Housing | 0.81 | 366 | - | 3,494 | - | 3,860 | 1,149 | 2,711 | *4* |
| General Government | 24.47 | 10,326 | 22 | 4,692 | - | 15,039 | 287 | 14,753 | *224* |
| Citywide Support Services | 19.50 | 7,758 | 235 | 5,766 | - | 13,759 | 6 | 13,753 | *17* |
| Capital Investment | 3.52 | 1,540 | 1 | 90 | - | 1,632 | - | 1,632 | *6* |
| Not Assigned to a Program | - | (3,093) | - | 7,861 | - | 4,768 | 122,358 | (117,591) | - |
| **Total** | **105.38** | **$38,168** | **$1,388** | **$84,036** | **-** | **$123,592** | **$139,880** | **$(16,287)** | **$1,026** |

**This table includes all General Fund revenue, not only program revenue. Programs that charge fees or receive grants carry that revenue on their own rows: $17.5 million** of permit and plan review fees, field rentals, grants and revenue dedicated to public safety, such as the criminal justice sales tax. The other $122.4 million is general revenue, mostly taxes, which supports all services rather than any single one, so it is shown on the Not Assigned to a Program row for the same reason as the vacancy allowance. As a result, the program revenue column adds to total revenues excluding the $250,000 transfer in from the Risk Management Fund, and the net program cost column, with its sign reversed, equals Table 45 total revenues, excluding that transfer, less total expenditures ($16,287,000).

**Memo: One-Time is a note, not an expenditure category.** It is already counted inside the five category columns and is never added to a total. It shows how much of the budget would not recur if the City chose not to repeat it. In this fund, the one-time amount is small ($1.0 million of $123.6 million) because the General Fund pays for continuing services rather than for projects.

**Not Assigned to a Program is a program, not a reconciling line.** It carries the costs that belong to no single service: chiefly the interfund technology charge and fleet maintenance and replacement charges, partly offset by the vacancy allowance of $3,093,000, a budget credit reflecting the expectation that some positions will be vacant during the biennium, although not which ones. Including it as a program allows total program cost to equal total expenditures without a separate reconciling line.

**FTE is the City's own allocation of each position across the programs it serves.** Every salary line in the budget carries a position and the share of that position charged to the program, so the counts are fractional; a program shows a whole position only when that person works exclusively on it. The 2028 level is shown; the total is the same in both years of the biennium, although a few positions shift between programs from 2027 to 2028. The General Fund carries 105.38 of the City's 140.50 FTE; the City also has one limited-term position, in the Parks Capital Improvement Fund, that is not counted as an FTE. The Personnel section reports FTE by department and by fund. Counts are net of the seven positions this budget eliminates. The Mayor and Councilmembers are part-time elected officials and carry no FTE; their time is budgeted in Governmental Affairs, Regional Issues and Legislative Oversight. The vacancy allowance carries an allocation of one in the accounting records and is not a person, so it is excluded as well.

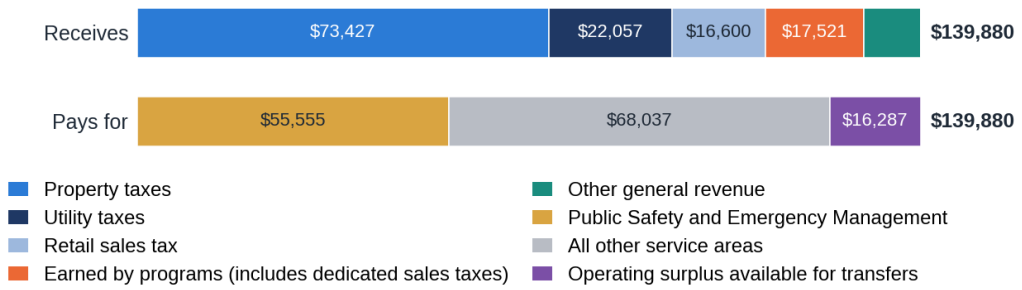


**Figure 17.** What the General Fund receives and what it pays for, 2027-2028 budget. The receipts are in Tables 23 and 45; the service areas and the revenue earned by programs are in Table 43. Amounts are in thousands.

The figure shows three key points. Property tax alone is 52.5 percent of all revenue the General Fund receives in the biennium, which is why the one percent statutory limit on its growth has more influence on the City's finances than any other single rule. The utility tax, which the City did not levy at all before 2026, is already the second-largest source at $22.1 million. And one service area, public safety, takes 45.0 percent of what the fund spends, more than the next four combined.

The FTE column adds a fourth point that the dollar amounts alone do not show. Public safety is 45.0 percent of General Fund spending and 3.55 of its 105.38 FTE, because the City buys police, fire and emergency medical services under contract rather than employing officers and firefighters. The same pattern runs through human services and affordable housing, which are delivered mainly through grants to outside organizations, rather than by City staff. Where the City does employ people (permitting, parks, public works and the administration behind them), readers can compare cost with positions, and the two columns are placed side by side for that purpose.

## The largest programs

Service areas provide a summary. The 12 programs below are 73.7 percent of what the General Fund spends, and they are the best starting point for understanding the services the City provides. The full list of the City's 56 programs, with what each is for, is in the Program List section.

**Table 44.** The 12 largest General Fund programs, 2027-2028 budget. General Fund amounts only; they differ from the citywide program figures in the Program List section, which include all funds. Amounts are in thousands. FTE in positions, on the basis described under Table 43.

| Program | Service area | FTE | Expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|
| Public Safety | Public Safety and Emergency Management | 0.05 | $53,713 | $7,305 | $46,408 | *150* |
| Parks Resource Management | Parks, Recreation and Culture | 11.64 | 7,184 | 856 | 6,328 | - |
| Safe and Efficient Multimodal Transportation Operations | Transportation and Streets | 6.52 | 5,729 | - | 5,729 | *187* |
| Administration | General Government | 9.93 | 4,234 | 5 | 4,229 | *64* |
| Facilities | Citywide Support Services | 2.56 | 3,281 | - | 3,281 | - |
| Risk Management | Citywide Support Services | 0.63 | 3,035 | 6 | 3,029 | - |
| Building Services | Community Development and Permitting | 6.87 | 2,816 | 2,789 | 27 | - |
| Current Planning Services | Community Development and Permitting | 5.14 | 2,714 | 2,586 | 128 | - |
| Permit Review, Management and Inspection | Community Development and Permitting | 6.07 | 2,600 | 1,091 | 1,509 | *37* |
| Human Services | Human Services and Housing | 0.81 | 1,998 | 37 | 1,960 | *4* |
| City Council Support | General Government | 2.85 | 1,979 | - | 1,979 | - |
| Affordable Housing | Human Services and Housing | - | 1,862 | 1,112 | 750 | - |
| **Total, 12 largest programs** | | **53.07** | **$91,143** | **$15,787** | **$75,356** | ***$441*** |

**Two of the three permitting programs very nearly pay for themselves.** Building Services costs $2,816,000 and earns $2,789,000, recovering 99.0 percent of its cost; fees for it are set against the cost of the service rather than to raise general revenue. Permit Review, Management and Inspection recovers well under half of its cost. Read the permitting programs together rather than one at a time: fees are collected when a project applies and the work is done over the years that follow.

**Two programs are left out of this ranking.** Capital Project Investment, because the staff time charged to it belongs with the projects it delivers and those are listed in the capital sections; and Not Assigned to a Program, because it holds general revenue and citywide items rather than a service and would rank as the largest negative net cost.

Public safety is by far the largest program; at $53.7 million, it is larger than the next eleven programs combined. The program total is not the same as the Public Safety department budget of $54.5 million (Table 100): the department also budgets prosecution and public defense ($527,000, in the Legal program) and $361,000 of contract oversight staff time in its Administration, Communications and Special Projects programs, while the program includes $105,000 budgeted in other departments (City Manager's Office staff time, the liquor excise tax share for alcoholism programs and surface water fees on a public safety facility). It is also almost entirely contracted: the City purchases police services from the King County Sheriff's Office and fire and emergency medical services from Eastside Fire & Rescue rather than employing officers and firefighters directly, which is why the personnel column in Table 43 is small against the services and charges column for that service area.

The FTE figure beside that amount, 0.05 of a position against $53.7 million, is not an error; it illustrates how a program budget works. The City employs no police officers or firefighters, so no City position delivers this service. What the figure counts is the City staff time spent overseeing the contracts, and

the staff member who performs that work has other responsibilities as well. Program budgeting charges each person to the programs they actually work on, in the proportions they actually work on them, so a position is rarely a whole number in any one program. A large cost paired with a small FTE indicates the City is buying the service rather than staffing it.

## Revenues, expenditures and fund balance

The tables in this part answer the questions the program view does not: where the money comes from, what kind of thing it is spent on, and which department holds it. These are the views the City has published for years, and they remain the basis of the appropriation the Council adopts. They are placed after the program summary rather than before the summary because they describe the shape of the budget rather than its purpose.

**Table 45.** General Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands. The 2023 and 2025 beginning fund balances, $49,421,000 and $55,095,000, are on the budget basis, calculated by Finance from the balance sheet: they exclude cash held by outside agencies (ARCH), the fair value adjustment to investments, and lease receivables and the related deferred inflows. 2023-2024 revenues and expenditures are as recorded in the line-item budget (Appendix), which reports 2023-2024 department fuel in the Equipment Rental and Replacement Fund. They do not account for the entire change between the two balances; the remainder is shown as the difference from the 2025 beginning fund balance.

| Revenues, expenditures and fund balance | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Property taxes | $69,265 | $72,100 | $70,962 | $73,427 |
| Retail sales and use taxes | 20,352 | 20,314 | 21,817 | 21,612 |
| Utility taxes | - | 11,000 | 10,695 | 22,057 |
| Other taxes | 13 | 12 | 11 | 12 |
| Licenses and permits | 5,180 | 6,050 | 4,949 | 4,495 |
| Intergovernmental | 4,919 | 3,197 | 3,043 | 2,841 |
| Charges for services | 6,050 | 7,337 | 5,957 | 8,831 |
| Fines and penalties | 215 | 790 | 303 | 241 |
| Interest, rents and other | 6,102 | 5,053 | 6,238 | 6,363 |
| **Total revenues** | **112,095** | **125,853** | **123,975** | **139,880** |
| Transfer in from other funds | 7,039 | - | - | 250 |
| **Total revenues and transfers in** | **119,134** | **125,853** | **123,975** | **140,130** |
| **Expenditures** | | | | |
| Personnel | 33,625 | 39,253 | 35,975 | 38,168 |
| Supplies | 1,923 | 2,181 | 1,415 | 1,388 |
| Services and charges | 70,292 | 77,537 | 71,203 | 84,036 |
| Capital outlay | 617 | 247 | 138 | - |
| **Total expenditures** | **106,458** | **119,218** | **108,731** | **123,592** |
| Transfers out to other funds | 7,755 | 10,655 | 10,655 | 34,880 |
| **Net increase or decrease** | **4,921** | **(4,019)** | **4,589** | **(18,342)** |
| **Fund balance** | | | | |
| Beginning fund balance | 49,421 | 55,095 | 55,095 | 59,684 |
| Difference from 2025 Beginning Fund Balance | 753 | - | - | - |
| **Ending fund balance** | **$55,095** | **$51,076** | **$59,684** | **$41,342** |

**Table 46.** General Fund balance set-asides, end of 2028 (estimate). Amounts are in thousands.

| Component | December 31, 2028 estimate |
|---|---|
| Projected ending fund balance (Table 45 in this section) | $41,342 |
| Minimum reserve, financial policy FI-04 (25 percent of 2027 ongoing expenditures) | (14,852) |
| Stabilization assignment, proposed ($3,000 in 2027 and $3,200 in 2028) | (6,200) |
| **Remaining unassigned balance** | **$20,290** |

Restricted General Fund revenues are spent in the year they are received. The criminal justice sales tax ($4,900,000 in 2027-2028, RCW 82.14.340) is restricted to criminal justice purposes and is far smaller than the $53,713,000 budgeted for the Public Safety program, and the affordable housing sales tax ($112,000) and affordable housing fee in lieu ($1,000,000) are budgeted as affordable housing expenditures in the same amounts, so no restricted balance is projected from these sources. Source: Table 45 in this section; 2027-2028 budget detail.

**Transfers out are shown below the expenditure total, not inside it.** The City's published summaries have historically combined the two. Separating them allows the expenditure categories in this table to tie exactly to the service areas in Table 43, consistent with the format of a governmental fund statement.

**The 2025-2026 amended budget column is the budget as amended.** It includes the amendments adopted at the mid-biennial review on November 18, 2025, which also set the budgeted beginning balance at the 2025 beginning fund balance of $55,095,000. The 2025-2026 estimate column is audited 2025 actual results plus the City's projection for 2026. The actual and estimate columns are on the City's budgetary basis, so a figure may differ from the same figure in the annual financial report. The 2023-2024 column opens at the 2023 beginning fund balance calculated by Finance, and the difference line brings it to the 2025 beginning fund balance, so each column closes at the next column's opening balance. The 2025-2026 estimate includes $10,655,000 of transfers out, reflecting the corrected 2026 projection of the transfer to the Facilities Capital Improvement Fund ($4,780,000).

**Revenue assumptions.** The 2027-2028 revenue budget is built from the 2025-2026 estimate and existing information. Property tax grows within the 1 percent annual levy limit plus new construction, to $73,427,000, 3.5 percent above the 2025-2026 estimate. The utility tax is budgeted for two full years ($22,057,000) after its first year of collections in 2026. Retail sales and use taxes are budgeted essentially flat, $21,612,000 against $21,817,000. Licenses and permits, which follow development activity, are budgeted at $4,495,000, 9.2 percent below the estimate, and investment interest at $5,200,000. Charges for services rise to $8,831,000, mainly because they now include the $1,951,000 Surface Water indirect cost charge and $1,000,000 of affordable housing fees in lieu.

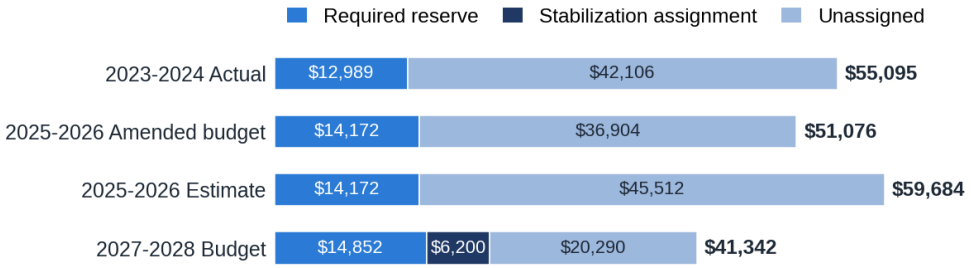


**Figure 18. How the General Fund balance is allocated.** The ending balance in each bar is the last line of Table 45. The required reserve is the 25 percent operating reserve calculated in the line-item budget (Appendix). Amounts are in thousands.

Financial policy FI-04 requires a reserve of at least 25 percent of the prior year's ongoing General Fund expenditures, which is $14,852,000 at the end of 2028. New for this biennium, the City also sets aside a stabilization assignment of $3,000,000 in 2027 and $3,200,000 in 2028, a cumulative $6,200,000 at the end of 2028. What remains unassigned at the end of 2028 is $20,290,000. The fund remains well above its required reserve.

The 2027-2028 column shows the fund balance falling $18.3 million. The decline reflects a deliberate decision, not a shortfall. Day-to-day operations are in surplus: $139.9 million of revenue against $123.6 million of operating expenditures, a difference of $16.3 million. The fund also receives a one-time transfer of $250,000 from the Risk Management Fund, which is being closed; revenue and this transfer together are the $140.1 million of total revenues and transfers in shown in Table 45. The fund then transfers $34.9 million to other City funds, including $23.7 million to the Facilities Capital Improvement

Fund: $3.7 million to support the 2027-2032 capital program and a one-time $20.0 million held as a placeholder for future facilities needs. A further one-time $10.0 million goes to the Transportation Capital Improvement Fund to support future transportation projects, and $1.2 million goes to the Street Special Revenue Fund for street preservation projects. The balance at the end of 2028, $41.3 million, is what remains after these transfers.

## Expenditures by department

The department view answers a question of accountability rather than of purpose: which part of the organization holds the appropriation. Departments are shown in the 2027-2028 structure, and prior-period amounts are restated by the department code in which they were recorded: Social and Human Services (now the Human Services division) is shown in City Operations, Emergency Management in Administrative Services, Police Services in Public Safety and Traffic in Public Works. Two other changes are not restated and are explained below the table.

**Table 47. General Fund expenditures by department, four periods. Amounts are in thousands. The 2023-2024 amounts are as recorded in the line-item budget (Appendix), which reports 2023-2024 department fuel in the Equipment Rental and Replacement Fund.**

| Department | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget | % change |
|---|---|---|---|---|---|
| Public Safety | $39,042 | $46,107 | $43,691 | $54,496 | +24.7% |
| Public Works | 17,255 | 16,346 | 12,108 | 13,664 | +12.9% |
| Parks and Recreation | 11,425 | 13,893 | 11,908 | 13,065 | +9.7% |
| Community Development | 10,750 | 11,770 | 10,142 | 11,581 | +14.2% |
| City Operations | 1,927 | 3,488 | 2,697 | 6,861 | +154.4% |
| Administrative Services | 2,276 | 2,898 | 2,685 | 5,009 | +86.6% |
| City Manager's Office | 5,368 | 6,962 | 5,836 | 4,405 | −24.5% |
| Finance | 2,853 | 3,620 | 3,606 | 4,023 | +11.6% |
| Facilities Management | 4,820 | 5,395 | 4,347 | 3,671 | −15.6% |
| Legal | 1,645 | 1,568 | 1,191 | 1,311 | +10.1% |
| City Council | 768 | 739 | 711 | 739 | +3.9% |
| Non-Departmental | 8,329 | 6,432 | 9,809 | 4,768 | −51.4% |
| **Total expenditures** | **$106,458** | **$119,218** | **$108,731** | **$123,592** | **+13.7%** |

**City Operations is a restructuring of the City Manager's Office, not a new function.** The two rows should be read together. Together, the City Manager's Office and City Operations come to $8,533,000 in the 2025-2026 estimate and $11,266,000 in 2027-2028. Taken separately, the fall in the City Manager's Office and the rise in City Operations result mainly from where the organizational boundary was drawn.

**The nature of Non-Departmental changes entirely.** In the 2025-2026 amended budget it held the interfund technology charge ($5,847,000) and the interfund risk management charge ($2,083,000); the 2025-2026 estimate is $5,847,000 and $2,083,000. Risk management is now budgeted directly in the General Fund as a division of Administrative Services, which pays insurance premiums directly rather than through an interfund charge. What remains in Non-Departmental is the technology charge, fleet charges and the vacancy allowance, which is a credit. Non-Departmental is a holding account, not a service.

**The column totals tie to Table 45.** Percent change compares the 2025-2026 estimate with the 2027-2028 budget, which is the more meaningful comparison because the 2025-2026 budget carried allowances for costs that were not incurred. Public Safety accounts for $10,805,000 of the $14,861,000 increase over the 2025-2026 estimate, mainly in the contracted police and fire services.

## Long-range financial forecast

The budget appropriates money for two years, but many of the decisions in it, such as staffing levels, service contracts and program commitments, carry costs well beyond 2028. To test whether the General Fund can sustain the services in this budget, Finance maintains a ten-year long-range financial model that projects the General Fund from 2029 through 2038, starting from the 2027-2028

budget. The forecast is a planning tool, not a budget or a prediction. It assumes that current services, current staffing and current law continue unchanged, and it does not include new programs, new revenue sources or corrective actions the City Council may take.

### What the forecast shows

The forecast compares ongoing revenue with ongoing spending. One-time revenue, one-time costs, capital projects and transfers to capital funds are excluded, because the question is whether the City's recurring income covers its recurring costs. Ongoing revenue exceeds ongoing spending by $2.9 million in 2029, but the margin narrows each year. 2031 is the crossover year, the first year in which ongoing expenditures exceed ongoing revenues, with a gap of $0.3 million. By 2038 the annual gap grows to $14.5 million. Over the forecast period, ongoing revenue grows by an average of 3.2 percent a year and ongoing spending by 5.3 percent a year. Figure 19 shows the two trends.

The crossover comes later than in prior forecasts because of structural changes made in this budget: the elimination of seven positions, the move of capital project delivery staff to the capital funds, and the full indirect cost allocation now charged to Surface Water Management.

If no action were taken, the General Fund would use its fund balance to cover the gap. The model starts 2029 with the $41.3 million fund balance this budget projects for the end of 2028 (Table 45 in this section). The balance stays above the reserve required by financial policy FI-04 through 2034, falls below the policy level in 2035, when the economic reserve begins to be used, and falls below the cash-flow minimum in 2036. The fund balance would be exhausted in 2037, and by the end of 2038 the projected shortfall is $18.6 million. Because each future biennial budget will be balanced when it is adopted, these results will not occur as shown. They indicate the scale of the decisions future budgets will need to make if costs and revenues follow the trends assumed here.

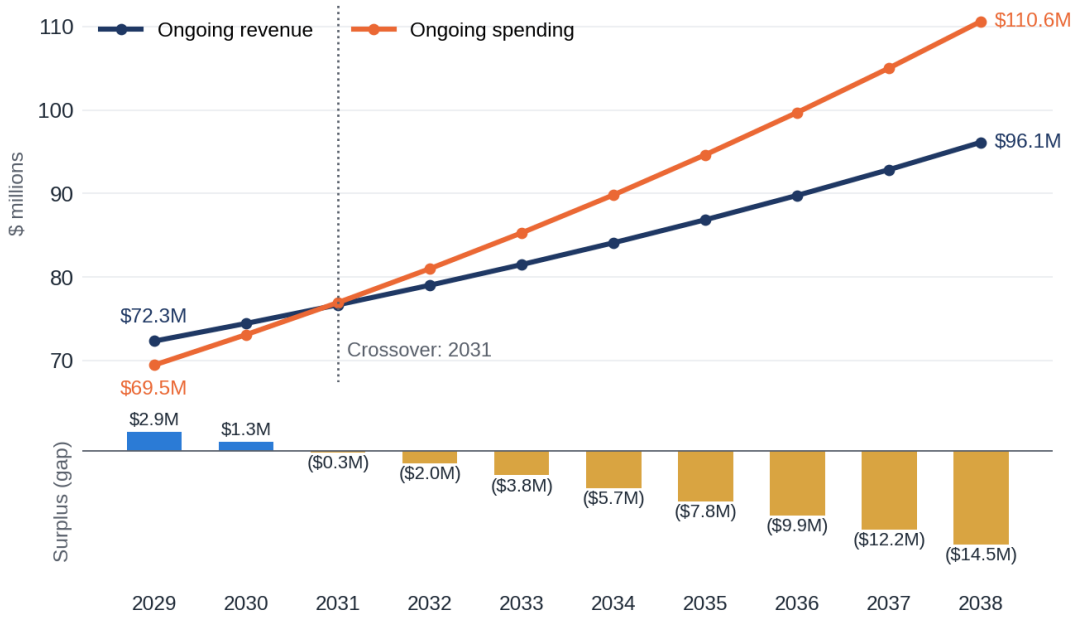


**Figure 19.** General Fund ongoing revenue and ongoing spending, 2029-2038, Baseline scenario. The bars show the annual surplus or (gap), ongoing revenue minus ongoing spending. Source: City of Sammamish Long-Range Financial Model. Amounts are in millions.

### The six largest cost inflators

An inflator is the annual rate at which the forecast grows a cost. Six inflators drive nearly all of the growth in ongoing spending: together they add $40.2 million of the $41.2 million increase between 2029 and 2038. Table 48 lists them in order of their annual rate.

**Table 48.** The six largest cost inflators in the General Fund forecast. The increase is the growth, from 2029 to 2038, in the costs each inflator applies to. Amounts are in thousands.

| Inflator | Annual rate | Applies to | Basis and source | Increase, 2029-2038 |
|---|---|---|---|---|
| Fire services contract | 7.84% | Contracted fire services ($15.2 million in 2028) | Measured historical trend. The contract passes through the fire provider's cost-of-living and benefit settlements, which the City does not set. | $16,017 |
| Police services contract | 6.00% | Contracted police services ($12.2 million in 2028) | Planning rate set by Finance. King County sets the rate, adjusting costs by its own cost-of-living and inflation factors. | 8,975 |
| Health care and benefits | 5.72% | Employee benefits | Benefits carrier renewal trend. Each position grows at its own measured rate; 5.72 percent is the planning rate. | 4,789 |
| General inflation | 3.9% | Supplies, services, human services grants, and technology and fleet charges | King County Office of Economic and Financial Analysis, 4-year June average of the Seattle-area Consumer Price Index. | 3,223 |
| Cost-of-living adjustment | 3.0% | Salaries | Four-year trailing average of the Seattle-area Consumer Price Index (U.S. Bureau of Labor Statistics), applied from 2029. The 2028 base year includes the 2.9 percent COLA assumed for budgeting. | 7,176 |
| Merit increases | 3.0% | Salaries of employees below the top of their pay range | Current labor agreement practice, held at 3 percent pending the next agreement. | Included above |
| All other changes, net | | | | 993 |
| **Total increase in ongoing spending** | | | | **$41,174** |

## Main assumptions

**Starting point.** The forecast grows from the 2027-2028 budget, with 2028 as the base year. It uses the Baseline scenario and assumes no recession. The model also contains optimistic and pessimistic scenarios and a recession option for testing.

**Property tax.** Property tax, the General Fund's largest revenue, is calculated under the state levy limit (RCW 84.55.010): the levy may grow by no more than 1 percent a year, plus new construction and other additions allowed by law. It grows from $37.6 million in 2029 to $42.7 million in 2038, about 1.4 percent a year, well below the growth in costs.

**Sales tax and interest.** Retail sales tax, the criminal justice sales tax, liquor distributions and investment interest grow about 3.0 percent a year. This rate reflects the state of the economy and is derived from City actuals, informed by the King County Office of Economic and Financial Analysis and the state Economic and Revenue Forecast Council.

**Utility tax.** The utility tax took effect January 1, 2026. It grows with utility usage and rates, about 5.8 percent a year, a rate derived from City actuals and utility company rates. Because the tax is new, there is not yet a full year of collections to confirm the trend.

**Development revenue.** Permit and plan review fees grow with development activity, about 11 percent a year, a rate derived from City actuals. Development revenue is volatile, so this assumption carries more risk than the others.

**Personnel and contracts.** Staffing is held at the positions in this budget. From the 2028 base, which includes the 2.9 percent COLA assumed for 2028, salaries grow by the cost-of-living adjustment and merit increases, capped at the top of each pay range, and benefits grow at each position's own measured rate. The largest contracts grow at the rates in Table 48.

### Where the data come from

The model is maintained by Finance (City of Sammamish Long-Range Financial Model, 2027-2028 Budget Version). Its inputs come from City financial records, including actual results for 2021 through 2025, the 2027-2028 budget, the personnel budget by position and the City's contract register; the King County Office of Economic and Financial Analysis, May 2026 economic forecast (inflation, population, employment, taxable retail sales, housing permits and home prices); the U.S. Bureau of Labor Statistics Consumer Price Index for the Seattle area; the Municipal Research and Services Center (MRSC) 2027 Budget Suggestions and state-shared revenue estimates; the City's labor agreements and benefits renewal trends; and state law governing the property tax levy (chapter 84.55 RCW).

### Risks to the forecast

The fire services contract is the largest risk. Its 7.84 percent trend is twice the 3.9 percent general inflation rate, and it alone accounts for about 39 percent of the growth in ongoing spending. The police services contract, at 6.00 percent, accounts for a further 22 percent. If the contract grew at 6 percent a year after 2029, the rate used in the City's earlier crossover projection, its 2038 cost would be about $4.7 million lower. Several assumptions are still placeholders awaiting better data, including assessed valuation growth (pending King County Assessor figures), pension contribution rates, utility cost inflation and investment earnings. Finance will update the forecast as this information becomes available and as each budget is adopted.

# Street Special Revenue Fund

Fund 101 • one program • $3,650,000 biennial budget

## What this fund is

The Street Special Revenue Fund receives the City's share of the state motor vehicle fuel tax and spends it on the streets. State law requires that the money be accounted for separately from general revenue and used for street purposes, which is why it has a fund of its own rather than being part of the General Fund.

It is one of the smallest funds in this budget. Its 2027-2028 appropriation is $3,650,000, and nearly all of it funds a single activity: the pavement preservation program, $1,750,000 a year of resurfacing on a rolling schedule across the City's road network.

**The fund has no employees.** There is no salary line in it. The crews who patch, sweep, sign and plow the streets are budgeted in the General Fund, in the Public Works section's Street Maintenance division, at $5,070,000 for the biennium. This fund pays for contracted paving and asphalt rather than staff, so a reader assessing the full cost of the City's street work should consider both.

## Transfers with the General Fund have reversed

The comparative columns in this section need a warning before they are read. In 2023-2024 this fund spent nothing at all and sent $2,464,000 to the General Fund. In 2027-2028 it spends $3,650,000 and receives $1,226,000 from the General Fund. The direction of the transfer has reversed.

What changed is where the overlay program is budgeted, not how much street work the City does. The fund used to be a collection point: the gas tax arrived here, was passed to the General Fund, and the General Fund paid for everything. From 2025 the overlay program is budgeted in this fund directly, which is what a special revenue fund is for: it shows the reader what the restricted money bought. The General Fund now transfers in the difference, because the gas tax alone does not cover the program.

**The 2023-2024 column therefore should not be read as a reduction in street work.** A fund that spent nothing and a fund that spends $3,650,000 can be doing the same work; only the accounting has changed. The General Fund section's Public Works figures move in the opposite direction over the same period for the same reason.

## Where the money comes from

The fund has three revenue sources and one transfer. The motor vehicle fuel tax is $2,349,000 of the $2,557,000 the fund expects to receive in 2027-2028; it is the City's per-capita share of the state tax on every gallon sold. Multimodal transportation funds are a smaller state distribution on the same basis, and interest is earned on the balance held between receipt and spending.

**Table 49.** Street Special Revenue Fund resources, four periods. Amounts are in thousands. The two transfer lines are the same arrangement in opposite directions, in consecutive biennia; see the subsection above.

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Motor vehicle fuel tax | $2,469 | $2,508 | $2,369 | $2,349 |
| Multimodal transportation funds | 176 | 152 | 172 | 170 |
| Interest and investment earnings | - | 4 | 111 | 38 |
| **Total revenues** | **$2,645** | **$2,664** | **$2,653** | **$2,557** |

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Transfer from the General Fund | - | 1,375 | 1,375 | 1,226 |
| Transfer to the General Fund | (2,464) | - | - | - |
| **Total resources** | **$181** | **$4,039** | **$4,028** | **$3,783** |

**Gas tax revenue is declining.** Motor vehicle fuel tax receipts have declined in every year shown ($1,261,000 in 2023, $1,209,000 in 2024, $1,190,000 in 2025 and $1,179,000 in 2026), and the budget assumes $1,175,000 a year, 6.8 percent below 2023 in cash terms and further below it after inflation. The rate is set by the state, not the City. The tax is charged per gallon, and vehicles that use less fuel or none at all pay less or nothing while using the same roads. The General Fund transfer is what closes the gap between a declining revenue and a paving program that cannot decline with it.

## What it pays for

The fund budgets two items. The pavement overlay program is the ongoing work, budgeted as a program; the traffic signal cabinet upgrade is a capital project, budgeted once and not repeated every year. The upgrade purchases three signal cabinets and completes the City's effort to bring all cabinets to the current (TS2) standard and to less than 15 years of age.

**Table 50.** Street Special Revenue Fund expenditures by program, 2027-2028 biennium. Amounts are in thousands. The gas tax, the multimodal distribution and interest earnings are coded to the overlay program, which is budgeted within the Safe and Efficient Multimodal Transportation Operations program, so they appear as program revenue on that row; the General Fund transfer is not revenue and is not in this table. The level of requirement for each program is reported once, in the Program List section.

| Program or project | Services | Capital | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|
| Safe and Efficient Multimodal Transportation Operations | $3,500 | - | **$3,500** | $2,557 | **$943** | - |
| Traffic signal cabinet upgrade | - | 150 | **150** | - | **150** | *150* |
| **Fund total** | **$3,500** | **$150** | **$3,650** | **$2,557** | **$1,093** | ***$150*** |

## Revenues, expenditures and fund balance

**Table 51.** Street Special Revenue Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Total revenues | $2,645 | $2,664 | $2,653 | $2,557 |
| **Expenditures** | | | | |
| Services and charges | - | $3,500 | $3,864 | $3,500 |
| Capital outlay | - | 423 | - | 150 |
| **Total expenditures** | **-** | **$3,923** | **$3,864** | **$3,650** |
| **Excess (deficiency) of revenues over expenditures** | **$2,645** | **($1,259)** | **($1,211)** | **($1,093)** |
| **Other financing sources (uses)** | | | | |
| Transfer from the General Fund | - | $1,375 | $1,375 | $1,226 |
| Transfer to the General Fund | ($2,464) | - | - | - |
| **Net change in fund balance** | **$181** | **$116** | **$164** | **$133** |
| **Fund balance** | | | | |
| Beginning of period | - | $181 | $181 | $345 |
| **End of period** | **$181** | **$297** | **$345** | **$478** |

The fund opens 2027 with an estimated $345,000. Dedicated revenues are not sufficient to support the street fund efforts; therefore, General Fund transfers are required.

## The six-year outlook

Because this fund has one recurring activity, its plan is best read year by year rather than project by project. Resources are close to flat, and the overlay program is budgeted at its annual planned amount of $1,750,000 in every year of the plan. The balance rebuilds slowly to $978,000 by the end of 2032. The General Fund transfer continues in every year of the plan and totals $3,748,000 over 2027-2032.

**Table 52.** Street Special Revenue Fund by year, 2027-2032. Amounts are in thousands. Years marked * are the long-range plan and are not appropriated by this budget. The 2028 ending balance agrees with Table 51 in this section. Expenditures include traffic signal cabinet upgrades of $150,000 in 2028 and $100,000 in 2031.

| Year | Revenues | Transfer in | Total resources | Expenditures | Net change | Ending balance |
|---|---|---|---|---|---|---|
| 2027 | $1,279 | $601 | $1,879 | $1,750 | $129 | **$474** |
| 2028 | 1,279 | 625 | 1,904 | 1,900 | 4 | **478** |
| 2029 * | 1,270 | 631 | 1,900 | 1,750 | 150 | **628** |
| 2030 * | 1,270 | 631 | 1,900 | 1,750 | 150 | **778** |
| 2031 * | 1,270 | 631 | 1,900 | 1,850 | 50 | **828** |
| 2032 * | 1,270 | 631 | 1,900 | 1,750 | 150 | **978** |

**Restricted and unrestricted fund balance.** The fund's motor vehicle fuel tax and multimodal transportation distributions are restricted to street purposes. The General Fund transfers are unrestricted General Fund resources budgeted to support the overlay program. The fund is projected

to end 2028 with $478,000 (Table 51 in this section); the restricted portion of that balance is not separately estimated.

# Parks Capital Improvement Fund

Fund 302 • 14 projects • 2.15 FTE plus 1.00 limited-term position • $18,331,000 biennial budget

This fund supports the purchase of parkland and the construction and renewal of City parks, including athletic fields, playgrounds, trails, shoreline and dock structures, restrooms, and parking lots. Operating the parks, including events and recreation activities, and routine maintenance, is funded by the General Fund and appears in the Parks and Recreation department section. This fund's revenue comes from real estate excise tax, the King County Parks Levy, park impact fees, King County grants when awarded, and interest earned on the fund's balance.

## Programs

This section does not include a program summary table because the fund has only one program, Capital Project Investment. Every dollar in this fund is reported under that program: each park project, and the staff time spent scoping, designing, procuring and managing those projects, including the new limited-term Capital Program Manager, whose whole position is charged here. Project costs drive the budget; the largest 2027-2028 projects are Big Rock Park South, phase 1 ($7,000,000) and the first phase of the Beaver Lake Park athletic field ($2,500,000). The rest of this section presents the projects budgeted for the upcoming biennium and the funding sources for each project.

New for the 2027-2028 biennium, the budget includes $1,256,000 of capital delivery staff time charged to this fund: 2.15 FTE across four positions plus the limited-term Capital Program Manager, which is not counted as an FTE and does not increase the City's FTE count. The City has long had staff dedicated to managing capital projects. However, prior to the 2027-2028 biennium, this staff time was charged to the Parks and Recreation department in the General Fund.

## Statement of revenues, expenditures and changes in fund balance

**Table 53.** Statement of revenues, expenditures and changes in fund balance, Parks Capital Improvement Fund, four periods. Amounts are in thousands.

| Revenues, expenditures and fund balance | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Real estate excise tax | $6,735 | $6,000 | $5,589 | $5,474 |
| King County Parks Levy | 784 | 700 | 1,067 | 1,280 |
| King County grants | 914 | - | - | - |
| Park impact fees | 350 | 450 | 527 | 600 |
| Interest and investment earnings | 2,691 | 930 | 2,149 | 2,000 |
| Mitigation fees and other revenue | 131 | - | - | - |
| Transfer in from the General Fund | - | 700 | 700 | - |
| **Total revenues and transfers in** | **11,606** | **8,780** | **10,033** | **9,354** |
| **Expenditures** | | | | |
| Capital projects | 16,859 | 12,955 | 1,307 | 17,075 |
| Personnel | - | - | - | 1,256 |
| **Total expenditures** | **16,859** | **12,955** | **1,307** | **18,331** |
| **Net increase or decrease** | **(5,254)** | **(4,175)** | **8,726** | **(8,977)** |
| **Fund balance** | | | | |
| Beginning fund balance | 31,516 | 26,262 | 26,262 | 34,988 |
| **Ending fund balance** | **$26,262** | **$22,087** | **$34,988** | **$26,010** |

**Table 54.** Parks Capital Improvement Fund balance by restriction, December 31, 2028. Amounts are in thousands.

| Fund balance component | Amount |
|---|---|
| Restricted: REET | $16,624 |
| Assigned: Future Parks Land Acquisition | 4,700 |
| Unrestricted (assigned to parks capital) | 4,686 |
| **Total fund balance** | **$26,010** |

Estimated ending fund balance at the end of the 2027-2028 biennium is projected to be $26.0 million of which $16.6 million is unspent REET funds, $4.7 million set aside for future park land acquisition and a remaining unrestricted amount of $4.7 million.

The estimate column is especially notable. The 2025-2026 budget appropriated $13.0 million of capital work; the fund is projected to spend $1.3 million, leaving $11.6 million unspent. Several factors affected the project schedule: staff vacancies reduced the City's capacity to complete projects as planned; some projects were paused at the direction of Council while additional information was gathered; and others, such as the Eastlake High School turf replacement, were moved to the next biennium when it was determined the asset could wait two years for upgrades. Unspent resources remained in the fund, and the balance grew from $26.3 million at the start of 2025 to an estimated $35.0 million at the end of 2026.

The 2027-2028 budget responds with $17.1 million of capital projects, about 13 times what the current biennium is expected to deliver, together with $1.3 million of capital delivery staff. One limited-term

position has been added to this fund to ensure projects move forward. The position is planned for four years and will then end, as several of the large, complex capital projects are expected to be complete.

The accumulated fund balance pays for this plan. It accumulated over years when projects were slower to start than planned, and the six-year plan invests it: $35.0 million at the end of 2026 falls to about $4.4 million by 2032, passing below $10.0 million in 2030. Under the plan, the year-end balance is projected at $26.0 million in 2028, $19.4 million in 2029, $4.0 million in 2030, $5.5 million in 2031 and $4.4 million in 2032. A falling balance in a capital fund is not a deficit. It reflects resources already collected being invested in playgrounds, trails, docks, athletic fields, etc.; assets the City will own and residents will use for decades. A declining balance is the expected result of delivering the planned capital program.

**Staff costs are also included in the plan years after 2028.** Beginning in 2027, the City budgets the time its staff spend on capital projects to the capital funds rather than to the General Fund. The work and the staff are unchanged; only the fund in which the cost is recorded has changed. The plan years carry that cost too: $2.4 million across the four years after this budget, growing about 5 percent a year, with the limited-term position ending after 2030 and the continuing positions running through 2032. Without this cost, the plan years would understate the full cost of delivering the plan.

**Restricted and unrestricted fund balance. Most of this fund's revenue is restricted to capital purposes: real estate excise tax (REET) to capital projects in the capital facilities plan, park impact fees to park system improvements, and the King County Parks Levy to parks purposes. Table 54 in this section shows the projected fund balance at December 31, 2028: of the $26,010,000 total, $16,624,000 is unspent REET, which is restricted; $4,700,000 is assigned for future park land acquisition; and the remaining $4,686,000 is unrestricted and assigned to parks capital.**

## Expenditures by project

Capital spending is best understood project by project. Unlike an ongoing service, a capital fund supports a list of specific projects, and that list changes every biennium. The table below first lists the 14 projects budgeted for 2027-2028, with spending on each in the prior and current biennia and the amounts planned for the four years after this budget. Projects the long-range plan expects to begin after 2028 follow, and a final line combines spending on projects that had activity in 2023-2026 but have no budget in 2027-2032. The two largest projects are Big Rock Park South, phase 1 ($7,000,000 in 2027-2028), which builds a parking lot, stormwater and access improvements, improvements to the former pool house and trail improvements, while preserving future opportunities for additional event space; and the Beaver Lake Park athletic field ($27,300,000 over 2028-2030), which upgrades athletic fields that are more than 35 years old and resurfaces parking lots, reducing maintenance and expanding rental and programming time. The long-range plan funds the $24,800,000 planned for this project in 2029-2030 with $5,702,000 of real estate excise tax, $1,280,000 of King County Parks Levy, $600,000 of park impact fees and $17,218,000 of fund balance.

**Table 55.** Capital projects, Parks Capital Improvement Fund, by biennium. Amounts are in thousands. The 2029-2032 column is the long-range capital plan and is not appropriated by this budget. The final line combines 11 projects with activity in 2023-2026 and no budget in 2027-2032.

| Project | 2023-2024 Actual | 2025-2026 Estimate | 2027-2028 Budget | 2029-2032 Planned |
|---|---|---|---|---|
| **Projects budgeted in 2027-2028** | | | | |
| Big Rock Park South, phase 1 improvements | - | $18 | $7,000 | - |
| Beaver Lake Park athletic field | - | - | 2,500 | *$24,800* |
| Eastlake Field 1 turf replacement | - | - | 1,825 | - |
| Pine Lake Park playground | - | - | 1,350 | - |
| Pine Lake Park restroom, accessibility upgrade | - | - | 670 | - |
| Lower Commons community garden | - | 1 | 600 | - |
| Klahanie Park trail | - | - | 580 | - |
| Evans Creek Preserve trail system and habitat | - | 63 | 500 | - |
| Future trail connections | $102 | 53 | 500 | *1,000* |
| Pine Lake Park dock | - | - | 485 | - |
| Parks capital replacement program | 140 | 86 | 400 | *800* |
| Parks barrier removal | 85 | - | 350 | *700* |
| Pine Lake Park parking lot | - | - | 305 | - |
| Environmental interpretation and habitat signage | 2 | 1 | 10 | *20* |
| **Projects planned to begin after 2028** | | | | |
| Klahanie Park, phase 1 | - | - | - | *2,600* |
| Beaver Lake Park shoreline improvements | - | - | - | *2,600* |
| East Sammamish Park playground | - | - | - | *1,250* |
| East Sammamish Park parking lot | - | - | - | *750* |
| Sammamish Landing bulkhead | - | - | - | *640* |
| Sammamish Commons trail connection, phase 1 | - | - | - | *385* |
| Park building demolition | - | - | - | *275* |
| Sammamish Landing parking lot | - | - | - | *135* |
| Ebright Creek Park boardwalk | - | - | - | *125* |
| **Projects with no 2027-2032 budget** | | | | |
| Projects with activity in 2023-2026 only (11 projects, combined) | 16,532 | 1,084 | - | - |
| **Total capital projects** | **$16,859** | **$1,307** | **$17,075** | ***$36,080*** |

**The 2029-2032 column is a plan, not an appropriation.** It is shown in italics for that reason. The City Council appropriates two years at a time; the four years beyond this budget are the long-range capital plan, and the costs in it are projections that change as priorities and grant opportunities change. It includes project costs only and does not include the delivery staff budgeted for those years, so it totals $36.1 million against the $38.5 million of total planned spending, including delivery staff, for the same four years.

**The 2025-2026 budget column is not shown here because that budget was not adopted by project: it included $5,000,000 in 2025 for the Town Center land acquisition and $7,955,000 for various capital improvements throughout the park facilities, so**

**it cannot be split across the rows of this table. The totals here therefore tie to the capital projects line of Table 53 in this section, not to total expenditures: capital delivery staff is not a project cost and is shown separately there.**

## How the 2027-2028 program is funded

The table below shows how each project in the 2027-2028 budget is paid for.

**Table 56.** How the 2027-2028 capital projects are funded. These are the 2027-2028 projects only. Amounts are in thousands.

| Project | Real estate excise tax | King County Parks Levy | Park impact fees | Fund balance | Total |
|---|---|---|---|---|---|
| Big Rock Park South, phase 1 improvements | $3,815 | $1,280 | $600 | $1,305 | **$7,000** |
| Beaver Lake Park athletic field | - | - | - | 2,500 | **2,500** |
| Eastlake Field 1 turf replacement | 600 | - | - | 1,225 | **1,825** |
| Pine Lake Park playground | 459 | - | - | 891 | **1,350** |
| Pine Lake Park restroom, accessibility upgrade | - | - | - | 670 | **670** |
| Lower Commons community garden | 600 | - | - | - | **600** |
| Klahanie Park trail | - | - | - | 580 | **580** |
| Evans Creek Preserve trail system and habitat | - | - | - | 500 | **500** |
| Future trail connections | - | - | - | 500 | **500** |
| Pine Lake Park dock | - | - | - | 485 | **485** |
| Parks capital replacement program | - | - | - | 400 | **400** |
| Parks barrier removal | - | - | - | 350 | **350** |
| Pine Lake Park parking lot | - | - | - | 305 | **305** |
| Environmental interpretation and habitat signage | - | - | - | 10 | **10** |
| **Total capital projects** | **$5,474** | **$1,280** | **$600** | **$9,721** | **$17,075** |

# Transportation Capital Improvement Fund

Fund 340 • 15 projects • 2.83 FTE • $19,249,000 biennial budget

## What this fund is

The Transportation Capital Improvement Fund builds and rebuilds the City's roads, sidewalks, and traffic systems. It pays to widen roads, close sidewalk gaps, replace boardwalks and stabilize failing embankments: work that adds new assets or extends the life of existing ones, as opposed to the routine patching and sweeping that the Street Special Revenue Fund and the General Fund pay for.

Its 2027-2028 budget is $19,249,000: $18,000,000 for fifteen capital projects, $1,100,000 in personnel costs for the staff who deliver them, and $150,000 for wetland monitoring required by permits for earlier projects. A further $19,580,000 of project work is planned for 2029-2032.

## Fund balance increases over the biennium

This fund ends the biennium with a larger balance than it begins with. Revenues and the transfer from the General Fund total $22,497,000 against $19,249,000 of spending, so the balance rises by $3.2 million, from $25.1 million at the start of 2027 to $28.4 million at the end of 2028.

This increase is intentional and provides important context for the tables that follow. Road projects are large, they are built over several biennia, and the City must have funding in hand before it can award a contract. The balance is being assembled for the 2029-2032 program, which carries $19,580,000 of project work and seven projects that have no budget in this biennium at all. If the fund spent all of its resources each biennium, it could not accumulate the funding needed to begin large projects.

**Six-year outlook.** The City's six-year statement for this fund spends $41.7 million over 2027-2032 against $40.3 million of revenue, including the one-time $10.0 million transfer. Starting from the projected 2027 opening balance of $25.1 million (Table 58 in this section), the balance peaks at $36.5 million at the end of 2027, reaches a low of $23.6 million in 2031 and ends 2032 at $23.7 million. The 2029-2032 years are a plan and are not appropriated by this budget.

## Where the money comes from

The fund's resources are the real estate excise tax (REET), transportation impact fees and investment interest, plus, in this biennium, a one-time transfer from the General Fund. Restricted funds are always used first, and enough restricted revenue exists that interest earnings are banked for future projects. REET is the second quarter-percent the City levies on property sales, which state law restricts to capital purposes. It provides $5,474,000 of the $12,497,000 this fund expects to receive. Transportation impact fees are charged to new development to pay its share of the road capacity it requires and are legally required to be used on new transportation capacity only; they cannot be spent to fix existing infrastructure. They total $5,823,000, more than six times the 2025-2026 estimate, because the development that pays them is expected in this biennium rather than the last.

**Table 57.** Transportation Capital Improvement Fund resources, four periods. Amounts are in thousands. The transfer from the General Fund is shown below the revenue total because it is not revenue: it moves money the City already had from one of its funds to another.

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Real estate excise tax | $6,734 | $6,000 | $5,480 | $5,474 |
| Transportation impact and mitigation fees | 972 | 900 | 913 | 5,823 |
| Interest and investment earnings | 1,821 | 1,000 | 1,738 | 1,200 |

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Other revenue | 1,061 | - | - | - |
| **Total revenues** | **$10,588** | **$7,900** | **$8,131** | **$12,497** |
| Transfer from the General Fund | - | - | - | 10,000 |
| **Total resources** | **$10,588** | **$7,900** | **$8,131** | **$22,497** |

**About the General Fund transfer**

The 2027 transfer of $10,000,000 from the General Fund is the single largest line in this fund. It is a one-time transfer to support future transportation projects. It is not assigned to a specific 2027-2028 project; it adds to the balance available for the 2029-2032 program and later work. The General Fund section shows the same amount as a transfer out.

## Revenues, expenditures and fund balance

The statement below summarizes the entire fund. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

**Table 58.** Transportation Capital Improvement Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Total revenues | $10,588 | $7,900 | $8,131 | $12,497 |
| **Expenditures** | | | | |
| Capital projects | $4,012 | $14,154 | $6,960 | $18,000 |
| Wetland monitoring | - | - | - | 150 |
| Personnel | - | - | - | 1,100 |
| **Total expenditures** | **$4,012** | **$14,154** | **$6,960** | **$19,249** |
| **Excess (deficiency) of revenues over expenditures** | **$6,575** | **($6,254)** | **$1,171** | **($6,753)** |
| **Other financing sources** | | | | |
| Transfer from the General Fund | - | - | - | $10,000 |
| **Net change in fund balance** | **$6,575** | **($6,254)** | **$1,171** | **$3,247** |
| **Fund balance** | | | | |
| Beginning of period | $17,373 | $23,948 | $23,948 | $25,119 |
| **End of period** | **$23,948** | **$17,695** | **$25,119** | **$28,367** |

**Table 59.** Transportation Capital Improvement Fund estimated fund balance by restriction, December 31, 2028. Amounts are in thousands.

| Fund balance component | Amount |
|---|---|
| Restricted: REET (2021-2025 collections) | $3,505 |
| Transportation Impact Fees | 14,844 |
| Town Center mitigation fees | 334 |
| Unrestricted (assigned to transportation capital) | 9,684 |
| **Total fund balance** | **$28,367** |

Ending fund balance at the end of the 2027-2028 biennium is projected to be $28.4 million of which $3.5 million is unspent REET funds, $14.8 million in unspent transportation impact fees, $334,000 in unspent mitigation fees, and an unrestricted amount of $9.7 million.

**Why the 2025-2026 amended budget column is so much larger.** The amended budget for 2025-2026 is $14,154,000 compared with estimated spending of $6,960,000. Capital appropriations are made for whole projects and carry forward until the project finishes, so in any single biennium the appropriation is larger than the spending. The more meaningful comparison is between the estimate and the budget in the next column, rather than between the two budget columns.

## Restricted and unrestricted fund balance

Most of this fund's balance can be spent only on eligible capital projects. The 2027-2028 budget draws on these restricted balances for the projects in Table 61 in this section: accumulated REET of $714,000 in 2027 and $9,417,000 in 2028, impact fee balances of $330,000 in 2027 and $1,784,000 in 2028. The one-time $10,000,000 General Fund transfer in 2027 is unrestricted.

## The capital program

The table below lists every project in the fund, in this biennium and in the 2029-2032 plan. Fifteen have a 2027-2028 budget; seven appear in the plan years only.

**Six of them are shared with the surface water utility.** When the City rebuilds a road it rebuilds the drainage underneath it, and the Surface Water Management Fund pays for that part. Those costs are budgeted in that fund under the road project's number, so this fund's column does not show the full project cost. The six shared projects come to $12,592,000 in 2027-2028, of which this fund pays $9,135,000, or 72.5 percent, and the surface water utility pays $3,457,000. The last column below shows the surface water share so that the two amounts together equal the full project cost; the Surface Water Management Fund section reports the same six projects from the other side.

**Table 60.** Transportation Capital Improvement Fund capital projects, 2027-2032. Amounts are in thousands. The 2029-2032 column is the long-range plan and is not appropriated by this budget. The surface water share is budgeted in the Surface Water Management Fund and is not included in the project totals in this section.

| Project | 2027-2028 budget | 2029-2032 plan | Six-year total | Surface water share, 2027-2028 |
|---|---|---|---|---|
| TR-135 East Lake Sammamish Parkway stabilization | $4,332 | - | **$4,332** | 1,856 |
| TR-139 SE 24th Street boardwalk rehabilitation | 3,240 | - | **3,240** | - |
| TR-137 Driveway settlement, SE 24th Street boardwalk | 1,775 | - | **1,775** | - |
| TR-L Pavement preservation and reconstruction | 1,600 | 3,200 | **4,800** | - |
| TR-134 SE 6th Street improvements | 1,546 | - | **1,546** | 515 |
| TR-145 Sahalee Way roundabout | 1,207 | - | **1,207** | 402 |

| Project | 2027-2028 budget | 2029-2032 plan | Six-year total | Surface water share, 2027-2028 |
|---|---|---|---|---|
| TR-108 Inglewood sidewalk gap | 1,148 | - | **1,148** | 383 |
| TR-K ADA barrier remediation | 900 | 1,800 | **2,700** | - |
| TR-C School access and sidewalk program | 800 | 1,600 | **2,400** | - |
| TR-02/03 Issaquah-Pine Lake Road, phase 1 | 499 | - | **499** | 166 |
| TR-142 East Beaver Lake connector | 402 | 1,687 | **2,090** | 134 |
| TR-E Speed management program | 200 | 400 | **600** | - |
| TR-M Transit enhancement program | 200 | 400 | **600** | - |
| TR-F Street lighting program | 100 | 100 | **200** | - |
| TR-J Intelligent transportation system, phase 3 | 50 | 200 | **250** | - |
| TR-144 228th Avenue SE transportation gap | - | 5,008 | **5,008** | - |
| TR-138 Beaver Lake trestle | - | 1,775 | **1,775** | - |
| TR-126 NE Connector road | - | 1,727 | **1,727** | - |
| TR-141 SE 5th Street half-street improvements | - | 969 | **969** | - |
| TR-122 SE 32nd Street and Issaquah-Beaver Lake Road | - | 344 | **344** | - |
| TR-18/42 SE 8th Street and 218th Avenue SE | - | 211 | **211** | - |
| TR-127 SE Connector design | - | 160 | **160** | - |
| **Total capital projects** | **$18,000** | **$19,580** | **$37,580** | **3,457** |

## How the 2027-2028 projects are funded

Every capital dollar in this biennium is assigned to a named project, and the assignment distinguishes money received in this biennium from money accumulated in earlier ones. Real estate excise tax and transportation impact fees are restricted to capital purposes, so balances accumulated from them can be spent only on eligible capital purposes; the table shows current receipts and accumulated balances separately for that reason.

**Table 61.** How each 2027-2028 capital project is funded. Amounts are in thousands. The column total equals the capital projects line in Table 58 in this section. Projects with no 2027-2028 budget are not listed.

| Project | Real estate excise tax, current receipts | Real estate excise tax, accumulated balance | Transportation impact fees, accumulated balance | Unrestricted fund balance | Total |
|---|---|---|---|---|---|
| TR-135 East Lake Sammamish Parkway stabilization | $3,301 | $1,031 | - | - | **$4,332** |
| TR-139 SE 24th Street boardwalk rehabilitation | 503 | 2,737 | - | - | **3,240** |
| TR-137 Driveway settlement, SE 24th Street boardwalk | 45 | 1,730 | - | - | **1,775** |
| TR-L Pavement preservation and reconstruction | 800 | 800 | - | - | **1,600** |
| TR-134 SE 6th Street improvements | - | - | 1,546 | - | **1,546** |
| TR-145 Sahalee Way roundabout | - | 966 | 241 | - | **1,207** |
| TR-108 Inglewood sidewalk gap | - | 1,056 | 92 | - | **1,148** |
| TR-K ADA barrier remediation | 450 | 450 | - | - | **900** |
| TR-C School access and sidewalk program | 376 | 376 | 48 | - | **800** |
| TR-02/03 Issaquah-Pine Lake Road, phase 1 | - | 446 | 53 | - | **499** |
| TR-142 East Beaver Lake connector | - | - | 121 | 281 | **402** |
| TR-E Speed management program | - | 200 | - | - | **200** |
| TR-M Transit enhancement program | - | 188 | 12 | - | **200** |
| TR-F Street lighting program | - | 100 | - | - | **100** |
| TR-J Intelligent transportation system, phase 3 | - | 50 | - | - | **50** |
| **Total** | **$5,474** | **$10,131** | **$2,114** | **$281** | **$18,000** |

**How the remaining resources are used.** $17,023,000 of receipts is not assigned to any project: transportation impact fees of $5,823,000, interest and investment earnings of $1,200,000 and the one-time transfer from the General Fund of $10,000,000, which is intended to support future transportation projects. These resources pay for the staff who deliver the program and the wetland monitoring, and the remainder rebuilds the balance for the 2029-2032 program. Assigning these resources to projects now would commit them to projects the Council has not yet appropriated.

## Delivering the program

Capital projects are designed, contracted and inspected by City staff, and that time is charged to this fund rather than to the General Fund because it is a cost of the projects rather than of general City operations. This fund budgets 2.83 full-time equivalents (FTE) across 22 positions, at a personnel cost of $1,100,000. Nearly all of these positions are partial allocations, because the same engineers work

across the General Fund and the Surface Water Management Fund, and each fund is charged for the share it uses.

For 2029-2032, the 2027-2032 Capital Improvement Plan also includes $2,555,000 of delivery staff costs and $300,000 of wetland monitoring. Since Table 60 shows project costs only, its long-range column understates the full cost of the plan by $2,855,000.

**Wetland monitoring.** Permits for past road projects require the City to monitor the wetlands they affected for years afterward. The cost ($150,000 in 2027-2028) does not create a new asset, so it is shown on its own line in Table 58 in this section rather than as a project.

# Facilities Capital Improvement Fund

Fund 301 • 7 projects • 1.25 FTE (three positions) • $11,889,000 biennial budget

This fund (Fund 301) pays for capital work on the buildings the City operates from and those its contracted public safety partners operate from: City Hall, the Maintenance and Operations Center (MOC), and the fire stations. It also supports other City facilities, such as Building 120, the Boys and Girls Club, Beaver Lake Lodge and park restrooms that contain HVAC systems. Parks and transportation capital have their own funds and are not in this section. The fund is supported by interest on its own balances and transfers from the General Fund.

## Statement of revenues, expenditures and changes in fund balance

**Table 62.** Statement of revenues, expenditures and changes in fund balance, Facilities Capital Improvement Fund, four periods. Amounts are in thousands. Actual results are presented on the City's budgetary basis. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Revenues, expenditures and fund balance | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Interest and investment earnings | $712 | $87 | $672 | $500 |
| Transfer in from the General Fund | 7,755 | 8,580 | 8,580 | 23,654 |
| **Total revenues and transfers in** | **8,467** | **8,667** | **9,252** | **24,154** |
| **Expenditures** | | | | |
| Capital projects | 8,149 | 13,294 | 1,725 | 11,365 |
| Personnel | - | - | - | 524 |
| **Total expenditures** | **8,149** | **13,294** | **1,725** | **11,889** |
| **Net increase or decrease** | **318** | **(4,627)** | **7,527** | **12,265** |
| **Fund balance** | | | | |
| Beginning fund balance | 6,096 | 6,413 | 6,413 | 13,941 |
| **Ending fund balance** | **$6,413** | **$1,786** | **$13,941** | **$26,206** |

**Both 2025-2026 columns open at the actual 2025 beginning fund balance of $6,413,000, and the estimated balance at the end of 2026 is the 2027-2028 opening balance. The 2023-2024 column opens at the 2023 beginning fund balance of $6,096,000, which is the audited 2025 beginning fund balance less 2023-2024 activity, and closes at the 2025 beginning balance.**

**The 2025-2026 budget column has no project detail.** It was adopted at two general ledger keys, government facilities $3,580,000 and fire facilities $9,714,000, with no project-level breakdown, so it cannot appear in Table 64 in this section.

**Charging capital delivery staff to this fund is new.** The 2027-2028 budget charges $524,000 of staff time here: 1.25 FTE across three positions (a project manager at 0.90, the Parks assistant director at 0.25 and a management analyst at 0.10). Earlier biennia charged none because that work was paid from the General Fund, so the comparative columns are not affected, but the 2027-2028 total includes a cost the earlier periods did not.

The way this fund is financed does not change in 2027, but the scale does. Its income is a transfer from the General Fund, a decision the City Council makes in each budget rather than a revenue dedicated to this fund, with interest on its own balances as the only other source: $7.8 million transferred in 2023-2024, an estimated $8.6 million in 2025-2026, and $23.7 million budgeted for 2027-2028. The 2027-2028 amount has two parts. $3.7 million ($1,800,000 in 2027 and $1,854,000 in 2028) supports the capital program, and the plan continues these capital transfers at $1,910,000 to $2,087,000 a year: $7,990,000 over 2029-2032 and $11,644,000 over 2027-2032. The remaining $20,000,000 is a one-time transfer in 2027, held as a placeholder for future facilities needs that have not yet been scoped into the six-year plan; it does not fund any project budgeted in this biennium and

is not appropriated for spending. The largest project, the $8,450,000 remodel of Fire Station 83, is funded from fund balance built up by General Fund transfers. Because transfers exceed spending, the fund balance rises by $12.3 million over the biennium, to $26.2 million at the end of 2028; without the $20,000,000 placeholder, it would decline by $7.7 million. Over 2029-2032 the plan spends $10.7 million against $8.2 million of transfers and interest, so the balance ends 2032 at $23.8 million, most of it the placeholder.

### Restricted and unrestricted fund balance

The fund's resources are General Fund transfers and interest on its own balance, so none of its balance is restricted by law. The balance is unrestricted; it is held for capital purposes because the Council budgets the transfers into this fund for that use. Of the projected $26,206,000 balance at the end of 2028, $20,000,000 is the one-time placeholder for future facilities needs; the remaining $6,206,000 supports the 2029-2032 capital plan.

**Table 63.** Facilities Capital Improvement Fund estimated fund balance by classification, December 31, 2028. Amounts are in thousands.

| Component | Estimated balance |
|---|---|
| Assigned: placeholder for future facilities needs | $20,000 |
| Committed or assigned to the capital program | 6,206 |
| Restricted | - |
| **Projected ending fund balance (no minimum fund balance policy)** | **$26,206** |

**Source:** Table 62 in this section and Finance fund balance classification notes. Amounts are estimates.

## Expenditures by project

Capital spending is best read project by project, because a capital fund is not a continuing service: it is a list of things being built, and the list changes every biennium. The table below shows the seven projects budgeted for 2027-2028 first, with what has already been spent on each and what is planned for the four years after this budget, followed by the projects planned for 2029-2032. Spending on earlier projects with no budget in 2027-2032 is combined in one line.

**Table 64.** Expenditures by project, Facilities Capital Improvement Fund. Amounts are in thousands. The 2029-2032 column is the long-range capital plan and is not appropriated by this budget.

| Project | 2023-2024 Actual | 2025-2026 Estimate | 2027-2028 Budget | 2029-2032 Planned |
|---|---|---|---|---|
| **Projects budgeted in 2027-2028** | | | | |
| Fire Station 83 remodel | $412 | $730 | $8,450 | - |
| City Hall HVAC upgrades | - | 22 | 1,375 | - |
| MOC HVAC upgrades | - | - | 525 | - |
| Capital replacement program | 6 | - | 500 | *1,000* |
| Sween House demolition | - | - | 315 | - |
| South Yard improvements | - | - | 150 | - |
| City Hall lighting retrofit | - | 32 | 50 | - |
| **Projects planned for 2029-2032** | | | | |
| Infrastructure for an electric fleet | - | - | - | *3,075* |
| City Hall plaza concrete replacement | - | - | - | *2,700* |
| Beaver Lake Lodge renovation | - | - | - | *1,500* |

| Project | 2023-2024 Actual | 2025-2026 Estimate | 2027-2028 Budget | 2029-2032 Planned |
|---|---|---|---|---|
| Boys and Girls Club HVAC | - | - | - | *525* |
| MOC controls and heaters | - | - | - | *495* |
| **City Hall plumbing and hydronic piping** | - | 215 | - | 130 |
| Earlier projects with no 2027-2032 budget | 7,731 | 725 | - | - |
| **Total capital projects** | **$8,149** | **$1,725** | **$11,365** | ***$9,425*** |

**The 2029-2032 column is a plan, not an appropriation.** It is shown in italics for that reason. The City Council appropriates two years at a time; the four years beyond this budget are the long-range capital plan, and they change as costs, priorities and grant opportunities change. The column is here so a reader can see which of the projects being started in 2027-2028 carry a cost into the next biennium (one of the seven does) and what the fund expects to take on after that.

**Totals.** Column totals equal the capital projects line of Table 62 in this section; capital delivery staff is not a project cost and is shown separately there. The 2025-2026 budget column is not shown because it was adopted without project detail.

**Four of the seven projects are continuing rather than new.** Fire Station 83 has drawn $1.1 million of design and preliminary work across the two previous biennia before the remodel begins; the City Hall HVAC upgrades, the capital replacement program and the City Hall lighting retrofit each had activity in an earlier period. One also carries a cost beyond 2028: the capital replacement program.

The shape of the plan matters as much as its size. In 2027, one project, the Fire Station 83 remodel, accounts for 83.6 percent of the fund's spending. After the remodel is complete the fund settles into a steadier pattern of building systems, replacements and renovations: $9.4 million of project spending across the four years beyond this budget, of which $8.3 million is projects that have not started. The plan assumes General Fund transfers of $7,990,000 over 2029-2032, with the remainder of the cost drawn from fund balance.

# Surface Water Management Fund

Fund 408 • 18.09 FTE • 23 programs • $31,529,000 biennial budget

## What this fund is

The Surface Water Management Fund pays for the City's management of surface water, the rainwater that runs off roofs, roads and driveways. This includes the pipes, ditches, catch basins and detention ponds that carry it away; the crews who clean and repair them; the engineers who plan the system's capacity to handle expected rainfall; the monitoring and enforcement the City's state surface water permit requires; and the capital projects that replace aging infrastructure and repair the creeks and wetlands the runoff reaches. It is an enterprise fund, which means it is supported by a fee charged to property owners rather than by general taxes, and the fee may be used only for surface water purposes.

Its 2027-2028 budget is $31,529,000, of which $11,670,000 is capital. It is staffed by 18.09 full-time equivalent (FTE) positions across 33 budgeted positions, and it is organized in four divisions: administration, engineering, maintenance and capital.

## Two funds become one

Through 2026, surface water was budgeted in two funds. Fund 408 operated the utility and Fund 438 accounted for the capital projects, and every year the operating fund transferred money to the capital fund to pay for them. Beginning in 2027, the two are combined into a single fund with a capital division.

The consolidation was made for three reasons. The fund balance is easier to manage as one pool than as two, and most of it was held in the capital fund. The annual transfer between them was an internal accounting transaction that moved no money outside the utility and provided no useful information to readers. And the City's audited financial statements had always reported the two as one fund; the split existed for internal management only, so the consolidation brings the budget's fund structure into line with the statements. The budget itself remains on the City's budgetary basis.

**What that means for the columns in this section.** Every comparative column is the two funds added together, with the transfers between them removed from both sides. Without that removal the same dollar would appear twice, once leaving the operating fund and once arriving in the capital fund, and the combined figures would overstate the utility by the size of the transfer, which ranged from $4,587,000 to $4,941,000 a year in 2023-2026. As a result, the figures here will not match the separate fund pages in the 2025-2026 budget document.

## How the fund is paid for

Nearly all of the fund's revenue comes from a single charge. The surface water management fee is budgeted at $25,196,000 for 2027-2028, 86.1 percent of the fund's revenue and 9.8 percent more than the City expects to collect in 2025-2026. The budget assumes a 3 percent rate increase in each year, which brings the annual fee for a single-family residence to $520 in 2027 and $536 in 2028 (see the Revenues section). The remainder of the fund's revenue consists of grants, interest earned on the fund balance before it is spent, contributions from developers whose projects discharge into the City's system, and the penalties and cost recovery that come with enforcing the surface water code.

**Table 65.** Surface Water Management Fund revenues by source, four periods. Amounts are in thousands. The 2023-2024 and 2025-2026 columns combine the operating and capital funds.

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Surface water management fees | $20,772 | $23,010 | $22,948 | $25,196 |

| Source | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| Beaver Lake Management District assessments | 128 | 130 | 128 | 146 |
| Grants and intergovernmental | 1,079 | 9,377 | 4,438 | 2,598 |
| Interest and investment earnings | 1,797 | 1,520 | 2,059 | 1,000 |
| Developer and other contributions | 259 | 250 | 276 | 270 |
| Fines, cost recovery and other | 88 | 43 | 66 | 40 |
| **Total revenues** | **$24,124** | **$34,330** | **$29,914** | **$29,249** |

**The Beaver Lake Management District.** One revenue line in Table 65 is separate from the citywide utility. Property owners around Beaver Lake pay a separate annual assessment ($146,000 over the biennium) that funds lake management work for that lake alone. The City administers the district and accounts for it inside this fund; the assessment is not part of the surface water management fee and is not available for citywide work.

## What the fund does

The fund's operating work is organized into 23 programs plus costs not assigned to a program, which together total $19,859,000, or 63.0 percent of the biennial budget; the remainder is 18 capital projects, shown in Table 69 in this section. Surface Water System Operations ($7,910,000) is the day-to-day upkeep of the system, driven by contracted street sweeping and system maintenance, pond mowing and vegetation removal, water quality monitoring and the crews who clean pipes and catch basins. Administration ($4,651,000) consists mainly of the $2,804,000 indirect cost allocation the utility now pays for City administrative and technology services and the $1,279,000 City utility tax on its fees. The Enhanced Level of Service sub-program ($2,366,000) funds a storm pipe condition assessment, comprehensive and basin plan updates and drainage monitoring, and Capital Project Investment ($1,344,000) is mostly the staff time that delivers the capital projects.

**Table 66.** Surface Water Management Fund program summary, 2027-2028 biennium. Amounts are in thousands. Capital projects appear as one line and are detailed in Table 69 in this section.

| Program | Personnel | Supplies | Services | Capital | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Surface Water System Operations | $1,683 | $122 | $6,105 | - | **$7,910** | 1,110 | **$6,800** | *9* |
| Administration | 568 | - | 4,083 | - | **4,651** | - | **4,651** | - |
| Surface Water System Operations: Enhanced Level of Service | 437 | - | 1,929 | - | **2,366** | - | **2,366** | *550* |
| Capital Project Investment | 1,194 | - | 150 | - | **1,344** | 240 | **1,104** | - |
| Safe and Efficient Multimodal Transportation Operations | 1,000 | - | - | - | **1,000** | - | **1,000** | - |
| Emergency and Storm Response | 479 | 12 | 12 | - | **503** | 170 | **333** | - |
| Special Projects | 317 | - | - | - | **317** | - | **317** | - |
| Professional Development and Certifications | 298 | - | - | - | **298** | - | **298** | - |
| Not Assigned to a Program | - | - | 266 | - | **266** | 25,196 | **(24,930)** | - |
| Permit Review, Management and Inspection | 237 | - | - | - | **237** | - | **237** | - |

| Program | Personnel | Supplies | Services | Capital | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Geographic Information Systems (GIS) | - | - | 208 | - | **208** | - | **208** | *38* |
| City Council Support | 147 | - | - | - | **147** | - | **147** | - |
| Budgeting and Data Analysis | 123 | - | - | - | **123** | - | **123** | - |
| Code and Surface Water Compliance | 100 | - | - | - | **100** | - | **100** | - |
| Right-of-Way Management | 79 | - | - | - | **79** | - | **79** | - |
| Outside District Administrative Services | 32 | - | 39 | - | **71** | 146 | **(75)** | - |
| Risk Management | 64 | - | - | - | **64** | - | **64** | - |
| Legal | 40 | - | - | - | **40** | - | **40** | - |
| Arts and Culture Programs | - | - | 40 | - | **40** | - | **40** | - |
| Engineering | 28 | - | - | - | **28** | - | **28** | - |
| Public Records Requests | 26 | - | - | - | **26** | - | **26** | - |
| Solid Waste and Recycling | 19 | - | - | - | **19** | - | **19** | - |
| Diversity, Equity, Inclusion and Belonging | 11 | - | - | - | **11** | - | **11** | - |
| Communications | 11 | - | - | - | **11** | - | **11** | - |
| **Programs** | **$6,893** | **$134** | **$12,832** | **-** | **$19,859** | **$26,861** | **($7,002)** | ***597*** |
| Capital projects (Table 69) | - | - | - | 11,670 | **11,670** | 2,388 | **9,282** | *7,795* |
| **Fund total** | **$6,893** | **$134** | **$12,832** | **$11,670** | **$31,529** | **$29,249** | **$2,280** | ***8,392*** |

**Where the utility fee is recorded.** The surface water management fee is coded to Not Assigned to a Program, so it appears as program revenue on that row rather than spread across the programs it pays for. This is the same treatment given to general taxes in the General Fund section, for the same reason: the fee supports the entire utility, not any single program. As a result, the net program cost column shows the full cost for most programs, because most programs generate no revenue of their own. Grants and other contributions tied to specific capital projects, $2,388,000, are shown on the capital projects line.

## The four divisions

Administration is the utility's management, billing and the share of citywide services it pays for. Engineering plans the system, reviews development for its effect on drainage, and designs and manages the capital work; the staff time that delivers capital projects is budgeted in this division. Maintenance consists of the field crews: cleaning, inspecting and repairing the pipes, ditches and ponds, and responding when a storm overwhelms them. Its budget also carries the $2,804,000 indirect cost allocation the utility pays for City administrative and technology services. Capital is the project division (formerly Fund 438), and at $11,670,000 it is the largest of the four in this biennium.

**Table 67.** Surface Water Management Fund expenditures by division, four periods. Amounts are in thousands. FTE is the 2028 level. Prior periods are shown in the divisions where costs were recorded, so comparisons by division are approximate.

| Division | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget | FTE |
|---|---|---|---|---|---|
| Administration | $1,506 | $2,180 | $2,412 | $3,463 | 1.26 |
| Engineering | 4,909 | 7,609 | 5,492 | 6,763 | 9.35 |
| Maintenance | 4,808 | 6,822 | 4,450 | 9,633 | 7.49 |

| Division | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget | FTE |
|---|---|---|---|---|---|
| Capital | 1,846 | 29,619 | 9,214 | 11,670 | - |
| **Total** | **$13,070** | **$46,231** | **$21,569** | **$31,529** | **18.09** |

## Revenues, expenditures and fund balance

The statement below summarizes the entire fund: what it receives, what it spends by type of cost, and how the fund balance changes. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

**Table 68.** Surface Water Management Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands. Transfers between the operating and capital funds are eliminated in every column, because the two are presented as one fund.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Total revenues | $24,124 | $34,330 | $29,914 | $29,249 |
| **Expenditures** | | | | |
| Personnel | $4,732 | $6,396 | $4,674 | $6,893 |
| Supplies, services and charges | 6,512 | 9,716 | 8,255 | 12,966 |
| Capital outlay | 1,826 | 30,119 | 8,639 | 11,670 |
| **Total expenditures** | **$13,070** | **$46,231** | **$21,569** | **$31,529** |
| **Excess (deficiency) of revenues over expenditures** | **$11,054** | **($11,901)** | **$8,346** | **($2,280)** |
| **Other financing sources (uses)** | | | | |
| Transfers in (out), net | - | - | (509) | - |
| **Net change in fund balance** | **$11,054** | **($11,901)** | **$7,837** | **($2,280)** |
| **Fund balance** | | | | |
| Beginning of period | $15,279 | $26,333 | $26,333 | $34,170 |
| **End of period** | **$26,333** | **$14,432** | **$34,170** | **$31,890** |

The fund spends more than it receives in this biennium. Expenditures of $31,529,000 exceed revenues by about $2.3 million, drawing the balance down from $34,170,000 at the start of 2027 to $31,890,000 at the end of 2028. This drawdown is planned rather than a shortfall: the balance was accumulated in the capital fund specifically to pay for the projects in Table 69 in this section. The projected balance remains well above the Council's goal of 120 to 150 days of operating reserves.

**Why the 2025-2026 amended budget column is so much larger.** The amended budget for 2025-2026 is $46,231,000, far more than the City expects to spend. Nearly all of the gap is capital: $30,119,000 appropriated against $8,639,000 expected to be spent. Capital appropriations are made for whole projects and carry forward until the project finishes, so in any single biennium the appropriation is larger than the spending. The more meaningful comparison is the estimate against the 2027-2028 budget, rather than one budget against another.

**Restricted and unrestricted fund balance.** The fund is projected to end 2028 with $31,890,000 (Table 68 in this section). Surface water fees, which provide most of the fund's revenue, may be used only for the surface water utility, so the entire balance is available only for surface water purposes and no part of it is available for general City services. Grants may be used only for the projects for which

they were awarded; the $2,598,000 of 2027-2028 grants is budgeted alongside the project costs it reimburses, so the projection does not identify a separate grant balance at the end of 2028. The Beaver Lake Management District assessments may be used only for Beaver Lake management. The 2029-2032 capital plan ($19,567,000) is expected to draw on this balance. The City's financial policies set no minimum fund balance for this fund but set a goal of 120 to 150 days of operating reserves at year end, an estimated $3,300,000 to $4,125,000 based on 2028 budgeted operating expenditures of $10,038,000 (excluding capital projects).

Source: Table 68 in this section (City fund balance roll-forward and 2027-2028 budget data) and the City's reserve policies in the Introduction.

## The capital program

The fund has twelve surface water projects with a 2027-2028 budget, totaling $8,213,000, and pays a share of six road projects, totaling $3,457,000. A further eight projects appear in the 2029-2032 plan without a budget in this biennium.

**Surface water share of road projects.** When the City rebuilds a road it rebuilds the drainage underneath it, and the surface water utility pays for that part. Those costs sit in this fund against the road project's own number, while the rest of each project is budgeted in the Transportation Capital Improvement Fund. The six projects below come to $12,592,000 in total, of which this fund pays $3,457,000, or 27.5 percent. The Transportation Capital Improvement Fund section reports the same projects and the rest of their cost; neither section shows the full project cost on its own, so both sections note this.

**Table 69.** Surface Water Management Fund capital projects, 2027-2032. Amounts are in thousands. Whole project is the 2027-2028 cost across both funds, shown for the road projects this fund shares; it is provided for context and is not included in any total. The 2029-2032 column is the long-range plan and is not appropriated by this budget.

| Project | 2027-2028 budget | Whole project, 2027-2028 | 2029-2032 plan | Six-year total |
|---|---|---|---|---|
| **Surface water projects** | | | | |
| SW-601 George Davis Creek fish passage | $1,785 | - | - | **$1,785** |
| SW-300 Storm facility retrofit program | 1,518 | - | 5,800 | **7,318** |
| SW-200 Storm pipe rehabilitation program | 1,000 | - | 2,000 | **3,000** |
| SW-614 Rainbow Lake culvert | 800 | - | 2,173 | **2,973** |
| SW-400 Storm facility restoration | 800 | - | 1,600 | **2,400** |
| SW-610 Loree Estates outfall | 800 | - | - | **800** |
| SW-609 Property acquisition | 785 | - | 1,768 | **2,553** |
| SW-100 Small drainage program | 275 | - | 550 | **825** |
| SW-605 Queen's Bog bioretention | 230 | - | 766 | **996** |
| SW-500 Small projects | 100 | - | 800 | **900** |
| SW-613 228th Avenue NE seepage repair | 60 | - | 500 | **560** |
| SW-612 SE 24th Street wetland complex | 59 | - | 390 | **449** |
| SW-611 236th Avenue SE flood mitigation | - | - | 253 | **253** |
| SW-607 212th Avenue NE flooding | - | - | 175 | **175** |
| **Subtotal, surface water projects** | **$8,213** | | **16,774** | **$24,987** |

| Project | 2027-2028 budget | Whole project, 2027-2028 | 2029-2032 plan | Six-year total |
|---|---|---|---|---|
| **Surface water share of transportation projects** | | | | |
| TR-135 East Lake Sammamish Parkway stabilization | $1,856 | 6,188 | - | **$1,856** |
| TR-134 SE 6th Street improvements | 515 | 2,061 | - | **515** |
| TR-145 Sahalee Way roundabout | 402 | 1,610 | - | **402** |
| TR-108 Inglewood sidewalk gap | 383 | 1,531 | - | **383** |
| TR-02/03 Issaquah-Pine Lake Road, phase 1 | 166 | 666 | - | **166** |
| TR-142 East Beaver Lake connector | 134 | 537 | 562 | **697** |
| TR-18/42 218th Avenue SE corridor study | - | - | 31 | **31** |
| TR-18/42 SE 8th Street and 218th Avenue SE | - | - | 39 | **39** |
| TR-122 SE 32nd Street and Issaquah-Beaver Lake Road | - | - | 115 | **115** |
| TR-144 228th Avenue SE transportation gap | - | - | 1,669 | **1,669** |
| TR-127 SE Connector design | - | - | 53 | **53** |
| TR-141 SE 5th Street half-street improvements | - | - | 323 | **323** |
| **Subtotal, share of transportation projects** | **$3,457** | **12,592** | **2,793** | **$6,250** |
| **Total capital** | **$11,670** | | **$19,567** | **$31,238** |

## Who does the work

The fund budgets 33 positions carrying 18.09 full-time equivalents. Most are shared with the rest of Public Works: an engineer who spends part of the year on drainage and the rest on roads is charged to each in proportion, so the allocations below are fractions rather than whole positions. The allocations are taken directly from the City's budget, and they sum to the FTE column in Table 67.

**Table 70.** Budgeted positions and their allocation across the fund's divisions, 2028. Positions are sorted by division, then position. Only the share of each position charged to surface water appears here, which is why most rows are below 1.00.

| Position | FTE | Admin | Engineering | Maintenance |
|---|---|---|---|---|
| Administrative Assistant | 0.50 | 0.38 | 0.12 | - |
| Administrative Assistant | 0.35 | 0.31 | 0.04 | - |
| Contract Administrator | 0.25 | 0.25 | - | - |
| Public Works Director | 0.36 | 0.32 | 0.04 | - |
| Associate Engineer | 1.00 | - | 1.00 | - |
| Associate Engineer | 1.00 | - | 1.00 | - |
| Capital Programs Manager | 0.35 | - | 0.35 | - |
| City Engineer/Assistant Director | 0.35 | - | 0.35 | - |
| Engineering Technician | 1.00 | - | 1.00 | - |
| Project Engineer-Development Review | 0.35 | - | 0.35 | - |
| Senior Development Review Manager | 0.35 | - | 0.35 | - |
| Senior Engineer | 1.00 | - | 1.00 | - |
| Senior Project Engineer | 0.35 | - | 0.35 | - |

| Position | FTE | Admin | Engineering | Maintenance |
|---|---|---|---|---|
| Senior Project Engineer | 0.35 | - | 0.35 | - |
| Senior Surface Water Program Manager | 0.80 | - | 0.80 | - |
| Surface Water Infrastructure Inspector | 1.00 | - | 1.00 | - |
| Surface Water Infrastructure Inspector | 1.00 | - | 1.00 | - |
| Administrative Assistant | 0.25 | - | - | 0.25 |
| Lead Maintenance Worker | 0.50 | - | - | 0.50 |
| Lead Maintenance Worker | 0.50 | - | - | 0.50 |
| Maintenance Supervisor | 0.50 | - | 0.12 | 0.38 |
| Maintenance Supervisor | 0.49 | - | 0.12 | 0.37 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Maintenance Worker II | 0.50 | - | - | 0.50 |
| Public Works Superintendent | 0.50 | - | 0.01 | 0.49 |
| **Total** | **18.09** | **1.26** | **9.35** | **7.49** |

**Notes on this presentation.** One transfer out remains after the transfers between Funds 408 and 438 are eliminated: $509,000 that the operating fund transferred to the Equipment Rental and Replacement Fund in 2025. The $10,000 difference in 2023 between what the operating fund recorded sending to the capital fund and what the capital fund recorded receiving was spent in Fund 408 and is shown as Maintenance division capital outlay. For 2026, the corrected projection of the transfer from the operating fund to the capital fund, $4,763,000, is the same on both sides, so it is fully eliminated. The 2023-2024 actual and 2025-2026 estimate columns are presented on the City's budgetary basis. The 2023 beginning balance is the audited 2025 beginning balance less 2023-2024 activity.

# Equipment Rental and Replacement Fund

Fund 501 • 1.80 FTE • 2 programs • $2,076,000 biennial budget

## What this fund is

The Equipment Rental and Replacement Fund owns and maintains the City's vehicles and equipment: the trucks and vans, the mowers, sweepers and trailers, and the small machinery a maintenance crew uses. It fuels them, services them, repairs them, and sets aside funds to replace them at the end of their useful lives. It is an internal service fund: it does not serve the public directly, it serves the departments that use the equipment, and its revenue comes from the charges those departments pay.

A fund of this kind is used because equipment wears out unevenly. A department that purchased its own vehicles could have nothing to replace one year and three vehicles to replace the next. Renting equipment from a central fund converts those uneven costs into a steady charge that departments can plan for, while the fund absorbs the year-to-year variation.

The fund carries 1.80 full-time equivalent positions across 3 budgeted positions. Its 2027-2028 budget is $2,076,000, of which $441,000 is the replacement of 11 vehicles and pieces of equipment.

## How the fund is paid for

The departments that use the equipment pay two charges. The maintenance charge, $1,006,000, covers what it costs to run and repair the fleet this biennium: fuel, parts and a mechanic's time. The replacement charge, $320,000, does not pay for current purchases; it is set aside so that vehicles in service today can be replaced at the end of their useful lives. Together they are 90.1 percent of what the fund receives. Because both charges are paid by other City funds, they are counted twice in an all-funds total; the Expenditures (All Funds) section explains this and reports the amount.

**Table 71.** Equipment Rental and Replacement Fund revenue by source, 2027-2028. Amounts are in thousands. The four charges are internal: the same money is an expenditure of the fund that pays it and revenue of this fund.

| Source | 2027-2028 budget | Share of revenue |
|---|---:|---:|
| Maintenance charge to the General Fund | $805 | 54.7% |
| Maintenance charge to the Surface Water Management Fund | 202 | 13.7% |
| Replacement charge to the General Fund | 256 | 17.4% |
| Replacement charge to the Surface Water Management Fund | 64 | 4.4% |
| Interest income | 100 | 6.8% |
| Proceeds from selling replaced vehicles | 45 | 3.1% |
| **Total revenue** | **$1,471** | **100.0%** |

The Surface Water Management Fund pays its share of both charges rather than being carried by the General Fund, because it is a separate enterprise and its ratepayers should neither subsidize nor be subsidized by general taxation. Interest is earned on replacement reserves until they are spent. The last line is unique to this fund: when a vehicle is taken out of service, the City sells it, and the proceeds, estimated at $45,000, are used toward its replacement.

## Program summary

The table below presents the fund by program rather than by object of expenditure. Program definitions appear in the Program List section of this document.

The fund has two programs, and nearly all of its spending is in one of them. Fleet Management carries $2,029,000 for fuel, parts, repairs, vehicle and equipment replacement and most of the fund's staff time; its largest costs are scheduled replacements ($441,000), repairs and maintenance ($369,000) and fuel ($350,000). All of the fund's revenue, $1,471,000, is budgeted in Fleet Management, mainly the maintenance and replacement charges paid by other funds. The $47,000 in Administration is the remaining time of the same positions, charged to general administration rather than to fleet work.

**Table 72.** Equipment Rental and Replacement Fund program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically; all of the fund's revenue, including the charges to other funds shown in Table 71, is budgeted in the Fleet Management program.

| Program | Personnel | Supplies | Services | Capital | Total expenditures | Revenue | Net cost |
|---|---|---|---|---|---|---|---|
| Administration | $47 | - | - | - | **$47** | - | **$47** |
| Fleet Management | 568 | 578 | 442 | 441 | **2,029** | 1,471 | **558** |
| **Fund total** | **$615** | **578** | **442** | **441** | **$2,076** | **$1,471** | **$605** |

Figures are for the two-year period. Total expenditures equals personnel plus supplies plus services plus capital. Net cost is total expenditures less revenue.

## Staff allocation

The fund budgets 1.80 full-time equivalents across 3 positions. Only the Mechanic is charged to this fund in full; the other two split their time with the General Fund. Allocations are identical in both years of the biennium, so a single set of figures is shown.

**Table 73.** Budgeted positions and their allocation across programs, 2027-2028. FTE is this fund's share of each position, not a headcount. A position is counted once here and its time divided among the programs it works on in the program summary, so the FTE in this table and the personnel cost in Table 72 describe the same people. Every position works on both programs.

| Position | Programs worked on | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Mechanic | 2 | 1.00 | 1.00 |
| Facilities and Fleet Coordinator | 2 | 0.40 | 0.40 |
| Facilities and Internal Services Superintendent | 2 | 0.40 | 0.40 |
| **Total** | | **1.80** | **1.80** |

## The replacement schedule

Capital in this fund is the scheduled replacement of vehicles and equipment that have reached the end of their working lives. The budget includes $441,000 for 11 units in the biennium and a further $591,000 for 14 units in the following four years, which are identified but not appropriated.

**Table 74.** Vehicle and equipment replacement by year, 2027-2032. Amounts are in thousands. Units are identified by the asset numbers the City manages the fleet by. The 2027 and 2028 rows are appropriated by this budget; the four plan years are shown in italics and are not. They appear here because replacement is scheduled well beyond the biennium and does not fall evenly across it.

| Year | Units replaced | Number | Cost |
|---|---|---|---|
| 2027 | V065, V059, E169, E158, E159 | 5 | **$198** |
| 2028 | E184, V060, E201, E185, E172, E129 | 6 | **243** |
| *2029 (plan)* | *V067, E177, E143* | *3* | ***109*** |
| *2030 (plan)* | *E199, E226, E186* | *3* | ***66*** |
| *2031 (plan)* | *E195, E228* | *2* | ***85*** |
| *2032 (plan)* | *E218, V083, V089, E197, E221, E236* | *6* | ***331*** |
| **Six-year total** | | **25** | **$1,032** |

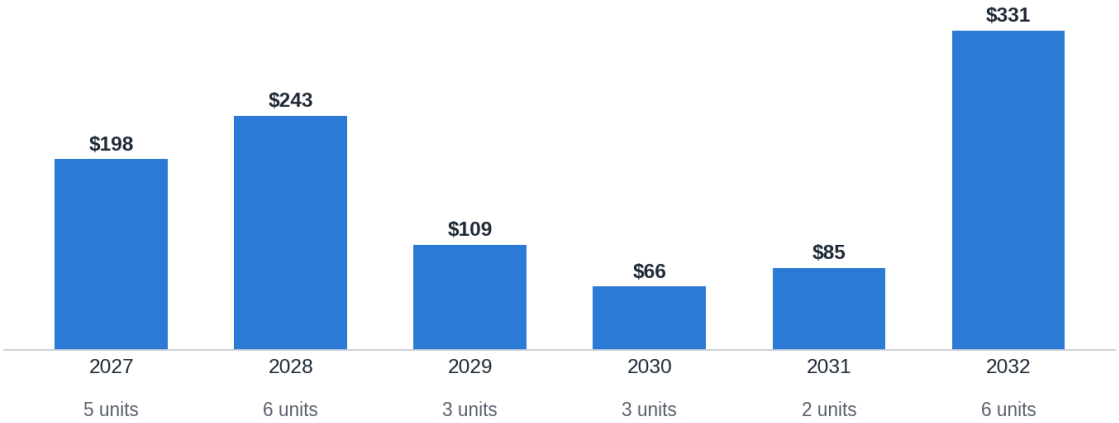


**Figure 20.** Vehicle and equipment replacement by year, with the number of units under each column. Amounts are in thousands. The same figures appear in Table 74.

## The fund in summary

The table below summarizes the fund's revenue and spending across three periods and their effect on its fund balance. The fund took in more than it spent in each of the last two periods and built its fund balance to an estimated $3,380,000 at the end of 2026; in 2027-2028 it spends $605,000 more than it takes in and draws that balance down to $2,775,000, which is the purpose for which the balance was accumulated.

**Table 75.** Equipment Rental and Replacement Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Maintenance charges to other City funds | $789 | $567 | $567 | $1,006 |
| Replacement charges to other City funds | 938 | 1,175 | 1,175 | 320 |
| Proceeds from selling replaced vehicles | 147 | 111 | - | 45 |
| Transfer from the Surface Water Management Fund | - | - | 509 | - |
| Interest and other | 219 | 170 | 216 | 100 |
| **Total revenues** | **$2,093** | **$2,023** | **$2,468** | **$1,471** |
| **Expenditures** | | | | |
| Staff | $239 | $299 | $281 | $615 |
| Fuel, parts and supplies | 166 | 481 | 490 | 578 |
| Repairs and outside services | 185 | 190 | 258 | 442 |
| Vehicle and equipment replacement | 705 | 650 | 994 | 441 |
| **Total expenditures** | **$1,295** | **$1,619** | **$2,023** | **$2,076** |
| **Net change in fund balance** | **$798** | **$404** | **$445** | **($605)** |
| **Fund balance** | | | | |
| Beginning of period | $2,136 | $2,935 | $2,935 | $3,380 |
| **End of period** | **$2,935** | **$3,339** | **$3,380** | **$2,775** |

### Explaining the changes

**Revenue falls 40.4 percent.** Replacement charges fall from $1,175,000 to $320,000, because the budget plans no further capital charges beyond these and uses existing fund balance for the scheduled replacements, to bring the balance down to a more reasonable level. In addition, $509,000 of the 2025-2026 figure was a one-time transfer from the Surface Water Management Fund toward a street sweeper, which does not recur, and interest and other income falls from $216,000 to $100,000 as the balance is spent. Maintenance charges rise from $567,000 to $1,006,000; they are based on historical averages until a full accounting of fleet costs, a 2027 work plan item, is completed.

**Spending rises 2.6 percent.** Every category except replacement increases. The cost of operating the fleet has risen with general price increases for fuel, parts and outside repair services, the budget adds $45,000 for rental vehicles while units are out for repair as vehicle lives are extended, and the fund now carries more staff time than before.

**Staff costs more than double.** The fund budgets 1.80 full-time equivalents across 3 positions for 2027-2028. This budget trues up the staff time charged to this fund to the actual cost of fleet work, which prior budgets understated. The increase reflects that correction, not a salary increase.

**Replacement falls 55.6 percent.** That reflects timing rather than policy: the 2025-2026 figure includes the $509,000 street sweeper purchased with the transfer from the Surface Water Management Fund. Replacement is scheduled and not annual, so the line can change significantly between periods, and a single-period change is not meaningful on its own: the six years in Table 74 run from $66,000 to $331,000. The schedule, not this line, is the guide to what the fund has committed to.

**The fund draws down $605,000.** That is the intended result rather than a shortfall. The fund ends the biennium with an estimated $2,775,000, which remains available for the scheduled replacements in Table 74 in this section.

### Restricted and unrestricted fund balance

The fund's projected fund balance at the end of 2028 is $2,775,000 (Table 75 in this section). No portion is restricted by law or by an outside party. As an internal service fund, the balance has been accumulated from charges to other City funds for the scheduled replacement of vehicles and equipment (Table 74 in this section), which is the use planned for it. No minimum fund balance policy applies to this fund.

# Technology Services Fund

Fund 502 • 9.00 FTE • 27 programs • $9,984,000 biennial budget

## What this fund is

The Technology Services Fund (Fund 502) is an internal service fund, managed by the Technology Management department: it does not serve the public directly, it serves the departments that use its services, and its revenue comes mainly from the charges those funds pay. The fund pays for the City's information technology: the network, the servers and the computers on every desk, the software the City runs its business on, the geographic information system behind every map, and the staff who keep all of it working. About 90 percent of its revenue comes from charges to the funds that use its services.

Beginning in 2027, the fund carries 9.00 full-time equivalent positions across 9 budgeted positions, one fewer than previously budgeted, because the Website Associate position is eliminated. Its 2027-2028 budget is $9,984,000, of which $1,382,000 is capital: the replacement and upgrade of equipment and software.

## How the fund is paid for

The fund has five revenue sources, and only one of them, apart from interest income, comes from outside City government. The two charges to the General Fund are the largest by far: together they are $6,800,000 of the $8,513,000 the fund expects to receive, or 79.9 percent. Because those charges, like the Surface Water Management Fund share, are both a cost to the paying fund and revenue to this fund, they are counted twice in an all-funds total; the Expenditures (All Funds) section explains this and reports the amount.

**Table 76.** Technology Services Fund revenue by source, 2027-2028. Amounts are in thousands. The two General Fund charges and the Surface Water Management Fund share are internal: the same money is an expenditure of the fund that pays it and revenue of this fund.

| Source | 2027-2028 budget | Share of revenue |
|---|---:|---:|
| Charge to the General Fund, operating | $6,200 | 72.8% |
| Charge to the General Fund, capital | 600 | 7.0% |
| Surface Water Management Fund share | 853 | 10.0% |
| Technology surcharge on permits | 800 | 9.4% |
| Interest income | 60 | 0.7% |
| **Total revenue** | **$8,513** | **100.0%** |

The technology surcharge is the one source, apart from interest income, that comes from outside. It is 15 percent of each building permit fee, on the basis that permit applicants use the City's permitting software and should contribute to replacing it. The Surface Water Management Fund pays its share of citywide systems directly, because it is a separate enterprise and its ratepayers should not be subsidized by, or subsidize, the General Fund. Interest is earned on the fund balance until it is spent.

## Program summary

The table below presents the fund by program rather than by object of expenditure. Program definitions appear in the Program List section of this document.

The largest programs are Application and System Support ($2.4 million), which carries citywide software including the financial system, the staff who support it and the $212,000 completion of the financial system implementation; Technology Equipment Replacement and Infrastructure ($1.5 million), which covers staff time, laptops and other hardware, website support services and the $365,000 data center server replacement; and Permit Center ($1.0 million), the $750,000 permit system replacement and current permitting software subscriptions. Across the fund, cost is driven by staff ($4,172,000) and software maintenance and subscriptions ($3,614,000). The fund's 9.00 FTE are charged to 10 programs, but its costs land on 27, because each software system is charged to the program that uses it, such as the financial system to Accounting and the records system to Public Records Requests.

**Table 77.** Technology Services Fund program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically; the charges to other funds and interest income are not assigned to a program and are shown on their own line, and the technology surcharge is budgeted in Application and System Support.

| Program | Personnel | Supplies | Services | Capital | Total expenditures | Revenue | Net cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Accounting | - | - | 72 | - | **$72** | - | **$72** | - |
| Accounts Payable | - | - | 62 | - | **62** | - | **62** | - |
| Administration | 479 | 35 | 78 | - | **592** | - | **592** | - |
| Application and System Support | 962 | - | 1,241 | 212 | **2,414** | 800 | **1,614** | *342* |
| Budgeting and Data Analysis | 167 | - | - | - | **167** | - | **167** | - |
| Building Services | - | - | 40 | - | **40** | - | **40** | - |
| Capital Project Investment | 482 | - | 1 | - | **484** | - | **484** | - |
| City Council Support | 62 | - | 91 | 55 | **208** | - | **208** | *55* |
| City Hall Reception | - | - | 23 | - | **23** | - | **23** | - |
| Communications | - | - | 61 | - | **61** | - | **61** | - |
| Contract and Grant Management | - | - | 137 | - | **137** | - | **137** | - |
| Emergency Management | 84 | - | - | - | **84** | - | **84** | - |
| Facilities | - | - | 41 | - | **41** | - | **41** | - |
| Financial Reporting | - | - | 62 | - | **62** | - | **62** | - |
| Fleet Management | - | - | 27 | - | **27** | - | **27** | - |
| Geographic Information Systems (GIS) | 537 | - | 312 | - | **849** | - | **849** | - |
| Help Desk and Service Desk | 631 | - | 19 | - | **650** | - | **650** | - |
| Human Resources | - | - | 134 | - | **134** | - | **134** | - |
| Payroll | - | - | 86 | - | **86** | - | **86** | - |
| Permit Center | - | - | 278 | 750 | **1,028** | - | **1,028** | *750* |
| Professional Development and Certifications | - | - | 4 | - | **4** | - | **4** | - |
| Public Records Requests | 136 | - | 683 | - | **819** | - | **819** | - |
| Recruitment | - | - | 33 | - | **33** | - | **33** | - |
| Rentals | - | - | 14 | - | **14** | - | **14** | - |

| Program | Personnel | Supplies | Services | Capital | Total expenditures | Revenue | Net cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Safe and Efficient Multimodal Transportation Operations | - | - | 293 | - | **293** | - | **293** | *80* |
| Surface Water System Operations | - | - | 104 | - | **104** | - | **104** | - |
| Technology Equipment Replacement and Infrastructure | 631 | 92 | 407 | 365 | **1,495** | - | **1,495** | *373* |
| Not assigned to a program | - | - | - | - | **-** | 7,713 | **(7,713)** | - |
| **Fund total** | **$4,172** | **127** | **4,304** | **1,382** | **$9,984** | **$8,513** | **$1,471** | ***1,600*** |

Figures are for the two-year period. Total expenditures equals personnel plus supplies plus services plus capital. Net cost is total expenditures less revenue.

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the fund total.

**Performance measures.** Measures for the fund's programs include 99.9 percent availability for enterprise systems, acknowledging 80 percent of help desk requests within one business day and having devices and accounts ready on day one for every new hire when IT receives five business days' notice. The full set of measures appears in the Performance Measures section.

## Staff allocation

The fund budgets 9.00 full-time equivalents. One position, the Website Associate, has been eliminated in this budget: it is listed with no FTE, so that readers can see which position was eliminated. Allocations are identical in both years of the biennium, so a single set of figures is shown.

**Table 78.** Budgeted positions and their allocation across programs, 2027-2028. A position is counted once here and its time is divided among the programs it works on in the program summary (the IT Director is charged to 10 programs and appears in all 10 there), which is why each position other than the eliminated one shows a full FTE here while its cost is divided among several programs in Table 77.

| Position | Programs worked on | 2027 FTE | 2028 FTE |
|---|---|---|---|
| IT Director | 10 | 1.00 | 1.00 |
| IT GIS Systems Analyst | 4 | 1.00 | 1.00 |
| IT Project Manager / Business Analyst | 4 | 1.00 | 1.00 |
| IT Support Technician | 4 | 1.00 | 1.00 |
| IT Systems Administrator | 7 | 1.00 | 1.00 |
| Network Analyst | 5 | 1.00 | 1.00 |
| Senior Applications Analyst | 5 | 1.00 | 1.00 |
| Senior IT GIS Systems Analyst | 5 | 1.00 | 1.00 |
| Senior Information Systems Manager | 10 | 1.00 | 1.00 |
| *Website Associate (eliminated)* | 1 | 0.00 | 0.00 |
| **Total** | | **9.00** | **9.00** |

## Technology replacement

Capital in this fund is not construction. It is the scheduled replacement and upgrade of equipment and software: network hardware, servers, and the systems that support the City's permitting, finance and records functions. The budget includes $1,382,000 in the biennium and a further $890,000 in the following four years, which is identified but not appropriated: an asset management system upgrade, network replacement and data center server and storage growth. The 2027-2028 items are the replacement of the City's permitting system ($750,000, carried forward from 2025-2026 after the project was delayed to late 2026), the replacement of data center servers at the end of their 60-month life cycle ($365,000), the completion of the City's financial system implementation ($212,000) and the upgrade or replacement of the agenda management system ($55,000).

**Table 79.** Technology replacement and upgrades by year and kind, 2027-2032. Amounts are in thousands. The 2027 and 2028 rows are appropriated by this budget; the four plan years are shown in italics and are not.

| Year | Hardware | Software | Total |
|---|---|---|---|
| 2027 | $365 | $517 | **$882** |
| 2028 | - | 500 | **500** |
| *2029 (plan)* | *-* | *150* | ***150*** |
| *2030 (plan)* | *150* | *470* | ***620*** |
| *2031 (plan)* | *55* | *-* | ***55*** |
| *2032 (plan)* | *65* | *-* | ***65*** |
| **Six-year total** | **$635** | **$1,637** | **$2,272** |

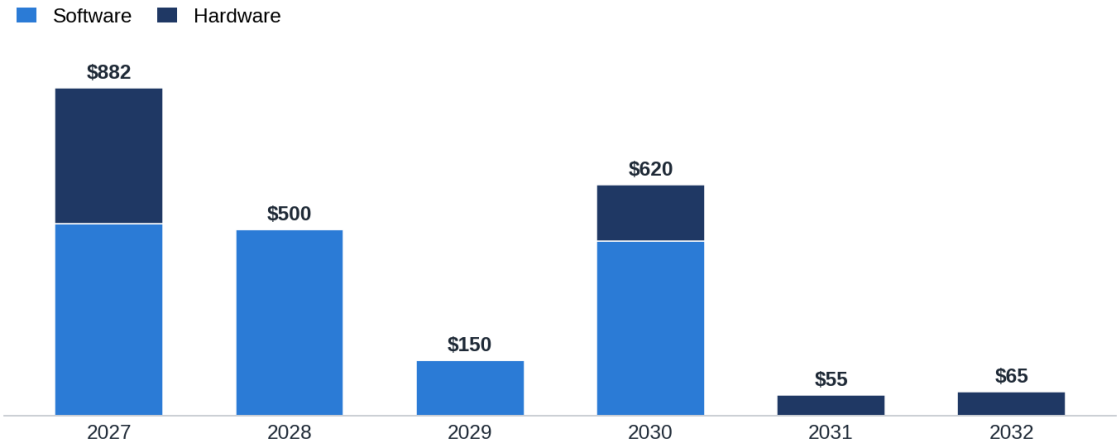


**Figure 21.** Technology replacement and upgrade spending by year, split between hardware and software. Amounts are in thousands. The same figures appear in Table 79.

## The fund in summary

The table below summarizes the fund's revenue and spending across three periods and their effect on its fund balance. The fund took in more than it spent in each of the last two periods and built its fund balance to an estimated $1,900,000 at the end of 2026; in 2027-2028 it spends $1,471,000 more than it takes in and draws that balance down to $429,000. Part of that balance is capital charges paid into the fund in 2025-2026 for projects that have been delayed into 2027-2028.

**Table 80.** Technology Services Fund statement of revenues, expenditures and changes in fund balance, four periods. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges to other City funds | $6,224 | $7,126 | $7,126 | $7,653 |
| Technology surcharge on permits | - | 1,000 | 978 | 800 |
| Interest and other | 81 | 18 | 89 | 60 |
| **Total revenues** | **$6,304** | **$8,144** | **$8,193** | **$8,513** |
| **Expenditures** | | | | |
| Staff | $3,389 | $4,007 | $3,744 | $4,172 |
| Supplies | 315 | 340 | 123 | 127 |
| Services and software | 2,378 | 2,789 | 3,410 | 4,304 |
| Equipment and software replacement | 45 | 1,777 | 286 | 1,382 |
| **Total expenditures** | **$6,126** | **$8,914** | **$7,563** | **$9,984** |
| **Net change in fund balance** | **$178** | **($770)** | **$630** | **($1,471)** |
| **Fund balance** | | | | |
| Beginning of period | $1,092 | $1,270 | $1,270 | $1,900 |
| **End of period** | **$1,270** | **$500** | **$1,900** | **$429** |

### Explaining the changes

**Services and software, +26.2 percent.** This is the largest category in the fund, at about $4.3 million, and most of it ($3,614,000) is software maintenance and subscriptions. The shift from one-time software purchases to annual subscriptions moves cost from capital to services on a continuing basis.

**Staff, +11.4 percent.** The increase reflects wage and benefit escalation for a team that is one position smaller, because the Website Associate position is eliminated in this budget.

**Equipment and software replacement, +383.2 percent.** Replacement is scheduled rather than annual, so this line can change by large percentages between periods, and a single-period change is not meaningful on its own. The six-year schedule in Table 79 is the better guide to what the fund has committed to.

### Restricted and unrestricted fund balance

The fund's projected fund balance at the end of 2028 is $429,000 (Table 80 in this section). The balance comes mainly from charges to other City funds and is used for the technology replacements and upgrades in Table 79 in this section. When the City Council adopted the technology surcharge on building permits, it specified the purposes for which the surcharge revenue may be used, chiefly the City's permitting technology, including the permit system replacement. No minimum fund balance policy applies to this fund.

# Risk Management Fund

Fund 503 • closing in 2027 • $250,000 appropriated transfer

The Risk Management Fund has accounted for the City's insurance costs and unemployment claims, paid for by charges to the General Fund and the Surface Water Management Fund. In 2025-2026 those charges are estimated at $2,376,000 and the fund's expenditures at $2,461,000.

The fund is being closed. Beginning in 2027, risk management becomes a division of Administrative Services in the General Fund, and the City's insurance costs are budgeted there.

The fund's remaining balance, projected at $223,000 at the end of 2026, is transferred to the General Fund in 2027. No other revenue or spending is budgeted in the fund for 2027-2028.

**Table 81.** Risk Management Fund in summary, three periods. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026.

| | 2023-2024 actual | 2025-2026 Estimate | 2027-2028 budget |
|---|---|---|---|
| Fund balance at the start of the period | $452 | $296 | $223 |
| Revenues | 1,624 | 2,389 | - |
| Expenditures | 1,780 | 2,461 | - |
| Transfer out to the General Fund | - | - | 223 |
| **Fund balance at the end of the period** | $296 | **$223** | **-** |

**Note.** The transfer out is shown at the projected remaining balance of about $223,000, the amount expected to be needed. The budget appropriates $250,000 so that the transfer can cover the final balance and any late activity. The 2023-2024 beginning balance is the audited 2025 beginning balance less 2023-2024 activity.

PART 5

# Department Budgets

Each department's responsibilities, budget by division and by program, staffing, and changes from the prior biennium.

**In this part**

- City Council
- City Manager's Office
- City Operations
- Legal
- Public Safety
- Public Works
- Community Development
- Parks and Recreation
- Administrative Services
- Facilities Management
- Finance
- Non-Departmental

# City Council

General Fund • 7 elected officials • $739,000 biennial budget

## What the City Council does

The City Council is Sammamish's legislative body. Seven councilmembers, elected at large by the City's residents, set policy, adopt the budget and the ordinances that carry it out, levy taxes, approve contracts above the City Manager's authority, and appoint the City Manager. The Council selects a Mayor and Deputy Mayor from among its own members. Boards and commissions advise the Council, and every other section of this budget describes work the Council authorized.

Councilmembers are elected officials rather than employees, so the seven positions in this section do not appear in the City's authorized position count in the Personnel section. The Council's 2027-2028 biennial budget of $739,000 is 0.6 percent of the General Fund. Almost half of it, $337,000 over the biennium, pays for the City's memberships in the regional, state and local organizations it belongs to: the Sound Cities Association, the Puget Sound Regional Council, the National League of Cities, the Association of Washington Cities, and the Sammamish Chamber of Commerce. The rest is councilmember compensation and benefits, the Council's annual retreat and the City Manager's performance evaluation, conference registration and travel, and communications.

## Program summary

The table below presents the department's budget by program, the service the work delivers. Governmental Affairs, Regional Issues and Legislative Oversight carries more than 90 percent of the Council's budget: councilmember compensation and benefits ($333,000) and the City's regional, state and local memberships ($337,000), which are set largely by population-based dues. Administration ($49,000) pays for the facilitator of the annual Council retreat and the City Manager's annual performance evaluation, and City Council Support ($11,000) covers conference registration and travel. Program definitions and each program's citywide figures appear in the Program List section of this document.

**Table 82.** City Council program summary, 2027-2028 biennium. Amounts are in thousands.

| Program | Personnel | Supplies | Services | Total expenditures | Net program cost |
|---|---|---|---|---|---|
| Administration | - | 2 | 47 | **$49** | **$49** |
| City Council Support | - | - | 11 | **11** | **11** |
| Governmental Affairs, Regional Issues and Legislative Oversight | 333 | - | 346 | **678** | **678** |
| **Department total** | **$333** | **2** | **404** | **$739** | **$739** |

**Performance measures.** The Council's work is supported through the City Council Support and Governmental Affairs programs, whose measures include publishing 100 percent of Council agendas and packets at least five days before each regular meeting and adopting a legislative agenda each year. The full set of measures appears in the Performance Measures section.

## Elected officials

The Council has seven members: six councilmembers and the Mayor, whom the Council selects from among its members. Councilmembers are part-time elected officials, so the table shows the number of positions rather than full-time equivalents.

**Table 83.** City Council elected officials, 2027-2028. Positions are shown as headcount; elected officials carry no FTE.

| Position | Office | 2027 positions | 2028 positions |
|---|---|---|---|
| Councilmember | City Council | 6 | 6 |
| Councilmember (Mayor) | City Council | 1 | 1 |
| **Total** | | **7** | **7** |

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. This presentation remains on the same basis as prior budget documents and is comparable across the three periods shown.

**Table 84.** City Council expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $275 | $308 | +12.0% | $333 | +8.1% | 45.1% |
| Supplies | 6 | 9 | +50.0% | 2 | −77.8% | 0.3% |
| Services and charges | 486 | 394 | −18.9% | 404 | +2.5% | 54.7% |
| **Total** | **$768** | **$711** | **−7.4%** | **$739** | **+3.9%** | **100.0%** |

Figures are for each two-year period. A minus sign indicates a decrease. The first % change column compares 2025-2026 to 2023-2024; the second compares 2027-2028 to 2025-2026.

### Explaining the changes

**Personnel, +8.1 percent.** This category consists of councilmember compensation and related benefits. It has risen across all three periods, from $275,000 in 2023-2024 to $308,000 in 2025-2026 and $333,000 budgeted for 2027-2028, an average increase of about 5 percent a year. The budget applies salary increases of 3.9 percent in 2027 and 4.0 percent in 2028; related benefits (dental, vision, Labor and Industries, Paid Family and Medical Leave, 401(a) and FICA Medicare) are budgeted at their own rates.

**Services and charges, +2.5 percent.** The category is dominated by the City's regional and state memberships, which are budgeted at $337,000 for the biennium. The category fell sharply between 2023-2024 and 2025-2026, mainly because the Kokanee Work Group budget, which cost $111,807 in 2023-2024, moved to the Surface Water Management Fund in the 2025-2026 budget. It is close to flat against the current biennium.

**The department overall.** The Council's budget is $739,000, 3.9 percent above the $711,000 estimated for 2025-2026 and below the $768,000 spent in 2023-2024. It is one of the smallest department budgets in the General Fund and one of the most stable.

# City Manager's Office

General Fund • 8.00 FTE • 4 divisions • $4,405,000 biennial budget

## What the City Manager's Office does

The City Manager is the City's chief executive, appointed by and accountable to the City Council. The office carries out the policies the Council adopts, directs the City's departments, prepares the budget the Council considers, and represents Sammamish to other governments. This section covers the City Manager's own office and the two functions that report directly to it, communications and the City Clerk, and the cost of running the City's elections.

The department budgets 8.00 full-time equivalent positions across four divisions and includes no capital outlay. Its 2027-2028 biennial budget of $4,405,000 is 3.6 percent of the General Fund. Administrative Services, which also reports to the City Manager, is a separate department and is presented in its own section.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. The department budgets no capital outlay and no revenue, so its net cost to the General Fund equals total expenditures.

**Table 85.** City Manager's Office division summary, 2027-2028 biennium. Amounts are in thousands.

| Division | FTE | Personnel | Supplies | Services | Total expenditures | Net division cost |
|---|---|---|---|---|---|---|
| Administration | 2.00 | $1,298 | 24 | 257 | **$1,579** | **$1,579** |
| Communications | 1.00 | 402 | - | 151 | **553** | **553** |
| City Clerk | 5.00 | 1,492 | 1 | 219 | **1,712** | **1,712** |
| Elections | - | - | - | 561 | **561** | **561** |
| **Department total** | 8.00 | **$3,191** | **26** | **1,188** | **$4,405** | **$4,405** |

**Elections are a cost the City pays rather than a service the department delivers.** King County administers elections for the City and bills it for its share. The $561,000 budgeted here is $430,000 of voter registration and $131,000 of election costs, and the cost varies from year to year: Council seats are on the ballot in odd-numbered years, so the cost falls unequally across a biennium.

**The City Clerk division is the largest division in the department. It maintains the City's official records, manages** public disclosure and public records requests, publishes the municipal code, and supports the Council's meetings. Its $1,712,000 includes $100,000 to digitize records over the biennium, one of the largest non-personnel commitments in the department.

## Program summary

The table below presents the same budget by program, the service the work delivers, rather than by the division that manages it. The two tables add to the same department total. Program definitions and each program's citywide figures, which include the other departments that contribute to it, appear in the Program List section of this document.

**Table 86.** City Manager's Office program summary, 2027-2028 biennium. Amounts are in thousands.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Net program cost |
|---|---|---|---|---|---|---|
| Administration | 1.35 | $513 | 2 | 159 | **$674** | **$674** |
| Budgeting and Data Analysis | 0.05 | 40 | - | - | **40** | **40** |
| City Council Support | 1.35 | 546 | - | 582 | **1,128** | **1,128** |
| City Hall Reception | 0.60 | 134 | - | 1 | **135** | **135** |
| City Management | 0.50 | 397 | 1 | 91 | **489** | **489** |
| Communications | 0.97 | 398 | - | 145 | **543** | **543** |
| Contract and Grant Management | - | - | - | 5 | **5** | **5** |
| Employee Well-being | 0.05 | 25 | 23 | - | **48** | **48** |
| Events | - | - | - | 50 | **50** | **50** |
| Governmental Affairs, Regional Issues and Legislative Oversight | 0.05 | 40 | - | 120 | **160** | **160** |
| Human Resources | 0.20 | 100 | - | - | **100** | **100** |
| Legal | 0.08 | 43 | - | - | **43** | **43** |
| Long-Range Planning | 0.15 | 34 | - | 34 | **68** | **68** |
| Permit Review, Management and Inspection | 0.05 | 11 | - | - | **11** | **11** |
| Professional Development and Certifications | 0.20 | 63 | - | - | **64** | **64** |
| Public Records Requests | 1.75 | 557 | - | 1 | **558** | **558** |
| Public Safety | 0.05 | 40 | - | - | **40** | **40** |
| Special Projects | 0.58 | 234 | - | - | **234** | **234** |
| Sustainability | 0.02 | 16 | - | - | **16** | **16** |
| **Department total** | **8.00** | **$3,191** | **26** | **1,188** | **$4,405** | **$4,405** |

**The programs cut across the divisions.** City Council Support is the largest program at $1,128,000: $561,000 is the election and voter registration cost billed by King County, and the rest is mainly City Clerk staff time for agendas, minutes, legal notices, code publishing and meeting support. Administration ($674,000) includes $100,000 to digitize records and the City Clerk staff's training and certifications. Public Records Requests ($558,000) is almost entirely the 1.75 FTE of City Clerk staff who respond to records requests, and Communications ($543,000) covers the Communications Manager, the newsletter and its postage.

**Performance measures.** Measures for the office's programs include holding one-on-one meetings with each councilmember at least twice a month, keeping at least 85 percent of Work Plan items on track or complete, issuing a first public message within one hour of every emergency incident that affects residents, and providing the required first response to 100 percent of public records requests within five business days. The full set of measures appears in the Performance Measures section.

## Staff allocation

The department's 8.00 positions are concentrated in the City Clerk division, the only division with more than two staff.

**Table 87.** City Manager's Office staff allocation by division, 2027-2028.

| Division | Position | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Administration | Chief of Staff | 1.00 | 1.00 |
| Administration | City Manager | 1.00 | 1.00 |
| Communications | Communications Manager | 1.00 | 1.00 |
| City Clerk | Administrative Assistant | 1.00 | 1.00 |
| City Clerk | City Clerk | 1.00 | 1.00 |
| City Clerk | Deputy City Clerk | 1.00 | 1.00 |
| City Clerk | Office Assistant II | 1.00 | 1.00 |
| City Clerk | Public Disclosure Officer | 1.00 | 1.00 |
| **Total** | | **8.00** | **8.00** |

The table below shows how the department's positions are allocated across its programs and which division does the work. A row total is the staff time the program takes; the number of entries in a row shows how many divisions contribute to it.

**Table 88.** City Manager's Office FTE by program and division, 2027-2028.

| Program | Admin | Communications | City Clerk | Total |
|---|---|---|---|---|
| Administration | 0.55 | 0.05 | 0.75 | **1.35** |
| Budgeting and Data Analysis | 0.05 | - | - | **0.05** |
| City Council Support | 0.30 | - | 1.05 | **1.35** |
| City Hall Reception | - | - | 0.60 | **0.60** |
| City Management | 0.50 | - | - | **0.50** |
| Communications | 0.02 | 0.95 | - | **0.97** |
| Employee Well-being | 0.05 | - | - | **0.05** |
| Governmental Affairs, Regional Issues and Legislative Oversight | 0.05 | - | - | **0.05** |
| Human Resources | 0.20 | - | - | **0.20** |
| Legal | 0.03 | - | 0.05 | **0.08** |
| Long-Range Planning | - | - | 0.15 | **0.15** |
| Permit Review, Management and Inspection | - | - | 0.05 | **0.05** |
| Professional Development and Certifications | - | - | 0.20 | **0.20** |
| Public Records Requests | - | - | 1.75 | **1.75** |
| Public Safety | 0.05 | - | - | **0.05** |
| Special Projects | 0.18 | - | 0.40 | **0.58** |
| Sustainability | 0.02 | - | - | **0.02** |
| **Total** | **2.00** | **1.00** | **5.00** | **8.00** |

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. To keep the three periods

comparable, the 2023-2024 and 2025-2026 amounts exclude the Sustainability Program and General Fund non-departmental divisions, which moved to the City Operations department for 2027-2028.

**Table 89.** City Manager's Office expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $3,087 | $3,569 | +15.6% | $3,191 | −10.6% | 72.4% |
| Supplies | 37 | 24 | −35.1% | 26 | +8.3% | 0.6% |
| Services and charges | 1,434 | 1,419 | −1.0% | 1,188 | −16.3% | 27.0% |
| **Total** | **$4,558** | **$5,012** | **+10.0%** | **$4,405** | **−12.1%** | **100.0%** |

## Explaining the changes

**Personnel, −10.6 percent.** Personnel is 72.4 percent of the department's budget, and the City Clerk division carries the largest share of it. The decrease from 2025-2026 reflects the move of one Deputy City Manager and the Supervising Management Analyst to the new City Operations department, where they appear in that section's staff allocation table. Table 87 in this section lists the eight positions that remain in this department, each funded for both full years.

**Services and charges, −16.3 percent.** The largest items are election and voter registration costs billed by King County at $561,000, the City's state lobbyists at $120,000 for the biennium, the newsletter and its postage at a combined $107,050, and records digitization at $100,000. The decrease from 2025-2026 is mainly in the Administration division, where professional services fall from $344,000 in 2025-2026 to $50,000 in 2027-2028, the Farmers Market sponsorship, which is the only professional services item budgeted in that division. The communications plan has been updated and the newsletter will be reduced from 12 pages to 4 pages an issue, so newsletter printing and postage fall from an estimated $138,000 in 2025-2026 (budgeted at $160,000) to $107,050. Election costs of $131,000 are budgeted for 2027 and none for 2028; with voter registration, election and voter registration costs total $561,000, slightly below the $571,000 estimated for 2025-2026.

**The department overall.** The budget is $4,405,000, compared with $5,012,000 estimated for 2025-2026, a decrease of 12.1 percent, and $4,558,000 spent in 2023-2024.

# City Operations

General Fund • 4.75 FTE • 3 divisions • $6,861,000 biennial budget

## What City Operations does

City Operations was created for 2027-2028 by reorganizing positions and programs previously budgeted in the City Manager's Office and Administrative Services. It adds no new positions; it reflects the reclassification of one department director to a Deputy City Manager position. City Operations provides day-to-day direction for the City organization. Two Deputy City Managers divide responsibility for the organization between them: the Deputy City Manager, Chief of Operations, oversees the departments that deliver services directly to the community, including Public Works (such as street maintenance), Parks and Recreation (such as park maintenance) and Community Development, as well as this department's Human Services and Sustainability divisions; the Deputy City Manager, Chief of Administration, oversees internal service and support functions such as Finance, Administrative Services and Facilities Management. The administrative structure diagram in the Introduction shows which departments report to each.

The department budgets 4.75 full-time equivalent positions in three divisions (Administration, Sustainability and Human Services) and also carries $251,000 of citywide non-departmental costs. It includes no capital outlay and receives $1,384,000 of division revenue. Its 2027-2028 biennial budget of $6,861,000 is 5.6 percent of General Fund expenditures.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into three categories (personnel, supplies, and services and charges), which sum to total expenditures. Division revenue is then deducted to give the net cost to the General Fund.

**Table 90.** City Operations division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is Sustainability grant funding and, for Human Services, affordable housing fee-in-lieu revenue and affordable housing sales tax.

| Division | Personnel | Supplies | Services | Total expenditures | Division revenue | Net division cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Administration | $1,932 | - | 140 | **$2,072** | - | **$2,072** | *30* |
| Sustainability | 291 | 1 | 970 | **1,261** | 272 | **990** | *130* |
| Human Services | 334 | - | 2,944 | **3,278** | 1,112 | **2,166** | *4* |
| Non-departmental costs | - | - | 251 | **251** | - | **251** | - |
| **Department total** | **$2,556** | **1** | **4,304** | **$6,861** | **1,384** | **$5,478** | ***164*** |

**Non-departmental costs are citywide costs budgeted in a General Fund non-departmental division of City Operations: the Puget Sound Clean Air Agency assessment ($182,000), the liquor excise tax payment ($50,000), and postage and memberships ($19,000).**

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the department total.

**Most of the Human Services budget is passed through to other organizations.** Of its $3,278,000, $1,620,000 is human services grants: $1,342,000 of grants to agencies serving Sammamish residents, allocated on the recommendation of the Human Services Commission; $220,000 for the senior program at Beaver Lake Lodge; and $58,000 of other grant costs, including liquor revenue restricted to drug and alcohol treatment programs and the fee for the pooled grant program managed by the City of Kirkland. A further $1,312,000 is paid to ARCH (A Regional Coalition for Housing), the regional housing partnership whose administration is handled by the City of Bellevue: $1,000,000 of

affordable housing fee-in-lieu revenue that the City passes through to ARCH, $112,000 of affordable housing sales tax and a $200,000 City contribution. The division receives $1,112,000 in revenue dedicated to affordable housing against these costs, so its net cost to the General Fund is $2,166,000.

**Sustainability is partly grant funded.** The division budgets $1,261,000 and expects $272,000 of King County and Washington State Department of Ecology grants, which fully fund the City's five annual recycling events. Its largest commitment is $948,000 of contracted services, including the Energy Smart Eastside heat pump program and $130,000 of one-time funding to update the Urban Forest Management Plan (2027) and the Climate Action Plan (2028).

## Program summary

The department's largest programs are Human Services ($1,998,000), which funds grants to community agencies, the senior program at Beaver Lake Lodge and the coordinator who manages them; Sustainability ($1,433,000), which delivers grant-funded recycling events, the Energy Smart Eastside heat pump program, climate and urban forest planning, and the Puget Sound Clean Air Agency assessment; and Affordable Housing ($1,312,000), which is almost entirely payments to ARCH. Most other programs carry a share of the time of the two Deputy City Managers and the Supervising Management Analyst. The table below presents the same expenditures by program rather than by division, and both tables add to the same department total. Program definitions and each program's citywide figures appear in the Program List section; the Program Budgeting section explains the program approach.

**Table 91.** City Operations program summary, 2027-2028 biennium. Amounts are in thousands. FTE is this department's share of each position allocated to the program; each program's level of requirement is reported in the Program List section.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Administration | 0.26 | $137 | - | 21 | **$158** | - | **$158** | - |
| Affordable Housing | - | - | - | 1,312 | **1,312** | 1,112 | **200** | - |
| Budgeting and Data Analysis | 0.15 | 97 | - | - | **97** | - | **97** | - |
| Building Services | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Capital Project Investment | 0.05 | 38 | - | - | **38** | - | **38** | - |
| City Council Support | 0.30 | 193 | - | - | **193** | - | **193** | - |
| City Management | 0.60 | 418 | - | 10 | **427** | - | **427** | - |
| Code and Surface Water Compliance | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Communications | 0.10 | 60 | - | - | **60** | - | **60** | - |
| Contract and Grant Management | 0.15 | 111 | - | - | **111** | - | **111** | - |
| Current Planning Services | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Diversity, Equity, Inclusion and Belonging | 0.05 | 33 | - | 102 | **135** | - | **135** | - |
| Emergency Management | 0.10 | 74 | - | - | **74** | - | **74** | - |
| Engineering | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Events | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Governmental Affairs, Regional Issues and Legislative Oversight | 0.10 | 60 | - | - | **60** | - | **60** | - |
| Human Resources | 0.15 | 111 | - | - | **111** | - | **111** | - |
| Human Services | 0.81 | 366 | - | 1,632 | **1,998** | - | **1,998** | *4* |

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Labor Relations | 0.10 | 74 | - | - | **74** | - | **74** | - |
| Legal | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Long-Range Planning | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Permit Review, Management and Inspection | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Professional Development and Certifications | 0.06 | 22 | - | - | **22** | - | **22** | - |
| Public Safety | - | - | - | 50 | **50** | - | **50** | - |
| Rentals | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Right-of-Way Management | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Risk Management | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Safe and Efficient Multimodal Transportation Operations | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Solid Waste and Recycling | 0.05 | 15 | - | - | **15** | - | **15** | - |
| Special Projects | 0.53 | 247 | - | 30 | **277** | - | **277** | *30* |
| Surface Water System Operations | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Surface Water System Operations (Enhanced Level of Service) | 0.02 | 15 | - | - | **15** | - | **15** | - |
| Sustainability | 0.90 | 285 | 1 | 1,147 | **1,433** | 272 | **1,161** | *130* |
| Volunteer and Restoration | 0.01 | 8 | - | - | **8** | - | **8** | - |
| **Department total** | **4.75** | **$2,556** | **1** | **4,304** | **$6,861** | **1,384** | **$5,478** | ***164*** |

**FTE is the share of each position allocated to that program in 2027; allocations are identical in 2028.**

**Small amounts are allocated to services this department does not deliver.** Sixteen of the programs above carry $15,000 or less each, and these amounts represent staff oversight time. The $50,000 in Public Safety is a liquor excise tax payment rather than staff time. The Deputy City Manager, Chief of Operations is allocated across twenty-five programs and the Chief of Administration across eleven. This reflects how supervision appears in a program budget: a small share of a senior position is allocated to each service overseen. The cost of delivering those services is in the departments that deliver them.

**Performance measures.** Sustainability measures include reaching at least 2,000 residents a year and updating the Climate Action Plan and Urban Forest Plan by the end of 2028. Human Services measures call for City-funded agencies to serve at least 10,000 Sammamish residents a year, with at least 90 percent of agencies meeting their contracted service goals. The full set of measures appears in the Performance Measures section.

## Staff allocation

The department's 4.75 positions are the two Deputy City Managers and the Supervising Management Analyst in Administration, the Natural Resources and Environmental Sustainability Coordinator in Sustainability, and the Senior Human Services Coordinator (0.75 FTE) in Human Services. None is a new position. In 2025-2026, one Deputy City Manager, the Supervising Management Analyst and the Sustainability Coordinator were budgeted in the City Manager's Office; the other Deputy City Manager (Chief of Administration) was budgeted in Administrative Services as its Director, a position reclassified in 2026.

**Table 92.** City Operations staff allocation by division, 2027-2028. Position counts (FTE), not costs.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Deputy City Manager, Chief of Administration | Administration | 1.00 | 1.00 |
| Deputy City Manager, Chief of Operations | Administration | 1.00 | 1.00 |
| Supervising Management Analyst | Administration | 1.00 | 1.00 |
| Natural Resources and Environmental Sustainability Coordinator | Sustainability | 1.00 | 1.00 |
| Senior Human Services Coordinator | Human Services | 0.75 | 0.75 |
| **Total** | | **4.75** | **4.75** |

The table below shows how the department's positions are allocated across its programs and which division does the work. The total for each row is the staff time the program requires, and each figure in a row represents a division that contributes to it.

**Table 93.** City Operations General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. Column headings are shortened: Admin = Administration. Programs with no staff time (Affordable Housing and Public Safety) are not shown.

| Program | Admin | Sustainability | Human Services | Total |
|---|---|---|---|---|
| Administration | 0.17 | 0.05 | 0.04 | **0.26** |
| Budgeting and Data Analysis | 0.15 | - | - | **0.15** |
| Building Services | 0.02 | - | - | **0.02** |
| Capital Project Investment | 0.05 | - | - | **0.05** |
| City Council Support | 0.30 | - | - | **0.30** |
| City Management | 0.60 | - | - | **0.60** |
| Code and Surface Water Compliance | 0.02 | - | - | **0.02** |
| Communications | 0.10 | - | - | **0.10** |
| Contract and Grant Management | 0.15 | - | - | **0.15** |
| Current Planning Services | 0.02 | - | - | **0.02** |
| Diversity, Equity, Inclusion and Belonging | 0.03 | - | 0.02 | **0.05** |
| Emergency Management | 0.10 | - | - | **0.10** |
| Engineering | 0.02 | - | - | **0.02** |
| Events | 0.02 | - | - | **0.02** |
| Governmental Affairs, Regional Issues and Legislative Oversight | 0.10 | - | - | **0.10** |
| Human Resources | 0.15 | - | - | **0.15** |
| Human Services | 0.12 | - | 0.69 | **0.81** |
| Labor Relations | 0.10 | - | - | **0.10** |
| Legal | 0.02 | - | - | **0.02** |
| Long-Range Planning | 0.02 | - | - | **0.02** |

| Program | Admin | Sustainability | Human Services | Total |
|---|---|---|---|---|
| Permit Review, Management and Inspection | 0.02 | - | - | **0.02** |
| Professional Development and Certifications | 0.01 | 0.05 | - | **0.06** |
| Rentals | 0.02 | - | - | **0.02** |
| Right-of-Way Management | 0.02 | - | - | **0.02** |
| Risk Management | 0.02 | - | - | **0.02** |
| Safe and Efficient Multimodal Transportation Operations | 0.02 | - | - | **0.02** |
| Solid Waste and Recycling | - | 0.05 | - | **0.05** |
| Special Projects | 0.53 | - | - | **0.53** |
| Surface Water System Operations | 0.02 | - | - | **0.02** |
| Surface Water System Operations (Enhanced Level of Service) | 0.02 | - | - | **0.02** |
| Sustainability | 0.05 | 0.85 | - | **0.90** |
| Volunteer and Restoration | 0.01 | - | - | **0.01** |
| **Total** | **3.00** | **1.00** | **0.75** | **4.75** |

## Comparison with prior periods

City Operations is a new department for 2027-2028, so no prior-period department comparison is presented. Its positions and programs were previously budgeted in several places: one Deputy City Manager, the Supervising Management Analyst and the Sustainability program in the City Manager's Office; the other Deputy City Manager (then the Administrative Services Director) in Administrative Services; and Human Services as its own division. The prior-period costs of the Administration positions cannot be separated from the other positions budgeted in those departments, so a like-for-like restatement of the department is not possible.

### Main cost drivers

**Personnel, $2,556,000 (37.3 percent of the department).** Administration's three positions account for $1,932,000; these positions were previously budgeted in the City Manager's Office and Administrative Services, so they are not new costs to the General Fund. Sustainability and Human Services personnel total $624,000.

**Services and charges, $4,304,000 (62.7 percent).** Most of this category is grants, pass-through payments and contracts: $1,342,000 of human services grants to community agencies (plus $278,000 of other human services grants, mainly the senior program), $1,200,000 paid to ARCH from affordable housing fee-in-lieu revenue and the City's contribution (plus $112,000 of affordable housing sales tax passed through to ARCH), $948,000 of sustainability contracts, of which $130,000 is one-time funding for the Urban Forest Management Plan and Climate Action Plan updates, and the $182,000 Puget Sound Clean Air Agency assessment.

# Legal

General Fund • 5 major legal budget categories • $1,311,000 biennial budget

## What the legal budget covers

Sammamish has no in-house legal department. The City contracts for its legal work: a city attorney who advises the Council and staff and represents the City in its ordinary business, attorney services for special matters, including litigation and public records requests, and a hearing examiner who decides land use appeals and other quasi-judicial matters the code assigns to that office.

The legal budget for the 2027-2028 biennium, $1,311,000, is 1.1 percent of the General Fund. Prosecution and public defense are legal costs too, but they are budgeted in the Public Safety section rather than here.

## Major legal budget categories

Legal is one department with no divisions. The table below presents its budget by major legal budget category, the main budget lines within the department.

**Table 94.** Legal budget by major category, 2027-2028 biennium. Amounts are in thousands.

| Budget category | Services | Total expenditures | Net cost |
|---|---|---|---|
| City attorney base services | $761 | **$761** | **$761** |
| Special matters, including litigation | 274 | **274** | **274** |
| Public records attorney services | 255 | **255** | **255** |
| Hearing examiner | 16 | **16** | **16** |
| Legal research software | 4 | **4** | **4** |
| **Department total** | **$1,311** | **$1,311** | **$1,311** |

**Special matters are budgeted, not forecast.** The budget provides $274,000 for attorney services on special matters, including litigation, and $255,000 for public records attorney services, which is reported under the Public Records Requests program. These amounts are a provision for legal work the City expects to need, not a prediction of particular cases. Spending on special matters was $682,000 in 2023-2024 and is estimated at $469,000 in 2025-2026, reflecting how variable this work is.

**Internal legal services is now a software subscription.** The City spent $134,000 on internal legal services in 2023-2024, when it employed legal staff directly: $129,000 of personnel and $4,000 of related supplies and services. It is now budgeted at $4,000 for the biennium for a legal research subscription, and legal services are provided under contract.

## Program summary

The table below presents the same budget by program, the service the work delivers, rather than by budget category. The two tables add to the same department total. Program definitions and each program's citywide figures, which include the other departments that contribute to it, appear in the Program List section of this document.

**Table 95.** Legal program summary, 2027-2028 biennium. Amounts are in thousands.

| Program | Services | Total expenditures | Net program cost |
|---|---|---|---|
| Administration | $16 | **$16** | **$16** |
| Legal | 1,040 | **1,040** | **1,040** |
| Public Records Requests | 255 | **255** | **255** |
| **Department total** | **$1,311** | **$1,311** | **$1,311** |

**Most of the budget is the Legal program.** The Legal program ($1,040,000) consists of city attorney base services ($761,000), attorney services for special matters including litigation ($274,000) and the legal research subscription. Public Records Requests ($255,000) is the attorney cost of responding to records requests, which the City reports under that service rather than under legal counsel, and Administration ($16,000) is the hearing examiner, who decides land use appeals and other quasi-judicial matters.

**Performance measures.** Measures for the Legal program include completing legal review of at least 90 percent of contracts and ordinances within 14 business days and keeping contracted City Attorney spending within the adopted budget each year. The full set of measures appears in the Performance Measures section.

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. This presentation remains on the same basis as prior budget documents and is comparable across the three periods shown.

**Table 96.** Legal expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026. The department has had no personnel costs since 2023.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $129 | - | −100.0% | - | n/a | 0.0% |
| Supplies | - | - | n/a | - | n/a | 0.0% |
| Services and charges | 1,516 | 1,191 | −21.4% | 1,311 | +10.1% | 100.0% |
| **Total** | **$1,645** | **$1,191** | **−27.6%** | **$1,311** | **+10.1%** | **100.0%** |

### Explaining the changes

**Services and charges, +10.1 percent.** This category is the entire department budget. City attorney base services are budgeted at $761,000, special matters including litigation at $274,000 and public records attorney services at $255,000; together they are 98.4 percent of the department. The increase from 2025-2026 is mainly in city attorney base services, up from $705,000, and special matters including public records, up from $469,000. Contracted amounts rise about 3 percent a year; base city attorney services, for example, are budgeted at $375,000 in 2027 and $386,000 in 2028.

**Personnel is zero, which explains the comparison with 2023-2024.** The $129,000 of personnel in 2023-2024 was in-house legal staff. There has been none since, which is part of why the department's total fell from $1,645,000 to $1,191,000 between the two comparative periods; lower spending on special matters, described above, accounts for much of the rest.

**The department overall.** The budget of $1,311,000 is 10.1 percent above 2025-2026 and below the $1,645,000 spent in 2023-2024.

# Public Safety

General Fund • 1.00 FTE • 5 divisions • $54,496,000 biennial budget

## What Public Safety covers

Sammamish does not operate its own police department, fire department, jail or court. It purchases all four under contract. Police services are contracted from King County, fire and emergency medical services from Eastside Fire & Rescue, jail beds from the City of Issaquah and King County, and district court, prosecution and public defense from King County and contracted attorneys. Animal control services are also contracted through King County.

That is why this section looks unlike every other department section in the budget. The department's $54,496,000 budget is 44.1 percent of General Fund expenditures, the largest single use of the City's general revenue, and 99.3 percent of it is in a single category, services and charges, because the City purchases these services rather than delivering them directly. The department budgets 1.00 full-time equivalent position: an executive assistant supporting police services.

Police, animal control and jail are shown as separate divisions because each is a separate contract for different services. In the City's accounting records, the contracts are budgeted in two divisions, Public Safety and Legal (which holds the court, prosecution and public defense contracts), and the police executive assistant position and related costs ($398,000) are budgeted as Police Services. This section presents each contract as a division and includes the Police Services costs in the Police division.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into three categories (personnel, supplies, and services and charges), which sum to total expenditures. Division revenue is then deducted to give the net cost to the General Fund.

**Table 97.** Public Safety division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is what the City recovers against these contracts (school resource officer reimbursement, animal license fees, fire fees and court revenue).

| Division | Personnel | Supplies | Services | Total expenditures | Division revenue | Net division cost |
|---|---|---|---|---|---|---|
| Police | $361 | 2 | 23,746 | **$24,109** | 241 | **$23,868** |
| Animal control | - | - | 420 | **420** | 340 | **80** |
| Jail | - | - | 164 | **164** | - | **164** |
| Fire | - | - | 28,673 | **28,673** | 216 | **28,457** |
| Court | - | - | 1,130 | **1,130** | 220 | **910** |
| **Department total** | **$361** | **2** | **54,133** | **$54,496** | **1,017** | **$53,479** |

**Two contracts make up nearly all of the department's budget.** The Eastside Fire & Rescue budget at $28,673,000 and the King County police contract at $23,712,000 together represent 96.1 percent of it. Everything else in the table (animal control, jail, court, prosecution, public defense and the one budgeted position) is $2,112,000.

**The City recovers part of these costs.** It budgets $1,017,000 of division revenue against these contracts: $340,000 of animal license fees, $241,000 for police services (nearly all of it school resource officer reimbursement from the Lake Washington School District), $220,000 of court revenue and $216,000 of fire fees. The net cost to the General Fund is $53,479,000.

## Program summary

Nearly all of the department's cost is in the Public Safety program, whose cost is set by the police and fire contracts and therefore by the contracting agencies' costs, mainly labor. The executive assistant's time is allocated to the Administration, Communications and Special Projects programs. The table below presents the same expenditures by program rather than by division, and both tables add to the same department total. Program definitions and each program's citywide figures appear in the Program List section; the Program Budgeting section explains the program approach.

**Table 98.** Public Safety program summary, 2027-2028 biennium. Amounts are in thousands. FTE is this department's share of each position allocated to the program; each program's level of requirement is reported in the Program List section.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost |
|---|---|---|---|---|---|---|---|
| Administration | 0.70 | $253 | - | - | **$253** | - | **$253** |
| Communications | 0.05 | 18 | - | - | **18** | - | **18** |
| Legal | - | - | - | 527 | **527** | - | **527** |
| Public Safety | - | - | 2 | 53,606 | **53,608** | 1,017 | **52,591** |
| Special Projects | 0.25 | 90 | - | - | **90** | - | **90** |
| **Department total** | **1.00** | **$361** | **2** | **54,133** | **$54,496** | **1,017** | **$53,479** |

**FTE is the share of each position allocated to that program in 2027; allocations are identical in 2028.**

**The Public Safety program ($53,608,000, 98.4 percent of the department) covers the police and fire contracts, animal control, jail and $603,000 of court costs. Prosecution, public defense and the domestic violence advocate contract are budgeted in the Legal program at $527,000; this program is distinct from the Legal department presented elsewhere in this budget.**

**Performance measures.** Measures for the Public Safety program include maintaining police staffing at 85 percent or better, as reported by the King County Sheriff's Office, and contracting with the Lake Washington School District for a school resource officer in both school years. The full set of measures appears in the Performance Measures section.

## Staff allocation

The department budgets one position of its own.

**Table 99.** Public Safety staff allocation by division, 2027-2028. Position counts (FTE), not costs. The contracted services are delivered by other agencies' employees.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Executive Assistant | Police | 1.00 | 1.00 |
| **Total** | | **1.00** | **1.00** |

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. All three periods include the contracted services and the Police Services costs, so the periods are comparable.

**Table 100.** Public Safety expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $278 | $326 | +17.3% | $361 | +10.7% | 0.7% |
| Supplies | 55 | 33 | −40.0% | 2 | −93.9% | 0.0% |
| Services and charges | 38,709 | 43,332 | +11.9% | 54,133 | +24.9% | 99.3% |
| **Total** | **$39,042** | **$43,691** | **+11.9%** | **$54,496** | **+24.7%** | **100.0%** |

A minus sign indicates a decrease. Percentage changes are computed from the rounded amounts shown. The first % change column compares 2025-2026 with 2023-2024; the second compares 2027-2028 with 2025-2026.

## Explaining the changes

**Services and charges, +24.9 percent. This category represents nearly the entire department.** Contract costs, which primarily result from the contracting agencies' union labor contracts, rose from $38,709,000 in 2023-2024 to an estimated $43,332,000 in 2025-2026 and are budgeted at $54,133,000. Fire and police account for nearly all of the increase.

**Fire accounts for the larger increase. The Eastside Fire & Rescue budget goes from $22,592,000 in 2025-2026 to $28,673,000 in 2027-2028, an increase of 26.9 percent. Its Board adopted the 2027-2028 budget on October 8, 2026, at a lower amount than originally requested, and these amounts reflect the adopted partner contributions: $13,259,875 in 2027 and $15,047,127 in 2028, the City's 31.98 percent share. The $28,673,000 is the operating contribution of $26,325,000, $1,844,000 of contributions to Eastside Fire & Rescue's equipment and apparatus replacement funds, $138,000 to its capital facility maintenance fund, $216,000 of fire inspection and review fees, and $150,000 in 2027, a one-time cost for the City's share of a public safety consultant who will work with Eastside Fire & Rescue on organizational funding and governance options.** Starting in 2026, the City sends the fire fees it collects directly to Eastside Fire & Rescue; previously, the City kept those fees to offset the cost of the contract. The fees are also budgeted as division revenue, so they do not add to the net cost.

**Police.** The King County police contract is budgeted at $23,712,000. The contract is budgeted 4.7 percent higher in 2027 (including the vacancy allowance adjustment) than in 2026, with a further 5 percent increase assumed for 2028, and each year is reduced by an expected $600,000 vacancy variance that lowers the final contract amount paid. The variance is coded to the same account as the contract, so the $23,712,000 is net of it. The contract funds a police chief, sergeants, detectives, patrol officers, motorcycle units and a school resource officer, plus the City's share of regional services such as SWAT and marine patrol. The rest of the Police division is the City's executive assistant position and related costs.

**The department overall. The budget is $54,496,000, compared with an estimated $43,691,000 in 2025-2026, an increase of 24.7 percent.** This is the largest dollar increase of any General Fund department in this budget.

# Public Works

General Fund • 24.49 FTE • 5 divisions • $13,664,000 biennial budget

**This section covers the General Fund only.**

Public Works also delivers services through the Street Special Revenue Fund ($3.7 million), the Surface Water Management Fund ($31.5 million) and the Transportation Capital Improvement Fund ($19.2 million). Those appear in their own fund sections. Most Public Works positions are funded from more than one fund, so the staffing figures here are the General Fund share of each position rather than a headcount: 24.49 of the department's 45.41 total budgeted FTE across the General Fund, the Surface Water Management Fund and the Transportation Capital Improvement Fund. Both figures include 0.30 FTE for each of the two Maintenance Worker II-Irrigation positions, which report to Parks and Recreation.

## What Public Works does

Public Works maintains the City's physical infrastructure. Its crews maintain the City's roadways, plow and de-ice them in winter, repair sidewalks and shoulders, and control roadside vegetation. Its engineers design and deliver the capital program, review private development for its effect on streets and drainage, and inspect that work as it is built. Its traffic staff keep signals timed, signs legible and streetlights lit. Its planners forecast how people will move through Sammamish over the next decade and pursue grants to fund the needed improvements.

Public Works services reach residents directly, and the department is organized differently from other departments. Public Works is the only department that spans four funds and five divisions, and the only one where most positions are paid from several funds at once. The presentation that follows therefore addresses two distinct questions: what the department does, which is shown by program, and how it is organized to do that work, which is shown by division.

## Divisions at a glance

The department is organized into five divisions. Administration provides department leadership, budget, contracts, records and citywide coordination and, beginning in 2027-2028, long-range transportation planning, concurrency review and grant pursuit, after the Transportation Planning division was folded into it. Development Review reviews and inspects private development for right-of-way, drainage and utility work. Engineering designs and delivers the capital program and provides general engineering support. Street Maintenance maintains roadways, shoulders and roadside vegetation and responds to snow, ice and storms. Traffic provides traffic engineering and maintains signals, signs, markings and streetlights. Divisions are budget and supervisory units, not programs: nearly every division contributes staff time to several programs, and several programs draw on every division.

**Table 101.** Public Works General Fund budget by division, 2027-2028 biennium. Amounts are in thousands. FTE is the General Fund share of each position; the City Engineer/Assistant Director's 0.59 FTE and its cost are budgeted in Administration.

| Division | FTE | Personnel | Supplies | Services | Total expenditures | Revenue | Net cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Administration | 5.15 | $2,059 | 3 | 491 | $2,553 | 952 | $1,601 | 260 |
| Development Review | 5.28 | 2,269 | 8 | 125 | 2,402 | - | 2,402 | - |
| Engineering | 1.84 | 744 | 4 | 319 | 1,066 | - | 1,066 | 6 |
| Street Maintenance | 8.33 | 2,905 | 335 | 1,830 | 5,070 | - | 5,070 | - |
| Traffic | 3.89 | 1,613 | 102 | 857 | 2,573 | 72 | 2,501 | - |

| Division | FTE | Personnel | Supplies | Services | Total expenditures | Revenue | Net cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| **Department total** | **24.49** | **$9,591** | 452 | 3,621 | $13,664 | 1,024 | $12,640 | 266 |

Street Maintenance is the largest division at 37.1 percent of the General Fund budget and 34.0 percent of the General Fund staff, as would be expected of a department whose most visible service is the road network. Traffic is the second largest. Most of the department's fee revenue, $952,000 of the $1,024,000 total, is recorded in the Administration division, although it is earned through the Right-of-Way Management and Permit Review, Management and Inspection programs shown in Table 102. Public Works also operates Surface Water, which is an enterprise fund not included in the General Fund budget.

## Program summary

Table 102 presents the department's General Fund budget by program, that is, by the service delivered. Safe and Efficient Multimodal Transportation Operations is the largest program at $5,714,000; it covers roadway maintenance, signals, signs, road markings and streetlights, and its cost is driven by street maintenance and traffic staff, streetlight electricity ($650,000), right-of-way landscaping and mowing contracts ($612,000) and contracted signal maintenance. Permit Review, Management and Inspection ($1,567,000) and Right-of-Way Management ($942,000) are staffed mainly by Development Review engineers and inspectors and are partly paid for by permit and review fees. Program definitions appear in the Program List in the Program Budgeting section; divisions do not appear in this view because a program such as Emergency and Storm Response is delivered by several divisions at once.

**This is the first biennium for which program-level figures exist.** The City adopted a program budget structure beginning with 2027-2028. Prior-year financial records were not coded by program, so program-level actual results for earlier years are not available. For that reason, a single budget column is presented.

**Table 102.** Public Works General Fund program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically. The level of requirement for each program is reported once, in the Program List.

| Program | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Administration | $867 | - | 3 | **$870** | - | **$870** | - |
| Application and System Support | - | - | - | **-** | - | **-** | - |
| Budgeting and Data Analysis | 203 | - | - | **203** | - | **203** | - |
| Capital Project Investment | 506 | 1 | 39 | **546** | - | **546** | *6* |
| City Council Support | 147 | - | - | **147** | - | **147** | - |
| Code and Surface Water Compliance | 25 | - | - | **25** | - | **25** | - |
| Communications | 16 | - | - | **17** | - | **17** | - |
| Diversity, Equity, Inclusion and Belonging | 21 | - | - | **21** | - | **21** | - |
| Emergency and Storm Response | 725 | 130 | 13 | **868** | - | **868** | - |
| Engineering | 60 | - | - | **60** | - | **60** | - |
| Geographic Information Systems (GIS) | - | - | 120 | **120** | - | **120** | - |
| Legal | 48 | - | - | **48** | - | **48** | - |

| Program | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Outside District Administrative Services | 75 | - | - | **75** | - | **75** | - |
| Permit Review, Management and Inspection | 1,415 | 8 | 143 | **1,567** | 124 | **1,443** | *37* |
| Professional Development and Certifications | 434 | - | 13 | **447** | - | **447** | - |
| Public Records Requests | 78 | - | - | **78** | - | **78** | - |
| Right-of-Way Management | 834 | - | 108 | **942** | 900 | **42** | *37* |
| Risk Management | 108 | - | - | **108** | - | **108** | - |
| Safe and Efficient Multimodal Transportation Operations | 2,281 | 311 | 3,122 | **5,714** | - | **5,714** | *187* |
| Solid Waste and Recycling | 122 | - | 55 | **177** | - | **177** | - |
| Special Projects | 703 | - | 1 | **704** | - | **704** | - |
| Surface Water System Operations | 815 | - | 3 | **819** | - | **819** | - |
| Surface Water System Operations, Enhanced Level of Service | 109 | - | - | **109** | - | **109** | - |
| **Department total** | **$9,591** | **452** | **3,621** | **$13,664** | **1,024** | **$12,640** | ***266*** |

Figures are for the two-year period. Total expenditures equals personnel plus supplies plus services. Net program cost equals total expenditures less program revenue. Application and System Support shows dashes because its budget, less than $500 of allocated telephone and office supply costs, rounds to zero.

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the department total.

## Reading the table

Three features distinguish this department from the City's administrative departments. First, the budget is far less concentrated in personnel: $9,591,000 of $13,664,000, or 70.2 percent, against 84.4 percent in Finance. The remainder reflects the cost of materials and contracted services needed to maintain infrastructure, such as road markings, deicer and road salt, signal parts, streetlight electricity and right-of-way landscaping and mowing.

Second, the department generates meaningful revenue. $1,024,000 of permit and review fees offsets its cost, and one program nearly covers itself: Right-of-Way Management costs $942,000 to deliver and collects $900,000 in right-of-way permit fees. Permit Review, Management and Inspection recovers $124,000 of its $1,567,000 cost. A budget presented only by object of expenditure (type of cost, such as personnel or supplies) cannot show cost recovery at this level, because fee revenue and the staff costs that generate it are recorded separately.

Third, one program accounts for the largest share of the budget. Safe and Efficient Multimodal Transportation Operations, which covers signals, signs, markings, roadway maintenance and transportation planning, is $5,714,000, or 41.8 percent of the department's General Fund budget. It encompasses the services most residents associate with public works.

## One-time costs

One-time spending is $266,000, or 1.9 percent of the department, and it falls in four programs: $187,000 in Safe and Efficient Multimodal Transportation Operations; $37,000 each in Permit Review and Right-of-Way Management; and $6,000 in Capital Project Investment. Recurring cost is therefore

$13,398,000 of the $13,664,000 total; this recurring amount is the appropriate base for projecting the next biennium.

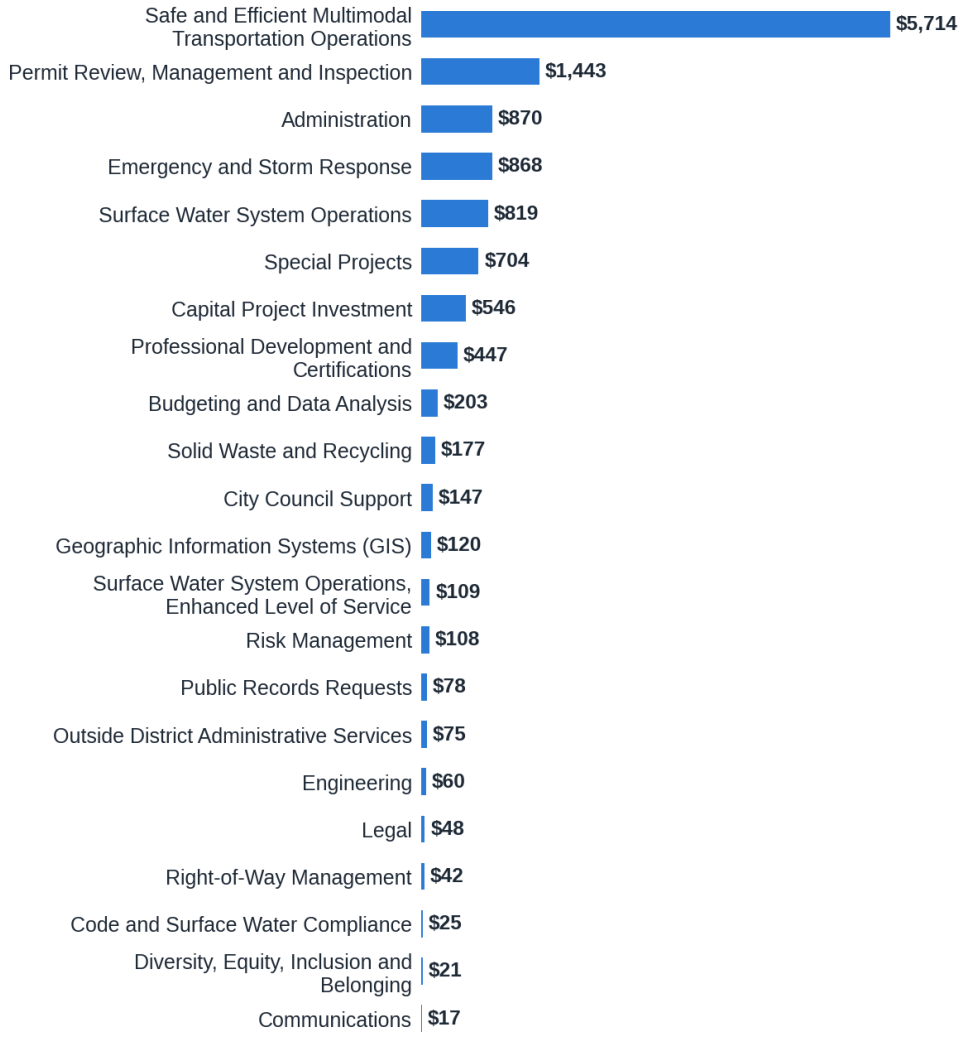


**Figure 22.** Net program cost, 2027-2028. Amounts are in thousands. No program collects more than it costs; Right-of-Way Management comes closest, with a net cost of $42,000.

**Performance measures.** Measures for the department's programs include treating or plowing 100 percent of Priority 1 routes under the Snow and Ice Policy, completing a citywide Pavement Management Plan, submitting the NPDES annual report by March 31 each year, and assessing the condition of 10 miles of stormwater pipe a year. Capital measures target completing at least 75 percent of scheduled projects on time and at least 85 percent at or below the approved budget. The full set of measures appears in the Performance Measures section.

## Staff allocation by program

The department's 24.49 General Fund FTE are drawn from 41 positions across five divisions, including 0.30 FTE of each of the two Maintenance Worker II-Irrigation positions that report to Parks and Recreation. Allocations are identical in both years of the biennium, so a single set of figures is shown. Every program is a row and every division a column, so the table shows both what the department does and which division performs the work.

**Table 103.** General Fund FTE by program and division, 2027-2028. Position counts, not costs. Columns are divisions: Admin = Administration, Dev Review = Development Review, Street Maint = Street Maintenance. Programs with no assigned staff are omitted.

| Program | Admin | Dev Review | Engineering | Street Maint | Traffic | Total FTE |
|---|---|---|---|---|---|---|
| Administration | 0.73 | 0.33 | 0.17 | 0.65 | 0.28 | **2.16** |
| Budgeting and Data Analysis | 0.19 | 0.01 | 0.08 | 0.07 | 0.05 | **0.40** |
| Capital Project Investment | 0.28 | 0.02 | 0.80 | 0.05 | 0.09 | **1.24** |
| City Council Support | 0.23 | 0.02 | 0.08 | - | - | **0.33** |
| Code and Surface Water Compliance | 0.03 | - | 0.02 | 0.01 | - | **0.06** |
| Communications | 0.05 | - | - | - | - | **0.05** |
| Diversity, Equity, Inclusion and Belonging | 0.02 | 0.02 | - | - | - | **0.04** |
| Emergency and Storm Response | 0.10 | 0.01 | 0.05 | 1.13 | 0.11 | **1.40** |
| Engineering | 0.03 | - | 0.08 | - | 0.02 | **0.13** |
| Legal | 0.05 | 0.01 | 0.02 | 0.01 | - | **0.09** |
| Outside District Administrative Services | 0.26 | - | - | - | - | **0.26** |
| Permit Review, Management and Inspection | 0.15 | 2.91 | 0.05 | - | 0.20 | **3.31** |
| Professional Development and Certifications | 0.23 | 0.26 | 0.07 | 0.39 | 0.19 | **1.14** |
| Public Records Requests | 0.12 | 0.02 | 0.01 | - | 0.05 | **0.20** |
| Right-of-Way Management | 0.08 | 1.31 | - | - | 0.63 | **2.02** |
| Risk Management | 0.04 | 0.06 | 0.01 | 0.09 | 0.02 | **0.22** |
| Safe and Efficient Multimodal Transportation Operations | 1.03 | - | 0.08 | 3.53 | 1.86 | **6.50** |
| Solid Waste and Recycling | 0.34 | - | 0.03 | - | - | **0.37** |
| Special Projects | 0.85 | 0.30 | 0.15 | 0.06 | 0.39 | **1.75** |
| Surface Water System Operations | 0.15 | - | 0.08 | 2.31 | - | **2.54** |
| Surface Water System Operations, Enhanced Level of Service | 0.19 | - | 0.05 | 0.03 | - | **0.27** |
| **Total FTE** | **5.15** | **5.28** | **1.84** | **8.33** | **3.89** | **24.49** |

**Table 104.** Position roster by division. FTE shown is the General Fund share; most positions are also funded from the Surface Water Management Fund or the Transportation Capital Improvement Fund. Position numbers are omitted for readability. Position allocations are rounded individually, so they may differ slightly from the division totals.

| Division | Budgeted positions | General Fund FTE |
|---|---|---|
| Administration | Administrative Assistant 0.49; Administrative Assistant 0.59; City Engineer/Assistant Director 0.59; Management Analyst 1.00; Public Works Director 0.60; Senior Management Analyst 0.95; Senior Transportation Planner 0.95 | **5.15** |
| Development Review | Construction Inspector 1.00; Construction Inspector 1.00; Development Review Engineer 1.00; Development Review Engineer 1.00; Project Engineer-Development 0.65; Senior Development Review Manager 0.63 | **5.28** |
| Engineering | Associate Engineer-CIP 0.35; Capital Programs Manager 0.59; Construction Inspector 0.25; Senior Project Engineer 0.23; Senior Project Engineer 0.23; Senior Surface Water Program Manager 0.18 | **1.84** |
| Street Maintenance | Administrative Assistant 0.25; Lead Maintenance Worker 0.50; Lead Maintenance Worker 0.50; Maintenance Supervisor 0.49; Maintenance Supervisor 0.49; Maintenance Worker II 0.50 (ten positions); Maintenance Worker II-Irrigation 0.30; Maintenance Worker II-Irrigation 0.30 (both report to Parks and Recreation); Public Works Superintendent 0.49 | **8.33** |
| Traffic | Associate Engineer-Traffic 0.98; Associate Engineer-Traffic 0.98; Senior Traffic Engineer 0.98; Traffic Engineering Manager 0.95. Eliminated in 2027-2028: Traffic Signal Technician; Traffic Signal Technician-Apprentice. Converted: Lead Traffic Signal Technician to Associate Engineer-Traffic | **3.89** |
| **Total** | *41 positions with a General Fund share in Public Works, including the two Parks and Recreation irrigation positions; two positions eliminated* | **24.49** |

## What the staffing pattern shows

Street Maintenance is staffed by ten Maintenance Worker II positions at 0.50 FTE each, with the other half of each position funded by the Surface Water Management Fund, and by eight other partially funded positions: two Lead Maintenance Workers and two Maintenance Supervisors at about 0.50 FTE each, the Public Works Superintendent (0.49), an Administrative Assistant (0.25) and the two Maintenance Worker II-Irrigation positions (0.30 each), which report to Parks and Recreation. The same crews that repair roads in summer clean catch basins in the fall, and the budget divides their cost between the two funds. This shared capacity is central to how Public Works operates: a change in one fund's service level affects the other.

At the other extreme, Development Review is the department's only division staffed primarily at full time from the General Fund: four of its six positions are funded at 1.00 FTE, because the fees that support it are General Fund fees and the work must meet legally required permit review timelines.

**Traffic signal positions.** The 2027-2028 budget eliminates the Traffic Signal Technician and Traffic Signal Technician-Apprentice positions as part of cost-saving measures in budget development, which targeted hard-to-fill positions whose elimination would have the smallest impact on the City and residents. The savings, about $480,000 for the biennium, are partially offset by $280,000 budgeted for King County to perform traffic signal repairs, preventive maintenance and site inspections under contract. The Lead Traffic Signal Technician position is converted to an Associate Engineer-Traffic. The Traffic division's continuing General Fund staff is 3.89 FTE.

## Department budget in the traditional format

For continuity with prior budgets, the department is also presented by object of expenditure and by division. Both tables are stated on a comparable basis: activities that were budgeted in the General Fund in earlier biennia but are no longer are excluded from all three periods and reconciled separately in Table 107. Without that adjustment the department would appear to have shrunk by 29.8 percent and then grown again, when in fact the work moved between funds.

**Table 105.** General Fund expenditures by category, comparable basis. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | 8,029 | 8,308 | +3.5% | 9,591 | +15.4% | 70.2% |
| Supplies | 838 | 462 | −44.9% | 452 | −2.2% | 3.3% |
| Services and charges | 3,888 | 2,943 | −24.3% | 3,621 | +23.0% | 26.5% |
| Capital outlay | - | - | n/a | - | n/a | - |
| **Total** | **12,755** | **11,713** | **−8.2%** | **13,664** | **+16.7%** | **100.0%** |

**Table 106.** General Fund expenditures by division, comparable basis, ordered by 2027-2028 budget. Amounts are in thousands. Administration includes the former Transportation Planning division in all periods; see Divisions at a glance in this section for what each division does.

| Division | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Street Maintenance | 4,333 | 4,334 | +0.0% | 5,070 | +17.0% | 37.1% |
| Traffic | 2,829 | 1,856 | −34.4% | 2,573 | +38.6% | 18.8% |
| Administration | 2,232 | 2,087 | −6.5% | 2,553 | +22.3% | 18.7% |
| Development Review | 1,648 | 1,867 | +13.3% | 2,402 | +28.7% | 17.6% |
| Engineering | 1,713 | 1,569 | −8.4% | 1,066 | −32.1% | 7.8% |
| **Total** | **12,755** | **11,713** | **−8.2%** | **13,664** | **+16.7%** | **100.0%** |

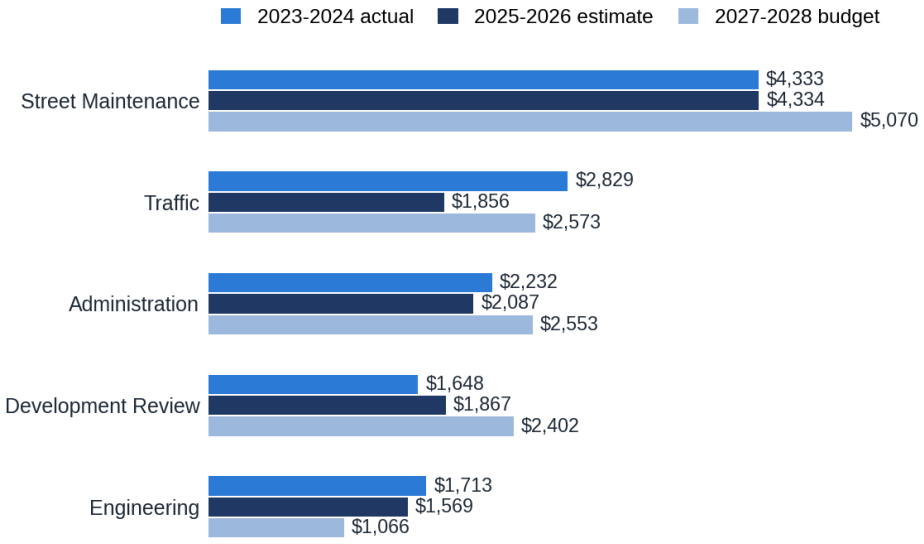


**Figure 23.** Expenditures by division across three biennia, comparable basis. Amounts are in thousands.

**Table 107.** Reconciliation of the comparable basis to the Public Works total in Table 47. Amounts are in thousands. These activities are no longer budgeted in the Public Works General Fund accounts shown in Tables 105 and 106.

| Activity | 2023-2024 Actual | 2025-2026 Estimate | 2027-2028 Budget |
|---|---|---|---|
| Pavement preservation, overlay | 3,762 | - | - |
| Recycling program | 278 | 395 | - |
| Traffic capital | 345 | - | - |
| Street maintenance capital | 60 | - | - |
| Pavement preservation, sidewalk | 55 | - | - |
| **Subtotal, activities no longer in these accounts** | **4,500** | **395** | **-** |
| Comparable basis (Tables 105 and 106) | 12,755 | 11,713 | 13,664 |
| **Total, Public Works (Table 47)** | **17,255** | **12,108** | **13,664** |

## Explaining the changes

**Comparability adjustments.** The largest change in this department's budget history reflects where spending is recorded, not a change in spending itself. Pavement preservation, traffic and street maintenance capital, and the recycling program are no longer budgeted in the General Fund Public Works department. Together they were $4,500,000 in 2023-2024 and $395,000 in 2025-2026. Reading the department's totals without that adjustment would be misleading, which is why Tables 105 and 106 exclude them from every period. In 2027-2028, pavement preservation ($3,500,000) and traffic signal cabinets upgrade ($150,000) are budgeted in the Street Special Revenue Fund. The recycling program has been moved to City Operations under the Sustainability division.

**Personnel, +15.4 percent.** The increase reflects wage and benefit escalation across 24.49 full-time equivalents, partly offset by the elimination of the two traffic signal technician positions (about $480,000 for the biennium), while the conversion of the Lead Traffic Signal Technician position to an Associate Engineer-Traffic adds a net $27,000. In addition, the department experienced significant vacancies in 2025-2026 that are assumed filled in 2027-2028. Work formerly completed by City staff will be handled via contract with King County.

**Services and charges, +23.0 percent.** The category is $3,621,000 against $2,943,000 in the 2025-2026 estimate. The shift from City staff to contracted work is limited to the Traffic division, where $280,000 is budgeted for King County to perform traffic signal repairs, preventive maintenance and site inspections after two signal technician positions are eliminated. The 2027-2028 amount also includes $266,000 of one-time costs, chiefly the Transportation Master Plan update ($150,000) and an update of the Public Works standards and right-of-way code ($95,000). Street Maintenance carries the largest services budget ($1,830,000), mostly ongoing streetlight utility bills and right-of-way landscaping and mowing contracts.

**Supplies, −2.2 percent.** The 2023-2024 figure of $838,000 reflected heavier direct purchasing of materials before more of that work moved to contract. The 2027-2028 budget of $452,000 remains close to the 2025-2026 estimate of $462,000.

**Traffic division, +38.6 percent.** The division had significant vacancies in 2025-2026, including the signal technician positions ahead of their elimination, and the 2027-2028 budget assumes all remaining positions are filled; the rise also reflects the contracted services that replace the eliminated positions, together with traffic software and the road marking program. Against 2023-2024, the division is −9.0 percent.

**Administration, +22.3 percent, and Development Review, +28.7 percent.** Both divisions were staffed below authorized levels in 2025 and 2026. The 2027-2028 budget funds their positions for both full years, and Administration now carries the City Engineer/Assistant Director’s share of the position ($339,000), which was budgeted in Engineering in prior periods.

**Engineering, −32.1 percent.** It is the only division whose General Fund budget falls, partly because the City Engineer/Assistant Director's cost is now budgeted in Administration. Engineering carries 1.84 General Fund full-time equivalents against a much larger share of its cost in the capital funds, so as the capital program grows, more of the division's time is charged there rather than to the General Fund.

***Staffing.*** *The Public Works General Fund budget included 29.24 FTE in 2023-2024 and 29.64 FTE in 2025-2026, compared with 24.49 FTE in 2027-2028. The elimination of the two traffic signal technician positions accounts for 2.00 FTE of the 5.15 FTE decrease from 2025-2026; the remainder reflects a review of how each position's time is split among funds, including 2.83 FTE now charged to the Transportation Capital Improvement Fund for capital project delivery.*

# Community Development

General Fund • 24.75 FTE • 6 divisions • $11,581,000 biennial budget

## What Community Development does

Community Development administers the regulations that determine what may be built in Sammamish and verifies that construction is safe. It reviews land use and building permit applications, inspects construction, enforces the development and property maintenance codes, and maintains the Comprehensive Plan and the development regulations that guide the City's growth.

The Comprehensive Plan is required under the state Growth Management Act, and the budget includes funds to update its required sections. The department must also meet the state's permit review timelines under chapter 36.70B RCW, as amended in 2023.

It is the department with which residents and contractors interact most directly, and the fees paid by permit applicants are deposited in the General Fund. The department is budgeted to collect $6,416,000 in fee revenue against $11,581,000 in expenditures, for a net cost to the General Fund of $5,165,000. Fees recover 55.4 percent of the department's expenditures.

The department budgets 24.75 full-time equivalent positions across six divisions and includes no capital outlay. Its $11,581,000 budget represents 9.4 percent of the General Fund.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure (the type of cost, such as salaries or supplies). Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. Division revenue is then deducted to give the net cost to the General Fund.

**Table 108.** Community Development General Fund division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is the permit and review fees the division collects; the department has no capital outlay, so that column is omitted.

| Division | Personnel | Supplies | Services | Total expenditures | Division revenue | Net division cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Administration | $1,423 | 1 | 16 | **$1,440** | - | **$1,440** | - |
| Building | 3,047 | 5 | 160 | **3,213** | 3,195 | **18** | - |
| Code Compliance | 720 | 1 | 6 | **727** | 20 | **707** | - |
| Current Planning | 1,752 | 1 | 1,341 | **3,094** | 2,161 | **933** | - |
| Long-range Planning | 1,681 | 1 | 372 | **2,054** | - | **2,054** | *365* |
| Permit Center | 903 | 1 | 150 | **1,054** | 1,040 | **14** | - |
| **Department total** | **$9,525** | **10** | **2,046** | **$11,581** | **6,416** | **$5,165** | ***365*** |

**Figures are for the two-year period. Net division cost equals total expenditures less division revenue.**

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts shown to its left that is not expected to recur after this biennium. For that reason, it is shown in italics and is never added to the expenditure columns or to the department total.

**Two divisions nearly recover their full cost through fees.** Building collects $3,195,000 against $3,213,000 of cost, recovering 99.4 percent of it, and the Permit Center collects $1,040,000 against $1,054,000, or 98.7 percent. This is consistent with the purpose of a fee-supported regulatory service: fees are set to recover the cost of the work, not to raise general revenue. The planning and code compliance divisions do not recover their full cost through fees and are not intended to.

**Long-range Planning has the largest decrease of any division. It is budgeted at $2,054,000, compared with an estimated $2,404,000 in 2025-2026 and $3,083,000 in 2023-2024.** The decrease reflects completion of the periodic Comprehensive Plan update, which drove the higher spending in prior biennia. The division's $365,000 of one-time funding pays for consultant work on four planning updates: $120,000 to complete the Town Center amendments, $90,000 to review the Shoreline Master Program, $80,000 to add the state-required Greenhouse Gas Emission Reduction and Resiliency sub-elements to the Comprehensive Plan and $75,000 to update the City's tree regulations.

## Program summary

The table below presents the same budget by program (the service the work delivers) rather than by the division that manages it. The two tables add to the same department total. Program definitions and each program's citywide figures, which include the other departments that contribute to it, appear in the Program List section of this document.

**Table 109.** Community Development program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically, and FTE is this department's share of each position allocated to the program. The department reports no capital outlay, so that column is omitted. The level of requirement for each program is reported in the Program List section.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Administration | 3.35 | $1,273 | 1 | 5 | **$1,280** | - | **$1,280** | - |
| Affordable Housing | - | - | - | 550 | **550** | - | **550** | - |
| Budgeting and Data Analysis | 0.94 | 380 | - | - | **380** | - | **380** | - |
| Building Services | 6.85 | 2,634 | 5 | 162 | **2,801** | 2,789 | **12** | - |
| City Council Support | 0.35 | 197 | - | - | **197** | - | **197** | - |
| Code and Surface Water Compliance | 2.22 | 813 | 1 | 6 | **821** | 74 | **747** | - |
| Current Planning Services | 5.12 | 1,902 | 1 | 795 | **2,699** | 2,586 | **113** | - |
| Emergency Management | 0.10 | 59 | - | - | **59** | - | **59** | - |
| Long-Range Planning | 2.72 | 1,242 | 1 | 370 | **1,613** | - | **1,613** | *365* |
| Permit Review, Management and Inspection | 2.69 | 856 | - | 150 | **1,007** | 967 | **40** | - |
| Professional Development and Certifications | - | - | - | 6 | **6** | - | **6** | - |
| Public Records Requests | 0.41 | 168 | - | - | **168** | - | **168** | - |
| **Department total** | **24.75** | **$9,525** | **10** | **2,046** | **$11,581** | **6,416** | **$5,165** | ***365*** |

Building Services ($2,801,000) and Current Planning Services ($2,699,000) are the largest programs: they review and inspect development and are funded mainly by permit and plan review fees. Long-Range Planning ($1,613,000) maintains the Comprehensive Plan and development regulations and includes the $365,000 of one-time consultant work. Permit Review, Management and Inspection, at $1,007,000, draws most of its staff time from the Permit Center, with smaller shares from Administration and Long-range Planning. Program revenue is credited to the program that each fee supports rather than to the division that collects it; for example, $720,000 of building permit revenue budgeted in the Current Planning division supports the Building Services program.

**Performance measures.** Measures for the department's programs include a first building code review within 20 business days for at least 90 percent of residential permits (60 business days for commercial permits), next-business-day inspections for at least 95 percent of requests, and decisions on 100 percent of land use permits within the time limits of chapter 36.70B RCW. The full set of measures appears in the Performance Measures section.

## Staff allocation

Before the reductions, the department's roster included 28 positions, reflecting positions restructured during the 2025-2026 biennium without increasing the total. Three positions are eliminated for 2027-2028, leaving 25 positions that total 24.75 full-time equivalents, because one is budgeted at 0.75 of a position.

**Table 110.** Community Development position roster by division, 2027-2028. FTE is the General Fund share of each position. A position the City Manager eliminated for this biennium is shown at zero and labeled as eliminated, rather than listed twice at plus and minus one.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| DCD Assistant Director | Administration | 1.00 | 1.00 |
| DCD Director | Administration | 1.00 | 1.00 |
| Office Assistant I (eliminated) | Administration | 0.00 | 0.00 |
| Position reclassified during 2025-2026 (eliminated) | Administration | 0.00 | 0.00 |
| Special Projects Assistant | Administration | 0.75 | 0.75 |
| Building Inspector | Building | 1.00 | 1.00 |
| Building Services Manager | Building | 1.00 | 1.00 |
| Combination Inspector | Building | 1.00 | 1.00 |
| Electrical Inspector | Building | 1.00 | 1.00 |
| Plans Examiner | Building | 1.00 | 1.00 |
| Plans Examiner | Building | 1.00 | 1.00 |
| Senior Building Inspector | Building | 1.00 | 1.00 |
| Senior Combination Inspector | Building | 1.00 | 1.00 |
| Code Compliance Coordinator | Code Compliance | 1.00 | 1.00 |
| Code Compliance Program Manager | Code Compliance | 1.00 | 1.00 |
| Assistant Planner (eliminated) | Current Planning | 0.00 | 0.00 |
| Associate Planner | Current Planning | 1.00 | 1.00 |
| Associate Planner | Current Planning | 1.00 | 1.00 |
| Associate Planner | Current Planning | 1.00 | 1.00 |
| Planning Manager | Current Planning | 1.00 | 1.00 |
| Senior Planner | Current Planning | 1.00 | 1.00 |
| Management Analyst | Long-range Planning | 1.00 | 1.00 |
| Planning Manager | Long-range Planning | 1.00 | 1.00 |
| Senior Management Analyst | Long-range Planning | 1.00 | 1.00 |
| Special Project Coordinator | Long-range Planning | 1.00 | 1.00 |
| *Permit and Code Compliance Technician* | Permit Center | 1.00 | 1.00 |
| *Permit Supervisor* | Permit Center | 1.00 | 1.00 |
| *Permit Technician* | Permit Center | 1.00 | 1.00 |
| **Total** | | **24.75** | **24.75** |

The table below shows how the department's 24.75 full-time equivalents are allocated across its programs and which division does the work. A row total is the staff time the program requires; the number of entries in a row shows how many divisions contribute to it.

**Table 111.** Community Development General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. Column headings are shortened: Admin = Administration.

| Program | Admin | Building | Code Compliance | Current Planning | Long-range Planning | Permit Center | Total |
|---|---|---|---|---|---|---|---|
| Administration | 0.35 | 1.15 | 0.30 | 0.70 | 0.50 | 0.35 | **3.35** |
| Budgeting and Data Analysis | 0.44 | 0.05 | - | - | 0.45 | - | **0.94** |
| Building Services | 0.25 | 6.60 | - | - | - | - | **6.85** |
| City Council Support | 0.30 | - | - | - | 0.05 | - | **0.35** |
| Code and Surface Water Compliance | 0.10 | 0.07 | 1.70 | 0.20 | - | 0.15 | **2.22** |
| Current Planning Services | 0.56 | 0.08 | - | 3.95 | 0.53 | - | **5.12** |
| Emergency Management | - | 0.05 | - | 0.05 | - | - | **0.10** |
| Long-Range Planning | 0.55 | - | - | - | 2.17 | - | **2.72** |
| Permit Review, Management and Inspection | 0.15 | - | - | - | 0.04 | 2.50 | **2.69** |
| Public Records Requests | 0.05 | - | - | 0.10 | 0.26 | - | **0.41** |
| **Total** | **2.75** | **8.00** | **2.00** | **5.00** | **4.00** | **3.00** | **24.75** |

The Administration program draws staff time from all six divisions, and the Permit Center devotes most of its staff time to Permit Review, Management and Inspection. Building Services and Current Planning Services are each carried mainly by a single division.

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. This presentation uses the same basis as prior budget documents and is comparable across the three periods shown.

**Table 112.** Community Development expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $8,048 | $8,359 | +3.9% | $9,525 | +13.9% | 82.2% |
| Supplies | 35 | 6 | −82.9% | 10 | +66.7% | 0.1% |
| Services and charges | 2,667 | 1,777 | −33.4% | 2,046 | +15.1% | 17.7% |
| **Total** | **$10,750** | **$10,142** | **−5.7%** | **$11,581** | **+14.2%** | **100.0%** |

Figures are for each two-year period. A minus sign indicates a decrease. The first % change column compares 2025-2026 to 2023-2024; the second compares 2027-2028 to 2025-2026.

### Explaining the changes

**Personnel, +13.9 percent.** Personnel represents 82.2 percent of the department's budget and has increased in each period: $8,048,000 in 2023-2024, $8,359,000 in 2025-2026 and $9,525,000 budgeted. The three eliminated positions reduce personnel costs, but wage and benefit growth for the 24.75 FTE that remain more than offsets the savings. Additionally, the department had vacancies in 2025-2026 that are expected to be filled in the 2027-2028 biennium.

**Services and charges, +15.1 percent.** The largest single item is $550,000 for Sammamish's share of the administrative costs of A Regional Coalition for Housing (ARCH), the regional housing

partnership, set by ARCH's allocation formula; the City's contributions to ARCH for affordable housing are budgeted in Human Services. Most of the remainder is on-call consultant support for plan review, inspection and environmental, geotechnical and tree review, used when workload exceeds the capacity of the department's own staff and largely reimbursed by applicants, together with $365,000 of one-time long-range planning work.

**The department overall.** Gross expenditures are $11,581,000, compared with $10,142,000 in 2025-2026, an increase of 14.2 percent. Net of the fees it earns, the department's net cost to the General Fund is $5,165,000.

# Parks and Recreation

General Fund • 25.09 FTE • 6 divisions • $13,065,000 biennial budget

## What Parks and Recreation does

Parks and Recreation plans, develops, and maintains the City's parks, trails, and open spaces. Its work includes park maintenance; community events; facility and field rentals; arts and cultural programs through collaboration with the Arts Commission; and management of the volunteer and habitat restoration work that keeps much of the City's open spaces in good condition.

This section is the General Fund department. Park construction and capital replacements are budgeted separately in the Parks Capital Improvement Fund, which is presented in its own section. The two are not combined here, and the comparative figures below exclude the capital fund throughout.

The department budgets 25.09 full-time equivalent positions across six divisions. For the biennium, it receives $1,291,000 in recreation fees, rentals, sponsorships, and grants, so its net cost to the General Fund is $11,774,000. Its $13,065,000 biennial budget is 10.6 percent of the General Fund. The department maintains 675 acres of City-owned parkland, which includes 15 open parks and preserves as well as acreage not yet open to the public. These lands feature more than 22.63 miles of trails. The department also manages 24 assets available for community rentals: one indoor facility, six outdoor shelters, nine artificial turf fields, and eight grass fields.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. Division revenue is then deducted to give the net cost to the General Fund.

**Table 113.** Parks and Recreation General Fund division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is recreation fees, rentals, sponsorships, and grants. The department has no capital outlay, so that column is omitted; park construction is budgeted in the Parks Capital Improvement Fund.

| Division | Personnel | Supplies | Services | Total expenditures | Division revenue | Net division cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Administration | $1,441 | 1 | 21 | **$1,462** | - | **$1,462** | - |
| Arts | - | 5 | 170 | **175** | 40 | **135** | - |
| Park Resource Management | 5,124 | 452 | 2,595 | 8,171 | - | 8,171 | 64 |
| Planning and Development | 77 | 3 | 54 | **133** | - | **133** | - |
| Recreation Programs | 1,767 | 78 | 630 | **2,475** | 1,251 | **1,224** | - |
| Volunteer Services | 503 | 117 | 27 | **647** | - | **647** | - |
| **Department total** | **$8,912** | **656** | **3,497** | **$13,065** | **1,291** | **$11,774** | ***64*** |

**Figures are for the two-year period. Net division cost equals total expenditures less division revenue.**

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the department total.

**Park Resource Management accounts for most of the department's budget.** At $8,171,000 it is 62.5 percent of what the department spends, and it generates no division revenue; the cost of keeping the parks open is borne by the General Fund. Its largest non-personnel commitments are $822,000 of utilities, $667,000 of contracted landscaping and $570,000 of custodial service.

**Recreation Programs generates most of the department's revenue. The division collects $1,251,000 against $2,475,000 of cost: $856,000 of field use fees, $205,000 of Beaver Lake Lodge rental fees, $108,000 of park use fees, $60,000 of recreation class fees, and the rest in donations and permits. Its net cost is $1,224,000.**

**Planning and Development decreases to $133,000 from an estimated $589,000 in 2025-2026 (the 2025-2026 amended budget was $1,118,000) because staff costs for planning work have moved to the Parks Capital Improvement Fund. The former Culture division has been removed; arts and cultural programs are now budgeted in the Arts division.**

## Program summary

The table below presents the same expenditures by program (the service the work delivers) rather than by the division that manages it. The two tables add to the same department total. Program definitions and each program's citywide figures, which include the other departments that contribute to it, appear in the Program List section of this document; the Program Budgeting section explains the program approach.

**Table 114.** Parks and Recreation program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically, and FTE is this department's share of each position allocated to the program. The department reports no capital outlay, so that column is omitted. The level of requirement for each program is reported in the Program List section.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Accounts Payable | 0.46 | $136 | - | - | **$137** | - | **$137** | - |
| Administration | 1.35 | 484 | - | 77 | **561** | - | **561** | *64* |
| Arts and Culture Programs | 0.84 | 241 | 5 | 170 | **417** | 40 | **377** | - |
| Budgeting and Data Analysis | 1.01 | 435 | - | - | **436** | - | **436** | - |
| Capital Project Investment | 0.74 | 342 | - | 50 | **392** | - | **392** | - |
| City Council Support | 0.28 | 137 | - | - | **137** | - | **137** | - |
| Communications | 0.58 | 196 | - | - | **196** | - | **196** | - |
| Emergency and Storm Response | 1.62 | 639 | - | 1 | **639** | - | **639** | - |
| Events | 2.30 | 765 | 71 | 566 | **1,402** | 80 | **1,322** | - |
| Facilities | 0.03 | 7 | - | - | **7** | - | **7** | - |
| Parks Resource Management | 11.64 | 4,156 | 462 | 2,554 | **7,172** | 856 | **6,316** | - |
| Professional Development and Certifications | 0.80 | 258 | - | 19 | **277** | - | **277** | - |
| Rentals | 1.37 | 552 | - | 35 | **586** | 315 | **271** | - |
| Volunteer and Restoration | 2.07 | 564 | 117 | 24 | **705** | - | **705** | - |
| **Department total** | **25.09** | **$8,912** | **656** | **3,497** | **$13,065** | **1,291** | **$11,774** | *64* |

Figures are for the two-year period. FTE is each position's 2027 allocation, which is unchanged in 2028; the two Maintenance Worker II-Irrigation positions are shown at 0.67 FTE each, as allocated by the City.

Parks Resource Management is the largest program at $7,172,000, more than half of the department's budget. It funds the maintenance crews, utilities, contracted landscaping and custodial service that keep the parks open, and it is credited with $856,000 of field use fees collected by the Recreation Programs division. Rentals is credited with the other $315,000 of facility fees that division collects: $205,000 of Beaver Lake Lodge rental fees, $108,000 of park use fees and $2,000 of permit fees. Events is the next largest program at $1,402,000, driven by staff time and $566,000 of event services. The remaining programs are mainly shares of staff time for administration, rentals, volunteer and restoration work, and arts and culture.

**Performance measures.** Measures for the department's programs include inspecting 100 percent of playgrounds monthly, using at least 75 percent of prime-time athletic field hours, logging at least 2,000 volunteer hours a year and growing attendance at City-produced events 5 percent over the 2026 baseline by 2028. The full set of measures appears in the Performance Measures section.

## Staff allocation

Before the reductions, the department's roster included 30 positions, reflecting positions restructured during the 2025-2026 biennium. One position is eliminated for 2027-2028, leaving 29 positions. Seven of them are shared with other departments or funds, so the General Fund budgets 25.09 full-time equivalents for these positions in this department. An additional 2.15 FTE are budgeted in the Parks Capital Improvement Fund, which is presented in its own section; the Personnel section reports positions across all funds.

Two positions were reclassified during the 2025-2026 biennium: the Recreation and Cultural Services Coordinator (formerly a Parks Planner) and the Parks Assistant Director (formerly the Deputy Director). The eliminated position had been reclassified and moved to Parks from Facilities Management in 2026.

**Table 115.** Parks and Recreation position roster by division, 2027-2028. FTE is the General Fund share of each position; several are also funded by other departments or funds, including the Parks Capital Improvement Fund. A position the City Manager eliminated for this biennium is shown at zero and marked.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Administrative Assistant | Administration | 1.00 | 1.00 |
| Management Analyst | Administration | 0.80 | 0.80 |
| Parks Assistant Director | Administration | 0.50 | 0.50 |
| Parks Director | Administration | 1.00 | 1.00 |
| Position reclassified during 2025-2026 (eliminated) | Administration | 0.00 | 0.00 |
| Administrative Assistant | Park Resource Management | 0.25 | 0.25 |
| Maintenance Supervisor | Park Resource Management | 1.00 | 1.00 |
| Maintenance Supervisor | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II | Park Resource Management | 1.00 | 1.00 |
| Maintenance Worker II-Irrigation | Park Resource Management | 0.67 | 0.67 |
| Maintenance Worker II-Irrigation | Park Resource Management | 0.67 | 0.67 |
| Parks Lead Maintenance Worker | Park Resource Management | 1.00 | 1.00 |
| Parks Lead Maintenance Worker | Park Resource Management | 1.00 | 1.00 |
| Parks Superintendent | Park Resource Management | 1.00 | 1.00 |
| Parks Project Manager | Planning and Development | 0.10 | 0.10 |
| Parks Project Manager | Planning and Development | 0.10 | 0.10 |

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Recreation and Cultural Services Coordinator | Recreation Programs | 1.00 | 1.00 |
| Recreation and Cultural Services Manager | Recreation Programs | 1.00 | 1.00 |
| Recreation Supervisor | Recreation Programs | 1.00 | 1.00 |
| Rental and Systems Coordinator | Recreation Programs | 1.00 | 1.00 |
| Restoration and Volunteer Coordinator | Volunteer Services | 1.00 | 1.00 |
| *Restoration Specialist* | Volunteer Services | 1.00 | 1.00 |
| **Total** | | **25.09** | **25.09** |

The table below shows how the department's 25.09 FTE are allocated across its programs and which division does the work. Each row total is the staff time devoted to that program, and the number of figures in a row shows how many divisions contribute to it.

**Table 116.** Parks and Recreation General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. The Arts division has no budgeted positions and is omitted. Column headings are shortened: Admin = Administration, Park Resource = Park Resource Management, Recreation = Recreation Programs, Volunteer = Volunteer Services.

| Program | Admin | Park Resource | Planning and Development | Recreation | Volunteer | Total |
|---|---|---|---|---|---|---|
| Accounts Payable | 0.20 | 0.16 | - | 0.05 | 0.05 | **0.46** |
| Administration | 0.61 | 0.33 | 0.01 | 0.30 | 0.10 | **1.35** |
| Arts and Culture Programs | 0.04 | - | - | 0.80 | - | **0.84** |
| Budgeting and Data Analysis | 0.55 | 0.26 | - | 0.10 | 0.10 | **1.01** |
| Capital Project Investment | 0.56 | - | 0.18 | - | - | **0.74** |
| City Council Support | 0.23 | - | - | 0.05 | - | **0.28** |
| Communications | 0.22 | 0.01 | - | 0.25 | 0.10 | **0.58** |
| Emergency and Storm Response | 0.12 | 1.50 | - | - | - | **1.62** |
| Events | 0.19 | 0.46 | - | 1.20 | 0.45 | **2.30** |
| Facilities | - | 0.03 | - | - | - | **0.03** |
| Parks Resource Management | 0.24 | 11.40 | - | - | - | **11.64** |
| Professional Development and Certifications | 0.07 | 0.72 | 0.01 | - | - | **0.80** |
| Rentals | 0.17 | - | - | 1.20 | - | **1.37** |
| Volunteer and Restoration | 0.10 | 0.72 | - | 0.05 | 1.20 | **2.07** |
| **Total** | **3.30** | **15.59** | **0.20** | **4.00** | **2.00** | **25.09** |

Most of the department's staff work on the maintenance crew. The Park Resource Management division carries more staff time than all other divisions together. Its positions include a Parks Superintendent, two maintenance supervisors, two leads, nine Maintenance Worker II positions and two Maintenance Worker II-Irrigation positions, each budgeted here at 0.67 of a position, with the remainder in Public Works and the Transportation Capital Improvement Fund.

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. This presentation remains on the same basis as prior budget documents and is comparable across the three periods shown.

**Table 117.** Parks and Recreation expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $7,445 | $7,914 | +6.3% | $8,912 | +12.6% | 68.2% |
| Supplies | 653 | 645 | −1.2% | 656 | +1.7% | 5.0% |
| Services and charges | 3,199 | 3,211 | +0.4% | 3,497 | +8.9% | 26.8% |
| Capital outlay | 128 | 138 | +7.8% | - | −100.0% | 0.0% |
| **Total** | **$11,425** | **$11,908** | **+4.2%** | **$13,065** | **+9.7%** | **100.0%** |

Figures are for each two-year period. A minus sign indicates a decrease. The first % change column compares 2025-2026 to 2023-2024; the second compares 2027-2028 to 2025-2026.

### Explaining the changes

**Personnel, +12.6 percent.** Personnel is 68.2 percent of the department. Personnel costs rise across all three periods ($7,445,000, $7,914,000 and $8,912,000) while staffing is nearly unchanged, so the increase reflects wage and benefit growth rather than new positions. Additionally, the department experienced vacancies in the 2025-2026 biennium that are assumed to be fully filled in 2027-2028.

**Services and charges, +8.9 percent.** This category covers the cost of keeping the parks open and the programs running, including $822,000 of utilities, $667,000 of contracted landscaping, $570,000 of custodial service and $566,000 of services for events. It increased 0.4 percent from 2023-2024 to 2025-2026.

**Capital outlay is zero this biennium.** The department charged $128,000 to the General Fund in 2023-2024 and $138,000 in 2025-2026 for equipment. Nothing is budgeted for 2027-2028; park construction is in the Parks Capital Improvement Fund.

**The department overall.** Gross cost is $13,065,000, compared with $11,908,000 in 2025-2026, an increase of 9.7 percent. Net of fees, rentals and other revenue, the net cost to the General Fund is $11,774,000.

# Administrative Services

General Fund • 5.75 FTE • 5 divisions • $5,009,000 biennial budget

## What Administrative Services does

Administrative Services is the department that primarily supports other City departments rather than serving the public directly. It recruits and pays the workforce, negotiates with the City's labor unions, administers benefits and the employee well-being program, manages citywide contracts and grants, manages the City's insurance and, through its Emergency Management division, leads the City's preparation for storms, earthquakes, outages and other emergencies.

Although the department is small, it is responsible for a large purchase: the City's insurance coverage. Its 2027-2028 biennial budget of $5,009,000 is 4.1 percent of the General Fund. Of that, $2,756,000 is risk management, or 55.0 percent of the department's budget, and consists almost entirely of insurance premiums. The remaining $2,253,000 funds 5.75 full-time equivalents (FTEs) in six positions, along with related services and the program costs of the Wellness and Emergency Management divisions, which have no positions.

The department has no director of its own in this budget. The Deputy City Manager/Chief of Administration, who oversees it, is budgeted in the Administration division of the City Operations section, along with the City's other internal service functions; the position is listed in that section's staff allocation table.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure (the type of cost). Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. Division revenue is then deducted to give the net cost to the General Fund.

**Table 118.** Administrative Services division summary, 2027-2028 biennium. Amounts are in thousands.

| Division | Personnel | Supplies | Services | Total expenditures | Division revenue | Net division cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|
| Administration | $1,000 | - | 7 | **$1,008** | - | **$1,008** | *2* |
| Human Resources | 1,030 | - | 101 | **1,132** | - | **1,132** | - |
| Risk Management | 40 | - | 2,716 | **2,756** | - | **2,756** | - |
| Wellness | - | 13 | - | **13** | - | **13** | - |
| Emergency Management | - | 3 | 99 | **101** | 43 | **58** | - |
| **Department total** | **$2,070** | **15** | **2,924** | **$5,009** | **43** | **$4,966** | ***2*** |

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the department total.

**Risk management consists primarily of purchased coverage rather than direct services. The division has no staff of its own.** Its $2,756,000 is the City's liability, property and casualty insurance ($2,686,000), a workers' compensation retrospective rating program ($30,000) and the unemployment benefits the City pays as a reimbursing employer rather than through state tax ($40,000). The $40,000 shown as personnel is the unemployment benefit budget ($20,000 a year), not staff cost. It is the largest division in the department.

**Risk management was accounted for in a stand-alone internal service fund, the Risk Management Fund (fund 503), through 2026 and becomes a division of this department in 2027.** The fund remains open in 2027 only to transfer $250,000 to the General Fund and close. While the

fund operated, it was financed mainly by an interfund charge to the General Fund, budgeted in Non-Departmental ($1,402,000 in 2023-2024 and $2,083,000 in 2025-2026), so citywide totals counted the same insurance cost twice: once as the General Fund's charge and again as the fund's own expenditure. Budgeting insurance directly in this department removes that double counting.

**Emergency Management is a division of this department.** It is $101,000 for the biennium, against $81,000 in the 2025-2026 estimate, and it carries no positions: the work is done under contract and through the regional arrangements the City takes part in. Its $43,000 of revenue, a federal Emergency Management Performance Grant (EMPG) that requires a 100 percent City match, is the only division revenue in the department. The Emergency Management program in the program summary is larger than the division because it also includes staff time charged through the Administration division.

## Program summary

The table below presents the same money by program (the service the work delivers) rather than by the division that manages it. The two tables add to the same department total. A few programs and divisions share a name; the figures in this table are for the program. Program definitions, each program's citywide figures and its level of requirement (legally required, functionally required or discretionary) appear in the Program List section of this document.

**Table 119.** Administrative Services program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically; FTE is this department's share of each position allocated to the program, not a headcount.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Program revenue | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|---|---|
| Administration | 0.25 | $87 | - | 12 | **$99** | - | **$99** | - |
| Budgeting and Data Analysis | 0.07 | 28 | - | - | **29** | - | **29** | - |
| Capital Project Investment | 0.60 | 195 | - | 1 | **196** | - | **196** | - |
| Contract and Grant Management | 0.60 | 230 | - | 1 | **231** | - | **231** | - |
| Diversity, Equity, Inclusion and Belonging | 0.08 | 32 | - | - | **32** | - | **32** | - |
| Emergency Management | 0.25 | 87 | 3 | 99 | **189** | 43 | **145** | - |
| Employee Well-being | 0.22 | 70 | 13 | 1 | **83** | - | **83** | - |
| Human Resources | 0.53 | 217 | - | 41 | **258** | - | **258** | - |
| Labor Relations | 0.12 | 55 | - | 9 | **64** | - | **64** | - |
| Legal | - | - | - | - | **-** | - | **-** | - |
| Professional Development and Certifications | 0.24 | 77 | - | 7 | **84** | - | **84** | *2* |
| Public Records Requests | 0.20 | 70 | - | - | **71** | - | **71** | - |
| Recruitment | 1.40 | 421 | - | 32 | **453** | - | **453** | - |
| Risk Management | 0.34 | 182 | - | 2,717 | **2,899** | - | **2,899** | - |
| Special Projects | 0.48 | 167 | - | 1 | **168** | - | **168** | - |
| Staff Performance and Evaluations | 0.37 | 152 | - | 1 | **154** | - | **154** | - |
| **Department total** | **5.75** | **$2,070** | **15** | **2,924** | **$5,009** | **43** | **$4,966** | ***2*** |

Figures are for the two-year period. FTE is the share of each position allocated to that program in 2027; allocations are identical in 2028.

**Two programs account for most of the department's budget.** Risk Management ($2,899,000) buys the City's liability, property, auto, crime and cyber insurance through the Washington Cities Insurance Authority and pays unemployment claims, so its cost is driven by insurance premiums; it is larger than

the Risk Management division because it also includes the staff time the Administration and Human Resources divisions spend on claims, contracts and insurance renewal. Recruitment ($453,000) is almost entirely Human Resources staff time spent filling City positions. Together they are 66.9 percent of the department's budget; the remaining programs are mainly shares of staff time.

**The department's costs also appear in programs it does not manage.** Capital Project Investment and Public Records Requests both carry part of this department's cost; Legal is listed but carries less than $1,000, which rounds to zero. That is the contract administrator's and the management analysts' time allocated to the work they support, not a separate team performing the same work; the allocation is the City's own and is shown position by position in the table that follows.

**Performance measures.** Measures for the department's programs include conducting at least two emergency operations center exercises a year, having at least 90 percent of new hires complete probation, responding to 90 percent of employee HR inquiries within two business days and verifying contractor insurance certificates before work begins. The full set of measures appears in the Performance Measures section.

## Staff allocation

**Table 120.** Administrative Services position roster by division, 2027-2028. FTE is the share of each position charged to this department; a position also working elsewhere appears here only at its share. Risk Management, Wellness and Emergency Management carry no positions and are not listed.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Contract Administrator | Administration | 0.75 | 0.75 |
| Management Analyst | Administration | 1.00 | 1.00 |
| Supervising Management Analyst | Administration | 1.00 | 1.00 |
| HR Analyst | Human Resources | 1.00 | 1.00 |
| HR Assistant | Human Resources | 1.00 | 1.00 |
| HR Manager | Human Resources | 1.00 | 1.00 |
| **Total** | | **5.75** | **5.75** |

The table below shows how the department's positions are allocated across its programs and which division does the work. A row total is the staff time the program takes; the number of figures in a row is how many divisions contribute to it.

**Table 121.** Administrative Services General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. The Risk Management, Wellness and Emergency Management divisions have no budgeted positions and are omitted as columns. Column headings are shortened: Admin = Administration.

| Program | Admin | Human Resources | Total |
|---|---|---|---|
| Administration | 0.17 | 0.08 | **0.25** |
| Budgeting and Data Analysis | 0.05 | 0.02 | **0.07** |
| Capital Project Investment | 0.60 | - | **0.60** |
| Contract and Grant Management | 0.60 | - | **0.60** |
| Diversity, Equity, Inclusion and Belonging | 0.05 | 0.03 | **0.08** |
| Emergency Management | 0.25 | - | **0.25** |
| Employee Well-being | 0.05 | 0.17 | **0.22** |
| Human Resources | - | 0.53 | **0.53** |

| Program | Admin | Human Resources | Total |
|---|---|---|---|
| Labor Relations | - | 0.12 | **0.12** |
| Professional Development and Certifications | 0.14 | 0.10 | **0.24** |
| Public Records Requests | 0.14 | 0.06 | **0.20** |
| Recruitment | - | 1.40 | **1.40** |
| Risk Management | 0.30 | 0.04 | **0.34** |
| Special Projects | 0.30 | 0.18 | **0.48** |
| Staff Performance and Evaluations | 0.10 | 0.27 | **0.37** |
| **Total** | **2.75** | **3.00** | **5.75** |

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The 2023-2024 and 2025-2026 columns are restated onto the 2027-2028 structure: they include Emergency Management and the expenditures of the former Risk Management Fund (fund 503), which were recorded outside this department in those years, so the three periods are comparable.

**Table 122.** Administrative Services expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $1,989 | $2,560 | +28.7% | $2,070 | −19.1% | 41.3% |
| Supplies | 5 | 6 | +20.0% | 15 | +150.0% | 0.3% |
| Services and charges | 2,051 | 2,580 | +25.8% | 2,924 | +13.3% | 58.4% |
| Capital outlay | 12 | - | −100.0% | - | n/a | 0.0% |
| **Total** | **$4,056** | **$5,146** | **+26.9%** | **$5,009** | **−2.7%** | **100.0%** |

Figures are for each two-year period. A minus sign indicates a decrease. The first % change column compares 2025-2026 to 2023-2024; the second compares 2027-2028 to 2025-2026.

### Explaining the changes

**Services and charges, +13.3 percent.** Insurance is most of the category and most of the increase. The City is purchasing the same coverage in an insurance market where prices have risen, and the Risk Management division, which covers insurance and unemployment costs, is budgeted at $2,756,000 for the biennium against $2,461,000 in the 2025-2026 estimate; both figures include insurance and unemployment benefits. The liability, property, auto, equipment, crime and cyber coverage is budgeted at $1,310,000 in 2027 and $1,376,000 in 2028, reflecting the 5 percent annual increase projected by the Washington Cities Insurance Authority (WCIA).

**Personnel, −19.1 percent.** The department budgets 5.75 full-time equivalents in six positions for 2027-2028. The comparative periods included more positions because some positions previously charged to this department are charged to other departments in this budget. The Personnel section reports the City's total position count, which is the better measure of whether overall City staffing has increased or decreased.

**The department overall.** The budget is $5,009,000 against $5,146,000 in 2025-2026, a decrease of 2.7 percent, and after Emergency Management's $43,000 of revenue, the net cost to the General Fund is $4,966,000. The budget has two main components that change for different reasons:

insurance premiums set by a market the City does not control, and a small staff whose cost changes with wages.

# Facilities Management

General Fund • 3.55 FTE • 2 divisions • $3,671,000 biennial budget

## What Facilities Management does

Facilities Management keeps the City's buildings running. It cleans them, heats and lights them, pays their water and sewer bills, maintains their grounds and repairs what breaks at City Hall, the Maintenance and Operations Center and the South Yard. For the City's three fire stations, which the City owns but does not operate, it pays the surface water fees. It does not build facilities: construction and major renewal are budgeted in the Facilities Capital Improvement Fund, which has its own section listing the projects.

Most of the department's budget consists of contracts and utility costs rather than payroll. Its 2027-2028 biennial budget of $3,671,000 is 3.0 percent of the General Fund. Of that, $993,000 is contracted janitorial and landscaping, $729,000 is utilities, and $1,325,000 funds 3.55 full-time equivalents (FTEs) in six positions that oversee the contracts and perform the work not assigned to contractors.

## Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. The department has no division revenue, so it is funded entirely by the General Fund.

**Table 123.** Facilities Management division summary, 2027-2028 biennium. Amounts are in thousands.

| Division | Personnel | Supplies | Services | Total expenditures | Net division cost |
|---|---|---|---|---|---|
| Government facilities | $1,325 | 220 | 2,110 | **$3,655** | **$3,655** |
| Fire facilities | - | - | 16 | **16** | **16** |
| **Department total** | **$1,325** | **220** | **2,126** | **$3,671** | **$3,671** |

**The Fire facilities budget is small because the City owns the fire stations but does not operate a fire department.** This budget pays the surface water fees for the City's three fire stations.

## Program summary

The table below presents the same expenditures by program (the service the work delivers) rather than by the division that manages it. Both tables sum to the same department total. Program definitions and each program's citywide figures, which include the other departments that contribute to it, appear in the Program List section of this document.

**Table 124.** Facilities Management program summary, 2027-2028 biennium. Amounts are in thousands.

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Net program cost |
|---|---|---|---|---|---|---|
| Administration | 0.37 | $119 | 13 | - | **$132** | **$132** |
| Budgeting and Data Analysis | 0.04 | 16 | - | - | **16** | **16** |
| Capital Project Investment | 0.06 | 29 | - | - | **29** | **29** |
| City Council Support | 0.02 | 7 | - | - | **7** | **7** |
| Contract and Grant Management | 0.15 | 52 | - | - | **52** | **52** |

| Program | FTE | Personnel | Supplies | Services | Total expenditures | Net program cost |
|---|---|---|---|---|---|---|
| Emergency and Storm Response | 0.03 | 14 | - | - | **14** | **14** |
| Facilities | 2.53 | 968 | 195 | 2,110 | **3,273** | **3,273** |
| Human Resources | 0.02 | 7 | - | - | **7** | **7** |
| Parks Resource Management | - | - | 11 | - | **11** | **11** |
| Professional Development and Certifications | 0.10 | 31 | - | - | **31** | **31** |
| Public Records Requests | 0.01 | 4 | - | - | **4** | **4** |
| Public Safety | - | - | - | 16 | **16** | **16** |
| Recruitment | 0.02 | 6 | - | - | **6** | **6** |
| Risk Management | 0.04 | 13 | - | - | **13** | **13** |
| Special Projects | 0.06 | 24 | - | - | **24** | **24** |
| Staff Performance and Evaluations | 0.10 | 34 | - | - | **34** | **34** |
| **Department total** | **3.55** | **$1,325** | **220** | **2,126** | **$3,671** | **$3,671** |

**One program accounts for nearly the entire department budget.** Facilities is $3,273,000 of the $3,671,000 budget, 89.2 percent: it pays for contracted janitorial and landscaping services, utilities, repairs and supplies for City buildings, together with most of the time of the department's maintenance staff, so its cost is driven by contract prices and utility rates. The remainder is the department's share of programs it supports rather than leads, such as administration, contract management and recruitment, reflecting mostly the time its staff spend on them; the Parks Resource Management and Public Safety programs instead carry small supplies and services costs.

**Performance measures.** Measures for the department's programs include completing at least 90 percent of routine work orders within five business days, completing at least 95 percent of scheduled preventive maintenance on time across all 12 City buildings and keeping at least 85 percent of the fleet available for service on any workday. The full set of measures appears in the Performance Measures section.

## Staff allocation

Four of the six positions are shared, and each department or fund is charged for the share it uses. The Facilities and Fleet Coordinator, who looks after the City's buildings and its vehicles, and the Facilities and Internal Services Superintendent are each charged 0.40 FTE to the Equipment Rental and Replacement Fund; 0.90 FTE of the Project Manager is charged to the Facilities Capital Improvement Fund; and the Administrative Assistant is shared equally (0.25 FTE each) with Public Works, Parks and Recreation and the Surface Water Management Fund. The figures below are this department's share only, which is why some positions are shown as partial FTEs.

**Table 125.** Facilities Management position roster by division, 2027-2028.

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Administrative Assistant | Government facilities | 0.25 | 0.25 |
| Facilities and Fleet Coordinator | Government facilities | 0.60 | 0.60 |
| Facilities and Internal Services Superintendent | Government facilities | 0.60 | 0.60 |
| Maintenance Worker II | Government facilities | 1.00 | 1.00 |
| Maintenance Worker II | Government facilities | 1.00 | 1.00 |

| Position | Division | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Project Manager | Government facilities | 0.10 | 0.10 |
| **Total** | | **3.55** | **3.55** |

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The department's structure did not change, so the three periods shown are comparable.

**Table 126.** Facilities Management expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $1,764 | $1,442 | −18.3% | $1,325 | −8.1% | 36.1% |
| Supplies | 333 | 213 | −36.0% | 220 | +3.3% | 6.0% |
| Services and charges | 2,705 | 2,692 | −0.5% | 2,126 | −21.0% | 57.9% |
| Capital outlay | 18 | - | −100.0% | - | n/a | 0.0% |
| **Total** | **$4,820** | **$4,347** | **−9.8%** | **$3,671** | **−15.6%** | **100.0%** |

### Explaining the changes

**Services and charges, −21.0 percent.** One-time expenditures for repair and maintenance on City facilities account for most of the fluctuation in this category. Communications expenditures were reduced by replacing the City's landline phone system with a Microsoft Teams phone system.

**Personnel, −8.1 percent.** The department budgets 3.55 full-time equivalents in six positions, and its personnel cost has fallen in each of the three periods shown: $1,764,000, $1,442,000 and $1,325,000. The decline reflects the Senior Project Manager position, which was reclassified to a Parks and Recreation Assistant Director position and moved to Parks and Recreation during 2026, and is eliminated in this budget, reallocation of 90 percent of the Project Manager position to the Facilities Capital Improvement Fund, and reallocation of 40 percent of the Facilities and Fleet Coordinator position to the Equipment Rental and Replacement Fund.

**The department overall.** The budget is $3,671,000, compared with $4,347,000 in 2025-2026, a decrease of 15.6 percent. The department generates no revenue, so it is funded entirely by the General Fund.

# Finance

General Fund • 8.00 FTE • 13 programs • $4,023,000 biennial budget

## What Finance does

Finance is the City's financial steward. It records every dollar the City receives and spends, pays the City's employees and vendors, collects what is owed to the City, invests cash that is not immediately needed, builds and monitors the biennial budget, and produces the financial reports the State Auditor and the public rely on. Whether a resident registers for a recreation class or pays a permit fee, a contractor submits an invoice, or the Council asks whether a program is affordable, Finance processes the transaction or provides the analysis.

Little of this work is visible to the public, which is by design. The department is an internal service function: its customers are the City's other departments, the City Council, the State Auditor, and the residents who expect the City's books to be accurate and its money to be safeguarded. The department carries 8.00 full-time equivalent positions and no capital budget. Its 2027-2028 biennial budget of $4,023,000 is 3.3 percent of the General Fund.

The department also handles the accounting for the City's revenue. The City's largest sources are property tax, sales and use tax and utility taxes, which together account for about 57 percent of all the money the City receives across all funds. The remainder comes from about 75 smaller sources, including grants, permit and development fees, utility charges, fines, and investment earnings. The Council may spend some of this money on any City purpose; much of it, however, is restricted by law or by grant agreement to a particular use, and the two types of money are not interchangeable. All of it is reported in the Revenues section of this document rather than here, because the department accounts for it on behalf of the City as a whole rather than earning it as program revenue.

## Program summary

The table below presents the department's budget by program rather than by object of expenditure. Each program is a service the department delivers; the definitions appear in the Program List section of this document. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. The department has no program revenue, so net program cost equals total expenditures.

**This is the first biennium for which program-level figures exist.** The City adopted a program budget structure beginning with 2027-2028, so no prior-year program actuals are available for comparison. A single budget column is presented here by necessity. Comparative program data will first appear in the 2029-2030 budget.

**Table 127.** Finance program summary, 2027-2028 biennium. Amounts are in thousands.

| Program | Personnel | Supplies | Services | Total expenditures | Net program cost | Memo: One-Time |
|---|---|---|---|---|---|---|
| Accounting | $411 | 1 | 36 | **$448** | **$448** | - |
| Accounts Payable | 485 | 2 | 1 | **488** | **488** | - |
| Accounts Receivable and Cash Management | 175 | - | 311 | **486** | **486** | - |
| Administration | 100 | - | 41 | **141** | **141** | - |
| Budgeting and Data Analysis | 565 | 1 | - | **566** | **566** | - |
| Capital Project Investment | 430 | - | - | **431** | **431** | - |
| City Council Support | 158 | - | - | **158** | **158** | - |
| Contract and Grant Management | 106 | - | 1 | **107** | **107** | - |
| Financial Reporting | 355 | - | 224 | **579** | **579** | *15* |
| Payroll | 397 | - | 6 | **404** | **404** | - |
| Professional Development and Certifications | - | - | 1 | **1** | **1** | - |
| Public Records Requests | 16 | - | - | **16** | **16** | - |
| Special Projects | 199 | - | - | **199** | **199** | - |
| **Department total** | **$3,396** | **4** | **623** | **$4,023** | **$4,023** | ***15*** |

**Memo: One-Time is a note, not an expenditure category.** It reports the portion of the amounts already shown to its left that is not expected to recur after this biennium. It is shown in italics for that reason, and it is never added to the expenditure columns or to the department total.

The largest programs are Financial Reporting ($579,000), Budgeting and Data Analysis ($566,000), Accounts Payable ($488,000) and Accounts Receivable and Cash Management ($486,000). Financial Reporting produces the City's annual financial reports and carries the State Auditor's fees; Budgeting and Data Analysis builds and monitors the biennial budget; and Accounts Receivable and Cash Management collects and invests the City's cash and carries its merchant and investment administration fees. No single program exceeds 15 percent of the department's budget, so a reduction could not be absorbed by trimming one activity.

Three observations follow from the table. First, the department is overwhelmingly a personnel operation: $3,396,000 of the $4,023,000 total, or 84 percent, is salaries and benefits. Accounting, budgeting, payroll and reporting are services performed by people to professional standards; the department's costs are driven by staff time rather than purchases.

Second, where non-personnel cost does appear, it is concentrated in three places and is easy to explain. Accounts Receivable and Cash Management carries $311,000 in services, nearly all of it credit card merchant fees ($246,000) and investment administration fees ($65,000). Merchant fees

are the cost of allowing residents to pay by card. Financial Reporting carries $224,000, of which $220,000 is State Auditor fees ($205,000 for the two annual audits and the $15,000 of additional audit work noted below). Administration carries $41,000, nearly all of it bank fees ($40,000). Every other program's non-personnel cost is $37,000 or less.

Third, the department reports no program revenue. Finance is funded by the General Fund and charges nothing to the public for its services; passport and permit fees, which residents sometimes associate with the finance counter, are budgeted in the programs that deliver those services. Net cost therefore equals total expenditures for every program. The Surface Water Management Fund's indirect cost allocation, described in the General Fund section, helps pay for the finance services the utility uses, but it is recorded as General Fund revenue rather than as program revenue of this department.

### One-time costs

The **Memo: One-Time** column separates spending that is not expected to recur after this biennium. For this department it is $15,000, or 0.4 percent of the budget, and it is a single item: $15,000 of additional audit costs in 2027 under Financial Reporting, for the additional testing the State Auditor will require because of the City's new enterprise resource planning (ERP) financial system. The annual State Auditor fee, also budgeted under Financial Reporting, is recurring and is not included here.

Everything else the department budgets is ongoing cost that will be there again in 2029-2030. Its recurring cost is therefore $4,008,000 against a 2027-2028 total of $4,023,000. That distinction is what matters when projecting forward, and a conventional line-item presentation does not show it.

The Finance Specialist I position was originally budgeted in this cycle as a limited-term appointment, which would have made its cost one-time. Now, it is a regular position, so its cost is ongoing like the rest of the department's.

**Performance measures.** Measures for the department's programs include closing the books within 20 business days for at least 10 of 12 months, submitting the Annual Comprehensive Financial Report to the State Auditor by May 31, receiving an unmodified audit opinion each year and issuing 100 percent of payroll payments on the scheduled payday. The full set of measures appears in the Performance Measures section.

## Staff allocation by program

Because 84 percent of the department's cost is personnel, the allocation of staff to programs largely determines the allocation of the budget. The table below shows how each of the department's 8.00 positions is distributed. Allocations are expressed in full-time equivalents and total 8.00 in each year of the biennium. Where a position's allocation changes between 2027 and 2028, both figures are shown.

**Table 128.** Finance staff allocation by program, 2027-2028. Position counts, not costs. Programs are listed alphabetically; Professional Development and Certifications has no assigned staff and is omitted.

| Program | Positions assigned (FTE) | 2027 FTE | 2028 FTE |
|---|---|---|---|
| Accounting | Finance Director 0.05 / 0.02; Deputy Finance Director 0.05; Accounting Manager 0.20; Accountant 0.60; Payroll Analyst 0.10 | 1.00 | 0.97 |
| Accounts Payable | Finance Director 0.05 / 0.02; Accounting Manager 0.05; Finance Specialist II 0.75; Finance Specialist I 0.90 | 1.75 | 1.72 |
| Accounts Receivable and Cash Management | Finance Director 0.05 / 0.02; Deputy Finance Director 0.06; Accounting Manager 0.05; Accountant 0.25 | 0.41 | 0.38 |
| Administration | Finance Director 0.10 / 0.08; Deputy Finance Director 0.07 | 0.17 | 0.15 |
| Budgeting and Data Analysis | Finance Director 0.20 / 0.50; Deputy Finance Director 0.20; Accounting Manager 0.10; Sr. Budget & Financial Analyst 0.40 / 0.35; Payroll Analyst 0.05 | 0.95 | 1.20 |
| Capital Project Investment | Finance Director 0.10 / 0.02; Deputy Finance Director 0.35; Accounting Manager 0.15; Sr. Budget & Financial Analyst 0.25 / 0.20; Payroll Analyst 0.10 | 0.95 | 0.82 |
| City Council Support | Finance Director 0.23 / 0.20; Deputy Finance Director 0.02 | 0.25 | 0.22 |
| Contract and Grant Management | Finance Director 0.10 / 0.05; Accounting Manager 0.05; Finance Specialist II 0.10 | 0.25 | 0.20 |
| Financial Reporting | Finance Director 0.10 / 0.07; Deputy Finance Director 0.10; Accounting Manager 0.30; Sr. Budget & Financial Analyst 0.05 / 0.15; Accountant 0.15 | 0.70 | 0.77 |
| Payroll | Finance Director 0.02; Accounting Manager 0.10; Payroll Analyst 0.75; Finance Specialist II 0.10; Finance Specialist I 0.10 | 1.07 | 1.07 |
| Public Records Requests | Finance Specialist II 0.05 | 0.05 | 0.05 |
| Special Projects | Deputy Finance Director 0.15; Sr. Budget & Financial Analyst 0.30 | 0.45 | 0.45 |
| **Total authorized FTE** | *8 positions: Finance Director, Deputy Finance Director, Accounting Manager, Sr. Budget & Financial Analyst, Accountant, Payroll Analyst, Finance Specialist II, Finance Specialist I* | **8.00** | **8.00** |

Where a program's staffing differs between 2027 and 2028, the reason is the budget cycle: the next biennial budget is built in the even-numbered year, so more of the department's time goes to budgeting in 2028 than in 2027.

## Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The department's structure did not change, so the three periods shown are comparable.

**Table 129.** Finance expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| Category | 2023-2024 Actual | 2025-2026 Estimate | % change | 2027-2028 Budget | % change | % of total |
|---|---|---|---|---|---|---|
| Personnel | $2,235 | $2,716 | +21.5% | $3,396 | +25.0% | 84.4% |
| Supplies | 3 | 3 | 0.0% | 4 | +33.3% | 0.1% |
| Services and charges | 614 | 886 | +44.3% | 623 | −29.7% | 15.5% |
| Capital outlay | - | - | n/a | - | n/a | 0.0% |
| **Total** | **$2,853** | **$3,606** | **+26.4%** | **$4,023** | **+11.6%** | **100.0%** |

### Explaining the changes

**Personnel, +25.0 percent.** The 2027-2028 budget funds 8.00 positions for both full years, including a limited-term position converted to a regular position (Finance was authorized 7.00 FTE in 2025-2026), which is the greater part of the increase; wage and benefit growth accounts for the rest.

**Services and charges, −29.7 percent.** This decrease reflects $369,000 of interim and temporary staffing services in 2025-2026 ($132,000 in 2025 and the balance projected for 2026), none of which is budgeted for 2027-2028. Recurring service costs are close to flat: credit card merchant fees run $235,000 in 2025-2026 against $246,000 budgeted, and State Auditor services $190,000 against $220,000 budgeted.

**The prior biennium.** Spending rose from $2,853,000 to $3,606,000 between 2023-2024 and 2025-2026.

# Non-Departmental

General Fund • No positions • 1 division • $4,768,000 biennial budget, plus $34,880,000 of transfers to other funds

## What Non-Departmental covers

Non-Departmental is the General Fund's home for amounts that belong to the City as a whole rather than to any one department. It has no employees and delivers no services directly. It records four kinds of amounts: the general revenues, such as property, utility and sales taxes, that pay for the services described in the other department sections; the General Fund's share of charges from the City's internal service funds for technology and vehicles; the citywide vacancy allowance; and transfers from the General Fund to other City funds.

Its 2027-2028 expenditure budget is $4,768,000, or 3.9 percent of General Fund expenditures. In the program view, all of it is reported under "Not assigned to a Program," because these costs support the whole organization rather than a single service.

## Expenditures

**Table 130.** Non-Departmental expenditures, 2027-2028 biennium. Amounts are in thousands.

| Item | 2027-2028 Budget |
|---|---:|
| Technology Services Fund operations charge | $6,200 |
| Technology Services Fund capital replacement charge | 600 |
| Equipment Rental and Replacement Fund vehicle maintenance and operations charge | 805 |
| Equipment Rental and Replacement Fund vehicle replacement charge | 256 |
| Citywide vacancy allowance (credit) | (3,093) |
| **Total expenditures** | **$4,768** |

**Technology charges.** The General Fund pays the Technology Services Fund $3,100,000 a year for the operation of the City's technology systems and $300,000 a year toward replacing technology equipment and software. These charges are recorded here rather than spread across departments. The Technology Services Fund section describes the services they pay for.

**Vehicle charges.** The General Fund pays the Equipment Rental and Replacement Fund for the maintenance, fuel and eventual replacement of the vehicles and equipment used by General Fund departments, mainly street maintenance and parks: $805,000 for maintenance and operations and $256,000 toward replacement over the biennium.

**Vacancy allowance.** Every General Fund position is budgeted as if it were filled for the full two years. Because some positions are always vacant while they are being filled, the budget applies a 6.5 percent vacancy allowance set by the City Manager's Office, a credit to General Fund salaries of $1,518,000 in 2027 and $1,575,000 in 2028. The allowance is recorded here so that each department's budget shows the full cost of its positions.

## Transfers to and from other funds

**Table 131.** General Fund transfers to other funds, 2027-2028 biennium. Amounts are in thousands.

| Transfer | 2027-2028 Budget |
|---|---|
| Street Special Revenue Fund (street preservation) | $1,226 |
| Facilities Capital Improvement Fund (2027-2032 capital program) | 3,654 |
| Facilities Capital Improvement Fund (one-time reserve for future facilities needs) | 20,000 |
| Transportation Capital Improvement Fund (one-time, for future transportation projects) | 10,000 |
| **Total transfers out** | **$34,880** |

Transfers move General Fund money to other City funds that pay for specific purposes. The ongoing transfer to the Street Special Revenue Fund supports street preservation. The transfer to the Facilities Capital Improvement Fund for its capital program is $1,800,000 in 2027 and $1,854,000 in 2028. Two transfers are one-time and both occur in 2027: $20,000,000 to the Facilities Capital Improvement Fund, held as a placeholder for future facilities needs, and $10,000,000 to the Transportation Capital Improvement Fund for future transportation projects. Transfers are not counted as spending in citywide totals, because the receiving fund reports the spending.

The General Fund also receives a one-time transfer of $250,000 in 2027 from the Risk Management Fund, which closes that fund. Beginning in 2027, risk management is budgeted as a division of the Administrative Services department.

## General revenues

Most of the General Fund's revenue is not earned by any department. The City records these general revenues in Non-Departmental, where they total $128,705,000 for 2027-2028 and pay for the services in the other General Fund sections. The Revenues section explains each source.

**Table 132.** General revenues recorded in Non-Departmental, 2027-2028 biennium. Amounts are in thousands.

| Revenue | 2027-2028 Budget |
|---|---|
| Property tax | $73,427 |
| Utility taxes | 22,057 |
| Retail sales and use tax | 16,600 |
| Criminal justice sales tax | 4,900 |
| Interest income | 5,240 |
| State-shared revenues (liquor, criminal justice, DUI) | 2,496 |
| Surface water utility indirect cost charge | 1,951 |
| Cable franchise fees | 980 |
| Rents and leases | 777 |
| Business licenses | 143 |
| Other (leasehold excise tax, passport fees, miscellaneous, reimbursements) | 133 |
| **Total general revenues** | **$128,705** |

## Comparison with prior budgets

**Table 133.** Non-Departmental expenditures, 2023-2024 through 2027-2028. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

| | 2023-2024 Actual | 2025-2026 Amended budget | 2025-2026 Estimate | 2027-2028 Budget | % change |
|---|---|---|---|---|---|
| Non-Departmental expenditures | $8,329 | $6,432 | $9,809 | $4,768 | −51.4% |

The percent change compares the 2027-2028 budget with the 2025-2026 estimate. The vacancy allowance is a budget credit that is not recorded in actual results, so it is included in the amended budget and the 2027-2028 budget but not in the actual and estimate columns. Transfers are shown separately in Table 131.

Non-Departmental expenditures fall from $9,809,000 in the 2025-2026 estimate to $4,768,000, a decrease of 51.4 percent, for two main reasons. Risk management costs, including the City's insurance, are budgeted in the Administrative Services department beginning in 2027, which removes the interfund risk management charge ($2,083,000 in the 2025-2026 estimate). The citywide vacancy allowance, a credit of $3,093,000, is budgeted here but does not appear in actual results. Technology charges increase from $6,242,000 to $6,800,000, and vehicle charges decrease from $1,484,000 to $1,061,000.

# Glossary of Budget Terms

This glossary defines the accounting, legal, and budgeting terms used throughout this document. Terms are listed alphabetically.

> **New terms in this edition**
>
> A new group of terms appears here for the first time. The new definitions describe program budgeting, which the City is adopting beginning with this biennium: Program, Program Budget, Program Revenue, Net Program Cost, Level of Requirement, and the terms that go with them.

## A

**Account Number:** Effective January 1, 2026, the City implemented a new enterprise resource planning (ERP) system and rebuilt its chart of accounts. An account number now has two parts, separated by a dash: a key, which identifies who is spending or receiving the money, and an object, which identifies what the money is.

**KEY - OBJECT**
WHO - WHAT

**FN014100-511000**
Finance Department - Salaries and Wages

- **Key: the "who."** The characters before the dash identify the organizational unit that owns the money: its fund, its department, and its division. A key opens with a two-letter department abbreviation, so FN014100 is the Finance department and PR076760 is the Park Resource Management division of Parks and Recreation. Revenue that belongs to a fund as a whole rather than to any one department carries the fund number alone, such as 001 for the General Fund.
- **Object: the "what."** The six digits after the dash identify what the money is. Objects beginning with 3 are revenues, 5 are expenditures and expenses, 7 are transfers between funds, and 2 are draws on prior-year fund balance. Within the 5 series, the object is also what places an expenditure in one of the four expenditure categories; for example, 511000, Salaries and Wages, is personnel.
- **Job ledger: the program or project.** Alongside the general ledger the City keeps a job ledger, which with the move to program budgeting now carries the program a cost belongs to (for example, 110100 Administration or 111600 Contract and Grant Management) or, for a capital project, the project itself, such as 301119 City Hall HVAC Upgrades. Its key (the "who") then identifies the department budget the charge is drawn against. The job ledger is what allows the same expenditure to be reported both by department and by program.
- **BARS.** The City continues to comply with the Washington State BARS (Budgeting, Accounting and Reporting System) requirements. BARS elements not carried in the key or the object are held in background attributes of each account, so the City reports to the State in BARS format while presenting its budget in the structure above.

Results for 2021 through 2025 have been mapped into the new chart of accounts, so the comparative columns in this document are presented on the same basis as the 2027-2028 budget. The job ledger was not used to track programs before 2026, which is why program figures have no prior-year history.

**Actual: Denotes final revenue and expenditure results of operations for a fiscal year that is closed and audited, presented on the City's budgetary basis.** A year that is not yet closed is labeled Estimate rather than Actual.

**Adopted Budget:** The financial plan adopted by the City Council that forms the basis for appropriations.

**Amended Budget:** The adopted budget as revised by any budget amendments the City Council has approved by ordinance during the biennium.

**Annexation:** The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**Annual Comprehensive Financial Report (ACFR):** The City's official annual financial report prepared in conformity with Generally Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

**Appropriation:** Through an appropriation ordinance, the City Council legally authorizes the City to spend money and to incur obligations for specific purposes. Budgetary/operating fund appropriations lapse at the end of each biennium. Non-operating fund appropriations, on the other hand, continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the Council granted the funds. Spending cannot exceed the level of appropriation without the Council's approval.

**ARPA:** American Rescue Plan Act. Federal funding provided to address the effects of COVID-19 on city finances. The City received and fully expended its allocation between 2021 and 2023 and closed the fund in 2023. The City's own allocation appears only in the 2023-2024 comparative column. ARPA funds passed through the Washington State Department of Commerce also appear as grant revenue of the Surface Water Management Fund in 2024 and 2025.

**Assess:** To establish an official property value for taxation purposes.

**Assessed Valuation:** When the King County Assessor's Office determines the value of both real (land and buildings) and personal property, it arrives at the assessed valuation of the property. The assessed value is the assessor's estimate of market value. The county uses this value to compute property taxes.

**Assigned Fund Balance:** Amounts that are constrained by the City's intent to use them for a specific purpose. Intent can be expressed by the City Council or any committee or City official the Council names to assign such intent.

## B

**Balanced Budget:** A budget in which total revenues plus beginning fund balance equal total expenditures plus ending fund balance.

**BARS:** The Budgeting, Accounting and Reporting System prescribed by the Washington State Auditor's Office, which all local governments in Washington must follow.

**Basis of Budgeting:** The City's financial activities are organized and controlled on a fund basis. Governmental funds are budgeted and accounted for using the modified accrual basis, under which revenues are generally recognized when they are measurable and available and expenditures are generally recognized when the related liability is incurred. Proprietary funds are budgeted on the modified accrual basis and accounted for and reported on the full accrual basis of accounting.

**Beginning Fund Balance:** The resources a City fund has available at the start of a fiscal period because revenues exceeded expenditures in prior periods. It includes both estimated and actual amounts. Also called resources forward.

**Benefits:** City-paid benefits are provided for employees, such as retirement, workers' compensation, life insurance, long-term disability, and medical insurance.

**Biennial Budget:** A biennial budget has a duration of two years, which the Council appropriates and the City manages as a single two-year period, while accounts are kept and reported for each fiscal year. For cities that adopt biennial budgets, chapter 35A.34 RCW requires each biennium to begin in an odd-numbered year, as the 2027-2028 biennium does.

**Biennium:** The two-year budget period, beginning January 1 of an odd-numbered year and ending December 31 of the following year. The 2027-2028 biennium runs from January 1, 2027, through December 31, 2028. See Biennial Budget.

**Budget:** The City's financial operating plan for the fiscal biennium, showing the estimated expenditures (costs) for providing services and the estimated revenues (income) and other resources available to finance them. Once the City Council adopts the budget and appropriates the fund totals, those appropriations establish the maximum amount that may be expended from each fund, subject to State law and authorized budget amendments. State law requires appropriations to be limited to the City's estimated revenues and available resources. Chapter 35A.34 RCW establishes the legal authority and requirements for Sammamish's biennial budget.

**Budget Amendment:** A change to an adopted budget authorized in accordance with State law. During the biennium, the City may amend its budget by ordinance, including to appropriate revenues received in excess of estimated revenues. Certain nondebatable emergency expenditures may also be authorized without notice or hearing by an ordinance adopted by a vote of one more than the majority of all Councilmembers, as provided by RCW 35A.34.140.

**Budget Calendar:** The schedule of key dates or milestones the City follows in the preparation and adoption of the budget.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the City Manager to the Council.

**Budget Process:** The process of translating planning and programming decisions into specific financial plans.

## C

**Capital:** Expenditures made to acquire, construct, or reconstruct major capital assets. Under the City's Capital and Attractive Asset Policy (FI-02, effective January 1, 2025), a capital asset is real or personal property used in operations, above a specified value, that the City intends to use or keep for more than one year, including assets that are leased or used under a subscription-based information technology arrangement (SBITA) as required by generally accepted accounting principles. All land, including easements and rights of way, is capitalized. Buildings and building improvements, other improvements, and infrastructure are capitalized above $100,000; machinery and equipment, computer and communication equipment, and software above $10,000; and artwork above $10,000 per collection or individual work. Leases and SBITAs are capitalized as generally accepted accounting principles require (see Capital Outlay).

**Capital Budget:** A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the adopted budget, which includes both operating and capital outlays.

**Capital Facilities Plan:** A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project.

**Capital Improvement Plan (CIP):** The six-year plan or schedule of expenditures and funding sources for major construction of roads, sidewalks, and city facilities, and for purchasing equipment. Sammamish's CIP follows a six-year schedule and includes projects that typically cost $50,000 or more to complete. With the exception of certain equipment, these projects have a useful life of ten years or more. A project is recorded as a capital asset only when it meets the capitalization thresholds described under Capital. Although the City adopts the CIP budget in a process that is

separate from the adoption of the biennial budget, the biennial budget incorporates the first two years of the program.

**Capital Outlay:** Expenditures for buildings, improvements, furnishings, equipment, vehicles, or machinery with an individual value greater than $10,000 and a useful life of more than one year. Small and attractive assets, items below this threshold that are susceptible to loss or theft, are tracked for control purposes but are not capital outlay. Buildings, other improvements, and infrastructure are recorded as capital assets only above the $100,000 threshold, and all land is capitalized, as described under Capital.

**Capital Project:** The acquisition, construction, improvement, replacement or renovation of land, structures, and improvements thereon, and equipment. When the City Council authorizes a capital project, it adopts a capital project budget that continues until the project is complete.

**Cash Management:** The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

**Committed Fund Balance:** Fund balance that may be used only for specific purposes according to constraints imposed by an ordinance passed by the City Council. These amounts cannot be used for any other purpose unless the City Council removes the constraints by passing another ordinance.

**Comparable Basis:** A presentation that adjusts prior-year figures so that they can be read against the current budget. When an activity moves from one fund or department to another, the historical amounts for that activity are removed from every period shown, so the remaining columns measure the same work. Tables presented this way say so, and a reconciliation shows how the adjusted figures tie back to the amounts originally reported.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, or inflation.

**Contingency:** Money the City appropriates and sets aside for future use if specific budget allotments run out and additional funds are needed. Contingency accounts are particularly useful when emergencies arise that require the City to incur unforeseen expenses.

**Cost Allocation:** The method by which a shared cost is distributed among the programs, departments, or funds that benefit from it. Technology services and fleet maintenance are examples of costs the City incurs centrally and charges to the funds that use them.

**Customer:** The recipient of a product or service provided by the City. Internal customers are usually city departments, employees, or officials who receive products or services provided by another city department. External customers are usually Sammamish residents, neighborhoods, community organizations, schools, businesses or other public entities who receive products or services provided by a city department.

## D

**Discretionary Program:** A program the City chooses to provide. No statute or agreement requires it, and the Council can change or end it through the budget. Discretionary does not mean unimportant: many of the services residents value most, and identify most closely with Sammamish, are discretionary. One of the levels of requirement.

**Division:** As subsets of departments, divisions are budgetary or organizational units of government with limited sets of work responsibilities within their department. Divisions serve to increase budget accountability.

## E

**Enterprise Fund:** A fund type used to account for operations that are financed or operated in a manner similar to a private business, where the intent of the City Council is that costs of providing

goods and services be recovered primarily through user charges. The surface water utility is an example of this fund type.

**Estimate:** A column label for a biennium that is not yet complete. In this document, the 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026. An estimated biennium is restated as actual results in a later budget document.

**Expenditure Category:** One of the four groupings used to summarize spending by what the money buys rather than by what it accomplishes: personnel (salaries, wages, and benefits), supplies, services and charges, and capital outlay. The object code on each expenditure determines its category. This is the traditional, or line-item, view of the budget.

**Expenditure/Expenses:** Decreases in net current assets. The difference between an expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays while expenses measure total costs. For example, purchases of capital assets are expenditures at the date of purchase because they use up current assets (usually cash). However, they are not expenses until the assets are used up, because they are still a resource until consumed.

## F

**Fees:** A general term for any charge for services levied by government associated with providing a service or permitting an activity. Major types of fees include development fees and user charges.

**Fiscal Year (FY):** A 12-month period to which the annual (or first or second year of the biennial) operating budget applies. At the end of each year, the City determines its financial position and the results of its operations and reports the results in the ACFR. The fiscal year is January 1 through December 31 for cities in the State of Washington.

**Full-Time Equivalent (FTE):** Sammamish budgets its employee positions in terms of the work year of a regular, full-time employee. A half-time position budgeted for a full year is 0.5 FTE. A full-time position is 1.0 FTE. The 2027-2028 budget authorizes 140.50 FTE. Limited-term positions are reported separately and are not counted as FTE, and the members of the City Council, as part-time elected officials, carry no FTE. Each department section reports how its FTEs are allocated across its programs.

**Fund:** Municipal governments organize and operate their accounting systems on a fund basis. Formally, a fund is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets, and liabilities. Each fund is budgeted independently, with revenues and beginning fund balance equal to expenditures and ending fund balance. With the exception of the General Fund, which accounts for general purpose activities and unrestricted revenue sources, each fund has a unique purpose. By establishing funds, the City can account for the use of restricted revenue sources and carry on specific activities or pursue specific objectives.

**Fund Balance:** The cumulative difference between revenues and expenditures over the life of a fund.

## G

**GAAP (Generally Accepted Accounting Principles):** Both private-sector organizations and governments use GAAP as standards for accounting and reporting financial activity. The Governmental Accounting Standards Board (GASB) currently sets government GAAP. Adherence to GAAP ensures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same type of financial statements and disclosures, for the same categories and types of funds, based on the same measurement and classification criteria.

**GASB (Governmental Accounting Standards Board):** The authoritative body that sets accounting and financial standards for governmental entities.

**General Fund:** This fund accounts for revenues and expenditures associated with ordinary city operations that are not required to be accounted for in another fund. Principal sources of revenue are property taxes, utility taxes, sales taxes, franchise fees, state shared revenues, licenses, permits, and charges for services.

**GFOA (Government Finance Officers Association):** The professional association of state, provincial, and local government finance officers in the United States and Canada. GFOA publishes best practices for budgeting and financial reporting and administers the Distinguished Budget Presentation Award program, whose criteria guided the preparation of this document.

**GIS (Geographic Information System):** GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information (i.e., spatial data) that often includes combining information from different sources to derive meaningful relationships (boundaries, land parcels, zoning, environmentally sensitive areas, etc.).

**Grant:** A transfer of county, state, or federal monies to the City, usually for specific programs or activities that fall within the functional purpose of the grant as stated in the grant contract.

## I

**Impact Fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

**Indirect Cost:** A cost that supports more than one program and would continue if any single program ended. Department administration, technology, insurance, and facilities are examples. Indirect costs are reported at the department level rather than allocated to individual program lines, so that program figures stay comparable and free of allocation assumptions.

**Infrastructure:** Assets that are part of a network of long-lived capital assets used to provide a public service, that are stationary in nature, and that can be preserved for a significant number of years, such as roads and bridges. Infrastructure is capitalized above $100,000 and has a useful life of 50 years under the City's Capital and Attractive Asset Policy.

**Interfund Loan:** A short-term loan from one City fund to another, authorized by the Council, that must be repaid with interest within a stated period. An interfund loan is a cash management tool rather than long-term financing.

**Interfund Transfer:** A movement of money from one City fund to another with nothing received in return, for example, a transfer from the General Fund to a capital project fund to pay for a capital project. Transfers appear as a transfer out in the sending fund and a transfer in in the receiving fund, not as expenditures or revenues, so citywide expenditure and revenue totals do not count the same dollar twice.

**Intergovernmental:** Services purchased from other government agencies, normally including types of services that only government agencies provide.

**Intergovernmental Revenues:** Revenues from other governments in the form of state shared revenue and grants.

**Internal Service Funds:** An accounting entity that the City uses to record and report transactions for goods and services provided by one fund to City departments on a cost reimbursement basis. Sammamish operates two: the Technology Services Fund and the Equipment Rental and Replacement Fund. A third internal service fund, the Risk Management Fund, is closing; its only 2027-2028 budget activity is a $250,000 transfer to the General Fund in 2027, and risk management continues as a division of Administrative Services in the General Fund.

## L

**Level of Requirement:** A classification showing how much discretion the City has over a program. Each program is identified as legally required by state or federal law, legally required by municipal

code or Council policy, functionally required, or discretionary. The classification describes the City's obligation to provide the service; it is not a ranking of importance or of community value.

**Level of Service (LOS):** Used generally to define the existing services, programs, and facilities provided by the government for its residents. Level of service in any given activity may be increased, decreased, or remain the same depending on the needs, alternatives, and available resources.

**Levy:** The total amount of taxes or special assessments imposed by the City. For property taxes, it is the amount to be raised for the purposes stated in the tax levy ordinance; also called the tax levy.

**Levy Rates:** See Tax Rate.

**Licenses and Permits:** A revenue category that includes building permits, business licenses, and any other miscellaneous licenses.

**Limited-Term Position:** A position authorized for a defined period to complete specific work, rather than as an ongoing part of the City's workforce. Limited-term positions are reported separately and are not counted as FTE. The 2027-2028 budget includes one, a Capital Program Manager in the Parks Capital Improvement Fund.

**Line Item:** An expenditure description at the most detailed level. Expenditure objects are broken down into specific items, such as printing.

**Line-Item Budget:** In its biennial budget, Sammamish estimates revenues and expenditures at the line-item level. The line-item budget contains a great degree of detail, since it indicates exactly how the City spends its money and the sources from which it receives revenue. Examples of line items in Sammamish's budget include postage, office supplies, uniforms and clothing, hourly wages, and fuel. Beginning with this biennium, the City also presents a program budget. The two views are complementary: the line-item view shows what the City buys, and the program view shows what that spending delivers.

## M

**Maintenance:** The act of keeping capital assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, and replacement of parts, structural components and so forth. It also includes other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

**Modified Accrual Basis:** Sammamish uses this basis of accounting for year-end reporting of its governmental funds. Under it, the City recognizes revenues when they become both "measurable" and "available" to finance expenditures of the current period. The City budgets on the modified accrual basis.

## N

**Net Expenditure Budget:** The City's total budget less transfers between funds. A transfer is counted as an expenditure in the fund that sends it and as a resource in the fund that receives it, so removing transfers counts each dollar only once.

**Net Program Cost:** Total program expenditures less the revenue the program itself generates. It is the amount of a program's cost that must be paid from general revenues such as property and sales taxes. A program that collects more than it spends shows a negative net cost, meaning it contributes to general revenues rather than drawing on them.

**Non-Operating Budget:** This budget contains non-operating funds that the City uses to finance projects with limited objectives and/or finite life spans. By law, these budgets do not lapse at the end of the biennium, but may be carried forward from one biennium to the next until the monies are fully expended or their purposes are accomplished or abandoned. As a matter of practice, the City of Sammamish prepares biennial budgets for all non-operating funds. The non-operating budgets account primarily for capital projects.

## O

**One-Time Cost:** A budgeted amount the City does not expect to recur, such as a vehicle purchase, a comprehensive plan update, a one-year software implementation. One-time costs are identified separately so that a reader can tell how much of a program's budget represents an ongoing commitment. They are part of the budgeted total, not an addition to it.

**Ongoing Cost:** A budgeted amount the City expects to incur in future biennia as well, such as salaries, benefits, utilities, recurring maintenance, and continuing contracts. Separating ongoing costs from one-time costs shows whether recurring revenues are sufficient to pay for recurring expenses, which is known as the budget's structural balance.

**Operating Revenues:** Those revenues received within the present fiscal year that are not restricted for capital purposes.

**Ordinance:** A formal legislative enactment by the City Council and the method by which the appropriation of the budget is enacted into law under the authority of state law.

**Outcome:** A measure of the result a program achieves for the community, such as pavement condition, permit review time, or water quality. Outcomes answer whether the service is working, as distinct from how much of it was produced.

## P

**Performance Measure:** A quantified indicator the City reports to show how much a program produced, how well it performed, or what it achieved. Performance measures let the Council and the community judge a program by its results rather than only by its cost.

**PERS (Public Employees' Retirement System):** A State of Washington retirement system, administered by the Department of Retirement Systems, to which both employees and employers contribute. It offers defined benefit plans and a hybrid plan that combines a defined benefit with a defined contribution account.

**Preliminary Budget:** The term state law uses for the recommended biennial budget that the City Manager presents to the City Council and to the public. See Proposed Budget.

**Program:** A distinct, continuing service the City delivers, with an identifiable purpose, an identifiable cost, and an identified share of staff time. Building Services, Parks Resource Management, and Public Records Requests are programs. A program is defined by what it produces for the community, which is why the same program can draw on several expenditure categories and, in some cases, more than one division.

**Program Budget:** A presentation of the budget organized by the services the City delivers rather than by the objects it purchases. For each program it reports personnel, supplies, services and charges, and capital outlay; total expenditures; the revenue the program generates; and the resulting net cost to general revenues. This is the first biennium in which Sammamish has budgeted this way, so program figures have no prior-year history to compare against.

**Program List:** The section of this document that names and defines every program the City delivers, together with its level of requirement. Each department section then reports the programs that department is responsible for.

**Program Revenue:** Revenue generated by a specific program and attributable to it, such as a permit fee, a class registration, a plan review charge, a grant restricted to that work. Program revenue is subtracted from program expenditures to arrive at net program cost. General revenues such as property tax and sales tax are not program revenue, because they support the City as a whole.

**Projections:** Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposed programs and policy for an indefinite period of time.

**Property Tax Levy (Regular):** This represents the amount of property tax allowable under State law that the City may levy annually without approval by the City's registered voters. Sammamish budgets all of this tax in the General Fund, which also supports street-related services through a transfer to the Street Special Revenue Fund. State law fixes the maximum levy in dollars per $1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase, not counting new construction.

**Proposed Budget:** The budget proposed by the City Manager and presented to the City Council for its review and approval.

**Proprietary Funds:** Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. For purposes of this budget document, net position has been referred to as fund balance.

## R

**Real Estate Excise Tax (REET):** A tax on the sale of real property, levied on the full selling price. Under chapter 82.46 RCW, cities may impose a local REET of up to 0.50 percent in two quarter-percent components, known as REET 1 and REET 2, and must use the revenue primarily for capital purposes identified in the capital facilities plan element of the comprehensive plan. Sammamish dedicates all of its REET revenue to capital improvements.

**Reserve:** An account that the City uses either to set aside budgeted revenues that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

**Resources:** Total dollars available for appropriation, including estimated revenues, interfund transfers, and other financing sources such as beginning fund balances.

**Restricted Fund Balance:** Fund balance that may be used only according to constraints imposed by: (1) creditors, grantors, contributors, or laws or regulations of other governments; or (2) constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, and charge or otherwise mandate payment from those outside the government and includes a legally enforceable requirement that those resources be used only for specific purposes.

**Restricted/Unrestricted Revenue:** Revenues are considered unrestricted unless they are designated otherwise. The City most commonly receives restricted revenue in three ways: (1) a person pays a fee to the City and that money is used to provide a specific product, service, or capital asset; (2) the receipt of money is directly tied to expenditure; and (3) the City considers revenue restricted when voters designate it for a specific purpose. Revenue the Council dedicates to a specific purpose by ordinance is committed rather than restricted (see Committed Fund Balance).

**Revenue:** Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, charges for services, intergovernmental grants, fines and forfeitures, interest income, and other financing sources such as the proceeds derived from the sale of capital assets.

## S

**Sales Tax:** A tax on the retail sale of most goods and some services. The State collects the tax and distributes the local share to the City. The City receives three kinds: retail sales tax, which is unrestricted, and criminal justice sales tax and affordable housing sales tax, which are restricted to specific uses.

**Self-Insured:** The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses. The City obtains its insurance coverage through the Washington Cities Insurance Authority (WCIA), a

joint self-insurance risk pool of member cities, and self-insures its unemployment claims, which are budgeted in the General Fund.

**Services and Charges:** Services acquired from and fees/payments made to vendors. These include printing, professional services, professional development, communications, public utility services, repair/maintenance, and insurance premiums.

**Special Revenue Funds:** Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Staff Allocation:** The share of a department's budgeted FTEs assigned to each of its programs, reported as a count of positions rather than as a cost. Because most City employees work on more than one program, allocation is what makes program costs meaningful.

**State Shared Revenue:** Revenues received from the State of Washington from sources such as the liquor tax and fuel taxes.

**Sub-Program:** A component of a program tracked separately for management purposes. Sub-programs are defined in the Program Matrix the City maintains internally; the budget is adopted at the program level, and this document reports at the program level.

**Supplies:** Items used by the City to deliver services during the course of its operations, including items such as office supplies, short-lived minor equipment with no material value, periodicals and books, and computer software.

**Surface Water Management Fees:** Fees charged to property owners to pay for the operation, maintenance, and improvement of the City's surface water (stormwater) drainage system and related programs. Single-family residential properties pay a flat annual rate, and other properties are charged based on impervious surface area. The revenue is restricted to the Surface Water Management Fund.

## T

**Tax:** A compulsory charge levied by a government to finance services performed for the common benefit.

**Tax Levy:** See Levy.

**Tax Rate:** The amount of tax stated in terms of units per $1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

**Transportation Impact Fees:** Impact fees charged to new development to pay its share of the cost of the new transportation capacity needed to serve that growth. State law limits their use to system improvements identified in the capital facilities plan; they cannot be used for maintenance or operating costs. They are accounted for in the Transportation Capital Improvement Fund. See Impact Fees.

## U

**Unassigned Fund Balance:** Fund balance that has not been restricted, committed or assigned to specific purposes. Only the General Fund can report a positive unassigned fund balance; other governmental funds may report a negative unassigned balance.

**Utility Tax:** A tax the City levies on the gross revenue of businesses that provide utility services in Sammamish. The City implemented a 6 percent utility tax on January 1, 2026, covering electricity, natural gas, water, sewer, surface water, solid waste, cable television, telephone, and cellular phone services. The revenue is unrestricted and is budgeted in the General Fund.

# Appendix: Line-Item Budget

This appendix presents the line-item budget prepared by the Finance Department. For each fund it shows revenues and expenditures by account: 2023-2024 actual results, the 2025-2026 amended budget, and the 2027-2028 budget proposed in this document. The fund balance summary that opens the appendix and the staffing authorizations that close it come from the same workbook.

Amounts are in dollars, rounded to the nearest dollar. Accounts are identified by their number in the City's financial system. The actual columns are presented as recorded in the line-item budget. Both the line-item budget and the fund and department sections are on the City's budgetary basis, but those sections group and, where noted, reclassify amounts for comparison (for example, the 2023-2024 department fuel costs in Table 47), so an individual actual amount may differ from the corresponding amount in those sections. The 2027-2028 budget amounts are the same as those in the rest of this document.

## Fund Balance Summary

**Table A-1.** Summary of the 2027 beginning fund balance, 2027-2028 revenues and expenditures, and the 2028 ending fund balance by fund. Amounts are in dollars. Revenues include transfers in and expenditures include transfers out.

| Fund | Fund name | Beginning fund balance, 2027 | Revenues, 2027-2028 | Expenditures, 2027-2028 | Ending fund balance, 2028 |
|---|---|---|---|---|---|
| 001 | General Fund | 59,684,000 | 140,129,634 | 158,471,846 | 41,341,788 |
| 101 | Street Fund | 344,696 | 3,782,900 | 3,650,000 | 477,596 |
| 301 | Facilities Capital Improvement Fund | 13,941,000 | 24,154,000 | 11,888,583 | 26,206,417 |
| 302 | Parks Capital Improvement Fund | 34,987,000 | 9,353,763 | 18,331,028 | 26,009,735 |
| 340 | Transportation Capital Improvement Fund | 25,119,000 | 22,496,632 | 19,249,296 | 28,366,336 |
| 408/438 | Surface Water Management Fund | 34,170,000 | 29,249,434 | 31,529,204 | 31,890,230 |
| 501 | Equipment Rental and Replacement Fund | 3,380,000 | 1,471,200 | 2,075,962 | 2,775,238 |
| 502 | Technology Services Fund | 1,900,000 | 8,512,836 | 9,983,971 | 428,865 |
| 503 | Risk Management Fund | 250,000 | - | 250,000 | - |
| | **Totals** | **173,775,696** | **239,150,399** | **255,429,890** | **157,496,205** |

# General Fund

**Table A-2.** General Fund revenues by account. The 2023-2024 beginning fund balance is the budget-basis balance calculated by Finance. Line-item actual amounts do not reconcile exactly to the 2025 beginning fund balance; the difference is shown in Table 45. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **49,420,942** | **55,094,764** | **59,684,000** |
| GF001100-311100 | Property Tax | 69,264,816 | 72,100,000 | 73,427,000 |
| GF001100-313110 | Sales & Use Tax | 15,308,187 | 15,200,000 | 16,600,000 |
| CM050475-313270 | Affordable Housing Sales Tax | 107,155 | 114,000 | 112,000 |
| GF001100-313710 | Local Crim Justice Sales Tax | 4,937,060 | 5,000,000 | 4,900,000 |
| GF001100-316400 | Utility Tax | - | 11,000,000 | - |
| GF001100-316410 | Utility Tax-Light or Power | - | - | 7,234,000 |
| GF001100-316430 | Utility Tax-Gas | - | - | 5,004,000 |
| GF001100-316450 | Utility Tax-Solid Waste | - | - | 2,124,000 |
| GF001100-316452 | Utility Tax-Water | - | - | 2,000,000 |
| GF001100-316454 | Utility Tax-Sewerage | - | - | 2,792,000 |
| GF001100-316458 | Utility Tax-Storm & SW | - | - | 1,451,174 |
| GF001100-316460 | Utility Tax-Cable | - | - | 1,200,000 |
| GF001100-316470 | Utility Tax-Telephone | - | - | 108,000 |
| GF001100-316472 | Utility Tax-Cellular Phone | - | - | 144,000 |
| GF001100-317200 | Leasehold Excise Tax | 12,679 | 12,000 | 12,000 |
| | **TOTAL TAXES** | **89,629,897** | **103,426,000** | **117,108,174** |
| GF001100-321910 | Cable Franchise Fee | 1,219,588 | 1,170,000 | 980,000 |
| GF001100-321990 | Business Licenses | 135,561 | 130,000 | 143,400 |
| CD058100-322101 | Building Permits | (289) | - | - |
| PW040100-322104 | Mechanical Permits | 15,744 | - | - |
| PW040100-322104 | Inspections | - | - | 50,000 |
| CD058820-322108 | Mechanical Permits | - | - | 60,000 |
| CD058820-322110 | Building Permits-Building | 2,637,407 | 3,600,000 | 1,170,000 |
| CD058855-322110 | Building Permits-Permit Center | - | - | 585,000 |
| CD058860-322110 | Building Permits-Current Planning | - | - | 1,345,000 |
| CD058855-322400 | Right of Way Permits-Permit Center | 1,171,967 | 1,150,000 | 162,000 |
| | **TOTAL LICENSES & PERMITS** | **5,179,978** | **6,050,000** | **4,495,400** |
| GF001100-331812 | Energy Efficiency & Conserv Block Gr | - | 121,420 | - |
| GF001100-333225 | FHWA-NHS 228th Overlay Grant | 1,610,715 | - | - |
| GF001100-333219 | FEMA Public Assistance Grant | 637 | - | - |
| EM025100-333974 | Emergency Mgmt Performance Grant | 35,593 | 72,000 | 43,296 |
| GF001100-334042 | Comp Plan Update Grant-DOC | 175,000 | - | - |
| GF001100-334023 | Dept of Nat Resources Grant | 36,900 | - | - |
| GF001100-334031 | Dept of Ecology Grant | 22,640 | - | - |
| CM016490-334031 | Dept of Ecology Grant_Sustainability | - | - | 84,000 |
| PW040370-334032 | Recycling Grant | 95,294 | 98,000 | - |
| GF001100-334035 | WA Traffic Safety Commission | 6,133 | 10,000 | - |
| GF001100-334042 | Housing Action Plan Grant-DOC | 37,575 | - | - |
| GF001100-334042 | Climate Change Grant-DOC | 154,950 | - | - |
| GF001100-334042 | Bomb Cyclone Grant-DOC | - | 216,209 | - |
| GF001100-336621 | Criminal Justice-Population | 51,460 | 54,800 | 63,000 |
| GF001100-336625 | Criminal Justice - Contr Svcs | 302,746 | 324,000 | 335,000 |
| GF001100-336626 | Criminal Justice - Spec Prog | 181,005 | 192,000 | 212,000 |
| GF001100-336651 | DUI-Cities | 12,730 | 16,000 | 16,000 |
| GF001100-336694 | Liquor Excise | 943,723 | 898,000 | 870,000 |
| GF001100-336695 | Liquor Profits/I-1183 License Fees | 1,036,507 | 1,008,400 | 1,000,000 |
| PR076711-337040 | KC For Culture | - | - | 30,000 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW040370-337070 | KC Recycling Grant-Waste Reduc. | 139,101 | 140,033 | - |
| CM016490-337070 | KC Recycling Grant-Sustainability | - | - | 187,800 |
| PW040370-337077 | KC Hazardous Waste Mgmt | 24,418 | 46,496 | - |
| GF001100-337078 | King County Transit Coordinator | 13,239 | - | - |
| GF001100-337079 | Port of Seattle Econ Dev Grant | 38,400 | - | - |
| | **TOTAL INTERGOVERNMENTAL** | **4,918,766** | **3,197,358** | **2,841,096** |
| GF001100-341990 | Passport Services | 10,955 | 14,000 | 10,000 |
| PS020220-342200 | EFR Review Fee | 92,476 | 96,750 | 120,000 |
| PS020220-342401 | EFR Inspection Fee | 37,516 | 43,000 | 96,000 |
| GF001100-342402 | School Resource Officer | 190,182 | 188,000 | - |
| PS020210-342102 | School Resource Officer | - | - | 240,000 |
| PS020254-345930 | Animal Licenses | 346,345 | 400,000 | 340,000 |
| CD058820-345700 | Information Services | 181,540 | 240,000 | 160,000 |
| PW041541-345700 | Predevelopment Consultant Review | - | - | 72,000 |
| CD058820-345830 | Planning Reviews-Building | 1,147,929 | 1,687,500 | 900,000 |
| CD058855-345830 | Planning Reviews-Permit Center | - | - | 100,000 |
| CD058820-345831 | Building Plan Review-Building | 816,208 | 1,237,500 | 765,000 |
| CD058855-345831 | Building Plan Review-Permit Center | - | - | 135,000 |
| PW040100-345832 | Public Works Review | 604,517 | 616,000 | 900,000 |
| PW040100-345832 | Public Works Consultant Rev | 8,093 | - | - |
| CD058100-345861 | Historic Preservation Mitigation Fees | 25,000 | 20,000 | - |
| CD058855-345882 | Site Plan Review-Permit Center | 12,502 | - | 4,000 |
| CD058860-345882 | Site Plan Review-Current Planning | - | - | 36,000 |
| CD058100-345883 | Notice of Appeal | - | 2,200 | - |
| CD058100-345884 | Counter Service Fee | 60,000 | - | - |
| PW040100-345888 | DPW Plan Review | - | - | 2,000 |
| CD058820-345892 | Outside Services Plan Review-Bldg | 682,660 | 560,000 | 139,746 |
| CD058860-345892 | Outside Services Plan Review-Cur Pl | - | - | 780,254 |
| CD058100-345893 | Concurrency Test Fee | 86,476 | 150,000 | - |
| CD058855-345894 | Public Notice Fee-Permit Center | 39,549 | 40,000 | 54,000 |
| CM050475-345895 | Affordable Housing In-lieu Fee | - | 1,100,000 | 1,000,000 |
| GF001100-345899 | Technology Surcharge 15% Fee | 800,161 | - | - |
| PR076700-347301 | Park Use Fees | 108,079 | 110,000 | 108,000 |
| PR076700-347302 | Field Use Fees | 763,399 | 770,000 | 856,000 |
| PR076700-347303 | Park Permit Fees | - | - | 2,000 |
| PR076700-347600 | Recreational Class Fees | 35,938 | 60,000 | 60,000 |
| PR076700-347902 | Vendor Display Fees | - | 2,000 | - |
| | CHARGES FOR GOODS & SVCS | 6,049,525 | 7,336,950 | 6,880,000 |
| GF001100-350000 | Municipal Court Fines | 178,597 | 680,000 | - |
| PS020412-357390 | Court Cost Recoupments | - | - | 220,000 |
| GF001100-359902 | False Alarm Fines | 1,800 | - | - |
| PS020210-359902 | False Alarm Fines | - | - | 1,000 |
| CD058850-359903 | Code Violations | 34,273 | 110,000 | 20,000 |
| | FINES & FORFEITS | 214,670 | 790,000 | 241,000 |
| CM013100-367005 | Contrib-WCIA training reimb CMC | 750 | - | - |
| CM013404-367005 | Contrib-WCIA training reimb ADM | 1,195 | - | - |
| FC019100-367005 | Contrib-WCIA training reimb FAC | 41 | - | - |
| PW040100-367005 | Contrib-WCIA training reimb PW | 1,971 | - | - |
| PW041525-367005 | Contrib-WCIA training reimb Traffic | 558 | - | - |
| CD058100-367005 | Contrib-WCIA training reimb DCD | 1,140 | - | - |
| PR076100-367005 | Contrib-WCIA training reimb Parks | 197 | - | - |
| | **TOTAL DEPARTMENTS** | **5,852** | **-** | **-** |
| GF001100-361110 | Interest Income | 4,815,742 | 3,100,000 | 5,200,000 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| GF001100-361400 | Sales Interest | 60,581 | 30,000 | 40,000 |
| GF001100-362400 | Space and Facilities Leases ST | 8,033 | 5,100 | 216,480 |
| GF001100-362400 | Beaver Lake Lodge Rental Fees | 157,462 | 130,000 | - |
| PR076700-362401 | Beaver Lake Lodge Rental Fees | - | - | 205,000 |
| GF001100-362408 | Drainage Svcs-Pmt from SWM | 529,342 | 623,113 | 1,951,100 |
| GF001100-362500 | City Hall 2nd floor lease-KC Sheriff | 372,892 | 406,900 | - |
| GF001100-362500 | Space and Facilities Leases LT | - | - | 119,184 |
| GF001100-362510 | City Hall 2nd floor lease-KC Sheriff | - | 633,000 | 441,000 |
| GF001100-367005 | WCIA Reimbursement | - | - | 11,200 |
| GF001100-367110 | Donations | 750 | - | - |
| GF001100-367110 | Fireworks Donation | 100 | - | - |
| PR076700-367117 | Donations-Park Events | 9,108 | - | 20,000 |
| PR076711-367117 | Donations-Park Events | - | - | 10,000 |
| GF001100-367112 | Donations-Police | 19,745 | - | - |
| GF001100-367110 | Silver Jubliee donations | 23,000 | - | - |
| GF001100-369400 | Judgements & Settlements | 4,264 | - | - |
| GF001100-369401 | Opioid Settlement | 24,716 | - | - |
| GF001100-369900 | Miscellaneous | 91,718 | 20,000 | 100,000 |
| | **TOTAL MISCELLANEOUS** | **6,117,453** | **4,948,113** | **8,313,964** |
| GF001100-395200 | Restitution | (21,371) | - | - |
| GF001500-730101 | Gas tax transfer from Street Fund | 2,464,480 | - | - |
| GF001500-730002 | Transfer from ARPA Fund | 4,574,966 | - | - |
| GF001100-730503 | 2026 EFB Transfer from Risk Mgmt | - | - | 250,000 |
| GF001100-398000 | Compensation from Ins Recovery | - | 105,000 | - |
| | **TOTAL NON-REVENUES** | **7,018,075** | **105,000** | **250,000** |
| | **TOTAL REVENUES** | **119,134,216** | **125,853,421** | **140,129,634** |
| | **TOTAL FUND** | **168,555,158** | **180,948,185** | **199,813,634** |

**Table A-3.** General Fund expenditures by department and division. 2023-2024 actual expenditures exclude fuel costs reclassified from individual departments to the Equipment Rental and Replacement Fund (see Table 47).

| Department | Division | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| City Council | | 767,595 | 738,800 | 738,676 |
| City Manager | Administration | 2,375,268 | 2,861,400 | 1,579,187 |
| | Communication | 601,286 | 638,100 | 552,798 |
| | City Clerk | 1,581,914 | 2,131,408 | 2,272,804 |
| **Total** | | **4,558,468** | **5,630,908** | **4,404,789** |
| Finance | | 2,852,870 | 3,620,300 | 4,023,355 |
| Legal Services | | 1,645,293 | 1,568,000 | 1,310,865 |
| City Operations | Administration | - | - | 2,071,514 |
| | Sustainability | 563,560 | 1,076,248 | 1,261,429 |
| | Human Services | 1,926,627 | 3,487,700 | 3,277,879 |
| | General Gov't Services | 245,530 | 255,200 | 250,620 |
| **Total** | | **2,735,717** | **4,819,148** | **6,861,442** |
| Administrative Services | Administration | 1,252,789 | 1,547,800 | 1,007,581 |
| | Human Resources | 914,376 | 1,104,200 | 1,144,225 |
| | Risk Management | - | - | 2,756,000 |
| | Emergency Management | 109,136 | 246,000 | 101,492 |
| **Total** | | **2,276,301** | **2,898,000** | **5,009,298** |
| Facilities | | 4,819,654 | 5,394,800 | 3,670,610 |
| Police Services (non-contracted) | | 393,052 | 413,500 | 397,890 |
| Public Safety-Contracted | Legal Public Safety | 1,030,436 | 607,000 | 561,065 |
| | Animal Control | 402,976 | 400,000 | 420,000 |

| Department | Division | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | Police | 18,608,236 | 10,359,430 | 11,632,000 |
| | Fire | 18,607,584 | 10,838,899 | 13,517,875 |
| **Total** | | **38,649,232** | **45,693,286** | **54,098,362** |
| Public Works | Administration | 1,244,051 | 1,713,479 | 1,057,945 |
| | Capital Proj Engineering | 1,713,453 | 2,296,200 | 1,405,268 |
| | Transportation Planning | 1,266,034 | 1,425,550 | 1,156,038 |
| | Development Review | 1,648,403 | 2,114,600 | 2,402,086 |
| | Traffic Eng & Signal Wkshp | 3,173,687 | 3,413,200 | 2,572,620 |
| | Maintenance | 4,392,373 | 5,383,200 | 5,078,007 |
| **Total** | | **17,255,014** | **16,346,229** | **13,671,964** |
| Community Development | Administration | 1,458,700 | 1,835,250 | 1,439,775 |
| | Current Planning | 2,264,374 | 2,622,067 | 3,093,846 |
| | Long-range Planning | 3,082,680 | 2,340,880 | 2,054,032 |
| | Code Compliance | 744,051 | 974,410 | 726,743 |
| | Building | 2,437,376 | 3,058,620 | 3,212,792 |
| | Permit Center | 763,231 | 938,440 | 1,053,832 |
| **Total** | | **10,750,412** | **11,769,667** | **11,581,020** |
| Parks & Recreation | Arts &Culture | 243,023 | 271,000 | 175,000 |
| | Volunteer Services | 609,322 | 575,800 | 646,998 |
| | Administration | 1,435,722 | 1,695,630 | 1,462,460 |
| | Planning & Development | 1,140,146 | 1,118,460 | 133,419 |
| | Recreation Programs | 1,765,212 | 2,274,900 | 2,475,400 |
| | Park Resource Mgmt. | 6,231,459 | 7,956,900 | 8,163,198 |
| **Total** | | **11,424,884** | **13,892,690** | **13,056,475** |
| I/F Transactions & Allowances | Allowances | - | (3,356,840) | (3,093,000) |
| | Interfund Expenditures | 8,329,485 | 9,789,168 | 7,860,600 |
| | Interfund Transfers | 7,755,000 | 10,655,000 | 34,879,500 |
| **Total** | | **16,084,485** | **17,087,328** | **39,647,100** |
| **TOTAL GENERAL FUND EXPENDITURES** | | **114,212,977** | **129,872,656** | **158,471,846** |
| 25% Operating Reserve | | 12,988,604 | 14,172,412 | 14,851,965 |
| Unreserved Ending Fund Balance | | 41,353,577 | 36,903,117 | 26,489,823 |
| **GRAND TOTAL GENERAL FUND** | | **168,555,158** | **180,948,185** | **199,813,634** |
| **2023-2024 actual expenditures exclude fuel costs reclassified from individual departments to the Equipment Rental and Replacement Fund.** | | **-** | **-** | **-** |

**Table A-4.** General Fund, City Council expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CC011100-511000 | Salaries | 241,632 | 276,200 | 293,983 |
| CC011100-521000 | Benefits | 33,446 | 42,500 | 38,644 |
| | **TOTAL PERSONNEL** | **275,078** | **318,700** | **332,627** |
| CC011100-531000 | Supplies | 1,400 | 3,000 | - |
| CC011100-531001 | Office Supplies | - | - | 310 |
| CC011100-531015 | Meeting Expense | 52 | 1,000 | 1,740 |
| CC011100-531015 | Meeting Meal Expense | 2,091 | 3,000 | - |
| CC011100-535000 | Small Tools & Minor Equipment | 2,623 | - | - |
| | **TOTAL SUPPLIES** | **6,166** | **7,000** | **2,050** |
| CC011100-541000 | Professional Services | 33,279 | 42,000 | 1,100 |
| CC011100-541020 | Contracted Services | - | - | 46,000 |
| CC011100-541059 | Kokanee Work Group | 111,807 | - | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CC011100-541000 | Professional Services-Council Projects | 8,500 | 10,000 | - |
| CC011100-542000 | Communications | 12,586 | 13,000 | 8,040 |
| CC011100-543000 | Travel | 5,108 | 10,000 | 1,680 |
| CC011100-543003 | Registratn-Training/Seminars/Conf | 4,866 | 7,000 | 9,694 |
| CC011100-549001 | Memberships | 2,875 | 5,600 | 5,000 |
| CC011100-549030 | Sound Cities Association | 100,534 | 111,000 | 116,795 |
| CC011100-549031 | Puget Sound Regional Council | 87,330 | 82,000 | 78,900 |
| CC011100-549032 | National League of Cities | 10,400 | 13,500 | 13,705 |
| CC011100-549033 | AWC Membership | 109,066 | 119,000 | 123,085 |
| | **TOTAL SERVICES & CHARGES** | **486,351** | **413,100** | **403,999** |
| | **TOTAL DEPARTMENT** | **767,595** | **738,800** | **738,676** |

**Table A-5.** General Fund, City Manager's Office expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Administration** | | | |
| CM013100-511000 | Salaries | 1,392,858 | 1,767,300 | 1,038,553 |
| CM013100-512000 | Overtime | - | - | 1,000 |
| CM013100-521000 | Benefits | 462,383 | 533,100 | 258,269 |
| | **TOTAL PERSONNEL** | **1,855,241** | **2,300,400** | **1,297,822** |
| CM013100-531000 | Supplies | 2,811 | 3,000 | - |
| CM013100-531001 | Office Supplies | - | - | 200 |
| CM013100-531005 | Program Supplies | - | - | 800 |
| CM013100-531015 | Meeting/Event Food | 4,188 | 20,000 | 23,400 |
| CM013100-531005 | Supplies-Silver Jubilee | 24,125 | - | - |
| CM013100-535000 | Small Tools & Minor Equipment | 1,410 | 1,000 | - |
| | **TOTAL SUPPLIES** | **32,534** | **24,000** | **24,400** |
| CM013100-541000 | Professional Services | 276,956 | 275,000 | 50,000 |
| CM013100-541000 | DEIB Program Prof. Svcs. | 48,773 | 100,000 | - |
| | Prof Svcs-Silver Jubilee | 33,740 | - | - |
| CM013100-541015 | Lobbyist Services | 100,916 | 120,000 | 120,000 |
| CM013100-541020 | Contracted Services | - | - | 50,000 |
| CM013100-542000 | Communications | 6,892 | 8,000 | 1,920 |
| CM013100-543000 | Travel | 6,881 | 20,000 | 22,400 |
| CM013100-543003 | Registration-Training/Seminars/Conf | 7,288 | 7,000 | 9,430 |
| CM013100-545000 | Miscellaneous | 192 | - | - |
| CM013100-549000 | Memberships | 5,855 | 7,000 | 3,215 |
| | **TOTAL SERVICES & CHARGES** | **487,493** | **537,000** | **256,965** |
| | **TOTAL ADMINISTRATION** | **2,375,268** | **2,861,400** | **1,579,187** |
| | **Communications** | | | |
| CM013420-511000 | Salaries | 216,200 | 286,600 | 321,245 |
| CM013420-521000 | Benefits | 62,416 | 81,900 | 80,820 |
| | **TOTAL PERSONNEL** | **278,616** | **368,500** | **402,065** |
| CM013420-531000 | Office & Operating Supplies | 1,159 | 1,000 | - |
| CM013420-535000 | Small Tools & Minor Equipment | 2,185 | 2,000 | - |
| | **TOTAL SUPPLIES** | **3,344** | **3,000** | **-** |
| CM013420-541000 | Professional Services | 168,742 | 95,000 | - |
| CM013420-541012 | Copying/Printing/Binding | 95,989 | 100,000 | 64,000 |
| CM013420-541020 | Contracted Services | - | - | 22,000 |
| CM013420-541032 | Website Redesign | (2,483) | - | - |
| CM013420-542000 | Communications | 2,346 | 3,200 | 960 |
| CM013420-542003 | Newsletter Postage | 53,727 | 60,000 | 43,050 |
| CM013420-543000 | Travel | 469 | 4,000 | 6,900 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CM013420-543003 | Registration-Training/Seminars/Conf | 400 | 2,000 | 4,600 |
| CM013420-544003 | Social Media Advertising | 136 | 1,000 | 1,000 |
| CM013420-548006 | Software Maint/Subscriptions | - | - | 7,225 |
| CM013420-549001 | Memberships | - | 1,400 | 998 |
| | **TOTAL SERVICES & CHARGES** | **319,326** | **266,600** | **150,733** |
| | **TOTAL COMMUNICATIONS** | **601,286** | **638,100** | **552,798** |
| | **City Clerk** | | | |
| CM013404-511000 | Salaries | 723,413 | 869,900 | 1,059,819 |
| CM013404-512000 | Overtime | 578 | - | - |
| CM013404-521000 | Benefits | 229,622 | 301,900 | 431,732 |
| | **TOTAL PERSONNEL** | **953,613** | **1,171,800** | **1,491,551** |
| CM013404-531000 | Supplies | 820 | 2,000 | - |
| CM013404-531001 | Office Supplies | - | - | 1,300 |
| | **TOTAL SUPPLIES** | **820** | **2,000** | **1,300** |
| CM013404-541000 | Professional Services | 92,046 | 80,000 | 4,500 |
| CM013404-541020 | Contracted Services | - | - | 114,600 |
| CM013404-542000 | Communication | 2,102 | 2,200 | 960 |
| CM013404-543000 | Travel | 2,779 | 6,000 | 16,072 |
| CM013404-543001 | Licenses & Certifications | - | - | 675 |
| CM013404-543003 | Registration-Training/Seminars/Conf | 14,687 | 13,000 | 25,936 |
| CM013404-544000 | Advertising | 46,877 | 50,000 | 53,000 |
| CM013404-549000 | Miscellaneous | 40 | - | - |
| CM013404-549001 | Memberships | 3,101 | 3,200 | 3,210 |
| | **TOTAL SERVICES & CHARGES** | **161,632** | **154,400** | **218,953** |
| CM013497-541000 | Election Costs | (1,327) | 367,208 | 131,000 |
| CM013498-541000 | Voter Registration Costs | 467,176 | 436,000 | 430,000 |
| | **TOTAL INTERGOVERNMENTAL** | **465,849** | **803,208** | **561,000** |
| | **TOTAL CITY CLERK SVCS** | **1,581,914** | **2,131,408** | **2,272,804** |
| | **TOTAL DEPARTMENT** | **4,558,468** | **5,630,908** | **4,404,789** |

**Table A-6.** General Fund, Finance expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| FN014100-511000 | Salaries | 1,688,174 | 2,206,000 | 2,633,803 |
| FN014100-512000 | Overtime | 3,097 | 1,000 | 1,600 |
| FN014100-521000 | Benefits | 544,032 | 746,700 | 760,866 |
| | **TOTAL PERSONNEL** | **2,235,303** | **2,953,700** | **3,396,269** |
| FN014100-531000 | Supplies | 3,029 | 5,000 | - |
| FN014100-531001 | Office Supplies | - | - | 4,300 |
| FN014100-534000 | Books, Maps, & Publications | 395 | - | - |
| | **Small Tools & Minor Equipment** | | | |
| | **TOTAL SUPPLIES** | **3,424** | **5,000** | **4,300** |
| FN014100-541000 | Professional Services | 155,969 | 124,000 | 7,640 |
| FN014100-541016 | State Auditor - Intergov't Svc | 198,407 | 250,000 | 220,000 |
| FN014100-541012 | Copying | - | - | 2,880 |
| FN014100-542000 | Communications | 6,532 | 9,600 | - |
| FN014100-543000 | Travel | 6,057 | 10,000 | 16,160 |
| FN014100-543001 | Licenses & Certifications | - | - | 460 |
| FN014100-543003 | Registration-Training/Seminars/Conf | 6,477 | 20,000 | 17,136 |
| FN014100-548006 | Software Maint/Subscriptions | - | - | 4,000 |
| FN014100-549000 | Miscellaneous | 15,646 | 2,000 | - |
| FN014100-549001 | Memberships | 4,968 | 6,000 | 3,710 |
| FN014100-549008 | Credit Card Merchant Fees | 220,087 | 240,000 | 246,000 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| FN014100-549009 | Bank Fees | - | - | 104,800 |
| | **TOTAL SERVICES & CHARGES** | **614,143** | **661,600** | **622,786** |
| | **TOTAL DEPARTMENT** | **2,852,870** | **3,620,300** | **4,023,355** |

**Table A-7.** General Fund, Legal Services expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CM015100-511000 | Salaries | 96,993 | - | - |
| CM015100-521000 | Benefits | 32,477 | - | - |
| | **TOTAL PERSONNEL** | **129,470** | **-** | **-** |
| CM015100-531000 | Office & Operating Supplies | 53 | - | - |
| | **TOTAL SUPPLIES** | **53** | **-** | **-** |
| PS020415-541006 | Professional Services | 3,318 | 4,000 | - |
| CM015115-541004 | City Attorney-Base | 819,775 | 950,000 | 761,400 |
| CM015116-541005 | City Attorney- Special Matters | 681,508 | 600,000 | 529,200 |
| CM015140-541039 | Hearing Examiner | 10,454 | 14,000 | 16,000 |
| CM015140-542000 | Communications | 635 | - | - |
| CM015140-541043 | Registration-Training/Seminars/Conf | 80 | - | - |
| CM015100-548006 | Software Maintenance/Subscrip | - | - | 4,265 |
| | **TOTAL SERVICES & CHARGES** | **1,515,770** | **1,568,000** | **1,310,865** |
| | **TOTAL DEPARTMENT** | **1,645,293** | **1,568,000** | **1,310,865** |

**Table A-8.** General Fund, City Operations expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Administration** | | | |
| CM016100-511000 | Salaries | - | - | 1,524,645 |
| CM016100-521000 | Benefits | - | - | 407,189 |
| | **TOTAL PERSONNEL** | **-** | **-** | **1,931,834** |
| CM016100-541020 | Professional Services- Contracted | - | - | 130,000 |
| CM016100-542000 | Communications | - | - | 2,880 |
| CM016100-549000 | Memberships | - | - | 6,800 |
| | **TOTAL SERVICES & CHARGES** | **-** | **-** | **139,680** |
| | **TOTAL ADMINISTRATION** | **-** | **-** | **2,071,514** |
| | **Sustainability Program** | | | |
| CM016490-511000 | Salaries | 124,699 | 197,100 | 224,327 |
| CM016490-512000 | Overtime | 114 | - | - |
| CM016490-521000 | Benefits | 30,983 | 48,400 | 66,242 |
| | **TOTAL PERSONNEL** | **155,796** | **245,500** | **290,569** |
| CM016490-531005 | Event Materials | 283 | 3,000 | 1,000 |
| | **TOTAL SUPPLIES** | **283** | **3,000** | **1,000** |
| CM016490-541000 | Professional Services | 397,528 | 806,548 | 947,800 |
| CM016490-542000 | Communications | 841 | 1,200 | 960 |
| CM016490-543000 | Travel | - | - | 8,000 |
| CM016490-543003 | Registration-Training/Seminars/Conf | 1,252 | 10,000 | 4,200 |
| CM016490-549001 | Memberships | 7,860 | 10,000 | 8,900 |
| | **TOTAL SERVICES & CHARGES** | **407,481** | **827,748** | **969,860** |
| | **TOTAL SUSTAINABILITY** | **563,560** | **1,076,248** | **1,261,429** |
| | **Community Services** | | | |
| CM050470-511000 | Salaries | 158,108 | 193,600 | 213,510 |
| CM050470-521000 | Benefits | 71,207 | 68,300 | 120,069 |
| | **TOTAL PERSONNEL** | **229,315** | **261,900** | **333,579** |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CM050470-531000 | Supplies | 530 | 600 | - |
| CM050470-531001 | Office Supplies | - | - | 400 |
| | **TOTAL SUPPLIES** | **530** | **600** | **400** |
| CM050470-541036 | Prof. Services-HS Grants | 1,353,953 | 1,787,400 | 1,620,000 |
| CM050470-541041 | Prof Services-Pooling Admin | 3,735 | 15,800 | - |
| CM050470-541000 | Prof Services-Opioid Settlement | 28,310 | - | - |
| CM050470-542000 | Communication | 826 | 1,000 | - |
| CM050470-543000 | Travel | - | - | 200 |
| CM050470-543003 | Registration-Training/Seminars/Conf | 2,520 | 5,000 | 3,700 |
| CM050470-545000 | Operating Rentals & Leases | - | - | 8,000 |
| CM050470-549001 | Memberships | - | 2,000 | - |
| | **TOTAL SERVICES & CHARGES** | **1,389,344** | **1,811,200** | **1,631,900** |
| | **TOTAL COMMUNITY SERVICES** | **1,619,189** | **2,073,700** | **1,965,879** |
| | **Housing** | | | |
| CM050475-541045 | Affordable Housing | 200,000 | 200,000 | 200,000 |
| CM050475-541046 | Affordable Housing-AHST | 107,438 | 114,000 | 112,000 |
| CM050475-541047 | Affordable Housing-In-lieu fee | - | 1,100,000 | 1,000,000 |
| | **TOTAL SERVICES & CHARGES** | **307,438** | **1,414,000** | **1,312,000** |
| | **TOTAL HOUSING** | **307,438** | **1,414,000** | **1,312,000** |
| | **TOTAL SOCIAL AND HUMAN SERVICES** | **1,926,627** | **3,487,700** | **3,277,879** |
| | **General Government Services** | | | |
| CM016510-531015 | Meeting Meal Expense | 13,643 | - | - |
| CM016510-535000 | Small Tools & Minor Equipment | 10,928 | - | - |
| | **TOTAL SUPPLIES** | **24,571** | **-** | **-** |
| CM016510-549041 | Intergovernmental Taxes | 7 | - | - |
| CM016510-542000 | Communications | 518 | - | - |
| CM016510-542001 | Postage | 8,050 | 12,000 | 11,500 |
| CM016510-543005 | Travel-Good to Go Passes | 30 | - | - |
| CM016510-545000 | Operating Rentals & Leases | 5,246 | 5,000 | 5,760 |
| CM016510-549000 | Miscellaneous | (29) | - | - |
| CM016510-549001 | Memberships | 2,220 | 3,200 | 1,260 |
| | **TOTAL SERVICES & CHARGES** | **16,042** | **20,200** | **18,520** |
| | **Pollution Control** | | | |
| CM016550-541067 | Air Pollution Intgvtl Svc | 155,585 | 185,000 | 182,100 |
| | **TOTAL POLUTION CONTROL** | **155,585** | **185,000** | **182,100** |
| | **Public Health** | | | |
| CM016560-541066 | External Taxes - Alcoholism | 49,332 | 50,000 | 50,000 |
| | **TOTAL PUBLIC HEALTH** | **49,332** | **50,000** | **50,000** |
| | **TOTAL GENERAL GOV'T SVCS** | **245,530** | **255,200** | **250,620** |
| | **TOTAL DEPARTMENT** | **2,735,717** | **4,819,148** | **6,861,442** |

**Table A-9.** General Fund, Administrative Services expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Human Resources.** | | | |
| AS018410-511000 | Salaries | 552,631 | 708,900 | 799,019 |
| AS018410-521000 | Benefits | 195,842 | 256,300 | 231,101 |
| AS018410-521011 | Tuition Reimbursement | - | 50,000 | - |
| | **TOTAL PERSONNEL** | **748,473** | **1,015,200** | **1,030,120** |
| AS018410-531000 | Supplies | 697 | 500 | - |
| AS018410-531001 | Office Supplies | - | - | 150 |
| AS018410-532000 | Fuel | 89 | - | - |
| | **TOTAL SUPPLIES** | **786** | **500** | **150** |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| AS018410-541000 | Professional Services | 128,996 | 25,000 | 23,750 |
| AS018410-541020 | Contracted Services | - | - | 30,000 |
| AS018410-542000 | Communication | 3,563 | 4,000 | 2,880 |
| AS018410-543000 | Travel | 5,002 | - | 6,300 |
| AS018410-543002 | City-wide Training | - | 19,400 | 7,000 |
| AS018410-543003 | Department Training | 4,999 | 10,000 | 6,000 |
| AS018410-544000 | Advertising | 9,390 | 10,000 | 15,600 |
| AS018410-549001 | Memberships | 10,295 | 14,200 | 9,825 |
| | **TOTAL SERVICES & CHARGES** | **162,245** | **82,600** | **101,355** |
| | **TOTAL HUMAN RESOURCES** | **911,504** | **1,098,300** | **1,131,625** |
| | **Wellness and Safety** | | | |
| AS018499-531005 | Supplies - Wellness Prog | 2,872 | 4,900 | 12,600 |
| AS018499-531009 | Safety | - | 1,000 | - |
| | **TOTAL SUPPLIES** | **2,872** | **5,900** | **12,600** |
| | **TOTAL WELLNESS & SAFETY** | **2,872** | **5,900** | **12,600** |
| | **TOTAL HUMAN RESOURCES/WELLNESS** | **914,376** | **1,104,200** | **1,144,225** |
| | **Administrative Services** | | | |
| AS018100-511000 | Salaries | 903,425 | 1,170,100 | 766,316 |
| AS018100-521000 | Benefits | 295,468 | 371,600 | 233,585 |
| | **TOTAL PERSONNEL** | **1,198,893** | **1,541,700** | **999,901** |
| AS018100-531000 | Supplies | 930 | 1,000 | - |
| AS018100-531015 | Meeting Expense | - | - | 200 |
| | **TOTAL SUPPLIES** | **930** | **1,000** | **200** |
| AS018100-541000 | Professional Services | 34,598 | - | - |
| AS018100-542000 | Communications | 5,515 | 1,200 | 4,800 |
| AS018100-543001 | Licenses & certifications | 6,074 | - | 1,280 |
| AS018100-549000 | Miscellaneous | 2,945 | - | - |
| AS018100-549001 | Memberships | 650 | 900 | 1,400 |
| AS018100-543003 | Training | 3,184 | 3,000 | - |
| | **TOTAL SERVICES & CHARGES** | **52,966** | **5,100** | **7,480** |
| | **TOTAL ADMINISTRATIVE SVCS** | **1,252,789** | **1,547,800** | **1,007,581** |
| | **Risk Management** | | | |
| AS018482-522000 | Unemployment Benefits | - | - | 40,000 |
| | **TOTAL PERSONNEL** | **-** | **-** | **40,000** |
| AS018482-546000 | Insurance | - | - | 2,716,000 |
| | **TOTAL SERVICES & CHARGES** | **-** | **-** | **2,716,000** |
| | **TOTAL RISK MANAGEMENT** | **-** | **-** | **2,756,000** |
| | **Emergency Management** | | | |
| EM025100-531005 | Program Supplies | - | - | 2,500 |
| | SUPPLIES | - | - | 2,500 |
| EM025100-541000 | Prof Services | 84,087 | 206,000 | 73,292 |
| EM025100-542000 | Communications | 25,049 | 40,000 | 25,700 |
| | **TOTAL SERVICES & CHARGES** | **109,136** | **246,000** | **98,992** |
| | **TOTAL EMERGENCY MANAGEMENT** | **109,136** | **246,000** | **101,492** |
| | **TOTAL DEPARTMENT** | **2,276,301** | **2,898,000** | **5,009,298** |

**Table A-10.** General Fund, Facilities expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| FC019100-511000 | Salaries | 1,207,578 | 1,496,500 | 895,863 |
| FC019100-512000 | Overtime | 40,081 | 20,000 | 20,000 |
| FC019100-514000 | Standby Pay | 53,987 | 60,000 | 60,000 |
| FC019100-521000 | Benefits | 462,773 | 558,300 | 349,221 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL PERSONNEL** | **1,764,419** | **2,134,800** | **1,325,084** |
| FC019100-531000 | Supplies | 179,533 | 160,000 | - |
| FC019100-531000 | Office & Operating Supplies | 106,269 | 100,000 | - |
| FC019100-531001 | Office Supplies | - | - | 13,080 |
| FC019100-531004 | Kitchen Supplies | - | - | 17,640 |
| FC019100-531005 | Program Supplies | 1,704 | 5,000 | 48,480 |
| FC019100-531009 | Safety Supplies & Clothing | 7,566 | 17,800 | 61,370 |
| FC019100-531011 | Employee Boot Reimbursements | - | - | 1,500 |
| FC019100-531020 | Signs & Markings | 1,925 | - | 600 |
| FC019100-532000 | Fuel | 25,141 | 11,000 | 11,275 |
| FC019100-532015 | Janitorial/Custodial Supplies | - | - | 40,200 |
| FC019100-535000 | Small Tools/Minor Equip | 10,875 | 6,000 | 25,400 |
| | **TOTAL SUPPLIES** | **333,013** | **299,800** | **219,545** |
| FC019100-541000 | Professional Services | 1,049,277 | 1,264,100 | 31,660 |
| FC019100-541020 | Contracted Services | - | - | 13,200 |
| FC019100-542000 | Communications | 198,016 | 153,400 | 25,480 |
| FC019100-543000 | Travel | 364 | 1,000 | - |
| FC019100-543003 | Registration-Training/Seminars/Conf | 15,933 | 10,000 | 2,000 |
| FC019100-545000 | Operating Rentals & Leases | 3,279 | 10,000 | 10 |
| FC019100-547000 | Utilities | 429,139 | 451,200 | 2,940 |
| FC019100-547002 | Sewer Utility | - | - | 27,815 |
| FC019100-547003 | Water Utility | - | - | 42,140 |
| FC019250-547004 | Surface Water Fees Fire Stations | 12,356 | 14,000 | 15,690 |
| FC019100-547004 | Surface Water Fees-General Govt. | 111,867 | 150,500 | 123,555 |
| FC019100-547007 | Electric Utilities | - | - | 359,540 |
| FC019100-547012 | Natural Gas Utilities | - | - | 156,900 |
| FC019100-548000 | Repair & Maintenance | 841,855 | 700,000 | 331,986 |
| FC019100-548000 | Capital Facility Repair & Mntnce | 42,517 | 166,000 | - |
| FC019100-548015 | Janitorial/Custodian Services | - | - | 874,545 |
| FC019100-548020 | Landscape Maintenance Services | - | - | 118,520 |
| | **TOTAL SERVICES & CHARGES** | **2,704,603** | **2,920,200** | **2,125,981** |
| FC019100C-564000 | Machinery & Equipment | 17,619 | 40,000 | - |
| | **TOTAL CAPITAL** | **17,619** | **40,000** | **-** |
| | **TOTAL DEPARTMENT** | **4,819,654** | **5,394,800** | **3,670,610** |

**Table A-11.** General Fund, Police Services expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PD021100-511000 | Salaries | 200,231 | 237,500 | 269,158 |
| PD021100-521000 | Benefits | 78,080 | 91,000 | 92,182 |
| | **TOTAL PERSONNEL** | **278,311** | **328,500** | **361,340** |
| PD021100-531000 | Supplies | 40,260 | 18,000 | - |
| PD021100-531005 | Program Supplies | 6,899 | 17,000 | - |
| PD021100-531009 | Safety Supplies & Clothing | 3,863 | - | 2,000 |
| PD021100-531015 | Meeting/Event Food Purchases | 2,857 | - | - |
| PD021100-535000 | Small Tools & Minor Equipment | 1,322 | 4,000 | - |
| | **TOTAL SUPPLIES** | **55,201** | **39,000** | **2,000** |
| PD021100-541000 | Professional Services | 5,335 | 14,000 | 14,500 |
| PD021100-542000 | Communications | 1,034 | 2,000 | 2,000 |
| PD021100-542001 | Postage | 201 | - | - |
| PD021100-543000 | Travel | 24,273 | - | 10,000 |
| PD021100-543003 | Registration-Training/Seminars/Conf | 6,881 | 20,000 | 4,000 |
| PD021100-543003 | UOF/DTI Training | 11,162 | - | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PD021100-543003 | Training-Explorers | 1,039 | - | - |
| PD021100-548000 | Repair & Maintenance | 8,525 | - | 3,000 |
| PD021100-549001 | Memberships | 1,090 | 10,000 | 1,050 |
| | **TOTAL SERVICES & CHARGES** | **59,540** | **46,000** | **34,550** |
| | **TOTAL DEPARTMENT** | **393,052** | **413,500** | **397,890** |

**Table A-12.** General Fund, Contracted Public Safety expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Legal** | | | |
| PS020412-541000 | Professional Services-Language Line | - | - | 3,000 |
| PS020412-541020 | Municipal Court Costs | 572,241 | 680,000 | 600,000 |
| PS020418-541007 | Public Defender | 140,040 | 160,000 | 202,220 |
| PS020415-541006 | Prosecuting Attorney | 306,070 | 370,000 | 315,040 |
| PS020415-541020 | Domestic Violence Advocate | 12,085 | 14,000 | 10,000 |
| | **TOTAL SERVICES & CHARGES-LEGAL** | **1,030,436** | **1,224,000** | **1,130,260** |
| | **Police** | | | |
| PS020210-541020 | Police Service Contract | 18,492,226 | 22,320,250 | 23,711,600 |
| PS020210-541020 | Police Service Contract-Vacancy Allow | - | (1,000,000) | - |
| PS020260-541020 | Jail Contract | 116,010 | 157,200 | 163,500 |
| | **TOTAL SERVICES & CHARGES-POLICE** | **18,608,236** | **21,477,450** | **23,875,100** |
| | **Fire** | | | |
| PS020220-541020 | Eastside Fire & Rescue Contract | 18,607,584 | 22,591,836 | 28,673,002 |
| | **TOTAL SERVICES & CHARGES-FIRE** | **18,607,584** | **22,591,836** | **28,673,002** |
| | **Animal Control** | | | |
| PS020254-541020 | Prof Svcs: Animal Control | 402,976 | 400,000 | 420,000 |
| | **TOTAL SVCS & CHGS-ANIMAL CONTROL** | **402,976** | **400,000** | **420,000** |
| | **TOTAL DEPARTMENT** | **38,649,232** | **45,693,286** | **54,098,362** |

**Table A-13.** General Fund, Public Works expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Administration** | | | |
| PW040100-511000 | Salaries | 569,804 | 753,300 | 533,441 |
| PW040100-512000 | Overtime | 822 | 1,000 | 1,200 |
| PW040100-521000 | Benefits | 197,727 | 271,400 | 182,998 |
| | **TOTAL PERSONNEL** | **768,353** | **1,025,700** | **717,639** |
| PW040100-531000 | Supplies | 4,310 | 5,200 | - |
| PW040100-531001 | Office Supplies | - | - | 2,400 |
| PW040100-531011 | Safety Clothing | - | 300 | - |
| PW040100-531015 | Meeting Meals | 1,767 | 1,200 | - |
| PW040100-535000 | Small Tools & Minor Equipment | - | - | 1,000 |
| | **TOTAL SUPPLIES** | **6,077** | **6,700** | **3,400** |
| PW040100-541000 | Professional Services | 143,601 | 295,000 | 57,000 |
| PW040100-541060 | Professional Services-Reimbursed | - | 30,000 | - |
| PW040100-541018 | Software Prof Services | - | - | 120,000 |
| PW040100-541020 | Contracted Services | - | - | 109,814 |
| PW040100-542000 | Communications | 37,264 | 40,000 | 24,000 |
| PW040100-542001 | Postage | - | 400 | - |
| PW040100-543000 | Travel | 3,361 | 8,300 | 6,740 |
| PW040100-543003 | Registration-Training /Seminars/Conf | 4,286 | 20,000 | 13,940 |
| PW040370-547001 | Recycling | 278,393 | 284,529 | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW040100-549001 | Memberships | 2,716 | 2,850 | 5,412 |
| | **TOTAL SERVICES & CHARGES** | **469,621** | **681,079** | **336,906** |
| | **TOTAL ADMINISTRATION** | **1,244,051** | **1,713,479** | **1,057,945** |
| | **Capital Project Engineering** | | | |
| PW040540-511000 | Salaries | 951,601 | 1,211,300 | 801,048 |
| PW040540-512000 | Overtime | 960 | 6,000 | 3,000 |
| PW040540-521000 | Benefits | 356,331 | 462,200 | 279,100 |
| | **TOTAL PERSONNEL** | **1,308,892** | **1,679,500** | **1,083,148** |
| PW040540-531000 | Supplies | 2,031 | 4,200 | - |
| PW040540-531001 | Office Supplies | - | - | 200 |
| PW040540-531015 | Meeting Expense | - | 2,000 | - |
| PW040540-531009 | Safety Supplies & Clothing | - | - | 1,000 |
| PW040540-531011 | Employee Boot Reimbursements | 845 | 2,000 | 2,000 |
| PW040540-535000 | Small Tools & Minor Equipment | - | 2,000 | 300 |
| | **TOTAL SUPPLIES** | **2,876** | **10,200** | **3,500** |
| PW040540-541000 | Professional Services | 213,446 | 410,000 | 32,000 |
| PW040540-541020 | Contracted Services | - | - | 85,000 |
| PW040540-542001 | Postage | 859 | 200 | - |
| PW040540-543000 | Travel | 697 | 4,400 | 2,340 |
| PW040540-543001 | Licenses & Certifications | - | - | 390 |
| PW040540-543003 | Registration-Training/Seminars/Conf | 3,228 | 7,200 | 18,340 |
| PW040540-548000 | Repair & Maintenance | 182,210 | 180,000 | 180,000 |
| PW040540-549001 | Memberships | 1,245 | 4,700 | 550 |
| | **TOTAL SERVICES & CHARGES** | **401,685** | **606,500** | **318,620** |
| | **TOTAL CAPITAL PROJECT ENGINEERING** | **1,713,453** | **2,296,200** | **1,405,268** |
| | **Traffic Engineering & Signal Workshop** | | | |
| PW041525-511000 | Salaries | 1,266,670 | 1,568,000 | 1,202,462 |
| PW041525-512000 | Overtime | 7,930 | 12,000 | 3,000 |
| PW041525-521000 | Benefits | 477,090 | 587,800 | 407,933 |
| | **TOTAL PERSONNEL** | **1,751,690** | **2,167,800** | **1,613,395** |
| PW041525-531000 | Supplies | 5,673 | 52,000 | - |
| PW041525-531001 | Office Supplies | - | - | 200 |
| PW041525-531008 | Spare Parts & Equipment | - | - | 100,000 |
| PW041543-531009 | Safety Supplies & Clothing | 1,690 | 3,000 | 600 |
| PW041543-531011 | Employee Boot Reimbursement | - | - | 1,500 |
| PW041525-531008 | Spare Parts & Equipment | 155,328 | 237,350 | - |
| | **TOTAL SUPPLIES** | **162,691** | **292,350** | **102,300** |
| PW041525-541000 | Professional Services | 198,690 | 320,500 | - |
| PW041525-541008 | Software Prof Services | - | - | 3,000 |
| PW041525-541020 | Contracted Services | - | - | 350,850 |
| PW041525-541025 | Engineering Svcs-Reimbursed | 3,370 | - | - |
| PW041525-542005 | Communications | 38,320 | 32,800 | - |
| PW041525-542001 | Postage | 4,612 | 10,000 | 8,000 |
| PW041525-543000 | Travel | 4,495 | 7,000 | 4,200 |
| PW041525-543001 | Licenses & Certifications | - | - | 2,500 |
| PW041525-543003 | Registration-Training/Seminars/Conf | 5,582 | 10,500 | 8,775 |
| PW041525-545000 | Operating Rentals & Leases | 2,656 | 6,600 | 1,600 |
| PW041525-548000 | Repair & Maintenance | 201,830 | 13,200 | 335,000 |
| PW041525-548006 | Software Maintenance | 32,623 | 53,000 | 90,100 |
| PW041564-548050 | KC Road/Signal Maint Contract | 298,199 | 410,000 | - |
| PW041525-549001 | Memberships | 3,723 | 5,400 | 2,900 |
| PW041541-541025 | Consultant Support-Concurrency Model | - | - | 50,000 |
| PW041541-541028 | Concurrency Mgmt Sys-Reimb | 53,001 | 84,050 | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL SERVICES & CHARGES** | **847,101** | **953,050** | **856,925** |
| PW041525C-564004 | Computer Software | 10,626 | - | - |
| PW041525C-563101 | Cap Equip-Traffic Signal Cabinet Upgrade | 322,512 | - | - |
| PW041525C-563102 | Cap Equip-Ped Pushbutton Upgrade | 6,958 | - | - |
| PW041525C-563103 | Cap Equip-Preemption Detection Upgrade | 1,137 | - | - |
| PW041525C-563104 | Cap Equip-School Zone Flshr Upgrade | 26,111 | - | - |
| PW041525C-563105 | Cap Equip-Speed Radar Sign Upgrade | 8,294 | - | - |
| PW041525C-563106 | Cap Equip-Rapid Flash Beacon Upgrade | 13,965 | - | - |
| PW041525C-563107 | Cap Equip-Signal Indications Upgrade | 22,602 | - | - |
| | **TOTAL CAPITAL** | **412,205** | **-** | **-** |
| | **TOTAL TRAFFIC ENG & SIGNAL WKSHP** | **3,173,687** | **3,413,200** | **2,572,620** |
| | **Transportation Planning** | | | |
| PW040541-511000 | Salaries | 578,511 | 863,100 | 765,691 |
| PW040541-512000 | Overtime | 500 | - | 1,000 |
| PW040541-521000 | Benefits | 196,309 | 293,900 | 235,737 |
| | **TOTAL PERSONNEL** | **775,320** | **1,157,000** | **1,002,428** |
| PW040541-531000 | Office & Operating Supplies | 90 | 750 | - |
| PW040541-531015 | Meeting Expense | - | 600 | - |
| | **TOTAL SUPPLIES** | **90** | **1,350** | **-** |
| PW040541-541000 | Professional Services | 488,856 | 260,000 | - |
| PW040541-541021 | Professional Services-Studies | - | - | 150,000 |
| PW040541-542001 | Postage | - | 200 | - |
| PW040541-543000 | Travel | 521 | 3,000 | 1,200 |
| PW040541-543003 | Registrations-Training/Seminars/Conf | 1,247 | 3,000 | 900 |
| PW040541-549001 | Memberships | - | 1,000 | 1,510 |
| | **TOTAL SERVICES & CHARGES** | **490,624** | **267,200** | **153,610** |
| | **TOTAL TRANSPORTATION PLANNING** | **1,266,034** | **1,425,550** | **1,156,038** |
| | **Development Review** | | | |
| PW040520-511000 | Salaries | 1,059,865 | 1,443,600 | 1,642,310 |
| PW040520-512000 | Overtime | 2,253 | 6,000 | 3,000 |
| PW040520-521000 | Benefits | 433,794 | 549,900 | 624,016 |
| | **TOTAL PERSONNEL** | **1,495,912** | **1,999,500** | **2,269,326** |
| PW040520-531000 | Supplies | 723 | 1,200 | - |
| PW040520-531001 | Office Supplies | - | - | 3,000 |
| PW040520-531009 | Safety Supplies & Clothing | - | - | 2,000 |
| PW040520-531011 | Employee Boot Reimbursements | - | - | 3,000 |
| PW040520-531009 | Safety Clothing | 607 | 2,000 | - |
| PW040520-535000 | Small Tool & Minor Equipment | - | 500 | - |
| | **TOTAL SUPPLIES** | **1,330** | **3,700** | **8,000** |
| PW040520-541020 | Contracted Services | - | - | 110,000 |
| PW040520-541024 | Engineering Services Reimbursed | 146,182 | 100,000 | - |
| PW040520-541012 | Copying | 179 | - | - |
| PW040520-542001 | Postage | - | 200 | - |
| PW040520-543000 | Travel | 1,830 | 3,200 | 3,120 |
| PW040520-543001 | Licenses & Certifications | - | - | 520 |
| PW040520-543003 | Registration-Training/Seminars/Conf | 2,970 | 8,000 | 11,120 |
| | **TOTAL SERVICES & CHARGES** | **151,161** | **111,400** | **124,760** |
| | **TOTAL DEVELOPMENT REVIEW** | **1,648,403** | **2,114,600** | **2,402,086** |
| | **Maintenance** | | | |
| PW040543-511000 | Salaries | 1,216,524 | 1,782,100 | 1,903,739 |
| PW040543-512000 | Overtime | 128,352 | 100,000 | 150,000 |
| PW040543-514000 | Standby Pay | 27,622 | 30,000 | 40,000 |
| PW040543-521000 | Benefits | 556,543 | 775,500 | 819,178 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL PERSONNEL** | **1,929,041** | **2,687,600** | **2,912,917** |
| PW040543-531000 | Supplies | 298,117 | 380,000 | - |
| PW040543-531001 | Office and Operating Supplies | - | - | 200 |
| PW040543-531005 | Program Supplies | - | - | 160,000 |
| PW040543-531009 | Safety Supplies & Clothing | 4,586 | 4,000 | 4,000 |
| PW040543-531011 | Employee Boot Reimbursements | - | - | 4,000 |
| PW040543-531020 | Signs & Other Markings | 78,497 | 40,000 | 16,000 |
| PW040543-532000 | Fuel | - | - | 900 |
| PW040543-535000 | Small Tools & Minor Equipment | 5,881 | 14,000 | 20,000 |
| PW040566-531005 | Snow & Ice Program Supplies | 194,790 | 170,000 | 100,000 |
| PW040566-531008 | Snow & Ice Spare Parts & Equipment | - | - | 30,000 |
| PW040566-535030 | Snow & Ice Supplies-Tools | 15,817 | 34,000 | - |
| | **TOTAL SUPPLIES** | **597,688** | **642,000** | **335,100** |
| PW040543-541000 | Professional Services | 298,709 | 350,000 | 83,660 |
| PW040543-541020 | Contracted Services | - | - | 213,600 |
| PW040543-542000 | Communications | 14,269 | 20,000 | 10,900 |
| PW040543-543000 | Travel | 2,253 | 2,000 | - |
| PW040543-543001 | Licenses & Certifications | - | - | 743 |
| PW040543-543003 | Registration-Training/Seminars/Conf | 38,547 | 24,000 | 63,937 |
| PW040566-543003 | Registration-Training/Seminars/Conf-Snow & Ice | - | - | 5,200 |
| PW040543-545000 | Operating Rentals & Leases | 110,731 | 80,000 | 50,000 |
| PW040543-547000 | Utilities | 546,587 | 590,000 | - |
| PW040543-547007 | Electric Utilities | - | - | 650,400 |
| PW040543-547086 | Disposal/Solid Waste | - | - | 30,000 |
| PW040543-548000 | Repair & Maintenance | 41,378 | 143,000 | 110,000 |
| PW040543-548020 | Landscape Maintenance Services | 752,352 | 844,600 | 611,550 |
| PW040543-549000 | Miscellaneous | 961 | - | - |
| PW040543-549001 | Memberships | 240 | - | - |
| | **TOTAL SERVICES & CHARGES** | **1,806,027** | **2,053,600** | **1,829,990** |
| PW040543C-564000 | Machinery & Equipment | 59,617 | - | - |
| | **TOTAL CAPITAL** | **59,617** | **-** | **-** |
| | **TOTAL MAINTENANCE** | **4,392,373** | **5,383,200** | **5,078,007** |
| | **Pavement Preservation** | | | |
| PW040580-548011 | Roadway - Overlay Program | 5,495 | - | - |
| PW040580-548011 | Roadway Overlay-NHS Funded | 1,691,778 | - | - |
| PW040580-548011 | Roadway Overlay-Selected Streets | 2,065,186 | - | - |
| PW040581-548000 | Sidewalks | 54,554 | - | - |
| | **TOTAL PAVEMENT PRESERVATION** | **3,817,013** | **-** | **-** |
| | **TOTAL DEPARTMENT** | **17,255,014** | **16,346,229** | **13,671,964** |

**Table A-14.** General Fund, Community Development expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Administration** | | | |
| CD058100-511000 | Salaries | 1,058,859 | 1,308,600 | 1,080,760 |
| CD058100-512000 | Overtime | 636 | 800 | 800 |
| CD058100-521000 | Benefits | 377,281 | 505,300 | 341,739 |
| | **TOTAL PERSONNEL** | **1,436,776** | **1,814,700** | **1,423,299** |
| CD058100-531000 | Supplies | 1,293 | 2,000 | - |
| CD058100-531001 | Office Supplies | - | - | 400 |
| CD058100-531011 | Employee Boot Reimbursements | - | - | 390 |
| CD058100-531015 | Meeting Expense | 301 | 200 | - |
| | **TOTAL SUPPLIES** | **1,594** | **2,200** | **790** |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CD058100-541000 | Professional Services | 10,540 | - | - |
| CD058100-542000 | Communications | 4,474 | 5,400 | 1,920 |
| CD058100-543000 | Travel | 2,275 | 6,400 | 4,100 |
| CD058100-543003 | Registration-Training/Semnr/Conf | - | - | 6,526 |
| CD058100-549001 | Memberships | 520 | 3,300 | 3,140 |
| CD058100-543003 | Training | 2,521 | 3,250 | - |
| | **TOTAL SERVICES & CHARGES** | **20,330** | **18,350** | **15,686** |
| | **TOTAL ADMINISTRATION** | **1,458,700** | **1,835,250** | **1,439,775** |
| | **Long-range Planning** | | | |
| CD058830-511000 | Salaries | 1,321,391 | 1,593,900 | 1,207,491 |
| CD058830-521000 | Benefits | 524,554 | 619,400 | 473,551 |
| | **TOTAL PERSONNEL** | **1,845,945** | **2,213,300** | **1,681,042** |
| CD058830-531000 | Supplies | 7,870 | 6,400 | - |
| CD058830-531001 | Office Supplies | - | - | 320 |
| CD058830-531005 | Program Supplies | - | - | 500 |
| CD058830-531015 | Meeting Expense | 2,418 | - | - |
| | **TOTAL SUPPLIES** | **10,288** | **6,400** | **820** |
| CD058830-541000 | Professional Services | 1,218,880 | 100,000 | - |
| CD058830-541020 | Prof Svcs-Contracted | - | - | 365,000 |
| CD058830-542000 | Communications | 5,538 | 6,480 | 4,800 |
| CD058830-543000 | Travel | - | 6,300 | - |
| CD058830-543003 | Registration-Training/Seminars/Conf | 705 | 4,200 | 1,720 |
| CD058830-544000 | Advertising/Public Notices | 215 | 400 | - |
| CD058830-544003 | Social Media Advertising | - | - | 50 |
| CD058830-545000 | Operating Rentals | 874 | - | - |
| | Repair & Maintenance | - | - | - |
| CD058830-541012 | Miscellaneous | 135 | - | - |
| CD058830-549001 | Memberships | 100 | 3,800 | 600 |
| | **TOTAL SERVICES & CHARGES** | **1,226,447** | **121,180** | **372,170** |
| | **TOTAL LONG-RANGE PLANNING** | **3,082,680** | **2,340,880** | **2,054,032** |
| | **Current Planning** | | | |
| CD058860-511000 | Salaries | 808,924 | 1,011,600 | 1,345,246 |
| CD058860-512000 | Overtime | 3,533 | - | - |
| CD058860-521000 | Benefits | 289,604 | 325,100 | 406,417 |
| | **TOTAL PERSONNEL** | **1,102,061** | **1,336,700** | **1,751,663** |
| CD058860-531000 | Supplies | 3,135 | 4,200 | - |
| CD058860-531000 | Office Supplies | - | - | 400 |
| CD058860-531011 | Employee Boot Reimbursement | - | - | 1,000 |
| CD058860-531015 | Meeting Expense | 297 | - | - |
| | **TOTAL SUPPLIES** | **3,432** | **4,200** | **1,400** |
| CD058860-541020 | Prof Svcs-Contracted | 776,543 | 735,000 | 253,000 |
| CD058860-541022 | Development Recoverable Cost | - | - | 520,000 |
| CD058860-542000 | Communications | 5,417 | 5,400 | - |
| CD058860-542001 | Postage | 1,016 | - | - |
| CD058860-543000 | Travel | 4,457 | 9,600 | 4,955 |
| CD058860-543003 | Registration-Training/Seminars/Conf | 4,643 | 4,000 | 9,696 |
| CD058860-544000 | Advertising/Public Notices | 75 | - | - |
| CD058860-549000 | Miscellaneous | 52 | - | - |
| CD058860-549001 | Memberships | 1,021 | 3,300 | 2,682 |
| CD058860-549036 | ARCH Membership | 365,657 | 494,767 | 550,450 |
| | **TOTAL SERVICES & CHARGES** | **1,158,881** | **1,252,067** | **1,340,783** |
| CD058860C-564000 | Capital | - | 29,100 | - |
| | **TOTAL CAPITAL** | **-** | **29,100** | **-** |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL CURRENT PLANNING** | **2,264,374** | **2,622,067** | **3,093,846** |
| | **Building** | | | |
| CD058820-511000 | Salaries | 1,623,131 | 2,018,700 | 2,250,999 |
| CD058820-512000 | Overtime | 1,291 | - | - |
| CD058820-521000 | Benefits | 631,354 | 799,400 | 795,958 |
| | **TOTAL PERSONNEL** | **2,255,776** | **2,818,100** | **3,046,957** |
| CD058820-531000 | Supplies | 2,835 | 4,000 | - |
| CD058820-531001 | Office Supplies | - | - | 2,730 |
| CD058820-531009 | Safety Supplies & Clothing | 1,151 | 3,200 | 1,200 |
| CD058820-531015 | Meeting Expense | 199 | - | 1,500 |
| CD058820-532000 | Fuel | 5,833 | - | - |
| CD058820-534000 | Books | 4,650 | 7,000 | - |
| CD058820-535000 | Small Tools & Minor Equipment | 2,212 | 400 | - |
| | **TOTAL SUPPLIES** | **16,880** | **14,600** | **5,430** |
| CD058820-541000 | Professional Services | 792 | - | - |
| CD058820-541020 | Prof Svcs-Contracted | 132,633 | 170,000 | - |
| CD058820-541022 | Development Recoverable Costs | - | - | 120,000 |
| CD058820-542000 | Communications | 16,384 | 17,400 | 9,120 |
| CD058820-543000 | Travel | 1,400 | 11,100 | 14,610 |
| CD058820-543003 | Registration-Training/Semnr/Conf | 12,249 | 17,600 | 12,790 |
| CD058820-548006 | Software Maint/Subscriptions | - | - | 1,925 |
| CD058820-549001 | Memberships | 1,262 | 9,820 | 1,960 |
| | **TOTAL SERVICES & CHARGES** | **164,720** | **225,920** | **160,405** |
| | **TOTAL BUILDING** | **2,437,376** | **3,058,620** | **3,212,792** |
| | **Code Compliance** | | | |
| CD058850-511000 | Salaries | 541,269 | 710,800 | 543,292 |
| CD058850-521000 | Benefits | 196,439 | 246,700 | 176,451 |
| | **TOTAL PERSONNEL** | **737,708** | **957,500** | **719,743** |
| CD058850-531000 | Supplies | 565 | 3,400 | - |
| CD058850-531001 | Office Supplies | - | - | 160 |
| CD058850-531015 | Meeting Expense | 517 | - | - |
| CD058850-531009 | Safety Clothing & Equipment | - | 900 | - |
| CD058850-531011 | Employee Boot Reimbursements | - | - | 500 |
| | **TOTAL SUPPLIES** | **1,082** | **4,300** | **660** |
| CD058850-542000 | Communications | 2,873 | 4,200 | 1,920 |
| CD058850-543000 | Travel | 532 | 4,200 | 1,670 |
| CD058850-543003 | Registration-Training/Seminars/Conf | 1,606 | 2,800 | 2,280 |
| CD058850-549001 | Memberships | 250 | 1,410 | 470 |
| | **TOTAL SERVICES & CHARGES** | **5,261** | **12,610** | **6,340** |
| | **TOTAL CODE COMPLIANCE** | **744,051** | **974,410** | **726,743** |
| | **Permit Center** | | | |
| CD058855-511000 | Salaries | 470,011 | 569,100 | 626,619 |
| CD058855-512000 | Overtime | 349 | - | - |
| CD058855-521000 | Benefits | 199,520 | 237,000 | 276,153 |
| | **TOTAL PERSONNEL** | **669,880** | **806,100** | **902,772** |
| CD058855-531000 | Supplies | 1,781 | 3,400 | - |
| CD058855-531001 | Office Supplies | - | - | 800 |
| | **TOTAL SUPPLIES** | **1,781** | **3,400** | **800** |
| CD058855-541000 | Professional Services-Trakit | 15,000 | 30,000 | - |
| CD058855-541020 | Prof Svcs-Contracted | 69,634 | 90,000 | 20,000 |
| CD058855-541022 | Development Recoverable Costs | - | - | 120,000 |
| CD058855-542000 | Communications | 3,464 | 3,240 | - |
| CD058855-543000 | Travel | 1,153 | 3,600 | 5,880 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| CD058855-543001 | Licenses & Certifications | - | - | 780 |
| CD058855-543003 | Registrations-Training/Seminars/Conf | 2,209 | 1,350 | 3,500 |
| CD058855-549000 | Miscellaneous | 70 | - | - |
| CD058855-549001 | Memberships | 40 | 750 | 100 |
| | **TOTAL SERVICES & CHARGES** | **91,570** | **128,940** | **150,260** |
| | **TOTAL PERMIT CENTER** | **763,231** | **938,440** | **1,053,832** |
| | **TOTAL DEPARTMENT** | **10,750,412** | **11,769,667** | **11,581,020** |

**Table A-15.** General Fund, Parks and Recreation expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Arts** | | | |
| PR076711-531000 | Supplies | 15,781 | 5,000 | - |
| PR076711-531005 | Program Supplies | - | - | 5,000 |
| | **TOTAL SUPPLIES** | **15,781** | **5,000** | **5,000** |
| PR076711-541000 | Professional Svs-Arts Commission | 108,830 | 160,000 | 170,000 |
| PR076711-544000 | Advertising | 1,204 | 1,000 | - |
| PR076711-545000 | Operating Rentals & Leases | - | 3,000 | - |
| PR076711-548000 | Repair & Maintenance | 15,208 | - | - |
| | **TOTAL SERVICES & CHARGES** | **125,242** | **164,000** | **170,000** |
| | **TOTAL ARTS** | **141,023** | **169,000** | **175,000** |
| | **Culture** | | | |
| PR076712-531080 | Friends of Issaquah Salmon Hatchery | 40,000 | 40,000 | - |
| | **TOTAL SUPPLIES** | **40,000** | **40,000** | **-** |
| PR076712-549034 | Friends of Lake Sammamish | 20,000 | 20,000 | - |
| PR076712-541000 | Professional Svcs-Sam. Symphony | 30,000 | 30,000 | - |
| PR076712-541000 | Prof. Svc - Master Chorus Eastside | 2,000 | 2,000 | - |
| PR076712-541000 | Prof Svcs - Heritage Society | 10,000 | 10,000 | - |
| | **TOTAL SERVICES & CHARGES** | **62,000** | **62,000** | **-** |
| | **TOTAL CULTURE** | **102,000** | **102,000** | **-** |
| | **Volunteer Services** | | | |
| PR076701-511000 | Salary | 297,745 | 328,400 | 360,453 |
| PR076701-512000 | Overtime | 14,989 | 9,000 | 15,000 |
| PR076701-514000 | On-call Pay | - | - | 6,800 |
| PR076701-521000 | Benefits | 105,253 | 110,600 | 120,760 |
| | **TOTAL PERSONNEL** | **417,987** | **448,000** | **503,013** |
| PR076701-531005 | Office & Operating Supplies | 84,406 | 90,000 | 99,375 |
| PR076701-531009 | Safety Clothing | 3,349 | 3,000 | 11,100 |
| PR076701-531011 | Boots | - | - | 500 |
| PR076701-535000 | Small Tools & Minor Equipment | - | 4,000 | 6,400 |
| | **TOTAL SUPPLIES** | **87,755** | **97,000** | **117,375** |
| PR076701-541000 | Professional Services | 18,774 | 20,000 | - |
| PR076701-541020 | Professional Services-Contracted | - | - | 10,000 |
| PR076701-542000 | Communication | 5,967 | 5,500 | 3,600 |
| PR076701-543000 | Travel | - | 200 | 400 |
| PR076701-543001 | Licenses & Certifications | - | - | 1,100 |
| PR076701-544000 | Advertising | - | 200 | - |
| PR076701-545000 | Operating Rentals | 2,110 | 2,500 | - |
| PR076701-547000 | Utilities | 568 | - | - |
| PR076701-548006 | Software-Volunteer Tracking | - | - | 5,810 |
| PR076701-549000 | Miscellaneous | 3 | - | - |
| PR076701-549001 | Memberships | 762 | 800 | 800 |
| PR076701-543003 | Training | 1,305 | 1,600 | 4,900 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL SERVICES & CHARGES** | **29,489** | **30,800** | **26,610** |
| PR076701C-564000 | Machinery & Equipment | 74,091 | - | - |
| | **TOTAL CAPITAL** | **74,091** | **-** | **-** |
| | **TOTAL VOLUNTEER SERVICES** | **609,322** | **575,800** | **646,998** |
| | **Administration** | | | |
| PR076100-511000 | Salaries | 1,024,967 | 1,241,100 | 1,122,524 |
| PR076100-512000 | Overtime | 1,210 | - | - |
| PR076100-521000 | Benefits | 357,383 | 420,500 | 318,146 |
| | **TOTAL PERSONNEL** | **1,383,560** | **1,661,600** | **1,440,670** |
| PR076100-531000 | Supplies | 4,866 | 4,600 | - |
| PR076100-531001 | Office Supplies | - | - | 840 |
| | **TOTAL SUPPLIES** | **4,866** | **4,600** | **840** |
| PR076100-541000 | Professional Services | 24,102 | - | - |
| PR076100-542000 | Communications | 4,404 | 4,500 | 3,840 |
| PR076100-543000 | Travel | 2,771 | 9,190 | - |
| PR076100-543001 | Licenses & Certifications | - | - | 1,180 |
| PR076100-543003 | Registration-Training /Seminars/Conf | 6,024 | 4,740 | 7,670 |
| PR076100-549001 | Memberships | 9,995 | 11,000 | 8,260 |
| | **TOTAL SERVICES & CHARGES** | **47,296** | **29,430** | **20,950** |
| | **TOTAL ADMINISTRATION** | **1,435,722** | **1,695,630** | **1,462,460** |
| | **Planning & Development** | | | |
| PR076750-511000 | Salaries | 658,547 | 805,700 | 58,324 |
| PR076750-512000 | Overtime | 403 | - | - |
| PR076750-521000 | Benefits | 206,298 | 286,600 | 18,575 |
| | **TOTAL PERSONNEL** | **865,248** | **1,092,300** | **76,899** |
| PR076750-531000 | Supplies | 4,154 | 2,000 | - |
| PR076751-531001 | OfficeSupplies | - | - | 100 |
| PR076751-531005 | Program Supplies | - | - | 400 |
| PR076751-531008 | Spare Parts & Equipment | - | - | 2,000 |
| PR076750-535000 | Small Tools & Minor Equipment | - | 3,000 | - |
| | **TOTAL SUPPLIES** | **4,154** | **5,000** | **2,500** |
| PR076750-541000 | Professional Services | 261,800 | - | 47,000 |
| PR076750-541012 | Copying | 807 | 2,000 | - |
| PR076750-542000 | Communications | 3,072 | 3,700 | 1,920 |
| PR076750-542001 | Postage | - | 500 | 500 |
| PR076750-543000 | Travel | 270 | 4,200 | 975 |
| PR076750-543001 | Licenses & Certifications | - | - | 2,145 |
| PR076750-543003 | Registration-Training/Seminars/Conf | 1,540 | 7,500 | 1,480 |
| PR076750-544000 | Advertising | 75 | - | - |
| PR076750-549001 | Memberships | 3,180 | 3,260 | - |
| | **TOTAL SERVICES & CHARGES** | **270,744** | **21,160** | **54,020** |
| | **TOTAL PLANNING & DEVELOPMENT** | **1,140,146** | **1,118,460** | **133,419** |
| | **Recreation Programs** | | | |
| PR076700-511000 | Salaries | 592,554 | 697,200 | 959,977 |
| PR076700-512000 | Overtime | 25,239 | 20,000 | 40,000 |
| PR076700-513003 | Part-Time (Lifeguards) | 174,963 | 225,000 | 202,785 |
| PR076700-513001 | Part-Time (Facility Rental Staff) | 38,069 | 47,500 | 107,934 |
| PR076700-514000 | On-call Pay | 21,549 | 20,000 | 13,200 |
| PR076700-521000 | Benefits | 331,439 | 368,500 | 442,969 |
| | **TOTAL PERSONNEL** | **1,183,813** | **1,378,200** | **1,766,865** |
| PR076700-531000 | Office & Operating Supplies | 65,783 | 85,000 | - |
| PR076700-531005 | Program Supplies | - | - | 65,995 |
| PR076700-531009 | Safety Supplies & Clothing | - | - | 2,000 |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PR076700-531015 | Meeting/Event Food | - | - | 5,055 |
| PR076700-535000 | Small Tools & Minor Equipment | 3,635 | 5,000 | 5,000 |
| | **TOTAL SUPPLIES** | **69,418** | **90,000** | **78,050** |
| PR076700-541000 | Professional Services | 379,768 | 453,000 | 28,080 |
| PR076700-541012 | Copying | 938 | 21,600 | - |
| PR076700-541020 | Contracted Services | - | - | 449,880 |
| PR076700-542000 | Communications | 5,303 | 5,500 | 4,800 |
| PR076700-542001 | Postage | 9,530 | 10,400 | 10,600 |
| PR076700-543000 | Travel | - | 1,000 | - |
| PR076700-543003 | Registration-Training / Seminars/Conf | 6,841 | 14,000 | 4,000 |
| PR076700-544000 | Advertising | 18 | 400 | - |
| PR076700-545000 | Operating Rentals & Leases | 79,040 | 95,000 | 99,125 |
| PR076700-549000 | Miscellaneous | 526 | - | - |
| PR076700-549001 | Memberships | 400 | 1,800 | - |
| PR076700-549008 | Credit Card Merchant Fees | 26,864 | 44,000 | 34,000 |
| | **TOTAL SERVICES & CHARGES** | **509,228** | **646,700** | **630,485** |
| PR076700C-564000 | Machinery & Equipment | 2,753 | 160,000 | - |
| | **TOTAL CAPITAL** | **2,753** | **160,000** | **-** |
| | **TOTAL RECREATION PROGRAMS** | **1,765,212** | **2,274,900** | **2,475,400** |
| | **Park Resource Management** | | | |
| PR076760-511000 | Salaries | 2,236,805 | 3,047,200 | 3,303,422 |
| PR076760-512000 | Overtime | 71,939 | 40,000 | 40,000 |
| PR076760-513004 | Part-Time (Summer Help) | 221,743 | 240,000 | 261,658 |
| PR076760-514000 | On-call Pay | 529 | 1,000 | 3,000 |
| PR076760-521000 | Benefits | 1,063,524 | 1,397,300 | 1,508,043 |
| | **TOTAL PERSONNEL** | **3,594,540** | **4,725,500** | **5,116,123** |
| PR076760-531000 | Office Supplies | 394,445 | 500,000 | - |
| PR076760-531005 | Program Supplies | - | - | 388,000 |
| PR076760-531008 | Spare Parts & Equipment | - | - | 29,000 |
| PR076760-531009 | Safety Supplies & Clothing | - | - | 12,000 |
| PR076760-531011 | Employee Boot Reimbursements | 13,902 | 15,000 | 8,800 |
| PR076760-531015 | Meeting Expense | 225 | - | - |
| PR076760-531020 | Signs & Other Markings | 10,408 | 10,000 | 5,000 |
| PR076760-535000 | Small Tools & Equipment | 12,072 | 32,000 | 9,000 |
| | **TOTAL SUPPLIES** | **431,052** | **557,000** | **451,800** |
| PR076760-541000 | Professional Services | 1,209,023 | 1,426,900 | 13,070 |
| PR076760-541020 | Contracted Services | - | - | 210,000 |
| PR076760-542000 | Communications | 30,410 | 29,000 | 32,750 |
| PR076760-543000 | Travel | 1,781 | 1,600 | - |
| PR076760-543003 | Registration-Training /Seminars/Conf | 27,237 | 27,400 | 77,460 |
| PR076760-545000 | Operating Rentals & Leases | 144,872 | 235,400 | 102,000 |
| PR076760-547000 | Utilities | 623,899 | 830,800 | - |
| PR076760-547003 | Water Utility | - | - | 643,600 |
| PR076760-547004 | Surface Water Fees | - | - | 175,700 |
| PR076760-547086 | Disposal/Solid Waste | - | - | 3,000 |
| PR076760-548000 | Repair & Maintenance | 116,160 | 105,000 | 100,000 |
| PR076760-548015 | Janitorial/Custodial Services | - | - | 570,420 |
| PR076760-548020 | Landscape Maintenance Services | - | - | 667,275 |
| PR076760-549000 | Miscellaneous | 1,017 | - | - |
| PR076760-549001 | Memberships | 603 | 800 | - |
| | **TOTAL SERVICES & CHARGES** | **2,155,002** | **2,656,900** | **2,595,275** |
| PR076760C-564000 | Machinery & Equipment | 50,865 | 17,500 | - |
| | **TOTAL CAPITAL** | **50,865** | **17,500** | **-** |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **TOTAL PARK RESOURCE MGMT** | **6,231,459** | **7,956,900** | **8,163,198** |
| | **TOTAL DEPARTMENT** | **11,424,884** | **13,892,690** | **13,056,475** |

**Table A-16.** General Fund, interfund transactions and allowances by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Allowances** | | | |
| GF001510-511000 | Allowance for vacant positions | - | (3,356,840) | (3,093,000) |
| | **Total Allowances** | **-** | **(3,356,840)** | **(3,093,000)** |
| | **Interfund Expenditures** | | | |
| GF001510-549064 | Admin Dept. Fleet Repl | 2,798 | 4,170 | 2,600 |
| GF001510-548051 | Admin Dept. Fleet R&M | 6,036 | 6,301 | 11,570 |
| GF001515-549064 | Facilities Dept. Fleet Repl | 17,188 | 23,880 | 5,200 |
| GF001515-548051 | Facilities Dept. Fleet R&M | 9,572 | 9,990 | 18,320 |
| GF001550-549064 | Comm Dev Dept. Fleet Repl | 42,802 | 23,812 | 5,200 |
| GF001550-548051 | Comm Dev Dept. Fleet R&M | 22,271 | 15,991 | 19,350 |
| GF001570-549064 | Parks Dept. Fleet Repl | 3,180 | 4,512 | 2,600 |
| GF001570-548051 | Parks Dept. Fleet R&M | 3,115 | 3,441 | 6,320 |
| GF001543-549064 | PW Engr-Insp Fleet Repl | 100,748 | 146,780 | 11,000 |
| GF001543-548051 | PW Engr-Insp Fleet R&M | 24,091 | 16,830 | 30,862 |
| GF001576-549064 | Parks M&O Fleet Repl | 271,842 | 341,934 | 71,800 |
| GF001576-548051 | Parks M&O Fleet R&M | 190,203 | 122,502 | 224,670 |
| GF001545-549064 | Streets M&O Fleet Repl | 373,182 | 475,568 | 157,600 |
| GF001545-548051 | Streets M&O Fleet R&M | 378,403 | 269,019 | 493,508 |
| GF001510-541062 | Interfund - Technology Capital | - | 394,550 | 600,000 |
| GF001510-541052 | Interfund - Technology Operations | 5,481,954 | 5,847,388 | 6,200,000 |
| GF001510-541053 | Interfund - Risk Management | 1,402,100 | 2,082,500 | - |
| | **TOTAL INTERFUND EXPENDITURES** | **8,329,485** | **9,789,168** | **7,860,600** |
| | **Interfund Transfers Out** | | | |
| GF001500-750101 | Oper Trnsfr - Street | - | 1,375,000 | 1,225,500 |
| GF001500-750301 | Oper Trnsfr - Gen Gov CIP | 7,755,000 | 8,580,000 | 23,654,000 |
| GF001500-750302 | Oper Trnsfr - Parks CIP | - | 700,000 | - |
| GF001500-750340 | Oper Trnsfr - Transport CIP | - | - | 10,000,000 |
| | **TOTAL INTERFUND TRANSFERS** | **7,755,000** | **10,655,000** | **34,879,500** |
| | **TOTAL DEPARTMENT** | **16,084,485** | **17,087,328** | **39,647,100** |

# American Rescue Plan Act Fund

**Table A-17.** American Rescue Plan Act Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **-** | **-** | **-** |
| 002-000-332-92-10-00 | Federal Revenue Sharing | 4,574,966 | - | - |
| | **TOTAL INTERGOVERNMENTAL** | **4,574,966** | **-** | **-** |
| | **TOTAL REVENUES** | **4,574,966** | **-** | **-** |
| | **TOTAL FUND** | **4,574,966** | **-** | **-** |

**Table A-18.** American Rescue Plan Act Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| 002-000-597-00-55-01 | Transfer to General Fund | 4,574,966 | - | - |
| | **TOTAL INTERFUND TRANSACTIONS** | **4,574,966** | **-** | **-** |
| | **TOTAL EXPENDITURES** | **4,574,966** | **-** | **-** |
| | **Ending Fund Balance** | **-** | **-** | **-** |
| | **TOTAL FUND** | **4,574,966** | **-** | **-** |

# Street Fund

**Table A-19.** Street Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **-** | **180,970** | **344,696** |
| PW101100-336071 | Multi-Modal Distribution | 176,025 | 152,000 | 170,000 |
| PW101100-336087 | Street Fuel Tax | 2,469,425 | 2,334,000 | 2,349,000 |
| PW101100-336087 | MVFT Transportation Tax | - | 174,000 | - |
| | **TOTAL INTERGOVERNMENTAL** | **2,645,450** | **2,660,000** | **2,519,000** |
| PW101100-361110 | Investment Interest | - | 4,000 | 38,400 |
| | **TOTAL MISCELLANEOUS** | **-** | **4,000** | **38,400** |
| PW101100-730001 | Transfer from General Fund | - | 1,375,000 | 1,225,500 |
| | **TOTAL NON REVENUES** | **-** | **1,375,000** | **1,225,500** |
| | **TOTAL REVENUES** | **2,645,450** | **4,039,000** | **3,782,900** |
| | **TOTAL FUND** | **2,645,450** | **4,219,970** | **4,127,596** |

**Table A-20.** Street Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Pavement Preservation** | | | |
| PW101548-548011 | Roadway - Overlay Program | - | 3,500,000 | 3,500,000 |
| | **TOTAL SERVICES AND CHARGES** | **-** | **3,500,000** | **3,500,000** |
| | **Capital** | | | |
| PW101548C-563101 | Cap Equip-Traffic Signal Cabinet Upgrade | - | 336,000 | 150,000 |
| PW101548C-563102 | Cap Equip-Ped Pushbutton Upgrade | - | 28,000 | - |
| PW101548C-563104 | Cap Equip-School Zone Flshr Upgrade | - | 26,000 | - |
| PW101548C-563107 | Cap Equip-Signal Indications Upgrade | - | 32,800 | - |
| | **TOTAL CAPITAL** | **-** | **422,800** | **150,000** |
| | **Interfund Transactions** | | | |
| PW101100-750001 | Gas tax transfer to General Fund | 2,464,480 | - | - |
| | **TOTAL INTERFUND** | **2,464,480** | **-** | **-** |
| | **TOTAL EXPENDITURES** | **2,464,480** | **3,922,800** | **3,650,000** |
| | **Ending Fund Balance** | **180,970** | **297,170** | **477,596** |
| | **TOTAL FUND** | **2,645,450** | **4,219,970** | **4,127,596** |

# Facilities Capital Improvement Fund

**Table A-21.** Facilities Capital Improvement Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **6,095,523** | **6,413,454** | **13,941,000** |
| FC301510-361110 | Investment Interest | 712,151 | 87,000 | 500,000 |
| | **TOTAL MISCELLANEOUS** | **712,151** | **87,000** | **500,000** |
| FC301510-730001 | Oper Trnsfrs - General Govt. | 7,755,000 | 8,580,000 | 23,654,000 |
| | **TOTAL NONREVENUES** | **7,755,000** | **8,580,000** | **23,654,000** |
| | **TOTAL REVENUES** | **8,467,151** | **8,667,000** | **24,154,000** |
| | **TOTAL FUND** | **14,562,674** | **15,080,454** | **38,095,000** |

**Table A-22.** Facilities Capital Improvement Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| FC301510-511000 | Salaries | - | - | 408,744 |
| FC301510-521000 | Benefits | - | - | 114,839 |
| | **TOTAL PERSONNEL** | **-** | **-** | **523,583** |
| FC301510-541020-301100 | Sween House Demolition | - | - | 315,000 |
| | **TOTAL NON-CAPITAL** | **-** | **-** | **315,000** |
| FC301510C-564000 | Permanent Public Art | 5,505 | - | - |
| FC301510C-561000 | Prop Acq-Sween house storage yd | 1,508,350 | - | - |
| FC301510C-563000-301132 | MOC Storage Yard Improv | - | 350,000 | 150,000 |
| FC301510C-563000 | MOC Fuel Station Improvement | 2,652 | 150,000 | - |
| FC301522C-563000 | Fire St 81 sewer connection | 32,109 | - | - |
| FC301522C-563000 | Fire St 82 improvements | 5,602,614 | - | - |
| FC301522C-562000-301106 | Fire St 83 improvements | 412,256 | 9,714,000 | 8,450,000 |
| FC301510C-563000 | MOC Renovation | 68,279 | - | - |
| FC301510C-563000 | MOC & City Hall Security Cameras | 141,903 | - | - |
| FC301510C-561000 | Prop Acq-South End MOC | 86,383 | - | - |
| FC301510C-562000-301131 | MOC: HVAC Upgrades | - | - | 525,000 |
| FC301510C-563000 | EV Charging Stations | 86,090 | - | - |
| FC301510C-563000 | Fall Protection Improvements | 193,802 | - | - |
| FC301521C-561000 | Police Storage Shed | 9,777 | - | - |
| FC301510C-563000-301118 | CH Plumbing & Hydroponic Piping | - | 50,000 | - |
| FC301510C-563000-301119 | CH HVAC Upgrades | - | 90,000 | 1,375,000 |
| FC301510C-563000-301120 | CH Lighting Retrofit | - | 500,000 | 50,000 |
| FC301510C-563000-301121 | CH Lobby Tile Replacement | - | 300,000 | - |
| FC301510C-563000-301000 | Capital Replacement Program | - | - | 500,000 |
| FC301510C-563000 | Electrification Feasibility Study | - | 200,000 | - |
| FC301510C-563000 | MOC Controls & Heaters | - | 150,000 | - |
| FC301510C-563000 | Needs Assessment for New MOC | - | 50,000 | - |
| FC301510C-563000 | Infrastructure for Electric Fleet | - | 1,400,000 | - |
| FC301510C-563000 | Painting and Floor Improvements | - | 340,000 | - |
| | **TOTAL CAPITAL** | **8,149,720** | **13,294,000** | **11,050,000** |
| | **TOTAL EXPENDITURES** | **8,149,720** | **13,294,000** | **11,888,583** |
| | **Ending Fund Balance** | **6,412,954** | **1,786,454** | **26,206,417** |
| | **TOTAL FUND** | **14,562,674** | **15,080,454** | **38,095,000** |

# Parks Capital Improvement Fund

**Table A-23.** Parks Capital Improvement Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **31,516,546** | **26,261,730** | **34,987,000** |
| PR302576-337011 | Property Tax | 784,135 | 700,000 | 1,280,000 |
| PR302576-318340 | Real Estate Excise Tax #1 | 6,734,928 | 6,000,000 | 5,473,763 |
| | **TOTAL TAXES** | **7,519,063** | **6,700,000** | **6,753,763** |
| PR302576-337073 | KC Conservation Futures Grant | 690,664 | - | - |
| PR302576-337075 | KC Aquatic Facilities Grant | 223,165 | - | - |
| | **TOTAL INTERGOVERNMENTAL** | **913,829** | **-** | **-** |
| PR302576-345852 | Parks Impact Fees | 350,428 | 450,000 | 600,000 |
| PR302576-345862 | Mitigation Fees | 127,030 | - | - |
| | CHARGES FOR SERVICES | 477,458 | 450,000 | 600,000 |
| PR302576-361110 | Investment Interest | 2,690,905 | 930,000 | 2,000,000 |
| PR302576-369900 | Miscellaneous | 3,800 | - | - |
| | **TOTAL MISCELLANEOUS** | **2,694,705** | **930,000** | **2,000,000** |
| FC301510-730001 | Oper Transfers - General Fund | - | 700,000 | - |
| | **TOTAL NONREVENUES** | **-** | **700,000** | **-** |
| | **TOTAL REVENUES** | **11,605,055** | **8,780,000** | **9,353,763** |
| | **TOTAL FUND** | **43,121,601** | **35,041,730** | **44,340,763** |

**Table A-24.** Parks Capital Improvement Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PR3025760-511000 | Salaries | - | - | 948,367 |
| PR3025760-521000 | Benefits | - | - | 307,661 |
| | **TOTAL PERSONNEL** | **-** | **-** | **1,256,028** |
| PR302576C-563000 | East Sam Park Baseball Field Rehab | 30,912 | 1,255,000 | - |
| PR302576C-563000 | East Sam Park Pickleball Courts | 7,443 | - | - |
| PR302576C-563000 | Sammamish Commons Skate Park Rehab | 398 | - | - |
| PR302576C-563000 | Inglewood Middle School Artificial Turf | 12,355,906 | - | - |
| PR302576C-563000-302317 | Environmental Interpretation/Habitat Signage | 1,763 | - | 10,000 |
| PR302576C-563000-302319 | Beaver Lake Park Athletic Field Improvements | - | - | 2,500,000 |
| PR302576C-563000 | Eastlake Field 3 Turf Replacement | 1,486,129 | - | - |
| PR302576C-563000-302331 | Community Garden Design | - | - | 600,000 |
| PR302576C-563000-302336 | Parks Capital Replacement Program | 139,449 | 400,000 | 400,000 |
| PR302576C-561000 | Land Acquisition | 1,036,592 | 5,000,000 | - |
| PR302576C-563000 | Community Center Tile Replacement | 1,370,189 | - | - |
| PR302576C-563000-302352 | Sam Commons Trail Connection-Phase I | - | 300,000 | - |
| PR302576C-563000-302356 | Eastlake Fields 1 & 2 Turf Replacement | 137 | 1,655,000 | 1,825,000 |
| PR302576C-563000-302361 | Future Trail Connections | 101,651 | 500,000 | 500,000 |
| PR302576C-563000 | Future Town Center Park Projects | 101,570 | 375,000 | - |
| PR302576C-563000 | Beaton/Big Rock South Master Plan | 51,423 | - | - |
| PR302576C-563000-302381 | Parks Barrier Removal | 84,777 | 350,000 | 350,000 |
| PR302576C-563000 | Big Rock Park-early opening | 91,093 | 70,000 | - |
| PR302576C-563000-302387 | Pine Lake Park Dock Rehab | - | - | 485,000 |
| PR302576C-563000-302388 | Pine Lake Parking Lot Repair | - | - | 305,000 |
| PR302576C-563000-302392 | Pine Lake Playground | - | - | 1,350,000 |
| PR302576C-563000-302396 | Pine Lake Restroom ADA | - | - | 670,000 |
| PR302576C-563000-302389 | Klahanie Park - SE 32nd Street Trail | - | - | 580,000 |
| PR302576C-563000-302407 | Big Rock Park S.-Phase 1 Improvements | - | 2,100,000 | 7,000,000 |
| PR302576C-563000 | Beaton Hill Park-Soft Opening | - | 400,000 | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PR302576C-563000-302409 | Evans Cr Pres-Trail System & Habitat Improv | - | 275,000 | 500,000 |
| PR302576C-563000 | Parker Property Master Plan | - | 75,000 | - |
| PR302576C-563000 | Reard House Renovations/Cameras | - | 200,000 | - |
| | **TOTAL CAPITAL** | **16,859,432** | **12,955,000** | **17,075,000** |
| | **TOTAL EXPENDITURES** | **16,859,432** | **12,955,000** | **18,331,028** |
| | **Ending Fund Balance** | **26,262,169** | **22,086,730** | **26,009,735** |
| | **TOTAL FUND** | **43,121,601** | **35,041,730** | **44,340,763** |

# Transportation Capital Improvement Fund

**Table A-25.** Transportation Capital Improvement Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **17,372,985** | **23,948,483** | **25,119,000** |
| PW340100-318350 | Real Estate Excise Tax - #2 | 6,733,923 | 6,000,000 | 5,473,763 |
| | **TOTAL TAXES** | **6,733,923** | **6,000,000** | **5,473,763** |
| | **TOTAL INTERGOVERNMENTAL** | **-** | **-** | **-** |
| PW340100-345854 | Traffic Impact Fees MPS | 697,631 | 900,000 | 5,822,869 |
| PW340100-345863 | SE 18th St Assemblage Mit Fees | 274,454 | - | - |
| | CHARGES FOR GOODS & SVCS | 972,084 | 900,000 | 5,822,869 |
| PW340100-361110 | Investment Interest | 1,821,176 | 1,000,000 | 1,200,000 |
| PW340100-369900 | Miscellaneous | 2,429 | - | - |
| PW340100-369400 | Settlements | 1,058,219 | - | - |
| | **TOTAL MISCELLANEOUS** | **2,881,824** | **1,000,000** | **1,200,000** |
| PW340100-730001 | Oper Trnsfrs - General Fund | - | - | 10,000,000 |
| | **TOTAL NONREVENUES** | **-** | **-** | **10,000,000** |
| | **TOTAL REVENUES** | **10,587,831** | **7,900,000** | **22,496,632** |
| | **TOTAL FUND** | **27,960,816** | **31,848,483** | **47,615,632** |

**Table A-26.** Transportation Capital Improvement Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW340100-511000 | Salaries | - | - | 813,231 |
| PW340100-512000 | Overtime | - | - | - |
| PW340100-521000 | Benefits | - | - | 286,477 |
| | **TOTAL PERSONNEL** | **-** | **-** | **1,099,708** |
| PW340543C-541020-340100 | Wetland Monitoring for Completed Projects | - | - | 150,000 |
| | **TOTAL NON-CAPITAL** | **-** | **-** | **150,000** |
| PW340543C-563000-340117 | Neighborhood Projects | - | 30,000 | 200,000 |
| PW340542C-563000-340118 | Sidewalk Program | 418,558 | 800,000 | 800,000 |
| PW340545C-563000-340132 | Street Lighting Program | - | 200,000 | 100,000 |
| PW340540C-561000 | Issaquah/Fall City Road Phase 1 Land | 311,030 | - | - |
| PW340540C-563000 | Issaquah/Fall City Road Phase 1 | 19,966 | - | - |
| PW340543C-563000 | 218th Ave/216th Ave: SE 4th St to Inglewood | - | 100,000 | - |
| PW340543C-563000 | SE 4th Street-Improvements | 16,708 | - | - |
| PW340542C-563000 | School Safety Zone Improvements | - | 30,000 | - |
| PW340543C-563000 | 8th St/218 Ave: 212th Ave SE to SE 4th St | - | 100,000 | - |
| PW340543C-561000 | Louis Thompson Hill Road Land | 91,300 | - | - |
| PW340543C-563000 | Louis Thompson Hill Road | 772,052 | 3,494,649 | - |
| PW340543C-563000-340169 | Iss Pine Lake Road Design-SE 44th to SE 32nd | - | - | 499,200 |
| PW340543C-563000-340170 | Iss Pine Lake Road Design-IFCR to SE 44th | - | - | - |
| PW340543C-563000-340171 | Sahalee Way -NE 28th/233rd Signal | - | - | - |
| PW340543C-563000-340173 | ITS Phase 3. Closed circuit TV | - | 50,000 | 50,000 |
| PW340543C-563000 | Sahalee Way NE/NE 28th Pl/223rd Ave NE Signal | 1,821 | - | - |
| PW340543C-563000-340177 | Driveway Settlement at 24th St. Boardwalk | - | - | 1,774,926 |
| PW340543C-563000-340180 | SE 24th St. Boardwalk Rehab | - | - | 3,240,158 |
| PW340543C-563000 | SE 20th Street | 27,500 | - | - |
| PW340543C-563000-340404 | ELSP-Alt Analysis & 30% Design | - | 165,000 | 4,331,600 |
| PW340543C-563000 | SE 32nd/244th AVE SE All-way Stop | 2,842 | - | - |
| PW340543C-563000-340412 | ADA Barrier Removal | 662,200 | 900,000 | 900,000 |
| PW340543C-563000 | Rebuild East Lake Sammamish Shore Lane | 72,997 | - | - |
| PW340543C-563000 | IFCR Flood Mitigation: Endeavor-SE Duthie | - | 2,621,000 | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW340543C-563000 | Sahalee Way Corridor Impr NE 8th to City Limits | 453,306 | 1,226,180 | - |
| PW340543C-563000 | Flood Mitigation: 212th/SE 14th - SE 18th | 12,837 | 519,000 | - |
| PW340543C-563000-340420 | Pavement preservation/reconstruction | 1,150,216 | 1,800,000 | 1,600,000 |
| PW340543C-563000-340422 | Transit Enhancement Program | - | 200,000 | 200,000 |
| PW340543C-563000-340423 | SE 6th Street Improvement | - | 1,918,039 | 1,545,748 |
| PW340543C-563000-340424 | Inglewood Hill Rd Sidewalk-213th to 216th | - | - | 1,148,036 |
| PW340543C-563000-340428 | E Bvr Lk Dr Connection to SE Belvedere Way | - | - | 402,480 |
| PW340543C-563000-340429 | Sahalee Way Corridor Study Completion | - | - | 1,207,440 |
| | **TOTAL CAPITAL** | **4,013,333** | **14,153,868** | **17,999,588** |
| | **TOTAL EXPENDITURES** | **4,013,333** | **14,153,868** | **19,249,296** |
| | **Ending Fund Balance** | **23,947,483** | **17,694,615** | **28,366,336** |
| | **TOTAL FUND** | **27,960,816** | **31,848,483** | **47,615,632** |

# Surface Water Management Fund

**Table A-27.** Surface Water Management Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **15,272,785** | **26,333,223** | **34,170,000** |
| PW408100-334031 | Department of Ecology-Capacity | 180,250 | 100,000 | 100,000 |
| PW408100-334031 | Dept of Ecology-Water Quality | 7,500 | 276,195 | - |
| PW408100-334027 | Recreation & Conservation | - | 255,000 | - |
| PW408100-334042 | Bomb Cyclone Grant-DOC | - | 103,891 | - |
| PW408100-337082 | King Conservation District Grant | 56,904 | 100,000 | 110,000 |
| PW408438-333210 | WS Dept of Comm-ARPA | 347,679 | 2,702,942 | - |
| PW408438-334027 | WS Dept of Recreation & Consv | 151,673 | 3,786,750 | - |
| PW408438-334027 | WS Dept of RCO Geo Dav Plng | - | 72,724 | 497,950 |
| PW408438-334042 | WS DOC George Davis | - | 454,230 | 454,230 |
| PW408438C-334042 | WS DOC George Davis | - | - | 45,770 |
| PW408438-337081 | KC Flood Control-SRO Fund | 35,133 | - | - |
| PW408438C-337081 | KC Flood Control-SRO Fund | - | - | 665,000 |
| PW408438-337080 | KC Flood Reduction Grant -GD | 300,196 | 300,000 | - |
| PW408438-337085 | KC Sub Reg Opp-SW-300 Retro | - | 678,576 | 100,000 |
| PW408438-337080 | KC Flood Control-IFCR Mit | - | 297,000 | - |
| PW408438C-337080 | KC Flood Control-IFCR Mit | - | - | 625,000 |
| PW408438-337080 | KC Flood Control-Hazel Wolf | - | 250,000 | - |
| | **TOTAL INTERGOVERNMENTAL** | **1,079,335** | **9,377,308** | **2,597,950** |
| PW408100-343100 | Surface Water Fees | 20,772,395 | 23,009,766 | 25,195,580 |
| PW408100-345110 | Beaver Lake Mgmt Dist Fees | 128,068 | 130,000 | 145,904 |
| | CHARGES FOR GOODS & SVCS | 20,900,463 | 23,139,766 | 25,341,484 |
| PW408100-359100 | Fines-Spills & Water Quality Viol. | - | - | 20,000 |
| | FINES & FORFEITURES | - | - | 20,000 |
| PW408100-361110 | Investment Interest | 562,604 | 530,000 | 1,000,000 |
| PW408438-361110 | Investment Interest-Capital | 1,215,005 | 990,000 | - |
| PW408100-361112 | Interest Income-ISD SWM Fees | 19,094 | - | - |
| PW408100-362900 | Rental-Sigmar House | 86,400 | 43,200 | - |
| PW408100-367005 | Contributions-WCIA Training Reimb | 835 | - | - |
| PW408100-367122 | Contributions-HOA Monitoring | 8,790 | 10,000 | 30,000 |
| PW408100-369408 | Spill Clean Up Cost Recovery | - | - | 20,000 |
| PW408100-369900 | Miscellaneous | 1,142 | - | - |
| | **TOTAL MISCELLANEOUS** | **1,893,871** | **1,573,200** | **1,050,000** |
| PW408438-379000 | Developer Contribution Fees | 249,858 | 240,000 | 240,000 |
| | **TOTAL NONREVENUES** | **249,858** | **240,000** | **240,000** |
| | **TOTAL REVENUES** | **24,123,527** | **34,330,274** | **29,249,434** |
| | **TOTAL FUND** | **39,396,312** | **60,663,497** | **63,419,434** |

**Table A-28.** Surface Water Management Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Administration** | | | |
| PW408100-511000 | Salaries | 344,166 | 505,800 | 370,701 |
| PW408100-512000 | Overtime | 236 | 500 | 400 |
| PW408100-521000 | Benefits | 119,838 | 178,400 | 122,560 |
| | **TOTAL PERSONNEL** | **464,240** | **684,700** | **493,661** |
| PW408100-531000 | Office & Operating Supplies | 257 | - | - |
| PW408100-531001 | Office Supplies | - | - | 1,500 |
| PW408100-531015 | Meetings Expense | 625 | - | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW408100-531015 | Meeting Meals | - | 500 | - |
| PW408100-532000 | Fuel | - | - | 600 |
| PW408100-534000 | Maps and publications | - | 200 | - |
| | **TOTAL SUPPLIES** | **882** | **700** | **2,100** |
| PW408100-541000 | Professional Services | 238,432 | 297,000 | 168,100 |
| PW408100-541020 | Professional Services-Contracted | - | - | 730,902 |
| PW408100-541021 | Professional Services-Studies | 9,865 | 225,000 | - |
| PW408100-541051 | Professional Services-Intergovt. | 308,816 | 318,013 | - |
| PW408100-541048 | I/G Services-Beaver Lake Mgmt District | 107,730 | 200,000 | - |
| PW408100-549041 | Intergovernmental Taxes (B&O and Utility) | 369,024 | 450,340 | 1,774,139 |
| PW408100-542000 | Communications | - | - | 23,134 |
| PW408100-542001 | Postage | 82 | 300 | - |
| PW408100-543000 | Travel | 3,130 | 1,500 | 400 |
| PW408100-549001 | Memberships | 75 | 400 | 2,400 |
| PW408100-543003 | Training | 1,206 | 2,400 | 3,000 |
| | **TOTAL SERVICES & CHARGES** | **1,038,360** | **1,494,953** | **2,702,075** |
| | **TOTAL ADMINISTRATION** | **1,503,482** | **2,180,353** | **3,197,836** |
| | **Planning** | | | |
| PW408310-541000 | Pine Lake Creek Basin Plan | 341,454 | 15,000 | - |
| PW408310-541000 | Fish Passage Barrier & Prioritization Study | - | 115,000 | - |
| PW408310-541000 | 2024-2029 SW Mgmt Action Plan | - | 140,000 | - |
| PW408310-541000 | Next Basin Plan | - | 275,000 | - |
| | **TOTAL SERVICES & CHARGES** | **341,454** | **545,000** | **-** |
| | **TOTAL PLANNING** | **341,454** | **545,000** | **-** |
| | **Engineering** | | | |
| PW408320-511000 | Salaries | 1,836,651 | 2,431,100 | 2,608,078 |
| PW408320-512000 | Overtime | 392 | 1,000 | 1,000 |
| PW408320-521000 | Benefits | 689,831 | 882,000 | 907,600 |
| | **TOTAL PERSONNEL** | **2,526,874** | **3,314,100** | **3,516,678** |
| PW408320-531000 | Office Supplies | 7,355 | 8,000 | - |
| PW408320-531001 | Office & Operating Supplies | - | - | 10,000 |
| PW408320-531015 | Meetings | 210 | 1,000 | - |
| PW408320-531011 | Safety Clothing & Equipment | 931 | 4,000 | - |
| PW408320-531020 | Adopt a Pond | - | - | 1,000 |
| PW408320-534000 | Maps and publications | 75 | 6,000 | - |
| PW408320-535000 | Small Tools & Minor Equipment | 1,206 | 3,000 | - |
| | **TOTAL SUPPLIES** | **9,777** | **22,000** | **11,000** |
| PW408320-541000 | Professional Services | 769,192 | 2,142,000 | - |
| PW408320-541020 | Professional Services-Contracted | - | - | 2,726,000 |
| PW408320-541024 | Engineering Services | 17,920 | - | - |
| PW408320-541034 | Map Updates for As-builts | - | - | 170,500 |
| PW408320-542000 | Communications | 13,055 | 12,000 | - |
| PW408320-542001 | Postage | 37 | - | - |
| PW408320-543000 | Travel | 1,604 | 2,400 | 6,300 |
| PW408320-543001 | PE License Renewals | - | - | 130 |
| PW408320-548000 | Repairs & Maintenance | - | 100,000 | - |
| PW408320-548006 | CloudCompli Software | - | - | 24,000 |
| PW408320-549000 | Miscellaneous | 811 | - | - |
| PW408320-549001 | Memberships | 2,169 | 2,400 | 260 |
| PW408320-543003 | Training | 3,966 | 15,200 | 17,050 |
| | **TOTAL SERVICES & CHARGES** | **808,754** | **2,274,000** | **2,944,240** |
| | **TOTAL ENGINEERING** | **3,345,405** | **5,610,100** | **6,471,918** |
| | **Maintenance & Operations** | | | |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW408350-511000 | Salaries | 1,079,079 | 1,570,400 | 1,716,444 |
| PW408350-512000 | Overtime | 125,062 | 100,000 | 120,000 |
| PW408350-514000 | Standby Pay | 31,251 | 35,000 | 40,000 |
| PW408350-521000 | Benefits | 505,272 | 692,100 | 715,795 |
| | **TOTAL PERSONNEL** | **1,740,664** | **2,397,500** | **2,592,239** |
| PW408350-531000 | Office & Operating Supplies | 110,172 | 150,000 | 400 |
| PW408350-531008 | Hardware & Supplies-System Maintenance | - | - | 92,000 |
| PW408350-531009 | Safety Supplies | - | - | 4,000 |
| PW408350-531011 | Boot/Safety Clothing & Equipment | 3,781 | 4,000 | 4,500 |
| PW408350-531015 | Meetings Meals | 66 | - | - |
| PW408350-531020 | Signs & Markers | 269 | - | - |
| PW408350-535000 | Small Tools & Minor Equipment | 23,372 | 6,400 | 20,000 |
| | **TOTAL SUPPLIES** | **137,660** | **160,400** | **120,900** |
| PW408350-541000 | Professional Services | 2,219,093 | 2,987,480 | 3,060 |
| PW408350-541020 | Professional Services-Contracted | - | - | 3,242,600 |
| PW408350-541050 | Professional Services-General Fund | 529,342 | 623,113 | 1,951,100 |
| PW408350-541050 | Professional Services-IT Fund | - | - | 852,836 |
| PW408350-542000 | Communications | 7,077 | 8,000 | 9,600 |
| PW408350-543000 | Travel | 1,284 | - | - |
| PW408350-543003 | Specialized Training | - | - | 27,137 |
| PW408350-545000 | Operating Rentals & Leases | 5,510 | 6,000 | 6,960 |
| PW408350-547000 | Utility Services | 39,380 | 70,000 | - |
| PW408350-547004 | City SW Utility Charge | - | - | 71,845 |
| PW408350-547086 | Dump Fees | - | - | 18,000 |
| PW408350-548000 | Repair & Maintenance | 38,931 | 53,000 | 78,000 |
| PW408350-548020 | Landscape Maintenance | - | - | 658,600 |
| PW408350-549000 | Miscellaneous | 333 | - | - |
| PW408350-543003 | Training | 12,325 | 17,000 | - |
| | **TOTAL SERVICES & CHARGES** | **2,853,275** | **3,764,593** | **6,919,738** |
| PW408350C-564000 | Machinery & Equipment (9) | 22,600 | 500,000 | - |
| | **TOTAL CAPITAL** | **22,600** | **500,000** | **-** |
| | **TOTAL MAINTENANCE & OPERATIONS** | **4,754,199** | **6,822,493** | **9,632,877** |
| | **Interfund Transactions** | | | |
| PW408380-549064 | SWM - Fleet Repl | 126,462 | 154,116 | 64,000 |
| PW408380-548051 | SWM - Fleet R&M | 155,250 | 123,126 | 201,600 |
| PW408380-541052 | Interfund - Technology | 741,546 | 827,712 | - |
| PW408380-541062 | Interfund - Capital Technology | - | 55,850 | - |
| PW408380-541053 | Interfund - Risk Management | 187,900 | 293,500 | - |
| | **TOTAL INTERFUND TRANSACTIONS** | **1,211,158** | **1,454,304** | **265,600** |
| | **TOTAL OPERATING EXPENDITURES** | **11,155,698** | **16,612,250** | **19,568,231** |
| | **Capital** | | | |
| PW408438-511000 | Salaries | - | - | 218,038 |
| PW408438-521000 | Benefits | - | - | 72,738 |
| | **TOTAL PERSONNEL-CAPITAL** | **-** | **-** | **290,776** |
| | **Surface Water Capital Projects** | | | |
| PW408438C-563000-438413 | Drainage Capital Resolutions | 7,945 | 469,867 | 275,000 |
| PW408438C-563000 | Louis Thompson High Density Storm Pipe | 518,297 | 3,494,649 | - |
| PW408438C-563000 | Louis Thompson H D Storm Pipe ARPA | 347,680 | - | - |
| PW4084380C-561000-438441 | Property Acquisiton Fund | - | 202,500 | 785,122 |
| PW408438C-563000-438472 | George Davis Creek Fish Passage | 465,276 | 10,005,711 | 1,784,966 |
| PW408438C-563000438475 | Loree Estates Outfall Diversion | - | 467,120 | 800,000 |
| PW408438C-563000 | Hazel Wolf Culvert Improvement | 6,410 | 4,700,000 | - |
| PW408438C-563000 | 248th Ave Culvert, SE 21st to SE 24th | - | 520,640 | - |

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| PW408438C-563000-438482 | Storm Pipe Rehabilitation Program | - | 939,734 | 1,000,000 |
| PW408438C-563000-438483 | Storm Facility Retrofit Program | 98,819 | 2,349,335 | 1,518,333 |
| PW408438C-563000-438484 | Storm Facility Restoration Program | - | 684,272 | 800,000 |
| PW408438C-563000-438485 | Projects $50K - $300K | 214,342 | 245,000 | 100,000 |
| PW408438C-563000-438488 | SB 228th at NE 8th Seepage | - | - | 60,000 |
| PW408438C-563000-438492 | SW-605 Queen's Bog Bioretention | - | 286,200 | 230,000 |
| PW408438C-563000 | ELSP-Alt Analysis & 30% Design | - | 165,000 | - |
| PW408438C-563000-438499 | SE 24th Street Wetland | - | - | 59,408 |
| PW408438C-563000-438500 | Rainbow Lake Culvert | - | - | 800,000 |
| | **Surface Water Component of Transportation Projects** | | | |
| PW408438C-563000-340169 | IPLR SE 44th to SE 32nd | - | - | 166,400 |
| PW408438C-563000-340170 | IPLR-Fall City Road to SE 44th | - | - | - |
| PW408438C-563000-340169 | ELSP Roadway Stabilization | - | - | - |
| PW408438C-563000-340404 | ELSP-Alt Analysis & 30% Design | - | - | 1,856,400 |
| PW408438C-563000-340424 | Inglewood Hill Sidewalk Gap | - | - | 382,679 |
| PW408438C-563000-340428 | E Bvr Lk Dr Connection to SE Belvedere Way | - | - | 134,160 |
| PW408438C-563000-340429 | Sahalee Way Corridor Study Completion | - | - | 402,480 |
| PW408438C-563000 | Flood MIt 212 Ave SE/SE 14th-SE 18th | 42,976 | - | - |
| PW408438C-563000 | Fl Mit SE IFCR: Endeav-SE Duithie Hill | - | 3,969,000 | - |
| PW408438C-563000-340171 | Sahalee Way -NE 8th to City Limits | 144,225 | 430,820 | - |
| PW408438C-563000-340423 | SE 6th Street Improvements | - | 639,347 | 515,249 |
| PW408438C-563000 | Transportation Corridor Studies | - | 50,000 | - |
| | **TOTAL CAPITAL PROJECTS** | **1,845,970** | **29,619,195** | **11,670,197** |
| | **TOTAL CAPITAL EXPENDITURES** | **1,845,970** | **29,619,195** | **11,960,973** |
| | **TOTAL FUND EXPENDITURES** | **13,001,668** | **46,231,445** | **31,529,204** |
| | **Fund Balance** | | | |
| | *Operating Reserve | - | - | 3,262,681 |
| | **Capital Reserve | - | - | 743,300 |
| | Unreserved | - | - | 27,884,249 |
| | **Total Ending Fund Balance** | **26,394,644** | **14,432,052** | **31,890,230** |
| | **TOTAL FUND** | **39,396,312** | **60,663,497** | **63,419,434** |

# Equipment Rental and Replacement Fund

**Table A-29.** Equipment Rental and Replacement Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **2,136,057** | **2,934,589** | **3,380,000** |
| FM501100-348301 | Fleet R&M Charge-GF | 633,691 | 444,074 | 804,600 |
| FM501100-348304 | Fleet R&M Charge-SWM | 155,250 | 123,126 | 201,600 |
| | **TOTAL CHARGES FOR SVCS** | **788,941** | **567,200** | **1,006,200** |
| FM501100-361110 | Investment Interest | 218,744 | 170,000 | 100,000 |
| FM501650-348361 | Fleet Repl. Charge-GF | 811,740 | 1,020,656 | 256,000 |
| FM501650-348364 | Fleet Repl. Charge-SWM | 126,462 | 154,116 | 64,000 |
| FM501100-367005 | Contrib-Training/testing Reimb | 16 | - | - |
| | **TOTAL MISCELLANEOUS** | **1,156,962** | **1,344,772** | **420,000** |
| FM501650-395100 | Sale of Capital Assets | 147,178 | 111,000 | 45,000 |
| | **TOTAL NON REVENUES** | **147,178** | **111,000** | **45,000** |
| | **TOTAL REVENUES** | **2,093,081** | **2,022,972** | **1,471,200** |
| | **TOTAL FUND** | **4,229,138** | **4,957,561** | **4,851,200** |

**Table A-30.** Equipment Rental and Replacement Fund expenditures by account. (1) 2023-2024 fuel includes fuel costs reclassified from General Fund departments (see Table 47). Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| FM501100-511000 | Salaries | 172,770 | 214,300 | 468,774 |
| FM501100-512000 | Overtime | 3,638 | 5,000 | 5,000 |
| FM501100-514000 | Standby | 462 | 6,000 | 1,100 |
| FM501100-521000 | Benefits | 62,031 | 73,300 | 139,857 |
| | **TOTAL PERSONNEL** | **238,901** | **298,600** | **614,731** |
| FM501100-531008 | Vehicle/Equipment Spare Parts | 162,104 | 140,000 | 211,056 |
| FM501100-532000 | Fuel (1) | 261,199 | 330,500 | 350,000 |
| FM501100-535000 | Small Tools & Equipment | 2,092 | 10,000 | 16,884 |
| | **TOTAL SUPPLIES** | **425,395** | **480,500** | **577,940** |
| FM501100-541000 | Professional Services | 13,115 | 23,900 | - |
| FM501100-541020 | Professional Services-Contracted | - | - | 18,054 |
| FM501650-541033 | Professional Services-Auction | 14,218 | - | - |
| FM501100-545000 | Operating Rentals | - | - | 45,000 |
| FM501100-548000 | Repairs and Maintenance-Labor | 147,694 | 160,000 | - |
| FM501100-548000 | Repairs and Maintenance-Parts | 2,155 | - | 369,012 |
| FM501100-548006 | ProDemand Subscription | - | - | 8,500 |
| FM501100-549000 | Miscellaneous | 168 | - | - |
| FM501100-549001 | Memberships | 150 | - | - |
| FM501100-543003 | Training | 7,116 | 5,600 | 1,725 |
| | **TOTAL SERVICES & CHARGES** | **184,616** | **189,500** | **442,291** |
| FM501650C-564000 | Machinery & Equipment (2) | 705,476 | 649,976 | 441,000 |
| | **TOTAL MACHINERY & EQUIPMENT** | **705,476** | **649,976** | **441,000** |
| | **TOTAL EXPENDITURES** | **1,554,388** | **1,618,576** | **2,075,962** |
| | **Ending Fund Balance*** | **2,674,750** | **3,338,985** | **2,775,238** |
| | **TOTAL FUND** | **4,229,138** | **4,957,561** | **4,851,200** |

# Technology Services Fund

**Table A-31.** Technology Services Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **1,186,904** | **1,270,341** | **1,900,000** |
| TM502100-345899 | Technology Surcharge 15% Fee | - | 1,000,000 | 800,000 |
| TM502100-348801 | Interfund - General Fund | 5,481,954 | 5,847,388 | 6,200,000 |
| TM502100-348861 | Interfund Capital - General Fund | - | 394,550 | 600,000 |
| TM502100-348804 | Interfund Services - Surface Water | 741,546 | 827,712 | 852,836 |
| TM502100-348864 | Interfund Capital - Surface Water | - | 55,850 | - |
| | CHARGES FOR GOODS & SVCS | 6,223,500 | 8,125,500 | 8,452,836 |
| TM502100-361110 | Investment Interest | 80,675 | 18,000 | 60,000 |
| | **TOTAL MISCELLANEOUS** | **80,675** | **18,000** | **60,000** |
| | **TOTAL REVENUES** | **6,304,175** | **8,143,500** | **8,512,836** |
| | **TOTAL FUND** | **7,491,079** | **9,413,841** | **10,412,836** |

**Table A-32.** Technology Services Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| TM502100-511000 | Salaries | 2,450,966 | 2,918,300 | 3,082,292 |
| TM502100-512000 | Overtime | 14,604 | 5,000 | 5,400 |
| TM502100-513005 | Intern | 3,440 | - | - |
| TM502100-521000 | Benefits | 919,718 | 1,083,800 | 1,083,930 |
| | **TOTAL PERSONNEL** | **3,388,728** | **4,007,100** | **4,171,622** |
| TM502100-531000 | Supplies | 82,217 | 55,000 | - |
| TM502100-531001 | Office Supplies | - | - | 19,100 |
| TM502100-535000 | Small Tools & Minor Equipment | 232,351 | 285,000 | 107,500 |
| | **TOTAL SUPPLIES** | **314,568** | **340,000** | **126,600** |
| TM502100-541000 | Prof Services | 1,415,899 | 1,593,000 | - |
| TM502100-541020 | Contracted Services | - | - | 456,700 |
| TM502100-541034 | Prof Svcs.-ortho photography | 119,626 | 135,000 | - |
| TM502100-541051 | Prof Services-Intergovernmental | 118,004 | 140,000 | 132,000 |
| TM502100-542000 | Communications | 36,477 | 21,000 | 14,400 |
| TM502100-542001 | Postage | - | - | - |
| TM502100-543000 | Travel | 14,091 | 14,000 | 9,060 |
| TM502100-543003 | Registration-Training/ Seminars/Conf | 29,710 | 20,000 | 5,096 |
| TM502100-545000 | Operating Rentals & Leases | 51,634 | 60,000 | 70,200 |
| TM502100-548000 | Repair & Maintenance | 587,688 | 795,000 | - |
| TM502100-548006 | Software Maint/Subscriptions | - | - | 3,613,878 |
| TM502100-548000 | Council Chambers AV Repar/Mntnce | 12,115 | 10,000 | - |
| TM502100-549001 | Memberships | 1,498 | 1,400 | 2,870 |
| | **TOTAL SERVICES & CHARGES** | **2,386,742** | **2,789,400** | **4,304,204** |
| TM502100-563000 | Other Improvements | - | - | 1,381,545 |
| TM502100C-564000 | Machinery & Equipment | 44,812 | 1,777,000 | - |
| | **TOTAL CAPITAL** | **44,812** | **1,777,000** | **1,381,545** |
| | **TOTAL EXPENDITURES** | **6,134,850** | **8,913,500** | **9,983,971** |
| | **Ending Fund Balance** | **1,356,229** | **500,341** | **428,865** |
| | **TOTAL FUND** | **7,491,079** | **9,413,841** | **10,412,836** |

# Risk Management Fund

**Table A-33.** Risk Management Fund revenues by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| | **Beginning Fund Balance** | **451,952** | **295,638** | **250,000** |
| RM503100-348801 | Interfund - General Fund | 1,402,100 | 2,082,500 | - |
| RM503100-348804 | Interfund - Storm Oper Fund | 187,900 | 293,500 | - |
| | **TOTAL CHARGES FOR SERVICES** | **1,590,000** | **2,376,000** | **-** |
| RM503100-361110 | Interest Income | 32,555 | 3,000 | - |
| RM503100-369900 | Miscellaneous | 1,151 | - | - |
| | **TOTAL MISCELLANEOUS** | **33,706** | **3,000** | **-** |
| | **TOTAL REVENUES** | **1,623,706** | **2,379,000** | **-** |
| | **TOTAL FUND** | **2,075,658** | **2,674,638** | **250,000** |

**Table A-34.** Risk Management Fund expenditures by account. Amounts are in dollars.

| Account | Description | 2023-2024 Actual | 2025-2026 Amended budget | 2027-2028 Budget |
|---|---|---|---|---|
| RM503200-522000 | Unemployment Benefits | 41,266 | 60,000 | - |
| | **TOTAL PERSONNEL** | **41,266** | **60,000** | **-** |
| RM503100-546000 | Insurance | 1,738,754 | 2,536,000 | - |
| RM503100-549000 | Miscellaneous | - | - | - |
| | **TOTAL SERVICES & CHARGES** | **1,738,754** | **2,536,000** | **-** |
| RM503100-750001 | Transfer to General Fund | - | - | 250,000 |
| | **TOTAL INTERFUND TRANSFERS** | **-** | **-** | **250,000** |
| | **TOTAL EXPENDITURES** | **1,780,020** | **2,596,000** | **250,000** |
| | **Ending Fund Balance** | **295,638** | **78,638** | **-** |
| | **TOTAL FUND** | **2,075,658** | **2,674,638** | **250,000** |

# Staffing Authorizations

**Table A-35.** Staffing authorizations by department and fund. Positions are full-time equivalents (FTE), except the Mayor and Councilmembers, which are counts of part-time elected officials. Salary ranges are annual.

| Position | 2023-2024 Actual | 2025-2026 Budget | 2027-2028 Budget | 2027 salary range, minimum | 2027 salary range, maximum |
|---|---|---|---|---|---|
| **CITY COUNCIL** | | | | | |
| Mayor (Part-time) | 1.00 | 1.00 | 1.00 | 22,639 | 22,639 |
| Councilmember (Part-time) | 6.00 | 6.00 | 6.00 | 20,248 | 20,248 |
| **ADMINISTRATION DIVISION** | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | | |
| Chief of Staff | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| Deputy City Manager | 1.00 | 1.00 | - | | |
| Supervising Management Analyst | 1.00 | 1.00 | - | | |
| Natural Res & Sustainability Coord | 1.00 | 1.00 | - | | |
| **COMMUNICATIONS DIVISION** | | | | | |
| Communications Manager | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| **CITY CLERK DIVISION** | | | | | |
| City Clerk | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| Deputy City Clerk | - | 1.00 | 1.00 | 99,786 | 137,206 |
| Public Disclosure Officer | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| Office Assistant II | - | - | 1.00 | 65,235 | 89,433 |
| Management Analyst | 1.00 | - | - | | |
| **TOTAL CITY MANAGER'S OFFICE** | **10.00** | **10.00** | **8.00** | | |
| **CITY OPERATIONS** | | | | | |
| Deputy City Manager (Chief Operations Officer) | - | - | 1.00 | 220,776 | 303,100 |
| Deputy City Manager (Chief Administrative Officer) | - | - | 1.00 | 220,776 | 303,100 |
| Supervising Management Analyst | - | - | 1.00 | 125,980 | 173,378 |
| Natural Res & Sustainability Coord | - | - | 1.00 | 99,786 | 137,206 |
| **TOTAL CITY OPERATIONS** | **-** | **-** | **4.00** | | |
| **FINANCE** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 194,583 | 266,928 |
| Deputy Director | 1.00 | 1.00 | 1.00 | 173,378 | 238,239 |
| Accounting Manager | - | 1.00 | 1.00 | 147,184 | 202,067 |
| Sr. Budget & Financial Analyst | - | - | 1.00 | 125,980 | 173,378 |
| Accountant | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Payroll Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Finance Specialist II | - | - | 1.00 | 92,302 | 127,227 |
| Finance Specialist I | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| Sr. Budget & Rates Analyst | 1.00 | 1.00 | - | | |
| Comptroller | 1.00 | - | - | | |
| **TOTAL FINANCE** | **7.00** | **7.00** | **8.00** | | |
| **ADMINISTRATION DIVISION** | | | | | |
| Supervising Management Analyst | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Contract Administrator | 0.75 | 0.75 | 0.75 | 99,786 | 137,206 |
| Director | 1.00 | 1.00 | - | | |
| **HUMAN RESOURCES DIVISION** | | | | | |
| HR Manager | - | 1.00 | 1.00 | 147,184 | 202,067 |
| Human Resource Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Human Resource Assistant | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| Sr. Human Resource Analyst | 1.00 | - | - | | |
| **TOTAL ADMINISTRATIVE SERVICES** | **6.75** | **6.75** | **5.75** | | |
| **FACILITIES** | | | | | |

| Position | 2023-2024 Actual | 2025-2026 Budget | 2027-2028 Budget | 2027 salary range, minimum | 2027 salary range, maximum |
|---|---|---|---|---|---|
| Facilities & Internal Services Superintendent | 0.34 | 0.34 | 0.60 | 125,980 | 173,378 |
| Project Manager, Facilities Planning | 1.00 | 1.00 | 0.10 | 114,754 | 159,658 |
| Facilities & Fleet Coordinator | 1.00 | 1.00 | 0.60 | 92,302 | 127,227 |
| Administrative Assistant | 0.25 | 0.25 | 0.25 | 81,076 | 111,012 |
| Facilities Maintenance Worker II | 2.67 | 2.67 | 2.00 | 81,076 | 111,012 |
| Sr Project Manager, Facilities Planning | 1.00 | 1.00 | - | | |
| **TOTAL FACILITIES** | **6.26** | **6.26** | **3.55** | | |
| **ADMINISTRATION DIVISION** | | | | | |
| Director | 0.65 | 0.65 | 0.60 | 194,583 | 266,928 |
| City Engineer/Assistant Director | - | - | 0.59 | 173,378 | 238,239 |
| Administrative Assistant | 1.24 | 1.15 | 1.07 | 81,076 | 111,012 |
| Sr. Transportation Planner | - | - | 0.95 | 147,184 | 202,067 |
| Sr. Management Analyst | - | - | 0.95 | 114,754 | 159,658 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Deputy Director | 0.65 | 0.65 | - | | |
| Sr. Transportation Planning Manager | 1.00 | 1.00 | - | | |
| Transportation Planner | 1.00 | 1.00 | - | | |
| **DEVELOPMENT REVIEW DIVISION** | | | | | |
| Sr. Development Review Manager | 0.67 | 0.65 | 0.63 | 147,184 | 202,067 |
| Project Engineer, Development Review ST/SW | 1.65 | 1.65 | 0.65 | 125,980 | 173,378 |
| Development Review Engineer | 1.00 | 1.00 | 2.00 | 114,754 | 159,658 |
| Construction Inspector | 2.00 | 2.00 | 2.00 | 92,302 | 127,227 |
| **ENGINEERING DIVISION** | | | | | |
| Capital Programs Manager | - | - | 0.59 | 147,184 | 202,067 |
| Sr. Stormwater Program Manager | 0.20 | 0.20 | 0.18 | 147,184 | 202,067 |
| Sr. Project Engineer | 1.30 | 1.30 | 0.46 | 125,980 | 173,378 |
| Associate Engineer, CIP | 1.00 | 1.00 | 0.35 | 114,754 | 159,658 |
| Construction Inspector | 1.00 | 1.00 | 0.25 | 92,302 | 127,227 |
| City Engineer | 0.65 | 0.65 | - | | |
| **MAINTENANCE DIVISION** | | | | | |
| Facilities & Internal Services Superint. | 0.33 | 0.33 | - | 125,980 | 173,378 |
| Public Works Superintendent | 0.50 | 0.50 | 0.49 | 125,980 | 173,378 |
| Maintenance Supervisor | - | 1.00 | 0.99 | 114,754 | 159,658 |
| Lead Maintenance Worker | 0.50 | 1.00 | 1.00 | 92,302 | 127,227 |
| Maintenance Worker II | 6.00 | 5.00 | 5.00 | 81,076 | 111,012 |
| Maintenance Worker II-Irrigation | 0.66 | 0.66 | 0.60 | 81,076 | 111,012 |
| Administrative Assistant | 0.24 | 0.25 | 0.25 | 81,076 | 111,012 |
| **TRAFFIC DIVISION** | | | | | |
| Traffic Engineering Manager | 1.00 | 1.00 | 0.95 | 147,184 | 202,067 |
| Sr. Engineer (Traffic) | - | - | 0.98 | 125,980 | 173,378 |
| Associate Traffic Engineer | 2.00 | 2.00 | 1.96 | 114,754 | 159,658 |
| Lead Traffic Signal Technician | 1.00 | 1.00 | - | | |
| Traffic Signal Technician | 1.00 | 1.00 | - | | |
| Traffic Signal Technician-Apprentice | 1.00 | 1.00 | - | | |
| **TOTAL PUBLIC WORKS** | **29.24** | **29.64** | **24.49** | | |
| **HUMAN SERVICES** | | | | | |
| Sr. Human Svcs Coordinator | 0.75 | 0.75 | 0.75 | 99,786 | 137,206 |
| **TOTAL HUMAN SERVICES** | **0.75** | **0.75** | **0.75** | | |
| **ADMINISTRATION DIVISION** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 194,583 | 266,928 |
| Assistant Director | - | - | 1.00 | 160,905 | 222,024 |
| Special Project Assistant | 0.75 | 0.75 | 0.75 | 92,302 | 127,227 |
| Deputy Director | 1.00 | 1.00 | - | | |

| Position | 2023-2024 Actual | 2025-2026 Budget | 2027-2028 Budget | 2027 salary range, minimum | 2027 salary range, maximum |
|---|---|---|---|---|---|
| Office Assistant I | 1.00 | 1.00 | - | | |
| Office Assistant II | 1.00 | 1.00 | - | | |
| **BUILDING DIVISION** | | | | | |
| Building Services Manager | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| Sr. Combination Inspector | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Electrical Inspector | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Sr. Building Inspector | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Combination Inspector | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Building Inspector | 1.00 | 1.00 | 1.00 | 92,302 | 127,227 |
| Plans Examiner | 2.00 | 2.00 | 2.00 | 92,302 | 127,227 |
| **CODE COMPLIANCE DIVISION** | | | | | |
| Code Compliance Program Manager | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Code Compliance Coordinator | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| Code Compliance Officer | 1.00 | 1.00 | - | | |
| **CURRENT PLANNING DIVISION** | | | | | |
| Planning Manager | - | - | 1.00 | 147,184 | 202,067 |
| Senior Planner | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| Associate Planner | 1.00 | 1.00 | 3.00 | 114,754 | 159,658 |
| Current Planning & Permit Ctr. Manager | 1.00 | 1.00 | - | | |
| Assistant Planner | 2.00 | 1.00 | - | | |
| **LONG RANGE PLANNING DIVISION** | | | | | |
| Planning Manager | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| Sr. Management Analyst | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Management Analyst | 2.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Special Projects Coordinator | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Principal Planner | 1.00 | 1.00 | - | | |
| Associate Planner | 1.00 | 1.00 | - | | |
| **PERMIT DIVISION** | | | | | |
| Permit Supervisor | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Permit Technician | 2.00 | 2.00 | 1.00 | 81,076 | 111,012 |
| Permit & Code Compliance Technician | - | - | 1.00 | 81,076 | 111,012 |
| **TOTAL COMMUNITY DEVELOPMENT** | **30.75** | **28.75** | **24.75** | | |
| **POLICE** | | | | | |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| **TOTAL POLICE** | **1.00** | **1.00** | **1.00** | | |
| **ADMINISTRATION DIVISION** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 194,583 | 266,928 |
| Assistant Director | - | - | 0.50 | 160,905 | 222,024 |
| Management Analyst | 1.00 | 1.00 | 0.80 | 99,786 | 137,206 |
| Administrative Assistant | 1.25 | 1.00 | 1.00 | 81,076 | 111,012 |
| Deputy Director | 1.00 | 1.00 | - | | |
| **MAINTENANCE DIVISION** | | | | | |
| Parks Superintendent | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| Maintenance Supervisor | - | 2.00 | 2.00 | 114,754 | 159,658 |
| Lead Maintenance Worker | 2.00 | 2.00 | 2.00 | 92,302 | 127,227 |
| Administrative Assistant | - | 0.25 | 0.25 | 81,076 | 111,012 |
| Maintenance Worker II | 5.33 | 7.33 | 9.00 | 81,076 | 111,012 |
| Maintenance Worker II-Irrigation | 1.34 | 1.34 | 1.34 | 81,076 | 111,012 |
| Facilities & Internal Services Superint. | 0.33 | 0.33 | - | | |
| Maintenance Worker I | 4.00 | 1.00 | - | | |
| **PARK PLANNING DIVISION** | | | | | |
| Project Manager, Parks Planning | 2.00 | 2.00 | 0.20 | 114,754 | 159,658 |
| Park Planner | 1.00 | 1.00 | - | | |

| Position | 2023-2024 Actual | 2025-2026 Budget | 2027-2028 Budget | 2027 salary range, minimum | 2027 salary range, maximum |
|---|---|---|---|---|---|
| **RECREATION DIVISION** | | | | | |
| Recreation & Cultural Svcs. Manager | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| Recreation & Cultural Svcs. Coordinator | - | - | 1.00 | 81,076 | 111,012 |
| Rental & Systems Coordinator | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| **VOLUNTEER DIVISION** | | | | | |
| Restoration & Volunteer Coordinator | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| Restoration Specialist | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| **TOTAL PARKS & RECREATION** | **26.25** | **27.25** | **25.09** | | |
| **TOTAL GENERAL FUND (less Council)** | **118.00** | **117.40** | **105.38** | | |
| **FACILITIES CIP FUND** | | | | | |
| Parks Assistant Director | - | - | 0.25 | 160,905 | 222,024 |
| Project Manager, Facilities Planning | - | - | 0.90 | 114,754 | 159,658 |
| Management Analyst | - | - | 0.10 | 99,786 | 137,206 |
| **TOTAL FACILITIES CIP FUND** | **-** | **-** | **1.25** | | |
| **PARKS CIP FUND** | | | | | |
| Parks Assistant Director | - | - | 0.25 | 160,905 | 222,024 |
| Management Analyst | - | - | 0.10 | 99,786 | 137,206 |
| Project Manager, Parks Planning | - | - | 1.80 | 114,754 | 159,658 |
| **TOTAL PARKS CIP FUND** | **-** | **-** | **2.15** | | |
| **TRANSPORTATION CIP FUND** | | | | | |
| Public Works Director | - | - | 0.05 | 194,583 | 266,928 |
| City Engineer/Assistant Director | - | - | 0.06 | 173,378 | 238,239 |
| Capital Programs Manager | - | - | 0.06 | 147,184 | 202,067 |
| Sr. Development Review Manager | - | - | 0.02 | 147,184 | 202,067 |
| Sr. Transportation Planner | - | - | 0.05 | 147,184 | 202,067 |
| Sr. Stormwater Program Manager | - | - | 0.02 | 147,184 | 202,067 |
| Traffic Engineering Manager | - | - | 0.05 | 147,184 | 202,067 |
| Public Works Superintendent | - | - | 0.01 | 125,980 | 173,378 |
| Sr. Project Engineer | - | - | 0.84 | 125,980 | 173,378 |
| Sr. Management Analyst | - | - | 0.05 | 114,754 | 159,658 |
| Associate Engineer, CIP | - | - | 0.65 | 114,754 | 159,658 |
| Sr. Engineer (Traffic) | - | - | 0.02 | 125,980 | 173,378 |
| Associate Traffic Engineer | - | - | 0.04 | 114,754 | 159,658 |
| Maintenance Supervisor | - | - | 0.02 | 114,754 | 159,658 |
| Construction Inspector | - | - | 0.75 | 92,302 | 127,227 |
| Administrative Assistant | - | - | 0.08 | 81,076 | 111,012 |
| Maintenance Worker II-Irrigation | - | - | 0.06 | 81,076 | 111,012 |
| **TOTAL TRANSPORTATION CIP FUND** | **-** | **-** | **2.83** | | |
| **ADMINISTRATION DIVISION** | | | | | |
| Public Works Director | 0.35 | 0.35 | 0.32 | 194,583 | 266,928 |
| City Engineer/Assistant Director | 0.35 | 0.35 | 0.34 | 173,378 | 238,239 |
| Contract Administrator | 0.25 | 0.25 | 0.25 | 99,786 | 137,206 |
| Administrative Assistant | 1.02 | 0.85 | 0.69 | 81,076 | 111,012 |
| Deputy Director | 0.35 | 0.35 | - | | |
| **ENGINEERING DIVISION** | | | | | |
| Capital Programs Manager | - | - | 0.30 | 147,184 | 202,067 |
| Sr. Development Review Manager | 0.33 | 0.35 | 0.35 | 147,184 | 202,067 |
| Sr. Stormwater Program Manager | 0.80 | 0.80 | 0.62 | 147,184 | 202,067 |
| Sr Engineer | - | - | 1.00 | 125,980 | 173,378 |
| Sr. Project Engineer | 0.35 | 0.70 | 0.70 | 125,980 | 173,378 |
| Project Engineer-Development Review | 1.70 | 1.35 | 0.35 | 125,980 | 173,378 |
| Associate Engineer, SW | 2.00 | 2.00 | 1.00 | 114,754 | 159,658 |

| Position | 2023-2024 Actual | 2025-2026 Budget | 2027-2028 Budget | 2027 salary range, minimum | 2027 salary range, maximum |
|---|---|---|---|---|---|
| Stormwater Planner | - | - | 1.00 | 114,754 | 159,658 |
| Engineering Technician, SW | 1.00 | 1.00 | 1.00 | 92,302 | 127,227 |
| Stormwater Infrastructure Inspector | 2.00 | 2.00 | 2.00 | 92,302 | 127,227 |
| **MAINTENANCE DIVISION** | | | | | |
| Public Works Superintendent | 0.50 | 0.50 | 0.49 | 125,980 | 173,378 |
| Maintenance Supervisor | - | 1.00 | 0.75 | 114,754 | 159,658 |
| Lead Maintenance Worker | 0.50 | 1.00 | 1.00 | 92,302 | 127,227 |
| Administrative Assistant | - | 0.25 | 0.25 | 81,076 | 111,012 |
| PW Maintenance Worker II | 6.00 | 5.00 | 5.00 | 81,076 | 111,012 |
| **TOTAL SWM OPERATIONS** | **17.50** | **18.10** | **17.40** | | |
| **SURFACE WATER CAPITAL** | | | | | |
| Public Works Director | - | - | 0.04 | 194,583 | 266,928 |
| City Engineer/Assistant Director | - | - | 0.01 | 173,378 | 238,239 |
| Capital Programs Manager | - | - | 0.05 | 147,184 | 202,067 |
| Sr. Stormwater Program Manager | - | - | 0.18 | 147,184 | 202,067 |
| Public Works Superintendent | - | - | 0.01 | 125,980 | 173,378 |
| Maintenance Supervisor | - | - | 0.24 | 114,754 | 159,658 |
| Administrative Assistant | - | - | 0.16 | 81,076 | 111,012 |
| **TOTAL SWM CAPITAL** | **-** | **-** | **0.69** | | |
| **TOTAL SURFACE WATER MANAGEMENT FUND** | **17.50** | **18.10** | **18.09** | | |
| **EQUIPMENT RENTAL & REPLACEMENT** | | | | | |
| Facilities and Internal Services Superintendent | - | - | 0.40 | 125,980 | 173,378 |
| Facilities and Fleet Coordinator | - | - | 0.40 | 92,302 | 127,227 |
| Mechanic | 1.00 | 1.00 | 1.00 | 92,302 | 127,227 |
| **TOTAL ER&R FUND** | **1.00** | **1.00** | **1.80** | | |
| **INFORMATION TECHNOLOGY** | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 194,583 | 266,928 |
| Sr. IS Manager | 1.00 | 1.00 | 1.00 | 147,184 | 202,067 |
| IT Systems Administrator | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| IT Sr Applications Analyst | 1.00 | 1.00 | 1.00 | 125,980 | 173,378 |
| IT Project Manager/Business Analyst | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| Sr. IT GIS Systems Analyst | 1.00 | 1.00 | 1.00 | 114,754 | 159,658 |
| IT GIS Systems Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| IT Network Analyst | 1.00 | 1.00 | 1.00 | 99,786 | 137,206 |
| IT Support Technician | 1.00 | 1.00 | 1.00 | 81,076 | 111,012 |
| IT Website Associate | 1.00 | 1.00 | - | | |
| **TOTAL INFORMATION TECHNOLOGY FUND** | **10.00** | **10.00** | **9.00** | | |
| **TOTAL CITY FULL TIME EQUIVALENTS (FTE)** | **146.50** | **146.50** | **140.50** | | |
| **PUBLIC WORKS DEPARTMENT** | | | | | |
| Community Transportation Coordinator | 1.00 | - | - | | |
| **PARKS CIP Fund** | | | | | |
| Capital Programs Manager | - | - | 1.00 | | |
| **TOTAL CITY LIMITED TERM EQUIVALENTS (LTE)** | **1.00** | **-** | **1.00** | | |