



Capital Improvement Plan 2027-2032



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Table of Contents

Introduction

Capital Improvement Plan Overview	5
Capital Improvement Plan Summary	11

Capital Improvement Plan Details

Facilities Capital Improvement Fund	14
Parks Capital Improvement Fund	28
Transportation Capital Improvement Fund	52
Surface Water Management Fund – Capital Division.....	76
Street Special Revenue Fund	91
Equipment Rental & Replacement Fund	93
Technology Service Fund.....	95

Appendix

Glossary and Abbreviations	104
Capital Funding Sources.....	105
Capital Fund/Funding Summary	109

Capital Improvement Plan Overview

Introduction

Investing in public infrastructure is one of the City of Sammamish's most important responsibilities. Streets, parks, public buildings, stormwater facilities, technology, vehicles, and other public assets provide the foundation for the services residents rely on every day. Maintaining and improving these assets requires thoughtful planning, long-term financial stewardship, and strategic investment.

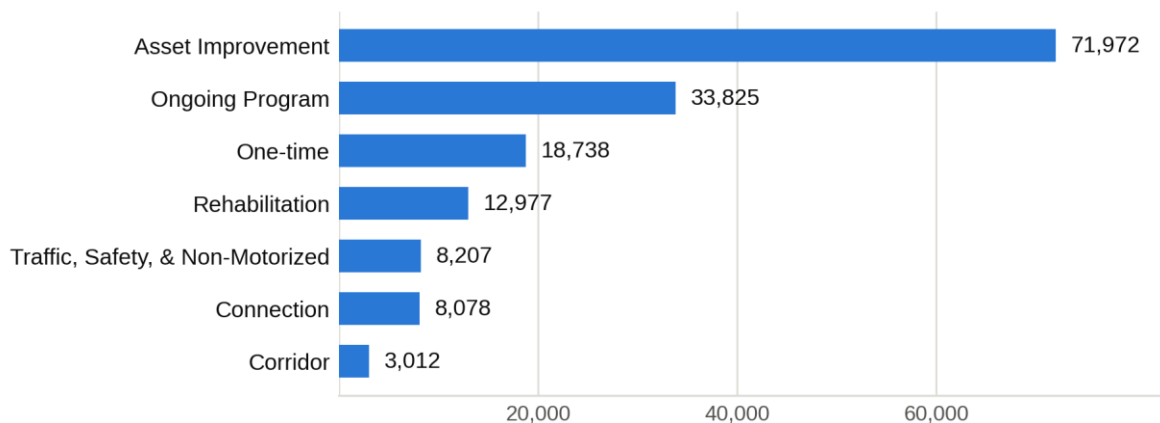
The 2027-2032 Capital Improvement Plan (CIP) serves as the City's six-year roadmap for planning, funding, and delivering major capital investments. The CIP identifies projects that preserve existing public assets, replace aging infrastructure, expand public facilities to meet community needs, and support the City's long-term vision and goals. By evaluating capital needs over multiple years, the City is better positioned to coordinate projects, maximize available funding opportunities, minimize service disruptions, and ensure that limited financial resources are invested where they provide the greatest public benefit.

Adopted City Council goals provide a strategic framework for the City's capital investment decisions. While capital projects are evaluated using a variety of factors, Council goals help ensure that limited financial resources are directed toward investments that advance the community's long-term vision and priorities. The 2027-2032 CIP reflects these strategic priorities by aligning proposed capital projects with the policy direction established by the Council.

Capital projects generally involve acquisition, construction, rehabilitation, replacement, or significant improvement of public assets that provide benefits over many years. Projects included in this plan encompass a broad range of investments, including transportation improvements, parks and recreational facilities, public buildings, surface water infrastructure, technology systems, vehicles and equipment, land acquisition, and other major infrastructure improvements. The CIP also includes significant renewal and rehabilitation projects that extend the useful life of existing assets and reduce long-term maintenance costs.

Capital investment by project type, 2027–2032

Thousands of dollars. Project type is assigned on each project page.



The CIP is updated annually during the City's biennial and mid-biennial budget process. While the plan establishes a six-year vision for capital investment, it is intended to remain flexible. Community needs, regulatory requirements, economic conditions, grant opportunities, construction costs, and funding availability continue to evolve, requiring projects to be added, modified, accelerated, delayed, or removed as circumstances change. This ongoing planning process enables the City to respond to changing priorities while maintaining a disciplined and financially sustainable approach to capital investment.

Projects included in the CIP are evaluated using a variety of planning and policy considerations. Factors such as public safety, regulatory compliance, preservation of existing assets, service level improvements, coordination with other public projects, readiness for implementation, funding availability, and consistency with City Council goals all influence project prioritization. The CIP is also guided by numerous long-range planning documents, including the Comprehensive Plan, the Transportation Master Plan, the Parks, Recreation and Open Space (PROS) Plan, the Surface Water Comprehensive Plan, a Facilities Needs Assessment, basin plans, corridor studies, and other adopted strategic plans.

What Qualifies as a Capital Project

The City's Capital and Attractive Asset Policy (Policy FI-02, effective January 1, 2025) establishes the definitions and dollar thresholds that determine which expenditures are treated as capital. 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. This includes assets to which the City holds title or the right to use, and assets that are leased or used under a subscription-based information technology arrangement. The cost of a capital asset includes direct acquisition and construction costs together with incidental costs such as permits, professional fees, removal of unwanted structures, site preparation, fixtures, and delivery.

The distinction between a capital improvement and routine maintenance determines whether a cost appears in this plan. A capital improvement extends an asset's life beyond its original useful life or adds capacity, such as adding square footage to a building, converting unfinished space to finished space, adding a traffic lane, or rebuilding a street from the base. Maintenance and repair keep an asset in condition for its intended purpose and are budgeted as operating expenditures rather than as capital. Consistent with that policy, the City expenses infrastructure maintenance rather than capitalizing it, while significant road rebuilding and projects that add capacity or extend an asset's life are capitalized.

Capitalization thresholds and estimated useful lives by asset class are set out below.

Asset Category	Threshold	Useful Life
Land (includes easements and rights of way)	Capitalize all land	N/A
Buildings and building improvements	\$100,000	20 to 50 years
Other improvements	\$100,000	20 to 50 years
Infrastructure	\$100,000	50 years

Asset Category	Threshold	Useful Life
Leases and subscription-based information technology arrangements	Follow GAAP	Per lease or SBITA contract
Machinery and equipment	\$10,000	1 to 20 years
Computer/communication equipment	\$10,000	1 to 10 years
Software	\$10,000	1 to 10 years
Small, attractive assets	Less than \$10,000	N/A
Artwork	More than \$10,000 per collection or individual piece	N/A

These thresholds explain why certain investments appear in this plan and others are budgeted as operating costs. The useful lives inform the replacement schedules that drive the Equipment Rental & Replacement Fund and the Technology Service Fund. Assets that are needed for longer than their useful lives, such as vehicles and other rolling stock, landscape equipment, trailers, and computer equipment, are replaced on a set schedule, with exceptions based on the condition of the individual asset. Depreciable assets are depreciated on a straight-line basis over the asset's useful life.

Relationship to the Comprehensive Plan and the Growth Management Act

The City of Sammamish plans under the [Washington State Growth Management Act \(GMA\), chapter 36.70A RCW](#). The GMA requires the City's Comprehensive Plan to include a capital facilities element containing an inventory of existing capital facilities owned by public entities, including green infrastructure, showing their locations and capacities; a forecast of the future needs for those capital facilities; the proposed locations and capacities of expanded or new capital facilities; and at least a six-year plan that will finance those facilities within projected funding capacities and clearly identifies the sources of public money for that purpose ([RCW 36.70A.070\(3\)](#)). The statute also expressly requires that park and recreation facilities be included in the capital facilities plan element.

This Capital Improvement Plan serves as the six-year financing plan contemplated by that requirement. It identifies the capital facilities the City plans to acquire, construct, or improve during the 2027-2032 period, the anticipated cost and timing of each, and the specific funding sources expected to support them. Consistent with [WAC 365-196-415\(2\)\(c\)\(ii\)](#), which provides that the six-year plan should be updated at least biennially and may be integrated with the local budget process for capital facilities, the City updates this plan biennially in conjunction with its budget.

The GMA further provides that if probable funding falls short of meeting existing needs, the City must reassess the land use element, and must ensure that the land use element, the capital facilities plan element, and the financing plan within the capital facilities plan element remain coordinated and consistent ([RCW 36.70A.070\(3\)\(e\)](#)). Should projected revenues prove insufficient to maintain the City's adopted level of service standards, outlined in the City's Municipal Code and the Public Works Standards, the City would evaluate some combination of additional revenue, revised level of service standards, adjusted project timing, and amendments to the land use element.

Because impact fees may be expended only in conformance with the capital facilities element of the Comprehensive Plan ([RCW 82.02.070\(2\)](#)), the projects identified in this plan also establish the basis for the expenditure of Transportation and Park Impact Fees.

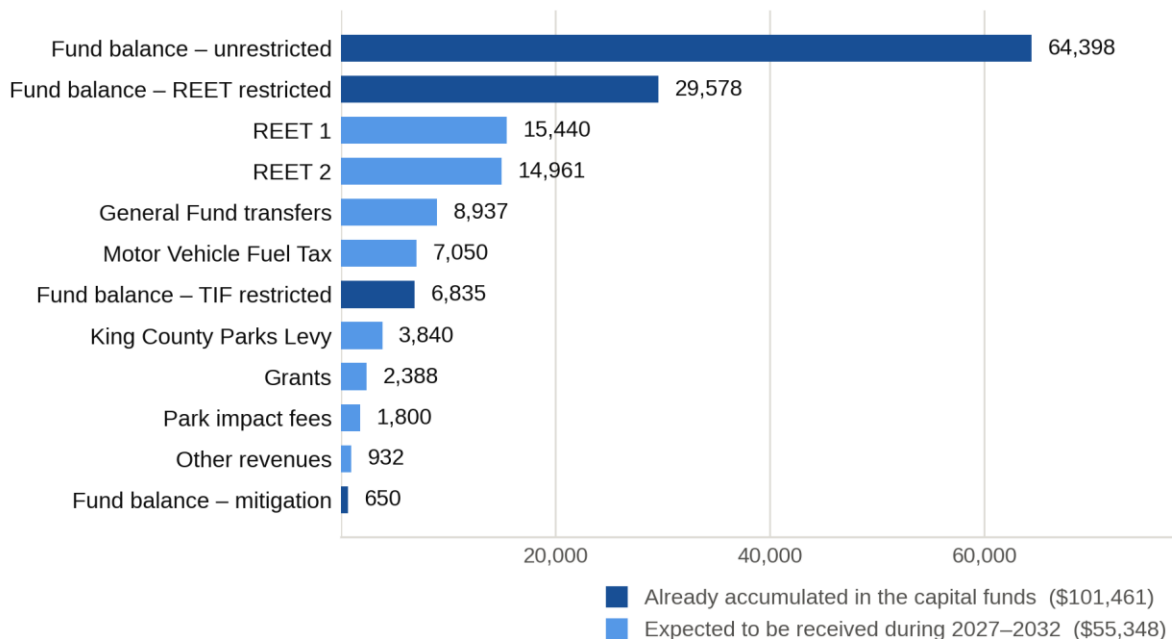
Funding and Plan Structure

Funding for capital projects comes from a variety of sources, reflecting the City's commitment to matching funding sources with eligible project purposes. Depending on the project, funding may include Real Estate Excise Tax (REET) revenues, impact fees, grants, utility funds, dedicated capital reserves, interfund transfers, debt financing, and other legally available revenues. Some projects are fully funded at the time they are included in the CIP, while others anticipate future grant awards, partnerships, or financing strategies. The funding schedules included in this document identify both the anticipated funding sources and the timing of expenditures, providing transparency into how projects will be financed over the six-year planning horizon.

Since several of the City's capital revenues are collected before the projects they support are ready for construction, a substantial share of this plan is financed from balances already accumulated within the capital funds rather than from revenue expected to be received during the planning period. Of the \$156.8 million programmed for 2027-2032, approximately \$101.5 million is drawn from accumulated fund balance, including balances restricted to Real Estate Excise Tax, Transportation Impact Fee and mitigation purposes; approximately \$46.4 million is expected from revenues received during the plan period; and \$8.9 million is provided by General Fund transfers. No project in this plan is financed with debt. The funding schedule on each project page identifies which of these sources is expected to pay for that project.

How the 2027–2032 capital program is funded

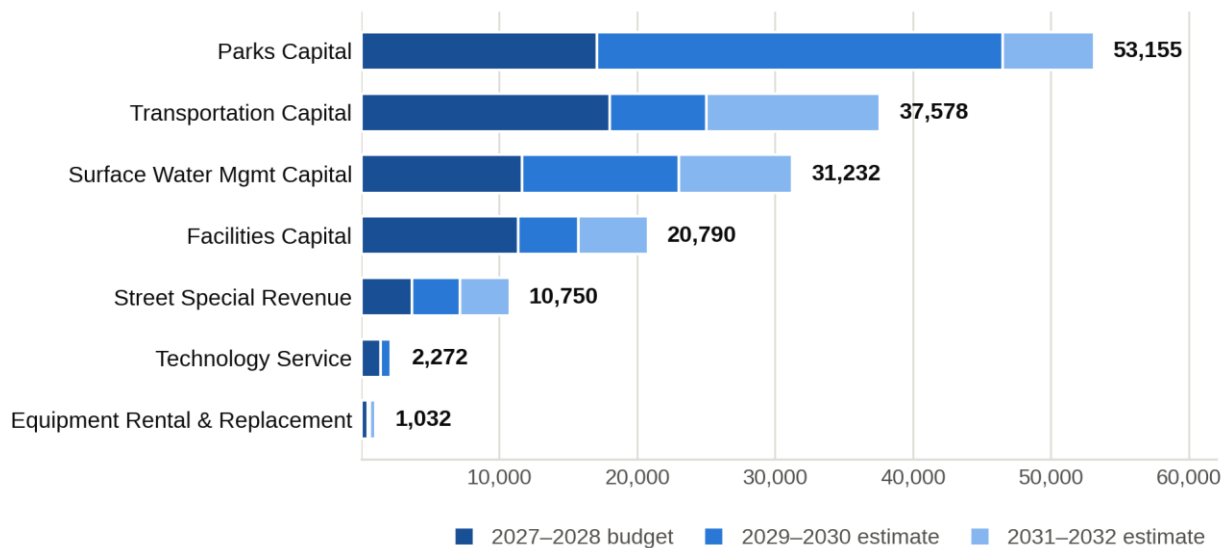
Thousands of dollars. Sixty-five percent of the plan is financed from balances already on hand.



The first two years of the CIP correspond with the City's biennial budget and represent the projects for which appropriations are requested through the budget adoption process. The remaining four years constitute the City's long-range capital planning horizon and identify projects that are expected to be undertaken as funding becomes available and priorities evolve. Inclusion of a project in the later years of the plan reflects the City's current planning assumptions and commitment to long-term infrastructure planning; however, future projects remain subject to available resources, Council priorities, changing community needs, and formal authorization through future budget adoptions.

Capital program by fund, 2027–2032

Thousands of dollars. Total programmed: \$156,809.



Adoption of the Capital Improvement Plan demonstrates the City's commitment to responsible long-term infrastructure planning and financial stewardship. While adoption establishes the City's strategic direction for capital investment, individual project expenditures are authorized through the biennial budget and other actions of the City Council in accordance with applicable laws, policies, and purchasing requirements.

Adoption and Public Process

The Capital Improvement Plan is adopted by the City Council in conjunction with the City's biennial budget. The Growth Management Act requires the City to establish and broadly disseminate to the public a public participation program identifying procedures that provide for early and continuous public participation in the development and amendment of its comprehensive plan, including the capital facilities element ([RCW 36.70A.140](#)). Those procedures include broad dissemination of proposals and alternatives, opportunity for written comments, public meetings after effective notice, and consideration of and response to public comments.

The transportation component of this plan is also adopted separately as the City's six-year Transportation Improvement Program. State law requires the City Council to prepare and adopt that program following one or more public hearings, before July 1 of each year, and to file it with the

Secretary of Transportation not more than thirty days after adoption ([RCW 35.77.010](#)). The program may be revised at any time by a City Council majority, but only after a public hearing.

Impact on the Operating Budget

The Capital Improvement Plan and the City's operating budget are closely linked. While the CIP identifies and finances the acquisition, construction, replacement, and major rehabilitation of capital assets, these investments can also have significant impacts on future operating budgets.

The operating budget is affected in three primary ways. First, certain capital projects are financed through transfers from operating funds, including the General Fund and enterprise or internal service funds. These transfers provide the financial resources necessary to complete capital improvements while reducing the amount of operating revenue available for other ongoing City services.

Second, capital projects may create new or expanded operating costs once they are completed and placed into service. New facilities, parks, streets, technology systems, and other public infrastructure often require ongoing expenditures for staffing, utilities, maintenance, repairs, replacement reserves, and other operating costs. For example, construction of a new park facility may require additional personnel, equipment, landscaping, and maintenance supplies to sustain the City's desired level of service. As part of the capital planning process, the City considers these long-term operating impacts to help ensure that new capital investments remain financially sustainable and can be supported within future operating budgets.

Third, beginning in the 2027-2028 biennium, a portion of staff time worked on capital projects will be allocated and expensed out of the applicable capital fund budgets, which would reduce the recurring impact on the operating budget.

Operating and maintenance implications are considered when projects are scoped and prioritized across all capital funds and are developed in detail through the biennial budget process as projects approach construction and completion.

Capital Improvement Plan Summary

All amounts in thousands of dollars

Fund	Project Number & Name	Project Type	2022-2028 Budget	2029-2030 Estimate	2031-2032 Estimate	2027-2032 Total	2033-2036 Total*	REET 1	REET 2	MVFT	MMT Tax	KC Parks Levy	Interest Income	Park Impact Fees	Grants	Pass-thru Reimburse	Fund Balance	Existing FB - REET	Existing FB - TIF	Technology Fee	GF Transfer	Total Funding
	101 Street Fund Capital Projects	Asset Improvement	3,650	3,500	3,600	10,750	-	-	-	7,050	510	-	78	-	-	-	-	-	-	-	3,112	10,750
	Street Special Revenue Fund (Fund 101) Total		3,650	3,500	3,600	10,750	-	-	-	7,050	510	-	78	-	-	-	-	-	-	-	3,112	10,750
	301 B&G-01: Boys & Girls Club: HVAC & Lighting Upgrades	Asset Improvement	-	525	-	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	525	
	301 BLL-01: Beaver Lake Lodge: Renovation	Asset Improvement	-	-	1,500	1,500	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	1,500
	301 CH-01: City Hall: Pump & Plumbing Fixtures	Asset Improvement	-	130	-	130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130	
	301 CH-02: City Hall: HVAC Upgrades	Asset Improvement	1,375	-	-	1,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,375	1,375
	301 CH-03: City Hall: Plaza Concrete Replacement	Asset Improvement	-	2,700	-	2,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,700	2,700
	301 CH-04: City Hall: Panel Replacement & Lighting Retrofit	Asset Improvement	50	-	-	50	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	50
	301 FS-01: Fire Station #83 - Issaquah-Pine Lake: Renovation	Asset Improvement	8,450	-	-	8,450	-	-	-	-	-	-	-	-	-	-	7,850	-	-	-	600	8,450
	301 MOC-01: MOC: HVAC Upgrades	Asset Improvement	525	-	-	525	1,975	-	-	-	-	-	-	-	-	-	525	-	-	-	-	525
	301 MOC-03: MOC: HVAC Controls	Asset Improvement	-	495	-	495	41,000	-	-	-	-	-	-	-	-	-	-	-	-	-	495	495
	301 MULT-03: Fleet Electrification Infrastructure Upgrades	Asset Improvement	-	-	3,075	3,075	-	-	-	-	-	-	-	-	-	-	3,075	-	-	-	-	3,075
	301 SY-01: South Yard: Improvements for MOC Usage	Asset Improvement	150	-	-	150	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	150
	301 SW-01: Sween House: Demolition	One-time	315	-	-	315	-	-	-	-	-	-	-	-	-	-	315	-	-	-	-	315
	301 MULT-02: Capital Replacement Program	Ongoing Program	500	500	500	1,500	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	1,500
	Facilities Capital Improvement Fund (Fund 301) Total		11,365	4,350	5,075	20,790	42,975	-	-	-	-	-	-	-	-	-	14,965	-	-	-	5,825	20,790
	302 BLPK-01: Beaver Lake Park Athletic Field Improvements	Asset Improvement	2,500	24,800	-	27,300	-	5,702	-	-	-	1,280	-	600	-	-	13,203	6,515	-	-	-	27,300
	302 BLPK-02: Beaver Lake Park Lakeside Improvements	Asset Improvement	-	-	2,600	2,600	-	1,044	-	-	-	940	-	600	-	-	-	16	-	-	-	2,600
	302 EBP-01: Ebright Creek Park Boardwalk Trail	Asset Improvement	-	125	-	125	-	-	-	-	-	-	-	-	-	-	-	125	-	-	-	125
	302 EHSCF-01: Eastlake High School Community Sports Fields 1 & 2 - Synthetic Turf Replacement	Asset Improvement	1,825	-	-	1,825	-	600	-	-	-	-	-	-	-	-	-	1,225	-	-	-	1,825
	302 ESP-01: East Sammamish Park Parking Lot	Asset Improvement	-	750	-	750	-	-	-	-	-	-	-	-	-	-	750	-	-	-	-	750
	302 ESP-02: East Sammamish Park Playground	Asset Improvement	-	1,250	-	1,250	-	-	-	-	-	-	-	-	-	-	1,250	-	-	-	-	
	302 KP-01: Klahanie Park - SE 32nd Street Trail	Asset Improvement	580	-	-	580	-	-	-	-	-	-	-	-	-	-	-	580	-	-	-	580
	302 KP-02: Klahanie Park Phase 1 Improvements	Asset Improvement	-	-	2,600	2,600	-	2,260	-	-	-	340	-	-	-	-	-	-	-	-	-	2,600
	302 PLP-01: Pine Lake Park Dock	Asset Improvement	485	-	-	485	-	-	-	-	-	-	-	-	-	-	-	485	-	-	-	485
	302 PLP-02: Pine Lake Park Parking Lot	Asset Improvement	305	-	-	305	-	-	-	-	-	-	-	-	-	-	-	305	-	-	-	305
	302 PLP-03: Pine Lake Park Playground	Asset Improvement	1,350	-	-	1,350	-	459	-	-	-	-	-	-	-	-	-	891	-	-	-	1,350
	302 PLP-04: Pine Lake Park Restroom ADA Compliant Upgrade	Asset Improvement	670	-	-	670	-	-	-	-	-	-	-	-	-	-	-	670	-	-	-	670
	302 SC-01: Sammamish Commons Vegetable Garden	Asset Improvement	600	-	-	600	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	600
	302 SL-01: Sammamish Landing Park Bulkhead & Shoreline	Asset Improvement	-	640	-	640	-	-	-	-	-	-	-	-	-	-	640	-	-	-	-	640
	302 SL-02: Sammamish Landing Parking Lot	Asset Improvement	-	135	-	135	-	-	-	-	-	-	-	-	-	-	135	-	-	-	-	135
	302 BRPS-01: Big Rock Park South Phase 1 Improvements	One-time	7,000	-	-	7,000	-	3,815	-	-	-	1,280	-	600	-	-	-	1,305	-	-	-	7,000
	302 ECP-01: Evans Creek Preserve - Trail System & Habitat Improvements	One-time	500	-	-	500	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	500
	302 PK-04: Parks Building Demolition	One-time	-	275	-	275	-	-	-	-	-	-	-	-	-	-	275	-	-	-	-	275
	302 SC-02: Sammamish Commons Trail Connections Phase 1	One-time	-	200	185	385	-	185	-	-	-	-	-	-	-	-	200	-	-	-	-	385
	302 PK-01: Capital Repair/Replacement Program	Ongoing Program	400	400	400	1,200	-	200	-	-	-	-	-	-	-	-	400	600	-	-	-	1,200
	302 PK-02: Environmental Interpretation/Habitat Certification Signage	Ongoing Program	10	10	10	30	-	10	-	-	-	-	-	-	-	-	10	10	-	-	-	30
	302 PK-03: Future Trail Connections	Ongoing Program	500	500	500	1,500	-	390	-	-	-	-	-	-	-	-	500	610	-	-	-	1,500
	302 PK-05: Parks Barrier Removal (ADA Transition Plan)	Ongoing Program	350	350	350	1,050	-	175	-	-	-	-	-	-	-	-	350	525	-	-	-	1,050
	Parks Capital Improvement Fund (Fund 302) Total		17,075	29,435	6,645	53,155	-	15,440	-	-	-	3,840	-	1,800	-	-	17,838	14,237	-	-	-	53,155
	340 TR-C: School Access Improvement Program	Ongoing Program	800	800	800	2,400	-	-	1,504	-	-	-	-	-	-	-	-	752	144	-	-	2,400
	340 TR-E: Safety and Speed Management Program	Ongoing Program	200	200	200	600	-	-	300	-	-	-	-	-	-	-	-	300	-	-	-	600
	340 TR-F: Streetlight Enhancement Program	Ongoing Program	100	100	-	200	-	-	100	-	-	-	-	-	-	-	-	100	-	-	-	200
	340 TR-J: Intelligent Transportation Systems Program	Ongoing Program	50	150	50	250	-	-	175	-	-	-	-	-	-	-	-	75	-	-	-	250
	340 TR-K: ADA Barrier Remediation Program	Ongoing Program	900	900	900	2,700	-	-	1,800	-	-	-	-	-	-	-	-	900	-	-	-	2,700
	340 TR-L: Pavement Reconstruction Program	Ongoing Program	1,600	1,600	1,600	4,800	-	-	3,200	-	-	-	-	-	-	-	-	1,600	-	-	-	4,800
	340 TR-M: Transit Enhancement Program	Ongoing Program	200	200	200	600	-	-	282	-	-	-	-	-	-	-	-	282	36	-	-	600
	340 TR-135: ELSP Roadway Stabilization Project***	Rehabilitation	4,332	-	-	4,332	-	-	3,301	-	-	-	-	-	-	-	-	1,031	-	-	-	4,332
	340 TR-137: Driveway Settlement at 24th Street Boardwalk	Rehabilitation	1,775	-	-	1,775	-	-	45	-	-	-	-	-	-	-	-	1,730	-	-	-	1,775
	340 TR-138: Beaver Lake Trestle Approach	Rehabilitation	-	197	1,577	1,774	-	-	197	-	-	-	-	-	-	-	-	1,577	-	-	-	1,774
	340 TR-139: SE 24th Street Boardwalk Rehabilitation	Rehabilitation	3,240	-	-	3,240	-	-	503	-	-	-	-	-	-	-	-	2,737	-	-	-	3,240
	340 TR-108: Inglewood Hill Road Sidewalk Gap - 213th Ave NE to 216th Ave NE***	Traffic, Safety, & Non-Motorized	1,148	-	-	1,148	-	-	-	-	-	-	-	-	-	-	-	1,056	92	-	-	1,148
	340 TR-144: 228th Ave SE Active Transportation Gap - SE 33rd Ct to SE 40th St***	Traffic, Safety, & Non-Motorized	-	-	5,008	5,008	-	-	2,972	-	-	-	-	-	-	-	-	1,635	401	-	-	5,008
	340 TR-126: Northeast Connector Road (Improvements at 1st Street & 228th)	Connection	-	-	1,727	1,727	-	-	-	-	-	-	-	-	-	-	-	-	1,727	-	-	1,727
	340 TR-127: Southeast Connector Road Design***	Connection	-	-	160	160	-	-	-	-	-	-	-	-	-	-	160	-	-	-	-	160
	340 TR-134: SE 6th Street Improvement Project***	Connection	1,546	-	-	1,546	-	-	-	-	-	-	-	-	-	-	-	-	1,546	-	-	1,546
	340 TR-141: SE 5th Street - Half Street Improvements 224th to 225th***	Connection	-	969	-	969	-	-	-	-	-	-	-	-	-	-	-	-	969	-	-	969
	340 TR-142: E Beaver Lake Drive SE Connection to SE Belvedere Way***	Connection	402	1,687	-	2,089	-	-	227	-	-	-	-	-	-	-	281	-	1,581	-	-	2,089
	340 TR-02/03: Issaquah-Pine Lake Road Corridor Plan***	Corridor	499	-	-	499	-	-	-	-	-	-	-	-	-	-	-	446	53	-	-	499
	340 TR-18/42: SE 8th St & 216th-218th Ave Corridor Plan***	Corridor	-	211	-	211	-	-	194	-	-	-	-	-	-	-	-	-	17	-	-	211
	340 TR-122: SE 32nd/Issaquah Beaver Lake Road Corridor Improvements***	Corridor	-	-	343	343	-	-	161	-	-	-	-	-	-	-	-	155	27	-	-	343
	340 TR-145: Sahalee Way Corridor Improvements***	Corridor	1,207	-	-	1,207	-	-	-	-	-	-	-	-	-	-	-	965	242	-	-	1,207
	Transportation Capital Improvement Fund (Fund 340) Total		17,999	7,014	12,565	37,578	-	-	14,961	-	-	-	-	-	-	-	441	15,341	6,835	-	-	37,578
	408 SW-601 (SW-05): George Davis Creek Fish Passage & Storm Improvement Project	One-time	1,785	-	-	1,785	-	-	-	-	-	-	-	-	1,173	344	268	-	-	-	-	1,785
	408 SW-605: Queen's Bog Bioretention	One-time	230	766	-	996	-	-	-	-	-	-	-	-	-	-	996	-	-	-	-	996
	408 SW-607: 212th Ave Flooding at Zackuse Headwaters Wetland (ZAK-CIP-9)	One-time	-	-	175	175	-	-	-	-	-	-	-	-	-	-	175	-	-	-	-	175
	408 SW-610 (SW-01): Loree Estates Outfall Diversion	One-time	800	-	-	800	-	-	-	-	-	-	-	-	200	-	600	-	-	-	-	800
	408 SW-611: Phase 1 - Alternative Analysis: Flood Mitigation at 236th Ave SE & SE 22nd St	One-time	-	253	-	253	-	-	-	-	-	-	-	-	-	-	253	-	-	-	-	253
	408 SW-612 (SW-502): SE 24th Street Wetland Complex Bioretention	One-time	59	390	-	449	-	-	-	-	-	-	-	-	-	-	449	-	-	-	-	449
	408 SW-613 (TR-140): 228th Ave NE & NE 8th Roadway Seepage Repair	One-time	60	500	-	560	-	-	-	-	-	-	-	-	-	-	560	-	-	-	-	560
	408 SW-614: Rainbow Lake Culvert	One-time	800	2,173	-	2,973	-	-	-	-	-	-	-	-	350	-	2,623	-	-	-	-	2,973
	408 SW-100: Small Drainage Resolutions Program	Ongoing Program	275	275	275	825	-	-	-	-	-	-	-	-	-	-	825	-	-	-	-	825
	408 SW-200: Storm Pipe Rehabilitation Program	Ongoing Program	1,000	1,000	1,000	3,000	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	3,000
	408 SW-300: Storm Facility Retrofit Program	Ongoing Program	1,518	3,000	2,800	7,318	-	-	-	-	-	-	-	-	665	-	6,653	-	-	-	-	7,318
	408 SW-400: Storm Facility Restoration Program	Ongoing Program	800	800	800	2,400	-	-	-	-	-	-	-	-	-	-	2,400	-	-	-	-	2,400
	408 SW-500: Projects \$50k - \$300k	Ongoing Program	100	400	400	900	-	-	-	-	-	-	-	-	-	-	900	-	-	-	-	900
	408 SW-609: Property Acquisition	Ongoing Program	785																			

Capital Improvement Plan Summary

All amounts in thousands of dollars

Fund	Project Number & Name	Project Type	2027-2028 Budget	2029-2030 Estimate	2031-2032 Estimate	2027-2032 Total	2033-2036 Total*	REET 1	REET 2	MVFT	MMT Tax	KC Parks Levy	Interest Income	Park Impact Fees	Grants	Pass-thru Reimburse	Fund Balance	Existing FB - REET	Existing FB - TIF	Technology Fee	GF Transfer	Total Funding
408	TR-108: Inglewood Hill Road Sidewalk Gap - 213th Ave NE to 216th Ave NE***	Traffic, Safety, & Non-Motorized	382	-	-	382	-	-	-	-	-	-	-	-	-	-	382	-	-	-	-	382
408	TR-144: 228th Ave SE Active Transportation Gap - SE 33rd Ct to SE 40th St***	Traffic, Safety, & Non-Motorized	-	-	1,669	1,669	-	-	-	-	-	-	-	-	-	-	1,669	-	-	-	-	1,669
408	TR-127: Southeast Connector Road Design***	Connection	-	-	53	53	-	-	-	-	-	-	-	-	-	-	53	-	-	-	-	53
408	TR-134: SE 6th Street Improvement Project***	Connection	515	-	-	515	-	-	-	-	-	-	-	-	-	-	515	-	-	-	-	515
408	TR-141: SE 5th Street - Half Street Improvements 224th to 225th***	Connection	-	323	-	323	-	-	-	-	-	-	-	-	-	-	323	-	-	-	-	323
408	TR-142: E Beaver Lake Drive SE Connection to SE Belvedere Way***	Connection	134	562	-	696	-	-	-	-	-	-	-	-	-	-	696	-	-	-	-	696
408	TR-02/03: Issaquah-Pine Lake Road Corridor Plan***	Corridor	166	-	-	166	-	-	-	-	-	-	-	-	-	-	166	-	-	-	-	166
408	TR-18/42: SE 8th St & 216th-218th Ave Corridor Plan***	Corridor	-	70	-	70	-	-	-	-	-	-	-	-	-	-	70	-	-	-	-	70
408	TR-122: SE 32nd/Issaquah Beaver Lake Road Corridor Improvements***	Corridor	-	-	114	114	-	-	-	-	-	-	-	-	-	-	114	-	-	-	-	114
408	TR-145: Sahalee Way Corridor Improvements***	Corridor	402	-	-	402	-	-	-	-	-	-	-	-	-	-	402	-	-	-	-	402
Surface Water Management Fund – Capital Division (Fund 408) Total			11,667	11,361	8,204	31,232	-	-	-	-	-	-	-	-	2,388	344	28,500	-	-	-	-	31,232
501	Equipment and Fleet Capital	Asset Improvement	441	175	416	1,032	228	-	-	-	-	-	-	-	-	-	1,032	-	-	-	-	1,032
Equipment Rental & Replacement Fund (Fund 501) Total			441	175	416	1,032	228	-	-	-	-	-	-	-	-	-	1,032	-	-	-	-	1,032
502	CIPTM001: Dell VxRail Server Replacement	One-time	365	-	-	365	-	-	-	-	-	-	-	-	-	-	365	-	-	-	-	365
502	CIPTM002: Data Center Growth	One-time	-	-	120	120	-	-	-	-	-	-	-	-	-	-	120	-	-	-	-	120
502	CIPTM003: Financial System Upgrade	One-time	212	-	-	212	-	-	-	-	-	-	-	-	-	-	212	-	-	-	-	212
502	CIPTM004: Permitting System Replacement Project	One-time	750	-	-	750	-	-	-	-	-	-	-	-	-	-	100	-	-	650	-	750
502	CIPTM005: iCompass Agenda Management System Upgrade	One-time	55	-	-	55	-	-	-	-	-	-	-	-	-	-	55	-	-	-	-	55
502	CIPTM006: Asset Management System Upgrade	One-time	-	620	-	620	-	-	-	-	-	-	-	-	-	-	620	-	-	-	-	620
502	CIPTM007: Network Replacement (End-of-Life)	One-time	-	150	-	150	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	150
Technology Service Fund (Fund 502) Total			1,382	770	120	2,272	-	-	-	-	-	-	-	-	-	-	1,622	-	-	650	-	2,272
Grand Total**			63,579	56,605	36,625	156,809	43,203	15,440	14,961	7,050	510	3,840	78	1,800	2,388	344	64,398	29,578	6,835	650	8,937	156,809

*Information in the outer years beyond the current 6-year CIP will be determined in future bienniums
**Annual resources do not always equal annual expenditures, as changes are made to the fund balance
***Project is split funded between Funds 340 and 408; Project amounts are split on summary table but combined in individual project details
Note: Amounts listed are in thousands (e.g. \$55 = \$55,000) Each amount is rounded once and every total is the sum of the rounded amounts, so the table adds exactly as shown.

Capital Improvement Plan Details

Facilities Capital Improvement Fund

Fund 301

The Facilities Capital Improvement Fund finances the acquisition, construction, renovation, and major rehabilitation of City-owned facilities and other capital assets that support municipal operations and the delivery of public services. Typical projects include improvements to City Hall, public safety facilities, maintenance and operations facilities, and other general government infrastructure.

Projects included in this fund are identified through facility condition assessments, asset lifecycle replacement schedules, operational needs, long-range planning efforts, and City Council priorities. The Capital Improvement Plan emphasizes the preservation and modernization of existing public facilities while strategically investing in improvements necessary to maintain reliable municipal services, address aging infrastructure, enhance safety and accessibility, and accommodate future service demands.

The Facilities Capital Improvement Fund does not have a dedicated revenue source and is primarily financed through transfers from the General Fund, supplemented by grants, debt financing, and other approved funding sources, when available. Because projects in this fund are primarily focused on preserving and improving existing facilities, they generally have limited impacts on future operating costs.

Facilities Capital Improvement Fund

All amounts in thousands of dollars

Boys & Girls Club: HVAC & Lighting Upgrades

Total Project Cost: 525

Project #: B&G-01

Project Type: Improvement

Fund Source: General Fund Transfer

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2029-Q4

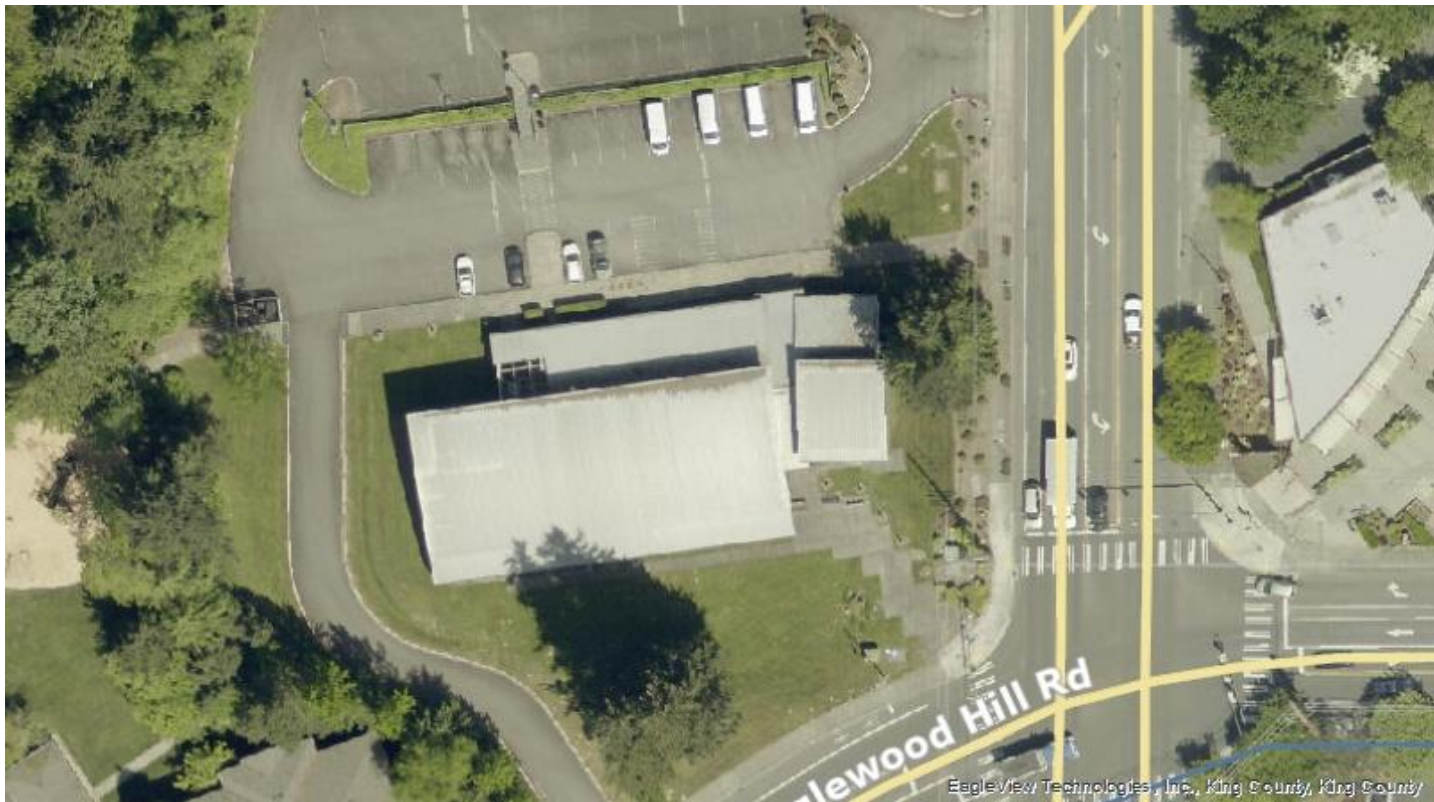
Project Description/Details:

Replace end-of-life HVAC equipment and retrofit the building's lighting and controls to improve energy efficiency, reliability, and occupant comfort. The project will modernize aging building systems, reduce the risk of equipment failures that could disrupt community services, and improve the long-term performance of the facility without increasing recurring operating costs. Construction is currently planned for 2029, with project costs updated to reflect the revised schedule.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	525	-	-	-	525
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
GF Transfer	-	-	525	-	-	-	525

*Project cost obtained from Facility Condition Assessment; estimate only



Facilities Capital Improvement Fund

All amounts in thousands of dollars

Beaver Lake Lodge: Renovation

Total Project Cost: 1,500

Project #: BLL-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance; General Fund Transfer

Anticipated Project Start Date: 2031-Q1

Anticipated Project End Date: 2032-Q4

Project Description/Details:

Renovate the historic Beaver Lake Lodge by replacing aging building systems, including the HVAC system, roof, electrical components, fall protection, air conditioning, and restrooms to improve safety, reliability, and accessibility. The project addresses multiple deficiencies identified in the Facility Condition Assessment, including end-of-life building systems and ADA improvements, helping preserve a heavily used community facility while reducing the risk of unexpected building closures. The lodge was originally constructed in 1932, and these improvements will complement planned sewer connection improvements funded through the Parks Capital Improvement Fund without increasing recurring operating costs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	150	1,350	1,500
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	-	150	1,350	1,500

**Project cost obtained from Facility Condition Assessment; estimate only*



Facilities Capital Improvement Fund

All amounts in thousands of dollars

City Hall: Pump & Plumbing Fixtures

Total Project Cost: 130 **Project #:** CH-01

Project Type: Improvement

Fund Source: General Fund Transfer

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2029-Q2

Project Description/Details:

Investigate the City's domestic water system and replace aging plumbing fixtures and associated equipment throughout City Hall. The project will standardize building systems, improve maintenance efficiency, reduce repair frequency, and enhance long-term reliability by replacing aging components with modern equipment covered by manufacturer warranties. These improvements are expected to reduce maintenance needs without increasing recurring operating costs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	130	-	-	-	130
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
GF Transfer	-	-	130	-	-	-	130



Facilities Capital Improvement Fund

All amounts in thousands of dollars

City Hall: HVAC Upgrades

Total Project Cost: 1,375

Project #: CH-02

Project Type: Improvement

Fund Source: General Fund Transfer

Anticipated Project Start Date: 2028-Q1

Anticipated Project End Date: 2028-Q4

Project Description/Details:

Replace City Hall's aging HVAC system with like-for-like equipment to improve building reliability and maintain essential heating and cooling capacity. The project replaces mechanical equipment that has reached the end of its useful life and will reduce the risk of system failures and associated service disruptions. The project scope has been revised from a fully electrified system to a like-for-like replacement to reflect current City direction while addressing aging equipment and applicable state energy requirements under RCW 70A.45.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	1,375	-	-	-	-	1,375
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
GF Transfer	-	1,375	-	-	-	-	1,375



Facilities Capital Improvement Fund

All amounts in thousands of dollars

City Hall: Plaza Concrete Replacement

Total Project Cost: 2,700 **Project #:** CH-03

Project Type: Improvement

Fund Source: General Fund Transfer

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Replace deteriorated concrete within the City Hall Plaza to address surface damage caused by water infiltration and restore a safe, durable public gathering space. The project will eliminate deteriorating concrete before it creates significant public safety hazards while extending the service life of the plaza through targeted repairs. Following additional engineering evaluation, the project scope has been refined to focus on the most critical areas, resulting in a revised cost estimate and implementation schedule.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	100	2,600	-	-	2,700
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
GF Transfer	-	-	100	2,600	-	-	2,700



Facilities Capital Improvement Fund

All amounts in thousands of dollars

City Hall: Panel Replacement & Lighting Retrofit

Total Project Cost: 50 **Project #:** CH-04

Project Type: Improvement

Fund Source: Unrestricted Fund Balance; General Fund Transfer

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2027-Q2

Project Description/Details:

Replace aging electrical panels and retrofit the building's lighting and lighting controls to improve system reliability and energy efficiency. The project will modernize end-of-life electrical infrastructure while reducing lighting-related power consumption by approximately 50 percent, lowering energy use and improving long-term building performance. Additional energy savings will depend on overall building operations and may be further evaluated through future facility studies.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	50	-	-	-	-	-	50
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	50	-	-	-	-	-	50

*Project cost obtained from Facility Condition Assessment; estimate only



Facilities Capital Improvement Fund

All amounts in thousands of dollars

Fire Station #83 - Issaquah-Pine Lake: Renovation

Total Project Cost: 8,450 **Project #:** FS-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance; General Fund Transfer

Anticipated Project Start Date: 2027-Q3 **Anticipated Project End Date:** 2028-Q4

Project Description/Details:

Renovate Fire Station #83 to replace aging building systems, improve accessibility, modernize operational spaces, and install a photovoltaic energy system. The project will address deficiencies related to ADA compliance, firefighter health and safety, gender-neutral facilities, separation of clean and contaminated spaces, PPE storage, and end-of-life mechanical, electrical, and HVAC systems while improving the long-term functionality of the station. Constructed in 1989, the facility requires significant modernization to maintain reliable emergency services and comply with current operational and building standards.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	7,850	600	-	-	-	-	8,450
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	7,850	-	-	-	-	-	7,850
GF Transfer	-	600	-	-	-	-	600



Facilities Capital Improvement Fund

All amounts in thousands of dollars

MOC: HVAC Upgrades

Total Project Cost: 525

Project #: MOC-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q1

Anticipated Project End Date: 2027-Q4

Project Description/Details:

Install a photovoltaic energy system at the Maintenance and Operations Center to improve energy efficiency and support the City's long-term sustainability goals. The project advances compliance with state energy requirements under RCW 70A.45 while reducing the facility's reliance on purchased electricity and improving long-term operating performance. This work represents one component of the City's broader strategy to modernize public facilities and improve energy resilience.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	525	-	-	-	-	-	525
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	525	-	-	-	-	-	525

*Project cost obtained from Facility Condition Assessment; estimate only



Facilities Capital Improvement Fund

All amounts in thousands of dollars

MOC: HVAC Controls

Total Project Cost: 495

Project #: MOC-03

Project Type: Improvement

Fund Source: General Fund Transfer

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2029-Q4

Project Description/Details:

Replace the existing HVAC control system and building lighting controls at the Maintenance and Operations Center to improve building performance, occupant comfort, and operational efficiency. The project will modernize outdated control systems, improve compliance with current building codes, and provide more reliable operation of the facility's Dedicated Outside Air System (DOAS). Project costs have been refined through an engineering evaluation, and the improvements are not expected to increase recurring operating costs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	495	-	-	-	495
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
GF Transfer	-	-	495	-	-	-	495

*Project cost obtained from Facility Condition Assessment; estimate only



Facilities Capital Improvement Fund

All amounts in thousands of dollars

Capital Replacement Program

Total Project Cost: 1,500

Project #: MULT-02

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide ongoing funding to replace or repair aging building systems and infrastructure that are identified through the City's Facility Condition Assessment but are not included in other capital projects. Potential improvements include mechanical, electrical, and plumbing system replacements, generators, lighting upgrades, exterior repairs, fencing, and other lifecycle improvements needed to maintain safe and reliable city facilities. Funding priorities will be refined as additional facility assessments are completed, particularly the ongoing evaluation of Building 120, and project scope will be adjusted based on future Council direction.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	250	250	250	250	250	250	1,500
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	250	250	250	250	250	250	1,500



Fleet Electrification Infrastructure Upgrades

Total Project Cost: 3,075

Project #: MULT-03

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2032-Q1

Anticipated Project End Date: 2032-Q4

Project Description/Details:

Design and construct the electrical infrastructure needed to support the City's long-term transition to an electric vehicle fleet at the Maintenance and Operations Center. The project will expand electrical capacity and install supporting infrastructure identified in the 2025 Fleet Electrification Study, enabling future replacement of gasoline-powered vehicles with electric vehicles as they reach the end of their service lives. This investment establishes the foundation necessary to implement the City's fleet electrification strategy while maintaining reliable fleet operations.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	-	3,075	3,075
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	-	-	3,075	3,075

**Project cost obtained from Facility Condition Assessment; estimate only*



EagleView Technologies, Inc., King County, King County

Facilities Capital Improvement Fund

All amounts in thousands of dollars

Sween House: Demolition

Total Project Cost: 315 **Project #:** SW-01

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q2 **Anticipated Project End Date:** 2027-Q4

Project Description/Details:

Demolish the Sween House to eliminate an unused building that would otherwise require significant infrastructure upgrades and ongoing maintenance. Removing the structure avoids future costs associated with required sewer connections and other regulatory improvements while preparing the property for future public use. Following demolition, the site is anticipated to be incorporated into Lower Commons and may accommodate a future extension of SE 6th Street, although no additional improvements are currently planned.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	315	-	-	-	-	-	315
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	315	-	-	-	-	-	315



Facilities Capital Improvement Fund

All amounts in thousands of dollars

South Yard: Improvements for MOC Usage

Total Project Cost: 150 **Project #:** SY-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q2 **Anticipated Project End Date:** 2027-Q3

Project Description/Details:

Improve the South Yard by installing permanent fencing, security cameras, pavement, and site improvements to expand operational capacity for Public Works. The project will improve security, functionality, and operational efficiency while allowing maintenance crews to better support service delivery on the south side of the City. These improvements maximize the usefulness of an existing City property while supporting the long-term operational needs of the Maintenance and Operations Center.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	150	-	-	-	-	-	150
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	150	-	-	-	-	-	150



Parks Capital Improvement Fund

Fund 302

The Parks Capital Improvement Fund finances the acquisition, planning, design, development, construction, renovation, expansion, and major rehabilitation of the City's parks, recreation facilities, trails, open spaces, and related public amenities. Typical projects include park development, athletic field improvements, playground replacements, trail construction and rehabilitation, facility renovations, shoreline improvements, community gardens, natural area preservation, and other capital investments that enhance recreational opportunities and preserve public assets.

Projects included in this fund are identified through the [Parks, Recreation and Open Space \(PROS\) Plan](#), facility condition assessments, asset lifecycle replacement schedules, master planning efforts, operational needs, recommendations from the Parks Commission, and City Council priorities. The Capital Improvement Plan emphasizes balancing the preservation and long-term improvement of existing park assets with strategic investments that expand recreational opportunities, improve accessibility, enhance public safety, and meet the community's evolving needs.

Primary funding sources for the Parks Capital Improvement Fund include Real Estate Excise Tax (REET), Park Impact Fees, the King County Parks Levy, federal, state, and local grants, and other eligible revenues. While many projects focus on preserving and improving existing facilities, new park development, expansion, and major facility improvements may result in additional operating and maintenance costs.

Parks Capital Improvement Fund

All amounts in thousands of dollars

Beaver Lake Park Athletic Field Improvements

Total Project Cost: 27,300

Project #: BLPK-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: REET; Real Estate Excise Tax; King County Parks Levy; Parks Impact Fees

Anticipated Project Start Date: 2028-Q1

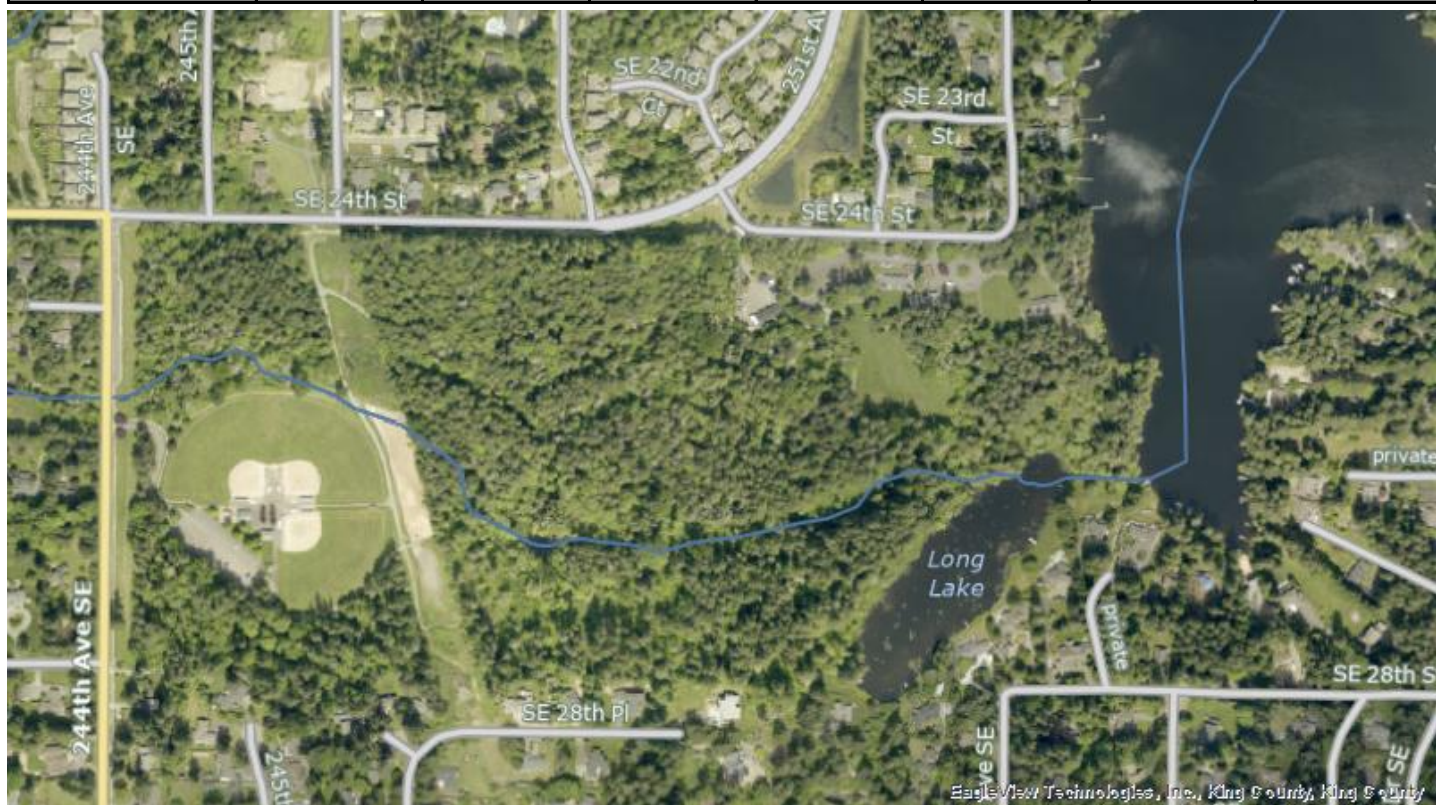
Anticipated Project End Date: 2030-Q4

Project Description/Details:

Upgrade the Beaver Lake Park athletic complex by reconfiguring the baseball fields into synthetic turf fields, adding a new lighted multi-use synthetic turf field, installing new irrigation and drainage, and expanding and resurfacing adjacent parking. These improvements will extend usable hours, reduce rainouts and weather-related closures, lower daily maintenance, and increase availability for community programming and rentals while extending the life of aging infrastructure. As one of the City's most heavily used athletic complexes, delaying improvements will increase maintenance demands and the likelihood of significant repairs to the nearly 30-year-old fields and irrigation system.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	2,500	8,800	16,000	-	-	27,300
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Pk Impact Fees	-	-	300	300	-	-	600
KC Parks Levy	-	-	640	640	-	-	1,280
REET 1	-	-	2,813	2,889	-	-	5,702
Fund Bal - REET	-	2,500	4,015	-	-	-	6,515
Fund Balance	-	-	1,032	12,171	-	-	13,203



Parks Capital Improvement Fund

All amounts in thousands of dollars

Beaver Lake Park Lakeside Improvements

Total Project Cost: 2,600

Project #: BLPK-02

Project Type: Improvement

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax; King County Parks Levy; Parks Impact Fees

Anticipated Project Start Date: 2031-Q1

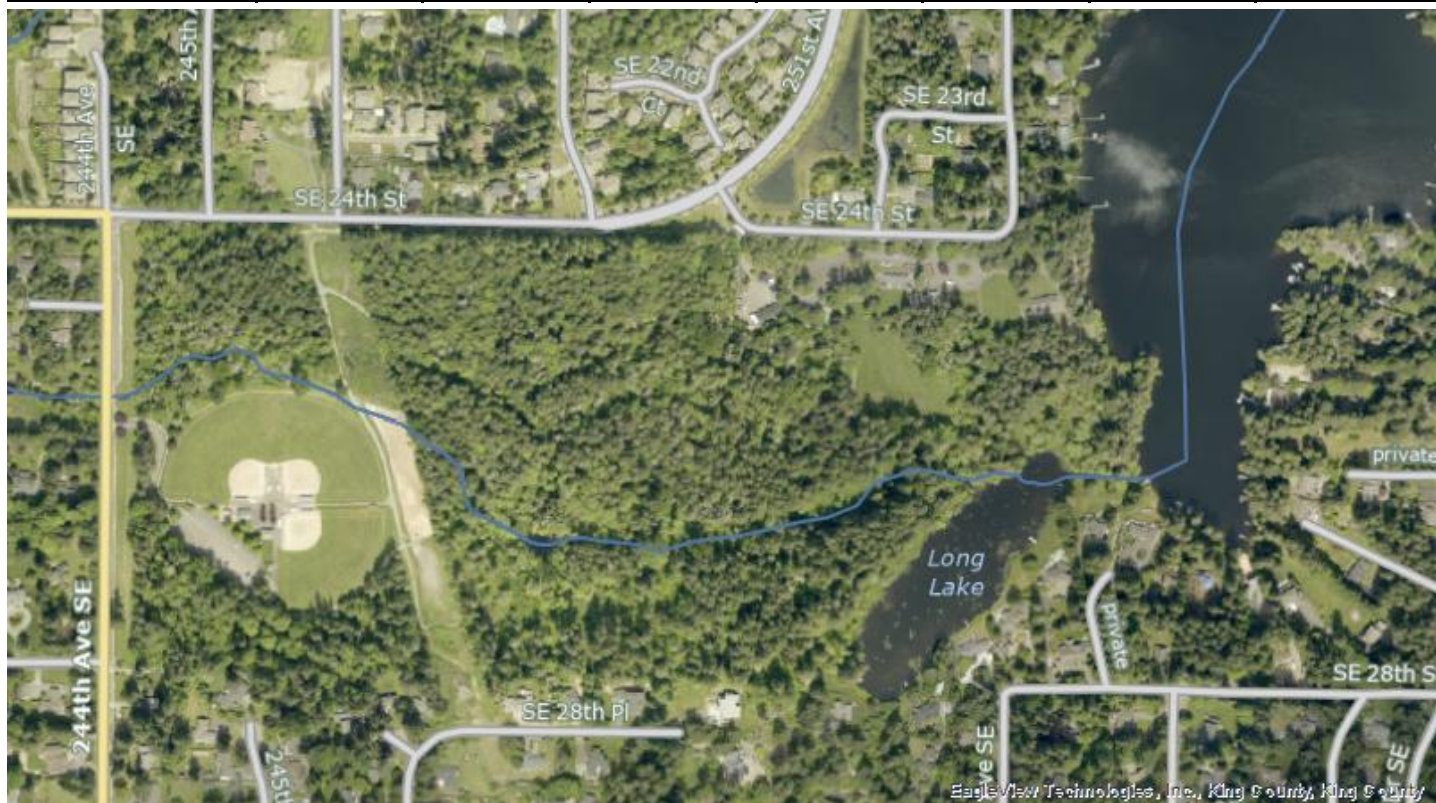
Anticipated Project End Date: 2033-Q2

Project Description/Details:

Construct shoreline restoration, parking lot expansion, utility upgrades, a new playground, trail improvements, and landscaping enhancements to modernize the Beaver Lake Park lakeside area. The project will improve public access, expand recreational opportunities, enhance environmental stewardship, and replace aging infrastructure, with sewer and utility improvements the highest priority to support future development. The 2027-2032 CIP includes approximately \$2.6 million for initial improvements; full implementation of the long-term vision is expected to require an additional \$12.8 million beyond 2032, with future phases including additional recreational amenities and site enhancements.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	600	2,000	2,600
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Pk Impact Fees	-	-	-	-	300	300	600
KC Parks Levy	-	-	-	-	300	640	940
REET 1	-	-	-	-	-	1,044	1,044
Fund Bal - REET	-	-	-	-	-	16	16



Parks Capital Improvement Fund

All amounts in thousands of dollars

Big Rock Park South Phase 1 Improvements

Total Project Cost: 7,000

Project #: BRPS-01

Project Type: One-time

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax; King County Parks Levy; Parks Impact Fees

Anticipated Project Start Date: 2027-Q1

Anticipated Project End Date: 2028-Q4

Project Description/Details:

Construct the first phase of improvements at Big Rock Park South, focused on opening the entire park to the public through parking, infrastructure, and stormwater/roadway improvements, along with trail improvements and other park amenities. Building renovations will be kept to a minimum, if necessary, and some existing buildings may be demolished, closed to the public, or used for maintenance. The project expands recreational opportunities, improves public access and park functionality, advances implementation of the adopted park master plan, and supports nature-based recreation. Additional master plan elements, are anticipated beyond the current Capital Improvement Plan as funding becomes available, and future operating costs for proposed buildings will be evaluated through the ongoing market analysis.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	2,000	5,000	-	-	-	-	7,000
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Pk Impact Fees	300	300	-	-	-	-	600
KC Parks Levy	640	640	-	-	-	-	1,280
REET 1	1,060	2,755	-	-	-	-	3,815
Fund Bal - REET	-	1,305	-	-	-	-	1,305



Parks Capital Improvement Fund

All amounts in thousands of dollars

Ebright Creek Park Boardwalk Trail

Total Project Cost: 125

Project #: EBP-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2030-Q4

Project Description/Details:

Replace approximately 315 linear feet of deteriorated boardwalk decking and top rails along the northeast boardwalk to maintain safe and reliable public access through Ebright Creek Park. The project will address widespread deterioration of the boardwalk surface while preserving an important trail connection and will include evaluation of the supporting structure with localized repairs completed as needed to maintain its safety and structural integrity. Completing these improvements will extend the useful life of the boardwalk, reduce ongoing maintenance needs, and help avoid more extensive reconstruction in the future.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	50	75	-	-	125
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	50	75	-	-	125



Eagle View Technologies, Inc., King County, King County

Parks Capital Improvement Fund

All amounts in thousands of dollars

Evans Creek Preserve - Trail System & Habitat Improvements

Total Project Cost: 500 **Project #:** ECP-01

Project Type: One-time

Fund Source: Existing Fund Balance: REET

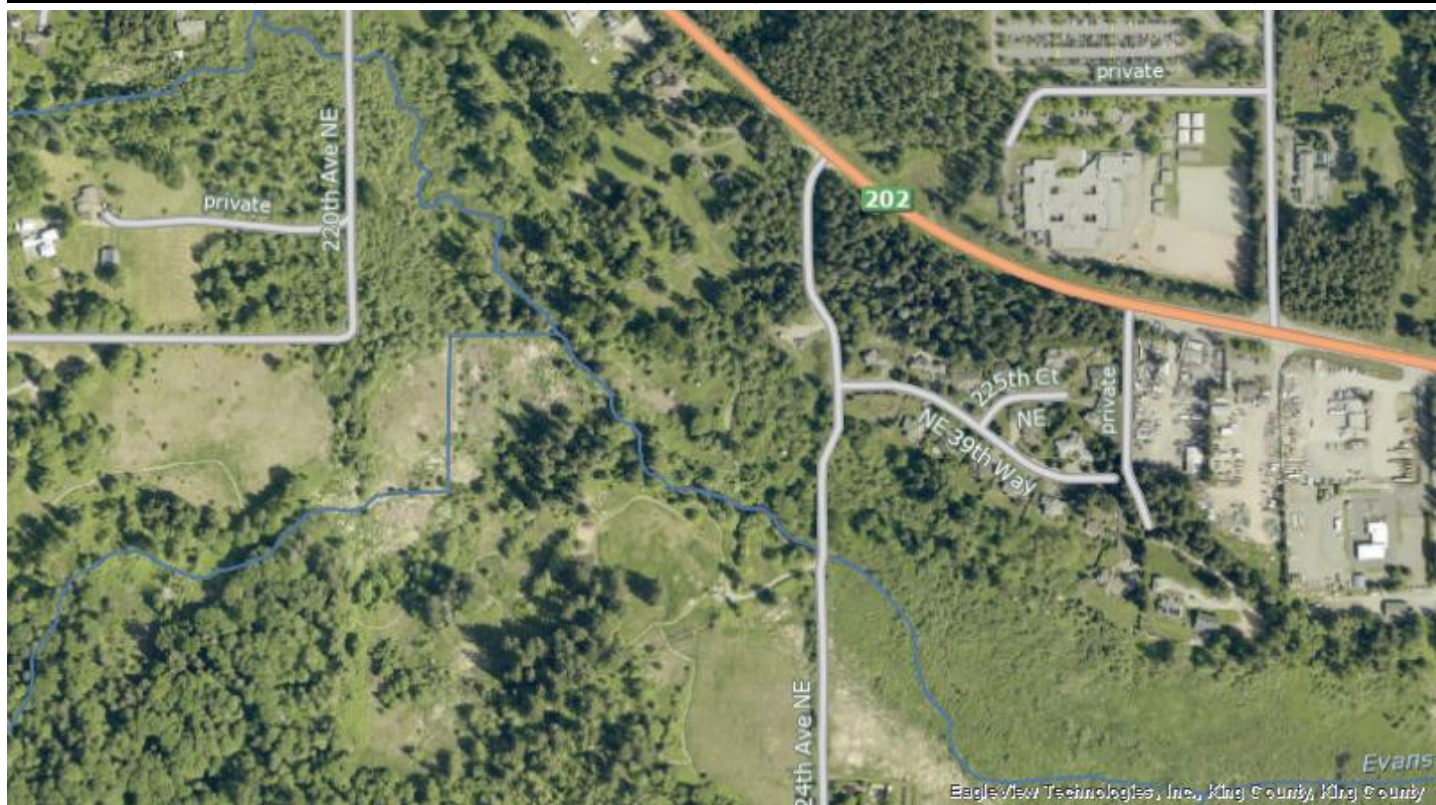
Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

Project Description/Details:

Develop and construct a new trail connection between the Williams Pipeline Trail and Evans Creek Preserve, restore continuity along the existing trail corridor, and update wayfinding signage throughout the Preserve. The project will improve regional trail connectivity, expand public access to nature-based recreation, restore an area previously impacted by drainage events, and support long-term habitat stewardship while minimizing environmental impacts. The project has received a Determination of Non-Significance (DNS) under SEPA, allowing the City to move forward with implementation while continuing to protect the Preserve's natural resources.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	100	400	-	-	-	-	500
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	100	400	-	-	-	-	500



Parks Capital Improvement Fund

All amounts in thousands of dollars

East Sammamish Park Parking Lot

Total Project Cost: 750

Project #: ESP-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2030-Q3

Project Description/Details:

Repair, resurface, and restripe the East Sammamish Park parking lot to improve safety, accessibility, and long-term pavement performance. The project will address pavement damage, settlement, deteriorated subgrade, damaged curbs, faded striping, and ADA accessibility deficiencies, including improving the pedestrian route from the parking lot into the park. Completing these improvements now will preserve the parking lot, reduce future maintenance costs, and help avoid more extensive pavement, curb, and subgrade repairs as deterioration continues.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	150	600	-	-	750
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	150	600	-	-	750



Parks Capital Improvement Fund

All amounts in thousands of dollars

East Sammamish Park Playground

Total Project Cost: 1,250

Project #: ESP-02

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2030-Q3

Project Description/Details:

Replace the aging playground with new equipment and complete supporting improvements such as upgraded play surfacing, stormwater improvements, and accessibility enhancements where appropriate. The existing playground has exceeded its expected service life and requires increasing maintenance to keep components in service, while replacement parts have become difficult to obtain, making it more challenging to maintain a safe and reliable play environment. The project will provide a modern, safe, and accessible playground that better serves the community while reducing maintenance needs and improving compliance with current accessibility standards.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	250	1,000	-	-	1,250
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	250	1,000	-	-	1,250



Parks Capital Improvement Fund

All amounts in thousands of dollars

Klahanie Park - SE 32nd Street Trail

Total Project Cost: 580 **Project #:** KP-01

Project Type: Improvement

Fund Source: Existing Fund Balance: REET

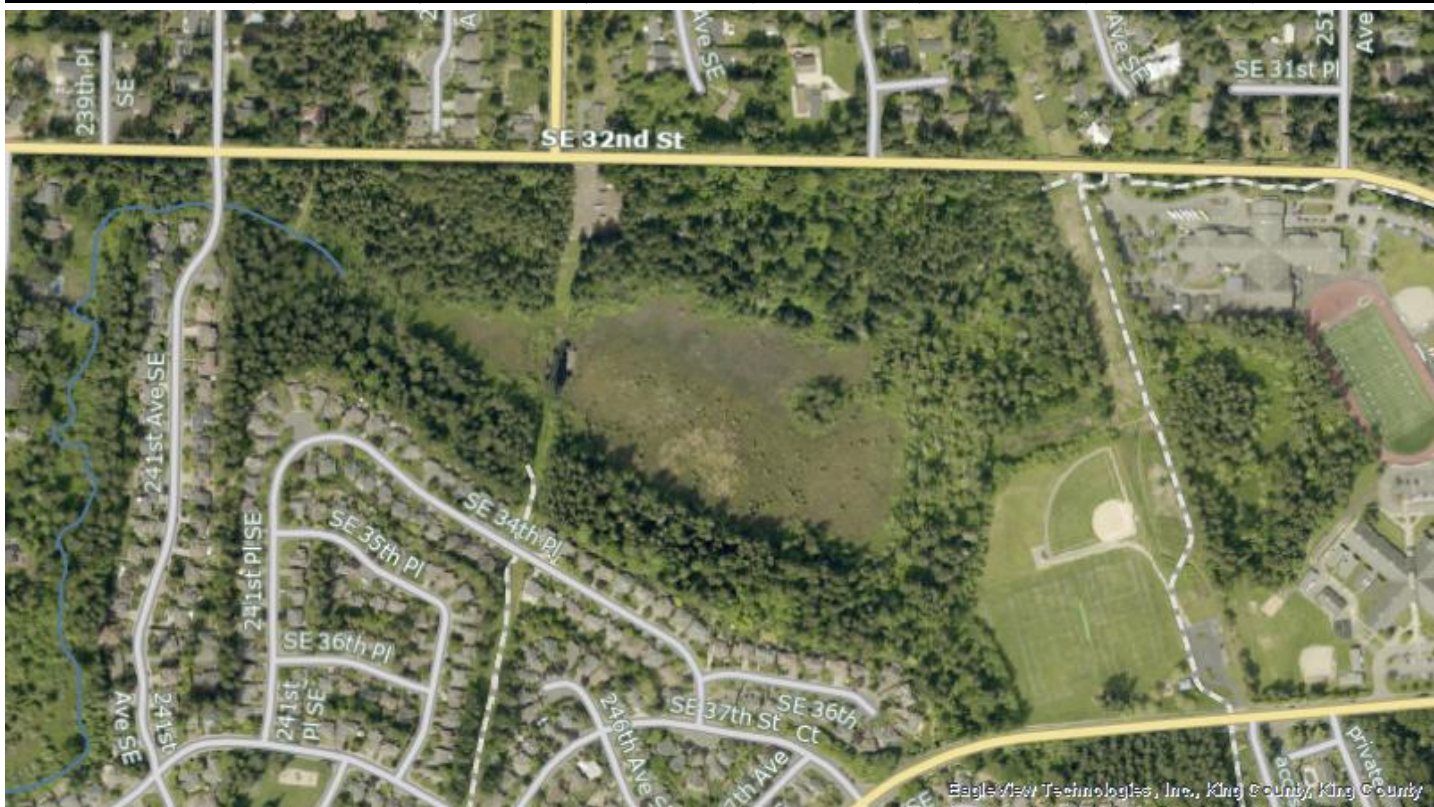
Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

Project Description/Details:

Replace approximately 2,000 linear feet of asphalt trail that has been damaged by tree root intrusion to improve pedestrian safety and preserve an important neighborhood trail connection. The project will restore a smooth and accessible walking surface while balancing long-term trail performance with preservation of the surrounding natural environment and incorporating applicable accessibility requirements. Completing these improvements will extend the life of the trail, improve the user experience, and reduce ongoing maintenance associated with deteriorating pavement.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	200	380	-	-	-	-	580
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	200	380	-	-	-	-	580



Parks Capital Improvement Fund

All amounts in thousands of dollars

Klahanie Park Phase 1 Improvements

Total Project Cost: 2,600 **Project #:** KP-02

Project Type: Improvement

Fund Source: Real Estate Excise Tax; King County Parks Levy

Anticipated Project Start Date: 2031-Q1 **Anticipated Project End Date:** 2033-Q4

Project Description/Details:

Construct the first phase of improvements at Klahanie Park, including natural grass cricket and soccer fields with synthetic turf cricket pitches, an accessible loop trail, perimeter fencing, picnic and seating areas, parking, entrance improvements, and supporting stormwater infrastructure. The project will expand athletic and recreational opportunities, improve park accessibility and supporting infrastructure, and implement the first phase of the adopted Klahanie Park Master Plan. The 2027-2032 CIP includes \$2.6 million for Phase 1 improvements; however, completion of the remaining improvements is expected to require an additional \$12.8 million beyond 2032, including future athletic, playground, and park support facilities.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	600	2,000	2,600
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
KC Parks Levy	-	-	-	-	340	-	340
REET 1	-	-	-	-	260	2,000	2,260



Parks Capital Improvement Fund

All amounts in thousands of dollars

Capital Repair/Replacement Program

Total Project Cost: 1,200

Project #: PK-01

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide ongoing funding to repair, replace, and renew aging park facilities, structures, and equipment throughout the City's park system. The program helps maintain safe, functional, and reliable public assets by addressing capital repair needs proactively, extending infrastructure life and reducing the likelihood of costly emergency repairs or premature full replacement. Projects will be prioritized annually based on asset condition, safety, operational needs, regulatory requirements, and available funding to ensure limited resources are directed toward the City's highest-priority capital maintenance needs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	200	200	200	200	200	200	1,200

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	-	-	-	-	200	-	200
Fund Bal - REET	200	200	-	-	-	200	600
Fund Balance	-	-	200	200	-	-	400



Environmental Interpretation/Habitat Certification Signage

Total Project Cost: 30 **Project #:** PK-02

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Provide funding for environmental interpretation and habitat certification projects throughout the City's park system, including interpretive signage and recognition of habitat restoration efforts as opportunities arise. The program promotes environmental education, encourages stewardship of natural resources, and highlights the City's commitment to protecting and restoring park habitats while providing flexibility to respond to emerging partnerships and conservation initiatives. Specific projects will be identified as opportunities develop, allowing the City to address future priorities without requiring separate appropriations for each individual project.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	10	-	10	-	10	-	30
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	-	-	-	-	10	-	10
Fund Bal - REET	10	-	-	-	-	-	10
Fund Balance	-	-	10	-	-	-	10

At Home in the Trees

Who lives in these trees? Known as western redcedar (*Thuja plicata*), the trees around you provide important habitat for many types of animals. These animals use different parts of western redcedars as their home. Songbirds find shelter in high branches, while small mammals like squirrels and raccoons sometimes create nests in natural cavities (or holes) in the tree's trunk. Owls perch in the green foliage, and woodpeckers feast on insects and sap in the tree's bark.

Can you spot any animals in their tree homes?

Who Made These Holes?
The holes you see in these tree trunks are made by red-breasted sapsuckers, a species of woodpecker. Like their name suggests, sapsuckers love tree sap. To reach the sticky sap, they use their beaks to drill small holes in a tree's bark and then lap up sap and insects with their bristly tongues. Look closely at the trees. Can you find any sapsucker holes?

Chestnut-Backed Chickadee
Parus rufescens

Barred Owl
Strix varia

Red-Breasted Sapsucker
Sphyrapicus ruber

Douglas Squirrel
Tamiasciurus douglasii

The Historic Board House

Big Rock Park Central

Sammamish
Parks and Recreation
WHERE NATURE MEETS CIVILIZATION

Parks Capital Improvement Fund

All amounts in thousands of dollars

Future Trail Connections

Total Project Cost: 1,500

Project #: PK-03

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide funding for future trail projects identified through the Parks, Recreation and Open Space Plan and Transportation Master Plan to improve connections between neighborhoods, parks, schools, and other community destinations. This program provides flexibility to advance priority trail projects as funding opportunities, partnerships, and community needs evolve while supporting the City's long-term vision for a connected trail network. Individual projects will be selected based on adopted planning priorities, feasibility, environmental considerations, available funding, and opportunities that arise during the planning period.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	250	250	250	250	250	250	1,500

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	-	-	-	-	250	140	390
Fund Bal - REET	250	250	-	-	-	110	610
Fund Balance	-	-	250	250	-	-	500



Parks Capital Improvement Fund

All amounts in thousands of dollars

Parks Building Demolition

Total Project Cost: 275

Project #: PK-04

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q2

Anticipated Project End Date: 2029-Q4

Project Description/Details:

Demolish the aging residential structure located at Big Rock Park North and restore the site for future park use. Removing the building will eliminate ongoing maintenance and liability, reduce operating costs, and prepare the property for future passive park improvements consistent with the long-term vision for the site. The project includes any required environmental review, permitting, demolition, and site restoration, with the ultimate use of the property to be determined through future park planning efforts.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	275	-	-	-	275
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	275	-	-	-	275



Parks Capital Improvement Fund

All amounts in thousands of dollars

Parks Barrier Removal (ADA Transition Plan)

Total Project Cost: 1,050 **Project #:** PK-05

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Provide ongoing funding to remove accessibility barriers identified in the City's ADA Transition Plan and improve access throughout the park system. The program will enhance equitable access to parks and recreational facilities by prioritizing projects that address significant accessibility barriers, improve visitor safety, and increase access to park amenities and services. Individual projects will be selected based on the City's ADA Transition Plan, available funding, regulatory requirements, and the greatest opportunity to improve accessibility for park users.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	175	175	175	175	175	175	1,050
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	-	-	-	-	175	-	175
Fund Bal - REET	175	175	-	-	-	175	525
Fund Balance	-	-	175	175	-	-	350



Parks Capital Improvement Fund

All amounts in thousands of dollars

Pine Lake Park Dock

Total Project Cost: 485

Project #: PLP-01

Project Type: Improvement

Fund Source: Existing Fund Balance: REET

Anticipated Project Start Date: 2027-Q1

Anticipated Project End Date: 2028-Q4

Project Description/Details:

Replace the deteriorated wood decking, fascia, fasteners, and handrail cap on the Pine Lake Park dock with durable, all-weather materials to improve safety and extend the life of the facility. The project will preserve a popular waterfront amenity by improving accessibility and reducing maintenance needs while evaluating the underlying dock structure and completing localized repairs where necessary. Material selection will emphasize long-term durability, compatibility with the existing structure, and reduced lifecycle maintenance while maintaining the character and function of the dock.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	185	300	-	-	-	-	485
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	185	300	-	-	-	-	485



Parks Capital Improvement Fund

All amounts in thousands of dollars

Pine Lake Park Parking Lot

Total Project Cost: 305

Project #: PLP-02

Project Type: Improvement

Fund Source: Existing Fund Balance: REET

Anticipated Project Start Date: 2027-Q3

Anticipated Project End Date: 2028-Q3

Project Description/Details:

Repair, seal coat, and restripe the Pine Lake Park parking lot while improving ADA-compliant pedestrian access between accessible parking stalls and park amenities. The project will address localized pavement damage, settlement, deteriorated subgrade, faded pavement markings, and accessibility deficiencies, improving safety and extending the useful life of the parking lot. Completing these improvements now will reduce future maintenance costs, preserve public access, and help avoid more extensive pavement and subgrade repairs as the facility continues to age.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	95	210	-	-	-	-	305
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	95	210	-	-	-	-	305



Parks Capital Improvement Fund

All amounts in thousands of dollars

Pine Lake Park Playground

Total Project Cost: 1,350

Project #: PLP-03

Project Type: Improvement

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q1

Anticipated Project End Date: 2028-Q4

Project Description/Details:

Replace the aging playground with modern play equipment, with potential supporting improvements such as upgraded play surfacing, stormwater improvements, and accessibility enhancements where appropriate. The existing playground has experienced significant wear over approximately 25 years of service, and replacement parts have become increasingly difficult to obtain, making long-term maintenance more challenging and increasing the potential for extended closures. The project will provide a safe, accessible, and engaging play environment while improving durability, reducing maintenance needs, and meeting current accessibility standards.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	500	850	-	-	-	-	1,350
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	459	-	-	-	-	-	459
Fund Bal - REET	41	850	-	-	-	-	891



Parks Capital Improvement Fund

All amounts in thousands of dollars

Pine Lake Park Restroom ADA Compliant Upgrade

Total Project Cost: 670 **Project #:** PLP-04

Project Type: Improvement

Fund Source: Existing Fund Balance: REET

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

Project Description/Details:

Construct a new ADA-compliant restroom and outdoor shower facility to improve accessibility and visitor amenities at Pine Lake Park. The project will add modern infrastructure designed to meet current accessibility and building code requirements, enhancing convenience and improving the overall park experience for visitors. The facility will provide reliable public amenities that better support one of the City's most heavily used waterfront parks.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	300	370	-	-	-	-	670
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	300	370	-	-	-	-	670



Parks Capital Improvement Fund

All amounts in thousands of dollars

Sammamish Commons Vegetable Garden

Total Project Cost: 600

Project #: SC-01

Project Type: Improvement

Fund Source: Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q1

Anticipated Project End Date: 2027-Q4

Project Description/Details:

Replace aging infrastructure within the Lower Commons community vegetable garden, including raised planting beds, irrigation components, fencing, and site surfacing as needed. The project addresses deferred maintenance while preserving a valued community amenity that supports gardening, community engagement, and outdoor recreation. Completing these improvements will improve functionality, accessibility, and long-term durability while reducing maintenance needs associated with aging infrastructure.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	600	-	-	-	-	-	600
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	600	-	-	-	-	-	600



Parks Capital Improvement Fund

All amounts in thousands of dollars

Sammamish Commons Trail Connections Phase 1

Total Project Cost: 385 **Project #:** SC-02

Project Type: One-time

Fund Source: Unrestricted Fund Balance; Real Estate Excise Tax

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2031-Q4

Project Description/Details:

Construct the first phase of a trail connection between Lower Sammamish Commons and Big Rock Park to improve pedestrian access and strengthen connections between parks, open spaces, and the City's expanding trail network. The project advances the goals of the Parks, Recreation and Open Space Plan by improving connectivity while providing opportunities for future trail extensions and additional amenities as funding becomes available. Final project scope, alignment, and schedule will be refined during design and feasibility studies and will depend on property rights, easements, permitting requirements, environmental considerations, and coordination with adjacent property owners.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	100	100	185	-	385
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
REET 1	-	-	-	-	185	-	185
Fund Balance	-	-	100	100	-	-	200



Parks Capital Improvement Fund

All amounts in thousands of dollars

Sammamish Landing Park Bulkhead & Shoreline

Total Project Cost: 640 **Project #:** SL-01

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Repair and upgrade the existing pier bulkhead and adjacent shoreline to address erosion, wave damage, and weather-related deterioration affecting the City's waterfront infrastructure. The project will protect public access, preserve shoreline facilities, reduce the risk of additional erosion, and help avoid more costly repairs resulting from continued deterioration. The final scope of work will be determined following engineering evaluations, shoreline assessments, environmental review, and permitting to ensure the improvements comply with applicable regulatory requirements and provide long-term shoreline stability.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	240	400	-	-	640
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	240	400	-	-	640



Sammamish Landing Parking Lot

Total Project Cost: 135

Project #: SL-02

Project Type: Improvement

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q4

Anticipated Project End Date: 2030-Q3

Project Description/Details:

Repair the collapsed portion of the Sammamish Landing parking lot, remove the existing steel plate, and complete pavement repairs, seal coating, curb repairs, and restriping to maintain safe and reliable public access. The project will address localized pavement damage, settlement, deteriorated subgrade, damaged curbs, and faded pavement markings, improving safety while extending the useful life of the parking facility. Completing these improvements proactively will reduce ongoing maintenance needs and help prevent more extensive pavement, curb, and subgrade repairs as deterioration continues.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	25	110	-	-	135
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	25	110	-	-	135



Transportation Capital Improvement Fund

Fund 340

The Transportation Capital Improvement Fund finances the planning, design, construction, rehabilitation, preservation, and improvement of the City's transportation infrastructure. Typical investments include roadway improvements, traffic safety enhancements, non-motorized facilities, corridor improvements, transportation system connectivity, and other capital projects that support mobility, accommodate future growth, improve public safety, and preserve the City's transportation assets.

Transportation projects are identified through adopted plans and studies, asset condition and operational needs, community input, and City Council priorities. Key planning documents include the [Comprehensive Plan](#), [Transportation Master Plan](#), [Sammamish Transit Plan](#), [Bike and Pedestrian Mobility Plan](#), [Town Center Plan](#), and corridor studies. Staff evaluate potential projects based on factors including project need and urgency, available funding, project prioritization and scoring, development activity, community input, grant opportunities, and equity. Projects that cannot be accommodated within the six-year financially constrained program may be considered for longer-term or unfunded project lists and future updates to the City's transportation plans.

The [Transportation Improvement Plan \(TIP\)](#) is the transportation component of the City's Capital Improvement Plan and provides a financially constrained six-year program of transportation capital projects and programs. The TIP is updated annually to reflect changes in anticipated revenues, project costs, project schedules, planning priorities, project development, and other relevant conditions. State law ([RCW 35.77.010](#)) requires cities to adopt and annually update a six-year transportation improvement program, following public hearings, consistent with the City's Comprehensive Plan, and before July 1 of each year. The adopted program is filed with the Secretary of Transportation not more than thirty days after adoption. Individual projects and programs are authorized and funded through the City's biennial budget process.

The primary funding sources for the Transportation Capital Improvement Fund include Real Estate Excise Tax (REET), Transportation Impact Fees (TIF), mitigation fees, grants, and other eligible funding partnerships. These funding sources have varying restrictions and eligibility requirements that are considered when projects are prioritized and scheduled. The City takes a conservative approach to revenue forecasting to maintain a financially constrained transportation program.

Transportation Impact Fees are restricted to eligible transportation capacity projects associated with new development and cannot be used for maintenance or rehabilitation projects. The City's Impact Fee Study identifies the portion of eligible project costs that may be funded through TIF based on the extent to which a project's need is attributable to future growth. TIF revenues are also subject to statutory expenditure timelines. As a result, projects with greater TIF eligibility, particularly projects that provide new transportation connections and capacity, are important components of the City's capital program.

REET provides an additional source of funding for eligible transportation capital projects. For planning purposes, the City has historically used a conservative assumption of approximately \$3 million annually in REET available for transportation capital investments. Actual collections may vary based on real estate market activity and other economic conditions.

The Transportation Capital Improvement Fund's six-year program balances investments in new and expanded transportation infrastructure with the preservation and rehabilitation of existing assets. Project schedules and funding allocations may change as projects advance through design, cost estimates are refined, funding opportunities arise, and priorities or other conditions change. The CIP therefore provides a current, financially constrained framework for transportation investment while allowing the City to adjust individual projects through future budget and annual TIP update processes.

Transportation Capital Improvement Fund

All amounts in thousands of dollars

School Access Improvement Program

Total Project Cost: 2,400 **Project #:** TR-C

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Implement projects identified in the City's Bicycle & Pedestrian Plan to expand bicycle and pedestrian facilities near schools through smaller-scale improvements that provide safe access for students walking and biking. The program focuses on filling gaps and expanding school walk zones, improving safety and connectivity, and supporting multimodal transportation options for students and families. Because projects are generally smaller in scale, multiple improvements can be bundled together to achieve greater design and construction efficiency.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	400	400	400	400	400	400	2,400
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	376	-	-	376	-	752
Fund Bal - TIF	24	24	24	24	24	24	144
REET 2	376	-	376	376	-	376	1,504



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Safety and Speed Management Program

Total Project Cost: 600 **Project #:** TR-E

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Implement transportation projects that reduce vehicle speeds and improve safety on arterial, collector, and neighborhood roadways throughout the City. The program uses speed and crash data to identify locations where improvements are needed, while the Neighborhood Traffic Management Program, a subset of the Safety and Speed Management Program, provides a focused approach to improving non-motorized safety within residential neighborhoods through collaboration among residents, Public Works, and the Police Department. The 2027–2028 program includes projects such as Shore Lane, and the ongoing program provides flexibility to address emerging safety concerns and prioritize improvements based on available data and community needs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	100	100	100	100	100	100	600
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	100	100	-	-	100	-	300
REET 2	-	-	100	100	-	100	300



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Streetlight Enhancement Program

Total Project Cost: 200 **Project #:** TR-F

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

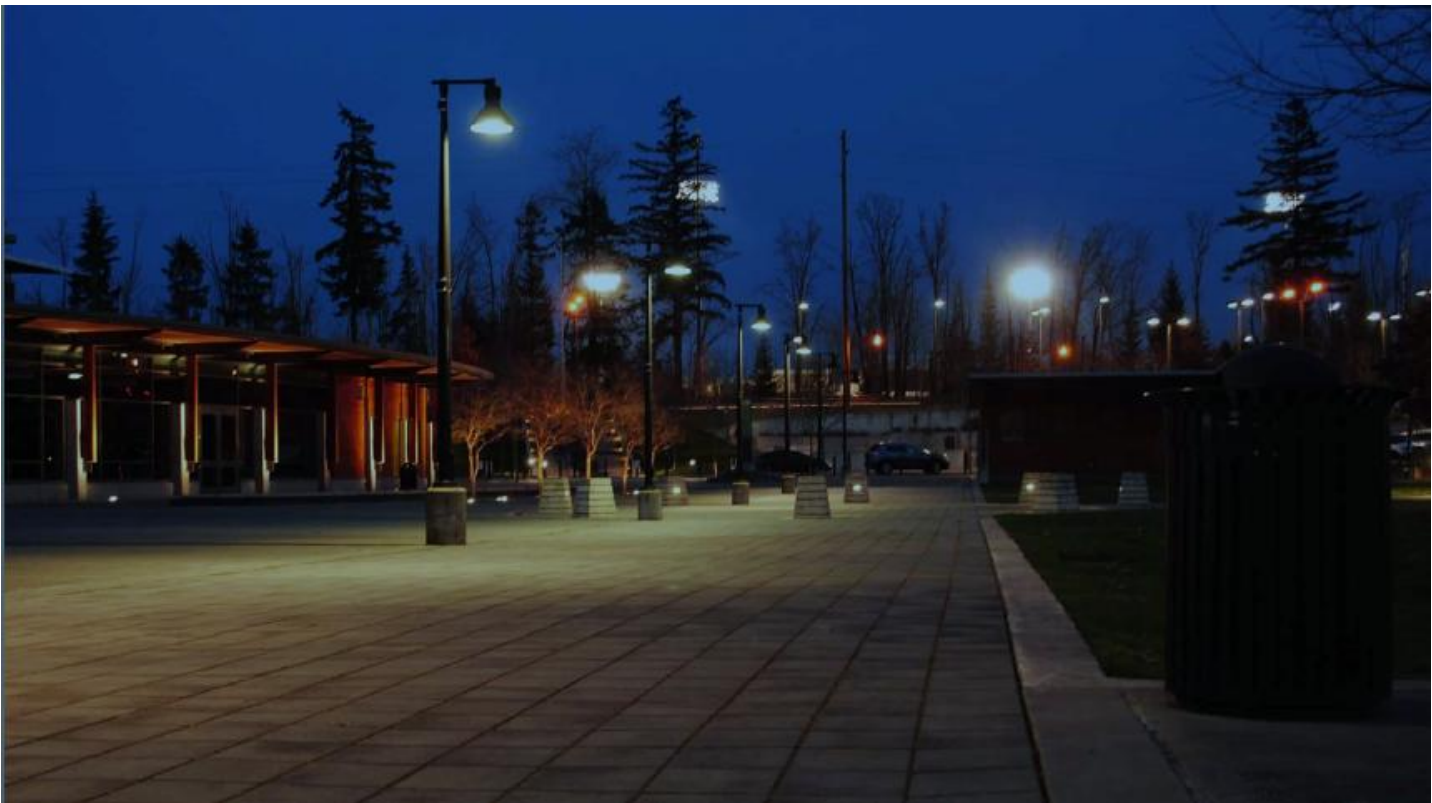
Project Description/Details:

Implement improvements identified through the City's Citywide Streetlight Enhancement Plan to improve visibility, safety, and access for pedestrians, bicyclists, transit users, and vehicles. The City maintains more than 500 streetlights, primarily along arterial roadways, and the enhancement plan evaluates existing conditions and identifies opportunities to improve lighting throughout the transportation network. The program will allow the City to prioritize lighting improvements that enhance safety and visibility while supporting access to transit and other community services.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	50	50	50	50	-	-	200

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	50	50	-	-	-	-	100
REET 2	-	-	50	50	-	-	100



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Intelligent Transportation Systems Program

Total Project Cost: 250 **Project #:** TR-J

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Continue implementation of the City's Intelligent Transportation Systems (ITS) program, which uses advanced sensing, control, and communication technologies to improve transportation safety, mobility, and traffic management. Previous phases included installation of fiber along 228th Avenue and Sahalee Way, implementation of an adaptive signal system, and construction of the City's Traffic Management Center. Future investments will build on this infrastructure to improve the City's ability to monitor, manage, and respond to transportation conditions.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	25	25	75	75	25	25	250

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	25	25	-	-	25	-	75
REET 2	-	-	75	75	-	25	175



Transportation Capital Improvement Fund

All amounts in thousands of dollars

ADA Barrier Remediation Program

Total Project Cost: 2,700

Project #: TR-K

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Implement improvements to remove accessibility barriers within City buildings, parks, and pedestrian facilities in the public right-of-way. Projects may address deficiencies affecting sidewalks, wheelchair ramps, crosswalks, staircases, curb ramps, pedestrian push buttons, and ADA parking spaces to improve access to City facilities and transportation infrastructure. The program provides an ongoing mechanism for identifying and prioritizing accessibility improvements so that public facilities and transportation facilities can be used by all members of the community.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	450	450	450	450	450	450	2,700
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	450	-	-	450	-	900
REET 2	450	-	450	450	-	450	1,800



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Pavement Reconstruction Program

Total Project Cost: 4,800 **Project #:** TR-L

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Implement an ongoing pavement management program to preserve and reconstruct City roadways based on pavement conditions and the appropriate treatment for each roadway. The program includes evaluating road conditions, determining the most effective pavement management strategy, prioritizing improvements, developing an annual pavement improvement plan, and completing construction projects. The 2027–2028 program includes projects such as Shore Lane. This approach allows the City to strategically invest in roadway maintenance and rehabilitation to extend pavement life and reduce the likelihood of more costly reconstruction.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	800	800	800	800	800	800	4,800
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	800	-	-	800	-	1,600
REET 2	800	-	800	800	-	800	3,200



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Transit Enhancement Program

Total Project Cost: 600 **Project #:** TR-M

Project Type: Ongoing Program

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF; Real Estate Excise Tax

Anticipated Project Start Date: Ongoing **Anticipated Project End Date:** Ongoing

Project Description/Details:

Implement capital improvements identified in the City's Transit Plan to improve transit access, speed, reliability, and safety throughout the community. Potential projects include crosswalk improvements, bus stop amenities, transit signal priority, transit operations improvements, and a mobility hub implementation plan. The program provides a framework for advancing transit improvements that make public transportation more accessible and efficient while supporting multimodal travel throughout the City.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	100	100	100	100	100	100	600
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	94	94	-	-	94	-	282
Fund Bal - TIF	6	6	6	6	6	6	36
REET 2	-	-	94	94	-	94	282



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Issaquah-Pine Lake Road Corridor Plan

Total Project Cost: 665 **Project #:** TR-02/03

Project Type: Corridor

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF

Anticipated Project Start Date: 2028-Q3 **Anticipated Project End Date:** 2029-Q1

Project Description/Details:

Improve Issaquah-Pine Lake Road Southeast from Southeast 32nd Way to Southeast 44th Street by adding sidewalks, bike lanes, and a median/two-way left-turn lane to improve traffic flow, non-motorized access, and safety. The corridor serves residential development, three schools, and commercial areas, and the project will complete improvements associated with the Cedar Trails Elementary School half-street improvements. A Corridor Study and adopted Corridor Plan will establish the long-term vision and preferred improvements, including reevaluation of intersection control at SE 32nd Way near Sunny Hills Elementary.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Planning	-	665	-	-	-	-	665
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	446	-	-	-	-	446
Fund Bal - TIF	-	53	-	-	-	-	53
Fund Balance	-	166	-	-	-	-	166



Transportation Capital Improvement Fund

All amounts in thousands of dollars

SE 8th St & 216th-218th Ave Corridor Plan

Total Project Cost: 281 **Project #:** TR-18/42

Project Type: Corridor

Fund Source: Existing Fund Balance: TIF; Real Estate Excise Tax

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2029-Q4

Project Description/Details:

Improve the 218th Avenue SE and 216th Avenue SE corridor from 212th Avenue SE to Inglewood Hill Road NE to improve traffic flow, multimodal connectivity, and safety. The anticipated improvements include a sidewalk on one side, bicycle lanes on both sides, no center turn lane, and traffic-calming features such as miniature roundabouts at selected intersections, with final improvements reflecting existing and future development conditions. A corridor study initiated in 2019 reached 90% completion before being paused in 2020 for the BLUMA (Balancing Land Use & Mobility Analysis) study and will inform the final project design.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	281	-	-	-	281
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - TIF	-	-	17	-	-	-	17
REET 2	-	-	194	-	-	-	194
Fund Balance	-	-	70	-	-	-	70



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Inglewood Hill Road Sidewalk Gap - 213th Ave NE to 216th Ave NE

Total Project Cost: 1,530 **Project #:** TR-108

Project Type: Traffic, Safety, & Non-Motorized

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

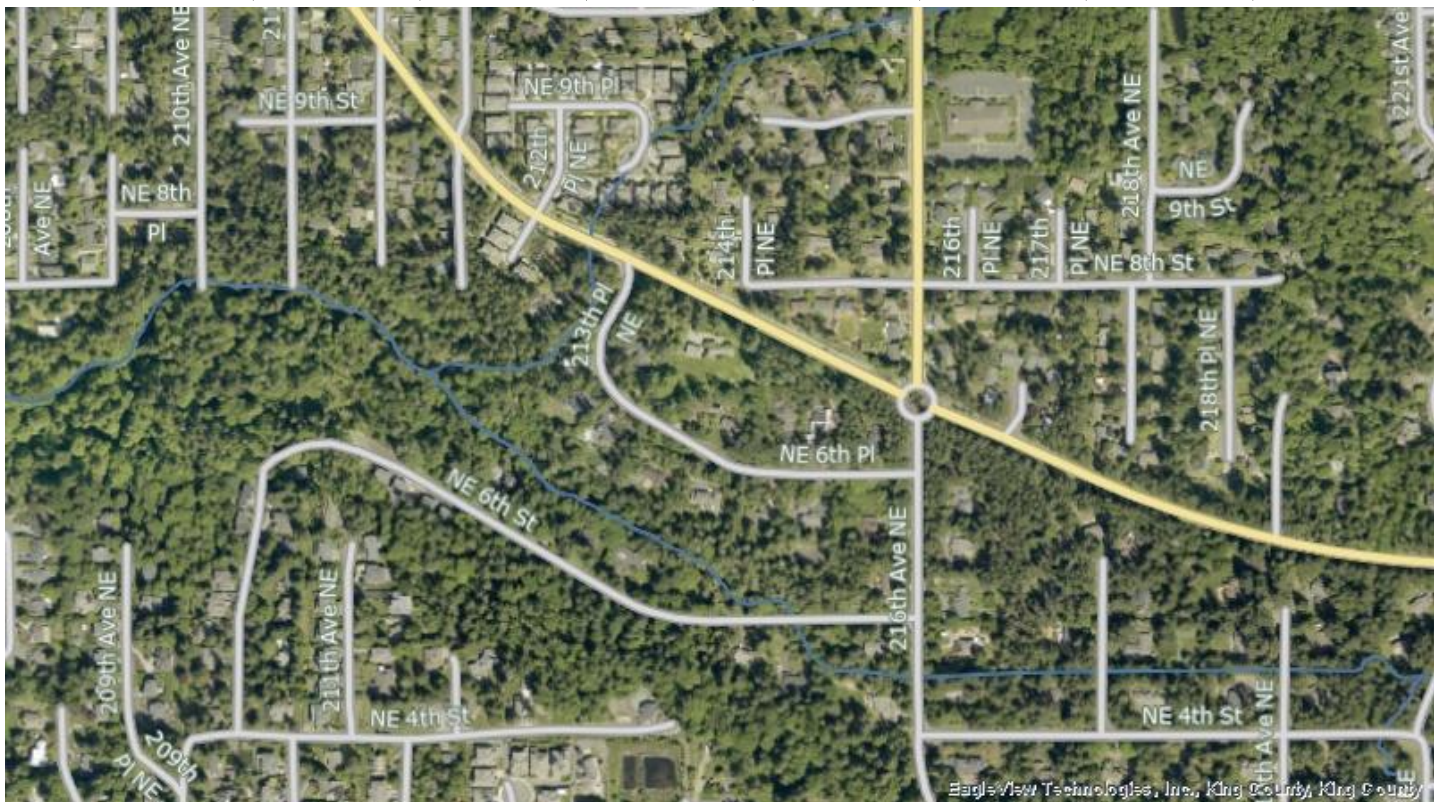
Project Description/Details:

The design phase of this project is planned for 2027, with construction planned for 2028. Project improvements include constructing approximately 500 feet of new sidewalk and reconstructing approximately 400 feet of existing temporary sidewalk along Inglewood Hill Road between 213th Place NE and 216th Avenue NE. The project will close the last remaining sidewalk gap along the corridor, creating a continuous pedestrian connection between East Lake Sammamish Parkway and 228th Avenue SE and improving pedestrian safety, accessibility, and connectivity along an important community transportation route.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	161	1,369	-	-	-	-	1,530
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	111	945	-	-	-	-	1,056
Fund Bal - TIF	10	82	-	-	-	-	92
Fund Balance	40	342	-	-	-	-	382



Transportation Capital Improvement Fund

All amounts in thousands of dollars

SE 32nd/Issaquah Beaver Lake Road Corridor Improvements

Total Project Cost: 457 **Project #:** TR-122

Project Type: Corridor

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax; Existing Fund Balance: TIF

Anticipated Project Start Date: 2031-Q3 **Anticipated Project End Date:** 2032-Q2

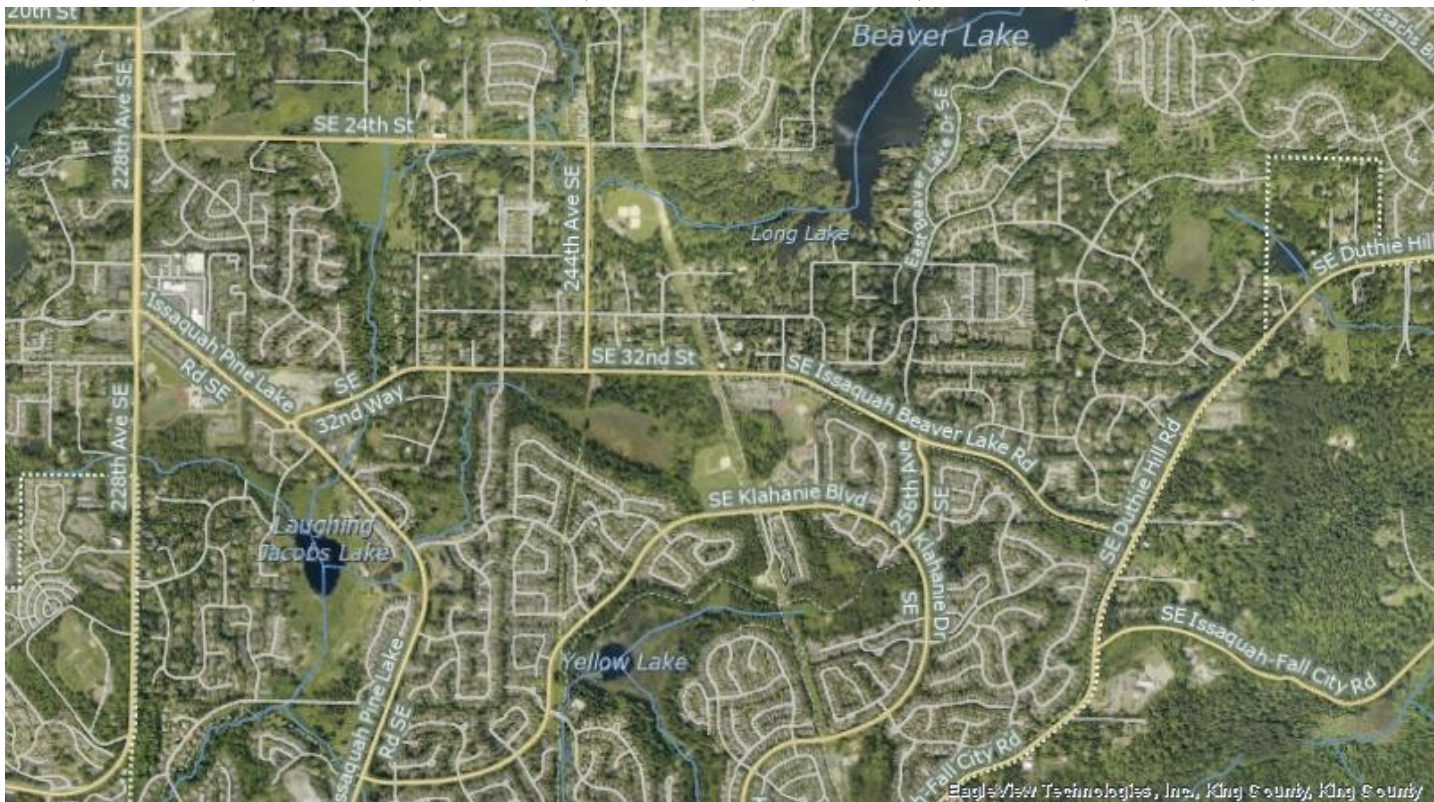
Project Description/Details:

Develop a long-term improvement plan for SE 32nd Street and Issaquah Beaver Lake Road between the Issaquah-Pine Lake Road roundabout near Sunny Hills Elementary School and Duthie Hill Road. The project will focus on improving pedestrian and bicycle facilities and overall safety along a critical corridor serving residential neighborhoods and two schools, with the 2027–2032 CIP beginning with completion and adoption of a corridor study and plan. The corridor planning process will incorporate community input and evaluate design alternatives to establish a preferred concept supported by the community and City Council, providing a foundation for future design and construction.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	224	233	457
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	-	-	-	155	-	155
Fund Bal - TIF	-	-	-	-	13	14	27
REET 2	-	-	-	-	-	161	161
Fund Balance	-	-	-	-	56	58	114



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Northeast Connector Road (Improvements at 1st Street & 228th)

Total Project Cost: 1,727

Project #: TR-126

Project Type: Connection

Fund Source: Existing Fund Balance: TIF

Anticipated Project Start Date: 2031-Q1

Anticipated Project End Date: 2032-Q4

Project Description/Details:

Construct the Northeast Connector Road improvements within the Town Center to improve circulation and provide an additional connection to the City's developing urban center. The project includes a new traffic signal and intersection improvements at 228th Avenue SE and SE 1st Street, along with traffic signal, crosswalk, curb, gutter, and sidewalk modifications. Project costs include design in 2031 and construction in 2032; the new connection will improve circulation within the Town Center and help reduce reliance on 228th Avenue SE as the primary north-south route through the area.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	304	1,423	1,727
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - TIF	-	-	-	-	304	1,423	1,727



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Southeast Connector Road Design

Total Project Cost: 213

Project #: TR-127

Project Type: Connection

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2031-Q1

Anticipated Project End Date: 2031-Q4

Project Description/Details:

To support the growth of the City's Town Center, new roadway connections are needed to improve circulation and reduce pressure on 228th Avenue SE, the primary north-south arterial through the area. The Southeast Connector Road project will complete a feasibility study to evaluate the extent and location of a potential north-south roadway connection between SE Crusader Way and SE 8th Street, as identified in the 2008 Town Center Plan. The original route is no longer considered feasible due to topographic challenges west of 233rd Place SE; the feasibility study will determine an appropriate alignment and provide a basis for future project development.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Study	-	-	-	-	213	-	213
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	-	160	-	160
Fund Balance	-	-	-	-	53	-	53



Transportation Capital Improvement Fund

All amounts in thousands of dollars

SE 6th Street Improvement Project

Total Project Cost: 2,061 **Project #:** TR-134

Project Type: Connection

Fund Source: Existing Fund Balance: TIF

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

Project Description/Details:

Improve 6th Street within the Town Center by constructing vehicle travel lanes, sidewalks, street trees, on-street parking, and stormwater management facilities. The project will connect the community to the adjacent public park, residential development, retail amenities, and planned public plaza while improving mobility, life-safety access, and on-street parking. The design process also provides an opportunity to incorporate features that would allow the street to function as a public gathering space during community events.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	324	1,737	-	-	-	-	2,061
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - TIF	243	1,303	-	-	-	-	1,546
Fund Balance	81	434	-	-	-	-	515



Transportation Capital Improvement Fund

All amounts in thousands of dollars

ELSP Roadway Stabilization Project

Total Project Cost: 6,188 **Project #:** TR-135

Project Type: Rehabilitation

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2028-Q4

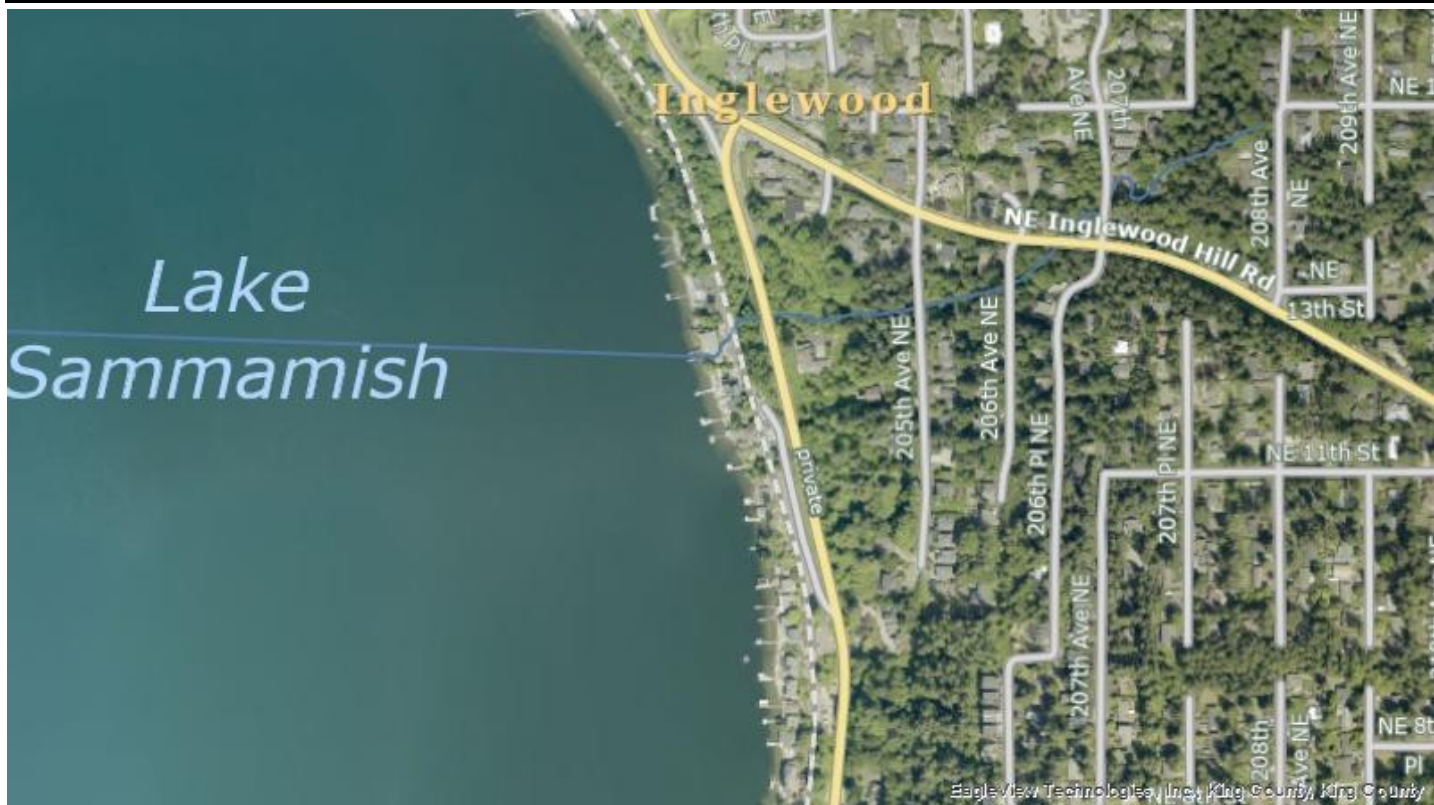
Project Description/Details:

Stabilize three sections of East Lake Sammamish Parkway that have experienced significant roadway settlement to preserve the integrity and reliability of this critical transportation corridor. Settlement may be associated with loose fill, deteriorating utilities, or roadway construction over wetlands and seepage areas. The project will begin with a FY27 rehabilitation study to evaluate the three locations and finalize and prioritize designs for stabilization, reducing the potential for continued settlement and more extensive future repairs.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	780	5,408	-	-	-	-	6,188
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	1,031	-	-	-	-	1,031
REET 2	546	2,755	-	-	-	-	3,301
Fund Balance	234	1,622	-	-	-	-	1,856



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Driveway Settlement at 24th Street Boardwalk

Total Project Cost: 1,775 **Project #:** TR-137

Project Type: Rehabilitation

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q3 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Address ongoing settlement of the concrete walkway/driveway approach connecting to the SE 24th Street boardwalk, which has settled approximately 6-8 inches since its construction in 2005. The settlement has created an increasing grade transition and ADA accessibility concern and has required City maintenance crews to install temporary asphalt berms multiple times to address the resulting vertical seam. Following completion of the City's one-year settlement monitoring program, staff will evaluate the survey data and determine whether continued interim maintenance, roadway rehabilitation, or full roadway reconstruction provides the most appropriate long-term solution.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	190	1,585	-	-	-	-	1,775
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	145	1,585	-	-	-	-	1,730
REET 2	45	-	-	-	-	-	45



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Beaver Lake Trestle Approach

Total Project Cost: 1,774 **Project #:** TR-138

Project Type: Rehabilitation

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: 2031-Q1 **Anticipated Project End Date:** 2031-Q4

Project Description/Details:

Address significant settlement of the concrete approach slab and adjacent pavement at the west end of the Beaver Lake Trestle, which has resulted in an increasingly steep transition and a noticeable bump for vehicles entering the trestle from the west. The west end of the approach slab has settled approximately 6–8 inches since construction in 1993, and the City currently performs interim maintenance, including pavement crack sealing and temporary asphalt berms, to improve the transition. Following completion of the one-year settlement monitoring program, staff will evaluate the observed settlement rate and determine whether continued interim maintenance, roadway rehabilitation, or full reconstruction is warranted.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	197	1,577	-	1,774
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	-	-	-	1,577	-	1,577
REET 2	-	-	-	197	-	-	197



Transportation Capital Improvement Fund

All amounts in thousands of dollars

SE 24th Street Boardwalk Rehabilitation

Total Project Cost: 3,240 **Project #:** TR-139

Project Type: Rehabilitation

Fund Source: Existing Fund Balance: REET; Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q3 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Improve the SE 24th Street Boardwalk, which consists of four elevated wood-framed structures supported by battered steel piles and is currently considered to be in generally good and serviceable condition. The project would address non-structural deficiencies including uneven decking that creates trip hazards, buckling handrail trim caps, wire-rope railing with spacing greater than four inches, and settlement of adjacent grades near the pile-supported concrete abutments. A structural assessment was completed in September 2023, and addressing the identified deficiencies would improve pedestrian safety, reduce ongoing maintenance needs for the Maintenance and Operations Center, and preserve the useful life of the boardwalk.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	503	2,737	-	-	-	-	3,240
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	2,737	-	-	-	-	2,737
REET 2	503	-	-	-	-	-	503



Transportation Capital Improvement Fund

All amounts in thousands of dollars

SE 5th Street - Half Street Improvements 224th to 225th

Total Project Cost: 1,292 **Project #:** TR-141

Project Type: Connection

Fund Source: Existing Fund Balance: TIF

Anticipated Project Start Date: 2029-Q1 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Complete the City's planned roadway frontage improvements along SE 5th Street between 222nd Place SE and 226th Place SE, including improvements along the City-owned "notch" property between 224th Avenue SE and 225th Place SE. The project will improve mobility and connectivity, provide safer and more efficient circulation, and support the planned development of the Town Center. Design and construction will be coordinated with anticipated commercial development north of 5th Street, with implementation anticipated during the middle of the 2027-2032 CIP period.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	175	1,117	-	-	1,292
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - TIF	-	-	131	838	-	-	969
Fund Balance	-	-	44	279	-	-	323



Transportation Capital Improvement Fund

All amounts in thousands of dollars

E Beaver Lake Drive SE Connection to SE Belvedere Way

Total Project Cost: 2,785 **Project #:** TR-142

Project Type: Connection

Fund Source: Unrestricted Fund Balance; Existing Fund Balance: TIF; Real Estate Excise Tax

Anticipated Project Start Date: 2027-Q3 **Anticipated Project End Date:** 2029-Q4

Project Description/Details:

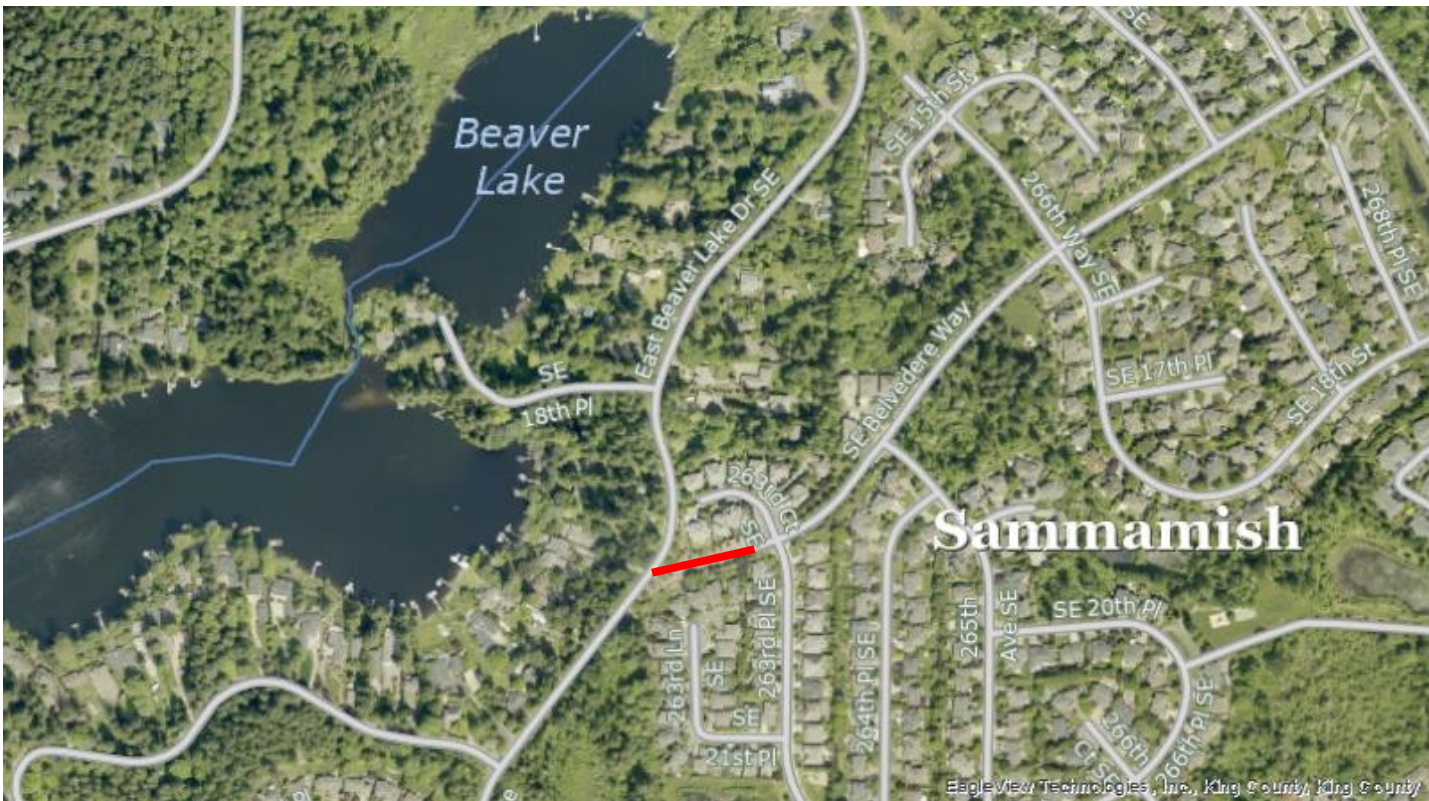
Establish a roadway connection between SE Belvedere Way and E Beaver Lake Drive to provide an additional access route for the Trossachs residential area. The project will begin with a Transportation Impact Assessment to evaluate potential traffic impacts and determine the preferred intersection control, with opportunities for community and City Council input throughout the process. The primary purpose of the connection is to improve emergency response and evacuation access for a residential area that currently relies on two entrances along SE Duthie Hill Road.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	104	432	2,249	-	-	-	2,785

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - TIF	-	121	1,460	-	-	-	1,581
Fund Balance	78	203	-	-	-	-	281
REET 2	-	-	227	-	-	-	227
Fund Balance	26	108	562	-	-	-	696



Transportation Capital Improvement Fund

All amounts in thousands of dollars

228th Ave SE Active Transportation Gap - SE 33rd Ct to SE 40th St

Total Project Cost: 6,677 **Project #:** TR-144

Project Type: Traffic, Safety, & Non-Motorized

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF; Real Estate Excise Tax

Anticipated Project Start Date: 2031-Q1 **Anticipated Project End Date:** 2032-Q4

Project Description/Details:

Construct new sidewalks and bicycle lanes along 228th Avenue SE between SE 33rd Court and SE 40th Street to close an important active transportation gap between the City and the City of Issaquah. The project will improve pedestrian and bicycle access to the South Sammamish Park and Ride, Pine Lake Middle School, and the future high school at Providence Heights. The improvements will also connect with planned bicycle and pedestrian facilities associated with the high school project, creating a more continuous multimodal corridor.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	-	-	-	6,677	-	6,677
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	-	-	-	-	1,635	-	1,635
Fund Bal - TIF	-	-	-	-	401	-	401
REET 2	-	-	-	-	2,972	-	2,972
Fund Balance	-	-	-	-	1,669	-	1,669



Transportation Capital Improvement Fund

All amounts in thousands of dollars

Sahalee Way Corridor Improvements

Total Project Cost: 1,609 **Project #:** TR-145

Project Type: Corridor

Fund Source: Existing Fund Balance: REET; Existing Fund Balance: TIF

Anticipated Project Start Date: 2028-Q1 **Anticipated Project End Date:** 2029-Q4

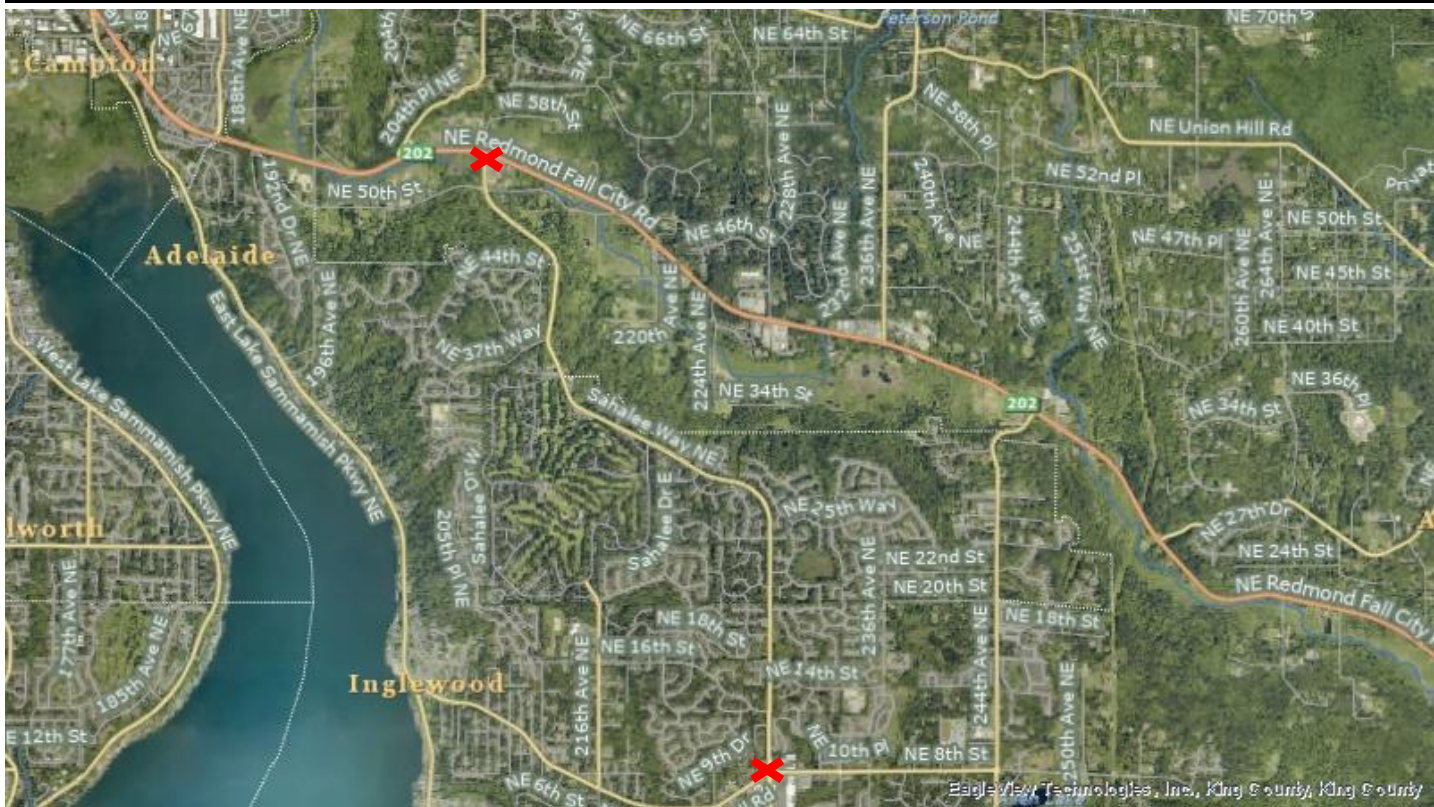
Project Description/Details:

Advance multimodal improvements along Sahalee Way and 228th Avenue NE between NE Inglewood Hill Road and State Route 202 to improve access for non-motorized users, transit riders, and safety for all users. The City is completing a Corridor Study in 2026 to establish a preferred alternative and adopted Corridor Plan, including a phased implementation strategy for the corridor. The adopted plan will identify the first phase for 30% design, positioning the project for future grant applications and implementation.

6-Year Funding Schedule (\$ in thousands):

Includes a storm water component

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	312	1,297	-	-	-	-	1,609
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Bal - REET	187	778	-	-	-	-	965
Fund Bal - TIF	47	195	-	-	-	-	242
Fund Balance	78	324	-	-	-	-	402



Surface Water Management Fund – Capital Division

Fund 408

Surface Water Management (SWM) Fund – Capital Division finances capital improvements that protect public infrastructure, manage stormwater runoff, address drainage needs, improve water quality, and maintain and enhance the City's surface water system. Beginning with the 2027-2028 biennium, surface water capital activity previously budgeted in the Surface Water Capital Fund (Fund 438) is consolidated into Fund 408, and Fund 438 is discontinued. The [Surface Water Capital Improvement Plan](#) is incorporated into the City's six-year CIP as a planning tool to identify anticipated capital project needs and associated funding requirements over the 2027-2032 planning period. Projects may include improvements to stormwater facilities, drainage infrastructure, culverts, water quality facilities, and other surface water assets.

Projects are identified and evaluated by staff from a variety of sources, including the [Surface Water Comprehensive Plan](#), basin planning studies, drainage investigations and community-identified drainage concerns, maintenance issues, regulatory requirements, and other planning documents such as the [Stormwater Retrofit Strategy](#). Project implementation is guided by the prioritization criteria adopted by City Council, while actual project timing may vary based on coordination with other projects, available funding, grant opportunities, staff capacity, project readiness, and other unforeseen circumstances.

The primary funding source for surface water capital is Surface Water Management (SWM) utility fees. With Fund 438 consolidated into Fund 408, these fees finance capital projects budgeted directly within Fund 408 rather than being transferred to a separate capital fund. The City's [2022 Surface Water Utility Rate Study](#), the most recent study completed, identified annual rate increases of 6.25 percent to address rising costs and support the utility's capital and operating needs. The study's analysis period does not extend through the full 2027-2032 horizon of this plan; rate assumptions for the later years are planning estimates that will be revisited through the next rate study. The utility also pursues federal, state, regional, and local grant funding to supplement rate-supported capital investments and offset project costs when opportunities are available. The City's surface water development charge provides an additional source of capital funding associated with new development.

The Surface Water Utility's capital program must also account for significant costs associated with regulatory requirements, including the [National Pollutant Discharge Elimination System \(NPDES\) permit](#). The utility's preferred strategy, as identified in the 2022 Rate Study, is to continue funding capital projects primarily through utility rates, with the funding strategy to be reevaluated through future rate studies.

Many surface water capital projects are coordinated with transportation projects to improve project delivery, reduce construction impacts, and maximize the efficient use of public resources. This coordination is reflected in the CIP where projects involve both transportation and surface water infrastructure.

Surface Water Management – Capital

All amounts in thousands of dollars

Small Drainage Resolutions Program

Total Project Cost: 825

Project #: SW-100

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide ongoing funding for small-scale projects that address localized flooding, water quality, erosion, and stormwater infrastructure repair throughout the City. The program allows staff to respond to localized drainage issues and implement targeted improvements that maintain the performance of the City's stormwater system and address community concerns. Consistent annual funding provides flexibility to prioritize and complete smaller projects as needs are identified.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	75	200	75	200	75	200	825
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	75	200	75	200	75	200	825



Storm Pipe Rehabilitation Program

Total Project Cost: 3,000

Project #: SW-200

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide ongoing funding to replace and rehabilitate aging stormwater conveyance pipes identified through routine maintenance and CCTV inspections. The program establishes a unit-pricing structure that allows the City to bundle identified repairs and address additional pipe deficiencies discovered through inspections or other maintenance activities, including completing repairs before roadway paving projects limit the ability to cut into the pavement. As the program develops, actual project expenditures will provide better information for estimating ancillary costs and refining future annual funding needs.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	500	500	500	500	500	500	3,000
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	500	500	500	500	500	500	3,000



Surface Water Management – Capital

All amounts in thousands of dollars

Storm Facility Retrofit Program

Total Project Cost: 7,318

Project #: SW-300

Project Type: Ongoing Program

Fund Source: Grants (King County Flood Control District); Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Modernize existing stormwater facilities to improve water quality treatment and resource protection while maintaining effective flood control. Much of the City's stormwater infrastructure was constructed under older standards that emphasized flood control, while current regulatory requirements place greater emphasis on water quality and protection of streams and other natural resources. The program will design and reconstruct existing facilities to bring them closer to current stormwater management standards and improve their long-term environmental performance.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	1,318	200	2,800	200	2,500	300	7,318
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Grants	665	-	-	-	-	-	665
Fund Balance	653	200	2,800	200	2,500	300	6,653



Surface Water Management – Capital

All amounts in thousands of dollars

Storm Facility Restoration Program

Total Project Cost: 2,400

Project #: SW-400

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Restore aging or deteriorating stormwater ponds, tanks, vaults, and other drainage facilities to ensure they continue to function as designed. The program addresses the condition of existing stormwater assets and helps maintain the capacity and performance of facilities that are essential to managing runoff. Ongoing investment also supports the City's ability to maintain its stormwater infrastructure and meet applicable regulatory requirements.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	100	700	100	700	100	700	2,400

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	100	700	100	700	100	700	2,400



Surface Water Management – Capital

All amounts in thousands of dollars

Projects \$50k - \$300k

Total Project Cost: 900

Project #: SW-500

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide funding for stormwater projects with estimated costs between \$50,000 and \$300,000 that can be bundled to improve project delivery and construction efficiency. Establishing a dedicated work category allows staff to group qualifying projects and use the Small Works Roster for bidding and contracting in accordance with Resolution R2018-804. The program provides flexibility to address multiple smaller stormwater needs while maximizing the City's available funding and staff resources.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	-	100	300	100	300	100	900
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	100	300	100	300	100	900



Surface Water Management – Capital

All amounts in thousands of dollars

George Davis Creek Fish Passage & Storm Improvement Project

Total Project Cost: 1,785 **Project #:** SW-601 (SW-05)

Project Type: One-time

Fund Source: Grants (Department of Commerce, King County Flood Control District); Unrestricted Fund Balance; Pass-thru Reimbursement (King County, Sammamish Plateau Water)

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2027-Q3

Project Description/Details:

Construct improvements to the George Davis Creek stormwater system, including a new fish-passable culvert beneath East Lake Sammamish Parkway, removal of additional fish passage barriers, and daylighting of George Davis Creek from Lake Sammamish to the east side of East Lake Sammamish Parkway. The project will address an ongoing stormwater maintenance challenge while restoring approximately one mile of spawning habitat for kokanee salmon and improving fish passage through the creek system. Design was completed in prior years, and the current phase represents the remaining construction work, with most construction scheduled for completion in 2026.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	1,785	-	-	-	-	-	1,785
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Grants	1,173	-	-	-	-	-	1,173
Reimbursement	344	-	-	-	-	-	344
Fund Balance	268	-	-	-	-	-	268



Surface Water Management – Capital

All amounts in thousands of dollars

Queen's Bog Bioretention

Total Project Cost: 996 **Project #:** SW-605

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q3 **Anticipated Project End Date:** 2029-Q4

Project Description/Details:

The Queen's Bog Bioretention Project will design and construct up to five bioretention facilities within the Klahanie neighborhood to treat stormwater runoff before it enters Queen's Bog. The project will reduce pollutants and help protect the bog's rare and sensitive ecosystem, with final facility locations determined during design based on site conditions, utilities, and easement constraints.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	115	115	766	-	-	-	996
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	115	115	766	-	-	-	996



Surface Water Management – Capital

All amounts in thousands of dollars

212th Ave Flooding at Zackuse Headwaters Wetland (ZAK-CIP-9)

Total Project Cost: 175 **Project #:** SW-607

Project Type: One-time

Fund Source: Unrestricted Fund Balance

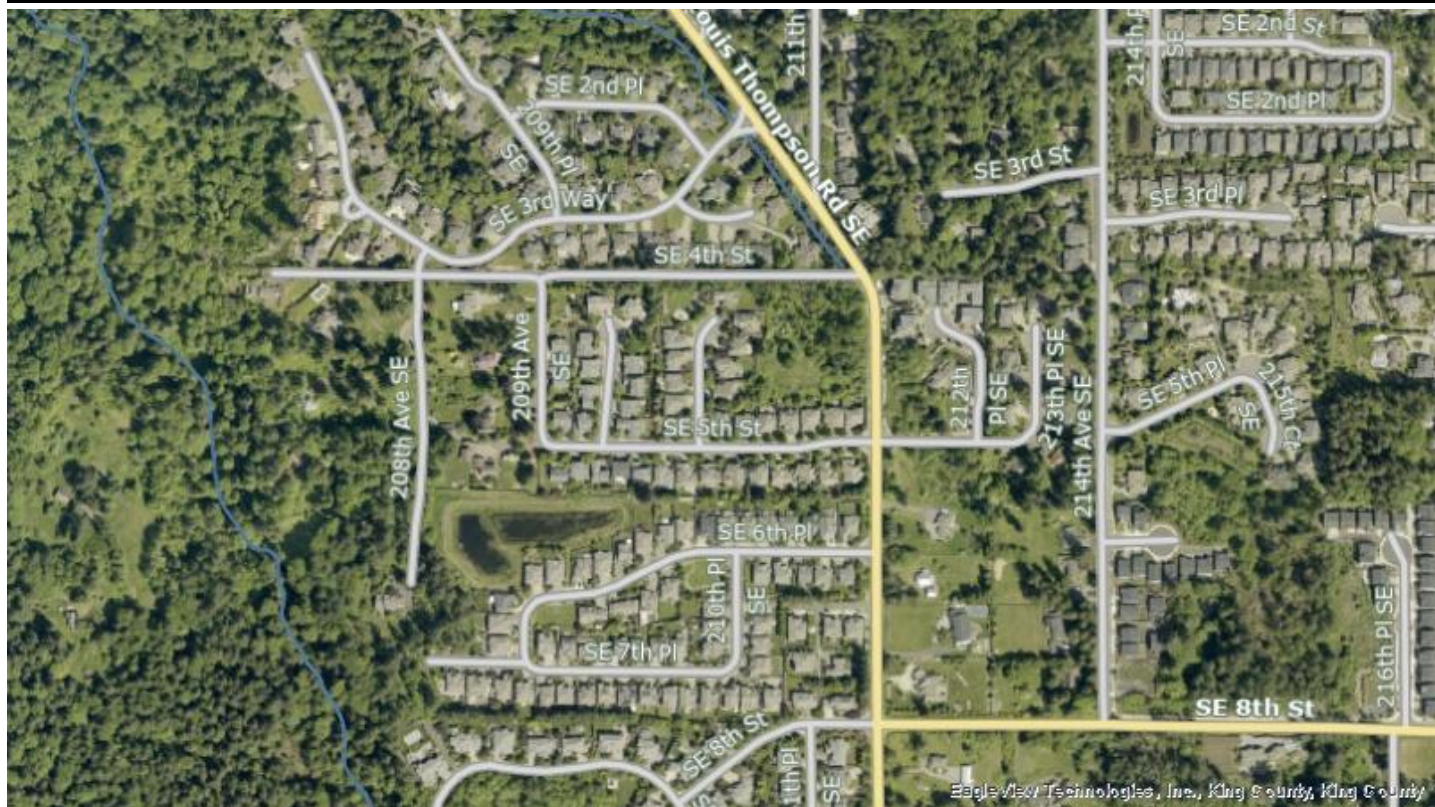
Anticipated Project Start Date: 2031-Q1 **Anticipated Project End Date:** 2031-Q4

Project Description/Details:

Evaluate and develop solutions to address roadway flooding along 212th Avenue SE near the Zackuse headwaters wetland. The project was identified in the Zackuse Basin Plan and will include an alternatives analysis to determine the most effective approach for reducing flooding and improving the reliability of the roadway. The current phase is focused on investigation and evaluation, with the specific long-term improvement to be determined through the alternatives analysis.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Evaluation	-	-	-	-	175	-	175
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	-	175	-	175



Surface Water Management – Capital

All amounts in thousands of dollars

Property Acquisition

Total Project Cost: 2,552

Project #: SW-609

Project Type: Ongoing Program

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: Ongoing

Anticipated Project End Date: Ongoing

Project Description/Details:

Provide funding to acquire properties that contain natural resources capable of providing important surface water management benefits. Strategic acquisition of these properties can preserve natural functions such as water filtration, flow attenuation, temperature regulation, and slope stability while protecting resources that complement the City's stormwater system. Funding will allow the City to respond when properties with significant natural resource and surface water benefits become available for acquisition.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Capital Program	385	400	416	433	450	468	2,552
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	385	400	416	433	450	468	2,552



Surface Water Management – Capital

All amounts in thousands of dollars

Loree Estates Outfall Diversion

Total Project Cost: 800 **Project #:** SW-610 (SW-501)

Project Type: One-time

Fund Source: Grants (King County Flood Control District); Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q2 **Anticipated Project End Date:** 2027-Q4

Project Description/Details:

Construct a new stormwater outfall system to address slope instability and failure at the existing outfall location. The project will relocate the outfall into City right-of-way and discharge to a more stable location, improving the long-term reliability and stability of the stormwater system. Design and evaluation of alternatives were completed in prior years, allowing the current project to focus on construction.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	800	-	-	-	-	-	800
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Grants	200	-	-	-	-	-	200
Fund Balance	600	-	-	-	-	-	600



Phase 1 - Alternative Analysis: Flood Mitigation at 236th Ave SE & SE 22nd St

Total Project Cost: 253

Project #: SW-611

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2030-Q1

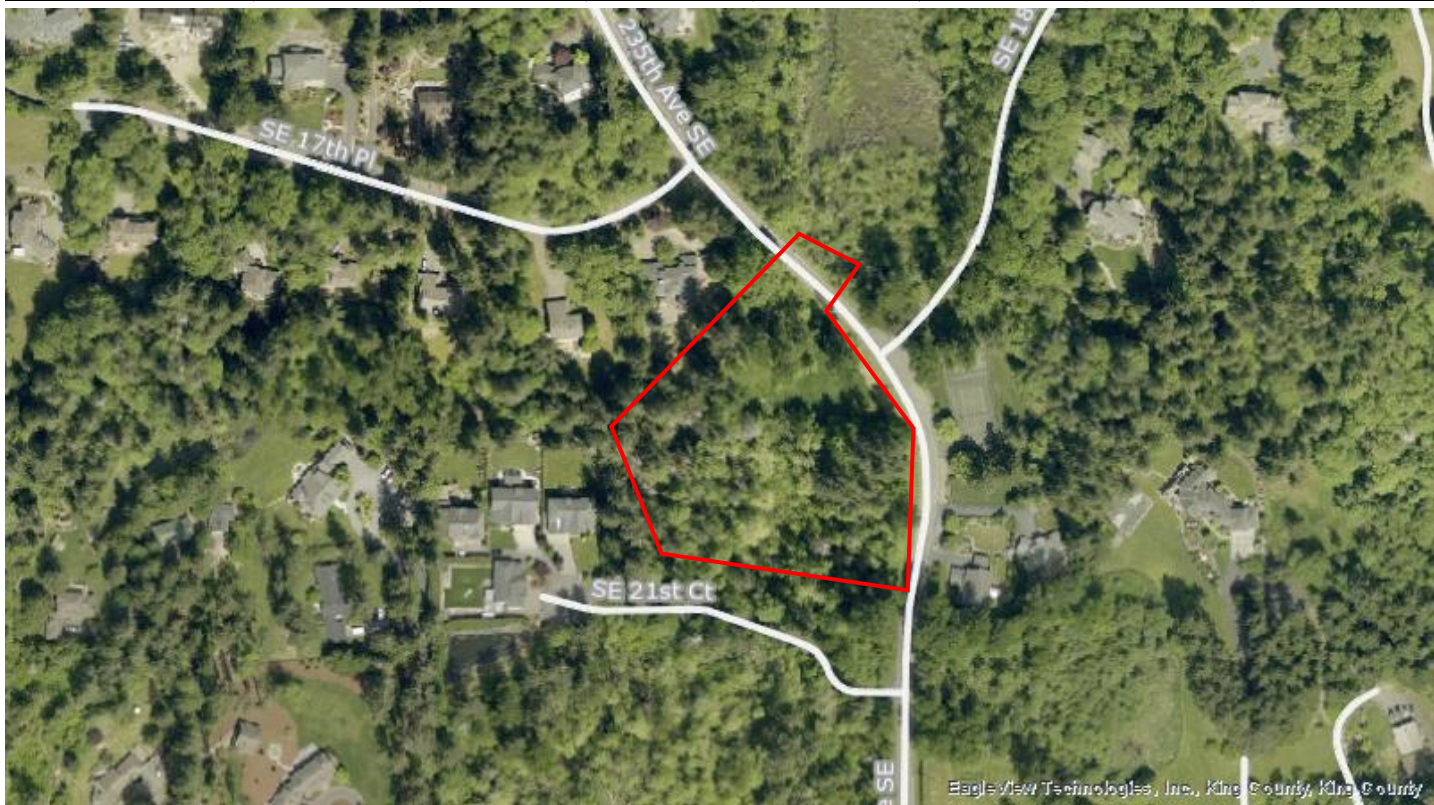
Anticipated Project End Date: 2030-Q4

Project Description/Details:

Evaluate alternatives for reducing flood and debris-related impacts at the culvert crossing 236th Avenue SE, where beaver activity and fallen trees can significantly reduce culvert capacity. The roadway provides the sole vehicular access to approximately 60 homes, making reliable access an important consideration when evaluating potential improvements, and the City currently spends approximately \$30,000 annually on debris removal. The project will evaluate proactive improvements and their costs and benefits to determine an appropriate long-term approach to reducing maintenance demands and protecting access during flooding events.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Evaluation	-	-	-	253	-	-	253
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	253	-	-	253



Surface Water Management – Capital

All amounts in thousands of dollars

SE 24th Street Wetland Complex Bioretention

Total Project Cost: 449 **Project #:** SW-612 (SW-502)

Project Type: One-time

Fund Source: Unrestricted Fund Balance

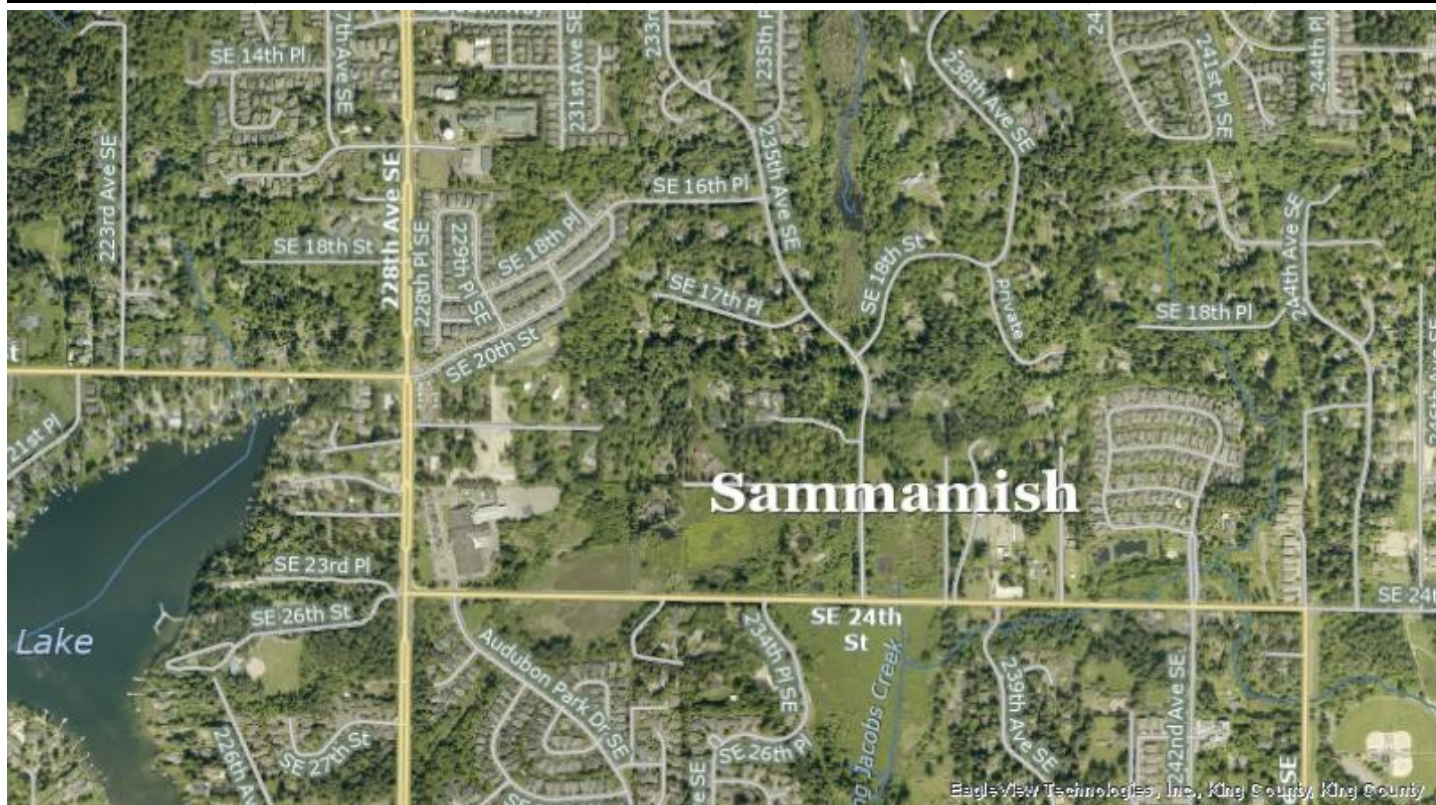
Anticipated Project Start Date: 2028-Q1 **Anticipated Project End Date:** 2030-Q4

Project Description/Details:

Construct up to five bioretention facilities within the SE 24th Street wetland complex to improve stormwater quality and restore more natural hydrologic conditions. Historic farming, drainage, filling, roads, logging, and development have altered the area's hydrology and water quality, and the proposed bioretention systems will help address these impacts by treating stormwater runoff before it enters the wetland complex. Facility locations and final designs will be determined during the design phase, with each system anticipated to range from approximately 200 to 800 square feet.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	59	60	330	-	-	449
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	59	60	330	-	-	449



Surface Water Management – Capital

All amounts in thousands of dollars

228th Ave NE & NE 8th Roadway Seepage Repair

Total Project Cost: 560 **Project #:** SW-613 (TR-140)

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2025-Q1 **Anticipated Project End Date:** 2029-Q4

Project Description/Details:

Address groundwater seepage through the roadway surface along 228th Avenue NE and NE 8th Street to reduce roadway deterioration and improve travel safety. Persistent groundwater infiltration is accelerating deterioration of the roadway surface and may create hazardous wet or icy conditions, particularly during periods of freezing temperatures. The project will likely install a network of underdrains beneath the roadway to improve drainage of the road base material and reduce the impacts of groundwater seepage.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	-	60	500	-	-	-	560
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	60	500	-	-	-	560



Surface Water Management – Capital

All amounts in thousands of dollars

Rainbow Lake Culvert

Total Project Cost: 2,973 **Project #:** SW-614

Project Type: One-time

Fund Source: Grants (King County Flood Control District); Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q2 **Anticipated Project End Date:** 2029-Q4

Project Description/Details:

Replace failing culverts on SE 44th Street at Issaquah-Pine Lake Road to maintain reliable access to the Rainbow Lake Ranch neighborhood and address fish passage requirements. SE 44th Street is the neighborhood's only access point, making reliable operation of the crossing important for continued transportation access and emergency response. The existing culverts will require replacement with a larger or more substantial structure capable of meeting applicable fish passage requirements while improving the long-term reliability of the roadway crossing.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Construction	400	400	2,173	-	-	-	2,973
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Grants	-	350	-	-	-	-	350
Fund Balance	400	50	2,173	-	-	-	2,623



Street Special Revenue Fund

Fund 101

The Street Special Revenue Fund is another fund within the City. State law directs that funds accruing to incorporated cities and towns in the state motor vehicle fund be paid monthly to those cities and towns and placed in a fund designated as the “city street fund” ([RCW 47.24.040](#)).

Amounts in the fund are disbursed as authorized and directed by the City Council, as agents of the state, for salaries and wages, materials, supplies, equipment, purchase or condemnation of right-of-way, engineering, and other proper street purposes. Although the Street Special Revenue Fund is not a dedicated capital fund, it is included in the Capital Improvement Plan because it finances significant transportation-related preservation, maintenance, and capital infrastructure replacement projects. Including these investments in the CIP provides a more complete representation of the City's planned investment in its existing transportation system.

The Street Special Revenue Fund supports projects that preserve and extend the useful life of existing transportation infrastructure and maintain the safe and reliable operation of the City's street system. Typical capital expenditures include pavement preservation, traffic signal cabinet replacement, school zone flashers, signal indicator upgrades, and other transportation-related infrastructure and equipment replacements. Projects are identified through pavement management practices, asset condition assessments, lifecycle replacement schedules, maintenance and operational needs, community needs, and City Council priorities.

The primary source of revenue for the Street Special Revenue Fund is the City's allocation of the State Motor Vehicle Fuel Tax (MVFT). State-shared fuel tax revenues are restricted to eligible highway and street purposes and therefore provide a dedicated source of funding for the City's transportation system. Because MVFT revenues may not be sufficient to fund all identified street maintenance and capital needs, transfers from the General Fund may be used to supplement available resources and support eligible expenditures.

From 2021 through 2024, the Street Special Revenue Fund primarily served as an accounting mechanism for receiving MVFT revenues, which were subsequently transferred to the General Fund to finance major street maintenance projects. Beginning in 2025, the City changed this approach so that MVFT revenues remain in the Street Special Revenue Fund and eligible street-related project expenditures are accounted for directly within the fund. This change provides greater transparency regarding the revenues available for, and the costs associated with maintaining and preserving the City's transportation infrastructure.

The Street Special Revenue Fund's capital program emphasizes preventative maintenance and timely replacement of transportation assets to maximize their useful lives and reduce the likelihood of more costly rehabilitation or replacement in the future. Project timing is influenced by asset condition, available funding, operational requirements, coordination with other transportation improvements, and the City's overall capital priorities.

Street Special Revenue Fund

All amounts in thousands of dollars

Project Name	2027 Budget	2028 Budget	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	2027-2032 Total	2033-2036 Total*
Description								
Pavement Preservation Projects (Overlay)	1,750	1,750	1,750	1,750	1,750	1,750	10,500	-
Signal Cabinet Upgrade	-	150	-	-	100	-	250	-
Fund 101 Total Street Special Revenue Fund Capital Expenditure Budget	1,750	1,900	1,750	1,750	1,850	1,750	10,750	-

Funding Source	2027 Budget	2028 Budget	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	2027-2032 Total	2033-2036 Total*
State Share Fuel Tax (Motor Vehicle Fuel Tax)	1,175	1,175	1,175	1,175	1,175	1,175	7,050	-
Multimodal Transportation Tax	85	85	85	85	85	85	510	-
Interest Income	19	19	10	10	10	10	78	-
General Fund Transfer	471	621	480	480	580	480	3,112	-
Fund 101 Total Street Special Revenue Fund Capital Funding Sources	1,750	1,900	1,750	1,750	1,850	1,750	10,750	-

*Information in the outer years beyond the current 6-year CIP will be determined in future bienniums.

**Beginning in 2025, the Street Fund was re-activated to contain capital expenditures directly related to traffic and the pavement preservation program. The state-shared fuel taxes the City receives will remain in this fund and any shortfall will be covered by the General Fund.

***Transfers in from the General Fund do not always match the expenditures, as establishing a small fund balance is desired.



Equipment Rental & Replacement Fund

Fund 501

The Equipment Rental & Replacement Fund is an internal service fund that supports the lifecycle management, maintenance, and replacement of the City's fleet and major capital equipment. The fund ensures that vehicles and equipment remain safe, reliable, and available to support the delivery of municipal services across City departments. The Capital Improvement Plan includes these capital purchases because they represent significant long-term investments necessary to support ongoing City operations.

Replacement projects are identified through a comprehensive fleet replacement program that considers asset age, condition, maintenance history, reliability, operational requirements, and total cost of ownership. While replacement schedules provide a general planning framework, assets are evaluated individually and replaced when continued maintenance is no longer cost-effective or when they no longer meet operational or safety requirements.

The Equipment Rental & Replacement Fund is primarily financed through annual contributions from operating funds based on their use of fleet vehicles and equipment. Contributions are primarily made by the General Fund and Surface Water Fund, along with other participating funds as applicable. These contributions accumulate over time to provide funding for future replacements, allowing the City to plan for major capital purchases while minimizing the need for large one-time appropriations. Replacing aging vehicles and equipment helps improve operational reliability, reduce maintenance costs, enhance employee safety, and support the efficient delivery of City services.

Equipment Rental and Replacement Fund

All amounts in thousands of dollars

Project Name	Useful Life (Years)	2027 Budget	2028 Budget	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	2032 Total	2036 Total*
Description									
V059 2017 Ford F150 Crew Cab 4WD pickup	10	60	-	-	-	-	-	60	-
V060 2017 Ford F150 Crew Cab 4WD pickup	10	-	62	-	-	-	-	62	-
V065 2017 Ford F250 Crew Cab 4WD pickup	10	70	-	-	-	-	-	70	-
V067 2017 Ford F250 Crew Cab 4WD pickup	10	-	-	73	-	-	-	73	-
V083 2020 Ford F150 Crew Cab 4WD pickup	10	-	-	-	-	-	70	70	-
V089 2021 Ford F150 Crew Cab 4WD	10	-	-	-	-	-	70	70	-
V092 2023 Ford F550 Hook Truck (replaces V046)	10	-	-	-	-	-	-	-	190
E129 Big Tow Trailer	15	-	13	-	-	-	-	13	-
E143 2012 Fast Cast Spreader	12	-	-	8	-	-	-	8	-
E158 Toro Workman MDX-D (being replaced with electric model 07425: Workman LTX Lithium)	10	21	-	-	-	-	-	21	-
E159 Toro Workman MDX-D (being replaced with electric model 07425: Workman LTX Lithium)	10	21	-	-	-	-	-	21	-
E169 John Deere Bunker Rake 1200	7	26	-	-	-	-	-	26	-
E172 John Deere XUV 855D Gator	7	-	16	-	-	-	-	16	-
E177 John Deere 1200A Bunker Rake	7	-	-	28	-	-	-	28	-
E184 Toro Groundmaster 4000-D T4 Lawnmower	10	-	105	-	-	-	-	105	-
E185 Shark Towable Pressure Washer 3500	10	-	19	-	-	-	-	19	-
E186 Turfco XT8 Stand on Aerator	10	-	-	-	17	-	-	17	-
E195 Kubota MX5800HST 4WD Diesel tractor	10	-	-	-	-	65	-	65	-
E197 2019 Cushman Hauler Pro- Electric vehicle	10	-	-	-	-	-	23	23	-
E199 John Deere 1200A bunker and Field rake	7	-	-	-	29	-	-	29	-
E201 Kubota RTV-X900WL-H 4WD utility vehicle	7	-	28	-	-	-	-	28	-
E218 Kubota 4WD Tractor - M62TLB Loader & Backhoe	10	-	-	-	-	-	136	136	-
E221 Parks Turfco Top Dresser	10	-	-	-	-	-	20	20	-
E226 Toro Workman HDX-D 4WD (being replaced with 07424: Workman LTX EFI)	10	-	-	-	20	-	-	20	-
E228 Turfco Torrent 2 Tow-behind Blower (PD# 85651)	12	-	-	-	-	20	-	20	-
E233 John Deere 1200A Bunker Rake	10	-	-	-	-	-	-	-	32
E236 Load Trail DT6010 Tandem Axel Dump Trailer (7,000 lb)	12	-	-	-	-	-	12	12	-
E240 MMXR-3221 Mudmixer, hopper extension, and chute extension	10	-	-	-	-	-	-	-	6
Fund 501 Total Equipment and Fleet Capital Expenditure Budget		198	243	109	66	85	331	1,032	228

Funding Source	2027 Budget	2028 Budget	2029 Estimate	2030 Estimate	2031 Estimate	2032 Estimate	2032 Total	2036 Total*
Unrestricted Fund Balance	198	243	109	66	85	331	1,032	-
Fund 501 Total Equipment and Fleet Capital Funding Sources	198	243	109	66	85	331	1,032	-

*Information in the outer years beyond the current 6-year CIP will be determined in future bienniums. An evaluation of the fleet fund regarding the amount of equipment, vehicles, and their replacement schedules will be completed in the upcoming biennium.

**Fund 501 is funded annually and collects money to pay for current and future purchases. Therefore, the amount of money transferred annually does not match the amount of capital purchases each year.

Technology Service Fund

Fund 502

The Technology Service Fund (Technology ISF), presented in prior plans as the Information Technology Fund, is an internal service fund that supports the replacement and modernization of the City's technology infrastructure and enterprise systems. Capital projects within this fund include the replacement of enterprise hardware, network infrastructure, servers, storage systems, cybersecurity improvements, telecommunications and communications equipment, and major software applications that are essential to maintaining secure, reliable, and efficient municipal operations. Although capital expenditures in this fund are generally smaller than those in other capital funds, they represent important long-term investments that support the City's operations and service delivery.

Technology replacement projects are identified through lifecycle replacement schedules, cybersecurity requirements, system performance evaluations, vendor support timelines, operational needs, and strategic technology planning. The Capital Improvement Plan prioritizes investments that maintain the reliability and security of the City's technology environment, replace end-of-life equipment and systems, improve operational efficiency, and support the continued delivery of City services.

The Technology ISF is financed through a General Fund transfer, a technology fee collected through the City's permit fees (15 percent), indirect cost allocation from the General Fund and the Surface Water Management Fund, and a small portion of interest earnings. These resources provide funding for planned technology replacements and major system upgrades, allowing the City to proactively manage technology assets and reduce the risk of service disruptions associated with aging or unsupported infrastructure.

Dell VxRail Server Replacement

Total Project Cost: 365 **Project #:** CIPTM001

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2027-Q2

Project Description/Details:
Replace the City's end-of-life Dell VxRail server infrastructure to maintain a reliable, secure, and resilient data center environment that supports critical business applications and services. The project replaces server hardware that has reached the end of its manufacturer-supported 60-month lifecycle, reducing the risk of hardware failures, cybersecurity vulnerabilities, and unplanned service interruptions while restoring the City's ability to expand its computing capacity. This lifecycle replacement will maintain vendor support, improve system reliability, and provide the foundation needed to support future technology initiatives and continued organizational growth.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	365	-	-	-	-	-	365

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	365	-	-	-	-	-	365



Photo: Dell Technologies

Data Center Growth

Total Project Cost: 120 **Project #:** CIPTM002

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2031-Q1 **Anticipated Project End Date:** 2032-Q2

Project Description/Details:
Expand the City's data center by adding server and storage capacity to support anticipated growth in applications, data storage, and computing resources over the planning period. The project will improve system performance and resiliency by increasing processing capacity, providing additional hardware redundancy, and enhancing the City's ability to recover from hardware failures while accommodating future technology needs. This project serves as a planned growth initiative that positions the City's technology infrastructure to support expanding municipal services and evolving business requirements.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	-	-	-	-	55	65	120

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	-	55	65	120



Photo: TRG Datacenters

Financial System Upgrade

Total Project Cost: 212 **Project #:** CIPTM003

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q1 **Anticipated Project End Date:** 2027-Q4

Project Description/Details:
Continue implementation of the City's new financial management system to expand functionality and support the City's ongoing operational and financial management needs. The system went live at the beginning of 2026, with the remaining project work focused primarily on implementing the payroll component. Completion of the payroll implementation will further integrate payroll with the City's financial system and complete the remaining major component of the system implementation.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	212	-	-	-	-	-	212

Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	212	-	-	-	-	-	212



CENTRALSQUARE

Photo: CentralSquare

Permitting System Replacement Project

Total Project Cost: 750 Project #: CIPTM004

Project Type: One-time

Fund Source: Unrestricted Fund Balance; Technology Surcharge Fee

Anticipated Project Start Date: 2027-Q1 Anticipated Project End Date: 2028-Q1

Project Description/Details:
Replace the City's existing permitting system with a modern, cloud-based platform that integrates permitting, licensing, inspections, and GIS data while providing real-time mobile access for field staff. The project will improve operational efficiency by eliminating outdated on-premises technology, enabling inspectors and planners to update information directly from the field, and providing decision-makers with current data to support permitting, infrastructure planning, and capital investment decisions. The new system will enhance customer service, improve data accuracy, and strengthen the City's ability to forecast growth, prioritize infrastructure improvements, and manage development activities.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	250	500	-	-	-	-	750
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	100	-	-	-	-	100
Tech Fee (15%)	250	400	-	-	-	-	650



CENTRALSQUARE

Photo: CentralSquare

iCompass Agenda Management System Upgrade

Total Project Cost: 55 **Project #:** CIPTM005

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2027-Q2 **Anticipated Project End Date:** 2028-Q1

Project Description/Details:

Upgrade the City's agenda management system to a vendor-supported platform that improves functionality, cybersecurity, and compatibility with modern technology systems. The project will replace an outdated application that no longer supports current integrations or operational needs while maintaining reliable agenda preparation and legislative management services. If the City's planned website replacement includes integrated agenda management capabilities, this project will be canceled in favor of a single, consolidated platform that provides greater long-term value.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	55	-	-	-	-	-	55
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	55	-	-	-	-	-	55



iCompass
a Diligent brand

Photo: iCompass Technologies

Asset Management System Upgrade

Total Project Cost: 620

Project #: CIPTM006

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2029-Q1

Anticipated Project End Date: 2030-Q4

Project Description/Details:

Upgrade the City's enterprise asset management system by transitioning from Cityworks to Trimble Unity Maintain and expanding GIS-based asset management capabilities across City operations. The project will improve work management, infrastructure planning, and lifecycle analysis by integrating field data with office-based planning tools, providing better visibility into asset conditions and long-term infrastructure needs. These enhancements will support data-driven capital planning, optimize maintenance and replacement decisions, and reduce the total lifecycle cost of managing City infrastructure.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	-	-	150	470	-	-	620
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	150	470	-	-	620



Trimble Unity
MaintainTM

Photo: Trimble Inc.

Network Replacement (End-of-Life)

Total Project Cost: 150

Project #: CIPTM007

Project Type: One-time

Fund Source: Unrestricted Fund Balance

Anticipated Project Start Date: 2030-Q1

Anticipated Project End Date: 2032-Q4

Project Description/Details:

Replace end-of-life core network switches at City Hall and the Maintenance and Operations Center to maintain secure, reliable connectivity for all City departments and critical business systems. The project will eliminate aging network equipment that is no longer supported by the manufacturer, reducing the risk of hardware failures, cybersecurity vulnerabilities, and network outages that could disrupt municipal operations. This lifecycle replacement will improve network reliability, maintain vendor support and security updates, and provide the capacity needed to support future technology initiatives and organizational growth.

6-Year Funding Schedule (\$ in thousands):

Expenditure	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
IT Capital	-	-	-	150	-	-	150
Funding	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	6-Yr Total
Fund Balance	-	-	-	150	-	-	150

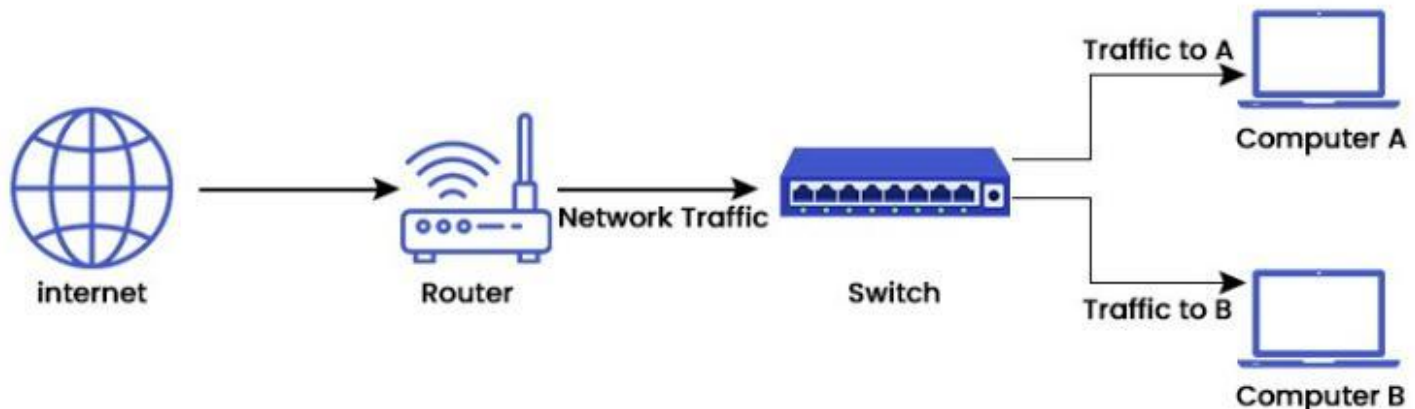


Photo: PyNet Labs

Appendix

Glossary and Abbreviations

Abbrev.	Term	Description
CIP	Capital Improvement Plan	The City's six-year plan for major capital investment
GMA	Growth Management Act	State law governing comprehensive planning, chapter 36.70A RCW
GO	General Obligation (debt)	Debt secured by the City's full faith and credit
ISF	Internal Service Fund	A fund that provides goods or services to other City funds and recovers its costs through charges to those funds
ITS	Intelligent Transportation Systems	Technology that manages traffic operations and signals
LTGO	Limited Tax General Obligation (debt)	Non-voted debt repaid from existing general revenues
MVFT	Motor Vehicle Fuel Tax	State-shared fuel tax restricted to street and highway purposes
NPDES	National Pollutant Discharge Elimination System	Federal permit program governing stormwater discharges
PROS	Parks, Recreation and Open Space (Plan)	The City's adopted parks and open space planning document
RCW	Revised Code of Washington	Washington State statute
REET	Real Estate Excise Tax	Tax on real property sales, restricted to capital purposes
SDC	System Development Charge	One-time fee on development that adds demand to the stormwater system
SWM	Surface Water Management	The City's stormwater utility and the fees supporting it
TIF	Transportation Impact Fee	One-time fee on new development for capacity-increasing projects
TIP	Transportation Improvement Program	The City's six-year transportation program, updated annually
UTGO	Unlimited Tax General Obligation (debt)	Voter-approved debt repaid from a dedicated excess property tax levy
WAC	Washington Administrative Code	State agency rules implementing statute

Capital Funding Sources

The City finances capital projects through a variety of dedicated revenues, grants, utility revenues, internal fund transfers, and other legally authorized funding sources. Many of these revenues are restricted by state law or local policy and may only be used for specific types of capital improvements. Utilizing multiple funding sources allows the City to maximize available resources while ensuring that projects are financed in accordance with applicable legal requirements and sound financial management practices.

Real Estate Excise Tax (REET)

Real Estate Excise Tax (REET) is imposed on the sale of real property and is collected by King County at the time a property transaction is recorded. The City levies both the first quarter-percent tax (REET 1), authorized by [RCW 82.46.010\(2\)](#), and the second quarter-percent tax (REET 2), authorized by [RCW 82.46.035\(2\)](#). REET revenues are legally restricted for eligible capital purposes. Under the City's current financial policy, REET 1 revenues are dedicated to parks capital projects and REET 2 revenues are dedicated to transportation capital projects. State law requires the City to identify in its adopted budget the capital projects funded in whole or in part from the proceeds of these taxes ([RCW 82.46.010\(1\)](#)); the projects listed in this plan provide the basis for that identification.

Transportation Impact Fees

Transportation Impact Fees are one-time charges assessed on new development to help finance transportation improvements needed to accommodate growth. These revenues may only be used for capacity-increasing transportation facilities that serve new development and cannot be used to correct existing deficiencies, fund maintenance, or support operating expenses. Impact fees are earmarked specifically and retained in special interest-bearing accounts, with a separate account established for each type of public facility; interest is retained in the account and expended for the purposes for which the fees were imposed, and the City reports annually on each account ([RCW 82.02.070\(1\)](#)). Fees must be expended or encumbered for a permissible use within ten years of receipt, absent written findings by the City Council of an extraordinary and compelling reason to hold them longer ([RCW 82.02.070\(3\)\(a\)](#)), and may be expended only in conformance with the capital facilities plan element of the Comprehensive Plan ([RCW 82.02.070\(2\)](#)).

Park Impact Fees

Park Impact Fees are one-time charges assessed by the City on new residential and commercial development to help fund the acquisition, expansion, and development of parks and recreation facilities needed to serve future growth. Eligible uses include park land acquisition, trails, recreation facilities, open space, and other qualifying park capital improvements. Impact fees are collected when building permits are issued. Impact fees are earmarked specifically and retained in special interest-bearing accounts, with a separate account established for each type of public facility; interest is retained in the account and expended for the purposes for which the fees were imposed, and the City reports annually on each account ([RCW 82.02.070\(1\)](#)). Fees must be expended or encumbered for permissible use within ten years of receipt ([RCW 82.02.070\(3\)\(a\)](#)) and may be expended only in conformance with the capital facilities plan element of the Comprehensive Plan ([RCW 82.02.070\(2\)](#)). The imposition of impact fees is authorized by [RCW 82.02.050\(2\)](#), which also requires that the

financing of system improvements serving new development provide a balance between impact fees and other public funds and not rely solely on impact fees. The City's impact fees are governed by the [Sammamish Municipal Code, Section 21.06.045](#).

King County Parks Levy

The [King County Parks Levy](#) provides direct distributions to cities for eligible parks and recreation purposes. Levy proceeds may be used for both capital improvements and operational activities associated with parks, trails, open space, natural areas, recreation facilities, and other publicly owned park assets. For planning purposes, this Capital Improvement Plan assumes continued annual levy funding consistent with current funding levels.

Surface Water Utility Revenues

Surface water utility rates provide the primary funding source for Surface Water Management Fund – Capital Division (Fund 408). Beginning with the 2027-2028 biennium, utility revenues finance planned capital projects budgeted within Fund 408 and identified through the [Surface Water Comprehensive Plan](#) and other planning efforts. Future utility revenues reflect the City's adopted rate model, which incorporates planned rate adjustments necessary to maintain infrastructure, comply with regulatory requirements, and address increasing operating and capital costs, including obligations associated with the [National Pollutant Discharge Elimination System \(NPDES\) permit](#).

Grants

The City actively pursues federal, state, regional, and local grant opportunities to leverage local resources and reduce the financial burden on taxpayers. Grant funding is typically project-specific. Grants are shown as a funding source in this plan under two circumstances. Where a grant has been awarded, the project is programmed on the schedule contemplated by the grant agreement. Where a grant application is pending, or where a project is a strong candidate for a program in which the City has competed successfully before, the anticipated award may be shown, and the project's schedule is understood to depend upon the outcome. Projects in the second category carry greater schedule risk than those in the first, and a project may be delayed, rescope, or deferred if anticipated grant funding is not secured.

General Obligation (GO) Debt

General obligation (GO) debt is debt secured by the City's full faith and credit and its general taxing authority rather than by a specific project revenue. Washington law provides two forms of GO debt. Limited tax general obligation (LTGO) debt, also called councilmanic debt, may be issued by Council action without voter approval and is repaid from existing general revenues; cities may incur non-voted indebtedness up to 1.5 percent of the value of the taxable property within the city ([RCW 39.36.020\(2\)\(a\)\(ii\)](#)). Unlimited tax general obligation (UTGO) debt requires the assent of three-fifths of the voters and is repaid from an excess property tax levy dedicated to debt service. With that assent, total general-purpose GO debt may reach 2.5 percent of the value of the taxable property; this is a ceiling on total general-purpose debt rather than an amount added to the non-voted 1.5 percent ([RCW 39.36.020\(2\)\(b\)](#)). Also, with three-fifths voter assent, a city may incur an additional 2.5 percent for supplying water, artificial light, and sewers where those works are owned and controlled by the city, and a further 2.5 percent for acquiring or developing open space, park facilities, and capital facilities associated with any economic development ([RCW 39.36.020\(4\)](#)).

The City uses debt selectively for projects whose cost cannot reasonably be met from current revenues or accumulated reserves within the planning period, and whose useful life justifies spreading the cost across the years that will benefit from the asset.

State Shared Fuel Taxes (Motor Vehicle Fuel Tax)

The State of Washington distributes a portion of statewide motor vehicle fuel tax revenues to cities for eligible transportation purposes ([RCW 46.68.090](#) and [RCW 46.68.110](#)). [Article II, Section 40 of the Washington State Constitution](#) restricts these revenues to highway purposes, which it expressly defines to include city streets; they may not be diverted to non-highway purposes. Long-term growth in this revenue source remains uncertain. Fuel consumption patterns continue to evolve, and as electric vehicles make up a growing share of the fleet, fuel tax collections per vehicle-mile traveled are expected to decline over the next several years.

Interest Earnings

Capital funds earn interest on available cash balances. While interest earnings have provided meaningful revenue in recent years due to elevated market interest rates, future interest income is expected to decline as fund balances are expended on planned projects and interest rates normalize. Accordingly, interest earnings are not relied upon as a significant long-term funding source within this Capital Improvement Plan.

Fund Balance and Reserves

Fund balance is the accumulated difference between a fund's resources and its obligations. In practical terms, revenues collected in prior years remain available for future use. Because capital projects are frequently funded over several years, and because several of the City's capital revenues are collected before the projects they support are ready for construction, accumulated fund balance is a recurring source of capital funding.

Fund balance is classified according to the extent to which the City is bound to honor constraints on how it may be spent. Restricted fund balance is subject to externally enforceable legal restrictions – those imposed by creditors, grantors, other governments, voter-approved measures, or state law itself. Unrestricted fund balance is the remainder, available for any purpose consistent with the fund's own scope. Amounts the City Council has constrained by ordinance or resolution are reported as committed; amounts management intends for a specific purpose are reported as assigned; the residual is unassigned. This distinction matters for capital planning because a restricted balance can fund only eligible projects. A balance available in one fund generally cannot be redirected to a project in another fund unless the underlying restriction permits it.

Surface Water System Development Charges

[Surface Water System Development Charges \(SDCs\)](#) are one-time fees assessed on new development and redevelopment that increases demand on the City's stormwater system. The fees recover a proportionate share of both existing and future capital infrastructure needed to serve growth. Surface Water SDCs promote equity between existing and new customers while providing an additional source of capital funding. Because annual collections are relatively modest and development activity varies from year to year, projected Surface Water SDC revenues are incorporated into available fund balance rather than assigned to specific projects.

Multimodal Transportation Tax

A state-shared transportation revenue distributed quarterly to cities and counties from the multimodal transportation account ([RCW 46.68.126](#)). Expenditures from the account may be used only for transportation purposes ([RCW 47.66.070](#)). The City applies these revenues to the planning, preservation, maintenance, operation, and improvement of its transportation system, including streets and bicycle and pedestrian facilities.

General Fund Transfers

Transfers from the General Fund provide funding for capital projects that do not have dedicated revenue sources. These transfers primarily support Facilities Capital Improvement Fund projects, fleet and equipment replacement, and technology investments that are not fully funded through internal service charges or other restricted revenues.

Surface Water Fund Transfers

Transfers from the Surface Water Operating Fund support the replacement of vehicles, equipment, and technology assets used in utility operations through the City's internal service funds. With Fund 438 consolidated into Fund 408, surface water capital is funded directly from Surface Water Management utility revenues rather than by transfer to a separate capital fund.

Other Revenues

Other revenues include infrequent or miscellaneous funding sources that may become available during the planning period. Examples include proceeds from the sale of surplus vehicles and equipment, insurance recoveries, reimbursements, or other one-time revenues. Due to their limited and unpredictable nature, these revenues are generally used only when available and are not relied upon as recurring funding sources.

Capital Fund/Funding Summary

The City's capital program is financed through multiple dedicated funds and revenue sources. The sources shown are those most commonly used by each fund and are not an exhaustive list; individual projects may also be supported by fund balance, interest earnings, system development charges, or other revenues described in this section.

Fund	Primary Purpose	Typical Funding Sources
Facilities Improvement Capital	Municipal buildings and facilities	General Fund Transfers, Grants
Parks Improvement Capital	Parks, trails, recreation facilities	REET, Park Impact Fees, King County Parks Levy, Grants
Transportation Improvement Capital	Streets, sidewalks, traffic improvements	REET, Transportation Impact Fees, Grants
Surface Water Management - Capital	Stormwater infrastructure	Surface Water Utility Rates, Grants
Street Special Revenue Fund	Pavement preservation and transportation assets	Fuel Tax, General Fund Transfers, Multimodal Transportation Tax
Equipment Rental & Replacement Fund	Fleet replacement	Internal Service Charges (General Fund, Surface Water Fund, etc.)
Technology Service Fund	Technology infrastructure replacement	General Fund Transfer, Interest Earnings, Technology Permit Fee, Indirect Cost Allocation

Project-level details for each fund, including expenditure and funding schedules by year, are presented in the project pages within each fund section. Questions regarding this Capital Improvement Plan may be directed to the City of Sammamish Finance Department.