

CITY OF SAMMAMISH, WASHINGTON

2027-2028 Proposed Biennial Budget

Budget Narrative

Proposed by the Interim City Manager to the Sammamish City Council



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Sammamish City Council



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Deputy Mayor Debbie Treen



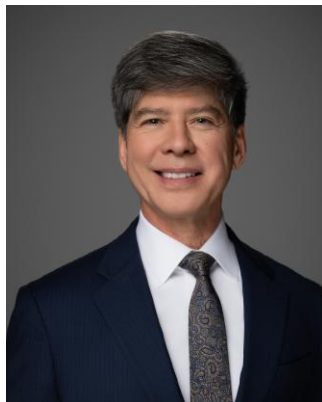
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2027-2028 Proposed Biennial Budget

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Budget Message

October 13, 2026

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

Executive summary

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

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

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

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

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

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

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

The budget at a glance

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

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

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

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

General Fund

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

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

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

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

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

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

Public Safety

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

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

The Sheriff's contract is budgeted 4.7 percent higher in 2027 (including the vacancy allowance adjustment) than in 2026, with a further 5 percent increase assumed for 2028. Eastside Fire & Rescue Board adopted a budget on October 8, 2026, which includes a City partnership contribution of \$13,259,875 in 2027, 11.7 percent more than in 2026, and \$15,047,127 in 2028, an additional 13.5 percent. With the fire inspection and review fees the City passes through, the Eastside Fire & Rescue budget is \$28.7 million for the biennium. That amount includes \$150,000 in 2027 (for the biennium), a one-time cost for the City's share of a consultant team who will work with the Eastside Fire & Rescue Board to evaluate organization operations and governance options. The \$6.2 million stabilization assignment is the bridge if a fire or City funding measure is unresolved as of the end of 2030.

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

People

The budget includes 140.50 full-time equivalent positions, plus one limited-term Capital Program Manager in the Parks Capital Improvement Fund, which is not counted as an FTE. Seven positions are eliminated. Together they remove \$1.96 million of budgeted personnel cost over the biennium. A limited-term position in Finance is converted to a regular position, adding 1.00 FTE, so authorized staffing goes from 146.50 FTE in 2025-2026 to 140.50 FTE (146.50, less 7.00, plus 1.00). Although the proposed budget reduces staffing, we do not cut core City services to address an unknown outcome of a funding measure that has not yet been defined.

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

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

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

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

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

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

Where the money comes from

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

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

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

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

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

Investing in the community

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

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

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

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

Alternatives for Council consideration

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

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

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

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

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

What this budget does not yet solve

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

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

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

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

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

Work plan

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

Program budget

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

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

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

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

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

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

How residents can take part

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

The ask

I ask the Council to:

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

Acknowledgements

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

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

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

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

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

Respectfully submitted,



Andy Parks
Interim City Manager
City of Sammamish



Vicky Carlsen
Finance Director
City of Sammamish

PART 1

Introduction

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

In this part

- Reader's Guide
- Introduction
- Work Plan

Reader's Guide

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

What is new in this budget

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

This is the first budget the City has prepared by program, so program figures have no prior-year results for comparison. The Program Budgeting section explains the program approach and includes the Program List, which defines every program and reports its cost, staff time and level of requirement. Each section of the Department Budgets part reports the programs that department delivers.

The book is also reorganized. The Fund Summaries are grouped together in one part, followed by the Department Budgets part. The Technology Services Fund, which the Technology Management department operates, is presented with the other funds in the Fund Summaries part. Performance Measures have their own section, and a short Risk Management Fund section reports the closing of that fund with a \$250,000 transfer to the General Fund in 2027; Risk Management continues as a division of Administrative Services.

1. A Policy Document

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

2. An Explanation of City Services

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

3. A Financial Plan

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

a. By program: what the money does

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

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

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

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

c. By department: who does the work

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

d. By category: what the money buys

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

4. An Operations Guide

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

Where to find what you are looking for

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

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

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

How to read the numbers

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

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

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

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

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

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

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

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

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

Introduction

Administrative Structure

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

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

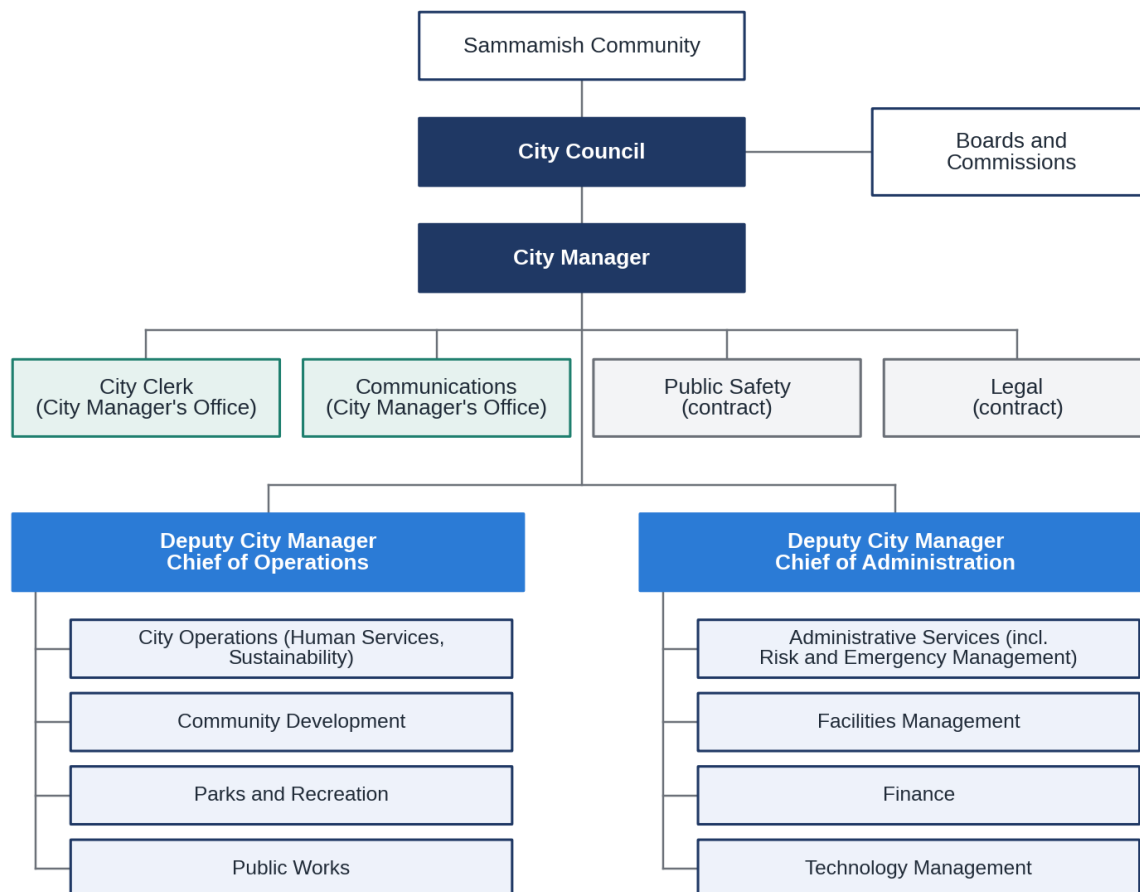


Figure 1. City of Sammamish administrative structure, 2027-2028.

What Changed for 2027-2028

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

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

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

Contracted Services

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

Department Activity Highlights

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

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

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

Deputy City Manager, Chief of Administration	
Administrative Services • Personnel services, recruitment, and selection • Compensation and classification • Staff training and employee well-being • Emergency Management: preparedness, training, disaster response, recovery planning, and mitigation • Grants and contracts • Risk Management: obtains adequate insurance at the most reasonable cost • Risk Management: operates safety programs to minimize risk to employees and the City • Risk Management: administers claims against the City	Facilities Management • Manages building construction projects • Operates and maintains all City buildings • Manages the City's fleet of vehicles and equipment • Administers facility maintenance contracts
Finance • Accounting and financial reporting • Financial planning and analysis • Budgeting, including the program budget • Internal control and treasury	Technology Management • Network administration and network security • Website and geographic information services (GIS) • Help desk and end-user support • Maintains all City software applications • Technology equipment replacement and infrastructure
City Manager's Office divisions reporting directly to the City Manager	
City Clerk • Council agendas, minutes, official City records, and records retention • Public records requests and disclosure • City elections and codification of ordinances	Communications • Media relations and public information • City publications, website content, social media, and community engagement • Emergency and incident communications
Budget classifications that are not departments	
Non-Departmental • Transfers among funds and payments for services provided by other funds • The citywide allowance for staff vacancies that occur throughout the year	

Community Profile

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

Table 3. Community profile: general information and demographics.

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

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

About Sammamish

Government

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

The City provides a full range of municipal services including:

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

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

History

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

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

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

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

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

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

Present Day Sammamish

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

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

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

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

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

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

Economic Condition and Outlook

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

The Housing Market

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

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

Interest Rates

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

The Regional Economy

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

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

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

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

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

Budget Process

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

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

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

How the 2027-2028 Budget Was Built

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

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

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

Spend Plans

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

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

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

Amending the Budget

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

Budgeting, Accounting, and Reporting System

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

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

Budget Fund Structure

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

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

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

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

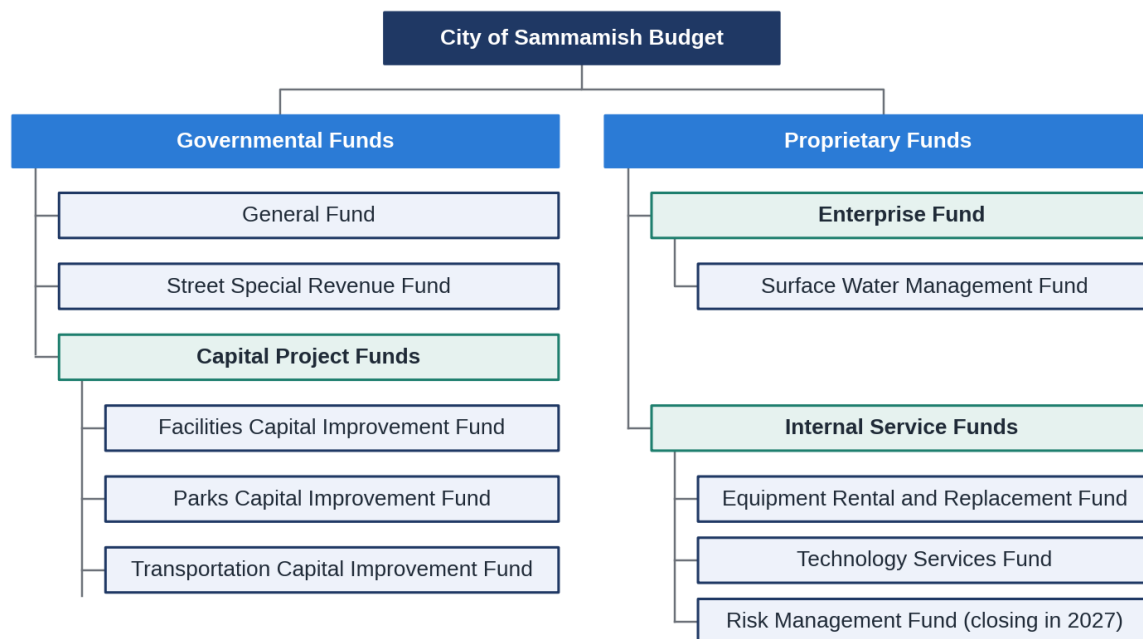


Figure 3. Budget fund structure, 2027-2028.

Fund Descriptions

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

Governmental Funds

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

Budgetary Basis

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

Financial Policies

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

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

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

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

The Adopted Policies

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

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

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

Reserves

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

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

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

Principles the City Follows

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

Compliance

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

Long-Term Debt Capacity

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

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

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

Work Plan

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

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

How to read the Work Plan

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

Table 5. Work Plan support codes.

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

Table 6. Work Plan urgency codes.

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

Table 7. Work Plan staff time and expense weighting.

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

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

City Manager's Office

Operating work plan items

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

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

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

Public Safety

Operating work plan items

Table 9. Work Plan, Public Safety operating items.

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

Public Works

Operating work plan items

Table 10. Work Plan, Public Works operating items.

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

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

Capital work plan items, 2027-2028

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

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

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

Capital work plan items, 2027-2028

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

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

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

Capital work plan items, 2027-2028

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

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

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

Community Development

Operating work plan items

Table 14. Work Plan, Community Development operating items.

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

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

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

Parks and Recreation

Operating work plan items

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

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

Capital work plan items, 2027-2028

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

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

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

Administrative Services

Operating work plan items

Table 17. Work Plan, Administrative Services operating items.

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

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

Capital work plan items, 2027-2028

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

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

Finance

Operating work plan items

Table 19. Work Plan, Finance operating items.

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

Technology Management

Operating work plan items

Table 20. Work Plan, Technology Management operating items.

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

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

Capital work plan items, 2027-2028

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

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

PART 2

Financial Overview

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

In this part

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

Revenues (All Funds)

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

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

Overview

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

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

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

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

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

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

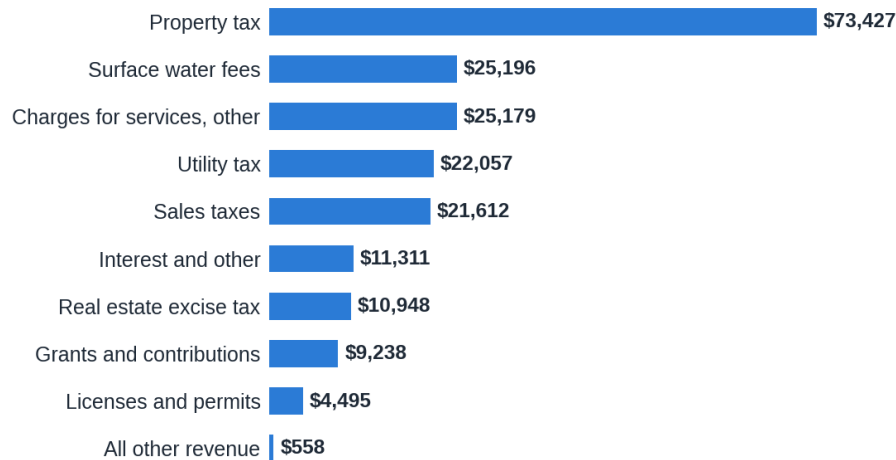


Figure 4. Where City revenue comes from in the 2027-2028 biennium, all funds.

What is changing, and why

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

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

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

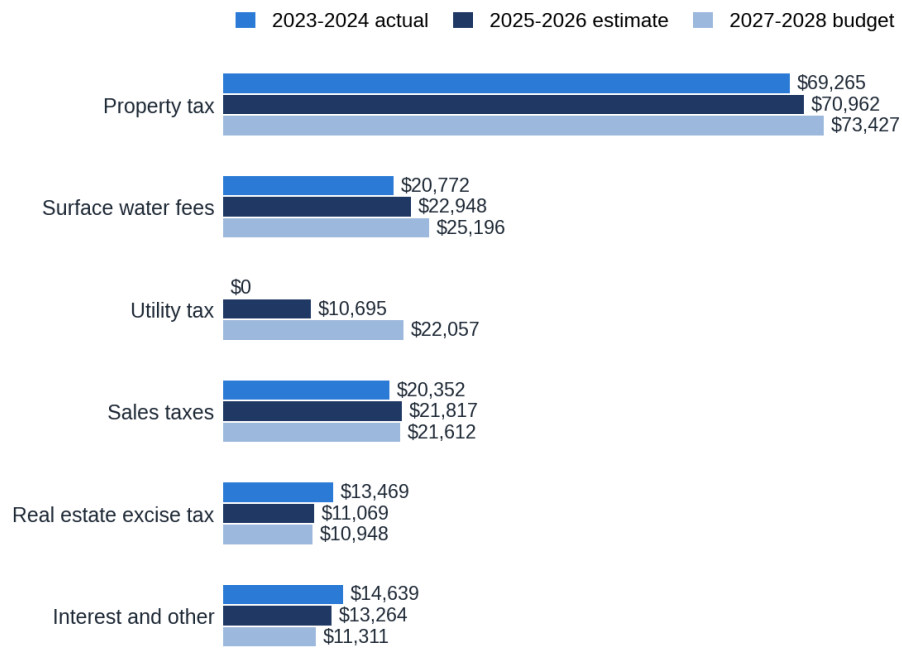


Figure 5. Major revenue sources by biennium. Amounts are in thousands. Tax amounts also appear in Table 23 and interest and other revenue in Table 22 in this section; surface water fees appear in the Surface Water Management Fund section.

Major Revenues

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

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

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

Property Tax

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

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

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

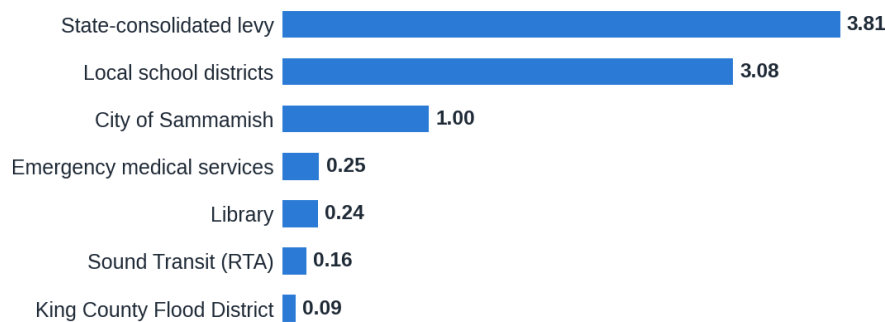


Figure 6. Distribution of the 2026 property tax levy by taxing jurisdiction.

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

How the rate is set

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

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

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

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

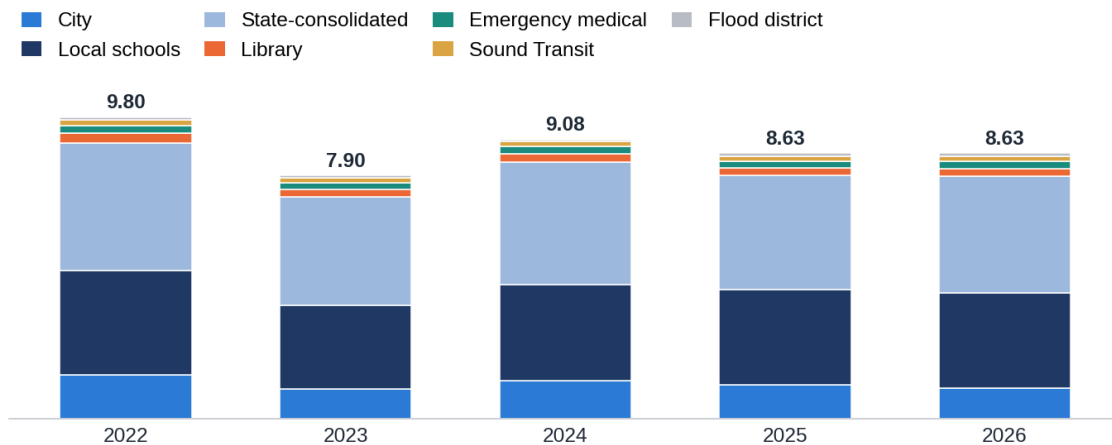


Figure 7. Combined property tax rate per \$1,000 of assessed value, by taxing jurisdiction, 2022-2026.

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

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

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

Trends and key assumptions

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

Utility Tax

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

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

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

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

Sales Tax

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

Retail Sales Tax

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

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

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

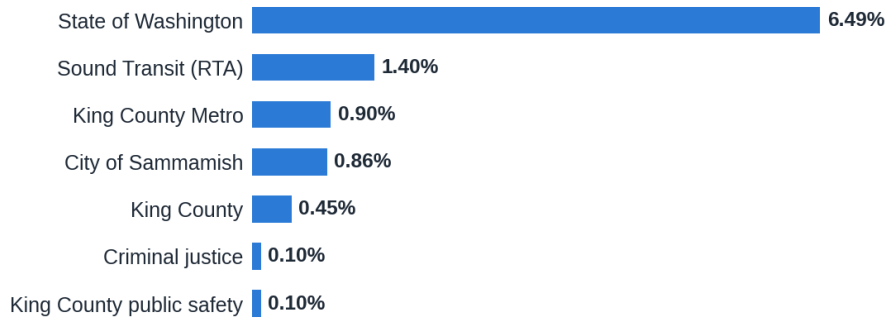


Figure 8. Distribution of the 10.30% total sales tax rate applied in most of Sammamish. The combined rate is the 6.50% state rate plus 3.80% of local rates (Washington State Department of Revenue, Local Sales and Use Tax Rate Table, effective October 1, 2026). The state share is shown net of the 0.0073%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

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

2025 sales tax receipts by business sector

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

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

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

Retail sales tax trends and key assumptions

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

Criminal Justice Sales Tax

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

Affordable Housing Sales Tax

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

Real Estate Excise Tax

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

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

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

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

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

Surface Water Fees

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

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

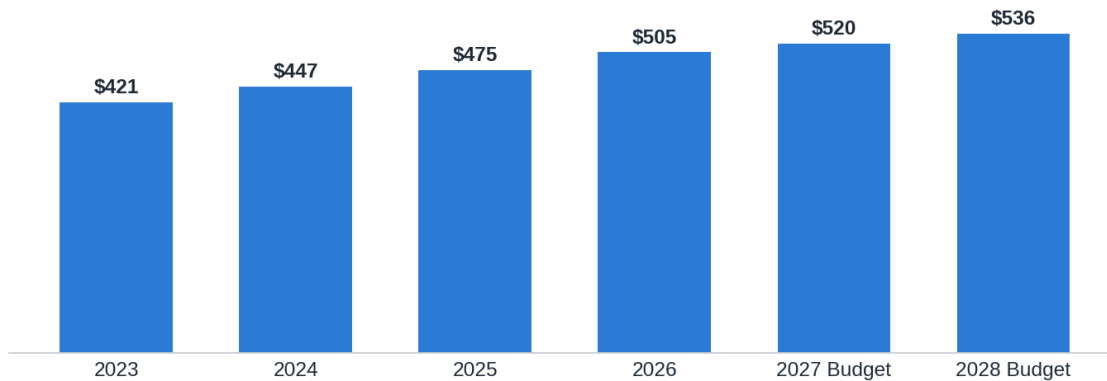


Figure 9. Annual surface water fee charged per single-family residence, 2023-2028. The 2023-2026 rates are from the 2022 rate study update; the 2027 and 2028 amounts reflect the proposed 3 percent annual increase.

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

Why the surface water increase does not help the General Fund

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

Other Revenues

Impact Fees

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

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

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

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

Development Revenues

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

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

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

Field Use Fees

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

Cable Franchise Fees

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

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

Intergovernmental Revenues

Liquor Revenues

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

Motor Vehicle Fuel Tax ("Gas Tax")

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

Miscellaneous Revenue

Investment Income

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

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

Summary

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

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

Expenditures (All Funds)

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

Where the money goes: expenditures by program

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

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

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

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

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

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

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

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

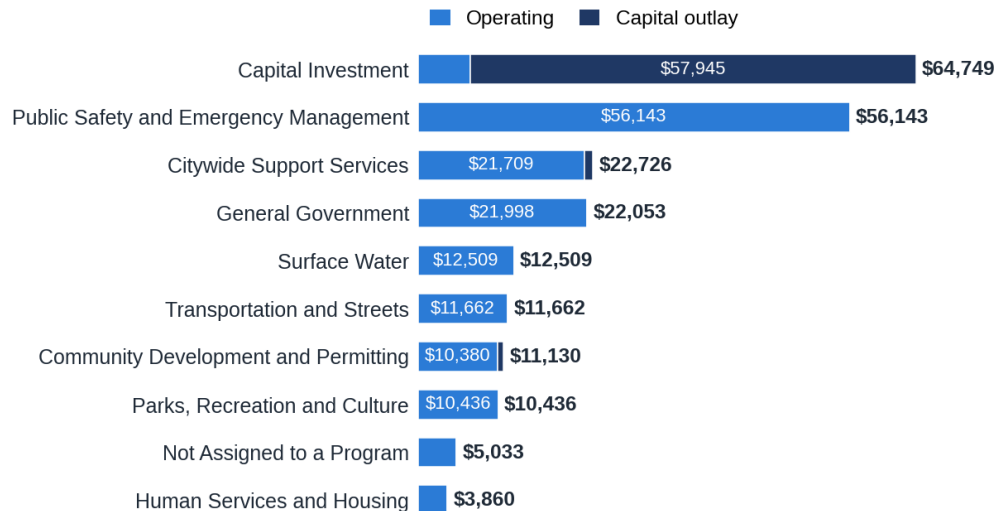


Figure 10. Expenditures by service area, 2027-2028. Amounts are in thousands. The same amounts are in Table 27.

What the program view shows

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

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

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

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

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

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

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

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

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

The ten largest programs

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

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

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

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

What the money is spent on: expenditures by type

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

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

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

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

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

Explaining the changes

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

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

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

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

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

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

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

Notes on this presentation

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

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

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

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

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

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

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

Personnel

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

Overview

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

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

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

Authorized Positions

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

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

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

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

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

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

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

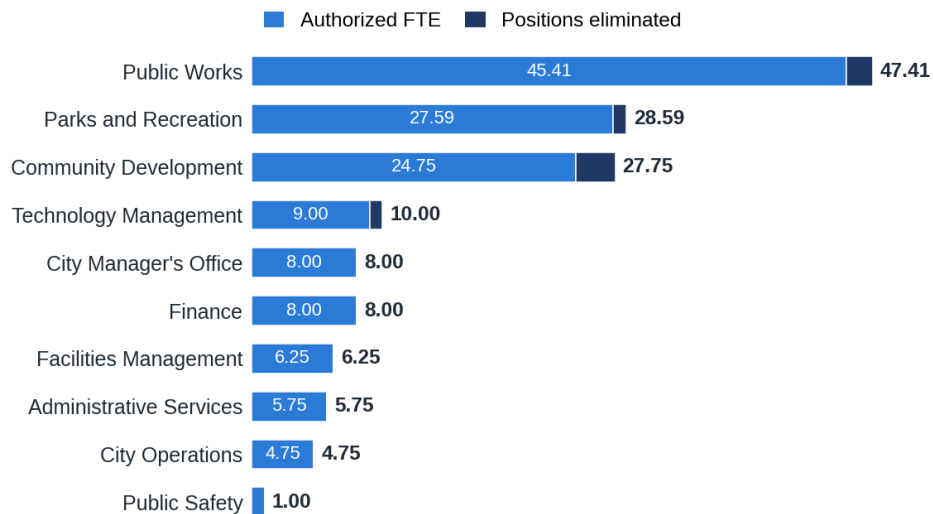


Figure 11. Authorized FTE by department, 2027-2028 budget, showing the seven eliminated positions.

Positions eliminated

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

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

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

Changes in positions from the 2025-2026 budget

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

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

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

Positions by fund

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

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

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

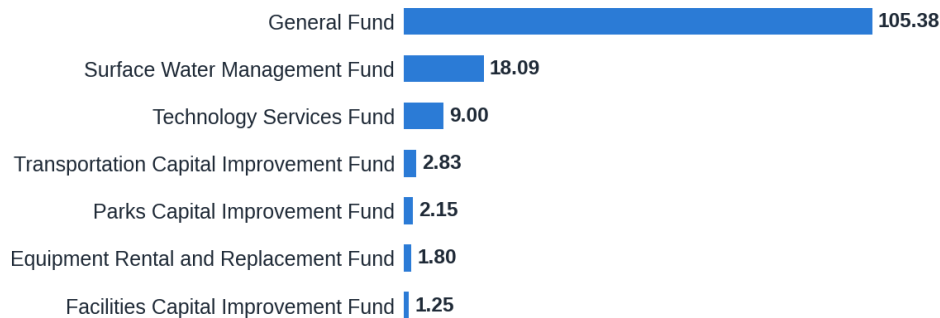


Figure 12. Authorized FTE by fund, 2027-2028 budget. Capital project funds carry 6.23 FTE and the 1.00 limited-term position.

Compensation and Budget Assumptions

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

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

Workforce Trends: Recruitment and Turnover

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

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

Program Budgeting

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

Personnel Expenditure

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

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

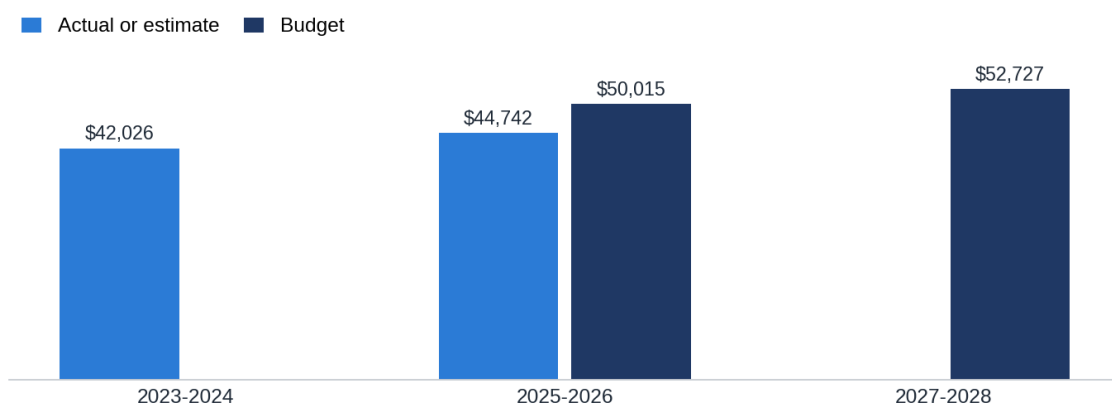


Figure 13. Citywide personnel expenditure, all funds, actual and budget by biennium. Amounts are in thousands.

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

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

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

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

PART 3

Program Budgeting and Performance

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

In this part

- Program Budgeting
- Program List and definitions
- Performance Measures

Program Budgeting

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

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

Why the City moved beyond line-item budgeting

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

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

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

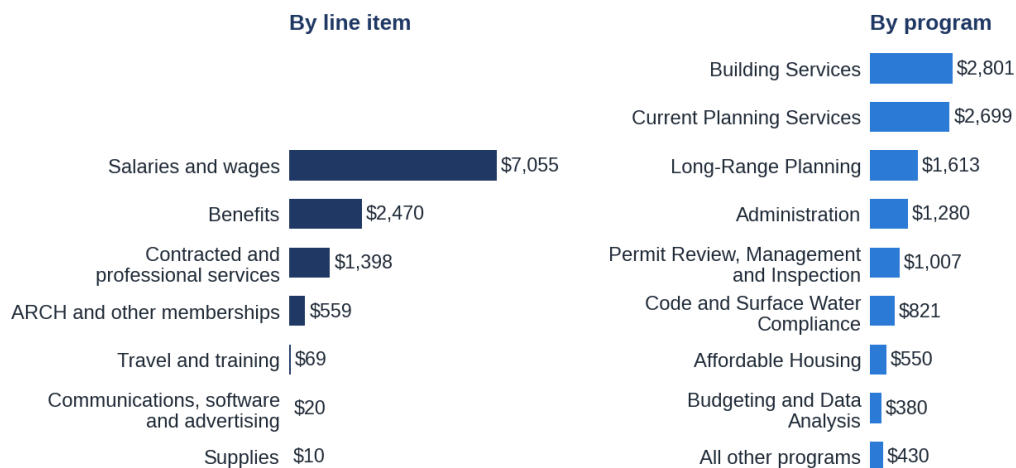


Figure 14. Community Development budget by line item and by program, 2027-2028. Amounts are in thousands. Both views total \$11,581,000.

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

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

What the program structure makes visible

1. Services that no single department owns

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

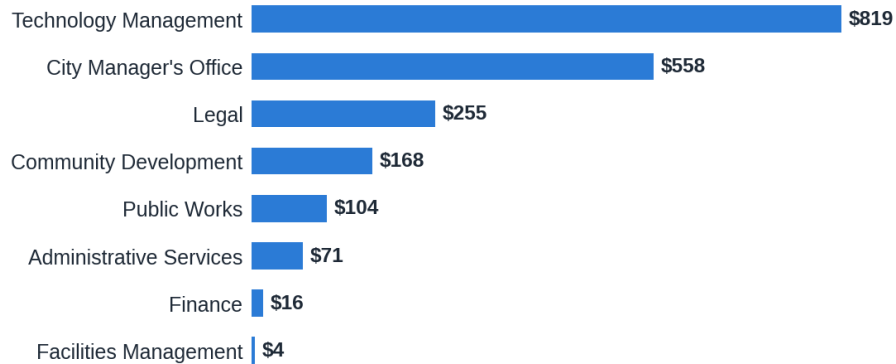


Figure 15. Public Records Requests (program 114000) by department, 2027-2028. Amounts are in thousands. Technology Management, the City Manager's Office and Legal together carry 81.8 percent of the \$2.0 million, mainly records-management software, staff time and outside legal review.

2. The real cost of a response or an obligation

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

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

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



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

How these figures reach the citywide total

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

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

What changes for decision-makers and residents

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

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

The shift in the questions the budget can answer:

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

An important limitation: this is the first year

No historical program data exists.

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

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

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

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

The road from here

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

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

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

Alignment with best practices

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

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

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

Program List

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

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

Summary by service area

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

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

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

Programs

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

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

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

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

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

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

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

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

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

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

Performance Measures

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

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

Capital Investment

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

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

Public Safety and Emergency Management

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

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

Citywide Support Services

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

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

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

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

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

General Government

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

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

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

Surface Water

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

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

Transportation and Streets

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

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

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

Parks, Recreation and Culture

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

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

Community Development and Permitting

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

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

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

Human Services and Housing

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

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

PART 4

Fund Summaries

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

In this part

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

General Fund

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

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

Noteworthy items

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

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

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

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

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

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

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

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

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

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

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

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

Expenditures by program

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

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

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

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

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

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

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

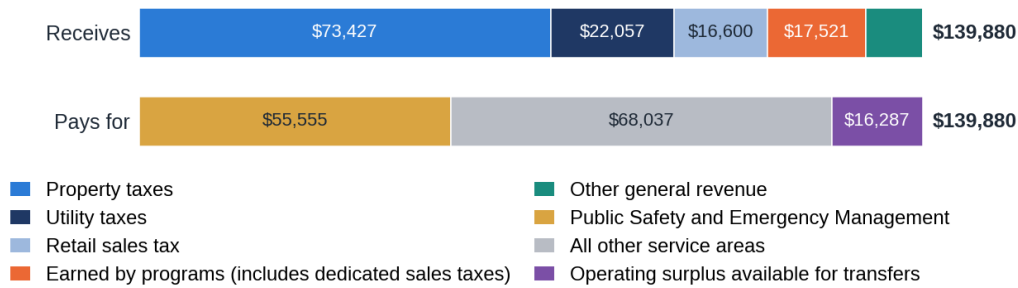


Figure 17. What the General Fund receives and what it pays for, 2027-2028 budget. The receipts are in Tables 23 and 45; the service areas and the revenue earned by programs are in Table 43. Amounts are in thousands.

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

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

The largest programs

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

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

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

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

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

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

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

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

Revenues, expenditures and fund balance

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

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

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

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

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

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

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

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

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

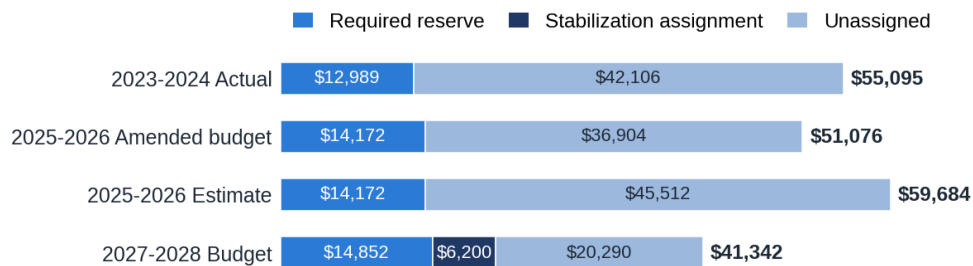


Figure 18. How the General Fund balance is allocated. The ending balance in each bar is the last line of Table 45. The required reserve is the 25 percent operating reserve calculated in the line-item budget (Appendix). Amounts are in thousands.

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

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

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

Expenditures by department

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

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

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

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

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

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

Long-range financial forecast

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

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

What the forecast shows

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

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

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

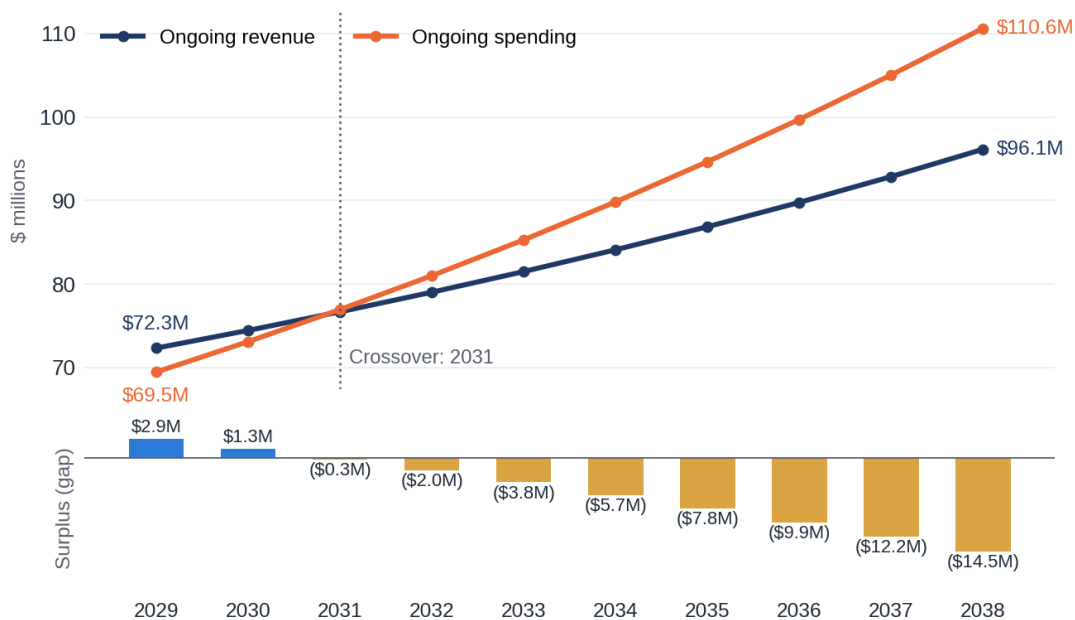


Figure 19. General Fund ongoing revenue and ongoing spending, 2029-2038, Baseline scenario. The bars show the annual surplus or (gap), ongoing revenue minus ongoing spending. Source: City of Sammamish Long-Range Financial Model. Amounts are in millions.

The six largest cost inflators

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

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

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

Main assumptions

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

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

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

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

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

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

Where the data come from

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

Risks to the forecast

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

Street Special Revenue Fund

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

What this fund is

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

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

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

Transfers with the General Fund have reversed

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

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

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

Where the money comes from

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

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

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

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

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

What it pays for

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

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

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

Revenues, expenditures and fund balance

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

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

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

The six-year outlook

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

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

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

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

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

Parks Capital Improvement Fund

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

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

Programs

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

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

Statement of revenues, expenditures and changes in fund balance

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

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

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

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

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

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

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

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

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

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

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

Expenditures by project

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

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

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

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

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

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

How the 2027-2028 program is funded

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

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

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

Transportation Capital Improvement Fund

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

What this fund is

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

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

Fund balance increases over the biennium

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

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

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

Where the money comes from

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

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

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

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

About the General Fund transfer

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

Revenues, expenditures and fund balance

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

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

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

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

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

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

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

Restricted and unrestricted fund balance

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

The capital program

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

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

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

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

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

How the 2027-2028 projects are funded

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

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

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

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

Delivering the program

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

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

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

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

Facilities Capital Improvement Fund

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

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

Statement of revenues, expenditures and changes in fund balance

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

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

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

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

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

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

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

Restricted and unrestricted fund balance

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

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

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

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

Expenditures by project

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

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

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

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

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

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

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

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

Surface Water Management Fund

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

What this fund is

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

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

Two funds become one

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

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

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

How the fund is paid for

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

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

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

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

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

What the fund does

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

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

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

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

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

The four divisions

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

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

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

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

Revenues, expenditures and fund balance

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

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

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

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

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

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

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

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

The capital program

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

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

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

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

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

Who does the work

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

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

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

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

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

Equipment Rental and Replacement Fund

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

What this fund is

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

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

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

How the fund is paid for

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

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

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

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

Program summary

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

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

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

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

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

Staff allocation

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

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

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

The replacement schedule

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

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

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

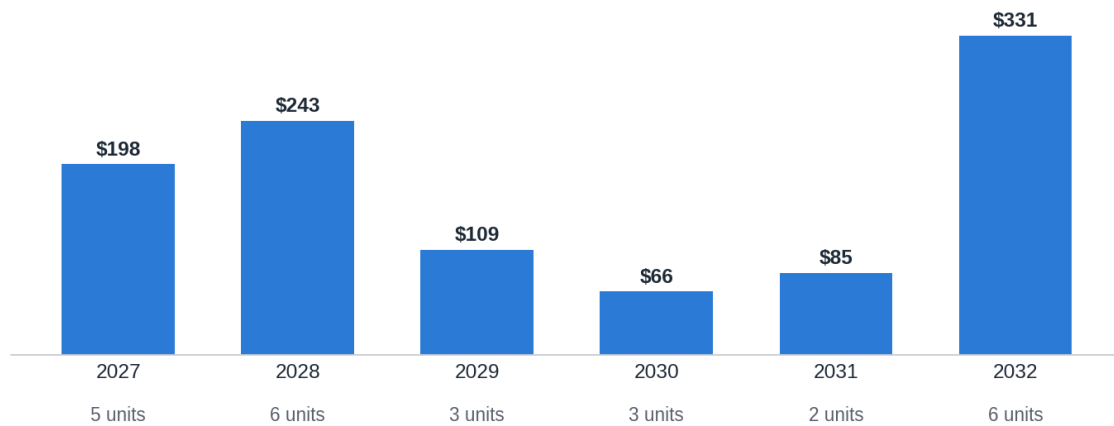


Figure 20. Vehicle and equipment replacement by year, with the number of units under each column. Amounts are in thousands. The same figures appear in Table 74.

The fund in summary

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

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

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

Explaining the changes

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

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

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

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

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

Restricted and unrestricted fund balance

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

Technology Services Fund

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

What this fund is

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

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

How the fund is paid for

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

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

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

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

Program summary

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

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

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

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

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

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

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

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

Staff allocation

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

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

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

Technology replacement

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

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

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

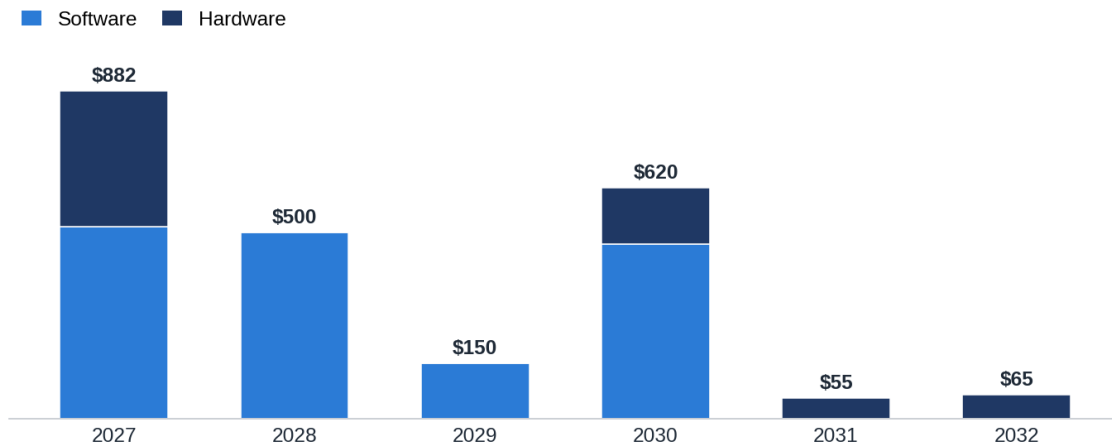


Figure 21. Technology replacement and upgrade spending by year, split between hardware and software. Amounts are in thousands. The same figures appear in Table 79.

The fund in summary

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

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

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

Explaining the changes

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

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

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

Restricted and unrestricted fund balance

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

Risk Management Fund

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

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

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

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

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

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

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

PART 5

Department Budgets

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

In this part

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

City Council

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

What the City Council does

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

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

Program summary

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

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

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

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

Elected officials

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

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

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

Department budget in the traditional format

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

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

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

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

Explaining the changes

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

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

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

City Manager's Office

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

What the City Manager's Office does

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

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

Division summary

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

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

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

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

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

Program summary

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

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

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

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

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

Staff allocation

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

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

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

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

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

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

Department budget in the traditional format

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

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

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

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

Explaining the changes

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

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

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

City Operations

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

What City Operations does

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

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

Division summary

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

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

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

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

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

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

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

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

Program summary

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

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

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

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

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

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

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

Staff allocation

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

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

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

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

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

Program	Admin	Sustainability	Human Services	Total
Administration	0.17	0.05	0.04	0.26
Budgeting and Data Analysis	0.15	-	-	0.15
Building Services	0.02	-	-	0.02
Capital Project Investment	0.05	-	-	0.05
City Council Support	0.30	-	-	0.30
City Management	0.60	-	-	0.60
Code and Surface Water Compliance	0.02	-	-	0.02
Communications	0.10	-	-	0.10
Contract and Grant Management	0.15	-	-	0.15
Current Planning Services	0.02	-	-	0.02
Diversity, Equity, Inclusion and Belonging	0.03	-	0.02	0.05
Emergency Management	0.10	-	-	0.10
Engineering	0.02	-	-	0.02
Events	0.02	-	-	0.02
Governmental Affairs, Regional Issues and Legislative Oversight	0.10	-	-	0.10
Human Resources	0.15	-	-	0.15
Human Services	0.12	-	0.69	0.81
Labor Relations	0.10	-	-	0.10
Legal	0.02	-	-	0.02
Long-Range Planning	0.02	-	-	0.02

Program	Admin	Sustainability	Human Services	Total
Permit Review, Management and Inspection	0.02	-	-	0.02
Professional Development and Certifications	0.01	0.05	-	0.06
Rentals	0.02	-	-	0.02
Right-of-Way Management	0.02	-	-	0.02
Risk Management	0.02	-	-	0.02
Safe and Efficient Multimodal Transportation Operations	0.02	-	-	0.02
Solid Waste and Recycling	-	0.05	-	0.05
Special Projects	0.53	-	-	0.53
Surface Water System Operations	0.02	-	-	0.02
Surface Water System Operations (Enhanced Level of Service)	0.02	-	-	0.02
Sustainability	0.05	0.85	-	0.90
Volunteer and Restoration	0.01	-	-	0.01
Total	3.00	1.00	0.75	4.75

Comparison with prior periods

City Operations is a new department for 2027-2028, so no prior-period department comparison is presented. Its positions and programs were previously budgeted in several places: one Deputy City Manager, the Supervising Management Analyst and the Sustainability program in the City Manager's Office; the other Deputy City Manager (then the Administrative Services Director) in Administrative Services; and Human Services as its own division. The prior-period costs of the Administration positions cannot be separated from the other positions budgeted in those departments, so a like-for-like restatement of the department is not possible.

Main cost drivers

Personnel, \$2,556,000 (37.3 percent of the department). Administration's three positions account for \$1,932,000; these positions were previously budgeted in the City Manager's Office and Administrative Services, so they are not new costs to the General Fund. Sustainability and Human Services personnel total \$624,000.

Services and charges, \$4,304,000 (62.7 percent). Most of this category is grants, pass-through payments and contracts: \$1,342,000 of human services grants to community agencies (plus \$278,000 of other human services grants, mainly the senior program), \$1,200,000 paid to ARCH from affordable housing fee-in-lieu revenue and the City's contribution (plus \$112,000 of affordable housing sales tax passed through to ARCH), \$948,000 of sustainability contracts, of which \$130,000 is one-time funding for the Urban Forest Management Plan and Climate Action Plan updates, and the \$182,000 Puget Sound Clean Air Agency assessment.

Legal

General Fund • 5 major legal budget categories • \$1,311,000 biennial budget

What the legal budget covers

Sammamish has no in-house legal department. The City contracts for its legal work: a city attorney who advises the Council and staff and represents the City in its ordinary business, attorney services for special matters, including litigation and public records requests, and a hearing examiner who decides land use appeals and other quasi-judicial matters the code assigns to that office.

The legal budget for the 2027-2028 biennium, \$1,311,000, is 1.1 percent of the General Fund. Prosecution and public defense are legal costs too, but they are budgeted in the Public Safety section rather than here.

Major legal budget categories

Legal is one department with no divisions. The table below presents its budget by major legal budget category, the main budget lines within the department.

Table 94. Legal budget by major category, 2027-2028 biennium. Amounts are in thousands.

Budget category	Services	Total expenditures	Net cost
City attorney base services	\$761	\$761	\$761
Special matters, including litigation	274	274	274
Public records attorney services	255	255	255
Hearing examiner	16	16	16
Legal research software	4	4	4
Department total	\$1,311	\$1,311	\$1,311

Special matters are budgeted, not forecast. The budget provides \$274,000 for attorney services on special matters, including litigation, and \$255,000 for public records attorney services, which is reported under the Public Records Requests program. These amounts are a provision for legal work the City expects to need, not a prediction of particular cases. Spending on special matters was \$682,000 in 2023-2024 and is estimated at \$469,000 in 2025-2026, reflecting how variable this work is.

Internal legal services is now a software subscription. The City spent \$134,000 on internal legal services in 2023-2024, when it employed legal staff directly: \$129,000 of personnel and \$4,000 of related supplies and services. It is now budgeted at \$4,000 for the biennium for a legal research subscription, and legal services are provided under contract.

Program summary

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

Table 95. Legal program summary, 2027-2028 biennium. Amounts are in thousands.

Program	Services	Total expenditures	Net program cost
Administration	\$16	\$16	\$16
Legal	1,040	1,040	1,040
Public Records Requests	255	255	255
Department total	\$1,311	\$1,311	\$1,311

Most of the budget is the Legal program. The Legal program (\$1,040,000) consists of city attorney base services (\$761,000), attorney services for special matters including litigation (\$274,000) and the legal research subscription. Public Records Requests (\$255,000) is the attorney cost of responding to records requests, which the City reports under that service rather than under legal counsel, and Administration (\$16,000) is the hearing examiner, who decides land use appeals and other quasi-judicial matters.

Performance measures. Measures for the Legal program include completing legal review of at least 90 percent of contracts and ordinances within 14 business days and keeping contracted City Attorney spending within the adopted budget each year. The full set of measures appears in the Performance Measures section.

Department budget in the traditional format

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

Table 96. Legal expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026. The department has had no personnel costs since 2023.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$129	-	-100.0%	-	n/a	0.0%
Supplies	-	-	n/a	-	n/a	0.0%
Services and charges	1,516	1,191	-21.4%	1,311	+10.1%	100.0%
Total	\$1,645	\$1,191	-27.6%	\$1,311	+10.1%	100.0%

Explaining the changes

Services and charges, +10.1 percent. This category is the entire department budget. City attorney base services are budgeted at \$761,000, special matters including litigation at \$274,000 and public records attorney services at \$255,000; together they are 98.4 percent of the department. The increase from 2025-2026 is mainly in city attorney base services, up from \$705,000, and special matters including public records, up from \$469,000. Contracted amounts rise about 3 percent a year; base city attorney services, for example, are budgeted at \$375,000 in 2027 and \$386,000 in 2028.

Personnel is zero, which explains the comparison with 2023-2024. The \$129,000 of personnel in 2023-2024 was in-house legal staff. There has been none since, which is part of why the department's total fell from \$1,645,000 to \$1,191,000 between the two comparative periods; lower spending on special matters, described above, accounts for much of the rest.

The department overall. The budget of \$1,311,000 is 10.1 percent above 2025-2026 and below the \$1,645,000 spent in 2023-2024.

Public Safety

General Fund • 1.00 FTE • 5 divisions • \$54,496,000 biennial budget

What Public Safety covers

Sammamish does not operate its own police department, fire department, jail or court. It purchases all four under contract. Police services are contracted from King County, fire and emergency medical services from Eastside Fire & Rescue, jail beds from the City of Issaquah and King County, and district court, prosecution and public defense from King County and contracted attorneys. Animal control services are also contracted through King County.

That is why this section looks unlike every other department section in the budget. The department's \$54,496,000 budget is 44.1 percent of General Fund expenditures, the largest single use of the City's general revenue, and 99.3 percent of it is in a single category, services and charges, because the City purchases these services rather than delivering them directly. The department budgets 1.00 full-time equivalent position: an executive assistant supporting police services.

Police, animal control and jail are shown as separate divisions because each is a separate contract for different services. In the City's accounting records, the contracts are budgeted in two divisions, Public Safety and Legal (which holds the court, prosecution and public defense contracts), and the police executive assistant position and related costs (\$398,000) are budgeted as Police Services. This section presents each contract as a division and includes the Police Services costs in the Police division.

Division summary

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

Table 97. Public Safety division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is what the City recovers against these contracts (school resource officer reimbursement, animal license fees, fire fees and court revenue).

Division	Personnel	Supplies	Services	Total expenditures	Division revenue	Net division cost
Police	\$361	2	23,746	\$24,109	241	\$23,868
Animal control	-	-	420	420	340	80
Jail	-	-	164	164	-	164
Fire	-	-	28,673	28,673	216	28,457
Court	-	-	1,130	1,130	220	910
Department total	\$361	2	54,133	\$54,496	1,017	\$53,479

Two contracts make up nearly all of the department's budget. The Eastside Fire & Rescue budget at \$28,673,000 and the King County police contract at \$23,712,000 together represent 96.1 percent of it. Everything else in the table (animal control, jail, court, prosecution, public defense and the one budgeted position) is \$2,112,000.

The City recovers part of these costs. It budgets \$1,017,000 of division revenue against these contracts: \$340,000 of animal license fees, \$241,000 for police services (nearly all of it school resource officer reimbursement from the Lake Washington School District), \$220,000 of court revenue and \$216,000 of fire fees. The net cost to the General Fund is \$53,479,000.

Program summary

Nearly all of the department's cost is in the Public Safety program, whose cost is set by the police and fire contracts and therefore by the contracting agencies' costs, mainly labor. The executive assistant's time is allocated to the Administration, Communications and Special Projects programs. The table below presents the same expenditures by program rather than by division, and both tables add to the same department total. Program definitions and each program's citywide figures appear in the Program List section; the Program Budgeting section explains the program approach.

Table 98. Public Safety program summary, 2027-2028 biennium. Amounts are in thousands. FTE is this department's share of each position allocated to the program; each program's level of requirement is reported in the Program List section.

Program	FTE	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost
Administration	0.70	\$253	-	-	\$253	-	\$253
Communications	0.05	18	-	-	18	-	18
Legal	-	-	-	527	527	-	527
Public Safety	-	-	2	53,606	53,608	1,017	52,591
Special Projects	0.25	90	-	-	90	-	90
Department total	1.00	\$361	2	54,133	\$54,496	1,017	\$53,479

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

The Public Safety program (\$53,608,000, 98.4 percent of the department) covers the police and fire contracts, animal control, jail and \$603,000 of court costs. Prosecution, public defense and the domestic violence advocate contract are budgeted in the Legal program at \$527,000; this program is distinct from the Legal department presented elsewhere in this budget.

Performance measures. Measures for the Public Safety program include maintaining police staffing at 85 percent or better, as reported by the King County Sheriff's Office, and contracting with the Lake Washington School District for a school resource officer in both school years. The full set of measures appears in the Performance Measures section.

Staff allocation

The department budgets one position of its own.

Table 99. Public Safety staff allocation by division, 2027-2028. Position counts (FTE), not costs. The contracted services are delivered by other agencies' employees.

Position	Division	2027 FTE	2028 FTE
Executive Assistant	Police	1.00	1.00
Total		1.00	1.00

Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. All three periods include the contracted services and the Police Services costs, so the periods are comparable.

Table 100. Public Safety expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$278	\$326	+17.3%	\$361	+10.7%	0.7%
Supplies	55	33	-40.0%	2	-93.9%	0.0%
Services and charges	38,709	43,332	+11.9%	54,133	+24.9%	99.3%
Total	\$39,042	\$43,691	+11.9%	\$54,496	+24.7%	100.0%

A minus sign indicates a decrease. Percentage changes are computed from the rounded amounts shown. The first % change column compares 2025-2026 with 2023-2024; the second compares 2027-2028 with 2025-2026.

Explaining the changes

Services and charges, +24.9 percent. This category represents nearly the entire department. Contract costs, which primarily result from the contracting agencies' union labor contracts, rose from \$38,709,000 in 2023-2024 to an estimated \$43,332,000 in 2025-2026 and are budgeted at \$54,133,000. Fire and police account for nearly all of the increase.

Fire accounts for the larger increase. The Eastside Fire & Rescue budget goes from \$22,592,000 in 2025-2026 to \$28,673,000 in 2027-2028, an increase of 26.9 percent. Its Board adopted the 2027-2028 budget on October 8, 2026, at a lower amount than originally requested, and these amounts reflect the adopted partner contributions: \$13,259,875 in 2027 and \$15,047,127 in 2028, the City's 31.98 percent share. The \$28,673,000 is the operating contribution of \$26,325,000, \$1,844,000 of contributions to Eastside Fire & Rescue's equipment and apparatus replacement funds, \$138,000 to its capital facility maintenance fund, \$216,000 of fire inspection and review fees, and \$150,000 in 2027, a one-time cost for the City's share of a public safety consultant who will work with Eastside Fire & Rescue on organizational funding and governance options. Starting in 2026, the City sends the fire fees it collects directly to Eastside Fire & Rescue; previously, the City kept those fees to offset the cost of the contract. The fees are also budgeted as division revenue, so they do not add to the net cost.

Police. The King County police contract is budgeted at \$23,712,000. The contract is budgeted 4.7 percent higher in 2027 (including the vacancy allowance adjustment) than in 2026, with a further 5 percent increase assumed for 2028, and each year is reduced by an expected \$600,000 vacancy variance that lowers the final contract amount paid. The variance is coded to the same account as the contract, so the \$23,712,000 is net of it. The contract funds a police chief, sergeants, detectives, patrol officers, motorcycle units and a school resource officer, plus the City's share of regional services such as SWAT and marine patrol. The rest of the Police division is the City's executive assistant position and related costs.

The department overall. The budget is \$54,496,000, compared with an estimated \$43,691,000 in 2025-2026, an increase of 24.7 percent. This is the largest dollar increase of any General Fund department in this budget.

Public Works

General Fund • 24.49 FTE • 5 divisions • \$13,664,000 biennial budget

This section covers the General Fund only.

Public Works also delivers services through the Street Special Revenue Fund (\$3.7 million), the Surface Water Management Fund (\$31.5 million) and the Transportation Capital Improvement Fund (\$19.2 million). Those appear in their own fund sections. Most Public Works positions are funded from more than one fund, so the staffing figures here are the General Fund share of each position rather than a headcount: 24.49 of the department's 45.41 total budgeted FTE across the General Fund, the Surface Water Management Fund and the Transportation Capital Improvement Fund. Both figures include 0.30 FTE for each of the two Maintenance Worker II-Irrigation positions, which report to Parks and Recreation.

What Public Works does

Public Works maintains the City's physical infrastructure. Its crews maintain the City's roadways, plow and de-ice them in winter, repair sidewalks and shoulders, and control roadside vegetation. Its engineers design and deliver the capital program, review private development for its effect on streets and drainage, and inspect that work as it is built. Its traffic staff keep signals timed, signs legible and streetlights lit. Its planners forecast how people will move through Sammamish over the next decade and pursue grants to fund the needed improvements.

Public Works services reach residents directly, and the department is organized differently from other departments. Public Works is the only department that spans four funds and five divisions, and the only one where most positions are paid from several funds at once. The presentation that follows therefore addresses two distinct questions: what the department does, which is shown by program, and how it is organized to do that work, which is shown by division.

Divisions at a glance

The department is organized into five divisions. Administration provides department leadership, budget, contracts, records and citywide coordination and, beginning in 2027-2028, long-range transportation planning, concurrency review and grant pursuit, after the Transportation Planning division was folded into it. Development Review reviews and inspects private development for right-of-way, drainage and utility work. Engineering designs and delivers the capital program and provides general engineering support. Street Maintenance maintains roadways, shoulders and roadside vegetation and responds to snow, ice and storms. Traffic provides traffic engineering and maintains signals, signs, markings and streetlights. Divisions are budget and supervisory units, not programs: nearly every division contributes staff time to several programs, and several programs draw on every division.

Table 101. Public Works General Fund budget by division, 2027-2028 biennium. Amounts are in thousands. FTE is the General Fund share of each position; the City Engineer/Assistant Director's 0.59 FTE and its cost are budgeted in Administration.

Division	FTE	Personnel	Supplies	Services	Total expenditures	Revenue	Net cost	Memo: One-Time
Administration	5.15	\$2,059	3	491	\$2,553	952	\$1,601	260
Development Review	5.28	2,269	8	125	2,402	-	2,402	-
Engineering	1.84	744	4	319	1,066	-	1,066	6
Street Maintenance	8.33	2,905	335	1,830	5,070	-	5,070	-
Traffic	3.89	1,613	102	857	2,573	72	2,501	-

Division	FTE	Personnel	Supplies	Services	Total expenditures	Revenue	Net cost	Memo: One-Time
Department total	24.49	\$9,591	452	3,621	\$13,664	1,024	\$12,640	266

Street Maintenance is the largest division at 37.1 percent of the General Fund budget and 34.0 percent of the General Fund staff, as would be expected of a department whose most visible service is the road network. Traffic is the second largest. Most of the department's fee revenue, \$952,000 of the \$1,024,000 total, is recorded in the Administration division, although it is earned through the Right-of-Way Management and Permit Review, Management and Inspection programs shown in Table 102. Public Works also operates Surface Water, which is an enterprise fund not included in the General Fund budget.

Program summary

Table 102 presents the department's General Fund budget by program, that is, by the service delivered. Safe and Efficient Multimodal Transportation Operations is the largest program at \$5,714,000; it covers roadway maintenance, signals, signs, road markings and streetlights, and its cost is driven by street maintenance and traffic staff, streetlight electricity (\$650,000), right-of-way landscaping and mowing contracts (\$612,000) and contracted signal maintenance. Permit Review, Management and Inspection (\$1,567,000) and Right-of-Way Management (\$942,000) are staffed mainly by Development Review engineers and inspectors and are partly paid for by permit and review fees. Program definitions appear in the Program List in the Program Budgeting section; divisions do not appear in this view because a program such as Emergency and Storm Response is delivered by several divisions at once.

This is the first biennium for which program-level figures exist. The City adopted a program budget structure beginning with 2027-2028. Prior-year financial records were not coded by program, so program-level actual results for earlier years are not available. For that reason, a single budget column is presented.

Table 102. Public Works General Fund program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically. The level of requirement for each program is reported once, in the Program List.

Program	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost	Memo: One-Time
Administration	\$867	-	3	\$870	-	\$870	-
Application and System Support	-	-	-	-	-	-	-
Budgeting and Data Analysis	203	-	-	203	-	203	-
Capital Project Investment	506	1	39	546	-	546	6
City Council Support	147	-	-	147	-	147	-
Code and Surface Water Compliance	25	-	-	25	-	25	-
Communications	16	-	-	17	-	17	-
Diversity, Equity, Inclusion and Belonging	21	-	-	21	-	21	-
Emergency and Storm Response	725	130	13	868	-	868	-
Engineering	60	-	-	60	-	60	-
Geographic Information Systems (GIS)	-	-	120	120	-	120	-
Legal	48	-	-	48	-	48	-

Program	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost	Memo: One-Time
Outside District Administrative Services	75	-	-	75	-	75	-
Permit Review, Management and Inspection	1,415	8	143	1,567	124	1,443	37
Professional Development and Certifications	434	-	13	447	-	447	-
Public Records Requests	78	-	-	78	-	78	-
Right-of-Way Management	834	-	108	942	900	42	37
Risk Management	108	-	-	108	-	108	-
Safe and Efficient Multimodal Transportation Operations	2,281	311	3,122	5,714	-	5,714	187
Solid Waste and Recycling	122	-	55	177	-	177	-
Special Projects	703	-	1	704	-	704	-
Surface Water System Operations	815	-	3	819	-	819	-
Surface Water System Operations, Enhanced Level of Service	109	-	-	109	-	109	-
Department total	\$9,591	452	3,621	\$13,664	1,024	\$12,640	266

Figures are for the two-year period. Total expenditures equals personnel plus supplies plus services. Net program cost equals total expenditures less program revenue. Application and System Support shows dashes because its budget, less than \$500 of allocated telephone and office supply costs, rounds to zero.

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

Reading the table

Three features distinguish this department from the City's administrative departments. First, the budget is far less concentrated in personnel: \$9,591,000 of \$13,664,000, or 70.2 percent, against 84.4 percent in Finance. The remainder reflects the cost of materials and contracted services needed to maintain infrastructure, such as road markings, deicer and road salt, signal parts, streetlight electricity and right-of-way landscaping and mowing.

Second, the department generates meaningful revenue. \$1,024,000 of permit and review fees offsets its cost, and one program nearly covers itself: Right-of-Way Management costs \$942,000 to deliver and collects \$900,000 in right-of-way permit fees. Permit Review, Management and Inspection recovers \$124,000 of its \$1,567,000 cost. A budget presented only by object of expenditure (type of cost, such as personnel or supplies) cannot show cost recovery at this level, because fee revenue and the staff costs that generate it are recorded separately.

Third, one program accounts for the largest share of the budget. Safe and Efficient Multimodal Transportation Operations, which covers signals, signs, markings, roadway maintenance and transportation planning, is \$5,714,000, or 41.8 percent of the department's General Fund budget. It encompasses the services most residents associate with public works.

One-time costs

One-time spending is \$266,000, or 1.9 percent of the department, and it falls in four programs: \$187,000 in Safe and Efficient Multimodal Transportation Operations; \$37,000 each in Permit Review and Right-of-Way Management; and \$6,000 in Capital Project Investment. Recurring cost is therefore

\$13,398,000 of the \$13,664,000 total; this recurring amount is the appropriate base for projecting the next biennium.

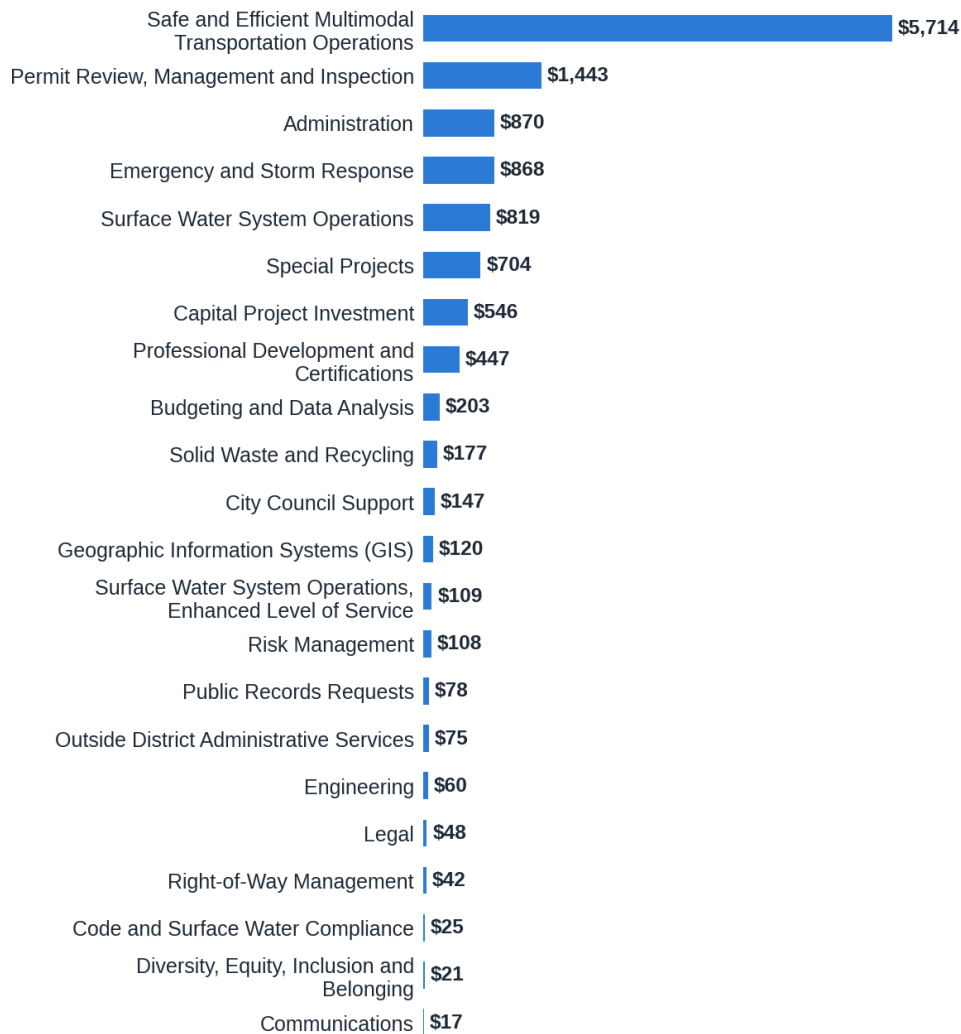


Figure 22. Net program cost, 2027-2028. Amounts are in thousands. No program collects more than it costs; Right-of-Way Management comes closest, with a net cost of \$42,000.

Performance measures. Measures for the department's programs include treating or plowing 100 percent of Priority 1 routes under the Snow and Ice Policy, completing a citywide Pavement Management Plan, submitting the NPDES annual report by March 31 each year, and assessing the condition of 10 miles of stormwater pipe a year. Capital measures target completing at least 75 percent of scheduled projects on time and at least 85 percent at or below the approved budget. The full set of measures appears in the Performance Measures section.

Staff allocation by program

The department's 24.49 General Fund FTE are drawn from 41 positions across five divisions, including 0.30 FTE of each of the two Maintenance Worker II-Irrigation positions that report to Parks and Recreation. Allocations are identical in both years of the biennium, so a single set of figures is shown. Every program is a row and every division a column, so the table shows both what the department does and which division performs the work.

Table 103. General Fund FTE by program and division, 2027-2028. Position counts, not costs. Columns are divisions: Admin = Administration, Dev Review = Development Review, Street Maint = Street Maintenance. Programs with no assigned staff are omitted.

Program	Admin	Dev Review	Engineering	Street Maint	Traffic	Total FTE
Administration	0.73	0.33	0.17	0.65	0.28	2.16
Budgeting and Data Analysis	0.19	0.01	0.08	0.07	0.05	0.40
Capital Project Investment	0.28	0.02	0.80	0.05	0.09	1.24
City Council Support	0.23	0.02	0.08	-	-	0.33
Code and Surface Water Compliance	0.03	-	0.02	0.01	-	0.06
Communications	0.05	-	-	-	-	0.05
Diversity, Equity, Inclusion and Belonging	0.02	0.02	-	-	-	0.04
Emergency and Storm Response	0.10	0.01	0.05	1.13	0.11	1.40
Engineering	0.03	-	0.08	-	0.02	0.13
Legal	0.05	0.01	0.02	0.01	-	0.09
Outside District Administrative Services	0.26	-	-	-	-	0.26
Permit Review, Management and Inspection	0.15	2.91	0.05	-	0.20	3.31
Professional Development and Certifications	0.23	0.26	0.07	0.39	0.19	1.14
Public Records Requests	0.12	0.02	0.01	-	0.05	0.20
Right-of-Way Management	0.08	1.31	-	-	0.63	2.02
Risk Management	0.04	0.06	0.01	0.09	0.02	0.22
Safe and Efficient Multimodal Transportation Operations	1.03	-	0.08	3.53	1.86	6.50
Solid Waste and Recycling	0.34	-	0.03	-	-	0.37
Special Projects	0.85	0.30	0.15	0.06	0.39	1.75
Surface Water System Operations	0.15	-	0.08	2.31	-	2.54
Surface Water System Operations, Enhanced Level of Service	0.19	-	0.05	0.03	-	0.27
Total FTE	5.15	5.28	1.84	8.33	3.89	24.49

Table 104. Position roster by division. FTE shown is the General Fund share; most positions are also funded from the Surface Water Management Fund or the Transportation Capital Improvement Fund. Position numbers are omitted for readability. Position allocations are rounded individually, so they may differ slightly from the division totals.

Division	Budgeted positions	General Fund FTE
Administration	Administrative Assistant 0.49; Administrative Assistant 0.59; City Engineer/Assistant Director 0.59; Management Analyst 1.00; Public Works Director 0.60; Senior Management Analyst 0.95; Senior Transportation Planner 0.95	5.15
Development Review	Construction Inspector 1.00; Construction Inspector 1.00; Development Review Engineer 1.00; Development Review Engineer 1.00; Project Engineer-Development 0.65; Senior Development Review Manager 0.63	5.28
Engineering	Associate Engineer-CIP 0.35; Capital Programs Manager 0.59; Construction Inspector 0.25; Senior Project Engineer 0.23; Senior Project Engineer 0.23; Senior Surface Water Program Manager 0.18	1.84
Street Maintenance	Administrative Assistant 0.25; Lead Maintenance Worker 0.50; Lead Maintenance Worker 0.50; Maintenance Supervisor 0.49; Maintenance Supervisor 0.49; Maintenance Worker II 0.50 (ten positions); Maintenance Worker II-Irrigation 0.30; Maintenance Worker II-Irrigation 0.30 (both report to Parks and Recreation); Public Works Superintendent 0.49	8.33
Traffic	Associate Engineer-Traffic 0.98; Associate Engineer-Traffic 0.98; Senior Traffic Engineer 0.98; Traffic Engineering Manager 0.95. Eliminated in 2027-2028: Traffic Signal Technician; Traffic Signal Technician-Apprentice. Converted: Lead Traffic Signal Technician to Associate Engineer-Traffic	3.89
Total	<i>41 positions with a General Fund share in Public Works, including the two Parks and Recreation irrigation positions; two positions eliminated</i>	24.49

What the staffing pattern shows

Street Maintenance is staffed by ten Maintenance Worker II positions at 0.50 FTE each, with the other half of each position funded by the Surface Water Management Fund, and by eight other partially funded positions: two Lead Maintenance Workers and two Maintenance Supervisors at about 0.50 FTE each, the Public Works Superintendent (0.49), an Administrative Assistant (0.25) and the two Maintenance Worker II-Irrigation positions (0.30 each), which report to Parks and Recreation. The same crews that repair roads in summer clean catch basins in the fall, and the budget divides their cost between the two funds. This shared capacity is central to how Public Works operates: a change in one fund's service level affects the other.

At the other extreme, Development Review is the department's only division staffed primarily at full time from the General Fund: four of its six positions are funded at 1.00 FTE, because the fees that support it are General Fund fees and the work must meet legally required permit review timelines.

Traffic signal positions. The 2027-2028 budget eliminates the Traffic Signal Technician and Traffic Signal Technician-Apprentice positions as part of cost-saving measures in budget development, which targeted hard-to-fill positions whose elimination would have the smallest impact on the City and residents. The savings, about \$480,000 for the biennium, are partially offset by \$280,000 budgeted for King County to perform traffic signal repairs, preventive maintenance and site inspections under contract. The Lead Traffic Signal Technician position is converted to an Associate Engineer-Traffic. The Traffic division's continuing General Fund staff is 3.89 FTE.

Department budget in the traditional format

For continuity with prior budgets, the department is also presented by object of expenditure and by division. Both tables are stated on a comparable basis: activities that were budgeted in the General Fund in earlier biennia but are no longer are excluded from all three periods and reconciled separately in Table 107. Without that adjustment the department would appear to have shrunk by 29.8 percent and then grown again, when in fact the work moved between funds.

Table 105. General Fund expenditures by category, comparable basis. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	8,029	8,308	+3.5%	9,591	+15.4%	70.2%
Supplies	838	462	-44.9%	452	-2.2%	3.3%
Services and charges	3,888	2,943	-24.3%	3,621	+23.0%	26.5%
Capital outlay	-	-	n/a	-	n/a	-
Total	12,755	11,713	-8.2%	13,664	+16.7%	100.0%

Table 106. General Fund expenditures by division, comparable basis, ordered by 2027-2028 budget. Amounts are in thousands. Administration includes the former Transportation Planning division in all periods; see Divisions at a glance in this section for what each division does.

Division	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Street Maintenance	4,333	4,334	+0.0%	5,070	+17.0%	37.1%
Traffic	2,829	1,856	-34.4%	2,573	+38.6%	18.8%
Administration	2,232	2,087	-6.5%	2,553	+22.3%	18.7%
Development Review	1,648	1,867	+13.3%	2,402	+28.7%	17.6%
Engineering	1,713	1,569	-8.4%	1,066	-32.1%	7.8%
Total	12,755	11,713	-8.2%	13,664	+16.7%	100.0%

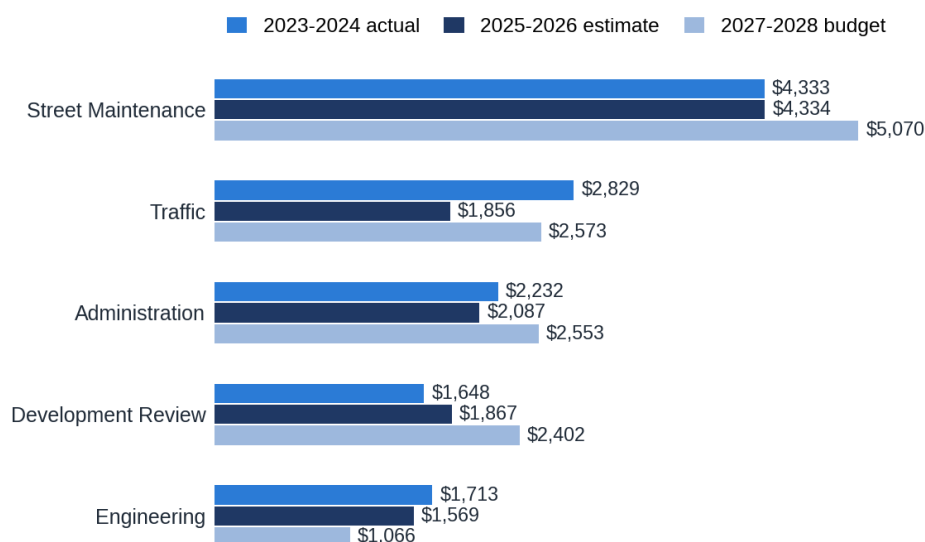


Figure 23. Expenditures by division across three biennia, comparable basis. Amounts are in thousands.

Table 107. Reconciliation of the comparable basis to the Public Works total in Table 47. Amounts are in thousands. These activities are no longer budgeted in the Public Works General Fund accounts shown in Tables 105 and 106.

Activity	2023-2024 Actual	2025-2026 Estimate	2027-2028 Budget
Pavement preservation, overlay	3,762	-	-
Recycling program	278	395	-
Traffic capital	345	-	-
Street maintenance capital	60	-	-
Pavement preservation, sidewalk	55	-	-
Subtotal, activities no longer in these accounts	4,500	395	-
Comparable basis (Tables 105 and 106)	12,755	11,713	13,664
Total, Public Works (Table 47)	17,255	12,108	13,664

Explaining the changes

Comparability adjustments. The largest change in this department's budget history reflects where spending is recorded, not a change in spending itself. Pavement preservation, traffic and street maintenance capital, and the recycling program are no longer budgeted in the General Fund Public Works department. Together they were \$4,500,000 in 2023-2024 and \$395,000 in 2025-2026. Reading the department's totals without that adjustment would be misleading, which is why Tables 105 and 106 exclude them from every period. In 2027-2028, pavement preservation (\$3,500,000) and traffic signal cabinets upgrade (\$150,000) are budgeted in the Street Special Revenue Fund. The recycling program has been moved to City Operations under the Sustainability division.

Personnel, +15.4 percent. The increase reflects wage and benefit escalation across 24.49 full-time equivalents, partly offset by the elimination of the two traffic signal technician positions (about \$480,000 for the biennium), while the conversion of the Lead Traffic Signal Technician position to an Associate Engineer-Traffic adds a net \$27,000. In addition, the department experienced significant vacancies in 2025-2026 that are assumed filled in 2027-2028. Work formerly completed by City staff will be handled via contract with King County.

Services and charges, +23.0 percent. The category is \$3,621,000 against \$2,943,000 in the 2025-2026 estimate. The shift from City staff to contracted work is limited to the Traffic division, where \$280,000 is budgeted for King County to perform traffic signal repairs, preventive maintenance and site inspections after two signal technician positions are eliminated. The 2027-2028 amount also includes \$266,000 of one-time costs, chiefly the Transportation Master Plan update (\$150,000) and an update of the Public Works standards and right-of-way code (\$95,000). Street Maintenance carries the largest services budget (\$1,830,000), mostly ongoing streetlight utility bills and right-of-way landscaping and mowing contracts.

Supplies, -2.2 percent. The 2023-2024 figure of \$838,000 reflected heavier direct purchasing of materials before more of that work moved to contract. The 2027-2028 budget of \$452,000 remains close to the 2025-2026 estimate of \$462,000.

Traffic division, +38.6 percent. The division had significant vacancies in 2025-2026, including the signal technician positions ahead of their elimination, and the 2027-2028 budget assumes all remaining positions are filled; the rise also reflects the contracted services that replace the eliminated positions, together with traffic software and the road marking program. Against 2023-2024, the division is -9.0 percent.

Administration, +22.3 percent, and Development Review, +28.7 percent. Both divisions were staffed below authorized levels in 2025 and 2026. The 2027-2028 budget funds their positions for both full years, and Administration now carries the City Engineer/Assistant Director's share of the position (\$339,000), which was budgeted in Engineering in prior periods.

Engineering, -32.1 percent. It is the only division whose General Fund budget falls, partly because the City Engineer/Assistant Director's cost is now budgeted in Administration. Engineering carries 1.84 General Fund full-time equivalents against a much larger share of its cost in the capital funds, so as the capital program grows, more of the division's time is charged there rather than to the General Fund.

Staffing. *The Public Works General Fund budget included 29.24 FTE in 2023-2024 and 29.64 FTE in 2025-2026, compared with 24.49 FTE in 2027-2028. The elimination of the two traffic signal technician positions accounts for 2.00 FTE of the 5.15 FTE decrease from 2025-2026; the remainder reflects a review of how each position's time is split among funds, including 2.83 FTE now charged to the Transportation Capital Improvement Fund for capital project delivery.*

Community Development

General Fund • 24.75 FTE • 6 divisions • \$11,581,000 biennial budget

What Community Development does

Community Development administers the regulations that determine what may be built in Sammamish and verifies that construction is safe. It reviews land use and building permit applications, inspects construction, enforces the development and property maintenance codes, and maintains the Comprehensive Plan and the development regulations that guide the City's growth.

The Comprehensive Plan is required under the state Growth Management Act, and the budget includes funds to update its required sections. The department must also meet the state's permit review timelines under chapter 36.70B RCW, as amended in 2023.

It is the department with which residents and contractors interact most directly, and the fees paid by permit applicants are deposited in the General Fund. The department is budgeted to collect \$6,416,000 in fee revenue against \$11,581,000 in expenditures, for a net cost to the General Fund of \$5,165,000. Fees recover 55.4 percent of the department's expenditures.

The department budgets 24.75 full-time equivalent positions across six divisions and includes no capital outlay. Its \$11,581,000 budget represents 9.4 percent of the General Fund.

Division summary

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

Table 108. Community Development General Fund division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is the permit and review fees the division collects; the department has no capital outlay, so that column is omitted.

Division	Personnel	Supplies	Services	Total expenditures	Division revenue	Net division cost	Memo: One-Time
Administration	\$1,423	1	16	\$1,440	-	\$1,440	-
Building	3,047	5	160	3,213	3,195	18	-
Code Compliance	720	1	6	727	20	707	-
Current Planning	1,752	1	1,341	3,094	2,161	933	-
Long-range Planning	1,681	1	372	2,054	-	2,054	365
Permit Center	903	1	150	1,054	1,040	14	-
Department total	\$9,525	10	2,046	\$11,581	6,416	\$5,165	365

Figures are for the two-year period. Net division cost equals total expenditures less division revenue.

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

Two divisions nearly recover their full cost through fees. Building collects \$3,195,000 against \$3,213,000 of cost, recovering 99.4 percent of it, and the Permit Center collects \$1,040,000 against \$1,054,000, or 98.7 percent. This is consistent with the purpose of a fee-supported regulatory service: fees are set to recover the cost of the work, not to raise general revenue. The planning and code compliance divisions do not recover their full cost through fees and are not intended to.

Long-range Planning has the largest decrease of any division. It is budgeted at \$2,054,000, compared with an estimated \$2,404,000 in 2025-2026 and \$3,083,000 in 2023-2024. The decrease reflects completion of the periodic Comprehensive Plan update, which drove the higher spending in prior biennia. The division's \$365,000 of one-time funding pays for consultant work on four planning updates: \$120,000 to complete the Town Center amendments, \$90,000 to review the Shoreline Master Program, \$80,000 to add the state-required Greenhouse Gas Emission Reduction and Resiliency sub-elements to the Comprehensive Plan and \$75,000 to update the City's tree regulations.

Program summary

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

Table 109. Community Development program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically, and FTE is this department's share of each position allocated to the program. The department reports no capital outlay, so that column is omitted. The level of requirement for each program is reported in the Program List section.

Program	FTE	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost	Memo: One-Time
Administration	3.35	\$1,273	1	5	\$1,280	-	\$1,280	-
Affordable Housing	-	-	-	550	550	-	550	-
Budgeting and Data Analysis	0.94	380	-	-	380	-	380	-
Building Services	6.85	2,634	5	162	2,801	2,789	12	-
City Council Support	0.35	197	-	-	197	-	197	-
Code and Surface Water Compliance	2.22	813	1	6	821	74	747	-
Current Planning Services	5.12	1,902	1	795	2,699	2,586	113	-
Emergency Management	0.10	59	-	-	59	-	59	-
Long-Range Planning	2.72	1,242	1	370	1,613	-	1,613	365
Permit Review, Management and Inspection	2.69	856	-	150	1,007	967	40	-
Professional Development and Certifications	-	-	-	6	6	-	6	-
Public Records Requests	0.41	168	-	-	168	-	168	-
Department total	24.75	\$9,525	10	2,046	\$11,581	6,416	\$5,165	365

Building Services (\$2,801,000) and Current Planning Services (\$2,699,000) are the largest programs: they review and inspect development and are funded mainly by permit and plan review fees. Long-Range Planning (\$1,613,000) maintains the Comprehensive Plan and development regulations and includes the \$365,000 of one-time consultant work. Permit Review, Management and Inspection, at \$1,007,000, draws most of its staff time from the Permit Center, with smaller shares from Administration and Long-range Planning. Program revenue is credited to the program that each fee supports rather than to the division that collects it; for example, \$720,000 of building permit revenue budgeted in the Current Planning division supports the Building Services program.

Performance measures. Measures for the department's programs include a first building code review within 20 business days for at least 90 percent of residential permits (60 business days for commercial permits), next-business-day inspections for at least 95 percent of requests, and decisions on 100 percent of land use permits within the time limits of chapter 36.70B RCW. The full set of measures appears in the Performance Measures section.

Staff allocation

Before the reductions, the department's roster included 28 positions, reflecting positions restructured during the 2025-2026 biennium without increasing the total. Three positions are eliminated for 2027-2028, leaving 25 positions that total 24.75 full-time equivalents, because one is budgeted at 0.75 of a position.

Table 110. Community Development position roster by division, 2027-2028. FTE is the General Fund share of each position. A position the City Manager eliminated for this biennium is shown at zero and labeled as eliminated, rather than listed twice at plus and minus one.

Position	Division	2027 FTE	2028 FTE
DCD Assistant Director	Administration	1.00	1.00
DCD Director	Administration	1.00	1.00
Office Assistant I (eliminated)	Administration	0.00	0.00
Position reclassified during 2025-2026 (eliminated)	Administration	0.00	0.00
Special Projects Assistant	Administration	0.75	0.75
Building Inspector	Building	1.00	1.00
Building Services Manager	Building	1.00	1.00
Combination Inspector	Building	1.00	1.00
Electrical Inspector	Building	1.00	1.00
Plans Examiner	Building	1.00	1.00
Plans Examiner	Building	1.00	1.00
Senior Building Inspector	Building	1.00	1.00
Senior Combination Inspector	Building	1.00	1.00
Code Compliance Coordinator	Code Compliance	1.00	1.00
Code Compliance Program Manager	Code Compliance	1.00	1.00
Assistant Planner (eliminated)	Current Planning	0.00	0.00
Associate Planner	Current Planning	1.00	1.00
Associate Planner	Current Planning	1.00	1.00
Associate Planner	Current Planning	1.00	1.00
Planning Manager	Current Planning	1.00	1.00
Senior Planner	Current Planning	1.00	1.00
Management Analyst	Long-range Planning	1.00	1.00
Planning Manager	Long-range Planning	1.00	1.00
Senior Management Analyst	Long-range Planning	1.00	1.00
Special Project Coordinator	Long-range Planning	1.00	1.00
<i>Permit and Code Compliance Technician</i>	Permit Center	1.00	1.00
<i>Permit Supervisor</i>	Permit Center	1.00	1.00
<i>Permit Technician</i>	Permit Center	1.00	1.00
Total		24.75	24.75

The table below shows how the department's 24.75 full-time equivalents are allocated across its programs and which division does the work. A row total is the staff time the program requires; the number of entries in a row shows how many divisions contribute to it.

Table 111. Community Development General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. Column headings are shortened: Admin = Administration.

Program	Admin	Building	Code Compliance	Current Planning	Long-range Planning	Permit Center	Total
Administration	0.35	1.15	0.30	0.70	0.50	0.35	3.35
Budgeting and Data Analysis	0.44	0.05	-	-	0.45	-	0.94
Building Services	0.25	6.60	-	-	-	-	6.85
City Council Support	0.30	-	-	-	0.05	-	0.35
Code and Surface Water Compliance	0.10	0.07	1.70	0.20	-	0.15	2.22
Current Planning Services	0.56	0.08	-	3.95	0.53	-	5.12
Emergency Management	-	0.05	-	0.05	-	-	0.10
Long-Range Planning	0.55	-	-	-	2.17	-	2.72
Permit Review, Management and Inspection	0.15	-	-	-	0.04	2.50	2.69
Public Records Requests	0.05	-	-	0.10	0.26	-	0.41
Total	2.75	8.00	2.00	5.00	4.00	3.00	24.75

The Administration program draws staff time from all six divisions, and the Permit Center devotes most of its staff time to Permit Review, Management and Inspection. Building Services and Current Planning Services are each carried mainly by a single division.

Department budget in the traditional format

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

Table 112. Community Development expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$8,048	\$8,359	+3.9%	\$9,525	+13.9%	82.2%
Supplies	35	6	-82.9%	10	+66.7%	0.1%
Services and charges	2,667	1,777	-33.4%	2,046	+15.1%	17.7%
Total	\$10,750	\$10,142	-5.7%	\$11,581	+14.2%	100.0%

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

Explaining the changes

Personnel, +13.9 percent. Personnel represents 82.2 percent of the department's budget and has increased in each period: \$8,048,000 in 2023-2024, \$8,359,000 in 2025-2026 and \$9,525,000 budgeted. The three eliminated positions reduce personnel costs, but wage and benefit growth for the 24.75 FTE that remain more than offsets the savings. Additionally, the department had vacancies in 2025-2026 that are expected to be filled in the 2027-2028 biennium.

Services and charges, +15.1 percent. The largest single item is \$550,000 for Sammamish's share of the administrative costs of A Regional Coalition for Housing (ARCH), the regional housing

partnership, set by ARCH's allocation formula; the City's contributions to ARCH for affordable housing are budgeted in Human Services. Most of the remainder is on-call consultant support for plan review, inspection and environmental, geotechnical and tree review, used when workload exceeds the capacity of the department's own staff and largely reimbursed by applicants, together with \$365,000 of one-time long-range planning work.

The department overall. Gross expenditures are \$11,581,000, compared with \$10,142,000 in 2025-2026, an increase of 14.2 percent. Net of the fees it earns, the department's net cost to the General Fund is \$5,165,000.

Parks and Recreation

General Fund • 25.09 FTE • 6 divisions • \$13,065,000 biennial budget

What Parks and Recreation does

Parks and Recreation plans, develops, and maintains the City's parks, trails, and open spaces. Its work includes park maintenance; community events; facility and field rentals; arts and cultural programs through collaboration with the Arts Commission; and management of the volunteer and habitat restoration work that keeps much of the City's open spaces in good condition.

This section is the General Fund department. Park construction and capital replacements are budgeted separately in the Parks Capital Improvement Fund, which is presented in its own section. The two are not combined here, and the comparative figures below exclude the capital fund throughout.

The department budgets 25.09 full-time equivalent positions across six divisions. For the biennium, it receives \$1,291,000 in recreation fees, rentals, sponsorships, and grants, so its net cost to the General Fund is \$11,774,000. Its \$13,065,000 biennial budget is 10.6 percent of the General Fund. The department maintains 675 acres of City-owned parkland, which includes 15 open parks and preserves as well as acreage not yet open to the public. These lands feature more than 22.63 miles of trails. The department also manages 24 assets available for community rentals: one indoor facility, six outdoor shelters, nine artificial turf fields, and eight grass fields.

Division summary

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

Table 113. Parks and Recreation General Fund division summary, 2027-2028 biennium. Amounts are in thousands. Division revenue is recreation fees, rentals, sponsorships, and grants. The department has no capital outlay, so that column is omitted; park construction is budgeted in the Parks Capital Improvement Fund.

Division	Personnel	Supplies	Services	Total expenditures	Division revenue	Net division cost	Memo: One-Time
Administration	\$1,441	1	21	\$1,462	-	\$1,462	-
Arts	-	5	170	175	40	135	-
Park Resource Management	5,124	452	2,595	8,171	-	8,171	64
Planning and Development	77	3	54	133	-	133	-
Recreation Programs	1,767	78	630	2,475	1,251	1,224	-
Volunteer Services	503	117	27	647	-	647	-
Department total	\$8,912	656	3,497	\$13,065	1,291	\$11,774	64

Figures are for the two-year period. Net division cost equals total expenditures less division revenue.

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

Park Resource Management accounts for most of the department's budget. At \$8,171,000 it is 62.5 percent of what the department spends, and it generates no division revenue; the cost of keeping the parks open is borne by the General Fund. Its largest non-personnel commitments are \$822,000 of utilities, \$667,000 of contracted landscaping and \$570,000 of custodial service.

Recreation Programs generates most of the department's revenue. The division collects \$1,251,000 against \$2,475,000 of cost: \$856,000 of field use fees, \$205,000 of Beaver Lake Lodge rental fees, \$108,000 of park use fees, \$60,000 of recreation class fees, and the rest in donations and permits. Its net cost is \$1,224,000.

Planning and Development decreases to \$133,000 from an estimated \$589,000 in 2025-2026 (the 2025-2026 amended budget was \$1,118,000) because staff costs for planning work have moved to the Parks Capital Improvement Fund. The former Culture division has been removed; arts and cultural programs are now budgeted in the Arts division.

Program summary

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

Table 114. Parks and Recreation program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically, and FTE is this department's share of each position allocated to the program. The department reports no capital outlay, so that column is omitted. The level of requirement for each program is reported in the Program List section.

Program	FTE	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost	Memo: One-Time
Accounts Payable	0.46	\$136	-	-	\$137	-	\$137	-
Administration	1.35	484	-	77	561	-	561	64
Arts and Culture Programs	0.84	241	5	170	417	40	377	-
Budgeting and Data Analysis	1.01	435	-	-	436	-	436	-
Capital Project Investment	0.74	342	-	50	392	-	392	-
City Council Support	0.28	137	-	-	137	-	137	-
Communications	0.58	196	-	-	196	-	196	-
Emergency and Storm Response	1.62	639	-	1	639	-	639	-
Events	2.30	765	71	566	1,402	80	1,322	-
Facilities	0.03	7	-	-	7	-	7	-
Parks Resource Management	11.64	4,156	462	2,554	7,172	856	6,316	-
Professional Development and Certifications	0.80	258	-	19	277	-	277	-
Rentals	1.37	552	-	35	586	315	271	-
Volunteer and Restoration	2.07	564	117	24	705	-	705	-
Department total	25.09	\$8,912	656	3,497	\$13,065	1,291	\$11,774	64

Figures are for the two-year period. FTE is each position's 2027 allocation, which is unchanged in 2028; the two Maintenance Worker II-Irrigation positions are shown at 0.67 FTE each, as allocated by the City.

Parks Resource Management is the largest program at \$7,172,000, more than half of the department's budget. It funds the maintenance crews, utilities, contracted landscaping and custodial service that keep the parks open, and it is credited with \$856,000 of field use fees collected by the Recreation Programs division. Rentals is credited with the other \$315,000 of facility fees that division collects: \$205,000 of Beaver Lake Lodge rental fees, \$108,000 of park use fees and \$2,000 of permit fees. Events is the next largest program at \$1,402,000, driven by staff time and \$566,000 of event services. The remaining programs are mainly shares of staff time for administration, rentals, volunteer and restoration work, and arts and culture.

Performance measures. Measures for the department's programs include inspecting 100 percent of playgrounds monthly, using at least 75 percent of prime-time athletic field hours, logging at least 2,000 volunteer hours a year and growing attendance at City-produced events 5 percent over the 2026 baseline by 2028. The full set of measures appears in the Performance Measures section.

Staff allocation

Before the reductions, the department's roster included 30 positions, reflecting positions restructured during the 2025-2026 biennium. One position is eliminated for 2027-2028, leaving 29 positions. Seven of them are shared with other departments or funds, so the General Fund budgets 25.09 full-time equivalents for these positions in this department. An additional 2.15 FTE are budgeted in the Parks Capital Improvement Fund, which is presented in its own section; the Personnel section reports positions across all funds.

Two positions were reclassified during the 2025-2026 biennium: the Recreation and Cultural Services Coordinator (formerly a Parks Planner) and the Parks Assistant Director (formerly the Deputy Director). The eliminated position had been reclassified and moved to Parks from Facilities Management in 2026.

Table 115. Parks and Recreation position roster by division, 2027-2028. FTE is the General Fund share of each position; several are also funded by other departments or funds, including the Parks Capital Improvement Fund. A position the City Manager eliminated for this biennium is shown at zero and marked.

Position	Division	2027 FTE	2028 FTE
Administrative Assistant	Administration	1.00	1.00
Management Analyst	Administration	0.80	0.80
Parks Assistant Director	Administration	0.50	0.50
Parks Director	Administration	1.00	1.00
Position reclassified during 2025-2026 (eliminated)	Administration	0.00	0.00
Administrative Assistant	Park Resource Management	0.25	0.25
Maintenance Supervisor	Park Resource Management	1.00	1.00
Maintenance Supervisor	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II	Park Resource Management	1.00	1.00
Maintenance Worker II-Irrigation	Park Resource Management	0.67	0.67
Maintenance Worker II-Irrigation	Park Resource Management	0.67	0.67
Parks Lead Maintenance Worker	Park Resource Management	1.00	1.00
Parks Lead Maintenance Worker	Park Resource Management	1.00	1.00
Parks Superintendent	Park Resource Management	1.00	1.00
Parks Project Manager	Planning and Development	0.10	0.10
Parks Project Manager	Planning and Development	0.10	0.10

Position	Division	2027 FTE	2028 FTE
Recreation and Cultural Services Coordinator	Recreation Programs	1.00	1.00
Recreation and Cultural Services Manager	Recreation Programs	1.00	1.00
Recreation Supervisor	Recreation Programs	1.00	1.00
Rental and Systems Coordinator	Recreation Programs	1.00	1.00
Restoration and Volunteer Coordinator	Volunteer Services	1.00	1.00
<i>Restoration Specialist</i>	Volunteer Services	1.00	1.00
Total		25.09	25.09

The table below shows how the department's 25.09 FTE are allocated across its programs and which division does the work. Each row total is the staff time devoted to that program, and the number of figures in a row shows how many divisions contribute to it.

Table 116. Parks and Recreation General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. The Arts division has no budgeted positions and is omitted. Column headings are shortened: Admin = Administration, Park Resource = Park Resource Management, Recreation = Recreation Programs, Volunteer = Volunteer Services.

Program	Admin	Park Resource	Planning and Development	Recreation	Volunteer	Total
Accounts Payable	0.20	0.16	-	0.05	0.05	0.46
Administration	0.61	0.33	0.01	0.30	0.10	1.35
Arts and Culture Programs	0.04	-	-	0.80	-	0.84
Budgeting and Data Analysis	0.55	0.26	-	0.10	0.10	1.01
Capital Project Investment	0.56	-	0.18	-	-	0.74
City Council Support	0.23	-	-	0.05	-	0.28
Communications	0.22	0.01	-	0.25	0.10	0.58
Emergency and Storm Response	0.12	1.50	-	-	-	1.62
Events	0.19	0.46	-	1.20	0.45	2.30
Facilities	-	0.03	-	-	-	0.03
Parks Resource Management	0.24	11.40	-	-	-	11.64
Professional Development and Certifications	0.07	0.72	0.01	-	-	0.80
Rentals	0.17	-	-	1.20	-	1.37
Volunteer and Restoration	0.10	0.72	-	0.05	1.20	2.07
Total	3.30	15.59	0.20	4.00	2.00	25.09

Most of the department's staff work on the maintenance crew. The Park Resource Management division carries more staff time than all other divisions together. Its positions include a Parks Superintendent, two maintenance supervisors, two leads, nine Maintenance Worker II positions and two Maintenance Worker II-Irrigation positions, each budgeted here at 0.67 of a position, with the remainder in Public Works and the Transportation Capital Improvement Fund.

Department budget in the traditional format

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

Table 117. Parks and Recreation expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$7,445	\$7,914	+6.3%	\$8,912	+12.6%	68.2%
Supplies	653	645	-1.2%	656	+1.7%	5.0%
Services and charges	3,199	3,211	+0.4%	3,497	+8.9%	26.8%
Capital outlay	128	138	+7.8%	-	-100.0%	0.0%
Total	\$11,425	\$11,908	+4.2%	\$13,065	+9.7%	100.0%

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

Explaining the changes

Personnel, +12.6 percent. Personnel is 68.2 percent of the department. Personnel costs rise across all three periods (\$7,445,000, \$7,914,000 and \$8,912,000) while staffing is nearly unchanged, so the increase reflects wage and benefit growth rather than new positions. Additionally, the department experienced vacancies in the 2025-2026 biennium that are assumed to be fully filled in 2027-2028.

Services and charges, +8.9 percent. This category covers the cost of keeping the parks open and the programs running, including \$822,000 of utilities, \$667,000 of contracted landscaping, \$570,000 of custodial service and \$566,000 of services for events. It increased 0.4 percent from 2023-2024 to 2025-2026.

Capital outlay is zero this biennium. The department charged \$128,000 to the General Fund in 2023-2024 and \$138,000 in 2025-2026 for equipment. Nothing is budgeted for 2027-2028; park construction is in the Parks Capital Improvement Fund.

The department overall. Gross cost is \$13,065,000, compared with \$11,908,000 in 2025-2026, an increase of 9.7 percent. Net of fees, rentals and other revenue, the net cost to the General Fund is \$11,774,000.

Administrative Services

General Fund • 5.75 FTE • 5 divisions • \$5,009,000 biennial budget

What Administrative Services does

Administrative Services is the department that primarily supports other City departments rather than serving the public directly. It recruits and pays the workforce, negotiates with the City's labor unions, administers benefits and the employee well-being program, manages citywide contracts and grants, manages the City's insurance and, through its Emergency Management division, leads the City's preparation for storms, earthquakes, outages and other emergencies.

Although the department is small, it is responsible for a large purchase: the City's insurance coverage. Its 2027-2028 biennial budget of \$5,009,000 is 4.1 percent of the General Fund. Of that, \$2,756,000 is risk management, or 55.0 percent of the department's budget, and consists almost entirely of insurance premiums. The remaining \$2,253,000 funds 5.75 full-time equivalents (FTEs) in six positions, along with related services and the program costs of the Wellness and Emergency Management divisions, which have no positions.

The department has no director of its own in this budget. The Deputy City Manager/Chief of Administration, who oversees it, is budgeted in the Administration division of the City Operations section, along with the City's other internal service functions; the position is listed in that section's staff allocation table.

Division summary

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

Table 118. Administrative Services division summary, 2027-2028 biennium. Amounts are in thousands.

Division	Personnel	Supplies	Services	Total expenditures	Division revenue	Net division cost	Memo: One-Time
Administration	\$1,000	-	7	\$1,008	-	\$1,008	2
Human Resources	1,030	-	101	1,132	-	1,132	-
Risk Management	40	-	2,716	2,756	-	2,756	-
Wellness	-	13	-	13	-	13	-
Emergency Management	-	3	99	101	43	58	-
Department total	\$2,070	15	2,924	\$5,009	43	\$4,966	2

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

Risk management consists primarily of purchased coverage rather than direct services. The division has no staff of its own. Its \$2,756,000 is the City's liability, property and casualty insurance (\$2,686,000), a workers' compensation retrospective rating program (\$30,000) and the unemployment benefits the City pays as a reimbursing employer rather than through state tax (\$40,000). The \$40,000 shown as personnel is the unemployment benefit budget (\$20,000 a year), not staff cost. It is the largest division in the department.

Risk management was accounted for in a stand-alone internal service fund, the Risk Management Fund (fund 503), through 2026 and becomes a division of this department in 2027. The fund remains open in 2027 only to transfer \$250,000 to the General Fund and close. While the

fund operated, it was financed mainly by an interfund charge to the General Fund, budgeted in Non-Departmental (\$1,402,000 in 2023-2024 and \$2,083,000 in 2025-2026), so citywide totals counted the same insurance cost twice: once as the General Fund's charge and again as the fund's own expenditure. Budgeting insurance directly in this department removes that double counting.

Emergency Management is a division of this department. It is \$101,000 for the biennium, against \$81,000 in the 2025-2026 estimate, and it carries no positions: the work is done under contract and through the regional arrangements the City takes part in. Its \$43,000 of revenue, a federal Emergency Management Performance Grant (EMPG) that requires a 100 percent City match, is the only division revenue in the department. The Emergency Management program in the program summary is larger than the division because it also includes staff time charged through the Administration division.

Program summary

The table below presents the same money by program (the service the work delivers) rather than by the division that manages it. The two tables add to the same department total. A few programs and divisions share a name; the figures in this table are for the program. Program definitions, each program's citywide figures and its level of requirement (legally required, functionally required or discretionary) appear in the Program List section of this document.

Table 119. Administrative Services program summary, 2027-2028 biennium. Amounts are in thousands. Programs are listed alphabetically; FTE is this department's share of each position allocated to the program, not a headcount.

Program	FTE	Personnel	Supplies	Services	Total expenditures	Program revenue	Net program cost	Memo: One-Time
Administration	0.25	\$87	-	12	\$99	-	\$99	-
Budgeting and Data Analysis	0.07	28	-	-	29	-	29	-
Capital Project Investment	0.60	195	-	1	196	-	196	-
Contract and Grant Management	0.60	230	-	1	231	-	231	-
Diversity, Equity, Inclusion and Belonging	0.08	32	-	-	32	-	32	-
Emergency Management	0.25	87	3	99	189	43	145	-
Employee Well-being	0.22	70	13	1	83	-	83	-
Human Resources	0.53	217	-	41	258	-	258	-
Labor Relations	0.12	55	-	9	64	-	64	-
Legal	-	-	-	-	-	-	-	-
Professional Development and Certifications	0.24	77	-	7	84	-	84	2
Public Records Requests	0.20	70	-	-	71	-	71	-
Recruitment	1.40	421	-	32	453	-	453	-
Risk Management	0.34	182	-	2,717	2,899	-	2,899	-
Special Projects	0.48	167	-	1	168	-	168	-
Staff Performance and Evaluations	0.37	152	-	1	154	-	154	-
Department total	5.75	\$2,070	15	2,924	\$5,009	43	\$4,966	2

Figures are for the two-year period. FTE is the share of each position allocated to that program in 2027; allocations are identical in 2028.

Two programs account for most of the department's budget. Risk Management (\$2,899,000) buys the City's liability, property, auto, crime and cyber insurance through the Washington Cities Insurance Authority and pays unemployment claims, so its cost is driven by insurance premiums; it is larger than

the Risk Management division because it also includes the staff time the Administration and Human Resources divisions spend on claims, contracts and insurance renewal. Recruitment (\$453,000) is almost entirely Human Resources staff time spent filling City positions. Together they are 66.9 percent of the department's budget; the remaining programs are mainly shares of staff time.

The department's costs also appear in programs it does not manage. Capital Project Investment and Public Records Requests both carry part of this department's cost; Legal is listed but carries less than \$1,000, which rounds to zero. That is the contract administrator's and the management analysts' time allocated to the work they support, not a separate team performing the same work; the allocation is the City's own and is shown position by position in the table that follows.

Performance measures. Measures for the department's programs include conducting at least two emergency operations center exercises a year, having at least 90 percent of new hires complete probation, responding to 90 percent of employee HR inquiries within two business days and verifying contractor insurance certificates before work begins. The full set of measures appears in the Performance Measures section.

Staff allocation

Table 120. Administrative Services position roster by division, 2027-2028. FTE is the share of each position charged to this department; a position also working elsewhere appears here only at its share. Risk Management, Wellness and Emergency Management carry no positions and are not listed.

Position	Division	2027 FTE	2028 FTE
Contract Administrator	Administration	0.75	0.75
Management Analyst	Administration	1.00	1.00
Supervising Management Analyst	Administration	1.00	1.00
HR Analyst	Human Resources	1.00	1.00
HR Assistant	Human Resources	1.00	1.00
HR Manager	Human Resources	1.00	1.00
Total		5.75	5.75

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

Table 121. Administrative Services General Fund FTE by program and division, 2027-2028. Position counts, not costs. A position split across programs appears in each of them at its share, so the columns and the rows both add to the department total. The Risk Management, Wellness and Emergency Management divisions have no budgeted positions and are omitted as columns. Column headings are shortened: Admin = Administration.

Program	Admin	Human Resources	Total
Administration	0.17	0.08	0.25
Budgeting and Data Analysis	0.05	0.02	0.07
Capital Project Investment	0.60	-	0.60
Contract and Grant Management	0.60	-	0.60
Diversity, Equity, Inclusion and Belonging	0.05	0.03	0.08
Emergency Management	0.25	-	0.25
Employee Well-being	0.05	0.17	0.22
Human Resources	-	0.53	0.53

Program	Admin	Human Resources	Total
Labor Relations	-	0.12	0.12
Professional Development and Certifications	0.14	0.10	0.24
Public Records Requests	0.14	0.06	0.20
Recruitment	-	1.40	1.40
Risk Management	0.30	0.04	0.34
Special Projects	0.30	0.18	0.48
Staff Performance and Evaluations	0.10	0.27	0.37
Total	2.75	3.00	5.75

Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The 2023-2024 and 2025-2026 columns are restated onto the 2027-2028 structure: they include Emergency Management and the expenditures of the former Risk Management Fund (fund 503), which were recorded outside this department in those years, so the three periods are comparable.

Table 122. Administrative Services expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$1,989	\$2,560	+28.7%	\$2,070	-19.1%	41.3%
Supplies	5	6	+20.0%	15	+150.0%	0.3%
Services and charges	2,051	2,580	+25.8%	2,924	+13.3%	58.4%
Capital outlay	12	-	-100.0%	-	n/a	0.0%
Total	\$4,056	\$5,146	+26.9%	\$5,009	-2.7%	100.0%

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

Explaining the changes

Services and charges, +13.3 percent. Insurance is most of the category and most of the increase. The City is purchasing the same coverage in an insurance market where prices have risen, and the Risk Management division, which covers insurance and unemployment costs, is budgeted at \$2,756,000 for the biennium against \$2,461,000 in the 2025-2026 estimate; both figures include insurance and unemployment benefits. The liability, property, auto, equipment, crime and cyber coverage is budgeted at \$1,310,000 in 2027 and \$1,376,000 in 2028, reflecting the 5 percent annual increase projected by the Washington Cities Insurance Authority (WCIA).

Personnel, -19.1 percent. The department budgets 5.75 full-time equivalents in six positions for 2027-2028. The comparative periods included more positions because some positions previously charged to this department are charged to other departments in this budget. The Personnel section reports the City's total position count, which is the better measure of whether overall City staffing has increased or decreased.

The department overall. The budget is \$5,009,000 against \$5,146,000 in 2025-2026, a decrease of 2.7 percent, and after Emergency Management's \$43,000 of revenue, the net cost to the General Fund is \$4,966,000. The budget has two main components that change for different reasons:

insurance premiums set by a market the City does not control, and a small staff whose cost changes with wages.

Facilities Management

General Fund • 3.55 FTE • 2 divisions • \$3,671,000 biennial budget

What Facilities Management does

Facilities Management keeps the City's buildings running. It cleans them, heats and lights them, pays their water and sewer bills, maintains their grounds and repairs what breaks at City Hall, the Maintenance and Operations Center and the South Yard. For the City's three fire stations, which the City owns but does not operate, it pays the surface water fees. It does not build facilities: construction and major renewal are budgeted in the Facilities Capital Improvement Fund, which has its own section listing the projects.

Most of the department's budget consists of contracts and utility costs rather than payroll. Its 2027-2028 biennial budget of \$3,671,000 is 3.0 percent of the General Fund. Of that, \$993,000 is contracted janitorial and landscaping, \$729,000 is utilities, and \$1,325,000 funds 3.55 full-time equivalents (FTEs) in six positions that oversee the contracts and perform the work not assigned to contractors.

Division summary

The table below presents the department's budget by division rather than by object of expenditure. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. The department has no division revenue, so it is funded entirely by the General Fund.

Table 123. Facilities Management division summary, 2027-2028 biennium. Amounts are in thousands.

Division	Personnel	Supplies	Services	Total expenditures	Net division cost
Government facilities	\$1,325	220	2,110	\$3,655	\$3,655
Fire facilities	-	-	16	16	16
Department total	\$1,325	220	2,126	\$3,671	\$3,671

The Fire facilities budget is small because the City owns the fire stations but does not operate a fire department. This budget pays the surface water fees for the City's three fire stations.

Program summary

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

Table 124. Facilities Management program summary, 2027-2028 biennium. Amounts are in thousands.

Program	FTE	Personnel	Supplies	Services	Total expenditures	Net program cost
Administration	0.37	\$119	13	-	\$132	\$132
Budgeting and Data Analysis	0.04	16	-	-	16	16
Capital Project Investment	0.06	29	-	-	29	29
City Council Support	0.02	7	-	-	7	7
Contract and Grant Management	0.15	52	-	-	52	52

Program	FTE	Personnel	Supplies	Services	Total expenditures	Net program cost
Emergency and Storm Response	0.03	14	-	-	14	14
Facilities	2.53	968	195	2,110	3,273	3,273
Human Resources	0.02	7	-	-	7	7
Parks Resource Management	-	-	11	-	11	11
Professional Development and Certifications	0.10	31	-	-	31	31
Public Records Requests	0.01	4	-	-	4	4
Public Safety	-	-	-	16	16	16
Recruitment	0.02	6	-	-	6	6
Risk Management	0.04	13	-	-	13	13
Special Projects	0.06	24	-	-	24	24
Staff Performance and Evaluations	0.10	34	-	-	34	34
Department total	3.55	\$1,325	220	2,126	\$3,671	\$3,671

One program accounts for nearly the entire department budget. Facilities is \$3,273,000 of the \$3,671,000 budget, 89.2 percent: it pays for contracted janitorial and landscaping services, utilities, repairs and supplies for City buildings, together with most of the time of the department's maintenance staff, so its cost is driven by contract prices and utility rates. The remainder is the department's share of programs it supports rather than leads, such as administration, contract management and recruitment, reflecting mostly the time its staff spend on them; the Parks Resource Management and Public Safety programs instead carry small supplies and services costs.

Performance measures. Measures for the department's programs include completing at least 90 percent of routine work orders within five business days, completing at least 95 percent of scheduled preventive maintenance on time across all 12 City buildings and keeping at least 85 percent of the fleet available for service on any workday. The full set of measures appears in the Performance Measures section.

Staff allocation

Four of the six positions are shared, and each department or fund is charged for the share it uses. The Facilities and Fleet Coordinator, who looks after the City's buildings and its vehicles, and the Facilities and Internal Services Superintendent are each charged 0.40 FTE to the Equipment Rental and Replacement Fund; 0.90 FTE of the Project Manager is charged to the Facilities Capital Improvement Fund; and the Administrative Assistant is shared equally (0.25 FTE each) with Public Works, Parks and Recreation and the Surface Water Management Fund. The figures below are this department's share only, which is why some positions are shown as partial FTEs.

Table 125. Facilities Management position roster by division, 2027-2028.

Position	Division	2027 FTE	2028 FTE
Administrative Assistant	Government facilities	0.25	0.25
Facilities and Fleet Coordinator	Government facilities	0.60	0.60
Facilities and Internal Services Superintendent	Government facilities	0.60	0.60
Maintenance Worker II	Government facilities	1.00	1.00
Maintenance Worker II	Government facilities	1.00	1.00

Position	Division	2027 FTE	2028 FTE
Project Manager	Government facilities	0.10	0.10
Total		3.55	3.55

Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The department's structure did not change, so the three periods shown are comparable.

Table 126. Facilities Management expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$1,764	\$1,442	-18.3%	\$1,325	-8.1%	36.1%
Supplies	333	213	-36.0%	220	+3.3%	6.0%
Services and charges	2,705	2,692	-0.5%	2,126	-21.0%	57.9%
Capital outlay	18	-	-100.0%	-	n/a	0.0%
Total	\$4,820	\$4,347	-9.8%	\$3,671	-15.6%	100.0%

Explaining the changes

Services and charges, -21.0 percent. One-time expenditures for repair and maintenance on City facilities account for most of the fluctuation in this category. Communications expenditures were reduced by replacing the City's landline phone system with a Microsoft Teams phone system.

Personnel, -8.1 percent. The department budgets 3.55 full-time equivalents in six positions, and its personnel cost has fallen in each of the three periods shown: \$1,764,000, \$1,442,000 and \$1,325,000. The decline reflects the Senior Project Manager position, which was reclassified to a Parks and Recreation Assistant Director position and moved to Parks and Recreation during 2026, and is eliminated in this budget, reallocation of 90 percent of the Project Manager position to the Facilities Capital Improvement Fund, and reallocation of 40 percent of the Facilities and Fleet Coordinator position to the Equipment Rental and Replacement Fund.

The department overall. The budget is \$3,671,000, compared with \$4,347,000 in 2025-2026, a decrease of 15.6 percent. The department generates no revenue, so it is funded entirely by the General Fund.

Finance

General Fund • 8.00 FTE • 13 programs • \$4,023,000 biennial budget

What Finance does

Finance is the City's financial steward. It records every dollar the City receives and spends, pays the City's employees and vendors, collects what is owed to the City, invests cash that is not immediately needed, builds and monitors the biennial budget, and produces the financial reports the State Auditor and the public rely on. Whether a resident registers for a recreation class or pays a permit fee, a contractor submits an invoice, or the Council asks whether a program is affordable, Finance processes the transaction or provides the analysis.

Little of this work is visible to the public, which is by design. The department is an internal service function: its customers are the City's other departments, the City Council, the State Auditor, and the residents who expect the City's books to be accurate and its money to be safeguarded. The department carries 8.00 full-time equivalent positions and no capital budget. Its 2027-2028 biennial budget of \$4,023,000 is 3.3 percent of the General Fund.

The department also handles the accounting for the City's revenue. The City's largest sources are property tax, sales and use tax and utility taxes, which together account for about 57 percent of all the money the City receives across all funds. The remainder comes from about 75 smaller sources, including grants, permit and development fees, utility charges, fines, and investment earnings. The Council may spend some of this money on any City purpose; much of it, however, is restricted by law or by grant agreement to a particular use, and the two types of money are not interchangeable. All of it is reported in the Revenues section of this document rather than here, because the department accounts for it on behalf of the City as a whole rather than earning it as program revenue.

Program summary

The table below presents the department's budget by program rather than by object of expenditure. Each program is a service the department delivers; the definitions appear in the Program List section of this document. Costs are grouped into personnel, supplies, and services and charges, which sum to total expenditures. The department has no program revenue, so net program cost equals total expenditures.

This is the first biennium for which program-level figures exist. The City adopted a program budget structure beginning with 2027-2028, so no prior-year program actuals are available for comparison. A single budget column is presented here by necessity. Comparative program data will first appear in the 2029-2030 budget.

Table 127. Finance program summary, 2027-2028 biennium. Amounts are in thousands.

Program	Personnel	Supplies	Services	Total expenditures	Net program cost	Memo: One-Time
Accounting	\$411	1	36	\$448	\$448	-
Accounts Payable	485	2	1	488	488	-
Accounts Receivable and Cash Management	175	-	311	486	486	-
Administration	100	-	41	141	141	-
Budgeting and Data Analysis	565	1	-	566	566	-
Capital Project Investment	430	-	-	431	431	-
City Council Support	158	-	-	158	158	-
Contract and Grant Management	106	-	1	107	107	-
Financial Reporting	355	-	224	579	579	15
Payroll	397	-	6	404	404	-
Professional Development and Certifications	-	-	1	1	1	-
Public Records Requests	16	-	-	16	16	-
Special Projects	199	-	-	199	199	-
Department total	\$3,396	4	623	\$4,023	\$4,023	15

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

The largest programs are Financial Reporting (\$579,000), Budgeting and Data Analysis (\$566,000), Accounts Payable (\$488,000) and Accounts Receivable and Cash Management (\$486,000). Financial Reporting produces the City's annual financial reports and carries the State Auditor's fees; Budgeting and Data Analysis builds and monitors the biennial budget; and Accounts Receivable and Cash Management collects and invests the City's cash and carries its merchant and investment administration fees. No single program exceeds 15 percent of the department's budget, so a reduction could not be absorbed by trimming one activity.

Three observations follow from the table. First, the department is overwhelmingly a personnel operation: \$3,396,000 of the \$4,023,000 total, or 84 percent, is salaries and benefits. Accounting, budgeting, payroll and reporting are services performed by people to professional standards; the department's costs are driven by staff time rather than purchases.

Second, where non-personnel cost does appear, it is concentrated in three places and is easy to explain. Accounts Receivable and Cash Management carries \$311,000 in services, nearly all of it credit card merchant fees (\$246,000) and investment administration fees (\$65,000). Merchant fees

are the cost of allowing residents to pay by card. Financial Reporting carries \$224,000, of which \$220,000 is State Auditor fees (\$205,000 for the two annual audits and the \$15,000 of additional audit work noted below). Administration carries \$41,000, nearly all of it bank fees (\$40,000). Every other program's non-personnel cost is \$37,000 or less.

Third, the department reports no program revenue. Finance is funded by the General Fund and charges nothing to the public for its services; passport and permit fees, which residents sometimes associate with the finance counter, are budgeted in the programs that deliver those services. Net cost therefore equals total expenditures for every program. The Surface Water Management Fund's indirect cost allocation, described in the General Fund section, helps pay for the finance services the utility uses, but it is recorded as General Fund revenue rather than as program revenue of this department.

One-time costs

The **Memo: One-Time** column separates spending that is not expected to recur after this biennium. For this department it is \$15,000, or 0.4 percent of the budget, and it is a single item: \$15,000 of additional audit costs in 2027 under Financial Reporting, for the additional testing the State Auditor will require because of the City's new enterprise resource planning (ERP) financial system. The annual State Auditor fee, also budgeted under Financial Reporting, is recurring and is not included here.

Everything else the department budgets is ongoing cost that will be there again in 2029-2030. Its recurring cost is therefore \$4,008,000 against a 2027-2028 total of \$4,023,000. That distinction is what matters when projecting forward, and a conventional line-item presentation does not show it.

The Finance Specialist I position was originally budgeted in this cycle as a limited-term appointment, which would have made its cost one-time. Now, it is a regular position, so its cost is ongoing like the rest of the department's.

Performance measures. Measures for the department's programs include closing the books within 20 business days for at least 10 of 12 months, submitting the Annual Comprehensive Financial Report to the State Auditor by May 31, receiving an unmodified audit opinion each year and issuing 100 percent of payroll payments on the scheduled payday. The full set of measures appears in the Performance Measures section.

Staff allocation by program

Because 84 percent of the department's cost is personnel, the allocation of staff to programs largely determines the allocation of the budget. The table below shows how each of the department's 8.00 positions is distributed. Allocations are expressed in full-time equivalents and total 8.00 in each year of the biennium. Where a position's allocation changes between 2027 and 2028, both figures are shown.

Table 128. Finance staff allocation by program, 2027-2028. Position counts, not costs. Programs are listed alphabetically; Professional Development and Certifications has no assigned staff and is omitted.

Program	Positions assigned (FTE)	2027 FTE	2028 FTE
Accounting	Finance Director 0.05 / 0.02; Deputy Finance Director 0.05; Accounting Manager 0.20; Accountant 0.60; Payroll Analyst 0.10	1.00	0.97
Accounts Payable	Finance Director 0.05 / 0.02; Accounting Manager 0.05; Finance Specialist II 0.75; Finance Specialist I 0.90	1.75	1.72
Accounts Receivable and Cash Management	Finance Director 0.05 / 0.02; Deputy Finance Director 0.06; Accounting Manager 0.05; Accountant 0.25	0.41	0.38
Administration	Finance Director 0.10 / 0.08; Deputy Finance Director 0.07	0.17	0.15
Budgeting and Data Analysis	Finance Director 0.20 / 0.50; Deputy Finance Director 0.20; Accounting Manager 0.10; Sr. Budget & Financial Analyst 0.40 / 0.35; Payroll Analyst 0.05	0.95	1.20
Capital Project Investment	Finance Director 0.10 / 0.02; Deputy Finance Director 0.35; Accounting Manager 0.15; Sr. Budget & Financial Analyst 0.25 / 0.20; Payroll Analyst 0.10	0.95	0.82
City Council Support	Finance Director 0.23 / 0.20; Deputy Finance Director 0.02	0.25	0.22
Contract and Grant Management	Finance Director 0.10 / 0.05; Accounting Manager 0.05; Finance Specialist II 0.10	0.25	0.20
Financial Reporting	Finance Director 0.10 / 0.07; Deputy Finance Director 0.10; Accounting Manager 0.30; Sr. Budget & Financial Analyst 0.05 / 0.15; Accountant 0.15	0.70	0.77
Payroll	Finance Director 0.02; Accounting Manager 0.10; Payroll Analyst 0.75; Finance Specialist II 0.10; Finance Specialist I 0.10	1.07	1.07
Public Records Requests	Finance Specialist II 0.05	0.05	0.05
Special Projects	Deputy Finance Director 0.15; Sr. Budget & Financial Analyst 0.30	0.45	0.45
Total authorized FTE	<i>8 positions: Finance Director, Deputy Finance Director, Accounting Manager, Sr. Budget & Financial Analyst, Accountant, Payroll Analyst, Finance Specialist II, Finance Specialist I</i>	8.00	8.00

Where a program's staffing differs between 2027 and 2028, the reason is the budget cycle: the next biennial budget is built in the even-numbered year, so more of the department's time goes to budgeting in 2028 than in 2027.

Department budget in the traditional format

For continuity with prior budgets and for readers who want to compare across biennia, the department's budget is also presented by object of expenditure. The department's structure did not change, so the three periods shown are comparable.

Table 129. Finance expenditures by category, three biennia. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

Category	2023-2024 Actual	2025-2026 Estimate	% change	2027-2028 Budget	% change	% of total
Personnel	\$2,235	\$2,716	+21.5%	\$3,396	+25.0%	84.4%
Supplies	3	3	0.0%	4	+33.3%	0.1%
Services and charges	614	886	+44.3%	623	-29.7%	15.5%
Capital outlay	-	-	n/a	-	n/a	0.0%
Total	\$2,853	\$3,606	+26.4%	\$4,023	+11.6%	100.0%

Explaining the changes

Personnel, +25.0 percent. The 2027-2028 budget funds 8.00 positions for both full years, including a limited-term position converted to a regular position (Finance was authorized 7.00 FTE in 2025-2026), which is the greater part of the increase; wage and benefit growth accounts for the rest.

Services and charges, -29.7 percent. This decrease reflects \$369,000 of interim and temporary staffing services in 2025-2026 (\$132,000 in 2025 and the balance projected for 2026), none of which is budgeted for 2027-2028. Recurring service costs are close to flat: credit card merchant fees run \$235,000 in 2025-2026 against \$246,000 budgeted, and State Auditor services \$190,000 against \$220,000 budgeted.

The prior biennium. Spending rose from \$2,853,000 to \$3,606,000 between 2023-2024 and 2025-2026.

Non-Departmental

General Fund • No positions • 1 division • \$4,768,000 biennial budget, plus \$34,880,000 of transfers to other funds

What Non-Departmental covers

Non-Departmental is the General Fund's home for amounts that belong to the City as a whole rather than to any one department. It has no employees and delivers no services directly. It records four kinds of amounts: the general revenues, such as property, utility and sales taxes, that pay for the services described in the other department sections; the General Fund's share of charges from the City's internal service funds for technology and vehicles; the citywide vacancy allowance; and transfers from the General Fund to other City funds.

Its 2027-2028 expenditure budget is \$4,768,000, or 3.9 percent of General Fund expenditures. In the program view, all of it is reported under "Not assigned to a Program," because these costs support the whole organization rather than a single service.

Expenditures

Table 130. Non-Departmental expenditures, 2027-2028 biennium. Amounts are in thousands.

Item	2027-2028 Budget
Technology Services Fund operations charge	\$6,200
Technology Services Fund capital replacement charge	600
Equipment Rental and Replacement Fund vehicle maintenance and operations charge	805
Equipment Rental and Replacement Fund vehicle replacement charge	256
Citywide vacancy allowance (credit)	(3,093)
Total expenditures	\$4,768

Technology charges. The General Fund pays the Technology Services Fund \$3,100,000 a year for the operation of the City's technology systems and \$300,000 a year toward replacing technology equipment and software. These charges are recorded here rather than spread across departments. The Technology Services Fund section describes the services they pay for.

Vehicle charges. The General Fund pays the Equipment Rental and Replacement Fund for the maintenance, fuel and eventual replacement of the vehicles and equipment used by General Fund departments, mainly street maintenance and parks: \$805,000 for maintenance and operations and \$256,000 toward replacement over the biennium.

Vacancy allowance. Every General Fund position is budgeted as if it were filled for the full two years. Because some positions are always vacant while they are being filled, the budget applies a 6.5 percent vacancy allowance set by the City Manager's Office, a credit to General Fund salaries of \$1,518,000 in 2027 and \$1,575,000 in 2028. The allowance is recorded here so that each department's budget shows the full cost of its positions.

Transfers to and from other funds

Table 131. General Fund transfers to other funds, 2027-2028 biennium. Amounts are in thousands.

Transfer	2027-2028 Budget
Street Special Revenue Fund (street preservation)	\$1,226
Facilities Capital Improvement Fund (2027-2032 capital program)	3,654
Facilities Capital Improvement Fund (one-time reserve for future facilities needs)	20,000
Transportation Capital Improvement Fund (one-time, for future transportation projects)	10,000
Total transfers out	\$34,880

Transfers move General Fund money to other City funds that pay for specific purposes. The ongoing transfer to the Street Special Revenue Fund supports street preservation. The transfer to the Facilities Capital Improvement Fund for its capital program is \$1,800,000 in 2027 and \$1,854,000 in 2028. Two transfers are one-time and both occur in 2027: \$20,000,000 to the Facilities Capital Improvement Fund, held as a placeholder for future facilities needs, and \$10,000,000 to the Transportation Capital Improvement Fund for future transportation projects. Transfers are not counted as spending in citywide totals, because the receiving fund reports the spending.

The General Fund also receives a one-time transfer of \$250,000 in 2027 from the Risk Management Fund, which closes that fund. Beginning in 2027, risk management is budgeted as a division of the Administrative Services department.

General revenues

Most of the General Fund's revenue is not earned by any department. The City records these general revenues in Non-Departmental, where they total \$128,705,000 for 2027-2028 and pay for the services in the other General Fund sections. The Revenues section explains each source.

Table 132. General revenues recorded in Non-Departmental, 2027-2028 biennium. Amounts are in thousands.

Revenue	2027-2028 Budget
Property tax	\$73,427
Utility taxes	22,057
Retail sales and use tax	16,600
Criminal justice sales tax	4,900
Interest income	5,240
State-shared revenues (liquor, criminal justice, DUI)	2,496
Surface water utility indirect cost charge	1,951
Cable franchise fees	980
Rents and leases	777
Business licenses	143
Other (leasehold excise tax, passport fees, miscellaneous, reimbursements)	133
Total general revenues	\$128,705

Comparison with prior budgets

Table 133. Non-Departmental expenditures, 2023-2024 through 2027-2028. Amounts are in thousands. The 2025-2026 estimate is audited 2025 actual results plus the City's projection for 2026.

	2023-2024 Actual	2025-2026 Amended budget	2025-2026 Estimate	2027-2028 Budget	% change
Non-Departmental expenditures	\$8,329	\$6,432	\$9,809	\$4,768	-51.4%

The percent change compares the 2027-2028 budget with the 2025-2026 estimate. The vacancy allowance is a budget credit that is not recorded in actual results, so it is included in the amended budget and the 2027-2028 budget but not in the actual and estimate columns. Transfers are shown separately in Table 131.

Non-Departmental expenditures fall from \$9,809,000 in the 2025-2026 estimate to \$4,768,000, a decrease of 51.4 percent, for two main reasons. Risk management costs, including the City's insurance, are budgeted in the Administrative Services department beginning in 2027, which removes the interfund risk management charge (\$2,083,000 in the 2025-2026 estimate). The citywide vacancy allowance, a credit of \$3,093,000, is budgeted here but does not appear in actual results. Technology charges increase from \$6,242,000 to \$6,800,000, and vehicle charges decrease from \$1,484,000 to \$1,061,000.

Glossary of Budget Terms

This glossary defines the accounting, legal, and budgeting terms used throughout this document. Terms are listed alphabetically.

New terms in this edition

A new group of terms appears here for the first time. The new definitions describe program budgeting, which the City is adopting beginning with this biennium: Program, Program Budget, Program Revenue, Net Program Cost, Level of Requirement, and the terms that go with them.

A

Account Number: Effective January 1, 2026, the City implemented a new enterprise resource planning (ERP) system and rebuilt its chart of accounts. An account number now has two parts, separated by a dash: a key, which identifies who is spending or receiving the money, and an object, which identifies what the money is.

KEY - OBJECT

WHO - WHAT

FN014100-511000

Finance Department - Salaries and Wages

- **Key: the “who.”** The characters before the dash identify the organizational unit that owns the money: its fund, its department, and its division. A key opens with a two-letter department abbreviation, so FN014100 is the Finance department and PR076760 is the Park Resource Management division of Parks and Recreation. Revenue that belongs to a fund as a whole rather than to any one department carries the fund number alone, such as 001 for the General Fund.
- **Object: the “what.”** The six digits after the dash identify what the money is. Objects beginning with 3 are revenues, 5 are expenditures and expenses, 7 are transfers between funds, and 2 are draws on prior-year fund balance. Within the 5 series, the object is also what places an expenditure in one of the four expenditure categories; for example, 511000, Salaries and Wages, is personnel.
- **Job ledger: the program or project.** Alongside the general ledger the City keeps a job ledger, which with the move to program budgeting now carries the program a cost belongs to (for example, 110100 Administration or 111600 Contract and Grant Management) or, for a capital project, the project itself, such as 301119 City Hall HVAC Upgrades. Its key (the “who”) then identifies the department budget the charge is drawn against. The job ledger is what allows the same expenditure to be reported both by department and by program.
- **BARS.** The City continues to comply with the Washington State BARS (Budgeting, Accounting and Reporting System) requirements. BARS elements not carried in the key or the object are held in background attributes of each account, so the City reports to the State in BARS format while presenting its budget in the structure above.

Results for 2021 through 2025 have been mapped into the new chart of accounts, so the comparative columns in this document are presented on the same basis as the 2027-2028 budget. The job ledger was not used to track programs before 2026, which is why program figures have no prior-year history.

Actual: Denotes final revenue and expenditure results of operations for a fiscal year that is closed and audited, presented on the City's budgetary basis. A year that is not yet closed is labeled Estimate rather than Actual.

Adopted Budget: The financial plan adopted by the City Council that forms the basis for appropriations.

Amended Budget: The adopted budget as revised by any budget amendments the City Council has approved by ordinance during the biennium.

Annexation: The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Annual Comprehensive Financial Report (ACFR): The City's official annual financial report prepared in conformity with Generally Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

Appropriation: Through an appropriation ordinance, the City Council legally authorizes the City to spend money and to incur obligations for specific purposes. Budgetary/operating fund appropriations lapse at the end of each biennium. Non-operating fund appropriations, on the other hand, continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the Council granted the funds. Spending cannot exceed the level of appropriation without the Council's approval.

ARPA: American Rescue Plan Act. Federal funding provided to address the effects of COVID-19 on city finances. The City received and fully expended its allocation between 2021 and 2023 and closed the fund in 2023. The City's own allocation appears only in the 2023-2024 comparative column. ARPA funds passed through the Washington State Department of Commerce also appear as grant revenue of the Surface Water Management Fund in 2024 and 2025.

Assess: To establish an official property value for taxation purposes.

Assessed Valuation: When the King County Assessor's Office determines the value of both real (land and buildings) and personal property, it arrives at the assessed valuation of the property. The assessed value is the assessor's estimate of market value. The county uses this value to compute property taxes.

Assigned Fund Balance: Amounts that are constrained by the City's intent to use them for a specific purpose. Intent can be expressed by the City Council or any committee or City official the Council names to assign such intent.

B

Balanced Budget: A budget in which total revenues plus beginning fund balance equal total expenditures plus ending fund balance.

BARS: The Budgeting, Accounting and Reporting System prescribed by the Washington State Auditor's Office, which all local governments in Washington must follow.

Basis of Budgeting: The City's financial activities are organized and controlled on a fund basis. Governmental funds are budgeted and accounted for using the modified accrual basis, under which revenues are generally recognized when they are measurable and available and expenditures are generally recognized when the related liability is incurred. Proprietary funds are budgeted on the modified accrual basis and accounted for and reported on the full accrual basis of accounting.

Beginning Fund Balance: The resources a City fund has available at the start of a fiscal period because revenues exceeded expenditures in prior periods. It includes both estimated and actual amounts. Also called resources forward.

Benefits: City-paid benefits are provided for employees, such as retirement, workers' compensation, life insurance, long-term disability, and medical insurance.

Biennial Budget: A biennial budget has a duration of two years, which the Council appropriates and the City manages as a single two-year period, while accounts are kept and reported for each fiscal year. For cities that adopt biennial budgets, chapter 35A.34 RCW requires each biennium to begin in an odd-numbered year, as the 2027-2028 biennium does.

Biennium: The two-year budget period, beginning January 1 of an odd-numbered year and ending December 31 of the following year. The 2027-2028 biennium runs from January 1, 2027, through December 31, 2028. See Biennial Budget.

Budget: The City's financial operating plan for the fiscal biennium, showing the estimated expenditures (costs) for providing services and the estimated revenues (income) and other resources available to finance them. Once the City Council adopts the budget and appropriates the fund totals, those appropriations establish the maximum amount that may be expended from each fund, subject to State law and authorized budget amendments. State law requires appropriations to be limited to the City's estimated revenues and available resources. Chapter 35A.34 RCW establishes the legal authority and requirements for Sammamish's biennial budget.

Budget Amendment: A change to an adopted budget authorized in accordance with State law. During the biennium, the City may amend its budget by ordinance, including to appropriate revenues received in excess of estimated revenues. Certain nondebtable emergency expenditures may also be authorized without notice or hearing by an ordinance adopted by a vote of one more than the majority of all Councilmembers, as provided by RCW 35A.34.140.

Budget Calendar: The schedule of key dates or milestones the City follows in the preparation and adoption of the budget.

Budget Message: A general discussion of the proposed budget as presented in writing by the City Manager to the Council.

Budget Process: The process of translating planning and programming decisions into specific financial plans.

C

Capital: Expenditures made to acquire, construct, or reconstruct major capital assets. Under the City's Capital and Attractive Asset Policy (FI-02, effective January 1, 2025), a capital asset is real or personal property used in operations, above a specified value, that the City intends to use or keep for more than one year, including assets that are leased or used under a subscription-based information technology arrangement (SBITA) as required by generally accepted accounting principles. All land, including easements and rights of way, is capitalized. Buildings and building improvements, other improvements, and infrastructure are capitalized above \$100,000; machinery and equipment, computer and communication equipment, and software above \$10,000; and artwork above \$10,000 per collection or individual work. Leases and SBITAs are capitalized as generally accepted accounting principles require (see Capital Outlay).

Capital Budget: A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the adopted budget, which includes both operating and capital outlays.

Capital Facilities Plan: A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project.

Capital Improvement Plan (CIP): The six-year plan or schedule of expenditures and funding sources for major construction of roads, sidewalks, and city facilities, and for purchasing equipment. Sammamish's CIP follows a six-year schedule and includes projects that typically cost \$50,000 or more to complete. With the exception of certain equipment, these projects have a useful life of ten years or more. A project is recorded as a capital asset only when it meets the capitalization thresholds described under Capital. Although the City adopts the CIP budget in a process that is

separate from the adoption of the biennial budget, the biennial budget incorporates the first two years of the program.

Capital Outlay: Expenditures for buildings, improvements, furnishings, equipment, vehicles, or machinery with an individual value greater than \$10,000 and a useful life of more than one year. Small and attractive assets, items below this threshold that are susceptible to loss or theft, are tracked for control purposes but are not capital outlay. Buildings, other improvements, and infrastructure are recorded as capital assets only above the \$100,000 threshold, and all land is capitalized, as described under Capital.

Capital Project: The acquisition, construction, improvement, replacement or renovation of land, structures, and improvements thereon, and equipment. When the City Council authorizes a capital project, it adopts a capital project budget that continues until the project is complete.

Cash Management: The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

Committed Fund Balance: Fund balance that may be used only for specific purposes according to constraints imposed by an ordinance passed by the City Council. These amounts cannot be used for any other purpose unless the City Council removes the constraints by passing another ordinance.

Comparable Basis: A presentation that adjusts prior-year figures so that they can be read against the current budget. When an activity moves from one fund or department to another, the historical amounts for that activity are removed from every period shown, so the remaining columns measure the same work. Tables presented this way say so, and a reconciliation shows how the adjusted figures tie back to the amounts originally reported.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, or inflation.

Contingency: Money the City appropriates and sets aside for future use if specific budget allotments run out and additional funds are needed. Contingency accounts are particularly useful when emergencies arise that require the City to incur unforeseen expenses.

Cost Allocation: The method by which a shared cost is distributed among the programs, departments, or funds that benefit from it. Technology services and fleet maintenance are examples of costs the City incurs centrally and charges to the funds that use them.

Customer: The recipient of a product or service provided by the City. Internal customers are usually city departments, employees, or officials who receive products or services provided by another city department. External customers are usually Sammamish residents, neighborhoods, community organizations, schools, businesses or other public entities who receive products or services provided by a city department.

D

Discretionary Program: A program the City chooses to provide. No statute or agreement requires it, and the Council can change or end it through the budget. Discretionary does not mean unimportant: many of the services residents value most, and identify most closely with Sammamish, are discretionary. One of the levels of requirement.

Division: As subsets of departments, divisions are budgetary or organizational units of government with limited sets of work responsibilities within their department. Divisions serve to increase budget accountability.

E

Enterprise Fund: A fund type used to account for operations that are financed or operated in a manner similar to a private business, where the intent of the City Council is that costs of providing

goods and services be recovered primarily through user charges. The surface water utility is an example of this fund type.

Estimate: A column label for a biennium that is not yet complete. In this document, the 2025-2026 Estimate is audited 2025 actual results plus the City's projection for 2026. An estimated biennium is restated as actual results in a later budget document.

Expenditure Category: One of the four groupings used to summarize spending by what the money buys rather than by what it accomplishes: personnel (salaries, wages, and benefits), supplies, services and charges, and capital outlay. The object code on each expenditure determines its category. This is the traditional, or line-item, view of the budget.

Expenditure/Expenses: Decreases in net current assets. The difference between an expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays while expenses measure total costs. For example, purchases of capital assets are expenditures at the date of purchase because they use up current assets (usually cash). However, they are not expenses until the assets are used up, because they are still a resource until consumed.

F

Fees: A general term for any charge for services levied by government associated with providing a service or permitting an activity. Major types of fees include development fees and user charges.

Fiscal Year (FY): A 12-month period to which the annual (or first or second year of the biennial) operating budget applies. At the end of each year, the City determines its financial position and the results of its operations and reports the results in the ACFR. The fiscal year is January 1 through December 31 for cities in the State of Washington.

Full-Time Equivalent (FTE): Sammamish budgets its employee positions in terms of the work year of a regular, full-time employee. A half-time position budgeted for a full year is 0.5 FTE. A full-time position is 1.0 FTE. The 2027-2028 budget authorizes 140.50 FTE. Limited-term positions are reported separately and are not counted as FTE, and the members of the City Council, as part-time elected officials, carry no FTE. Each department section reports how its FTEs are allocated across its programs.

Fund: Municipal governments organize and operate their accounting systems on a fund basis. Formally, a fund is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets, and liabilities. Each fund is budgeted independently, with revenues and beginning fund balance equal to expenditures and ending fund balance. With the exception of the General Fund, which accounts for general purpose activities and unrestricted revenue sources, each fund has a unique purpose. By establishing funds, the City can account for the use of restricted revenue sources and carry on specific activities or pursue specific objectives.

Fund Balance: The cumulative difference between revenues and expenditures over the life of a fund.

G

GAAP (Generally Accepted Accounting Principles): Both private-sector organizations and governments use GAAP as standards for accounting and reporting financial activity. The Governmental Accounting Standards Board (GASB) currently sets government GAAP. Adherence to GAAP ensures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same type of financial statements and disclosures, for the same categories and types of funds, based on the same measurement and classification criteria.

GASB (Governmental Accounting Standards Board): The authoritative body that sets accounting and financial standards for governmental entities.

General Fund: This fund accounts for revenues and expenditures associated with ordinary city operations that are not required to be accounted for in another fund. Principal sources of revenue are property taxes, utility taxes, sales taxes, franchise fees, state shared revenues, licenses, permits, and charges for services.

GFOA (Government Finance Officers Association): The professional association of state, provincial, and local government finance officers in the United States and Canada. GFOA publishes best practices for budgeting and financial reporting and administers the Distinguished Budget Presentation Award program, whose criteria guided the preparation of this document.

GIS (Geographic Information System): GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information (i.e., spatial data) that often includes combining information from different sources to derive meaningful relationships (boundaries, land parcels, zoning, environmentally sensitive areas, etc.).

Grant: A transfer of county, state, or federal monies to the City, usually for specific programs or activities that fall within the functional purpose of the grant as stated in the grant contract.

I

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

Indirect Cost: A cost that supports more than one program and would continue if any single program ended. Department administration, technology, insurance, and facilities are examples. Indirect costs are reported at the department level rather than allocated to individual program lines, so that program figures stay comparable and free of allocation assumptions.

Infrastructure: Assets that are part of a network of long-lived capital assets used to provide a public service, that are stationary in nature, and that can be preserved for a significant number of years, such as roads and bridges. Infrastructure is capitalized above \$100,000 and has a useful life of 50 years under the City's Capital and Attractive Asset Policy.

Interfund Loan: A short-term loan from one City fund to another, authorized by the Council, that must be repaid with interest within a stated period. An interfund loan is a cash management tool rather than long-term financing.

Interfund Transfer: A movement of money from one City fund to another with nothing received in return, for example, a transfer from the General Fund to a capital project fund to pay for a capital project. Transfers appear as a transfer out in the sending fund and a transfer in in the receiving fund, not as expenditures or revenues, so citywide expenditure and revenue totals do not count the same dollar twice.

Intergovernmental: Services purchased from other government agencies, normally including types of services that only government agencies provide.

Intergovernmental Revenues: Revenues from other governments in the form of state shared revenue and grants.

Internal Service Funds: An accounting entity that the City uses to record and report transactions for goods and services provided by one fund to City departments on a cost reimbursement basis. Sammamish operates two: the Technology Services Fund and the Equipment Rental and Replacement Fund. A third internal service fund, the Risk Management Fund, is closing; its only 2027-2028 budget activity is a \$250,000 transfer to the General Fund in 2027, and risk management continues as a division of Administrative Services in the General Fund.

L

Level of Requirement: A classification showing how much discretion the City has over a program. Each program is identified as legally required by state or federal law, legally required by municipal

code or Council policy, functionally required, or discretionary. The classification describes the City's obligation to provide the service; it is not a ranking of importance or of community value.

Level of Service (LOS): Used generally to define the existing services, programs, and facilities provided by the government for its residents. Level of service in any given activity may be increased, decreased, or remain the same depending on the needs, alternatives, and available resources.

Levy: The total amount of taxes or special assessments imposed by the City. For property taxes, it is the amount to be raised for the purposes stated in the tax levy ordinance; also called the tax levy.

Levy Rates: See Tax Rate.

Licenses and Permits: A revenue category that includes building permits, business licenses, and any other miscellaneous licenses.

Limited-Term Position: A position authorized for a defined period to complete specific work, rather than as an ongoing part of the City's workforce. Limited-term positions are reported separately and are not counted as FTE. The 2027-2028 budget includes one, a Capital Program Manager in the Parks Capital Improvement Fund.

Line Item: An expenditure description at the most detailed level. Expenditure objects are broken down into specific items, such as printing.

Line-Item Budget: In its biennial budget, Sammamish estimates revenues and expenditures at the line-item level. The line-item budget contains a great degree of detail, since it indicates exactly how the City spends its money and the sources from which it receives revenue. Examples of line items in Sammamish's budget include postage, office supplies, uniforms and clothing, hourly wages, and fuel. Beginning with this biennium, the City also presents a program budget. The two views are complementary: the line-item view shows what the City buys, and the program view shows what that spending delivers.

M

Maintenance: The act of keeping capital assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, and replacement of parts, structural components and so forth. It also includes other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

Modified Accrual Basis: Sammamish uses this basis of accounting for year-end reporting of its governmental funds. Under it, the City recognizes revenues when they become both "measurable" and "available" to finance expenditures of the current period. The City budgets on the modified accrual basis.

N

Net Expenditure Budget: The City's total budget less transfers between funds. A transfer is counted as an expenditure in the fund that sends it and as a resource in the fund that receives it, so removing transfers counts each dollar only once.

Net Program Cost: Total program expenditures less the revenue the program itself generates. It is the amount of a program's cost that must be paid from general revenues such as property and sales taxes. A program that collects more than it spends shows a negative net cost, meaning it contributes to general revenues rather than drawing on them.

Non-Operating Budget: This budget contains non-operating funds that the City uses to finance projects with limited objectives and/or finite life spans. By law, these budgets do not lapse at the end of the biennium, but may be carried forward from one biennium to the next until the monies are fully expended or their purposes are accomplished or abandoned. As a matter of practice, the City of Sammamish prepares biennial budgets for all non-operating funds. The non-operating budgets account primarily for capital projects.

O

One-Time Cost: A budgeted amount the City does not expect to recur, such as a vehicle purchase, a comprehensive plan update, a one-year software implementation. One-time costs are identified separately so that a reader can tell how much of a program's budget represents an ongoing commitment. They are part of the budgeted total, not an addition to it.

Ongoing Cost: A budgeted amount the City expects to incur in future biennia as well, such as salaries, benefits, utilities, recurring maintenance, and continuing contracts. Separating ongoing costs from one-time costs shows whether recurring revenues are sufficient to pay for recurring expenses, which is known as the budget's structural balance.

Operating Revenues: Those revenues received within the present fiscal year that are not restricted for capital purposes.

Ordinance: A formal legislative enactment by the City Council and the method by which the appropriation of the budget is enacted into law under the authority of state law.

Outcome: A measure of the result a program achieves for the community, such as pavement condition, permit review time, or water quality. Outcomes answer whether the service is working, as distinct from how much of it was produced.

P

Performance Measure: A quantified indicator the City reports to show how much a program produced, how well it performed, or what it achieved. Performance measures let the Council and the community judge a program by its results rather than only by its cost.

PERS (Public Employees' Retirement System): A State of Washington retirement system, administered by the Department of Retirement Systems, to which both employees and employers contribute. It offers defined benefit plans and a hybrid plan that combines a defined benefit with a defined contribution account.

Preliminary Budget: The term state law uses for the recommended biennial budget that the City Manager presents to the City Council and to the public. See Proposed Budget.

Program: A distinct, continuing service the City delivers, with an identifiable purpose, an identifiable cost, and an identified share of staff time. Building Services, Parks Resource Management, and Public Records Requests are programs. A program is defined by what it produces for the community, which is why the same program can draw on several expenditure categories and, in some cases, more than one division.

Program Budget: A presentation of the budget organized by the services the City delivers rather than by the objects it purchases. For each program it reports personnel, supplies, services and charges, and capital outlay; total expenditures; the revenue the program generates; and the resulting net cost to general revenues. This is the first biennium in which Sammamish has budgeted this way, so program figures have no prior-year history to compare against.

Program List: The section of this document that names and defines every program the City delivers, together with its level of requirement. Each department section then reports the programs that department is responsible for.

Program Revenue: Revenue generated by a specific program and attributable to it, such as a permit fee, a class registration, a plan review charge, a grant restricted to that work. Program revenue is subtracted from program expenditures to arrive at net program cost. General revenues such as property tax and sales tax are not program revenue, because they support the City as a whole.

Projections: Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposed programs and policy for an indefinite period of time.

Property Tax Levy (Regular): This represents the amount of property tax allowable under State law that the City may levy annually without approval by the City's registered voters. Sammamish budgets all of this tax in the General Fund, which also supports street-related services through a transfer to the Street Special Revenue Fund. State law fixes the maximum levy in dollars per \$1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase, not counting new construction.

Proposed Budget: The budget proposed by the City Manager and presented to the City Council for its review and approval.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. For purposes of this budget document, net position has been referred to as fund balance.

R

Real Estate Excise Tax (REET): A tax on the sale of real property, levied on the full selling price. Under chapter 82.46 RCW, cities may impose a local REET of up to 0.50 percent in two quarter-percent components, known as REET 1 and REET 2, and must use the revenue primarily for capital purposes identified in the capital facilities plan element of the comprehensive plan. Sammamish dedicates all of its REET revenue to capital improvements.

Reserve: An account that the City uses either to set aside budgeted revenues that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose.

Resources: Total dollars available for appropriation, including estimated revenues, interfund transfers, and other financing sources such as beginning fund balances.

Restricted Fund Balance: Fund balance that may be used only according to constraints imposed by: (1) creditors, grantors, contributors, or laws or regulations of other governments; or (2) constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, and charge or otherwise mandate payment from those outside the government and includes a legally enforceable requirement that those resources be used only for specific purposes.

Restricted/Unrestricted Revenue: Revenues are considered unrestricted unless they are designated otherwise. The City most commonly receives restricted revenue in three ways: (1) a person pays a fee to the City and that money is used to provide a specific product, service, or capital asset; (2) the receipt of money is directly tied to expenditure; and (3) the City considers revenue restricted when voters designate it for a specific purpose. Revenue the Council dedicates to a specific purpose by ordinance is committed rather than restricted (see Committed Fund Balance).

Revenue: Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, charges for services, intergovernmental grants, fines and forfeitures, interest income, and other financing sources such as the proceeds derived from the sale of capital assets.

S

Sales Tax: A tax on the retail sale of most goods and some services. The State collects the tax and distributes the local share to the City. The City receives three kinds: retail sales tax, which is unrestricted, and criminal justice sales tax and affordable housing sales tax, which are restricted to specific uses.

Self-Insured: The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses. The City obtains its insurance coverage through the Washington Cities Insurance Authority (WCIA), a

joint self-insurance risk pool of member cities, and self-insures its unemployment claims, which are budgeted in the General Fund.

Services and Charges: Services acquired from and fees/payments made to vendors. These include printing, professional services, professional development, communications, public utility services, repair/maintenance, and insurance premiums.

Special Revenue Funds: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Staff Allocation: The share of a department's budgeted FTEs assigned to each of its programs, reported as a count of positions rather than as a cost. Because most City employees work on more than one program, allocation is what makes program costs meaningful.

State Shared Revenue: Revenues received from the State of Washington from sources such as the liquor tax and fuel taxes.

Sub-Program: A component of a program tracked separately for management purposes. Sub-programs are defined in the Program Matrix the City maintains internally; the budget is adopted at the program level, and this document reports at the program level.

Supplies: Items used by the City to deliver services during the course of its operations, including items such as office supplies, short-lived minor equipment with no material value, periodicals and books, and computer software.

Surface Water Management Fees: Fees charged to property owners to pay for the operation, maintenance, and improvement of the City's surface water (stormwater) drainage system and related programs. Single-family residential properties pay a flat annual rate, and other properties are charged based on impervious surface area. The revenue is restricted to the Surface Water Management Fund.

T

Tax: A compulsory charge levied by a government to finance services performed for the common benefit.

Tax Levy: See Levy.

Tax Rate: The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

Transportation Impact Fees: Impact fees charged to new development to pay its share of the cost of the new transportation capacity needed to serve that growth. State law limits their use to system improvements identified in the capital facilities plan; they cannot be used for maintenance or operating costs. They are accounted for in the Transportation Capital Improvement Fund. See Impact Fees.

U

Unassigned Fund Balance: Fund balance that has not been restricted, committed or assigned to specific purposes. Only the General Fund can report a positive unassigned fund balance; other governmental funds may report a negative unassigned balance.

Utility Tax: A tax the City levies on the gross revenue of businesses that provide utility services in Sammamish. The City implemented a 6 percent utility tax on January 1, 2026, covering electricity, natural gas, water, sewer, surface water, solid waste, cable television, telephone, and cellular phone services. The revenue is unrestricted and is budgeted in the General Fund.

Appendix: Line-Item Budget

This appendix presents the line-item budget prepared by the Finance Department. For each fund it shows revenues and expenditures by account: 2023-2024 actual results, the 2025-2026 amended budget, and the 2027-2028 budget proposed in this document. The fund balance summary that opens the appendix and the staffing authorizations that close it come from the same workbook.

Amounts are in dollars, rounded to the nearest dollar. Accounts are identified by their number in the City's financial system. The actual columns are presented as recorded in the line-item budget. Both the line-item budget and the fund and department sections are on the City's budgetary basis, but those sections group and, where noted, reclassify amounts for comparison (for example, the 2023-2024 department fuel costs in Table 47), so an individual actual amount may differ from the corresponding amount in those sections. The 2027-2028 budget amounts are the same as those in the rest of this document.

Fund Balance Summary

Table A-1. Summary of the 2027 beginning fund balance, 2027-2028 revenues and expenditures, and the 2028 ending fund balance by fund. Amounts are in dollars. Revenues include transfers in and expenditures include transfers out.

Fund	Fund name	Beginning fund balance, 2027	Revenues, 2027-2028	Expenditures, 2027-2028	Ending fund balance, 2028
001	General Fund	59,684,000	140,129,634	158,471,846	41,341,788
101	Street Fund	344,696	3,782,900	3,650,000	477,596
301	Facilities Capital Improvement Fund	13,941,000	24,154,000	11,888,583	26,206,417
302	Parks Capital Improvement Fund	34,987,000	9,353,763	18,331,028	26,009,735
340	Transportation Capital Improvement Fund	25,119,000	22,496,632	19,249,296	28,366,336
408/438	Surface Water Management Fund	34,170,000	29,249,434	31,529,204	31,890,230
501	Equipment Rental and Replacement Fund	3,380,000	1,471,200	2,075,962	2,775,238
502	Technology Services Fund	1,900,000	8,512,836	9,983,971	428,865
503	Risk Management Fund	250,000	-	250,000	-
Totals		173,775,696	239,150,399	255,429,890	157,496,205

General Fund

Table A-2. General Fund revenues by account. The 2023-2024 beginning fund balance is the budget-basis balance calculated by Finance. Line-item actual amounts do not reconcile exactly to the 2025 beginning fund balance; the difference is shown in Table 45. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	49,420,942	55,094,764	59,684,000
GF001100-311100	Property Tax	69,264,816	72,100,000	73,427,000
GF001100-313110	Sales & Use Tax	15,308,187	15,200,000	16,600,000
CM050475-313270	Affordable Housing Sales Tax	107,155	114,000	112,000
GF001100-313710	Local Crim Justice Sales Tax	4,937,060	5,000,000	4,900,000
GF001100-316400	Utility Tax	-	11,000,000	-
GF001100-316410	Utility Tax-Light or Power	-	-	7,234,000
GF001100-316430	Utility Tax-Gas	-	-	5,004,000
GF001100-316450	Utility Tax-Solid Waste	-	-	2,124,000
GF001100-316452	Utility Tax-Water	-	-	2,000,000
GF001100-316454	Utility Tax-Sewerage	-	-	2,792,000
GF001100-316458	Utility Tax-Storm & SW	-	-	1,451,174
GF001100-316460	Utility Tax-Cable	-	-	1,200,000
GF001100-316470	Utility Tax-Telephone	-	-	108,000
GF001100-316472	Utility Tax-Cellular Phone	-	-	144,000
GF001100-317200	Leasehold Excise Tax	12,679	12,000	12,000
	TOTAL TAXES	89,629,897	103,426,000	117,108,174
GF001100-321910	Cable Franchise Fee	1,219,588	1,170,000	980,000
GF001100-321990	Business Licenses	135,561	130,000	143,400
CD058100-322101	Building Permits	(289)	-	-
PW040100-322104	Mechanical Permits	15,744	-	-
PW040100-322104	Inspections	-	-	50,000
CD058820-322108	Mechanical Permits	-	-	60,000
CD058820-322110	Building Permits-Building	2,637,407	3,600,000	1,170,000
CD058855-322110	Building Permits-Permit Center	-	-	585,000
CD058860-322110	Building Permits-Current Planning	-	-	1,345,000
CD058855-322400	Right of Way Permits-Permit Center	1,171,967	1,150,000	162,000
	TOTAL LICENSES & PERMITS	5,179,978	6,050,000	4,495,400
GF001100-331812	Energy Efficiency & Conserv Block Gr	-	121,420	-
GF001100-333225	FHWA-NHS 228th Overlay Grant	1,610,715	-	-
GF001100-333219	FEMA Public Assistance Grant	637	-	-
EM025100-333974	Emergency Mgmt Performance Grant	35,593	72,000	43,296
GF001100-334042	Comp Plan Update Grant-DOC	175,000	-	-
GF001100-334023	Dept of Nat Resources Grant	36,900	-	-
GF001100-334031	Dept of Ecology Grant	22,640	-	-
CM016490-334031	Dept of Ecology Grant_Sustainability	-	-	84,000
PW040370-334032	Recycling Grant	95,294	98,000	-
GF001100-334035	WA Traffic Safety Commission	6,133	10,000	-
GF001100-334042	Housing Action Plan Grant-DOC	37,575	-	-
GF001100-334042	Climate Change Grant-DOC	154,950	-	-
GF001100-334042	Bomb Cyclone Grant-DOC	-	216,209	-
GF001100-336621	Criminal Justice-Population	51,460	54,800	63,000
GF001100-336625	Criminal Justice - Contr Svcs	302,746	324,000	335,000
GF001100-336626	Criminal Justice - Spec Prog	181,005	192,000	212,000
GF001100-336651	DUI-Cities	12,730	16,000	16,000
GF001100-336694	Liquor Excise	943,723	898,000	870,000
GF001100-336695	Liquor Profits/I-1183 License Fees	1,036,507	1,008,400	1,000,000
PR076711-337040	KC For Culture	-	-	30,000

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW040370-337070	KC Recycling Grant-Waste Reduc.	139,101	140,033	-
CM016490-337070	KC Recycling Grant-Sustainability	-	-	187,800
PW040370-337077	KC Hazardous Waste Mgmt	24,418	46,496	-
GF001100-337078	King County Transit Coordinator	13,239	-	-
GF001100-337079	Port of Seattle Econ Dev Grant	38,400	-	-
	TOTAL INTERGOVERNMENTAL	4,918,766	3,197,358	2,841,096
GF001100-341990	Passport Services	10,955	14,000	10,000
PS020220-342200	EFR Review Fee	92,476	96,750	120,000
PS020220-342401	EFR Inspection Fee	37,516	43,000	96,000
GF001100-342402	School Resource Officer	190,182	188,000	-
PS020210-342102	School Resource Officer	-	-	240,000
PS020254-345930	Animal Licenses	346,345	400,000	340,000
CD058820-345700	Information Services	181,540	240,000	160,000
PW041541-345700	Predevelopment Consultant Review	-	-	72,000
CD058820-345830	Planning Reviews-Building	1,147,929	1,687,500	900,000
CD058855-345830	Planning Reviews-Permit Center	-	-	100,000
CD058820-345831	Building Plan Review-Building	816,208	1,237,500	765,000
CD058855-345831	Building Plan Review-Permit Center	-	-	135,000
PW040100-345832	Public Works Review	604,517	616,000	900,000
PW040100-345832	Public Works Consultant Rev	8,093	-	-
CD058100-345861	Historic Preservation Mitigation Fees	25,000	20,000	-
CD058855-345882	Site Plan Review-Permit Center	12,502	-	4,000
CD058860-345882	Site Plan Review-Current Planning	-	-	36,000
CD058100-345883	Notice of Appeal	-	2,200	-
CD058100-345884	Counter Service Fee	60,000	-	-
PW040100-345888	DPW Plan Review	-	-	2,000
CD058820-345892	Outside Services Plan Review-Bldg	682,660	560,000	139,746
CD058860-345892	Outside Services Plan Review-Cur PI	-	-	780,254
CD058100-345893	Concurrency Test Fee	86,476	150,000	-
CD058855-345894	Public Notice Fee-Permit Center	39,549	40,000	54,000
CM050475-345895	Affordable Housing In-lieu Fee	-	1,100,000	1,000,000
GF001100-345899	Technology Surcharge 15% Fee	800,161	-	-
PR076700-347301	Park Use Fees	108,079	110,000	108,000
PR076700-347302	Field Use Fees	763,399	770,000	856,000
PR076700-347303	Park Permit Fees	-	-	2,000
PR076700-347600	Recreational Class Fees	35,938	60,000	60,000
PR076700-347902	Vendor Display Fees	-	2,000	-
	CHARGES FOR GOODS & SVCS	6,049,525	7,336,950	6,880,000
GF001100-350000	Municipal Court Fines	178,597	680,000	-
PS020412-357390	Court Cost Recoupments	-	-	220,000
GF001100-359902	False Alarm Fines	1,800	-	-
PS020210-359902	False Alarm Fines	-	-	1,000
CD058850-359903	Code Violations	34,273	110,000	20,000
	FINES & FORFEITS	214,670	790,000	241,000
CM013100-367005	Contrib-WCIA training reimb CMC	750	-	-
CM013404-367005	Contrib-WCIA training reimb ADM	1,195	-	-
FC019100-367005	Contrib-WCIA training reimb FAC	41	-	-
PW040100-367005	Contrib-WCIA training reimb PW	1,971	-	-
PW041525-367005	Contrib-WCIA training reimb Traffic	558	-	-
CD058100-367005	Contrib-WCIA training reimb DCD	1,140	-	-
PR076100-367005	Contrib-WCIA training reimb Parks	197	-	-
	TOTAL DEPARTMENTS	5,852	-	-
GF001100-361110	Interest Income	4,815,742	3,100,000	5,200,000

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
GF001100-361400	Sales Interest	60,581	30,000	40,000
GF001100-362400	Space and Facilities Leases ST	8,033	5,100	216,480
GF001100-362400	Beaver Lake Lodge Rental Fees	157,462	130,000	-
PR076700-362401	Beaver Lake Lodge Rental Fees	-	-	205,000
GF001100-362408	Drainage Svcs-Pmt from SWM	529,342	623,113	1,951,100
GF001100-362500	City Hall 2nd floor lease-KC Sheriff	372,892	406,900	-
GF001100-362500	Space and Facilities Leases LT	-	-	119,184
GF001100-362510	City Hall 2nd floor lease-KC Sheriff	-	633,000	441,000
GF001100-367005	WCIA Reimbursement	-	-	11,200
GF001100-367110	Donations	750	-	-
GF001100-367110	Fireworks Donation	100	-	-
PR076700-367117	Donations-Park Events	9,108	-	20,000
PR076711-367117	Donations-Park Events	-	-	10,000
GF001100-367112	Donations-Police	19,745	-	-
GF001100-367110	Silver Jubilee donations	23,000	-	-
GF001100-369400	Judgements & Settlements	4,264	-	-
GF001100-369401	Opioid Settlement	24,716	-	-
GF001100-369900	Miscellaneous	91,718	20,000	100,000
TOTAL MISCELLANEOUS		6,117,453	4,948,113	8,313,964
GF001100-395200	Restitution	(21,371)	-	-
GF001500-730101	Gas tax transfer from Street Fund	2,464,480	-	-
GF001500-730002	Transfer from ARPA Fund	4,574,966	-	-
GF001100-730503	2026 EFB Transfer from Risk Mgmt	-	-	250,000
GF001100-398000	Compensation from Ins Recovery	-	105,000	-
TOTAL NON-REVENUES		7,018,075	105,000	250,000
TOTAL REVENUES		119,134,216	125,853,421	140,129,634
TOTAL FUND		168,555,158	180,948,185	199,813,634

Table A-3. General Fund expenditures by department and division. 2023-2024 actual expenditures exclude fuel costs reclassified from individual departments to the Equipment Rental and Replacement Fund (see Table 47).

Department	Division	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
City Council		767,595	738,800	738,676
City Manager	Administration	2,375,268	2,861,400	1,579,187
	Communication	601,286	638,100	552,798
	City Clerk	1,581,914	2,131,408	2,272,804
Total		4,558,468	5,630,908	4,404,789
Finance		2,852,870	3,620,300	4,023,355
Legal Services		1,645,293	1,568,000	1,310,865
City Operations	Administration	-	-	2,071,514
	Sustainability	563,560	1,076,248	1,261,429
	Human Services	1,926,627	3,487,700	3,277,879
	General Gov't Services	245,530	255,200	250,620
Total		2,735,717	4,819,148	6,861,442
Administrative Services	Administration	1,252,789	1,547,800	1,007,581
	Human Resources	914,376	1,104,200	1,144,225
	Risk Management	-	-	2,756,000
	Emergency Management	109,136	246,000	101,492
Total		2,276,301	2,898,000	5,009,298
Facilities		4,819,654	5,394,800	3,670,610
Police Services (non-contracted)		393,052	413,500	397,890
Public Safety-Contracted	Legal Public Safety	1,030,436	607,000	561,065
	Animal Control	402,976	400,000	420,000

Department	Division	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Police	18,608,236	10,359,430	11,632,000
	Fire	18,607,584	10,838,899	13,517,875
Total		38,649,232	45,693,286	54,098,362
Public Works	Administration	1,244,051	1,713,479	1,057,945
	Capital Proj Engineering	1,713,453	2,296,200	1,405,268
	Transportation Planning	1,266,034	1,425,550	1,156,038
	Development Review	1,648,403	2,114,600	2,402,086
	Traffic Eng & Signal Wkshp	3,173,687	3,413,200	2,572,620
	Maintenance	4,392,373	5,383,200	5,078,007
Total		17,255,014	16,346,229	13,671,964
Community Development	Administration	1,458,700	1,835,250	1,439,775
	Current Planning	2,264,374	2,622,067	3,093,846
	Long-range Planning	3,082,680	2,340,880	2,054,032
	Code Compliance	744,051	974,410	726,743
	Building	2,437,376	3,058,620	3,212,792
	Permit Center	763,231	938,440	1,053,832
Total		10,750,412	11,769,667	11,581,020
Parks & Recreation	Arts & Culture	243,023	271,000	175,000
	Volunteer Services	609,322	575,800	646,998
	Administration	1,435,722	1,695,630	1,462,460
	Planning & Development	1,140,146	1,118,460	133,419
	Recreation Programs	1,765,212	2,274,900	2,475,400
	Park Resource Mgmt.	6,231,459	7,956,900	8,163,198
Total		11,424,884	13,892,690	13,056,475
I/F Transactions & Allowances	Allowances	-	(3,356,840)	(3,093,000)
	Interfund Expenditures	8,329,485	9,789,168	7,860,600
	Interfund Transfers	7,755,000	10,655,000	34,879,500
Total		16,084,485	17,087,328	39,647,100
TOTAL GENERAL FUND EXPENDITURES		114,212,977	129,872,656	158,471,846
25% Operating Reserve		12,988,604	14,172,412	14,851,965
Unreserved Ending Fund Balance		41,353,577	36,903,117	26,489,823
GRAND TOTAL GENERAL FUND		168,555,158	180,948,185	199,813,634
2023-2024 actual expenditures exclude fuel costs reclassified from individual departments to the Equipment Rental and Replacement Fund.		-	-	-

Table A-4. General Fund, City Council expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CC011100-511000	Salaries	241,632	276,200	293,983
CC011100-521000	Benefits	33,446	42,500	38,644
	TOTAL PERSONNEL	275,078	318,700	332,627
CC011100-531000	Supplies	1,400	3,000	-
CC011100-531001	Office Supplies	-	-	310
CC011100-531015	Meeting Expense	52	1,000	1,740
CC011100-531015	Meeting Meal Expense	2,091	3,000	-
CC011100-535000	Small Tools & Minor Equipment	2,623	-	-
	TOTAL SUPPLIES	6,166	7,000	2,050
CC011100-541000	Professional Services	33,279	42,000	1,100
CC011100-541020	Contracted Services	-	-	46,000
CC011100-541059	Kokanee Work Group	111,807	-	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CC011100-541000	Professional Services-Council Projects	8,500	10,000	-
CC011100-542000	Communications	12,586	13,000	8,040
CC011100-543000	Travel	5,108	10,000	1,680
CC011100-543003	Registratr-Training/Seminars/Conf	4,866	7,000	9,694
CC011100-549001	Memberships	2,875	5,600	5,000
CC011100-549030	Sound Cities Association	100,534	111,000	116,795
CC011100-549031	Puget Sound Regional Council	87,330	82,000	78,900
CC011100-549032	National League of Cities	10,400	13,500	13,705
CC011100-549033	AWC Membership	109,066	119,000	123,085
	TOTAL SERVICES & CHARGES	486,351	413,100	403,999
	TOTAL DEPARTMENT	767,595	738,800	738,676

Table A-5. General Fund, City Manager's Office expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Administration			
CM013100-511000	Salaries	1,392,858	1,767,300	1,038,553
CM013100-512000	Overtime	-	-	1,000
CM013100-521000	Benefits	462,383	533,100	258,269
	TOTAL PERSONNEL	1,855,241	2,300,400	1,297,822
CM013100-531000	Supplies	2,811	3,000	-
CM013100-531001	Office Supplies	-	-	200
CM013100-531005	Program Supplies	-	-	800
CM013100-531015	Meeting/Event Food	4,188	20,000	23,400
CM013100-531005	Supplies-Silver Jubilee	24,125	-	-
CM013100-535000	Small Tools & Minor Equipment	1,410	1,000	-
	TOTAL SUPPLIES	32,534	24,000	24,400
CM013100-541000	Professional Services	276,956	275,000	50,000
CM013100-541000	DEIB Program Prof. Svcs.	48,773	100,000	-
	Prof Svcs-Silver Jubilee	33,740	-	-
CM013100-541015	Lobbyist Services	100,916	120,000	120,000
CM013100-541020	Contracted Services	-	-	50,000
CM013100-542000	Communications	6,892	8,000	1,920
CM013100-543000	Travel	6,881	20,000	22,400
CM013100-543003	Registration-Training/Seminars/Conf	7,288	7,000	9,430
CM013100-545000	Miscellaneous	192	-	-
CM013100-549000	Memberships	5,855	7,000	3,215
	TOTAL SERVICES & CHARGES	487,493	537,000	256,965
	TOTAL ADMINISTRATION	2,375,268	2,861,400	1,579,187
	Communications			
CM013420-511000	Salaries	216,200	286,600	321,245
CM013420-521000	Benefits	62,416	81,900	80,820
	TOTAL PERSONNEL	278,616	368,500	402,065
CM013420-531000	Office & Operating Supplies	1,159	1,000	-
CM013420-535000	Small Tools & Minor Equipment	2,185	2,000	-
	TOTAL SUPPLIES	3,344	3,000	-
CM013420-541000	Professional Services	168,742	95,000	-
CM013420-541012	Copying/Printing/Binding	95,989	100,000	64,000
CM013420-541020	Contracted Services	-	-	22,000
CM013420-541032	Website Redesign	(2,483)	-	-
CM013420-542000	Communications	2,346	3,200	960
CM013420-542003	Newsletter Postage	53,727	60,000	43,050
CM013420-543000	Travel	469	4,000	6,900

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CM013420-543003	Registration-Training/Seminars/Conf	400	2,000	4,600
CM013420-544003	Social Media Advertising	136	1,000	1,000
CM013420-548006	Software Maint/Subscriptions	-	-	7,225
CM013420-549001	Memberships	-	1,400	998
	TOTAL SERVICES & CHARGES	319,326	266,600	150,733
	TOTAL COMMUNICATIONS	601,286	638,100	552,798
	City Clerk			
CM013404-511000	Salaries	723,413	869,900	1,059,819
CM013404-512000	Overtime	578	-	-
CM013404-521000	Benefits	229,622	301,900	431,732
	TOTAL PERSONNEL	953,613	1,171,800	1,491,551
CM013404-531000	Supplies	820	2,000	-
CM013404-531001	Office Supplies	-	-	1,300
	TOTAL SUPPLIES	820	2,000	1,300
CM013404-541000	Professional Services	92,046	80,000	4,500
CM013404-541020	Contracted Services	-	-	114,600
CM013404-542000	Communication	2,102	2,200	960
CM013404-543000	Travel	2,779	6,000	16,072
CM013404-543001	Licenses & Certifications	-	-	675
CM013404-543003	Registration-Training/Seminars/Conf	14,687	13,000	25,936
CM013404-544000	Advertising	46,877	50,000	53,000
CM013404-549000	Miscellaneous	40	-	-
CM013404-549001	Memberships	3,101	3,200	3,210
	TOTAL SERVICES & CHARGES	161,632	154,400	218,953
CM013497-541000	Election Costs	(1,327)	367,208	131,000
CM013498-541000	Voter Registration Costs	467,176	436,000	430,000
	TOTAL INTERGOVERNMENTAL	465,849	803,208	561,000
	TOTAL CITY CLERK SVCS	1,581,914	2,131,408	2,272,804
	TOTAL DEPARTMENT	4,558,468	5,630,908	4,404,789

Table A-6. General Fund, Finance expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
FN014100-511000	Salaries	1,688,174	2,206,000	2,633,803
FN014100-512000	Overtime	3,097	1,000	1,600
FN014100-521000	Benefits	544,032	746,700	760,866
	TOTAL PERSONNEL	2,235,303	2,953,700	3,396,269
FN014100-531000	Supplies	3,029	5,000	-
FN014100-531001	Office Supplies	-	-	4,300
FN014100-534000	Books, Maps, & Publications	395	-	-
	Small Tools & Minor Equipment			
	TOTAL SUPPLIES	3,424	5,000	4,300
FN014100-541000	Professional Services	155,969	124,000	7,640
FN014100-541016	State Auditor - Intergov't Svc	198,407	250,000	220,000
FN014100-541012	Copying	-	-	2,880
FN014100-542000	Communications	6,532	9,600	-
FN014100-543000	Travel	6,057	10,000	16,160
FN014100-543001	Licenses & Certifications	-	-	460
FN014100-543003	Registration-Training/Seminars/Conf	6,477	20,000	17,136
FN014100-548006	Software Maint/Subscriptions	-	-	4,000
FN014100-549000	Miscellaneous	15,646	2,000	-
FN014100-549001	Memberships	4,968	6,000	3,710
FN014100-549008	Credit Card Merchant Fees	220,087	240,000	246,000

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
FN014100-549009	Bank Fees	-	-	104,800
	TOTAL SERVICES & CHARGES	614,143	661,600	622,786
	TOTAL DEPARTMENT	2,852,870	3,620,300	4,023,355

Table A-7. General Fund, Legal Services expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CM015100-511000	Salaries	96,993	-	-
CM015100-521000	Benefits	32,477	-	-
	TOTAL PERSONNEL	129,470	-	-
CM015100-531000	Office & Operating Supplies	53	-	-
	TOTAL SUPPLIES	53	-	-
PS020415-541006	Professional Services	3,318	4,000	-
CM015115-541004	City Attorney-Base	819,775	950,000	761,400
CM015116-541005	City Attorney- Special Matters	681,508	600,000	529,200
CM015140-541039	Hearing Examiner	10,454	14,000	16,000
CM015140-542000	Communications	635	-	-
CM015140-541043	Registration-Training/Seminars/Conf	80	-	-
CM015100-548006	Software Maintenance/Subscrip	-	-	4,265
	TOTAL SERVICES & CHARGES	1,515,770	1,568,000	1,310,865
	TOTAL DEPARTMENT	1,645,293	1,568,000	1,310,865

Table A-8. General Fund, City Operations expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Administration			
CM016100-511000	Salaries	-	-	1,524,645
CM016100-521000	Benefits	-	-	407,189
	TOTAL PERSONNEL	-	-	1,931,834
CM016100-541020	Professional Services- Contracted	-	-	130,000
CM016100-542000	Communications	-	-	2,880
CM016100-549000	Memberships	-	-	6,800
	TOTAL SERVICES & CHARGES	-	-	139,680
	TOTAL ADMINISTRATION	-	-	2,071,514
	Sustainability Program			
CM016490-511000	Salaries	124,699	197,100	224,327
CM016490-512000	Overtime	114	-	-
CM016490-521000	Benefits	30,983	48,400	66,242
	TOTAL PERSONNEL	155,796	245,500	290,569
CM016490-531005	Event Materials	283	3,000	1,000
	TOTAL SUPPLIES	283	3,000	1,000
CM016490-541000	Professional Services	397,528	806,548	947,800
CM016490-542000	Communications	841	1,200	960
CM016490-543000	Travel	-	-	8,000
CM016490-543003	Registration-Training/Seminars/Conf	1,252	10,000	4,200
CM016490-549001	Memberships	7,860	10,000	8,900
	TOTAL SERVICES & CHARGES	407,481	827,748	969,860
	TOTAL SUSTAINABILITY	563,560	1,076,248	1,261,429
	Community Services			
CM050470-511000	Salaries	158,108	193,600	213,510
CM050470-521000	Benefits	71,207	68,300	120,069
	TOTAL PERSONNEL	229,315	261,900	333,579

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CM050470-531000	Supplies	530	600	-
CM050470-531001	Office Supplies	-	-	400
	TOTAL SUPPLIES	530	600	400
CM050470-541036	Prof. Services-HS Grants	1,353,953	1,787,400	1,620,000
CM050470-541041	Prof Services-Pooling Admin	3,735	15,800	-
CM050470-541000	Prof Services-Opioid Settlement	28,310	-	-
CM050470-542000	Communication	826	1,000	-
CM050470-543000	Travel	-	-	200
CM050470-543003	Registration-Training/Seminars/Conf	2,520	5,000	3,700
CM050470-545000	Operating Rentals & Leases	-	-	8,000
CM050470-549001	Memberships	-	2,000	-
	TOTAL SERVICES & CHARGES	1,389,344	1,811,200	1,631,900
	TOTAL COMMUNITY SERVICES	1,619,189	2,073,700	1,965,879
	Housing			
CM050475-541045	Affordable Housing	200,000	200,000	200,000
CM050475-541046	Affordable Housing-AHST	107,438	114,000	112,000
CM050475-541047	Affordable Housing-In-lieu fee	-	1,100,000	1,000,000
	TOTAL SERVICES & CHARGES	307,438	1,414,000	1,312,000
	TOTAL HOUSING	307,438	1,414,000	1,312,000
	TOTAL SOCIAL AND HUMAN SERVICES	1,926,627	3,487,700	3,277,879
	General Government Services			
CM016510-531015	Meeting Meal Expense	13,643	-	-
CM016510-535000	Small Tools & Minor Equipment	10,928	-	-
	TOTAL SUPPLIES	24,571	-	-
CM016510-549041	Intergovernmental Taxes	7	-	-
CM016510-542000	Communications	518	-	-
CM016510-542001	Postage	8,050	12,000	11,500
CM016510-543005	Travel-Good to Go Passes	30	-	-
CM016510-545000	Operating Rentals & Leases	5,246	5,000	5,760
CM016510-549000	Miscellaneous	(29)	-	-
CM016510-549001	Memberships	2,220	3,200	1,260
	TOTAL SERVICES & CHARGES	16,042	20,200	18,520
	Pollution Control			
CM016550-541067	Air Pollution Intgvtl Svc	155,585	185,000	182,100
	TOTAL POLLUTION CONTROL	155,585	185,000	182,100
	Public Health			
CM016560-541066	External Taxes - Alcoholism	49,332	50,000	50,000
	TOTAL PUBLIC HEALTH	49,332	50,000	50,000
	TOTAL GENERAL GOV'T SVCS	245,530	255,200	250,620
	TOTAL DEPARTMENT	2,735,717	4,819,148	6,861,442

Table A-9. General Fund, Administrative Services expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Human Resources.			
AS018410-511000	Salaries	552,631	708,900	799,019
AS018410-521000	Benefits	195,842	256,300	231,101
AS018410-521011	Tuition Reimbursement	-	50,000	-
	TOTAL PERSONNEL	748,473	1,015,200	1,030,120
AS018410-531000	Supplies	697	500	-
AS018410-531001	Office Supplies	-	-	150
AS018410-532000	Fuel	89	-	-
	TOTAL SUPPLIES	786	500	150

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
AS018410-541000	Professional Services	128,996	25,000	23,750
AS018410-541020	Contracted Services	-	-	30,000
AS018410-542000	Communication	3,563	4,000	2,880
AS018410-543000	Travel	5,002	-	6,300
AS018410-543002	City-wide Training	-	19,400	7,000
AS018410-543003	Department Training	4,999	10,000	6,000
AS018410-544000	Advertising	9,390	10,000	15,600
AS018410-549001	Memberships	10,295	14,200	9,825
	TOTAL SERVICES & CHARGES	162,245	82,600	101,355
	TOTAL HUMAN RESOURCES	911,504	1,098,300	1,131,625
	Wellness and Safety			
AS018499-531005	Supplies - Wellness Prog	2,872	4,900	12,600
AS018499-531009	Safety	-	1,000	-
	TOTAL SUPPLIES	2,872	5,900	12,600
	TOTAL WELLNESS & SAFETY	2,872	5,900	12,600
	TOTAL HUMAN RESOURCES/WELLNESS	914,376	1,104,200	1,144,225
	Administrative Services			
AS018100-511000	Salaries	903,425	1,170,100	766,316
AS018100-521000	Benefits	295,468	371,600	233,585
	TOTAL PERSONNEL	1,198,893	1,541,700	999,901
AS018100-531000	Supplies	930	1,000	-
AS018100-531015	Meeting Expense	-	-	200
	TOTAL SUPPLIES	930	1,000	200
AS018100-541000	Professional Services	34,598	-	-
AS018100-542000	Communications	5,515	1,200	4,800
AS018100-543001	Licenses & certifications	6,074	-	1,280
AS018100-549000	Miscellaneous	2,945	-	-
AS018100-549001	Memberships	650	900	1,400
AS018100-543003	Training	3,184	3,000	-
	TOTAL SERVICES & CHARGES	52,966	5,100	7,480
	TOTAL ADMINISTRATIVE SVCS	1,252,789	1,547,800	1,007,581
	Risk Management			
AS018482-522000	Unemployment Benefits	-	-	40,000
	TOTAL PERSONNEL	-	-	40,000
AS018482-546000	Insurance	-	-	2,716,000
	TOTAL SERVICES & CHARGES	-	-	2,716,000
	TOTAL RISK MANAGEMENT	-	-	2,756,000
	Emergency Management			
EM025100-531005	Program Supplies	-	-	2,500
	SUPPLIES	-	-	2,500
EM025100-541000	Prof Services	84,087	206,000	73,292
EM025100-542000	Communications	25,049	40,000	25,700
	TOTAL SERVICES & CHARGES	109,136	246,000	98,992
	TOTAL EMERGENCY MANAGEMENT	109,136	246,000	101,492
	TOTAL DEPARTMENT	2,276,301	2,898,000	5,009,298

Table A-10. General Fund, Facilities expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
FC019100-511000	Salaries	1,207,578	1,496,500	895,863
FC019100-512000	Overtime	40,081	20,000	20,000
FC019100-514000	Standby Pay	53,987	60,000	60,000
FC019100-521000	Benefits	462,773	558,300	349,221

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL PERSONNEL	1,764,419	2,134,800	1,325,084
FC019100-531000	Supplies	179,533	160,000	-
FC019100-531000	Office & Operating Supplies	106,269	100,000	-
FC019100-531001	Office Supplies	-	-	13,080
FC019100-531004	Kitchen Supplies	-	-	17,640
FC019100-531005	Program Supplies	1,704	5,000	48,480
FC019100-531009	Safety Supplies & Clothing	7,566	17,800	61,370
FC019100-531011	Employee Boot Reimbursements	-	-	1,500
FC019100-531020	Signs & Markings	1,925	-	600
FC019100-532000	Fuel	25,141	11,000	11,275
FC019100-532015	Janitorial/Custodial Supplies	-	-	40,200
FC019100-535000	Small Tools/Minor Equip	10,875	6,000	25,400
	TOTAL SUPPLIES	333,013	299,800	219,545
FC019100-541000	Professional Services	1,049,277	1,264,100	31,660
FC019100-541020	Contracted Services	-	-	13,200
FC019100-542000	Communications	198,016	153,400	25,480
FC019100-543000	Travel	364	1,000	-
FC019100-543003	Registration-Training/Seminars/Conf	15,933	10,000	2,000
FC019100-545000	Operating Rentals & Leases	3,279	10,000	10
FC019100-547000	Utilities	429,139	451,200	2,940
FC019100-547002	Sewer Utility	-	-	27,815
FC019100-547003	Water Utility	-	-	42,140
FC019250-547004	Surface Water Fees Fire Stations	12,356	14,000	15,690
FC019100-547004	Surface Water Fees-General Govt.	111,867	150,500	123,555
FC019100-547007	Electric Utilities	-	-	359,540
FC019100-547012	Natural Gas Utilities	-	-	156,900
FC019100-548000	Repair & Maintenance	841,855	700,000	331,986
FC019100-548000	Capital Facility Repair & Mntnce	42,517	166,000	-
FC019100-548015	Janitorial/Custodian Services	-	-	874,545
FC019100-548020	Landscape Maintenance Services	-	-	118,520
	TOTAL SERVICES & CHARGES	2,704,603	2,920,200	2,125,981
FC019100C-564000	Machinery & Equipment	17,619	40,000	-
	TOTAL CAPITAL	17,619	40,000	-
	TOTAL DEPARTMENT	4,819,654	5,394,800	3,670,610

Table A-11. General Fund, Police Services expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PD021100-511000	Salaries	200,231	237,500	269,158
PD021100-521000	Benefits	78,080	91,000	92,182
	TOTAL PERSONNEL	278,311	328,500	361,340
PD021100-531000	Supplies	40,260	18,000	-
PD021100-531005	Program Supplies	6,899	17,000	-
PD021100-531009	Safety Supplies & Clothing	3,863	-	2,000
PD021100-531015	Meeting/Event Food Purchases	2,857	-	-
PD021100-535000	Small Tools & Minor Equipment	1,322	4,000	-
	TOTAL SUPPLIES	55,201	39,000	2,000
PD021100-541000	Professional Services	5,335	14,000	14,500
PD021100-542000	Communications	1,034	2,000	2,000
PD021100-542001	Postage	201	-	-
PD021100-543000	Travel	24,273	-	10,000
PD021100-543003	Registration-Training/Seminars/Conf	6,881	20,000	4,000
PD021100-543003	UOF/DTI Training	11,162	-	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PD021100-543003	Training-Explorers	1,039	-	-
PD021100-548000	Repair & Maintenance	8,525	-	3,000
PD021100-549001	Memberships	1,090	10,000	1,050
	TOTAL SERVICES & CHARGES	59,540	46,000	34,550
	TOTAL DEPARTMENT	393,052	413,500	397,890

Table A-12. General Fund, Contracted Public Safety expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Legal			
PS020412-541000	Professional Services-Language Line	-	-	3,000
PS020412-541020	Municipal Court Costs	572,241	680,000	600,000
PS020418-541007	Public Defender	140,040	160,000	202,220
PS020415-541006	Prosecuting Attorney	306,070	370,000	315,040
PS020415-541020	Domestic Violence Advocate	12,085	14,000	10,000
	TOTAL SERVICES & CHARGES-LEGAL	1,030,436	1,224,000	1,130,260
	Police			
PS020210-541020	Police Service Contract	18,492,226	22,320,250	23,711,600
PS020210-541020	Police Service Contract-Vacancy Allow	-	(1,000,000)	-
PS020260-541020	Jail Contract	116,010	157,200	163,500
	TOTAL SERVICES & CHARGES-POLICE	18,608,236	21,477,450	23,875,100
	Fire			
PS020220-541020	Eastside Fire & Rescue Contract	18,607,584	22,591,836	28,673,002
	TOTAL SERVICES & CHARGES-FIRE	18,607,584	22,591,836	28,673,002
	Animal Control			
PS020254-541020	Prof Svcs: Animal Control	402,976	400,000	420,000
	TOTAL SVCS & CHGS-ANIMAL CONTROL	402,976	400,000	420,000
	TOTAL DEPARTMENT	38,649,232	45,693,286	54,098,362

Table A-13. General Fund, Public Works expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Administration			
PW040100-511000	Salaries	569,804	753,300	533,441
PW040100-512000	Overtime	822	1,000	1,200
PW040100-521000	Benefits	197,727	271,400	182,998
	TOTAL PERSONNEL	768,353	1,025,700	717,639
PW040100-531000	Supplies	4,310	5,200	-
PW040100-531001	Office Supplies	-	-	2,400
PW040100-531011	Safety Clothing	-	300	-
PW040100-531015	Meeting Meals	1,767	1,200	-
PW040100-535000	Small Tools & Minor Equipment	-	-	1,000
	TOTAL SUPPLIES	6,077	6,700	3,400
PW040100-541000	Professional Services	143,601	295,000	57,000
PW040100-541060	Professional Services-Reimbursed	-	30,000	-
PW040100-541018	Software Prof Services	-	-	120,000
PW040100-541020	Contracted Services	-	-	109,814
PW040100-542000	Communications	37,264	40,000	24,000
PW040100-542001	Postage	-	400	-
PW040100-543000	Travel	3,361	8,300	6,740
PW040100-543003	Registration-Training /Seminars/Conf	4,286	20,000	13,940
PW040370-547001	Recycling	278,393	284,529	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW040100-549001	Memberships	2,716	2,850	5,412
	TOTAL SERVICES & CHARGES	469,621	681,079	336,906
	TOTAL ADMINISTRATION	1,244,051	1,713,479	1,057,945
	Capital Project Engineering			
PW040540-511000	Salaries	951,601	1,211,300	801,048
PW040540-512000	Overtime	960	6,000	3,000
PW040540-521000	Benefits	356,331	462,200	279,100
	TOTAL PERSONNEL	1,308,892	1,679,500	1,083,148
PW040540-531000	Supplies	2,031	4,200	-
PW040540-531001	Office Supplies	-	-	200
PW040540-531015	Meeting Expense	-	2,000	-
PW040540-531009	Safety Supplies & Clothing	-	-	1,000
PW040540-531011	Employee Boot Reimbursements	845	2,000	2,000
PW040540-535000	Small Tools & Minor Equipment	-	2,000	300
	TOTAL SUPPLIES	2,876	10,200	3,500
PW040540-541000	Professional Services	213,446	410,000	32,000
PW040540-541020	Contracted Services	-	-	85,000
PW040540-542001	Postage	859	200	-
PW040540-543000	Travel	697	4,400	2,340
PW040540-543001	Licenses & Certifications	-	-	390
PW040540-543003	Registration-Training/Seminars/Conf	3,228	7,200	18,340
PW040540-548000	Repair & Maintenance	182,210	180,000	180,000
PW040540-549001	Memberships	1,245	4,700	550
	TOTAL SERVICES & CHARGES	401,685	606,500	318,620
	TOTAL CAPITAL PROJECT ENGINEERING	1,713,453	2,296,200	1,405,268
	Traffic Engineering & Signal Workshop			
PW041525-511000	Salaries	1,266,670	1,568,000	1,202,462
PW041525-512000	Overtime	7,930	12,000	3,000
PW041525-521000	Benefits	477,090	587,800	407,933
	TOTAL PERSONNEL	1,751,690	2,167,800	1,613,395
PW041525-531000	Supplies	5,673	52,000	-
PW041525-531001	Office Supplies	-	-	200
PW041525-531008	Spare Parts & Equipment	-	-	100,000
PW041543-531009	Safety Supplies & Clothing	1,690	3,000	600
PW041543-531011	Employee Boot Reimbursement	-	-	1,500
PW041525-531008	Spare Parts & Equipment	155,328	237,350	-
	TOTAL SUPPLIES	162,691	292,350	102,300
PW041525-541000	Professional Services	198,690	320,500	-
PW041525-541008	Software Prof Services	-	-	3,000
PW041525-541020	Contracted Services	-	-	350,850
PW041525-541025	Engineering Svcs-Reimbursed	3,370	-	-
PW041525-542005	Communications	38,320	32,800	-
PW041525-542001	Postage	4,612	10,000	8,000
PW041525-543000	Travel	4,495	7,000	4,200
PW041525-543001	Licenses & Certifications	-	-	2,500
PW041525-543003	Registration-Training/Seminars/Conf	5,582	10,500	8,775
PW041525-545000	Operating Rentals & Leases	2,656	6,600	1,600
PW041525-548000	Repair & Maintenance	201,830	13,200	335,000
PW041525-548006	Software Maintenance	32,623	53,000	90,100
PW041564-548050	KC Road/Signal Maint Contract	298,199	410,000	-
PW041525-549001	Memberships	3,723	5,400	2,900
PW041541-541025	Consultant Support-Concurrency Model	-	-	50,000
PW041541-541028	Concurrency Mgmt Sys-Reimb	53,001	84,050	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL SERVICES & CHARGES	847,101	953,050	856,925
PW041525C-564004	Computer Software	10,626	-	-
PW041525C-563101	Cap Equip-Traffic Signal Cabinet Upgrade	322,512	-	-
PW041525C-563102	Cap Equip-Ped Pushbutton Upgrade	6,958	-	-
PW041525C-563103	Cap Equip-Preemption Detection Upgrade	1,137	-	-
PW041525C-563104	Cap Equip-School Zone Flshr Upgrade	26,111	-	-
PW041525C-563105	Cap Equip-Speed Radar Sign Upgrade	8,294	-	-
PW041525C-563106	Cap Equip-Rapid Flash Beacon Upgrade	13,965	-	-
PW041525C-563107	Cap Equip-Signal Indications Upgrade	22,602	-	-
	TOTAL CAPITAL	412,205	-	-
	TOTAL TRAFFIC ENG & SIGNAL WKSHP	3,173,687	3,413,200	2,572,620
	Transportation Planning			
PW040541-511000	Salaries	578,511	863,100	765,691
PW040541-512000	Overtime	500	-	1,000
PW040541-521000	Benefits	196,309	293,900	235,737
	TOTAL PERSONNEL	775,320	1,157,000	1,002,428
PW040541-531000	Office & Operating Supplies	90	750	-
PW040541-531015	Meeting Expense	-	600	-
	TOTAL SUPPLIES	90	1,350	-
PW040541-541000	Professional Services	488,856	260,000	-
PW040541-541021	Professional Services-Studies	-	-	150,000
PW040541-542001	Postage	-	200	-
PW040541-543000	Travel	521	3,000	1,200
PW040541-543003	Registrations-Training/Seminars/Conf	1,247	3,000	900
PW040541-549001	Memberships	-	1,000	1,510
	TOTAL SERVICES & CHARGES	490,624	267,200	153,610
	TOTAL TRANSPORTATION PLANNING	1,266,034	1,425,550	1,156,038
	Development Review			
PW040520-511000	Salaries	1,059,865	1,443,600	1,642,310
PW040520-512000	Overtime	2,253	6,000	3,000
PW040520-521000	Benefits	433,794	549,900	624,016
	TOTAL PERSONNEL	1,495,912	1,999,500	2,269,326
PW040520-531000	Supplies	723	1,200	-
PW040520-531001	Office Supplies	-	-	3,000
PW040520-531009	Safety Supplies & Clothing	-	-	2,000
PW040520-531011	Employee Boot Reimbursements	-	-	3,000
PW040520-531009	Safety Clothing	607	2,000	-
PW040520-535000	Small Tool & Minor Equipment	-	500	-
	TOTAL SUPPLIES	1,330	3,700	8,000
PW040520-541020	Contracted Services	-	-	110,000
PW040520-541024	Engineering Services Reimbursed	146,182	100,000	-
PW040520-541012	Copying	179	-	-
PW040520-542001	Postage	-	200	-
PW040520-543000	Travel	1,830	3,200	3,120
PW040520-543001	Licenses & Certifications	-	-	520
PW040520-543003	Registration-Training/Seminars/Conf	2,970	8,000	11,120
	TOTAL SERVICES & CHARGES	151,161	111,400	124,760
	TOTAL DEVELOPMENT REVIEW	1,648,403	2,114,600	2,402,086
	Maintenance			
PW040543-511000	Salaries	1,216,524	1,782,100	1,903,739
PW040543-512000	Overtime	128,352	100,000	150,000
PW040543-514000	Standby Pay	27,622	30,000	40,000
PW040543-521000	Benefits	556,543	775,500	819,178

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL PERSONNEL	1,929,041	2,687,600	2,912,917
PW040543-531000	Supplies	298,117	380,000	-
PW040543-531001	Office and Operating Supplies	-	-	200
PW040543-531005	Program Supplies	-	-	160,000
PW040543-531009	Safety Supplies & Clothing	4,586	4,000	4,000
PW040543-531011	Employee Boot Reimbursements	-	-	4,000
PW040543-531020	Signs & Other Markings	78,497	40,000	16,000
PW040543-532000	Fuel	-	-	900
PW040543-535000	Small Tools & Minor Equipment	5,881	14,000	20,000
PW040566-531005	Snow & Ice Program Supplies	194,790	170,000	100,000
PW040566-531008	Snow & Ice Spare Parts & Equipment	-	-	30,000
PW040566-535030	Snow & Ice Supplies-Tools	15,817	34,000	-
	TOTAL SUPPLIES	597,688	642,000	335,100
PW040543-541000	Professional Services	298,709	350,000	83,660
PW040543-541020	Contracted Services	-	-	213,600
PW040543-542000	Communications	14,269	20,000	10,900
PW040543-543000	Travel	2,253	2,000	-
PW040543-543001	Licenses & Certifications	-	-	743
PW040543-543003	Registration-Training/Seminars/Conf	38,547	24,000	63,937
PW040566-543003	Registration-Training/Seminars/Conf-Snow & Ice	-	-	5,200
PW040543-545000	Operating Rentals & Leases	110,731	80,000	50,000
PW040543-547000	Utilities	546,587	590,000	-
PW040543-547007	Electric Utilities	-	-	650,400
PW040543-547086	Disposal/Solid Waste	-	-	30,000
PW040543-548000	Repair & Maintenance	41,378	143,000	110,000
PW040543-548020	Landscape Maintenance Services	752,352	844,600	611,550
PW040543-549000	Miscellaneous	961	-	-
PW040543-549001	Memberships	240	-	-
	TOTAL SERVICES & CHARGES	1,806,027	2,053,600	1,829,990
PW040543C-564000	Machinery & Equipment	59,617	-	-
	TOTAL CAPITAL	59,617	-	-
	TOTAL MAINTENANCE	4,392,373	5,383,200	5,078,007
	Pavement Preservation			
PW040580-548011	Roadway - Overlay Program	5,495	-	-
PW040580-548011	Roadway Overlay-NHS Funded	1,691,778	-	-
PW040580-548011	Roadway Overlay-Selected Streets	2,065,186	-	-
PW040581-548000	Sidewalks	54,554	-	-
	TOTAL PAVEMENT PRESERVATION	3,817,013	-	-
	TOTAL DEPARTMENT	17,255,014	16,346,229	13,671,964

Table A-14. General Fund, Community Development expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Administration			
CD058100-511000	Salaries	1,058,859	1,308,600	1,080,760
CD058100-512000	Overtime	636	800	800
CD058100-521000	Benefits	377,281	505,300	341,739
	TOTAL PERSONNEL	1,436,776	1,814,700	1,423,299
CD058100-531000	Supplies	1,293	2,000	-
CD058100-531001	Office Supplies	-	-	400
CD058100-531011	Employee Boot Reimbursements	-	-	390
CD058100-531015	Meeting Expense	301	200	-
	TOTAL SUPPLIES	1,594	2,200	790

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CD058100-541000	Professional Services	10,540	-	-
CD058100-542000	Communications	4,474	5,400	1,920
CD058100-543000	Travel	2,275	6,400	4,100
CD058100-543003	Registration-Training/Semnr/Conf	-	-	6,526
CD058100-549001	Memberships	520	3,300	3,140
CD058100-543003	Training	2,521	3,250	-
	TOTAL SERVICES & CHARGES	20,330	18,350	15,686
	TOTAL ADMINISTRATION	1,458,700	1,835,250	1,439,775
	Long-range Planning			
CD058830-511000	Salaries	1,321,391	1,593,900	1,207,491
CD058830-521000	Benefits	524,554	619,400	473,551
	TOTAL PERSONNEL	1,845,945	2,213,300	1,681,042
CD058830-531000	Supplies	7,870	6,400	-
CD058830-531001	Office Supplies	-	-	320
CD058830-531005	Program Supplies	-	-	500
CD058830-531015	Meeting Expense	2,418	-	-
	TOTAL SUPPLIES	10,288	6,400	820
CD058830-541000	Professional Services	1,218,880	100,000	-
CD058830-541020	Prof Svcs-Contracted	-	-	365,000
CD058830-542000	Communications	5,538	6,480	4,800
CD058830-543000	Travel	-	6,300	-
CD058830-543003	Registration-Training/Seminars/Conf	705	4,200	1,720
CD058830-544000	Advertising/Public Notices	215	400	-
CD058830-544003	Social Media Advertising	-	-	50
CD058830-545000	Operating Rentals	874	-	-
	Repair & Maintenance	-	-	-
CD058830-541012	Miscellaneous	135	-	-
CD058830-549001	Memberships	100	3,800	600
	TOTAL SERVICES & CHARGES	1,226,447	121,180	372,170
	TOTAL LONG-RANGE PLANNING	3,082,680	2,340,880	2,054,032
	Current Planning			
CD058860-511000	Salaries	808,924	1,011,600	1,345,246
CD058860-512000	Overtime	3,533	-	-
CD058860-521000	Benefits	289,604	325,100	406,417
	TOTAL PERSONNEL	1,102,061	1,336,700	1,751,663
CD058860-531000	Supplies	3,135	4,200	-
CD058860-531000	Office Supplies	-	-	400
CD058860-531011	Employee Boot Reimbursement	-	-	1,000
CD058860-531015	Meeting Expense	297	-	-
	TOTAL SUPPLIES	3,432	4,200	1,400
CD058860-541020	Prof Svcs-Contracted	776,543	735,000	253,000
CD058860-541022	Development Recoverable Cost	-	-	520,000
CD058860-542000	Communications	5,417	5,400	-
CD058860-542001	Postage	1,016	-	-
CD058860-543000	Travel	4,457	9,600	4,955
CD058860-543003	Registration-Training/Seminars/Conf	4,643	4,000	9,696
CD058860-544000	Advertising/Public Notices	75	-	-
CD058860-549000	Miscellaneous	52	-	-
CD058860-549001	Memberships	1,021	3,300	2,682
CD058860-549036	ARCH Membership	365,657	494,767	550,450
	TOTAL SERVICES & CHARGES	1,158,881	1,252,067	1,340,783
CD058860C-564000	Capital	-	29,100	-
	TOTAL CAPITAL	-	29,100	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL CURRENT PLANNING	2,264,374	2,622,067	3,093,846
	Building			
CD058820-511000	Salaries	1,623,131	2,018,700	2,250,999
CD058820-512000	Overtime	1,291	-	-
CD058820-521000	Benefits	631,354	799,400	795,958
	TOTAL PERSONNEL	2,255,776	2,818,100	3,046,957
CD058820-531000	Supplies	2,835	4,000	-
CD058820-531001	Office Supplies	-	-	2,730
CD058820-531009	Safety Supplies & Clothing	1,151	3,200	1,200
CD058820-531015	Meeting Expense	199	-	1,500
CD058820-532000	Fuel	5,833	-	-
CD058820-534000	Books	4,650	7,000	-
CD058820-535000	Small Tools & Minor Equipment	2,212	400	-
	TOTAL SUPPLIES	16,880	14,600	5,430
CD058820-541000	Professional Services	792	-	-
CD058820-541020	Prof Svcs-Contracted	132,633	170,000	-
CD058820-541022	Development Recoverable Costs	-	-	120,000
CD058820-542000	Communications	16,384	17,400	9,120
CD058820-543000	Travel	1,400	11,100	14,610
CD058820-543003	Registration-Training/Semnr/Conf	12,249	17,600	12,790
CD058820-548006	Software Maint/Subscriptions	-	-	1,925
CD058820-549001	Memberships	1,262	9,820	1,960
	TOTAL SERVICES & CHARGES	164,720	225,920	160,405
	TOTAL BUILDING	2,437,376	3,058,620	3,212,792
	Code Compliance			
CD058850-511000	Salaries	541,269	710,800	543,292
CD058850-521000	Benefits	196,439	246,700	176,451
	TOTAL PERSONNEL	737,708	957,500	719,743
CD058850-531000	Supplies	565	3,400	-
CD058850-531001	Office Supplies	-	-	160
CD058850-531015	Meeting Expense	517	-	-
CD058850-531009	Safety Clothing & Equipment	-	900	-
CD058850-531011	Employee Boot Reimbursements	-	-	500
	TOTAL SUPPLIES	1,082	4,300	660
CD058850-542000	Communications	2,873	4,200	1,920
CD058850-543000	Travel	532	4,200	1,670
CD058850-543003	Registration-Training/Seminars/Conf	1,606	2,800	2,280
CD058850-549001	Memberships	250	1,410	470
	TOTAL SERVICES & CHARGES	5,261	12,610	6,340
	TOTAL CODE COMPLIANCE	744,051	974,410	726,743
	Permit Center			
CD058855-511000	Salaries	470,011	569,100	626,619
CD058855-512000	Overtime	349	-	-
CD058855-521000	Benefits	199,520	237,000	276,153
	TOTAL PERSONNEL	669,880	806,100	902,772
CD058855-531000	Supplies	1,781	3,400	-
CD058855-531001	Office Supplies	-	-	800
	TOTAL SUPPLIES	1,781	3,400	800
CD058855-541000	Professional Services-Trakit	15,000	30,000	-
CD058855-541020	Prof Svcs-Contracted	69,634	90,000	20,000
CD058855-541022	Development Recoverable Costs	-	-	120,000
CD058855-542000	Communications	3,464	3,240	-
CD058855-543000	Travel	1,153	3,600	5,880

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
CD058855-543001	Licenses & Certifications	-	-	780
CD058855-543003	Registrations-Training/Seminars/Conf	2,209	1,350	3,500
CD058855-549000	Miscellaneous	70	-	-
CD058855-549001	Memberships	40	750	100
	TOTAL SERVICES & CHARGES	91,570	128,940	150,260
	TOTAL PERMIT CENTER	763,231	938,440	1,053,832
	TOTAL DEPARTMENT	10,750,412	11,769,667	11,581,020

Table A-15. General Fund, Parks and Recreation expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Arts			
PR076711-531000	Supplies	15,781	5,000	-
PR076711-531005	Program Supplies	-	-	5,000
	TOTAL SUPPLIES	15,781	5,000	5,000
PR076711-541000	Professional Svs-Arts Commission	108,830	160,000	170,000
PR076711-544000	Advertising	1,204	1,000	-
PR076711-545000	Operating Rentals & Leases	-	3,000	-
PR076711-548000	Repair & Maintenance	15,208	-	-
	TOTAL SERVICES & CHARGES	125,242	164,000	170,000
	TOTAL ARTS	141,023	169,000	175,000
	Culture			
PR076712-531080	Friends of Issaquah Salmon Hatchery	40,000	40,000	-
	TOTAL SUPPLIES	40,000	40,000	-
PR076712-549034	Friends of Lake Sammamish	20,000	20,000	-
PR076712-541000	Professional Svcs-Sam. Symphony	30,000	30,000	-
PR076712-541000	Prof. Svc - Master Chorus Eastside	2,000	2,000	-
PR076712-541000	Prof Svcs - Heritage Society	10,000	10,000	-
	TOTAL SERVICES & CHARGES	62,000	62,000	-
	TOTAL CULTURE	102,000	102,000	-
	Volunteer Services			
PR076701-511000	Salary	297,745	328,400	360,453
PR076701-512000	Overtime	14,989	9,000	15,000
PR076701-514000	On-call Pay	-	-	6,800
PR076701-521000	Benefits	105,253	110,600	120,760
	TOTAL PERSONNEL	417,987	448,000	503,013
PR076701-531005	Office & Operating Supplies	84,406	90,000	99,375
PR076701-531009	Safety Clothing	3,349	3,000	11,100
PR076701-531011	Boots	-	-	500
PR076701-535000	Small Tools & Minor Equipment	-	4,000	6,400
	TOTAL SUPPLIES	87,755	97,000	117,375
PR076701-541000	Professional Services	18,774	20,000	-
PR076701-541020	Professional Services-Contracted	-	-	10,000
PR076701-542000	Communication	5,967	5,500	3,600
PR076701-543000	Travel	-	200	400
PR076701-543001	Licenses & Certifications	-	-	1,100
PR076701-544000	Advertising	-	200	-
PR076701-545000	Operating Rentals	2,110	2,500	-
PR076701-547000	Utilities	568	-	-
PR076701-548006	Software-Volunteer Tracking	-	-	5,810
PR076701-549000	Miscellaneous	3	-	-
PR076701-549001	Memberships	762	800	800
PR076701-543003	Training	1,305	1,600	4,900

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL SERVICES & CHARGES	29,489	30,800	26,610
PR076701C-564000	Machinery & Equipment	74,091	-	-
	TOTAL CAPITAL	74,091	-	-
	TOTAL VOLUNTEER SERVICES	609,322	575,800	646,998
	Administration			
PR076100-511000	Salaries	1,024,967	1,241,100	1,122,524
PR076100-512000	Overtime	1,210	-	-
PR076100-521000	Benefits	357,383	420,500	318,146
	TOTAL PERSONNEL	1,383,560	1,661,600	1,440,670
PR076100-531000	Supplies	4,866	4,600	-
PR076100-531001	Office Supplies	-	-	840
	TOTAL SUPPLIES	4,866	4,600	840
PR076100-541000	Professional Services	24,102	-	-
PR076100-542000	Communications	4,404	4,500	3,840
PR076100-543000	Travel	2,771	9,190	-
PR076100-543001	Licenses & Certifications	-	-	1,180
PR076100-543003	Registration-Training /Seminars/Conf	6,024	4,740	7,670
PR076100-549001	Memberships	9,995	11,000	8,260
	TOTAL SERVICES & CHARGES	47,296	29,430	20,950
	TOTAL ADMINISTRATION	1,435,722	1,695,630	1,462,460
	Planning & Development			
PR076750-511000	Salaries	658,547	805,700	58,324
PR076750-512000	Overtime	403	-	-
PR076750-521000	Benefits	206,298	286,600	18,575
	TOTAL PERSONNEL	865,248	1,092,300	76,899
PR076750-531000	Supplies	4,154	2,000	-
PR076751-531001	OfficeSupplies	-	-	100
PR076751-531005	Program Supplies	-	-	400
PR076751-531008	Spare Parts & Equipment	-	-	2,000
PR076750-535000	Small Tools & Minor Equipment	-	3,000	-
	TOTAL SUPPLIES	4,154	5,000	2,500
PR076750-541000	Professional Services	261,800	-	47,000
PR076750-541012	Copying	807	2,000	-
PR076750-542000	Communications	3,072	3,700	1,920
PR076750-542001	Postage	-	500	500
PR076750-543000	Travel	270	4,200	975
PR076750-543001	Licenses & Certifications	-	-	2,145
PR076750-543003	Registration-Training/Seminars/Conf	1,540	7,500	1,480
PR076750-544000	Advertising	75	-	-
PR076750-549001	Memberships	3,180	3,260	-
	TOTAL SERVICES & CHARGES	270,744	21,160	54,020
	TOTAL PLANNING & DEVELOPMENT	1,140,146	1,118,460	133,419
	Recreation Programs			
PR076700-511000	Salaries	592,554	697,200	959,977
PR076700-512000	Overtime	25,239	20,000	40,000
PR076700-513003	Part-Time (Lifeguards)	174,963	225,000	202,785
PR076700-513001	Part-Time (Facility Rental Staff)	38,069	47,500	107,934
PR076700-514000	On-call Pay	21,549	20,000	13,200
PR076700-521000	Benefits	331,439	368,500	442,969
	TOTAL PERSONNEL	1,183,813	1,378,200	1,766,865
PR076700-531000	Office & Operating Supplies	65,783	85,000	-
PR076700-531005	Program Supplies	-	-	65,995
PR076700-531009	Safety Supplies & Clothing	-	-	2,000

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PR076700-531015	Meeting/Event Food	-	-	5,055
PR076700-535000	Small Tools & Minor Equipment	3,635	5,000	5,000
	TOTAL SUPPLIES	69,418	90,000	78,050
PR076700-541000	Professional Services	379,768	453,000	28,080
PR076700-541012	Copying	938	21,600	-
PR076700-541020	Contracted Services	-	-	449,880
PR076700-542000	Communications	5,303	5,500	4,800
PR076700-542001	Postage	9,530	10,400	10,600
PR076700-543000	Travel	-	1,000	-
PR076700-543003	Registration-Training / Seminars/Conf	6,841	14,000	4,000
PR076700-544000	Advertising	18	400	-
PR076700-545000	Operating Rentals & Leases	79,040	95,000	99,125
PR076700-549000	Miscellaneous	526	-	-
PR076700-549001	Memberships	400	1,800	-
PR076700-549008	Credit Card Merchant Fees	26,864	44,000	34,000
	TOTAL SERVICES & CHARGES	509,228	646,700	630,485
PR076700C-564000	Machinery & Equipment	2,753	160,000	-
	TOTAL CAPITAL	2,753	160,000	-
	TOTAL RECREATION PROGRAMS	1,765,212	2,274,900	2,475,400
	Park Resource Management			
PR076760-511000	Salaries	2,236,805	3,047,200	3,303,422
PR076760-512000	Overtime	71,939	40,000	40,000
PR076760-513004	Part-Time (Summer Help)	221,743	240,000	261,658
PR076760-514000	On-call Pay	529	1,000	3,000
PR076760-521000	Benefits	1,063,524	1,397,300	1,508,043
	TOTAL PERSONNEL	3,594,540	4,725,500	5,116,123
PR076760-531000	Office Supplies	394,445	500,000	-
PR076760-531005	Program Supplies	-	-	388,000
PR076760-531008	Spare Parts & Equipment	-	-	29,000
PR076760-531009	Safety Supplies & Clothing	-	-	12,000
PR076760-531011	Employee Boot Reimbursements	13,902	15,000	8,800
PR076760-531015	Meeting Expense	225	-	-
PR076760-531020	Signs & Other Markings	10,408	10,000	5,000
PR076760-535000	Small Tools & Equipment	12,072	32,000	9,000
	TOTAL SUPPLIES	431,052	557,000	451,800
PR076760-541000	Professional Services	1,209,023	1,426,900	13,070
PR076760-541020	Contracted Services	-	-	210,000
PR076760-542000	Communications	30,410	29,000	32,750
PR076760-543000	Travel	1,781	1,600	-
PR076760-543003	Registration-Training /Seminars/Conf	27,237	27,400	77,460
PR076760-545000	Operating Rentals & Leases	144,872	235,400	102,000
PR076760-547000	Utilities	623,899	830,800	-
PR076760-547003	Water Utility	-	-	643,600
PR076760-547004	Surface Water Fees	-	-	175,700
PR076760-547086	Disposal/Solid Waste	-	-	3,000
PR076760-548000	Repair & Maintenance	116,160	105,000	100,000
PR076760-548015	Janitorial/Custodial Services	-	-	570,420
PR076760-548020	Landscape Maintenance Services	-	-	667,275
PR076760-549000	Miscellaneous	1,017	-	-
PR076760-549001	Memberships	603	800	-
	TOTAL SERVICES & CHARGES	2,155,002	2,656,900	2,595,275
PR076760C-564000	Machinery & Equipment	50,865	17,500	-
	TOTAL CAPITAL	50,865	17,500	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	TOTAL PARK RESOURCE MGMT	6,231,459	7,956,900	8,163,198
	TOTAL DEPARTMENT	11,424,884	13,892,690	13,056,475

Table A-16. General Fund, interfund transactions and allowances by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Allowances			
GF001510-511000	Allowance for vacant positions	-	(3,356,840)	(3,093,000)
	Total Allowances	-	(3,356,840)	(3,093,000)
	Interfund Expenditures			
GF001510-549064	Admin Dept. Fleet Repl	2,798	4,170	2,600
GF001510-548051	Admin Dept. Fleet R&M	6,036	6,301	11,570
GF001515-549064	Facilities Dept. Fleet Repl	17,188	23,880	5,200
GF001515-548051	Facilities Dept. Fleet R&M	9,572	9,990	18,320
GF001550-549064	Comm Dev Dept. Fleet Repl	42,802	23,812	5,200
GF001550-548051	Comm Dev Dept. Fleet R&M	22,271	15,991	19,350
GF001570-549064	Parks Dept. Fleet Repl	3,180	4,512	2,600
GF001570-548051	Parks Dept. Fleet R&M	3,115	3,441	6,320
GF001543-549064	PW Engr-Insp Fleet Repl	100,748	146,780	11,000
GF001543-548051	PW Engr-Insp Fleet R&M	24,091	16,830	30,862
GF001576-549064	Parks M&O Fleet Repl	271,842	341,934	71,800
GF001576-548051	Parks M&O Fleet R&M	190,203	122,502	224,670
GF001545-549064	Streets M&O Fleet Repl	373,182	475,568	157,600
GF001545-548051	Streets M&O Fleet R&M	378,403	269,019	493,508
GF001510-541062	Interfund - Technology Capital	-	394,550	600,000
GF001510-541052	Interfund - Technology Operations	5,481,954	5,847,388	6,200,000
GF001510-541053	Interfund - Risk Management	1,402,100	2,082,500	-
	TOTAL INTERFUND EXPENDITURES	8,329,485	9,789,168	7,860,600
	Interfund Transfers Out			
GF001500-750101	Oper Trnsfr - Street	-	1,375,000	1,225,500
GF001500-750301	Oper Trnsfr - Gen Gov CIP	7,755,000	8,580,000	23,654,000
GF001500-750302	Oper Trnsfr - Parks CIP	-	700,000	-
GF001500-750340	Oper Trnsfr - Transport CIP	-	-	10,000,000
	TOTAL INTERFUND TRANSFERS	7,755,000	10,655,000	34,879,500
	TOTAL DEPARTMENT	16,084,485	17,087,328	39,647,100

American Rescue Plan Act Fund

Table A-17. American Rescue Plan Act Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	-	-	-
002-000-332-92-10-00	Federal Revenue Sharing	4,574,966	-	-
	TOTAL INTERGOVERNMENTAL	4,574,966	-	-
	TOTAL REVENUES	4,574,966	-	-
	TOTAL FUND	4,574,966	-	-

Table A-18. American Rescue Plan Act Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
002-000-597-00-55-01	Transfer to General Fund	4,574,966	-	-
	TOTAL INTERFUND TRANSACTIONS	4,574,966	-	-
	TOTAL EXPENDITURES	4,574,966	-	-
	Ending Fund Balance	-	-	-
	TOTAL FUND	4,574,966	-	-

Street Fund

Table A-19. Street Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	-	180,970	344,696
PW101100-336071	Multi-Modal Distribution	176,025	152,000	170,000
PW101100-336087	Street Fuel Tax	2,469,425	2,334,000	2,349,000
PW101100-336087	MVFT Transportation Tax	-	174,000	-
	TOTAL INTERGOVERNMENTAL	2,645,450	2,660,000	2,519,000
PW101100-361110	Investment Interest	-	4,000	38,400
	TOTAL MISCELLANEOUS	-	4,000	38,400
PW101100-730001	Transfer from General Fund	-	1,375,000	1,225,500
	TOTAL NON REVENUES	-	1,375,000	1,225,500
	TOTAL REVENUES	2,645,450	4,039,000	3,782,900
	TOTAL FUND	2,645,450	4,219,970	4,127,596

Table A-20. Street Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Pavement Preservation			
PW101548-548011	Roadway - Overlay Program	-	3,500,000	3,500,000
	TOTAL SERVICES AND CHARGES	-	3,500,000	3,500,000
	Capital			
PW101548C-563101	Cap Equip-Traffic Signal Cabinet Upgrade	-	336,000	150,000
PW101548C-563102	Cap Equip-Ped Pushbutton Upgrade	-	28,000	-
PW101548C-563104	Cap Equip-School Zone Flshr Upgrade	-	26,000	-
PW101548C-563107	Cap Equip-Signal Indications Upgrade	-	32,800	-
	TOTAL CAPITAL	-	422,800	150,000
	Interfund Transactions			
PW101100-750001	Gas tax transfer to General Fund	2,464,480	-	-
	TOTAL INTERFUND	2,464,480	-	-
	TOTAL EXPENDITURES	2,464,480	3,922,800	3,650,000
	Ending Fund Balance	180,970	297,170	477,596
	TOTAL FUND	2,645,450	4,219,970	4,127,596

Facilities Capital Improvement Fund

Table A-21. Facilities Capital Improvement Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	6,095,523	6,413,454	13,941,000
FC301510-361110	Investment Interest	712,151	87,000	500,000
	TOTAL MISCELLANEOUS	712,151	87,000	500,000
FC301510-730001	Oper Trnsfrs - General Govt.	7,755,000	8,580,000	23,654,000
	TOTAL NONREVENUES	7,755,000	8,580,000	23,654,000
	TOTAL REVENUES	8,467,151	8,667,000	24,154,000
	TOTAL FUND	14,562,674	15,080,454	38,095,000

Table A-22. Facilities Capital Improvement Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
FC301510-511000	Salaries	-	-	408,744
FC301510-521000	Benefits	-	-	114,839
	TOTAL PERSONNEL	-	-	523,583
FC301510-541020-301100	Sween House Demolition	-	-	315,000
	TOTAL NON-CAPITAL	-	-	315,000
FC301510C-564000	Permanent Public Art	5,505	-	-
FC301510C-561000	Prop Acq-Sween house storage yd	1,508,350	-	-
FC301510C-563000-301132	MOC Storage Yard Improv	-	350,000	150,000
FC301510C-563000	MOC Fuel Station Improvement	2,652	150,000	-
FC301522C-563000	Fire St 81 sewer connection	32,109	-	-
FC301522C-563000	Fire St 82 improvements	5,602,614	-	-
FC301522C-562000-301106	Fire St 83 improvements	412,256	9,714,000	8,450,000
FC301510C-563000	MOC Renovation	68,279	-	-
FC301510C-563000	MOC & City Hall Security Cameras	141,903	-	-
FC301510C-561000	Prop Acq-South End MOC	86,383	-	-
FC301510C-562000-301131	MOC: HVAC Upgrades	-	-	525,000
FC301510C-563000	EV Charging Stations	86,090	-	-
FC301510C-563000	Fall Protection Improvements	193,802	-	-
FC301521C-561000	Police Storage Shed	9,777	-	-
FC301510C-563000-301118	CH Plumbing & Hydroponic Piping	-	50,000	-
FC301510C-563000-301119	CH HVAC Upgrades	-	90,000	1,375,000
FC301510C-563000-301120	CH Lighting Retrofit	-	500,000	50,000
FC301510C-563000-301121	CH Lobby Tile Replacement	-	300,000	-
FC301510C-563000-301000	Capital Replacement Program	-	-	500,000
FC301510C-563000	Electrification Feasibility Study	-	200,000	-
FC301510C-563000	MOC Controls & Heaters	-	150,000	-
FC301510C-563000	Needs Assessment for New MOC	-	50,000	-
FC301510C-563000	Infrastructure for Electric Fleet	-	1,400,000	-
FC301510C-563000	Painting and Floor Improvements	-	340,000	-
	TOTAL CAPITAL	8,149,720	13,294,000	11,050,000
	TOTAL EXPENDITURES	8,149,720	13,294,000	11,888,583
	Ending Fund Balance	6,412,954	1,786,454	26,206,417
	TOTAL FUND	14,562,674	15,080,454	38,095,000

Parks Capital Improvement Fund

Table A-23. Parks Capital Improvement Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	31,516,546	26,261,730	34,987,000
PR302576-337011	Property Tax	784,135	700,000	1,280,000
PR302576-318340	Real Estate Excise Tax #1	6,734,928	6,000,000	5,473,763
	TOTAL TAXES	7,519,063	6,700,000	6,753,763
PR302576-337073	KC Conservation Futures Grant	690,664	-	-
PR302576-337075	KC Aquatic Facilities Grant	223,165	-	-
	TOTAL INTERGOVERNMENTAL	913,829	-	-
PR302576-345852	Parks Impact Fees	350,428	450,000	600,000
PR302576-345862	Mitigation Fees	127,030	-	-
	CHARGES FOR SERVICES	477,458	450,000	600,000
PR302576-361110	Investment Interest	2,690,905	930,000	2,000,000
PR302576-369900	Miscellaneous	3,800	-	-
	TOTAL MISCELLANEOUS	2,694,705	930,000	2,000,000
FC301510-730001	Oper Transfers - General Fund	-	700,000	-
	TOTAL NONREVENUES	-	700,000	-
	TOTAL REVENUES	11,605,055	8,780,000	9,353,763
	TOTAL FUND	43,121,601	35,041,730	44,340,763

Table A-24. Parks Capital Improvement Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PR3025760-511000	Salaries	-	-	948,367
PR3025760-521000	Benefits	-	-	307,661
	TOTAL PERSONNEL	-	-	1,256,028
PR302576C-563000	East Sam Park Baseball Field Rehab	30,912	1,255,000	-
PR302576C-563000	East Sam Park Pickleball Courts	7,443	-	-
PR302576C-563000	Sammamish Commons Skate Park Rehab	398	-	-
PR302576C-563000	Inglewood Middle School Artificial Turf	12,355,906	-	-
PR302576C-563000-302317	Environmental Interpretation/Habitat Signage	1,763	-	10,000
PR302576C-563000-302319	Beaver Lake Park Athletic Field Improvements	-	-	2,500,000
PR302576C-563000	Eastlake Field 3 Turf Replacement	1,486,129	-	-
PR302576C-563000-302331	Community Garden Design	-	-	600,000
PR302576C-563000-302336	Parks Capital Replacement Program	139,449	400,000	400,000
PR302576C-561000	Land Acquisition	1,036,592	5,000,000	-
PR302576C-563000	Community Center Tile Replacement	1,370,189	-	-
PR302576C-563000-302352	Sam Commons Trail Connection-Phase I	-	300,000	-
PR302576C-563000-302356	Eastlake Fields 1 & 2 Turf Replacement	137	1,655,000	1,825,000
PR302576C-563000-302361	Future Trail Connections	101,651	500,000	500,000
PR302576C-563000	Future Town Center Park Projects	101,570	375,000	-
PR302576C-563000	Beaton/Big Rock South Master Plan	51,423	-	-
PR302576C-563000-302381	Parks Barrier Removal	84,777	350,000	350,000
PR302576C-563000	Big Rock Park-early opening	91,093	70,000	-
PR302576C-563000-302387	Pine Lake Park Dock Rehab	-	-	485,000
PR302576C-563000-302388	Pine Lake Parking Lot Repair	-	-	305,000
PR302576C-563000-302392	Pine Lake Playground	-	-	1,350,000
PR302576C-563000-302396	Pine Lake Restroom ADA	-	-	670,000
PR302576C-563000-302389	Klahanie Park - SE 32nd Street Trail	-	-	580,000
PR302576C-563000-302407	Big Rock Park S.-Phase 1 Improvements	-	2,100,000	7,000,000
PR302576C-563000	Beaton Hill Park-Soft Opening	-	400,000	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PR302576C-563000-302409	Evans Cr Pres-Trail System & Habitat Improv	-	275,000	500,000
PR302576C-563000	Parker Property Master Plan	-	75,000	-
PR302576C-563000	Reard House Renovations/Cameras	-	200,000	-
	TOTAL CAPITAL	16,859,432	12,955,000	17,075,000
	TOTAL EXPENDITURES	16,859,432	12,955,000	18,331,028
	Ending Fund Balance	26,262,169	22,086,730	26,009,735
	TOTAL FUND	43,121,601	35,041,730	44,340,763

Transportation Capital Improvement Fund

Table A-25. Transportation Capital Improvement Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	17,372,985	23,948,483	25,119,000
PW340100-318350	Real Estate Excise Tax - #2	6,733,923	6,000,000	5,473,763
	TOTAL TAXES	6,733,923	6,000,000	5,473,763
	TOTAL INTERGOVERNMENTAL	-	-	-
PW340100-345854	Traffic Impact Fees MPS	697,631	900,000	5,822,869
PW340100-345863	SE 18th St Assemblage Mit Fees	274,454	-	-
	CHARGES FOR GOODS & SVCS	972,084	900,000	5,822,869
PW340100-361110	Investment Interest	1,821,176	1,000,000	1,200,000
PW340100-369900	Miscellaneous	2,429	-	-
PW340100-369400	Settlements	1,058,219	-	-
	TOTAL MISCELLANEOUS	2,881,824	1,000,000	1,200,000
PW340100-730001	Oper Trnsfrs - General Fund	-	-	10,000,000
	TOTAL NONREVENUES	-	-	10,000,000
	TOTAL REVENUES	10,587,831	7,900,000	22,496,632
	TOTAL FUND	27,960,816	31,848,483	47,615,632

Table A-26. Transportation Capital Improvement Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW340100-511000	Salaries	-	-	813,231
PW340100-512000	Overtime	-	-	-
PW340100-521000	Benefits	-	-	286,477
	TOTAL PERSONNEL	-	-	1,099,708
PW340543C-541020-340100	Wetland Monitoring for Completed Projects	-	-	150,000
	TOTAL NON-CAPITAL	-	-	150,000
PW340543C-563000-340117	Neighborhood Projects	-	30,000	200,000
PW340542C-563000-340118	Sidewalk Program	418,558	800,000	800,000
PW340545C-563000-340132	Street Lighting Program	-	200,000	100,000
PW340540C-561000	Issaquah/Fall City Road Phase 1 Land	311,030	-	-
PW340540C-563000	Issaquah/Fall City Road Phase 1	19,966	-	-
PW340543C-563000	218th Ave/216th Ave: SE 4th St to Inglewood	-	100,000	-
PW340543C-563000	SE 4th Street-Improvements	16,708	-	-
PW340542C-563000	School Safety Zone Improvements	-	30,000	-
PW340543C-563000	8th St/218 Ave: 212th Ave SE to SE 4th St	-	100,000	-
PW340543C-561000	Louis Thompson Hill Road Land	91,300	-	-
PW340543C-563000	Louis Thompson Hill Road	772,052	3,494,649	-
PW340543C-563000-340169	Iss Pine Lake Road Design-SE 44th to SE 32nd	-	-	499,200
PW340543C-563000-340170	Iss Pine Lake Road Design-IFCR to SE 44th	-	-	-
PW340543C-563000-340171	Sahalee Way -NE 28th/233rd Signal	-	-	-
PW340543C-563000-340173	ITS Phase 3. Closed circuit TV	-	50,000	50,000
PW340543C-563000	Sahalee Way NE/NE 28th Pl/223rd Ave NE Signal	1,821	-	-
PW340543C-563000-340177	Driveway Settlement at 24th St. Boardwalk	-	-	1,774,926
PW340543C-563000-340180	SE 24th St. Boardwalk Rehab	-	-	3,240,158
PW340543C-563000	SE 20th Street	27,500	-	-
PW340543C-563000-340404	ELSP-Alt Analysis & 30% Design	-	165,000	4,331,600
PW340543C-563000	SE 32nd/244th AVE SE All-way Stop	2,842	-	-
PW340543C-563000-340412	ADA Barrier Removal	662,200	900,000	900,000
PW340543C-563000	Rebuild East Lake Sammamish Shore Lane	72,997	-	-
PW340543C-563000	IFCR Flood Mitigation: Endeavor-SE Duthie	-	2,621,000	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW340543C-563000	Sahalee Way Corridor Impr NE 8th to City Limits	453,306	1,226,180	-
PW340543C-563000	Flood Mitigation: 212th/SE 14th - SE 18th	12,837	519,000	-
PW340543C-563000-340420	Pavement preservation/reconstruction	1,150,216	1,800,000	1,600,000
PW340543C-563000-340422	Transit Enhancement Program	-	200,000	200,000
PW340543C-563000-340423	SE 6th Street Improvement	-	1,918,039	1,545,748
PW340543C-563000-340424	Inglewood Hill Rd Sidewalk-213th to 216th	-	-	1,148,036
PW340543C-563000-340428	E Bvr Lk Dr Connection to SE Belvedere Way	-	-	402,480
PW340543C-563000-340429	Sahalee Way Corridor Study Completion	-	-	1,207,440
	TOTAL CAPITAL	4,013,333	14,153,868	17,999,588
	TOTAL EXPENDITURES	4,013,333	14,153,868	19,249,296
	Ending Fund Balance	23,947,483	17,694,615	28,366,336
	TOTAL FUND	27,960,816	31,848,483	47,615,632

Surface Water Management Fund

Table A-27. Surface Water Management Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	15,272,785	26,333,223	34,170,000
PW408100-334031	Department of Ecology-Capacity	180,250	100,000	100,000
PW408100-334031	Dept of Ecology-Water Quality	7,500	276,195	-
PW408100-334027	Recreation & Conservation	-	255,000	-
PW408100-334042	Bomb Cyclone Grant-DOC	-	103,891	-
PW408100-337082	King Conservation District Grant	56,904	100,000	110,000
PW408438-333210	WS Dept of Comm-ARPA	347,679	2,702,942	-
PW408438-334027	WS Dept of Recreation & Consv	151,673	3,786,750	-
PW408438-334027	WS Dept of RCO Geo Dav Plng	-	72,724	497,950
PW408438-334042	WS DOC George Davis	-	454,230	454,230
PW408438C-334042	WS DOC George Davis	-	-	45,770
PW408438-337081	KC Flood Control-SRO Fund	35,133	-	-
PW408438C-337081	KC Flood Control-SRO Fund	-	-	665,000
PW408438-337080	KC Flood Reduction Grant -GD	300,196	300,000	-
PW408438-337085	KC Sub Reg Opp-SW-300 Retro	-	678,576	100,000
PW408438-337080	KC Flood Control-IFCR Mit	-	297,000	-
PW408438C-337080	KC Flood Control-IFCR Mit	-	-	625,000
PW408438-337080	KC Flood Control-Hazel Wolf	-	250,000	-
	TOTAL INTERGOVERNMENTAL	1,079,335	9,377,308	2,597,950
PW408100-343100	Surface Water Fees	20,772,395	23,009,766	25,195,580
PW408100-345110	Beaver Lake Mgmt Dist Fees	128,068	130,000	145,904
	CHARGES FOR GOODS & SVCS	20,900,463	23,139,766	25,341,484
PW408100-359100	Fines-Spills & Water Quality Viol.	-	-	20,000
	FINES & FORFEITURES	-	-	20,000
PW408100-361110	Investment Interest	562,604	530,000	1,000,000
PW408438-361110	Investment Interest-Capital	1,215,005	990,000	-
PW408100-361112	Interest Income-ISD SWM Fees	19,094	-	-
PW408100-362900	Rental-Sigmar House	86,400	43,200	-
PW408100-367005	Contributions-WCIA Training Reimb	835	-	-
PW408100-367122	Contributions-HOA Monitoring	8,790	10,000	30,000
PW408100-369408	Spill Clean Up Cost Recovery	-	-	20,000
PW408100-369900	Miscellaneous	1,142	-	-
	TOTAL MISCELLANEOUS	1,893,871	1,573,200	1,050,000
PW408438-379000	Developer Contribution Fees	249,858	240,000	240,000
	TOTAL NONREVENUES	249,858	240,000	240,000
	TOTAL REVENUES	24,123,527	34,330,274	29,249,434
	TOTAL FUND	39,396,312	60,663,497	63,419,434

Table A-28. Surface Water Management Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Administration			
PW408100-511000	Salaries	344,166	505,800	370,701
PW408100-512000	Overtime	236	500	400
PW408100-521000	Benefits	119,838	178,400	122,560
	TOTAL PERSONNEL	464,240	684,700	493,661
PW408100-531000	Office & Operating Supplies	257	-	-
PW408100-531001	Office Supplies	-	-	1,500
PW408100-531015	Meetings Expense	625	-	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW408100-531015	Meeting Meals	-	500	-
PW408100-532000	Fuel	-	-	600
PW408100-534000	Maps and publications	-	200	-
	TOTAL SUPPLIES	882	700	2,100
PW408100-541000	Professional Services	238,432	297,000	168,100
PW408100-541020	Professional Services-Contracted	-	-	730,902
PW408100-541021	Professional Services-Studies	9,865	225,000	-
PW408100-541051	Professional Services-Intergovt.	308,816	318,013	-
PW408100-541048	I/G Services-Beaver Lake Mgmt District	107,730	200,000	-
PW408100-549041	Intergovernmental Taxes (B&O and Utility)	369,024	450,340	1,774,139
PW408100-542000	Communications	-	-	23,134
PW408100-542001	Postage	82	300	-
PW408100-543000	Travel	3,130	1,500	400
PW408100-549001	Memberships	75	400	2,400
PW408100-543003	Training	1,206	2,400	3,000
	TOTAL SERVICES & CHARGES	1,038,360	1,494,953	2,702,075
	TOTAL ADMINISTRATION	1,503,482	2,180,353	3,197,836
	Planning			
PW408310-541000	Pine Lake Creek Basin Plan	341,454	15,000	-
PW408310-541000	Fish Passage Barrier & Prioritization Study	-	115,000	-
PW408310-541000	2024-2029 SW Mgmt Action Plan	-	140,000	-
PW408310-541000	Next Basin Plan	-	275,000	-
	TOTAL SERVICES & CHARGES	341,454	545,000	-
	TOTAL PLANNING	341,454	545,000	-
	Engineering			
PW408320-511000	Salaries	1,836,651	2,431,100	2,608,078
PW408320-512000	Overtime	392	1,000	1,000
PW408320-521000	Benefits	689,831	882,000	907,600
	TOTAL PERSONNEL	2,526,874	3,314,100	3,516,678
PW408320-531000	Office Supplies	7,355	8,000	-
PW408320-531001	Office & Operating Supplies	-	-	10,000
PW408320-531015	Meetings	210	1,000	-
PW408320-531011	Safety Clothing & Equipment	931	4,000	-
PW408320-531020	Adopt a Pond	-	-	1,000
PW408320-534000	Maps and publications	75	6,000	-
PW408320-535000	Small Tools & Minor Equipment	1,206	3,000	-
	TOTAL SUPPLIES	9,777	22,000	11,000
PW408320-541000	Professional Services	769,192	2,142,000	-
PW408320-541020	Professional Services-Contracted	-	-	2,726,000
PW408320-541024	Engineering Services	17,920	-	-
PW408320-541034	Map Updates for As-builts	-	-	170,500
PW408320-542000	Communications	13,055	12,000	-
PW408320-542001	Postage	37	-	-
PW408320-543000	Travel	1,604	2,400	6,300
PW408320-543001	PE License Renewals	-	-	130
PW408320-548000	Repairs & Maintenance	-	100,000	-
PW408320-548006	CloudCompli Software	-	-	24,000
PW408320-549000	Miscellaneous	811	-	-
PW408320-549001	Memberships	2,169	2,400	260
PW408320-543003	Training	3,966	15,200	17,050
	TOTAL SERVICES & CHARGES	808,754	2,274,000	2,944,240
	TOTAL ENGINEERING	3,345,405	5,610,100	6,471,918
	Maintenance & Operations			

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW408350-511000	Salaries	1,079,079	1,570,400	1,716,444
PW408350-512000	Overtime	125,062	100,000	120,000
PW408350-514000	Standby Pay	31,251	35,000	40,000
PW408350-521000	Benefits	505,272	692,100	715,795
	TOTAL PERSONNEL	1,740,664	2,397,500	2,592,239
PW408350-531000	Office & Operating Supplies	110,172	150,000	400
PW408350-531008	Hardware & Supplies-System Maintenance	-	-	92,000
PW408350-531009	Safety Supplies	-	-	4,000
PW408350-531011	Boot/Safety Clothing & Equipment	3,781	4,000	4,500
PW408350-531015	Meetings Meals	66	-	-
PW408350-531020	Signs & Markers	269	-	-
PW408350-535000	Small Tools & Minor Equipment	23,372	6,400	20,000
	TOTAL SUPPLIES	137,660	160,400	120,900
PW408350-541000	Professional Services	2,219,093	2,987,480	3,060
PW408350-541020	Professional Services-Contracted	-	-	3,242,600
PW408350-541050	Professional Services-General Fund	529,342	623,113	1,951,100
PW408350-541050	Professional Services-IT Fund	-	-	852,836
PW408350-542000	Communications	7,077	8,000	9,600
PW408350-543000	Travel	1,284	-	-
PW408350-543003	Specialized Training	-	-	27,137
PW408350-545000	Operating Rentals & Leases	5,510	6,000	6,960
PW408350-547000	Utility Services	39,380	70,000	-
PW408350-547004	City SW Utility Charge	-	-	71,845
PW408350-547086	Dump Fees	-	-	18,000
PW408350-548000	Repair & Maintenance	38,931	53,000	78,000
PW408350-548020	Landscape Maintenance	-	-	658,600
PW408350-549000	Miscellaneous	333	-	-
PW408350-543003	Training	12,325	17,000	-
	TOTAL SERVICES & CHARGES	2,853,275	3,764,593	6,919,738
PW408350C-564000	Machinery & Equipment (9)	22,600	500,000	-
	TOTAL CAPITAL	22,600	500,000	-
	TOTAL MAINTENANCE & OPERATIONS	4,754,199	6,822,493	9,632,877
	Interfund Transactions			
PW408380-549064	SWM - Fleet Repl	126,462	154,116	64,000
PW408380-548051	SWM - Fleet R&M	155,250	123,126	201,600
PW408380-541052	Interfund - Technology	741,546	827,712	-
PW408380-541062	Interfund - Capital Technology	-	55,850	-
PW408380-541053	Interfund - Risk Management	187,900	293,500	-
	TOTAL INTERFUND TRANSACTIONS	1,211,158	1,454,304	265,600
	TOTAL OPERATING EXPENDITURES	11,155,698	16,612,250	19,568,231
	Capital			
PW408438-511000	Salaries	-	-	218,038
PW408438-521000	Benefits	-	-	72,738
	TOTAL PERSONNEL-CAPITAL	-	-	290,776
	Surface Water Capital Projects			
PW408438C-563000-438413	Drainage Capital Resolutions	7,945	469,867	275,000
PW408438C-563000	Louis Thompson High Density Storm Pipe	518,297	3,494,649	-
PW408438C-563000	Louis Thompson H D Storm Pipe ARPA	347,680	-	-
PW4084380C-561000-438441	Property Acquisiton Fund	-	202,500	785,122
PW408438C-563000-438472	George Davis Creek Fish Passage	465,276	10,005,711	1,784,966
PW408438C-563000438475	Loree Estates Outfall Diversion	-	467,120	800,000
PW408438C-563000	Hazel Wolf Culvert Improvement	6,410	4,700,000	-
PW408438C-563000	248th Ave Culvert, SE 21st to SE 24th	-	520,640	-

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
PW408438C-563000-438482	Storm Pipe Rehabilitation Program	-	939,734	1,000,000
PW408438C-563000-438483	Storm Facility Retrofit Program	98,819	2,349,335	1,518,333
PW408438C-563000-438484	Storm Facility Restoration Program	-	684,272	800,000
PW408438C-563000-438485	Projects \$50K - \$300K	214,342	245,000	100,000
PW408438C-563000-438488	SB 228th at NE 8th Seepage	-	-	60,000
PW408438C-563000-438492	SW-605 Queen's Bog Bioretention	-	286,200	230,000
PW408438C-563000	ELSP-Alt Analysis & 30% Design	-	165,000	-
PW408438C-563000-438499	SE 24th Street Wetland	-	-	59,408
PW408438C-563000-438500	Rainbow Lake Culvert	-	-	800,000
Surface Water Component of Transportation Projects				
PW408438C-563000-340169	IPLR SE 44th to SE 32nd	-	-	166,400
PW408438C-563000-340170	IPLR-Fall City Road to SE 44th	-	-	-
PW408438C-563000-340169	ELSP Roadway Stabilization	-	-	-
PW408438C-563000-340404	ELSP-Alt Analysis & 30% Design	-	-	1,856,400
PW408438C-563000-340424	Inglewood Hill Sidewalk Gap	-	-	382,679
PW408438C-563000-340428	E Bvr Lk Dr Connection to SE Belvedere Way	-	-	134,160
PW408438C-563000-340429	Sahalee Way Corridor Study Completion	-	-	402,480
PW408438C-563000	Flood Mit 212 Ave SE/SE 14th-SE 18th	42,976	-	-
PW408438C-563000	FI Mit SE IFCR: Endeav-SE Duithie Hill	-	3,969,000	-
PW408438C-563000-340171	Sahalee Way -NE 8th to City Limits	144,225	430,820	-
PW408438C-563000-340423	SE 6th Street Improvements	-	639,347	515,249
PW408438C-563000	Transportation Corridor Studies	-	50,000	-
TOTAL CAPITAL PROJECTS		1,845,970	29,619,195	11,670,197
TOTAL CAPITAL EXPENDITURES		1,845,970	29,619,195	11,960,973
TOTAL FUND EXPENDITURES		13,001,668	46,231,445	31,529,204
Fund Balance				
	*Operating Reserve	-	-	3,262,681
	**Capital Reserve	-	-	743,300
	Unreserved	-	-	27,884,249
Total Ending Fund Balance		26,394,644	14,432,052	31,890,230
TOTAL FUND		39,396,312	60,663,497	63,419,434

Equipment Rental and Replacement Fund

Table A-29. Equipment Rental and Replacement Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	2,136,057	2,934,589	3,380,000
FM501100-348301	Fleet R&M Charge-GF	633,691	444,074	804,600
FM501100-348304	Fleet R&M Charge-SWM	155,250	123,126	201,600
	TOTAL CHARGES FOR SVCS	788,941	567,200	1,006,200
FM501100-361110	Investment Interest	218,744	170,000	100,000
FM501650-348361	Fleet Repl. Charge-GF	811,740	1,020,656	256,000
FM501650-348364	Fleet Repl. Charge-SWM	126,462	154,116	64,000
FM501100-367005	Contrib-Training/testing Reimb	16	-	-
	TOTAL MISCELLANEOUS	1,156,962	1,344,772	420,000
FM501650-395100	Sale of Capital Assets	147,178	111,000	45,000
	TOTAL NON REVENUES	147,178	111,000	45,000
	TOTAL REVENUES	2,093,081	2,022,972	1,471,200
	TOTAL FUND	4,229,138	4,957,561	4,851,200

Table A-30. Equipment Rental and Replacement Fund expenditures by account. (1) 2023-2024 fuel includes fuel costs reclassified from General Fund departments (see Table 47). Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
FM501100-511000	Salaries	172,770	214,300	468,774
FM501100-512000	Overtime	3,638	5,000	5,000
FM501100-514000	Standby	462	6,000	1,100
FM501100-521000	Benefits	62,031	73,300	139,857
	TOTAL PERSONNEL	238,901	298,600	614,731
FM501100-531008	Vehicle/Equipment Spare Parts	162,104	140,000	211,056
FM501100-532000	Fuel (1)	261,199	330,500	350,000
FM501100-535000	Small Tools & Equipment	2,092	10,000	16,884
	TOTAL SUPPLIES	425,395	480,500	577,940
FM501100-541000	Professional Services	13,115	23,900	-
FM501100-541020	Professional Services-Contracted	-	-	18,054
FM501650-541033	Professional Services-Auction	14,218	-	-
FM501100-545000	Operating Rentals	-	-	45,000
FM501100-548000	Repairs and Maintenance-Labor	147,694	160,000	-
FM501100-548000	Repairs and Maintenance-Parts	2,155	-	369,012
FM501100-548006	ProDemand Subscription	-	-	8,500
FM501100-549000	Miscellaneous	168	-	-
FM501100-549001	Memberships	150	-	-
FM501100-543003	Training	7,116	5,600	1,725
	TOTAL SERVICES & CHARGES	184,616	189,500	442,291
FM501650C-564000	Machinery & Equipment (2)	705,476	649,976	441,000
	TOTAL MACHINERY & EQUIPMENT	705,476	649,976	441,000
	TOTAL EXPENDITURES	1,554,388	1,618,576	2,075,962
	Ending Fund Balance*	2,674,750	3,338,985	2,775,238
	TOTAL FUND	4,229,138	4,957,561	4,851,200

Technology Services Fund

Table A-31. Technology Services Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	1,186,904	1,270,341	1,900,000
TM502100-345899	Technology Surcharge 15% Fee	-	1,000,000	800,000
TM502100-348801	Interfund - General Fund	5,481,954	5,847,388	6,200,000
TM502100-348861	Interfund Capital - General Fund	-	394,550	600,000
TM502100-348804	Interfund Services - Surface Water	741,546	827,712	852,836
TM502100-348864	Interfund Capital - Surface Water	-	55,850	-
	CHARGES FOR GOODS & SVCS	6,223,500	8,125,500	8,452,836
TM502100-361110	Investment Interest	80,675	18,000	60,000
	TOTAL MISCELLANEOUS	80,675	18,000	60,000
	TOTAL REVENUES	6,304,175	8,143,500	8,512,836
	TOTAL FUND	7,491,079	9,413,841	10,412,836

Table A-32. Technology Services Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
TM502100-511000	Salaries	2,450,966	2,918,300	3,082,292
TM502100-512000	Overtime	14,604	5,000	5,400
TM502100-513005	Intern	3,440	-	-
TM502100-521000	Benefits	919,718	1,083,800	1,083,930
	TOTAL PERSONNEL	3,388,728	4,007,100	4,171,622
TM502100-531000	Supplies	82,217	55,000	-
TM502100-531001	Office Supplies	-	-	19,100
TM502100-535000	Small Tools & Minor Equipment	232,351	285,000	107,500
	TOTAL SUPPLIES	314,568	340,000	126,600
TM502100-541000	Prof Services	1,415,899	1,593,000	-
TM502100-541020	Contracted Services	-	-	456,700
TM502100-541034	Prof Svcs.-ortho photography	119,626	135,000	-
TM502100-541051	Prof Services-Intergovernmental	118,004	140,000	132,000
TM502100-542000	Communications	36,477	21,000	14,400
TM502100-542001	Postage	-	-	-
TM502100-543000	Travel	14,091	14,000	9,060
TM502100-543003	Registration-Training/ Seminars/Conf	29,710	20,000	5,096
TM502100-545000	Operating Rentals & Leases	51,634	60,000	70,200
TM502100-548000	Repair & Maintenance	587,688	795,000	-
TM502100-548006	Software Maint/Subscriptions	-	-	3,613,878
TM502100-548000	Council Chambers AV Repair/Mntnce	12,115	10,000	-
TM502100-549001	Memberships	1,498	1,400	2,870
	TOTAL SERVICES & CHARGES	2,386,742	2,789,400	4,304,204
TM502100-563000	Other Improvements	-	-	1,381,545
TM502100C-564000	Machinery & Equipment	44,812	1,777,000	-
	TOTAL CAPITAL	44,812	1,777,000	1,381,545
	TOTAL EXPENDITURES	6,134,850	8,913,500	9,983,971
	Ending Fund Balance	1,356,229	500,341	428,865
	TOTAL FUND	7,491,079	9,413,841	10,412,836

Risk Management Fund

Table A-33. Risk Management Fund revenues by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
	Beginning Fund Balance	451,952	295,638	250,000
RM503100-348801	Interfund - General Fund	1,402,100	2,082,500	-
RM503100-348804	Interfund - Storm Oper Fund	187,900	293,500	-
	TOTAL CHARGES FOR SERVICES	1,590,000	2,376,000	-
RM503100-361110	Interest Income	32,555	3,000	-
RM503100-369900	Miscellaneous	1,151	-	-
	TOTAL MISCELLANEOUS	33,706	3,000	-
	TOTAL REVENUES	1,623,706	2,379,000	-
	TOTAL FUND	2,075,658	2,674,638	250,000

Table A-34. Risk Management Fund expenditures by account. Amounts are in dollars.

Account	Description	2023-2024 Actual	2025-2026 Amended budget	2027-2028 Budget
RM503200-522000	Unemployment Benefits	41,266	60,000	-
	TOTAL PERSONNEL	41,266	60,000	-
RM503100-546000	Insurance	1,738,754	2,536,000	-
RM503100-549000	Miscellaneous	-	-	-
	TOTAL SERVICES & CHARGES	1,738,754	2,536,000	-
RM503100-750001	Transfer to General Fund	-	-	250,000
	TOTAL INTERFUND TRANSFERS	-	-	250,000
	TOTAL EXPENDITURES	1,780,020	2,596,000	250,000
	Ending Fund Balance	295,638	78,638	-
	TOTAL FUND	2,075,658	2,674,638	250,000

Staffing Authorizations

Table A-35. Staffing authorizations by department and fund. Positions are full-time equivalents (FTE), except the Mayor and Councilmembers, which are counts of part-time elected officials. Salary ranges are annual.

Position	2023-2024 Actual	2025-2026 Budget	2027-2028 Budget	2027 salary range, minimum	2027 salary range, maximum
CITY COUNCIL					
Mayor (Part-time)	1.00	1.00	1.00	22,639	22,639
Councilmember (Part-time)	6.00	6.00	6.00	20,248	20,248
ADMINISTRATION DIVISION					
City Manager	1.00	1.00	1.00		
Chief of Staff	1.00	1.00	1.00	147,184	202,067
Deputy City Manager	1.00	1.00	-		
Supervising Management Analyst	1.00	1.00	-		
Natural Res & Sustainability Coord	1.00	1.00	-		
COMMUNICATIONS DIVISION					
Communications Manager	1.00	1.00	1.00	147,184	202,067
CITY CLERK DIVISION					
City Clerk	1.00	1.00	1.00	147,184	202,067
Deputy City Clerk	-	1.00	1.00	99,786	137,206
Public Disclosure Officer	1.00	1.00	1.00	99,786	137,206
Administrative Assistant	1.00	1.00	1.00	81,076	111,012
Office Assistant II	-	-	1.00	65,235	89,433
Management Analyst	1.00	-	-		
TOTAL CITY MANAGER'S OFFICE	10.00	10.00	8.00		
CITY OPERATIONS					
Deputy City Manager (Chief Operations Officer)	-	-	1.00	220,776	303,100
Deputy City Manager (Chief Administrative Officer)	-	-	1.00	220,776	303,100
Supervising Management Analyst	-	-	1.00	125,980	173,378
Natural Res & Sustainability Coord	-	-	1.00	99,786	137,206
TOTAL CITY OPERATIONS	-	-	4.00		
FINANCE					
Director	1.00	1.00	1.00	194,583	266,928
Deputy Director	1.00	1.00	1.00	173,378	238,239
Accounting Manager	-	1.00	1.00	147,184	202,067
Sr. Budget & Financial Analyst	-	-	1.00	125,980	173,378
Accountant	1.00	1.00	1.00	114,754	159,658
Payroll Analyst	1.00	1.00	1.00	99,786	137,206
Finance Specialist II	-	-	1.00	92,302	127,227
Finance Specialist I	1.00	1.00	1.00	81,076	111,012
Sr. Budget & Rates Analyst	1.00	1.00	-		
Comptroller	1.00	-	-		
TOTAL FINANCE	7.00	7.00	8.00		
ADMINISTRATION DIVISION					
Supervising Management Analyst	1.00	1.00	1.00	125,980	173,378
Management Analyst	1.00	1.00	1.00	99,786	137,206
Contract Administrator	0.75	0.75	0.75	99,786	137,206
Director	1.00	1.00	-		
HUMAN RESOURCES DIVISION					
HR Manager	-	1.00	1.00	147,184	202,067
Human Resource Analyst	1.00	1.00	1.00	99,786	137,206
Human Resource Assistant	1.00	1.00	1.00	81,076	111,012
Sr. Human Resource Analyst	1.00	-	-		
TOTAL ADMINISTRATIVE SERVICES	6.75	6.75	5.75		
FACILITIES					

Position	2023-2024 Actual	2025-2026 Budget	2027-2028 Budget	2027 salary range, minimum	2027 salary range, maximum
Facilities & Internal Services Superintendent	0.34	0.34	0.60	125,980	173,378
Project Manager, Facilities Planning	1.00	1.00	0.10	114,754	159,658
Facilities & Fleet Coordinator	1.00	1.00	0.60	92,302	127,227
Administrative Assistant	0.25	0.25	0.25	81,076	111,012
Facilities Maintenance Worker II	2.67	2.67	2.00	81,076	111,012
Sr Project Manager, Facilities Planning	1.00	1.00	-		
TOTAL FACILITIES	6.26	6.26	3.55		
ADMINISTRATION DIVISION					
Director	0.65	0.65	0.60	194,583	266,928
City Engineer/Assistant Director	-	-	0.59	173,378	238,239
Administrative Assistant	1.24	1.15	1.07	81,076	111,012
Sr. Transportation Planner	-	-	0.95	147,184	202,067
Sr. Management Analyst	-	-	0.95	114,754	159,658
Management Analyst	1.00	1.00	1.00	99,786	137,206
Deputy Director	0.65	0.65	-		
Sr. Transportation Planning Manager	1.00	1.00	-		
Transportation Planner	1.00	1.00	-		
DEVELOPMENT REVIEW DIVISION					
Sr. Development Review Manager	0.67	0.65	0.63	147,184	202,067
Project Engineer, Development Review ST/SW	1.65	1.65	0.65	125,980	173,378
Development Review Engineer	1.00	1.00	2.00	114,754	159,658
Construction Inspector	2.00	2.00	2.00	92,302	127,227
ENGINEERING DIVISION					
Capital Programs Manager	-	-	0.59	147,184	202,067
Sr. Stormwater Program Manager	0.20	0.20	0.18	147,184	202,067
Sr. Project Engineer	1.30	1.30	0.46	125,980	173,378
Associate Engineer, CIP	1.00	1.00	0.35	114,754	159,658
Construction Inspector	1.00	1.00	0.25	92,302	127,227
City Engineer	0.65	0.65	-		
MAINTENANCE DIVISION					
Facilities & Internal Services Superint.	0.33	0.33	-	125,980	173,378
Public Works Superintendent	0.50	0.50	0.49	125,980	173,378
Maintenance Supervisor	-	1.00	0.99	114,754	159,658
Lead Maintenance Worker	0.50	1.00	1.00	92,302	127,227
Maintenance Worker II	6.00	5.00	5.00	81,076	111,012
Maintenance Worker II-Irrigation	0.66	0.66	0.60	81,076	111,012
Administrative Assistant	0.24	0.25	0.25	81,076	111,012
TRAFFIC DIVISION					
Traffic Engineering Manager	1.00	1.00	0.95	147,184	202,067
Sr. Engineer (Traffic)	-	-	0.98	125,980	173,378
Associate Traffic Engineer	2.00	2.00	1.96	114,754	159,658
Lead Traffic Signal Technician	1.00	1.00	-		
Traffic Signal Technician	1.00	1.00	-		
Traffic Signal Technician-Apprentice	1.00	1.00	-		
TOTAL PUBLIC WORKS	29.24	29.64	24.49		
HUMAN SERVICES					
Sr. Human Svcs Coordinator	0.75	0.75	0.75	99,786	137,206
TOTAL HUMAN SERVICES	0.75	0.75	0.75		
ADMINISTRATION DIVISION					
Director	1.00	1.00	1.00	194,583	266,928
Assistant Director	-	-	1.00	160,905	222,024
Special Project Assistant	0.75	0.75	0.75	92,302	127,227
Deputy Director	1.00	1.00	-		

Position	2023-2024 Actual	2025-2026 Budget	2027-2028 Budget	2027 salary range, minimum	2027 salary range, maximum
Office Assistant I	1.00	1.00	-		
Office Assistant II	1.00	1.00	-		
BUILDING DIVISION					
Building Services Manager	1.00	1.00	1.00	125,980	173,378
Sr. Combination Inspector	1.00	1.00	1.00	114,754	159,658
Electrical Inspector	1.00	1.00	1.00	99,786	137,206
Sr. Building Inspector	1.00	1.00	1.00	99,786	137,206
Combination Inspector	1.00	1.00	1.00	99,786	137,206
Building Inspector	1.00	1.00	1.00	92,302	127,227
Plans Examiner	2.00	2.00	2.00	92,302	127,227
CODE COMPLIANCE DIVISION					
Code Compliance Program Manager	1.00	1.00	1.00	114,754	159,658
Code Compliance Coordinator	1.00	1.00	1.00	81,076	111,012
Code Compliance Officer	1.00	1.00	-		
CURRENT PLANNING DIVISION					
Planning Manager	-	-	1.00	147,184	202,067
Senior Planner	1.00	1.00	1.00	125,980	173,378
Associate Planner	1.00	1.00	3.00	114,754	159,658
Current Planning & Permit Ctr. Manager	1.00	1.00	-		
Assistant Planner	2.00	1.00	-		
LONG RANGE PLANNING DIVISION					
Planning Manager	1.00	1.00	1.00	147,184	202,067
Sr. Management Analyst	1.00	1.00	1.00	114,754	159,658
Management Analyst	2.00	1.00	1.00	99,786	137,206
Special Projects Coordinator	1.00	1.00	1.00	99,786	137,206
Principal Planner	1.00	1.00	-		
Associate Planner	1.00	1.00	-		
PERMIT DIVISION					
Permit Supervisor	1.00	1.00	1.00	114,754	159,658
Permit Technician	2.00	2.00	1.00	81,076	111,012
Permit & Code Compliance Technician	-	-	1.00	81,076	111,012
TOTAL COMMUNITY DEVELOPMENT	30.75	28.75	24.75		
POLICE					
Executive Assistant	1.00	1.00	1.00	99,786	137,206
TOTAL POLICE	1.00	1.00	1.00		
ADMINISTRATION DIVISION					
Director	1.00	1.00	1.00	194,583	266,928
Assistant Director	-	-	0.50	160,905	222,024
Management Analyst	1.00	1.00	0.80	99,786	137,206
Administrative Assistant	1.25	1.00	1.00	81,076	111,012
Deputy Director	1.00	1.00	-		
MAINTENANCE DIVISION					
Parks Superintendent	1.00	1.00	1.00	125,980	173,378
Maintenance Supervisor	-	2.00	2.00	114,754	159,658
Lead Maintenance Worker	2.00	2.00	2.00	92,302	127,227
Administrative Assistant	-	0.25	0.25	81,076	111,012
Maintenance Worker II	5.33	7.33	9.00	81,076	111,012
Maintenance Worker II-Irrigation	1.34	1.34	1.34	81,076	111,012
Facilities & Internal Services Superint.	0.33	0.33	-		
Maintenance Worker I	4.00	1.00	-		
PARK PLANNING DIVISION					
Project Manager, Parks Planning	2.00	2.00	0.20	114,754	159,658
Park Planner	1.00	1.00	-		

Position	2023-2024 Actual	2025-2026 Budget	2027-2028 Budget	2027 salary range, minimum	2027 salary range, maximum
RECREATION DIVISION					
Recreation & Cultural Svcs. Manager	1.00	1.00	1.00	147,184	202,067
Recreation Supervisor	1.00	1.00	1.00	99,786	137,206
Recreation & Cultural Svcs. Coordinator	-	-	1.00	81,076	111,012
Rental & Systems Coordinator	1.00	1.00	1.00	81,076	111,012
VOLUNTEER DIVISION					
Restoration & Volunteer Coordinator	1.00	1.00	1.00	81,076	111,012
Restoration Specialist	1.00	1.00	1.00	81,076	111,012
TOTAL PARKS & RECREATION	26.25	27.25	25.09		
TOTAL GENERAL FUND (less Council)	118.00	117.40	105.38		
FACILITIES CIP FUND					
Parks Assistant Director	-	-	0.25	160,905	222,024
Project Manager, Facilities Planning	-	-	0.90	114,754	159,658
Management Analyst	-	-	0.10	99,786	137,206
TOTAL FACILITIES CIP FUND	-	-	1.25		
PARKS CIP FUND					
Parks Assistant Director	-	-	0.25	160,905	222,024
Management Analyst	-	-	0.10	99,786	137,206
Project Manager, Parks Planning	-	-	1.80	114,754	159,658
TOTAL PARKS CIP FUND	-	-	2.15		
TRANSPORTATION CIP FUND					
Public Works Director	-	-	0.05	194,583	266,928
City Engineer/Assistant Director	-	-	0.06	173,378	238,239
Capital Programs Manager	-	-	0.06	147,184	202,067
Sr. Development Review Manager	-	-	0.02	147,184	202,067
Sr. Transportation Planner	-	-	0.05	147,184	202,067
Sr. Stormwater Program Manager	-	-	0.02	147,184	202,067
Traffic Engineering Manager	-	-	0.05	147,184	202,067
Public Works Superintendent	-	-	0.01	125,980	173,378
Sr. Project Engineer	-	-	0.84	125,980	173,378
Sr. Management Analyst	-	-	0.05	114,754	159,658
Associate Engineer, CIP	-	-	0.65	114,754	159,658
Sr. Engineer (Traffic)	-	-	0.02	125,980	173,378
Associate Traffic Engineer	-	-	0.04	114,754	159,658
Maintenance Supervisor	-	-	0.02	114,754	159,658
Construction Inspector	-	-	0.75	92,302	127,227
Administrative Assistant	-	-	0.08	81,076	111,012
Maintenance Worker II-Irrigation	-	-	0.06	81,076	111,012
TOTAL TRANSPORTATION CIP FUND	-	-	2.83		
ADMINISTRATION DIVISION					
Public Works Director	0.35	0.35	0.32	194,583	266,928
City Engineer/Assistant Director	0.35	0.35	0.34	173,378	238,239
Contract Administrator	0.25	0.25	0.25	99,786	137,206
Administrative Assistant	1.02	0.85	0.69	81,076	111,012
Deputy Director	0.35	0.35	-		
ENGINEERING DIVISION					
Capital Programs Manager	-	-	0.30	147,184	202,067
Sr. Development Review Manager	0.33	0.35	0.35	147,184	202,067
Sr. Stormwater Program Manager	0.80	0.80	0.62	147,184	202,067
Sr Engineer	-	-	1.00	125,980	173,378
Sr. Project Engineer	0.35	0.70	0.70	125,980	173,378
Project Engineer-Development Review	1.70	1.35	0.35	125,980	173,378
Associate Engineer, SW	2.00	2.00	1.00	114,754	159,658

Position	2023-2024 Actual	2025-2026 Budget	2027-2028 Budget	2027 salary range, minimum	2027 salary range, maximum
Stormwater Planner	-	-	1.00	114,754	159,658
Engineering Technician, SW	1.00	1.00	1.00	92,302	127,227
Stormwater Infrastructure Inspector	2.00	2.00	2.00	92,302	127,227
MAINTENANCE DIVISION					
Public Works Superintendent	0.50	0.50	0.49	125,980	173,378
Maintenance Supervisor	-	1.00	0.75	114,754	159,658
Lead Maintenance Worker	0.50	1.00	1.00	92,302	127,227
Administrative Assistant	-	0.25	0.25	81,076	111,012
PW Maintenance Worker II	6.00	5.00	5.00	81,076	111,012
TOTAL SWM OPERATIONS	17.50	18.10	17.40		
SURFACE WATER CAPITAL					
Public Works Director	-	-	0.04	194,583	266,928
City Engineer/Assistant Director	-	-	0.01	173,378	238,239
Capital Programs Manager	-	-	0.05	147,184	202,067
Sr. Stormwater Program Manager	-	-	0.18	147,184	202,067
Public Works Superintendent	-	-	0.01	125,980	173,378
Maintenance Supervisor	-	-	0.24	114,754	159,658
Administrative Assistant	-	-	0.16	81,076	111,012
TOTAL SWM CAPITAL	-	-	0.69		
TOTAL SURFACE WATER MANAGEMENT FUND	17.50	18.10	18.09		
EQUIPMENT RENTAL & REPLACEMENT					
Facilities and Internal Services Superintendent	-	-	0.40	125,980	173,378
Facilities and Fleet Coordinator	-	-	0.40	92,302	127,227
Mechanic	1.00	1.00	1.00	92,302	127,227
TOTAL ER&R FUND	1.00	1.00	1.80		
INFORMATION TECHNOLOGY					
Director	1.00	1.00	1.00	194,583	266,928
Sr. IS Manager	1.00	1.00	1.00	147,184	202,067
IT Systems Administrator	1.00	1.00	1.00	125,980	173,378
IT Sr Applications Analyst	1.00	1.00	1.00	125,980	173,378
IT Project Manager/Business Analyst	1.00	1.00	1.00	114,754	159,658
Sr. IT GIS Systems Analyst	1.00	1.00	1.00	114,754	159,658
IT GIS Systems Analyst	1.00	1.00	1.00	99,786	137,206
IT Network Analyst	1.00	1.00	1.00	99,786	137,206
IT Support Technician	1.00	1.00	1.00	81,076	111,012
IT Website Associate	1.00	1.00	-		
TOTAL INFORMATION TECHNOLOGY FUND	10.00	10.00	9.00		
TOTAL CITY FULL TIME EQUIVALENTS (FTE)	146.50	146.50	140.50		
PUBLIC WORKS DEPARTMENT					
Community Transportation Coordinator	1.00	-	-		
PARKS CIP Fund					
Capital Programs Manager	-	-	1.00		
TOTAL CITY LIMITED TERM EQUIVALENTS (LTE)	1.00	-	1.00		