

City of Sammamish, Washington

2017-2018 Biennial Budget



Coming in 2017



Village at Sammamish Town Center

Table of Contents

INTRODUCTORY SECTION.....	3
Budget Award.....	4
City Council	5
Administration	6
Organizational Chart	7
Boards and Commissions	8
Community Profile	9
BUDGET MESSAGE.....	13
Budget Message.....	14
BUDGET PROCESS.....	21
Budget Process & Policies.....	22
EXECUTIVE SUMMARY.....	35
Summary of Sources and Uses	36
Revenues	47
Fund Balances.....	55
Salaries and Benefits.....	58
Authorized Full-time Equivalent Positions.....	60
GENERAL FUND OPERATING BUDGET.....	63
General Fund Revenue & Expenditure Summary.....	64
City Council	66
City Manager.....	68
Legal Services	71
Financial Services	73
Administrative Services	76
Administration Division	80
City Clerk Division.....	81
Social & Human Services.....	82
Facilities	84
Fire Services.....	87
Police Services.....	89
Emergency Management.....	92
Public Works	94
Administration Division.....	97
Engineering Division.....	98
Community Development	100
Planning Division.....	104
Building Division.....	106
Permit Center Division.....	108
Parks and Recreation	110
Administration Division.....	114
Planning Division.....	115
Recreation Division.....	116
Maintenance Division.....	118
Non-Departmental	120

SPECIAL REVENUE FUND OPERATING BUDGET.....	123
Street Fund.....	124
Administration Division	128
Engineering Division	129
Maintenance Division	131
DEBT SERVICE FUND OPERATING BUDGET	133
Debt Service Fund.....	134
CAPITAL PROJECT FUNDS SUMMARY BY FUND.....	135
General Government CIP Fund.....	136
Parks CIP Fund	138
Transportation CIP Fund.....	144
ENTERPRISE FUNDS SUMMARY BY FUND.....	151
Surface Water Management Fund.....	152
Administration Division	156
Engineering Division	157
Maintenance Division	159
Surface Water Management Capital Fund.....	161
INTERNAL SERVICE FUNDS SUMMARY BY FUND.....	167
Equipment Rental and Replacement Fund.....	168
Technology Replacement Fund.....	170
Risk Management Fund.....	173
DETAILED REVENUES AND EXPENDITURES.....	175
2017-2018 Adopted Budget Ordinance	176
Table A –Total Adopted 2017-2018 Budget.....	178
Line Item Budget	179
LONG TERM FINANCIAL FORECAST.....	231
PERFORMANCE MEASURES.....	237
2016 Citizen Survey: City Government Priorities & Performance.....	239
APPENDIX.....	253
Debt Service Payment Schedule.....	254
Statistics Table.....	255
2017 Fee Schedule.....	257
GLOSSARY.....	273
Glossary of Budget Terms.....	274

INTRODUCTION



Sammamish City Hall, 801 228th Ave SE, Sammamish, WA 98075

The vision of Sammamish is a community of families.

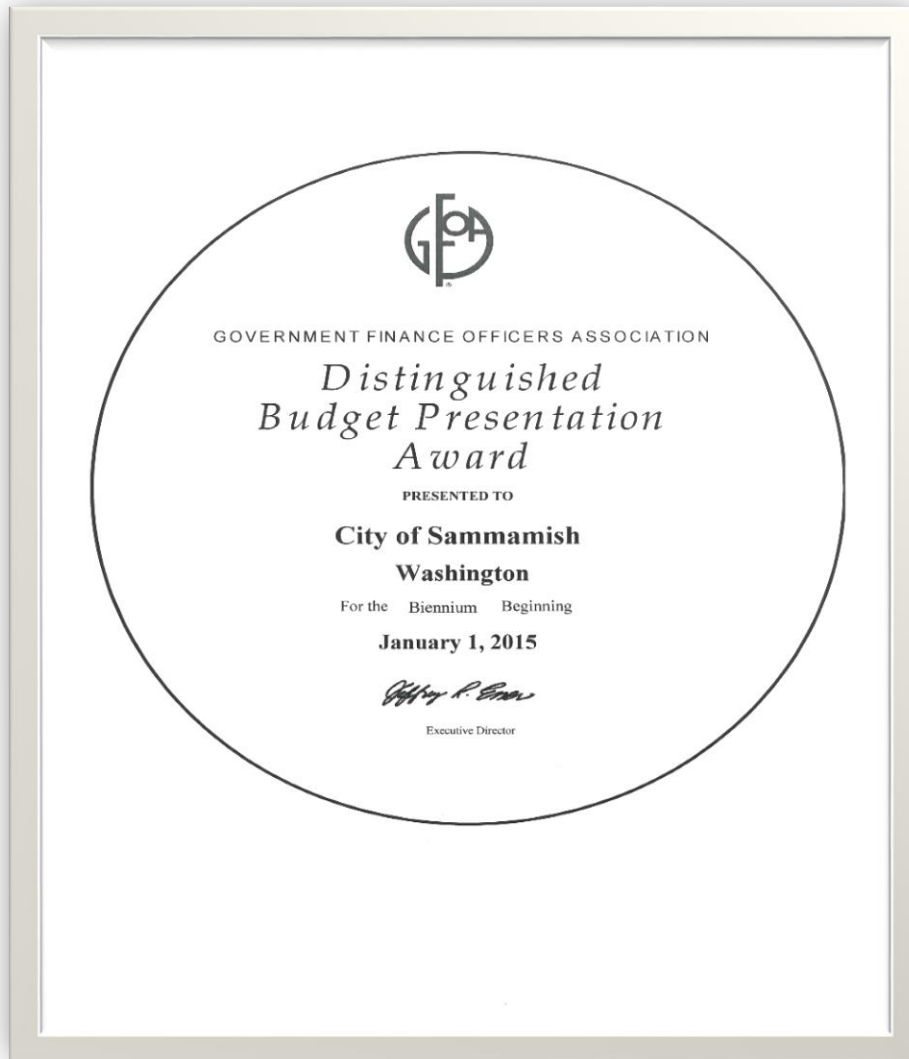
A blend of small-town *atmosphere* with a suburban character.

It is characterized by *quality neighborhoods*, vibrant natural features,
and outstanding recreational opportunities.

Residents are actively involved in the decisions that shape the community
and ensure a special sense of place.



Budget Award

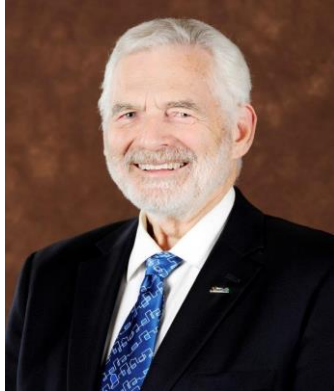


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sammamish, Washington for its biennial budget for the fiscal biennium beginning January 1, 2015.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one budget only. We believe our current biennial budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Sammamish City Council



Mayor Don Gerend



Deputy Mayor Bob Keller



Tom Odell



Christie Malchow



Kathy Huckabay



Ramiro Valderrama



Tom Hornish

Samammish Executive Staff



**City Manager
Lyman Howard**



**Deputy City Manager
Jessi Bon**

Director of Public Works	Steve Leniszewski
Director of Finance & IT	Aaron Antin
Director of Parks & Recreation	Angie Feser
Director of Administrative Services	Beth Goldberg
Director of Community Development	Jeff Thomas

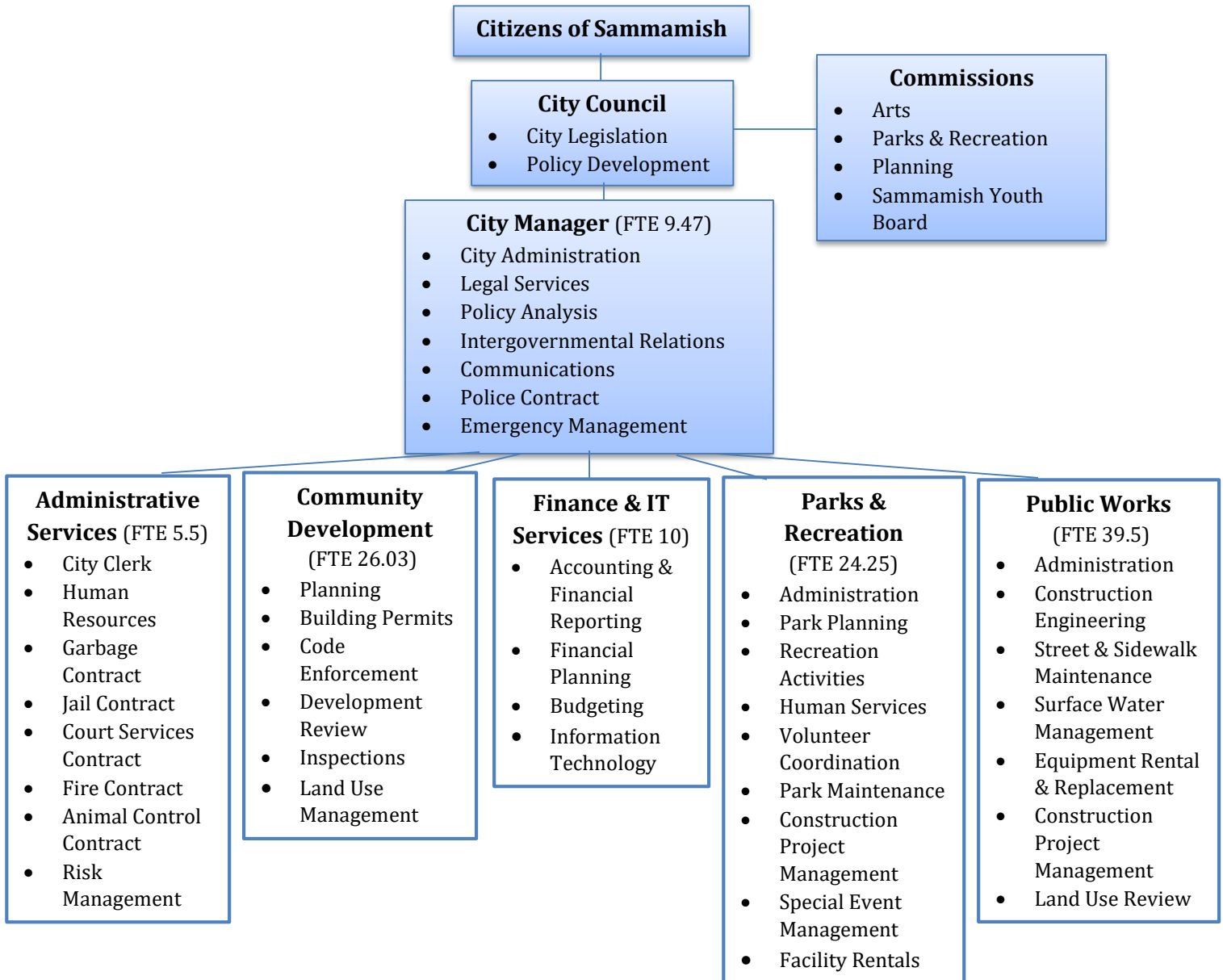
Prepared by the City of Samammish Finance Department in close cooperation with staff throughout the organization.

Special acknowledgement to Chris Gianini, Deputy Finance Director, and Colleen Rupke, Administrative Assistant, for their hard work and dedication in making the 2017-2018 budget process a success.

801- 228th Avenue SE, Sammamish, Washington 98075 425-295-0500 www.sammamish.us

ORGANIZATION CHART

Full Time employees = 114.75



Boards & Commissions

Arts Commission

At the request of the Sammamish Arts Task Force, the City Council at its July 22, 2003 meeting formed an Arts Commission. As a commission, the members are able to apply for and receive grant money from outside sources. The Commission serves as an advisory body to the City Council in matters concerning the promotion and facilitation of public art in the community.

The members include:

- Ramu Iyer, Chair
- Jennifer Kaczmarek
- Claradell Shedd
- Barbara Jirsa
- Margaret Rosenow
- Lin Garretson

Parks and Recreation Commission

The Parks and Recreation Commission is an advisory group to the City Council on issues relating to the delivery of parks and recreation services to the citizens of Sammamish.

The members include:

- Doug Eglinton
- Sid Gupta
- Stephanie Hibner
- Cheryl Wagner
- Loreen Leo
- Nancy Way
- Hank Klein
- Sheila Sappington
- Katherine Low

Planning Commission

The Planning Commission makes land use planning policy recommendations to the City Council, including advice on development regulations. The commissioners will also make recommendations on periodic adjustments to the City's comprehensive plan. The purpose of the commission is to advise the City Council on general land use and transportation planning issues; long-range capital improvement programs, annexations, and other matters as directed by the City Council.

The members include:

- Roisin O'Farrell
- Shanna Collins
- Eric Brooks
- Frank Blau
- Nancy Anderson
- Larry Crandall
- Jane Garrison

Sammamish Youth Board

The Board's mission is to unite youth, adults and government to form a relationship that promotes equality and mutual respect, as well as to create integral activities that lead to a stronger community.

The Leadership Team for 2017 includes:

- Christopher Chen, Chair
- Tanya Sardesai
- Mihar Sardesai
- Siddhant Jain, Co-chair
- Atul Rao
- Eunia Lee

Community Profile

General Information

Incorporated:	1999
Population:	61,250
Land Area:	23.5 square miles
Elevation:	310 feet
Average temperature:	53 degrees
Average rainfall:	35 inches
Average snowfall:	3 inches

Sammamish City Hall



Top Ten Employers

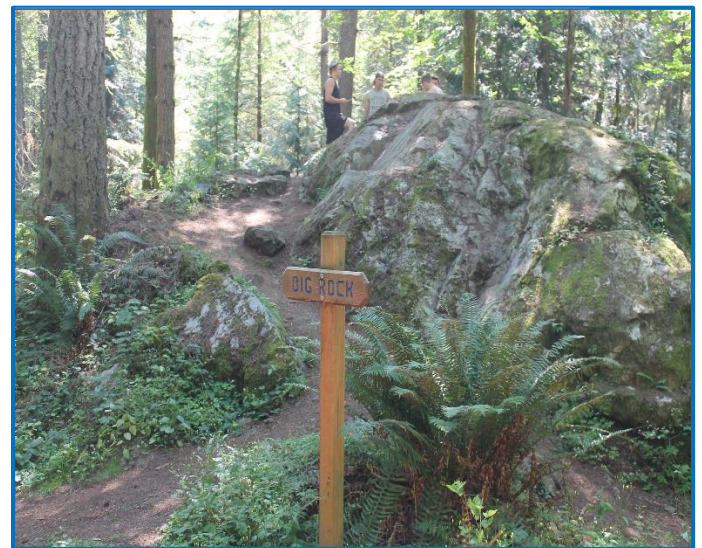
Lake WA School District	483
Issaquah School District	439
Safeway	175
Sahalee Country Club	150
Eastside Catholic High School	120
City of Sammamish	114.75
Columbia Athletic	100
Plateau Club	100
QFC Grocery	99
Starbucks	82

Taxes

Assessed property value	\$14,487,351,093
Median home value	\$773,000
City property tax rate-2017	\$1.93/\$1,000
City sales tax rate	0.85%

(Source: City Budget Office & King County)

Big Rock Park



Demographics

Median household income	\$147,349
Median age	38.1
% under 18	32.2%
Number of households	20,500
Owner occupied housing	87%
Average home sale value	\$877,497**
Education:	
B.A. or higher	73.0%
H.S. or higher	98.2%

(Source: US Census: American Fact Finder)

** King County Assessor

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 Council is comprised of seven members, elected at large by the citizens of Sammamish. They are part-time officials who exercise the legislative powers of the city and determine matters of policy. The Mayor is a Council Member selected by the Council to chair meetings, 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, coordinating day-to-day activities.

The city provides a full range of municipal services including:

- Police Protection (Contracted from the King County Sheriff)
- Fire Protection (Interlocal Agreement-Eastside Fire & Rescue)
- Parks and Recreation
- Public Works
- Community Development
- General Administrative Services

For 2017, there are 114.75 full-time employees of the city authorized, excluding seasonal workers. There are no bargaining units representing city employees.

History

The present day City of Sammamish was once home to Native American Indian tribes. The original inhabitants of Sammamish were a west coast Salish tribe in the Sammamish River Valley in central King County, Washington. Their name is variously translated as meander dwellers or willow people. The name Sammamish is derived from two Northwest Indian words, Samena meaning hunter and Mish meaning people.

Europeans arrived in the late 1800's 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 1900's 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 1930's 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 1950's with the population reaching about 1,000 for the first time during that decade. In the 1960's a small amount of development began creeping in and by 1970 the three resorts were gone with the population passing 5,000 in the early 1970's.

In the mid 1980's 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 by 2007 the population passed 40,000.

Klahanie Park



Present Day Sammamish

The City of Sammamish is located in King County, WA 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 23.5 square miles 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, making the 2016 estimated population 61,250 residents. As of the 2016 Washington State Office of Financial Management estimates the City of Sammamish is the 18th largest city in Washington State.

The city is primarily a bedroom community to Seattle and Bellevue with the large majority of its residents employed outside the city. The local economy is based chiefly upon businesses which provide goods and services to local residents. There is no significant industry within the city.

Two commercial complexes within the city have offered convenient shopping for residents since incorporation. Sammamish Highlands Center features a Safeway supermarket, Whole Foods, and several small shops and businesses while Pine Lake Village is anchored by a QFC supermarket. The city has designated several blocks north of City Hall as a Town Center with mixed use retail and multi-family residential. Development of Town Center began in earnest in 2016 with the Metropolitan Market anchoring the commercial area and construction of over 600 residential units in progress.

Sammamish Neighborhood



The tree-lined streets and well-groomed neighborhoods make it an ideal community in which to raise a family. This probably accounts for the fact that Sammamish has the highest percentage of children under the age of 18 in King County. The Sammamish City Council has taken note of this and declared Sammamish a “kid-safe, family-friendly community.”

The area’s children are well served by two distinguished school districts within the city limits. About one-third of the city lies in the Issaquah School District to the south and two-thirds lies in the Lake

Washington School District to the north. A private school, Eastside Catholic School, was added to the community in 2008. This school serves 6th through 12th grade and is located between the two existing high schools along Sammamish’s central 228th Avenue arterial.

Sammamish is full of recreational potential including parks at Pine Lake, Beaver Lake, Lake Sammamish, East Sammamish Park, and NE Sammamish Park. A popular new Community and Aquatics Center, owned by the city and operated by the YMCA, opened in April 2016. The city has partnered with the two school districts to convert grass sports fields to artificial turf for year round use by soccer, football, baseball, and lacrosse teams. This young and vital community invites you to come for a look; stay for a lifetime.

Economic Condition and Outlook

With little industry in Sammamish the city looks to the effects of the Puget Sound regional economy for its impact on citizens. Puget Sound has enjoyed a lower unemployment rate and higher growth rate than the country as a whole following the 2008 downturn. Exports combined with strong employers such as Boeing, Amazon, and Microsoft are influential in the region’s relatively strong economy.

At the end of 2016 the national economy looks to have entered into a healthy and sustainable expansion more closely matching what the Puget Sound region has been experiencing. The national and Puget Sound economies are expected to converge and grow at about the same rate of approximately 2.2% for the next few years.

In Sammamish, a primarily residential city with little commercial activity, the housing market is a good indicator of the local economy. Property sales were very strong in 2016. The median sale price in 2016 was \$773,000 compared to \$720,520 in 2015 and \$689,875 in 2014. The number of property sales in 2016 was 1,527 compared to 1,378 in 2015. The previous five-year annual average number of sales was 1,060. Building activity remains strong with several new developments under construction.

Like all parts of the country, factors beyond the city’s control could affect the regional economy. The 2016 national elections, European and Chinese economies, and the duration of low energy prices are just a few of the economic unknowns that will play out in coming years.

BUDGET MESSAGE

To the Honorable Citizens of Sammamish:

It is my pleasure as the City Manager of Sammamish to present the latest biennial budget to both the City Council and the community at large. I believe this document, covering fiscal years 2017 and 2018, does an excellent job of blending our residents' values and goals with the financial realities that must always be taken into account.

I have good reason to be confident in the 2017-2018 Budget. The plan contains funding for the core elements of the City Council's vision while achieving a 2018 ending balance that is well-reasoned and fiscally conservative. It provides for quality city services, addresses the need for on-going infrastructure maintenance, funds new infrastructure, and reflects our best judgment on how best to time construction projects going forward. The end result is the continuation of our stable financial foundation, and a plan for the future that is consistent with our traditional standards of value and excellence. It is our desire, and expectation, that this financial planning document will again receive the highest form of national recognition available in the United States – the Government Finance Officers Association's Distinguished Budget Presentation Award. Sammamish has been proud to receive this award for 14 straight years.

Our City is maturing and growing as it nears the end of its second decade of incorporation. With the annexation of the Klahanie area on January 1, 2016, the 2017-2018 budget period becomes the first biennium in which the City's residential population will exceed 60,000, up from 50,000 prior to annexation. Development is also occurring rapidly, with commercial and multi-family residential construction in the Town Center, and strong residential development in other areas of the city. In response to a growing workload, this budget converts seasonal staff positions to full-time maintenance positions and adds professional and supervisory staff. Infrastructure needs are also addressed, in the transportation, storm water, and park capital investment project funds that were approved as part of the Council's long-term Capital Improvement Plans.

Carrying out the Sammamish Vision

The City Council's emphasis on contracting for major services has worked very well. Sammamish contracts with the King County Sheriff's Office for police services and with Eastside Fire and Rescue for fire services. These and other contracts allow the city's operating expenditure and direct staffing levels to remain low compared with many of our neighboring cities, and frees up funding for both near-term infrastructure needs and the long-range, transformational projects that will shape the future of Sammamish. Each of the positions being added in this budget was reviewed in competition with the contracted alternative. Having and then maintaining the right mix of in-house vs. contract staff is paramount to cost-effectively delivering key city services. The 2017-2018 budget strikes an efficient balance of funding for in-house positions, which will be sustained for the long-term, and contracted services, which will address short-term, service-demand surges that are anticipated in the next two years.

Sammamish is primarily a residential community. Ideals for the City of Sammamish cited in the adopted Comprehensive Plan include:

- Community Design-small town atmosphere, family friendly, kid-safe, community gathering spaces, and a respect for the character and integrity of existing neighborhoods.
- Environment-preserve trees and greenways, protect and enhance streams, wetlands, and wildlife corridors.
- Recreation-create a safe and interesting network of trails, establish a parks and recreation system that meets the high standards of the community.
- Government-provide accessible, quality, government services, encourage active, involved citizens, develop civic and cultural opportunities and experiences.
- Transportation-improve access to and from Sammamish, improve traffic flow within the city, balance transportation modes, create connectivity.

I believe the 2017-2018 Biennial Budget moves the city towards these ideals in a fiscally responsible manner.

Looking back over the past two years

The past two years have brought significant changes to Sammamish, and our City Council members should be proud of the city's performance during this dynamic era. Although they kept a firm grip on the purse strings, the Council made vital investments in our community and carefully guarded the bright future Sammamish has come to expect. Here are some examples:

- Community and Aquatics Center grand opening
- Big Rock Park grand opening
- Construction of Beaver Lake Preserve Phase II
- Design of SE 4th Street project
- Inglewood Hill storm water and sidewalk construction underway
- Annexation of the Klahanie area into the City on January 1, 2016
- Town Center groundbreaking for both commercial and residential projects
- Habitat for Humanity groundbreaking for low income housing
- Adoption of plans and plan updates:
 - Comprehensive Plan update
 - Storm water Comprehensive Plan update
 - Public Works Standards update
 - Surface Water Design Manual
 - Low Impact Development update
- Retirement of a City Manager with a 15-year tenure, followed by a smooth transition of the Deputy City Manager to the City Manager role
- Website re-design and launch
- Citizen initiative and referendum power enacted by the Council
- Awarded eight-year garbage service provider contract
- Former Mars Hill Church property purchase

These accomplishments were accompanied by a continuing commitment to top-notch customer service. Whether it was a polite and prompt response at our reception desk, a stalwart effort by our road crews during inclement weather, or improving the way we deliver services to the community, I was proud of the performance our front line personnel provided during the last biennium. We pledge to do as well or better in the years to come.

Our priorities looking ahead

Before spending public dollars, Council members must first understand the community's priorities. Drawing on their own history in Sammamish, and the avalanche of feedback they receive through public meetings, social media, community surveys, and impromptu conversations at the grocery store, Council members do their best to capture what residents are willing to invest in. Then they must pass along that vision to the City Manager and the city staff. Here are the priorities for the 2017-2018 Biennium:

- Continue Town Center Implementation
- Continue construction of the Inglewood Drainage project
- Stabilize 212th Way SE (AKA Snake Hill Road)
- Widen Issaquah/Fall City Road
- Widen NE Sahalee Way to the city limits
- Reconstruct SE 4th Street in Town Center
- Construct Thompson Hill Road drainage improvements
- Replace Zackuse Creek fish passage culvert and restore the streambed

- Implement an emergency management program
- Restructure the maintenance function
- Acquire park land and open space
- Implement an automated Human Resources System

Expenditure Highlights in 2017-2018

Maintenance Function Restructure

The City concluded that the organization and management of the maintenance function had become unwieldy due to the large number of seasonal employees and the shortage of supervisory personnel. Based on the report of a consultant engaged to review and make recommendations for improving the operation of the maintenance function, 13 nine-month seasonal positions were converted to 10 full-time maintenance positions. This produced a minimal increase in cost. Three supervisory positions were added to reduce management ratios and increase efficiency.

Service Delivery

With its recent rapid growth, the city found itself short-staffed in providing some important city services. An Emergency Manager was added to develop and implement a city-wide emergency management plan. The ongoing need for traffic management led to the addition of a second Traffic Engineer position. Rounding out the staffing to provide effective service delivery are a Public Works Management Analyst, Human Resource Specialist, an Administrative Assistant to manage city records and respond to public records requests, 0.5 Office Assistant for front counter service, and a 0.25 increase in the Human Services Coordinator position.

Responding to the Continued Robust Development Environment

Beginning in 2013 the City saw a dramatic shift from a sluggish economic recovery to a very strong uptick in development activity. The 2017-2018 Budget assumes a continuation of this trend and includes the addition of resources to allow the City to keep up with the demand and provide predictable services to the development community. In addition to paying for consulting services, the city is adding an Electrical Inspector, Construction Inspector, Sr. Permit Technician, Sr. Development Review Manager, and a Sr. Planner/Code Compliance Officer. These essential new resources are anticipated to be mostly funded through development revenue.

Capital Infrastructure Project Delivery

Successful delivery of capital infrastructure requires excellent project management. One associate engineer position was added to assist with storm water projects. While the 2015-2016 budget focused on construction of the Community and Aquatics Center, the early stages of work on Snake Hill Road, the widening of Sahalee Way, and numerous plan updates, the 2017-2018 budget emphasizes the delivery of several significant transportation and storm water projects. Reconstruction of SE 4th Street in Town Center, widening Issaquah/Fall City Road, completing the Sahalee Way widening, and the stabilization of Snake Hill Road are the major transportation projects included in the 2017-2018 budget. Storm water improvements in the Inglewood neighborhood and Zackuse Creek are also scheduled to be completed during the biennium.

Background

Thanks to the contract city approach, the city's staff has remained small and a high proportion of our revenue has been devoted to infrastructure since incorporation in 1999. Before we became a city, capital investment here amounted to approximately \$1 million per year. Since incorporation, our annual capital investment has averaged close to \$12 million. Despite that dramatic uptick in capital investment, our residents continue to pay lower taxes than those living in

unincorporated King County. There are not too many municipalities, if any, that can make this claim, especially over a time horizon that is now approaching two decades.

With the City Council's fiscal conservatism and keen eye toward prudent financial management, Sammamish has always had minimal debt, and today, the city is almost debt free. A Public Works Trust Fund loan, at a startlingly low interest rate of 0.5 percent, is the only remaining debt the city is carrying. At the end of the biennium, the balance of that loan will be \$1.6 million, an amount scheduled to be retired in 2021. Thanks to this nearly debt-free status, and our healthy financial reserves, the City Council again decided to forego the one percent annual increase in property tax revenue allowed by state law for the eighth consecutive year.

Financial Overview

This 2017-2018 Budget maintains the city's strong financial position with an ending fund balance of close to \$18 million. This strong ending position comes at the conclusion of a biennium that will see several major transportation and storm water infrastructure projects constructed on a pay-as-you-go basis without the issuance of any debt. While \$18 million is more than adequate to maintain our excellent financial health, I feel we should continue to maintain the healthiest ending fund balance possible, especially in light of our future storm water and transportation funding needs, a potentially volatile national and global economy, and our limited new revenue source options.

Overview of Revenues

The biennial budget reflects a significant increase in revenue from the 2015-2016 biennium to the 2017-2018 biennium. Overall revenues, net of interfund transfers, have grown over 26% primarily due to increased revenue from annexations and the continuation of strong development activity. The Klahanie Annexation, which occurred in 2016, was a large portion of this difference between budget biennia because the additional population and tax base was part of 2016 but not 2015. When the two biennial budgets are compared, the 2017-2018 picture reflects this higher volume and service demand for two years, while the 2015-2016 budget only reflects the higher service and tax base levels for 2016 and not 2015. The major drivers of the revenue increases in the operating budget are increases to property tax, sales tax, and permit processing fees while the capital budgets see an increase in impact fees, system development charges, and Real Estate Excise Tax collections.

The Washington State economic forecast anticipates the economic recovery will continue at a moderate pace. Locally, the economy in Sammamish has shown strong signs of recovery from the great recession. The projections used in the 2017-2018 Budget reflect the continuation of development levels experienced in 2016.

Parks CIP Fund revenues are budgeted to decrease 58% from the 2015-2016 biennium as completion of a major project in 2016 eliminated the need for transfers to the Parks CIP Fund from general revenues in the 2017-2018 biennium. State and federal transportation grants and transfers from the General Fund will contribute to the 142% increase in Transportation CIP Fund revenues. Positively affecting both the Parks and Transportation CIP Fund revenues are impact fee and Real Estate Excise Tax revenues, which exceeded expectations in the 2015-2016 biennium due to robust development and property sale activity. This trend is expected to continue for the 2017-2018 biennium.

Development activity is projected to remain strong through the 2017-2018 biennium with a positive impact on General Fund revenues. Revenues derived from development permit, review, and inspection services are budgeted to increase over 30% compared to 2015-2016 budgeted levels. Approximately 39% of sales tax revenue came from new construction in the 2015-2016 biennium. In anticipation of continued strong development activity, sales tax revenue for 2017-2018 is budgeted at \$10.1 million, reflecting a 38% increase over the 2015-2016 biennium.

The 2017-2018 budget reflects an increase to the Surface Water Fee of 5% in 2017 and 2.5% in 2018. A rate study is scheduled for 2017 to review, update and re-set these fees going forward to address the increasing compliance requirements and to adequately fund the resulting capital improvement updates that have been made to date. System Development Charges remain unchanged for 2017-2018 at \$1,491 per Equivalent Residential Dwelling Unit (ERDU).

Revenues (with Transfers)				
Fund #	Fund Name	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
001	General Fund	\$ 65,535,670	\$ 72,269,364	\$ 83,597,880
101	Street Fund	13,027,405	13,849,900	14,697,300
201	Debt Service Fund	1,112,000	1,101,333	1,090,666
301	Gen Gov't CIP Fund	39,156	7,898,750	10,000
302	Parks CIP Fund	14,811,942	21,791,000	9,120,000
340	Transportation CIP Fund	12,829,561	10,800,000	26,141,500
408	Surface Wtr Mgmt Fund	6,714,510	8,024,897	10,094,000
438	Surface Water CIP Fund	2,108,977	3,004,000	5,719,500
501	Equipment Rental/Replacement	591,373	745,666	895,792
502	Technology Replacement	1,459,400	2,084,000	2,403,000
503	Risk Management Fund	416,644	796,800	661,000
Totals		\$ 118,646,638	\$ 142,365,710	\$ 154,430,638

The 2017-2018 budget assumes property tax increases for new construction only, through 2018. This will represent the ninth year in a row (beginning in 2010) that the City Council has elected to forego the 1% annual increase allowed by state law.

Expenditures

The 2017-2018 expenditure budget reflects an operating cost increase that responds to the service needs of a maturing city, the demands of a robust development environment, the need to maintain growth in the roads and parks infrastructure systems, and a continued investment to ensure our technology systems are reliable and secure. Personnel costs are projected to increase 16% from 2016 to 2017 due to the conversion of 13 seasonal positions to 10 full-time maintenance positions, and the addition of 14.75 new supervisory, technical, and professional positions.

Expenditure increases in the CIP funds reflect the anticipated delivery of several significant capital projects during the biennium with no need for debt financing. Transportation and storm water projects are the main focus of the 2017-2018 capital budget. The budget includes 4 significant transportation projects budgeted at over \$39 million to improve traffic flows and address safety concerns. Storm water capital projects include completion of the Inglewood Hill Drainage project and the storm water portion of transportation projects. The Parks Capital projects for the biennium include \$7 million for land acquisition, \$1.45 million for shoreline improvements on Beaver Lake, and \$1 million for ADA improvements at Sammamish Landing Park.

Expenditures (with Transfers)				
Fund #	Fund Name	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
001	General Fund	\$ 61,632,269	\$ 87,521,047	\$ 89,733,129
101	Street Fund	10,255,347	12,830,891	15,601,714
201	Debt Service Fund	1,112,000	1,101,333	1,090,666
301	Gen Gov't CIP Fund	-	14,780,000	4,050,000
302	Parks CIP Fund	13,049,796	30,713,482	17,686,500
340	Transportation CIP Fund	5,444,291	25,857,344	47,679,467
408	Surface Wtr Mgmt Fund	6,124,486	7,565,956	12,051,830
438	Surface Water CIP Fund	1,439,167	5,067,400	7,121,768
501	Equipment Rental/Replacement	700,774	406,758	1,092,070
502	Technology Replacement	1,786,788	2,208,165	2,454,250
503	Risk Management Fund	611,167	836,325	732,000
Totals		\$ 102,156,085	\$ 188,888,701	\$ 199,293,394

Ending Fund Balance

The 2017-2018 budget will draw down the aggregate fund balance from an estimated beginning fund balance of \$62.4 million in 2017 to \$17.7 million at the end of 2018. The reduction in fund balance is due in large part to capital projects and the practice of budgeting for contingencies. The 2017-2018 budget includes \$10.6 million of contingencies that are set aside for unforeseen events, but rarely utilized. Delivery of four large transportation capital projects accounts for the biggest change in fund balance. Despite the overall change, the projected ending fund balances remain healthy, and the overall strategy to pay as we go remains intact. Of the \$17.7 million in ending fund balance, \$7.7 million is unrestricted, meaning it is available for any purpose at the discretion of the City Council.

Ending Fund Balances				
Fund #	Fund Name	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
001	General Fund	\$ 22,244,298	\$ 7,094,005	\$ 5,693,256
101	Street Fund	6,130,211	7,156,520	6,455,430
201	Debt Service Fund	-	-	-
301	Gen Gov't CIP Fund	8,793,748	1,912,498	611,508
302	Parks CIP Fund	13,950,775	4,700,293	333,500
340	Transportation CIP Fund	21,262,384	11,237,090	2,074,059
408	Surface Wtr Mgmt Fund	1,675,280	1,798,721	556,089
438	Surface Water CIP Fund	2,783,783	511,241	548,732
501	Equipment Rental/Replacement	761,778	1,163,686	895,428
502	Technology Replacement	339,113	198,748	317,410
503	Risk Management Fund	203,304	163,779	168,800
Totals		\$ 78,144,674	\$ 35,936,581	\$ 17,654,212

Conclusion

I believe the 2017-2018 biennial budget addresses the priorities of the Council and meets the needs of the departments. While it does not address every need for which funding has been requested, it will, nevertheless, produce two more years of solid achievement for the city of Sammamish.

The budget document also includes proposed long-range goals, revenue projections, proposed expenditures for the general fund, fund analysis by category and function, overviews of revenue and debt, capital improvement program project lists, and information on all other city-budgeted funds.

I want to thank all the department heads for their excellent work on the budget this year, and I'd especially like to highlight the work of Finance Director Aaron Antin and Deputy Finance Director Chris Gianini. Thanks to their determination, discipline, and attention to detail, this budget is clear in its intent, deeply reflective of the community's priorities, and another confident step into a bright financial future.

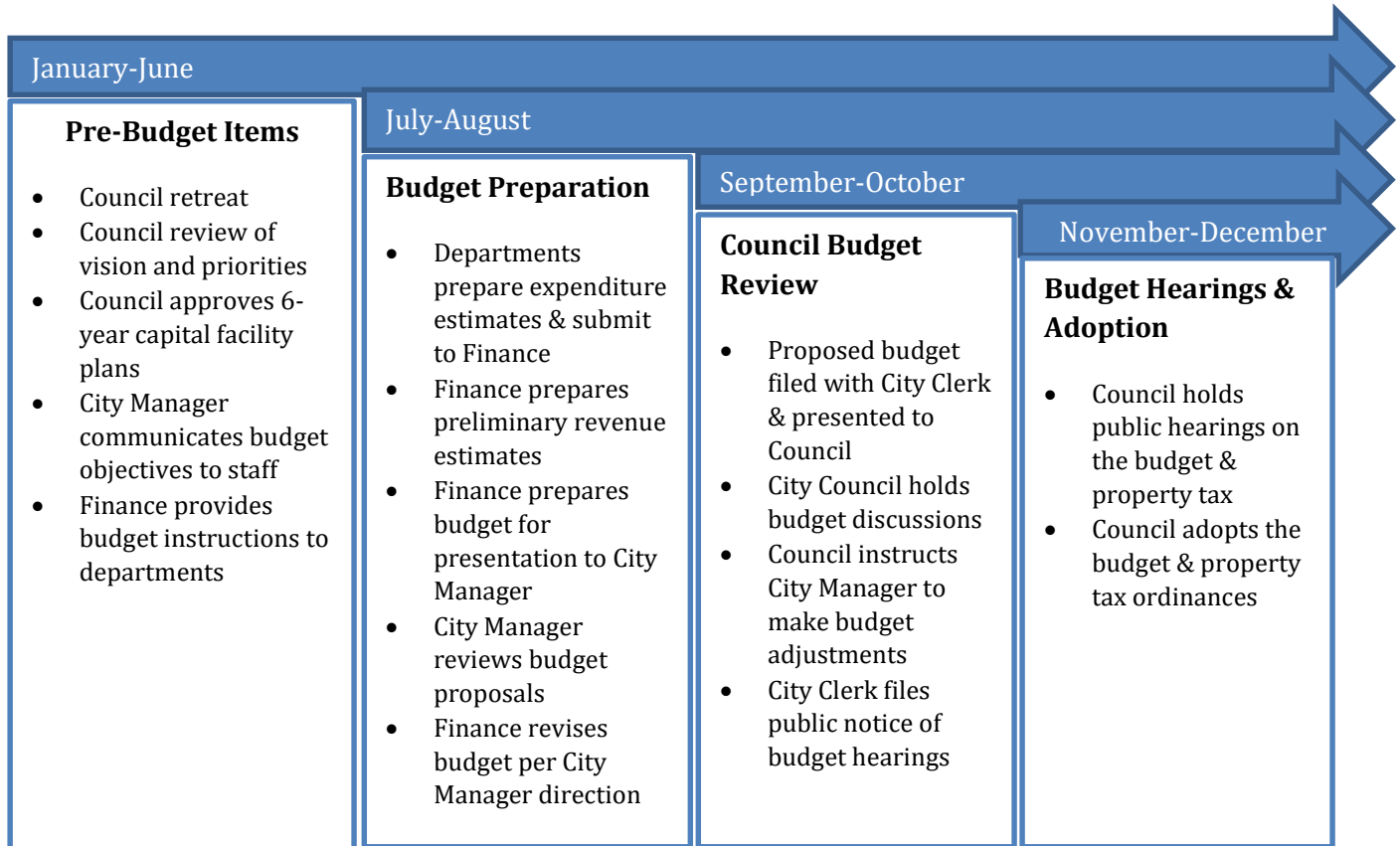
Respectfully,



Lyman Howard
City Manager

BUDGET PROCESS

The Budget Process



Budget Process

Sammamish prepares a biennial budget following the process and time limits that are required by State law in the Revised Code of Washington (RCW) 35A.34. By law the first year of the biennial budget must be an odd numbered year. Accordingly, the preparation of the biennial budget occurs in the preceding even-numbered year.

Legal Requirements

- By the first Monday in September a budget call must be sent by the Finance Director to all departments instructing the departments to prepare a detailed estimate of department specific revenues and expenditures and to return the estimates to the Finance Director. The Finance Director is required to provide the proper forms to be filled out by departments in accordance with the requirements and classifications established by the State Auditor. In practice, the city issues the budget call in June to allow sufficient time for budget preparation and discussions with the City Manager and the Finance Director.
- By October 1, the Finance Director must present the proposed preliminary budget to the City Manager. This activity occurs in the July/August timeframe in Sammamish.
- At least 60 days before the ensuing fiscal year the proposed budget must be filed with the City Clerk who then publishes a public notice that the budget is available along with the dates of budget hearings. By this same date the budget document along with a written explanation of the budget and recommendations must be presented to the City Council by the City Manager. The city's practice is to undertake these activities in late September or early October to allow enough time for Council Study Sessions and citizen input at the budget hearings.
- The City Council must adopt the budget by ordinance prior to January 1st of the first year of the biennium.
- A mid-biennial review of the budget is required within the last four months of the first year of the biennium. Any modifications to total fund revenues or expenditures deemed necessary during the mid-biennial review must be adopted by ordinance.

Budget Preparation Activities

Aside from the legal requirements above, preparing a responsible budget involves a wide range of participants and activities.

- The City Council meets early in the year to establish overall city priorities and spends the next few months reviewing and discussing these priorities with the City Manager.
- Citizens and City Commissions provide input to the Council regarding items they would like included in or excluded from the budget.
- The City Manager shares the Council direction with the department directors, provides guidelines for budget preparation, reviews and revises department budget proposals, formulates the budget message and presents the budget to the Council.
- The Finance Department evaluates and reports the city's financial condition to the City Manager and the Council, forecasts revenues, calculates personnel costs and other fixed costs.
- City departments prepare detailed expenditure estimates for ongoing and new programs and attend Council meetings to explain their budget requests.

Amending the Budget

The City Council adopts the budget by ordinance at the fund level. Any revisions that subsequently alter the total revenues or expenditures of a fund require adoption by ordinance. By city practice, any revisions which transfer expenditure budgets among departments in the same fund are approved by the City Council but do not require an ordinance. The City Manager and the Finance Director are authorized to transfer budget amounts between account numbers within departments.

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 provides comparative data for peer to peer comparisons for management and investors.

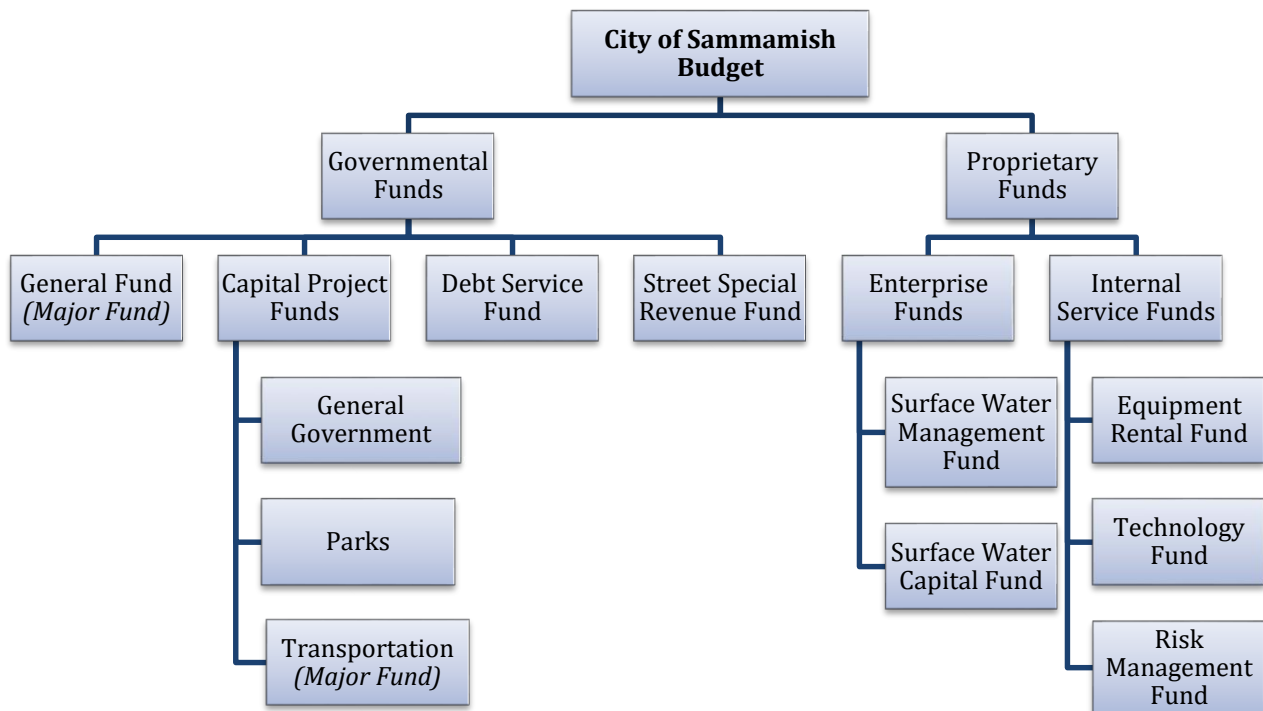
Budget Fund Structure

The city budget is composed of 11 separate appropriated funds, which are each independently balanced. Revenues and beginning fund balances must equal expenditures and ending fund balances. 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, the debt service fund and 3 capital project funds for general government projects, park projects, and transportation projects. Governmental 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 those outside of the government and internal service funds that provide services to other funds of the city. Services provided by proprietary funds are self-supporting with fees paid by users of their services.

GUIDE TO SAMMAMISH’S BUDGET - ORGANIZATION OF FUNDS



Fund Descriptions

Governmental Funds

Major Governmental Funds

General Fund - Sammamish's general fund is one of two funds to qualify as a major fund for budget purposes. A major fund is any budgeted fund that represents more than 10% of the total appropriated revenues or expenditures. The general fund budget covers all transactions of the city that pertain to its general administration and the services traditionally provided to its citizens. This includes law enforcement, legal services, fire and emergency services, community development, recreation, public works administration and engineering, facility maintenance, finance, and city administration. The general fund also transfers money to other city funds for capital and maintenance activities. General fund expenditures are paid for primarily with taxes, development fees and charges, and contributions or grants from other governments.

Transportation Capital Project Fund - This fund was established to fund and track the construction of projects approved in the city's 6-year transportation capital improvement plan. This plan sets forth major projects and improvements needed in the area of streets, sidewalks, signals, and intersections. Funding sources 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.

Non-major Governmental Funds

Street Special Revenue Fund - The street fund is required by Washington State law and was established to provide efficient and safe movement of motor vehicles, bicyclists, and pedestrians and to conveniently connect Sammamish to the surrounding areas. Street maintenance activities such as sweeping; snow plowing; street landscape upkeep; patching and resurfacing roadways; and keeping signals and street signage in good condition are budgeted in this fund. Funding sources include a State shared tax on motor vehicle fuels, and transfers from the general fund.

Debt Service Fund - This fund accumulates money through transfers from other funds for the payment of principal and interest on the city's general obligation debt. The transfers from other funds are based on which fund used the debt proceeds to build capital assets.

General Government Capital Project Fund - Construction and purchase of capital improvements benefitting the city as a whole is the purpose of this fund. Money to pay for the activities in this fund comes from transfers from the general fund, bond sales, loans or grants from other governments, and investment interest.

Parks Capital Project Fund - This fund supports the acquisition and development of park capital improvement projects identified in the city's 6 year parks capital improvement plan. Revenues are 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.

Non-major Proprietary Funds

Enterprise 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 which require monitoring and action to protect their integrity. Residents 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.

Surface Water Capital Fund – Acquiring funding for and building facilities for the surface water utility system is the purpose of this fund. Revenues are received from charges to developers building in the city that will add to the surface water runoff, transfers from the surface water management fund, and state and federal grants and loans. The system capacity is also increased by surface water detention and conveyance systems built by developers and contributed to the city. Examples of surface water facilities that may be built or contributed to the city are detention ponds, stream restoration, and surface water culverts. Growth and federal water quality standards and regulations require improvement and expansion of the city’s surface water system capital infrastructure.

Internal Service Funds

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 at each budget cycle based on actual maintenance cost history and updated projected replacement costs.

Technology Replacement Fund – This fund provides for city-wide network communications, electronics, and information systems. The information technology staff is responsible for maintaining the computer information systems, strategic information technology planning, user and application support. Funding is provided by transfers from the general fund and the surface water management fund.

Risk Management Fund – The budget in the city’s risk management fund covers insurance premiums, claims settlements, self-insured unemployment claims and administration of a risk management and safety program. Transfers from the general fund and the surface water management fund support these risk management activities.

Operating & Capital Funds Used By Departments/Divisions

<i>Department/Division</i>	Major Funds		Non-Major Funds				
	<i>General Fund</i>	<i>Transp. Capital Fund</i>	<i>Street Fund</i>	<i>Gen. Govt. Capital Fund</i>	<i>Parks Capital Fund</i>	<i>Surface Water Mgmt. Fund</i>	<i>Surface Water Cap. Fund</i>
Administrative Svcs.	X						
Building Division-CD	X						
City Clerk	X						
City Council	X						
City Manager	X						
Emergency Management	X						
Facilities	X						
Finance	X			X			
Fire	X						
Park Administration	X				X		
Park Maintenance	X						
Park Planning	X				X		
Park Recreation	X						
Permit Center-CD	X						
Planning-CD	X						
Police	X						
Public Works Admin.	X	X	X			X	X
Public Works Eng.	X	X	X	X		X	X
Public Works Mntnce.			X			X	

Budgetary Basis

The city must adopt a balanced budget by Washington State law. Each of the funds budgeted must independently balance, meaning total revenues must equal total expenditures within each fund. Total revenues include beginning fund balances and total expenditures include ending fund balances. The equation could then be shown as:

$$\text{Beginning fund balance} + \text{revenues} = \text{Ending fund balance} + \text{expenditures}$$

Budget projections for revenues and expenditures are prepared on the modified accrual basis for all funds. The city's audited financial statements are prepared in accordance with Government Accounting Standards Board (GASB) Statement #34 which differs, in some cases, from the modified accrual basis (see description in the following Accounting and Reporting Basis section).

Under the modified accrual basis, revenues earned during the fiscal year are recognized when they are both measurable and available. "Measurable" means the amount of the transaction can be reasonably determined. "Available" means collectible within the fiscal year or soon enough thereafter to pay for expenditures incurred during the fiscal year. Sammamish has determined the available period to be within 60 days of the end of the fiscal year. Expenditures are recognized when the related obligations (goods have been purchased or services have been received) are incurred. Two exceptions are accrued employee leave and long-term debt which are recognized when due.

Revenue budgets are prepared at the line-item or source of revenue level (e.g. plumbing permits, park user fees, property taxes, etc.). General government operating revenues are summarized by revenue type (e.g. taxes, licenses and permits, charges for services, etc.) and across funds. Major revenue sources and trends are highlighted in the executive summary section.

Expenditure budgets, like revenues, are prepared at the line-item or object of expenditure level (e.g. salaries and wages, office supplies, professional services, etc.). Summary totals are provided for object groups (e.g. personnel, supplies, services and charges, capital outlay, etc.). Subtotals are provided by organizational units (divisions) within each department which represent costs by function. The financial overview page contained within each department section provides summary level financial data for comparative years.

Accounting and Reporting Basis

The financial statements are prepared in accordance with generally accepted accounting principles (GAAP) for governments. Generally accepted accounting principles are uniform standards and guidelines for financial accounting and reporting. Reporting in accordance with GAAP assures that financial reports of all state and local governments contain the same types of financial statements and disclosures, for the same categories of funds and activities, based on the same measurement and classification criteria.

Governmental funds are reported on two different basis of accounting under GASB 34. The entity-wide statements are reported on the accrual basis similar to private business. Under this method of accounting and reporting all revenues are recognized when earned, regardless of when they are received and all expenses are recognized when they are incurred. The individual governmental fund statements are reported on the modified accrual basis as described in the Budgetary Basis section. The street special revenue fund is budgeted as a separate fund as required by Washington state law but is combined with the general fund for financial reporting purposes as required by GAAP.

The proprietary funds are reported on the accrual basis of accounting in both the entity-wide statements and the individual fund statements.

Unlike the accrual basis, the modified accrual basis used for budgeting all funds recognizes:

- Long term debt proceeds as revenue
- Capital outlays and debt service principal payments as expenditures

- No expenditure for depreciation of capital assets
- No expenditure for earned but unpaid employee leave accruals
- No expenditure adjustment for actuarial changes in long-term pension costs

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.

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 transportation and recreation 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 and preservation of salmon, 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 citizens.

The financial health of the City of Sammamish is dependent upon establishing and following sound financial policies. These financial policies address accounting, the operating budget, revenues, expenditures, capital assets, capital improvements, debt, reserves, and investments.

Accounting, Financial Reporting and Auditing Policies

The City of Sammamish will maintain the highest standard of accounting practices in conformance with generally accepted accounting principles, the State of Washington Budgeting, Accounting and Reporting System, and federal, state, and local laws.

- A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the city.
- The city will meet the financial reporting standards set by the Governmental Accounting Standards Board.
- Full disclosure will be provided in all city financial reports and bond representations.
- An annual audit will be performed by the State Auditor's Office as required by state law.
- A timely annual financial report will be filed that meets the requirements of the State Auditor's Office.

Operating Budget Policies

The city budget is the central financial planning document that encompasses all operating revenue and expenditure decisions. It establishes the levels of service to be provided by each department with the anticipated city revenues.

- The city will maintain a budgetary control system to ensure compliance with the budget and prepare monthly reports comparing actual revenues and expenditures to budgeted amounts. The comparative reports will be published quarterly. Where practical, the city will develop performance measures to be included in the biennial operating budget document.
- The City Council will establish municipal service levels and priorities for the ensuing biennium prior to and during the development of the budget. The City Manager will incorporate the Council's objectives and priorities into the city's budget proposal.

- The city will budget for adequate maintenance and timely replacement of capital assets and provide for maintenance schedules to ensure that each facility is maintained to maximize its useful life.
- The city will pay for all current expenditures with current revenues. The city's general fund budget will not be balanced through the use of transfers from other funds, appropriations from fund balances or growth revenue such as service expansion fees.
- The city will not incur an operating deficit in any fund at year-end.
- The city will project capital expenditures annually for the next six years. The six-year transportation plan will be approved by City Council annually as required by state law. Capital projections will include estimated operating costs of future capital improvements included in the capital improvement budget.
- The city will strive to pay competitive salaries and benefits and provide a quality work environment to attract and retain quality, experienced, dedicated employees.
- The city shall prepare a concise summary and guide to key issues and aspects of the operating and capital components of the budget for the education and involvement of the public. The summary should be publicly available for both the proposed budget and the adopted budget.
- The city should prepare financial, service and program performance measures as an important component of decision-making and incorporate them into governmental budgeting.
- An appropriate balance will be maintained between resources allocated for direct services to the public and resources allocated to ensure sound management, internal controls, and legal compliance.

Revenue and Expenditure Policies

- Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. The revenue system will be diversified to protect it from short-run fluctuations in any one revenue source. Should an economic downturn develop which could result in revenue shortfalls or fewer available resources, the city will immediately make adjustments in anticipated expenditures to compensate. Revenue sources will be periodically reviewed for fairness and equitable impact.
- State and federal funds may be used, but only when the city can be assured that the total costs and requirements of accepting funds are known and will not adversely impact the city's general fund. Future impacts on the budget will be considered in all grant requests.
- The city will annually review all fees for licenses, permits, fines, and other miscellaneous charges as part of the budget process. The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Deficit financing and borrowing will not be used to support on-going city services and operations.
- Expenditures will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-documented repayment schedule of short duration.
- High priority will be given to expenditures that will reduce future operating costs, such as increased use of technology and equipment and prudent business methods.
- If expenditure reductions are necessary, complete elimination of a specific service is preferable to lowering the quality of programs provided.
- Before the city enters into any agreements that would create fixed ongoing expenditures, the cost implications of such agreements will be fully determined for current and future years.
- Organizations that are not part of the city, but which receive funding from the city, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by City Council. Annual review and reauthorization of funding is required.
- All externally mandated services for which full or partial funding is available will be fully costed out to allow for reimbursement of expenditures. The estimated direct costs of service will be budgeted in the fund performing the service.

Capital Asset Policies

The City Council has adopted policies to establish control over and safeguard capital assets.

- A capital asset is a tangible or intangible asset having an expected life of more than one year and costing more than \$5,000.
- The Finance Department will establish and maintain a capital asset system and conduct or oversee an annual inventory of machinery, equipment, and software.
- All capital assets will be tagged with a uniquely numbered city asset tag identifying the asset as belonging to the City of Sammamish.
- The City Manager has the authority to dispose of capital assets with a value of \$10,000 or less. Disposition of assets with a value over \$10,000 must be approved by the City Council.
- The Finance Department shall be notified immediately upon the discovery of the disappearance or theft of a city asset. A police report must be filed and the disappearance reported to the State Auditor as required by state law.
- The city will project its equipment (e.g. vehicle replacement and maintenance needs for the next several years) and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed. The intent of the maintenance program shall be to maintain all city equipment at an adequate level to protect the city's capital investment and to minimize future maintenance and replacement costs.

Capital Improvement Policies

- The City of Sammamish shall establish as a primary fiscal responsibility the preservation, maintenance and improvement of the city's capital facilities. Proper planning and implementation of sound capital policies avoids fiscal emergencies and unplanned costs in the future.
- A comprehensive multi-year plan for capital improvements will be prepared and updated biennially.
- A biennial capital improvement budget will be developed and adopted by the City Council as part of the city budget.
- Financial analysis of funding sources will be conducted for all proposed capital improvement projects.
- Although the city will generally finance projects on a pay-as-you-go basis, Council may conclude that the most equitable way of financing a project that benefits the entire community will be debt financing to provide capital improvements or services in a timely manner.
- New development shall pay its fair share of the capital improvements that are necessary to serve the development as system development charges, impact fees and mitigation fees.
- The capital improvement program shall be consistent with the capital facilities element of the city's comprehensive plan.
- Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project.

Debt Management Policies

The success of the city in funding capital projects and improvements is dependent upon sound financial planning objectives and implementation strategies. Issuing debt and the amount of debt issued by the city is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages.

- Long-term borrowing will be confined to capital improvements or similar projects with an extended life which cannot be financed from current revenues or reserves.
- Debt payments shall not extend beyond the estimated useful life of the project being financed. The city will keep the average maturity of general obligation bonds at or below twenty years.
- The city will maintain good communications with bond rating agencies concerning its financial condition, and will take all reasonable measures to ensure an excellent bond rating.
- The city will not use lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approved by Council, the useful life of the item must be equal to or greater than the length of the lease. No lease purchases will be approved by the City Council beyond a five-year lease.

- The city may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All short-term borrowing will be subject to Council approval by ordinance or resolution, and will bear interest at prevailing rates.
- Where possible, the city will use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
- The city will use refunding bonds where appropriate when restructuring its current outstanding debt.

General Obligation Bonds (Voted)

- Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- Before general obligation bond propositions are placed before the voters, the capital project under consideration should be included as part of the capital improvement program.

Limited Tax General Obligation Bonds (Non-voted)

- Prior to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been exhausted.
- Limited tax general obligation bonds should only be issued under certain conditions:
 1. A project in progress requires monies not available from alternative sources, and/or
 2. Matching fund monies are available which may be lost if not applied for in a timely manner, or
 3. A catastrophic condition occurs.

The Finance Department will:

- Establish close teamwork among the finance department and administration, bond counsel and the managing underwriter to effectively plan and fund the city's capital projects.
- Conduct advance financial planning for the city's capital projects and examine alternative ways of financing projects to ensure the city is providing proper and timely solutions to funding capital projects.
- Prepare a standard process for planning and establishing debt financing for capital projects which clearly defines: a.) the timing for debt financing, b.) the role of the various participants in the financing process and c.) steps in the process, which need to be completed to achieve successful, project funding.
- Develop an efficient and cost effective mechanism and approach for establishing local improvement district financing.
- Determine the most practicable and cost effective ways of providing interim financing for city capital projects.
- Establish the most stable and favorable financial, economic and political environment for the city to provide the most attractive credit rating for financing the city's larger capital projects.
- Obtain the most competitive pricing on debt issues and broker commissions to ensure a favorable value to the city's customers.

Reserve and Fund Balance Policies

Sufficient fund balances and reserve levels are a critical component of the city's financial management policies and a key factor in the measurement of the city's financial strategies for external financing.

- The city will maintain an adequate fund balance for each fund to ensure sufficient resources for cash flow and to mitigate revenue shortages or emergencies.
- Prudent use of reserve funds will enable the city to defray future costs, take advantage of matching grant funds and provide the city with the ability to exercise flexible financial planning in developing future capital projects.
- Fund balances will be used in the following order: restricted, committed, assigned, unassigned. (Definitions may be found in the glossary.)
- The minimum fund balance will be attained and maintained through prudent management of expenditures, revenue management and/or contributions from the general fund.
- The city will maintain reserves required by law, ordinance and/or bond covenants to ensure service levels, stability and to protect against economic downturns and emergencies.
 - The Council has passed an ordinance setting a general fund reserve balance of no less than 10% of annually budgeted general fund operating revenues.
 - Vehicle replacement, technology, and risk management funds may be considered part of the city's fiscal

reserves.

- Restrictions of fund reserves will be judged as to their adequacy in terms of projected needs.
- The city will appropriate funds to the equipment rental and replacement fund biennially to provide for the maintenance and timely replacement of equipment. The reserve portion will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon either an adopted equipment replacement schedule or on an as needed basis.
- The city will appropriate funds to the technology replacement fund biennially for the facilitation of information processing, computer hardware and software needs and replacement or upgrading of obsolete or deficient items.
- The city will appropriate funds to the risk management fund biennially for the purpose of centralizing and tracking all insurance premiums, deductible payments, unemployment, and any other costs related to risk management.

Investment Policies and Cash Management

Careful financial control of the city's daily operations is an important part of the city's overall fiscal management practices. Achieving adequate cash management and investment control requires sound financial planning to ensure that sufficient revenues are available to meet the current expenditures of any operating period.

- The city shall manage and invest its idle cash on a continuous basis in accordance with the City Council's adopted investment policies and within guidelines established by the Washington State statutes based upon the following order of priorities: 1) Legality, 2) Safety, 3) Liquidity, 4) Yield.
- The city shall maintain a cash management program which includes collection of accounts receivable, disbursement of funds, and prudent investment of its available cash.
- As permitted by law and city ordinances and to maximize the effective investment of assets, all funds not needed for general obligations may be pooled into one account for investment purposes. The income derived from this account will be distributed to the various funds based on their average balances on a periodic basis. Proceeds of bond issues shall not be pooled with other assets of the city but shall be invested as provided by applicable bond ordinances.
- The Finance Director shall periodically furnish the City Manager and City Council with a report that will include the amount of interest earned to date. An annual report will be provided which will summarize investment activity for the year and will give the rate of return for the year.
- State and local laws require an annual audit of the financial records of the city. That audit will include a review of all investment activity for the year to review compliance with these investment procedures.
- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
- The city will select its official banking institution through a formal bidding process to provide the city with the most comprehensive, flexible and cost effective banking service available.

Long Term Debt Capacity

Washington State law provides a maximum debt limit for general obligations. 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 (Council manic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For the tax year 2017, this limit is \$217,310,826.
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 Council manic debt described above. The limit of voted and Council manic debt combined is 2.5% of the assessed value. For tax year 2017, this limit is \$362,183,777.
3. The third limit allows a city to incur general obligation debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of parks and open space development. The two 2.5% limits provide an overall voted limit of 5% of assessed value, or \$724,367,555. Voter-approved measures require a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has one Public Works Trust Fund loan for transportation outstanding as of December 31, 2016 in the amount of \$2,666,667.

Legal Debt Margin

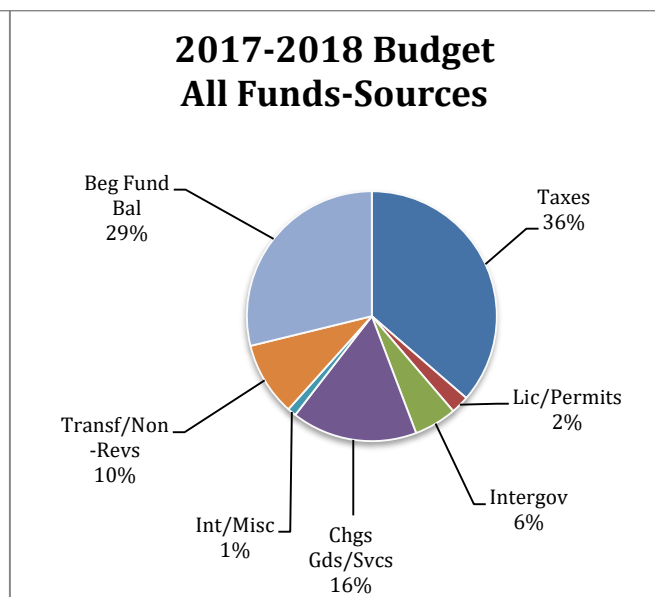
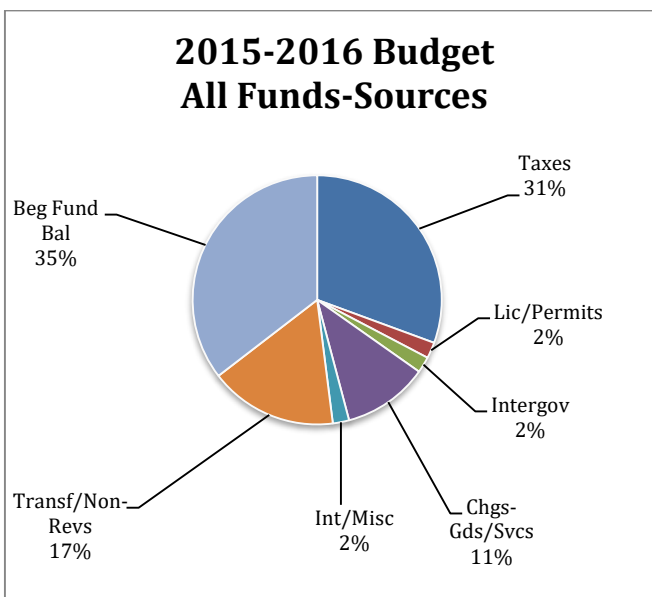
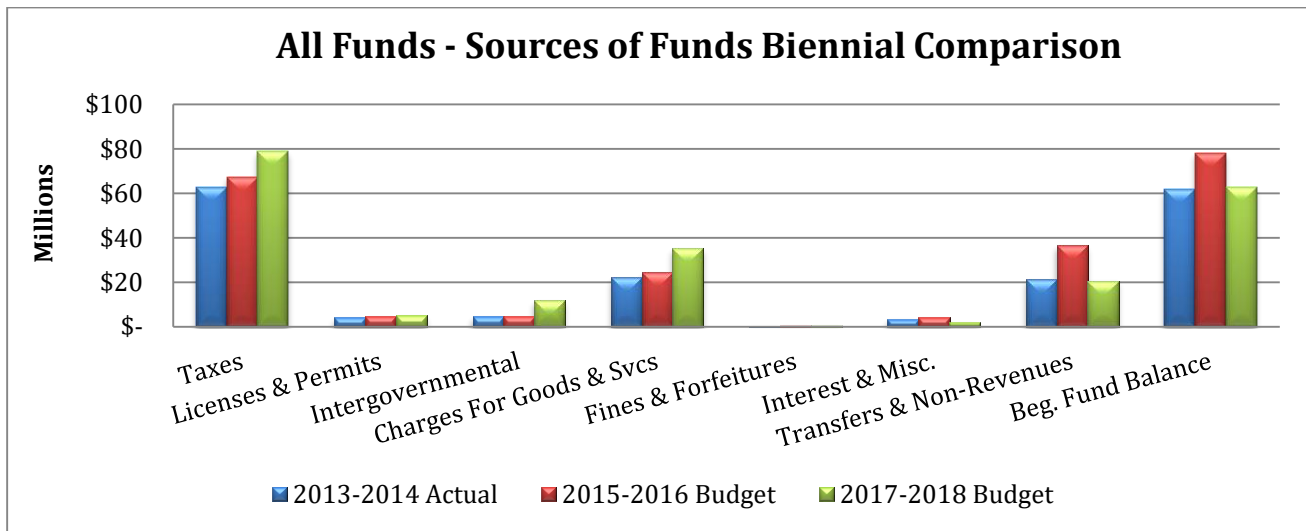
	2013	2014	2015	2016	2017	2018 (est)
Debt limit (in thousands)	\$420,262	\$463,510	\$558,885	\$686,716	\$724,368	\$760,000
Net debt applicable to limit	\$ 4,267	\$ 3,733	\$ 3,200	\$ 2,667	\$ 2,133	\$ 1,600
Legal debt margin (in thousands)	\$415,995	\$459,777	\$555,685	\$684,049	\$722,235	\$758,400

EXECUTIVE SUMMARY

ALL FUNDS - SOURCES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 61,654,121	\$ 78,144,674	\$ 62,516,968
Taxes	\$ 62,834,245	\$ 67,489,734	\$ 78,890,000
Licenses & Permits	4,145,952	4,594,800	5,106,000
Intergovernmental	4,511,981	4,591,900	11,970,700
Charges for Services	22,121,689	24,487,305	35,288,500
Fines & Forfeits	356,919	537,300	558,900
Interest & Miscellaneous	3,423,744	4,124,438	1,910,372
Transfers & Non-revenues	21,252,108	36,540,233	20,706,166
Total Revenues	\$ 118,646,638	\$ 142,365,710	\$ 154,430,638
Total Fund (with BFB)	\$ 180,300,759	\$ 220,510,384	\$ 216,947,606

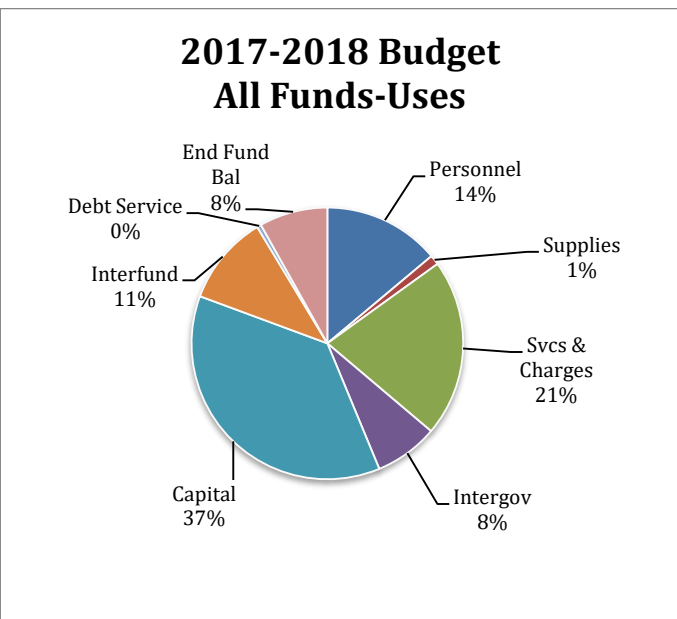
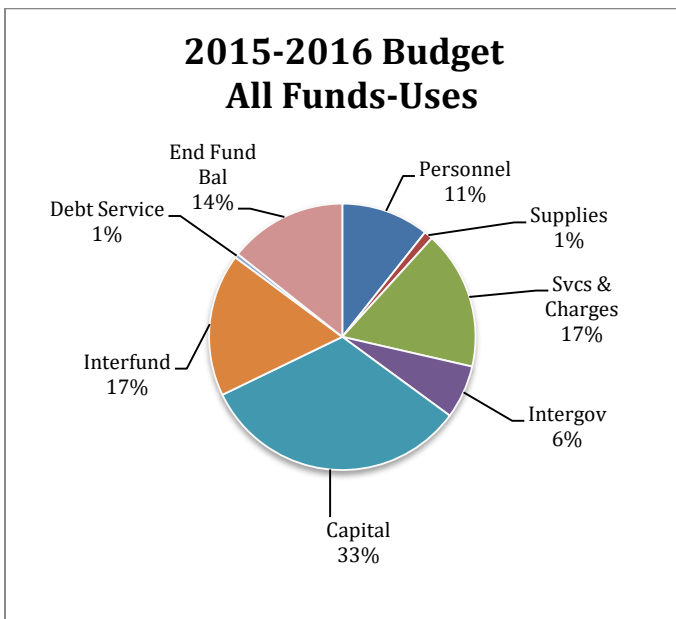
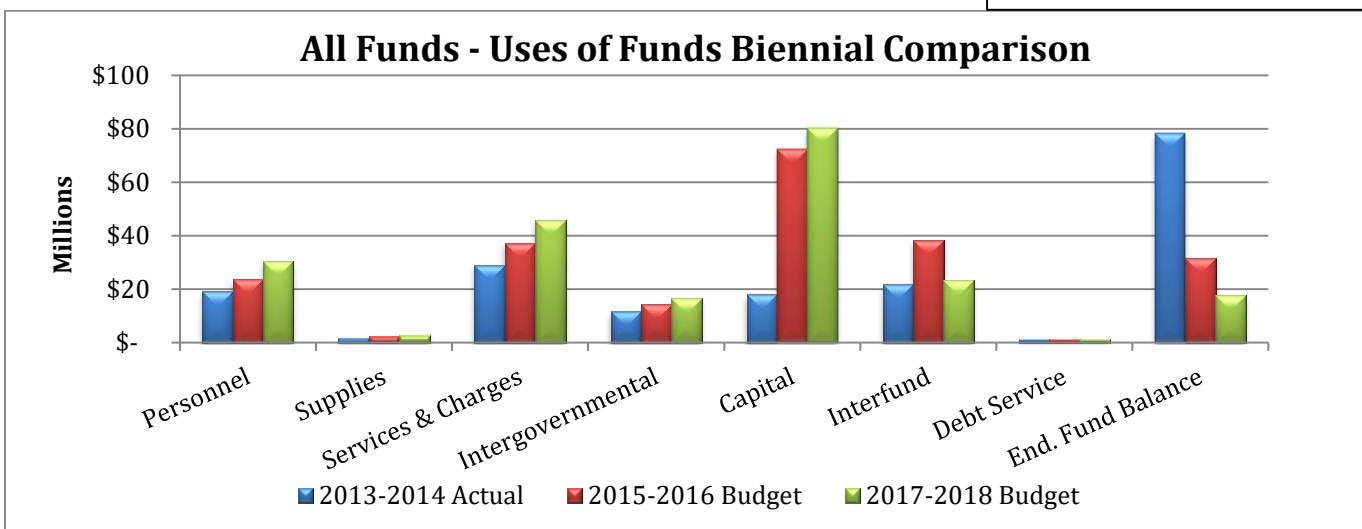
Notes: Property, sales, and real estate excise taxes are projected to increase based on annexations and strong construction activity. Transportation grants increased intergovernmental revenues. Charges for services, which include development revenue and impact fees, are expected to benefit from robust development. Transfers decreased with completion of a large capital project in 2016.



ALL FUNDS - USES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 19,137,532	\$ 23,507,605	\$ 30,153,170
Supplies	1,650,785	2,361,490	2,505,940
Services & Charges	29,042,283	37,169,879	45,834,851
Intergovernmental	11,618,150	14,293,924	16,434,941
Capital	17,881,748	72,244,771	80,013,367
Interfund	21,713,587	38,209,699	23,260,459
Debt Service	1,112,000	1,101,333	1,090,666
Total Expenditures	\$ 102,156,085	\$ 188,888,701	\$ 199,293,394
Ending Fund Balance	78,144,674	31,621,683	17,654,212
Total with EFB	\$ 180,300,759	\$ 220,510,384	\$ 216,947,606

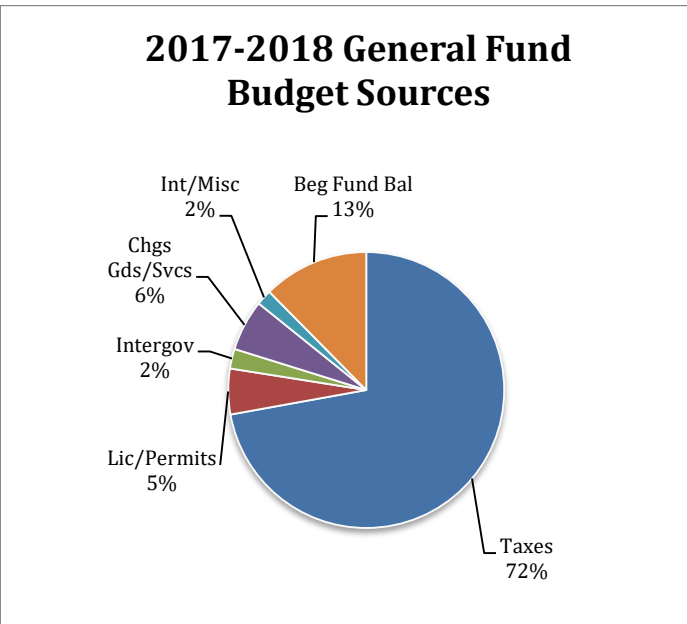
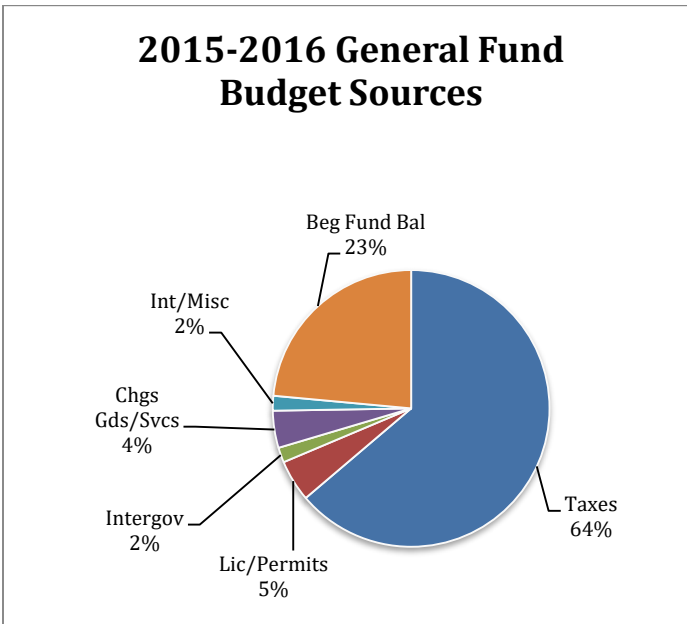
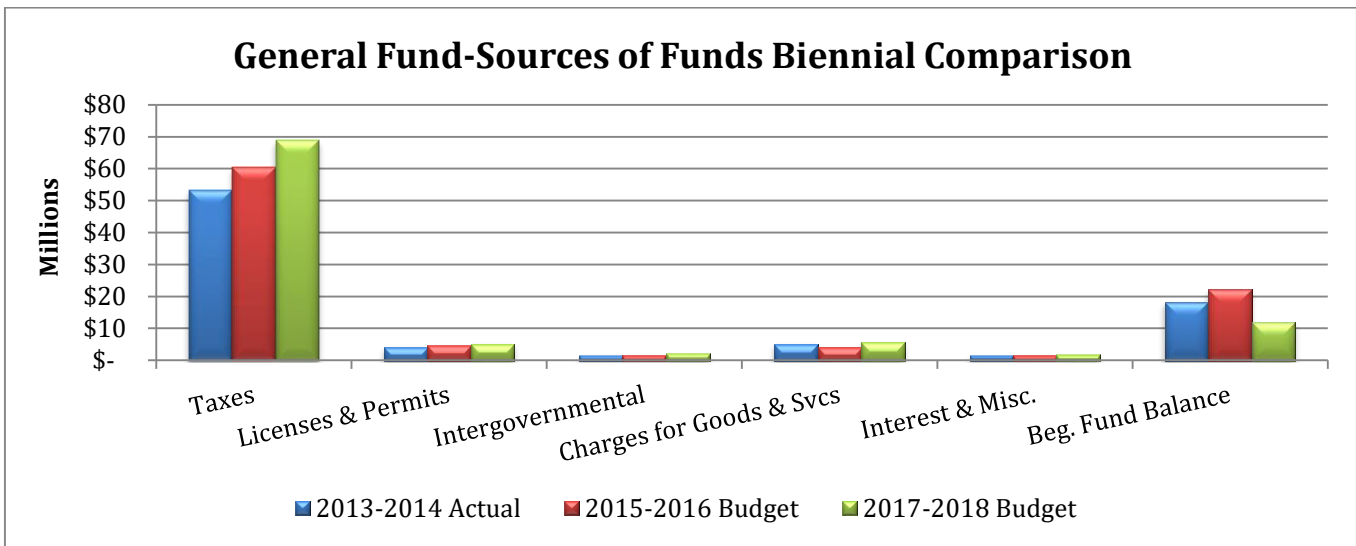
Notes: 14.75 new positions and conversion of 13 seasonal positions to 10 regular positions are included in personnel costs for 2017-2018. A significant annexation in 2016 and development related legal costs increased the services and charges budget. Interfund transfers decreased with completion of a large capital project in 2016.



GENERAL FUND - SOURCES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 18,340,897	\$ 22,244,298	\$ 11,828,505
Taxes	\$ 53,246,520	\$ 60,287,734	\$ 68,850,000
Licenses & Permits	4,145,952	4,594,800	5,106,000
Intergovernmental	1,555,272	1,657,900	2,201,400
Charges for Services	5,085,703	4,092,900	5,705,000
Interest & Miscellaneous	1,502,223	1,636,030	1,735,480
Total Revenues	\$ 65,535,670	\$ 72,269,364	\$ 83,597,880
Total Fund (with BFB)	\$ 83,876,567	\$ 94,513,662	\$ 95,426,385

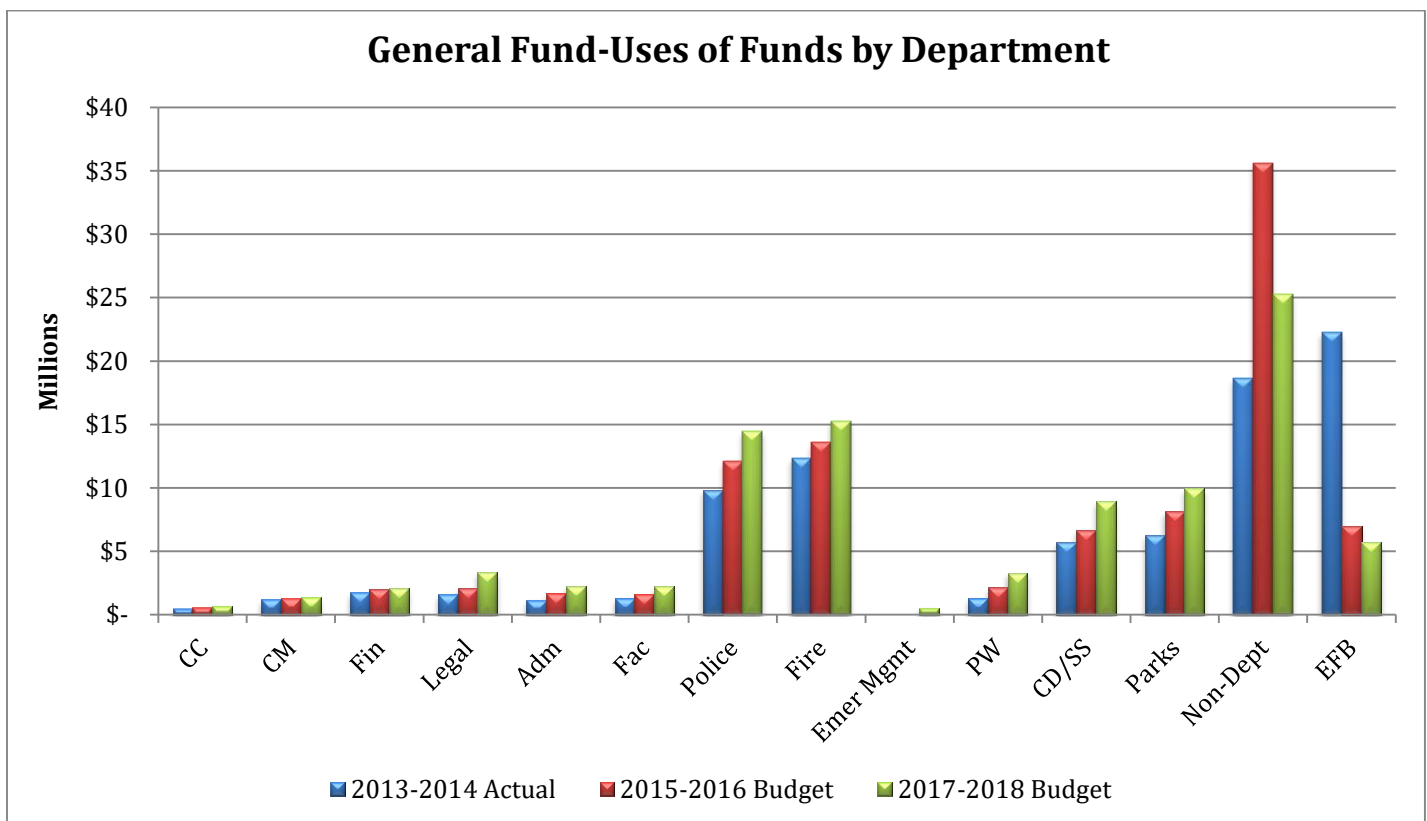
Notes: Property and sales taxes are projected to benefit from annexations and construction activity. Charges for services revenue will continue to benefit from Town Center construction and home building.



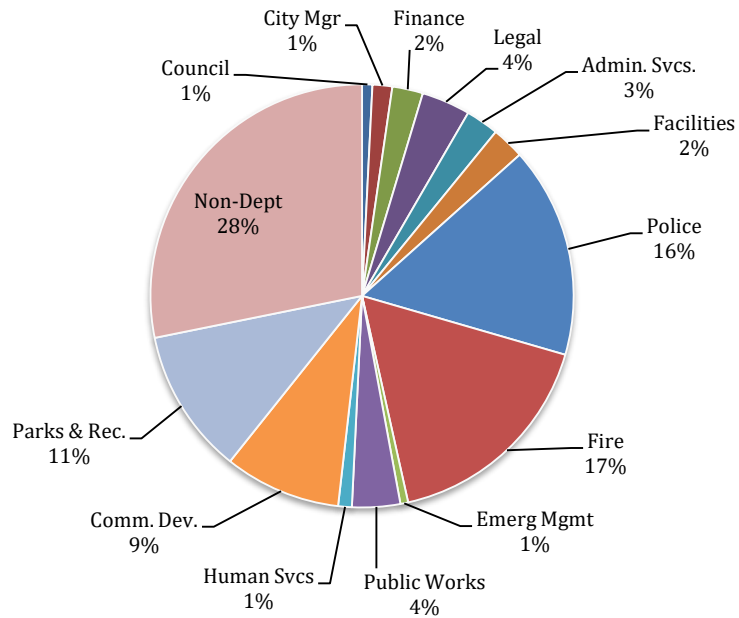
GENERAL FUND – USES OF FUNDS BY DEPARTMENT

Function	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
City Council	\$ 476,824	\$ 589,800	\$ 705,900
City Manager	1,209,277	1,275,460	1,354,900
Finance	1,760,903	2,014,900	2,104,250
Legal Services	1,577,822	2,113,000	3,340,040
Administrative Services	1,158,888	1,703,500	2,265,600
Facilities	1,337,040	1,627,450	2,233,950
Police Services	9,824,212	12,109,318	14,456,240
Fire Services	12,364,217	13,563,773	15,267,511
Emergency Management	-	-	530,200
Public Works	1,317,058	2,155,906	3,298,000
Social & Human Services	346,224	513,000	935,000
Community Development	5,364,594	6,154,665	7,994,600
Parks & Recreation	6,233,105	8,121,889	9,960,620
Non-Departmental	18,662,105	35,578,386	25,286,318
Total Expenditures	\$ 61,632,269	\$ 87,521,047	\$ 89,733,129
Ending Fund Balance	22,244,298	6,992,615	5,693,256
Total Fund (with EFB)	\$ 83,876,567	\$ 94,513,662	\$ 95,426,385

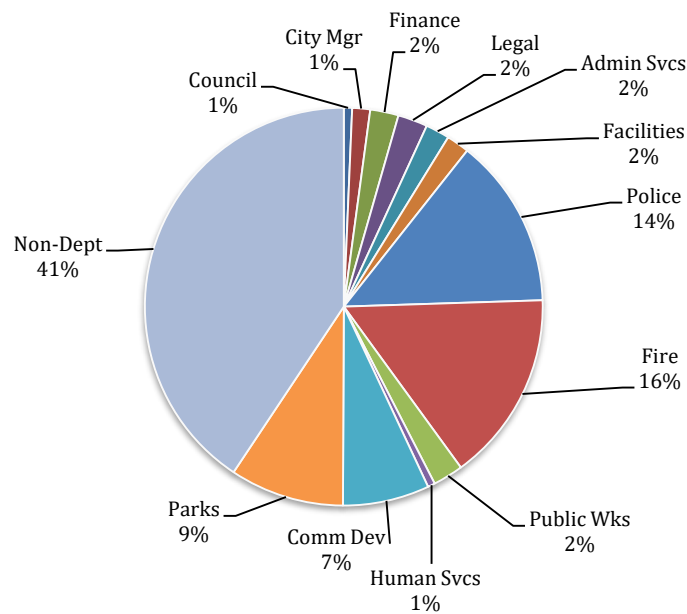
Notes: Non-departmental costs declined about 30% with a reduction in transfers for a capital project completed in 2016. The remaining functions increased about 25%. An annexation that added about 20% to the population and housing stock occurred on 1/1/2016. This annexation along with robust growth in both commercial and residential development increased costs for many departments, particularly police, fire, public works, parks, and development related legal costs. The costs resulting from the annexation are offset by accompanying revenue increases.



2017-2018 General Fund Budget by Department



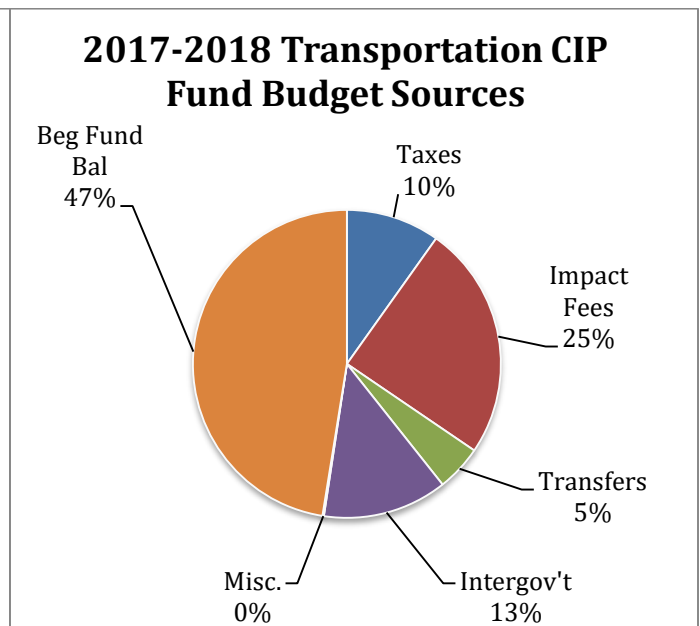
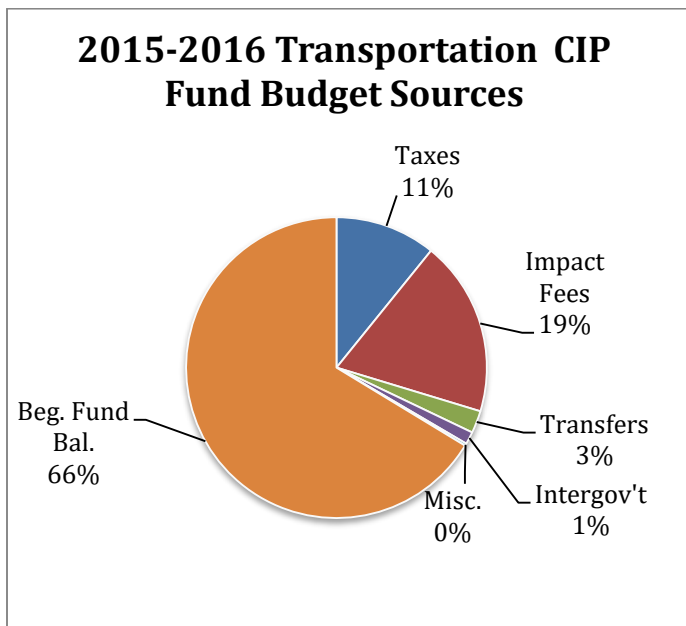
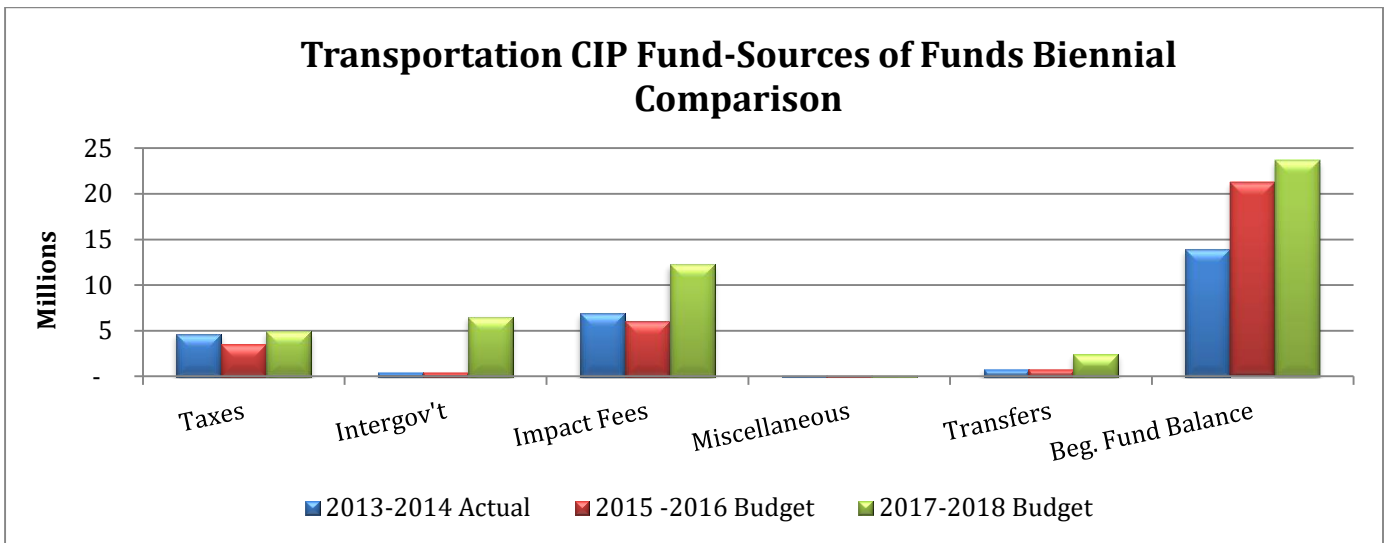
2015-2016 General Fund Budget by Department



TRANSPORTATION CIP FUND - SOURCES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 13,877,117	\$ 21,262,384	\$ 23,612,026
Taxes	\$ 4,663,217	\$ 3,470,000	\$ 4,900,000
Intergovernmental	406,210	430,000	6,500,000
Impact/Concurrency Fees	6,913,366	6,050,000	12,266,500
Miscellaneous	76,765	80,000	75,000
Transfers & Non-revenues	770,000	770,000	2,400,000
Total Revenues	\$12,829,558	\$ 10,800,000	\$ 26,141,500
Total Fund (with BFB)	\$26,706,675	\$ 32,062,384	\$ 49,753,526

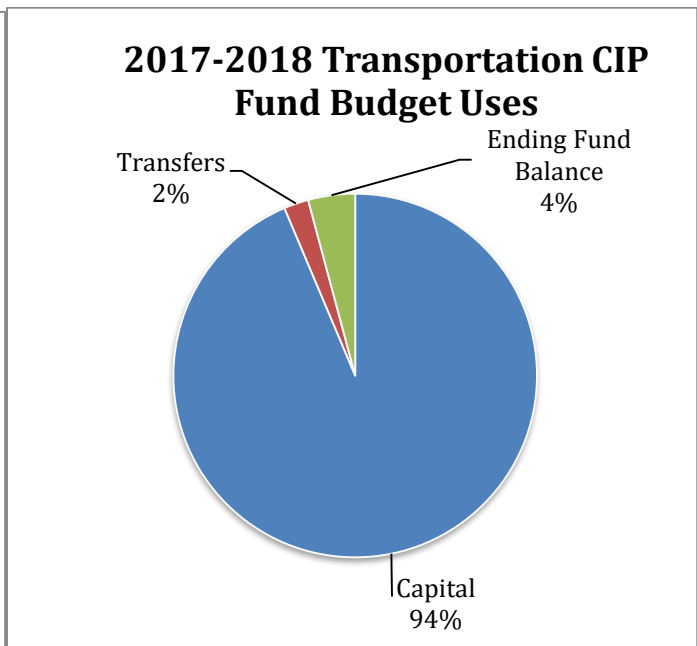
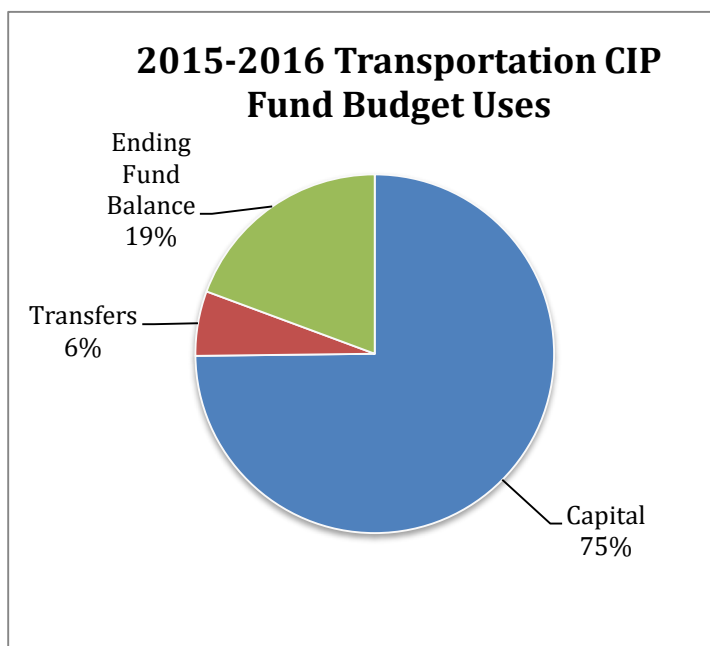
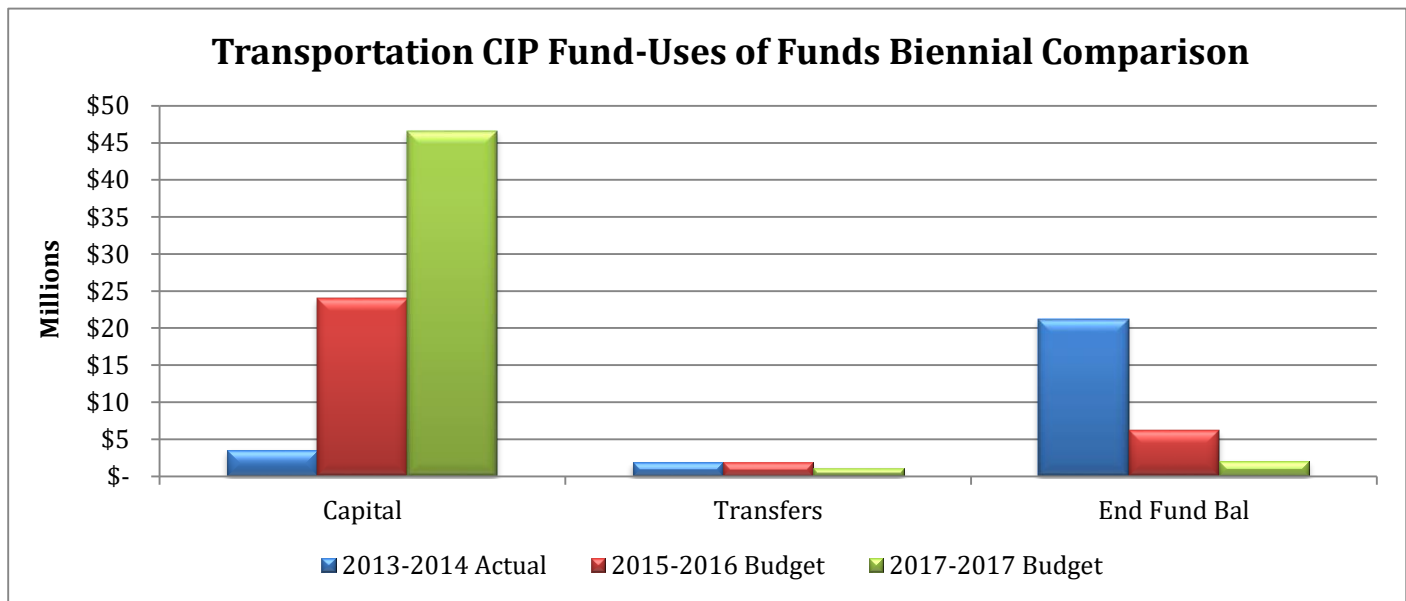
Notes: Real Estate Excise Taxes and Impact Fees are projected to increase in the 2017-2018 biennium in conjunction with increases in home construction and sales. Grants for transportation projects have been secured, increasing intergovernmental revenues.



TRANSPORTATION CIP FUND – USES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Capital	\$ 3,562,291	\$ 23,986,011	\$ 46,588,800
Operating Transfers	1,882,000	1,871,333	1,090,667
Total Expenditures	\$ 5,444,291	\$ 25,857,344	\$ 47,679,467
Ending Fund Balance	21,262,384	6,205,040	2,074,059
Total Fund (with EFB)	\$26,706,675	\$ 32,062,384	\$ 49,753,526

Notes: Major capital projects for 2017-2018 include \$5.7 million of improvements to 212th Way SE, \$18.3 million for Issaquah/Fall City Road, \$6 million for Sahalee Way, and \$10.1 million for SE 4th Street.

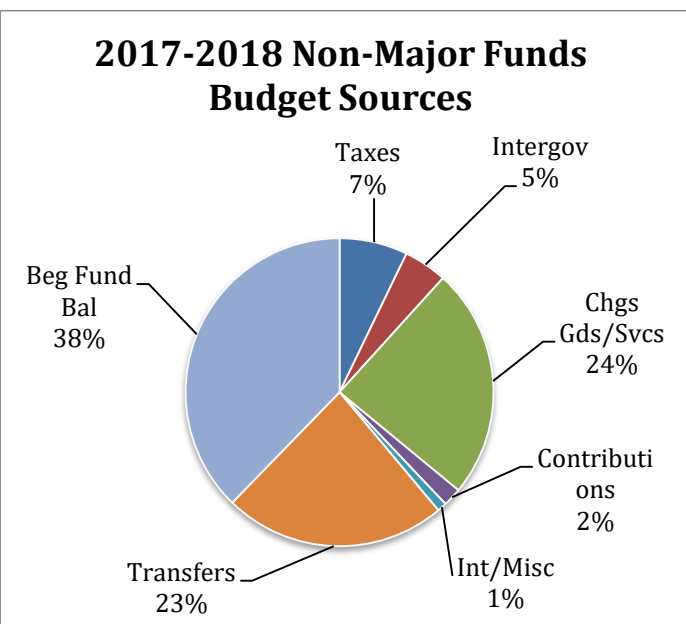
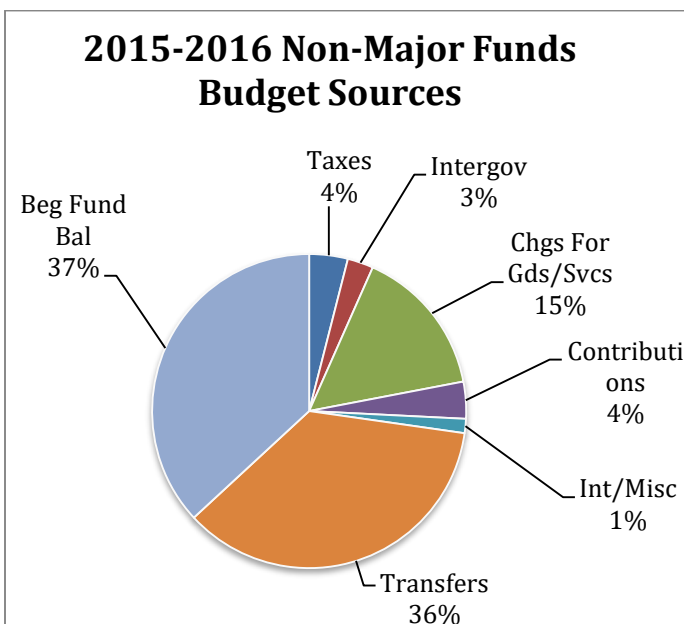
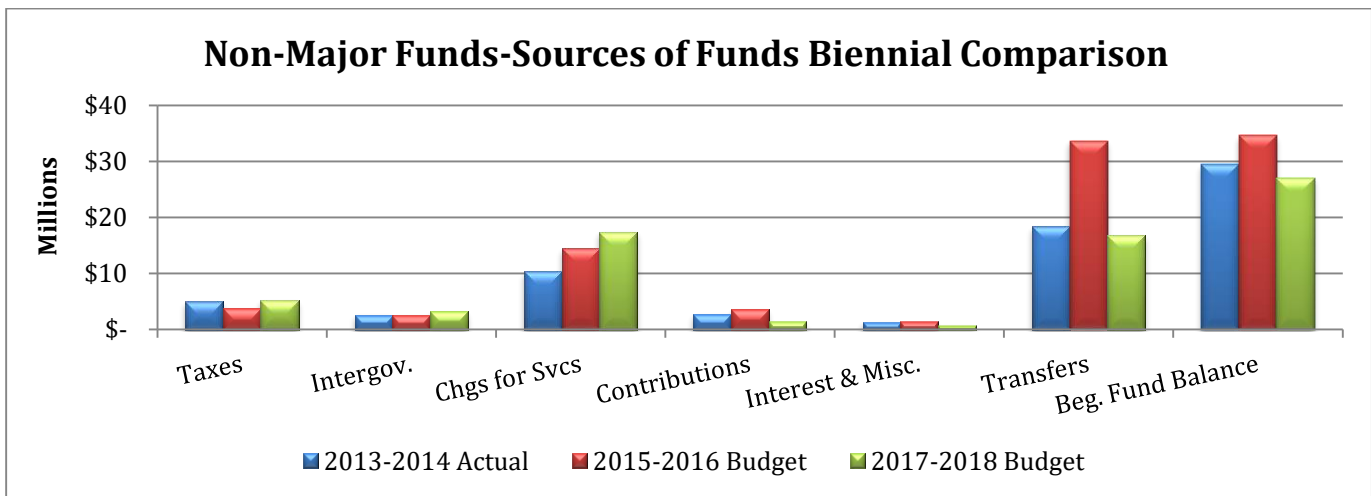


NON-MAJOR FUNDS - SOURCES OF FUNDS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 29,436,107	\$ 34,637,992	\$ 27,076,437
Taxes	\$ 4,924,508	\$ 3,732,000	\$ 5,140,000
Intergovernmental	2,550,499	2,504,000	3,269,300
Charges for Services	10,300,620	14,422,405	17,410,000
Contributions	2,729,864	3,568,000	1,397,500
Interest & Miscellaneous	1,353,797	1,377,708	708,792
Transfers & Non-revenues	18,422,122	33,692,233	16,765,666
Total Revenues	\$ 40,281,410	\$ 59,296,346	\$ 44,691,258
Total Fund (with BFB)	\$ 69,717,517	\$ 93,934,338	\$ 71,767,695

Non-Major Funds include:

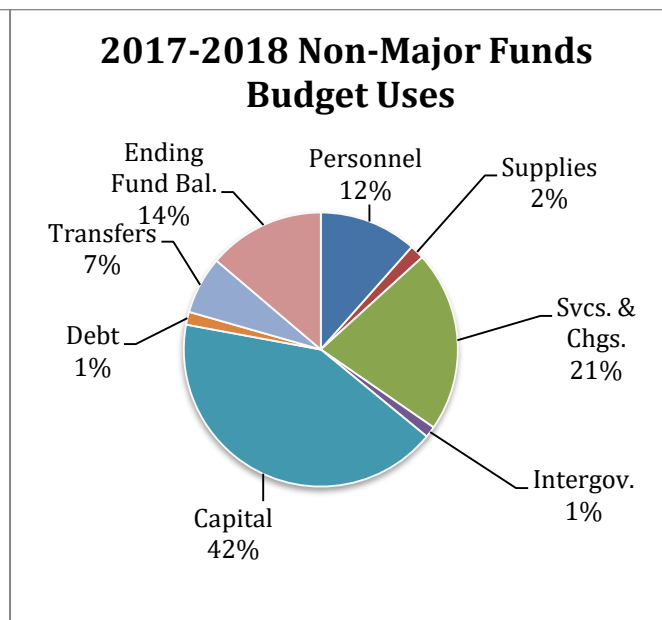
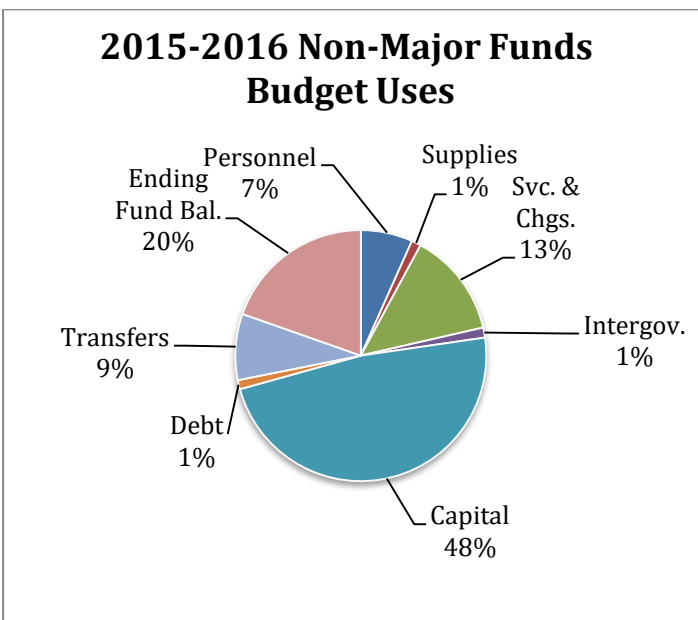
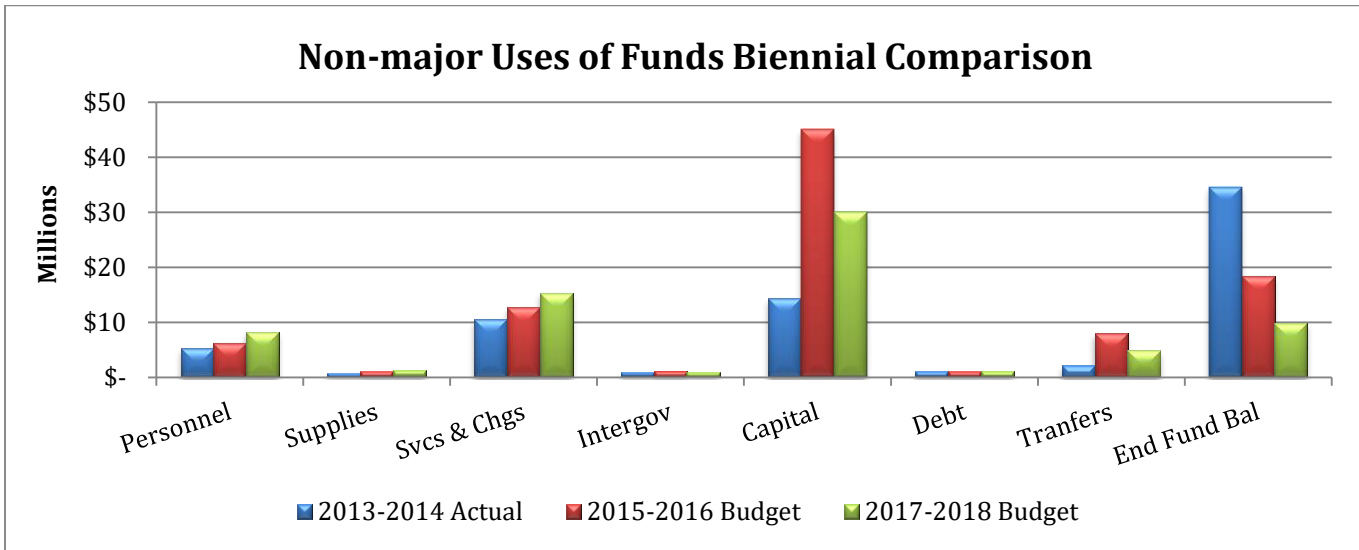
- Street
- Debt Service
- General Gov't. Capital
- Parks Capital
- Storm Water Operating
- Storm Water Capital
- Equipment Rental & Replacement
- Technology Replacement
- Risk Management



NON-MAJOR FUNDS – USES OF FUNDS

Function	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 5,281,381	\$ 6,268,700	\$ 8,286,400
Supplies	804,282	1,147,800	1,224,350
Services & Charges	10,519,402	12,696,530	15,335,850
Intergovernmental	871,831	1,214,826	948,521
Capital	14,359,801	45,070,721	30,122,067
Debt Principal	1,066,666	1,066,666	1,066,666
Debt Interest	45,334	34,667	24,000
Interfund	2,130,828	8,010,400	4,872,944
Total Expenditures	\$ 35,079,525	\$ 75,510,310	\$ 61,880,798
Ending Fund Balance	34,637,992	18,424,028	9,886,897
Total Fund (with EFB)	\$ 69,717,517	\$ 93,934,338	\$ 71,767,695

- Non-Major Funds include:
- Street
 - Debt Service
 - General Gov't. Capital
 - Parks Capital
 - Storm Water Operating
 - Storm Water Capital
 - Equipment Rental & Replacement
 - Technology Replacement
 - Risk Management

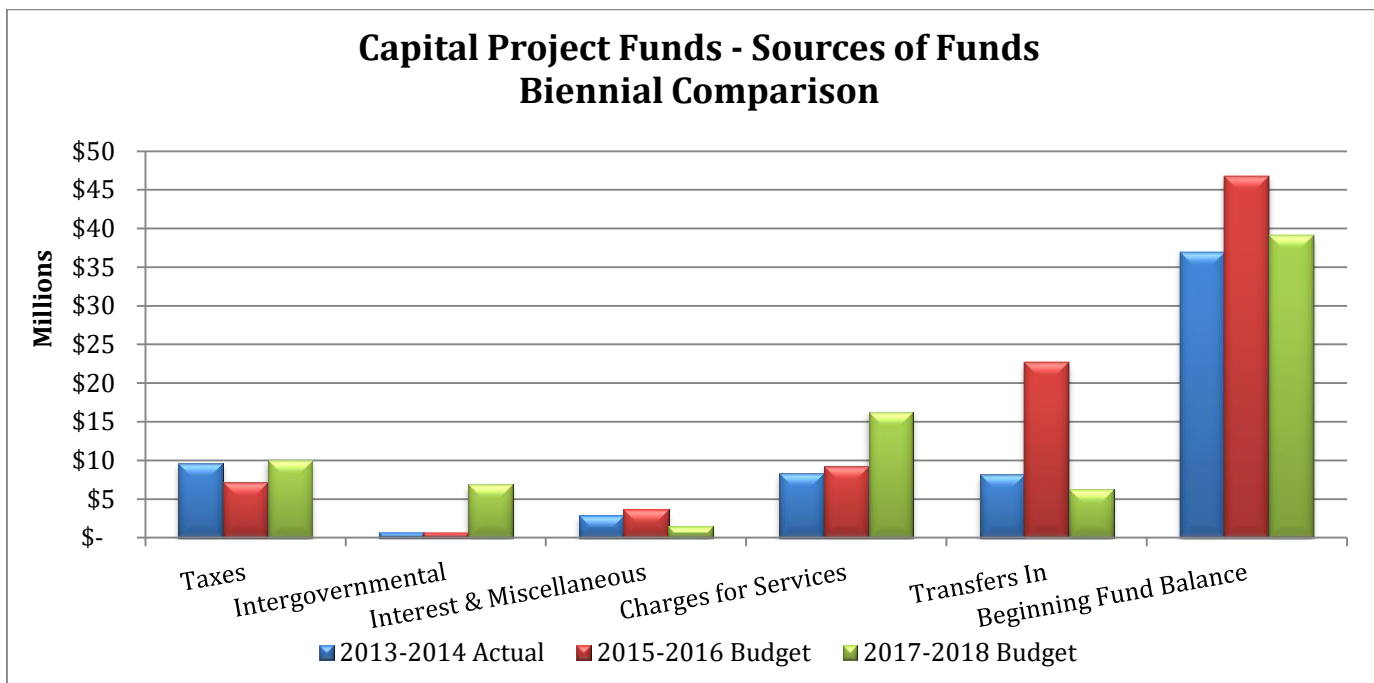


CAPITAL PROJECT FUNDS – SOURCES OF FUNDS

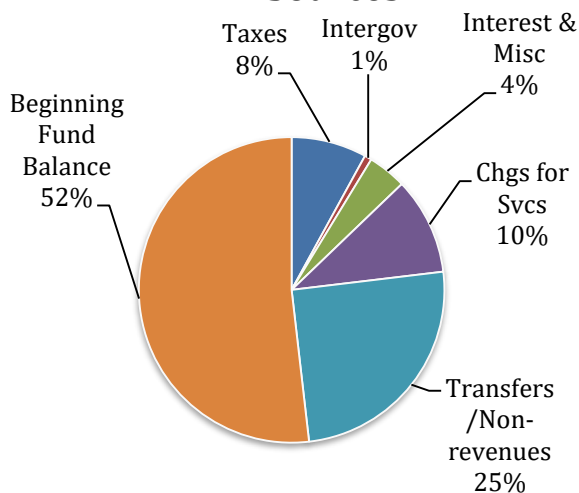
Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 36,934,308	\$ 46,790,690	\$ 39,114,534
Taxes	\$ 9,587,722	\$ 7,202,000	\$ 10,040,000
Intergovernmental	732,497	680,000	6,957,000
Charges for Services	8,346,489	9,279,750	16,236,500
Interest & Miscellaneous	2,927,925	3,692,000	1,492,500
Transfers & Non-revenues	8,195,000	22,640,000	6,265,000
Total Revenues	\$29,789,633	\$43,493,750	\$40,991,000
Total Fund (with BFB)	\$66,723,941	\$90,284,440	\$80,105,534

Notes: Impact/concurrency fees and Real Estate Excise Taxes are projected to increase with continued strong development activity. Grants have been secured to fund part of the Issaquah/Fall City Rd. and 4th Street transportation projects.

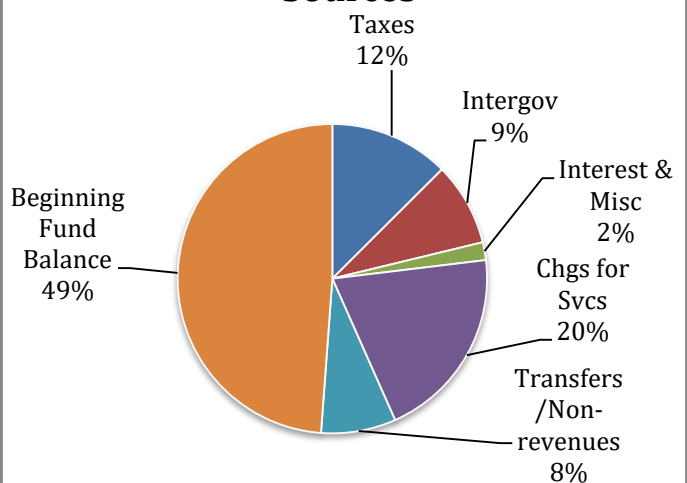
Capital Project Funds - Sources of Funds Biennial Comparison



2015-2016 Capital Budget Sources



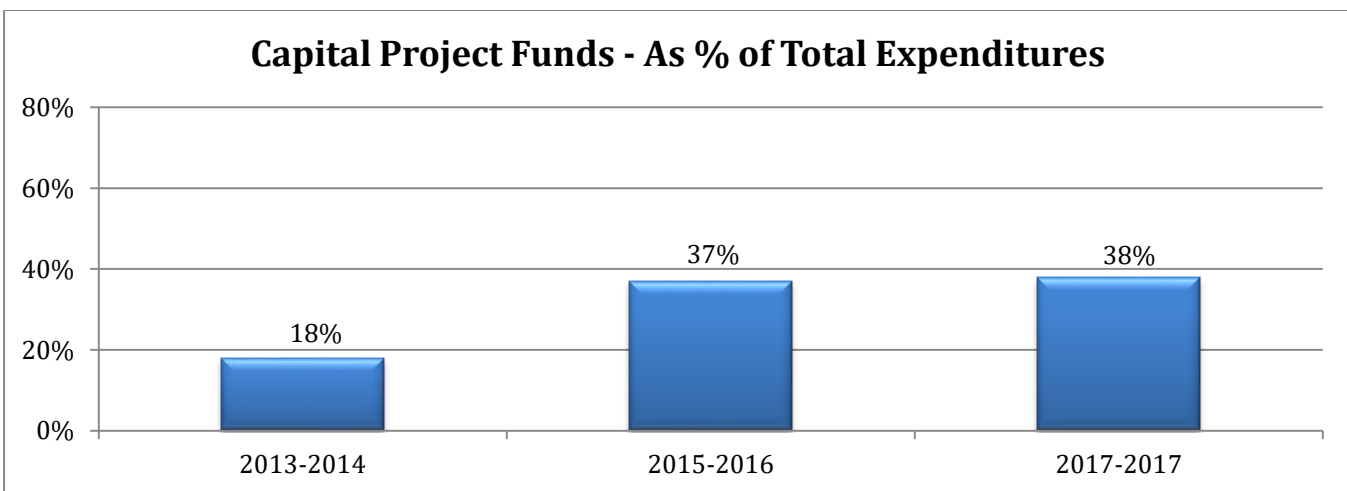
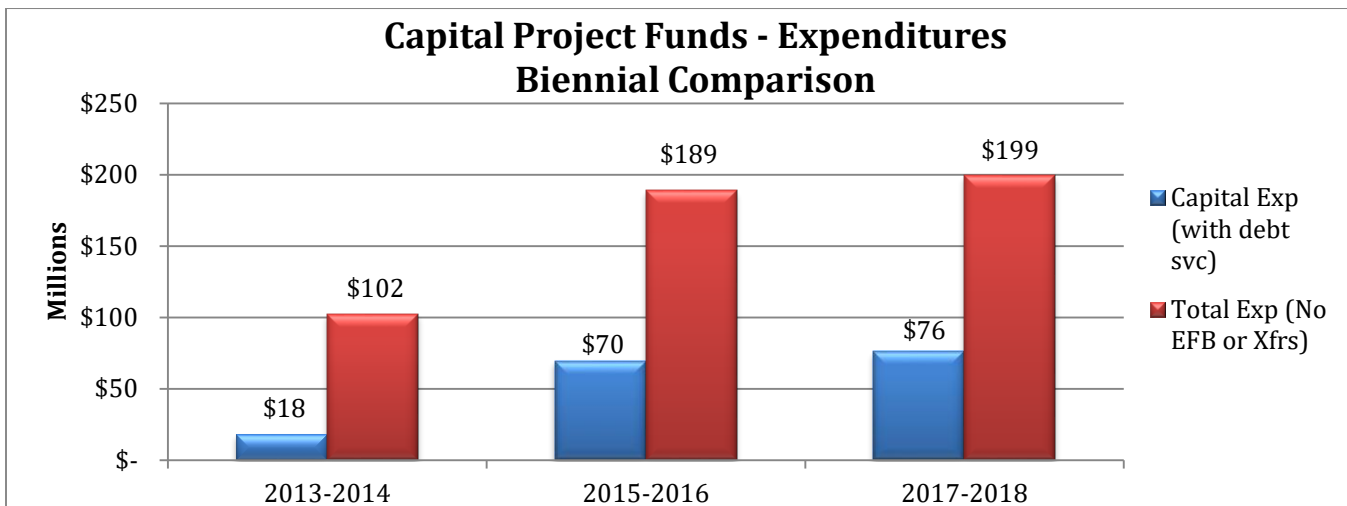
2017-2018 Capital Budget Sources



ALL FUNDS vs. CAPITAL PROJECT EXPENDITURES COMPARISON

General, Parks, Transportation, and Surface Water Capital Funds

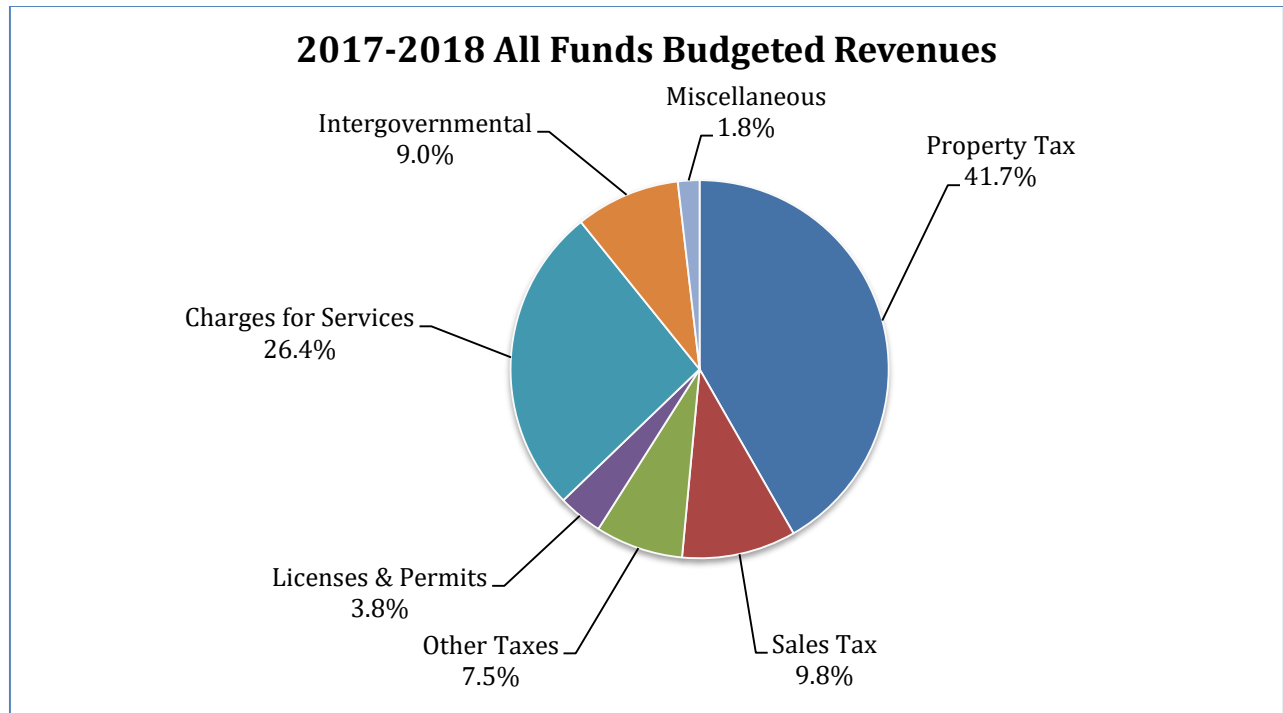
Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Capital Exp (with devt svc/no transfers)	\$ 18,001,854	\$ 69,529,153	\$ 76,183,464
Total Exp. (No EFB or transfers)	\$ 102,156,085	\$ 188,888,701	\$ 199,293,394
% of Total Expenditures	18%	37%	38%



Expenditures By Capital Project Fund Type

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
General Govt CIP	\$ -	\$ 9,730,000	\$ 4,000,000
Parks CIP	12,237,007	29,943,482	17,686,500
Transportation CIP	4,674,291	25,087,344	47,679,467
SWM CIP	1,090,556	4,768,327	6,817,497
Total	\$ 18,001,854	\$ 69,529,153	\$ 76,183,464

REVENUES



Revenue History- All Funds

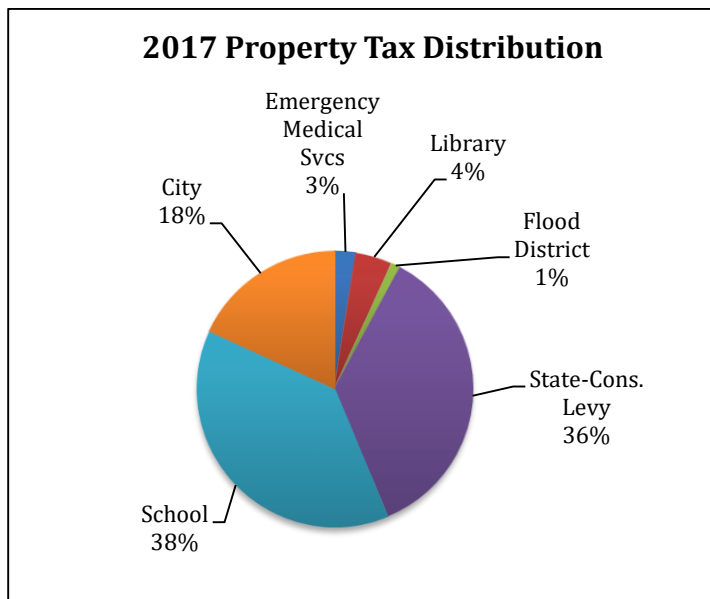
Description	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
Property Tax	\$ 21,754,345	\$ 22,260,564	\$ 22,947,416	\$ 26,880,000	\$ 27,700,000	\$ 28,100,000
Sales Tax	4,368,406	4,863,205	5,586,409	5,819,734	6,450,000	6,600,000
Other Taxes	4,757,110	4,830,614	5,313,952	3,582,000	5,020,000	5,020,000
Lic & Permits	2,037,092	2,108,860	2,146,576	2,453,200	2,553,000	2,553,000
Intergovernmental	2,665,618	1,975,399	2,294,018	2,385,400	6,954,500	5,016,200
Charges for Services	11,420,053	10,661,600	10,014,479	12,258,622	17,400,500	17,888,000
Miscellaneous	1,131,141	2,649,522	5,344,686	1,151,644	1,248,386	1,220,886
Total	\$ 48,133,765	\$ 49,349,764	\$ 53,647,536	\$ 54,530,600	\$ 67,326,386	\$ 66,398,086

Revenue Overview

Sammamish is a residential community experiencing strong development with over 75% of total city revenues coming from three sources. Property taxes are the primary source of revenue, providing 41.7% of the total city budgeted revenues for 2017-2018. Charges for services, the second largest revenue source, is the most sensitive to economic changes and typically brings in between 18% and 24% of city revenues. This revenue source is expected to provide 26.4% of the city’s revenue in the 2017-2018 biennium. Sales tax revenue is the third highest source of revenue contributing 9.8% of the city’s revenues. Overall revenue estimates are based on historical trend information tempered with the economic outlook for the 2017-2018 budget period.

MAJOR REVENUES

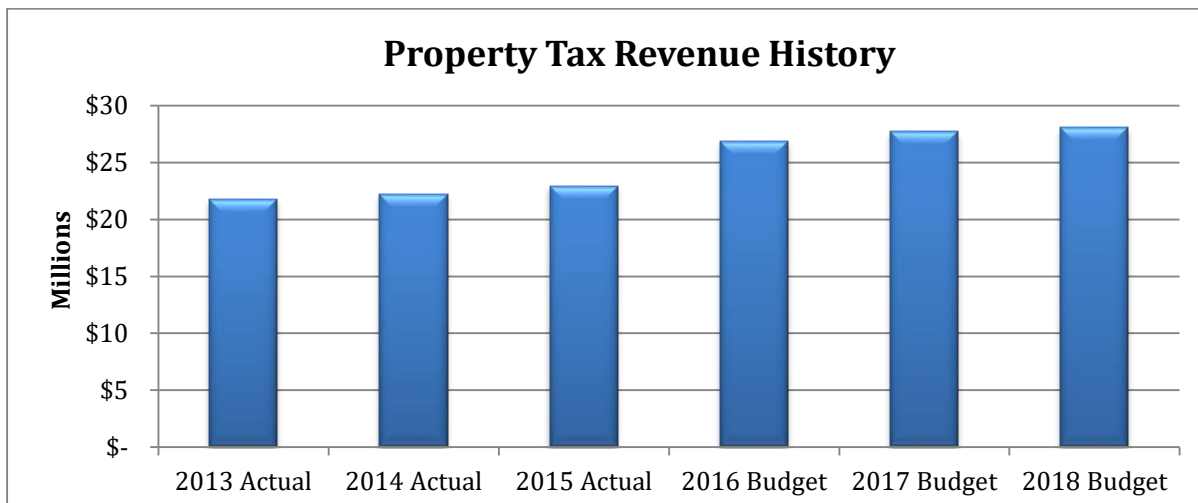
Property Tax



Property tax is the city’s primary source of funding for general city services. The city expects to receive \$55.8 million in property tax revenues in the 2017-2018 biennium. All real and personal property (except where exempt by law) is assessed by the King County Assessor at 100% of the property’s fair market value. Assessed values are adjusted each year based on market value changes. Although property taxes represent the city’s largest source of revenue at 41.7% of total revenues, the portion of the city’s property tax levy compared to each property owner’s total bill is relatively small (approximately 18%).

Property Tax Revenue Projection:

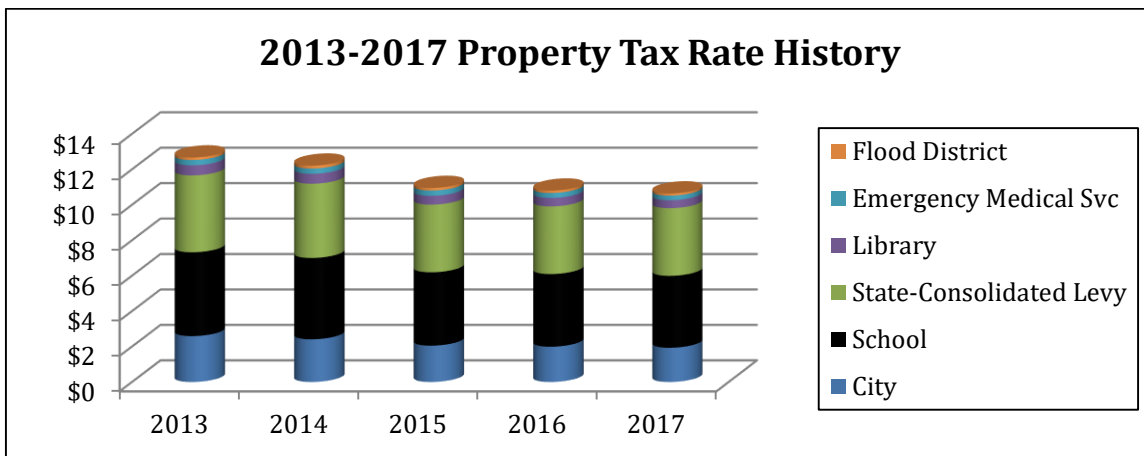
Property taxes are a very stable source of revenue for the city that are not affected by fluctuations in the property’s assessed value unless the city reaches the maximum allowable rate of \$3.10 per \$1,000 of assessed valuation. The city’s property tax rate for 2017 is \$1.93. The highest rate reached by the city since incorporation in 1999 was \$2.61 in 2006. Each year’s property taxes are calculated by adding the taxes on annexations and new construction to the prior year’s levy amount. In addition State law allows the amount of the property tax levy to increase by the lesser of the Implicit Price Deflator or 1% each year without a vote of the people. Citizens may vote to increase the property tax levy by a greater percentage. The City Council has chosen to forego the 1% increase from 2010 forward. The city saves or “banks” the unused 1% increase for possible future use as allowed by State law. Property tax revenue projections are based on continuing this policy of not taking the 1% annual increase and include increases for annexations and new construction only.



Property Tax Rate History Per \$1,000 Of Assessed Value

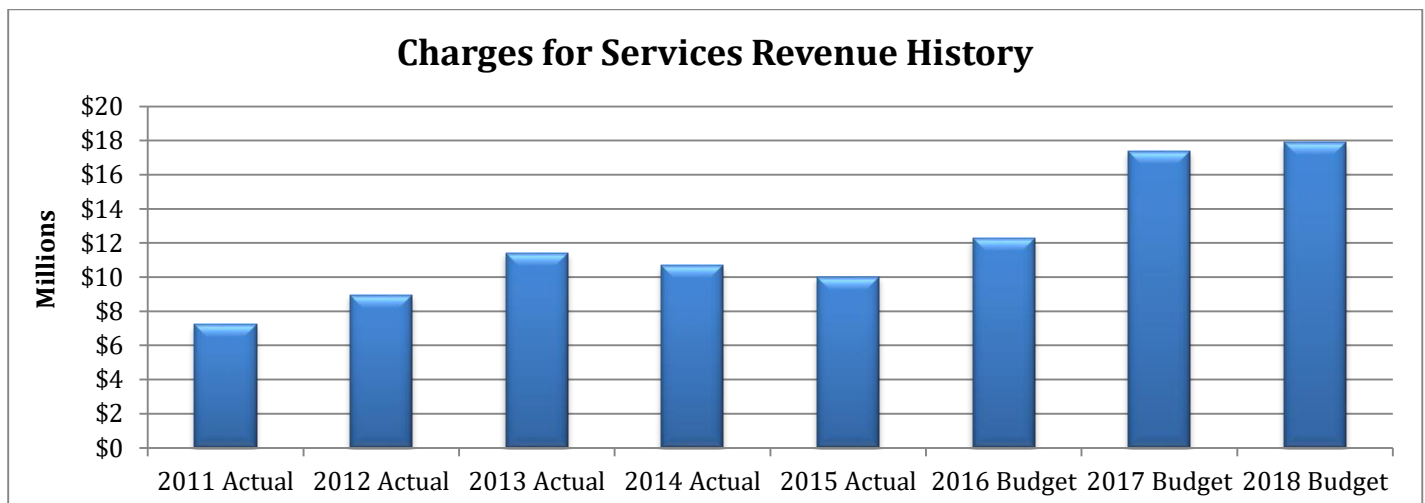
Jurisdiction	2013	2014	2015	2016	2017
Emergency Medical Svc	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.28	\$ 0.26
Library	0.57	0.56	0.50	0.48	0.45
KC Ferry/Flood Districts	0.14	0.16	0.14	0.13	0.12
State-Consolidated Levy	4.34	4.19	3.82	3.82	3.82
School	4.73	4.59	4.14	4.10	4.06
City	2.59	2.41	2.05	1.99	1.93
Total	\$12.67	\$12.21	\$10.95	\$10.80	\$10.64

The maximum allowable city rate per \$1,000 of AV is \$3.10.



Charges for Services

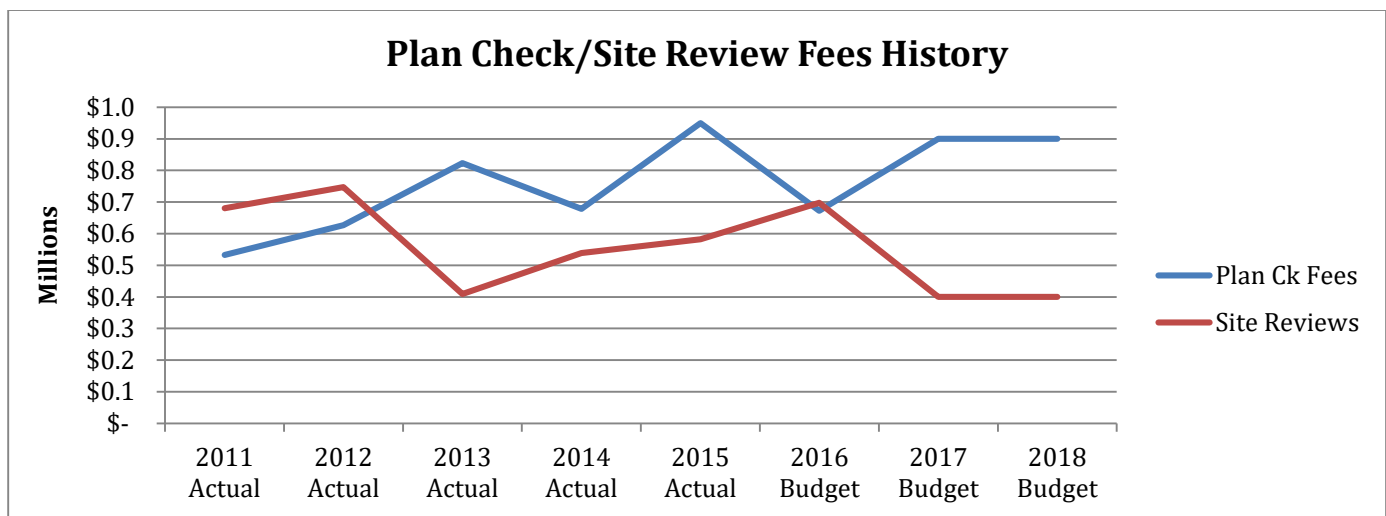
This second largest category of city revenues, typically providing 18% to 24% of total city revenues, includes development revenue streams that are sensitive to economic factors. Sammamish’s Town Center, on hold for several years following the 2008 downturn, is moving forward with commercial and multi-family construction getting underway in the 2015-2016 biennium and looking to continue strongly in 2017-2018. The 2017-2018 budget for charges for services revenues is \$35.29 million.



Plan and Site Review Fees Projection

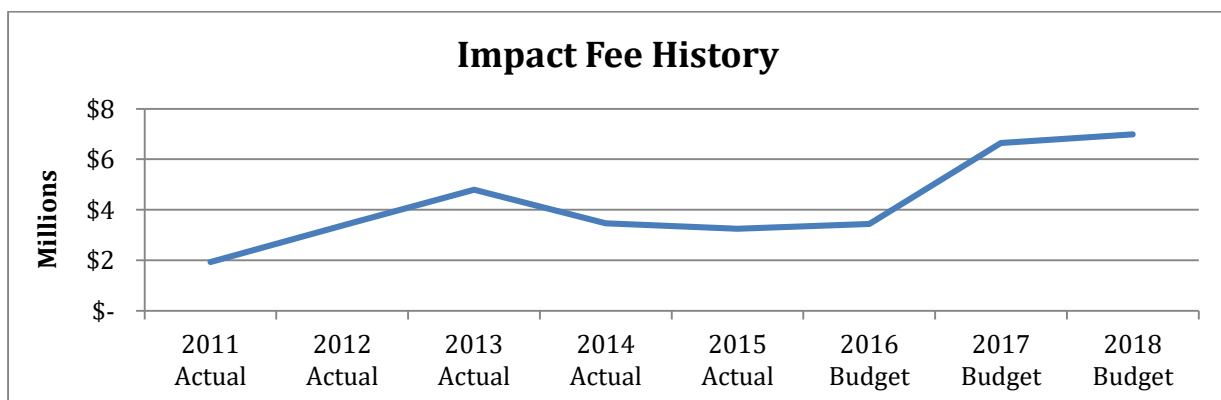
Plan and site review fees are highly dependent on development activity and can vary among years, ranging from \$1.21 million in 2011 to \$1.53 million in 2015. These fees are collected for the review of subdivision, short plat, and building plans for compliance with the city’s codes. Fees are generally collected at a level estimated to recover the cost of the service provided. Plans for subdivisions and short plats provide a window into construction activity in the coming year or two and play an important role in budgeting revenues. They are an indicator rather than a guarantee of future construction. As was demonstrated in the latest housing construction downturn, planned development can stop before any homes are built.

Projection of the review fees for the biennium is based on the Community Development Department’s most realistic estimate of development activity for the two year period. Although the city projects review fee revenue beyond the biennium for long-range forecasting purposes, projections for the years farther in the future are based on average historical base levels. This revenue source is continuously monitored and the budget adjusted for the second year of the biennium when warranted.



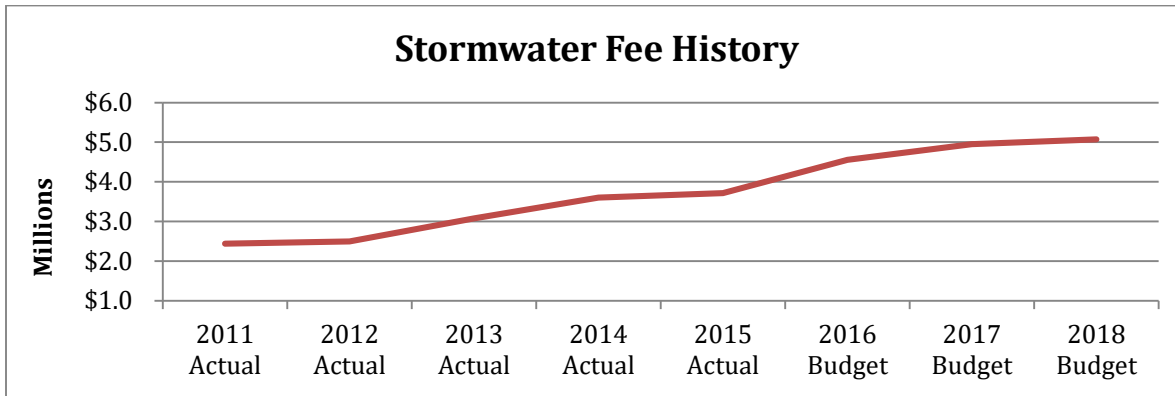
Impact Fee Projection

Impact fees for Parks and Transportation are linked to development and collected on new construction in the City of Sammamish in accordance with state laws governing their assessment and use. They make up the second largest direct revenue dedicated to capital construction, following real estate excise taxes. Initial impact fee rates were set by the City Council following a rate study to determine the impact of new development on the city’s transportation and parks systems. Rates are periodically reviewed and may be updated based on a City Council rate recommendation. Projections for the 2017-2018 biennium and beyond are based on the same principles as the review fees described above.



Stormwater Fee Projection

Stormwater fees are charged at a flat rate for residential property and by amount of impervious surface for commercial properties. Rates are set by the City Council to cover the cost of operating the surface water utility including setting aside funds to replace infrastructure. Rate increases of 18% and 15% were applied in 2013 and 2014 after a long period of no rate increases dating back to 2005. The budgeted rate increase for 2015-2018 is 2.5% with a one-time interim increase of 5% budgeted for 2017. A rate study is planned for 2017 to determine the appropriate rate going forward.

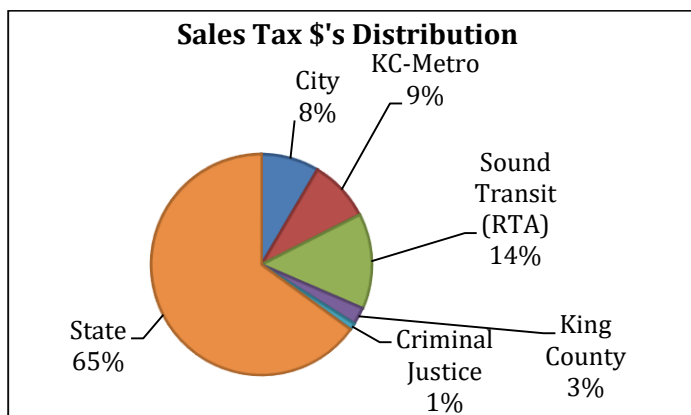


Field Use Fee Projection

A smaller but fairly predictable source of charges for services revenue is a fee collected for the use of both natural and artificial turf athletic fields by sports groups. The demand for field time exceeds the supply of available field space putting a cap on growth of field use fees. This revenue source is projected to grow by the rate of inflation applied annually to the city’s fee schedule. Field use fee revenue for 2015 was \$398,500.

Sales Tax

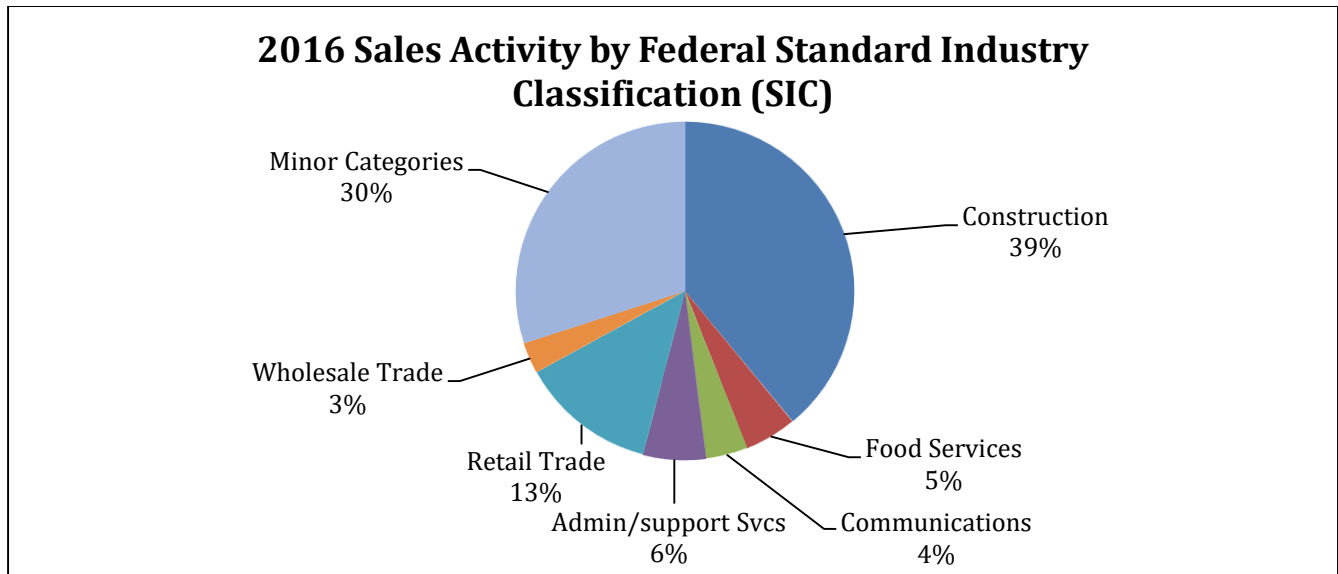
Jurisdiction	Percentage
State	6.50%
City	0.85%
King County-Metro	0.90%
Sound Transit (RTA)	1.40%
King County	0.25%
Criminal Justice	0.10%
Total	10.00%



Sales tax is the third largest source of revenue for the City of Sammamish. In 2017-2018 biennium the city expects to receive \$10.1 million in general sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products). In the 2015-2016 biennium construction related activity generated about 39% of the sales tax revenue.

In November 2016 voters approved an additional 0.5% sales tax for Sound Transit, increasing the total sales tax rate to 10%. Of this amount, 0.85% is returned to the City of Sammamish and the remainder distributed to the state and other public agencies. From a total sales tax collections perspective, this means that only 8.5% of the sales tax collected within Sammamish actually gets returned to the city.

The city also expects to receive \$2.95 million for 2017-2018 in Criminal Justice sales tax which is levied by King County and distributed state-wide based on population.

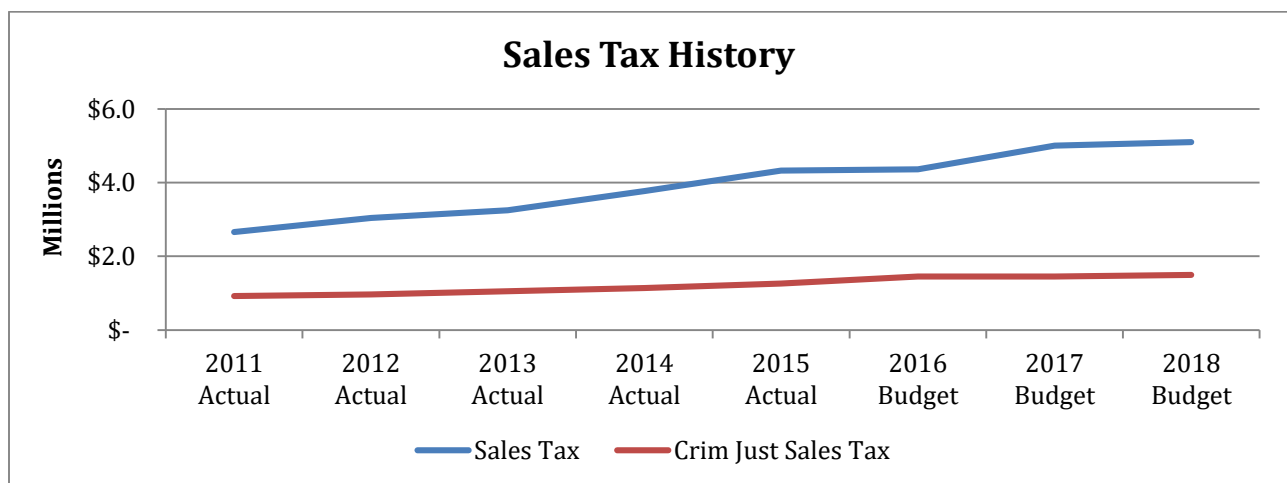


Sales Tax Projection

As noted in the Revenue Overview, sales tax revenue is about 10% of the city’s total revenues. Sales tax projections are based on historical time-line trends with inflationary increases going forward. The result of the inflationary increase is then adjusted up or down for expected construction activity which has historically made up 30% of the city’s sales tax revenue. The percent of construction related sales tax has jumped to 39% with the recent surge in construction activity. For the long-term financial forecast beyond 2018 the city is projecting a modest annual increase and a gradual return to the historical average of 30% for construction activity as Town Center is built out.

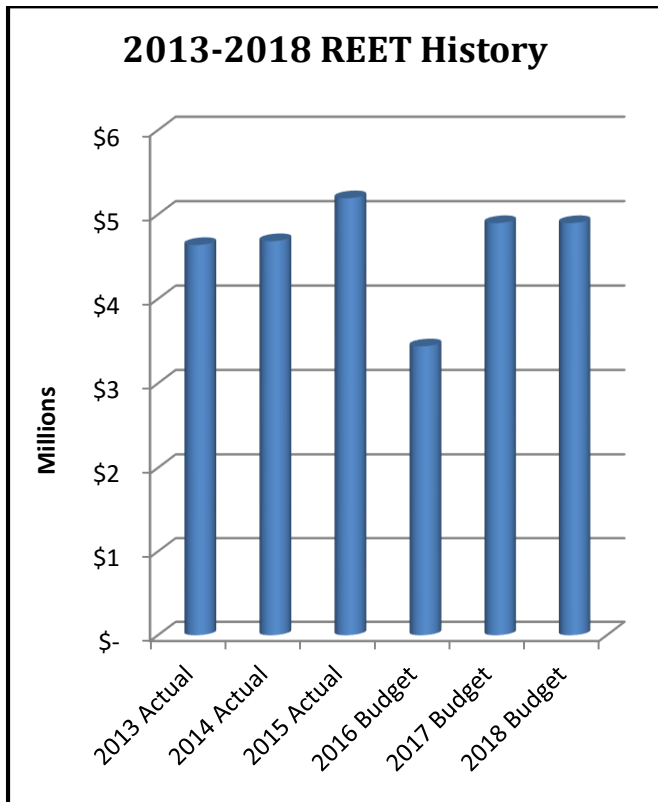
Criminal Justice Sales Tax

Under the authority granted by the state and approved by the voters, King County levies an additional 0.1% sales tax to support criminal justice programs. The state collects this optional sales tax and retains 1.5% of it for an administrative fee. Of the amount remaining, 10% is distributed to the county and 90% is distributed to cities ratably based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.



OTHER REVENUES

Real Estate Excise Tax



Real estate excise tax (REET) is the city’s largest direct revenue dedicated to capital funding. It is levied on all sales of real estate measured by the full selling price including any liens, mortgages, and other debts used to secure the purchases. The state levies their portion of this tax at 1.28%. Cities are also authorized to impose a local tax of .50%. The first .25% (REET 1) must be used primarily for local capital improvements identified in the city’s capital facilities plan element of the city’s comprehensive plan. The second .25% (REET 2) must also be used for capital improvements but has restrictions on the purchase of land. Beginning in 2017 25% of REET may be used for maintenance of capital facilities with some restrictions. Sammamish has chosen to use all REET for capital improvements in the 2017-2018 biennium.

Real Estate Excise Tax Projection

REET projections for 2017-2018 and beyond are based on the average turnover in real estate in the city for the past five years. While the trend in building permits for new construction has improved significantly since 2008 and home sales have stayed strong in 2016, the city remains cautious in looking ahead with a slowly improving economy.

Licenses and Permits

Building Related Permits

Included in this category are building permits, plumbing permits, clear/grade permits, mechanical permits, electrical permits, and right of way permits. Fees imposed for permits are determined by the type of permit plus additional fees determined by the dollar value, size of the project, or hourly services provided. Building related permit revenue exceeded the 2015-2016 budget by 5.6% as the housing market continued the recovery that began in 2011 and commercial development began in the city’s Town Center area. Revenues for the 2017-2018 biennium are expected to remain higher than historical averages as the Town Center build out of commercial and residential space continues.

Franchise Fees

Franchise fees are levied on cable television services in the city. These franchise fees are governed by federal law and are levied at a rate of 5% of gross revenues.

Intergovernmental

Liquor Revenues

Liquor License Fees: Prior to 2012 liquor sales in Washington State were controlled by a state operated monopoly. Profits from liquor sales by the state were distributed to cities and counties from the Liquor Revolving Fund. Initiative 1183 (I-1183), approved by Washington voters in November 2011, privatized liquor sales in Washington State and established liquor license fees to replace the liquor profits formerly received by the state and shared with Washington counties and cities. Under I-1183 liquor license fees distributed to the counties and cities equal the former liquor profits distributed in a “comparable period” plus \$10 million for public safety purposes. The “comparable period” is assumed to be quarterly distributions received from December 2010 through September 2011.

Liquor Excise Tax: Historically the state has shared 28% of the liquor excise taxes with cities. For a period of one year, quarterly distributions received from October 2012 through July 2013, the state retained the local share of liquor excise taxes previously shared with counties and cities. Beginning with the October 2013 quarterly distribution the state resumed sharing liquor excise taxes with local governments at 50% of the previous percentage less a permanent \$10 million diversion to the state general fund. Beginning with the October 2015 quarterly distribution the portion shared with cities returned to 28% less the \$10 million permanent diversion.

Motor Vehicle Fuel Tax (“Gas Tax”)

In Washington State cities and counties receive a portion of the state collected fuel tax. The fuel tax is assessed as cents per gallon, so fuel tax depends on the number of gallons sold, not the dollar value of the sales. In 2016 the rate was \$21.08 per capita with a 2017 estimate of \$21.58 per capita. Beginning in 2015 the state also began sharing the multi-modal tax with cities and counties. The multi-modal tax distribution rate in 2016 was \$1.03 per capita with a 2017 estimate of \$1.05 per capita. These funds must be deposited in a Street Fund and used for street maintenance.

Miscellaneous

Investment Income

The city invests its cash on a daily basis. These investments are pooled in a portfolio for the benefit of the contributing funds. The amount of interest received will vary with the amount of cash available for investment and the applicable interest rate environment. The interest earned is distributed to the contributing funds based on their share of investments. On a short-term basis the city invests in the Local Government Investment Pool administered by the Washington State Treasurer’s Office. The city also invests in federal agency securities, US treasury securities, and other highly rated local government securities. The city invests with four tenets: legality, safety, liquidity, and yield, in that order.

Potential Future Revenue Sources

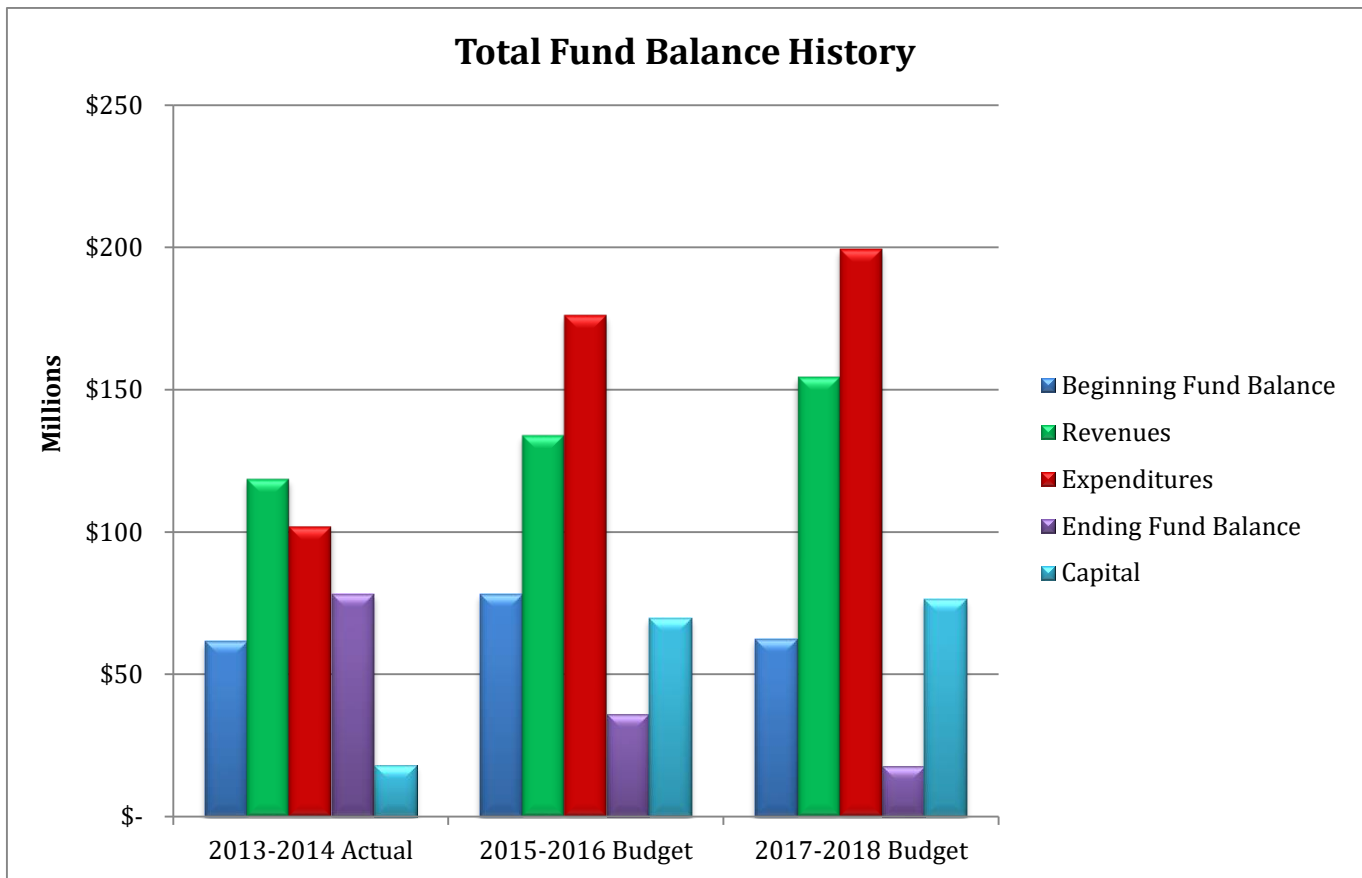
Utility Tax

State law allows cities to levy a utility tax on private utilities and city-owned utilities that provide electricity, water, sewer, stormwater, natural gas, steam, phone and cable television. The maximum rate for electric, gas, steam, and phone utilities is 6% unless the citizens vote for a higher tax rate. There are no restrictions on the rate that may be charged for water, sewer, stormwater, and cable television utilities. Sammamish does not currently levy this tax on any utilities.

Business and Occupation Tax

Cities may levy a B & O tax of 0.2% on the gross revenue of businesses operating within the city limits. Sammamish does not levy this tax and currently businesses pay a only modest business license fee to conduct business in the city limits.

2013-2018 TOTAL FUND BALANCES OVERVIEW



Fund balance for governmental funds is defined as the cumulative total excess or deficiency of revenues over/under expenditures over the life of the fund.

The forecast of an approximately \$42.2 million decrease in ending fund balance from 2013-2014 actuals to 2015-2016 budget followed by the approximately \$18.3 million decrease in 2017-2018 budgeted ending fund balance is due primarily to significant budgeted capital project spending. Actual revenues for 2015 were \$2.8 million higher than budgeted and 2016 revenues are on track to exceed the budget by more than \$8 million due to robust development activity and property sales. The 2015 capital budget was underspent by \$9.2 million with underspending on capital close to \$15 million in 2016. The actual fund balance at the end of 2016 is expected to be approximately \$63 million compared to the \$36 million budgeted and displayed in the chart above. The 2017-2018 budget was developed using the expected \$63 million ending fund balance for 2016 as the beginning fund balance for 2017.

CITY BUDGET- ALL FUNDS

2017 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 11,828,505	\$ 41,463,190	\$ 44,890,356	\$ 8,401,339		\$ (3,427,166)
101	Street Fund	7,359,844	7,339,300	8,001,407	6,697,737		(662,107)
201	Debt Service Fund	-	546,666	546,666	-		-
301	Gen Gov't CIP	4,651,508	5,000	4,025,000	631,508		(4,020,000)
302	Parks CIP Fund	8,900,000	4,560,000	11,166,000	2,294,000		(6,606,000)
340	Transportation CIP	23,612,026	13,711,500	22,596,878	14,726,648		(8,885,378)
408	Surface Wtr Mgt	2,513,919	4,987,000	6,300,265	1,200,654		(1,313,265)
438	Surface Wtr Cap Prj.	1,951,000	3,127,000	4,086,365	991,635		(959,365)
501	Equipment Rental	1,091,706	447,896	420,890	1,118,712		27,006
502	Technology Repl.	368,660	1,201,500	1,302,050	268,110		(100,550)
503	Risk Mgt Fund	239,800	330,500	362,400	207,900		(31,900)
	Totals	\$ 62,516,968	\$ 77,719,552	\$ 103,698,277	\$ 36,538,243		\$ (25,978,725)

2018 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 8,401,339	\$ 42,134,690	\$ 44,842,773	\$ 5,693,256		\$ (2,708,083)
101	Street Fund	6,697,737	7,358,000	7,600,307	6,455,430		(242,307)
201	Debt Service Fund	-	544,000	544,000	-		-
301	Gen Gov't CIP	631,508	5,000	25,000	611,508		(20,000)
302	Parks CIP Fund	2,294,000	4,560,000	6,520,500	333,500		(1,960,500)
340	Transportation CIP	14,726,648	12,430,000	25,082,589	2,074,059		(12,652,589)
408	Surface Wtr Mgt	1,200,654	5,107,000	5,751,565	556,089		(644,565)
438	Surface Wtr Cap Prj.	991,635	2,592,500	3,035,403	548,732		(442,903)
501	Equipment Rental	1,118,712	447,896	671,180	895,428		(223,284)
502	Technology Repl.	268,110	1,201,500	1,152,200	317,410		49,300
503	Risk Mgt Fund	207,900	330,500	369,600	168,800		(39,100)
	Totals	\$ 36,538,243	\$ 76,711,086	\$ 95,595,117	\$ 17,654,212		\$ (18,884,031)

2017-2018 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 11,828,505	\$ 83,597,880	\$ 89,733,129	\$ 5,693,256		\$ (6,135,249)
101	Street Fund	7,359,844	14,697,300	15,601,714	6,455,430		(904,414)
201	Debt Service Fund	-	1,090,666	1,090,666	-		-
301	Gen Gov't CIP	4,651,508	10,000	4,050,000	611,508		(4,040,000)
302	Parks CIP Fund	8,900,000	9,120,000	17,686,500	333,500		(8,566,500)
340	Transportation CIP	23,612,026	26,141,500	47,679,467	2,074,059		(21,537,967)
408	Surface Wtr Mgt	2,513,919	10,094,000	12,051,830	556,089		(1,957,830)
438	Surface Wtr Cap Prj.	1,951,000	5,719,500	7,121,768	548,732		(1,402,268)
501	Equipment Rental	1,091,706	895,792	1,092,070	895,428		(196,278)
502	Technology Repl.	368,660	2,403,000	2,454,250	317,410		(51,250)
503	Risk Mgt Fund	239,800	661,000	732,000	168,800		(71,000)
	Totals	\$ 62,516,968	\$ 154,430,638	\$ 199,293,394	\$ 17,654,212		\$ (44,862,756)

The city's legally adopted budget spans the 2017-2018 biennium. Budgets for the individual years of the biennium are shown for discussion purposes only.

The total fund balance of the city is budgeted to decrease \$44.9 million in the 2017-2018 biennium. Major and non-major fund balance changes are discussed below.

INCREASES/DECREASES IN 2017-2018 BUDGETED FUND BALANCES DISCUSSION:

MAJOR FUNDS

General Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General Fund	2017	\$ 11,828,505	41,463,190	44,890,356	\$ 8,401,339	\$ (3,427,166)
001	General Fund	2018	\$ 8,401,339	42,134,690	44,842,773	\$ 5,693,256	\$ (2,708,083)

While the General Fund balance is budgeted to decrease \$6.1 million in the 2017-2018 biennium, it remains well above the required reserve amount of just under \$4.2 million. Budgeted decreases in this fund’s ending balance include \$6 million in contingency funding. Historically the city has spent very little, if any, of the budgeted contingency funding. Budgeted transfers from the General Fund to capital funds over the biennium total \$2.4. The city operates primarily on a “pay as you go” basis for capital expenditures rather than issuing debt.

Transportation CIP Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
340	Transportation CIP	2017	\$ 23,612,026	13,711,500	22,596,878	14,726,648	\$ (8,885,378)
340	Transportation CIP	2018	\$ 14,726,648	12,430,000	25,082,589	2,074,059	\$ (12,652,589)

The 2018 ending fund balance for the Transportation CIP Fund is budgeted to decrease \$21.54 million from the 2017 beginning balance. Four significant road construction projects are planned for the 2017-2018 biennium along with several smaller projects and ongoing programs. Issaquah/Fall City Road construction is budgeted at \$18.3 million. Ongoing improvements to stabilize 212th Way SE are budgeted at \$5.7 million. Sahalee Way will be widened and sidewalks added at an expected cost of \$6 million. Construction of SE 4th Street in the Towncenter area is budgeted at \$10.1 million. Ongoing transportation projects include the sidewalk program and the neighborhood traffic calming program.

NON-MAJOR FUNDS

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
	Non-Major Funds Total	2017	\$ 27,076,437	22,544,862	36,211,043	\$ 13,410,256	\$ (13,666,181)
	Non-Major Funds Total	2018	\$ 13,410,256	22,146,396	25,669,755	\$ 9,886,897	\$ (3,523,359)

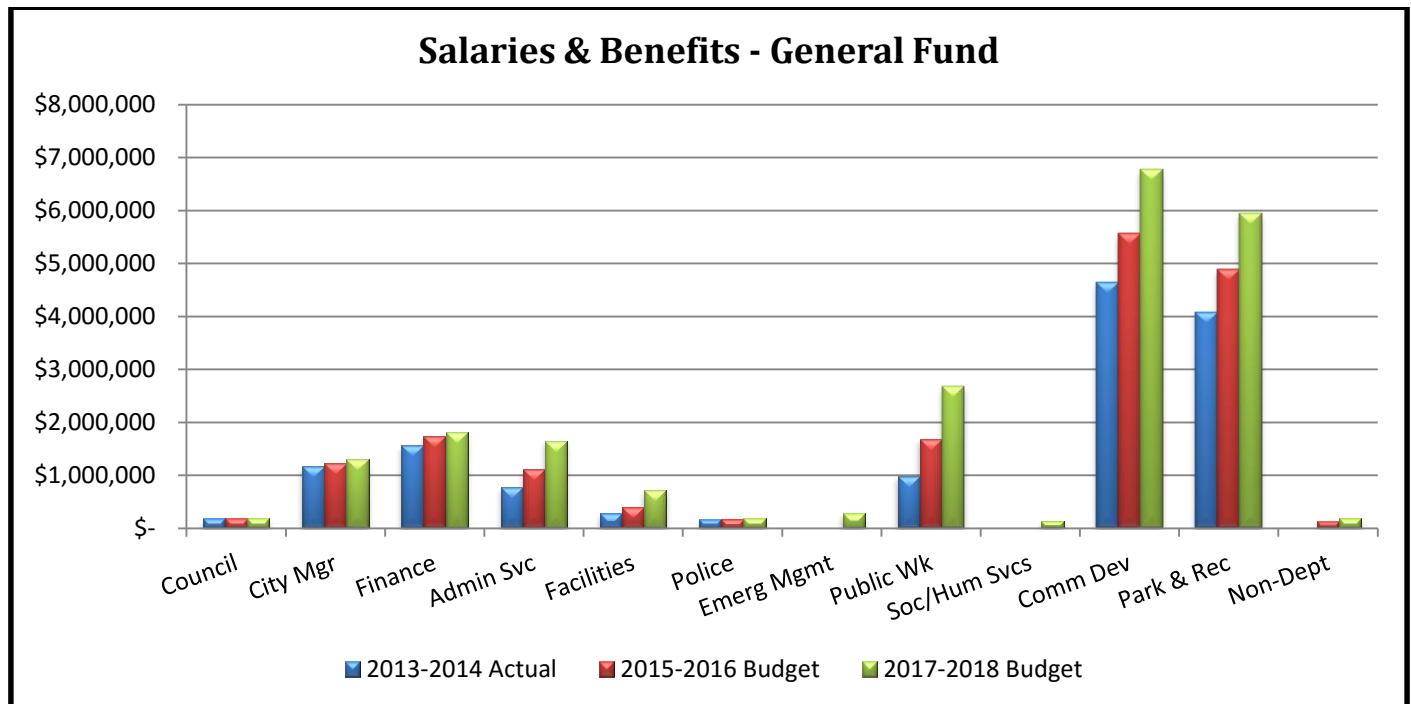
The 2018 ending fund balances in the nine non-major funds are budgeted to decrease \$17.19 million from the 2017 beginning balances. \$8.57 million of the decrease occurs in the Parks CIP Fund where there are significant budget dollars set aside for land acquisition along with 5 projects budgeted between \$1 million and \$1.45 million each. Another \$4 million of the decrease is in the General Government CIP Fund with a contingency expenditure budget of \$3.5 million for the city’s portion of Towncenter infrastructure projects and \$500,000 for a building space remodel. Storm drainage capital projects are the main contributors to the \$3.36 million decrease in the Storm Water Funds’ ending fund balances.

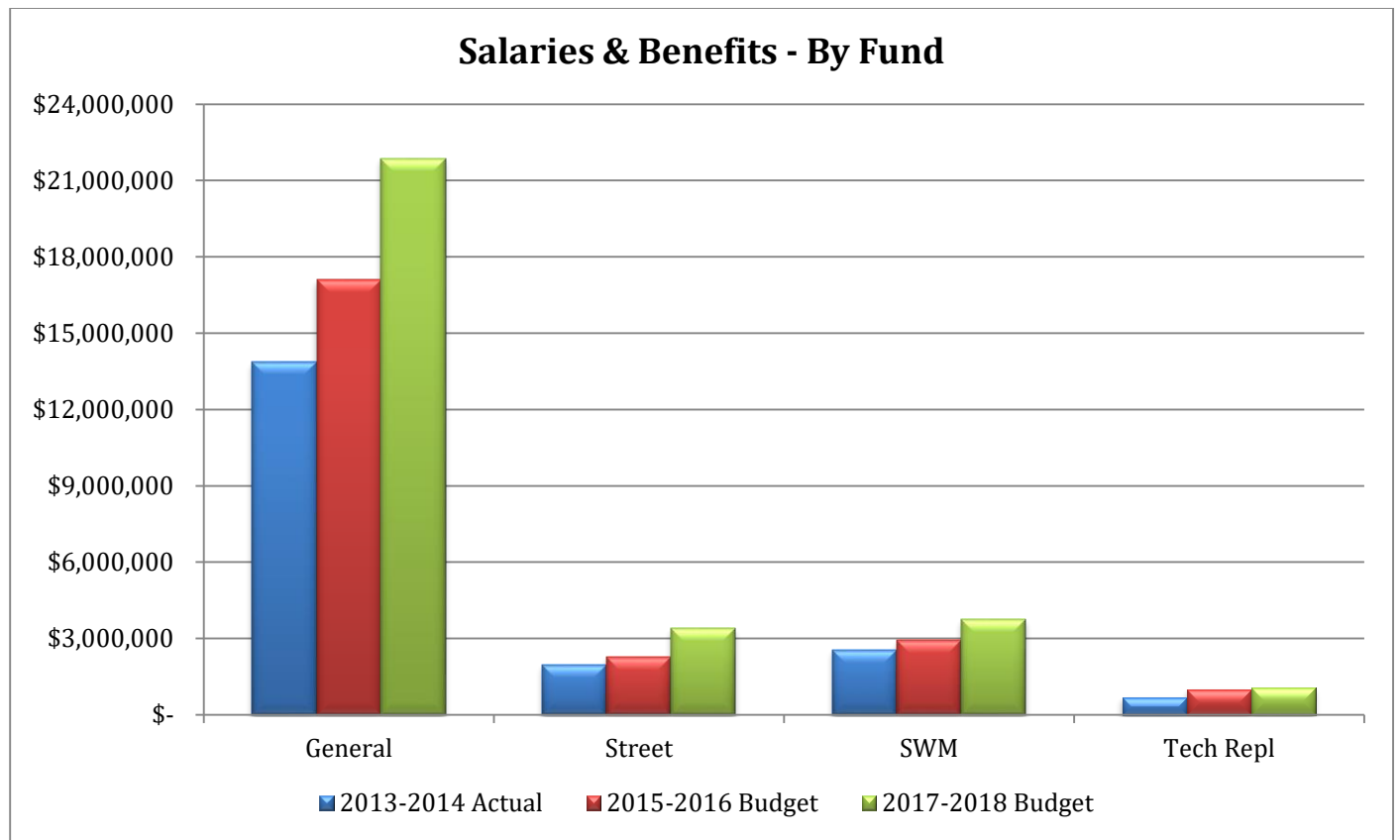
Changes in other non-major funds are related to building reserve levels and fluctuations in street maintenance expenditures. The Street Fund ending balance is projected to decrease \$904,414. Over half of the expenditures in this fund are for pavement overlays. The ending fund balance in the Street Fund is budgeted with a cushion to allow for year to year annual maintenance expenditure changes. The ending fund balances in the three Internal Service Funds are targeted at maintaining sufficient reserves for operations and equipment replacement.

SALARIES AND BENEFITS

(includes overtime, part-time, seasonal, internships, and on-call pay and benefits)

Fund Name	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget	Notes: The 2017-2018 budget includes 24.75 new positions. Ten of these positions are conversion of 13 nine-month seasonal positions to full time maintenance positions. Three supervisory maintenance positions were added to oversee the growing staff. To manage a maturing city, transportation challenges and robust development, Council approved 14.75 new positions including an emergency manager, traffic engineer, human resource specialist, 1.75 administrative staff, senior code compliance officer, senior permit technician, stormwater engineer, management analyst, senior development review manager, construction and electrical inspectors.
General Fund	\$ 13,856,150	\$ 17,094,505	\$ 21,866,770	
<i>City Council</i>	180,941	181,000	185,500	
<i>City Manager</i>	1,170,905	1,222,400	1,298,300	
<i>Finance</i>	1,558,287	1,732,700	1,809,050	
<i>Admin Svcs</i>	771,014	1,111,700	1,650,400	
<i>Facilities</i>	281,972	398,800	724,500	
<i>Police</i>	165,576	174,400	185,400	
<i>Emergency Management</i>	-	-	279,600	
<i>Public Works</i>	985,605	1,685,200	2,683,000	
<i>Social & Human Services</i>	-	-	141,500	
<i>Community Development</i>	4,655,942	5,566,265	6,776,350	
<i>Parks & Rec</i>	4,085,908	4,887,140	5,944,270	
<i>Non-Dept</i>	-	134,900	188,900	
Street Fund	1,979,606	2,278,700	3,404,750	
Surface Wtr Mgmt	2,553,076	2,931,300	3,726,600	
Technology Repl	\$ 695,724	\$ 998,700	\$ 1,063,350	
Totals	\$ 19,084,556	\$ 23,303,205	\$ 30,061,470	





FUND Department	2017-2018 AUTHORIZED POSITIONS				Grade	2017 - Annual Salary Range	
	2015 Actual	2016 Actual	2017 Budget	2018 Budget		Minimum	Maximum
GENERAL FUND							
Mayor (Part-time)	1	1	1	1			
Councilmember (Part-time)	6	6	6	6			
City Manager	0.4711	0.4711	0.4711	0.4711		*per contract	
Executive Assistant	1	1	1	1	K	\$59,203	\$81,023
Deputy City Manager	1	1	1	1	V-X	\$122,075	\$190,562
Communications Manager	1	1	1	1	O	\$77,024	\$105,413
Finance							
Finance & IT Director	1	1	1	1	U-W	\$114,302	\$178,428
Deputy Finance Director	1	1	1	1	S	\$100,210	\$137,145
Accounting Manager	1	1	1	1	Q	\$87,856	\$120,237
Finance Specialist I	1	1	1	1	I	\$51,904	\$71,034
Finance Specialist II	1	1	1	1	K	\$59,203	\$81,023
Administrative Assistant	1	1	1	1	I	\$51,904	\$71,034
Administrative Services							
City Clerk	1	1	1	1	N	\$72,120	\$98,701
Deputy City Clerk	1	1	1	1	K	\$59,203	\$81,023
Sr. Human Resource Analyst	0	0	1	1	M	\$67,528	\$92,417
Admin. Svcs. Director	1	1	1	1	U-W	\$114,302	\$178,428
Administrative Assistant	0.5	0.5	1.5	1.5	I	\$51,904	\$71,034
Human Services Coordinator	0.5	0.5	0	0	I	\$51,904	\$71,034
Facilities							
Project Manager	1	1	1	1	O	\$77,024	\$105,413
Facilities Supervisor	0	0	1	1	L	\$63,229	\$86,533
Maintenance Worker II	0	1	1	1	I	\$51,904	\$71,034
Public Works							
Public Works Director	0.3	0.3	0.3	0.3	U-W	\$114,302	\$178,428
Deputy Public Works Director	0.3	0.3	0.3	0.3	S	\$100,210	\$137,145
Administrative Assistant	0.3	0.3	0.3	0.3	I	\$51,904	\$71,034
City Engineer	0.3	0.3	0.3	0.3	R	\$93,830	\$128,413
Management Analyst	0	0	1	1	L	\$63,229	\$86,533
Sr. Development Review Manager	0	0	0.34	0.34	Q	\$87,856	\$120,237
Stormwater Program Manager	0.1	0.1	0.1	0.1	Q	\$87,856	\$120,237
Sr. Project Engineer	0.6	1.6	1.6	1.6	P	\$82,262	\$112,581
Project Eng - Dev. Review	0.3	1.3	1.3	1.3	N	\$72,120	\$98,701
Project Engineer	0.3	0.3	0.3	0.3	N	\$72,120	\$98,701
Traffic Engineer	0.5	0.5	0.5	0.5	P	\$82,262	\$112,581
Construction Inspector	2	2	3	3	K	\$59,203	\$81,023
GIS Coordinator	0.3	0.3	0.3	0.3	K	\$59,203	\$81,023
Office Assistant	0.17	0.17	0.17	0.17	E	\$39,895	\$54,599
Human Services							
Community Services Coordinator	0	0	0.75	0.75	I	\$51,904	\$71,034
Community Development							
City Manager	0.5289	0.5289	0.5289	0.5289		*per contract	
Community Dev Director	1	1	1	1	U-W	\$114,302	\$178,428
Deputy Community Dev Dir	1	1	1	1	S	\$100,210	\$137,145
Planning Manager	0	0	1	1	Q	\$87,856	\$120,237
Sr. Planner/Wetland Biologist	1	1	0	0	M	\$67,528	\$92,417
Senior Planner	4	4	3	3	M	\$67,528	\$92,417
Management Analyst	0	0	1	1	L	\$63,229	\$86,533
Associate Planner	1	2	2	2	L	\$63,229	\$86,533

FUND Department	2017-2018 AUTHORIZED POSITIONS				Grade	2017 - Annual Salary Range	
	2015 Actual	2016 Actual	2017 Budget	2018 Budget		Minimum	Maximum
GENERAL FUND							
Sr. Planner/Code Compliance	0	0	1	1	M	\$67,528	\$92,417
Code Compliance Officer	1	1	1	1	K	\$59,203	\$81,023
Code Compliance Coordinator	0.5	0.5	0.5	0.5	J	\$55,433	\$75,864
Administrative Assistant	1	1	1	1	I	\$51,904	\$71,034
Office Assistant	1.5	1.5	2	2	E	\$39,895	\$54,599
Building Official	1	1	1	1	Q	\$87,856	\$120,237
Plans Examiner	2	2	2	2	M	\$67,528	\$92,417
Sr. Building Inspector	1	1	1	1	L	\$63,229	\$86,533
Building Inspector	2	2	2	2	K	\$59,203	\$81,023
Electrical Inspector	0	0	1	1	L	\$63,229	\$86,533
Permit Technician	2	2	2	2	I	\$51,904	\$71,034
Sr. Permit Technician	0	0	1	1	J	\$55,433	\$75,864
Permit Manager	1	1	1	1	M	\$67,528	\$92,417
Police							
Administrative Assistant	1	1	1	1	I	\$51,904	\$71,034
Emergency Management							
Emergency Manager	0	0	1	1	O	\$77,024	\$105,413
Parks							
Parks Director	1	1	1	1	U-W	\$114,302	\$178,428
Deputy Parks Director	1	1	1	1	S	\$100,210	\$137,145
Parks/Rec Supervisor	1	1	1	1	L	\$63,229	\$86,533
Parks Resource Supervisor	1	1	1	1	L	\$63,229	\$86,533
Parks Project Manager	2	2	2	2	N	\$72,120	\$98,701
Recreation Coordinator	1	1	1	1	I	\$51,904	\$71,034
Lead Maintenance Worker	1	1	2	2	J	\$55,433	\$75,864
Parks Maintenance Worker II	5	7	6	6	I	\$51,904	\$71,034
Parks Maintenance Worker I	0	0	6	6	F	\$42,608	\$58,311
Administrative Assistant	1	1	1	1	I	\$51,904	\$71,034
Office Assistant	0	0.5	0.5	0.5	E	\$39,895	\$54,599
Volunteer Coordinator	1	1	1	1	I	\$51,904	\$71,034
Non-Departmental							
Management Analyst	0	1	1	1	L	\$63,229	\$86,533
General Fund Totals (less Council)	57.47	64.97	81.06	81.06			
STREET FUND							
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$77,024	\$105,413
Street Maintenance Supervisor	0	0	0.5	0.5	L	\$63,229	\$86,533
Lead Maintenance Worker	0.5	0.5	1	1	J	\$55,433	\$75,864
Maintenance Worker II	1.5	2	3	3	I	\$51,904	\$71,034
Streets Maintenance Worker I	1	2	3	3	F	\$42,608	\$58,311
Public Works Director	0.35	0.35	0.35	0.35	U-W	\$114,302	\$178,429
Deputy Public Works Director	0.35	0.35	0.35	0.35	S	\$100,210	\$137,145
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$51,904	\$71,034
City Engineer	0.35	0.35	0.35	0.35	R	\$93,830	\$128,413
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$82,262	\$112,581
Stormwater Program Manager	0.1	0.1	0.1	0.1	Q	\$87,856	\$120,237
Sr. Development Review Manager	0	0	0.33	0.33	Q	\$87,856	\$120,237
Project Eng - Dev. Review	0.35	0.35	0.35	0.35	N	\$72,120	\$98,701
Project Engineer	0.35	0.35	0.35	0.35	N	\$72,120	\$98,701
Engineering Technician	0	0.5	0.5	0.5	K	\$59,203	\$81,023
Traffic Engineer	0.5	0.5	1.5	1.5	P	\$82,262	\$112,581

FUND Department	2017-2018 AUTHORIZED POSITIONS				Grade	2017 - Annual Salary Range	
	2015 Actual	2016 Actual	2017 Budget	2018 Budget		Minimum	Maximum
STREET FUND							
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$59,203	\$81,023
Office Assistant	0.66	0.66	0.66	0.66	E	\$39,895	\$54,599
Total Street Fund	7.91	9.91	14.24	14.24			
SURFACE WATER MANAGEMENT							
Public Works Director	0.35	0.35	0.35	0.35	U-W	\$114,302	\$178,429
Deputy Public Works Director	0.35	0.35	0.35	0.35	S	\$100,210	\$137,145
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$51,904	\$71,034
City Engineer	0.35	0.35	0.35	0.35	R	\$93,830	\$128,413
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$82,262	\$112,581
Sr. Development Review Manager	0	0	0.33	0.33	Q	\$87,856	\$120,237
Project Eng - Dev. Review	0.35	0.35	0.35	0.35	N	\$72,120	\$98,701
Associate Engineer	0	0	1	1	O	\$77,024	\$105,413
Stormwater Program Manager	0.8	0.8	0.8	0.8	Q	\$87,856	\$120,237
Project Engineer	0.35	0.35	0.35	0.35	N	\$72,120	\$98,701
Stormwater Technician	1	1	1	1	J	\$55,433	\$75,864
Engineering Technician	0	0.5	0.5	0.5	K	\$59,203	\$81,023
Inspector	1	1	1	1	K	\$59,203	\$81,023
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$59,203	\$81,023
Office Assistant	0.67	0.67	0.67	0.67	E	\$39,895	\$54,599
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$77,024	\$105,413
Stormwater Supervisor	0	0	0.5	0.5	L	\$63,229	\$86,533
Lead Maintenance Worker	1.5	1.5	1	1	J	\$55,433	\$75,864
Maintenance Worker I	0	0	3	3	F	\$42,608	\$58,311
Maintenance Worker II	2	2	2	2	I	\$51,904	\$71,034
Total Surface Water Mgmt	10.62	11.12	15.45	15.45			
TECHNOLOGY REPLACEMENT							
Sr. IS Manager	1	1	1	1	Q	\$87,856	\$120,237
IT Support Specialist	1	1	1	1	M	\$67,528	\$92,417
Network Administrator	1	1	1	1	O	\$77,024	\$105,413
Web Master	1	1	1	1	M	\$67,528	\$92,417
Total Technology Replacement	4	4	4	4			
Total FTE for City	80.00	90.00	114.75	114.75			

GENERAL FUND OPERATING BUDGET

GENERAL FUND SUMMARY

Fund Overview

The General Fund is the primary operating fund for the City of Sammamish. The core services of the City such as police, fire, parks, public works administration and engineering, community development, and general administration are budgeted within this fund. The fund is mostly supported by property and sales taxes, development revenues and state shared revenues.

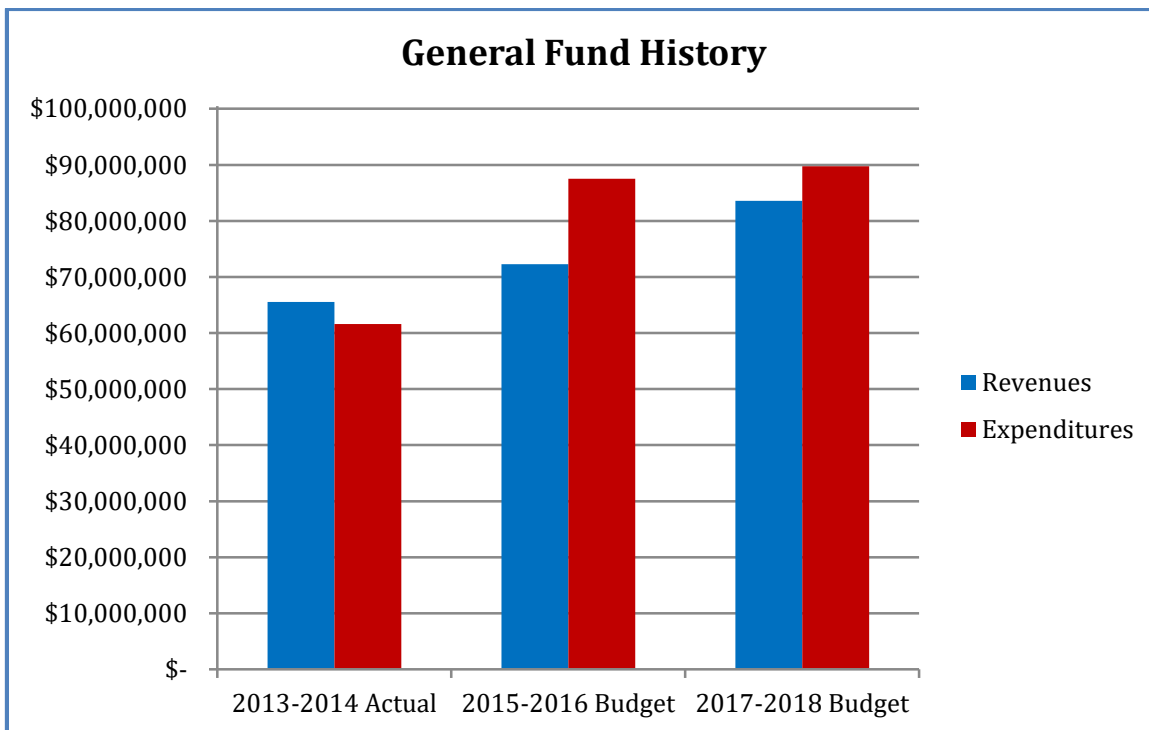
Significant Changes from the Prior Biennium

Annexation of the Klahanie area in 2016 increased the population of the city by approximately 20%. Revenues from the annexation are expected to fully cover the cost of providing services to the annexed area.

Property and sales tax revenue is forecast to increase \$8.6 million. This discretionary source of income is allocated to fund general administration, legal, public safety, public works, parks, and to maintain a healthy ending fund balance.

License and permit revenues are forecast to increase \$511,000, primarily from anticipated continuation of strong development activity. This increase funds additional development staff to handle the growing workload including maintaining a quick turnaround time for issuing development permits.

The City budgets very conservatively meaning revenues are budgeted at the low end and expenditures are budgeted at the high end including \$3 million per year for unknown contingencies. Therefore, while expenditures are budgeted to exceed revenues, the typical actual outcome is for revenues to exceed expenditures. The City is on target to end the 2015-2016 biennium with actual General Fund revenues exceeding expenditures.



General Fund Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 18,340,897	\$ 22,244,298	\$ 11,828,505
Taxes	\$ 53,246,520	\$ 60,287,734	\$ 68,850,000
Licenses & Permits	4,145,952	4,594,800	5,106,000
Intergovernmental	1,555,272	1,657,900	2,201,400
Charges for Services	5,085,703	4,092,900	5,705,000
Interest & Miscellaneous	1,502,223	1,636,030	1,735,480
Total Revenues	\$ 65,535,670	\$ 72,269,364	\$ 83,597,880
Total Fund (with BFB)	\$ 83,876,567	\$ 94,513,662	\$ 95,426,385

General Fund Expenditure Summary

Function	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
City Council	\$ 476,824	\$ 589,800	\$ 705,900
City Manager	1,209,277	1,275,460	1,354,900
Finance	1,760,903	2,014,900	2,104,250
Legal Services	1,577,822	2,113,000	3,340,040
Administrative Services	1,158,888	1,703,500	2,265,600
Facilities	1,337,040	1,627,450	2,233,950
Police Services	9,824,212	12,109,318	14,456,240
Fire Services	12,364,217	13,563,773	15,267,511
Emergency Management	-	-	530,200
Public Works	1,317,058	2,155,906	3,298,000
Social & Human Services	346,224	513,000	935,000
Community Development	5,364,594	6,154,665	7,994,600
Parks & Recreation	6,233,105	8,121,889	9,960,620
Non-Departmental	18,662,105	35,578,386	25,286,318
Total Expenditures	\$ 61,632,269	\$ 87,521,047	\$ 89,733,129
Ending Fund Balance	22,244,298	6,992,615	5,693,256
Total Fund (with EFB)	\$ 83,876,567	\$ 94,513,662	\$ 95,426,385

CITY COUNCIL DEPARTMENT

Department Overview

The seven City Council members are elected at large by position and are responsible for policy direction, city legislation, and governance of the community. The Council selects from its members a mayor and a deputy mayor as Council Officers to preside at Council meetings and to sign orders of the Council. The Council appoints a City Manager to carry out its policies and run day-to-day operations and appoints the city’s advisory boards and committees. Council members represent the community at various intergovernmental meetings and community events.

Responsibilities

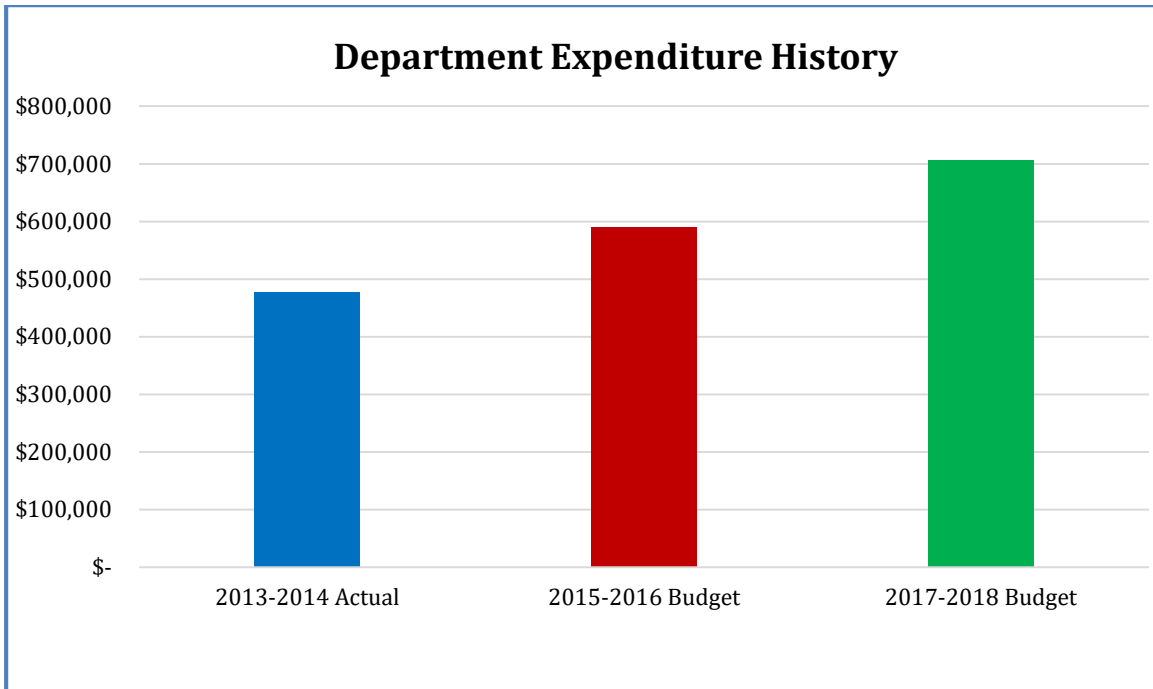
- Set the city’s strategic direction and overall goals.
- Enact municipal laws.
- Approve long-term capital improvement projects and funding options.
- Evaluate current and future revenue sources to fund public services.
- Maintain a regional presence and influence.

Budget Highlights

- \$82,300 budgeted over the biennium to enhance and manage social media including \$25,000 to develop a communications strategy
- \$15,000 budgeted for the biennial citizen survey
- \$25,000 increase in newsletter budget to encompass the newly annexed Klahanie area

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 180,941	\$ 181,000	\$ 185,500
Supplies	19,618	26,000	18,000
Services & Charges	276,265	382,800	502,400
Total	\$ 476,824	\$ 589,800	\$ 705,900



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Mayor (Part-Time)	1	1	1	1
Councilmembers (Part-Time)	6	6	6	6
TOTAL	7	7	7	7

CITY MANAGER DEPARTMENT

Department Overview

The City Manager is appointed by the City Council to run the city's day-to-day operations. This department provides management direction to all departments and coordinates city activities in accordance with policies and direction set by the City Council. The staff of the City Manager Department oversees policy analysis, intergovernmental relations, communications, neighborhood involvement, and provides administrative support to the City Council and Council committees.

Responsibilities

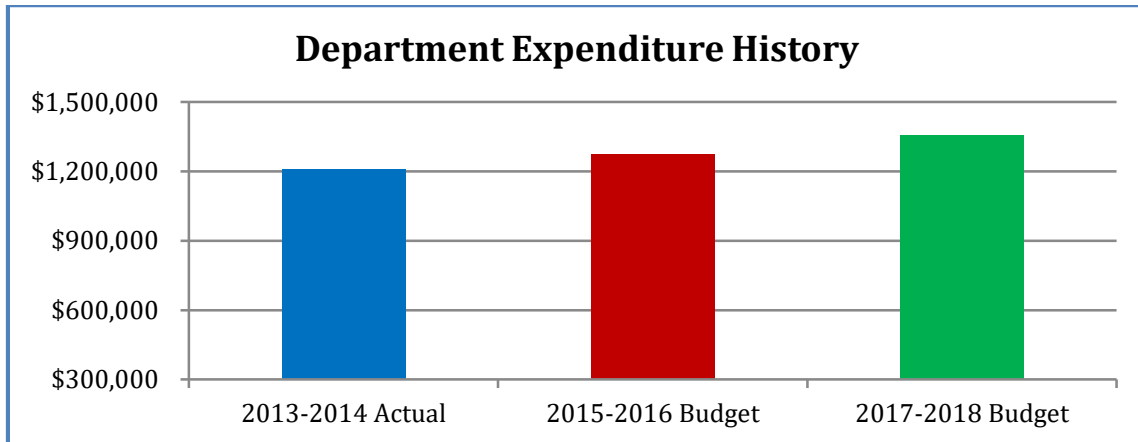
- Properly administer all affairs of the city.
- Ensure all laws and ordinances are faithfully executed.
- Provide policy advice to the City Council.
- Handle personnel functions.
- Present the preliminary city budget to the City Council.
- Enhance community communications.

Budget Highlights

The City Manager's budget primarily covers personnel costs, supplies, travel, and training. There are no significant changes to the budget for 2017-2018.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,170,905	\$ 1,222,400	\$ 1,298,300
Supplies	13,125	19,300	22,600
Services & Charges	25,247	33,760	34,000
Total	\$ 1,209,277	\$ 1,275,460	\$ 1,354,900



2015-2016 Accomplishments

- ✓ **City Manager transition:** Smoothly transitioned in 2016 to a new City Manager and Deputy City Manager following the retirement of the prior City Manager.
- ✓ **Klahanie annexation vote:** Klahanie area residents voted to annex to Sammamish with an 86% yes vote. The official annexation date was January 1, 2016.
- ✓ **Community and Aquatics Center:** The Community and Aquatics Center opened in April 2016.
- ✓ **Town Center development:** Town Center development is underway and following the plan adopted by the City Council.

2017-2018 Goals

Core Functions

- Administer affairs of the city following Council policies and direction
- Ensure adherence to laws and regulations
- Effectively manage the Executive Team

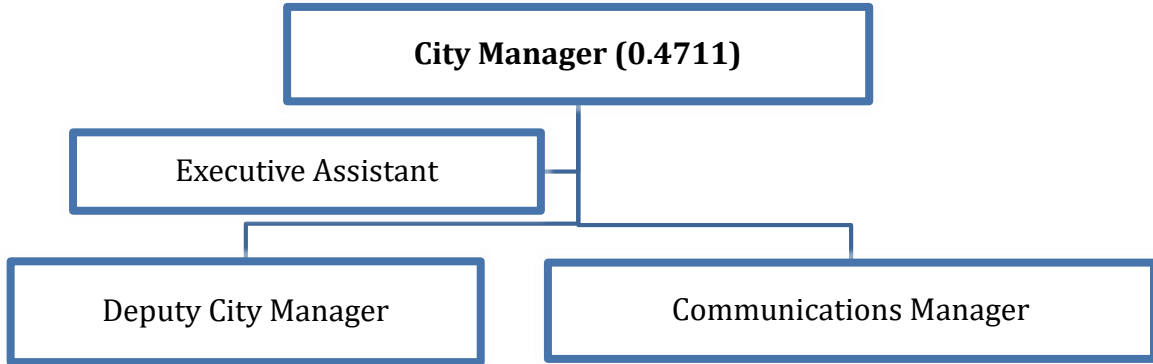
Create a communications strategic plan

- Consultant selection
- Public outreach
- Plan adoption

Complete a City Hall space plan and remodel

- Create workspace to accommodate new staff

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Manager	0.4711	0.4711	0.4711	0.4711
Executive Assistant	1	1	1	1
Deputy City Manager	1	1	1	1
Communications Mgr.	1	1	1	1
TOTAL	3.4711	3.4711	3.4711	3.4711

LEGAL SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

The Legal Services Department manages several contracts for legal services. The contract model allows for access to a wide range of legal specialists. The city has contracts for legal services with a City Attorney, Prosecuting Attorney, Hearing Examiner, Public Defender, and Public Defense Screener. Municipal court costs are budgeted in this department.

Responsibilities

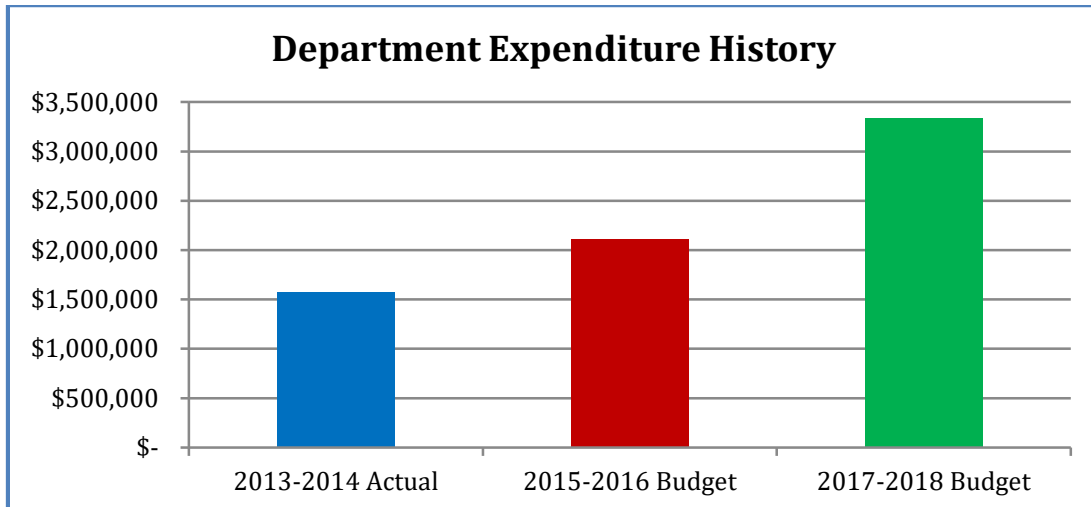
- Ensure the city’s actions comply with applicable laws to minimize the potential for litigation.
- Defend the city against legal actions.
- Provide legal advice to the City Council and city administration.
- Advise Council and staff at public meetings.

Budget Highlights

The litigation budget increased from \$614,000 in the 2015-2016 biennium to \$1.67 million in the 2017-2018 biennium. Some costs may be offset by settlement funds. A significant amount of the projected cost increase is development driven.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Services & Charges	\$ 1,038,141	\$ 1,470,500	\$ 2,735,840
Intergovernmental	539,681	642,500	604,200
Total	\$ 1,577,822	\$ 2,113,000	\$ 3,340,040



2015-2016 Accomplishments

- ✓ **Collected a higher percentage of fines for traffic infractions:** The dismissal rate for traffic infraction cases was reduced from 30% to 6.39% as a result of the Prosecuting Attorney’s representation at appeals. The increase in collection of fines more than offset the associated cost of attorney representation.
- ✓ **Monitoring of public defense caseloads for compliance with new State standards:** Sammamish selected a new public defense firm through a formal bidding process in late 2016. The contract requires the firm to limit the caseload to that allowed by State law. The city has the right to audit the firm for compliance with State standards.

2017-2018 Goals

Core Function-monitor existing legal contracts

- District court
- Prosecuting attorney
- Domestic Violence advocate
- Public defense screener

Collect a high percentage of fines levied for traffic infractions.

- The Prosecuting Attorney will continue to represent the city at Appeals Court hearings
- The dismissal rate will be under 10%

Oversee implementation of new public defense contract

FINANCE DEPARTMENT

Responsibility: Finance and IT Director

Department Overview

The Finance Department supports the community of Sammamish by providing outstanding and innovative financial services. The mission of the Finance Department is to safeguard assets of the city, minimize the use of limited resources, and to create the most effective and efficient operating environment that best serves the citizens in keeping with the vision of quality government services.

Responsibilities

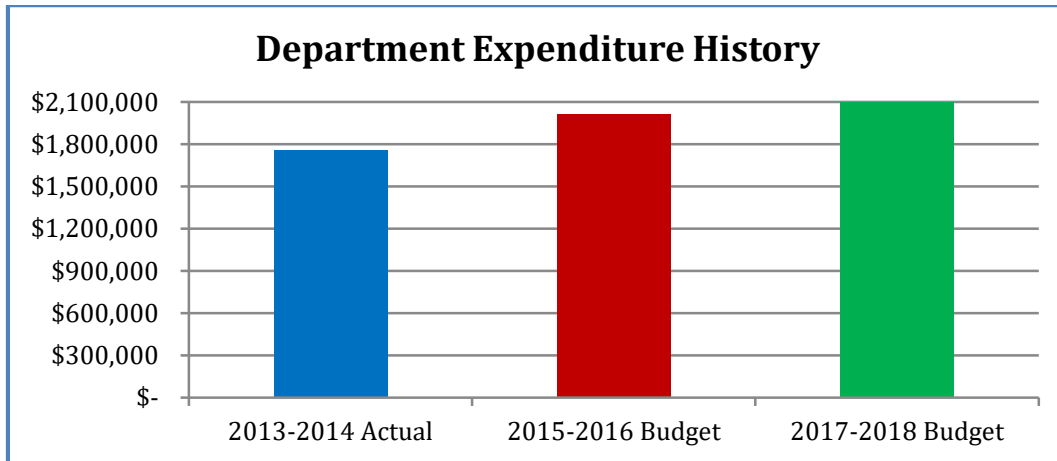
- Ensure the financial stability of the city.
- Maintain the city's accounting records in compliance with state laws and regulations.
- Evaluate business processes to enhance revenues and reduce expenditures.
- Provide policy and management assistance to the City Manager.
- Develop a simple and effective budget.
- Analyze and report on revenues and expenditures compared to budget.
- Maximize investment return within state authorized investment options.

Budget Highlights

Finance is a support department with no new staffing or programs. There are no significant changes to the 2017-2018 budget from the 2015-2016 budget.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,558,287	\$ 1,732,700	\$ 1,809,050
Supplies	7,509	12,100	11,100
Services & Charges	123,160	170,100	174,100
Intergovernmental	71,947	100,000	110,000
Total	\$ 1,760,903	\$ 2,014,900	\$ 2,104,250



2015-2016 Accomplishments

- ✓ **Audit opinions:** Received an unqualified audit opinion for 2015. The 2016 audit will be done in 2017.
- ✓ **Budget and financial report awards:** The city received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- ✓ **Klahanie annexation financial analysis:** Financial analysis and support was instrumental in informing the City Council and citizens in the annexation area that revenues would exceed expenses and property taxes would be less than if the annexation didn't take place.
- ✓ **Town Center infrastructure analysis:** Funding options for a major road improvement project in Town Center were analyzed and incorporated into the 6-year Transportation Improvement Plan.

2017-2018 Goals

Core Functions

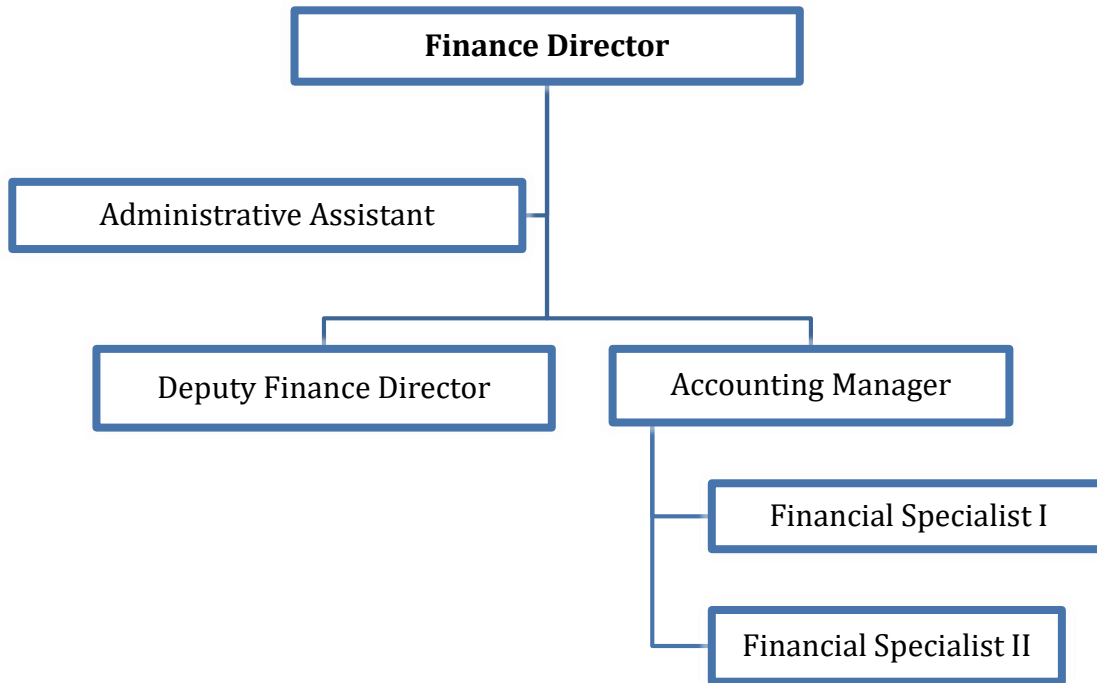
- Meet the city's financial obligations for payment of vendors and employees.
- Timely collect accounts receivable.
- Maintain a comprehensive accounting system that complies with state law.
- Prepare a responsible budget.
- Responsibly manage cash and investments.

Operate with financial integrity

- Meet financial reporting standards set by the Government Accounting Standards Board.
- Receive the GFOA Certificate of Achievement for Financial Reporting.
- Receive an unqualified audit opinion each year.
- Receive the GFOA Distinguished Budget Award.

Provide city-wide financial analysis and recommendations

- Long range revenue and expenditure forecasts.
- Fee reviews and updates.
- Federal and state legislative analysis.



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Finance Director	1	1	1	1
Deputy Finance Director	1	1	1	1
Accounting Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Financial Specialist II	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	6	6	6	6

ADMINISTRATIVE SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

This department is responsible for general administrative services of the city, human resources, and the City Clerk. The department is split into two divisions, the Administrative Division and the City Clerk Division. The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administrative Division manages many of these contracts including jail, legal services, court services, garbage/recycling, and cable television franchise.

Responsibilities

- City Council meeting support.
- Records management.
- Contract management.
- Policy and management analysis.
- Human resource services.
- Sammamish Municipal Code updates.

Budget Highlights

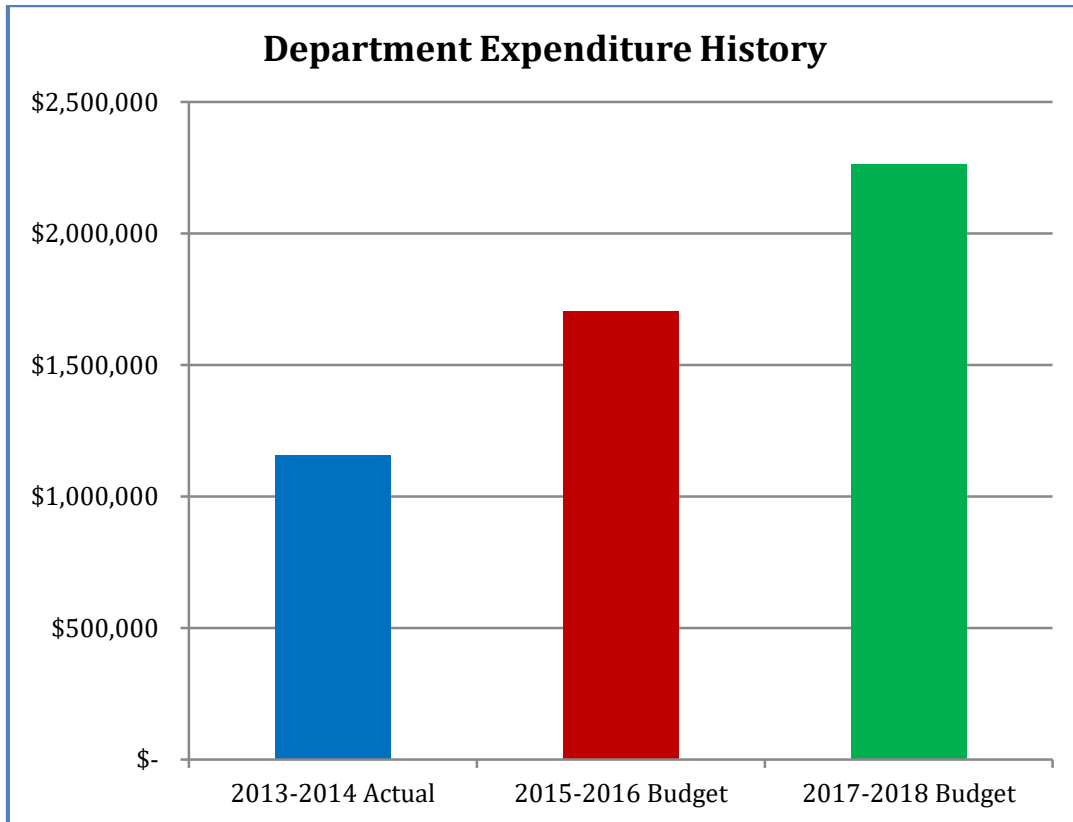
\$100,000 is budgeted for a class and compensation study in 2017.

A Senior Human Resources Analyst position is added in the 2017-2018 biennium at a cost of \$123,000 per year. Among the duties of this position are implementation of an electronic Human Resources System, updating the personnel policies and employee handbook, modernizing the performance evaluation and management tools, and instituting a training curriculum .

An Administrative Assistant position at a cost of \$103,000 per year is added to support City Council committee meetings and manage public records requests.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 771,014	\$ 1,111,700	\$ 1,650,400
Supplies	10,385	20,400	20,000
Services & Charges	377,489	571,400	595,200
Total	\$ 1,158,888	\$ 1,703,500	\$ 2,265,600



2015-2016 Accomplishments

- ✓ **Garbage provider contract:** Bids for a garbage service provider were solicited and received. A contract was signed and service started in 2016.
- ✓ **E-mail retention policy:** The city’s e-mail policy was revised to include permanent retention of required e-mails and automated deletion of other e-mails at specified time periods.
- ✓ **Public records request system:** Public records requests may be made online and all public records requests are tracked through a dedicated tracking program.
- ✓ **Records retention:** All city staff have been trained on creation and retention of city records and receive periodic e-mail reminders of record retention requirements.

2017-2018 Goals

Core Functions

- Contract oversight-garbage, fire, animal control, cable services.
- Manage human resource functions.
- Provide support for City Council meetings.
- Publish legal notices.
- Maintain city records in accordance with retention requirements.
- Provide support for the Hearing Examiner.
- Manage public records requests.

Implement the Springbrook Human Resources module

- Install the Human Resources System and populate with data.
- Train staff to use the system.

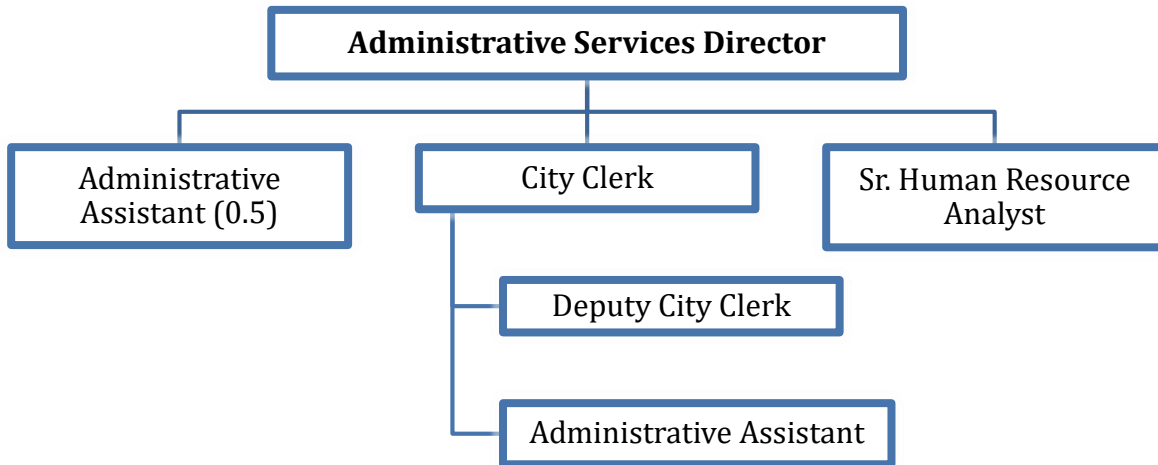
Complete a city-wide class and compensation study

- Review all positions for correct classification and compensation.
- Create job descriptions for all positions.
- Present findings to the City Council.

Update the Administrative/Employee Handbook

- Review and update the city's personnel policies and procedures.
- Replace outdated and conflicting policies.

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Admin. Services Director	1	1	1	1
Sr. Human Resource Analyst	0	0	1	1
Administrative Assistant	0.5	0.5	1.5	1.5
Volunteer Coordinator	0.5	0.5	0	0
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
TOTAL	4	4	5.5	5.5

ADMINISTRATIVE DIVISION

Division Overview

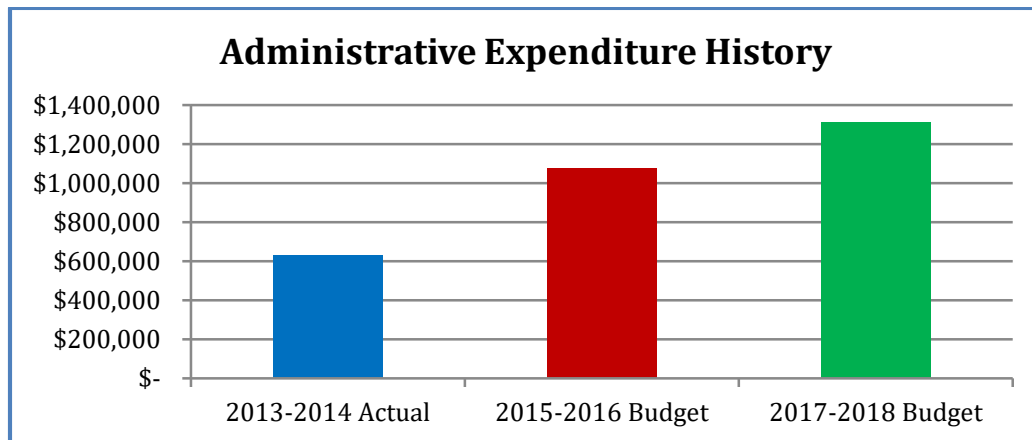
The Administrative Division provides contract management and human resource services including personnel and administrative policies, benefits administration, staff recruiting, development and training, and departmental oversight and support.

Responsibilities

- Effectively manage multiple contracts with other governments and private companies providing services to the city.
- Provide policy and management analysis and advice to the City Manager.
- Manage and administer the human resource services.
- Coordinate the waste reduction, recycling, and garden waste programs and events.

Administrative Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 336,424	\$ 641,000	\$ 855,450
Supplies	5,272	14,400	14,000
Services & Charges	291,537	419,400	443,200
Total	\$ 633,233	\$ 1,074,800	\$ 1,312,650



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Admin. Services Director	1	1	1	1
Sr. Human Resource Analyst	0	0	1	1
Administrative Assistant	0.5	0.5	0.5	0.5
Volunteer Coordinator	0.5	0.5	0	0
TOTAL	2	2	2.5	2.5

CITY CLERK DIVISION

Division Overview

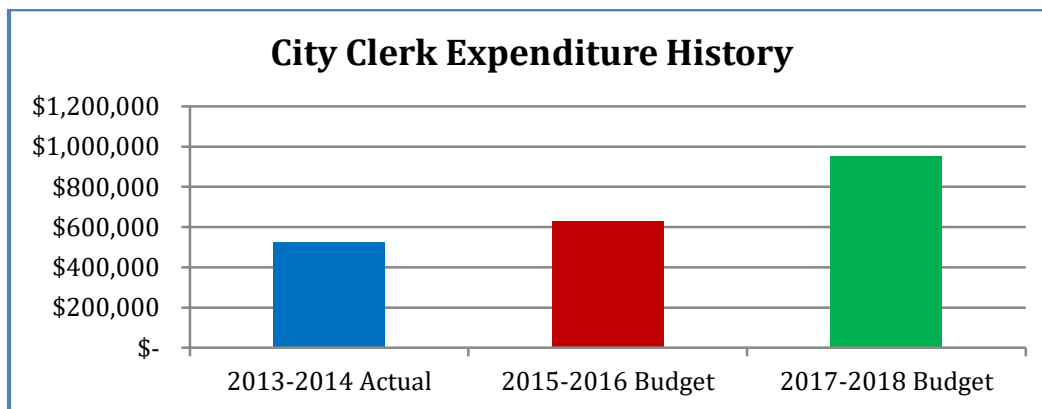
The City Clerk is responsible to the Administrative Services Director for support of Sammamish City Council meetings including agendas, minutes, packets, and legal notices. The City Clerk is also responsible for citywide records management including public disclosure, electronic records access, contract tracking, and the City’s Municipal Code.

Responsibilities

- Ensure required records are created and maintained in compliance with state laws.
- Facilitate efficient Council meetings.
- Manage public records requests and responses.

City Clerk Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 434,590	\$ 470,700	\$ 794,950
Supplies	5,113	6,000	6,000
Services & Charges	85,952	152,000	152,000
Total	\$ 525,655	\$ 628,700	\$ 952,950



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Clerk	1	1	1	1
Administrative Assistant	0	0	1	1
Deputy City Clerk	1	1	1	1
TOTAL	2	2	3	3

SOCIAL AND HUMAN SERVICES DEPARTMENT

Responsibility: Parks and Recreation Director

Department Overview

The Social and Human Services Department coordinates and communicates to residents the services offered by various private providers such as the food bank, allocates grants to local non-profit agencies serving the city, and contributes funding for low-income housing.

Responsibilities

- Identify and coordinate the services offered by social and human service agencies in Sammamish.
- Coordinate with providers to fill gaps in available services.
- Review grant applications and recommend funding levels to the City Council.
- Review human services reimbursement requests for compliance with established criteria.

Budget Highlights

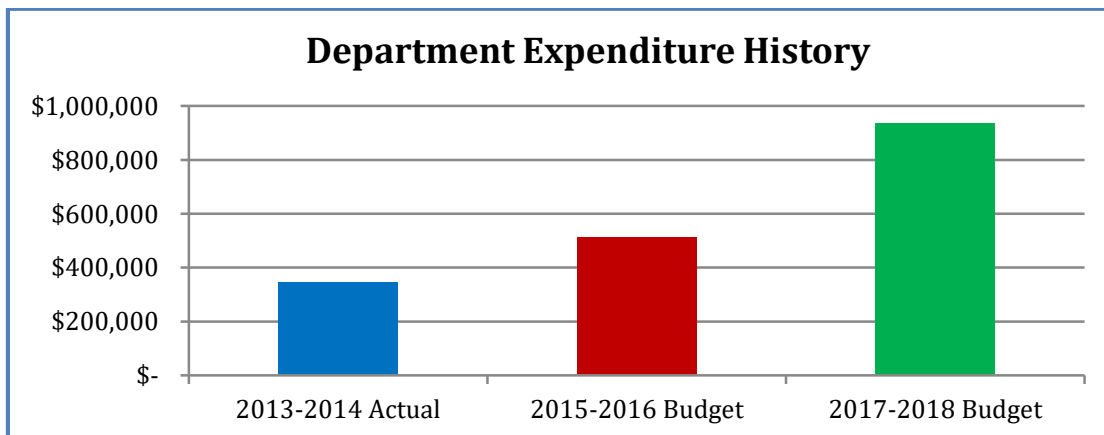
The Community Services Coordinator position has been moved to this department from the Parks Department for the 2017-2018 biennium.

\$100,000 is budgeted in 2017 for a human services needs assessment.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ -	\$ -	\$ 141,500
Supplies	-	-	3,000
Services & Charges	346,224	513,000	790,500
Total	\$ 346,224	\$ 513,000	\$ 935,000

Department Expenditure History



2015-2016 Accomplishments

- ✓ **Grant applications:** A Human Services committee was formed to review grant applications and make recommendations to Council.
- ✓ **Review of Human Services reimbursement requests:** Each reimbursement request was reviewed for compliance with established criteria by the City Clerk prior to payment

2017-2018 Goals

Core Functions

- Participate in local and regional human service events.
- Prepare and deliver presentations to community groups.
- Expand community cultural connections.
- Conduct grant recipient site visits.

Health and human services needs assessment

- Community engagement planning and coordination.
- Inventory existing programs and services.
- Establish the community’s service priorities.
- Adopt a plan and develop an implementation strategy.

Human services grant program

- Coordinate with human service grant funded non-profits for Farmer’s Market booths.
- Program and service gap analysis-create a plan for adoption.

Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Community Services Coordinator	0	0	1	1
TOTAL	0	0	1	1

FACILITIES DEPARTMENT

Responsibility: City Manager

Department Overview

The Facilities Department manages building construction projects, oversees operation and maintenance of all city buildings, and manages facility maintenance contracts. A supervisor position was added in 2017 to the existing staff of one maintenance worker and a project manager.

Responsibilities

- Maintain all city buildings and mechanical systems in good condition.
- Coordinate facility maintenance at leased facilities.
- Perform basic maintenance and repair activities.
- Manage annual repair and maintenance contracts and the custodial contract.
- Schedule major repairs and maintenance.

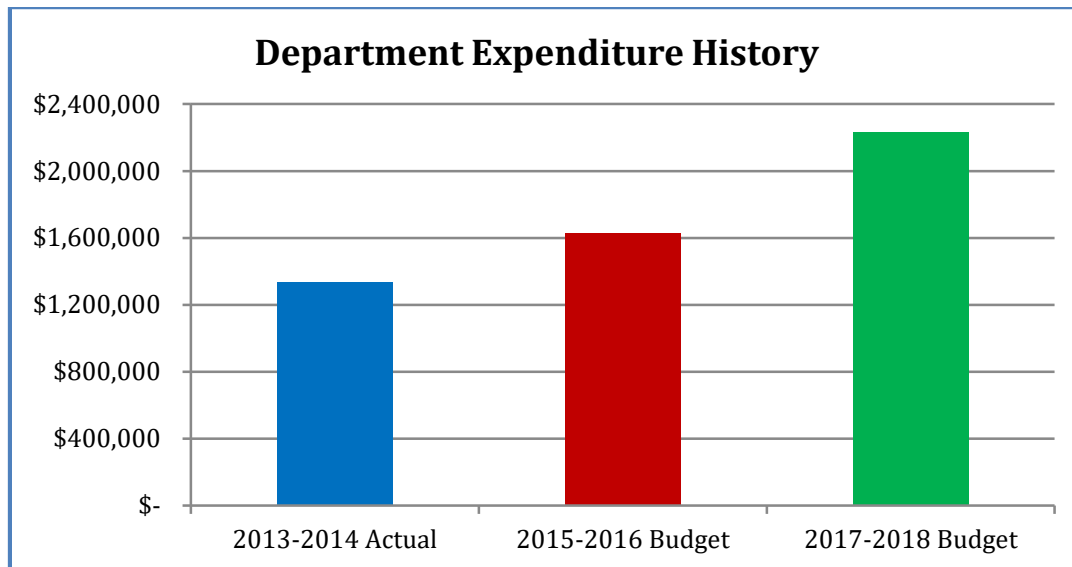
Budget Highlights

A Facility Maintenance Supervisor position at an annual cost of \$114,000 was added to the 2017-2018 budget to manage maintenance contracts and oversee in house maintenance work.

Purchase of a truck to travel among city buildings with maintenance equipment and supplies is included in the budget.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 281,972	\$ 398,800	\$ 724,500
Supplies	91,193	96,750	99,440
Services & Charges	963,875	1,131,900	1,375,010
Capital	-	-	35,000
Total	\$ 1,337,040	\$ 1,627,450	\$ 2,233,950



2015-2016 Accomplishments

- ✓ **Generator installed:** A new generator has been installed at Fire Station #81.
- ✓ **City Hall HVAC:** The HVAC computer system was upgraded.
- ✓ **City Hall repairs:** The kitchen was remodeled including new flooring, cupboards and appliances. Carpeting was replaced in the Police area.
- ✓ **Furnace replacement:** A new furnace has been installed at the Beaver Lake Shop.

2017-2018 Goals

Core Functions

- Manage maintenance contracts.
- Perform routine maintenance on city facilities.

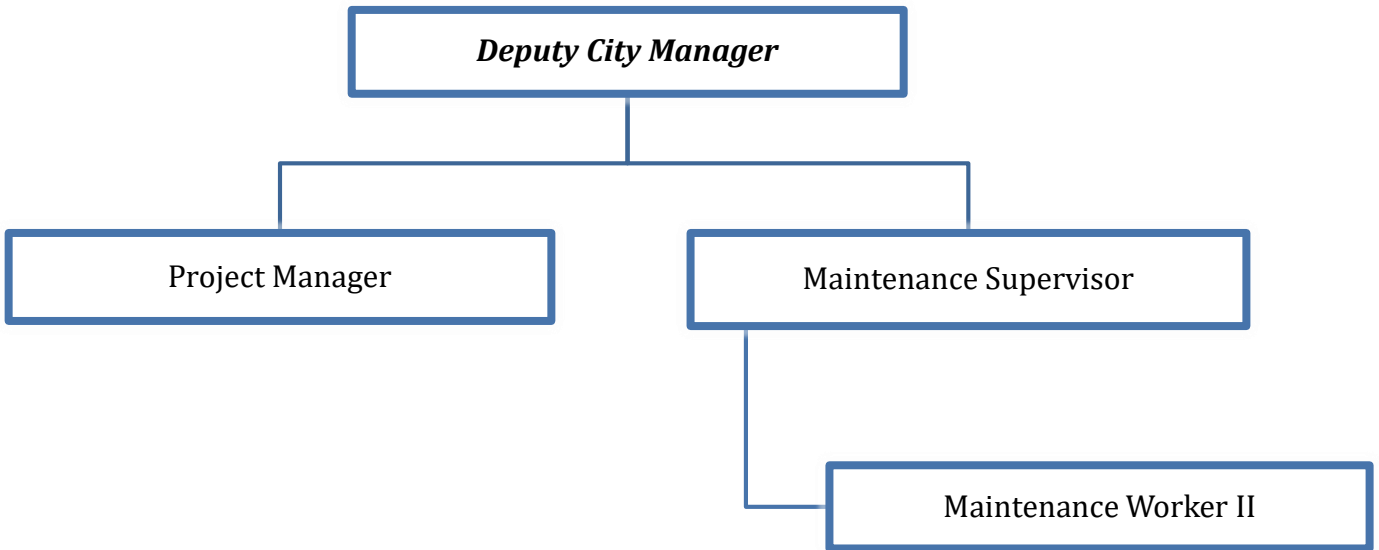
Maintenance contract evaluation and process update

- Evaluate each contract including a make versus buy recommendation.
- Prepare and present transition plan for contracted work to move in-house.

Facility maintenance structure and long-term staff planning

- Assess future needs to determine the best maintenance approach.
- Finalize the recommended structure and present to City Manager.
- Draft strategic plan for presentation to the City Council.

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Project Manager	1	1	1	1
Maintenance Supervisor	0	0	1	1
Maintenance Worker II	0	1	1	1
TOTAL	1	2	3	3

FIRE DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

Fire Services are provided through an Interlocal Agreement among five entities, three cities and two fire districts, forming Eastside Fire & Rescue (EF&R). Fire Services encompass fire prevention, fire suppression, and basic life support activities.

Responsibilities

- Provide fire and life safety services to the citizens of Sammamish.
- Conduct fire safety inspections.
- Provide life safety education.

Budget Highlights

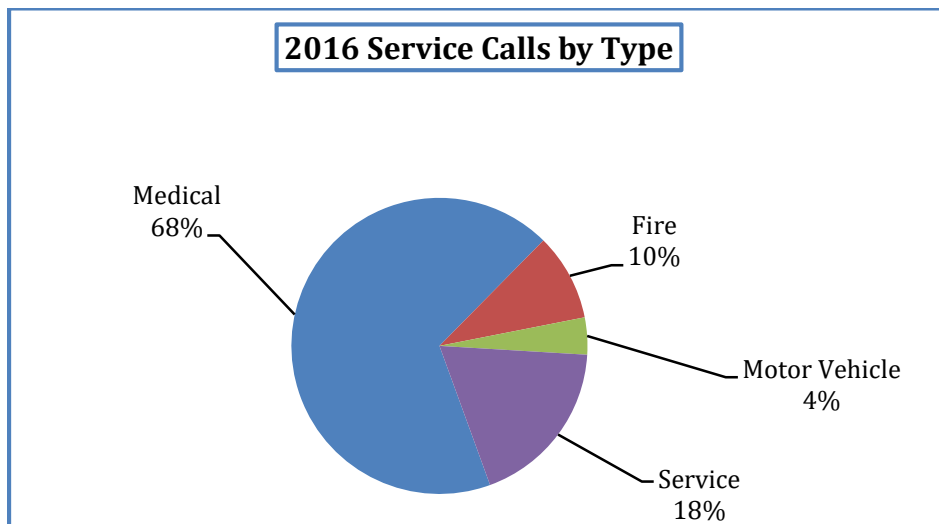
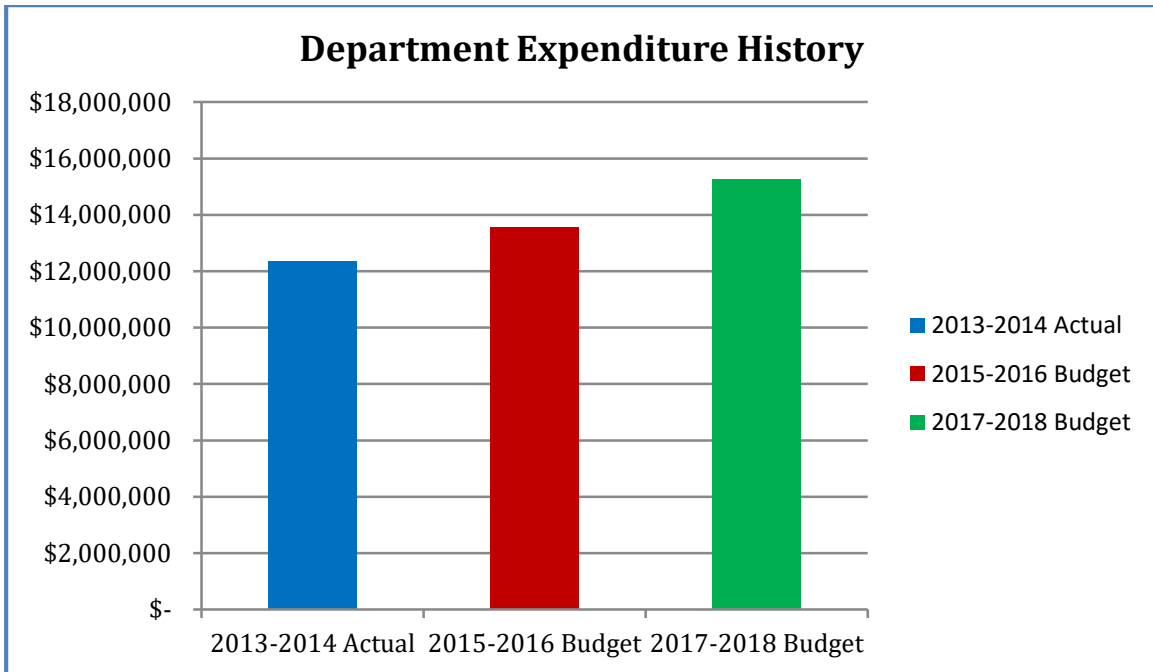
8% of the 12.6% increase in the 2017-2018 budget over the 2015-2016 budget is related to the annexation of the Klahanie area in 2016. The 2015-2016 budget reflects one year of fire services for the Klahanie area (2016) while the 2017-2018 budget reflects two full years.

Key Comparison Metrics

Cost of Fire Services per capita in 2015 = \$121.77
 Cost of Fire Services per capita in 2016 = \$116.98
 2015 direct calls for Medical/Fire/Motor Vehicle/Service -1737
 2016 direct calls for Medical/Fire/Motor Vehicle/Service -2174

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Services & Charges	\$ 12,364,217	\$ 13,563,773	\$ 15,267,511
Total	\$ 12,364,217	\$ 13,563,773	\$ 15,267,511



2015-2016 Accomplishments

- ✓ Eastside Fire & Rescue (EF&R) sets goals and reports accomplishments for their entire five entity service area rather than for each city.
- ✓ EF&R routinely meets their turnout time goals for medical calls over 92% of the time and for fire calls over 97% of the time

POLICE DEPARTMENT

Responsibility: Police Chief/Deputy City Manager

Department Overview

Police is one of the city's contracted services in keeping with the "contract city" mode of operation. The city contracts with King County for Police Services to provide crime prevention, investigation, traffic enforcement, youth outreach programs, and water safety services. Sammamish, along with eleven other contract cities, negotiates the cost of Police services with King County annually. Police Officers are based at Sammamish City Hall and operate with a community-oriented policing philosophy. In partnership with the Issaquah and Lake Washington School Districts the Police Department provides a School Resource Officer program to the local schools.

Responsibilities

- Cultivate a city where citizens feel safe and the crime rate is low.
- Enhance community police services.
- Focus on activities most likely to cause human injury or substantial property damage.

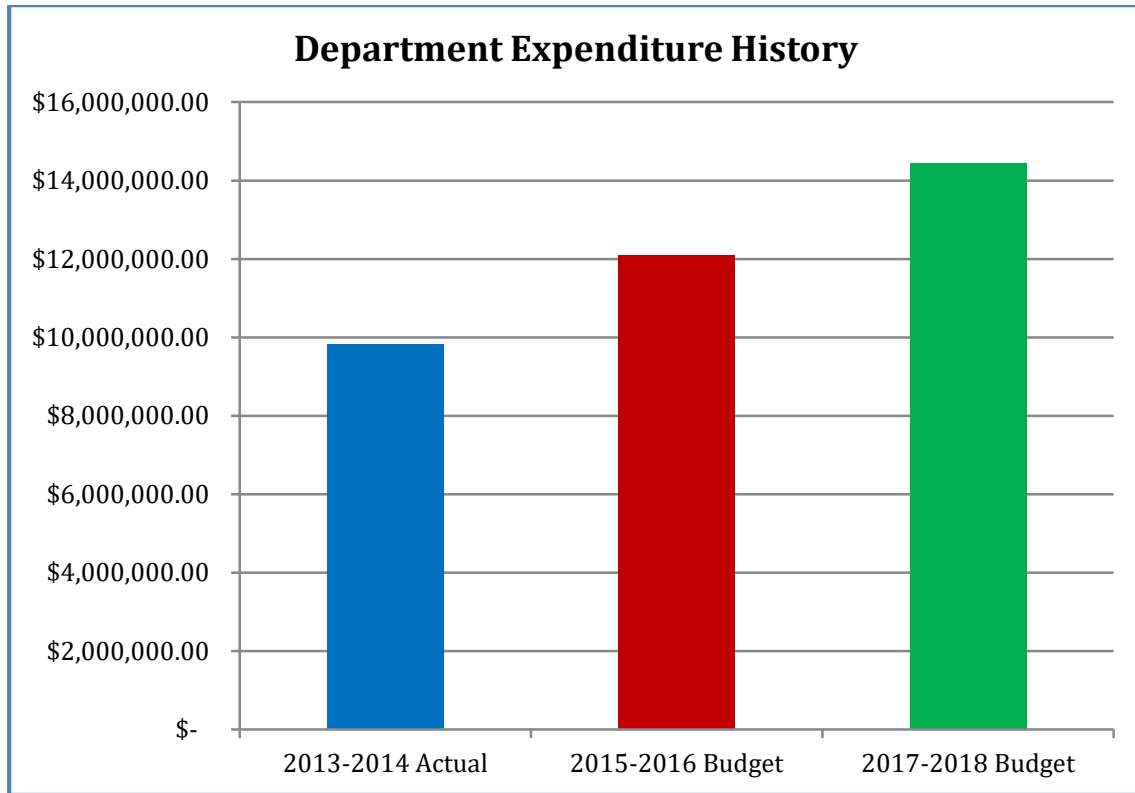
Budget Highlights

One new patrol officer is added for 2017-2018 at an annual cost of \$187,000.

The budget includes two full years of service provided to the Klahanie area, annexed on January 1, 2016.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 165,576	\$ 174,400	\$ 185,400
Supplies	32,960	73,400	78,900
Services & Charges	38,664	54,940	54,940
Intergovernmental	9,587,012	11,806,578	14,137,000
Total	\$ 9,824,212	\$ 12,109,318	\$ 14,456,240



Key Comparison Metrics

At a statewide level, other cities in Washington State spent 32% of their general fund budgets on police services in 2015 compared with Sammamish at 16.5% of its 2015 general fund budget.

- Cost of Police Services per capita in 2014=\$97
- Cost of Police Services per capita in 2015=\$101

2015-2016 Accomplishments

- ✓ **Service to the Klahanie annexation area:** Six new officers were trained and added to provide service in the Klahanie annexation area.
- ✓ **Police Chief transition:** A new Police Chief assumed command in Sammamish upon the transition of the former chief to a new assignment.
- ✓ **Underage drinking responsibility:** Created a social host ordinance to hold accountable persons responsible for any premises used by underage youth to gather for the purpose of consuming alcohol.
- ✓ **Parking fines:** Increased parking fines for parking violations that pose an increased safety risk to pedestrians and vehicles. Added a penalty for not paying parking fines or filing appeals within 15 days.

2017-2018 Goals

Core functions

- Patrol city streets enforcing traffic laws, issuing citations when warranted
- Investigate criminal activity
- Provide support to youth through the School Resource Officer program
- Educate citizens to keep them safe and protect their property

Police services study

- Analyze the precinct model for future city police services.

Review/update ordinances

- Parking
- Inattentive driving
- Noise

Enhance ancillary Police programs

- Reserve officer program
- Explorer program
- Citizen's academy

Position History

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Administrative Asst.	1	1	1	1
TOTAL	1	1	1	1

EMERGENCY MANAGEMENT DEPARTMENT

Responsibility: Deputy City Manager

Department Overview

The Emergency Management Department was formed in 2017 to implement a city-wide emergency management program including coordinating with other emergency response agencies and promoting citizen preparedness.

Responsibilities

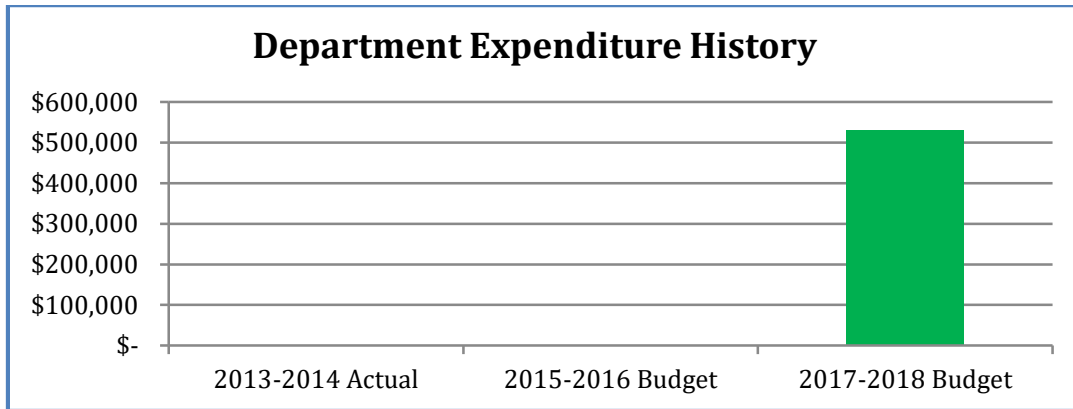
- Administer the city's emergency management program.
- Develop and update emergency management plans.
- Respond to emergency events.
- Conduct public outreach to promote individual preparedness.
- Administer an emergency management training program for city staff.

Budget Highlights

The Emergency Management Department is newly formed in 2017. The \$530,200 biennial budget covers personnel costs for an Emergency Manager, training costs, funds for a consultant to assist with program set-up, and funds for supplemental services.

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ -	\$ -	\$ 279,600
Supplies	-	-	24,600
Services & Charges	-	-	226,000
Total	\$ -	\$ -	\$ 530,200



2017-2018 Goals

Recruit and hire an Emergency Manager

Adopt/update emergency management regulations

- Submit an Ordinance to Council for adoption.
- Include a regional coordination framework.

Emergency Management Plan

- Update city’s Emergency Management Plan.
- Submit the plan to the state for approval.

Outreach and partnerships

- Coordinate/form partnerships with police, fire, water districts, neighboring cities, and regional partners.
- Market and promote programs and services to the community.

Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Emergency Manager	0	0	1	1
TOTAL	0	0	1	1

PUBLIC WORKS DEPARTMENT

Responsibility: Public Works Director

Department Overview

The Public Works Department provides city-wide public works planning and oversight. The two General Fund divisions, Administration and Engineering, provide engineering plan review, inspection, coordination of major public works improvement projects, and long-range planning.

Responsibilities

- Oversee department activities.
- Develop and manage the Capital Improvement Program (CIP).
- Research, analyze, and report on public works issues to the City Manager and City Council.
- Participate in regional public works groups.

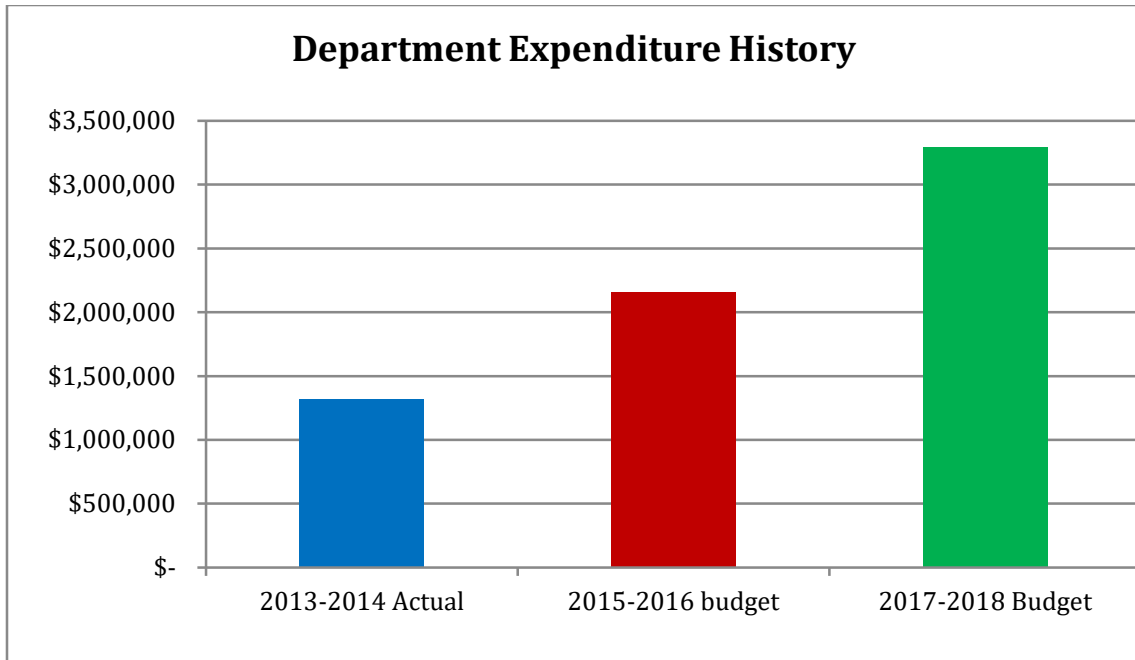
Budget Highlights

Positions added in the 2017-2018 budget:

- Management Analyst-annual cost \$117,000.
- Construction Inspector-annual cost \$113,000
- Senior Development Review Manager-1/3 of the annual cost \$50,000

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 985,605	\$ 1,685,200	\$ 2,683,000
Supplies	19,549	10,000	25,900
Services & Charges	193,201	314,706	434,500
Intergovernmental	116,259	110,000	128,600
Capital	2,444	36,000	26,000
Total	\$ 1,317,058	\$ 2,155,906	\$ 3,298,000



2015-2016 Accomplishments

- ✓ **Asset management system implementation:** System programming and data uploads are in progress for a targeted completion in 2017.
- ✓ **Public Works Standards update:** The update was adopted by the City Council in 2016.

2017-2018 Goals

Core Functions

- Manage the department across all funds-General Fund, Street Fund, Surface Water Fund.
- Coordinate transportation capital projects.
- Oversee the public works maintenance function.

Develop/Update Plans

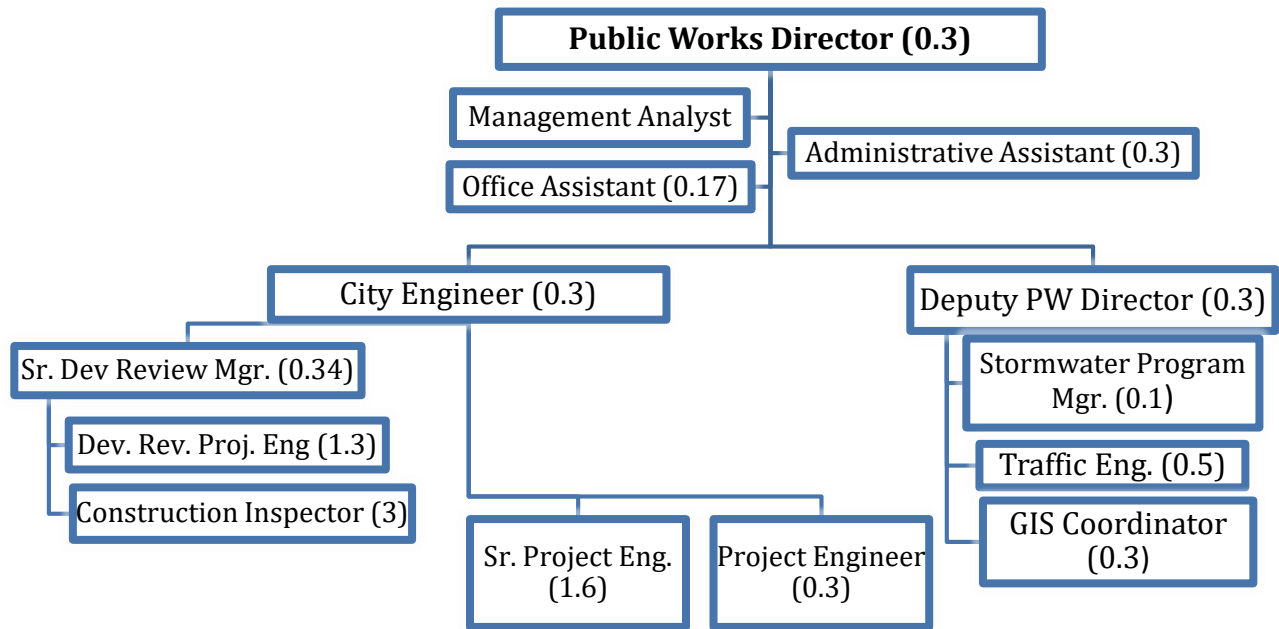
- Transportation master plan, transportation element of the 2015 comprehensive plan, 6-year transportation improvements plan, ADA transition plan.

Fill Inspector and Manager positions

- Recruit and hire highly qualified staff for the Inspector and Manager positions.
- New staff is trained and fully functional by mid-2017.

Successfully compete for state and federal transportation grant funding

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Public Works Director	0.3	0.3	0.3	0.3
Deputy PW Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
City Engineer	0.3	0.3	0.3	0.3
Management Analyst	0	0	1	1
Sr. Development Rev. Mgr.	0	0	0.34	0.34
Stormwater Program Mgr.	0.1	0.1	0.1	0.1
Sr. Project Engineer	0.6	1.6	1.6	1.6
Project Eng.-Dev. Review	0.3	1.3	1.3	1.3
Project Engineer	0.3	0.3	0.3	0.3
Traffic Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	3	3
GIS Coordinator	0.3	0.3	0.3	0.3
Office Assistant	0.17	0.17	0.17	0.17
TOTAL	5.47	7.47	9.81	9.81

ADMINISTRATION DIVISION

Division Overview

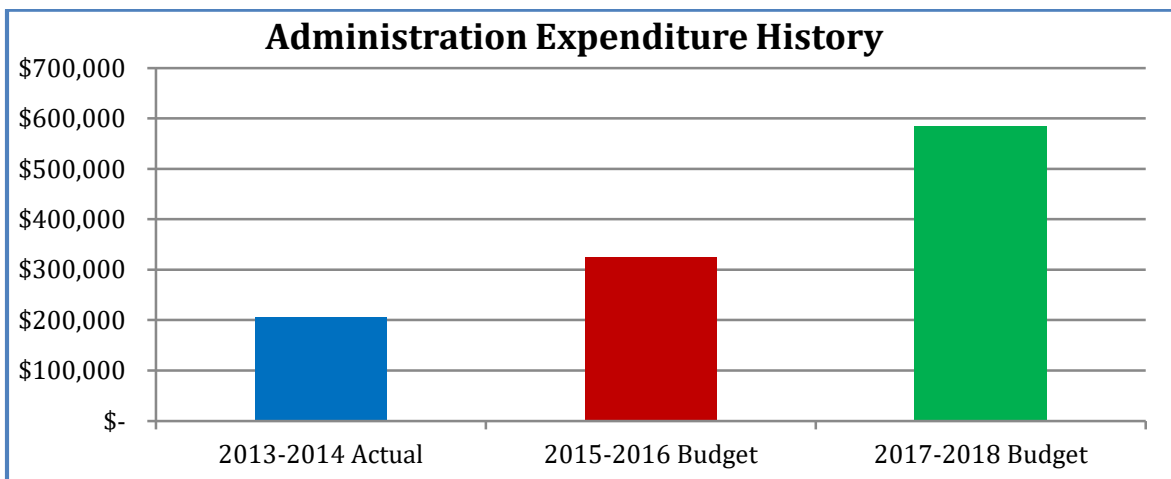
The Administration Division provides guidance, leadership, and administrative support to the Public Works Department. Division personnel also develop and sustain relationships with regional agencies that relate to transportation, capital improvements, long-range planning, and project funding. One management analyst position has been added in the 2017-2018 budget.

Responsibilities

- Manage and direct the activities of the Public Works Department.
- Analyze projects and make recommendations to the City Manager and Council.
- Maintain regional influence and presence.
- Provide ongoing evaluation of Federal and State legislation that impacts the city.

Administration Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 201,133	\$ 316,100	\$ 572,600
Supplies	1,091	2,000	5,900
Services & Charges	2,248	6,800	5,700
Total	\$ 204,472	\$ 324,900	\$ 584,200



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Pub Works Director	0.3	0.3	0.3	0.3
Deputy PW Director	0.3	0.3	0.3	0.3
Management Analyst	0	0	0.34	0.34
Administrative Assistant	0.3	0.3	0.3	0.3
Office Assistant	0.17	0.17	0.17	0.17
TOTAL	1.07	1.07	1.41	1.41

ENGINEERING DIVISION

Division Overview

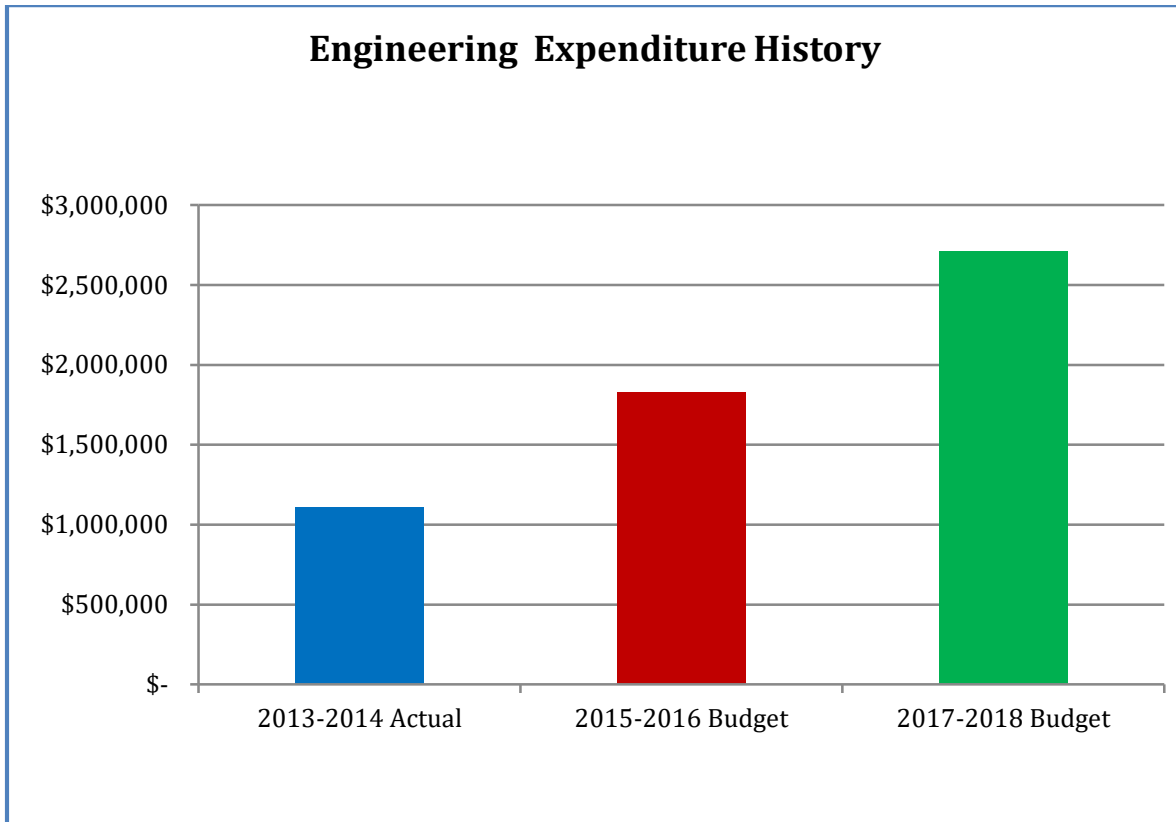
The Engineering Division is responsible for the planning, design and management of transportation projects; development review; and construction inspection of city and private developer projects. This division provides updates to various city plans and systems including: the 6-year Transportation Improvement Plan, traffic counts, accident statistics, and Public Works Standards. Staff additions for 2017-2018 include one Construction Inspector and a Senior Development Review Manager shared with the Street and Stormwater Operating funds.

Responsibilities

- Design efficient multi-modal transportation systems.
- Manage construction projects.
- Secure grant funding for capital projects.
- Maintain the city's Public Works Standards.
- Operate the Geographic Information System.
- Conduct construction inspections.

Engineering Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 784,472	\$ 1,369,100	\$ 2,110,400
Supplies	18,458	8,000	20,000
Services & Charges	190,953	307,906	428,800
Intergovernmental	116,259	110,000	128,600
Capital	2,444	36,000	26,000
Total	\$ 1,112,586	\$ 1,831,006	\$ 2,713,800



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Engineer	0.3	0.3	0.3	0.3
Sr. Development Rev. Mgr.	0	0	0.34	0.34
Stormwater Program Mgr.	0.1	0.1	0.1	0.1
Sr. Project Engineer	0.6	1.6	1.6	1.6
Project Eng. - Dev. Review	0.3	1.3	1.3	1.3
Project Engineer	0.3	0.3	0.3	0.3
Traffic Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	3	3
GIS Coordinator	0.3	0.3	0.3	0.3
TOTAL	4.4	6.4	7.74	7.74

COMMUNITY DEVELOPMENT DEPARTMENT

Responsibility: Community Development Director

Department Overview

The Community Development Department manages and oversees the development services functions, keeping in mind the Sammamish vision of environmental responsibility and a small town atmosphere. It is made up of three divisions-Planning, Building, and Permits. The code compliance staff, part of the Building Division, is responsible for building and development code compliance along with nuisance code violations. Three and one half new positions were added in the 2017-2018 budget-1 Senior Planner/Code Compliance Officer, 1 Electrical Inspector, 1 Senior Permit Technician, and 0.5 Office Assistant.

Responsibilities

- Develop policies and codes including the state required Comprehensive Plan.
- Review plats and building plans.
- Issue permits and conduct inspections.
- Evaluate and plan for any state legislative impacts to the city.
- Communicate with the City Manager on policy issues.
- Educate and help citizens to comply with city codes.
- Provide support to the Planning Commission.

Budget Highlights

Positions added in the 2017-2018 budget:

- Electrical Inspector-annual cost \$119,000
- Senior Planner/Code Compliance Officer-annual cost \$123,000
- Senior Permit Technician-annual cost \$106,000
- ½ time Office Assistant-annual cost \$44,000

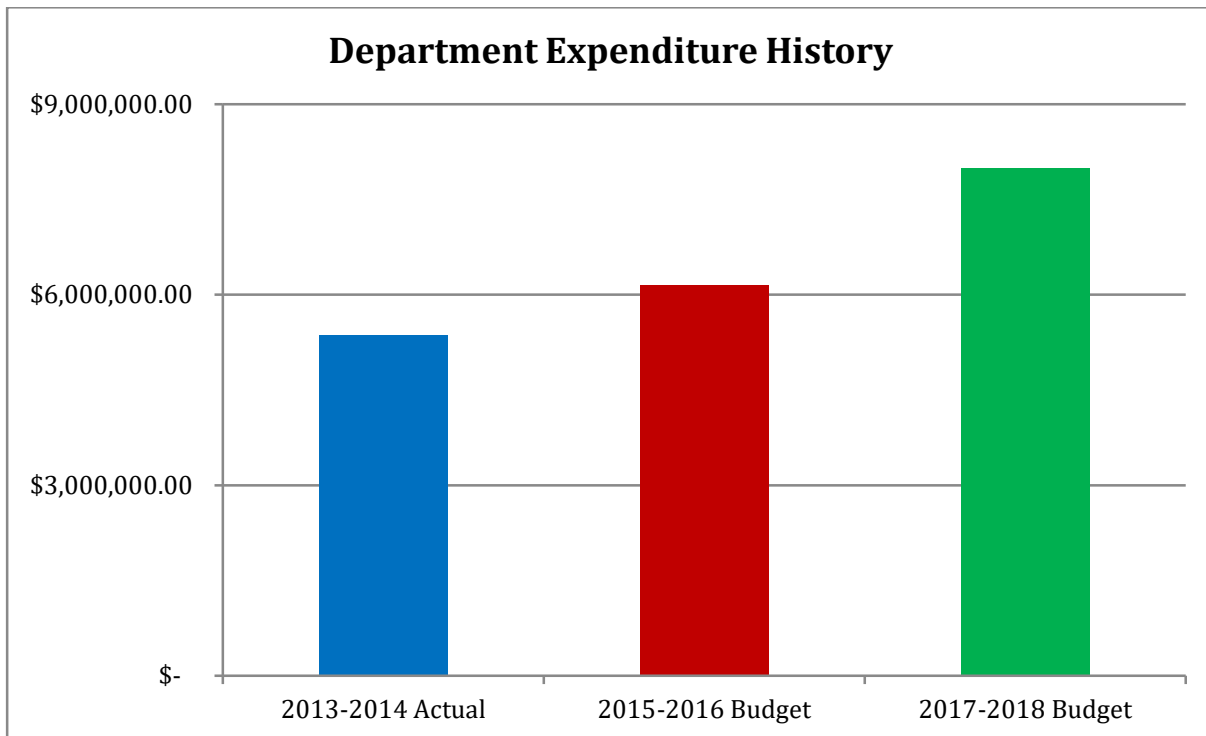
The budget includes assumption of the electrical inspection function from the State. Electrical permit revenues are projected to cover the cost of this function including the Electrical Inspector and ½ of the Senior Permit Technician positions..

\$115,000 is budgeted for an Urban Forestry Management Plan.

In keeping with the city's contract model, \$90,000 per year is budgeted for environmental review by consultants and \$30,000 per year is budgeted for arborist reviews.

Two vehicles are budgeted at \$26,000 each for the Electrical Inspector and the Senior Planner/Code Compliance Officer.

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 4,655,942	\$ 5,566,265	\$ 6,776,350
Supplies	39,577	51,700	65,950
Services & Charges	669,076	526,700	1,090,300
Intergovernmental	-	10,000	10,000
Capital	-	-	52,000
Total	\$ 5,364,595	\$ 6,154,665	\$ 7,994,600



2015-2016 Accomplishments

- ✓ **Comprehensive Plan update:** The completed plan was adopted by the City Council in 2016.
- ✓ **Town Center Implementation:** Town Center development is underway and will continue into the 2017-2018 biennium.
- ✓ **Annexations:** The Klahanie area annexation and a small annexation at Mystic Lake were completed in 2016.
- ✓ **Sammamish Municipal Code:** Two significant code updates were completed for tree retention and impervious surface coverage related to stormwater runoff.
- ✓ **Electrical Inspections:** Completed agreement with the Washington State Department of Labor & Industries to take over the electrical inspection program in mid-2017.

2017-2018 Goals

Core Functions

- Plan for future land use through appropriate zoning.
- Enforce the city's building and land use codes.
- Conduct inspections to ensure compliance with city building and land use regulations.
- Issue permits for construction, remodeling, etc.
- Review plans submitted by developers for compliance with city codes and regulations.
- Provide administrative support to the Planning Commission

Continue steady progress on the Town Center implementation

Complete an Urban Forestry Management Plan

Implement A LEAN improvement process

Comprehensive Plan amendments

- Transportation element
- Capital facilities element
- School impact fee updates

Recruit and hire the new Senior Planner/Code Compliance Officer in early 2017

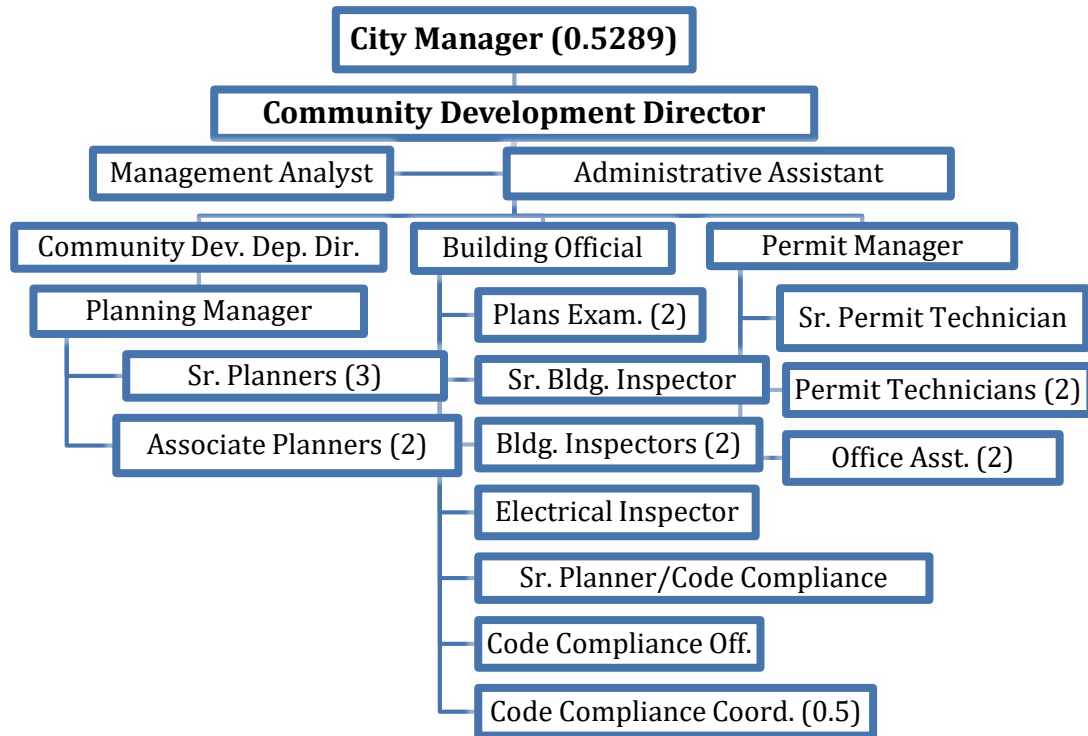
Provide one-stop shop for building permits by adding electrical inspections beginning on July 1, 2017

- Assume responsibility for electrical permits and inspections from the State Department of Labor & Industries.
- Hire and train an experienced, high quality electrical inspector.
- Implement policies and procedures for electrical inspections.

Excellent front line customer service

- Recruit, hire, and train a Senior Permit Technician to maintain permit turnaround time goals while adding the new electrical permits.
- Fill the half-time Office Assistant position to provide full-time customer service at the front desk.

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Management Analyst	0	1	1	1
Planning Manager	0	0	1	1
Senior Planner	4	3	3	3
Sr. Planner/Wetland Biologist	1	1	0	0
Associate Planner	1	2	2	2
Sr. Planner/Code Compliance	0	0	1	1
Code Compliance Officer	1	1	1	1
Code Compliance Coordinator	0.5	0.5	0.5	0.5
Administrative Assistant	1	1	1	1
Permit Center Manager	1	1	1	1
Sr. Permit Technician	0	0	1	1
Permit Technician	2	2	2	2
Office Assistant	1.5	1.5	2	2
Building Official	1	1	1	1
Plans Examiner	2	2	2	2
Sr. Building Inspector	1	1	1	1
Electrical Inspector	0	0	1	1
Building Inspector	2	2	2	2
TOTAL	21.5289	22.5289	26.0289	26.0289

PLANNING DIVISION

Division Overview

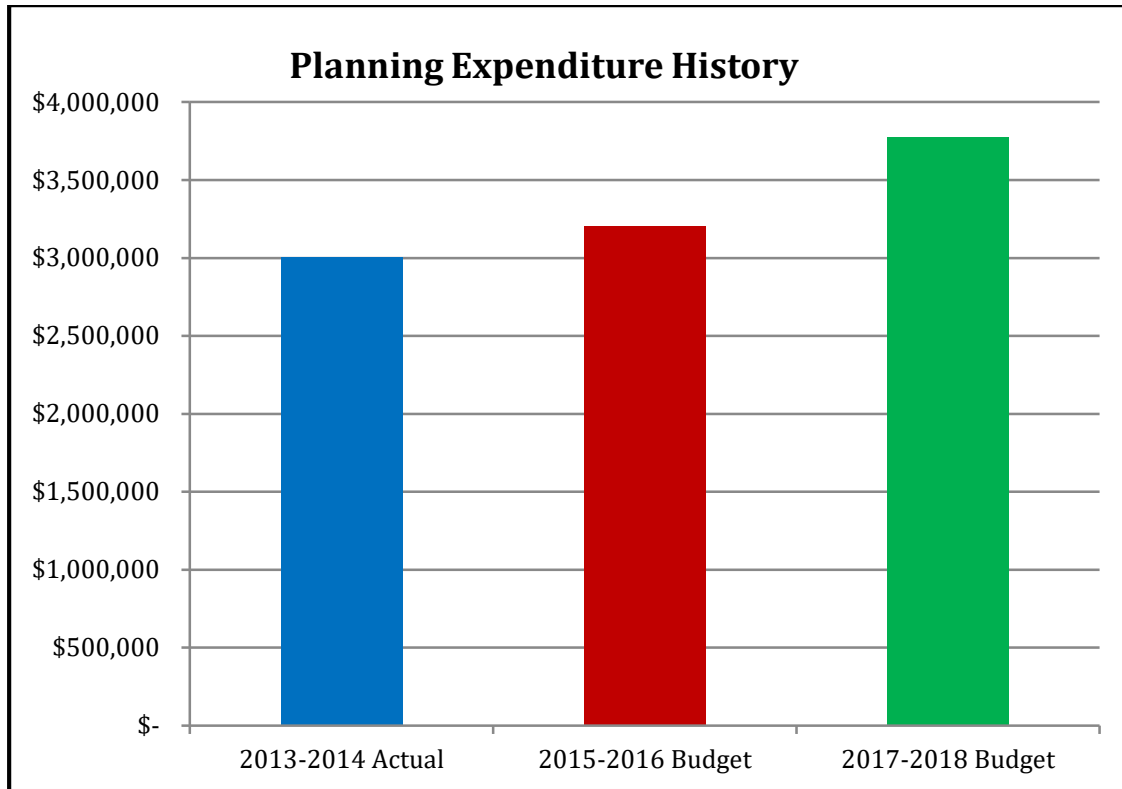
The Planning Division is primarily a land use management agency that includes department administration, current and long-range planning, coordination on regional environmental issues and watershed planning. This division provides professional policy guidance on land use issues to the City Council and citizen advisory committees. Staff members process land use permits and review environmentally sensitive areas.

Responsibilities

- Manage and direct the activities of the Department of Community Development.
- Participate in regional planning and growth management issues.
- Provide capital project assistance and critical areas monitoring.
- Develop recommendations for cost-saving measures.
- Establish effective inter-departmental processes and communication.
- Support the Planning Commission.

Planning Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 2,596,042	\$ 2,891,761	\$ 3,144,400
Supplies	13,150	16,300	19,300
Services & Charges	396,565	288,200	599,200
Intergovernmental	-	10,000	10,000
Total	\$ 3,005,757	\$ 3,206,261	\$ 3,772,900



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Dir.	1	1	1	1
Management Analyst	0	1	1	1
Planning Manager	0	0	1	1
Senior Planner	4	3	3	3
Associate Planner	1	2	2	2
Sr. Planner/Wetland Biol.	1	1	0	0
Administrative Assistant	1	1	1	1
TOTAL	9.5289	10.5289	10.5289	10.5289

BUILDING DIVISION

Division Overview

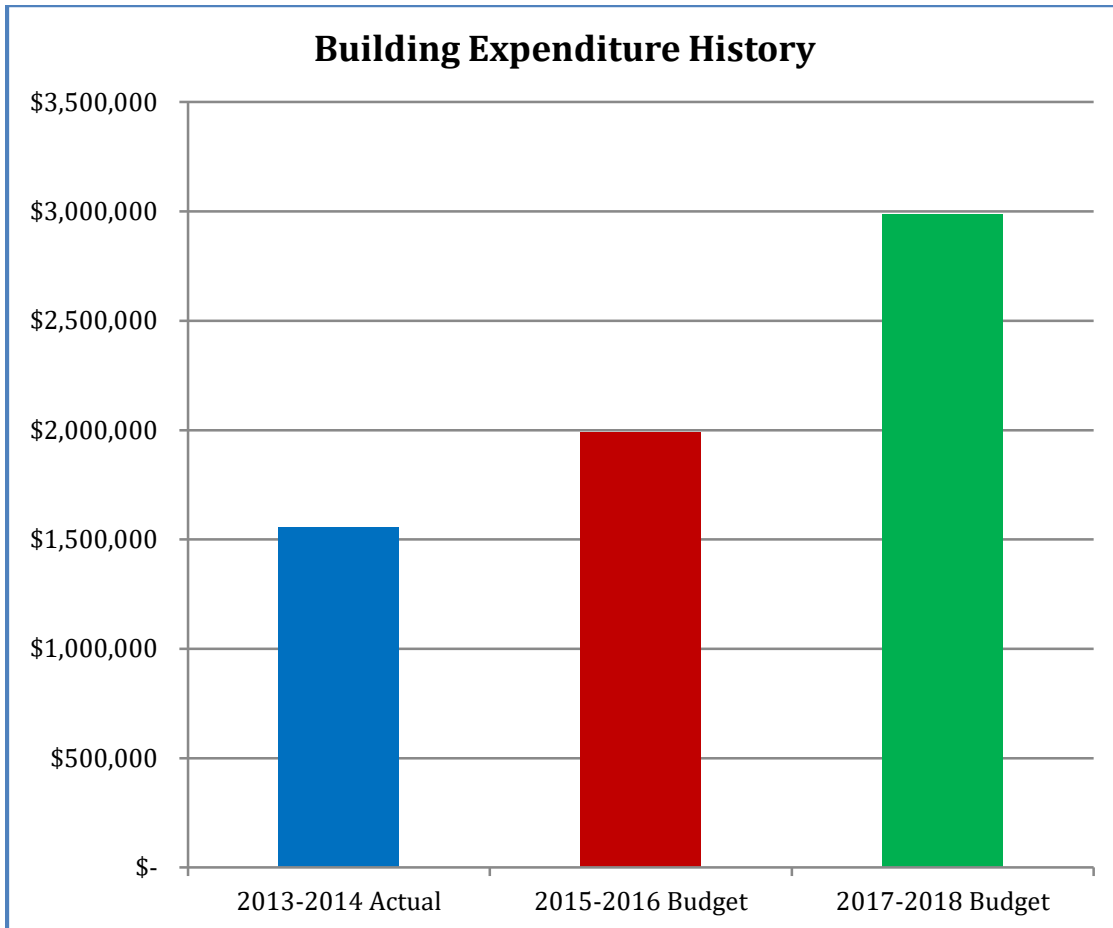
The Building Division conducts building plan reviews, inspections, and implements the State uniform building code. This Division is responsible for ensuring that buildings and structures comply with adopted building code standards through professional plan review and inspection services. The code compliance staff is responsible for building and development code compliance along with nuisance code violations. One Senior Planner/Code Compliance Officer position and one Electrical Inspector position were added in the 2017-2018 budget. The Electrical Inspector position will be funded from electrical permit revenue as the city takes over this function from the State Department of Labor & Industries.

Responsibilities

- Ensure staff expertise and abilities through certification, training, and workshops.
- Design and implement building standards that promote public health, safety, and accessibility.
- Conduct application review and inspection processes in an efficient, fair, and cooperative manner.

Building Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,348,030	\$ 1,804,100	\$ 2,449,400
Supplies	18,342	26,400	33,400
Services & Charges	190,577	158,900	451,000
Capital	-	-	52,000
Total	\$ 1,556,949	\$ 1,989,400	\$ 2,985,800



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Building Official	1	1	1	1
Sr. Planner/Code Compl.	0	0	1	1
Code Compliance Officer	1	1	1	1
Code Compliance Coord.	0.5	0.5	0.5	0.5
Plans Examiner	2	2	2	2
Electrical Inspector	0	0	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector	2	2	2	2
TOTAL	7.5	7.5	9.5	9.5

PERMIT CENTER DIVISION

Division Overview

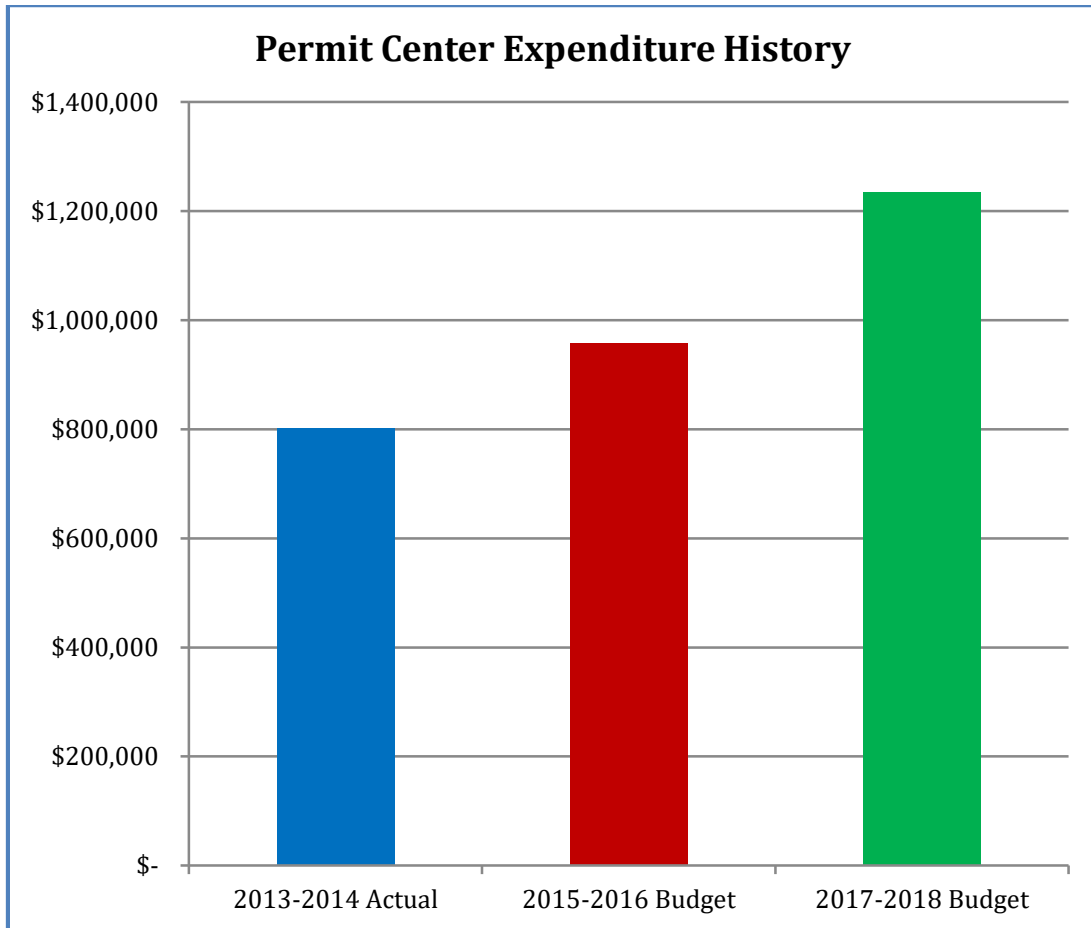
The Permit Center provides coordinated, one-stop administration of all development permits. This division receives building, land-use, and inspection services applications and coordinates the review and processing of permits. Through the E-Gov Alliance the City of Sammamish offers website access to building permit applications. One and one-half new positions are included in the 2017-2018 budget- 1 Senior Permit Technician and 0.5 Office Assistant to bring the current 0.5 position to full time.

Responsibilities

- Provide front-line customer service to Sammamish property owners and residents.
- Process building, remodel, clear/grade, land use and subdivision permits.
- Provide training and professional development for staff.
- Fine tune the city's Trakit permitting software for continued customer service improvement.

Permit Center Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 711,870	\$ 870,404	\$ 1,182,550
Supplies	8,085	9,000	13,250
Services & Charges	81,934	79,600	40,100
Total	\$ 801,889	\$ 959,004	\$ 1,235,900



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Permit Center Manager	1	1	1	1
Sr. Permit Technician	0	0	1	1
Permit Technician	2	2	2	2
Office Assistant	1.5	1.5	2	2
TOTAL	4.5	4.5	6	6

PARKS AND RECREATION DEPARTMENT

Responsibility: Parks and Recreation Director

Department Overview

The Sammamish Parks and Recreation Department is committed to protecting the natural beauty of Sammamish through developing a vibrant system of parks, open space and trails; providing citizens of all ages positive recreational opportunities in clean, safe and accessible facilities; and preserving the city's quality living environment for future generations. Six full time Maintenance Worker I positions will replace seasonal maintenance workers in the 2017-2018 biennium. One existing Maintenance Worker II position has been converted to a Lead Maintenance Worker position.

Responsibilities

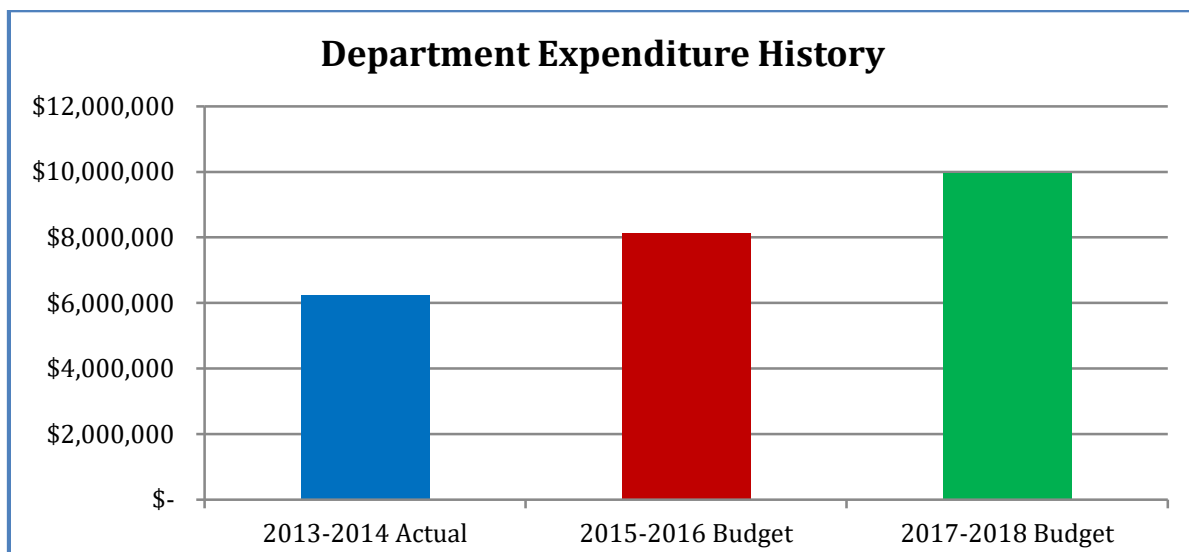
- Develop and manage a parks and recreation system that meets diverse community needs.
- Provide recreational opportunities, including special events, that promote healthy lifestyles and a sense of community.
- Perform high quality park maintenance operations to provide safe places to play and recreate.
- Identify strategies for the development and operation of parks and recreation facilities.

Budget Highlights

- \$200,000 is budgeted for a land acquisition consultant
- \$100,000 is budgeted for consulting assistance in updating the PRO Plan
- \$215,000 is budgeted for a limited term Associate Planner and a Special Projects Manager
- The following 3 items are based on an organizational analysis of the maintenance function:
 - Nine-month seasonal workers were replaced with full time maintenance workers at a net cost of \$355,000 per year.
 - One Maintenance Worker II position was reclassified to Lead Maintenance Worker at a net cost of \$3,500 per year.
 - \$189,500 is budgeted for new staff vehicles

Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 4,085,908	\$ 5,031,540	\$ 5,944,270
Supplies	569,092	851,540	859,600
Services & Charges	1,569,493	2,084,770	2,965,250
Intergovernmental	8,612	2,000	2,000
Capital	-	152,039	189,500
Total	\$ 6,233,105	\$ 8,121,889	\$ 9,960,620



2015-2016 Accomplishments

- ✓ **Parks and Recreation Department management:** All divisions of the department worked cooperatively in accomplishing their goals. Following the selection of the Director to become the Deputy City Manager, a new Director was hired in mid-2016 and is successfully carrying on the department’s mission.
- ✓ **Parks & Recreation Commission administrative support:** Administrative support is provided to the Commission for all meetings with attendance at Commission meetings by other staff as needed.
- ✓ **Capital Improvement Program (CIP) planning and funding:** Coordination of the city’s three CIP documents was led by the Parks & Recreation Director during and after her transition to the City Manager’s Office. Presentation of the coordinated programs was well-received by the City Council and the three CIP 6-year plans were approved in June of 2016.
- ✓ **Major capital projects:** All major projects scheduled in the 2015-2016 budget were successfully completed.
- ✓ **Community and Aquatics Center project:** Oversaw completion of the Community and Aquatics Center. The Center opened in April 2016 having been completed on time and within budget.
- ✓ **Community special events:** Several very successful and well attended community events were held in the 2015-2016 biennium including 4th on the Plateau, summer concerts, and Kids First series. The Halloween Happening is a particular favorite with several hundred young trick-or-treaters prowling through City Hall.

2017-2018 Goals

Core Functions

Identify and negotiate for the purchase of land for parks and open space.

- Contract with a consultant to assist with the details of land acquisition from locating suitable, available property through the purchasing process.

Capital projects are well managed and successfully completed

- Bidding and contracts are managed with attention to detail and diligent oversight.
- Project budgets are closely monitored.

A variety of volunteer opportunities are available for interested citizens

- Recruit and schedule volunteers for multiple city events and activities.

The Recreation Division provides community events valued by the citizens

- 4th on the Plateau, Halloween Happening, summer concerts, etc.

The Sammamish Youth Board is actively supported

- Attend Youth Board Meetings and give appropriate advice.
- Mentor high school students planning and organizing youth activities.

Lake beaches are safe for swimming

- Recruit, hire, train and manage lifeguards for Sammamish beaches.

Reliable maintenance teams are in place with on-site leadership

- Hire and train 6 new entry level maintenance workers.
- Establish regular maintenance crews with a lead worker to direct daily tasks.

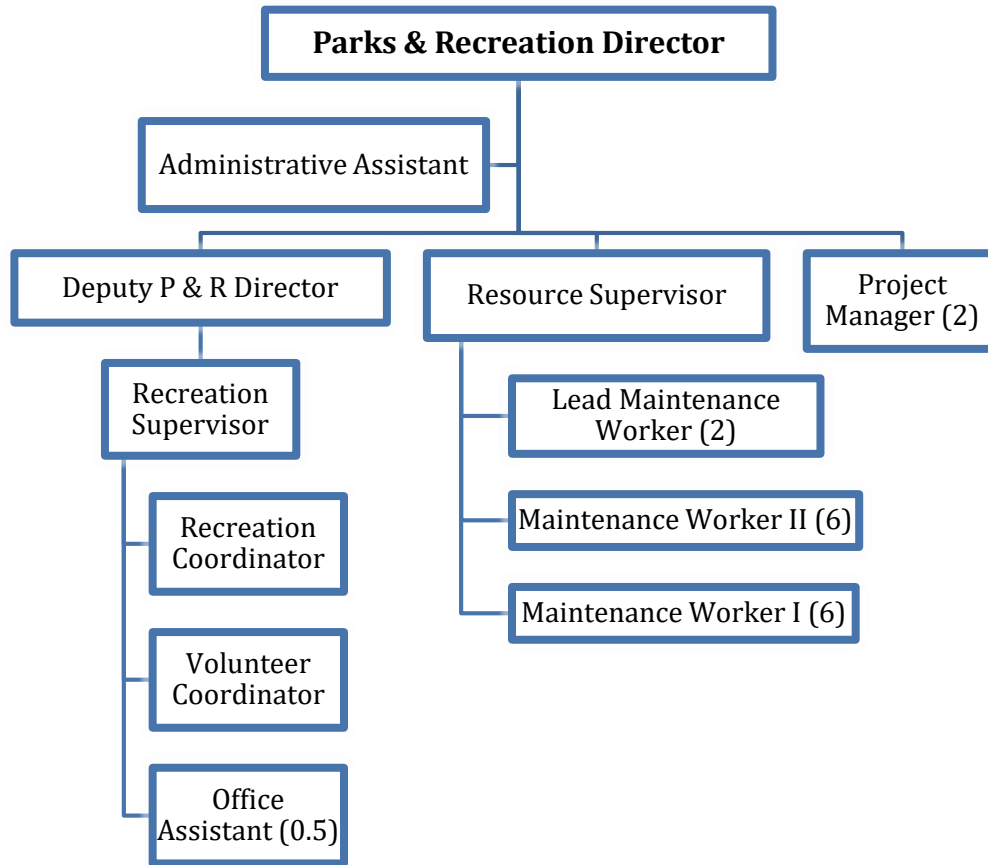
Parks are maintained in a safe, ready-to-use, pleasing condition

- Sports fields are regularly maintained and prepared for use when reserved.
- Play areas and equipment are routinely checked for safety.
- Performance of contracted maintenance companies is monitored frequently.
- Maintenance and repair projects are done as soon as needed.

The Parks Recreation & Open Space (PRO) Plan update is completed and approved by Council

- Incorporate the recreation trails component of the city-wide Non-Motorized Plan into the PRO Plan.
- Contract with a consulting firm to assist with the PRO Plan update.

Department Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Office Assistant	0	0.5	0.5	0.5
Volunteer Coordinator	1	1	1	1
Project Manager	2	2	2	2
Recreation Supervisor	1	1	1	1
Recreation Coordinator	1	1	1	1
Resource Supervisor	1	1	1	1
Maintenance Worker II	5	7	6	6
Maintenance Worker I	0	0	6	6
Lead Maintenance Worker	1	1	2	2
TOTAL	15	17.5	23.5	23.5

ADMINISTRATION DIVISION

Division Overview

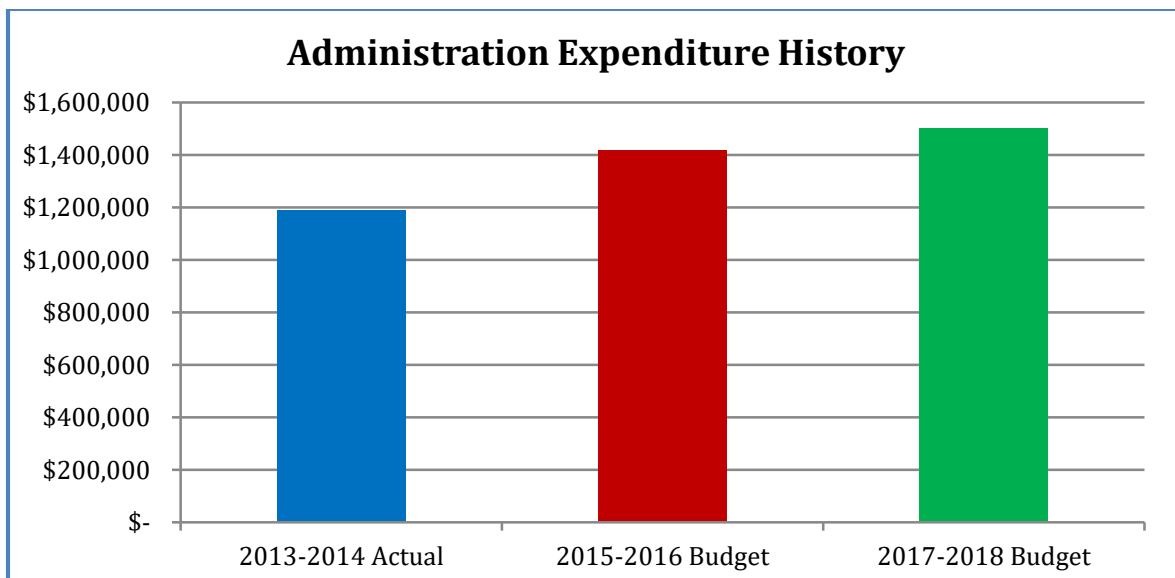
The Administration Division provides direction and leadership for the Parks and Recreation Department in implementing the goals and objectives of the City Council.

Responsibilities

- Manage and direct the activities of the Parks and Recreation Department.
- Provide administrative support to the Parks and Recreation Commission.
- Work with the City Manager and other department directors on CIP planning and funding.
- Coordinate the construction of capital projects.

Administration Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,029,657	\$ 1,079,300	\$ 1,127,990
Supplies	41,484	164,900	150,400
Services & Charges	116,880	173,900	222,800
Total	\$ 1,188,021	\$ 1,418,100	\$ 1,501,190



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	3	3	3	3

PLANNING DIVISION

Division Overview

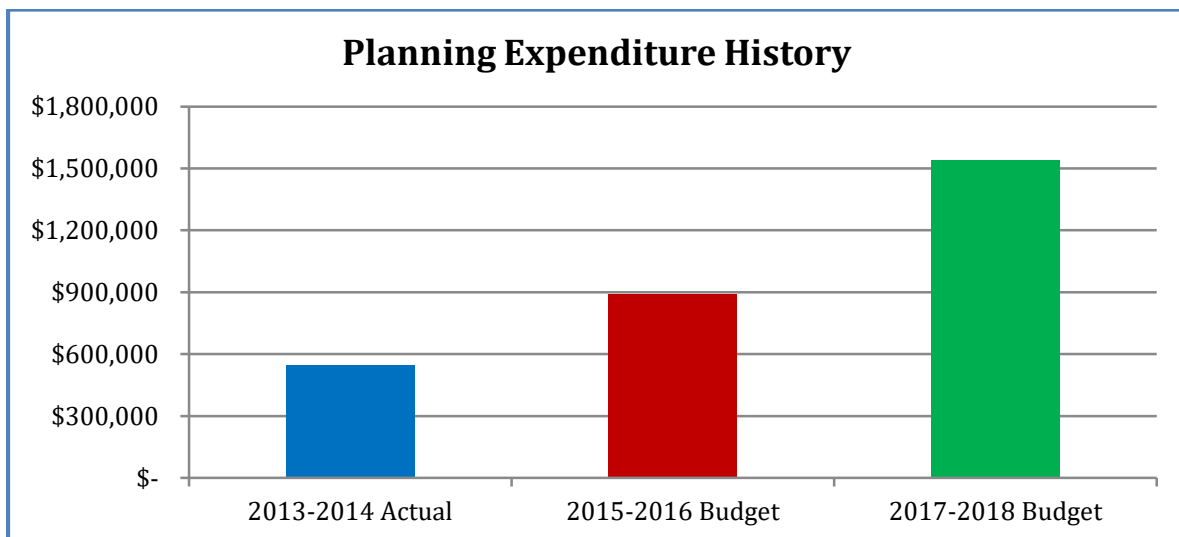
Park Planning and Development staff supervises and manages park capital improvement projects and coordinates short and long-term park planning efforts.

Responsibilities

- Develop and complete budgeted Parks capital projects.
- Design and develop park, trail, and facility long-term plans.
- Research future joint park-facility partnerships and land acquisitions.

Planning Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 486,277	\$ 634,500	\$ 995,400
Supplies	5,746	7,000	8,000
Services & Charges	54,779	246,600	535,100
Total	\$ 546,802	\$ 888,100	\$ 1,538,500



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Parks Project Manager	2	2	2	2
TOTAL	2	2	2	2

RECREATION DIVISION

Division Overview

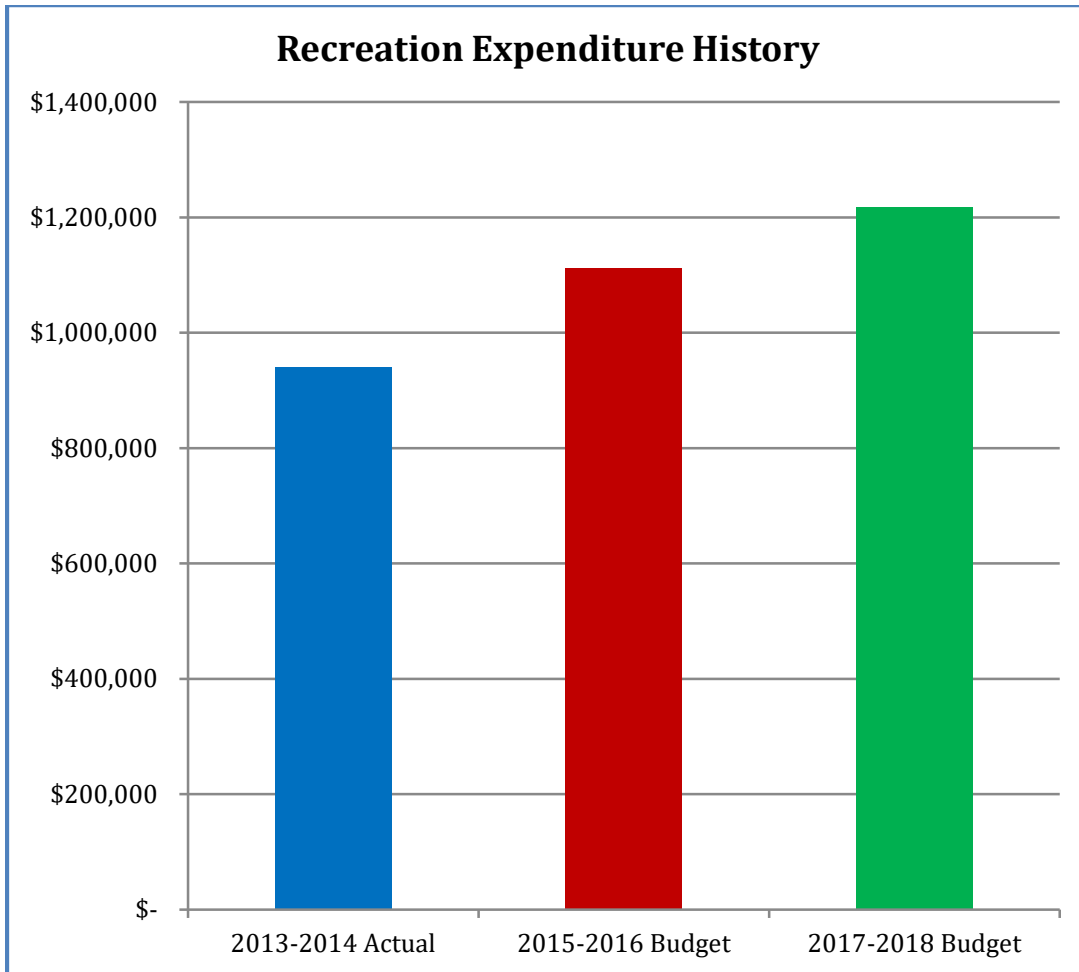
Recreation Division staff coordinates and facilitates the delivery of recreation programs and services throughout the city and the city's park system.

Responsibilities

- Administer Sammamish Youth Board programs and events.
- Oversee seasonal community events.
- Produce and oversee the 4th of July celebration at the Sammamish Commons.
- Hire and manage summer lifeguards at city swimming parks.
- Recruit and schedule volunteers for multiple city events and activities.
- Coordinate and implement the joint use agreements with the Issaquah and Lake Washington School Districts.
- Facilitate operation of the Farmer's Market in partnership with the Sammamish Chamber of Commerce.
- Manage all facility bookings and reservations for sports fields and rental facilities.

Recreation Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 508,165	\$ 609,440	\$ 716,630
Supplies	48,223	73,000	57,000
Services & Charges	383,279	421,800	441,650
Intergovernmental	1,130	2,000	2,000
Capital	-	5,250	-
Total	\$ 940,797	\$ 1,111,490	\$ 1,217,280



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Recreation Supervisor	1	1	1	1
Recreation Coordinator	1	1	1	1
Office Assistant	0	0.5	0.5	0.5
Volunteer Coordinator	1	1	1	1
TOTAL	3	3.5	3.5	3.5

MAINTENANCE DIVISION

Division Overview

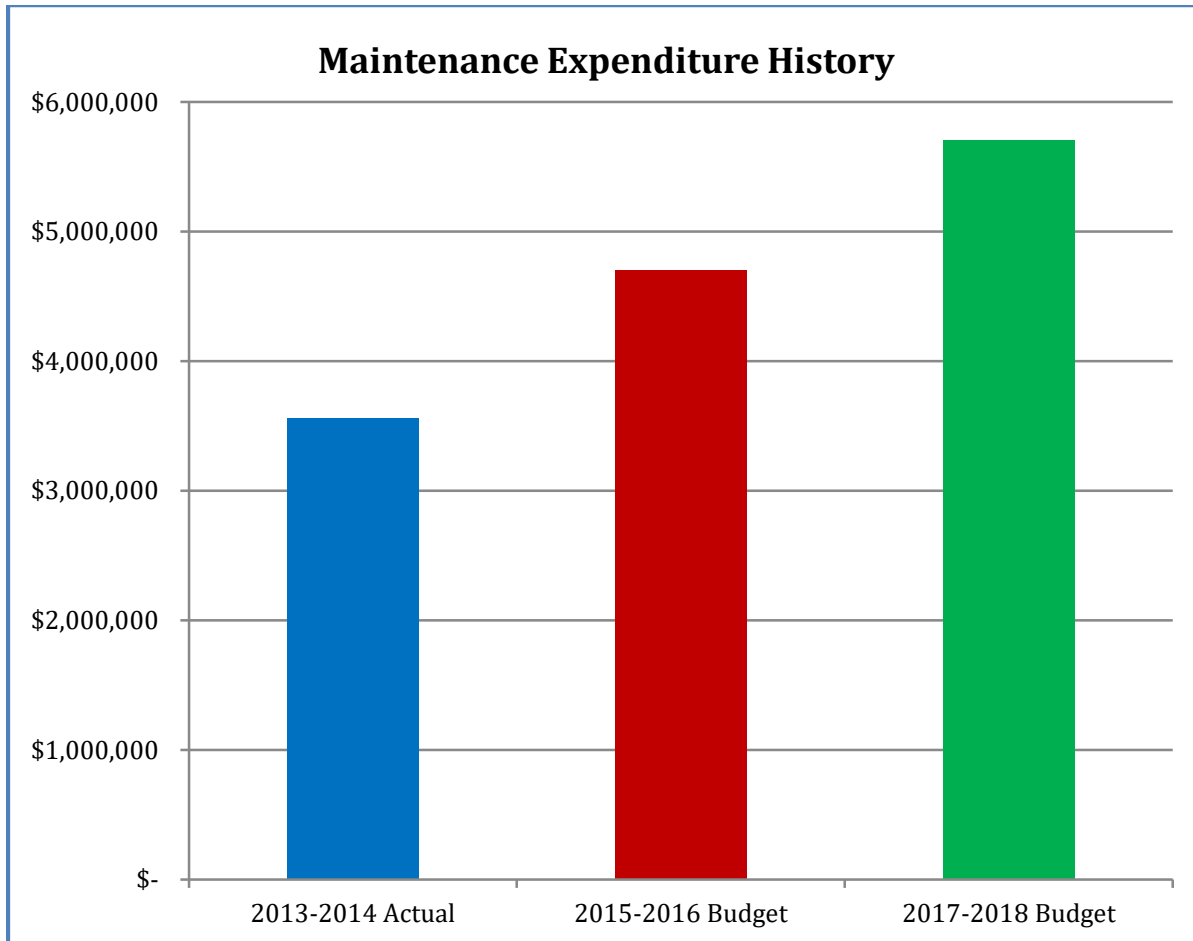
The Parks Maintenance Division maintains the parks throughout the city. Nine-month seasonal maintenance worker positions have been replaced with 6 full time Maintenance Worker I positions in the 2017-2018 budget. One Maintenance Worker II position has been reclassified as a Lead Maintenance Worker position.

Responsibilities

- Provide oversight and direct supervision of in-house park operations including maintenance of sports fields, play areas, landscaping, and small repair and maintenance projects.
- Provide support for recreation and volunteer events.
- Manage a variety of contracted maintenance services.
- Implement the city's Tree Program in the parks.
- Coordinate with the Parks Planning Division to ensure efficient park design.
- Provide advice to other departments for street project landscaping.

Maintenance Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 2,061,809	\$ 2,708,300	\$ 3,104,250
Supplies	473,639	606,640	644,200
Services & Charges	1,014,555	1,242,470	1,765,700
Intergovernmental	7,482	-	-
Capital	-	146,789	189,500
Total	\$ 3,557,485	\$ 4,704,199	\$ 5,703,650



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Parks Resource Supervisor	1	1	1	1
Lead Maintenance Worker	1	1	2	2
Park Maintenance Worker II	5	7	6	6
Park Maintenance Worker I	0	0	6	6
TOTAL	7	9	15	15

NON-DEPARTMENTAL

Responsibility: Deputy City Manager

Department Overview

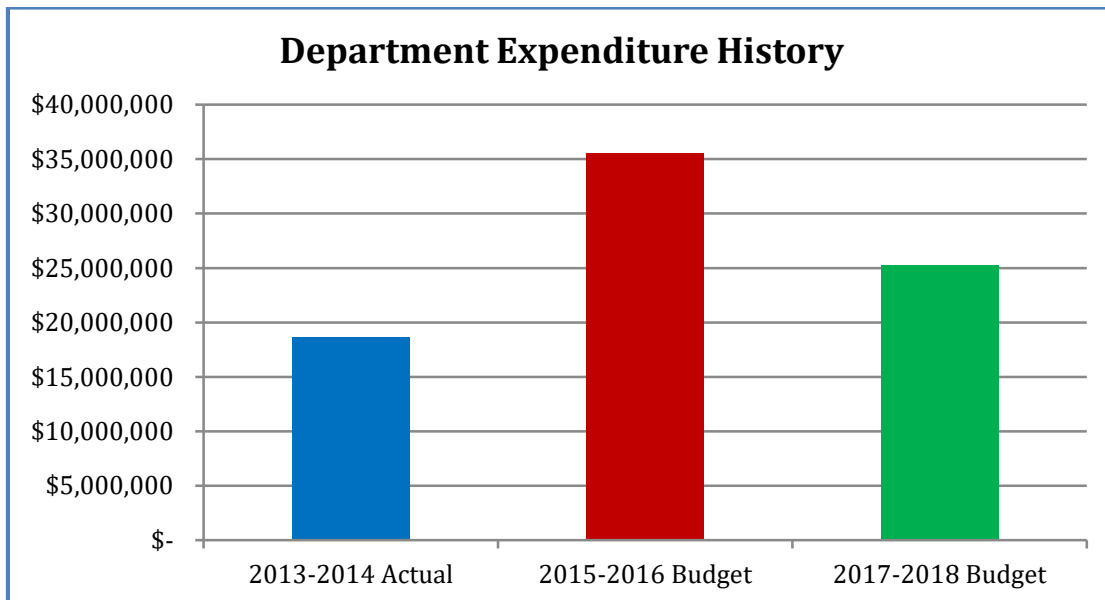
The Non-Departmental Department budgets for general government obligations and programs that are attributable to the city as a whole. These general responsibilities include voter registration and election costs, economic development, general city services, memberships in regional organizations, pollution control, and regional public health responsibilities. Transfers from the general fund to other funds are budgeted in this department.

Responsibilities

- Voter registration and elections.
- Support regional government organizations.
- Coordinate economic development activities.
- Fund pollution and health efforts.
- Provide financial support to other funds.

Budget Highlights

- \$300,000 for a Town Center consultant
- \$200,000 for an ADA transition plan
- \$300,000 for merchant fees related to accepting payment by credit card are moved here from the Community Development Department



Department Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
<i>Voter Registration Section</i>			
Intergovernmental	\$ 336,375	\$ 285,000	\$ 340,000
<i>Economic Development Section</i>			
Services & Charges	94,769	40,200	300,200
<i>Other Gen. Gov. Services</i>			
Personnel	-	134,900	188,900
Supplies	43,497	52,500	52,500
Services & Charges	578,270	3,692,800	4,046,250
Intergovernmental	8,088	8,020	8,020
Capital	-	3,000,000	3,000,000
Interfund Transfers	2,022,760	3,029,066	2,993,848
<i>Pollution Control Section</i>			
Intergovernmental	62,244	88,200	114,600
<i>Public Health Section</i>			
Intergovernmental	16,102	26,800	32,000
<i>Operating Transfers Out Section</i>			
Interfund Transfers	15,500,000	25,220,900	14,210,000
Total	\$ 18,662,105	\$ 35,578,386	\$ 25,286,318

2017-2018 Goals and Objectives

Americans with Disabilities Act (ADA) transition plan is completed

- Hire a consultant to create a city-wide ADA transition plan.
- Include transportation, parks, buildings, and all other ADA compliance requirements in one plan.

Town Center development plan is completed by the selected consultant

- Develop a strategic communications plan.
- Street and infrastructure planning.
- Regional stormwater analysis.
- Park planning for Lower Commons Park.
- Conceptual design for Town Center open space.

SPECIAL REVENUE FUND-OPERATING BUDGET

STREET FUND

The Street Fund provides for the efficient and safe movement of vehicles and pedestrians within the city and coordinates and provides convenient interconnect to the regional transportation system. Revenues are received from State shared motor vehicle fuel taxes and transfers from the General Fund.

STREET FUND

Responsibility: Public Works Director

Fund Overview

The Street Operating program budgeted in this fund includes three divisions: Administration, Engineering, and Maintenance. The program was established to maintain the city's transportation system, plan for future enhancements, and to coordinate convenient interconnects to the regional transportation system.

Responsibilities

- Planning and contracting for repaving of city streets to maintain their surfaces in good condition.
- Managing contracts with King County and private companies for timely maintenance and repair of roadways and traffic control devices.
- Snow and ice removal.
- Street sweeping.
- Level of service transportation system modeling.

Budget Highlights

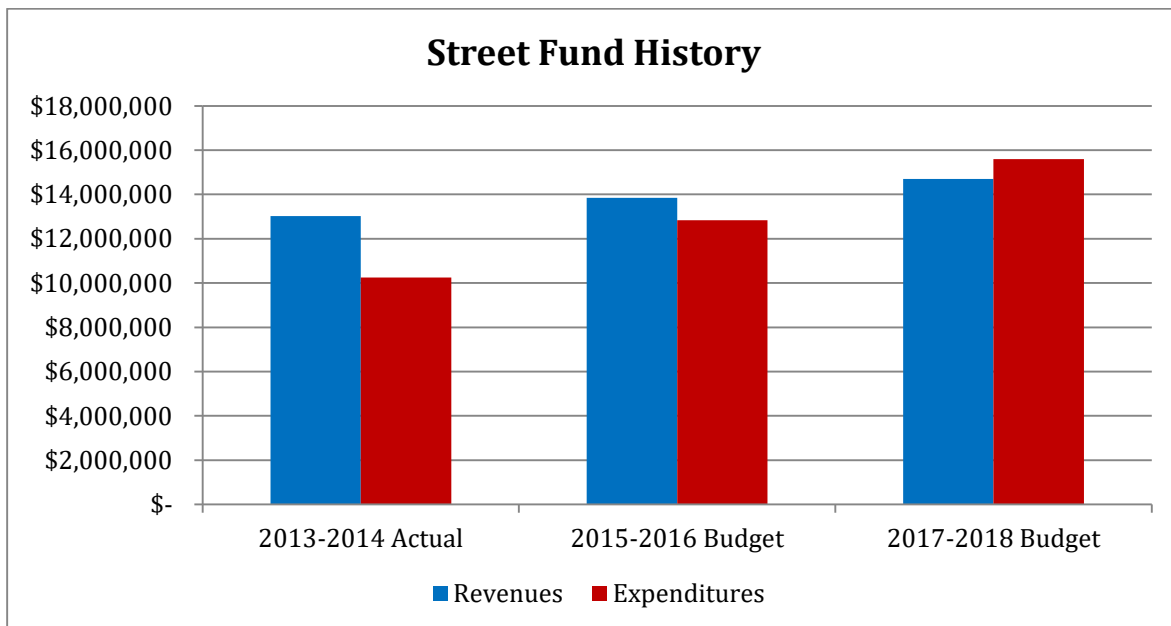
- One Traffic Engineer position at an annual cost of \$129,267 and a Senior Development Review Manager position were added in the 2017-2018 budget. One third of the Manager position at an annual cost of \$50,000 is in the Street Fund Engineering Division.
- \$400,000 is included for the transportation and non-motorized plan.
- \$150,000 is included for a master plan consultant.
- Increased the pavement overlay budget \$250,000 to incorporate the streets in the Klahanie annexation area.
- The following 2 items are based on an organizational analysis of the maintenance function:
 - Replaced nine-month seasonal maintenance workers with full-time maintenance workers at a net cost of \$126,000 per year.
 - Reclassified one Maintenance Worker II to Lead Maintenance Worker at a net cost of \$3,500 per year.

Street Fund Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 3,358,153	\$ 6,130,211	\$ 7,359,844
Intergovernmental	\$ 2,224,212	\$ 2,254,000	\$ 2,812,300
Charges for Services	78,877	60,000	60,000
Transfers & Non-revenues	10,540,122	11,520,900	11,810,000
Interest & Miscellaneous	184,194	15,000	15,000
Total Revenues	\$ 13,027,405	\$ 13,849,900	\$ 14,697,300
Total Fund (with BFB)	\$ 16,385,558	\$ 19,980,111	\$ 22,057,144

Street Fund Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,979,606	\$ 2,278,700	\$ 3,404,750
Supplies	404,551	579,300	696,750
Services & Charges	7,682,911	9,049,191	10,621,650
Intergovernmental	2,958	522,000	334,650
Capital	25,511	105,600	135,500
Interfund	159,810	296,100	408,414
Total Expenditures	\$ 10,255,347	\$ 12,830,891	\$ 15,601,714
Ending Fund Balance	6,130,211	7,149,220	6,455,430
Total Fund (with EFB)	\$ 16,385,558	\$ 19,980,111	\$ 22,057,144



2015-2016 Accomplishments

- ✓ **Street condition assessment and repaving:** Road condition assessments were done followed by repaving of streets on a schedule to ensure all streets remain in good condition.
- ✓ **Concurrency management system:** Concurrency data was analyzed and used to update traffic impact fees and the list of concurrency projects in the TIP.
- ✓ **Transportation Improvement Program (TIP) plan:** The TIP was updated and approved by Council in June of each year as required by state law.

2017-2018 Goals

Core Functions

- Maintain city streets and sidewalks in a safe condition.
- Ensure all traffic control devices are kept in good working order.
- Plow and treat the road surfaces when necessary to maintain safe winter driving conditions.
- Maintain road shoulders and landscaping for safety and aesthetics.

Fill the Traffic Engineer and Manager positions

- Recruit and train highly qualified staff for the Engineer and Manager positions.
- New staff is trained and fully functional by mid-2017.

Pavement overlay/repaving

- Annually assess the condition of street surfaces and schedule repaving.
- Repave sections of Inglewood Hill Road affected by the stormwater construction project.

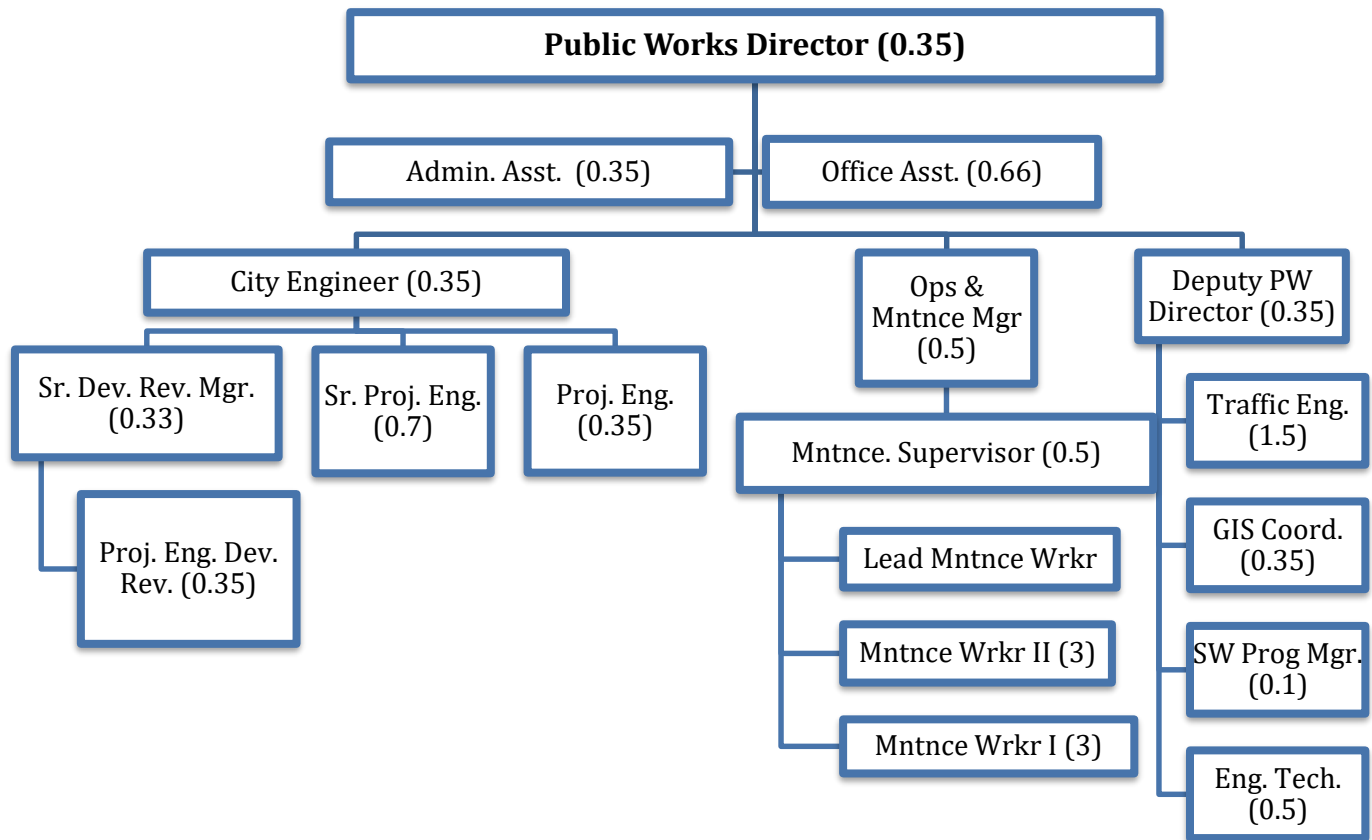
Sidewalk repair and ADA retrofits

- Award contract for and complete identified sidewalk repairs.
- Retrofit sidewalk access associated with pavement overlay projects to comply with federal ADA requirements.

Safety projects

- Install audible pedestrian signals at signalized crosswalks.
- Install flashing yellow turn arrows at selected locations.
- Install guardrails as needed.

Street Fund Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0.35	0.35	0.35	0.35
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Maintenance Supervisor	0	0	0.5	0.5
Lead Maintenance Worker	0.5	0.5	1	1
Maintenance Worker II	1.5	2	3	3
Maintenance Worker I	1	2	3	3
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Stormwater Program Manager	0.1	0.1	0.1	0.1
Sr. Development Review Manager	0	0	0.33	0.33
Project Eng. - Dev. Review	0.35	0.35	0.35	0.35
Project Engineer	0.35	0.35	0.35	0.35
Traffic Engineer	0.5	0.5	1.5	1.5
GIS Coordinator	0.35	0.35	0.35	0.35
Engineering Technician	0	0.5	0.5	0.5
Office Assistant	0.66	0.66	0.66	0.66
TOTAL	7.91	9.91	14.24	14.24

ADMINISTRATION DIVISION

Division Overview

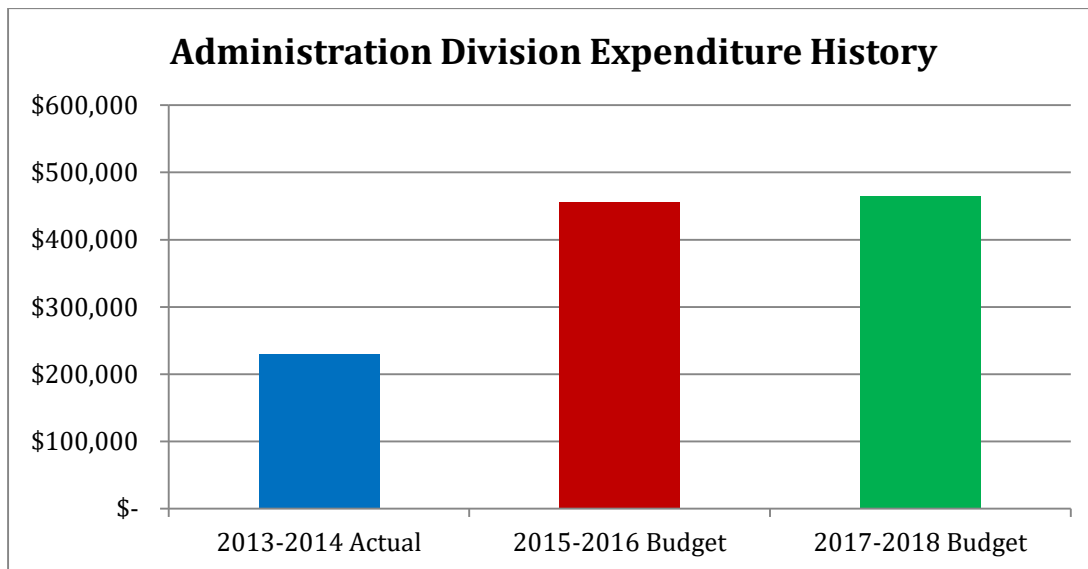
The Administration Division provides guidance, leadership and overall administrative support to street operating functions. Division personnel develop and sustain relationships with regional agencies related to transportation, capital improvements, long-range planning, and project funding.

Responsibilities

- Manage and direct the activities of the Street Department.
- Analyze projects, including funding options, making reports and recommendations to the City Manager and City Council.
- Maintain regional influence and presence.
- Provide ongoing evaluation of Federal and State legislation that affects the city.

Administration Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 229,491	\$ 352,900	\$ 360,700
Supplies	154	1,800	1,800
Services & Charges	374	101,950	103,000
Total Expenditures	\$ 230,019	\$ 456,650	\$ 465,500



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.66	0.66	0.66	0.66
TOTAL	1.71	1.71	1.71	1.71

ENGINEERING DIVISION

Division Overview

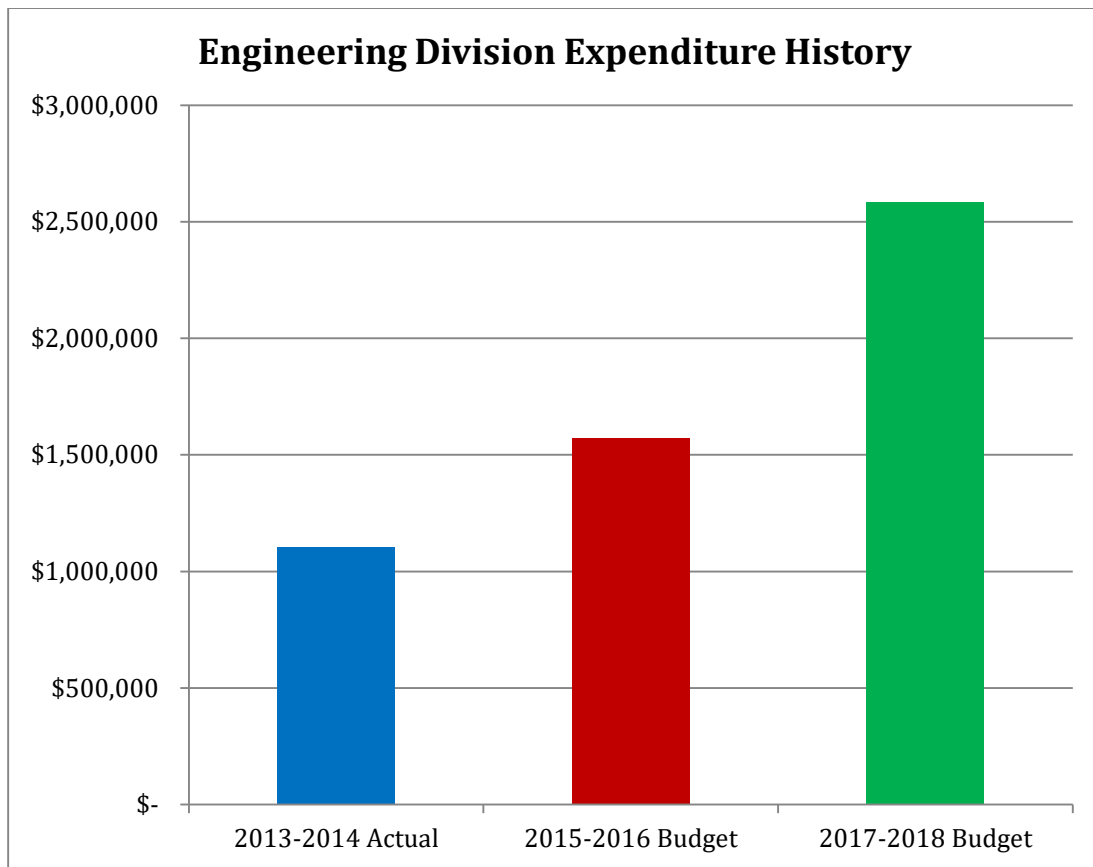
The Engineering Division plans for future transportation enhancements, manages pavement overlay contracts, and coordinates convenient interconnects to the regional transportation system. One Traffic Engineer and a Sr. Development Review Manager, shared with the General Fund and the Surface Water Fund were added in the 2017-2018 budget.

Responsibilities

- Assess street conditions and schedule repaving to maintain good driving surfaces.
- Level of service and transportation system modeling.
- Analyze concurrency management system data to plan for future infrastructure.
- Grant compliance activities.
- Annual Transportation Improvement Plan update.

Engineering Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 663,701	\$ 772,900	\$ 1,273,200
Supplies	5,360	10,000	14,450
Services & Charges	249,453	491,841	862,200
Capital	25,511	3,000	26,000
Interfund	159,810	296,100	408,414
Total Expenditures	\$ 1,103,835	\$ 1,573,841	\$ 2,584,264



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Stormwater Program Manager	0.1	0.1	0.1	0.1
Sr. Development Review Mgr.	0	0	0.33	0.33
Project Engineer-Dev Review	0.35	0.35	0.35	0.35
Project Engineer	0.35	0.35	0.35	0.35
Traffic Engineer	0.5	0.5	1.5	1.5
GIS Coordinator	0.35	0.35	0.35	0.35
Engineering Technician	0	0.5	0.5	0.5
TOTAL	2.7	3.2	4.53	4.53

MAINTENANCE DIVISION

Division Overview

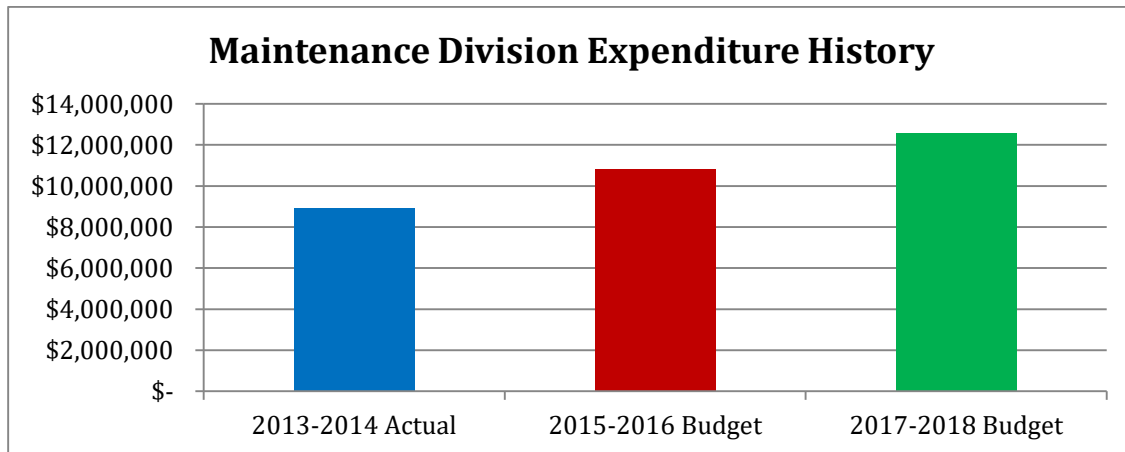
The Street Maintenance Division is responsible for maintaining the city's streets. Nine-month seasonal maintenance worker positions have been replaced with 2 full time Maintenance Worker I positions in the 2017-2018 budget. One Maintenance Worker II position has been reclassified as a Lead Maintenance Worker position.

Responsibilities

- Repave selected city streets based on condition assessments.
- Manage street sweeping and landscape maintenance contracts.
- Snow and ice removal.
- Small works repair and maintenance projects such as sidewalk repairs and trail resurfacing.
- Street shoulder mowing and maintenance.

Maintenance Division Summary

Description	2013-2014 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,086,414	\$ 1,152,900	\$ 1,770,850
Supplies	399,037	567,500	680,500
Services & Charges	7,433,084	8,455,400	9,656,450
Intergovernmental	2,958	522,000	334,650
Capital	-	102,600	109,500
Total Expenditures	\$ 8,921,493	\$ 10,800,400	\$ 12,551,950



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Maintenance Supervisor	0	0	0.5	0.5
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Mntnce Worker	0.5	0.5	1	1
Maintenance Worker II	1.5	2	3	3
Maintenance Worker I	1	2	3	3
TOTAL	3.5	5	8	8

DEBT SERVICE FUND

The Debt Service Fund provides for the accumulation of resources for and the payment of principal and interest on outstanding debt.

DEBT SERVICE FUND

Responsibility: Finance Director

Fund Overview

The Debt Service Fund is used to accumulate funds for the payment of principal and interest on long-term debt.

Responsibilities

Accumulate sufficient funds to make timely debt service payments on the 2001 Public Works Trust Fund Loan which was used to help fund the widening of 228th Avenue SE from 2 lanes to 4 lanes, add turn lanes, medians, and sidewalks.

The long-term debt service schedule reflecting payments beyond 2016 is available in the Appendix

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Operating Transfers-Trnsp	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
Total Revenues	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
Total Fund (with BFB)	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
PWTF Loan Principal	\$ 1,066,666	\$ 1,066,666	\$ 1,066,666
PWTF Loan Interest	45,334	34,667	24,000
Total Expenditures	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
Ending Fund Balance	-	-	-
Total Fund (with EFB)	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666

CAPITAL PROJECT FUNDS SUMMARY BY FUND

Capital project funds are used to acquire, build, or develop facilities and equipment with a useful life of more than one year and costing \$5,000 or more. Examples include road construction, sports fields, and buildings. Surface Water capital projects are budgeted in the Surface Water Capital Fund. Vehicle and equipment purchases are budgeted in the Equipment Rental and Replacement Fund. Computer and communication equipment purchases are budgeted in the Technology Replacement Fund.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund supports the construction and purchase of capital improvement projects benefiting the city as a whole. Revenues are received from the General Fund and various intergovernmental sources.

PARKS CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund supports the acquisition and development of park capital improvement projects identified in the city's six-year Parks Capital Improvement Plan. Revenues are received from the General Fund, a voted parks levy, real estate excise taxes, state and federal grants, and parks impact fees.

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund was established to fund the transportation projects approved in the city's six-year Transportation Capital Improvement Plan (TIP). The projects identified in the Transportation Capital Fund support major improvements of streets, sidewalks, signals and intersections. Revenues are received from the General Fund, real estate excise taxes, state and federal grants, and street impact fees.

GENERAL GOVERNMENT CIP FUND

Responsibility: City Manager

Fund Overview

The General Government CIP Fund was established to fund construction of capital facilities that benefit city government as a whole.

Responsibilities

- Budget for and monitor the use of funds for general capital facilities

Budget Highlights

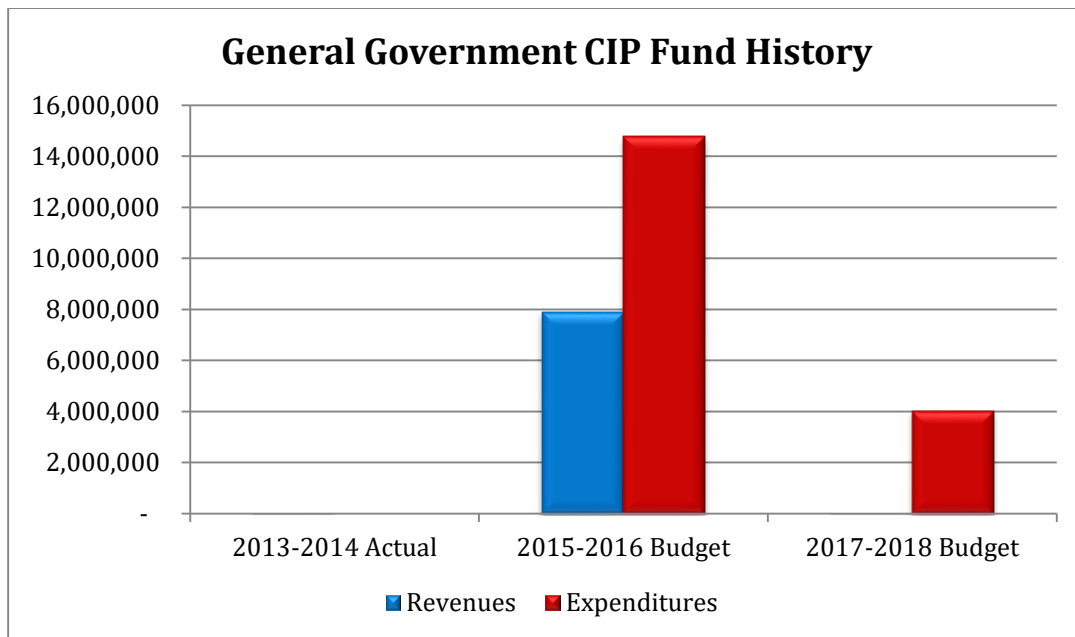
- The 2017-2018 budget includes \$500,000 for the City Hall remodel and reconfiguration.
- \$3,500,000 is budgeted as city match funds for Town Center infrastructure projects.

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 8,754,592	\$ 8,793,748	\$ 4,651,508
Charges for Services	\$ -	\$ 1,668,750	\$ -
Investment Interest	39,156	30,000	10,000
Operating Transfers	-	6,200,000	-
Total Revenues	\$ 39,156	\$ 7,898,750	\$ 10,000
Total Fund (with BFB)	\$ 8,793,748	\$16,692,498	\$ 4,661,508

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Capital	\$ -	\$ 9,730,000	\$ 4,000,000
Interfund Transfers	-	5,050,000	50,000
Total Expenditures	\$ -	\$14,780,000	\$ 4,050,000
Ending Fund Balance	8,793,748	1,912,498	611,508
Total Fund (with EFB)	\$ 8,793,748	\$16,692,498	\$ 4,661,508



2015-2016 Accomplishments

- ✓ **Generator replacement utility hook-ups:** The generator at Fire Station 81 has been replaced and is in service.
- ✓ **Property and a building were purchased from Mars Hill Church**
- ✓ **Funding for the Community and Aquatics Center was transferred to the Parks CIP Fund**

2017-2018 Goals

Provide adequate office space for an expanding city workforce

- Remodel the 2nd floor of City Hall and reconfigure the 1st floor to provide work spaces for new staff included in the 2017-2018 budget.

2017-2018 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
City Hall remodel and reconfiguration	\$ 500,000	\$ 500,000
Reserves for Towncenter infrastructure	3,500,000	Unknown
Total	\$ 4,000,000	

Future Maintenance and Operating Costs:

The City Hall remodel will add \$25,000 per year in contracted custodial services.

PARKS CIP FUND

Responsibility: Parks and Recreation Director

Fund Overview

The Parks CIP Fund was established to fund construction of park and recreation capital facilities. Examples of the use of this fund include construction of new parks, completion of park improvement projects, building all-weather trails, and installing artificial turf on sports fields for year round use.

Responsibilities

- Acquire sufficient land to provide a variety of outdoor recreation opportunities.
- Build the right type and amount of recreation facilities for residents of Sammamish.
- Budget for and monitor the use of funds for capital facilities.

Budget Highlights

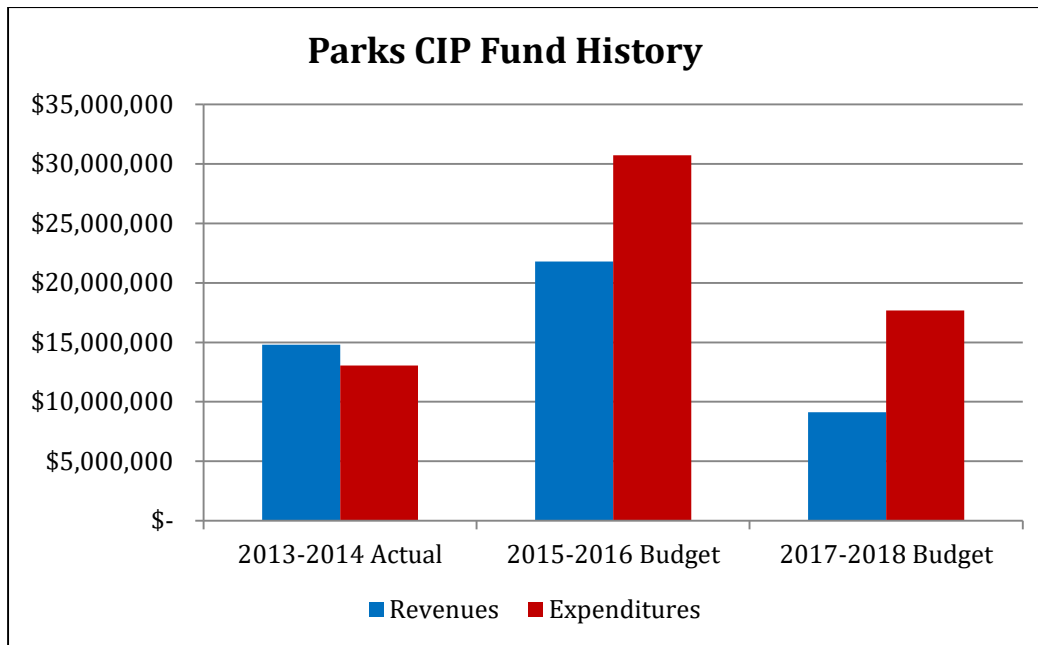
- The total 2017-2018 budget is a little over one-half of the 2015-2016 budget with completion of the \$35 million Community Center in 2016.
- The focus of the 2017-2018 Parks CIP budget is open space/park land acquisition and improvements/maintenance of existing parks.

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 12,188,626	\$ 13,950,775	\$ 8,900,000
Taxes	\$ 4,924,505	\$ 3,732,000	\$ 5,140,000
Intergovernmental	326,287	-	-
Impact Fees	1,433,123	1,561,000	3,970,000
Interest & Miscellaneous	70,921	10,000	10,000
Contributions	1,632,106	2,418,000	-
Sale of Capital Assets	655,000	800,000	-
Operating Transfers	5,770,000	13,270,000	-
Total Revenues	\$ 14,811,942	\$ 21,791,000	\$ 9,120,000
Total Fund (with BFB)	\$ 27,000,568	\$ 35,741,775	\$ 18,020,000

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Capital	\$ 12,279,793	\$ 29,943,482	\$ 17,686,500
Operating Transfers	770,000	770,000	-
Total Expenditures	\$ 13,049,793	\$ 30,713,482	\$ 17,686,500
Ending Fund Balance	13,950,775	5,028,293	333,500
Total Fund (with EFB)	\$ 27,000,568	\$ 35,741,775	\$ 18,020,000



2015-2016 Accomplishments

- ✓ **Completed construction of the Community and Aquatics Center:** The Community Center was completed within budget with the grand opening held in April 2016
- ✓ **Completed construction of Big Rock Park Phase I:** Big Rock Park is being donated to the City in phases by a very generous resident. Construction of Phase I (15 acres) including trail work, an interpretive center, and parking was completed in 2016. An additional 20 acres was donated to the city effective January 1, 2017.
- ✓ **Acquired property for the Lower Commons to Big Rock Park trail:** The process of obtaining easements for this trail is under way.
- ✓ **Completed ADA trail improvements at the Lower Commons:** Switchbacks were added to the trail down the steep hill from City Hall to the Lower Commons to allow for wheelchair access.
- ✓ **Built additional trails in Beaver Lake Preserve Phase II:** Working with the Washington Trails Association volunteers, the trail construction is 80% complete with enough budget remaining to complete the project.

2017-2018 Goals

Improve East Sammamish Park

- Install a new playground and a spray park.
- Expand the parking lot including road frontage improvements.
- Improve tennis court access, pedestrian lighting, and the trail to Margaret Mead Elementary School.

Maintain sports fields in optimal condition

- Replace the Skyline High School artificial field turf and infill including a new pad.
- Repair Klahanie Park turf and drainage.

Improve Beaver Lake Park

- Improve the swimming beach and shoreline.
- Expand the parking lot .
- Install a new playground.
- Install irrigated landscaping.

Install Restroom Facilities

- Construct a permanent restroom with adjacent storage in Lower Commons Park.
- Add sewer, water, and electricity utility connections at Sammamish Landing Park.

Acquire Open Space and Park Land

- Acquire land as it becomes available - \$7 million budgeted.

2017-2018 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
East Sammamish Park Improvements. Upgrade playground-spray park, climbing wall, picnic shelter restoration. Expand parking lot, improve tennis court access, trail, pedestrian lighting.	\$ 1,850,000	\$ 1,950,000
Skyline Community Sports Field Turf Replacement. Artificial turf & infill replacement. Includes new pad and anticipated coated rubber infill material or suitable alternate	\$ 1,400,000	\$ 1,400,000
Klahanie Park Field Repairs. Athletic field drainage repair and turf repairs.	\$ 300,000	\$ 300,000
Beaver Lake Park-Lakeside Improvements. Swim beach/shoreline improvements, parking lot expansion, new playground, stormwater, landscape, and irrigation.	\$ 1,450,000	\$ 2,800,000
Lower Commons-Permanent Restroom Building. Permanent restroom building with adjacent maintenance storage space. Sewer connection provided via Town Center developer.	\$ 550,000	\$ 550,000
Mystic Lake Trail Extension-Developer Agreement. City to design and pay construction costs over \$15,000, wetland buffer mitigation, developer to construct trail of approximately 650 linear feet.	35,000	35,000
Evans Creek Preserve-Highway 202 Access. Connect Alcott Elementary via a soft surface trail through the North Property and an enhanced crosswalk on 202.	130,000	130,000
Sammamish Landing-ADA Improvements	1,000,000	1,000,000
Town Center Park Projects. Placeholder for future Town Center projects to include urban plaza, central green, playground relocation and/or other projects.	1,900,000	2,075,000
Parks capital replacement program	400,000	1,200,000
Capital contingency reserve	571,500	1,341,000
Land acquisition. Funds set aside to purchase land for parks as it becomes available.	7,000,000	13,000,000
Community Garden. Placeholder for future community garden(s) with 40 to 50 planting beds in a location to be determined.	100,000	100,000
Future Trail Connections. Placeholder for future trail projects to be determined upon completion of the Non-Motorized Plan update in 2016/2017.	1,000,000	1,500,000
Total	\$ 17,686,500	\$ 27,381,000

Future Maintenance and Operating Costs:

Expenditure increases are expected in the areas of contracted landscape maintenance services, seasonal employee hours, and maintenance supplies.

2017-2022 SIX-YEAR PARKS CAPITAL IMPROVEMENT PLAN (Fund 302)

Adopted by the City Council: June 21, 2016 (R2016-689)

#	PROJECT	2017	2018	2019	2020	2021	2022	6-Year Total	Prior Years	Future Years	Total Project Costs
PARKS CIP PROJECTS											
PK-10	Skyline Community Sports Fields - Field Turf Replacement Turf and infill replacement. Includes new pad and anticipated coated crumb rubber infill material or suitable alternate.	1,400,000						1,400,000	0	0	1,400,000
PK-25	East Sammamish Park - Playground New playground and spray park.	100,000	1,000,000					1,100,000	50,000	0	1,150,000
PK-26	East Sammamish Park - Parking Parking lot expansion, frontage improvements, pedestrian lighting, tennis court access and trail to Margaret Mead.	75,000	675,000					750,000	50,000	0	800,000
PK-08	Klahanie Park - Field Repairs Athletic field drainage repair and turf repairs.	300,000						300,000	0	0	300,000
PK-13	Beaver Lake Park - Lakeside Improvements Swim beach/shoreline improvements, parking lot expansion, new playground, stormwater, landscape and irrigation.	100,000	1,350,000	1,350,000				2,800,000	0	0	2,800,000
PK-29	Lower Commons - Permanent Restroom Building Permanent restroom building with adjacent maintenance storage space. Sewer connection provided via Town Center developer.	50,000	500,000					550,000	0	0	550,000
PK-47	Mystic Lake Trail Extension - Developer Agreement City to design and pay construction costs over \$15K, wetland buffer mitigation, developer to construct trail of approx. 650 lf.	35,000						35,000	0	0	35,000
PK-45	Evans Creek Preserve - Hwy 202 Access Connect Alcott Elementary via a soft surface trail through the North Property and an enhanced crosswalk on 202.		130,000					130,000	0	0	130,000
PK-09	Pine Lake Park - Field Upgrade and Improvements Replacement irrigation in outfield, new infield surface and drainage, safety fencing, replacement backstop			350,000				350,000	0	0	350,000
PK-36	Skate Park Rehabilitation/Repair Minor repairs to concrete, address design issues with planter boxes, expand skate bowl on north end of Skate Park.			300,000				300,000	0	0	300,000
PK-19	Big Rock Park Site A - Phase II Site A: Permanent restroom and septic field upgrade.			35,000	350,000			385,000	0	0	385,000
PK-06	East Sammamish Park Athletic Fields - Baseball Field Rehab Infield/outfield remodel and drainage, natural turf replacement, potential new amenities				640,000			640,000	0	0	640,000
PK-04	Inglewood Middle School - Phase I Upgrade existing football field with synthetic turf and lights. Includes restroom, soccer/lacrosse overlay with new drainage and irrigation.			30,000	390,000	2,800,000		3,220,000	0	0	3,220,000
PK-43	Evans Creek Preserve - Trails Completion of internal trail system and habitat improvements.				25,000		25,000	50,000	25,000	0	75,000
PK-11	Eastlake Community Sports Fields - Field 3 - Synthetic Turf Replacement Turf and infill replacement. Includes new pad and anticipated coated crumb rubber infill material or suitable alternate. (9-year estimate)					100,000	1,300,000	1,400,000	0	0	1,400,000
PK-62	Sammamish Landing - Restroom Restroom building with outdoor shower facilities for swimmer rinse off. Shower use will be seasonal.							0	240,000	0	240,000
PK-63	Sammamish Landing - Utility Connection for Restroom Utility connections for new restroom including sanitary sewer, electricity and additional water service.							0	100,000	0	100,000
PK-64	Sammamish Commons Trail Connection Phase I Lower Sammamish Commons to Big Rock Park Trail.							0	300,000	0	300,000
(A) SUBTOTAL PARKS CIP PROJECTS		2,060,000	3,655,000	2,065,000	1,405,000	2,900,000	1,325,000	13,410,000	765,000	0	14,175,000

2017-2022 SIX-YEAR PARKS CAPITAL IMPROVEMENT PLAN (Fund 302)

Adopted by the City Council: June 21, 2016 (R2016-689)

#	PROJECT	2017	2018	2019	2020	2021	2022	6-Year Total	Prior Years	Future Years	Total Project Costs
PARKS PLANNING PROJECTS											
PK-34	Klahanie Park Master Plan Complete Master Plan for Klahanie Park. Includes consultant, site analysis, public engagement and final plan.			50,000	200,000			250,000	0	0	250,000
PK-46	Indoor Field House - Feasibility Study Feasibility study to include an operations analysis for an indoor field house to be considered on the YMCA/Pine Lake Property.							0	100,000	0	100,000
(B) SUBTOTAL PARKS PLANNING PROJECTS		0	0	50,000	200,000	0	0	250,000	100,000	0	350,000

OTHER PARKS CIP PROGRAMS											
PK-A	Future Trail Connections Placeholder for future trail projects to be determined upon completion of the Non-Motorized Plan update in 2016/17. (Includes anticipated \$500k)	500,000	500,000	500,000				1,500,000			
PK-B	Town Center Park Projects Placeholder for future Town Center projects to include urban plaza, central green, playground relocation and/or other projects.	150,000	1,750,000	175,000				2,075,000			
PK-C	Community Garden Placeholder for future community garden(s) with 40 to 50 planting beds in a location to be determined.	50,000	50,000					100,000			
PK-D	Land Acquisition Placeholder to acquire land for future parks and open spaces as opportunities become available.	7,000,000	0	1,250,000	1,750,000	1,250,000	1,750,000	13,000,000			
PK-E	Capital Replacement Program This ongoing program allocates funds for the repair and replacement of parks structures and equipment.	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000			
PK-F	Capital Contingency Reserve Reserve fund for capital projects - amount varies based on projects.	206,000	365,500	206,500	140,500	290,000	132,500	1,341,000			
(C) SUBTOTAL - OTHER PARKS CIP PROGRAMS		8,106,000	2,865,500	2,331,500	2,090,500	1,740,000	2,082,500	19,216,000			
(D) TOTAL PARKS CIP EXPENDITURES (A+B+C)		10,166,000	6,520,500	4,446,500	3,695,500	4,640,000	3,407,500	32,876,000			

PARKS CIP REVENUE		2017	2018	2019	2020	2021	2022	TOTAL
	Real Estate Excise Tax (REET)	2,450,000	2,450,000	2,200,000	2,200,000	2,200,000	2,200,000	13,700,000
	Park Impact Fees	1,985,000	1,985,000	1,985,000	1,985,000	1,985,000	1,985,000	11,910,000
	King County 2014-2019 Levy Funding	120,000	120,000	120,000	-	-	-	360,000
	Operating Contribution - General Fund	-	-	-	-	-	-	-
	Investment Interest	5,000	5,000	5,000	5,000	5,000	5,000	30,000
	Anticipated Grants	-	-	-	-	-	-	-
(E) TOTAL PARKS CIP REVENUE		4,560,000	4,560,000	4,310,000	4,190,000	4,190,000	4,190,000	26,000,000

Parks CIP Fund 6-year Overview		2017	2018	2019	2020	2021	2022
	(F) Beginning Fund Balance (Additional \$500k carryforward)	7,900,000	2,294,000	333,500	197,000	691,500	241,500
	(E) Revenue	4,560,000	4,560,000	4,310,000	4,190,000	4,190,000	4,190,000
	(D) Expenditures	10,166,000	6,520,500	4,446,500	3,695,500	4,640,000	3,407,500
(G) Ending Fund Balance (F+E-D)		2,294,000	333,500	197,000	691,500	241,500	1,024,000

TRANSPORTATION CIP FUND

Responsibility: Public Works Director

Fund Overview

The Transportation CIP Fund was established to fund construction of transportation capital facilities. Examples of the use of this fund include building a bridge on 244th to join the north and south sections of the road and installing flashing beacons in school zones for pedestrian safety.

Responsibilities

- Budget for and monitor the use of funds for transportation capital projects.
- Build transportation systems that make it easy and safe to travel in Sammamish.
- Build transportation systems that support development and growth.
- Include systems for multiple methods of travel such as car, bus, bicycle, and walking.
- Adhere to federal and state transportation system requirements.

Budget Highlights

Four significant transportation projects are included in the 2017-2018 budget

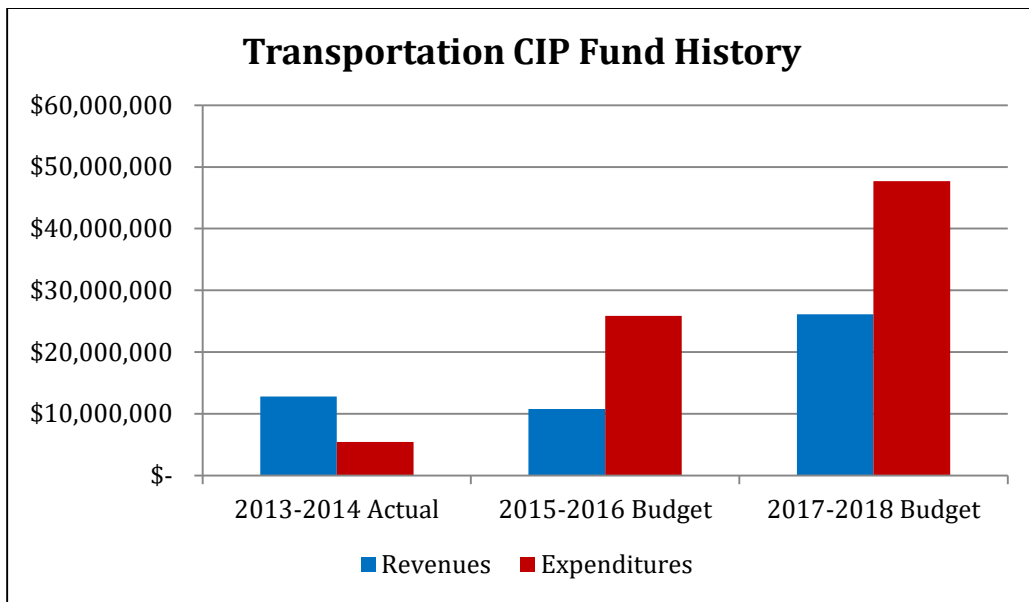
- NE 4th Street reconstruction
- Sahalee Way safety & traffic flow improvements
- Issaquah/Fall City Road traffic flow improvements
- 212th Way stabilization and improvements

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 13,877,117	\$ 21,262,384	\$ 23,612,026
Taxes	\$ 4,663,217	\$ 3,470,000	\$ 4,900,000
Intergovernmental	406,210	430,000	6,500,000
Impact/Concurrency Fees	6,913,366	6,050,000	12,266,500
Miscellaneous	76,765	80,000	75,000
Transfers & Non-revenues	770,000	770,000	2,400,000
Total Revenues	\$12,829,558	\$ 10,800,000	\$ 26,141,500
Total Fund (with BFB)	\$26,706,675	\$ 32,062,384	\$ 49,753,526

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Capital	\$ 3,562,291	\$ 23,986,011	\$ 46,588,800
Operating Transfers	1,882,000	1,871,333	1,090,667
Total Expenditures	\$ 5,444,291	\$ 25,857,344	\$ 47,679,467
Ending Fund Balance	21,262,384	6,205,040	2,074,059
Total Fund (with EFB)	\$26,706,675	\$ 32,062,384	\$ 49,753,526



2015-2016 Accomplishments

- ✓ **212th Way Reconstruction:** Right of way acquisition is under way to allow for construction of this project in the 2017-2018 biennium.
- ✓ **Completed the preliminary design for SE 4th Street:** The design concept has been approved by the City Council. Project design is 60% complete. Right of way acquisition is in progress.
- ✓ **Design and construct non-motorized improvements on 212th Ave SE:** Design is complete. Right of way acquisition is in progress.

2017-2018 Goals

Reconstruct SE 4th Street

- Widen SE 4th Street in the Town Center between 218th Ave SE and 228th Ave SE to 3 lanes with bike lanes, curb, gutter, & sidewalks.

Improve Safety and Traffic Flow on Sahalee Way NE

- Widen Sahalee Way NE from NE 25th Way to the North City Limits to 3 lanes with bike lanes, curb, gutter, & sidewalks.

Improve Traffic Flow at the SE 8th Street & 228th Avenue SE Intersection

- Conduct engineering analysis to determine the best option.
- Widen/add lanes or install a 2-lane roundabout-depends on results of engineering analysis.

Improve Traffic Flow on Issaquah/Fall City Road

- Widen Issaquah/Fall City Road to 5 lanes with bike lanes, curb, gutter, & sidewalks.

Stabilize 212th Way

- Stabilize the roadway by constructing retaining walls, minor shoulder widening, drainage, and repaving.

2017-2018 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
SE 4th Street: 218th Ave SE to 228th Ave SE. Widen to 3 lanes with bike lanes, curb, gutter, & sidewalks	\$ 10,112,768	\$ 15,460,768
Sahalee Way NE: NE 25th Way to the North City Limits. Widen to 3 lanes with bike lanes, curb, gutter, & sidewalks	6,000,000	16,481,000
228th Ave SE & SE 8th Street Intersection. Improve intersection level-of-service by widening/adding lanes or installing a 2-lane roundabout. Engineering analysis to be performed and will include the 228th Avenue SE & SE 4th Street intersection and the 228th Ave SE & SE 10th Street intersection	1,600,000	4,588,976
Issaquah-Fall City Road: 42nd Avenue SE to Klahanie Drive SE. Widen to 5 lanes with bike lanes, curb, gutter & sidewalk.	17,292,000	22,799,615
212th Way (Snake Hill) Improvements. Stabilize roadway by constructing retaining walls, minor shoulder widening, drainage, and repaving.	5,692,383	8,677,839
SE 14th Street Extension: Lawson Park Plat to 248th Avenue SE. Construct 2 lane interim roadway connection with walking path on the north side of the street.	166,821	245,193
212th Avenue SE Gap Project-SE 24th Street to the Crossings Subdivision. Provide non-motorized facilities	107,828	573,697
Issaquah-Fall City Road: Klahanie Drive SE to Issaquah-Beaver Lake Road. Widen to 3 lanes with bike lanes, curb, gutter & sidewalks.	1,000,000	14,435,672
Intelligent Transportation System (ITS). Phase 2 of the 228th Avenue/Sahalee Way ITS project from NE 12th Street to SR 202, connect to WSDOT & Redmond Systems.	317,000	3,152,825
SE 8th Street/218th Avenue SE: 212th Avenue SE to SE 4th Street. Analyze & construct capacity and safety improvements needed along this roadway to accommodate increased traffic volumes & pedestrian use.	150,000	14,919,153
218th Avenue SE/216th Avenue SE: SE 4th Street to Inglewood Hill Road NE. Analyze & construct capacity and safety improvements needed along this roadway to accommodate increased traffic volumes & pedestrian use.	150,000	7,150,000
Total	\$ 42,588,800	\$ 108,484,738

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
Ongoing Programs		
Flashing yellow turn signals.	450,000	N/A
School safety zone improvements-flashing beacons, additional signage, striping changes, curb modifications.	100,000	N/A
Sidewalk projects. Various sidewalk projects. Includes gap projects, extensions, & safety improvements.	320,000	N/A
Intersection & Safety Improvements. Intersection/other safety improvements including channelizations, signing, signalization, and/or other traffic control devices.	400,000	N/A
Capital contingency reserve	1,000,000	N/A
Neighborhood CIP. Safety improvements including gap projects, bike routes, pedestrian safety & school zone safety.	200,000	N/A
Street lighting program. Provide street lighting at high priority locations with significant safety issues that can be addressed through better street lighting.	30,000	N/A
Non motorized projects-to be determined in 2017-2018.	1,500,000	N/A
Total	\$ 4,000,000	N/A

Future Maintenance and Operating Costs:

Maintenance and operating costs for the above projects are estimated at \$15,000 per year for contract landscape maintenance and electricity costs.

Exhibit A
2017-2022 SIX-YEAR TRANSPORTATION CAPITAL IMPROVEMENT PLAN (Fund 340)
 Adopted by the City Council: June 21, 2016 (R2016-687)

#	PROJECT	2017	2018	2019	2020	2021	2022	FUND 340 PROJECT COSTS				Fund 438 Total Costs	Total Project Costs	
								6-Year Total	Prior Years	Future Years	Fund 340 Total Costs			
TIP CONCURRENCY PROJECTS														
TR-01	SE 4th Street: 218th Ave SE to 228th Ave SE Widen to 3 lanes with bike lanes, curb, gutter and sidewalk.	6,500,000	3,612,768	464,579				10,577,347	4,457,904	0	15,035,251	427,517	15,462,768	
TR-05	Sahalee Way NE: NE 25th Way to North City Limits Widen to 3 lanes with bike lanes, curb, gutter and sidewalk	2,500,000	3,500,000	7,584,800	1,406,982			14,991,782	1,000,791	0	15,992,573	488,427	16,481,000	
TR-34	228th Avenue SE & SE 8th Street Intersection Improve intersection LOS by widening/adding lanes or installing a 2-lane roundabout. Engineering analysis to be performed and will include the 228th Avenue SE & SE 4th Street Intersection (TR-33) and the 228th Ave SE & SE 10th Intersection.	850,000	750,000	2,988,976				4,588,976	0	0	4,588,976	0	4,588,976	
TR-02	Issaquah-Pine Lake Rd: Klahanie Blvd to SE 32nd Widen to 3 lanes with bike lanes, curb, gutter, sidewalk and roundabout				1,000,000	1,500,000	4,500,000	7,000,000	0	5,676,762	12,676,762	642,030	13,318,792	
TR-03	Issaquah-Pine Lake Rd: SE 48th St to Klahanie Blvd Widen to 5 lanes with bike lanes, curb, gutter and sidewalk							0	0	19,524,420	19,524,420	688,613	20,213,033	
TR-04	East Lake Sammamish Parkway SE / SE 24th St Intersection Construct traffic signal, turn lanes, curb, gutter and sidewalk							0	0	3,614,505	3,614,505	61,678	3,676,183	
(A) SUBTOTAL TIP CONCURRENCY PROJECTS		9,850,000	7,862,768	11,038,355	2,406,982	1,500,000	4,500,000	37,158,105	5,458,695	28,815,687	71,432,487	2,308,265	73,740,752	
TIP GENERAL TRANSPORTATION PROJECTS														
TR-07	Issaquah-Fall City Rd: 42nd Avenue SE to Klahanie Dr SE Widen to 5 lanes with bike lanes, curb, gutter and sidewalk	4,400,000	12,892,000	4,100,820				21,392,820	1,200,000	0	22,592,820	206,795	22,799,615	
TR-25	212th Way (Snake Hill) Improvements Stabilize roadway by constructing retaining walls, minor shoulder widening, drainage and repaving.	5,692,383						5,692,383	815,439	0	6,507,822	2,170,017	8,677,839	
TR-20	SE 14th Street Extension: Lawson Park Plat to 248th Ave SE Construct 2 lane interim roadway connection with walking path on north side of street		166,821					166,821	37,507	0	204,328	40,865	245,193	
TR-10	212th Ave SE Gap Project - SE 24th St to Crossings Subdivision Provide non-motorized facilities	107,828						107,828	465,869	0	573,697	0	573,697	
TR-08	Issaquah-Fall City Rd: Klahanie Dr SE to Issaquah-Beaver Lk Rd Widen to 3 lanes with bike lanes, curb, gutter and sidewalk		1,000,000	2,000,000	5,717,836	5,717,836		14,435,672	0	0	14,435,672	0	14,435,672	
TR-19	Intelligent Transportation System (ITS) Phase 2 of the 228th Ave/Sahalee Way ITS project from NE 12th St to SR 202, connect to WSDOT & Redmond systems.		317,000	1,885,320				2,202,320	950,505	0	3,152,825	0	3,152,825	
TR-18	SE 8th Street/218th Avenue SE: 212th Avenue SE to SE 4th Street Analyze capacity and safety improvements needed along this		150,000					150,000	0	13,269,153	13,419,153	1,500,000	14,919,153	
TR-42	218th Avenue SE/216th Avenue SE: SE 4th Street to Inglewood Hill Road NE Analysis Analyze capacity and safety improvements needed along this roadway to accommodate increased traffic volumes and		150,000					150,000	0	6,000,000	6,150,000	1,000,000	7,150,000	
TR-06	228th Ave SE: SE 32nd St. to Issaquah-Pine Lake Rd Provide additional southbound through lane							0	98,000	0	98,000	0	98,000	
(B) SUBTOTAL TIP GENERAL TRANSPORTATION PROJECTS		10,200,211	14,675,821	7,986,140	5,717,836	5,717,836	0	44,297,844	3,567,320	19,269,153	67,134,317	4,917,677	72,051,994	
(C) TOTAL TIP PROJECTS (A+B)		20,050,211	22,538,589	19,024,495	8,124,818	7,217,836	4,500,000	81,455,949	9,026,015	48,084,840	138,566,804	7,225,942	145,792,746	

2017-2022 SIX-YEAR TRANSPORTATION CAPITAL IMPROVEMENT PLAN (Fund 340)

Adopted by the City Council: June 21, 2016 (R2016-687)

#	PROJECT	2017	2018	2019	2020	2021	2022	FUND 340 PROJECT COSTS					Fund 438 Total Costs	Total Project Costs
								6-Year Total	Prior Years	Future Years	Fund 340 Total Costs			
OTHER TIP PROGRAMS														
TR-A	Public Works Trust Fund Loan Repayment 228th Ave NE Improvements	546,667	544,000	541,333	538,667	536,000	0	2,706,667	7,839,743	0	10,546,410	0	10,546,410	
TR-B	Non-motorized Transportation Projects Sidewalks, trails, bikeways and paths, etc.	750,000	750,000	750,000	750,000	750,000	750,000	4,500,000				750,000		
TR-C	Sidewalk Projects Various sidewalk projects, includes gap projects, extensions, safety improvements.	160,000	160,000	160,000	160,000	160,000	160,000	960,000				150,000		
TR-D	Intersection and Safety Improvements Intersection/other safety improvements, including channelization, signing, signalization, and/or other traffic control devices.	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000				150,000		
TR-E	Neighborhood CIP Safety improvements including gap projects, bike routes, pedestrian safety and school zone safety.	100,000	100,000	100,000	100,000	100,000	100,000	600,000				90,000		
TR-F	Street Lighting Program Provide street lighting at high priority locations with significant safety issues that can be addressed through better street lighting.	15,000	15,000	15,000	15,000	15,000	15,000	90,000				0		
TR-G	School Zone Safety Improvements In conjunction with Issaquah & Lake Washington School Districts, provide safety improvements in the City's various school zones.	50,000	50,000	50,000	50,000	50,000	50,000	300,000				0		
TR-H	Capital Contingency Reserve Placeholder Reserve fund for capital projects and to address other unforeseen circumstances that may arise.	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000				0		
(D) SUBTOTAL OTHER TIP PROGRAMS		2,321,667	2,319,000	2,316,333	2,313,667	2,311,000	1,775,000	13,356,667	7,839,743	0	10,546,410	1,140,000	10,546,410	
(E) TOTAL TIP EXPENDITURES (C+D)		22,371,878	24,857,589	21,340,828	10,438,485	9,528,836	6,275,000	94,812,616						

TIP REVENUE	2017	2018	2019	2020	2021	2022	TOTAL
Transportation Fund Revenue (REET)	2,450,000	2,450,000	2,200,000	2,200,000	2,200,000	2,200,000	13,700,000
Road Impact Fees	4,862,000	5,000,000	4,000,000	3,500,000	3,500,000	3,500,000	24,162,000
Klahanie Capital Revenue	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	7,200,000
Mitigation & Settlement Agreement Fees	1,354,500	1,250,000	-	-	-	-	2,604,500
Investment Interest	45,000	30,000	15,000	6,500	500	500	97,500
Anticipated Future Grants	-	6,000,000	2,500,000	2,500,000	2,500,000	2,500,000	16,000,000
TIB grant for SE 4th Street Project	4,000,000	-	-	-	-	-	4,000,000
PSRC Grant for Issaquah-Fall City Road project	2,500,000	-	2,500,000	-	-	-	5,000,000
PSRC Grant for Regional ITS project	-	274,200	1,630,800	-	-	-	1,905,000
Revenue to be paid by the Surface Water Fund	-	-	-	-	-	-	-
(F) TOTAL TIP REVENUE	16,211,500	16,204,200	14,045,800	9,406,500	9,400,500	9,400,500	74,669,000

Mystic Lake, Jacobs Landing

TIP Fund 6-year Overview	2017	2018	2019	2020	2021	2022
(G) Beginning Fund Balance	23,612,026	17,451,648	8,798,259	1,503,231	471,246	342,910
(F) Revenue	16,211,500	16,204,200	14,045,800	9,406,500	9,400,500	9,400,500
(E) Expenditures	22,371,878	24,857,589	21,340,828	10,438,485	9,528,836	6,275,000
(H) Ending Fund Balance (G+F-E)	17,451,648	8,798,259	1,503,231	471,246	342,910	3,468,410

ENTERPRISE FUNDS SUMMARY BY FUND

Enterprise Funds are used to budget an activity for which a fee is charged to external users for goods and services.

SURFACE WATER MANAGEMENT FUND

The Surface Water Management Fund is a self-supporting fund operated much like a business. Revenues are primarily from fees charged to customers. The Surface Water Utility program provides for the conveyance, detention and treatment of surface water. The utility was established to provide adequate drainage to protect property and to reduce water pollution.

SURFACE WATER CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

The Surface Water Capital Improvement Program Fund was established to finance capital projects for the surface water utility system. Revenues are derived from the system development charges, transfers from the Surface Water Management Fund, state and federal grants/loans, and contributions.

SURFACE WATER MANAGEMENT FUND

Responsibility: Public Works Director

Fund Overview

Surface Water Management is a utility fund that includes three divisions: administration, engineering, and maintenance. The utility program was established to provide adequate drainage to protect lakes, streams, and property. Growth and federal National Pollutant Discharge Elimination System (NPDES) regulations require increased monitoring and maintenance of the surface water system.

Responsibilities

- Inspect and maintain the surface water system in compliance with NPDES requirements.
- Educate residents, businesses, and students to reduce pollutants entering the system.
- Seek grants to help defray the cost of NPDES compliance.
- Review land use in coordination with the Department of Community Development.

Budget Highlights

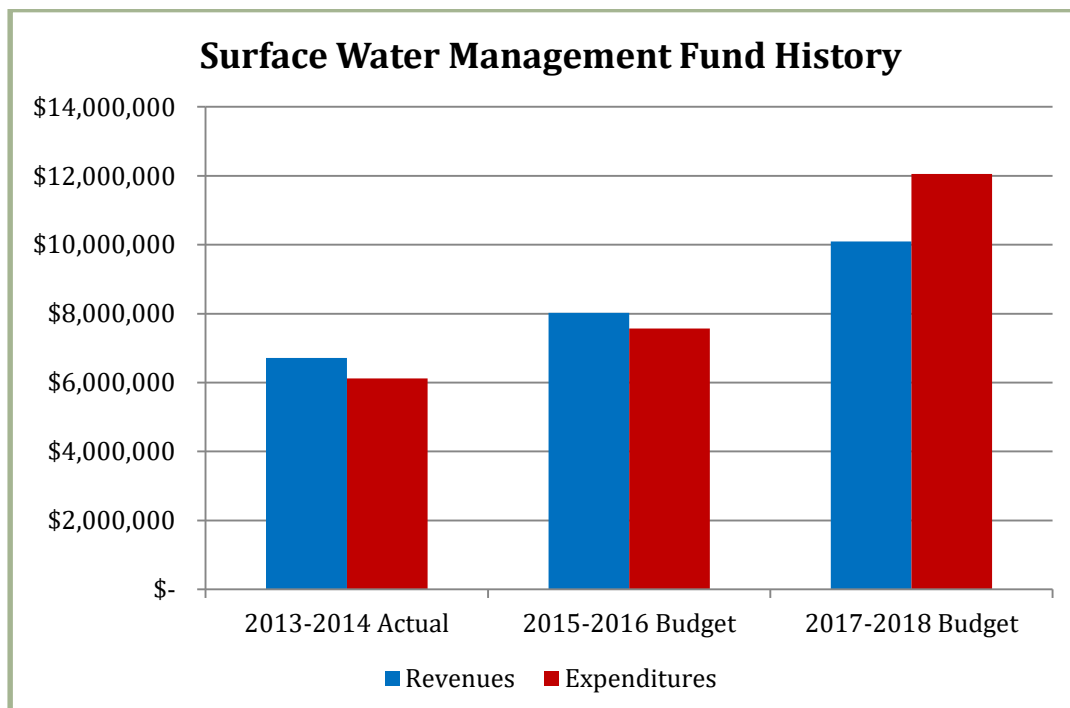
- \$75,000 is budgeted for a surface water rate study.
- An Associate Engineer position at an annual cost of \$136,000 and a Senior Development Review Manager are included in the 2017-2018 budget. One third of the Manager position is budgeted in the Surface Water Fund at an annual cost of \$50,000.
- An additional \$300,000 in professional services is included for increased monitoring required by NPDES, consultant services for development of a surface water facility retrofit strategy, an enforcement policy for commercial properties, and an asset management program.
- Increased operating transfers to the capital fund for infrastructure capital projects.
- Replaced nine-month seasonal maintenance workers with full-time maintenance workers at a net cost of \$126,000 per year based on an organizational analysis of the maintenance function

Surface Water Management Fund Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 1,085,256	\$ 1,675,280	\$ 2,513,919
Charges for Services	\$ 6,707,582	\$ 8,019,897	\$ 10,020,000
Miscellaneous	6,928	5,000	74,000
Total Revenues	\$ 6,714,510	\$ 8,024,897	\$10,094,000
Total Fund (with BFB)	\$ 7,799,766	\$ 9,700,177	\$12,607,919

Surface Water Management Fund Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 2,553,074	\$ 2,931,300	\$ 3,726,600
Supplies	268,151	449,500	410,600
Services & Charges	1,599,007	1,982,056	2,971,000
Intergovernmental	487,912	222,000	346,600
Capital	15,324	86,800	182,500
Operating Transfers	1,201,018	1,894,300	4,414,530
Total Expenditures	\$ 6,124,486	\$ 7,565,956	\$12,051,830
Ending Fund Balance	1,675,280	2,134,221	556,089
Total Fund (with EFB)	\$ 7,799,766	\$ 9,700,177	\$12,607,919



2015-2016 Accomplishments

- ✓ Completed the Stormwater Comprehensive Plan and the Surface Water Design Manual. Both were adopted by Council in 2016.
- ✓ Maintenance activities were carried out that met the requirements of the National Pollution Discharge Elimination System (NPDES).

2017-2018 Goals

Core Functions

- Maintain surface water facilities in compliance with NPDES requirements.
- Design or contract for the design of surface water construction projects.
- Coordinate and oversee surface water capital construction projects.

Fill the Associate Engineer and Manager positions

- Recruit and hire highly qualified staff for the Associate Engineer and Manager positions.
- New staff is trained and fully functional by mid-2017.

Sammamish Municipal Code (SMC) amendments

- Inglewood historic plat drainage requirements-review current code and draft revisions.
- Stormwater maintenance- review current code and draft revisions.

Education and outreach

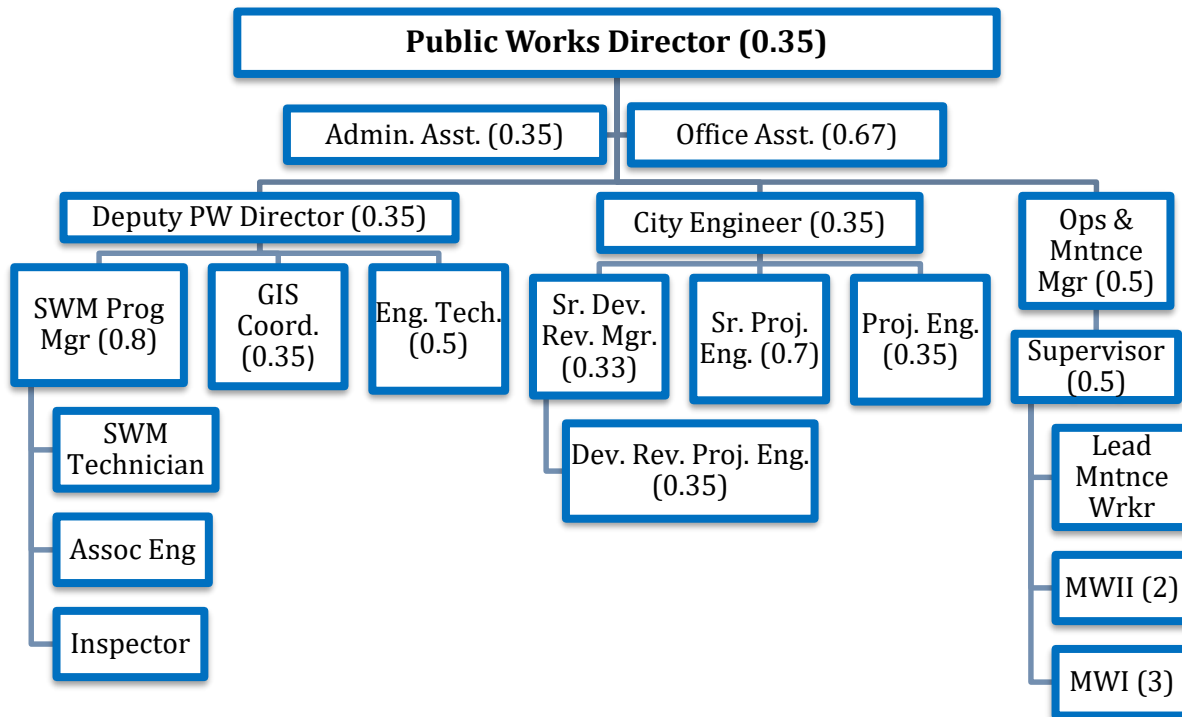
- Schools and community groups.
- Beaver Lake Management District.
- Regional work groups such as the Kokanee Work Group, WRIA 8, and the ROADMAP municipal stormwater caucus.

Documentation and reporting

- Prepare and submit the NPDES report to the State Department of Ecology.
- Update program documents as needed.

Maintenance

- Maintain stormwater facilities to NPDES standards.
- Evaluate and update the maintenance contract process.
- Review and update the maintenance staff structure



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
Public Works Director	0.35	0.35	0.35	0.35
Deputy Public Works Director	0.35	0.35	0.35	0.35
Oper & Maint. Mgr	0.5	0.5	0.5	0.5
Surface Water Supervisor	0	0	0.5	0.5
Lead Maintenance Worker	1.5	1.5	1	1
Maintenance Worker I	0	0	3	3
Maintenance Worker II	2	2	2	2
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.35	0.35	0.35
Project Engineer	0.35	0.35	0.35	0.35
Associate Engineer	0	0	1	1
Surface Water Program Manager	0.8	0.8	0.8	0.8
Sr. Development Review Manager	0	0	0.33	0.33
Surface Water Technician	1	1	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
Engineering Technician	0	0.5	0.5	0.5
Inspector	1	1	1	1
Office Assistant	0.67	0.67	0.67	0.67
TOTAL	10.62	11.12	15.45	15.45

ADMINISTRATION DIVISION

Division Overview

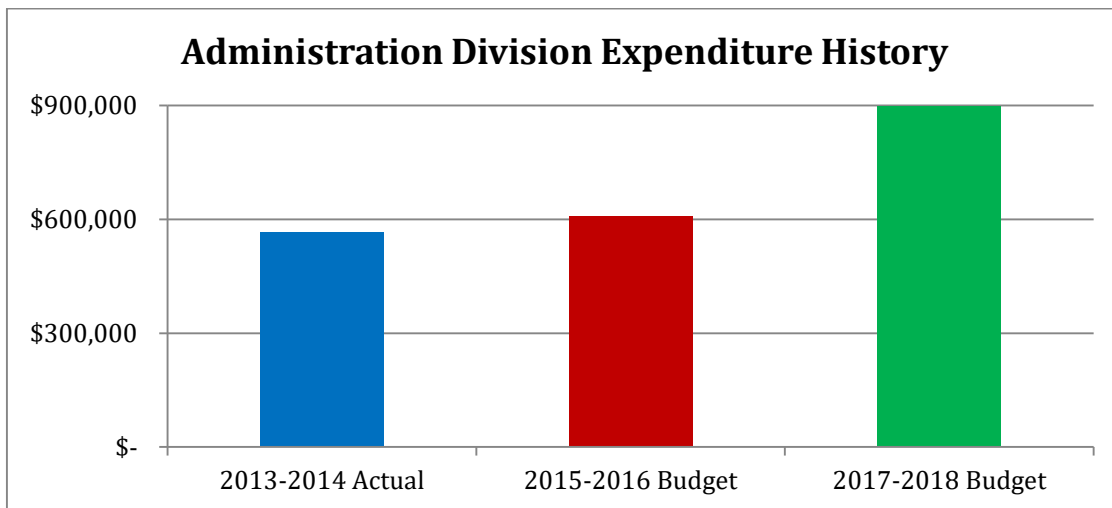
The Administration Division provides overall administrative support and leadership to surface water operating functions and tasks and provides guidance and leadership in the establishment of surface water operations. Division personnel develop and sustain relationships with regional agencies that relate to surface water, capital improvements, long-range planning, and project funding.

Responsibilities

- Manage and direct the activities of the Surface Water Management Fund.
- Analyze work programs and make reports and recommendations to the City Manager and City Council.
- Maintain a regional presence.
- Provide ongoing evaluation of Federal and State legislation.

Administration Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 244,252	\$ 352,900	\$ 360,700
Supplies	1,375	1,800	4,900
Services & Charges	78,052	31,000	184,600
Intergovernmental	241,202	222,000	346,600
Total Expenditures	\$ 564,881	\$ 607,700	\$ 896,800



Position History				
	2015 Actual	2016 Actual	2017	2018
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.67	0.67	0.67	0.67
TOTAL	1.72	1.72	1.72	1.72

ENGINEERING DIVISION

Division Overview

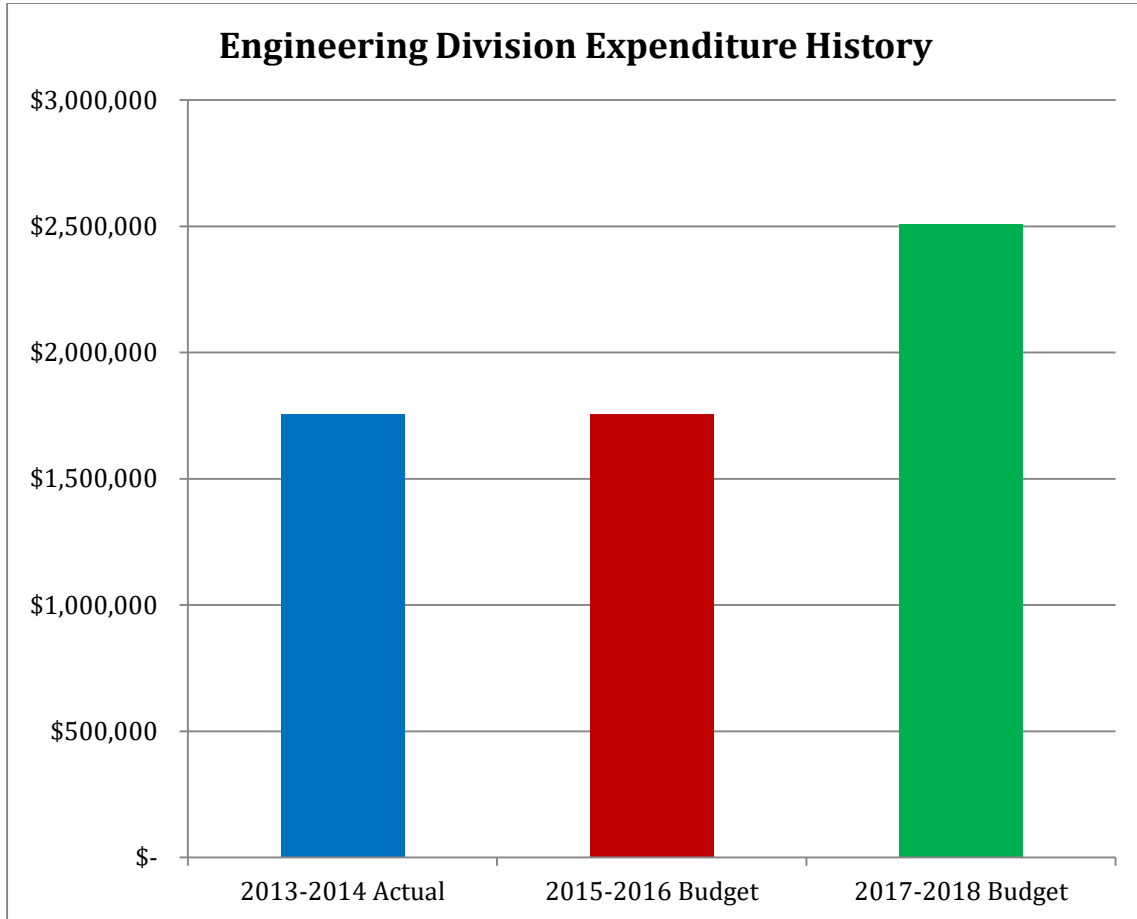
The Engineering Division plans for future surface water system enhancements, manages consultant contracts, and coordinates interconnects to the regional surface water system.

Responsibilities

- Surface water system inspections.
- Water quality monitoring.
- Education and outreach.
- Infrastructure mapping.
- Grant application and support.
- Update surface water sections of the city's Public Works Standards.

Engineering Division Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 1,379,628	\$ 1,436,900	\$ 1,851,400
Supplies	11,013	11,200	15,300
Services & Charges	366,062	310,356	641,700
Total Expenditures	\$ 1,756,703	\$ 1,758,456	\$ 2,508,400



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
City Engineer	0.35	0.35	0.35	0.35
Surface Water Program Manager	0.8	0.8	0.8	0.8
Sr. Development Review Manager	0	0	0.33	0.33
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Engineer-Dev Review	0.35	0.35	0.35	0.35
Project Engineer	0.35	0.35	0.35	0.35
Associate Engineer	0	0	1	1
Surface Water Technician	1	1	1	1
Inspector	1	1	1	1
Engineering Technician	0	0.5	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
TOTAL	4.90	5.4	6.73	6.73

MAINTENANCE DIVISION

Division Overview

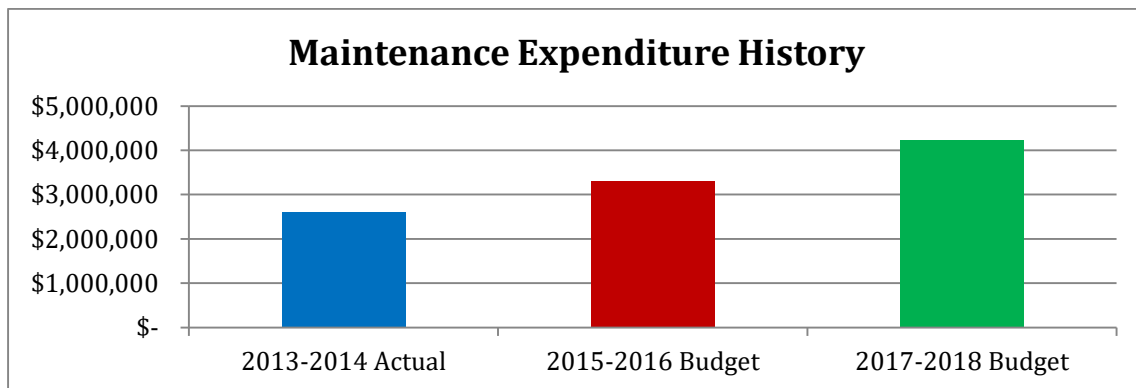
The Maintenance Division’s aim is to maintain healthy streams and lakes, control soil erosion, and minimize flooding. The division is responsible for keeping surface water conveyance systems clear and monitoring and controlling water pollutants.

Responsibilities

- Meet the NPDES standards for keeping the storm drains clear.
- Meet the NPDES standards for frequency of storm vault filter replacements.
- Manage soil to minimize erosion.

Maintenance Division Summary

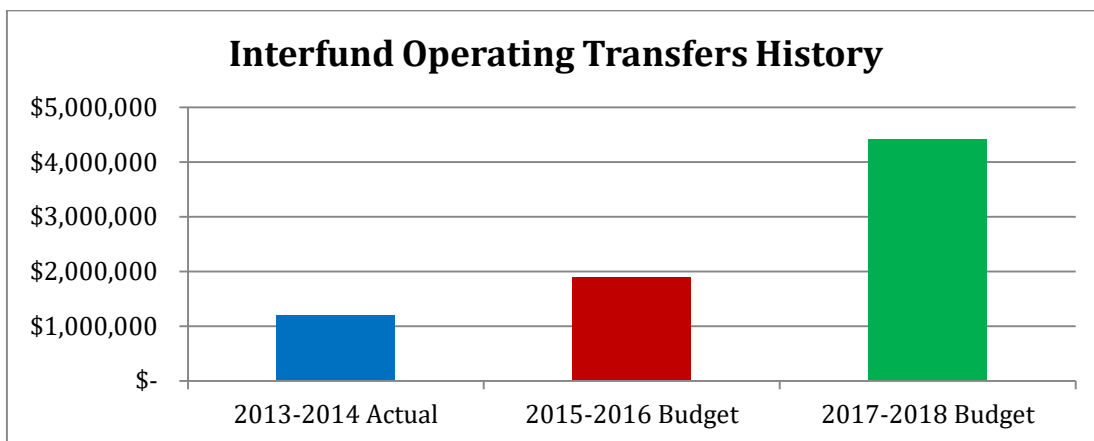
Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 929,195	\$ 1,141,500	\$ 1,514,500
Supplies	255,763	436,500	390,400
Services & Charges	1,154,893	1,640,700	2,144,700
Intergovernmental	246,710	-	-
Capital	15,324	86,800	182,500
Total Expenditures	\$ 2,601,885	\$ 3,305,500	\$ 4,232,100



Position History				
	2015 Actual	2016 Actual	2017	2018
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Surface Water Supervisor	0	0	0.5	0.5
Lead Maintenance Worker	1.5	1.5	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	0	0	3	3
TOTAL	4	4	7	7

INTERFUND OPERATING TRANSFERS

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Transfer to CIP fund	\$ 1,000,000	\$ 1,600,000	\$ 3,865,000
Transfer to Equip .fund	101,314	127,150	124,430
Transfer to Tech. fund	43,704	58,500	336,000
Transfer to Risk fund	56,000	108,650	89,100
Total Expenditures	\$ 1,201,018	\$ 1,894,300	\$ 4,414,530



SURFACE WATER CAPITAL FUND

Responsibility: Public Works Director

Fund Overview

The purpose of this fund is to plan for and build capital facilities designed to manage the flow of surface water in ways that protect the city's streams and lakes from pollution, minimize flooding, and control erosion.

Responsibilities

- Budget for and monitor the use of funds for surface water capital projects.
- Build surface water systems that effectively manage water runoff and prevent flooding, erosion, and pollution.
- Adhere to federal and state surface water regulations.

Budget Highlights

The Zackuse Creek fish passage culvert and stream restoration project to enhance the Kokanee salmon run, a high priority for the City Council, is budgeted at \$1.2 million.

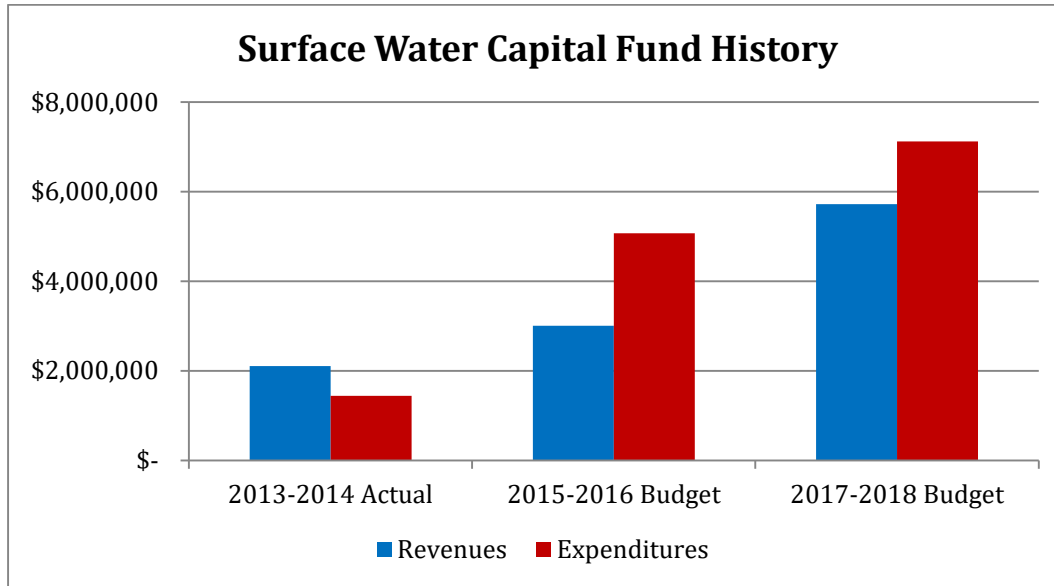
\$2.2 million is budgeted as the surface water portion of the 212th Way (Snake Hill Road) stabilization project.

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 2,113,973	\$ 2,783,783	\$ 1,951,000
Intergovernmental	\$ -	\$ 250,000	\$ 457,000
Contributions	1,097,758	1,150,000	1,397,500
Miscellaneous	11,219	4,000	-
Operating Transfers	1,000,000	1,600,000	3,865,000
Total Revenues	\$ 2,108,977	\$ 3,004,000	\$ 5,719,500
Total Fund (with BFB)	\$ 4,222,950	\$ 5,787,783	\$ 7,670,500

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Intergovernmental	\$ 189,968	\$ 230,826	\$ 99,271
Capital	1,249,199	4,836,574	7,022,497
Total Expenditures	\$ 1,439,167	\$ 5,067,400	\$ 7,121,768
Ending Fund Balance	2,783,783	720,383	548,732
Total Fund (with EFB)	\$ 4,222,950	\$ 5,787,783	\$ 7,670,500



2015-2016 Accomplishments

- ✓ Completed the design and permitting for the Inglewood Drainage project.
- ✓ Construction of the Inglewood Drainage project is nearing completion at the end of 2016.
- ✓ Completed the surface water components of transportation projects constructed.

2017-2018 Goals

Fund the surface water component of transportation projects

- SE 4th Street: 218th Avenue SE to 228th Avenue SE.
- Sahalee Way NE: 25th Way NE to north city limits.
- Issaquah-Fall City Road: 42nd Avenue SE to Klahanie Drive SE.
- 212th Avenue SE gap project: SE 24th Street to the Crossings subdivision.
- 212th Way (Snake Hill) road stabilization.
- SE 14th Street extension: Lawson Park Plat to 248th Avenue SE.

Improve drainage near roads in steep slope areas

- Louis Thompson Hill Road high density storm pipe and drainage improvements.

Enhance Zackuse Creek fish passage

- Install fish passable culvert under East Lake Sammamish Parkway.
- Stream restoration in Zackuse Creek.

2017 - 2018 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
Stormwater Component of Transportation Projects		
SE 4th Street: 218th Avenue SE to 228th Avenue SE. Widen to 3 lanes with bike lanes, curb, gutter, and sidewalks.	\$ 408,740	\$ 427,517
Sahalee Way NE: 25th Way NE to north city limits. Widen to 3 lanes with median, bike lanes, curb, gutter and sidewalks.	195,371	488,427
Issaquah-Fall City Road: 42nd Avenue SE to Klahanie Drive SE. Widen to 5 lanes with bike lanes, curb, gutter and sidewalks.	167,504	206,795
212th Avenue SE gap project: Se 24th Street to the Crossings subdivision.	76,000	76,000
212th Way (Snake Hill) improvements. Stabilize roadway by constructing retaining walls, minor shoulder widening, drainage and repaving.	2,170,017	2,170,017
SE 14th Street extension: Lawson Park Plat to 248th Avenue SE.	40,865	40,865
Stormwater CIP Projects		
Louis Thompson Hill Road. High density storm pipe and drainage improvements.	972,000	1,172,000
Zackuse Creek fish passage culvert and stream restoration. Install a fish passable culvert under East Lake Sammamish Parkway and restore the streambed.	1,200,000	1,200,000
Sahalee Way stormwater tightline. Add a new pipe to connect the existing outfall carrying water under Sahalee Way that currently discharges onto a steep slope to an existing catchbasin.	387,000	387,000

Proposed CIP Project	2017-2018 Budget	Projected Total Cost
Programs and Studies		
Town Center regional stormwater plan. Study regional stormwater facilities option in the Town Center.	300,000	300,000
Zackuse Creek Basin Plan. Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create a drainage hydraulic model.	100,000	150,000
Laughing Jacobs Creek Basin Plan. Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create a drainage hydraulic model.	75,000	300,000
Stormwater property acquisition fund. Acquire land for future stormwater facilities as opportunities become available.	400,000	1,500,000
Stormwater opportunity fund. Community and interdepartmental partnerships to improve existing stormwater facilities and to provide matching funds for future stormwater grants.	100,000	-
Neighborhood drainage capital resolutions. Ongoing program to address minor flooding or drainage issues in a variety of Sammamish neighborhoods.	400,000	
Beaver management program. Projects to mitigate the negative effects of the beaver population and beaver dams in the city.	30,000	-
Total	\$ 7,022,497	\$ 8,418,621

Future Maintenance and Operating Costs:

The above projects are expected to improve surface water flow and reduce flooding thereby offsetting future increases in maintenance & operating costs.

2017-2022 STORMWATER CAPITAL IMPROVEMENT PLAN (Fund 438)

Adopted by the City Council: June 21, 2016 (R2016-688)

#	PROJECT	2017	2018	2019	2020	2021	2022	6-Year Total	Prior Years	Future Years	Total Project Cost
STORMWATER COMPONENT OF TIP CONCURRENCY PROJECTS											
TR-01	SE 4th Street: 218th Ave SE to 228th Ave SE Widen to 3 lanes with bike lanes, curb, gutter and sidewalk. Stormwater component of project.	262,718	146,022	18,777				427,517	0	0	427,517
TR-05	Sahalee Way NE: 25th Way NE to North City Limits Widen to 3 lanes with median/TWLT lane with bike lanes, curb, gutter and sidewalk. Stormwater component of project.	81,567	113,804	247,144	45,912			488,427	0	0	488,427
TR-02	Issaquah Pine-Lake Rd: Klahanie Blvd to SE 32nd Way Widen to 3 lanes with median/TWLT lane with bike lanes, curb, gutter, sidewalk and improve roundabout. Stormwater component of project.				50,645	75,970	227,905	354,520	0	287,510	642,030
TR-03	Issaquah Pine-Lake Rd: SE 48th to Klahanie Blvd Widen to 5 lanes with median/TWLT lane with bike lanes, curb, gutter and sidewalk. Stormwater component of project.							0	0	688,613	688,613
TR-04	Eastlake Sammamish Parkway SE & SE 24th Street Intersection Construct traffic signal, turn lanes, curb, gutter and sidewalk. Stormwater component of project.							0	0	61,678	61,678
(A) SUBTOTAL STORMWATER COMPONENT OF TIP CONCURRENCY PROJECTS		344,285	259,826	265,921	96,557	75,970	227,905	1,270,464	0	1,037,801	2,308,265
STORMWATER COMPONENT OF TIP GENERAL PROJECTS											
TR-07	Issaquah-Fall City Rd: 42nd Avenue SE to Klahanie Dr SE Widen to 5 lanes with median/TWLT lane with bike lanes, curb, gutter and sidewalk. Stormwater component of project.	43,427	124,077	39,291				206,795	0	0	206,795
TR-10	212th Avenue SE "Gap" Project: SE 24th Street to Crossings Subdivision Provide non-motorized facilities, curb, gutter and sidewalk	76,000						76,000	0	0	76,000
TR-25	212th Way (Snake Hill) Improvements Stabilize roadway by constructing retaining walls, minor shoulder widening, drainage and repaving. Stormwater component of project.	2,170,017						2,170,017	0	0	2,170,017
TR-20	SE 14th Street Extension: Lawson Park Plat to 248th Ave SE Construct 2 lane interim roadway connection with walking path on north side of street. Stormwater component of project.		40,865					40,865	0	0	40,865
(B) SUBTOTAL STORMWATER COMPONENT OF TIP GENERAL PROJECTS		2,289,444	164,942	39,291	0	0	0	2,493,677	0	0	2,493,677
STORMWATER COMPONENT OF OTHER TIP PROGRAMS											
TR-B	Non-motorized Transportation Projects Provide sidewalks, trails, bikeways and/or paths at various locations throughout the City. Stormwater component of projects.	0	0	0	0	0	0	0	0	0	0
TR-C	Sidewalk Projects Various sidewalk projects, including gap projects, extensions, safety improvements. Stormwater component of project.	0	0	0	0	0	0	0	0	0	0
TR-D	Intersection and Safety Improvements Various intersection and other safety improvements.	0	0	0	0	0	0	0	0	0	0
TR-E	Neighborhood CIP Safety improvements including gap projects, bike routes, pedestrian safety and school zone safety. Stormwater component of project.	0	0	0	0	0	0	0	0	0	0
(C) SUBTOTAL STORMWATER COMPONENT OF OTHER TIP PROGRAMS		0	0	0	0	0	0	0	0	0	0
(D) TOTAL STORMWATER COMPONENT OF ALL TIP PROJECTS (A+B+C)		2,633,729	424,768	305,212	96,557	75,970	227,905	3,764,141	0	1,037,801	4,801,942

#	PROJECT	2017	2018	2019	2020	2021	2022	6-Year Total	Prior Years	Future Years	Total Project Cost
STORMWATER CIP PROJECTS											
SW-12	Tamarack Neighborhood Drainage & Water Quality Retrofit Construct storm drain and reestablish and armor ditches.	50,000	704,000					754,000	200,000	0	954,000
SW-03	Zackuse Creek Fish Passage Culvert and Stream Restoration Install fish passable culvert under E. Lake Sammamish Parkway and stream restoration.	600,000	600,000					1,200,000	0	0	1,200,000
SW-02	Louis Thompson Hill Rd High Density Polyethylene Storm Pipe Install pipe and energy dissipator to collect roadway drainage from Louis Thompson Road and carry it to bottom of Zackuse Creek ravine.	218,000						218,000	0	0	218,000
SW-01	Towncenter Regional Stormwater Plan Study regional stormwater facilities option in the Town Center. Construction of any planned facilities will require additional funds.	150,000	150,000					300,000	0	0	300,000
SW-07	Zackuse Creek Basin Plan Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create drainage hydraulic model.	25,000	75,000	50,000				150,000	0	0	150,000
SW-06	Sahalee Way Stormwater Tightline New pipe to connect existing outfall carrying water under Sahalee Way that currently discharges onto a steep slope to an existing catchbasin.	45,000	342,000					387,000	0	0	387,000
SW-09	Laughing Jacobs Creek Basin Plan Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create drainage hydraulic model.		75,000	125,000	100,000			300,000	0	0	300,000
SW-04	Ebright Creek Fish Passage Culvert Project Install fish passable culvert under E. Lake Sammamish Parkway.			200,000	650,000			850,000	0	0	850,000
SW-05	George Davis Creek Fish Passage Culvert Project Install fish passable culvert under E Lake Sammamish Parkway.				350,000	950,000		1,300,000	0	0	1,300,000
SW-10	Evans Creek Basin Plan Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create drainage hydraulic model.						150,000	150,000	0	150,000	300,000
SW-08	Pine Lake Creek Basin Plan Map creek, wetlands; identify and prioritize future projects; describe current watershed conditions; create drainage hydraulic model.						125,000	125,000	0	125,000	250,000
SW-11	Hazel Wolf Culvert Improvement Project Replace culvert to increase capacity between Hazel Wolf Wetland and Beaver Lake to reduce flooding.						75,000	75,000	0	415,000	490,000
(E) SUBTOTAL STORMWATER CIP PROJECTS		1,088,000	1,946,000	375,000	1,100,000	950,000	350,000	5,809,000	200,000	690,000	6,699,000

OTHER STORMWATER CIP PROGRAMS											
SW-A	Stormwater Property Acquisition Fund Acquire land for future stormwater facilities as opportunities become available, including leveraging Parks CIP Land Acquisition funds.	100,000	300,000	300,000	300,000	250,000	250,000	1,500,000			
SW-B	Stormwater Opportunity Fund Community and interdepartmental partnerships to improve existing stormwater facilities and to provide matching funds for future stormwater	0	100,000	100,000	100,000	100,000	100,000	500,000			
SW-C	Basin Plan Project Implementation Placeholder Implement priority stormwater, water quality or habitat improvement projects identified in the basin plans.			50,000	250,000	250,000	350,000	900,000			
SW-D	Neighborhood Drainage Capital Resolutions Ongoing program to address minor flooding or drainage issues in a variety of Sammamish neighborhoods.	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000			
SW-E	Beaver Management Program Projects to mitigate the negative effects of the beaver population and beaver dams in the City.	15,000	15,000	15,000	15,000	15,000	15,000	90,000			
SW-F	KC Contract 1999 Principal & Interest	39,379	39,379	39,379				118,137			
SW-G	KC Contract 2001 Principal & Interest	10,256	10,256	10,256	10,256	10,256		51,279			
SW-H	Interfund Loan Repayment This loan is in anticipation of completing a comprehensive stormwater system fee review and update in 2017 for capital and utility charges.		237,500	230,000	222,500	215,000	207,500	1,112,500			
(F) SUBTOTAL OTHER STORMWATER CIP PROGRAMS		364,635	902,135	944,635	1,097,756	1,040,256	1,122,500	5,471,916			
(G) TOTAL STORMWATER CIP EXPENDITURES (D+E+F)		4,086,364	3,272,903	1,624,847	2,294,313	2,066,226	1,700,405	15,045,057			

STORMWATER CIP REVENUE							
	Developer Contributions	600,000	638,000	511,000	447,000	447,000	3,090,000
	Additional Developer Contributions (Anticipated Rate Adjustment)		159,500	127,750	111,750	111,750	622,500
	Operating Transfer In - SWM Operations - Fund 408	850,000	850,000	850,000	850,000	850,000	5,100,000
	Additional Operating Transfer In - Fund 408 (Anticipated Rate Adjustment)		425,000	425,000	425,000	425,000	2,125,000
	Investment Interest						0
	Zackuse Culvert Grants (SW-2)	457,000	750,000				1,207,000
	Anticipated Future Grants	100,000	100,000	100,000	100,000	100,000	600,000
	Other Funding - Tamarack Project (75% cost of project)	37,500	528,000				565,500
	Other Funding - Interfund Loan	1,000,000					1,000,000
(H) TOTAL STORMWATER CIP REVENUE		3,044,500	3,450,500	2,013,750	1,933,750	1,933,750	14,310,000

Stormwater CIP Fund 6-year Overview							
	(I) Beginning Fund Balance	1,100,000	58,136	235,734	624,637	264,074	131,598
	(H) Revenue	3,044,500	3,450,500	2,013,750	1,933,750	1,933,750	1,933,750
	(G) Expenditures	4,086,364	3,272,903	1,624,847	2,294,313	2,066,226	1,700,405
(J) Ending Fund Balance ((H-G))		58,136	235,734	624,637	264,074	131,598	364,943

INTERNAL SERVICE FUNDS SUMMARY OF FUNDS

Internal Service Funds are used to budget an activity for which a fee is charged to internal users for goods and services.

EQUIPMENT RENTAL & REPLACEMENT FUND

The Equipment Rental and Replacement Fund budget covers the cost of maintaining and replacing city vehicles and equipment for all city departments. The fund accumulates the resources for vehicle and equipment replacements in the future. The funds or departments using the vehicle or equipment pay the maintenance and scheduled replacement fees.

TECHNOLOGY REPLACEMENT FUND

The Technology Replacement Fund includes network based city-wide communications, electronics, and information systems. Its staff is responsible for maintaining the city's computerized information system; strategic information technology planning; user and application support; local and wide area network system administration; web and e-gov systems; geographic information systems administration; and telecommunication systems.

RISK MANAGEMENT FUND

The Risk Management Fund is established to account for the procurement of insurance, claims settlement, and administration of a risk management and safety program. This fund also accounts for the funding of self-insured unemployment claims through the State of Washington.

EQUIPMENT RENTAL AND REPLACEMENT FUND

Responsibility: Finance Director & Public Works Director

Fund Overview

This fund is responsible for the repair, maintenance, and replacement of city vehicles and equipment. Vehicle and equipment replacements are reviewed on a standard longevity schedule but replaced only when they are no longer serviceable with reasonable maintenance.

Responsibilities

- Maintain vehicles and equipment in good working order.
- Establish and annually review a replacement schedule for all vehicles and equipment.
- Purchase vehicles and equipment suitable for the job at the right time and at the lowest overall cost.

Budget Highlights

Five vehicles and five pieces of equipment have reached the end of their useful lives and are scheduled for replacement in the 2017-2018 biennium. The total replacement costs are budgeted at \$792,070 from funds set aside for this purpose.

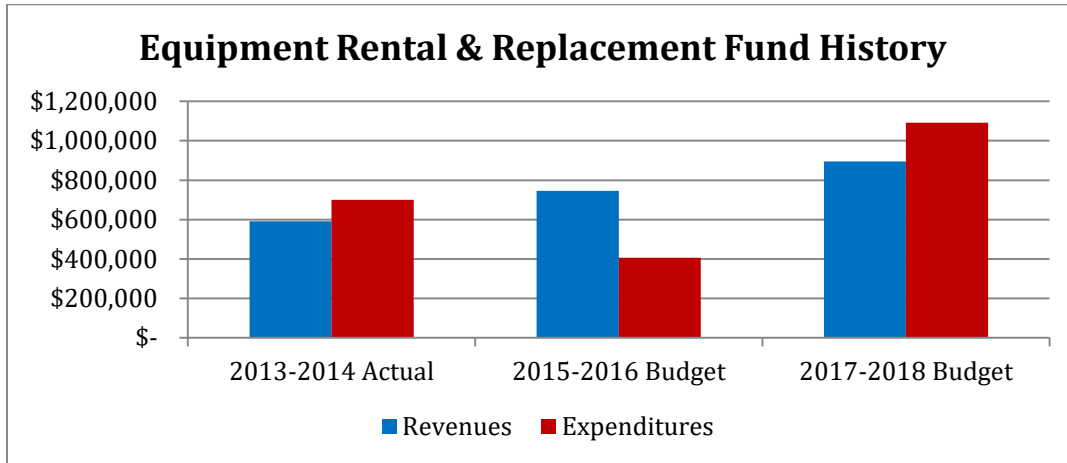
Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 871,179	\$ 761,778	\$ 1,091,706
Charges for Services	\$ 208,238	\$ 234,958	\$ 300,000
Miscellaneous	305,660	510,708	595,792
Sale of Capital Assets	77,475	-	-
Total Revenues	\$ 591,373	\$ 745,666	\$ 895,792
Total Fund (with BFB)	\$1,462,552	\$1,507,444	\$1,987,498

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Services & Charges	\$ 218,478	\$ 234,958	\$ 300,000
Capital	482,296	171,800	792,070
Total Expenditures	\$ 700,774	\$ 406,758	\$1,092,070
Replacements	\$ 711,838	\$ 810,017	\$ 895,428
Maintenance Reserve	49,940	290,669	-
Ending Fund Balance	761,778	1,100,686	895,428
Total Fund (with EFB)	\$1,462,552	\$1,507,444	\$1,987,498

**NOTE: Ending Balance is split between replacement and maintenance reserves*



2015-2016 Accomplishments

- ✓ **Replaced 7 pieces of equipment:** The following equipment was replaced in the 2015-2016 biennium:
 - 3 trailers
 - 1 field groomer
 - 2 sander/spreaders
 - 1 gator
- ✓ **Maintained all vehicles and equipment to prolong their service lives:** All vehicles and equipment were maintained on a regular schedule and off-cycle repairs were completed for a quick return to service.

2017-2018 Goals

Replace and put into service 5 vehicles and 5 pieces of equipment

2017 replacements

1. 2003 Tilt trailer
2. 2004 John Deere bunker/field rake
3. 2001 Ford F550
4. 2002 Dodge Ram 2500
5. 2007 Ford F550

2018 replacements

1. 2002 John Deere mower
2. 2003 Backhoe/loader
3. 2004 Field aeravator
4. 2003 International truck
5. 2005 Ford Ranger

Evaluate the vehicle and equipment replacement schedule

- Review the assigned useful lives for reasonableness.
- Refine the replacement schedule based on the review.

All vehicles and equipment are properly maintained

- Vehicles and equipment are on a regular maintenance schedule.
- Off-cycle repairs are done for a quick return to service.

TECHNOLOGY REPLACEMENT FUND

Responsibility: Finance Director

Fund Overview

Staff is responsible for maintaining the city's computerized information system; strategic information technology planning; user and application support; local and wide area network; system administration; web and e-gov systems; geographic information systems administration; and telecommunication systems.

Responsibilities

- Analyze, select, install and maintain technology hardware that best meets the city's needs at the lowest cost.
- Analyze software requested by city departments, coordinate installation and maintenance.
- Hardware and software maintenance.
- Website maintenance.
- Televisе public meetings.

Budget Highlights

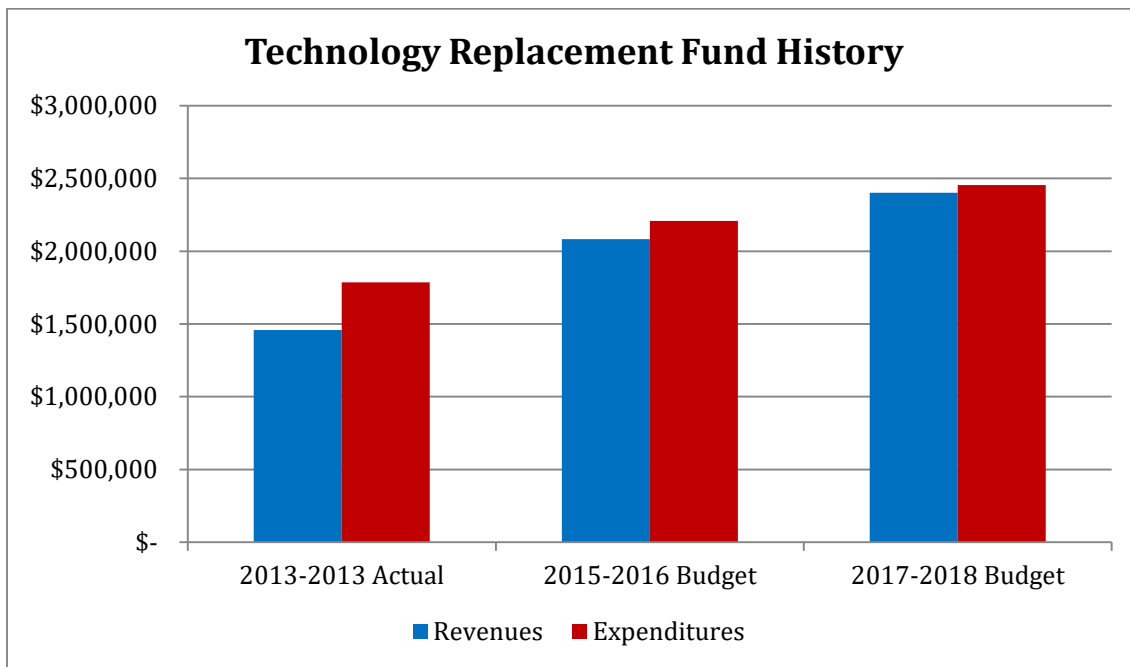
\$303,000 is budgeted for equipment replacement, upgrades, and software configuration.

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 666,501	\$ 339,113	\$ 368,660
Charges for Services	\$ 1,456,800	\$ 2,082,000	\$ 2,400,000
Investment Interest	2,600	2,000	3,000
Total Revenues	\$ 1,459,400	\$ 2,084,000	\$ 2,403,000
Total Fund (with BFB)	\$ 2,125,901	\$ 2,423,113	\$ 2,771,660

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 695,724	\$ 998,700	\$ 1,063,350
Supplies	131,580	119,000	117,000
Services & Charges	460,816	654,000	802,900
Intergovernmental	190,993	240,000	168,000
Capital	307,675	196,465	303,000
Total Expenditures	\$ 1,786,788	\$ 2,208,165	\$ 2,454,250
Ending Fund Balance	339,113	214,948	317,410
Total Fund (with EFB)	\$ 2,125,901	\$ 2,423,113	\$ 2,771,660



2015-2016 Accomplishments

- ✓ **Redesign the city’s website:** The city’s website redesign was completed and the new site was launched in the fall of 2016.
- ✓ **Replaced printers and copiers with leased equipment:** Leased equipment provides reliability, up-to-date equipment, and quick replacements when needed.

2017-2018 Goals

Develop policies/plans

- Review and revise usage policies for city-owned services such as free wi-fi.
- Establish a lifecycle management process for all IT hardware.
- Create a business continuity plan.

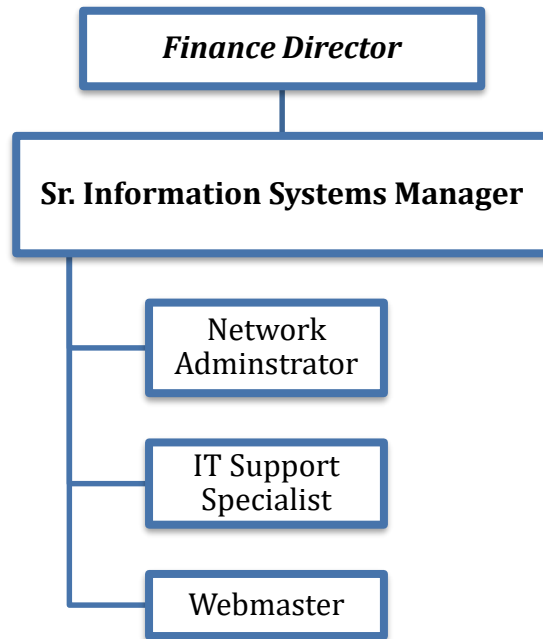
Standardize information technology equipment

- Review equipment needs.
- Establish an equipment standardization policy.

Phone system

- Evaluate and prepare a cost estimate for a phone system upgrade to ensure system redundancy.

Technology Fund Organization Chart



Position History				
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017</u>	<u>2018</u>
IT Manager	1	1	0	0
Sr. Information Sys. Mgr.	0	0	1	1
Network Administrator	1	1	1	1
IT Support Specialist	1	1	1	1
Webmaster	1	1	1	1
TOTAL	4	4	4	4

RISK MANAGEMENT FUND

Responsibility: Administrative Services Director

Fund Overview

Procure insurance, settle claims, and administer the risk management and safety program. This fund also budgets for the funding of self-insured unemployment claims through the State of Washington.

Responsibilities

- Obtain adequate insurance at the most reasonable cost.
- Operate safety programs to minimize risk to employees and the city.

Budget Highlights

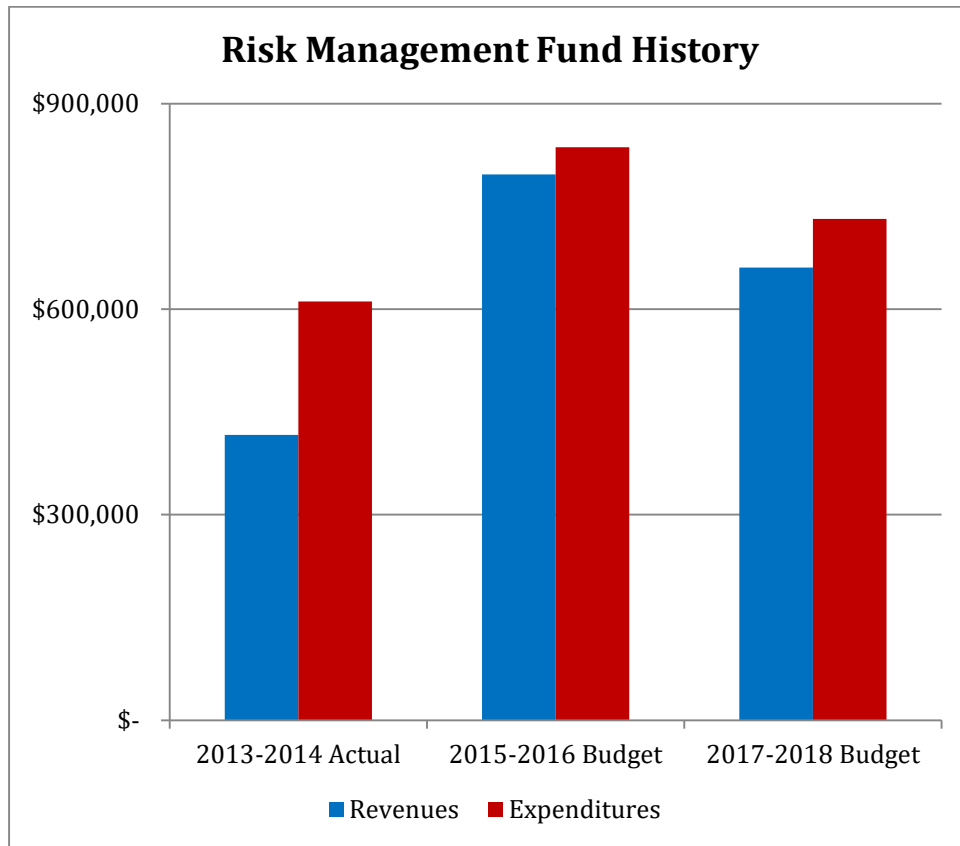
The budget for insurance premiums is lower in 2017-2018 based on the actual cost of covering the new Community and Aquatics Center versus the expected cost budgeted in 2015-2016.

Revenue Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Beginning Fund Balance	\$ 397,827	\$ 203,304	\$ 239,800
Charges for Services	\$ 416,000	\$ 795,800	\$ 660,000
Investment Interest	644	1,000	1,000
Total Revenues	\$ 416,644	\$ 796,800	\$ 661,000
Total Fund (with BFB)	\$ 814,471	\$ 1,000,104	\$ 900,800

Expenditure Summary

Description	2013-2014 Actual	2015-2016 Budget	2017-2018 Budget
Personnel	\$ 52,977	\$ 60,000	\$ 91,700
Services & Charges	558,190	776,325	640,300
Total Expenditures	\$ 611,167	\$ 836,325	\$ 732,000
Ending Fund Balance	203,304	163,779	168,800
Total Fund (with EFB)	\$ 814,471	\$ 1,000,104	\$ 900,800



2015-2016 Accomplishments

- ✓ **Obtained insurance at the most reasonable cost:** The city’s insurance coverage is through the Washington Cities Insurance Authority which offers experience insuring cities and reasonable rates.

2017-2018 Goals

Obtain liability and property insurance at the most reasonable cost

- Review deductibles for the lowest overall cost of insurance.
- Compare coverage and costs among insurers.

DETAILED REVENUES & EXPENDITURES by FUND

**CITY OF SAMMAMISH
WASHINGTON
ORDINANCE NO. O2016-423**

**AN ORDINANCE OF THE CITY OF SAMMAMISH,
WASHINGTON, ADOPTING THE 2017-2018 BIENNIAL
BUDGET.**

WHEREAS, State law, Chapter 35A.34 RCW, requires the City to adopt a biennial budget and provides procedures for the filing of estimates, a preliminary budget, public hearings, and final fixing of the budget; and

WHEREAS, a preliminary biennial budget for the fiscal years 2017-2018 has been prepared and filed, public hearings have been held for the purposes of fixing the final budget; and the City Council has deliberated and has made adjustments and changes deemed necessary and proper;

**NOW, THEREFORE THE CITY COUNCIL OF THE CITY OF SAMMAMISH,
WASHINGTON DO ORDAIN AS FOLLOWS:**

Section 1. Adoption. The final 2017-2018 biennial budget for the City of Sammamish, Washington covering the period from January 1, 2017, through December 31, 2018 is hereby adopted at the total fund level per the totals referenced in the attached Table A. A copy of this budget is on file with the office of the City Clerk, along with further reference details that are incorporated in these fund totals.

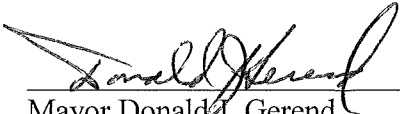
Section 2. Summary of Revenues and Appropriations. Attached as Table A, in summary form, are the total estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined.

Section 3. Filing of Ordinance. A complete copy of the final 2017-2018 budget, as adopted, together with a certified copy of this adopting ordinance shall be transmitted by the City Clerk to the Division of Municipal Corporations of the office of the State Auditor and to the Association of Washington Cities.

Section 4. Effective Date. That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance as required by law.

**ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF
ON THE 15th DAY OF NOVEMBER 2016.**

CITY OF SAMMAMISH



Mayor Donald J. Gerend

ATTEST/AUTHENTICATED:



Melonie Anderson, City Clerk

Approved as to form:



Michael R. Kenyon, City Attorney

Filed with the City Clerk:	October 28, 2016
Public Hearing:	November 1, 2016
First Reading:	November 1, 2016
Public Hearing:	November 15, 2016
Passed by the City Council:	November 15, 2016
Publication Date:	November 18, 2016
Effective Date:	November 23, 2016

**CITY OF SAMMAMISH
ORDINANCE O2016-423
2017-2018 BIENNIAL BUDGET AMENDMENT: TABLE A**

2017-2018 BIENNIAL BUDGET = \$216,947,606					
FUND	BEGINNING BALANCE 2017-2018	REVENUES & OTHER SOURCES 2017-2018	EXPENSES & OTHER USES 2017-2018	ENDING BALANCE 2017-2018	
001 General Fund	\$ 11,828,505	\$ 83,597,880	\$ 89,733,129	\$ 5,693,256	
101 Street Fund	7,359,844	14,697,300	15,601,714	6,455,430	
201 G.O. Debt Service Fund	-	1,090,666	1,090,666	-	
301 CIP General Fund	4,651,508	10,000	4,050,000	611,508	
302 CIP Parks Fund	8,900,000	9,120,000	17,686,500	333,500	
340 CIP Transportation Fund	23,612,026	26,141,500	47,679,467	2,074,059	
408 Surface Water Management-Operating Fund	2,513,919	10,094,000	12,051,830	556,089	
438 Surface Water Management-CIP Fund	1,951,000	5,719,500	7,121,768	548,732	
501 Equipment Replacement Fund	1,091,706	895,792	1,092,070	895,428	
502 Information Services Replacement Fund	368,660	2,403,000	2,454,250	317,410	
503 Risk Management Fund	239,800	661,000	732,000	168,800	
2017-2018 TOTAL BIENNIAL BUDGET	\$ 62,516,968	\$154,430,638	\$ 199,293,394	\$ 17,654,212	

2017 ANNUAL BUDGET FOR REFERENCE PURPOSES					
	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017
001 General Fund	\$ 11,828,505	\$ 41,463,190	\$ 44,890,356	\$ 8,401,339	
101 Street Fund	7,359,844	7,339,300	8,001,407	6,697,737	
201 G.O. Debt Service Fund	-	546,666	546,666	-	
301 CIP General Fund	4,651,508	5,000	4,025,000	631,508	
302 CIP Parks Fund	8,900,000	4,560,000	11,166,000	2,294,000	
340 CIP Transportation Fund	23,612,026	13,711,500	22,596,878	14,726,648	
408 Surface Water Management-Operating Fund	2,513,919	4,987,000	6,300,265	1,200,654	
438 Surface Water Management-CIP Fund	1,951,000	3,127,000	4,086,365	991,635	
501 Equipment Replacement Fund	1,091,706	447,896	420,890	1,118,712	
502 Information Services Replacement Fund	368,660	1,201,500	1,302,050	268,110	
503 Risk Management Fund	239,800	330,500	362,400	207,900	
TOTAL BUDGET	\$ 62,516,968	\$ 77,719,552	\$ 103,698,277	\$ 36,538,243	

2018 ANNUAL BUDGET FOR REFERENCE PURPOSES					
	FY 2018	FY 2018	FY 2018	FY 2018	FY 2018
001 General Fund	\$ 8,401,339	\$ 42,134,690	\$ 44,842,773	\$ 5,693,256	
101 Street Fund	6,697,737	7,358,000	7,600,307	6,455,430	
201 G.O. Debt Service Fund	-	544,000	544,000	-	
301 CIP General Fund	631,508	5,000	25,000	611,508	
302 CIP Parks Fund	2,294,000	4,560,000	6,520,500	333,500	
340 CIP Transportation Fund	14,726,648	12,430,000	25,082,589	2,074,059	
408 Surface Water Management-Operating Fund	1,200,654	5,107,000	5,751,565	556,089	
438 Surface Water Management-CIP Fund	991,635	2,592,500	3,035,403	548,732	
501 Equipment Replacement Fund	1,118,712	447,896	671,180	895,428	
502 Information Services Replacement Fund	268,110	1,201,500	1,152,200	317,410	
503 Risk Management Fund	207,900	330,500	369,600	168,800	
TOTAL BUDGET	\$ 36,538,243	\$ 76,711,086	\$ 95,595,117	\$ 17,654,212	

City of Sammamish
General Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014		
		Actual Revenues	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 18,340,897	\$ 22,244,298	\$ 11,828,505
001-000-311-10-00-00	Property Tax	\$ 44,014,909	\$ 49,735,000	\$ 55,800,000
001-000-313-11-00-00	Sales & Use Tax	7,038,111	7,964,444	10,100,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	2,193,500	2,588,290	2,950,000
	TOTAL TAXES	\$ 53,246,520	\$ 60,287,734	\$ 68,850,000
001-000-321-91-00-00	Cable Franchise Fee	\$ 1,255,483	\$ 1,400,000	\$ 1,550,000
001-000-321-99-00-00	Business Licenses	127,502	123,000	126,000
001-000-322-10-01-00	Building Permits	1,944,120	2,326,600	2,500,000
001-000-322-10-02-00	Plumbing Permits	177,562	189,600	240,000
001-000-322-10-03-00	Grading Permits	48,887	16,200	20,000
001-000-322-10-04-00	Mechanical Permits	270,133	243,700	400,000
001-000-322-10-05-00	Shoreline Development Permits	8,395	5,500	8,000
001-000-322-10-06-00	Demolition Permits	28,089	1,400	12,000
001-000-322-40-00-00	Right of Way Permits	262,925	230,500	230,000
001-000-322-90-01-00	Miscellaneous Permits & Fees	22,856	58,300	20,000
	TOTAL LICENSES & PERMITS	\$ 4,145,952	\$ 4,594,800	\$ 5,106,000
001-000-333-20-60-00	US DOT - Speeding	\$ 3,613	\$ -	\$ -
001-000-333-20-60-10	US DOT - DUI	1,925	3,000	3,000
001-000-333-20-60-20	US DOT-NHTSA	1,433	-	-
001-000-333-66-12-00	Puget Sound Watershed Mgmt	15,000	-	-
001-000-334-00-70-00	WA Dept of Enterprise Services	874	-	-
001-000-334-03-10-00	Dept of Ecology Grant	131,436	96,000	97,200
001-000-334-03-51-00	WA Traffic Safety Commission	6,340	-	-
001-000-336-06-21-00	Criminal Justice-Population	23,775	26,850	38,000
001-000-336-06-25-00	Criminal Justice - Contr Svcs	151,869	147,050	165,800
001-000-336-06-26-00	Criminal Justice - Spec Prog	88,238	95,550	127,400
001-000-336-06-51-00	DUI-Cities	17,269	10,000	15,000
001-000-336-06-94-00	Liquor Excise	122,075	198,800	572,000
001-000-336-06-95-00	Liquor Profits/I-1183 License Fees	702,071	766,650	825,600
001-000-336-06-95-01	Liquor License Fees-Public Safety	151,218	168,000	209,400
001-000-337-07-00-00	KC Recycling Grant	131,637	133,000	133,000
001-000-337-07-02-00	KC Community Arts Program	6,500	13,000	15,000
	TOTAL INTERGOVERNMENTAL	\$ 1,555,272	\$ 1,657,900	\$ 2,201,400
001-000-341-33-00-00	Warrant Fee	\$ 98	\$ -	\$ -
001-000-341-70-00-00	City Maps	10	-	-
001-000-341-81-01-00	Copies	3,247	6,000	6,000
001-000-341-99-00-00	Passport Services	52,300	40,000	50,000
001-000-342-20-01-00	EFR Review Fee	-	-	50,000
001-000-342-40-01-00	EFR Inspection Fee	-	-	30,000
001-000-342-40-02-00	Electrical Inspection Fee	-	-	402,000
001-000-342-10-01-00	Vehicle Impound Fees	11,100	10,000	10,000
001-000-342-10-02-00	School Resource Officer	248,941	250,000	250,000
001-000-343-10-00-00	Drainage Svcs-Pmt from SWM (1)	178,000	78,000	93,000
001-000-343-93-00-00	Animal Licenses (2)	237,687	235,400	308,800
001-000-345-11-00-00	Beaver Lake Assessment	94,855	110,000	128,600
001-000-345-81-01-00	Subdivision Preliminary Review	304,006	189,600	240,000
001-000-345-83-01-00	Building Plan Check Fees	1,501,974	1,359,000	1,800,000
001-000-345-83-03-00	Energy Plan Check Fees	49,849	40,600	70,000
001-000-345-83-04-00	Sprinkler Plans Check	-	6,800	6,000

001-000-345-83-09-00	Plan Check Fee	(415)	-	-
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	11,798	13,700	40,000
001-000-345-85-02-06	Administrative Service Fee	-	-	124,000
001-000-345-89-01-00	SEPA Review Fee	26,507	26,300	24,000
001-000-345-89-02-00	Site Plan Review	948,648	575,200	800,000
001-000-345-89-03-00	Notice of Appeal	5,500	-	3,000
001-000-345-89-04-00	Counter Service Fee	497,675	338,500	400,000
001-000-345-89-05-00	Boundary Line Adjustments	24,180	-	10,000
001-000-345-89-06-00	Shoreline Exemption	3,304	600	2,000
001-000-345-89-07-00	Short Plat Fee	(2,265)	9,500	8,000
001-000-345-89-08-00	DPW Plan Review	26,364	-	-
001-000-345-89-09-00	Preapplication Conference.	3,766	27,200	5,000
001-000-345-89-11-00	Code Enforce Investigation Fee	-	2,500	-
001-000-345-89-12-00	Outside Services Plan Review	-	600	600
001-000-345-89-14-00	Public Notice Fee	12,186	12,200	12,000
001-000-347-30-01-00	Park Use Fees	69,163	55,000	90,000
001-000-347-30-02-00	Field Use Fees	749,620	695,000	730,000
001-000-347-40-01-00	Admission Fees	615	-	-
001-000-347-60-01-00	Recreational Class Fees	14,993	200	-
001-000-347-90-20-00	Vendor Display Fees	11,997	11,000	12,000
CHARGES FOR GOODS & SVCS		\$ 5,085,703	\$ 4,092,900	\$ 5,705,000
001-000-350-00-00-00	Municipal Court Fines (3)	\$ 146	\$ 527,000	\$ 546,600
001-000-352-30-00-00	Mand Insurance/Admn	2,040	-	-
001-000-353-10-00-00	Traffic Infraction Penalties	224,264	-	-
001-000-353-70-00-00	Non-Traffic Infraction Penalty	324	-	-
001-000-354-00-00-00	Civil Parking Infraction Pnlty	17,068	-	-
001-000-355-20-00-00	DUI Fines	15,278	-	-
001-000-355-80-00-00	Other Criminal Traffic Misd	25,465	-	-
001-000-356-90-00-00	Other Criminal Non-Traffic	9,977	-	-
001-000-357-39-00-00	Court Costs Recoupments	37,501	-	-
001-000-359-90-01-00	Development Fines	-	4,000	6,000
001-000-359-90-02-00	False Alarm Fines	3,570	4,000	4,000
001-000-359-90-03-00	Code Violations	19,000	2,000	2,000
001-000-359-90-04-00	Field Use Fine	2,286	300	300
TOTAL FINES & FORFEITS		\$ 356,919	\$ 537,300	\$ 558,900
001-000-361-11-00-00	Interest Income	\$ 42,858	\$ 110,000	\$ 140,000
001-000-361-40-00-00	Sales Interest	1,649	1,350	3,000
001-000-362-40-00-00	Space and Facilities Leases ST	680	-	-
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	136,453	115,000	120,000
001-000-362-40-02-00	Sammamish Commons Rental Fees	13,891	13,000	15,000
001-000-362-50-00-00	Space and Facilities Leases LT	349,318	295,000	313,500
001-000-362-51-00-00	City Hall 2nd floor lease-KC Sheriff	241,401	222,000	228,400
001-000-362-51-00-00	City Hall 2nd floor utilities-KC Sheriff	-	31,500	35,800
001-000-367-11-00-00	Donation-Memorial Bench Program	2,501	-	-
001-000-367-11-00-01	Donations	2,270	-	-
001-000-367-11-01-00	Fireworks Donation	40,935	45,000	50,000
001-000-367-11-01-01	Donations-Park Events	53,479	35,000	40,000
001-000-367-19-00-00	Contributions Fire District 10	178,880	178,880	178,880
001-000-369-30-01-00	Confiscated/Forfeited Property	5,457	-	-
001-000-369-90-01-00	Miscellaneous	23,777	2,000	2,000
001-000-369-90-00-03	Over/Short	4	-	-
TOTAL MISCELLANEOUS		\$ 1,093,551	\$ 1,048,730	\$ 1,126,580
001-000-386-83-00-00	JIS - Trauma Care	\$ 23,954	\$ -	\$ -
001-000-386-97-00-00	Local JIS Account	59	-	-
001-000-386-99-00-00	School Zone	17,740	-	-
001-000-397-00-03-01	Transfer from GG CIP-Jail Proceeds	-	50,000	\$ 50,000
001-000-398-00-00-00	Compensation from Ins Recovery	10,000	-	-

TOTAL NON-REVENUES	\$	51,753	\$	50,000	\$	50,000
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TOTAL REVENUES	\$	65,535,670	\$	72,269,364	\$	83,597,880
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TOTAL FUND	\$	83,876,567	\$	94,513,662	\$	95,426,385
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- (1) Reimbursement from the Surface Water Management Fund for facilities maintenance expenditures paid by the General Fund.
- (2) Revenue to offset the estimated \$154,400 annual cost of Animal Control services provided by King County.
- (3) Revenue to offset the estimated \$300,000 annual cost of Court services provided by King County.

City of Sammamish
Summary of General Fund Expenditures by Department
Budget to Expenditure Comparison
2017/2018 Budget Process

Department	Section	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
City Council		\$ 476,824	\$ 589,800	\$ 705,900
City Manager		\$ 1,209,277	\$ 1,275,460	\$ 1,354,900
Finance		\$ 1,760,903	\$ 2,014,900	\$ 2,104,250
Legal Services		\$ 1,577,822	\$ 2,113,000	\$ 3,340,040
Administrative Services	City Clerk	\$ 525,655	\$ 628,700	\$ 952,950
	Administration	633,233	1,074,800	1,312,650
	Total	\$ 1,158,888	\$ 1,703,500	\$ 2,265,600
Facilities		\$ 1,337,040	\$ 1,627,450	\$ 2,233,950
Police Services		\$ 9,824,212	\$ 12,109,318	\$ 14,456,240
Fire Services		\$ 12,364,217	\$ 13,563,773	\$ 15,267,511
Emergency Management		\$ -	\$ -	\$ 530,200
Public Works	Administration	\$ 204,472	\$ 324,900	\$ 584,200
	Engineering	1,112,586	1,831,006	2,713,800
	Total	\$ 1,317,058	\$ 2,155,906	\$ 3,298,000
Social & Human Services		\$ 346,224	\$ 513,000	\$ 935,000
Community Development	Planning	\$ 3,005,757	\$ 3,206,261	\$ 3,772,900
	Building	1,556,949	1,989,400	2,985,800
	Permit Center	801,889	959,004	1,235,900
	Total	\$ 5,364,594	\$ 6,154,665	\$ 7,994,600
Parks & Recreation	Arts/Culture/Wellness	\$ 110,836	\$ 153,400	\$ 193,100
	Volunteer Services	202,700	294,200	342,690
	Administration	874,484	970,500	965,400
	Planning & Dev'l	546,802	888,100	1,538,500
	Recreation Prgms	940,797	1,111,490	1,217,280
	Park Resource Mgt	3,557,485	4,704,199	5,703,650
	Total	\$ 6,233,105	\$ 8,121,889	\$ 9,960,620
Non-Departmental	Voter Registration	\$ 336,375	\$ 285,000	\$ 340,000
	Economic Development	94,769	40,200	300,200
	Other Gen Gov't Svcs	2,652,615	9,917,286	10,289,518
	Pollution Control	62,244	88,200	114,600
	Public Health	16,102	26,800	32,000
	Operating Trnfs Out	15,500,000	25,220,900	14,210,000
	Total	\$ 18,662,105	\$ 35,578,386	\$ 25,286,318
TOTAL GENERAL FUND EXPENDITURES		\$ 61,632,269	\$ 87,521,047	\$ 89,733,129
Ending Fund Balance		\$ 22,244,298	\$ 6,992,615	\$ 5,693,256
GRAND TOTAL GENERAL FUND		\$ 83,876,567	\$ 94,513,662	\$ 95,426,385

City of Sammamish
General Fund

City Council Department Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-011-511-60-11-00	Salaries	\$ 145,200	\$ 145,200	\$ 145,200
001-011-511-60-21-00	Benefits	35,741	35,800	40,300
	TOTAL PERSONNEL	\$ 180,941	\$ 181,000	\$ 185,500
001-011-511-60-31-00	Office & Operating Supplies	\$ 2,467	\$ 5,000	\$ 5,000
001-011-511-60-31-01	Meeting Expense	6,708	12,000	4,000
001-011-511-60-31-05	Meeting Meal Expense (1)	8,674	9,000	9,000
001-011-511-60-35-00	Small Tools & Minor Equipment	1,770	-	-
	TOTAL SUPPLIES	\$ 19,618	\$ 26,000	\$ 18,000
001-011-511-60-41-00	Professional Services (2)	\$ 23,385	\$ 29,000	\$ 83,000
001-011-511-60-41-05	Newsletter	92,133	145,000	170,000
001-011-511-60-41-06	Social Media (3)	-	-	82,600
001-011-511-60-42-00	Communications	35,728	40,000	-
001-011-511-60-42-01	Postage (4)	72,700	103,000	103,000
001-011-511-60-43-00	Travel (5)	29,400	30,000	38,000
001-011-511-60-49-01	Memberships (6)	2,156	2,800	2,800
001-011-511-60-49-03	Training-Seminars/Conference (7)	10,762	8,000	8,000
001-011-511-60-49-12	Special Celebrations (8)	10,000	15,000	15,000
001-011-511-60-49-13	Sister City Program	-	10,000	-
	TOTAL SERVICES & CHARGES	\$ 276,264	\$ 382,800	\$ 502,400
	TOTAL DEPARTMENT	\$ 476,824	\$ 589,800	\$ 705,900

(1) Light refreshments at Council mtgs: \$100/mo x 11. Dinners @ \$850 each (Issq CC, Redmd CC, ISD/LWSD boards)

(2) Retreat moderator \$5,000, miscellaneous video/photography \$2,000, Iron Mtn. \$7,000/yr, audio/video Council & Planning Commission meetings \$20,000/yr, citizen survey \$15,000 in 2018.

(3) Social media storage \$4,800, contractor to manage social media sites \$2,000/mo. 2017-\$25,000 to develop a communications strategy.

(4) Bulk newsletter and other postage.

(5) \$10,000 for NLC, AWC, AWC Legislative, local travel and \$9,000 for retreat.

(6) Rotary - \$1,200; Eastside Transportation Partnership - \$200.

(7) AWC conferences, NLC conferences, local trainings.

(8) Sammi Awards increased from \$5,000/year to \$7,500/year in 2015 at Council direction.

City of Sammamish
General Fund

City Manager's Department Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-013-513-10-11-00	Salaries	\$ 866,839	\$ 896,400	\$ 929,500
001-013-513-10-21-00	Benefits	304,066	326,000	368,800
	TOTAL PERSONNEL	\$ 1,170,905	\$ 1,222,400	\$ 1,298,300
001-013-513-10-31-00	Office & Operating Supplies	\$ 7,968	\$ 10,000	\$ 10,000
001-013-513-10-31-01	Meeting Expense	45	-	-
001-013-513-10-31-02	Books	1,447	1,000	1,000
001-013-513-10-31-05	Meeting Meal Expense (1)	3,259	3,300	6,600
001-013-513-10-35-00	Small Tools & Minor Equipment	406	5,000	5,000
	TOTAL SUPPLIES	\$ 13,125	\$ 19,300	\$ 22,600
001-013-513-10-41-00	Professional Services	\$ 288	\$ -	\$ -
001-013-513-10-41-04	Copying	-	2,000	2,000
001-013-513-10-42-00	Communications	1,624	4,000	4,000
001-013-513-10-42-02	Postage	-	1,000	1,000
001-013-513-10-43-00	Travel	11,008	14,000	14,000
001-013-513-10-49-00	Miscellaneous	37	-	-
001-013-513-10-49-01	Memberships (2)	6,813	7,280	7,400
001-013-513-10-49-03	Training (3)	5,477	5,480	5,600
	TOTAL SERVICES & CHARGES	\$ 25,247	\$ 33,760	\$ 34,000
	TOTAL DEPARTMENT	\$ 1,209,277	\$ 1,275,460	\$ 1,354,900

(1) Mayor/Deputy Mayor agenda mtg for 5 to 8 attendees - \$100 (33 per year).

(2) International County/City Managers Association (ICMA), WA City/County Managers Association (WCMA)

(3) ICMA conference, AWC conference, National League of Cities conference, Chamber lunches, computer system training, miscellaneous legislative/financial.

City of Sammamish
General Fund

Finance Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-014-514-20-11-00	Salaries	\$ 1,136,186	\$ 1,249,800	\$ 1,300,700
001-014-514-20-21-00	Benefits	422,101	482,900	508,350
	TOTAL PERSONNEL	\$ 1,558,287	\$ 1,732,700	\$ 1,809,050
001-014-514-20-31-00	Office & Operating Supplies	\$ 5,736	\$ 7,000	\$ 7,000
001-014-514-20-31-01	Meeting Expense	251	1,000	-
001-014-514-20-31-02	Books	966	1,500	1,500
001-014-514-20-32-00	Fuel	303	600	600
001-014-514-20-34-00	Maps and publications	65	-	-
001-014-514-20-35-00	Small Tools & Minor Equipment	188	2,000	2,000
	TOTAL SUPPLIES	\$ 7,509	\$ 12,100	\$ 11,100
001-014-514-20-41-00	Professional Services (1)	\$ 26,988	\$ 50,000	\$ 50,000
001-014-514-20-41-04	Copying (2)	10,325	12,000	12,000
001-014-514-20-43-00	Travel Meals & Lodging	2,247	11,000	11,000
001-014-514-20-44-00	Personnel Advertising	25	-	-
001-014-514-20-48-00	Software Maintenance (3)	70,918	76,000	80,000
001-014-514-20-49-00	Award Programs Application Fees (4)	3,870	1,700	1,700
001-014-514-20-49-01	Memberships (5)	3,825	9,400	9,400
001-014-514-20-49-03	Training (6)	4,962	10,000	10,000
	TOTAL SERVICES & CHARGES	\$ 123,160	\$ 170,100	\$ 174,100
001-014-514-20-51-00	State Auditor - Intergov't Svc (7)	\$ 71,947	\$ 100,000	\$ 110,000
	TOTAL INTERGOVERNMENTAL	\$ 71,947	\$ 100,000	\$ 110,000
	TOTAL DEPARTMENT	\$ 1,760,903	\$ 2,014,900	\$ 2,104,250

(1) Flex Plan Administrators, US Bank, Microflex, Wells Fargo Bank, miscellaneous finance.

(2) Printing budget document and Comprehensive Annual Financial Report.

(3) Springbrook & Sympro (financial and investment software) maintenance/licenses.

(4) Application fees to GFOA for annual financial reporting (CAFR) and biennial Distinguished Budget Award programs.

(5) American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), National Institute for Government Purchasing (NIGP), Puget Sound Finance Officers Association (PSFOA), Springbrook National Users Group, WA Finance Officers Association (WFOA), WA State Purchasing Co-op, Pacific Northwest Public Purchasing Association, International City Manager's Association (ICMA).

(6) GFOA Conference (2), WFOA Conference (3), other courses.

(7) Fees paid to State Auditor to audit city annual financial statements. Potential for federal single audit.

City of Sammamish
General Fund

Legal Services and Public Safety Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-015-515-91-41-92	Public Defender	\$ 87,077	\$ 120,500	\$ 159,500
001-015-515-30-41-04	Copying	15,733	2,000	2,000
001-015-515-30-41-90	City Attorney-Base	339,617	381,000	456,240
001-015-515-30-41-91	Prosecuting Attorney (1)	180,360	269,000	302,100
001-015-515-30-41-93	City Attorney- Litigation (2)	339,520	614,000	1,670,400
001-015-515-30-41-94	Domestic Violence Advocate	23,252	6,000	15,300
001-015-558-60-41-00	Hearing Examiner	52,582	78,000	130,300
TOTAL SERVICES & CHARGES		\$ 1,038,141	\$ 1,470,500	\$ 2,735,840
001-015-512-50-51-00	Municipal Court Costs (3)	\$ 539,681	\$ 642,500	\$ 604,200
TOTAL INTERGOVERNMENTAL		\$ 539,681	\$ 642,500	\$ 604,200
TOTAL DEPARTMENT		\$ 1,577,822	\$ 2,113,000	\$ 3,340,040

(1) Contract for representation of City in lawsuits & contested administrative proceedings commenced by or against the City.

(2) Increase in 2017 based on forecast of actual 2016 costs. Some costs may be offset by settlement funds.

(3) Offset by revenues estimated at \$300,000 per year.

City of Sammamish
General Fund

Administrative Services Department Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
City Clerk				
001-018-514-30-11-00	Salaries	\$ 299,237	\$ 322,900	\$ 559,500
001-018-514-30-12-00	Overtime	1,015	-	-
001-018-514-30-21-00	Benefits	134,339	147,800	235,450
TOTAL PERSONNEL		\$ 434,590	\$ 470,700	\$ 794,950
001-018-514-30-31-00	Office & Operating Supplies	\$ 3,795	\$ 6,000	\$ 6,000
001-018-514-30-31-01	Meeting Expense	126	-	-
001-018-514-30-35-00	Small Tools & Minor Equipment	1,192	-	-
TOTAL SUPPLIES		\$ 5,113	\$ 6,000	\$ 6,000
001-018-514-30-41-00	Professional Services (1)	\$ 28,486	\$ 42,000	\$ 42,000
001-018-514-30-41-04	Copying	168	2,000	2,000
001-018-514-30-42-00	Communication	199	2,000	2,000
001-018-514-30-43-00	Travel	323	2,000	2,000
001-018-514-30-44-00	Advertising (2)	54,564	100,000	100,000
001-018-514-30-49-00	Miscellaneous	15	-	-
001-018-514-30-49-01	Memberships (5)	743	2,000	2,000
001-018-514-30-49-03	Training	1,455	2,000	2,000
TOTAL SERVICES & CHARGES		\$ 85,952	\$ 152,000	\$ 152,000
TOTAL CITY CLERK SVCS		\$ 525,655	\$ 628,700	\$ 952,950
Administrative				
001-018-518-10-11-00	Salaries	\$ 260,488	\$ 432,700	\$ 556,600
001-018-518-10-21-11	Tuition Reimbursement	4,808	50,000	50,000
001-018-518-10-21-00	Benefits	71,127	158,300	248,850
TOTAL PERSONNEL		\$ 336,423	\$ 641,000	\$ 855,450
001-018-518-10-31-00	Supplies	\$ 4,678	\$ 10,000	\$ 10,000
001-018-518-10-31-01	Meeting Expense	416	1,000	1,000
001-018-518-10-31-02	Maps and publications	-	1,000	1,000
001-018-518-10-35-00	Small Tools & Minor Equipment	178	2,400	2,000
TOTAL SUPPLIES		\$ 5,272	\$ 14,400	\$ 14,000
001-018-518-10-41-00	Professional Services (3)	\$ 9,227	\$ 174,000	\$ 120,000
001-018-518-10-41-99	P.S. Fire Svc Study-Contingency	44,218	-	-
001-018-518-10-42-00	Communications	-	3,000	3,000
001-018-518-10-43-00	Travel	787	3,000	3,000
001-018-518-10-44-00	Advertising	605	1,000	1,000
001-018-518-10-48-00	Repair & Maintenance	-	2,000	2,000
001-018-518-10-49-01	Memberships (5)	1,028	1,400	1,400
001-018-518-10-49-03	Training	199	4,000	4,000
001-018-554-30-41-00	Prof Svcs: Animal Control (4)	235,473	231,000	308,800
TOTAL SERVICES & CHARGES		\$ 291,537	\$ 419,400	\$ 443,200
TOTAL ADMINISTRATIVE SVCS		\$ 633,233	\$ 1,074,800	\$ 1,312,650
TOTAL DEPARTMENT		\$ 1,158,888	\$ 1,703,500	\$ 2,265,600

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
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- (1) Municipal Code updates and records storage.
- (2) State mandated public notices for meetings, hearings, ordinances, etc.
- (3) \$10,000 for recruiting/citywide training programs. \$100,000 in 2017 for compensation study.
- (4) KC contract for animal control services. Contract amount is offset by pet licensing revenue.

- (5) International Institute of Municipal Clerks, WA Municipal Clerks Association, King County Municipal Clerks Association, WA City/County Managers Association; National Public Employers Labor Relations Association.

City of Sammamish
General Fund

Facilities Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Facilities Section				
001-019-518-30-11-00	Salaries	\$ 197,084	\$ 265,100	\$ 483,500
001-019-518-30-13-01	Salaries 9 month	26,672	26,600	-
001-019-518-30-21-00	Benefits	58,216	100,200	241,000
001-019-518-30-21-00	Benefits 9 month	-	6,900	-
	TOTAL PERSONNEL	\$ 281,972	\$ 398,800	\$ 724,500
001-019-518-30-31-00	Office & Operating Supplies	\$ 56,954	\$ 76,000	\$ 77,000
001-019-518-30-31-03	Fuel	-	-	2,440
001-019-518-30-35-00	Small Tools/Minor Equip	27,551	20,000	20,000
001-019-518-30-35-01	Minor equipment	6,688	750	-
	TOTAL SUPPLIES	\$ 91,193	\$ 96,750	\$ 99,440
001-019-518-30-41-00	Professional Services (1)	\$ 243,317	\$ 277,900	\$ 462,270
001-019-518-30-42-00	Communications	113,674	92,000	114,000
001-019-518-30-43-00	Travel	-	1,000	1,000
001-019-518-30-45-00	Rentals & Leases	5,385	10,000	14,000
001-019-518-30-47-00	Utilities	323,234	384,000	412,200
001-019-518-30-48-00	Repair & Maintenance	278,221	324,800	369,540
001-019-518-30-49-03	Training	46	1,000	2,000
	TOTAL SERVICES & CHARGES	\$ 963,876	\$ 1,090,700	\$ 1,375,010
001-019-594-19-64-00	Machinery & Equipment (2)	\$ -	\$ -	\$ 35,000
	TOTAL CAPITAL	\$ -	\$ -	\$ 35,000
	TOTAL FACILITIES	\$ 1,337,040	\$ 1,586,250	\$ 2,233,950
Capital Facilities Maintenance Section				
001-019-518-30-48-01	Repair & Maintenance	\$ -	\$ 41,200	\$ -
	TOTAL CAPITAL MAINTENANCE	\$ -	\$ 41,200	\$ -
	TOTAL CAPITAL FACILITIES	\$ -	\$ 41,200	\$ -
	TOTAL DEPARTMENT	\$ 1,337,040	\$ 1,627,450	\$ 2,233,950

(1) Custodial, fire system inspections, security monitoring, pressure washing.

(2) Mid-size pickup truck.

City of Sammamish
General Fund

Police Services Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-021-521-10-11-00	Salaries	\$ 132,307	\$ 137,600	\$ 143,500
001-021-521-10-12-00	Overtime	1,100	-	-
001-021-521-10-21-00	Benefits	32,169	36,800	41,900
	TOTAL PERSONNEL	\$ 165,576	\$ 174,400	\$ 185,400
001-021-521-10-31-00	Office & Operating Supplies	\$ 3,150	\$ 6,400	\$ 6,400
001-021-521-10-31-01	Supplies-Reserve Officer Program	-	60,000	60,000
001-021-521-10-31-05	Meeting Meal Expense	421	500	500
001-021-521-10-32-00	Fuel	909	-	2,000
001-021-521-10-35-00	Small Tools & Minor Equipment	28,480	6,500	10,000
	TOTAL SUPPLIES	\$ 32,960	\$ 73,400	\$ 78,900
001-021-521-10-41-00	Professional Services (1)	\$ 11,489	\$ 16,000	\$ 16,000
001-021-521-10-42-00	Communications	8,471	-	-
001-021-521-10-42-02	Postage	10	-	-
001-021-521-10-43-00	Travel	4,293	15,000	15,000
001-021-521-10-45-00	Operating Rentals	300	-	-
001-021-521-10-48-00	Repair & Maintenance	173	4,000	4,000
001-021-521-10-49-01	Memberships (2)	860	1,940	1,940
001-021-521-20-49-03	Training	13,068	18,000	18,000
	TOTAL SERVICES & CHARGES	\$ 38,664	\$ 54,940	\$ 54,940
001-021-521-20-51-01	Police Service Contract	\$ 9,387,590	\$ 11,486,578	\$ 13,800,000
001-021-523-60-51-01	Jail Contract	199,422	320,000	337,000
	TOTAL INTERGOVERNMENTAL	\$ 9,587,012	\$ 11,806,578	\$ 14,137,000
	TOTAL DEPARTMENT	\$ 9,824,212	\$ 12,109,318	\$ 14,456,240

(1) Towing, background checks, equipment calibration.

(2) International Association of Chiefs of Police, WA Association of Sheriffs and Police Chiefs.

City of Sammamish
General Fund

Fire Services Department Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-022-522-50-47-00	Utilities (1)	\$ 7,286	\$ 8,100	\$ 12,000
001-022-522-20-51-00	Eastside Fire & Rescue (2)	12,356,932	13,555,673	15,255,511
TOTAL SERVICES & CHARGES		\$ 12,364,217	\$ 13,563,773	\$ 15,267,511
TOTAL DEPARTMENT		\$ 12,364,217	\$ 13,563,773	\$ 15,267,511

(1) Surface Water fees on 3 City owned fire stations.

(2) Includes equipment replacement and maintenance reserve contributions.

City of Sammamish
General Fund

Emergency Management Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-025-525-60-11-00	Salaries	\$ -	\$ -	\$ 183,500
001-025-525-60-21-00	Benefits	-	-	96,100
	TOTAL PERSONNEL	\$ -	\$ -	\$ 279,600
001-025-525-60-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 13,000
001-025-525-60-35-00	Small Tools & Minor Equipment	-	-	11,600
	SUPPLIES	\$ -	\$ -	\$ 24,600
001-025-525-60-41-00	Professional Services (1)	\$ -	\$ -	\$ 200,000
001-025-525-60-43-00	Travel	-	-	1,000
001-025-525-60-48-00	Repair & Maintenance	-	-	4,000
001-025-525-60-49-01	Memberships (2)	-	-	1,000
001-025-525-60-49-03	Training-Seminars/Conferences	-	-	20,000
	TOTAL SERVICES & CHARGES	\$ -	\$ -	\$ 226,000
	TOTAL DEPARTMENT	\$ -	\$ -	\$ 530,200

(1) Supplemental services contract \$25,000/year. Sammamish Citizens Corp. \$10,000/year. Emergency management coordination contract \$65,000.

(2) Emergency Manager professional memberships

City of Sammamish
General Fund

Public Works Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Administration Section				
001-040-543-10-11-00	Salaries	\$ 152,813	\$ 228,600	\$ 388,900
001-040-543-10-21-00	Benefits	48,320	87,500	183,700
	TOTAL PERSONNEL	\$ 201,133	\$ 316,100	\$ 572,600
001-040-543-10-31-00	Office & Operating Supplies	\$ 741	\$ 1,400	\$ 2,400
001-040-543-10-31-01	Meetings	47	-	-
001-040-543-10-31-05	Meeting Meals Expense	242	-	800
001-040-543-10-34-00	Maps and publications	-	400	400
001-040-543-10-35-00	Small Tools & Minor Equipment	62	200	2,300
	TOTAL SUPPLIES	\$ 1,091	\$ 2,000	\$ 5,900
001-040-543-10-41-00	Professional Services	\$ 374	\$ -	\$ -
001-040-543-10-43-00	Travel	494	500	500
001-040-543-10-48-00	Repair & Maintenance	147	-	-
001-040-543-10-49-01	Memberships (1)	558	3,300	3,500
001-040-543-10-49-03	Training	674	3,000	1,700
	TOTAL SERVICES & CHARGES	\$ 2,248	\$ 6,800	\$ 5,700
	TOTAL ADMINISTRATION	\$ 204,472	\$ 324,900	\$ 584,200
Engineering Section				
001-040-542-10-11-00	Salaries	\$ 557,981	\$ 932,500	\$ 1,397,100
001-040-542-10-11-00	Salaries/Benefits-Interns	-	-	48,000
001-040-542-10-12-00	Overtime	33	-	-
001-040-542-10-21-00	Benefits	226,458	436,600	665,300
	TOTAL PERSONNEL	\$ 784,472	\$ 1,369,100	\$ 2,110,400
001-040-542-10-31-00	Office & Operating Supplies	\$ 5,014	\$ 4,000	\$ 5,000
001-040-542-10-31-01	Meeting Expense	45	-	-
001-040-542-10-31-04	Safety Clothing	558	600	800
001-040-542-10-32-00	Fuel	6,118	3,000	5,000
001-040-542-10-34-00	Maps and publications	4,327	400	400
001-040-542-10-35-00	Small Tools & Minor Equipment	2,396	-	8,800
	TOTAL SUPPLIES	\$ 18,458	\$ 8,000	\$ 20,000
001-040-542-10-41-00	Professional Services (2)	\$ 9,000	\$ 100,656	\$ 160,000
001-040-542-10-41-02	Engineering Services (3)	169,458	200,000	250,000
001-040-542-10-42-00	Communications	6,058	3,000	10,800
001-040-542-10-42-02	Postage	7	-	-
001-040-542-10-43-00	Travel	1,341	1,000	2,000
001-040-542-10-48-00	Repair & Maintenance	842	-	800
001-040-542-10-49-00	Miscellaneous	77	-	-
001-040-542-10-49-01	Memberships (1)	774	850	2,300
001-040-542-10-49-03	Training	3,396	2,400	2,900
	TOTAL SERVICES & CHARGES	\$ 190,953	\$ 307,906	\$ 428,800
001-040-533-10-51-00	Intergovernmental-BLMD (4)	\$ 116,259	\$ 110,000	\$ 128,600
	TOTAL INTERGOVERNMENTAL	\$ 116,259	\$ 110,000	\$ 128,600

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-040-594-43-64-00	Machinery & Equipment (5)	\$ 2,444	\$ 36,000	\$ 26,000
	TOTAL CAPITAL	\$ 2,444	\$ 36,000	\$ 26,000
	TOTAL ENGINEERING	\$ 1,112,586	\$ 1,831,006	\$ 2,713,800
	TOTAL DEPARTMENT	\$ 1,317,058	\$ 2,155,906	\$ 3,298,000

(1) Memberships include: Public Works Dept. ICMA dues, professional engineer license renewals, water certifications, American Public Works Association, Urban and Regional Information Systems Association. (Some memberships split 3 ways-Parks, Streets, SWM).

(2) 2017 GIS web access, data & interface. 2017 & 2018-ongoing GIS support, project, geotech, database management, and survey support services.

(3) Engineering Services support development review activities (recoverable through permit fees), grant application support, project investigation, survey work, geotechnical assistance, GIS mapping/database management support.

(4) Beaver Lake Management District-paid for by an assessment on the property owners within the BLMD. Covers monitoring, data collection, and administration. Expenditures are offset by revenues.

(5) Ford Escape for new inspector position.

City of Sammamish
General Fund

Social & Human Services Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Community Services Section				
001-050-557-20-11-00	Salaries	\$ -	\$ -	\$ 107,600
001-050-557-20-21-00	Benefits	-	-	33,900
	TOTAL PERSONNEL	\$ -	\$ -	\$ 141,500
001-050-557-20-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 3,000
	TOTAL SUPPLIES	\$ -	\$ -	\$ 3,000
001-050-557-20-41-00	Professional Services (1)	\$ 346,224	\$ 403,000	\$ 586,000
001-050-557-20-43-00	Travel	-	-	1,000
001-050-557-20-44-00	Advertising	-	-	1,000
001-050-557-20-45-00	Operating Rentals & Leases	-	-	1,000
001-050-557-20-49-00	Memberships	-	-	500
001-050-557-20-49-03	Training-Seminars/conferences	-	-	1,000
	TOTAL SERVICES & CHARGES	\$ 346,224	\$ 403,000	\$ 590,500
	TOTAL COMMUNITY SERVICES	\$ 346,224	\$ 403,000	\$ 735,000
Housing Section				
001-050-559-20-41-00	Affordable Housing (2)	\$ -	\$ 110,000	\$ 200,000
	TOTAL SERVICES & CHARGES	\$ -	\$ 110,000	\$ 200,000
	TOTAL HOUSING	\$ -	\$ 110,000	\$ 200,000
	TOTAL DEPARTMENT	\$ 346,224	\$ 513,000	\$ 935,000

(1) Human services grants-\$240,000, Bellevue administrative fee-\$3,000. \$100,000 in 2017 for human services needs assessment consultant, statistically valid survey/data collection & staff support.

(2) City contribution to the A Regional Coalition for Housing (ARCH) trust fund. Additional affordable housing contributions include an estimated \$83,000 per year reduction in impact fees for affordable housing units from 2017 through 2026.

City of Sammamish
General Fund

Community Development Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Planning Section				
001-058-558-60-11-00	Salaries	\$ 1,891,939	\$ 2,051,561	\$ 2,212,800
001-058-558-60-12-00	Overtime	8,528	10,000	10,000
001-058-558-60-21-00	Benefits	695,576	830,200	921,600
	TOTAL PERSONNEL	\$ 2,596,042	\$ 2,891,761	\$ 3,144,400
001-058-558-60-31-00	Office & Operating Supplies	\$ 9,093	\$ 8,000	\$ 9,000
001-058-558-60-31-01	Meeting Expense	1,907	2,600	2,600
001-058-558-60-31-02	Books	40	200	200
001-058-558-60-32-00	Fuel	41	500	500
001-058-558-60-34-00	Maps and publications	94	1,000	1,000
001-058-558-60-35-00	Small Tools & Minor Equipment	1,975	4,000	6,000
	TOTAL SUPPLIES	\$ 13,150	\$ 16,300	\$ 19,300
001-058-558-60-41-00	Professional Services (1)	\$ 369,377	\$ 112,500	\$ 145,000
001-058-558-60-41-02	Prof Svcs-Contracted (2)	79	120,000	280,000
001-058-558-60-41-04	Copying	4,988	12,000	4,000
001-058-558-60-42-02	Postage	8	9,000	6,000
001-058-558-60-43-00	Travel	4,855	10,000	10,000
001-058-558-60-44-00	Advertising/Public Notices	290	1,500	1,000
001-058-558-60-45-00	Operating Rentals	300	-	-
001-058-558-60-48-00	Repair & Maintenance	935	-	-
001-058-558-60-49-01	Memberships (4)	7,546	11,200	11,200
001-058-558-60-49-03	Training	8,187	12,000	12,000
001-058-559-20-49-08	ARCH Membership (4)	-	-	130,000
	TOTAL SERVICES & CHARGES	\$ 396,565	\$ 288,200	\$ 599,200
001-058-558-60-51-00	Intergovernmental Services	\$ -	\$ 10,000	\$ 10,000
	TOTAL INTERGOVERNMENTAL	\$ -	\$ 10,000	\$ 10,000
	TOTAL PLANNING	\$ 3,005,757	\$ 3,206,261	\$ 3,772,900
Building Section				
001-058-524-20-11-00	Salaries	\$ 926,366	\$ 1,213,000	\$ 1,615,800
001-058-524-20-12-00	Overtime	12,825	20,000	20,000
001-058-524-20-21-00	Benefits	408,839	571,100	813,600
	TOTAL PERSONNEL	\$ 1,348,030	\$ 1,804,100	\$ 2,449,400
001-058-524-20-31-00	Office & Operating Supplies	\$ 4,634	\$ 6,000	\$ 7,500
001-058-524-20-31-01	Meeting Expense	178	400	400
001-058-524-20-31-02	Books	6,039	10,000	8,000
001-058-524-20-31-04	Safety Clothing & Equipment	987	2,000	2,000
001-058-524-20-32-00	Fuel	3,769	6,000	8,000
001-058-524-20-35-00	Small Tools & Minor Equipment	2,735	2,000	7,500
	TOTAL SUPPLIES	\$ 18,342	\$ 26,400	\$ 33,400
001-058-524-20-41-02	Prof Svcs-Contracted	\$ 165,885	\$ 120,000	\$ 400,000
001-058-524-20-41-04	Copying	416	2,000	2,000
001-058-524-20-42-00	Communications	9,080	15,000	15,000
001-058-524-20-42-02	Postage	10	200	-
001-058-524-20-43-00	Travel	5,501	6,000	8,000

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-058-524-20-44-00	Advertising	100	200	-
001-058-524-20-45-00	Operating Rentals	-	-	9,000
001-058-524-20-48-00	Repair & Maintenance	594	1,500	-
001-058-524-20-49-01	Memberships (4)	851	2,000	2,000
001-058-524-20-49-03	Training	8,141	12,000	15,000
TOTAL SERVICES & CHARGES		\$ 190,577	\$ 158,900	\$ 451,000
001-058-594-24-64-00	Capital (5)	\$ -	\$ -	\$ 52,000
TOTAL CAPITAL		\$ -	\$ -	\$ 52,000
TOTAL BUILDING		\$ 1,556,949	\$ 1,989,400	\$ 2,985,800
Permit Center Section				
001-058-558-50-11-00	Salaries	\$ 508,510	\$ 579,442	\$ 764,600
001-058-558-50-12-00	Overtime	-	2,000	2,000
001-058-558-50-21-00	Benefits	203,360	288,962	415,950
TOTAL PERSONNEL		\$ 711,870	\$ 870,404	\$ 1,182,550
001-058-558-50-31-00	Office & Operating Supplies	\$ 6,356	\$ 6,000	\$ 6,750
001-058-558-50-31-02	Books	695	1,000	2,000
001-058-558-50-35-00	Small Tools & Minor Equipment	1,034	2,000	4,500
TOTAL SUPPLIES		\$ 8,085	\$ 9,000	\$ 13,250
001-058-558-50-41-02	Prof Svcs-Contracted (3)	\$ 32,398	\$ 12,000	\$ 30,000
001-058-558-50-41-04	Copying	26	1,000	1,000
001-058-558-50-43-00	Travel	748	2,000	3,000
001-058-558-50-45-00	Operating Rentals	858	-	-
001-058-558-50-48-00	Repair & Maintenance	1,246	-	-
001-058-558-50-49-00	Miscellaneous	44,057	60,000	-
001-058-558-50-49-01	Memberships (4)	599	600	600
001-058-558-50-49-03	Training	2,002	4,000	5,500
TOTAL SERVICES & CHARGES		\$ 81,934	\$ 79,600	\$ 40,100
TOTAL PERMIT CENTER		\$ 801,889	\$ 959,004	\$ 1,235,900
TOTAL DEPARTMENT		\$ 5,364,594	\$ 6,154,665	\$ 7,994,600

(1) Urban Forestry Management Plan (\$115,000)-City Council request; \$15,000 -1 permit LEAN process improvement per year.

(2) Reimbursed Prof Services-environmental review \$90,000/yr, arborist reviews-\$30,000/yr, general review-\$20,000/yr.

(3) Contract technical assistance - Piedmont Signs.

(4) Memberships include: American and Washington Associations of Code Enforcement, American Planning Association, International Code Council, King County Cities Climate Change Coalition, Society of Wetland Scientists, WA Association of Building Officials, WA Association of Permit Technicians. ARCH membership moved from Non-departmental in 2017,

(5) 2 Ford Escapes for new code compliance and inspector positions.

City of Sammamish
General Fund

Parks & Recreation Department Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Arts Section				
001-076-573-20-31-00	Office & Operating Supplies	\$ 5,906	\$ 8,000	\$ 8,000
001-076-573-20-35-00	Small Tools & Minor Equipment	-	4,000	4,000
	TOTAL SUPPLIES	\$ 5,906	\$ 12,000	\$ 12,000
001-076-573-20-41-00	Professional Svs-Arts Commission	\$ 35,129	\$ 66,900	\$ 106,600
001-076-573-20-41-04	Copying-Arts Commission	2,129	600	600
001-076-573-20-42-02	Postage	-	200	200
001-076-573-20-44-00	Advertising	2,451	1,000	1,000
001-076-573-20-45-00	Operating Rentals & Leases	7,450	1,500	1,500
001-076-573-20-48-00	Repair & Maintenance	-	2,000	2,000
001-076-573-20-49-01	Memberships (8)	320	200	200
001-076-573-20-49-03	Training-Seminars/Conferences	-	500	500
	TOTAL SERVICES & CHARGES	\$ 47,478	\$ 72,900	\$ 112,600
	TOTAL ARTS	\$ 53,384	\$ 84,900	\$ 124,600
Culture Section				
001-076-573-20-41-01	Professional Svcs-Sam. Symphony	\$ 20,000	\$ 30,000	\$ 30,000
001-076-573-20-41-02	Prof. Svc - Master Chorus Eastside	2,000	2,000	2,000
001-076-573-90-41-01	Prof Services-Farmer's Market	20,000	20,000	20,000
001-076-573-90-41-02	Prof Svcs - Heritage Society	10,000	10,000	10,000
	TOTAL SERVICES & CHARGES	\$ 52,000	\$ 62,000	\$ 62,000
	TOTAL CULTURE	\$ 52,000	\$ 62,000	\$ 62,000
Wellness Section				
001-076-517-90-31-00	Supplies - Wellness Prog	\$ 1,867	\$ 2,500	\$ 2,500
001-076-517-90-35-00	Small Tools - Wellness Prog	2,104	1,000	1,000
	TOTAL SUPPLIES	\$ 3,971	\$ 3,500	\$ 3,500
001-076-517-90-41-00	Professional Svcs - Wellness	\$ 1,370	\$ 1,500	\$ 1,500
001-076-517-90-43-00	Travel - Wellness Prog	61	500	500
001-076-517-90-49-00	Miscellaneous - Wellness Prog	-	-	1,000
001-076-517-90-49-03	Training/Conf - Wellness	50	1,000	-
	TOTAL SERVICES & CHARGES	\$ 1,481	\$ 3,000	\$ 3,000
	TOTAL WELLNESS	\$ 5,452	\$ 6,500	\$ 6,500
Volunteer Services				
001-076-518-90-11-00	Salary	\$ 120,025	\$ 107,100	\$ 119,700
001-076-518-90-11-00	Salary-intern	-	-	37,440
001-076-518-90-21-08	Volunteer L&I	507	400	400
001-076-518-90-21-00	Benefits	57,990	36,900	42,650
	TOTAL PERSONNEL	\$ 178,522	\$ 144,400	\$ 200,190
001-076-518-90-31-00	Office & Operating Supplies (1)	\$ 16,682	\$ 136,000	\$ 120,000
001-076-518-90-31-04	Safety Clothing	-	-	1,900
001-076-518-90-35-00	Small Tools & Minor Equipment	1,889	3,400	3,000
	TOTAL SUPPLIES	\$ 18,572	\$ 139,400	\$ 124,900

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-076-518-90-41-00	Professional Services (2)	\$ 793	\$ 7,000	\$ 10,000
001-076-518-90-43-00	Travel	680	1,000	1,000
001-076-518-90-44-00	Advertising	50	1,000	400
001-076-518-90-45-00	Operating Rentals	3,121	-	4,200
001-076-518-90-49-01	Memberships (8)	345	400	400
001-076-518-90-49-03	Training	618	1,000	1,600
TOTAL SERVICES & CHARGES		\$ 5,607	\$ 10,400	\$ 17,600
TOTAL VOLUNTEER SERVICES		\$ 202,700	\$ 294,200	\$ 342,690
Administration Section				
001-076-571-10-11-00	Salaries	\$ 643,936	\$ 674,100	\$ 644,800
001-076-571-10-21-00	Benefits	207,199	260,800	283,000
TOTAL PERSONNEL		\$ 851,135	\$ 934,900	\$ 927,800
001-076-571-10-31-00	Office & Operating Supplies	\$ 11,400	\$ 8,000	\$ 8,000
001-076-571-10-32-00	Fuel	66	-	-
001-076-571-10-35-00	Small Tools & Minor Equipment	1,569	2,000	2,000
TOTAL SUPPLIES		\$ 13,035	\$ 10,000	\$ 10,000
001-076-571-10-41-00	Professional Services	\$ 371	\$ 8,000	\$ 10,000
001-076-571-10-41-04	Copying	527	-	-
001-076-571-10-42-00	Communications	111	400	400
001-076-571-10-42-02	Postage	60	2,000	2,000
001-076-571-10-43-00	Travel	1,814	6,000	6,000
001-076-571-10-44-00	Advertising	765	-	-
001-076-571-10-49-01	Memberships (8)	3,813	4,200	4,200
001-076-571-10-49-03	Training	2,853	5,000	5,000
TOTAL SERVICES & CHARGES		\$ 10,314	\$ 25,600	\$ 27,600
TOTAL ADMINISTRATION		\$ 874,484	\$ 970,500	\$ 965,400
Planning & Development				
001-076-576-95-11-00	Salaries	\$ 367,219	\$ 471,400	\$ 360,860
001-076-576-95-11-00	Project Employee Salaries	-	-	199,300
001-076-576-95-11-00	Intern Salaries	-	-	164,440
001-076-576-95-21-00	Benefits	119,058	163,100	157,050
001-076-576-95-21-00	Project Employee Benefits	-	-	66,100
001-076-576-95-21-00	Intern Benefits	-	-	47,650
TOTAL PERSONNEL		\$ 486,277	\$ 634,500	\$ 995,400
001-076-576-95-31-00	Office & Operating Supplies	\$ 4,487	\$ 4,000	\$ 5,000
001-076-576-95-32-00	Fuel	670	1,000	-
001-076-576-95-35-00	Small Tools & Minor Equipment	589	2,000	3,000
TOTAL SUPPLIES		\$ 5,746	\$ 7,000	\$ 8,000
001-076-576-95-41-00	Professional Services (3)	\$ 45,073	\$ 219,000	\$ 508,000
001-076-576-95-41-04	Copying	3,653	8,000	8,000
001-076-576-95-42-00	Communications	529	-	-
001-076-576-95-42-02	Postage	27	-	-
001-076-576-95-43-00	Travel	173	4,000	4,000
001-076-576-95-48-00	Software Maintenance	2,507	8,000	6,000
001-076-576-95-49-01	Memberships (8)	1,585	3,200	4,600
001-076-576-95-49-03	Training	1,232	4,400	4,500

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
TOTAL SERVICES & CHARGES		\$ 54,779	\$ 246,600	\$ 535,100
TOTAL PLANNING & DEVELOPMENT		\$ 546,802	\$ 888,100	\$ 1,538,500
Recreation Programs Section				
001-076-571-18-11-00	Salaries	\$ 268,059	\$ 300,780	\$ 364,900
001-076-571-18-12-00	Overtime	1,314	-	-
001-076-571-18-13-00	Part-Time (Lifeguards)	76,467	110,000	129,820
001-076-571-18-13-02	Part-Time (Facility Rental Staff)	48,367	54,000	56,840
001-076-571-18-13-03	Part-Time (Recreation)	8,401	12,000	13,720
001-076-571-18-21-00	Benefits	105,558	132,660	151,350
TOTAL PERSONNEL		\$ 508,165	\$ 609,440	\$ 716,630
001-076-571-18-31-00	Office & Operating Supplies	\$ 39,551	\$ 50,000	\$ 40,000
001-076-571-18-35-00	Small Tools & Minor Equipment	8,671	23,000	17,000
TOTAL SUPPLIES		\$ 48,223	\$ 73,000	\$ 57,000
001-076-571-18-41-00	Professional Services-Recreation (4)	\$ 253,007	\$ 244,200	\$ 274,800
001-076-571-18-41-04	Copying	37,549	76,000	39,000
001-076-571-18-42-02	Postage	2,569	2,000	7,000
001-076-571-18-43-00	Travel	1,248	3,000	3,000
001-076-571-18-44-00	Advertising	23,374	26,000	29,000
001-076-571-18-45-00	Operating Rentals & Leases	54,549	54,000	67,050
001-076-571-18-48-00	Software Maintenance	6,230	10,000	10,000
001-076-571-18-49-00	Miscellaneous	58	-	-
001-076-571-18-49-01	Memberships (8)	3,081	2,600	2,600
001-076-571-18-49-03	Training - Seminars/Conference	1,614	4,000	9,200
TOTAL SERVICES & CHARGES		\$ 383,279	\$ 421,800	\$ 441,650
001-076-571-18-51-00	Intergovernmental Services	\$ 1,130	\$ 2,000	\$ 2,000
TOTAL INTERGOVERNMENTAL		\$ 1,130	\$ 2,000	\$ 2,000
001-076-594-71-64-18	Machinery & Equipment	\$ -	\$ 5,250	\$ -
TOTAL CAPITAL		\$ -	\$ 5,250	\$ -
TOTAL RECREATION PROGRAMS		\$ 940,797	\$ 1,111,490	\$ 1,217,280
Park Resource Management				
001-076-576-80-11-00	Salaries	\$ 912,476	\$ 1,053,300	\$ 1,674,600
001-076-576-80-12-00	Overtime	31,401	50,000	65,000
001-076-576-80-13-00	Part-Time (Summer Help)	162,162	194,000	156,000
001-076-576-80-13-01	Part-Time (9 month)	393,437	491,000	29,000
001-076-576-80-14-00	On Call Pay	-	-	9,000
001-076-576-80-21-00	Benefits	562,334	584,100	1,121,050
001-076-576-80-21-00	Benefits (Seasonals)	-	335,900	49,600
TOTAL PERSONNEL		\$ 2,061,809	\$ 2,708,300	\$ 3,104,250
001-076-576-80-31-00	Office & Operating Supplies (5)	\$ 306,912	\$ 350,000	\$ 409,000
001-076-576-80-31-01	Meeting Expense	208	-	-
001-076-576-80-31-04	Safety Clothing & Equipment	13,329	17,100	26,200
001-076-576-80-32-00	Fuel	69,827	102,840	79,200
001-076-576-80-35-00	Small Tools & Equipment	83,363	136,700	129,800
TOTAL SUPPLIES		\$ 473,639	\$ 606,640	\$ 644,200
001-076-576-80-41-00	Professional Services (6)	\$ 611,994	\$ 737,200	\$ 1,058,450

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
001-076-576-80-42-00	Communications	15,175	23,450	36,600
001-076-576-80-43-00	Travel	141	2,000	2,000
001-076-576-80-45-00	Operating Rentals & Leases	73,437	108,500	147,600
001-076-576-80-47-00	Utilities	229,586	254,720	360,850
001-076-576-80-48-00	Repair & Maintenance	72,365	102,500	124,000
001-076-576-80-49-00	Miscellaneous	1,799	-	-
001-076-576-80-49-01	Memberships (8)	379	-	-
001-076-576-80-49-03	Training - Seminars/Conference	9,680	14,100	36,200
TOTAL SERVICES & CHARGES		\$ 1,014,555	\$ 1,242,470	\$ 1,765,700
001-076-576-80-51-00	Intergovernmental Services	\$ 7,482	\$ -	\$ -
TOTAL INTERGOVERNMENTAL		\$ 7,482	\$ -	\$ -
001-076-594-76-64-80	Machinery & Equipment (7)	\$ -	\$ 146,789	\$ 189,500
TOTAL CAPITAL		\$ -	\$ 146,789	\$ 189,500
TOTAL PARK RESOURCE MGMT		\$ 3,557,485	\$ 4,704,199	\$ 5,703,650
TOTAL DEPARTMENT		\$ 6,233,105	\$ 8,121,889	\$ 9,960,620

* Partial revenue offset of some rec. programs (i.e. 4th on the Plateau, Sammamish Days, Concert Series, Teen Fest, etc)

- (1) Plants for volunteer planting projects. Includes \$15,000 per year for tree planting at Council direction.
- (2) Includes volunteer dinner.
- (3) 2017 Pro Plan update, land acquisition study, landscape architect support.
- (4) Special events-4th on the Plateau, Sammamish Days, concerts, Teen-Fest, etc. Recreation Guide graphic design.
- (5) Fertilizer, grass seed, soil, playground surface chips, project supplies, custodial supplies, irrigation, safety, \$20,000/yr. FISH contribution.
- (6) Custodial services, maintenance contracts, park sweeping, turf maintenance contracts, tree service, maintenance and operations analysis including 2017 consultant.
- (7) Share of 4 maintenance trucks and 5-yard dump truck.
- (8) Memberships include: Volunteer Administrators NW, Volunteermatch.org., WA Recreation and Parks Association, National Recreation and Parks Association, American Society for Landscape Architects, WA Festivals and Events, WA State Arts Alliance.

City of Sammamish
General Fund

Non-Departmental Department Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Voter Registration Section				
001-090-514-40-51-00	Election Costs	\$ 97,665	\$ 120,000	\$ 140,000
001-090-514-90-51-00	Voter Registration Costs	238,710	165,000	200,000
TOTAL INTERGOVERNMENTAL		\$ 336,375	\$ 285,000	\$ 340,000
TOTAL VOTER REGISTRATION		\$ 336,375	\$ 285,000	\$ 340,000
Economic Development Section				
001-090-558-70-41-00	Professional Services-Consulting (1)	\$ 84,237	\$ 40,000	\$ 300,000
001-090-558-70-49-01	Memberships (2)	10,533	200	200
TOTAL SERVICES & CHARGES		\$ 94,769	\$ 40,200	\$ 300,200
TOTAL ECONOMIC DEVELOPMENT		\$ 94,769	\$ 40,200	\$ 300,200
Other General Government Services Section				
001-090-517-90-11-01	Wellness Committee Chair Pay	\$ -	\$ 2,400	\$ 2,400
001-090-518-90-11-00	Salaries (3)	-	102,700	136,800
001-090-518-90-21-00	Benefits	-	29,800	49,700
TOTAL PERSONNEL		\$ -	\$ 134,900	\$ 188,900
001-090-518-50-31-00	Office & Operating Supplies	\$ 37,739	\$ 40,000	\$ 40,000
001-090-518-90-31-05	Meeting Meal Expense (4)	4,330	4,500	4,500
001-090-518-50-35-00	Small Tools & Minor Equipment	1,428	8,000	8,000
TOTAL SUPPLIES		\$ 43,497	\$ 52,500	\$ 52,500
001-090-511-10-49-06	Sound Cities Membership	\$ 53,450	\$ 54,000	\$ 76,350
001-090-511-10-49-07	AWC Membership	62,493	60,000	70,500
001-090-511-10-49-09	Puget Snd Regional Council Memb.	41,280	44,000	58,000
001-090-511-10-49-15	National League of Cities	11,439	8,000	8,000
001-090-514-20-41-05	Klahanie Census	-	70,000	-
001-090-518-30-48-00	Repairs & Maintenance	-	4,000	4,000
001-090-518-90-41-00	Prof. Services-ADA Transition Plan (5)	-	-	200,000
001-090-518-90-41-09	Operating Contingency	-	2,000,000	2,000,000
001-090-518-90-42-02	Postage	22,598	28,500	28,500
001-090-518-90-43-00	Travel-Good to Go Passes	30	-	-
001-090-518-90-45-00	Operating Rentals	130	-	-
001-090-518-90-46-00	Insurance	210	-	-
001-090-518-90-47-00	Surface Water Fees	32,685	38,000	24,500
001-090-518-90-49-00	Miscellaneous	788	-	-
001-090-518-90-49-02	Merchant Fees	-	-	300,000
001-090-518-90-49-15	Friends of Lake Sam. State Park (6)	-	20,000	20,000
001-090-525-60-49-12	Sammamish Citizen Corps	20,000	27,700	-
001-090-525-60-49-13	Ham Radio Maintenance	-	2,400	-
001-090-537-70-47-01	Recycling	209,473	190,000	230,200
001-090-557-20-41-00	Professional Services (7)	7	25,000	25,000
001-090-558-60-41-10	Revenue Related DCD Contingency	-	1,000,000	1,000,000
001-090-558-70-49-14	Samm. Chamber of Commerce	1,100	1,200	1,200
001-090-559-20-49-08	ARCH Membership (8)	122,587	120,000	-
TOTAL SERVICES & CHARGES		\$ 578,270	\$ 3,692,800	\$ 4,046,250
001-090-518-90-51-00	Intergovernmental Services	\$ 8,084	\$ 8,020	\$ 8,020

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	TOTAL INTERGOVERNMENTAL	\$ 8,088	\$ 8,020	\$ 8,020
001-090-594-18-67-01	Capital Contingency Reserve	\$ -	\$ 3,000,000	\$ 3,000,000
	TOTAL CAPITAL	\$ -	\$ 3,000,000	\$ 3,000,000
001-091-518-90-49-00	Admin Dept. Fleet Repl	\$ 1,422	\$ 9,040	\$ 4,138
001-091-518-90-48-00	Admin Dept. Fleet R&M	884	2,010	2,446
001-091-518-30-49-00	Facilities Dept. Fleet Repl	-	-	6,020
001-091-518-30-48-00	Facilities Dept. Fleet R&M	-	-	1,576
001-091-558-60-49-00	Comm Dev Dept. Fleet Repl	23,212	33,384	36,684
001-091-558-60-48-00	Comm Dev Dept. Fleet R&M	678	782	2,288
001-091-571-10-49-00	Parks Dept. Fleet Repl	4,738	4,752	10,348
001-091-571-10-48-00	Parks Dept. Fleet R&M	1,270	200	2,990
001-091-542-10-49-00	PW Engr-Insp Fleet Repl	19,030	19,682	26,526
001-091-542-10-48-00	PW Engr-Insp Fleet R&M	1,504	3,874	2,146
001-091-576-80-49-00	Parks M&O Fleet Repl	106,704	151,686	172,218
001-091-576-80-48-00	Parks M&O Fleet R&M	90,222	93,006	91,568
001-090-518-80-41-52	Interfund - Technology	1,413,096	2,023,500	2,064,000
001-090-518-90-46-53	Interfund - Risk Management	360,000	687,150	570,900
	TOTAL INTERFUND	\$ 2,022,760	\$ 3,029,066	\$ 2,993,848
	TOTAL OTHER GENERAL GOVT SVCS	\$ 2,652,615	\$ 9,917,286	\$ 10,289,518
	Pollution Control Section			
001-090-553-70-51-00	Intgovtl Svc's - Air Pollution	\$ 62,244	\$ 88,200	\$ 114,600
	TOTAL INTERGOVERNMENTAL	\$ 62,244	\$ 88,200	\$ 114,600
	TOTAL POLLUTION CONTROL	\$ 62,244	\$ 88,200	\$ 114,600
	Public Health Section			
001-090-562-00-53-00	External Taxes - Alcoholism	\$ 16,102	\$ 26,800	\$ 32,000
	TOTAL INTERGOVERNMENTAL	\$ 16,102	\$ 26,800	\$ 32,000
	TOTAL PUBLIC HEALTH	\$ 16,102	\$ 26,800	\$ 32,000
	Operating Transfers Out Section			
001-090-597-11-55-01	Oper Trnsfr - Street	\$ 8,960,000	\$ 9,980,900	\$ 11,810,000
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	-	6,200,000	-
001-090-597-11-55-32	Oper Trnsfr - Parks CIP	5,770,000	8,270,000	-
001-090-597-11-55-34	Oper Trnsfr - Transport CIP	770,000	770,000	2,400,000
	TOTAL INTERFUND	\$ 15,500,000	\$ 25,220,900	\$ 14,210,000
	TOTAL TRANSFERS	\$ 15,500,000	\$ 25,220,900	\$ 14,210,000
	TOTAL DEPARTMENT	\$ 18,662,105	\$ 35,578,386	\$ 25,286,318

- (1) Town Center consultant.
- (2) International Council of Shopping Centers \$100/year.
- (3) Management Analyst -analysis work done for multiple departments.
- (4) 6 all city staff @\$75, 2 employee appreciation events \$500 BBQ, \$1,300 lunch and employee of year awards.
- (5) City-wide assessment of federal ADA requirements.
- (6) Support for Executive Director of Friends of Lake Sammamish State Park at Council direction.
- (7) 2 year ortho photography cycle.
- (8) ARCH membership moved to Community Development Department in 2017.

City of Sammamish
Street Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 3,358,153	\$ 6,130,211	\$ 7,359,844
101-000-333-20-20-00	Federal Grant	\$ 209,378	\$ -	\$ -
101-000-336-00-71-00	Multi-Modal Distribution	-	-	128,000
101-000-336-00-87-00	Street Fuel Tax	1,971,650	2,254,000	2,684,300
101-000-338-95-01-00	Water/Sewer District Share	43,184	-	-
	TOTAL INTERGOVERNMENTAL	\$ 2,224,212	\$ 2,254,000	\$ 2,812,300
101-000-345-89-13-00	Concurrency Test Fees (1)	\$ 78,877	\$ 60,000	\$ 60,000
	TOTAL CHARGES FOR SERVICES	\$ 78,877	\$ 60,000	\$ 60,000
101-000-361-11-00-00	Interest Income	\$ 25,385	\$ 15,000	\$ 15,000
101-000-367-12-00-00	Contributions-Private Source	158,809	-	-
	TOTAL MISCELLANEOUS	\$ 184,194	\$ 15,000	\$ 15,000
101-000-395-20-00-00	Restitution	\$ 3,148	\$ -	\$ -
101-000-397-00-00-01	Operating Transfers - General	8,960,000	9,980,900	\$ 11,810,000
101-000-397-00-03-02	REET 1 Transfers - Parks CIP	770,000	770,000	-
101-000-397-00-03-40	REET 2 Transfers - Transp. CIP	770,000	770,000	-
101-000-398-00-00-00	Compensation from Ins Recovery	36,975	-	-
	TOTAL NONREVENUES	\$ 10,540,123	\$ 11,520,900	\$ 11,810,000
	TOTAL REVENUES	\$ 13,027,405	\$ 13,849,900	\$ 14,697,300
	TOTAL FUND	\$ 16,385,558	\$ 19,980,111	\$ 22,057,144

(1) Concurrency test fees cover the cost of concurrency management expenditures.

City of Sammamish
Street Fund Expenditures
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Maintenance Section				
101-000-542-30-11-00	Salaries	\$ 455,761	\$ 510,300	\$ 1,005,400
101-000-542-30-12-00	Overtime	65,468	60,000	60,000
101-000-542-30-13-00	Part-time (summer help)	36,933	82,800	-
101-000-542-30-13-01	Part-Time (9 month)	201,391	106,600	29,000
101-000-542-30-14-00	On-Call Pay	11,914	13,000	9,000
101-000-542-30-21-00	Benefits	314,947	290,200	638,900
101-000-542-30-21-00	Benefits (Seasonals)	-	90,000	28,550
TOTAL PERSONNEL		\$ 1,086,414	\$ 1,152,900	\$ 1,770,850
101-000-542-30-31-00	Office & Operating Supplies	\$ 211,152	\$ 261,300	\$ 383,700
101-000-542-30-31-01	Meeting Expense	105	500	-
101-000-542-30-31-04	Safety Clothing & Equipment	13,735	9,300	10,800
101-000-542-30-31-05	Meeting	77	-	-
101-000-542-30-32-00	Fuel	42,104	46,000	48,800
101-000-542-30-35-00	Small Tools & Minor Equipment	44,503	50,000	92,800
101-000-542-30-35-00	Communication Equipment	446	400	-
101-000-542-66-31-00	Snow & Ice Supplies (1)	86,915	200,000	144,400
TOTAL SUPPLIES		\$ 399,037	\$ 567,500	\$ 680,500
101-000-542-30-41-00	Professional Services (2)	\$ 127,120	\$ 306,000	\$ 284,600
101-000-542-30-41-01	Prof Svc: ROW landscape (3)	295,186	335,000	791,700
101-000-542-30-42-00	Communications	8,715	14,000	18,400
101-000-542-30-42-02	Postage	11	-	-
101-000-542-30-43-00	Travel	404	2,000	2,000
101-000-542-30-45-00	Operating Rentals & Leases	85,596	50,000	100,800
101-000-542-66-45-00	Operating Rentals & Leases	1,987	-	-
101-000-542-30-47-00	Utilities	411,323	340,000	468,950
101-000-542-66-47-00	Utilities	388	-	-
101-000-542-30-48-00	Repair & Maintenance	11,465	14,000	230,000
101-000-542-30-48-50	Roadway Maintenance	6,391	-	-
101-000-542-61-48-50	Sidewalks (4)	16,777	200,000	248,000
101-000-542-63-48-51	Street Lighting (5)	-	100,000	100,000
101-000-542-64-48-51	Traffic Control Devices (6)	-	90,000	200,000
101-000-542-64-48-52	Traffic Control Devices-Basic	332,781	-	-
101-000-542-66-48-50	Snow and Ice Control	1,249	-	-
101-000-542-67-48-01	Street Cleaning	2,208	-	-
101-000-542-67-48-50	Street Cleaning	146,357	242,400	192,000
101-000-542-30-48-51	Roadway - Overlay Program	5,971,248	6,750,000	7,000,000
101-000-542-30-49-00	Miscellaneous	2,736	-	-
101-000-542-30-49-03	Training	11,141	12,000	20,000
TOTAL SERVICES & CHARGES		\$ 7,433,085	\$ 8,455,400	\$ 9,656,450
101-000-542-30-51-00	Intergovernmental Services	\$ 215	\$ -	\$ -
101-000-542-30-51-01	Road Maintenance Contract	2,743	200,000	-
101-000-542-30-51-02	Traffic Contract	-	322,000	334,650
TOTAL INTERGOVERNMENTAL		\$ 2,958	\$ 522,000	\$ 334,650
101-000-594-42-64-30	Machinery & Equipment (12)	\$ -	\$ 102,600	109,500
TOTAL CAPITAL		\$ -	\$ 102,600	\$ 109,500
TOTAL MAINTENANCE		\$ 8,921,493	\$ 10,800,400	\$ 12,551,950

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Administration Section				
101-000-543-10-11-00	Salaries	\$ 174,060	\$ 254,700	\$ 257,800
101-000-543-10-21-00	Benefits	55,430	98,200	102,900
	TOTAL PERSONNEL	\$ 229,491	\$ 352,900	\$ 360,700
101-000-543-10-31-00	Office & Operating Supplies	\$ 86	\$ 1,400	\$ 1,400
101-000-543-10-31-05	Meeting Meals	68	400	400
	TOTAL SUPPLIES	\$ 154	\$ 1,800	\$ 1,800
101-000-543-10-41-00	Professional Services	\$ 124	\$ -	\$ -
101-000-543-10-41-99	Street Operating Contingency (7)	-	100,000	100,000
101-000-543-10-43-00	Travel	-	700	700
101-000-543-10-49-01	Memberships (8)	51	250	500
101-000-543-10-49-03	Training	199	1,000	1,800
	TOTAL SERVICES & CHARGES	\$ 374	\$ 101,950	\$ 103,000
	TOTAL ADMINISTRATION	\$ 230,019	\$ 456,650	\$ 465,500
Engineering Section				
101-000-542-10-11-00	Salaries	\$ 497,018	\$ 539,900	\$ 864,600
101-000-542-10-12-00	Overtime	33	2,000	2,000
101-000-542-10-21-00	Benefits	166,650	231,000	406,600
	TOTAL PERSONNEL	\$ 663,701	\$ 772,900	\$ 1,273,200
101-000-542-10-31-00	Office & Operating Supplies	\$ 2,936	\$ 4,000	\$ 4,000
101-000-542-10-31-01	Meetings	-	400	400
101-000-542-10-31-04	Safety Clothing & Equipment	507	600	600
101-000-542-10-34-00	Maps and publications	1,105	-	-
101-000-542-10-35-00	Small Tools & Minor Equipment	812	5,000	9,450
	TOTAL SUPPLIES	\$ 5,360	\$ 10,000	\$ 14,450
101-000-542-10-41-00	Professional Services (9)	\$ 40,721	\$ 290,656	\$ 645,000
101-000-544-40-41-06	Transportation Computer Model	21,653	20,000	30,000
101-000-544-40-41-07	Level Of Service	26,678	-	-
101-000-544-40-41-08	Concurrency Mgmt System (10)	38,029	50,000	50,000
101-000-547-10-41-09	Transit Program	116,892	120,000	126,000
101-000-542-10-42-00	Communications	-	3,000	3,000
101-000-542-10-43-00	Travel	189	1,000	1,000
101-000-542-10-48-00	Repairs & Maintenance	1,035	1,000	1,000
101-000-542-10-49-01	Memberships (8)	1,090	1,385	2,300
101-000-542-10-49-03	Training	3,166	4,800	3,900
	TOTAL SERVICES & CHARGES	\$ 249,454	\$ 491,841	\$ 862,200
101-000-594-42-64-10	Machinery & Equipment	\$ 2,444	\$ -	\$ -
101-000-594-42-64-30	Machinery & Equipment	19,797	-	-
101-000-594-42-64-33	Computer Software (11)	3,270	3,000	26,000
	TOTAL CAPITAL	\$ 25,511	\$ 3,000	\$ 26,000
	TOTAL ENGINEERING	\$ 944,025	\$ 1,277,741	\$ 2,175,850
101-000-542-90-49-00	Street - Fleet Repl	\$ 96,984	\$ 210,518	\$ 269,360
101-000-542-90-48-00	Street - Fleet R&M	62,826	85,582	139,054
	TOTAL INTERFUND	\$ 159,810	\$ 296,100	\$ 408,414
	TOTAL EXPENDITURES	\$ 10,255,347	\$ 12,830,891	\$ 15,601,714
	Ending Fund Balance	\$ 6,130,211	\$ 7,149,220	\$ 6,455,430
	TOTAL FUND	\$ 16,385,558	\$ 19,980,111	\$ 22,057,144

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
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- (1) Purchase products that don't degrade the asphalt.
- (2) Asphalt patching, fence repairs, and other miscellaneous work previously supported by King County contract. 2017 MOC consultant.
- (3) Contract for medians, landscape strips, etc.
- (4) Mandatory ADA sidewalk retrofits.
- (5) Conversion of street lights to LED. Lifespan is more than double.
- (6) Federally mandated sign replacement and repairs to guardrails and other traffic control devices.
- (7) Contingency fund to be used only if needed.
- (8) Memberships: 1/3 of PE license renewals, American Public Works Association membership fees, Urban and Regional Information Systems Association. Full cost of Institute of Transportation Engineers and NW Pavement Management Association.
- (9) Transportation & non-motorized master plan \$400,000, master plan consultant \$150,000, operational assistance-signal adjustments, camera changeouts, etc.
- (10) The concurrency management system is supported by development fees.
- (11) GIS, Synchro for new staff.
- (12) Share of 5-yard dump truck and mid-size pickup, plow and sander for dump truck.

City of Sammamish
G.O. Debt Service Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ -	\$ -	\$ -
201-000-397-00-03-40	Operating Transfers - Tran CIP	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
	TOTAL NONREVENUES	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
	TOTAL REVENUES	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
	TOTAL FUND	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666

City of Sammamish

G.O. Debt Service Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
201-000-591-95-71-01	PWTF Loan Principal	\$ 1,066,666	\$ 1,066,666	\$ 1,066,666
201-000-592-95-83-01	Interest on PWTF Debt	45,334	34,667	24,000
	TOTAL DEBT SERVICE	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
	TOTAL EXPENDITURES	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666
	Ending Fund Balance	\$ -	\$ -	\$ -
	TOTAL FUND	\$ 1,112,000	\$ 1,101,333	\$ 1,090,666

Public Works Trust Fund loan balances: 12/31/2017 - \$2,133,134, 12/31/2018-\$1,600,000.

City of Sammamish

General Government Capital Improvement Fund Revenues

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 8,754,592	\$ 8,793,748	\$ 4,651,508
301-000-345-86-00-00	Mitigation Fees	\$ -	\$ 1,668,750	\$ -
	TOTAL CHARGES FOR SERVICES	\$ -	\$ 1,668,750	\$ -
301-000-361-11-00-00	Interest Income	\$ 39,156	\$ 30,000	\$ 10,000
	TOTAL MISCELLANEOUS	\$ 39,156	\$ 30,000	\$ 10,000
301-000-397-00-00-01	Oper Trnsfrs - General Govt.	\$ -	\$ 6,200,000	\$ -
	TOTAL NONREVENUES	\$ -	\$ 6,200,000	\$ -
	TOTAL REVENUES	\$ 39,156	\$ 7,898,750	\$ 10,000
	TOTAL FUND	\$ 8,793,748	\$ 16,692,498	\$ 4,661,508

City of Sammamish

General Government Capital Improvement Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
301-000-594-19-62-00	Buildings (1)	\$ -	\$ 6,230,000	\$ 500,000
301-000-594-19-67-01	Capital Contingency Reserve	-	3,500,000	3,500,000
TOTAL CAPITAL		\$ -	\$ 9,730,000	\$ 4,000,000
301-000-597-00-55-01	Operating Tfrs - General Fund (2)	\$ -	\$ 50,000	\$ 50,000
301-000-597-00-55-32	Operating Transfers Parks CIP	-	5,000,000	-
TOTAL INTERFUND		\$ -	\$ 5,050,000	\$ 50,000
TOTAL EXPENDITURES		\$ -	\$ 14,780,000	\$ 4,050,000
Ending Fund Balance		\$ 8,793,748	\$ 1,912,498	\$ 611,508
TOTAL FUND		\$ 8,793,748	\$ 16,692,498	\$ 4,661,508

(1) Reconfigure City Hall 2nd floor to add office space.

(2) Transfer proceeds from the sale of jail property to the General Fund to pay for contracted jail space.

City of Sammamish
Parks Capital Improvement Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 12,188,626	\$ 13,950,775	\$ 8,900,000
302-000-311-10-00-00	Property Tax	\$ 116,812	\$ -	\$ -
302-000-311-10-00-14	Property Tax (1)	144,477	262,000	240,000
302-000-318-34-00-00	Real Estate Excise Tax #1	4,663,217	3,470,000	4,900,000
	TOTAL TAXES	\$ 4,924,506	\$ 3,732,000	\$ 5,140,000
302-000-337-07-04-00	KC-TDR Program	\$ 326,287	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 326,287	\$ -	\$ -
302-000-345-85-02-00	Parks Impact Fees	\$ 1,433,123	\$ 1,561,000	\$ 3,970,000
	CHARGES FOR SERVICES	\$ 1,433,123	\$ 1,561,000	\$ 3,970,000
302-000-361-11-00-00	Investment Interest	\$ 68,553	\$ 10,000	\$ 10,000
302-000-367-12-00-00	Contributions-Private Sources	1,632,106	2,418,000	-
302-000-369-90-00-00	Miscellaneous	2,368	-	-
	TOTAL MISCELLANEOUS	\$ 1,703,027	\$ 2,428,000	\$ 10,000
302-000-395-10-00-00	Sale of Capital Assets	\$ 655,000	\$ 800,000	\$ -
302-000-397-00-00-01	Operating Transfers - General	5,770,000	8,270,000	-
302-000-397-00-03-01	Operating Tfns - Gen'l Gvt CIP	-	5,000,000	-
	TOTAL NONREVENUES	\$ 6,425,000	\$ 14,070,000	\$ -
	TOTAL REVENUES	\$ 14,811,942	\$ 21,791,000	\$ 9,120,000
	TOTAL FUND	\$ 27,000,568	\$ 35,741,775	\$ 18,020,000

(1) 6 year King County Parks property tax levy renewal approved by the voters in 2013.

City of Sammamish
Parks Capital Improvement Fund Expenditures
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Non-Capital				
302-000-576-80-49-00	Miscellaneous-Property Sale Costs	\$ 42,787	\$ -	\$ -
TOTAL NON-CAPITAL		\$ 42,787	\$ -	\$ -
East Sammamish Park				
302-359-594-76-63-00	East Sam. Park Playground	\$ 92,012	\$ 100,000	\$ 1,100,000
302-373-594-76-63-00	East Sam. Park Parking	-	-	750,000
Sammamish Commons				
302-331-594-76-63-00	Sam. Commons Community Garden	156,271	-	100,000
302-354-594-76-63-00	Upper Samm Comm Playground Replace.	53,120	-	-
302-367-594-76-63-00	Lower Commons Permanent Restroom	-	-	550,000
Beaver Lake Park				
302-351-594-76-63-00	Beaver Lake Park Shoreline Impr.	-	-	1,450,000
302-357-594-76-31-00	Beaver Lake Trail Supplies	13,849	-	-
302-357-594-76-45-00	Beaver Lake Trail Rentals	1,335	-	-
302-357-594-76-47-00	Beaver Lake Trail Utilities	2,190	-	-
Beaver Lake Preserve				
302-333-594-76-41-00	Beaver Lake Preserve Prof Svcs	8,930	-	-
302-360-594-76-63-00	Beaver Lake Preserve Phase IIA	-	250,000	-
Evans Creek Preserve				
302-334-594-76-31-00	Evans Creek Pres. Supplies Phase I	162	-	-
302-334-594-76-63-00	Evans Creek Preserve Improv. Phase I	30,031	-	-
302-353-594-76-31-00	Evans Creek Pres.-Supplies Phase II	15,833	-	-
302-353-594-76-41-00	Evans Creek Pres.-Prof Svc Phase II	37,934	-	-
302-353-594-76-45-00	Evans Creek Pres.Rentals Phase II	1,651	-	-
302-353-594-76-61-00	Evans Creek Pres.-Land Phase II	226,287	-	-
302-353-594-76-63-00	Evans Creek Pres.-Improv Phase II	210,306	-	-
302-362-594-76-63-00	Evans Creek Pres.-Ongoing Trail Dev	21,713	25,000	-
302-368-594-76-63-00	Evans Creek Pres.- Hwy 202 access	-	-	130,000
School Parks / Sportsfields				
302-346-594-76-63-00	Eastlake HS Field 2 Renovation	43,491	-	-
302-356-594-76-63-00	Eastlake Field 1 Turf Replacement	-	1,000,000	-
302-369-594-76-63-00	Skyline Field Turf Replacement	-	-	1,400,000
Parks Capital Replacement Program				
302-336-594-76-63-00	Parks Capital Replacement Program	-	478,000	400,000
Capital Contingency Reserve				
302-337-594-76-67-01	Capital Contingency Reserve	-	291,500	571,500
Land Acquisition				
302-337-594-76-61-00	Land Acquisition	-	1,000,000	7,000,000
Sammamish Landing				
302-339-594-76-31-00	Samm Land Supplies	4,053	-	-
302-339-594-76-41-00	Samm Land Prof Svcs	246,535	-	-
302-366-594-76-63-00	Sammamish Landing ADA Improvements	1,404,306	-	1,000,000
302-358-594-76-63-00	Samm. Landing Restroom/Utilities	-	340,000	-
Reard/Freed Farmhouse				
302-341-594-76-63-00	Reard/Freed Farmhouse	12,785	-	-
Trails/Pathways				
302-352-594-76-63-00	Sam Commons Trail Connection-Phase I	6,112	300,000	-
302-361-594-76-63-00	Future Trail Connections	-	550,000	1,000,000
302-370-594-76-63-00	Mystic Lake Trail Extension	-	-	35,000
Community Center				
302-343-594-76-41-00	CC Demolition-Prof Svcs	83,431	-	-

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
302-343-594-76-45-00	CC Operating Rentals	1,419	-	-
302-343-594-76-63-00	Community Center	9,540,017	24,963,982	-
	Big Rock Park			
302-344-594-76-61-00	Big Rock Park Land	4,400	-	-
302-344-594-76-63-00	Big Rock Park Improvements	9,759	545,000	-
	Beaver Lake Lodge			
302-355-594-76-31-00	Beaver Lake Lodge Landscaping-Supplies	7,656	-	-
302-355-594-76-45-00	Beaver Lake Lodge Landscaping-Oper Rent	1,382	-	-
	Evans Pond Stair Replacement			
302-348-594-76-63-00	Evans Pond Stair Improvements	37	-	-
	Indoor Field House			
302-363-594-76-63-00	Indoor Field House Site Plan	-	100,000	-
	Klahanie Park			
302-371-594-76-63-00	Athletic Field Drainage/Turf Repairs	-	-	300,000
	Town Center Park Projects			
302-372-594-76-63-00	Future Town Center Park Projects	-	-	1,900,000
	TOTAL CAPITAL	\$ 12,237,007	\$ 29,943,482	\$ 17,686,500
302-000-597-00-55-10	REET 1 Transfer to Street Fund	\$ 770,000	\$ 770,000	\$ -
	TOTAL INTERFUND	\$ 770,000	\$ 770,000	\$ -
	TOTAL EXPENDITURES	\$ 13,049,794	\$ 30,713,482	\$ 17,686,500
	Ending Fund Balance	\$ 13,950,775	\$ 5,028,293	\$ 333,500
	TOTAL FUND	\$ 27,000,568	\$ 35,741,775	\$ 18,020,000

City of Sammamish
Transportation Capital Improvement Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 13,877,117	\$ 21,262,384	\$ 23,612,026
340-000-318-35-00-00	Real Estate Excise Tax - #2	\$ 4,663,218	\$ 3,470,000	\$ 4,900,000
	TOTAL TAXES	\$ 4,663,218	\$ 3,470,000	\$ 4,900,000
340-000-333-20-20-00	Federal Grants (1)	\$ -	\$ 430,000	\$ 2,500,000
340-000-334-03-51-00	WA Traffic Safety Commission	22,500	-	-
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	383,710	-	4,000,000
	TOTAL INTERGOVERNMENTAL	\$ 406,210	\$ 430,000	\$ 6,500,000
340-000-345-85-01-00	Traffic Impact Fees MPS	\$ 6,836,096	\$ 6,050,000	\$ 9,662,000
340-000-345-86-00-00	SEPA/Mitigation Fees	77,270	-	2,604,500
	CHARGES FOR GOODS & SVCS	\$ 6,913,366	\$ 6,050,000	\$ 12,266,500
340-000-361-11-00-00	Investment Interest	\$ 76,065	\$ 80,000	\$ 75,000
340-000-369-90-00-00	Miscellaneous	700	-	-
	TOTAL MISCELLANEOUS	\$ 76,765	\$ 80,000	\$ 75,000
340-000-397-00-00-01	Oper Trnsfrs - General Fund (2)	\$ 770,000	\$ 770,000	\$ 2,400,000
	TOTAL NONREVENUES	\$ 770,000	\$ 770,000	\$ 2,400,000
	TOTAL REVENUES	\$ 12,829,558	\$ 10,800,000	\$ 26,141,500
	TOTAL FUND	\$ 26,706,675	\$ 32,062,384	\$ 49,753,526

(1) Federal grant (PSRC) for Issaquah/Fall City Road.

(2) \$1,200,000 annual transfer of Klahanie annexation area revenues.

City of Sammamish

Transportation Capital Improvement Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	244th Ave Phase I			
340-112-595-10-63-00	244th Ave Phase 1- Improvements	\$ 32,360	\$ -	\$ -
	Intersection Improvements			
340-115-595-30-63-00	Intersection Improvements	319,487	400,000	\$ 400,000
	Neighborhood Projects			
340-117-595-30-63-00	Neighborhood Projects	193,281	600,000	200,000
	Sidewalk Program			
340-118-595-61-63-00	Sidewalk Program	507,119	300,000	320,000
	Flashing Yellow Turn Signals			
340-154-595-30-63-00	Flashing Yellow Turn Signals	-	-	450,000
	School Safety Zone Improvements			
340-160-595-61-63-00	School Safety Zone Improvements	-	50,000	100,000
	Issaquah Fall City Road			
340-150-595-61-63-00	Iss/Fall City Rd. SE 48th to Klahanie Blvd	-	1,200,000	-
340-163-595-61-63-00	Iss/Fall City Rd. 42nd Ave SE to Klahanie Dr SE	-	-	17,292,000
340-164-595-61-63-00	Klahanie Dr SE to Iss/Bvr Lk Rd	-	-	1,000,000
	Street Lighting Program			
340-132-595-63-63-00	Street Lighting Program	2,329	30,000	30,000
	Capital Contingency Reserve			
340-136-595-95-67-01	Capital Contingency Reserve	19,624	500,000	1,000,000
	212th Snake Hill Improvements			
340-136-595-95-67-02	212th Way SE/Snake Hill Improvements	136,349	9,000,000	5,692,383
	ELS Pkwy-Inglewood to NE 26th			
340-137-595-30-63-00	ELS Pkwy-Inglewood to NE 26th	28,634	-	-
	218th Ave SE			
340-152-595-30-63-00	218th Ave/216th Ave: SE 4th St to Inglewood	-	-	150,000
	Intelligent Transportation System			
340-153-595-30-63-00	ITS Phase 1-228th Ave	164,208	786,297	-
340-165-595-30-63-00	ITS Phase 2. 228th-NE 12th ST to SR 202	-	-	317,000
	228th Turn Lane Project			
340-151-595-30-63-00	228th Ave left turn storage	114,053	-	-
	Issaquah/Pine Lake Road Signal			
340-155-595-30-63-00	Issaquah Pine Lk Rd/SE 48th Signal	132,198	-	-
	14th Street			
340-156-595-30-63-00	14th Street Improvements	36,664	167,664	166,821
	SE 4th Street			
340-157-595-30-63-00	SE 4th Street	-	5,952,050	10,112,768
	SE 8th Street			
340-166-595-30-63-00	8th St/218 Ave: 212th Ave SE to SE 4th St	-	-	150,000
	228th Ave SE			
340-158-595-30-63-00	228th Ave SE-Added SB Lane @IPLR	-	800,000	-
340-167-595-30-63-00	228th & SE 8th Intersection	-	-	1,600,000
	Sahalee Way			
340-162-595-30-63-00	Sahalee Wy -NE 25th Way to City limits	-	2,700,000	6,000,000
	NON-MOTORIZED TRANSPORTATION			
	Non-motorized			
340-410-595-62-63-00	Projects to be determined by Council	-	850,000	1,500,000
	SE 20th Street			
340-404-595-62-63-00	SE 20th Street	12,314	-	-
	244th ave NE			
340-405-595-62-63-00	244th Ave NE Non-motorized Impvmt	1,812	-	-

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Ingelwood Hill			
340-406-595-62-63-00	Inglewood Hill Road Imprvmt	205,862	-	-
	244th Ave SE 24th to SE 32nd			
340-407-595-62-63-00	244th Ave SE 24th to SE 32nd St	1,620,188	-	-
	212th Ave Gap Project			
340-409-595-30-63-00	212th Ave Gap Project	35,809	650,000	107,828
	TOTAL CAPITAL	\$ 3,562,291	\$ 23,986,011	\$ 46,588,800
340-000-597-00-55-10	REET 2 Transfer to Street Fund	\$ 770,000	\$ 770,000	\$ -
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	1,112,000	1,101,333	\$ 1,090,667
	TOTAL INTERFUND	\$ 1,882,000	\$ 1,871,333	\$ 1,090,667
	TOTAL EXPENDITURES	\$ 5,444,291	\$ 25,857,344	\$ 47,679,467
	Ending Fund Balance	\$ 21,262,384	\$ 6,205,040	\$ 2,074,059
	TOTAL FUND	\$ 26,706,675	\$ 32,062,384	\$ 49,753,526

City of Sammamish
Surface Water Management Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 1,085,256	\$ 1,675,280	\$ 2,513,919
408-000-343-10-00-00	Surface Water Fees	\$ 6,707,582	\$ 8,019,897	\$ 10,020,000
	CHARGES FOR GOODS & SVCS	\$ 6,707,582	\$ 8,019,897	\$ 10,020,000
408-000-361-11-00-00	Interest Income	\$ 6,672	\$ 5,000	\$ 10,000
408-000-367-12-00-00	Contributions-HOA Monitoring (1)	-	-	64,000
408-000-369-90-01-00	Miscellaneous	256	-	-
	TOTAL MISCELLANEOUS	\$ 6,928	\$ 5,000	\$ 74,000
	TOTAL REVENUES	\$ 6,714,510	\$ 8,024,897	\$ 10,094,000
	TOTAL FUND	\$ 7,799,766	\$ 9,700,177	\$ 12,607,919

(1) Contributions to Ebright Creek monitoring from the Crossings at Pine Lake and Chestnut Lane HOA groups as required by the plat approval.

City of Sammamish

Surface Water Management Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Administration				
408-000-531-31-11-00	Salaries	\$ 187,556	\$ 254,700	\$ 257,800
408-000-531-31-21-00	Benefits	56,696	98,200	102,900
TOTAL PERSONNEL		\$ 244,252	\$ 352,900	\$ 360,700
408-000-531-31-31-00	Office & Operating Supplies	\$ 57	\$ 1,400	\$ 1,400
408-000-531-31-31-01	Meetings Expense	-	400	1,000
408-000-531-31-31-05	Meeting Meals	68	-	-
408-000-531-31-32-00	Fuel	1,250	-	2,500
TOTAL SUPPLIES		\$ 1,375	\$ 1,800	\$ 4,900
408-000-531-31-41-00	Professional Services	\$ 77,043	\$ 9,300	\$ 84,000
408-000-531-31-41-01	Professional Services-Studies	-	-	75,000
408-000-531-31-41-99	Operating Contingency	-	20,000	20,000
408-000-531-31-42-00	Communications	244	-	-
408-000-531-31-43-00	Travel	115	700	700
408-000-531-31-49-01	Memberships	51	-	-
408-000-531-31-49-03	Training	598	1,000	4,900
TOTAL SERVICES & CHARGES		\$ 78,052	\$ 31,000	\$ 184,600
408-000-531-31-51-00	Intergovernmental Services (1)	\$ 97,743	\$ 40,000	\$ 176,600
408-000-531-31-51-01	Lake Sammamish Habitat Study	23,746	50,000	-
408-000-531-31-53-00	Intergovernmental Taxes	119,713	132,000	170,000
TOTAL INTERGOVERNMENTAL		\$ 241,202	\$ 222,000	\$ 346,600
TOTAL ADMINISTRATION		\$ 564,881	\$ 607,700	\$ 896,800
Engineering Section				
408-000-531-32-11-00	Salaries	\$ 989,974	\$ 989,700	\$ 1,235,800
408-000-531-32-12-00	Overtime	1,381	2,000	2,000
408-000-531-32-21-00	Benefits	388,274	445,200	613,600
TOTAL PERSONNEL		\$ 1,379,628	\$ 1,436,900	\$ 1,851,400
408-000-531-32-31-00	Office & Operating Supplies	\$ 3,477	\$ 4,000	\$ 4,000
408-000-531-32-31-01	Meetings	43	400	3,000
408-000-531-32-31-04	Safety Clothing & Equipment	585	600	1,200
408-000-531-32-32-00	Fuel	5,793	2,800	3,000
408-000-531-32-34-00	Maps and publications	263	400	400
408-000-531-32-35-00	Small Tools & Minor Equipment	851	3,000	3,700
TOTAL SUPPLIES		\$ 11,013	\$ 11,200	\$ 15,300
408-000-531-32-41-00	Professional Services (2)	\$ 336,799	\$ 260,656	\$ 559,000
408-000-531-32-41-02	Engineering Services (3)	20,963	40,000	70,000
408-000-531-32-42-00	Communications	3,007	3,000	3,000
408-000-531-32-43-00	Travel	898	1,000	1,800
408-000-531-32-48-00	Repairs & Maintenance	989	-	-
408-000-531-32-49-01	Memberships (4)	953	900	1,800
408-000-531-32-49-03	Training	2,452	4,800	6,100
TOTAL SERVICES & CHARGES		\$ 366,062	\$ 310,356	\$ 641,700
TOTAL ENGINEERING		\$ 1,756,703	\$ 1,758,456	\$ 2,508,400

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Maintenance & Operations Section				
408-000-531-35-11-00	Salaries	\$ 502,936	\$ 543,900	\$ 904,700
408-000-531-35-12-00	Overtime	1,154	20,000	20,000
408-000-531-35-13-00	Part-time	43,080	82,800	-
408-000-531-35-13-01	Part-Time (9 month)	105,213	106,600	-
408-000-531-35-14-00	On-Call Pay	11,914	13,000	9,000
408-000-531-35-21-00	Benefits	264,899	285,200	580,800
408-000-531-35-21-00	Benefits (Seasonals)	-	90,000	-
TOTAL PERSONNEL		\$ 929,195	\$ 1,141,500	\$ 1,514,500
408-000-531-35-31-00	Office & Operating Supplies	\$ 145,317	\$ 332,700	\$ 268,900
408-000-531-35-31-01	Meeting Expense	77	-	-
408-000-531-35-31-04	Safety Clothing & Equipment	8,487	9,300	7,200
408-000-531-35-31-05	Meetings Meals	35	500	-
408-000-531-35-32-00	Fuel	49,668	44,000	41,500
408-000-531-35-35-00	Small Tools & Minor Equipment	52,178	50,000	72,800
TOTAL SUPPLIES		\$ 255,763	\$ 436,500	\$ 390,400
408-000-531-35-41-00	Professional Services (5)	\$ 856,575	\$ 1,486,700	\$ 1,836,800
408-000-531-35-41-01	Professional Services-General Fund (6)	178,000	78,000	93,000
408-000-531-35-42-00	Communications	6,617	14,000	12,300
408-000-531-35-43-00	Travel	48	2,000	2,000
408-000-531-35-45-00	Operating Rentals & Leases	52,783	16,000	38,800
408-000-531-35-47-00	Utility Services	33,370	20,000	81,800
408-000-531-35-48-00	Repair & Maintenance	3,244	12,000	60,000
408-000-531-35-49-00	Miscellaneous	385	-	-
408-000-531-35-49-03	Training	6,745	12,000	20,000
408-000-542-67-48-00	Street Cleaning	17,125	-	-
TOTAL SERVICES & CHARGES		\$ 1,154,892	\$ 1,640,700	\$ 2,144,700
408-000-531-35-51-00	Intergovernmental Services	\$ 246,710	\$ -	\$ -
TOTAL INTERGOVERNMENTAL		\$ 246,710	\$ -	\$ -
408-000-594-35-64-00	Machinery & Equipment (7)	\$ 15,324	\$ 86,800	\$ 182,500
TOTAL CAPITAL		\$ 15,324	\$ 86,800	\$ 182,500
TOTAL MAINTENANCE & OPERATIONS		\$ 2,601,885	\$ 3,305,500	\$ 4,232,100
Total Transfers Section				
408-000-597-00-55-48	Operating Transfers - CIP	\$ 1,000,000	\$ 1,600,000	\$ 3,865,000
408-000-531-35-49-51	SWM - Fleet Repl	50,460	77,646	66,498
408-000-531-35-48-51	SWM - Fleet R&M	50,854	49,504	57,932
408-000-531-39-41-52	Interfund - Technology	43,704	58,500	336,000
408-000-531-39-46-53	Interfund - Risk Management	56,000	108,650	89,100
TOTAL TRANSFERS		\$ 1,201,018	\$ 1,894,300	\$ 4,414,530
TOTAL EXPENSES		\$ 6,124,486	\$ 7,565,956	\$ 12,051,830
Ending Fund Balance		\$ 1,675,280	\$ 2,134,221	\$ 556,089
TOTAL FUND		\$ 7,799,766	\$ 9,700,177	\$ 12,607,919

(1) Annual National Pollutant Discharge System (NPDES) permit fees, water monitoring, WRIA 8 cost share.

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
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- (2) Regional monitoring contribution required by NPDES permit. Local monitoring including: Pine Lake, Wetland 61, Chestnut Lane & Ebright Creek-partial reimbursement from homeowner's associations. Ongoing mapping requirements for NPDES permit. 2017 MOC operational analysis and strategic plan. Grant application support. Stormwater facility retrofit strategy, commercial properties enforcement policy, LID & revised stormwater standard education.
- (3) Geotechnical and other expert support.
- (4) 1/3 of membership costs for PE license renewals, American Public Works Association, Urban and Regional Information Systems Association.
- (5) Street sweeping, storm system vactoring , storm vault filter replacements, ditch cleaning, and storm pond mowing services. Based on NPDES maintenance requirements. 2017 MOC consultant.
- (6) \$46,500 per year reimbursement for facility R&M paid by the General Fund.
- (7) Excavator, 1/3 share of 5-yard dump truck, and crew pickup truck.

City of Sammamish
Surface Water Capital Projects Fund Revenues
2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 2,113,973	\$ 2,783,783	\$ 1,951,000
438-000-337-07-04-00	KC Conservation Dist Sp Assess	\$ -	\$ -	\$ 300,000
438-000-337-07-05-00	KC Flood Reduction Grant	-	250,000	-
438-000-337-07-05-00	KC Water Quality Improvement	-	-	157,000
	TOTAL INTERGOVERNMENTAL	\$ -	\$ 250,000	\$ 457,000
438-000-361-11-00-00	Interest Income	\$ 11,219	\$ 4,000	\$ -
	TOTAL MISCELLANEOUS	\$ 11,219	\$ 4,000	\$ -
438-000-379-00-00-00	Developer Contribution Fees	\$ 1,097,758	\$ 1,150,000	\$ 1,397,500
438-000-379-00-00-02	Contributions-Tamarack (*)	-	-	-
438-000-397-48-04-08	Oper Trnsfrs - Storm Oper Fund	1,000,000	1,600,000	3,865,000
	TOTAL NONREVENUES	\$ 2,097,758	\$ 2,750,000	\$ 5,262,500
	TOTAL REVENUES	\$ 2,108,977	\$ 3,004,000	\$ 5,719,500
	TOTAL FUND	\$ 4,222,950	\$ 5,787,783	\$ 7,670,500

(*) By Council motion on 11/8/2016 the contribution was removed pending future project definition.

City of Sammamish

Surface Water Capital Projects Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
Sidewalk Program				
438-318-595-40-63-00	Sidewalk Program	\$ 50,000	\$ 50,000	\$ -
Drainage Resolutions				
438-413-595-40-12-00	Drainage Resolutions-Overtime	19,323	-	-
438-413-595-40-13-00	Drainage Res.-Summer Help	2,931	-	-
438-413-595-40-13-01	Drainage Res.-9 month	15,864	-	-
438-413-595-40-21-00	Drainage Res.-Benefits	15,449	-	-
438-413-595-40-31-00	Drainage Res.-Supplies	89,214	-	-
438-413-595-40-35-00	Drainage Res. Small Tools	91,032	-	-
438-413-595-40-41-00	Drainage Res.-Prof Svcs	72,273	-	-
438-413-595-40-45-00	Drainage Res.-Oper Rentals	43,857	-	-
438-413-595-40-47-00	Drainage Res.-Utilities	12,705	-	-
Zackuse Creek				
438-431-595-40-63-00	Fish Passage Culvert/Stream Restor.	-	-	\$ 1,200,000
438-432-531-32-41-00	Basin Plan	-	-	100,000
Louis Thompson Hill Road				
438-433-595-40-63-00	Drainage Improvements (1)	-	-	754,000
438-434-595-40-63-00	High Density Storm Pipe	-	-	218,000
Property Acquisiton Fund				
438-441-595-40-61-00	Property Acquisiton Fund	-	-	400,000
Sahalee Way Tightline				
438-435-595-40-63-00	Sahalee Way Tightline	-	-	387,000
Opportunity Fund				
438-442-595-40-63-00	Opportunity Fund-City Match	-	-	100,000
Laughing Jacobs Creek Basin Plan				
438-436-531-32-41-00	Laughing Jacobs Creek Basin Plan	-	-	75,000
Drainage Resolutions and Major Stormwater Repairs				
438-413-595-40-63-00	Drainage Capital Resolutions	129,114	333,238	400,000
438-455-531-32-41-00	Update Stormwater Comp Plan	142,454	38,247	-
438-456-531-32-41-00	Beaver Management Program	2,929	30,000	30,000
438-460-531-32-41-00	Inglewood Hill-210th Ave NE/Tamarack	13,260	-	-
438-461-595-40-63-00	Inglewood Neighborhood Drainage (1)	54,911	2,145,089	-
438-463-595-40-63-00	Towncenter Regional Stormwater	-	510,200	300,000
Stormwater Component of Transportation Projects				
438-465-595-40-63-00	244th Ave SE. SE 32nd to SE 24th	493,883	-	-
438-468-595-40-63-00	Snake Hill Roadway Improvements	-	200,000	2,170,017
438-469-595-40-63-00	Sahalee Way 25th Way to City limits	-	540,000	195,371
438-470-595-40-63-00	SE 4th St. Improvements	-	769,800	408,740
438-471-595-40-63-00	228th. SE 32nd to Pine Lake Road	-	120,000	-
438-437-595-40-63-00	Iss/Fall City Rd. 42nd Ave to Klahanie Dr	-	-	167,504
438-438-595-40-63-00	212th Gap: SE 24th to Crossings	-	-	76,000
438-439-595-40-63-00	SE 14th St. Extension: Lawson Pk-248th	-	-	40,865
438-466-595-40-63-00	Future non-motorized	-	100,000	-
TOTAL CAPITAL		\$ 1,249,199	\$ 4,836,574	\$ 7,022,497
438-000-582-38-79-96	KC Contract 1996 Principal	\$ 111,469	\$ 144,277	\$ -
438-000-582-38-79-99	KC Contract 1999 Principal	42,781	55,200	69,336
438-000-582-38-79-01	KC Contract 2001 Principal	-	7,647	16,475
438-000-592-38-89-01	KC Contract 2001 Interest	-	2,608	4,037
438-000-592-38-89-96	KC Contract 1996 Interest	18,921	7,126	-
438-000-592-38-89-99	KC Contract 1999 Interest	16,797	13,968	9,423
TOTAL DEBT PMTS		\$ 189,968	\$ 230,826	\$ 99,271

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	TOTAL EXPENSES	\$ 1,439,167	\$ 5,067,400	\$ 7,121,768
	Ending Fund Balance	\$ 2,783,783	\$ 720,383	\$ 548,732
	TOTAL FUND	\$ 4,222,950	\$ 5,787,783	\$ 7,670,500

(1) Small drainage improvement projects on the Louis Thompson Hill Road public right of way.

City of Sammamish
Equipment Rental & Replacement Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 871,179	\$ 761,778	\$ 1,091,706
501-000-349-30-00-00	Fleet R&M Charge	\$ 208,238	\$ 234,958	\$ 300,000
	TOTAL CHARGES FOR SVCS	\$ 208,238	\$ 234,958	\$ 300,000
501-000-361-11-00-00	Investment Interest	\$ 3,110	\$ 4,000	\$ 4,000
501-000-362-20-00-00	Fleet Replacement Charge	302,550	506,708	591,792
	TOTAL MISCELLANEOUS	\$ 305,660	\$ 510,708	\$ 595,792
501-000-395-10-00-00	Sale of Capital Assets	\$ 77,475	\$ -	\$ -
	TOTAL NON REVENUES	\$ 77,475	\$ -	\$ -
	TOTAL REVENUES	\$ 591,373	\$ 745,666	\$ 895,792
	TOTAL FUND	\$ 1,462,552	\$ 1,507,444	\$ 1,987,498

City of Sammamish

Equipment Rental & Replacement Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
501-000-548-65-31-00	Vehicle/Equipment Supplies	\$ 13,957	\$ -	\$ -
501-000-548-65-35-00	Small Tools & Equipment	4,527	-	-
501-000-548-65-41-00	Professional Services	14,184	-	-
501-000-548-65-48-01	Repairs and Maintenance-City Hall	6,500	6,866	9,000
501-000-548-65-48-02	Repairs and Maintenance-Parks	35,062	57,032	57,000
501-000-548-65-48-03	Repairs and Maintenance-PW	71,425	82,828	114,000
501-000-548-65-48-04	Repairs and Maintenance-Equipment	72,823	88,232	120,000
	TOTAL SERVICES & CHARGES	\$ 218,478	\$ 234,958	\$ 300,000
501-000-594-48-64-00	Machinery & Equipment (1)	\$ 482,296	\$ 171,800	\$ 792,070
	TOTAL MACHINERY & EQUIPMENT	\$ 482,296	\$ 171,800	\$ 792,070
	TOTAL EXPENSES	\$ 700,774	\$ 406,758	\$ 1,092,070
	Ending Fund Balance*	\$ 761,778	\$ 1,100,686	\$ 895,428
	TOTAL FUND	\$ 1,462,552	\$ 1,507,444	\$ 1,987,498

(1) Replacement of vehicles and equipment listed below.

2017

\$8,240	*E011-2003 Tilt trailer
\$14,420	*E022-2004 John Deere bunker/field rake
\$100,940	*V004-2001 Ford F550
\$46,350	*V006-2002 Dodge Ram 3/4 ton pickup
\$100,940	*V025-2007 Ford F550

2018

\$61,800	*E003-2002 John Deere 1600 WAM
\$242,050	*E008-2003 Backhoe/loader
\$18,540	*E018-2004 Aeravator
\$165,830	*V007-2003 International truck
\$32,960	*V023-2005 Ford Ranger

City of Sammamish
Technology Replacement Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 666,501	\$ 339,113	\$ 368,660
502-000-349-80-00-01	Interfund - General Fund	\$ 1,413,096	\$ 2,023,500	\$ 2,064,000
502-000-349-80-04-08	Interfund Services - Storm	43,704	58,500	336,000
	CHARGES FOR GOODS & SVCS	\$ 1,456,800	\$ 2,082,000	\$ 2,400,000
502-000-361-11-00-00	Interest Income	\$ 2,600	\$ 2,000	\$ 3,000
	TOTAL MISCELLANEOUS	\$ 2,600	\$ 2,000	\$ 3,000
	TOTAL REVENUES	\$ 1,459,400	\$ 2,084,000	\$ 2,403,000
	TOTAL FUND	\$ 2,125,901	\$ 2,423,113	\$ 2,771,660

City of Sammamish

Technology Replacement Fund Expenditures

2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
502-000-518-81-11-00	Salaries	\$ 488,742	\$ 687,700	\$ 726,600
502-000-518-81-12-00	Overtime	2,396	-	-
502-000-518-81-21-00	Benefits	204,586	311,000	336,750
	TOTAL PERSONNEL	\$ 695,724	\$ 998,700	\$ 1,063,350
502-000-518-81-31-00	Office & Operating Supplies	\$ 4,080	\$ 9,000	\$ 9,000
502-000-518-81-35-00	Small Tools & Minor Equipment	127,500	110,000	108,000
	TOTAL SUPPLIES	\$ 131,580	\$ 119,000	\$ 117,000
502-000-518-81-41-00	Prof Svcs. contracted support (1)	\$ 122,435	\$ 273,000	\$ 204,000
502-000-518-81-42-00	Communications	1,029	-	3,900
502-000-518-81-43-00	Travel	-	2,000	2,000
502-000-518-81-45-00	Operating Rentals (2)	356	-	52,000
502-000-518-81-48-00	Repair & Maintenance (3)	333,747	368,000	528,000
502-000-518-81-49-03	Training - Seminars/Conference	3,249	11,000	13,000
	TOTAL SERVICES & CHARGES	\$ 460,816	\$ 654,000	\$ 802,900
502-000-518-81-51-00	Intergovernmental Services (4)	\$ 190,993	\$ 240,000	\$ 168,000
	INTERGOVERNMENTAL SERVICES	\$ 190,993	\$ 240,000	\$ 168,000
502-000-594-18-64-00	Machinery & Equipment (5)	\$ 307,675	\$ 196,465	\$ 303,000
	TOTAL CAPITAL	\$ 307,675	\$ 196,465	\$ 303,000
	TOTAL EXPENSES	\$ 1,786,788	\$ 2,208,165	\$ 2,454,250
	Ending Fund Balance	\$ 339,113	\$ 214,948	\$ 317,410
	TOTAL FUND	\$ 2,125,901	\$ 2,423,113	\$ 2,771,660

(1) Annual costs = \$12,000 I-net, \$7,000 PCI scans, \$67,500 GIS database administration, \$15,000 miscellaneous.

(2) Copier/printer leases.

(3) Annual costs = Cisco \$5,000, Microsoft Enterprise agreement \$70,000/\$75,000, CRW System \$49,500/\$50,500, firewall/antivirus, email \$31,000/\$32,000, ESRI \$46,000, asset management \$22,000, storage support \$30,000

(2018), Springbrook HR module \$1,600, repair/service \$20,000.

(4) E-Gov Alliance \$19,000 2017 and 2018, \$64,000 My Building Permit (mbp.com) in 2017 and \$65,000 in 2018.

(5) Equipment purchases-storage, server replacement, back up HVAC server, Springbrook HR module, room 129 AV upgrade, City Works configuration.

City of Sammamish
Risk Management Fund Revenues
 2017/2018 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
	Beginning Fund Balance	\$ 397,827	\$ 203,304	\$ 239,800
503-000-349-91-00-01	Interfund - General Fund	\$ 360,000	\$ 687,150	\$ 570,900
503-000-349-91-04-08	Interfund - Storm Oper Fund	56,000	108,650	89,100
	TOTAL CHARGES FOR SERVICES	\$ 416,000	\$ 795,800	\$ 660,000
503-000-361-11-00-00	Interest Income	\$ 644	\$ 1,000	\$ 1,000
	TOTAL MISCELLANEOUS	\$ 644	\$ 1,000	\$ 1,000
	TOTAL REVENUES	\$ 416,644	\$ 796,800	\$ 661,000
	TOTAL FUND	\$ 814,471	\$ 1,000,104	\$ 900,800

City of Sammamish
Risk Management Fund Expenditures
 2015/2016 Budget Process

Account Number	Description	2013-2014 Actuals	2015-2016 Budget	2017-2018 Budget
503-000-517-70-22-00	Unemployment Benefits	\$ 52,977	\$ 60,000	\$ 91,700
	TOTAL PERSONNEL	\$ 52,977	\$ 60,000	\$ 91,700
503-000-518-90-41-00	Professional Services	\$ 799	\$ -	\$ -
503-000-518-90-46-00	Insurance	555,522	770,325	634,300
503-000-518-90-49-00	Program Preventative Actions (1)	1,869	6,000	6,000
	TOTAL SERVICES & CHARGES	\$ 558,190	\$ 776,325	\$ 640,300
	TOTAL EXPENSES	\$ 611,167	\$ 836,325	\$ 732,000
	Ending Fund Balance	\$ 203,304	\$ 163,779	\$ 168,800
	TOTAL FUND	\$ 814,471	\$ 1,000,104	\$ 900,800

(1) Flu shot coverage for immediate families of employees and City Council.

LONG-TERM FINANCIAL FORECAST

General Fund (Includes Street Operating Fund)

2017 - 2022 Financial Forecast
(\$ in thousands)

	2017 Budget	2018 Budget	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Beginning Balance	\$20,652	\$19,663	\$19,712	\$21,200	\$20,983	\$20,174
Property Tax	\$27,700	\$28,100	\$28,500	\$28,900	\$29,200	\$29,500
Sales Tax	5,000	5,100	5,222	4,828	4,944	5,062
Criminal Justice Sales Tax	1,450	1,500	1,536	1,573	1,611	1,649
Street Fuel Tax	1,397	1,416	1,449	1,484	1,520	1,556
<i>Taxes Subtotal</i>	\$35,547	\$36,116	\$36,707	\$36,785	\$37,275	\$37,767
Miscellaneous Other Revenue	7,351	7,472	7,550	6,810	6,948	7,000
Revenue	\$42,898	\$43,588	\$44,257	\$43,595	\$44,223	\$44,767
Personnel Costs	\$12,328	\$12,944	\$13,063	\$13,566	\$14,090	\$14,638
Maintenance & Operations	19,250	17,827	17,950	18,034	18,465	18,564
Less: Budgeted Contingencies	(3,100)	(3,000)	(3,100)	(3,000)	(3,100)	(3,000)
Fire Services Contract	7,409	7,568	7,688	7,872	8,061	8,255
Police Services Contract	6,800	7,000	7,168	7,340	7,516	7,697
Expenditures	\$42,687	\$42,339	\$42,769	\$43,812	\$45,032	\$46,154
Operating Income/(Loss)	211	1,249	1,488	(217)	(809)	(1,387)
Operating Transfers-Capital	(1,200)	(1,200)	-	-	-	-
Ending Balance	\$19,663	\$19,712	\$21,200	\$20,983	\$20,174	\$18,787
<i>Reserved (10% of General Fund Operating Revenues)</i>	<i>\$4,146</i>	<i>\$4,213</i>	<i>\$4,277</i>	<i>\$4,207</i>	<i>\$4,266</i>	<i>\$4,317</i>

Overview

Sammamish is a young city, incorporated in 1999. Operating revenues have significantly exceeded operating expenditures since incorporation allowing the city to invest in much needed infrastructure without incurring debt. However, the gap between annual revenues and expenditures has been narrowing each year as the growth in operating costs outpaces projected revenue collections. The 2017-2022 General Fund forecast indicates annual operating expenditures will exceed annual operating revenues in 2020 as expected, based on revenue and expenditure monitoring activities carried on since incorporation.

The city has several major options for increasing revenues which have been discussed with the City Council along with potential changes in service levels. The revenue options recently discussed include a utility tax, a business tax, and increasing the property tax levy by 1% per year or utilizing existing banked capacity. Sammamish has relied on property taxes as its primary source of revenue to date. State law limits the growth in property taxes to 1% annually while expenditures grow at a faster pace. Sammamish has not levied the 1% increase since 2009.

Although there is a lot of attention given to the year 2020, it should be noted that ending fund balance is anticipated to be about \$20 million throughout the forecast. This significant amount of balance is available to pay ongoing operating costs if needed as the City Council deliberates on the city's revenue and expenditure options. It's anticipated that a portion of the ending fund balance will be reprogrammed to pay for the 2-3% of operating costs that will come from new capital projects being added as amenities or improvements to the City's infrastructure occur. Anticipating these additional operational costs while continuing the City's prudent financial practice of building capital facilities on a pay-as-you-go basis continues to be a winning formula for the City's long-term finances.

Revenue Highlights

Property tax collections account for nearly 70% of General Fund revenues. 2017 reflects the eighth year in a row that the City Council has elected to forego the 1% annual increase allowed by state law. Property tax revenue projections through 2022 anticipate a continuing deferral of this revenue option and include increases for new construction only.

Sales Tax collections represent 10% of General Fund revenues making it the second largest source. Approximately 39% of sales tax revenue received by the city in the 2015-2016 biennium came from new construction. Historically sales tax from construction is approximately 30% of the total. Development activity is anticipated to continue at a brisk pace through 2019. As a result of the brisk development activity and a large annexation that occurred in 2016, sales tax revenues increased 27% from the 2015-2016 budget to the 2017-2018 Budget. Beginning in 2019 sales tax revenue is projected to decline as development activity returns to a more normal level.

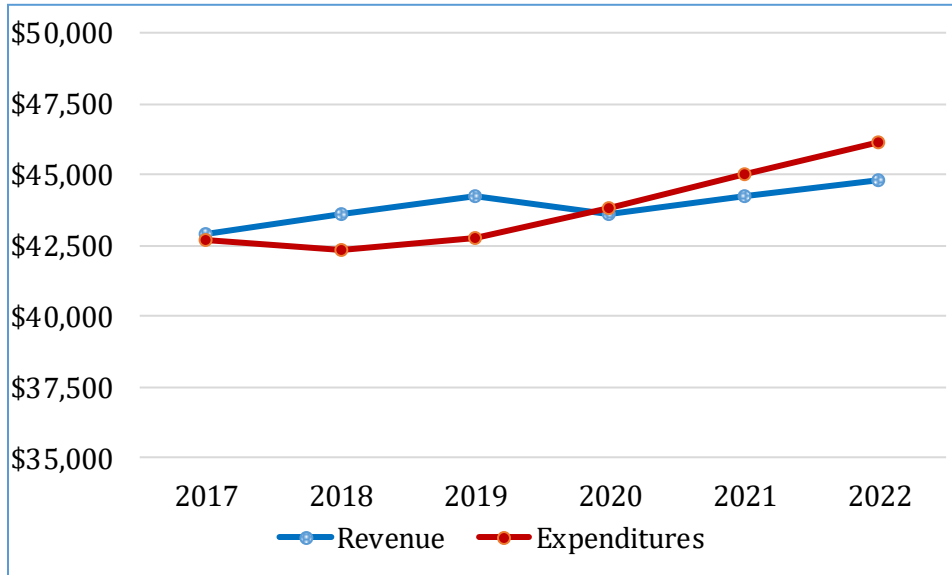
Permitting fees (included in other miscellaneous revenue) are anticipated to remain steady through 2019 based on forecasted single family residential units in the permitting system. Beginning in 2020, permitting fees are projected to decline reflecting a slowing of residential construction activity and commercial construction activity related to the Town Center Plan. Adjustments to future forecasts may be made based on revised permitting estimates.

Expenditure Highlights

The 2017-2018 budget includes 10.42 new full-time positions and 3 two-year limited term contract positions in the General/Street Fund to address emergency management, customer service, development activity, and city infrastructure projects. Reorganization of maintenance functions replaced 10½ nine-month seasonal maintenance positions with 10 full-time positions including supervisory staff. No new positions are assumed beyond 2018 for the life of the forecast.

Prior to 2013 the Cost of Living Adjustment (COLA), applied to employee's salaries to keep pace with inflation, was based on the change in the June-to-June CPI-U for the Seattle-Tacoma-Bremerton area. Beginning in 2013, the COLA is based on the four-year average of the change in CPI-U. As a result, the budget assumes a 1.7% COLA in 2017 and 1.8% in 2018. Salaries, including COLA and merit increases, are assumed to increase 2.94% per year for the remainder of the forecast. Benefits are projected to increase 5.8% annually from 2019 forward, which is in line with historical trends.

General Fund Forecasted Revenue and Expenditures
2017- 2022
(\$ in Thousands)



Surface Water Management Operating Fund

2017 - 2022 Financial Forecast (\$ in thousands)

	2017 Budget	2018 Budget	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate
Beginning Balance	\$2,751	\$1,586	\$941	\$1,219	\$1,512	\$1,779
Surface Water Management Fees	\$4,950	\$5,070	\$5,192	\$5,316	\$5,444	\$5,575
Miscellaneous Other Revenue	3	37	37	37	37	37
Operating Revenue Total	\$4,953	\$5,107	\$5,229	\$5,353	\$5,481	\$5,612
Personnel Costs	\$1,818	\$1,909	\$1,984	\$2,063	\$2,145	\$2,231
Maintenance & Operations	2,230	2,048	2,117	2,147	2,219	2,252
Operating Expenditure Total	\$4,048	\$3,957	\$4,101	\$4,210	\$4,364	\$4,483
Operating Income/(Loss)	905	1,150	1,128	1,143	1,117	1,129
Operating Transfers-SWM Capital	(2,070)	(1,795)	(850)	(850)	(850)	(850)
Ending Balance	\$1,586	\$941	\$1,219	\$1,512	\$1,779	\$2,057

Overview

The 2017-2022 Surface Water Management (SWM) Operating Fund forecast is a balanced financial plan that reflects revenue estimates exceeding forecasted expenditure levels through the life of the forecast. Sufficient funding is available to pay for capital projects as identified in the SWM six-year CIP Plan.

Revenue Highlights

The 2017-2018 budget includes surface water fee increases of 5% and 2.5% respectively for 2017 and 2018. A rate study is planned for 2017 to determine future rates that will be sufficient to support operations and capital projects. This forecast includes a 2.5% annual rate increase from 2019 through 2022.

**Monthly Surface Water Management Rate Schedule
(Fee per Equivalent Residential Dwelling Unit)**

	2016	2017	2018	2019	2020	2021	2022
Monthly Fee	\$214	\$225	\$231	\$236	\$242	\$248	\$255
Annual % Change		5.0%	2.5%	2.5%	2.5%	2.5%	2.5%

Expenditure Highlights

The Surface Water Management Fund added an Associate Engineer (1.0 FTE) position and a Sr. Development Review (0.33 FTE) position in the 2017-2018 budget. Reorganization of maintenance functions replaced 2½ nine-month seasonal maintenance positions with 3 full-time positions including supervisory staff. No new positions are assumed beyond 2018 for the life of the forecast.

Prior to 2013 the Cost of Living Adjustment (COLA), applied to employee’s salaries to keep pace with inflation, was based on the change in the June-to-June CPI-U for the Seattle-Tacoma-Bremerton area. Beginning in 2013, the COLA is based on the four-year average of the change in CPI-U. As a result, the budget assumes a 1.7% COLA in 2017 and 1.8% in 2018. Salaries, including COLA and merit increases, are assumed to increase for 2.94% per year for the remainder of the forecast. Benefits are projected to increase 5.8% annually from 2019 forward.

PERFORMANCE MEASURES

Performance Measures

The 2017-2018 biennial budget incorporates two methods of measuring performance. The first method is a biennial citizen's survey conducted in the latter half of 2016. The second method is the first in a planned series of city-wide operational analyses—an Organizational and Planning Analysis of the maintenance and operations functions with recommendations for providing these services to a maturing city.

The citizen survey covers a variety of topics designed to measure how well the city is living up to its vision of a community of families and is included in the budget in its entirety. The city's vision is for a blend of small-town atmosphere with a suburban character including quality neighborhoods, vibrant natural features and outstanding recreational opportunities. Residents ideally are actively involved in the decisions that shape the community and ensure a special sense of place.

The survey measures overall satisfaction with city leadership and direction, transportation issues, neighborhood safety, citizen engagement, and recreation opportunities.

The city uses the results of the surveys to guide decisions about operations and capital projects.

The 2016 survey was conducted by the National Research Center, Inc., who also analyzed the results and prepared the following report.

A summary of the Organizational and Planning Analysis report of the city's maintenance and operations functions along with the short and long range recommendations follows the citizen's survey.

THE NCSTM
The National Citizen SurveyTM

Sammamish, WA
Community Livability Report

2016



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National Research Center Inc.

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239

Contents

About..... 1

Quality of Life in Sammamish 2

Community Characteristics 3

Governance 5

Participation 7

Special Topics..... 9

Conclusions 11



The National Citizen Survey™
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The NCS™ is presented by NRC in collaboration with ICMA.

NRC is a charter member of the AAPOR Transparency Initiative, providing clear disclosure of our sound and ethical survey research practices.

About

The National Citizen Survey™ (The NCS) report is about the “livability” of Sammamish. The phrase “livable community” is used here to evoke a place that is not simply habitable, but that is desirable. It is not only where people do live, but where they want to live.

Great communities are partnerships of the government, private sector, community-based organizations and residents, all geographically connected. The NCS captures residents’ opinions within the three pillars of a community (Community Characteristics, Governance and Participation) across eight central facets of community (Safety, Mobility, Natural Environment, Built Environment, Economy, Recreation and Wellness, Education and Enrichment and Community Engagement).

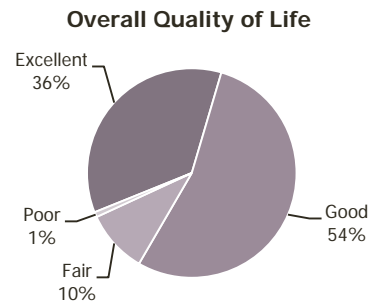
The Community Livability Report provides the opinions of a representative sample of 641 residents of the City of Sammamish. The margin of error around any reported percentage is 4% for the entire sample. The full description of methods used to garner these opinions can be found in the *Technical Appendices* provided under separate cover.



Quality of Life in Sammamish

Almost all residents rated the quality of life in Sammamish as excellent or good. For comparisons of results to other communities, see Appendix B of the *Technical Appendices* provided under separate cover.

Shown below are the eight facets of community. The color of each community facet summarizes how residents rated it across the three sections of the survey that represent the pillars of a community – Community Characteristics, Governance and Participation. When most ratings across the three pillars were higher than the benchmark, the color for that facet is the darkest shade; when most ratings were lower than the benchmark, the color is the lightest shade. A mix of ratings (higher and lower than the benchmark) results in a color between the extremes.



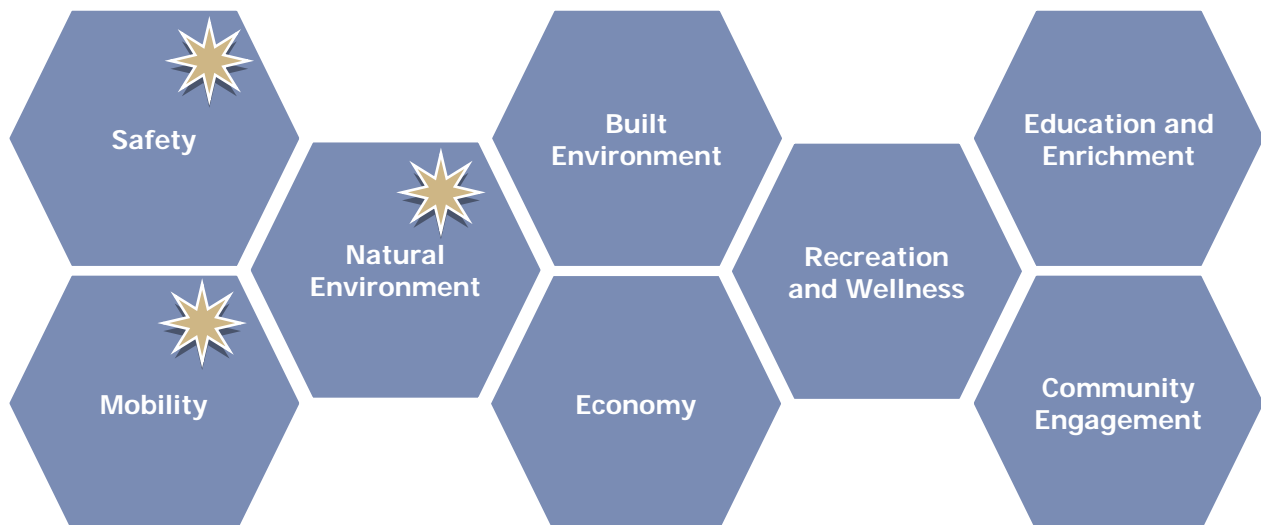
In addition to a summary of ratings, the image below includes one or more stars to indicate which community facets were the most important focus areas for the community. Residents identified Safety, Mobility, and Natural Environment as priorities for the Sammamish community in the coming two years. Sammamish residents gave favorable ratings to each of these facets of community as well as to all other facets of community livability. This overview of the key aspects of community quality provides a quick summary of where residents see exceptionally strong performance and where performance offers the greatest opportunity for improvement. Linking quality to importance offers community members and leaders a view into the characteristics of the community that matter most and that seem to be working best.

Details that support these findings are contained in the remainder of this Livability Report, starting with the ratings for Community Characteristics, Governance and Participation and ending with results for Sammamish’s unique questions.

Legend

- Higher than national benchmark
- Similar to national benchmark
- Lower than national benchmark

★ Most important



Community Characteristics

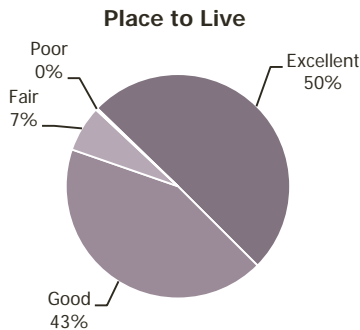
What makes a community livable, attractive and a place where people want to be?

Overall quality of community life represents the natural ambience, services and amenities that make for an attractive community. How residents rate their overall quality of life is an indicator of the overall health of a community. In the case of Sammamish, 93% rated the City as an excellent or good place to live.

In addition to rating the city as a place to live, respondents rated several aspects of community quality including Sammamish as a place to raise children and to retire, their neighborhood as a place to live, the overall image or reputation of Sammamish and its overall appearance. Around 9 in 10 residents or more positively rated the overall image and overall appearance of Sammamish, their neighborhood as a place to live and Sammamish as a place to raise children, and all of these aspects received ratings that were higher than the benchmark. However, fewer than half of respondents gave positive ratings to the city as a place to retire, and this rating was lower than the national benchmark.

Delving deeper into Community Characteristics, survey respondents rated over 40 features of the community within the eight facets of Community Livability. Broadly, ratings across the eight facets of Community Livability tended to vary. Nearly all residents gave positive ratings to all aspects of Safety, and the overall feeling of safety in Sammamish was rated higher than the national comparison. Likewise, virtually all residents gave favorable evaluations to cleanliness and air quality, and these were also higher than seen in communities elsewhere. Within the facets of Education and Enrichment and Community Engagement, all aspects were rated positively by at least a majority of respondents and were similar to or higher than the benchmark with the exception of adult educational opportunities, which was lower. Ratings within the facets of Mobility, Built Environment and Economy tended to be more mixed. In Mobility, while about 7 in 10 residents were pleased with the availability of paths and walking trails and ease of public parking, only about half positively rated the overall ease of travel in Sammamish, about a third gave excellent or good ratings to traffic flow and about 1 in 10 gave favorable ratings to ease of travel by public transportation. These latter items were rated lower than the benchmark comparison. In

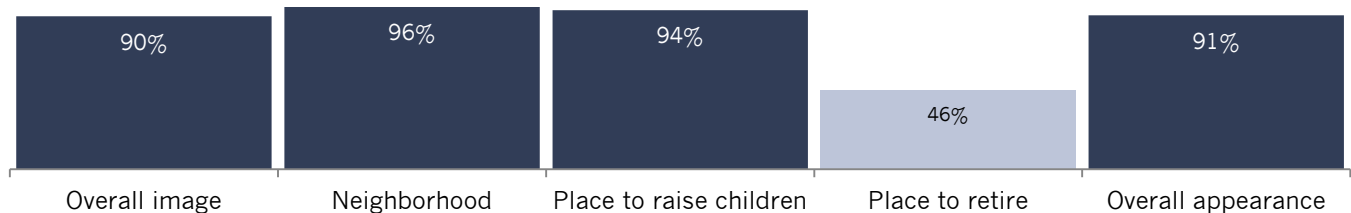
Built Environment, about 7 in 10 residents gave positive evaluations to public places where people like to spend time, which was similar to the benchmark; however, fewer residents gave favorable ratings to the overall quality of new development in Sammamish (39% excellent or good) and the availability of affordable quality housing (23%), and both of these were lower than the benchmark. In Economy, more than 8 in 10 residents were pleased with the overall economic health of Sammamish, and this rating was higher than seen in communities elsewhere. However, almost all other aspects of Economy received positive ratings from fewer than half of survey respondents and were rated lower than the national comparison.



Percent rating positively (e.g., excellent/good)

Comparison to national benchmark

■ Higher ■ Similar ■ Lower



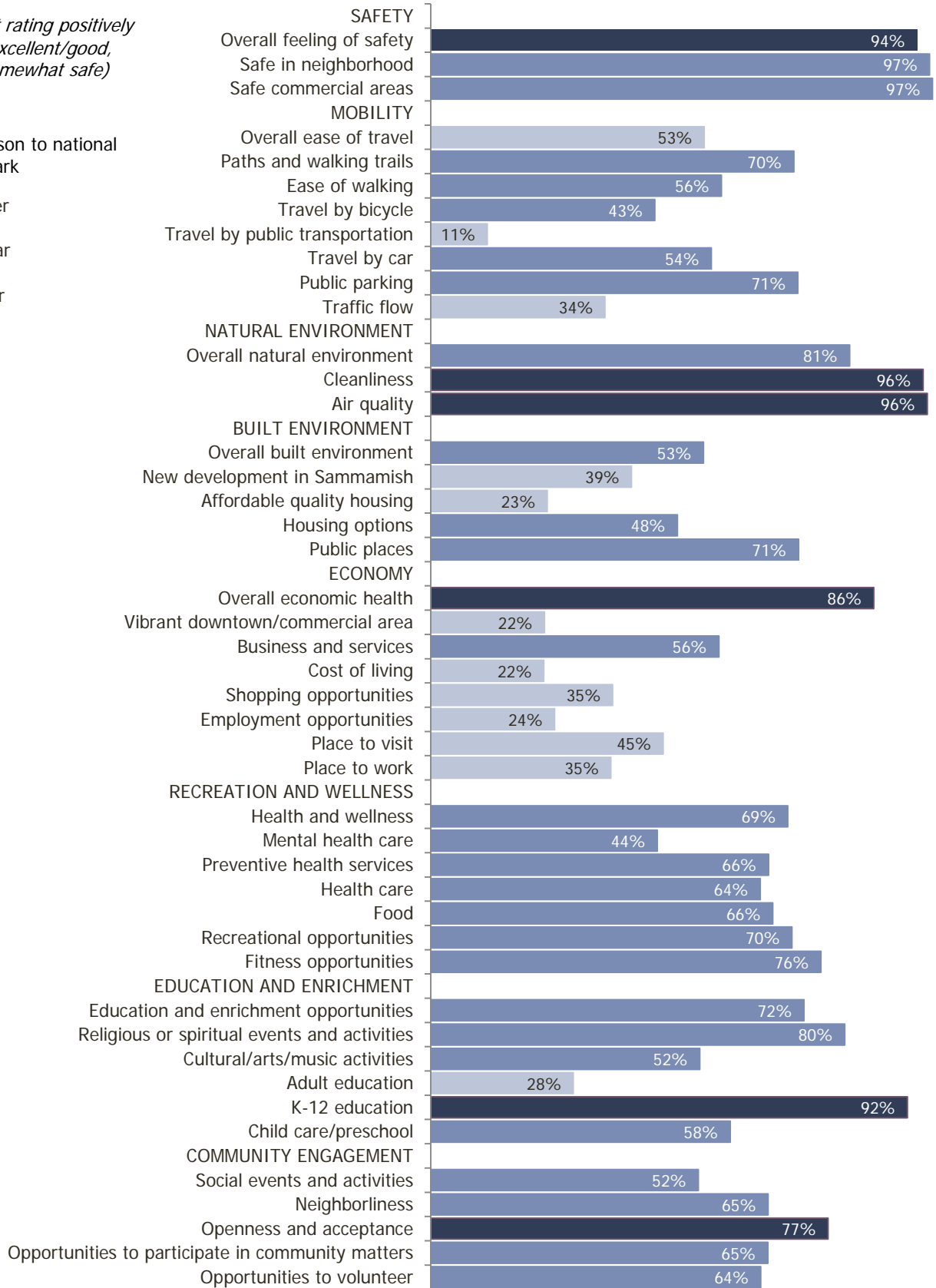
The National Citizen Survey™

Figure 1: Aspects of Community Characteristics

*Percent rating positively
(e.g., excellent/good,
very/somewhat safe)*

Comparison to national
benchmark

- Higher
- Similar
- Lower



Governance

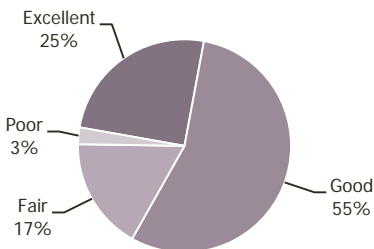
How well does the government of Sammamish meet the needs and expectations of its residents?

The overall quality of the services provided by Sammamish as well as the manner in which these services are provided are a key component of how residents rate their quality of life. In Sammamish, about 8 in 10 residents positively rated the overall quality of City services and about 4 in 10 gave favorable marks to the services provided by the Federal Government; both of these ratings were similar to the national benchmark.

Survey respondents also rated various aspects of Sammamish’s leadership and governance. About 8 in 10 residents gave excellent or good ratings to customer service provided by Sammamish employees (rated similar to the benchmark) and about three-quarters were pleased with City government treating all residents fairly (rated higher than the benchmark). Roughly 6 in 10 survey participants gave positive ratings to the value of services for taxes paid, the job City government does at welcoming citizen involvement, overall confidence in City government and being honest. Ratings for all of these indicators of government performance were similar to the national comparison.

Respondents evaluated over 30 individual services and amenities available in Sammamish. Generally, most City services were rated favorably by at least a majority of respondents and were similar to the national benchmark. Services that received ratings higher than those seen elsewhere included sidewalk maintenance (74% excellent or good), drinking water (88%) and City parks (92%). Three services were rated lower than the benchmark; these were bus or transit services (26%), natural areas preservation (47%) and land use, planning and zoning (27%).

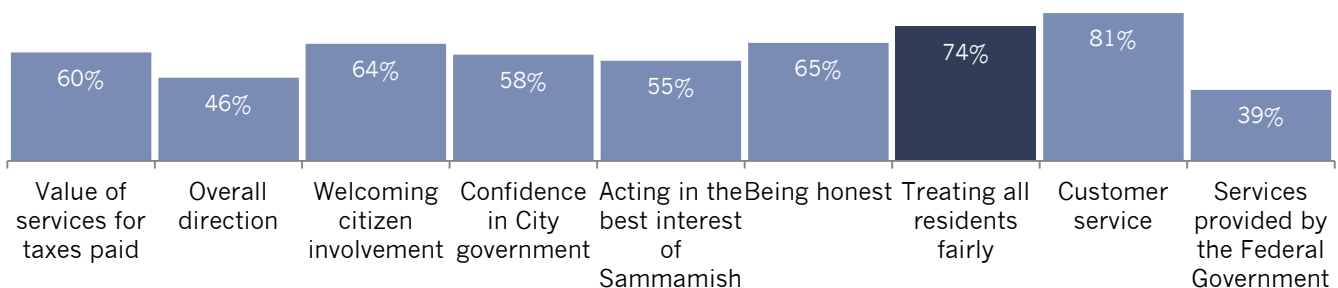
Overall Quality of City Services



Percent rating positively (e.g., excellent/good)

Comparison to national benchmark

■ Higher ■ Similar ■ Lower



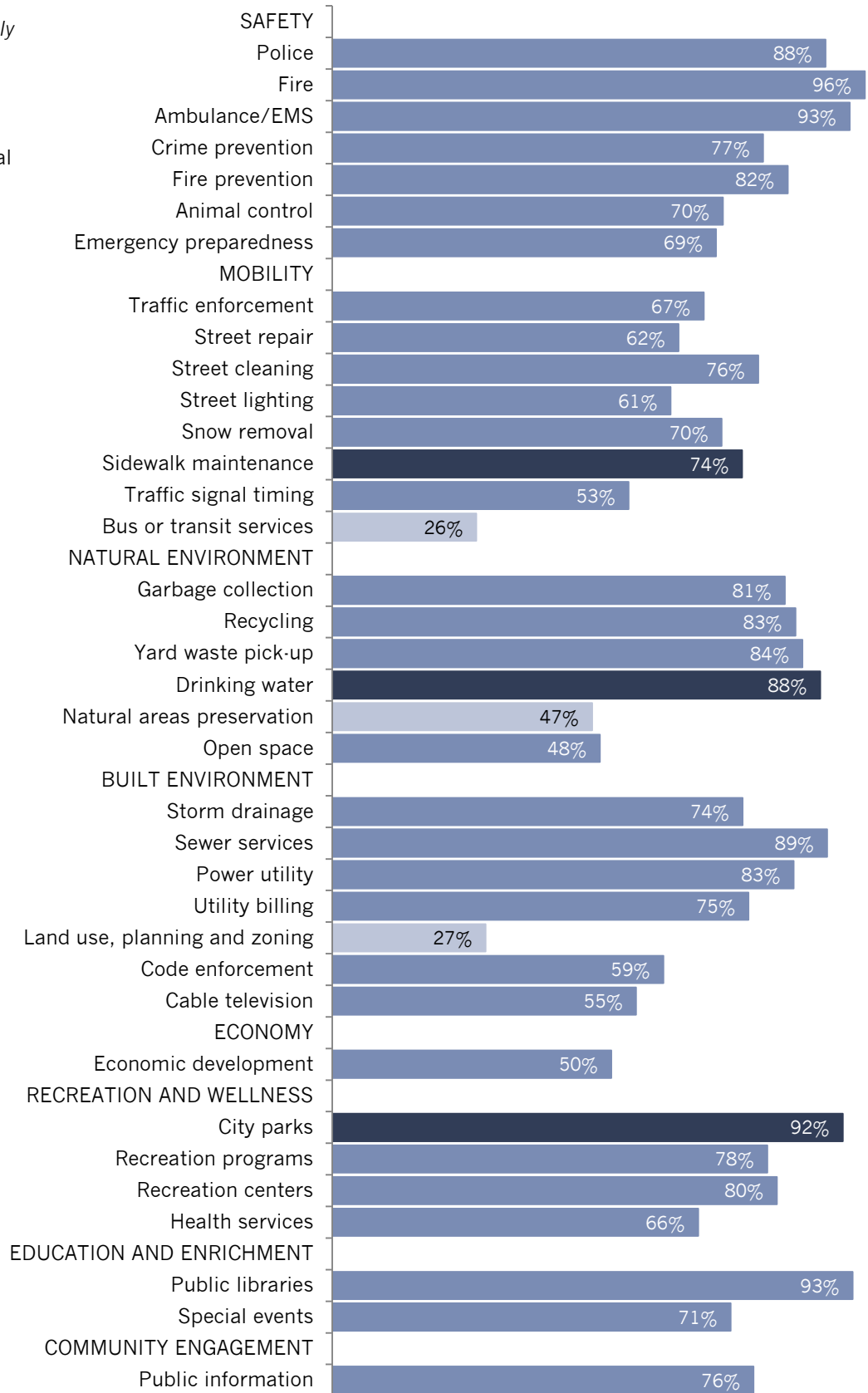
The National Citizen Survey™

Figure 2: Aspects of Governance

Percent rating positively
(e.g., excellent/good)

Comparison to national
benchmark

- Higher
- Similar
- Lower

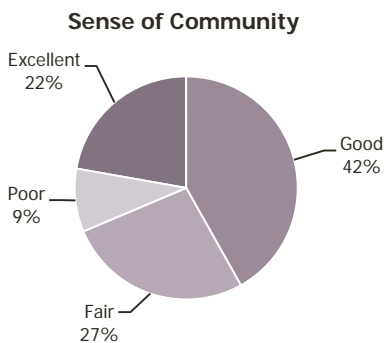


Participation

Are the residents of Sammamish connected to the community and each other?

An engaged community harnesses its most valuable resource, its residents. The connections and trust among residents, government, businesses and other organizations help to create a sense of community, a shared sense of membership, belonging and history. In Sammamish, about two-thirds of residents positively rated the sense of community in the City, nearly 9 in 10 would recommend living in Sammamish to someone who asked and about 8 in 10 planned to remain in the City for the next 5 years. These ratings were similar to the national comparison.

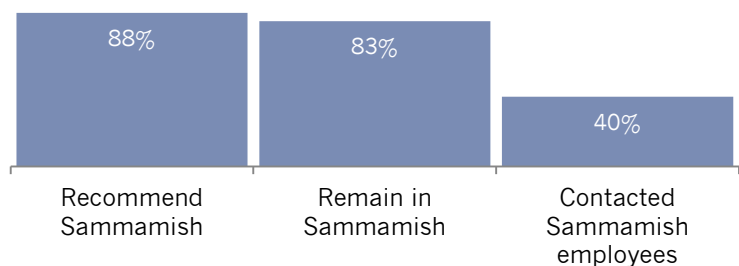
The survey included over 30 activities and behaviors for which respondents indicated how often they participated in or performed each, if at all. Rates of participation tended to be strong and similar to or higher than the benchmarks across all eight facets of community livability. Levels of participation for the following items were higher in Sammamish than those observed in communities elsewhere: those who had stocked supplies for an emergency (53% at least once in the 12 months prior to the survey), had not reported a crime (87%), carpooled instead of driving alone (57%), recycled at home (99%), had not observed a code violation (76%), and visited a City park (94%). Only one item, the proportion of residents who worked in Sammamish, was lower than the benchmark.



Percent rating positively
(e.g., very/somewhat likely,
yes)

Comparison to national
benchmark

■ Higher ■ Similar ■ Lower



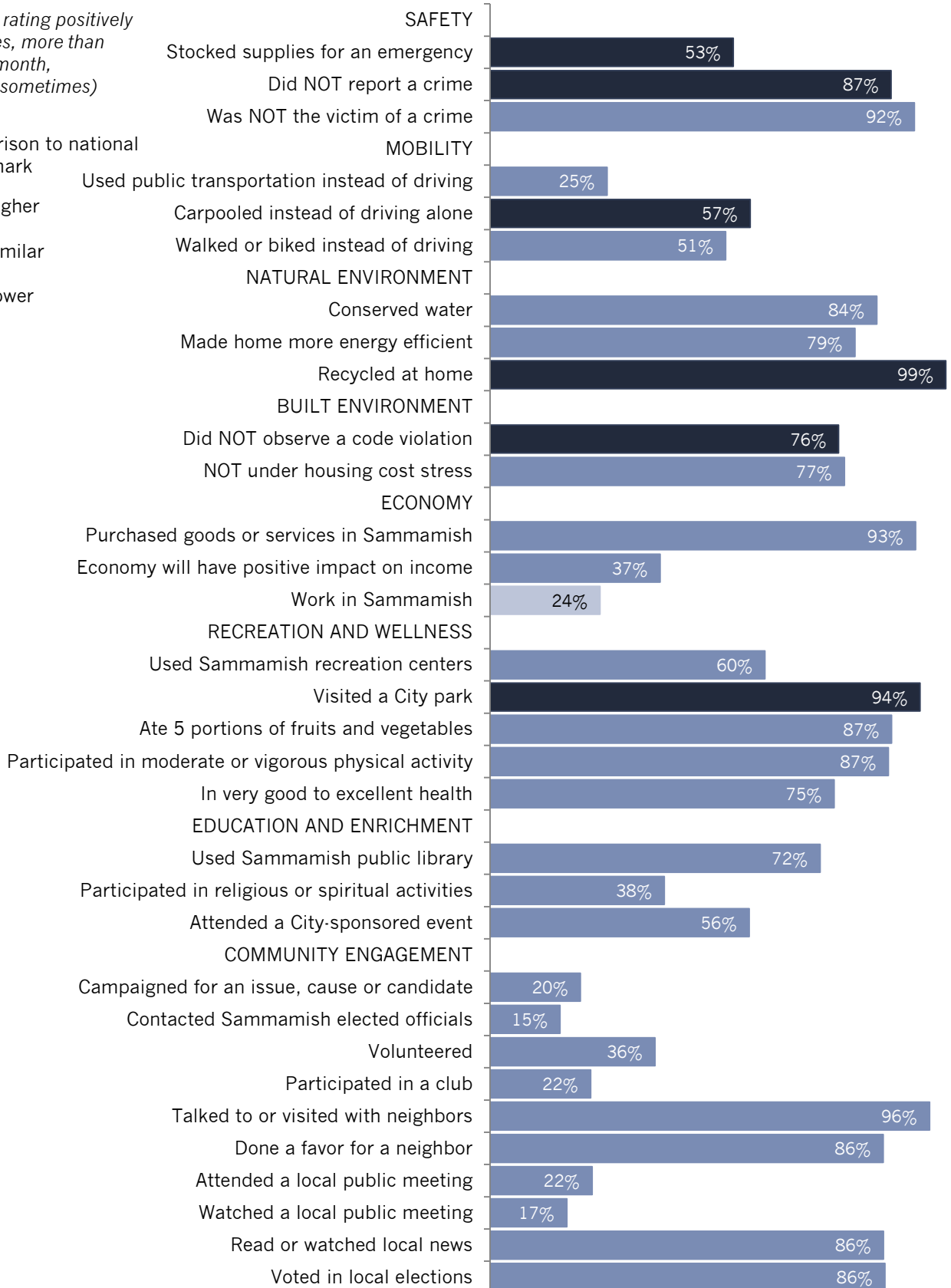
The National Citizen Survey™

Figure 3: Aspects of Participation

Percent rating positively
(e.g., yes, more than
once a month,
always/sometimes)

Comparison to national
benchmark

- Higher
- Similar
- Lower

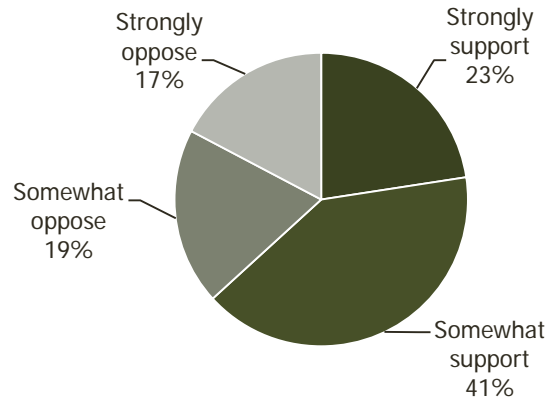


Special Topics

The City of Sammamish included three questions of special interest on The NCS. The first question asked residents to indicate whether they supported or opposed a tax increase to pay for new roads and road improvements. About two-thirds of respondents supported a tax increase and only about 2 in 10 strongly opposed an increase.

Figure 4: Support for Tax Increase for Road Improvements

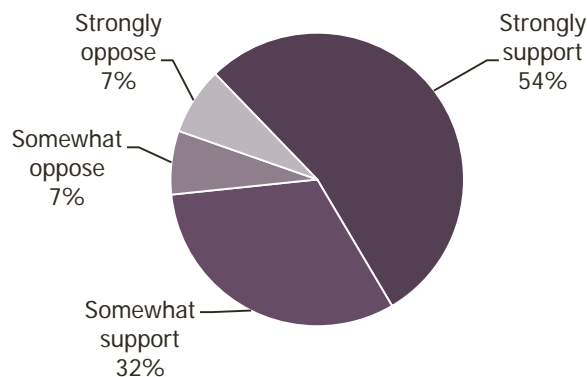
The City is building new roads and improving existing ones. Please indicate the extent to which you support or oppose the raising of taxes if it allowed the City to complete these roads and improvements sooner.



The next question asked residents about their level of support for the use of tax revenue if the funds were used to buy land, preserve trees and protect open space. More than 8 in 10 residents strongly or somewhat supported the use of tax revenue for this purpose and only 7% strongly opposed it.

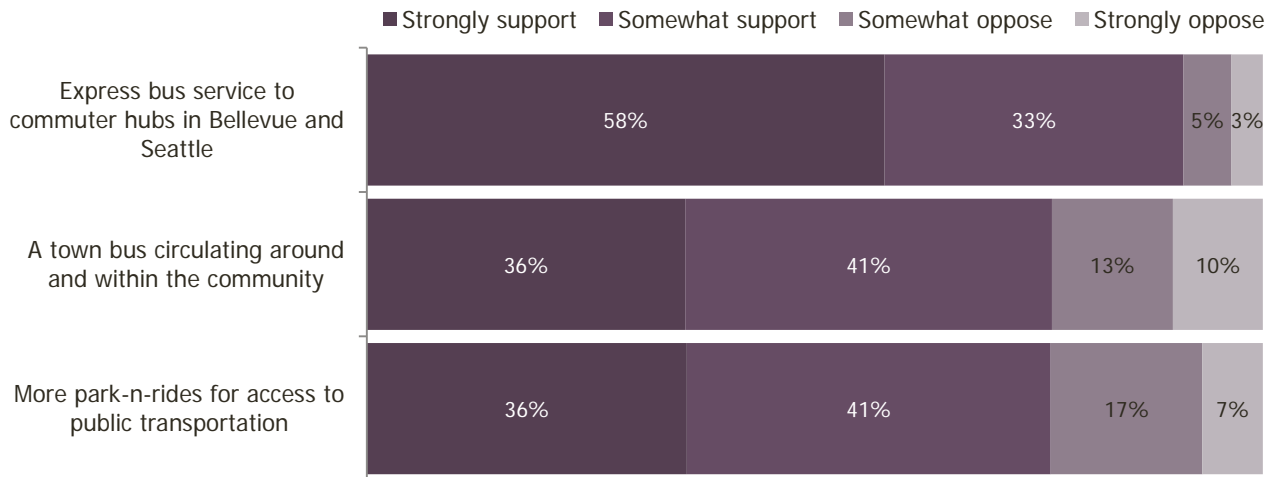
Figure 5: Support for Use of Taxes to Purchase Land and Open Space

Please indicate to what extent you would support or oppose the City's use of tax revenue to buy land, preserve trees and protect open space:



The final special-interest question asked residents to indicate their level of support for a variety of public transportation-related items. Almost all residents voiced support for an express bus service to commuter hubs in Bellevue and Seattle, and about three-quarters of respondents strongly or somewhat supported a town bus circulating around and within the community and more park-n-rides for access to public transportation.

Figure 6: Support for Methods of Public Transportation
 Please rate to what extent you would support or oppose the following:



Conclusions

Sammamish residents rate their quality of life positively.

Almost all residents rated the quality of life in Sammamish, and Sammamish as a place to live, as excellent or good. Around 9 in 10 residents or more positively rated the overall image and overall appearance of Sammamish, their neighborhood as a place to live and Sammamish as a place to raise children, and all of these aspects received ratings higher than those given in other communities nationwide. Nearly 9 in 10 reported that they would recommend living in Sammamish to someone who asked and about 8 in 10 planned to remain in the City for the next 5 years.

Economy is important to residents and may be an area of opportunity for the City.

Residents identified Economy as a top priority for the Sammamish community. More than 8 in 10 residents were pleased with the overall economic health of Sammamish, and this rating was higher than seen in communities elsewhere. However, many other aspects of Economy received positive ratings from fewer than half of survey respondents and were rated lower in Sammamish than in comparison communities, including shopping opportunities, employment opportunities, the City as a place to visit, the cost of living in Sammamish, vibrancy of the downtown/commercial area and Sammamish as a place to work. Further, only about one-quarter of residents reported working in Sammamish, which was also lower than the rate observed elsewhere.

Mobility is also an area of focus.

Ratings within the facet of Mobility across the three pillars of community livability tended to be mixed. While about 7 in 10 residents were pleased with the availability of paths and walking trails and ease of public parking, only about half positively rated the overall ease of travel in Sammamish, about a third gave excellent or good ratings to traffic flow and about 1 in 10 gave favorable ratings to ease of travel by public transportation. These latter items were rated lower than the national comparison.

In a series of special-interest questions, when asked to indicate whether they supported or opposed a tax increase to pay for new roads and road improvements, about two-thirds of respondents were in support; only about 2 in 10 strongly opposed an increase. When asked about their level of support for a series of public transportation-related items, almost all residents voiced support for an express bus service to commuter hubs in Bellevue and Seattle, and about three-quarters of respondents strongly or somewhat supported a town bus circulating around and within the community and more park-n-rides for access to public transportation.

Residents value the natural environment in Sammamish.

Most residents gave excellent or good ratings to the overall natural environment in Sammamish. Virtually all residents gave favorable evaluations to cleanliness and air quality, and these ratings were higher than seen in communities elsewhere. About 8 in 10 residents or more gave positive ratings to services related to Natural Environment, including garbage collection, recycling, yard waste pick-up and drinking water, and drinking water was rated higher than the national comparison.

However, the rating for natural areas preservation, at 47% excellent or good, was lower than ratings elsewhere. When asked about their level of support for the use of tax revenue if the funds were used to buy land, preserve trees and protect open space, more than 8 in 10 residents strongly or somewhat supported the use of tax revenue, and only 7% strongly opposed it.

Organizational and Planning Analysis Final Report Sammamish Maintenance and Operations

Overall Problem Statement

The maintenance and operations staffing levels and structure are not keeping pace with growing workload requirements, exacerbated by a flat organizational structure, inefficient staff scheduling, a maintenance facility that has exceeded capacity and too few and outdated maintenance equipment.

Summary of Findings and Recommended Solutions

Finding: Staffing levels and structure are not keeping pace with the growing workload. Most of the growth in staffing has been focused on temporary employees with no additional supervisory or management positions. This results in a flat organization in which the Division Manager is responsible for both management and supervision of a very large staff. One person performs strategic planning, daily workload scheduling and deployment, budgeting, problem solving, supervision, and human resource issue management. The Manager is overloaded, there are significant supervision gaps, and obvious inefficiencies with this structure.

Phase 1-solutions incorporated in the 2017-2018 budget:

- Thirteen 9-month seasonal positions were converted to 10 full time maintenance positions.
- One new Supervisor position and one new Lead Maintenance Worker position were added.
- One Maintenance Worker II position was reclassified to a Lead Maintenance Worker position.

Phase 2-over the next 12 to 24 months analyze staff deployment, performance measurement, and overall staffing structure. Determine the future reporting structure of the maintenance staff.

Finding: The city currently has one maintenance facility, located on the north end of the city. The location causes logistical, functional, and efficiency challenges, as transportation corridors to the southeast part of the city are limited. In addition, the facility has exceeded capacity for staff parking as well as equipment storage and operation.

Phase 1-no solutions built in to the 2017-2018 budget.

Phase 2-over the next 12 to 24 months analyze maintenance facility needs to accommodate staff and resources.

Finding: The type and amount of maintenance equipment has not kept pace with the staffing levels or the needs of the ever-evolving best-practices in infrastructure design, maintenance, and management. This results in scheduling challenges and inefficiency in the routine maintenance of the city's infrastructure.

Phase 1-purchase of an excavator/trackhoe with a trailer, a 5-yard dump truck, a plow/sander, and 4 pick-up trucks of varying sizes is included in the 2017-2018 budget.

Phase 2-over the next 12 to 24 months develop an equipment/acquisition replacement strategy.

APPENDIX

City of Sammamish Debt Service Requirements

YEAR	DEBT PAYMENT SCHEDULE		
	PRINCIPAL	INTEREST	PRIN/INT
2017	\$ 533,333	\$ 13,333	\$ 546,666
2018	\$ 533,333	\$ 10,667	\$ 544,000
2019-2021	\$1,600,001	\$ 16,000	\$ 1,616,001
TOTAL	\$2,666,667	\$40,000	\$2,706,667

Summary of Debt Issues


YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	5/11/2001	7/1/2021	0.5%	10,000,000	\$2,666,667
TOTAL DEBT OUTSTANDING (As of December 31, 2016)						\$10,000,000	\$2,666,667

City of Sammamish Statistics for 2017/2018 Budget Document

Permits and Values	2012	2013	2014	2015	2016
Permits Issued	1,733	2,008	2,312	2,655	3,073
Estimated Value	\$114,420,169	\$142,626,148	\$151,012,283	\$167,778,679	\$225,422,250
Taxable Sales	2012	2013	2014	2015	2016
Retail Sales	\$360,359,222	\$393,134,977	\$440,463,845	\$513,058,566	\$636,590,069
Real Estate Sales	\$674,634,779	\$939,124,204	\$972,790,100	\$1,039,827,858	\$1,331,559,414
Police Offenses	2012	2013	2014	2015	2016
Criminal Homicide	0	0	1	0	0
Forcible Rape	5	6	3	5	11
Robbery	1	1	1	3	3
Aggravated Assault	8	8	3	4	8
Burglary	80	100	131	79	84
Larceny	186	229	232	309	327
Vehicle Theft	8	13	23	9	32
Arson	5	5	6	4	1
Fire Services	2012	2013	2014	2015	2016
Total Responses	1,361	1,605	1,627	1737	2174
Fire	63	n/a	66	227	207
Emergency Medical	881	n/a	1,028	1142	1477
Motor Vehicle Service	36	n/a	51	58	88
Service	381	n/a	482	310	402
Parks & Recreation	2012	2013	2014	2015	2016
Total Parkland	442 acres	490 acres	517 acres	582	582
Undeveloped Parkland	48 acres	30 acres	30 acres	30 acres	30 acres
Playgrounds in City Parks	7	7	7	9	9
Tennis Courts (includes public schools)	27	27	27	27	27
City Operated Athletic Fields (Football, Soccer, Baseball, Lacrosse)	11	12	12	13	13

**City of Sammamish Statistics
(Continued)**

City of Sammamish Largest Property Taxpayers 2016 Tax Roll Year	Total Assessed Value	% of Total Taxable Assessed Value
Boulder Creek South LLC	\$ 64,001,000	.47%
Madison VK LLC	\$ 59,147,000	.43%
Regency Centers LP	\$ 55,772,100	.41%
Puget Sound Energy-Elec/Gas	\$ 55,718,913	.41%
Saffron Partners LLC	\$ 24,141,000	.18%
Sahalee Country Club	\$ 12,336,326	.09%
Colina Pine Lake LLC	\$ 9,812,000	.07%
CPTS (Safeway)	\$ 9,536,500	.07%
Oskoui Family Ltd Partnership	\$ 6,424,500	.05%
Quadrant Corporation	\$ 6,094,000	.04%
Frontier Communications NW	\$ 3,536,400	.03%
Qwest Corporation	\$2,711,647	.02%

	
2017 FEE SCHEDULE	
Fee Name/Description of Service	Current Fee
Administration	
Agendas, City Council	No Charge
Appeal Fee	\$250.00
Audio tape, blank	\$3.00
Budget document	Cost of reproduction
Certification of documents	\$2.00
Comprehensive plan	Cost of reproduction
Computer generated data (customer provided disc)	\$25.00/hour
DVD/CD	\$5.00
Engineering Copies	
Black & White Copies	
C-Size (18 X 24)	\$3.00 per sheet
D-Size (24 X 36)	\$5.00 per sheet
E-Size (34 X 44)	\$7.00 per sheet
Color Maps	
E-Size (34 X 44)	\$10.00 per map
GIS Data (requires signed disclaimer)	\$20.00 per DVD
Digital Orthophotos (requires signed disclaimer)	\$20.00 per DVD
Mailing (Minimum)	\$2.00
Maps- large city base maps	Cost of reproduction
Micro disc 3.5	\$3.00
Notary public service	\$5.00/per stamp
Returned Item/NSF checks	\$25.00
Passport Processing Fee	\$25.00
Photocopy/computer print-outs	\$0.15/page (first 10 free)
Road standards	\$15.00
Scanning	Cost of reproduction plus \$25.00 Administrative Fee
Zip drive	\$10.00
Business Licenses	
Adult entertainment	
Manager (annual)	\$65.00
Entertainer (annual)	\$65.00
Facility (annual)	\$1,200.00
Amusement facility/devices	\$250.00 plus \$25.00/device
Bathhouse/sauna establishment	\$65.00
Business License	\$15.00/annual
Cabaret- Dance (annual)	\$250.00
Cabaret-Music (annual)	\$100.00
Carnivals, circuses, amusement activities	\$135.00 a day
Celebration (one time)	\$35.00
Cigarette machine (annual)	\$65.00 plus \$10.00 per machine
Espresso stand/machine	\$15.00
Home occupation business	\$15.00/annual
Ice cream vendor (annual)	\$25.00 plus \$1,000,000 liability

Massage studio (annual)	\$75.00
Business License/Nonprofit – IRS 501 (3)(c)	Exempt
Pawnbrokers (annual)	\$250.00
Peddler/hawker	\$15.00
Photomats	\$15.00
Pool tables (annual)	\$15.00 plus \$10.00/table
Professional entertainer	\$15.00
Public dance (annual)	\$100.00
Public dance (one time event)	\$35.00
Religious organizations (nonbusiness activities only)	Exempt
Tow trucks	\$30.00 per vehicle
Building	
Pre-application and Counter Service Fees by Building Type(1 to 4)	
Type 1 plus an hourly rate of \$124.00 > 1 hours	\$124.00
Type 2 plus an hourly rate of \$124.00 > 2 hours	\$248.00
Type 3 plus an hourly rate of \$124.00 > 3 hours	\$372.00
Type 4 plus an hourly rate of \$124.00 > 4 hours	\$496.00
Building Permit	
Inspection Fee	Minimum Fee: \$124.00 per inspection
Administrative Service Fee	\$248.00
Building valuation	
\$1.00 to \$500.00	\$27.00
\$501.00 to \$2,000	\$27.00 for the first \$500 plus \$4.00 for each additional \$100 or fraction thereof to and including \$2,000
\$2,001 to \$25,000	\$83.00 for the first \$2,000 plus \$16.00 for each additional \$1,000 or fraction thereof to and including \$25,000
\$25,001 to \$50,000	\$460.00 for the first \$25,000 plus \$11.00 for each additional \$1,000 or fraction thereof to and including \$50,000
\$50,001 to \$100,000	\$756.00 for the first \$50,000 plus \$8.00 for each additional \$1,000 or fraction thereof to and including \$100,000
\$100,001 to 500,000	\$1,169.00 for the first \$100,000 plus \$6.00 for each additional \$1,000 or fraction thereof to and including \$500,000
\$500,001 to \$1,000,000	\$3,806.00 for the first \$500,000 plus \$5.00 for each additional \$1,000 or fraction thereof to and including \$1,000,000
\$ 1,000,001 and up	\$6,594.00 for the first \$1,000,000 plus \$4.00 for each additional \$1,000 or fraction thereof
Building - Plan Review Fees	
Initial Plan Review Fee (covers first review and 1 re-check)	65% of Building Permit Fee (minimum \$124.00/hour)
Resubmittal after plans checked & approved	65% of Building Permit Fee (minimum \$124.00/hour)
Additional Reviews after 1 re-check	\$124.00/hour (1 hour minimum / Double for repeated re-inspections)
Expedited Review Fee	Double plan review fee
Consultant Fees	Cost of Service
Certificates of Occupancy (when not part of a current Building Permit)	\$248.00
Condominium Conversion Plans/Inspections	\$372.00
<i>Hourly rate after first hour</i>	\$124.00
Demolition Permit	\$186.00 +\$500.00 site bond
Re-roof Permit	\$186.00

Energy Code	
Residential remodel/ addition	\$63.00
New Single Family	\$87.00
Tenant Improvement	
0 to 10,000 square feet	\$63.00
10,001 and up	\$87.00
Multi-family per building	\$126.00
New Commercial	\$115.00
Commercial addition	\$87.00
Miscellaneous Building Fees	
Re-Inspection fee when not ready and/or repeated inspections are required	\$124.00/hour (1 hour minimum / Double for repeated re-inspections)
Inspections with no specific fee	\$124.00/hour (1 hour minimum)
Inspections outside normal work hours (2 hour minimum charge)	\$372.00 + \$186.00/hour after 2 hours
House Moving	
<i>Class 1 and 2</i>	
Moving permit	\$74.00
Inspection fee	\$186.00
Hourly fee after first hour	\$124.00/hour
Moved into city from outside	\$0.50/mile
<i>Class 3 and 4 – Moving permit</i>	
Cash deposit or corporate surety bond	\$10,000 or such greater amount as the building official determines necessary
A public liability insurance policy	Providing \$250,000.00 or greater as the building official deems necessary
Minimum Housing Inspection Fee	\$186.00
Plus hourly rate after first hour	\$124.00/hour
Mobile Home Location Inspection	
Mobile home permit inspection	\$326.00
Temporary mobile home	\$259.00
Sign Fees	
Political Signs	\$10.00 per sign not removed within time limit
Signs requiring building permit, plan review, and inspection	\$435.00
Signs requiring planning review only (no building inspections or plan review)	\$186.00
Special inspections	
Fire, wind, flood damage, earthquake and other disasters	\$124.00 + \$124.00/hour
Temporary Tents/Canopies/Air Structures	
Plan Check	\$124.00/hour
Basic permit (inspection fee)	\$124.00 (correction to fee. Inspection fee should be same as hourly rate)
Work performed without Permit (Penalty Fee) (See SMC16.20.355)	Up to an amount equal to the building, plumbing or mechanical permit fee.
Investigative fee	\$186.00 + \$124.00 /hour after first hour
WSBCC Surcharge	\$4.50 on each building permit issued, plus an additional surcharge of \$2.00 for each residential unit in a multi-unit building, but not including the first unit

Fire Code Fees	
Fire Code Fees	
Fire code permits	
Fireworks	\$124.00
Bond	As required by RCW 70.77.285
Fire system applications (not included in building plans)	
a) Fire alarm systems	
- one to four zones	\$158.00
- each additional zone	\$30.00
- each addressable panel	\$563.00
- plus for each device	\$2.00
b) Sprinkler systems	
Tenant improvements	
- less than 10 heads	\$93.00
- 11 or more heads	\$137.00
New Improvements	
Commercial	
- each riser	\$302.00 + \$124.00/inspection
Residential	
	Plan check - \$242.00
	Inspection -\$124.00
Inspection of water main extension or replacement	Inspection -\$124.00
c) Fire extinguishing system	\$317.00
Plus for each nozzle	\$19.00
d) Stand pipe Installation	
Class I and II	\$317.00
Class III	\$871.00
e) Fire Pump installation	\$314.00
f) Power generators	\$105.00
g) Flammable and combustible liquids storage tanks	
Underground, 1st tank	\$158.00
Plus each additional tank	\$84.00
h) Hazardous materials storage tanks	
Less than 500 gallons – each	\$213.00
500-1,199 gallons each	\$433.00
1,200 gallons or more	\$644.00
i) Liquefied petroleum tanks	
Less than 500 gallons	\$158.00
500 – 9,999 gallons	\$317.00
10,000 gallons or more	\$624.00
j) Gaseous oxygen systems	
Less than 6,000 cubic feet	\$98.00
6,000 – 11,999 cubic feet	\$176.00
12,000 cubic feet or more	\$317.00
k) Nitrous systems	\$168.00
Plus each outlet	\$13.00

l) Medical gas systems		
Gaseous system	\$336.00	
- plus each outlet	\$13.00	
Liquefied system	\$724.00	
- plus each outlet	\$13.00	
m) Hazardous material recycling systems		
110 gallons or less per day capacity	\$214.00	
More than 110 gallons per day capacity	\$644.00	
n) Vapor recovery systems (per tank)		
Phase I – tank truck and tank	\$172.00	
Phase II – vehicle fueled and tank	\$214.00	
o) Cryogenic tanks (each)	\$172.00	
p) Flammable liquids devices		
Spray booths – updraft (each)	\$172.00	
Dip tank (each)	\$155.00	
Spray booths – downdraft (each)	\$286.00	
Flow coaters (each)	\$326.00	
Mixing / handling room	\$426.00	
q) Fiberglas work systems		
Spray of chopper booth	\$286.00	
Lay up areas	\$336.00	
r) Organic peroxide storage facility	\$336.00	
s) Compressed natural gas systems (each)	\$326.00	
t) Liquefied natural gas systems	\$624.00	
u) High piles storage racks	\$326.00	
v) Smoke removal systems	\$335.00	
w) High rise emergency evacuation systems	\$335.00	
x) Commercial candle holding devices	\$213.00	
y) Computer rooms	\$335.00	
z) Floor or layout plans required by the fire code for public assembly, special sales, outdoor storage of flammable liquids in drums or indoor storage of combustibles	\$335.00	
aa) Fire clearances when requested of the fire marshal including, but not limited to the following:		
- state funding of school projects	\$213.00	
- state of federal school, hospital, nursing home, rehabilitative facilities, or custodial facilities accreditation	\$213.00	
- state licensing of mini-day care, day care, foster or boarding home	\$213.00	
- state liquor license	\$213.00	
- state gambling license	\$213.00	
- special out-of-occupancy license	\$213.00	
bb) Approval of carpet samples or decorative materials	\$213.00	
cc) Special inspections for occupancy determinations or change of use requirements	\$213.00	

dd) Requested preliminary inspections	\$213.00	
ee) Each retest or re-inspection of a fire protection or hazardous materials system prior to acceptance of the system, issuance of a permit or issuance of a certificate of occupancy (the first test or inspection will be made without charge)	\$433.00	
ff) Witnessing test of used underground flammable liquids storage tanks before installation	\$205.00	
gg) Investigating and processing leaking underground storage tanks or hazardous materials spills and the subsequent containment and recovery of lost product	\$213.00	
hh) Underground piping to flammable or combustible liquid storage tanks	\$205.00	
ii) Installation, removal or abandonment, or any combination thereof, of flammable or combustible liquid storage tanks:		
- first tank (commercial)	\$213.00	
- each additional tank (commercial)	\$110.00	
- contractors permit for removal or abandonment of residential underground fuel tanks (annual)	\$83.00	
jj) Witnessing tests of underground flammable or combustible liquid storage tanks for tank tightness	\$213.00	
kk) Conducting fire flow tests or analysis	\$760.00	
ll) Fuel tanks for oil burning equipment		
- commercial	\$158.00	
- residential	\$76.00	
mm) sprinkler system supply mains (public main to sprinkler riser) (each)	\$213.00	
nn) Emergency or standby power systems	\$213.00	
oo) Plan review of construction fire safety plans	\$213.00	
pp) Confidence testing of fire protection systems	\$213.00	
qq) High rise fire system review	\$213.00	
rr) Fire protection plan review:		
Calculation of required fire flow or review of fire apparatus access roads for the following:		
- commercial buildings	\$251.00	
- single family residential buildings	\$105.00	
- short subdivisions – residential	\$124.00	
- short subdivisions – commercial	\$124.00	

- other development applications (including lot line adjustments)	\$197.00	
Review of either water main extension or replacement or both	\$239.00	
Review of hazardous material management plan	\$445.00	
International Fire Code Review		
Fire flow and fire access review		
- commercial buildings (except large)	\$248.00	
- commercial revisions / multifamily	\$272.00	
- large commercial (>10,000)	\$445.00	
- single family residential	\$148.00	
- short subdivisions	\$124.00	
- subdivisions	\$173.00	
- boundary line adjustments	\$64.00	
- other applications	\$61.00	
Impact Fees		
Park Impact Fees	Per SMC 14A.20	
Road Impact Fees	Per SMC 14A.15.110	
School Impact Fees - Lake Washington School District - Issaquah School District - Snoqualmie Valley School District	Adopted by Ordinance. See current ordinance for fees.	
School Impact Administration Fee	\$124.00	
Electrical Fees		
New one and two-family dwelling construction	10% of the Building Permit Fee	(determined by building valuation table)
Electrical Plan Review Fee	20% of the Electrical Permit Fee	(paid at time of submittal)
TABLE I		
Electrical Permit Fees (based on valuation)		
For all multi-family, all mixed-use, all non-residential construction and remodels/additions to one and two-family dwellings:		
Up to \$250.00	\$55.00	
\$251.00 to \$2,000	\$55.00 for the first \$250.00 plus \$9.00 for each additional \$100 or fraction thereof to and including \$2,000	
\$2,001 to \$25,000	\$220.00.00 for the first \$2,000 plus \$23.00 for each additional \$1,000 or fraction thereof to and including \$25,000	
\$25,001 to \$50,000	\$686.00 for the first \$25,000 plus \$18.00 for each additional \$1,000 or fraction thereof to and including \$50,000	
\$50,001 to \$100,000	\$1,142.00 for the first \$50,000 plus \$12.00 for each additional \$1,000 or fraction thereof to and including \$100,000	

\$ 1,000,001 and up	\$1,760.00 for the first \$1,000,000 plus \$11.00 for each additional \$1,000 or fraction thereof	
TABLE II Electrical Permit Fees (based on valuation) For Limited/Low Voltage Electrical for Security, T-Stat, Telephone, and Computer Wiring		
Up to \$2,000	\$55.00	
\$2,001 to \$25,000	(\$200 for the first \$2,000 plus \$23.00 per \$1,000 of fraction thereof) x 25%	
\$25,001 to \$50,000	(\$686.00 for the first \$25,000 plus \$18.00 for each additional \$1,000 or fraction thereof) x 25%	
\$50,001 to \$100,000	(\$1,142.00 for the first \$50,000 plus \$12.00 for each additional \$1,000 or fraction thereof) x 25%	
100.001 and up	(\$1,760.00 for the first \$1,000,000 plus \$11.00 for each additional \$1,000 or fraction thereof) x 25%	
Miscellaneous Electrical Permit Fees		
Temporary Power for Construction Sites:		
1 to 200 amp	\$80.00	
201 to 400 amp	\$135.00	
401 amps or more	Based on total valuation of installation. Calculated according to TABLE II	
Temporary Power for Events:		
Base fee	\$97.00 \$25.00 per concession	
Maximum fee (2 hours)	\$248.00	
Swimming Pools, Hot Tubs, Spas, and Saunas	\$97.00 (applicants must also get a building permit for pool, hot tub or spa.)	
Portable Classrooms and Mobile Homes Service	\$97.00	
Sign Installations (per circuit)	\$80.00 permit fee for electrical hook-ups required on a sign. (Applicants must also get a Sign Permit.)	
Mechanical Fees		
	Residential	Non-Residential
Mechanical Permit Issuance Fee	\$36.00	\$46.00
New Single Family Residence Flat Fixture Fee (includes all mechanical fixtures)	\$253.00	N/A
Mechanical Application Fee	\$36.00	\$46.00

Mechanical Fees		
	Residential	Non-Residential
Mechanical Permit Issuance Fee	\$36.00	\$46.00
New Single Family Residence Flat Fixture Fee (includes all mechanical fixtures)	\$253.00	N/A
Mechanical Application Fee	\$36.00	\$46.00
Each Additional Fixture		
	Residential	Non-Residential
Forced Air furnace	\$24.00	N/A
Forced Air furnace < 160k BTU	N/A	\$62.00
Forced Air furnace >160k BTU	N/A	\$74.00
Boiler/Compressor	\$24.00	N/A
Boiler/Compressor/Absorption Unit up to 15 HP and up to 500,000 BTUs	N/A	\$36.00
Boiler/Compressor/Absorption Unit over 15 HP and over 500,000 BTUs	N/A	\$68.00
Floor/wall/unit heater	\$24.00	\$24.00
SFR heat pump	\$24.00	\$24.00
Air handling unit	\$24.00	\$24.00
Wood stove/fireplace insert	\$24.00	\$24.00
Gas oven/cook top (built-in)	\$24.00	\$24.00
Bar-b-que	\$24.00	\$24.00
Pool or Spa heater	\$24.00	\$24.00
Gas log/log lighters	\$24.00	\$24.00
Hydronics	\$24.00	\$24.00
Exhaust fan (with duct)	\$12.00	\$24.00
Residential kitchen exhaust fan/whole house fan (with duct)	\$12.00	\$24.00
Commercial kitchen exhaust hood	N/A	\$36.00
Gas piping (first 5 outlets)	N/A	\$36.00
Gas piping (each additional outlet over 5)	N/A	\$6.00
Gas piping (flat fee)	\$36.00	N/A
Gas water heater	\$36.00	\$36.00
Clothes dryer	\$12.00	\$24.00
Miscellaneous appliance vent	\$12.00	\$24.00
Duct work only (flat fee)	\$36.00	\$36.00
Hazardous piping (first 1 thru 4 outlets)	N/A	\$36.00
Hazardous piping (each outlet over 4)	N/A	\$6.00
Earthquake Valve	\$12.00	\$24.00
Other appliances	\$24.00	\$36.00
Inspections outside normal work hours (2 hour minimum)	\$372.00 +-\$186.00/hour after 2 hours	\$372.00 +-\$186.00/hour after 2 hours
Re-Inspection fees	\$124.00 per hour	\$124.00 per hour
Excessive Inspection	.\$248.00 per hour	\$248.00 per hour
Inspections with no specific fee	\$124.00 per hour	\$124.00 per hour
Plan Review Fees	Multi-family: 25% of Building Permit fee	25% of Building Permit fee
Additional plan reviews	\$124.00 per hour	\$124.00 per hour

Plumbing Fees		
	Residential	Non-Residential
Plumbing Permit Issuance Fee	\$36.00	\$46.00
New Single Family Residence Flat Fixture Fee (includes all plumbing fixtures)	\$248.00 per hour	N/A
Residential Additions, and remodels per fixture fee		Non-Residential Per Fixture fee
Plumbing Application Fee	\$36.00	\$46.00
Each additional fixture		
	Residential	Non-Residential
Backflow Preventer (1/2" 2")	\$12.00	\$16.00
Backflow Preventer (3" and larger)	\$24.00	\$24.00
Bath Tub	\$12.00	\$16.00
Bathroom Sink	\$12.00	\$16.00
Bidet	\$12.00	\$16.00
Clothes washer	\$12.00	\$16.00
Dishwasher	\$12.00	\$16.00
Drinking Fountain	\$12.00	\$16.00
Floor Drain	\$12.00	\$24.00
Grease Trap	N/A	\$24.00
Hose Bib each	\$12.00	\$16.00
Hot Water Heater (electric)	\$12.00	\$16.00
Ice Maker	\$12.00	\$24.00
Laundry Tub	\$12.00	\$16.00
Other Plumbing fixtures not listed	\$12.00	\$16.00
Pressure Reducing Valve	\$12.00	\$16.00
Roof Drain	\$12.00	\$16.00
Shower	\$12.00	\$16.00
Sink	\$12.00	\$24.00
Toilet	\$12.00	\$16.00
Urinal	\$12.00	\$16.00
Inspections outside normal work hours (2 hour minimum)	\$372.00 +-\$186.00/hour after 2 hours	.\$186.00/hour
Re-Inspection fee	\$124.00 per hour	\$124.00 per hour
Excessive Re-Inspections	\$248.00 per hour	\$248.00 per hour
Inspections with no specific fee	\$124.00 per hour	\$124.00 per hour
Plan Review Fees	Multi-family: 25% of Building Permit fee	25% of Building Permit fee
Additional Plan reviews	\$124.00 per hour	\$124.00 per hour
Parks and Recreation		
Regulation, Product, or Service		
Athletic Fields		
Natural Turf Fields		
Youth	\$17.00 per hour	
Adult	\$30.00 per hour	
Field Prep	\$40.00	
Synthetic Sports Fields		
Youth	\$60.00 per hour	
Adult	\$90.00 per hour	
Field Lights	\$20.00 per hour	

Picnic Shelters	
Tier I Rates:	
Half-Day	\$110.00
Full-Day	\$165.00
Tier II Rates:	
Half-Day	\$88.00
Full-Day	\$132.00
Beaver Lake Lodge	
Weekday	\$50.00 per hour
Weekend	\$140.00 per hour
Damage Deposit	\$500.00
Beaver Lake Pavilion	
Weekday	\$22.00 per hour
Weekend	\$33.00 per hour
Damage Deposit	\$250.00
Last-Minute Booking Discount - 2 Months Advance	Up to 25% Off
Miscellaneous Fees	
Event Fees (Negotiated)	\$100 to \$5,000
Concession Permit - Park Facilities and Fields (Percentage of Gross Receipts)	10%
Banner Permit	
One Side Banner	\$180.00
Two Side Banner	\$360.00
Memorial Park Bench Fee	\$2,000.00 to \$2,500.00 depending on bench selected
PLANNING	
The listed fees are initial deposit amounts based on an hourly rate of \$124.00. If the initial deposits have been expended before the project is completed, an additional deposit will be required in the amount estimated by the Community Development Department rounded to the nearest 10 hour increment.	
NOTE: Deposits in fee schedule are separated by department for informational purposes only.	
Policy Planning Amendments (+ EIS if applicable)	\$1,860.00 + \$124.00/hour after first 15 hours
Conditional Use Permits Compliance	\$124.00 per hour
Consultant Services	Actual cost of service
Critical Areas	
-Basic Review	\$372.00
- Complex Review-Residential	\$620.00 + \$124.00/hour after first 5 hours
- Complex Review - Nonresidential	\$868.00 + \$124.00/hour after first 7 hours
- RUE critical areas	\$1,240.00 + \$124.00 /hour
- Inspection Monitoring	\$124.00 per hour
Current Use Assessment Review (Public Benefit Rating System)	
- Farm and agricultural land classification	\$155.00
- Open space and timber less than 20 acres	\$214.00
- Open space and timber greater than 20 acres	\$413.00
Environmental Checklist Review	\$620.00 + \$124.00/hour after first 5 hours
Environmental Impact Statements Preparation	Actual Cost

Zoning Variances & Public Agency/Utility Exceptions (deposit)	\$1,860.00 + \$124.00/hour after first 15 hours	
Unified Zoning Development Plan Prelim. Review (UZDP)	\$4,960.00	
Deposit	Equal to estimated cost (to be determined by Community Dev. Director)	
Legal Notice-Publication and Mailing		
Type 2	\$265.00	
Type 3 & 4	\$535.00	
Type 2 (UZDP only)	\$535.00	
Legal Notice - Posting	Actual Cost	
Partial Development-Pre-issuance Construction Authorization		
- Inspection Fee	\$992.00 + \$124.00 /hour	
- Boundary Line Adjustment Review	\$496.00	
- Plus Hourly Rate	\$124.00	
Pre-application and Counter Service Intake Fees		
Type 1 (+ \$124.00/hour > 1 hour)	\$124.00	
Type 2 (+ \$124.00/hour > 2 hours)	\$248.00	
Type 3 (+ \$124.00/hour > 3 hours)	\$372.00	
4 hours)	\$496.00	
Type 2 (UZDP only)	\$1,240.00	
Post Development Monitoring/Inspections	\$124.00 per hour	
Shoreline Substantial Development	\$3,100.00+ \$124.00 /hour	
Shoreline Conditional Use Review	\$3,100.00+ \$124.00 /hour	
Shoreline Variance	\$3,100.00+ \$124.00 /hour	
Separate Lot Recognitions and Subdivisions Exemptions	\$124.00	
- Recorded building envelope modifications	\$620.00	
- Name Change	\$248.00	
Site Specific Zone Reclassifications (Re-zone)		
- Application Fee	\$1,860.00 + \$124.00	
Shoreline Exemption/Letter	\$124.00	
Subdivision/Preliminary Plat		
Preliminary Review Fee	\$4,960.00	
- Plus Hourly Rate	\$124.00	
Per Lot Fee		
10-20 Lots	\$186.00 Per Lot	
21-50 Lots	\$124.00 Per Lot	
51 + Lots	\$62.00 Per Lot	
Short Subdivision		
Preliminary Review Fee	\$3,100.00	
Plus Hourly Rate	\$124.00	
Final review	\$1,240.00	
- Plus Hourly Rate	\$124.00	
Zoning Application Review		
- Application fee	\$1,860.00 + \$124.00/hour	
- Binding Site Plan	\$1,860.00 + \$124.00/hour	
- Commercial Site Development	\$1,860.00 + \$124.00/hour	
- Variance	\$1,860.00 + \$124.00/hour	
- Conditional Use Permit	\$1,860.00 + \$124.00/hour	

Temporary Use Permit	\$1,240.00	
Affidavit of Minor Correction	\$124.00	
Plat Alteration or Revision	\$4,960.00 + \$\$124.00/hour	
Minor Plat Alteration	\$3,100.00+ \$124.00 /hour	
Wireless Communication Facility review	\$372.00	
Bond review fee	\$1,860.00 + \$124.00/hour	
Bond review fee- requiring monitoring	\$3,100.00+ \$124.00 /hour	
Bond inspection monitoring	\$620.00	
Review, not otherwise listed (1/2 hour minimum)	\$124.00 per hour	
Clearing and Grade Permit		
Volume of Earth		Fee Amount
101 to 1,000 Cubic yards	\$248.00+ \$124.00/hour	
1,001 to 10,000 Cubic yards	\$372.00 +\$124.00 /hour	
10,001 to 100,000 Cubic yards	\$496.00 + \$124.00/hour	
100,001 or more Cubic yards	\$620.00+ \$124.00/hour	
Clearing and Grade Review	\$124.00 +\$124.00/hour	
Early Clear and Grade Review	\$2,480.00	
Re-Inspection Fee-Excess inspection caused by contractor	\$124.00/hour (minimum 1 hour)	
Work performed without permit	double permit fees	
Tree Removal: 3 or less	No charge	
Tree removal	\$62.00 (OTC permit)	
Tree removal - requiring additional review	\$124.00 per hour	
Code Enforcement Penalties (per Civil Penalties 23.100)		
Infraction	up to \$500	
Stop Work Order	up to \$500	
Noncompliance:		
1 - 15 days	\$100/per day	
16 - 31 days	\$250/per day	
31+ days	up to \$500/per day (up to \$50,000 maximum)	
Environment Damage/Critical Areas Violations:		
Up to \$25,000 plus the cost of restoration		
Unlawful Tree Removal or Damage:		
\$1,500 per inch of diameter at breast height of tree removed or damaged		
Plat/Short Plat Site Development Permit		
Short Subdivision		
Preliminary Review Fee	\$620.00	
Subdivisions		
Preliminary Review Fee		
10-20 lots	\$93.00 per lot	
21-50 lots	\$59.00 per lot	
51+ lots	\$59.00 per lot	
All Others	\$1,240.00	

Public Works		
The listed fees are initial deposit amounts based on an hourly rate of \$124.00. If the initial deposits have been expended before the project is completed, an additional deposit will be required in the amount estimated by the Public Works Department rounded to the nearest 10 hour increment.		
only.		
Concurrency Test Administrative fee	\$124.00	
Concurrency Test/Exemption fee		
Single family house	\$248.00	
Short plat up to 4 lots	\$248.00	
Short plat 5 to 9 lots	\$1,259.00	
Plats of 10 lots to 19 lots	\$1,575.00	
Plats of 20 or more	\$2,625.00	
All others	\$1,259.00	
Independent fee calculation review	Actual cost/\$559.00 minimum	
Processing fee for informational analysis for concurrency	Same rate structure as concurrency test fee	
Right of way permits (SMC 14.30)		
Type A - Special Use Permit	No Charge	
Type B - Construction Permit: Valuation of work < \$5,000	\$100.00 - upfront deposit required	
Type B - Construction Permit: Valuation of work ≥ \$5,000	\$496.00 +-\$124.00/hour - upfront deposit required	
Type C - Utility Permit	\$496.00 + \$124.00/hour	
Type D - Lease Permit	\$496.00 + \$124.00/hour - Upfront deposit required + lease payment	
Street Vacation Review Fee	\$372.00+ \$124.00/hour - upfront deposit required	
Right of Way inspection Fee	\$124.00/hour	
Clear & Grade Stormwater Field Review Fee	\$124.00/hour	
Deposit	Equal to estimated cost (to be determined by the city engineer)	
Storm water Rates		
Storm water Rates	% Impervious Surface	Rate
Residential		\$225.00 per Parcel
Very Light	less than 10%	\$225.00 per Parcel
Light	10.1% ≤ 20.0%	\$524.00 per acre
Moderate	20.1% ≤ 45.0%	\$1,086.00 per acre
Moderately Heavy	45.1% ≤ 65.0%	\$2,073.00 per acre
Heavy	65.1% ≤ 85.0%	\$2,650.00 per acre
Very Heavy	85.1% ≤ 100.0%	\$3,474.00 per acre
Surface water Development Charge (Per SMC 13.15)		
New residential dwelling unit or commercial building with up to 2,500 square feet of impervious coverage	\$1,491.00	
Each additional 250 square feet of impervious coverage over 2,500 square feet	\$149.10	
Other structures or additions of up to 250 square feet of impervious coverage requiring a building permit	\$149.10 + \$149.10 for each additional 250 square feet	
Surface water Retention Locks	\$32.00 plus tax	

Wireless Facilities	
<i>Fees for Site –Specific Wireless Facility Right-of-Way Agreements</i>	
- Separate support structure (such as monopole or lattice) used solely for wireless antenna, with antenna/receiver transmitter and/or equipment cabinet	\$1,344.00 per month
-Antenna/receiver transmitter on an existing pole or replacement pole and equipment cabinet	\$1,075.00 per month
-Antenna/receiver transmitter on an existing pole or replacement pole or equipment cabinet, but not both	\$940.00 per month
Engineering Review Fees	
Short Plat Preliminary Plat	\$2,480.00
- Plus Hourly Rate	\$124.00 per hour
Subdivision/Preliminary Plat	\$4,960.00
- Plus Hourly Rate	\$124.00 per hour
Per Lot Fee	
10-20 Lots	\$216.00 Per Lot
21-50 Lots	\$187.00 Per Lot
51 + Lots	\$155.00 Per Lot
Final Plat/Final Short Plat review	\$2,480.00
Reasonable Use Exception	\$1,240.00
Boundary Line Adjustment	\$62.00
Plat Alteration	\$1,240.00
Shoreline Substantial Dev.	\$1,240.00
Shoreline Conditional Use	\$1,240.00
Affidavits of Minor Correction	\$62.00
Commercial Site Development	\$4,960.00
Conditional Use Permit	\$4,960.00
Unified Zoning Development Plan Engineering Review	\$4,960.00

Plat/Short Plat Site Development Permit	
Early Clear and Grade Inspection	\$2,480.00
Review Fees (due @ submittal)	
Short Subdivision	\$2,480.00
Subdivision	\$2,480.00
Per Lot Fee	
10-20 Lots	\$216.00 Per Lot
21-50 Lots	\$187.00 Per Lot
51 + Lots	\$155.00 Per Lot
All Others - Review	\$2,480.00
Inspections (due @ issuance)	
Short Subdivision	\$9,920.00
- Plus Hourly Rate	\$124.00 per hour
Subdivisions	\$9,920.00
- Plus Hourly Rate	\$124.00 per hour
Per Lot Fee	
10-20 Lots	\$496.00 Per Lot
21-50 Lots	\$372.00 Per Lot
51 + Lots	\$248.00 Per Lot
All Others - Inspections	\$9,920.00
NOTE: The city manager or his/her designee has authority to correct errors in fee calculations.	

GLOSSARY OF BUDGET TERMS

Account Number: Sammamish uses an account structure that conforms to the state BARS (Budgeting, Accounting and Reporting System) requirements. The account number is separated into the following parts:

XXX	- XXX	- XXX	- XX	- XX
FUND	DEPT	BASUB	ELEMENT	OBJECT

- **Fund** groups indicate a discrete set of revenues and expenditures. Funds help maintain financial records of transactions. By state law, cities must balance revenues and expenditures at the fund level. BARS assigns the fund groups and the city assigns specific fund numbers. All funds in the 100 group are special revenue funds, for example, Fund 101 is the Street Fund.
- **Department/Division** numbers indicate the organizational unit making the expenditure. For example, the Finance Department uses 014 departmental codes. Revenue accounts do not contain department numbers; instead, the code 000 occupies the department/division numbers.
- **BASUB Codes** (Basic/Subaccount) include:
 - **Revenue Codes** are assigned to identify the source from which revenues are obtained and begin with a three (3).
 - **Expenditure Codes** are assigned to identify different functions for which expenditures/expenses are incurred, and begin with a five (5).
- **Element** numbers are assigned to further define (in more detail) specific types of revenues or expenditure activity related to the BASUB category.
- **Object** numbers are generally used with expenditure/expense accounts to identify types of items or services purchased such as supplies or wages.

Accrual Basis: An accounting basis that recognizes transactions when they occur regardless of the timing of related cash receipts and disbursements. An organization records expenses when the liability occurs and posts revenues when they are earned. The Surface Water, Equipment Rental and Information Technology, and Risk Management Funds prepare year-end reports on the accrual basis. Sammamish uses a modified accrual basis of accounting for the reporting of all other funds.

Actual: Denotes final audited revenue and expenditure results of operations for fiscal year indicated.

Ad Valorem: A tax imposed on the value of property. (See Property Tax)

Adopted Budget: The financial plan adopted by the City Council that forms the basis for appropriations.

Annexation: The incorporation of land into an existing city with a resulting change in the boundaries of that city.

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 for the city. 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.

Arbitrage: The investment of bond proceeds at a higher yield than the coupon rate being paid on the bond.

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.

Balanced Budget: Total revenues, including the beginning fund balance = Total expenditures, including ending fund balance.

B.A.R.S. The Washington State prescribed Budgeting, Accounting and Reporting System all local governmental entities in the State of Washington must follow.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers-and the related assets and liability-are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurement made, regardless of the nature of the measurement, on the cash, modified accrual, or accrual method.

Basis of Budgeting: The city's governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental, expendable trust, and agency funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. Proprietary funds are budgeted on the modified accrual basis and accounted for and reported on the full accrual basis of accounting.

Basis Points: A basis point refers to the measure of the yield to maturity of an investment calculated to four decimal points. A basis point is 1/100th of one percent (.01 percent)

Beginning Fund Balance: Each city fund uses this revenue account to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected in excess of expenditures in prior fiscal years. This can also be called resources forward.

Benefits: City-paid benefits are provided for employees such as: retirement, worker's compensation, life insurance, long-term disability, and medical insurance.

Biennial Budget: A biennial budget has a duration of two years, which the city separates into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2015/2016.

Bond (Debt Instrument): A bond is a written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Sammamish uses the sale of bonds to finance some of its large capital projects.

Bond Rating: See Credit Rating and Debt section of Non-Operating Budget.

Budget: As the city's financial operating plan for the fiscal biennium, the budget displays the estimated expenditures (costs) for providing services and the estimated sources of revenue (income) to pay for them. Once the City Council appropriates the fund totals shown in the budget, the totals become maximum spending limits. By the state law, the City must balance its budget with expenditures equaling available revenues. RCW 35A.33 contains the legal authority and requirement for Sammamish's budget.

Budget Amendment: A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures or revenues at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120).

Budget Calendar: The schedule of key dates or milestones the city follows in the preparation and adoption of the budget.

Budget Guidelines: The city's guidelines with respect to revenue, debt, budget, and organization management as these relate to the city's ongoing ability to provide services, programs, and capital investment.

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.

Capital: Expenditures made to acquire, reconstruct or construct major capital assets. A capital asset is a tangible object of long-term character that will continue to be held or used, such as: land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of more than 12 months.

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 Expenditures: Expenditures resulting in the acquisition or construction of capital assets.

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 Program (CIP): The 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 cost \$50,000 or more to complete. These projects become capital assets and, with the exception of certain equipment, have a useful life of ten years or more. 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 current two years of the program.

Capital Outlay: Expenditures for buildings, improvements, furnishings, equipment, vehicles, or machinery with an individual value greater than \$5,000 and a useful life of more than one year.

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.

Carryovers: Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

Cash Basis: An accounting basis in which revenues are recorded when the cash is received and expenditures are recorded when paid.

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.

Comprehensive Annual Financial Report (CAFR): The city's official annual financial report prepared in conformity with General Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

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 i.e., economic inflation.

Contingency: Sammamish appropriates money to these reserve accounts that it can use in the future should specific budget allotments run out and the city needs additional funds. Contingency accounts are particularly useful when emergencies arise that require the city to incur unforeseen expenses.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued with the approval of the City Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation.

Credit Rating: The credit worthiness of a governmental unit as determined by an independent rating agency. The city has no outstanding bonds and therefore is currently not rated. The city was rated AAA by Standard and Poor's for its previous bond issue. (See Ratings)

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 citizens, neighborhoods, community organizations, schools, businesses or other public entities who receive products or services provided by a city department.

Debt Capacity: The amount of debt that the city can afford to assume given legal limits and fiscal policies.

Debt Service: The annual payment of interest and repayment of principal to holders of the city's bonds.

Debt Service Fund: A fund to account for payment of principal and interest on general obligation and other city-issued debt.

Department: A major administrative and financial division of resources and responsibilities within the city organization. Sammamish city departments include:

- City Council
- City Manager
- Legal Services
- Administrative Services (Police & Fire are contracted services from King County and Eastside Fire & Rescue)
- Community Development
- Finance
- Parks and Recreation
- Public Works

Depreciation:

- (1) Expiration in the service of the life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or becoming obsolete.
- (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

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.

Encumbrances: The amount of funds obligated to vendors for goods or services received or to be received by the city as specified in a city purchase order. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

Enterprise Fund: A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise 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 accounted for in this manner.

Expenditure/Expenses: Decreases in net current assets. The difference between 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. The expense of a capital asset occurs through depreciation.

Fees: A general term for any charge for service levied by government associated with providing a service or permitting an activity. Major types of fees include development fees and user charges.

Fiduciary Funds: The city may use fiduciary funds to assist in accounting for assets held under trust or agency agreements. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fines and Forfeitures: A revenue category that primarily includes court, police, traffic and parking fines, and forfeitures.

Fiscal Policy: The city's policies with respect to revenues, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

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 CAFR. The fiscal year is January 1 through December 31 for local governments in the State of Washington.

Full Faith and Credit: A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

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 1.00 FTE.

Fund: Municipal governments organize and operate their accounting systems on a fund basis. The formal definition of the funds 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 must be budgeted independently with revenues equal to expenditures. 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 expenditures and revenues over the life of a fund. A negative fund balance is usually referred to as a deficit.

GAAP – Generally Accepted Accounting Principles: Both industry and governments use GAAP as standards for accounting and reporting financial activity. The Government Accounting Standards Board (GASB) currently sets

government GAAP. Adherence to GAAP assures that financial reports of all state and local governments-regardless of jurisdiction legal provisions and customs-contain the same type of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.

GASB – Government 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, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

General Obligation Bonds (GO Bonds): Bonds for which the city pledges its full faith and credit (the general taxing power) for repayment. Debt service is paid from property tax revenue levied (in the case of voter-approved bond) or other general revenue (in the case of Councilmanic bonds).

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.).

Goal: A long-range statement of broad direction, purpose, or intent, based on the needs of the community.

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.

Growth Management: The Growth Management Act was enacted in 1990 by the Washington State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development.

This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

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.

Infrastructure: Long-lived transportation capital assets that can be preserved for a significantly greater number of years than most capital assets and are stationary in nature.

Interfund Activity: Activity among the primary funds of the city. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal activity comprises interfund transfers and interfund reimbursements.

Interfund Services: Payments for services rendered made by one city department or fund to another. Internal Service Fund billings are included in this category. However, these billings also include equity transfers to internal service funds in support of “first time” asset acquisitions. (See Internal Service Charge)

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 Charge: A charge from an Internal Service Fund to an operating fund for the purpose of recovering the cost of service or overhead.

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.

Level of Service (LOS): Used generally to define the existing services, programs, and facilities provided by the government for its citizens. 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.

Levy Rates: The rate of tax imposed on the assessed value of real property for the computation of property tax revenues. (See Property Tax Levy)

License and permits: Revenue category that includes building permits, business licenses, and any other miscellaneous licenses.

LID-Local Improvement District: In a local improvement district, the city makes special assessments against certain properties to defray part or all of the cost of a special improvement or service that it deems will primarily benefit those properties, such as sidewalks. The assessment can be paid in full or in installments over a set period of time.

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 are: postage, office supplies, uniforms and clothing, hourly wages, fuel, etc.

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 that is adapted to the governmental fund type spending. 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.

Net Assets: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows or resources reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

Net Interest Cost: This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either:

- (a) Dollar cost minus total scheduled coupon plus bid discount (minute bid premium), or
- (b) Interest rate minus total scheduled coupon payments plus bid discount (minus bid premium) divided by bond year dollars. Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding, multiplied by its par value.

Non-Departmental: This category has the sole purpose of accounting for all expenditures the city cannot specifically designate to any operating department within a fund. Examples of these expenditures include shared paper products and support of outside organizations.

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 year end, but may be carried forward from year to year 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 accounts primarily for debt and capital projects.

Object of Expenditure: As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, supplies, and services and charges.

Objective: A specific measurable achievement that may be accomplished within a specific time frame.

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 per authority of the State statutes.

PERS-Public Employees Retirement System: A State of Washington defined benefit/defined contribution pension plan to which both employees and employers contribute.

Personnel Services: Expenditures that include salary costs, wages and benefits, for full-time and part-time hourly employees and overtime expenses.

Preliminary Budget: The recommended, but unapproved, biennial budget that the City Manager presents to the City Council and to the public.

Program: A group of related activities designed to accomplish a major service or core business function for which the city is responsible. A program is typically part of a division within a department.

Program Activity: A broad function or a group of similar or related services/activities, having a common purpose.

Program Budget: A program budget presents planned expenditures for each group of services without regard to the departments involved in performing the services. For example, most services performed by the Police and Fire departments are related to protecting the public, so naturally become part of a public safety program, along with prosecuting personnel, municipal court, and other related service activities.

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 proposing 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 uses this tax primarily for the General Fund and street-related services. 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.

Property Tax Levy – Special: This special (or excess) property tax levy represents the amount of property tax that a city may charge in excess of the “regular levy” upon the approval of this tax by a vote of the people. Cities most commonly use the revenue to pay the annual costs of voter approved general obligation funds. State law

imposes a maximum limit on the dollar amount of such bonds that a city may have outstanding at any one time. Sammamish has no special property tax levy.

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.

Ratings: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

Refunding: The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

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.
- (3) The city considers revenue restricted when voters or the Council designate it for a specific purpose.

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 or forfeits, interest income, and other financing sources such as the proceeds derived from the sale of capital assets.

Revenue Bonds: City-issued bonds that pledge future revenues (usually water, sewer, garbage, or drainage charges) to cover debt payment in addition to operating costs. The city has no revenue bonds.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period-typically a future fiscal year.

Salaries and Wages: Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances (See Personnel Services)

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 currently is not self-insured; it has coverage through the Washington Cities Insurance Authority (WCIA).

Services and Charges: Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, 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.

State Shared Revenue: Revenues received from the State of Washington from sources like the liquor tax and fuel taxes.

Strategy: An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment and states the goals, objectives, and how it is going to meet the objectives through tactics to guide its core business functions.

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.

Tax: Compulsory charge levied by a government to finance services performed for the common benefit.

Tax Levy: Total amount to be raised by general property taxes for the purposes stated in the tax levy ordinance. (See also Levy Rate and Property Tax 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.

Tic-True Interest Cost: The rate necessary to discount the amount payable on the respective principal and interest maturity dates to the purchase price received for bonds. TIC computations consider the time value of money.

Unassigned Fund Balance: Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes in the general fund. Unassigned fund balance can only exist in the general fund.

Underwriter: An individual or organization that assumes a risk for a fee in the form of a premium or commission. (See also self-insured)

User fees: The amount the city receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

Vision: An objective that lies outside the range of planning. It describes an organization's most desirable future state.