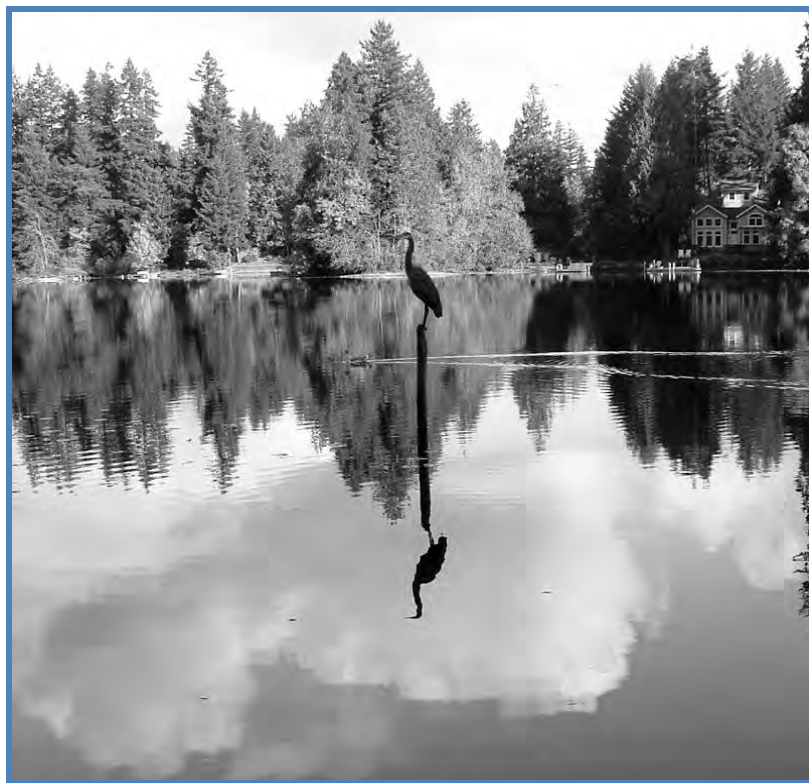


# City of Sammamish, Washington 2013 – 2014 Biennial Budget

*“Investing in Our Community”*



*Heron perched at Pine Lake, Sammamish, Washington*



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## 2013-2014 Budget

*Prepared by:*

The City of Sammamish Finance Department



### LEGISLATIVE BODY

Tom Odell  
Ramiro Valderrama  
Don Gerend  
Nancy Whitten  
John Curley  
Tom Vance  
John James

Mayor  
Deputy Mayor  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

### ADMINISTRATION

Ben Yazici  
Lyman Howard  
Kamuron Gurol  
Mike Sauerwein  
Joe Guinasso  
Jessi Bon  
Laura Philpot

City Manager  
Deputy City Manager  
Director of Comm.Dev./Asst. City Manager  
Director of Admin. Svcs./Asst. City Manager  
Director of Finance & IT  
Director of Parks & Recreation  
Director of Public Works

801- 228<sup>th</sup> Avenue SE, Sammamish, Washington 98075 425-295-0500 [www.ci.sammamish.wa.us](http://www.ci.sammamish.wa.us)

## City of Sammamish, City Council



*Left to right back row: Councilmember John Curley, Councilmember Tom Vance, **Mayor** Tom Odell, **Deputy Mayor** Ramiro Valderrama. Left to right front row: Councilmember John James, Councilmember Nancy Whitten and Councilmember Don Gerend.*

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### Council's Vision



*City Manager, Ben Yazici*

The vision of Sammamish is a community of families. A blend of small-town atmosphere with a suburban character, the city also enjoys a unique core of urban lifestyles and conveniences. It is characterized by quality neighborhoods, vibrant natural features, and outstanding recreational opportunities. A variety of community gathering places provide numerous civic, cultural, and educational opportunities. Residents are actively involved in the decisions that shape the community and ensure a special sense of place.

## 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 will serve as an advisory body to the City Council in matters concerning the promotion and facilitation of public art in the community.

The members include:

- Daphne Robinson, Chair
- Amy Lam
- Anne Schaefer
- Barbara Jirsa
- Bharath Sankaranarayan
- Claradell Shedd
- Lin Garretson
- Mary Lynn Vance
- Max Montrey

## PARKS AND RECREATION COMMISSION

The Parks and Recreation Commission serves as 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:

- Brad Conner
- Cheryl Wagner
- Hank Klein
- Krist Morrill
- Larry Crandall
- Loreen Leo
- Mary Doerrer

- Pauline Cantor
- Steve Wright

## **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:

- Joe Lipinsky
- Mahbubul Islam
- Manuel Soto
- Michael Luxenberg
- Mike Collins
- Philip Cherian
- Ryan Kohlmann

## **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 2013-2014 includes:

- Kazue Yoshida, Chair
- Guneer Lamba, Co-Chair
- Jessica Johnson
- Shenbo Levy
- Teddy Hung
- Wendy Yeung



## TECHNOLOGY COMMITTEE

The Technology Committee consists of members approved by the City Council. Members are residents of or persons who work in the City of Sammamish, selected for their expertise, and /or interest in the field of technology. This Advisory Board studies and makes recommendations to the City Council on issues referred to the Board by the Council. Upon request of the City Council, will conduct hearings and workshops on technology issues and report the Board's findings and recommendations to the City Council. Current members are:

- Thomas Green, Chair
- Don Gerend
- Greg McConaughey
- Less Wright
- Rick Olsen
- Steve Van Wambeck
- Steven Baker

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, 2011.

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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sammamish  
Washington**

For the Biennium Beginning

**January 1, 2011**

*Linda C. Denton Jeffrey R. Egan*

President

Executive Director



# **BUDGET MESSAGE**

***To the Honorable Citizens of Sammamish:***

Every two years 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 2013 and 2014, 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 2013/2014 budget. Our Council is fiscally conservative, our department heads are prudent, and our highly decorated finance department fully deserves the enormous respect it has gained over the past decade. As it has many times in the past, for example, the Government Finance Officers Association again honored Sammamish with its Distinguished Budget Presentation award. And, most importantly, Standard and Poor's, after a thorough examination of our practices and total financial footing, has reaffirmed the city's exceptional AAA bond rating.

**Looking back over the past two years**

Our City Council members should be proud of the city's performance during this difficult economic 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:

- Completion of the Maintenance and Operations Center facility in 2011.
- A remodel of City Hall's second floor, allowing a lease of space to the King County Sheriff's Office.
- The opening of Evans Creek Preserve after utilizing over 7,000 hours of volunteer time during construction.
- The opening of Sammamish Landing, providing the only public access to Lake Sammamish inside city limits.
- Completion of the new all-weather sports field at Eastlake High School in partnership with the Lake Washington School District.
- The repaving of 228<sup>th</sup> Avenue S.E.
- Traffic, sidewalk and other improvements to 244<sup>th</sup> Avenue S.E.
- The opening of the new Boys and Girls Club EX3 Teen and Rec Center.

These concrete additions to community infrastructure 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 a snow storm, or the implementation of new permit-tracking software, 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 long history in Sammamish, and the avalanche of feedback they receive through public meetings, community surveys, and impromptu conversations at the grocery store, Council

members do their best to capture what residents are willing to invest in. And then they must pass along that vision to the City Manager and the city staff.

Here are the priorities for the 2013/2014 biennium:

- The Community and Aquatics Center
- Economic development
- The National Pollutant Discharge Elimination Systems permit
- The Environmentally Critical Areas (ECA) update
- A rewrite of the land use comprehensive plan
- Sustainability initiatives
- Staff development
- Public Safety service delivery and cost management
- Technology improvements to enhance service delivery and communication
- Continued financial stability

### **Expenditure highlights in 2013/2014**

#### *The Community and Aquatics Center*

Following a majority public vote to approve this project, the city will invest \$25 million of its financial reserves to construct this much-anticipated facility. Working in partnership with the YMCA (they contributed \$5 million for construction); the city will create a 60,000-square-foot amenity featuring swimming, exercise and many other recreational opportunities for our residents.

#### *Economic development*

The city's Town Center plan, a mixed-use concept featuring residential, commercial, retail and public space, was mapped out during the recession. With the economy showing signs of recovery, the city has now set aside \$3.5 million for Town Center infrastructure, funds that will be spent in coordination with investments from private developers. The budget also contains \$340,000 for the creation and implementation of a strategic economic development plan.

#### *National Pollutant Discharge Elimination Systems (NPDES) Permit*

In 2012 the Department of Ecology issued a new NPDES permit that will become effective in August 2013. The city has budgeted \$1.3 million to cover the costs of compliance.

### **Background**

As a contract city, Sammamish purchases police services from the King County Sheriff's Office, partners with Eastside Fire & Rescue for fire services, and similarly reduces its costs by contracting for other services, as well. Thanks to this 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 \$11 million. Despite that dramatic uptick in capital investment, our residents pay lower taxes than those living in unincorporated King County.

Thanks to the City Council's fiscal conservatism, Sammamish has always had minimal debt, and today, the city is almost debt free. The 2002 general obligation bonds, issued for the purchase of the Sammamish Commons property, were paid off ahead of schedule at the earliest possible date. That means the Public Works Trust Fund loan, at a startlingly low interest rate of 0.5 percent, is the only remaining debt the city is carrying. 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.

Despite its ongoing financial health, the city has always looked for ways to trim costs. That tradition continues in 2013/2014 with these initiatives:

- *Moving to a four-year rolling average for calculating the annual Cost of Living Adjustment (COLA)* - Historically the COLA has been determined using June-to-June CPI-U increase for the Seattle-Tacoma-Bremerton statistical area. Beginning in 2013, the COLA is calculated using a four-year rolling average of the June-to-June CPI. This allows for less volatility to the change in personnel costs each year. As a result, the COLA used to determine 2013 salaries is 1.25% compared to the actual 2.7% change in June-to-June CPI. The estimated COLA for 2014 is 2.1%.
- *Change in health care cost sharing* – In 2012 employees who were hired after 1997 paid 10% of the medical premiums for their families while those hired prior to 1997 paid only 5% (both reduced by the 2% benefit award). Beginning in 2013 all employees will pay 10% of the medical premiums for their families. As in years past, the cost to the employee will be reduced by 2% reflecting the benefit staff earned through our insurance provider.

## **Financial Overview**

This 2013-2014 biennial budget maintains the city's strong financial position with an ending fund balance of nearly \$46 million at the end of 2014. A large portion of this ending fund balance in 2014 is due to anticipated collections of capital revenues that are being saved to offset future capital construction and equipment costs beyond the 2013-2014 budget as part of our long-term financial planning strategy. While \$46 million is more than adequate to maintain our excellent financial health, I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs, volatile national and global economy, and our limited revenue options.

To maintain our strong financial position, we must keep our operating expenses at reasonable levels and not build in expenses that we won't be able to maintain if there is insufficient growth in our revenue. The largest general fund revenue component is property tax, which represents a little over 70% of our revenue. The budget assumes no property tax increase through 2014, which will represent the fifth year in a row the City Council has elected not to take the one percent annual increase allowed by law. The general fund pays for many city expenses, including maintenance and operations, public safety, and a portion of our capital expenditures. The more we minimize our maintenance and operation expenses, the more we have available for capital investments. In 2013 and 2014, the city's general fund expenses will increase by an average of 4.1 percent per year. General fund expenses, when not including police and fire expenses, will grow by only 3.5 percent per year. These figures are in alignment with the rate of

inflation, which for our local area in 2012 was an increase of 2.7 percent, based on the Seattle-Tacoma-Bremerton Consumer Price Index-(Urban Consumers) from June 2011 to June 2012.

## Overview of Revenues

The biennial budget reflects a significant increase in revenue from the 2011-2012 biennium to the 2013-2014 biennium. The primary reasons are as follows:

- 1) Increase in capital revenue (e.g. impact fees, Real Estate Excise Tax) resulting from a rebound in new construction activity.
- 2) Increase in sales tax and permitting fees as a result of the rebounding in new construction activity.
- 3) Increase in Storm Water Management rates and System Development Charges to respond to the increase in NPDES requirements.

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 recession. The projections used in the 2013-2014 budget reflect the continuation of development levels we experienced in 2012.

Transportation and Parks CIP fund revenues are budgeted to increase 34% over the 2011-2012 biennium. Transportation and parks impact fees are expected to match the actual levels experienced in 2012. As a result, transportation impact fees are budgeted to more than double from the 2011-2012 budget at an increase of 146%. Parks impact fees are budgeted to grow by 73%. Real Estate Excise Tax (REET) is expected to grow more conservatively at 5%, as they are also subject to sales of existing properties.

The improvement in development activity is also projected to have a positive impact on General Fund revenues. Revenues derived from building review and inspection services are budgeted to increase by 38% compared to 2011-2012 budgeted levels. Approximately 35% of sales tax revenue received by the city comes from new construction. As a result, sales tax revenue is budgeted at \$3.6 million, reflecting a 12% increase over the 2011-2012 biennium.

The Surface Water Management and Surface Water Capital funds account for the operation and maintenance of the city's existing storm water system and future improvements to the system. These funds are primarily supported through Surface Water Fees (SWF) and System Development Charges (SDC). The city's SWF had not been updated since 2005 and the SDC since 2001. During that time the city has been required to comply with the unfunded regulatory requirements of the National Pollution Discharge Elimination System (NPDES), an increase in assets requiring maintenance, and to keep pace with inflation, which has grown approximately 25% since 2001(as measured by the change in CPI-U).

The 2013-2014 budget reflects an increase to the Surface Water Fee of 18% in 2013 and 15% in 2014. System Development Charges were also increased from the 2012 rate of \$570 per Equivalent Residential Dwelling Unit (ERDU) to \$1,491 per ERDU.



Revenues (with Transfers)				
Funds	Fund Name	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
001	General Fund	56,346,227	57,041,863	60,579,480
101	Street Fund	3,206,905	12,379,000	12,548,300
111	DevI Impact Fees	2,339,095	0	0
201	Debt Service Fund	1,871,655	3,473,589	1,112,000
301	Gen Gov't CIP Fund	5,744,577	3,012,717	31,000
302	Parks CIP Fund	9,331,998	7,783,083	8,772,000
340	Transportation CIP Fund	11,709,664	3,487,750	6,320,500
408	Surface Water Mgmt	5,023,185	4,991,242	6,313,221
438	Surface Water CIP Fund	4,515,490	1,221,817	2,605,500
501	Equipment Rental/Replacement	755,838	469,636	563,388
502	Technology Replacement	1,042,254	1,474,967	1,459,500
503	Risk Management Fund	427,836	434,167	418,800
Total		102,314,724	95,769,831	100,723,689

Note: The 111 Fund was eliminated in 2011 due to newly released accounting regulations. The parks and transportation impact fees previously collected in this fund are now received directly into their respective Parks (302 Fund) and Transportation (340 Fund) Capital funds.

In 2011 the State legislature passed House Bill 1953 allowing REET to be used for operations and maintenance of existing capital projects through the end of 2016, in addition to previously allowed uses. The City Council expressed a desire to take advantage of the change and, as a result, 35% of the city's REET revenue in 2013 and 2014 will be transferred to the Street Fund for operation and maintenance of the street infrastructure.

The 2013-2014 budget assumes no property tax increase through 2014. This will represent the fifth 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 2013-2014 expenditure budget reflects an operating cost increase that responds to the demands of a recovering economy as well as the need to maintain growth in the roads and parks infrastructure systems, continued investment ensuring our technology systems are reliable and secure, and a rewrite of the city's comprehensive plan. The most significant change in operating costs is related to the federally mandated NPDES requirements. The 2013-2014 Stormwater Management operating budget increased \$1.2 Million over the 2011-2012 budget to fund maintenance, monitoring and system improvements required by NPDES.

Offsetting the increase in operating costs is the reduction in Parks CIP funding. Several large projects reached completion during the 2011-2012 biennium, including Evans Creek Preserve, Sammamish Landing and the new sports field at Eastlake High School. Furthermore, the \$6.1 million planned expenditure for the community and aquatics center was delayed until a future time, increasing the ending fund balance.

In addition, the 2002 General Obligation Bonds, issued for the purchase of the Sammamish Commons property, were paid off in 2012, the first available call date for the bonds. The Public Works Trust Fund Loan, at an interest rate of 0.5%, is the only remaining obligation reflected in the Debt Service Fund.

<b>Expenditures (with Transfers)</b>				
Funds	Fund Name	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
001	General Fund	53,943,537	68,168,783	69,201,087
101	Street Fund	5,096,855	10,820,726	10,807,510
111	DevI Impact Fees	2,416,640	0	0
201	Debt Service Fund	1,871,655	3,473,589	1,112,000
301	Gen Gov't CIP Fund	236,665	3,460,000	3,620,000
302	Parks CIP Fund	7,952,026	15,786,921	2,583,225
340	Transportation CIP Fund	28,250,900	7,720,667	8,696,000
408	Surface Water Mgmt	5,274,783	5,079,206	6,245,368
438	Surface Water CIP Fund	4,601,427	1,928,000	2,644,968
501	Equipment Rental/Replacement	192,130	236,000	555,238
502	Technology Replacement	1,207,851	1,429,675	1,703,800
503	Risk Management Fund	526,195	766,000	706,000
	<b>Total</b>	<b>111,570,664</b>	<b>118,869,567</b>	<b>107,875,196</b>

### Ending Fund Balance

The 2013-2014 budget includes drawing down the aggregate fund balance from an estimated beginning fund balance of \$52.9 Million in 2013 to \$45.8 Million at the end of 2014. The reduction in fund balance is due in large part to the practice of budgeting \$8.2 million for contingencies. These funds are set aside for unforeseen events but are rarely utilized. The Parks CIP Fund accounts for the largest change in fund balance. Funds budgeted in 2011-2012 for design and construction of a community and aquatics center were not spent and instead will remain in the fund balance until the project begins. Despite the overall change, the projected ending fund balances remain healthy, and the overall strategy to pay as we go remains intact. Of the \$45.8 million in ending fund balance, \$37 million of that is unrestricted, meaning it is available for any purpose at the discretion of the City Council.

Ending Fund Balances				
Funds	Fund Name	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
001	General Fund	17,851,007	6,724,087	7,287,393
101	Street Fund	931,009	2,489,283	4,571,790
111	DevI Impact Fees	0	0	0
201	Debt Service Fund	0	0	0
301	Gen Gov't CIP Fund	6,501,355	6,054,072	4,944,000
302	Parks CIP Fund	10,266,820	2,262,983	16,514,775
340	Transportation CIP Fund	11,320,286	7,087,369	9,198,500
408	Surface Water Mgmt	704,773	561,849	443,853
438	Surface Water CIP Fund	2,030,372	925,659	1,364,532
501	Equipment Rental/Replacement	1,402,535	1,106,422	979,150
502	Technology Replacement	349,329	386,347	350,700
503	Risk Management Fund	720,762	388,929	107,800
Total		52,078,248	27,987,000	45,762,493

**Conclusion**

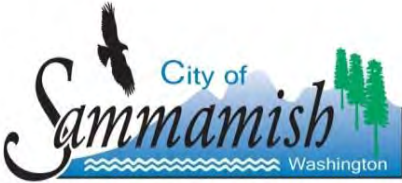
I believe the 2013-2014 biennial budget addresses the priorities of the Council and meets the needs of the departments. While it does not address every need for which funding has been requested, it will, nevertheless, produce two more years of solid achievement for the city of Sammamish. The budget document 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 Joe Guinasso 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,

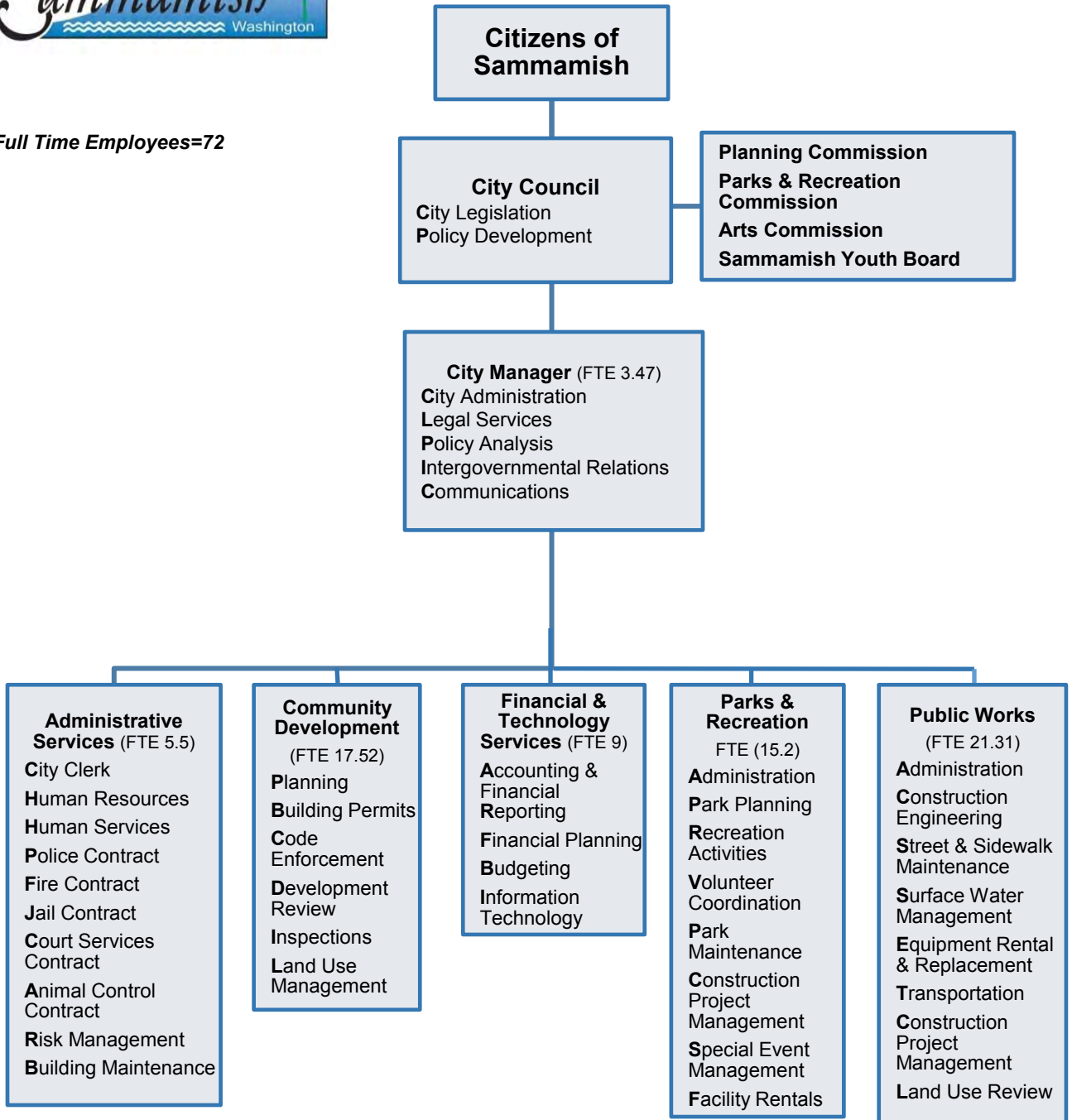


Ben Yazici  
City Manager



# ORGANIZATION CHART

Full Time Employees=72





# **BUDGET PROCESS**

<b>The Budget Process</b>												
<b>Item</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
City Council establishes overall city priorities												
City Council review of vision and priorities												
City Manager gives direction on coming year's budget priorities												
Finance Department provides budget instructions consistent with City Council and City Manager direction												
Departments prepare preliminary expenditure estimates including requests for personnel, equipment, or new programs												
6 year CIP plans adopted by Council												
Department line item budgets are submitted to Finance by July 31st												
Finance Department prepares budget for presentation to City Manager												
Finance Department updates preliminary revenue estimates												
City Manager and Finance meet with departments to review their budget proposals												
The City Manager instructs Finance to make specific adjustments to establish a balanced budget												
Proposed budget is prepared, printed, and filed with the City Clerk and presented to the City Council (at least 60 days prior to the ensuing fiscal year)												
The City Clerk publishes a notice of the filing of the proposed budget and publishes notice of public hearings												
The City Council conducts preliminary public hearings												
The City Council holds a series of study sessions and hearings to review the proposed budget recommended by the City Manager												
The City Council instructs the City Manager to make modifications to the budget												
The City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year												
The City Council adopts the final budget by ordinance by December 31st												
The final budget, as adopted, is published and distributed by March of the next year												

## 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<sup>st</sup> 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 1<sup>st</sup> 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 expenditures, provides budget training to departments, and prepares the budget document.

- 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. 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.

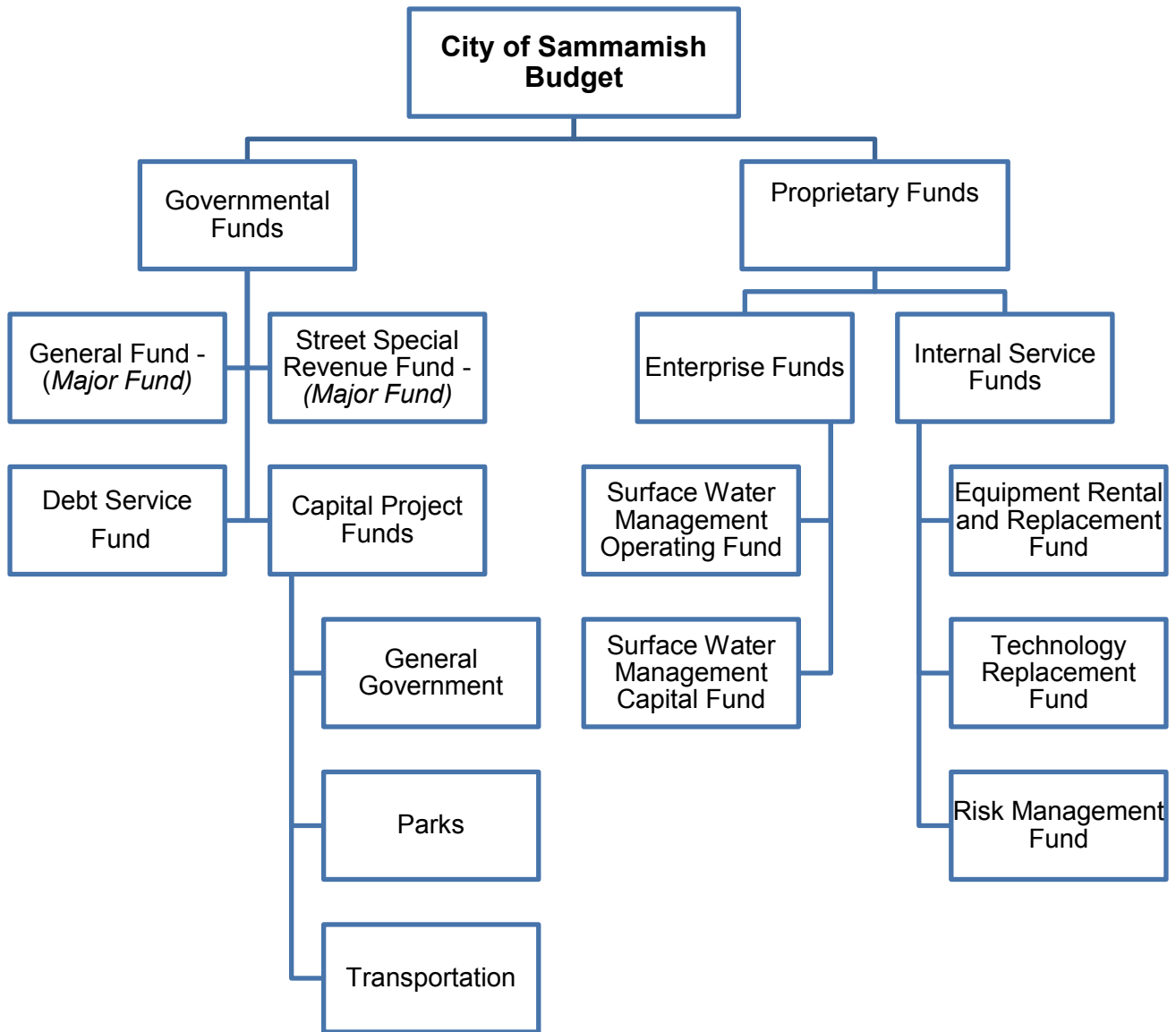
Governmental funds include the general fund, the street special revenue fund, the debt service fund and 3 capital project funds for general government projects, parks projects, and transportation projects. Governmental funds are generally supported by taxes, fees and charges, and contributions from other 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.

Street Special Revenue Fund – The street fund, the second major fund, is required by 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, transfers from the general fund, and 35% of real estate excise tax on the sale of property.

#### Non-major Governmental Funds

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. Projects in this fund have included building a new city hall, adding a new driveway to the community center, and renovating a city-owned house for use as a teen counseling center.

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. Trail system development, renovation of a lakeside dock and swimming beach, renovation of school ball fields with artificial turf for year round use by the city and the school district, and installation of a dog park represent the array of park projects undertaken by the city.

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 set forth major

improvements and purchases 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. Recently completed projects include safety improvements to East Lake Sammamish Parkway and the connection of two sections of 244<sup>th</sup> with a bridge across a wetland, creating a much needed additional north-south route through the city.

## **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

Department/Division	Major Funds		Non-Major Funds				
	General Fund	Street Fund	Gen. Gov't. Capital	Parks Capital	Transp. Capital	Surface Water Oper.	Surface Water Capital
Administrative Svcs.	X		X				
Building Division-CD	X						
City Clerk	X						
City Council	X						
City Manager	X						
Finance/Technology	X						
Fire	X						
Park Administration	X			X			
Park Maintenance	X						
Park Planning	X		X	X			
Park Recreation	X						
Permit Center-CD	X						
Planning Division-CD	X						
Police	X						
Public Works Admin.	X	X			X	X	X
Public Works Eng.	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 are meant to include beginning fund balances and total expenditures are meant to 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 further 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

## **Financial Policies**

The financial health and welfare of the City of Sammamish is highly dependent upon establishing and maintaining sound financial planning objectives and strategies of implementation. The implementation of sound financial policies enables city officials to protect the public's interest and ensure public trust.

## Financial Philosophies

The financial philosophy of the city is to establish a sufficient financial base and the resources necessary to support and sustain a high level of municipal services to ensure public safety, enhance the physical infrastructure and environment of the city, and improve and sustain the quality of life and community.

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

- Promote development of multi-modal transportation infrastructure to relieve congestion.
- Build the appropriate type and number of transportation and recreation capital improvement projects.
- Provide an appropriate level of police, fire and other protective services to ensure public safety and health.
- Develop a proactive and desirable parks and recreation program and partner with other recreation service providers.
- Participate in regional initiatives for transportation and for the protection and preservation of salmon, the natural environment, and water quality.
- Adopt conservative financial borrowing policies in the event of the loss of state revenue or other unanticipated events.
- Plan and coordinate the preparation and implementation of responsible community development and growth.
- Promote a strong community communication network and effective working relations with citizens within the community.
- Provide quality, responsive community services in a cost efficient manner.

## Accounting, Financial Reporting and Auditing Policies

The City of Sammamish will maintain the highest standard of accounting practices. Accounting and budgetary systems will, at all times, conform to 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 and include the issuance of an audit opinion.
- An annual financial report will be prepared in a timely, comprehensive and cooperative fashion to meet or exceed the State Auditor's Office standards.

## Operating Budget Policies

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

- The city will maintain a budgetary control system to ensure compliance with the budget. The city will prepare monthly status reports and quarterly financial reports comparing actual revenues and expenditures to budgeted amounts. 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 then incorporate the Council's objectives and priorities in the city's budget proposal.
- The city will provide for adequate maintenance of capital plant and equipment and for the orderly replacement thereof. The city will provide for maintenance schedules to ensure that each facility is maintained to maximize its useful life span.
- 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 outlay expenditures annually for the next six years. The six-year Transportation plan will be approved by the 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, which will be reviewed annually.
- The city will strive to pay competitive salaries and benefits and provide a quality working environment in order 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 to provide 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 always 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. In addition, revenue resources 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 judged not to 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 undertakes 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 and charged to the fund performing the service.

### **Capital Improvement Policies**

- The City of Sammamish shall establish as a primary fiscal responsibility the preservation, maintenance and future improvement of the city's capital facilities, equipment, and assets. Proper planning and implementation of sound capital policies and programs assist the city in avoiding 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.
- 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 assets at an adequate level to protect the city's capital investment and to minimize future maintenance and replacement costs.



- 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 (pay-as-you-use) in order to provide capital improvements or services in a timely manner.
- New development shall pay for its fair share of the capital improvements that are necessary to serve the development in the form of 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 highly dependent upon sound financial planning objectives and implementation strategies. The issuance of 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.
- 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 based upon prevailing rates.
- Where possible, the city will use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
- 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):
  - As a precondition 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:

- A project in progress requires monies not available from alternative sources, and/or
  - Matching fund monies are available which may be lost if not applied for in a timely manner, or
  - A catastrophic condition occurs.
- The city will use refunding bonds where appropriate when restructuring its current outstanding debt.
  - The Finance Department will:
    - Establish a close teamwork environment among the finance department and administration, bond counsel and the managing underwriter in order 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.) the steps of the process, which need to be completed in order 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 in order 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 in order to ensure a favorable value to the city's customers.
    - Provide special services to assist the city's customers to improve the planning and understanding of the financing of city capital projects and the financial impact to the 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 to pay expenditures 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 city will maintain reserves in the general fund in an amount not to exceed the amount established by ordinance. The city shall strive to maintain a general fund balance of no less than 10% of 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's 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 in order 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.

- The first limit is on the amount of general obligation debt that can be incurred without a vote of the people (Councilmanic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For the tax year 2013, this limit is \$126,078,737.
- The second statutory limit is the amount of general obligation debt a city may incur for general governmental purposes with the vote of the people (voted debt). The amount of voted debt allowed is reduced by the amount of Councilmanic debt described above. The limit of voted and Councilmanic debt combined is 2.5% of the assessed value. For tax year 2013, this limit is \$210,131,228.
- 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 \$420,262,456. 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, 2012 in the amount of \$4,800,000.

### Legal Debt Margin

	2009	2010	2011	2012	2013	2014 (est)
Debt limit (in thousands)	\$491,296	\$419,968	\$430,260	\$418,816	\$420,262	\$426,300
Net debt applicable to limit	\$ 8,840	\$ 8,042	\$ 7,233	\$ 4,800	\$ 4,267	\$ 3,733
Legal debt margin (in thousands)	\$482,456	\$411,926	\$423,027	\$414,016	\$415,995	\$422,567

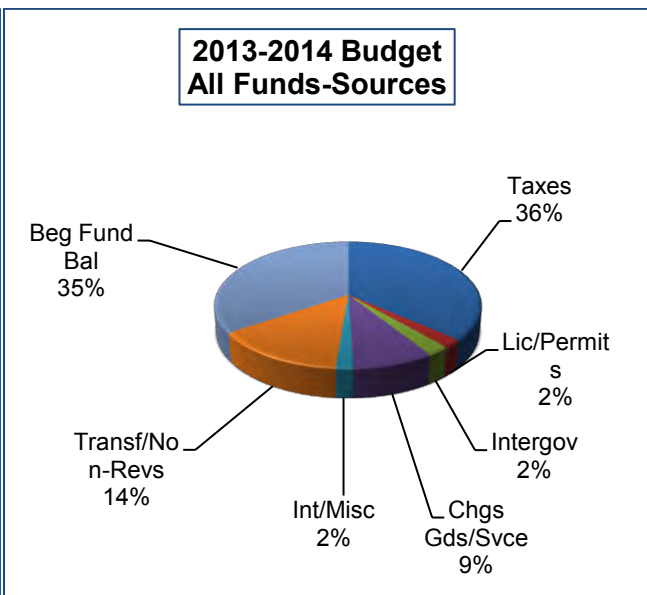
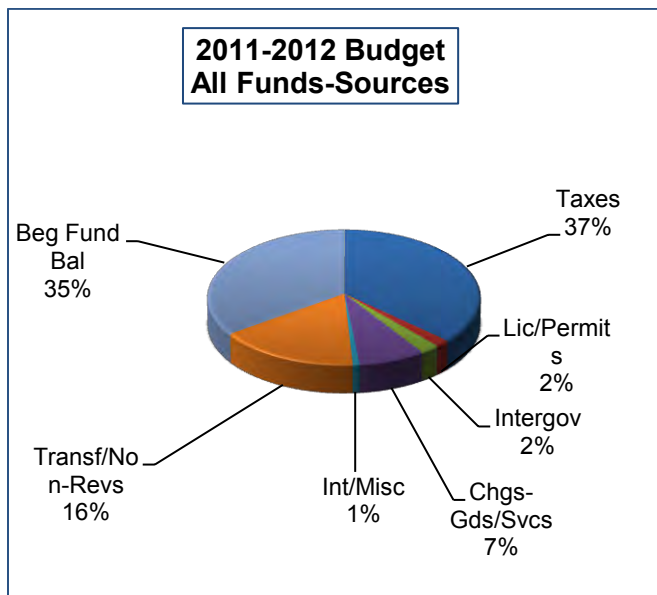
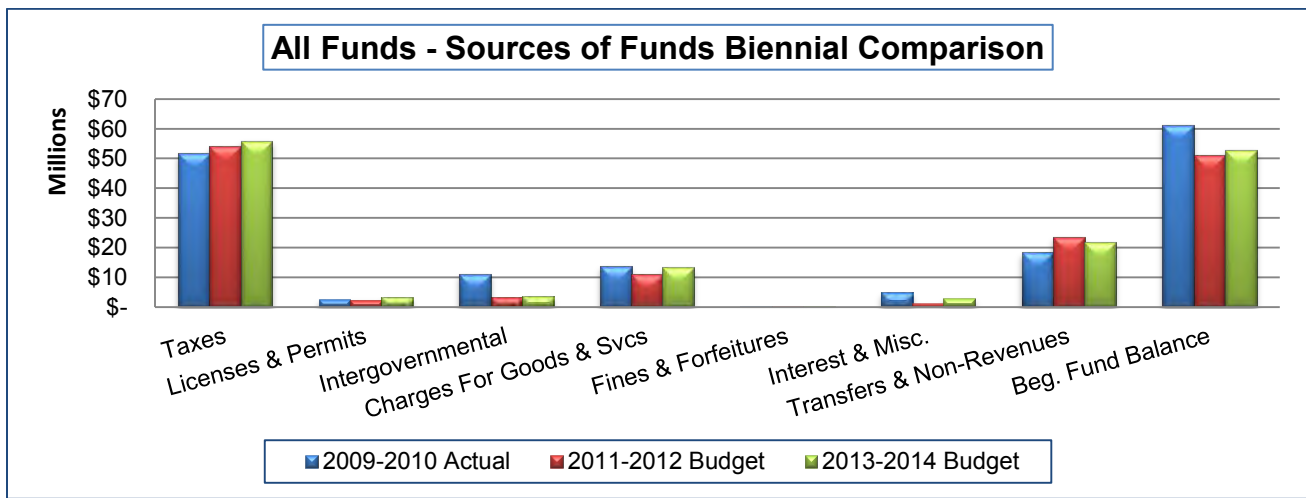


# EXECUTIVE SUMMARY

## ALL FUNDS - SOURCES OF FUNDS

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Taxes	\$ 51,743,814	\$ 53,990,000	\$ 55,817,300
Licenses & Permits	2,528,280	2,391,100	3,235,200
Intergovernmental	11,021,915	3,279,458	3,681,100
Charges for Goods & Services	13,717,029	11,151,104	13,205,521
Fines and Forfeitures	229,284	226,500	236,500
Interest & Miscellaneous	4,820,352	1,142,080	2,786,480
Transfers & Non-revenues	18,331,596	23,589,589	21,761,588
Beginning Fund Balance	61,256,643	51,086,736	52,914,000
<b>Total</b>	<b>\$ 163,648,913</b>	<b>\$ 146,856,567</b>	<b>\$ 153,637,689</b>

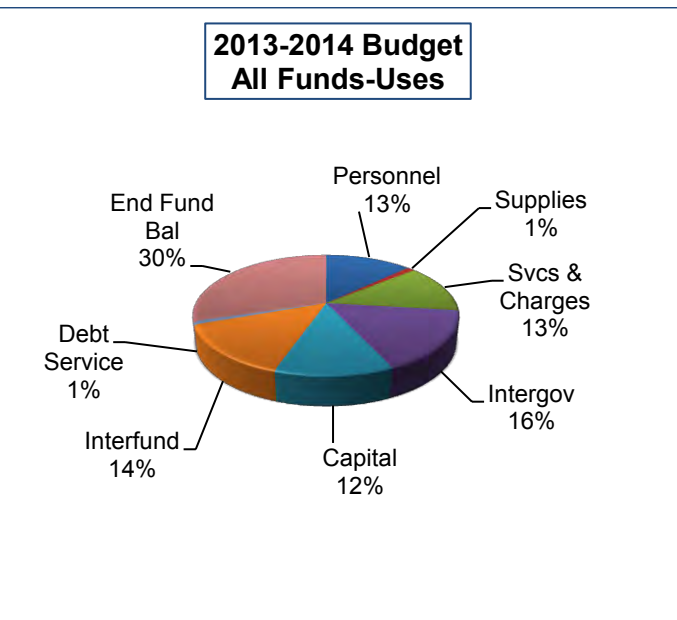
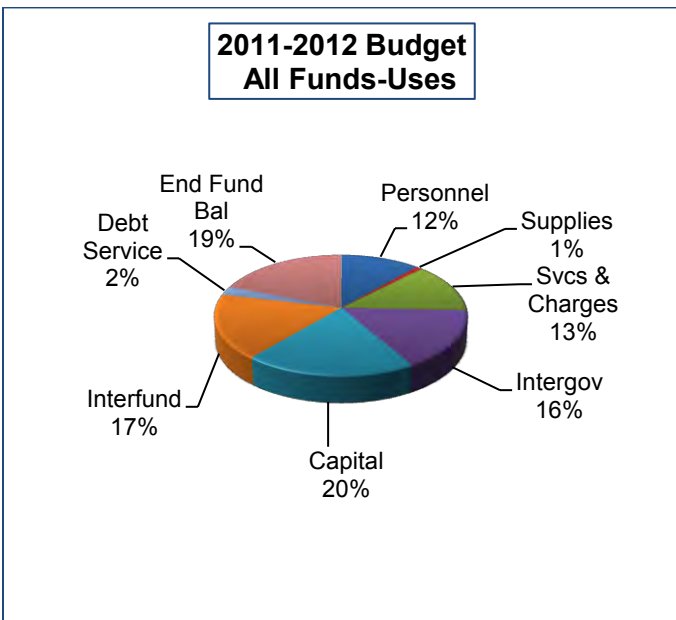
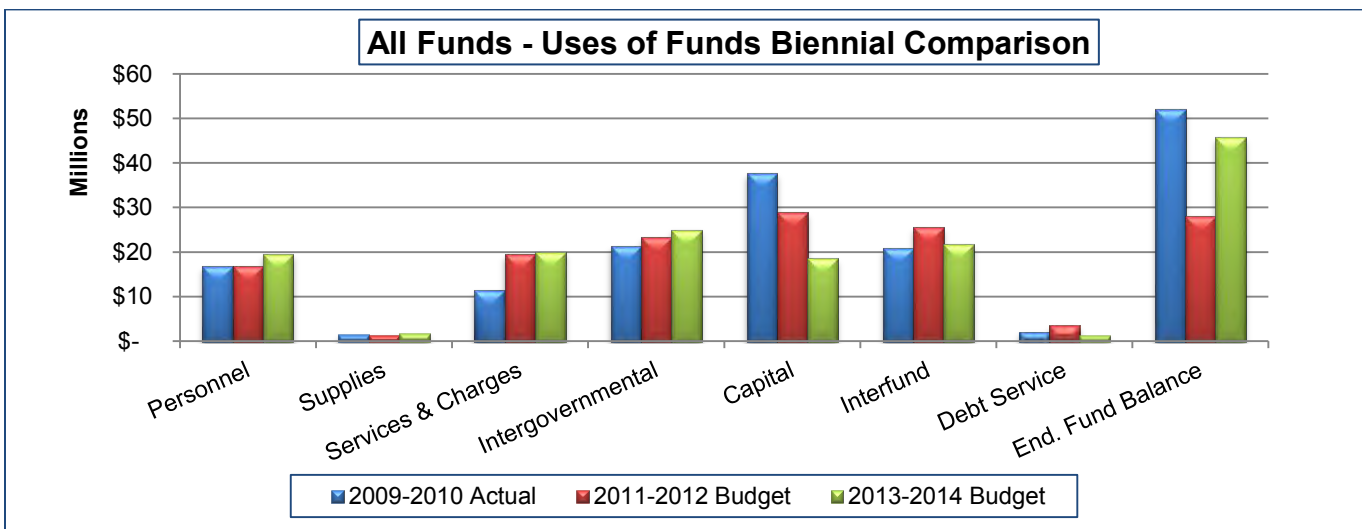
Notes: Total budgeted revenues are significantly higher, primarily due to an increase in surface water fees, last increased in 2005, an increase in surface water system development charges, last increased in 2001, and a recovery in development related revenues.



## ALL FUNDS - USES OF FUNDS

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 16,852,046	\$ 16,844,550	\$ 19,627,200
Supplies	1,456,146	1,401,700	1,696,000
Services & Charges	11,331,499	19,513,676	20,045,127
Intergovernmental	21,302,381	23,315,360	24,989,988
Capital	37,702,374	28,841,000	18,501,325
Interfund	20,866,205	25,479,693	21,713,588
Debt Service	2,060,013	3,473,588	1,301,968
Ending Fund Balance	52,078,249	27,987,000	45,762,493
<b>Total</b>	<b>\$ 163,648,913</b>	<b>\$ 146,856,567</b>	<b>\$ 153,637,689</b>

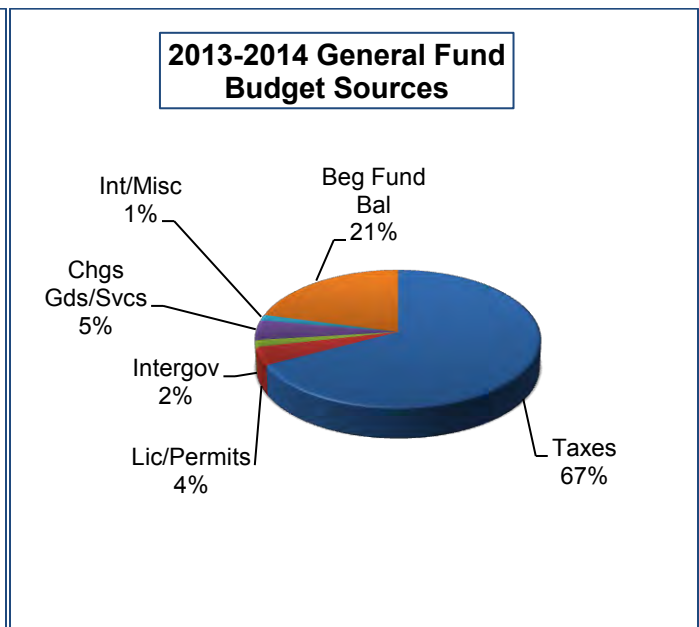
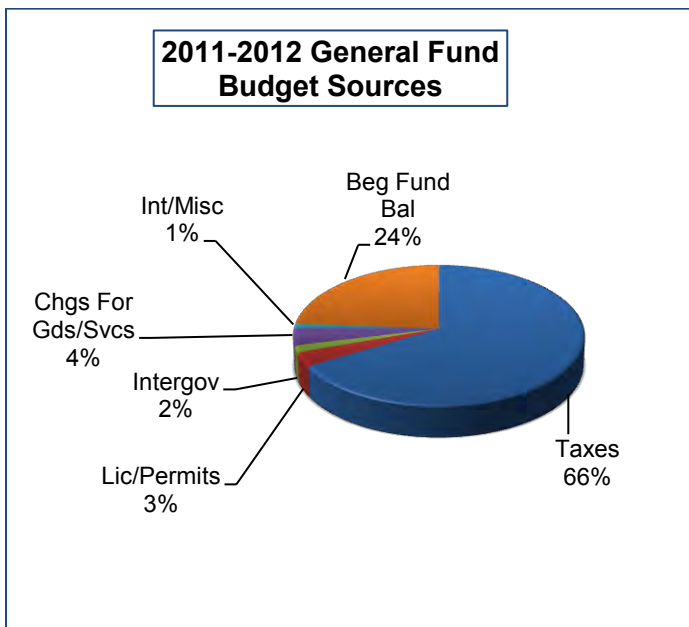
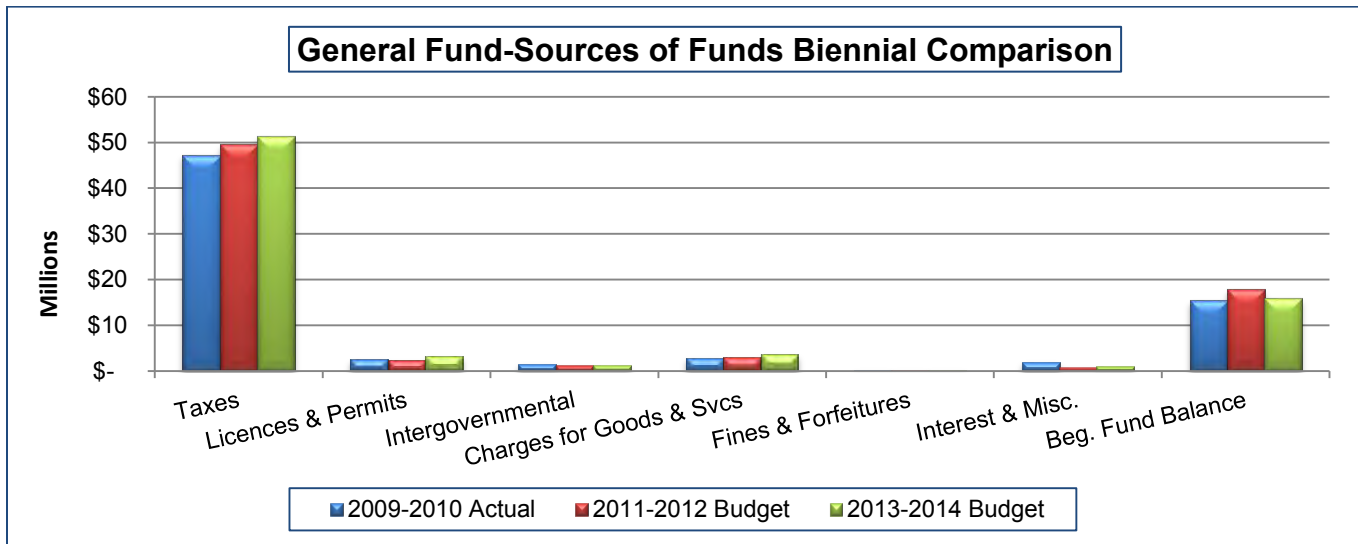
Notes: Personnel costs increased with the addition of 4.5 positions in 2013 and health care coverage for seasonal employees beginning in 2014. Capital construction has been reduced until the economy recovers.



## GENERAL FUND - SOURCES OF FUNDS

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Taxes	\$ 47,240,751	\$ 49,600,000	\$ 51,322,300
Licenses & Permits	2,456,036	2,391,100	3,225,200
Intergovernmental	1,580,049	1,174,934	1,234,100
Charges for Goods & Services	2,841,758	2,936,000	3,555,500
Fines & Forfeitures	229,284	226,500	236,500
Interest & Miscellaneous	1,998,349	713,330	1,005,880
Beginning Fund Balance	15,448,317	17,851,007	15,909,000
<b>TOTAL</b>	<b>\$ 71,794,544</b>	<b>\$ 74,892,871</b>	<b>\$ 76,488,480</b>

Notes:  
Development activity picked up, increasing permits and development services charges. Miscellaneous increases are due to space and facility rentals.



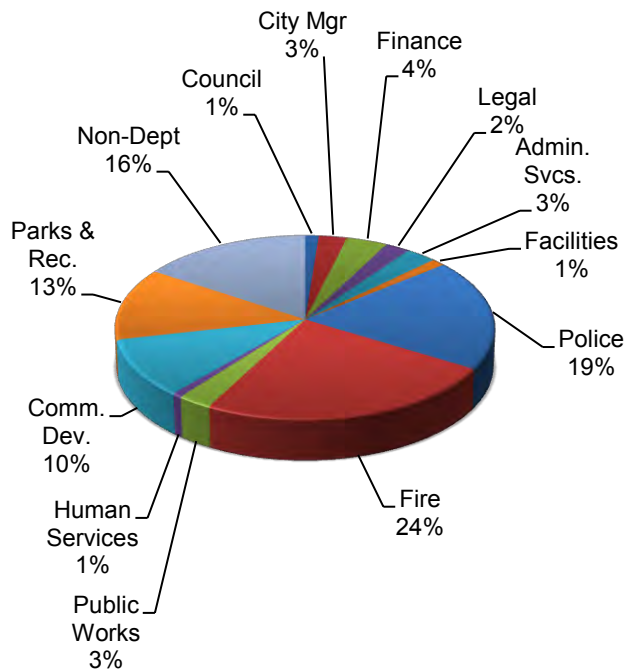


## GENERAL FUND – EXPENDITURES BY DEPARTMENT

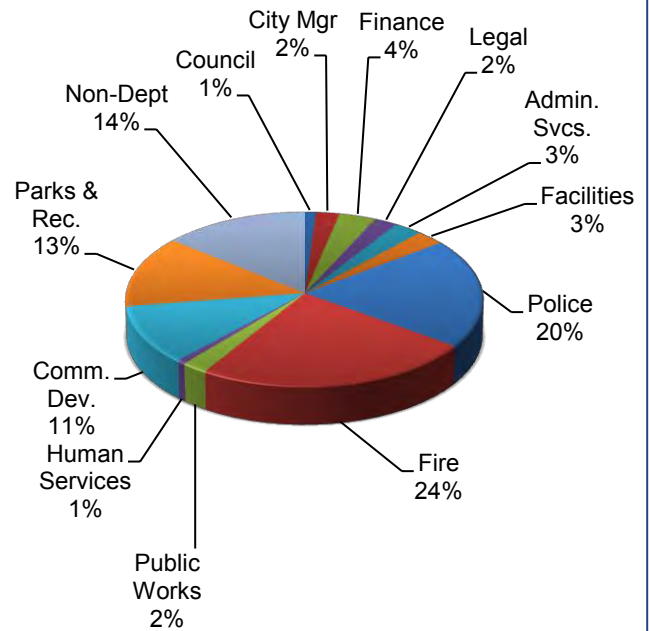
Department	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
City Council	\$ 432,630	\$ 600,501	\$ 540,000
City Manager	1,101,252	1,246,017	1,187,600
Finance	1,717,424	1,821,526	1,839,500
Legal Services	1,046,731	1,095,401	1,173,624
Administrative Services	1,358,539	1,354,632	1,417,000
Facilities	785,859	602,000	1,407,300
Police Services	8,758,139	9,331,876	10,512,713
Fire Services	11,177,327	11,521,854	12,342,615
Public Works	1,784,171	1,297,339	1,149,575
Social & Human Services	523,430	374,500	377,000
Community Development	4,882,024	4,861,922	5,577,500
Parks & Recreation	5,173,741	6,078,632	6,865,700
Non-Dept (Less Transfers)	672,270	7,496,350	7,288,200
<b>Subtotal Operating Expenditures</b>	<b>\$ 39,413,537</b>	<b>\$ 47,682,550</b>	<b>\$ 51,678,327</b>
Transfers Out	14,530,000	20,486,234	17,522,760
Ending Fund Balance	17,851,007	6,724,087	7,287,393
<b>Grand Total</b>	<b>\$ 71,794,544</b>	<b>\$ 74,892,871</b>	<b>\$ 76,488,480</b>

Notes: The largest increase from actual 2009-2010 results to the 2013-2014 budget is contingency funds in non-departmental. Contingency funding is budgeted each biennium but typically not spent. Increases in public safety, fire and police, are expected to be about \$2.9 million from 2009-2010 to 2013-2014. Facilities increased about \$600,000 with the consolidation of all building maintenance and operating costs into one department and the transfer of one person to the facilities department.

**2011-2012 General Fund Budget  
by Department**



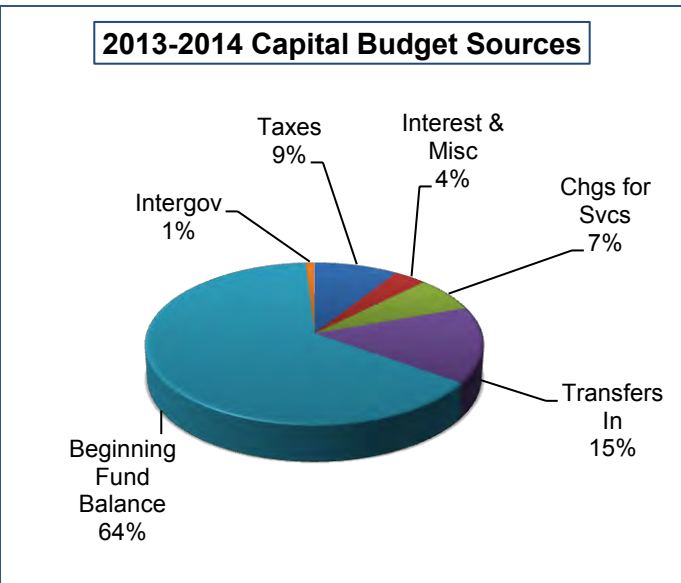
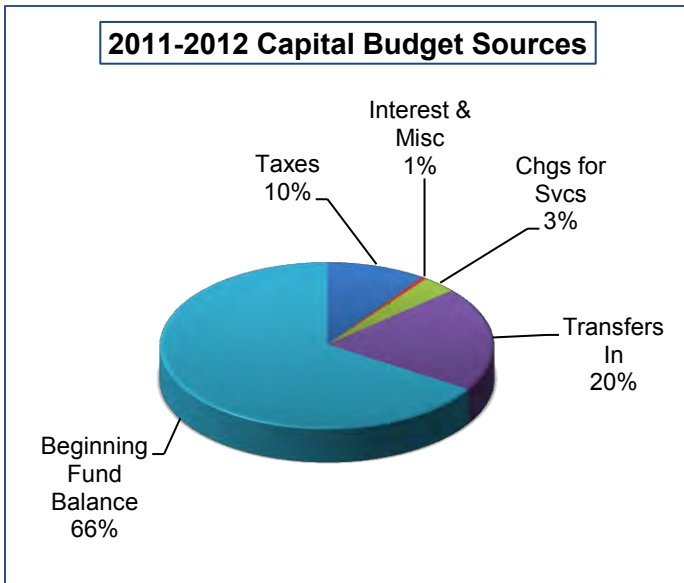
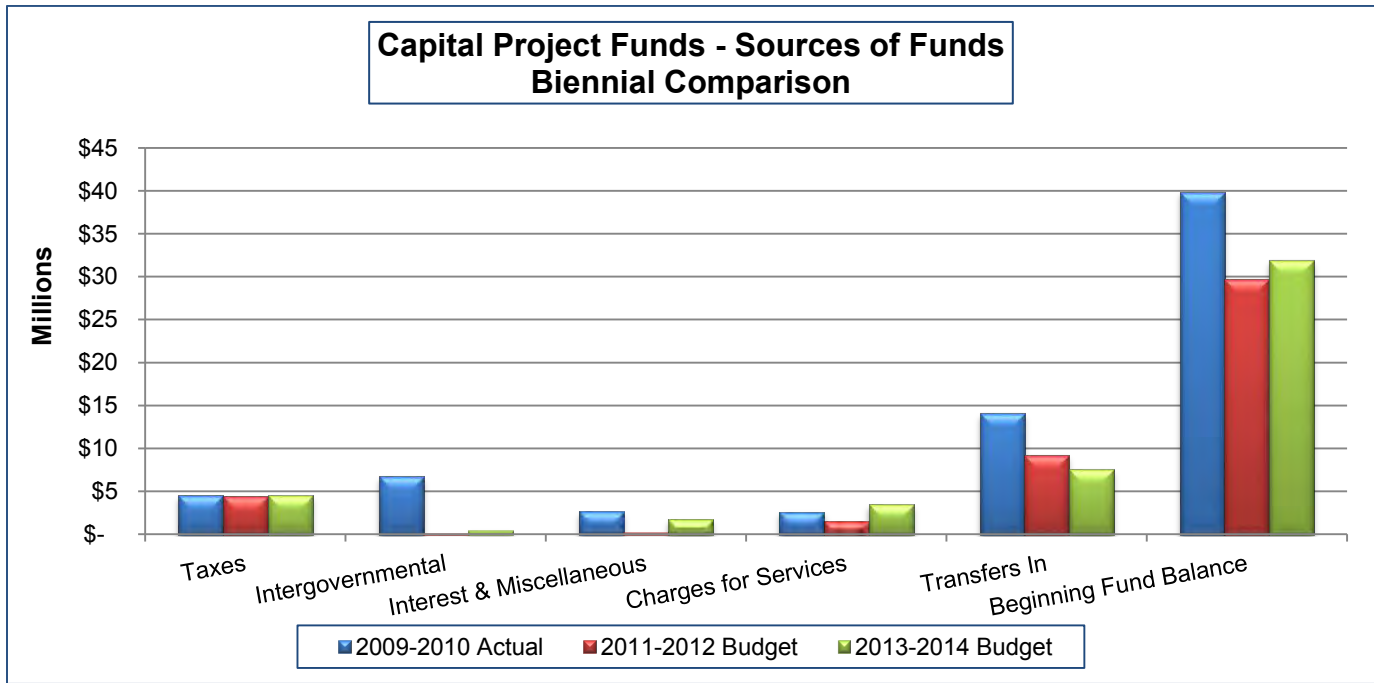
**2013-2014 General Fund Budget  
by Department**



## CAPITAL PROJECT FUNDS – SOURCES OF FUNDS

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Taxes	\$ 4,503,062	\$ 4,390,000	\$ 4,495,000
Intergovernmental	6,723,625	156,000	462,000
Interest & Miscellaneous	2,652,880	234,367	1,754,500
Charges for Services	2,624,662	1,525,000	3,477,500
Transfers In	14,055,000	9,200,000	7,540,000
Beginning Fund Balance	39,858,122	29,720,304	31,837,000
Total	\$ 70,417,351	\$ 45,225,671	\$ 49,566,000

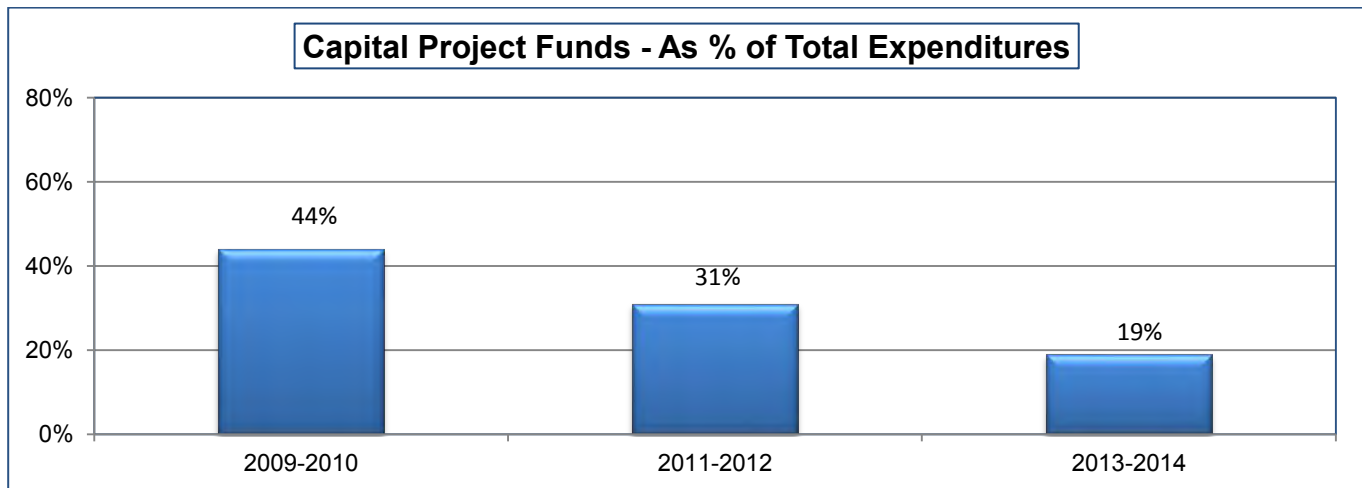
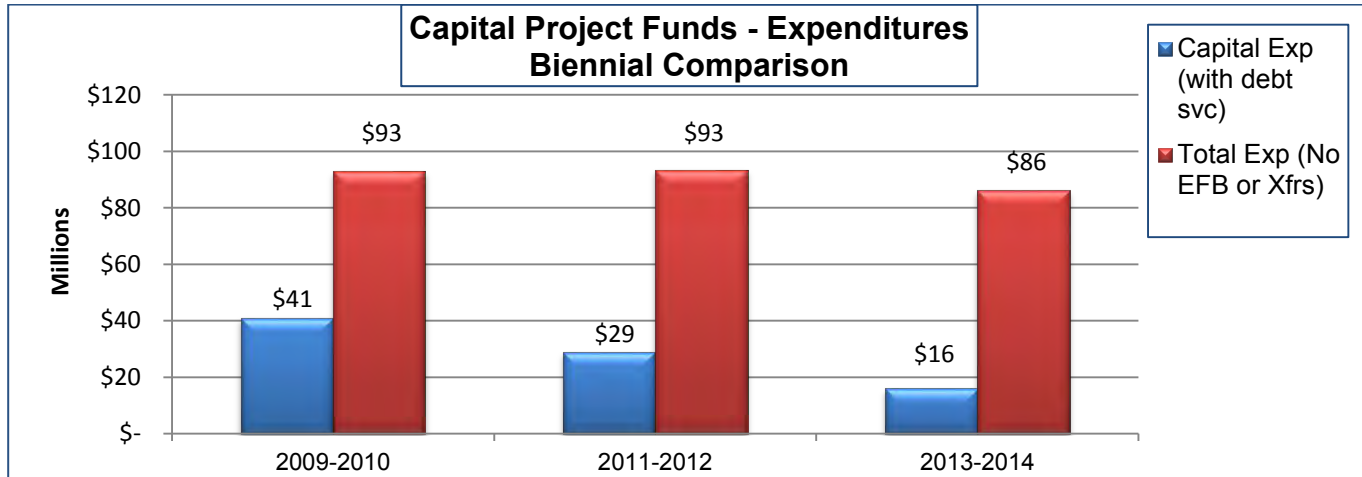
Notes: Impact fees and real estate excise taxes are projected to increase with improving development activity. The surface water system development charge was increased beginning in 2013.



# ALL FUNDS vs. CAPITAL PROJECT EXPENDITURES COMPARISON

General, Parks, Transportation, and Surface Water Capital Funds

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Capital Exp.(with debt svc/no transfers)	\$ 41,041,017	\$ 28,895,589	\$ 16,004,193
Total Exp. (No EFB or transfers)	\$ 92,806,996	\$ 93,389,875	\$ 86,161,608
<b>% of Total Expenditures</b>	<b>44%</b>	<b>31%</b>	<b>19%</b>



## Expenditures By Capital Project Fund Type

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
General CIP	\$ 236,665	\$ 3,460,000	\$ 3,620,000
Parks CIP	7,952,026	15,786,922	1,813,225
Transportation CIP	28,250,900	7,720,667	7,926,000
Surface Water CIP	4,601,426	1,928,000	2,644,968
<b>Total</b>	<b>\$ 41,041,017</b>	<b>\$ 28,895,589</b>	<b>\$ 16,004,193</b>

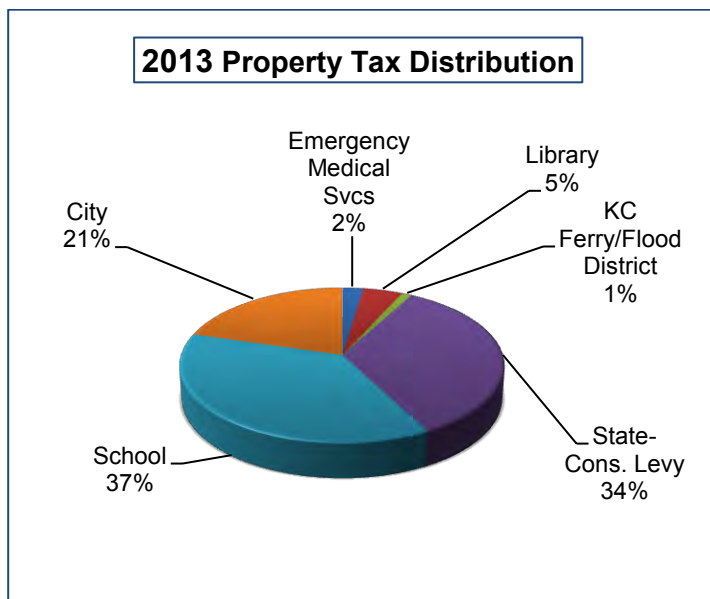
# REVENUE SOURCES

## REVENUE ESTIMATES

Overall revenue estimates were based on historical trend information tempered with an uncertain economic outlook for the 2013-2014 budget period. Real estate excise taxes and impact fees are increasing as the housing market continues to recover from the 2008 downturn. Grant revenues have dropped off from the 2009-2010 budget period reflecting the decreased availability of federal and state assistance that is anticipated going forward. State shared revenues are budgeted very conservatively for 2013-2014 pending the outcome of Washington State’s biennial budget for the July 2013 through June 2015 period.

## TAXES

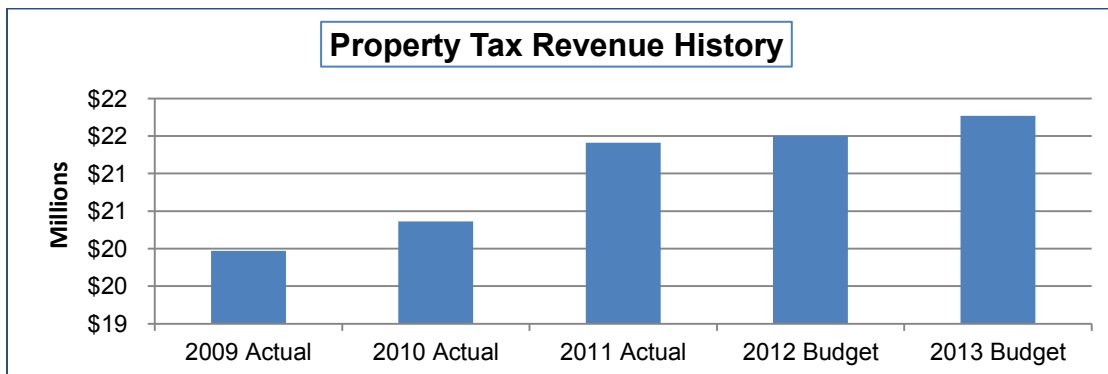
### Property Tax



Property tax is the city’s primary source of funding for general city services. In 2013 the city expects to receive \$21.8 million in property tax revenue. 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 72% of general fund revenue, the portion of the city’s property tax levy compared to each property owner’s total bill is relatively small (approximately 21%).

### Property Tax Revenue Projection:

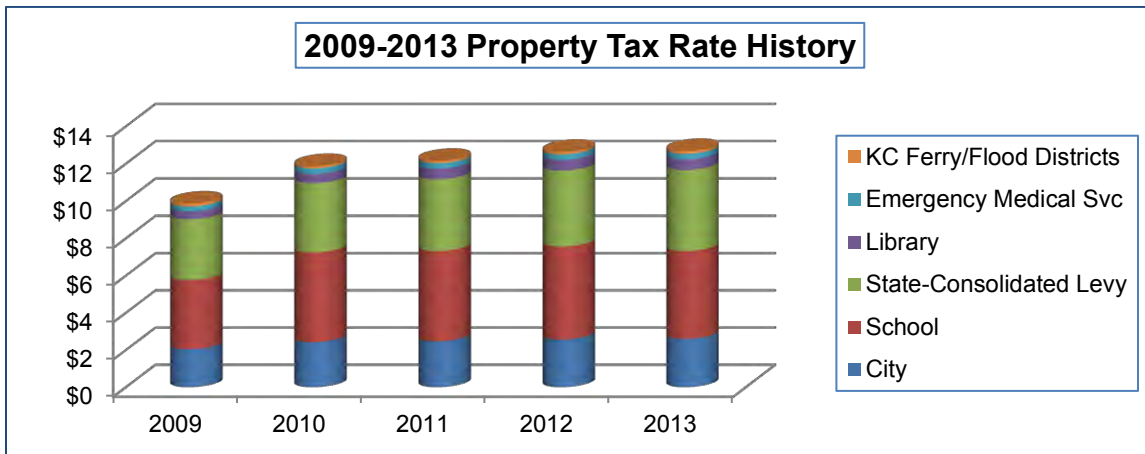
Although state law allows a 1% levy increase each year, the City Council has chosen to forego this increase from 2010 forward. Property tax revenue projections are based on continuing this policy of not taking the 1% annual increase and include increases for new construction only.



*(Annexations increased property tax revenue in 2011.)*

**Property Tax Rate History per \$1,000 of Assessed Value**

Jurisdiction	2009	2010	2011	2012	2013
Emergency Medical Svc	\$ 0.27	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30
Library	0.42	0.49	0.57	0.57	0.57
KC Ferry/Flood Districts	0.14	0.11	0.11	0.12	0.14
State-Consolidated Levy	3.26	3.72	3.84	4.07	4.34
School	3.72	4.81	4.85	5.00	4.73
City	2.04	2.43	2.47	2.56	2.59
<b>Total</b>	<b>\$ 9.85</b>	<b>\$ 11.86</b>	<b>\$ 12.14</b>	<b>\$ 12.62</b>	<b>\$ 12.67</b>

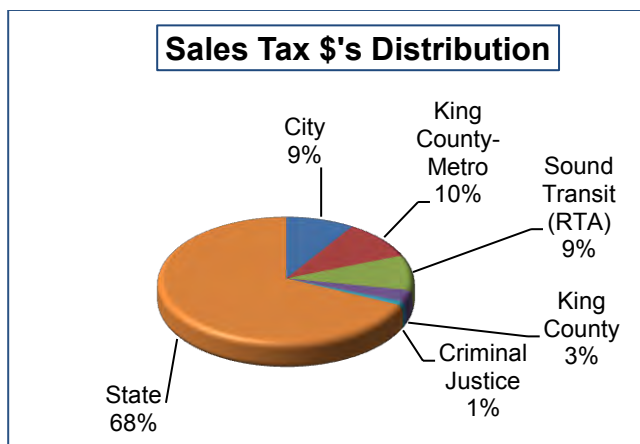


**Sales Tax**

Jurisdiction	Percentage
State	6.50%
City	0.85%
King County - Metro	0.90%
Sound Transit (RTA)	0.90%
King County	0.25%
Criminal Justice	0.10%
<b>TOTAL</b>	<b>9.50%</b>

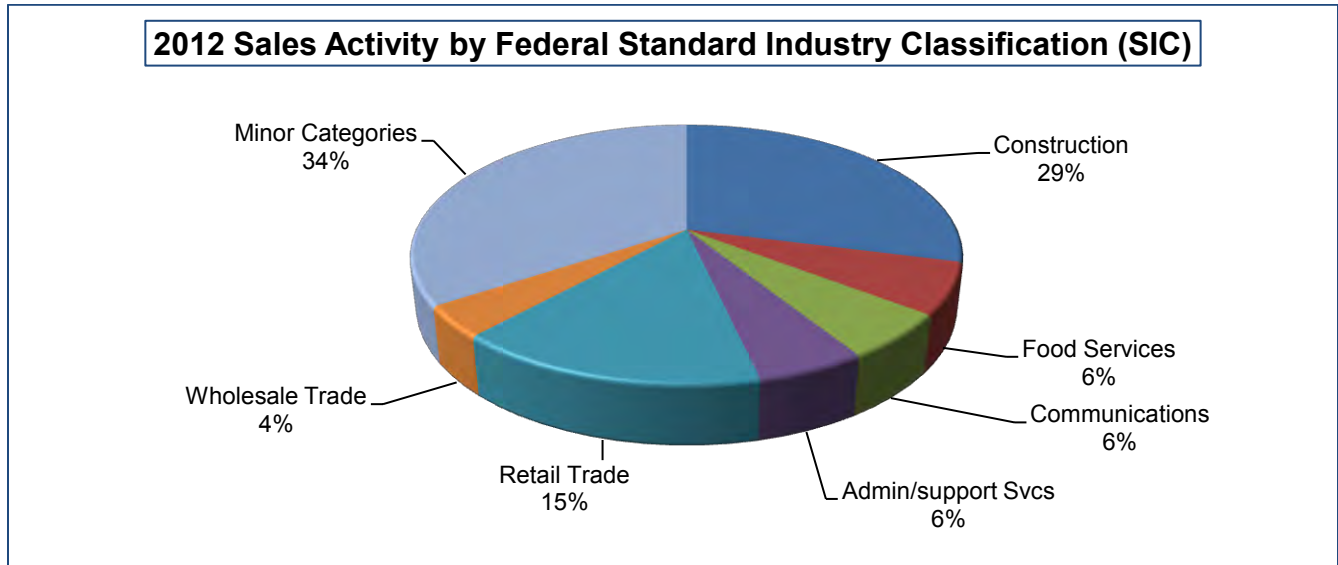
Sales tax is the second largest source of general revenue for the City of Sammamish. In 2013 the city expects to receive \$2.8 million in sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products). In Sammamish construction related activity is the largest generator of sales taxes. Approximately 30% of sales tax is generally related to construction activity. The “other” category contains numerous classifications that are each smaller than 5% of the total sales tax collections.

The total sales tax rate is 9.5%, with 0.85% 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 9% of the sales tax collected within Sammamish actually gets returned to the city.

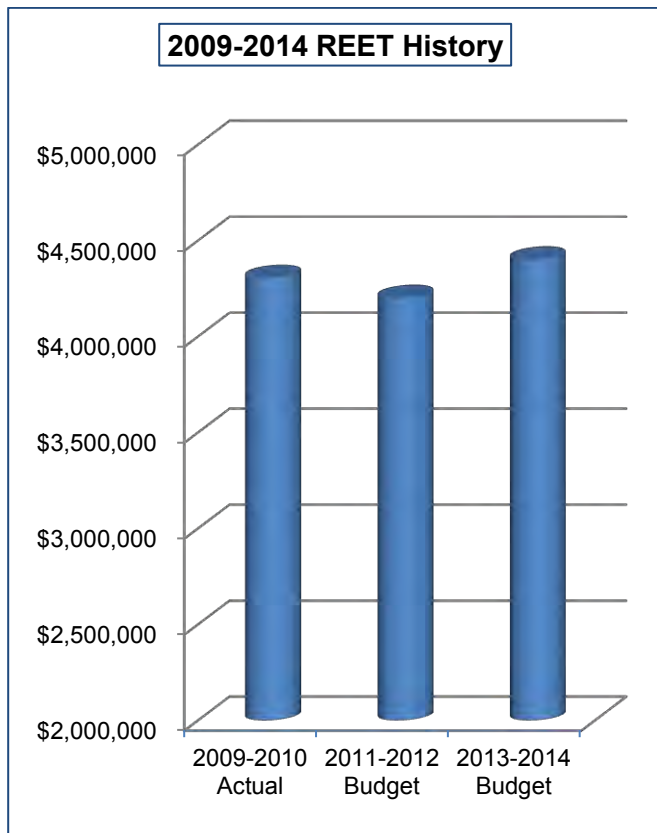


**Sales Tax Revenue Projection:**

Based on the 2012 estimated results and a note of caution over the uncertain economy in looking ahead to 2013-2014, projected sales tax collections reflect a small increase over the 2012 budgeted amount. For the 20-year long-term financial forecast beyond 2014 the city is projecting a modest annual increase.



**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. Through the end of 2016 the greater of \$100,000 or 35% of available REET funds (not to exceed \$1 million each for REET 1 and 2) may be used for maintenance and operation of existing capital facilities.

## **Real Estate Excise Tax Revenue Projection:**

Conservative REET projections for 2013-2014 and beyond are based on the average turnover in real estate in the city for the past five years which includes the 2008 low point in the market. While the trend in building permits for new construction has improved significantly since 2008 and home sales have picked up considerably in 2012, the city remains cautious in looking ahead with a still uncertain economy.

### ***Criminal Justice Sales Tax***

Under the authority granted by the state and approved by the voters, King County levies an additional .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.

## **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.

### ***Franchise Fees***

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

## **INTERGOVERNMENTAL**

### ***Liquor Profits and Excise Tax***

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.

Historically the state has shared liquor excise taxes with counties and cities. For a period of one year, quarterly distributions received from October 2012 through July 2013, the state will retain the 28% of liquor excise taxes previously shared with counties and cities. Beginning with the October 2013 quarterly distribution the state plans to resume sharing 28% of the liquor excise taxes however the amount shared will first be reduced by \$10 million. Due to the possibility the state legislature will decide not to resume liquor excise tax sharing with counties and cities, the city has not included any liquor excise tax revenue in its 2013-2014 budget.

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

In Washington State cities receive a portion of the state collected gasoline tax. In 2012 the rate is \$20.44 per capita with a 2013 estimate of \$20.64 per capita. These funds must be deposited in a Street Fund for street maintenance.

## CHARGES FOR SERVICES

### Planning Fees

These fees are collected for services related to the issuance of permits and for services related to the review of plans for compliance with the city’s codes. Fees are generally collected at a level estimated to recover the cost of the service provided.

### Impact Fees

Impact fees for Parks and Transportation are 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 or on a calculation based on a published construction cost index.

### Fines and Forfeitures

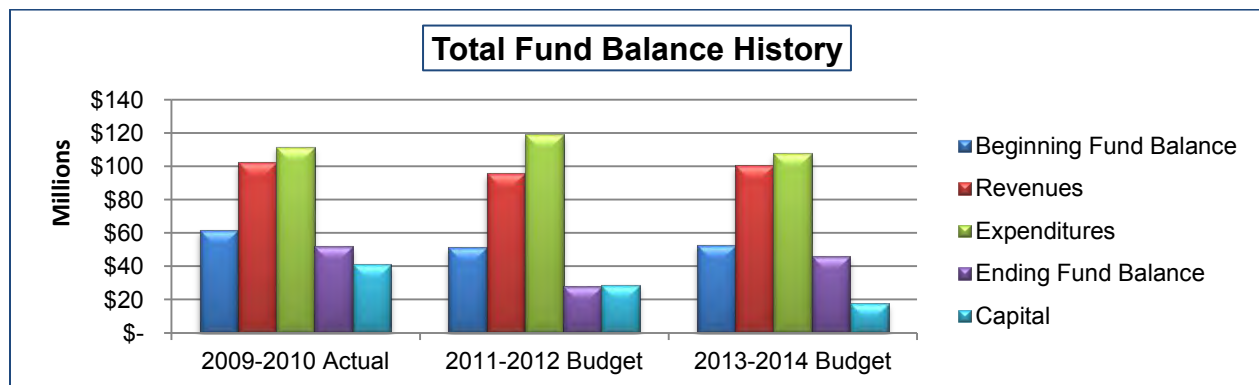
The City of Sammamish receives its share of court fines imposed by the city and collected by the King County District Court. The city also administratively imposes fines for development, false alarms, and code violations.

## 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.

## 2010-2014 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 \$24 million decrease in ending fund balance from 2009-2010 to 2011-2012 followed by the approximately \$18 million increase in 2013-2014 is due primarily to fluctuating capital project spending and conservative estimates of development revenues.



Actual revenues for 2011 were \$3.7 million higher than budgeted and 2012 revenues are on track to exceed the budget by more than \$4 million due to a stronger than expected recovery in the housing market. The 2011 capital budget was underspent by \$14.7 million with 2012 showing a similar trend. The actual fund balance at the end of 2012 is expected to be approximately \$53 million compared to the \$28 million budgeted and displayed in the chart above. The 2013-2014 budget was developed using the expected \$53 million ending fund balance for 2012 as the beginning fund balance for 2013.

### ***Increases/Decreases in 2013-2014 Budgeted Fund Balances Discussion:***

2013 BUDGET						Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General	15,909,000	30,248,840	34,135,298	12,022,542	(3,886,458)
101	Street	2,831,000	6,356,200	5,368,730	3,818,470	987,470
201	Debt Service	-	557,333	557,333	-	-
301	Gen Gov't CIP	8,533,000	14,000	3,620,000	4,927,000	(3,606,000)
302	Parks CIP	10,326,000	4,456,000	1,128,400	13,653,600	3,327,600
340	Transportation CIP	11,574,000	3,497,500	4,932,333	10,139,167	(1,434,833)
408	Surface Water Mgmt	376,000	2,919,230	3,067,809	227,421	(148,579)
438	Surface Water CIP	1,404,000	802,400	874,984	1,331,416	(72,584)
501	Equipment Rental	971,000	303,494	433,119	841,375	(129,625)
502	Technology Replacement	595,000	729,600	900,500	424,100	(170,900)
503	Risk Management	395,000	209,300	353,000	251,300	(143,700)
Total		52,914,000	50,093,897	55,371,506	47,636,391	(5,277,609)

2014 BUDGET						Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General	12,022,542	30,330,640	35,065,789	7,287,393	(4,735,149)
101	Street	3,818,470	6,192,100	5,438,780	4,571,790	753,320
201	Debt Service	-	554,667	554,667	-	-
301	Gen Gov't CIP	4,927,000	17,000	-	4,944,000	17,000
302	Parks CIP	13,653,600	4,316,000	1,454,825	16,514,775	2,861,175
340	Transportation CIP	10,139,167	2,823,000	3,763,667	9,198,500	(940,667)
408	Surface Water Mgmt	227,421	3,393,991	3,177,559	443,853	216,432
438	Surface Water CIP	1,331,416	1,803,100	1,769,984	1,364,532	33,116
501	Equipment Rental	841,375	259,894	122,119	979,150	137,775
502	Technology Replacement	424,100	729,900	803,300	350,700	(73,400)
503	Risk Management	251,300	209,500	353,000	107,800	(143,500)
Total		47,636,391	50,629,792	52,503,690	45,762,493	(1,873,898)

2013-2014 BUDGET						Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General	15,909,000	60,579,480	69,201,087	7,287,393	(8,621,607)
101	Street	2,831,000	12,548,300	10,807,510	4,571,790	1,740,790
201	Debt Service	-	1,112,000	1,112,000	-	-
301	Gen Gov't CIP	8,533,000	31,000	3,620,000	4,944,000	(3,589,000)
302	Parks CIP	10,326,000	8,772,000	2,583,225	16,514,775	6,188,775
340	Transportation CIP	11,574,000	6,320,500	8,696,000	9,198,500	(2,375,500)
408	Surface Water Mgmt	376,000	6,313,221	6,245,368	443,853	67,853
438	Surface Water CIP	1,404,000	2,605,500	2,644,968	1,364,532	(39,468)
501	Equipment Rental	971,000	563,388	555,238	979,150	8,150
502	Technology Replacement	595,000	1,459,500	1,703,800	350,700	(244,300)
503	Risk Management	395,000	418,800	706,000	107,800	(287,200)
Total		52,914,000	100,723,689	107,875,196	45,762,493	(7,151,507)

*The city's legally adopted budget spans the 2013-2014 biennium. Budgets for the individual years of the biennium are shown for discussion purposes only.*

Fund balance is budgeted to decrease \$7.15 million in the 2013-2014 biennium. The majority of the changes in fund balance are spread among the General Fund, Street Fund, and the Capital Project Funds.

General Fund: While the General Fund balance is budgeted to decrease \$8.6 million in the 2013-2014 biennium, it remains well above the required reserve amount of just over \$3 million. Budgeted decreases in this fund's ending balance include \$6.1 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 \$6.5 million as the city operates primarily on a "pay as you go" basis for capital expenditures rather than issuing debt.

Street Fund: The 2014 ending fund balance for the Street Fund is budgeted to increase \$1.74 million from the 2013 beginning balance. The primary expenditures in this fund are for street repaving, snow/ice control, and maintenance of the roadways, sidewalks, and traffic control devices. A healthy fund balance enables the city to handle expenditures that may vary significantly from one biennium to the next depending on the maintenance and repaving schedule.

Capital Project Funds: Ending fund balance in the Parks CIP fund is budgeted to increase \$6.2 million as most of the activity in this fund is trail enhancements and design work for future parks with construction occurring in future bienniums. The Transportation CIP fund balance is budgeted to decrease \$2.4 million as the city continues to add sidewalks and safety improvements. The General Government CIP fund decreases include \$3.5 million for infrastructure improvements in the as yet undeveloped Town Center area. Specific projects will be determined by development activity in the 2013-2014 time frame.

Significant budgeted project expenditures for the 2013-2014 biennium are:

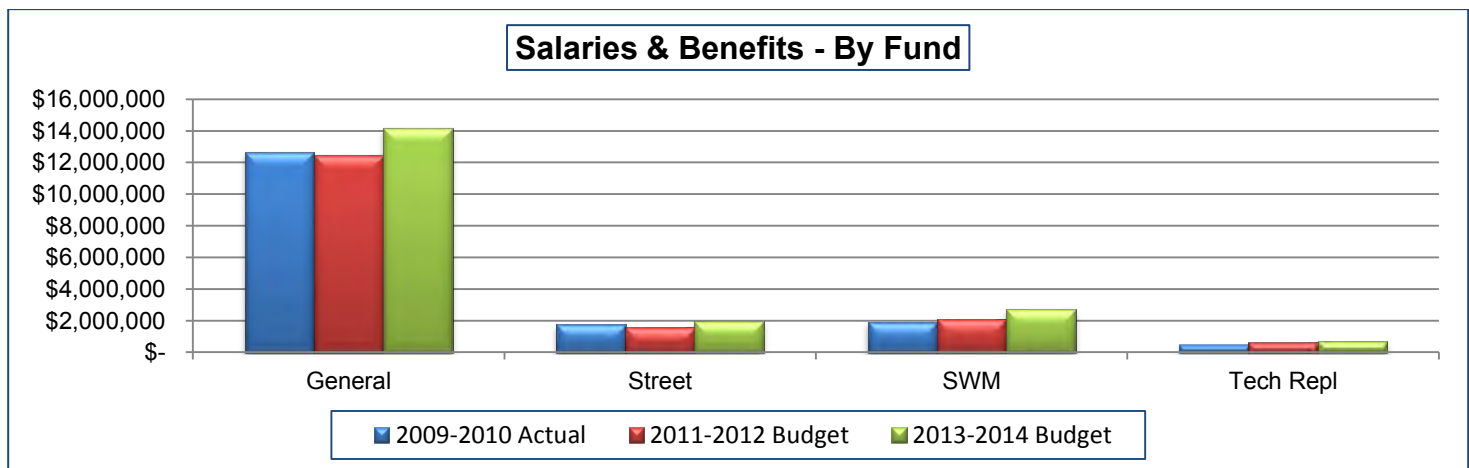
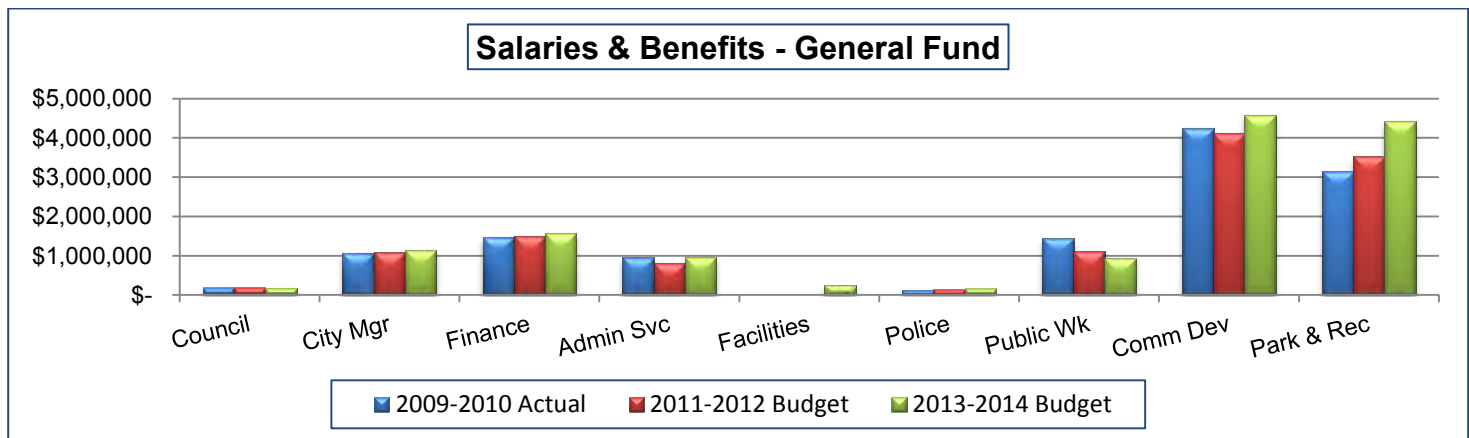
- Parks:
  - Trail connections (\$780,000)
  - Park design (\$450,000)
  
- Transportation:
  - 218<sup>th</sup> Avenue NE non-motorized transportation projects (\$1 million)
  - 228<sup>th</sup> signal control and synchronization (\$604,000)
  - 244<sup>th</sup> Avenue non-motorized improvements (\$1.25 million).

## SALARIES AND BENEFITS

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

Fund Name	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
<b>General Fund</b>	<b>\$ 12,620,175</b>	<b>\$ 12,475,138</b>	<b>\$ 14,184,900</b>
City Council	181,773	182,300	181,200
City Manager	1,065,801	1,077,317	1,135,900
Finance	1,470,263	1,509,351	1,562,300
Admin Svcs	951,671	815,232	971,600
Facilities	-	-	250,500
Police	129,653	143,130	158,000
Public Works	1,443,798	1,102,354	935,800
Community Development	4,236,057	4,123,922	4,577,600
Parks & Rec	3,141,159	3,521,532	4,412,000
<b>Street Fund</b>	<b>1,769,259</b>	<b>1,563,515</b>	<b>1,970,600</b>
<b>Surface Wtr Mgt</b>	<b>1,914,163</b>	<b>2,085,522</b>	<b>2,736,000</b>
<b>Technology Repl</b>	<b>478,915</b>	<b>619,175</b>	<b>695,700</b>
<b>Totals</b>	<b>\$ 16,782,512</b>	<b>\$ 16,743,350</b>	<b>\$ 19,587,200</b>

Notes: The 2013-2014 budget includes 4.5 new positions. Two positions were added in surface water to meet new federal clean water requirements, two positions were added for street and park maintenance, and the Administrative Services Department added a half-time administrative assistant. Included in 2014 benefit costs is medical insurance for seasonal employees as required by federal health care laws.



2013-2014 AUTHORIZED POSITIONS							
FUND	2011	2012	2013	2014	Grade	2013 - Annual Salary Range	
Department	Actual	Budget	Budget	Budget		Minimum	Maximum
<b>GENERAL FUND</b>							
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	\$54,877	\$75,103
Deputy City Manager	1	1	1	1	U/V	\$105,951	\$154,861
Communications Manager	1	1	1	1	O	\$71,396	\$97,711
Finance							
Finance Director	1	1	1	1	U/V	\$105,951	\$154,861
Deputy Finance Director	1	1	1	1	S	\$92,888	\$127,124
Accounting Manager	1	1	1	1	Q	\$81,436	\$111,451
Finance Specialist I	1	1	1	1	I	\$48,111	\$65,844
Finance Specialist II	1	1	1	1	K	\$54,877	\$75,103
Administrative Assistant	1	1	1	1	I	\$48,111	\$65,844
Administrative Services							
City Clerk	1	1	1	1	N	\$66,850	\$91,489
Deputy City Clerk	1	1	0	0	K	\$54,877	\$75,103
Admin. Svcs. Director/Asst. City Mgr.	1	1	1	1	U/V	\$105,951	\$154,861
Administrative Assistant	0	0	1.5	1.5	I	\$48,111	\$65,844
Facilities							
Project Manager	0	0	1	1	O	\$71,396	\$97,711
Public Works							
Public Works Director	0.3	0.3	0.3	0.3	U/V	\$105,951	\$154,861
Administrative Assistant	0.3	0.3	0.3	0.3	I	\$48,111	\$65,844
City Engineer	0.3	0.3	0.3	0.3	R	\$86,974	\$119,030
Sr. Project Engineer	0.6	0.6	0.6	0.6	P	\$76,251	\$104,355
Project Eng - Dev. Review	0.25	0.25	0.25	0.25	N	\$66,850	\$91,489
Associate Engineer	0.5	0.5	0	0	O	\$71,396	\$97,711
Traffic Engineer	0	0	0.5	0.5	P	\$76,251	\$104,355
Construction Inspector	1	1	1	1	K	\$54,877	\$75,103
GIS Coordinator	0.3	0.3	0.3	0.3	K	\$54,877	\$75,103
Office Assistant	0.15	0.15	0.15	0.15	E	\$36,980	\$50,609
Project Mgr - Sammamish Commor	1	1	0	0	O	\$71,396	\$97,711
Community Development							
City Manager	0.5289	0.5289	0.5289	0.5289		*per contract	
Community Dev Director	1	1	1	1	U/V	\$105,951	\$154,861
Deputy Community Dev Dir	1	1	1	1	S	\$92,888	\$127,124
Senior Planner	3.5	4	4	4	M	\$62,594	\$85,664
Code Enforcement Officer	0.5	1	1	1	K	\$54,877	\$75,103
Administrative Assistant	1	1	1	1	I	\$48,111	\$65,844
Office Assistant	2	2	2	2	E	\$36,980	\$50,609
Building Official	1	1	1	1	Q	\$81,436	\$111,451
Plans Examiner	1	1	1	1	M	\$62,594	\$85,664
Sr. Building Inspector	1	1	1	1	L	\$58,609	\$80,210
Building Inspector	1	1	1	1	K	\$54,877	\$75,103
Permit Technician	1	1	1	1	I	\$48,111	\$65,844
Permit Manager	1	1	1	1	M	\$62,594	\$85,664
Wetland Biologist	1	1	1	1	M	\$62,594	\$85,664
Police							
Administrative Assistant	1	1	1	1	I	\$48,111	\$65,844

2013-2014 AUTHORIZED POSITIONS							
FUND	2011	2012	2013	2014	Grade	2013 - Annual Salary Range	
Department	Actual	Budget	Budget	Budget		Minimum	Maximum
<b>Parks</b>							
Parks Director	1	1	1	1	U/V	\$105,951	\$154,861
Deputy Prks Director	1	1	1	1	S	\$92,888	\$127,124
Parks Resource Supervisor	1	1	1	1	L	\$58,609	\$80,210
Parks Project Manager	2	2	2	2	N	\$66,850	\$91,489
Recreation Coordinator	1	1	1	1	I	\$48,111	\$65,844
Lead Maintenance Worker	1.2	1.2	1.2	1.2	J	\$51,383	\$70,321
Parks Maintenance Worker	4	4	4	4	I	\$48,111	\$65,844
Parks Maintenance Worker	0	0	1	1	C	\$32,421	\$44,370
Administrative Assistant	1	1	1	1	I	\$48,111	\$65,844
Facilities Coordinator	1	1	1	1	I	\$48,111	\$65,844
Volunteer Coord. (moved from Admi	1	1	1	1	J	\$51,383	\$70,321
<b>General Fund Totals (less Council)</b>	<b>48.90</b>	<b>49.90</b>	<b>51.40</b>	<b>51.40</b>			
<b>STREET FUND</b>							
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$71,396	\$97,711
Lead Maintenance Worker	0.4	0.4	0.4	0.4	J	\$51,383	\$70,321
Maintenance Worker	2	2	2	2	I	\$48,111	\$65,844
Public Works Director	0.35	0.35	0.35	0.35	U/V	\$105,951	\$154,861
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$48,111	\$65,844
City Engineer	0.35	0.35	0.35	0.35	S	\$92,888	\$127,124
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$76,251	\$104,355
Project Eng - Dev. Review	0.25	0.25	0.25	0.25	N	\$66,850	\$91,489
Associate Engineer	0.5	0.5	0.5	0	O	\$71,396	\$97,711
Traffic Engineer	0	0	0	0.5	P	\$76,251	\$104,355
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$54,877	\$75,103
Streets Maintenance Worker	0	0	1	1	C	\$32,432	\$44,370
Office Assistant	0.68	0.68	0.68	0.68	E	\$36,980	\$50,609
<b>Total Street Fund</b>	<b>6.43</b>	<b>6.43</b>	<b>7.43</b>	<b>7.43</b>			
<b>SURFACE WATER MANAGEMENT</b>							
Public Works Director	0.35	0.35	0.35	0.35	U/V	\$105,951	\$154,861
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$48,111	\$65,844
City Engineer	0.35	0.35	0.35	0.35	S	\$92,888	\$127,124
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$76,251	\$104,355
Project Eng - Dev. Review	0.5	0.5	0.5	0.5	N	\$66,850	\$91,489
Stormwater Program Manager	1	1	1	1	Q	\$81,436	\$111,451
Stormwater Technician	1	1	1	1	J	\$51,383	\$70,321
Inspector	0	0	1	1	K	\$54,877	\$75,103
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$54,877	\$75,103
Office Assistant	0.68	0.68	0.68	0.68	E	\$36,980	\$50,609
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$71,396	\$97,711
Lead Maintenance Worker	0.4	0.4	1.4	1.4	J	\$51,383	\$70,321
Maintenance Worker	2	2	2	2	I	\$48,111	\$65,844
<b>Total Surface Water Mgmt</b>	<b>8.18</b>	<b>8.18</b>	<b>10.18</b>	<b>10.18</b>			
<b>TECHNOLOGY REPLACEMENT</b>							
IS Manager	1	1	1	1	Q	\$81,436	\$111,451
IT Support Specialist	1	1	1	1	M	\$62,594	\$85,664
Web Master	1	1	1	1	M	\$62,594	\$85,664
<b>Total Technology Replacement</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>			
<b>Total FTE for City</b>	<b>66.50</b>	<b>67.50</b>	<b>72.00</b>	<b>72.00</b>			



# **GENERAL FUND OPERATING BUDGET**

## **GENERAL FUND (001)**

### **Purpose and Responsibilities**

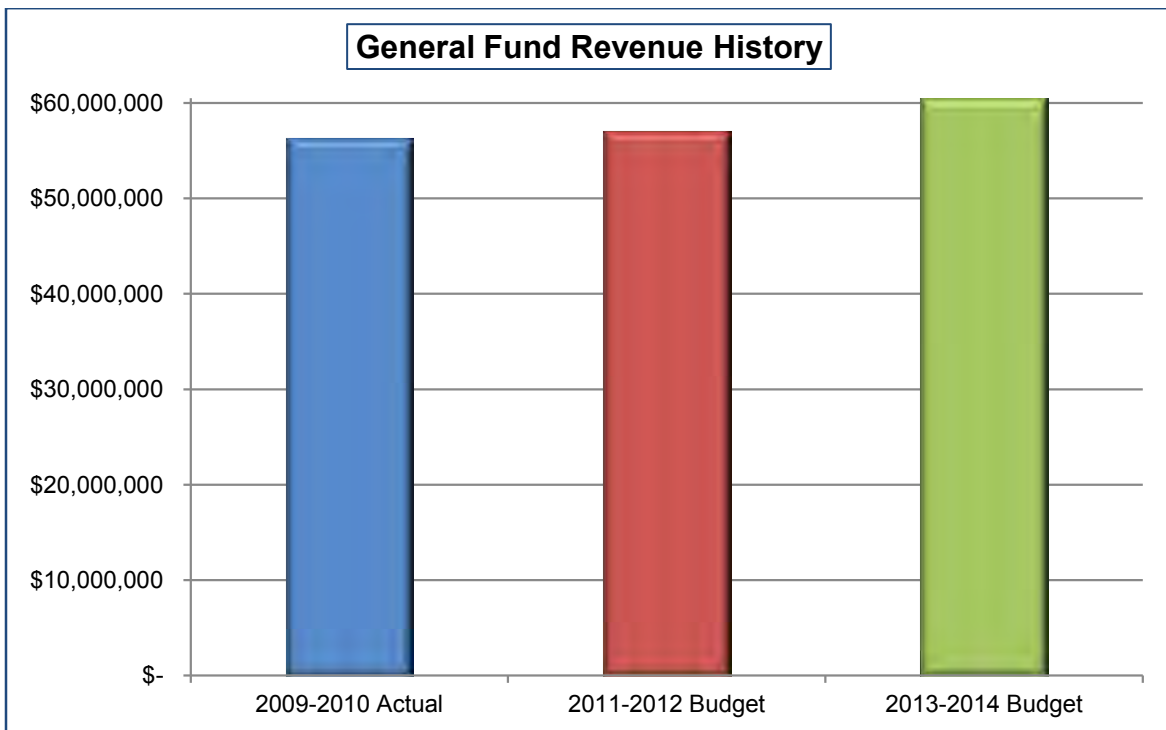
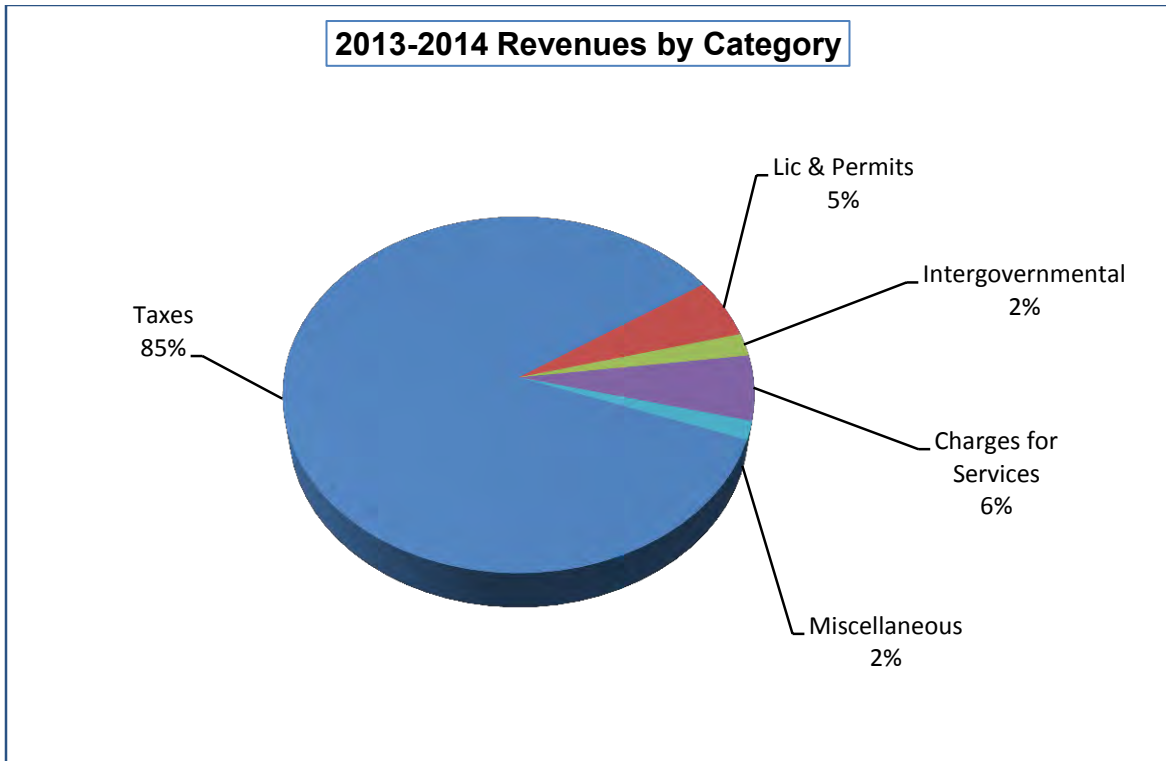
The General Fund budget is for revenues and expenditures associated with ordinary city operations that are not required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, city administration, and City Council.

### **Goals/Issues/Major Work:**

- Provide high quality city services as economically as possible
- Current revenues are sufficient to pay current expenditures
- Maintenance and operating costs are budgeted for new capital projects
- Development related revenues are keeping pace with development related expenditures

### **General Fund Revenue Summary**

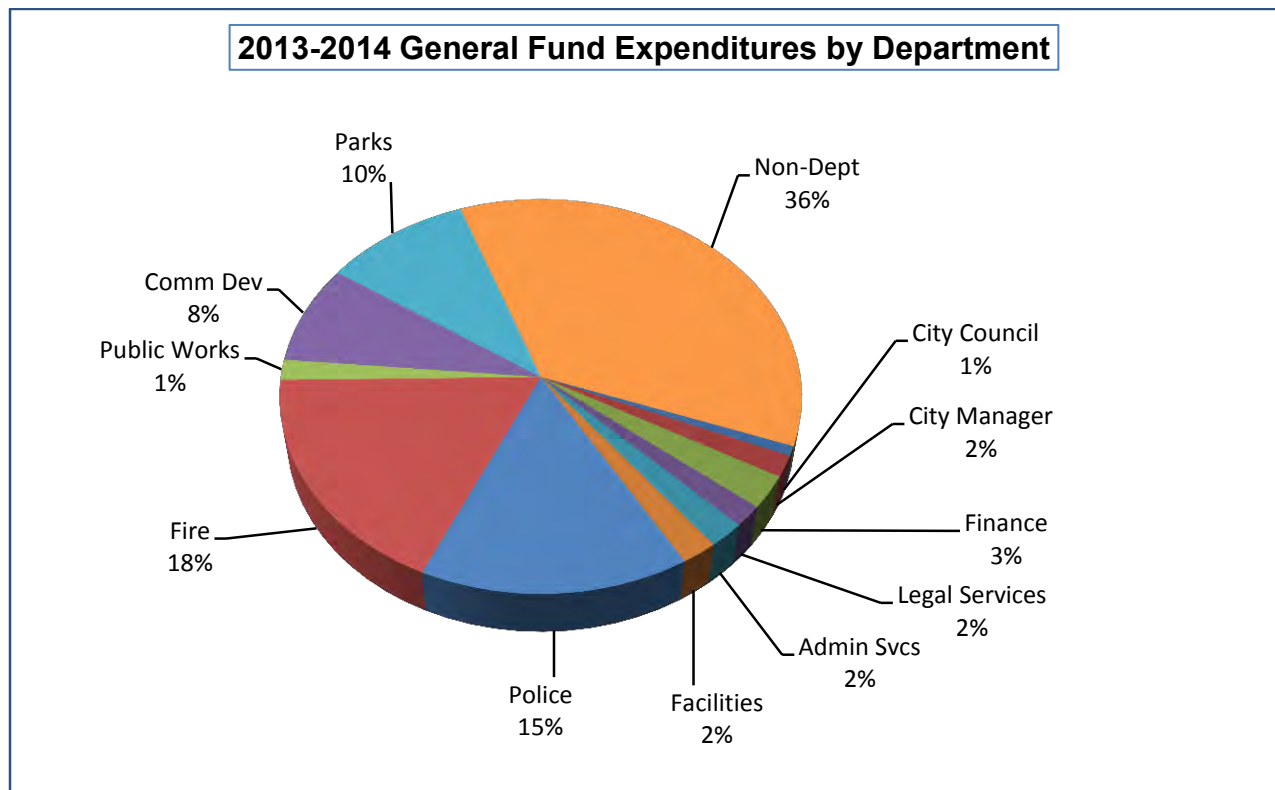
Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 15,448,317	\$ 17,851,007	\$ 15,909,000
Taxes	\$ 47,240,752	\$ 49,600,000	\$ 51,322,300
Licenses & Permits	2,523,817	2,381,100	3,225,200
Intergovernmental	1,580,049	1,174,933	1,234,100
Charges for Services	2,773,977	2,946,000	3,555,500
Fines & Forfeits	229,284	226,500	236,500
Miscellaneous	1,998,349	713,330	1,005,880
<b>Total Revenues</b>	<b>\$ 56,346,228</b>	<b>\$ 57,041,863</b>	<b>\$ 60,579,480</b>
<b>Total Fund (with BFB)</b>	<b>\$ 71,794,545</b>	<b>\$ 74,892,870</b>	<b>\$ 76,488,480</b>

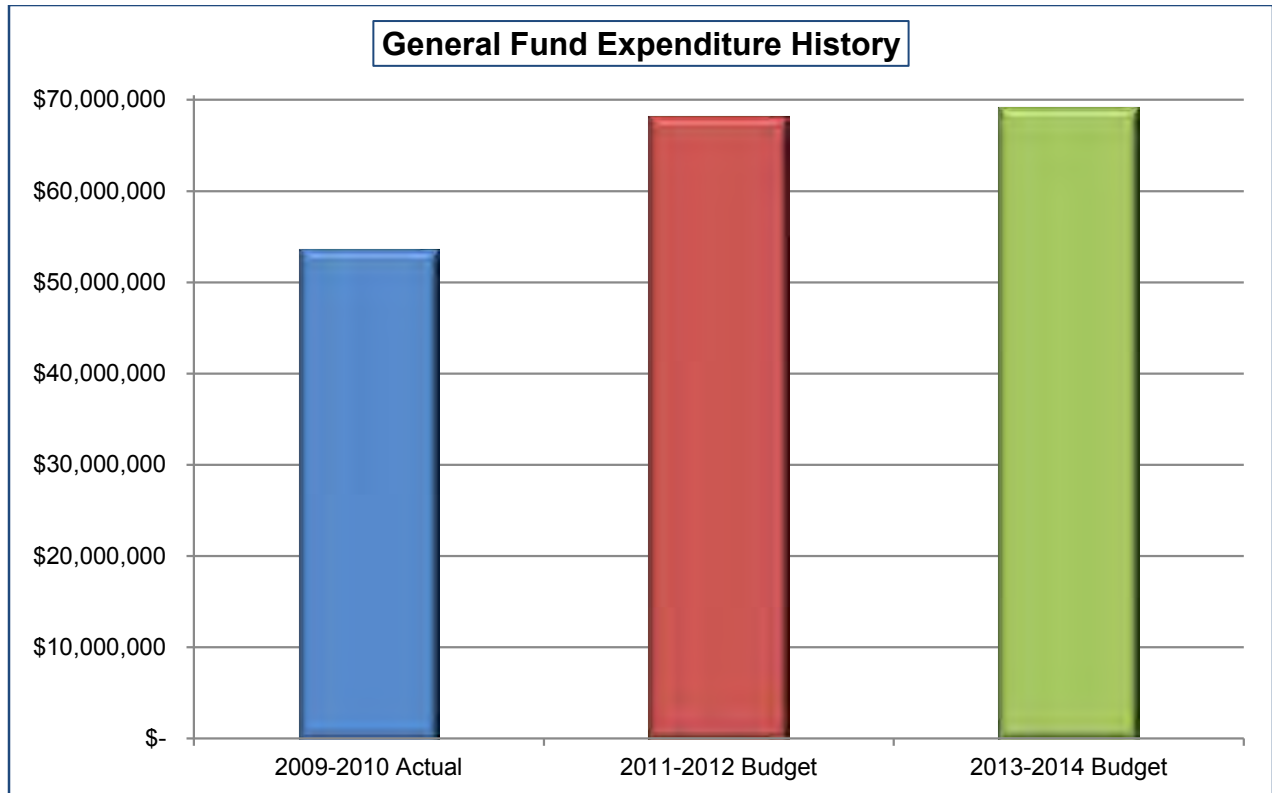




### General Fund Expenditure Summary

Function	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
City Council	\$ 432,630	\$ 600,500	\$ 540,000
City Manager	1,101,252	1,246,017	1,187,600
Finance	1,717,424	1,821,526	1,839,500
Legal Services	1,046,731	1,095,401	1,173,624
Administrative Services	1,358,539	1,354,632	1,417,000
Facilities	785,859	602,000	1,407,300
Police Services	8,758,139	9,331,876	10,512,713
Fire Services	11,177,327	11,521,853	12,342,615
Public Works	1,784,171	1,297,339	1,149,575
Social & Human Services	523,430	374,500	377,000
Community Development	4,882,024	4,861,922	5,577,500
Parks & Recreation	5,195,633	6,078,632	6,865,700
Non-Departmental	14,822,130	27,982,584	24,810,960
<b>Total Expenditures</b>	<b>\$ 53,585,289</b>	<b>\$ 68,168,782</b>	<b>\$ 69,201,087</b>
Ending Fund Balance	18,209,256	6,724,088	7,287,393
<b>Total Fund (with EFB)</b>	<b>\$ 71,794,545</b>	<b>\$ 74,892,870</b>	<b>\$ 76,488,480</b>





# CITY COUNCIL

## Purpose and Responsibilities

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.

[www.ci.sammamish.wa.us/City\\_Council.aspx](http://www.ci.sammamish.wa.us/City_Council.aspx)

## Goals/Issues/Major Work:

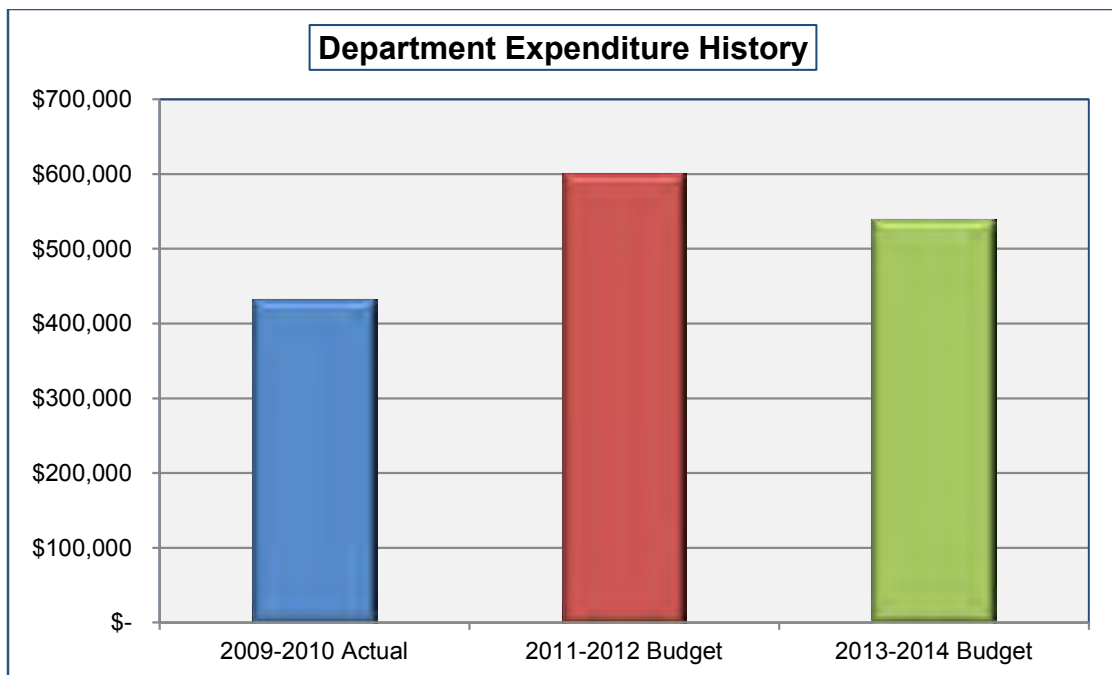
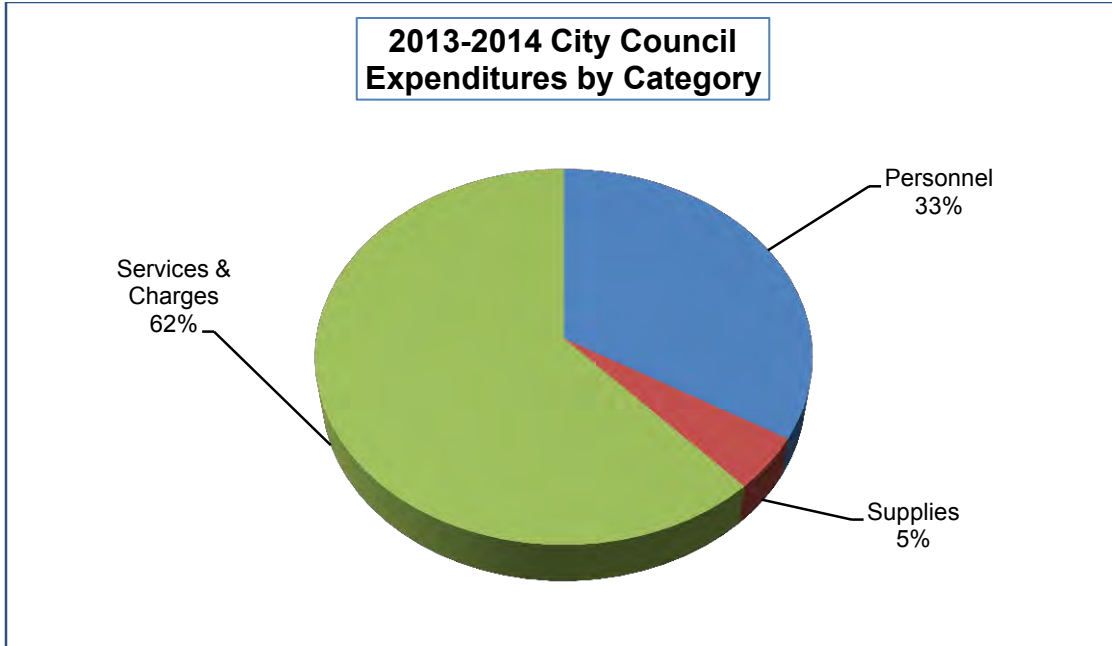
- Determine the city’s strategic direction and overall goals
- Determine long-term capital improvement projects and funding options
- Evaluate current and future revenue sources for their ability to support desired public services
- Engage the community, through open communication, in continually improving the level of city services
- Plan for impacts to the city of State legislative decisions
- Performance measures review
- Address annexation issues
- Maintain regional influence and presence
- Promote sustainability initiatives

**Highlight:**

*The services and charges decrease is due to a more favorable contract for taping/broadcasting of City Council meetings and Study Sessions, Planning Commission meetings and other communications to promote city government transparency and openness.*

## Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 181,772	\$ 182,300	\$ 181,200
Supplies	19,329	24,800	25,000
Services & Charges	231,530	393,400	333,800
<b>Total</b>	<b>\$ 432,631</b>	<b>\$ 600,500</b>	<b>\$ 540,000</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Mayor (Part-Time)	1	1	1	1
Councilmembers (Part-Time)	6	6	6	6
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

# CITY MANAGER

## Purpose and Responsibilities

The City Manager’s Department provides management direction to all departments and coordination of all city activities in accordance with policies and direction set by the City Council. The City Manager’s Department oversees policy analysis, intergovernmental relations, communications, neighborhood involvement, and provides administrative support to the City Council and to Council Committees.

## Goals/Issues/Major Work:

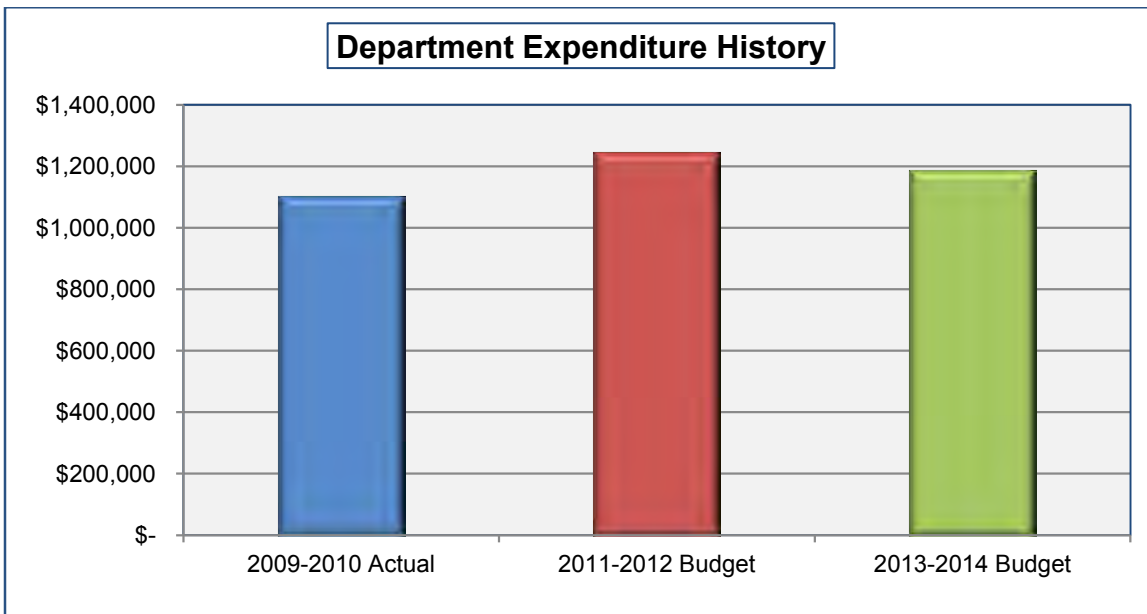
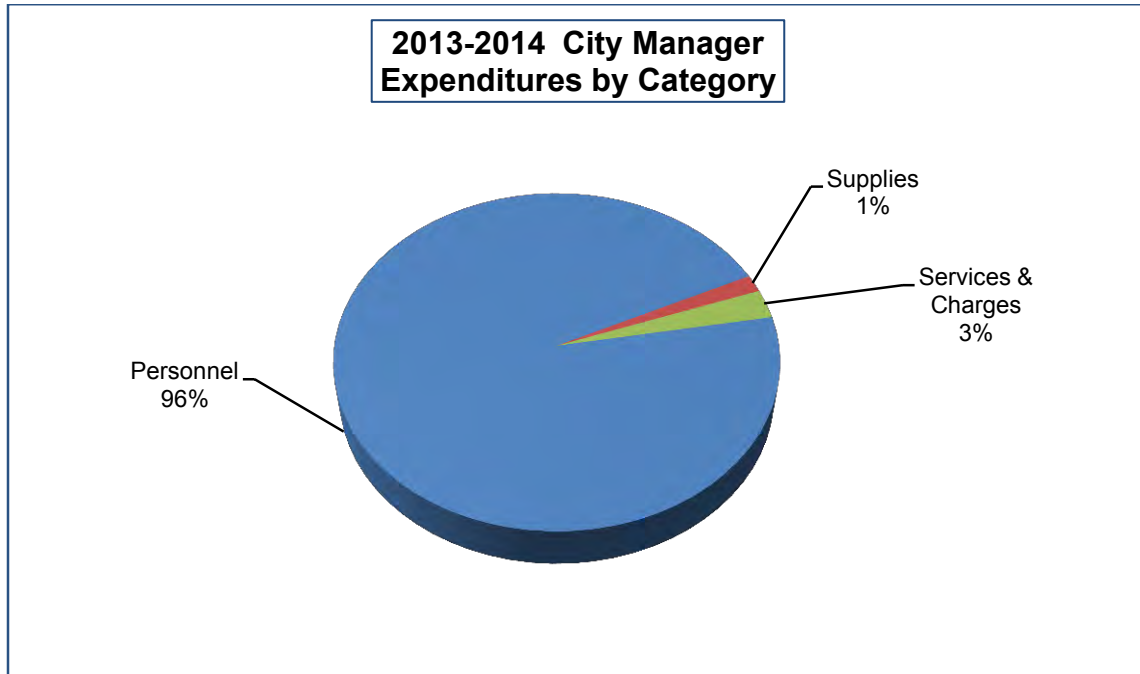
- Guide all departments in carrying out the direction and goals of the City Council
- Provide financial stability, budgeting and planning for the capital and operating activities
- Enhance community communications and continue to upgrade the level of service between the staff and the community
- Evaluate and plan for State legislative impacts
- Maintain regional influence and presence
- Manage, evaluate and update as needed the Emergency Management Plan
- Ensure that performance measures are aligned with Council goals

**Highlight:**

*Economic development activities were moved to the Non-Departmental section of the budget for 2013-2014, decreasing professional services expenditures in the City Manager’s department.*

## Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,065,802	\$ 1,077,317	\$ 1,135,900
Supplies	16,876	13,600	19,300
Services & Charges	18,574	155,100	32,400
<b>Total</b>	<b>\$ 1,101,252</b>	<b>\$ 1,246,017</b>	<b>\$ 1,187,600</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</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
<b>TOTAL</b>	<b>3.4711</b>	<b>3.4711</b>	<b>3.4711</b>	<b>3.4711</b>

# LEGAL SERVICES

**Responsibility: City Manager**

### Purpose and Responsibilities

The Legal Services Department provides legal advice, prosecution, defense, and hearing examiner services through contracts rather than by hiring employees. This 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 also budgeted in this department.

### Goals/Issues/Major Work:

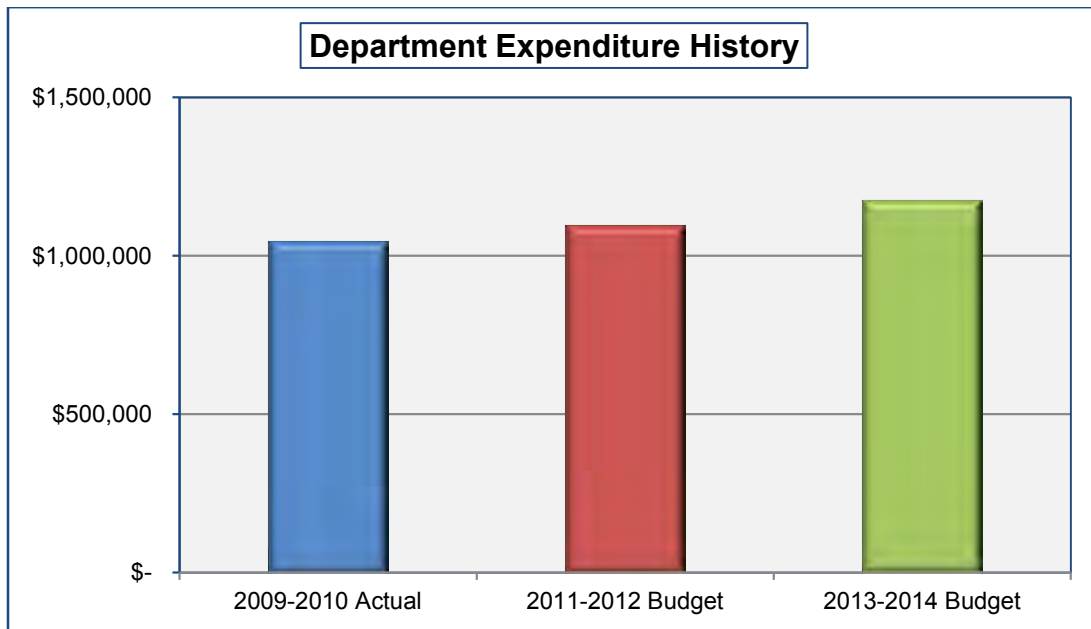
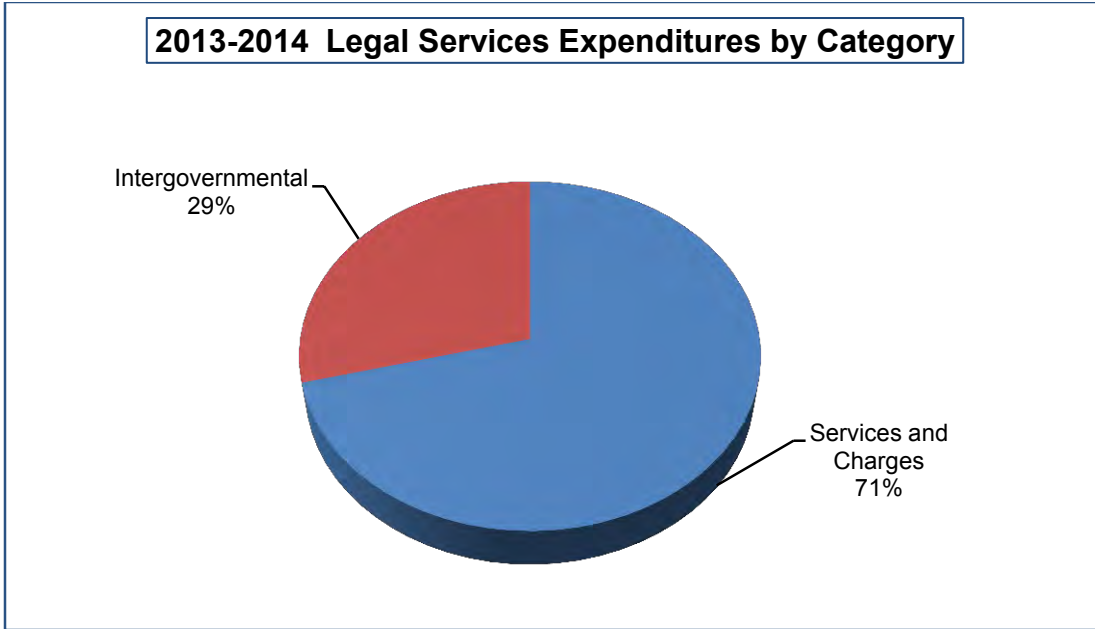
- Ensure the city’s actions comply with applicable laws and act to minimize the potential for litigation
- Provide legal advice to the City Council and city administration
- Review ordinances, resolutions, and contracts
- Advise Council and staff at public meetings
- Screen for and provide public defense services for qualifying individuals
- Defend the city against legal actions
- Provide prosecution services for the city
- Provide hearing examiner services to the city

**Highlight:**

*District Court Services is an interlocal agreement with King County to provide city court services. The intergovernmental expenditure shown here is offset by court revenue received from payment of citations.*

### Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Services & Charges	\$ 794,812	\$ 835,401	\$ 833,624
Intergovernmental	251,919	260,000	340,000
<b>Total</b>	<b>\$ 1,046,731</b>	<b>\$ 1,095,401</b>	<b>\$ 1,173,624</b>





# FINANCE

## Responsibility: Financial and Technology Services Director

### Purpose and Responsibilities

The Finance Department supports the community of Sammamish by providing outstanding and innovative financial services. The mission of the Finance Department is to safeguard the assets of the city while maximizing the use of limited resources in order to create the most effective and efficient operating environment that best serves the citizens and community of Sammamish. Technology services, under the direction of the Financial and Technology Services Director, are reported in a separate Internal Service Fund.

<http://www.ci.sammamish.wa.us/FinancialServices.aspx>

### Goals/Issues/Major Work:

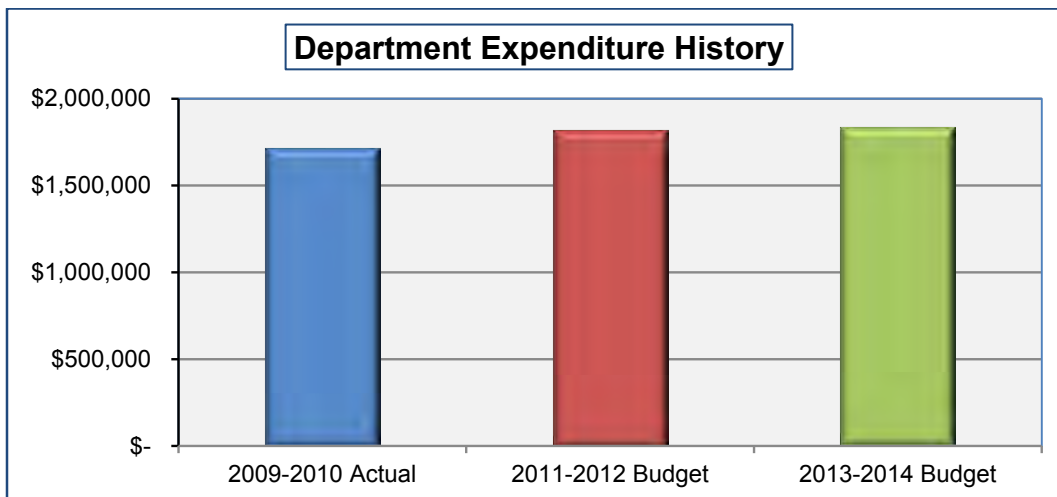
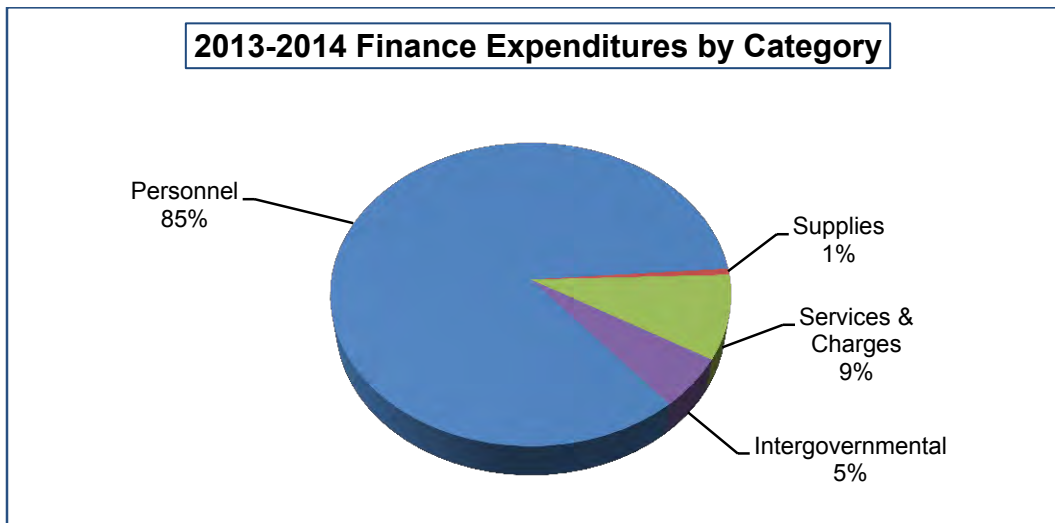
- Ensure the financial stability of the city to maintain a AAA bond rating
- Provide a positive work environment
- Maintain the city’s accounting records in compliance with laws and regulations
- Support the city’s regional influence and presence
- Continue to improve the level of service to the community and staff
- Evaluate business processes for enhancing revenue and reducing expenditures
- Provide policy and management assistance to the City Manager
- Develop a simple and effective budget and monitor revenues and expenditures against that plan

#### Highlight:

*In support of Sammamish as a Sustainable City, Finance Department activities include: Quarterly financial reports reviewed by the City Council, long-range financial forecasting, maintenance of a General Fund operating reserve of at least 10% of operating revenues, and implementing strategies for economic development.*

### Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,470,264	\$ 1,509,351	\$ 1,562,300
Supplies	17,187	12,000	12,000
Services & Charges	125,680	200,175	165,200
Intergovernmental	78,993	100,000	100,000
Capital	25,300	-	-
<b>Total</b>	<b>\$ 1,717,424</b>	<b>\$ 1,821,526</b>	<b>\$ 1,839,500</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Finance & Tech Svcs. 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
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

# ADMINISTRATIVE SERVICES

**Responsibility: Administrative Services Director**

**Purpose and Responsibilities**

The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administrative Services Department manages many of these contracts including police, fire, jail, court services, animal control, recycling, janitorial services, insurance, and risk management. Insurance and risk management are reported in separate Internal Service Funds. The department includes two divisions-Administrative and City Clerk.

**Goals/Issues/Major Work:**

- Recruit and maintain high quality staff to provide city services efficiently
- Ensure required records are created and maintained in compliance with state laws
- Effectively manage multiple contracts with other governments and private companies providing services to the city
- Provide policy and management assistance to the City Manager
- Performance measures implementation

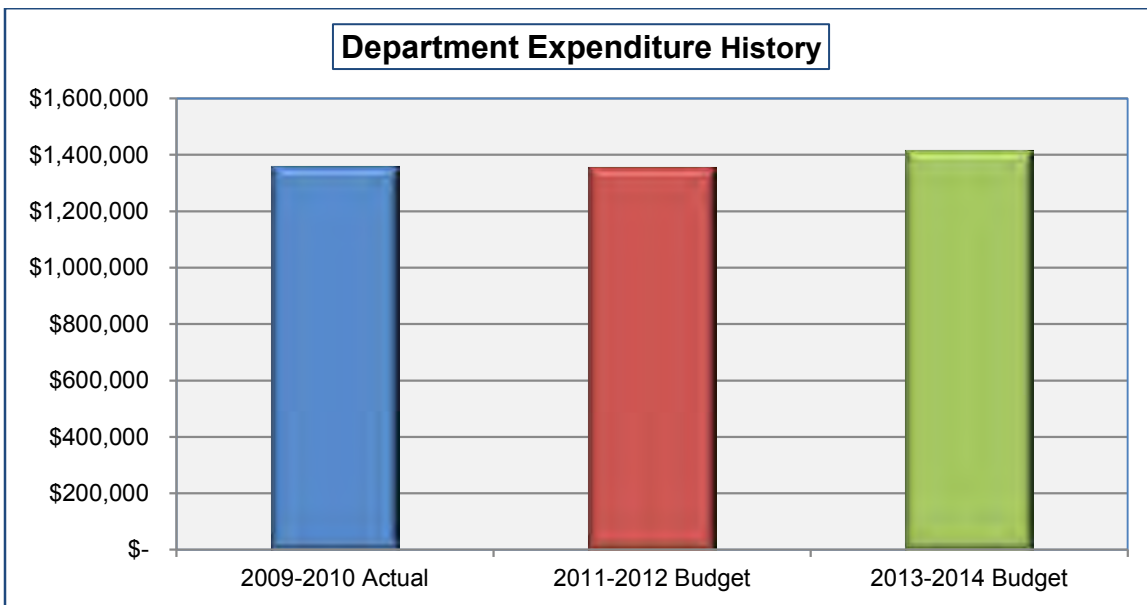
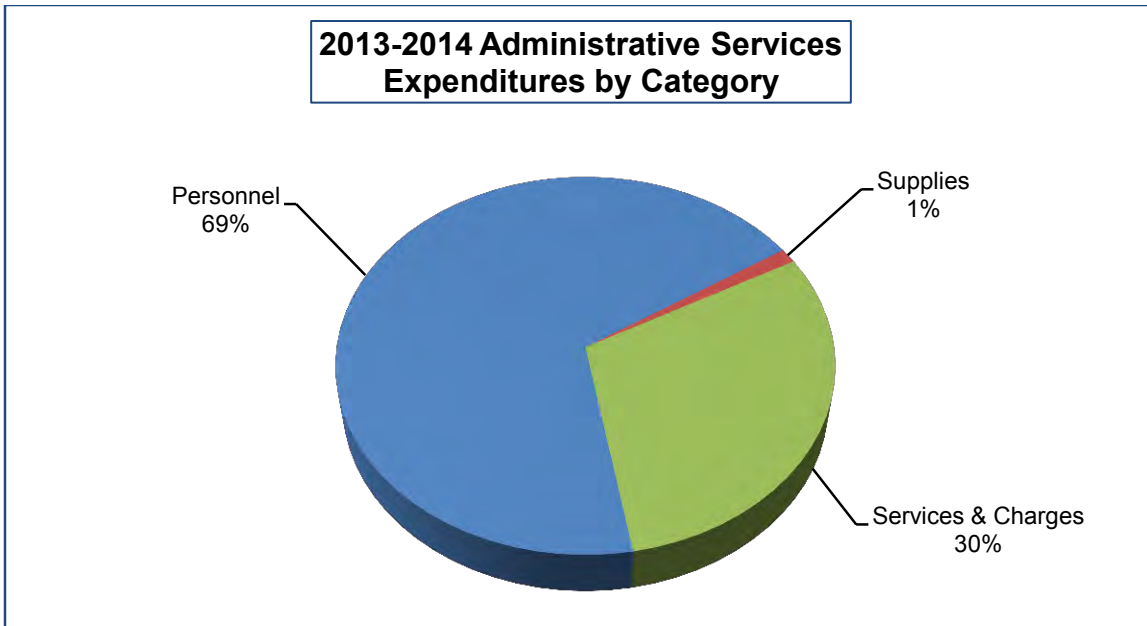
<http://www.ci.sammamish.wa.us/AdministrativeServices.aspx>

**Highlight:**

*The increase in personnel is mainly due to the addition of a half-time Administrative Assistant position in the 2013-2014 budget.*

**Department Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 951,670	\$ 815,232	\$ 971,600
Supplies	15,202	19,400	17,400
Services & Charges	376,773	520,000	428,000
Capital	14,894	-	-
<b>Total</b>	<b>\$ 1,358,539</b>	<b>\$ 1,354,632</b>	<b>\$ 1,417,000</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Admin. Services Director	1	1	1	1
Administrative Assistant	1	1	1.5	1.5
City Clerk	1	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>

## Administrative Division

### Purpose and Responsibilities

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

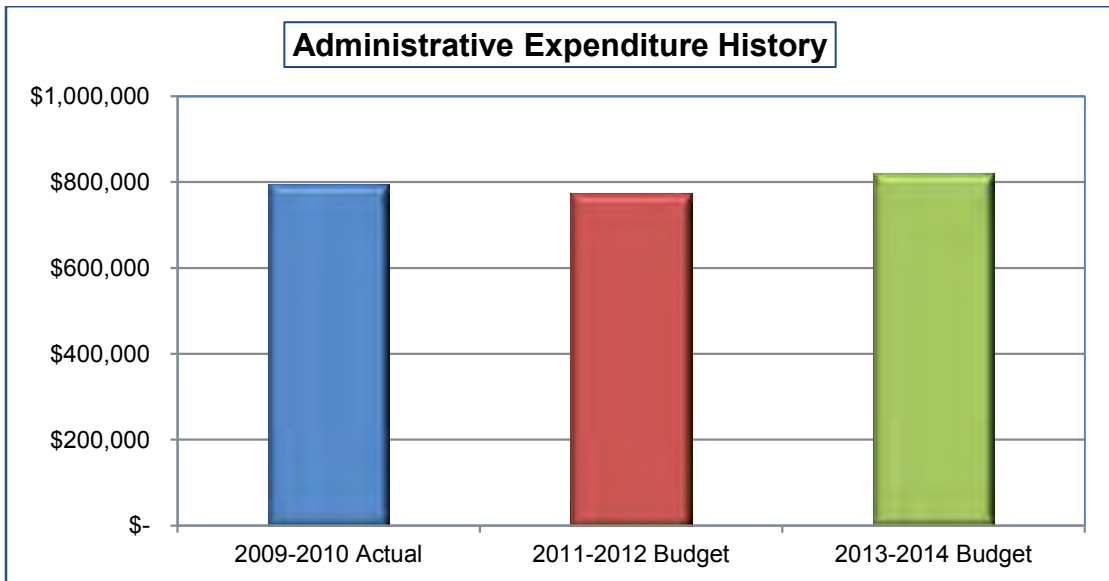
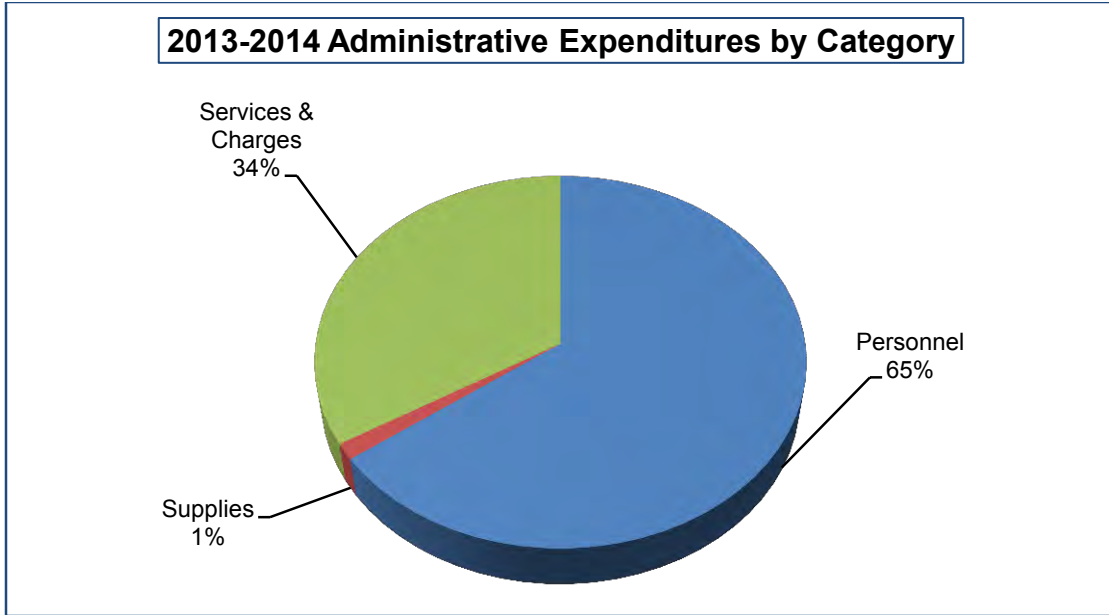
### Goals/Issues/Major Work

- Maintain and upgrade human resource services
- Manage public safety, criminal justice, court services, and janitorial contracts.
- Provide policy and management assistance to the City Manager
- Performance measures implementation
- Coordinate the waste reduction, recycling and garden waste programs and events

<http://www.ci.sammamish.wa.us/AdministrativeServices.aspx>

### Administrative Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 529,795	\$ 392,382	\$ 533,000
Supplies	9,496	13,400	11,400
Services & Charges	242,144	369,000	276,000
Capital	14,894	-	-
<b>Total</b>	<b>\$ 796,329</b>	<b>\$ 774,782</b>	<b>\$ 820,400</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Admin. Services Director	1	1	1	1
Administrative Assistant	0	0	.5	.5
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1.5</b>	<b>1.5</b>

## City Clerk Division

### Purpose and Responsibilities

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 Clerk is also responsible for citywide records management, including public disclosure, electronic records access, contract tracking and the City’s Municipal Code.

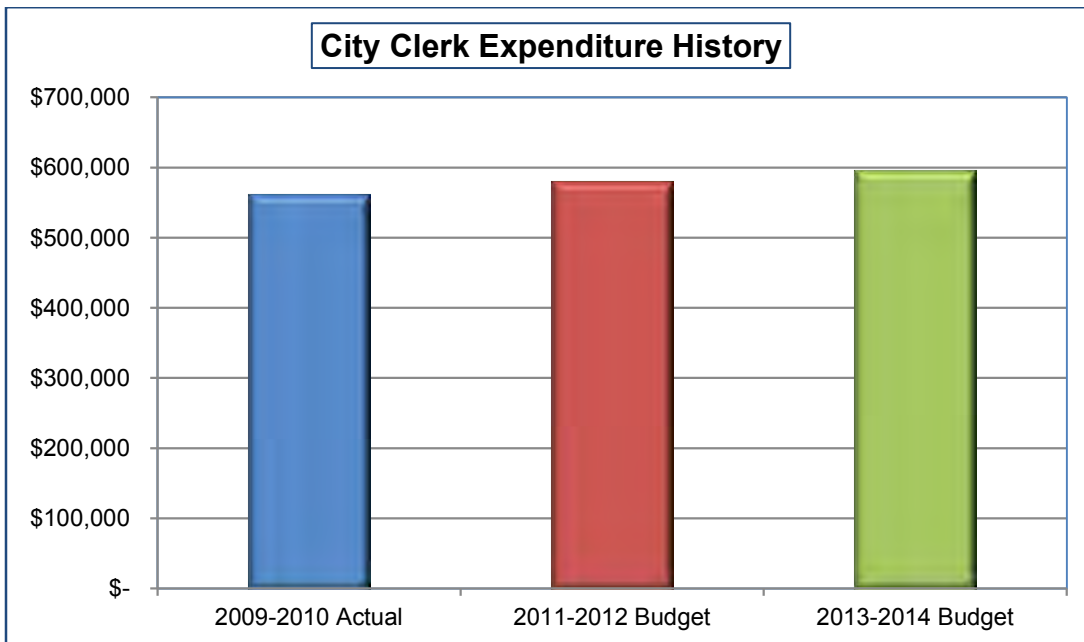
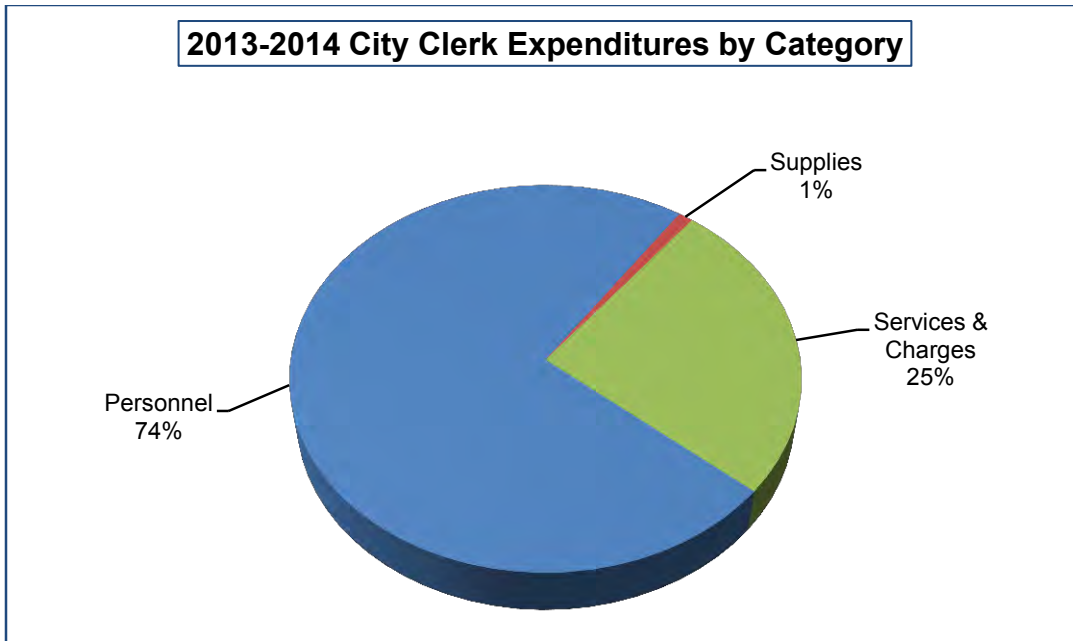
### Goals/Issues/Major Work:

- Ensure accurate required records are created and retained
- Refine records management systems in City Clerk’s Office
- Provide for consistent use of city documents
- Provide support to Administrative Services Department as needed
- Performance measures implementation

<http://www.ci.sammamish.wa.us/AdministrativeServices.aspx>

### City Clerk Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 421,875	\$ 422,850	\$ 438,600
Supplies	5,706	6,000	6,000
Services & Charges	134,629	151,000	152,000
<b>Total</b>	<b>\$ 562,210</b>	<b>\$ 579,850</b>	<b>\$ 596,600</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City Clerk	1	1	1	1
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



# SOCIAL AND HUMAN SERVICES

**Responsibility: Administrative Services Director**

## Purpose and Responsibilities

The City Clerk, under the management of the Administrative Services Director, is responsible for the Human Services Department which provides grants to local non-profit agencies serving the city.

## Goals/Issues/Major Work:

- Review grant applications and recommend funding levels to the City Council
- Review human services funding requests for compliance with established criteria

<http://www.ci.sammamish.wa.us/AdministrativeServices.aspx>

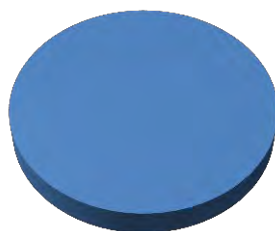
### Highlight:

*In addition to the budgeted Human Services funding, the city is in the process of donating its former maintenance shop site to Habitat for Humanity for low income housing.*

## Department Summary

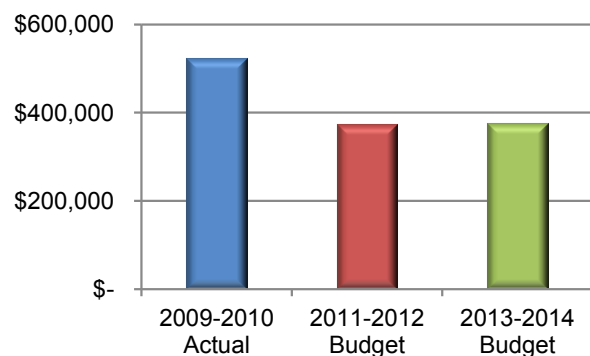
Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Services & Charges	\$ 523,430	\$ 374,500	\$ 377,000
<b>Total</b>	<b>\$ 523,430</b>	<b>\$ 374,500</b>	<b>\$ 377,000</b>

**2013-2014 Social & Human Svcs Expenditures by Category**



Services & Charges  
100%

**Department Expenditure History**



# FACILITIES

**Responsibility: Administrative Services Director**

**Purpose and Responsibilities**

The Facilities Department includes the expenditures for maintenance and operation of all city buildings. In 2013 the budget for all of the city’s buildings was consolidated in the Facilities Department to better manage maintenance contracts and overall facility costs. Previously these functions were divided among Parks, Public Works and General Government.

**Goals/Issues/Major Work:**

- Maintain all city buildings in good condition to achieve long useful lives
- Manage annual repair and maintenance contracts
- Manage annual janitorial service contracts
- Schedule major repairs and maintenance

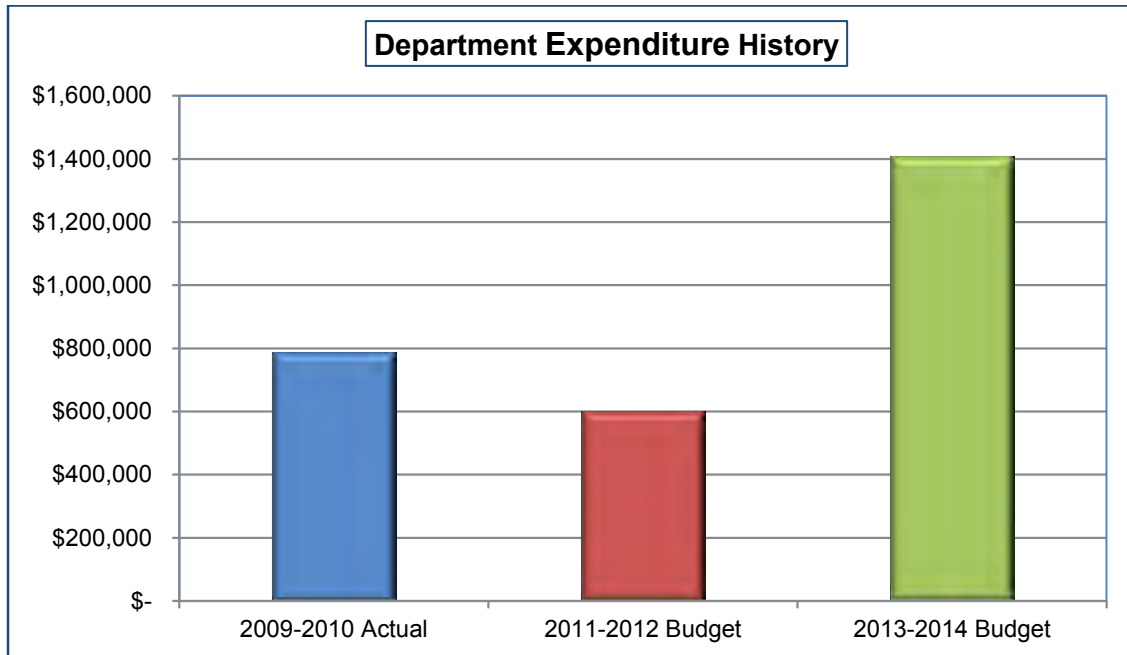
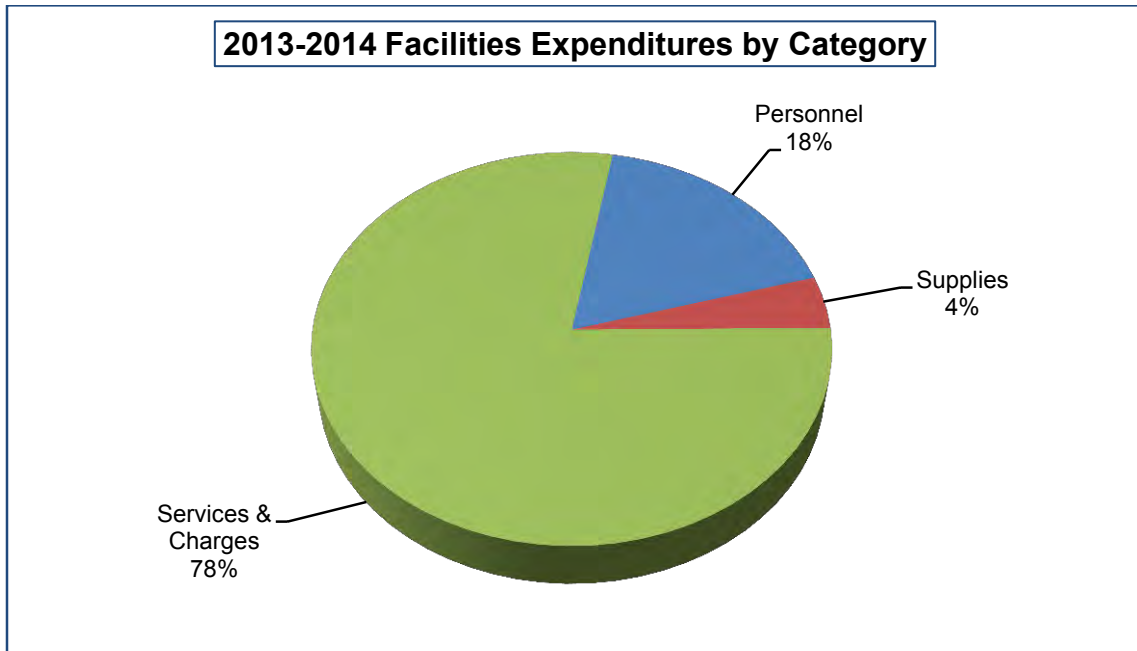
<http://www.ci.sammamish.wa.us/AdministrativeServices.aspx>

**Highlight:**

*Maintenance and operation of all city buildings was consolidated in the Facility Department beginning in 2013. One position, a Facility Project Manager, was moved from Public Works to the Facility Department.*

**Department Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ -	\$ -	\$ 250,500
Supplies	31,542	26,000	60,000
Services & Charges	655,636	576,000	1,096,800
Capital	98,681	-	-
<b>Total</b>	<b>\$ 785,859</b>	<b>\$ 602,000</b>	<b>\$ 1,407,300</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Facilities Project Manager	0	0	1	1
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

# FIRE SERVICES

**Responsibility: Administrative Services Director**

**Purpose and Responsibilities**

Fire Services, provided through an Interlocal Agreement with Eastside Fire & Rescue, provides for fire prevention, fire suppression activities, and basic life support medical services.

**Goals/Issues/Major Work:**

- Provide fire and life safety services to the citizens of Sammamish
- Provide fire inspections and life safety education
- Performance measures implementation

**Key Comparison Metrics**

Cost of Fire Services per capita in 2010 = \$122.73

Cost of Fire Services per capita in 2011 = \$120.61

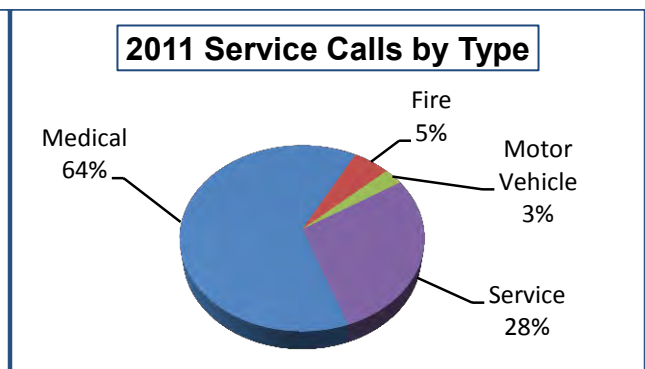
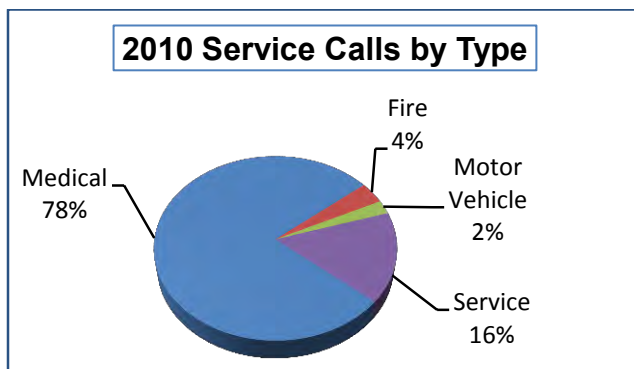
There were 1,690 direct calls for Medical/Fire/Motor Vehicle/Service calls in 2011

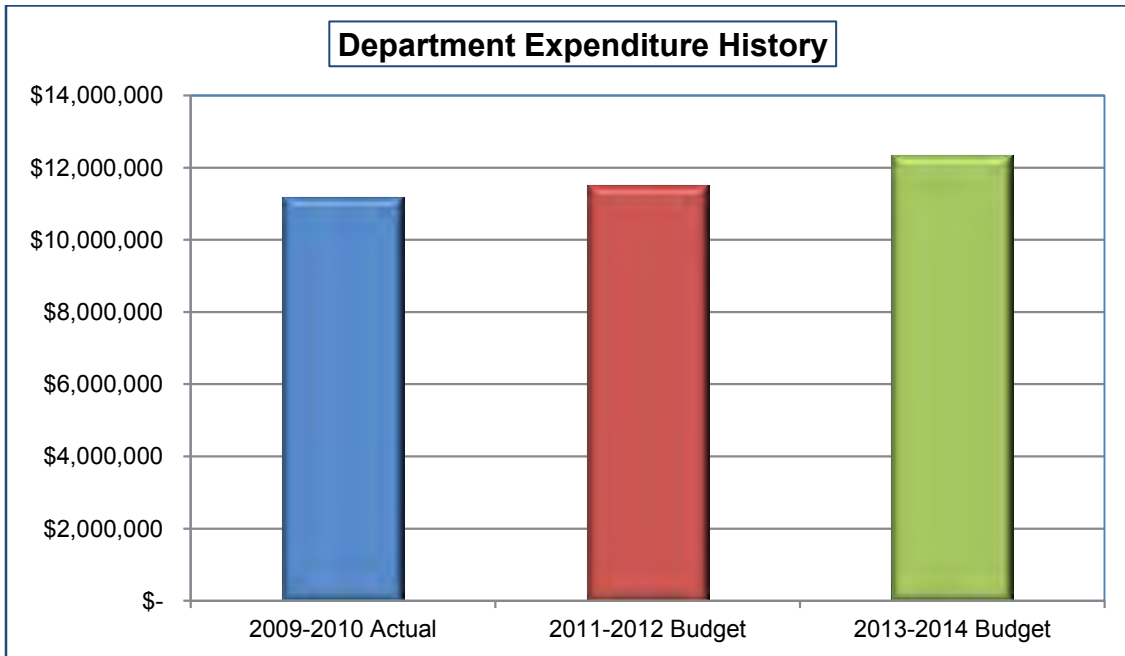
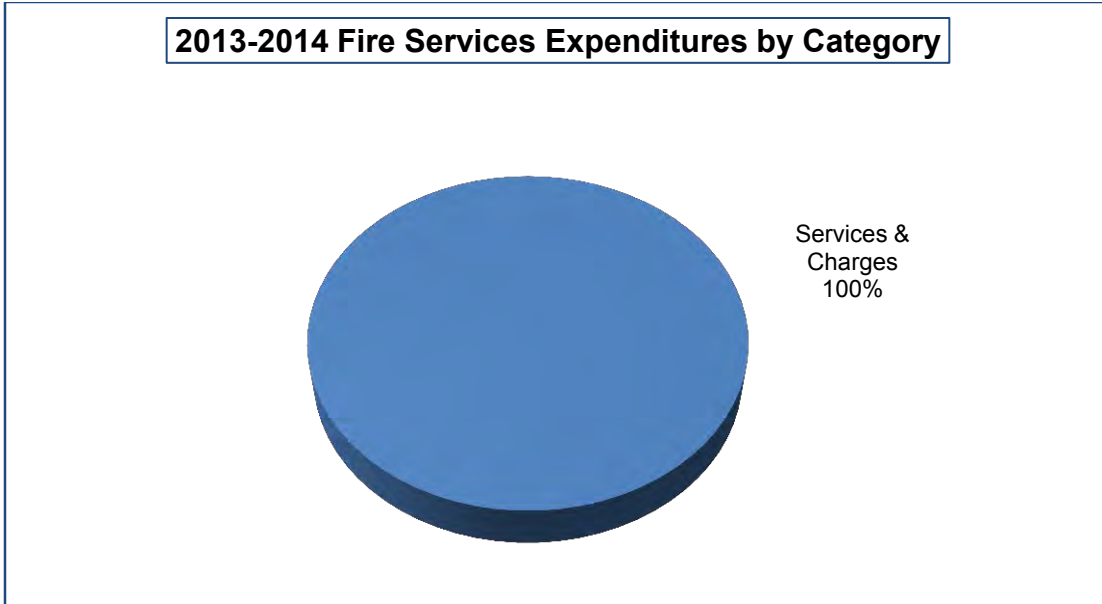
**Highlight:**

*The expenditure shown is the contract for service with Eastside Fire & Rescue. The fire/medical equipment and stations are owned by Sammamish.*

**Department Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Services & Charges	\$11,177,327	\$11,521,854	\$12,342,615
Total	\$11,177,327	\$11,521,854	\$12,342,615





# **POLICE SERVICES**

**Responsibility: Administrative Services Director**

## **Purpose and Responsibilities**

Police Services, provided through an Interlocal Agreement with King County, provides for crime prevention, investigation, traffic enforcement, youth outreach programs, water safety, and works with other local organizations on problem-solving activities to enhance the city’s quality of life.

## **Goals/Issues/Major Work:**

- Maintain and enhance community police services
- Focus on those activities most likely to cause human injury or substantial property damage
- Focus on quality of life issues
- Consider and address the larger social implications of crime
- Consider options to reduce the incidence of false alarms
- Performance measures implementation

<http://www.ci.sammamish.wa.us/LawEnforcement.aspx>

## **Key Comparison Metrics**

At a statewide level, other cities in Washington State spent 32% of their general fund budgets on police services in 2011 compared with Sammamish at 14% of its 2011 general fund budget.

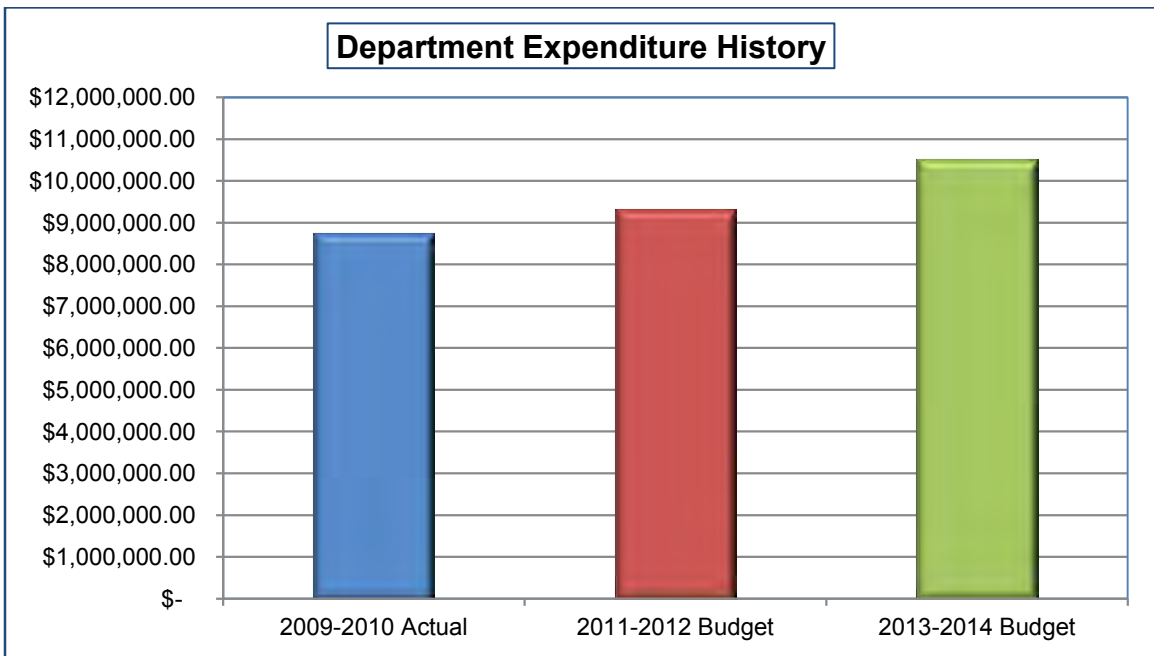
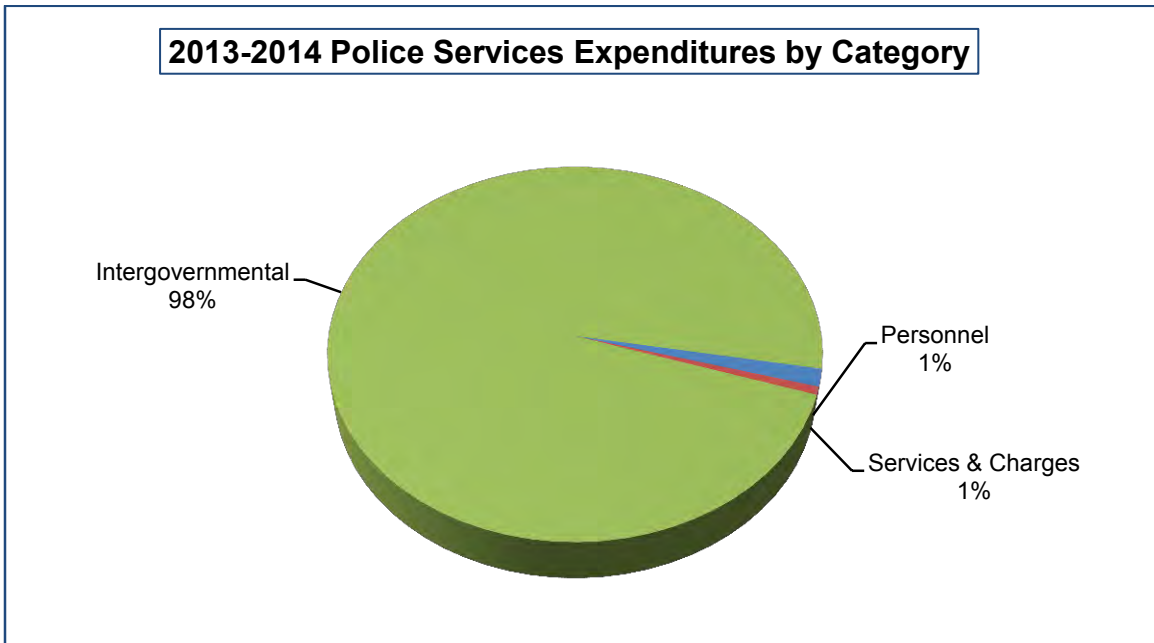
- Cost of Police Services per capita in 2010=\$96.08
- Cost of Police Services per capita in 2011=\$91.65
- There were 3,582 direct calls for service in 2010

**Highlight:**

*Cost increases for 2013-2014 include one additional officer and King County labor contract commitments.*

## **Department Summary**

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 129,654	\$ 143,130	\$ 158,000
Supplies	44,125	11,100	10,400
Services & Charges	55,966	72,140	72,140
Intergovernmental	8,521,574	9,105,506	10,272,173
Capital	6,820	-	-
<b>Total</b>	<b>\$ 8,758,139</b>	<b>\$ 9,331,876</b>	<b>\$10,512,713</b>



### Position History

	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Administrative Asst. - Police	1	1	1	1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

# PUBLIC WORKS

**Responsibility: Public Works Director**

### Purpose and Responsibilities

The Public Works Department provides overall department planning and oversight. The two General Fund divisions, Administration and Engineering, provide engineering plan review, inspection, coordination of major public works capital improvement projects, long-range transportation planning and neighborhood traffic management.

### Goals/Issues/Major Work:

- Plan for and implement a transportation system that allows for efficient movement of vehicles and people
- Work with citizens to enhance neighborhood traffic management
- Perform plan reviews and inspections in coordination with the Community Development Department
- Performance measures implementation

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Highlights:

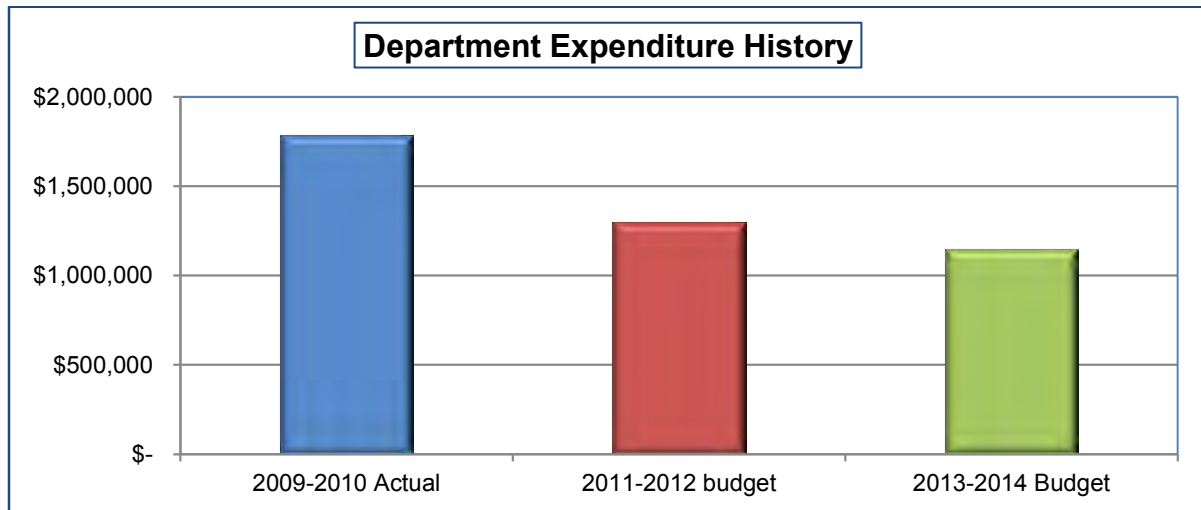
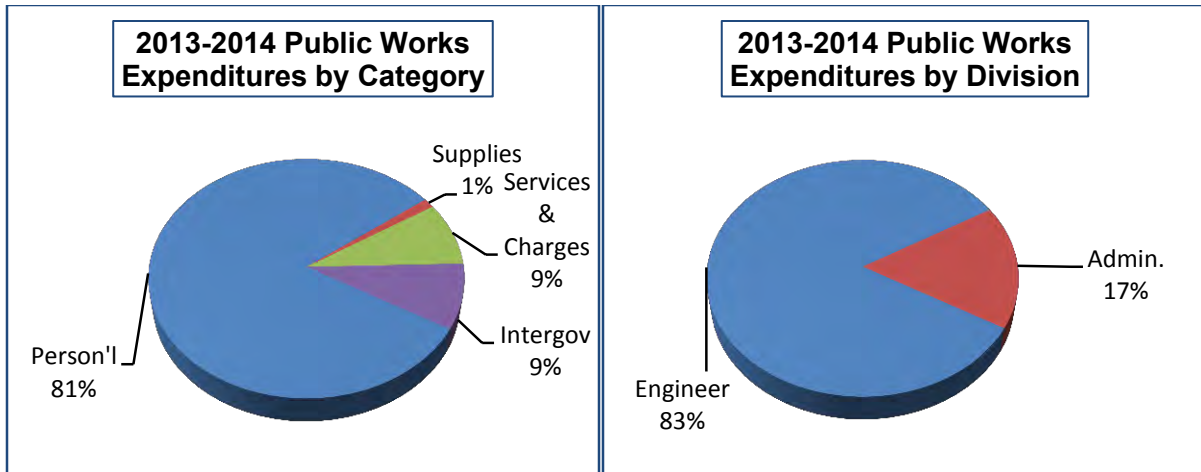
*The decrease in personnel costs is primarily due to the transfer of one project manager to the Facilities Department. The increase in services is due to development review consulting which is recovered through permit fees.*

*In support of Sammamish as a Sustainable City, Public Works Department activities include: traditional and oil recycling, compostable kitchenware, use of compost bins, and timers on lights in the maintenance center. Research has begun on converting lights in the maintenance center to LED and setting up a soil sifting area to reduce disposal fees and make the city's own topsoil.*

## Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,443,797	\$ 1,102,354	\$ 935,800
Supplies	30,435	20,300	14,600
Services & Charges	148,381	27,185	98,175
Intergovernmental	161,558	145,000	101,000
Capital	-	2,500	-
<b>Total</b>	<b>\$ 1,784,171</b>	<b>\$ 1,297,339</b>	<b>\$ 1,149,575</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works 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
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng.-Dev. Review	0.25	0.25	0.25	0.25
Associate Engineer	0.5	0.5	0.0	0.0
Traffic Engineer	0.0	0.0	0.5	0.5
Construction Inspector	1	1	1	1
GIS Coordinator	0.3	0.3	0.3	0.3
Project Manager	1	1	0.0	0.0
Office Assistant	0.15	0.15	0.15	0.15
<b>TOTAL</b>	<b>4.7</b>	<b>4.7</b>	<b>3.7</b>	<b>3.7</b>

## Administration Division

### Purpose and Responsibilities

The Administration Division provides overall administrative support and leadership to Public Works functions and tasks and provides guidance and leadership in the establishment of 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.

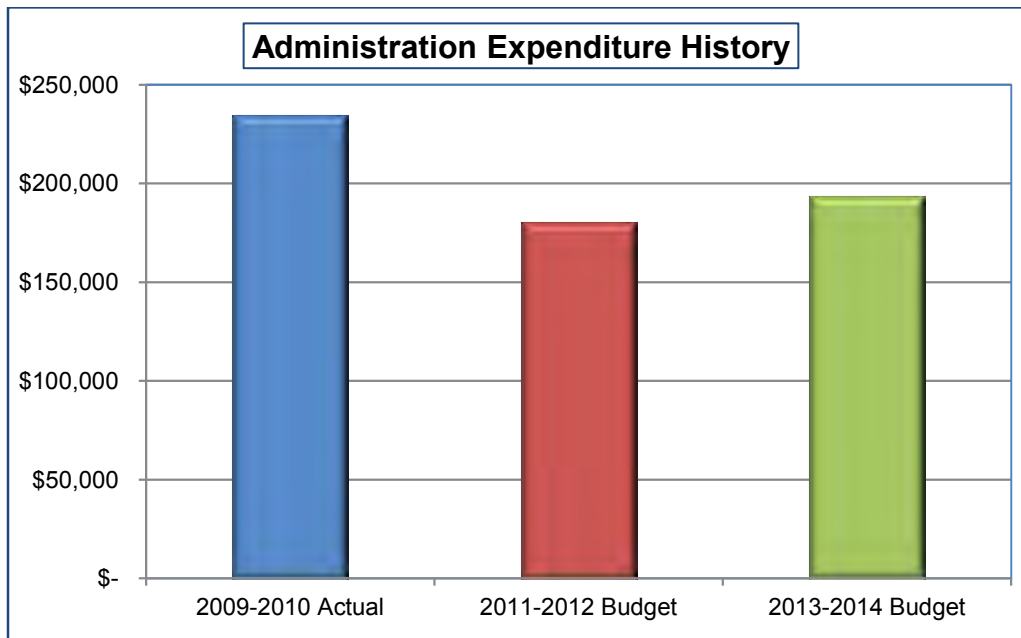
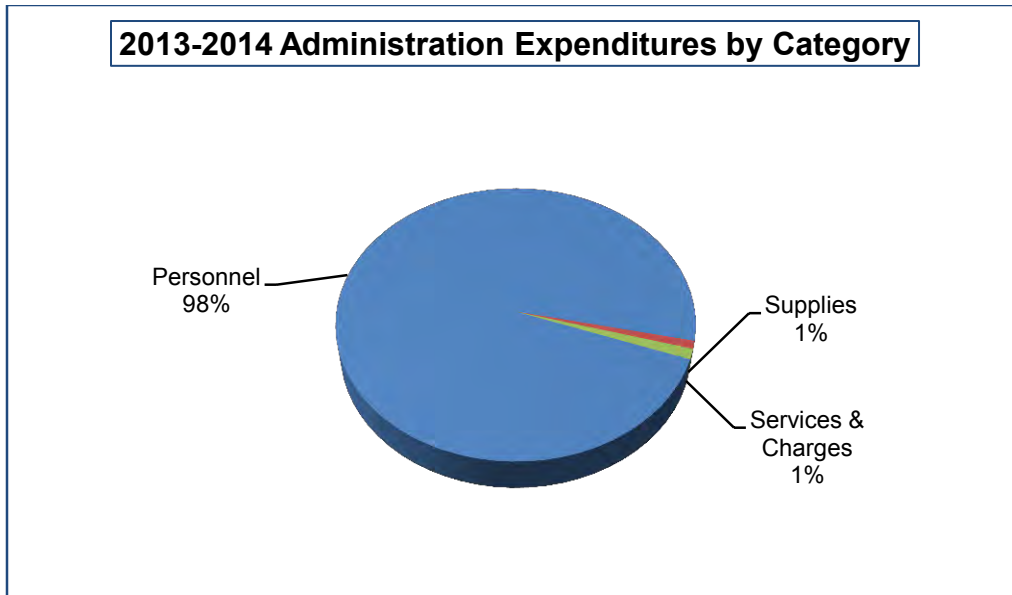
### Goals/Issues/Major Work:

- Develop systems, processes, and reports for the City Manager and Council
- Work with the City Manager and other department heads on CIP planning and funding
- Maintain regional influence and presence
- Provide ongoing evaluation of State legislation that impacts the city
- Performance measures implementation

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Administration Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 208,176	\$ 170,200	\$ 189,600
Supplies	4,855	3,600	1,800
Services & Charges	21,617	6,515	2,375
Total	\$ 234,648	\$ 180,315	\$ 193,775



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
Office Assistant	0.15	0.15	0.15	0.15
<b>TOTAL</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>

## Engineering Division

### Purpose and Responsibilities

The Engineering Division is responsible for designing and overseeing construction of transportation infrastructure. In addition, development review support is provided to the Community Development Department. This division provides updates to various city plans and systems including: the 6-year Transportation Improvement Plan, traffic counts and accident statistics, and Public Works Standards.

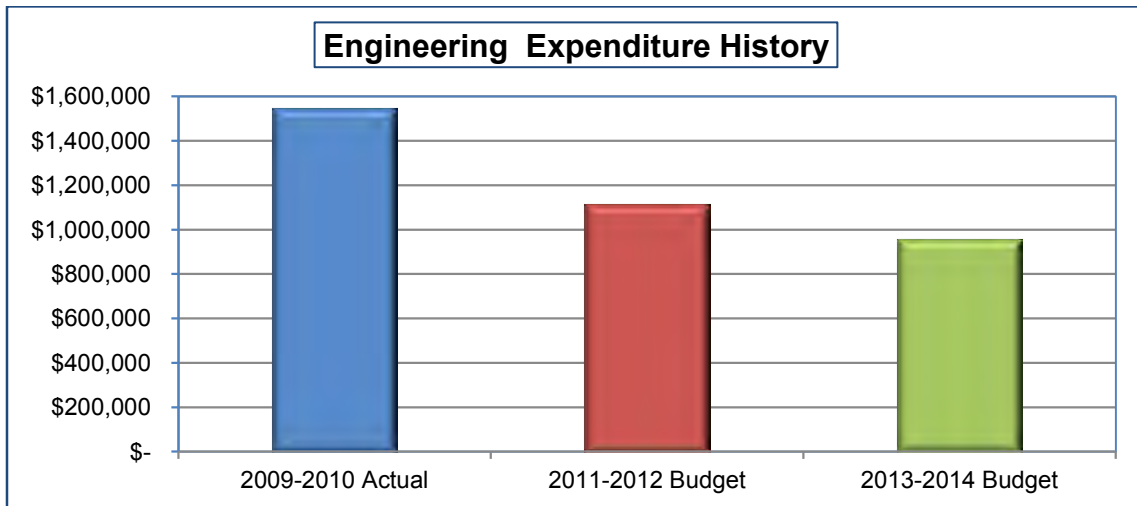
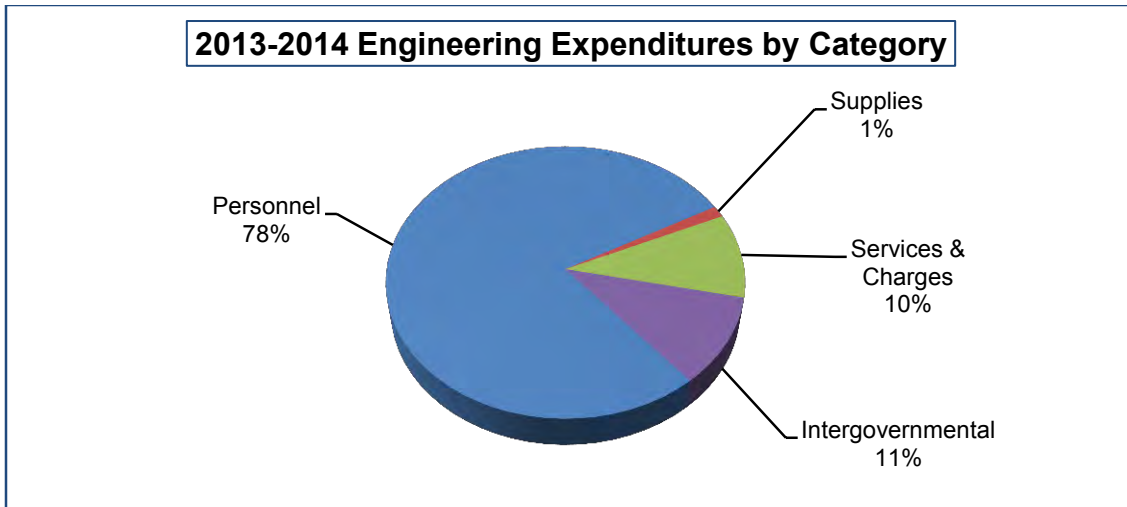
### Goals/Issues/Major Work:

- Secure as many state and federal grants as possible for the capital programs
- Support Community Development by reviewing various permit applications
- Implement various programs/analysis including: the citywide street lighting program
- Manage construction of non-motorized improvements along 244<sup>th</sup> Ave NE
- Manage installation of an improved signal timing system on 228<sup>th</sup> Ave
- Establish on-going program for performing traffic counts
- Manage Geographic Information Systems (GIS) and development review contracts
- Manage transportation mitigation charges system
- Update the city’s public works standards
- Performance measures implementation

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Engineering Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,235,621	\$ 932,154	\$ 746,200
Supplies	25,580	16,700	12,800
Services & Charges	126,764	20,670	95,800
Intergovernmental	161,558	145,000	101,000
Capital	-	2,500	-
<b>Total</b>	<b>\$ 1,549,523</b>	<b>\$ 1,117,024</b>	<b>\$ 955,800</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City Engineer	0.3	0.3	0.3	0.3
Project Manager (moved to Facilities)	1	1	0	0
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.25	0.25	0.25	0.25
Associate Engineer	0.5	0.5	0	0
Traffic Engineer	0	0	0.5	0.5
Construction Inspector	1	1	1	1
GIS Coordinator	0.3	0.3	0.3	0.3
<b>TOTAL</b>	<b>3.95</b>	<b>3.95</b>	<b>2.95</b>	<b>2.95</b>

# COMMUNITY DEVELOPMENT

**Responsibility: Community Development Director**

## Purpose and Responsibilities

The Community Development Department is responsible for management and oversight of the development services functions. It is made up of three divisions-Planning, Building, and Permits. The Code Enforcement Officer, part of the Planning Division, is responsible for the enforcement of building and development codes along with nuisance code violations.

## Goals/Issues/Major Work:

- Educate and work with developers to help them successfully implement projects in the city
- Provide data for annexations, buildable lands, intergovernmental organizations, webpages and historic preservation
- Performance measures implementation
- Evaluate and plan for any State legislative impacts to our city
- Advise and communicate with the City Manager on policy issues before they become public
- Encourage professional development for staff

<http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx>

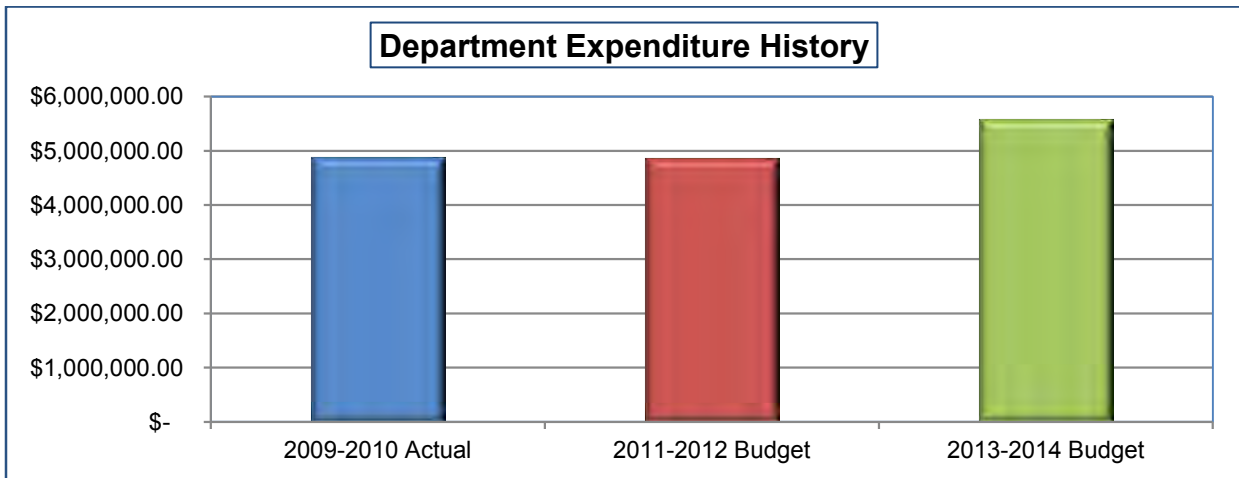
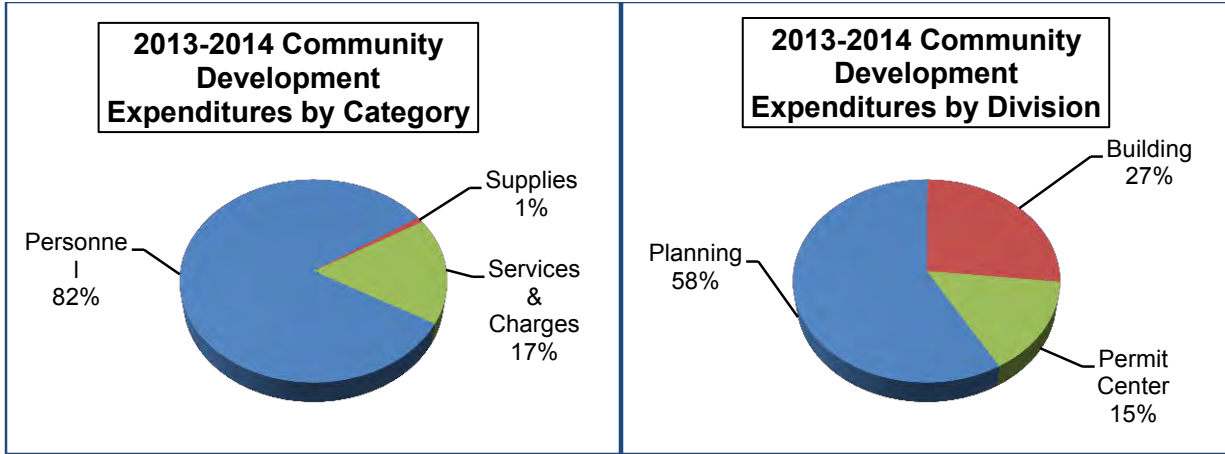
### Highlights:

*Personnel increases in 2013-2014 are for a two year employee dedicated to the Comprehensive Plan update. The increase in services and charges expenditures includes consultant assistance with the Comprehensive Plan rewrite, critical areas user guide, and a response to the federal endangered species act requirements.*

*In support of Sammamish as a Sustainable City, Community Development activities include: obtain grant funding to buy 2 electric cars and install 4 charging stations in 2012, native plant salvation program, new construction energy codes, land conservation programs, and facilitate development to support local jobs and businesses.*

## Department Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 4,236,059	\$ 4,123,922	\$ 4,577,600
Supplies	46,447	47,600	47,500
Services & Charges	535,269	690,400	942,400
Intergovernmental	515	-	10,000
Capital	63,734	-	-
<b>Total</b>	<b>\$ 4,882,024</b>	<b>\$ 4,861,922</b>	<b>\$ 5,577,500</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</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
Senior Planner	3.5	4	4	4
Wetland Biologist	1	1	1	1
Code Enforcement Officer	.5	1	1	1
Administrative Assistant	1	1	1	1
Permit Center Manager	1	1	1	1
Permit Technician	1	1	1	1
Office Assistant	2	2	2	2
Building Official	1	1	1	1
Plans Examiner	1	1	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
<b>TOTAL</b>	<b>16.5289</b>	<b>17.5289</b>	<b>17.5289</b>	<b>17.5289</b>

## Planning Division

### Purpose and Responsibilities

The Planning Division is primarily a “land use management agency” that includes department administration as well as responsibility for current and long-range planning, coordination on regional environmental issues and watershed planning. It is responsible for providing professional policy guidance on land use issues to the City Council and citizen advisory committees. It is also responsible for processing land use permits, reviewing environmentally sensitive areas, and providing code enforcement services.

### Goals/Issues/Major Work

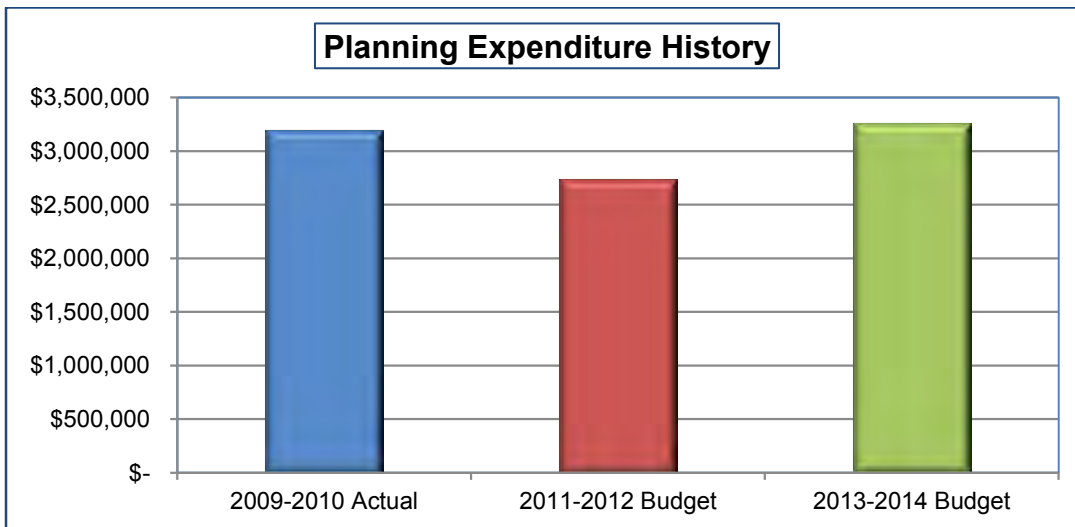
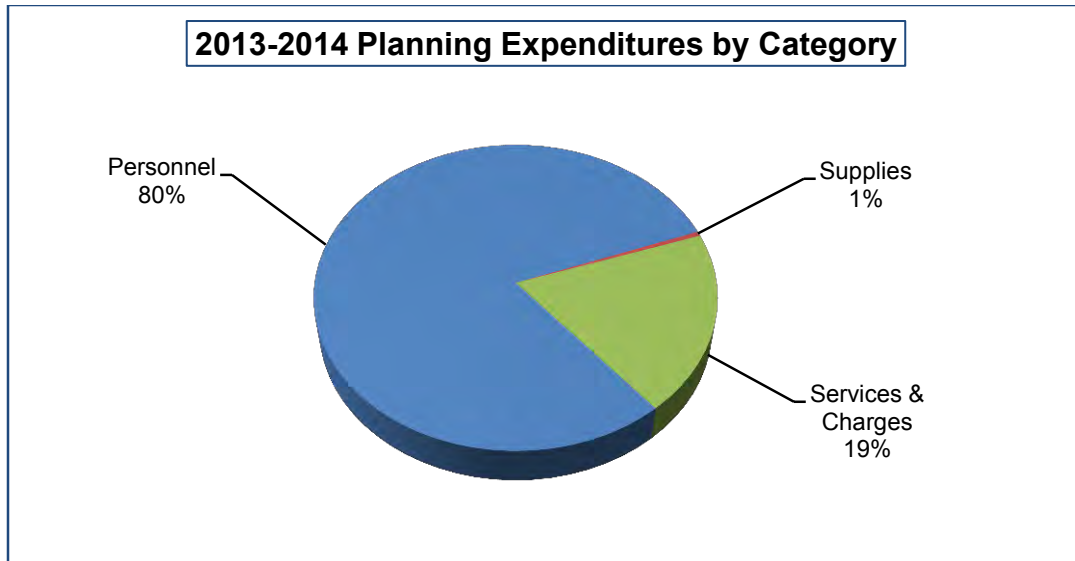
- Update the city’s Comprehensive Plan as required by state law
- Develop an environmental critical areas user guide
- Prepare the city’s response to the FEMA endangered species act
- Participate in regional planning and growth management issues
- Continue to improve inter-departmental processes and communication
- Provide technical assistance to lake management districts
- Increase technical proficiency on land use permit and application processes
- Provide capital project assistance and critical areas monitoring; develop recommendations for mitigation banking and other cost-saving measures

<http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx>

### Planning Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 2,609,020	\$ 2,308,339	\$ 2,615,600
Supplies	21,458	16,800	15,300
Services & Charges	495,075	411,600	620,600
Intergovernmental	515	-	10,000
Capital	63,734	-	-
<b>Total</b>	<b>\$ 3,189,802</b>	<b>\$ 2,736,739</b>	<b>\$ 3,261,500</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</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
Senior Planner	3.5	4	4	4
Wetland Biologist	1	1	1	1
Code Enforcement Officer	.5	1	1	1
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>8.5289</b>	<b>9.5289</b>	<b>9.5289</b>	<b>9.5289</b>

## Building Division

### Purpose and Responsibilities

The Building Division provides building plan reviews and 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.

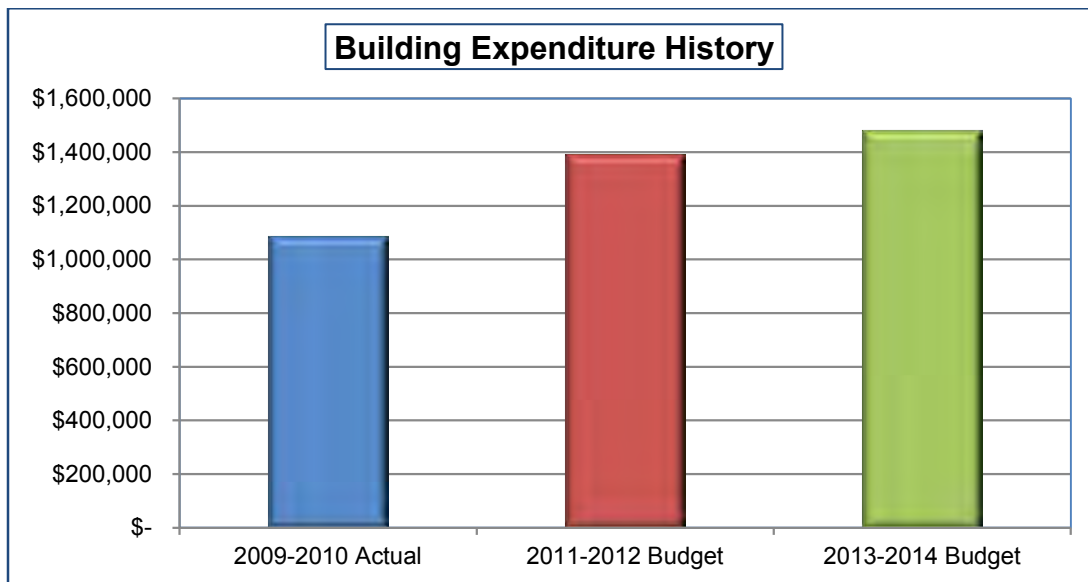
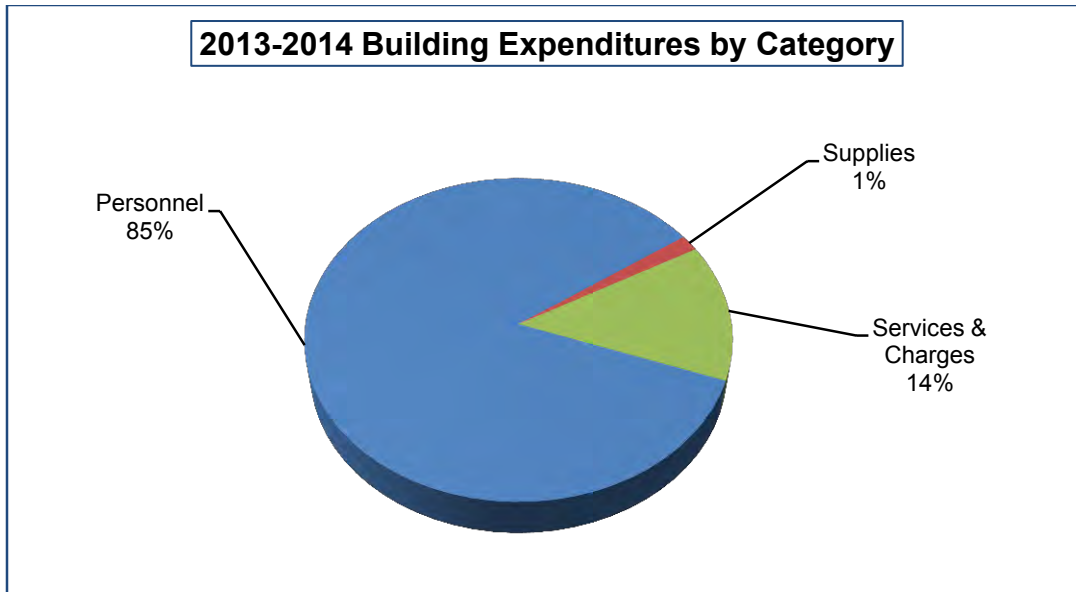
### Goals/Issues/Major Work:

- Increase staff expertise and abilities through certification, training and workshops
- Enhance the quality of living in Sammamish through regulation and implementation of building standards with regard to public health, safety and accessibility
- Serve the public through application review and inspection process while maintaining a spirit of cooperation, community spirit, teambuilding, support and fairness
- Improve public service by increasing the use of electronic services for inspections and plan reviews

<http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx>

### Building Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,049,162	\$ 1,153,208	\$ 1,254,400
Supplies	19,620	22,000	23,400
Services & Charges	17,052	215,000	203,000
<b>Total</b>	<b>\$ 1,085,834</b>	<b>\$ 1,390,208</b>	<b>\$ 1,480,800</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Building Official	1	1	1	1
Plans Examiner	1	1	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Permit Center Division

### Purpose and Responsibilities

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. Thru the E-Gov. Alliance, the City of Sammamish offers website access to building permit applications. The site is titled MyBuildingPermit.com and has received regional, state, and national attention for its ease of use and process efficiency.

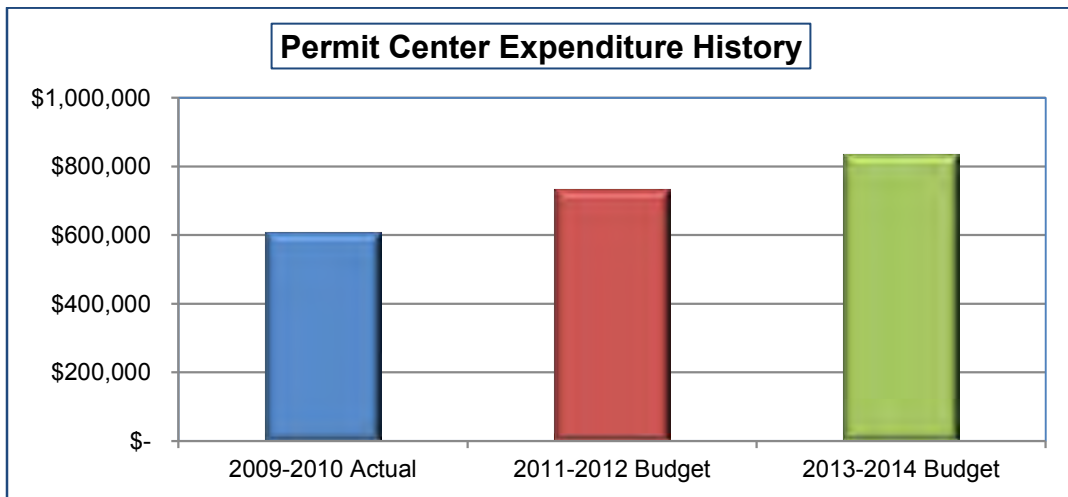
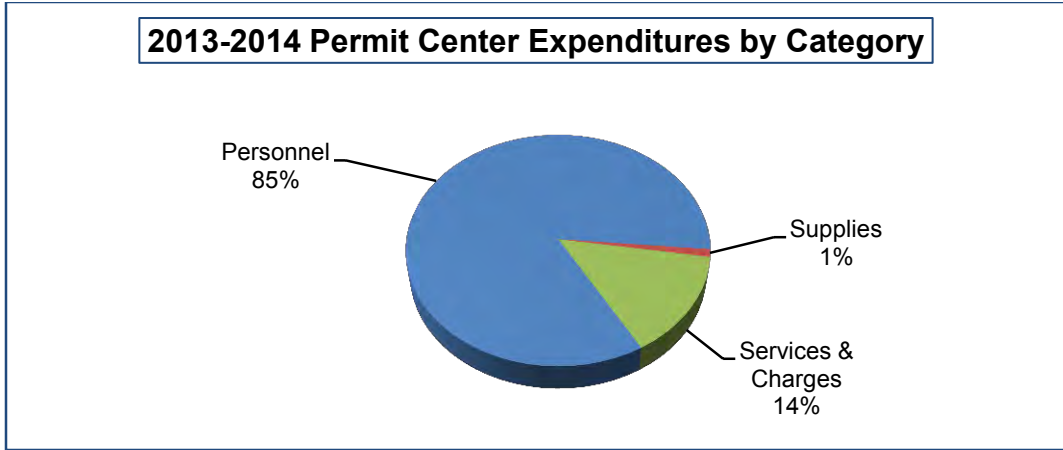
### Goals/Issues/Major Work

- Provide front-line customer service to Sammamish property owners and residents
- Coordinate with Public Works and Community Development staff to conduct regular development review team meetings in order to improve timely efficiency and processing of major development project applications
- Process 1500(+/-) building, remodel, clear/grade, land use and subdivision permits
- Provide training and professional development to staff
- Fine tune the city's new permit tracking software for continued customer service improvement

<http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx>

### Permit Center Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 577,877	\$ 662,375	\$ 707,600
Supplies	5,369	8,800	8,800
Services & Charges	23,142	63,800	118,800
<b>Total</b>	<b>\$ 606,388</b>	<b>\$ 734,975</b>	<b>\$ 835,200</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Permit Center Manager	1	1	1	1
Permit Technician	1	1	1	1
Office Assistant	2	2	2	2
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# PARKS AND RECREATION

**Responsibility: Parks and Recreation Director**

**Purpose and Responsibilities**

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.

<http://www.ci.sammamish.wa.us/ParksAndRec.aspx>

**Goals/Issues/Major Work:**

- Provide quality recreation programs and acquisition, renovation, development, operation, and maintenance of parks and recreation facilities.
- In coordination with the Public Works maintenance crew, facilitate the general upkeep of the parks and public areas of the city.
- Performance measure implementation

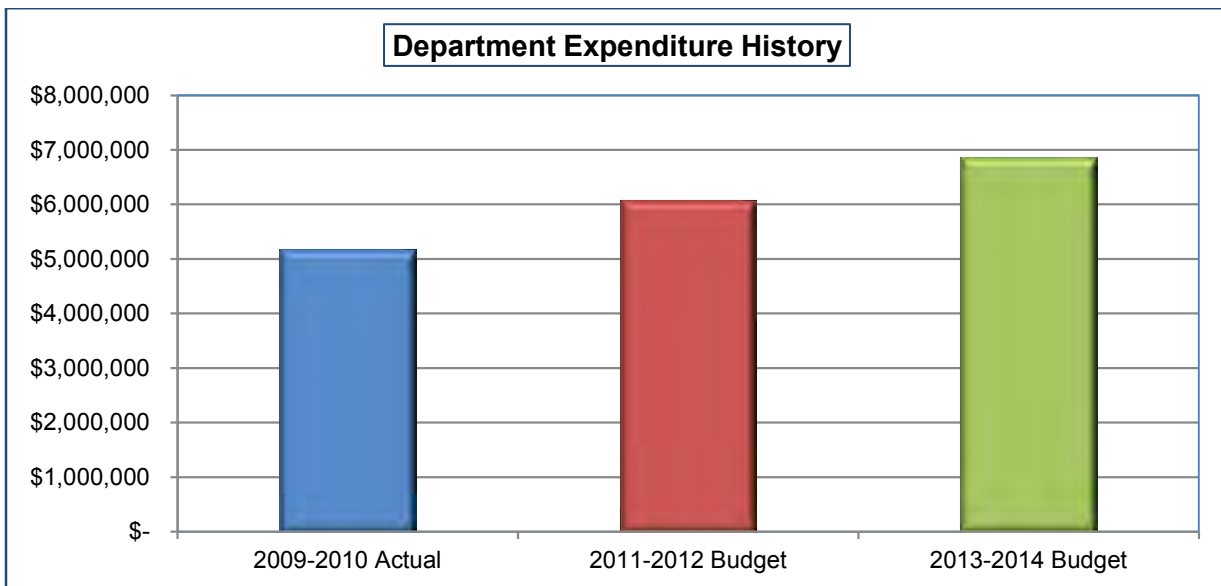
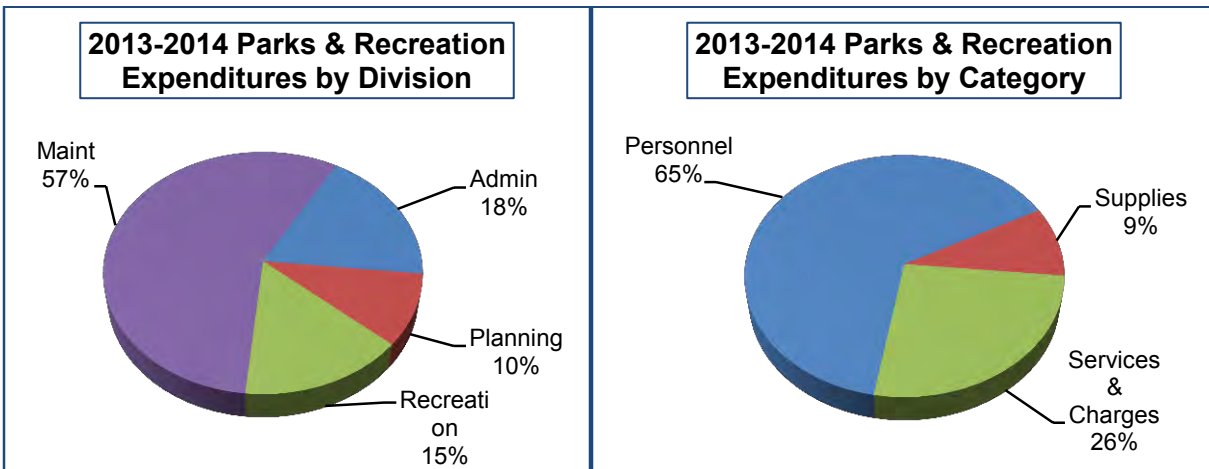
**Highlights:**

*The personnel increase from 2011-2012 to 2013-2014 is due to the addition of one maintenance position, reallocation of seasonal employees, and the addition of medical coverage in 2014 for seasonal employees to comply with the federal health care law. Expenditures for services decreased with the transfer of facility maintenance to the Facilities Department.*

*In support of Sammamish as a Sustainable City, some of the Parks Department activities include: computerized irrigation systems, recycling, a green roof on the maintenance center, drought tolerant plants, organic fertilizer, field lighting on timers, carpooling, and green cleaning and paper products.*

**Department Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 3,141,157	\$ 3,521,532	\$ 4,412,000
Supplies	539,445	586,000	638,000
Services & Charges	1,350,591	1,938,100	1,798,500
Intergovernmental	901	1,000	2,200
Capital	141,647	32,000	15,000
<b>Total</b>	<b>\$ 5,173,741</b>	<b>\$ 6,078,632</b>	<b>\$ 6,865,700</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Volunteer Coordinator	1	1	1	1
Parks Project Manager	2	2	2	2
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
Parks Resource Supervisor	1	1	1	1
Parks Maintenance Worker	4	4	5	5
Lead Maintenance Worker	1.2	1.2	1.2	1.2
<b>TOTAL</b>	<b>14.2</b>	<b>14.2</b>	<b>15.2</b>	<b>15.2</b>

## Administration Division

### Purpose and Responsibilities

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

### Goals/Issues/Major Work:

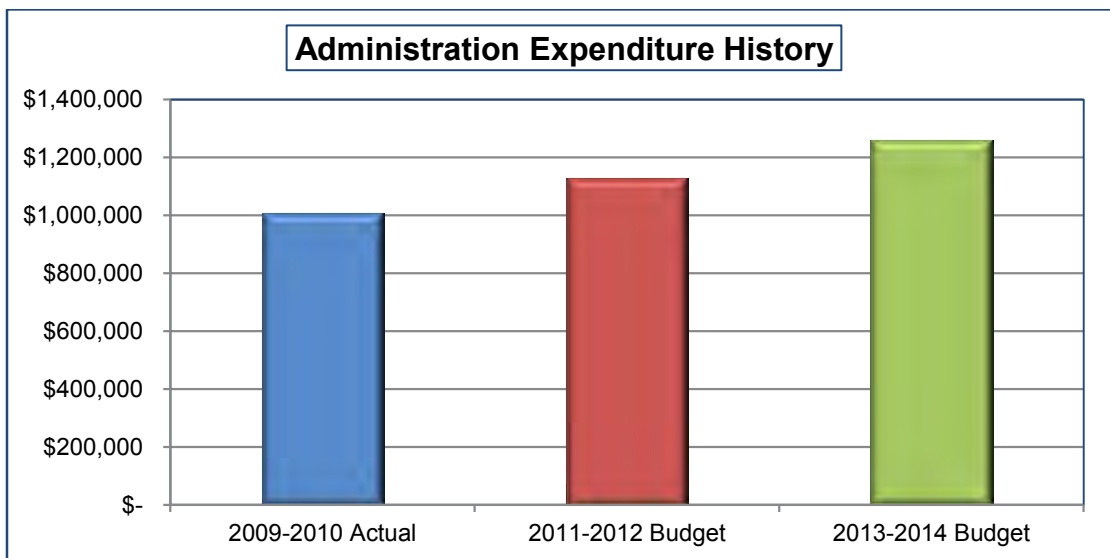
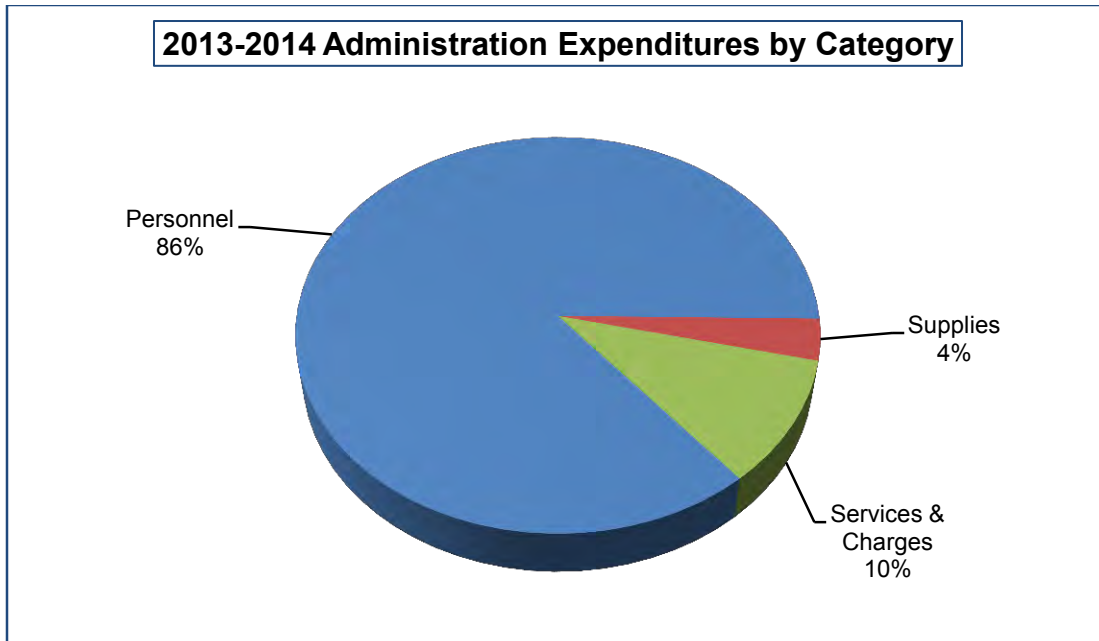
- Work with the City Manager and other department heads on CIP planning and funding
- Recruit and schedule volunteers for multiple city events and activities
- Facilitate operation of the Farmer’s Market in partnership with the Sammamish Chamber of Commerce
- Coordinate the design and construction of the community and aquatic center in partnership with the YMCA

<http://www.ci.sammamish.wa.us/ParksAndRec.aspx>

### Administration Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 892,469	\$ 966,910	\$ 1,086,300
Supplies	37,095	39,500	42,400
Services & Charges	78,064	122,600	129,500
<b>Total</b>	<b>\$ 1,007,628</b>	<b>\$ 1,129,010</b>	<b>\$ 1,258,200</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Volunteer Coordinator	1	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Planning Division

### Purpose and Responsibilities

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

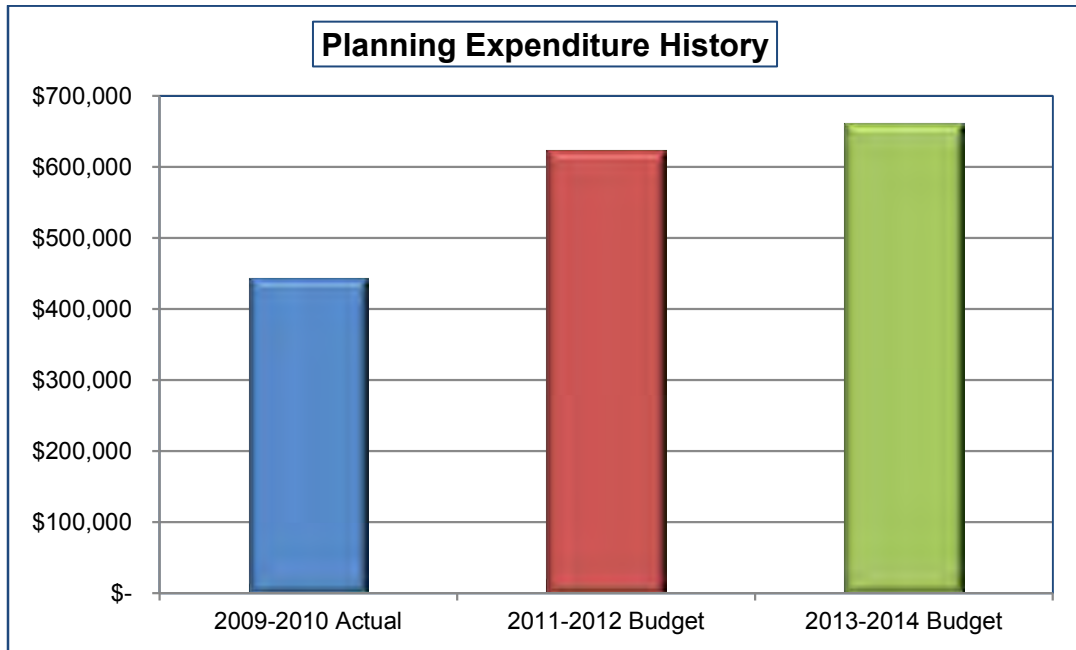
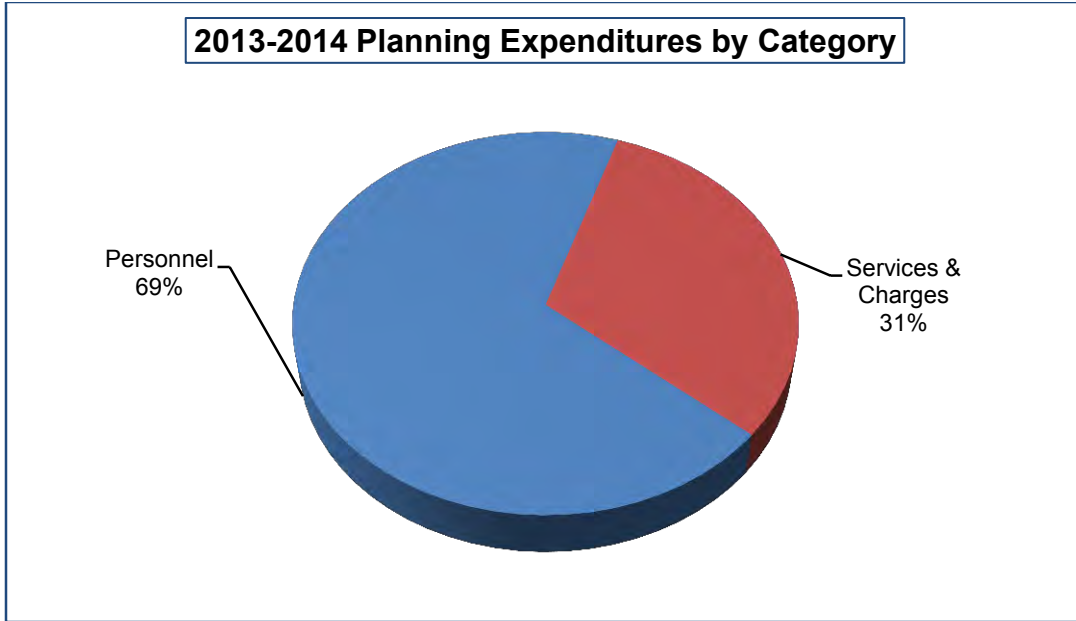
### Goals/Issues/Major Work:

- Develop and complete budgeted Parks Capital projects, area master plans and facility placements
- Begin implementing some of the high priority recommendations from the Trails, Bikeways and Paths Master Plan
- Complete capital replacement projects at existing city parks
- Update the Trails, Bikeways, and Paths Master Plan
- Research future joint park facility partnerships and land acquisitions
- Performance measures implementation

<http://www.ci.sammamish.wa.us/ParksAndRec.aspx>

### Planning Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 387,412	\$ 413,461	\$ 455,900
Services & Charges	55,950	210,000	205,000
<b>Total</b>	<b>\$ 443,362</b>	<b>\$ 623,461</b>	<b>\$ 660,900</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Parks Project Manager	2	2	2	2
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Recreation Division

### Purpose and Responsibilities

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

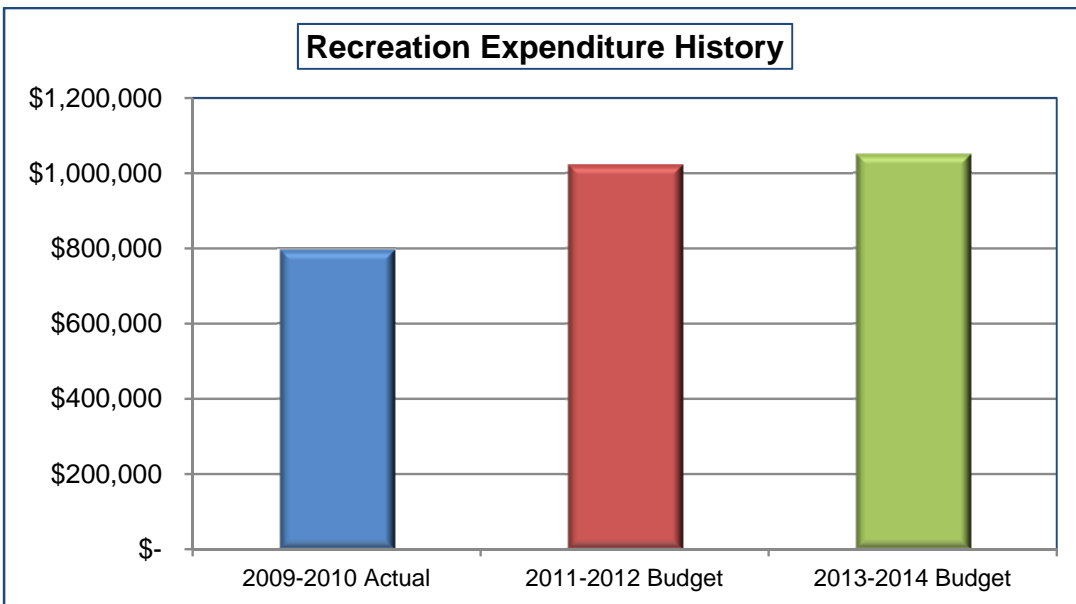
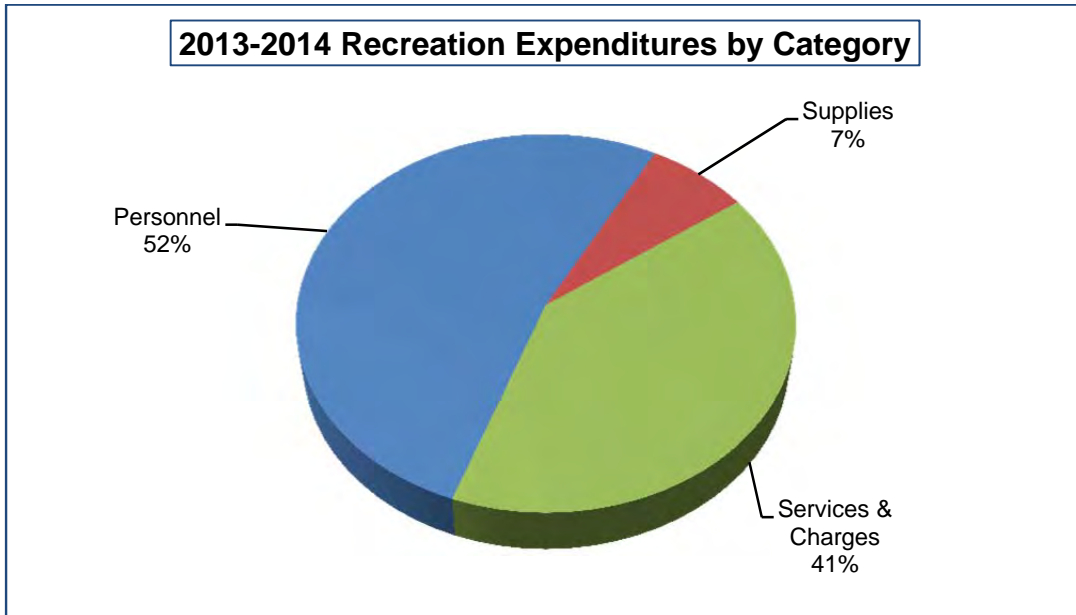
### Goals/Issues/Major Work:

- Foster growth and management of Sammamish Youth Board programs and events
- Expand the summer concert series and identify partners to create other seasonal events
- Continue meeting quarterly with recreation providers to facilitate delivery of programs to the community
- Organize and produce the Fourth of July celebration at Sammamish Commons
- Provide contracted programs and camps
- Manage lifeguard services at Pine Lake
- Coordinate and implement the joint use agreements with Issaquah and Lake Washington School Districts
- Manage all facility booking and reservations for sports fields and facility rentals
- Manage implementation of new park facilities on-line
- Performance measures implementation

<http://www.ci.sammamish.wa.us/ParksAndRec.aspx>

### Recreation Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 478,460	\$ 533,942	\$ 547,700
Supplies	44,980	82,000	76,000
Services & Charges	272,670	403,500	422,800
Intergovernmental	500	1,000	2,200
Capital	-	4,000	3,000
<b>Total</b>	<b>\$ 796,610</b>	<b>\$ 1,024,442</b>	<b>\$ 1,051,700</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Maintenance Division

### Purpose and Responsibilities

Park Maintenance Division personnel establish and implement standards for maintaining and managing all Sammamish park resources, delivering a high level of maintenance throughout the Sammamish park system in a progressive and efficient manner.

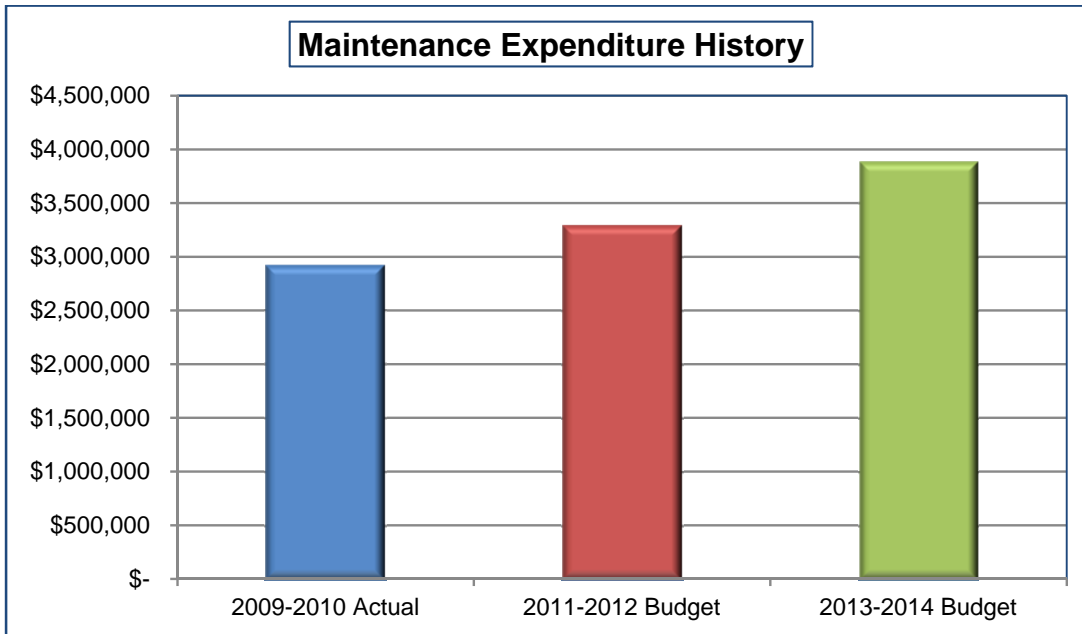
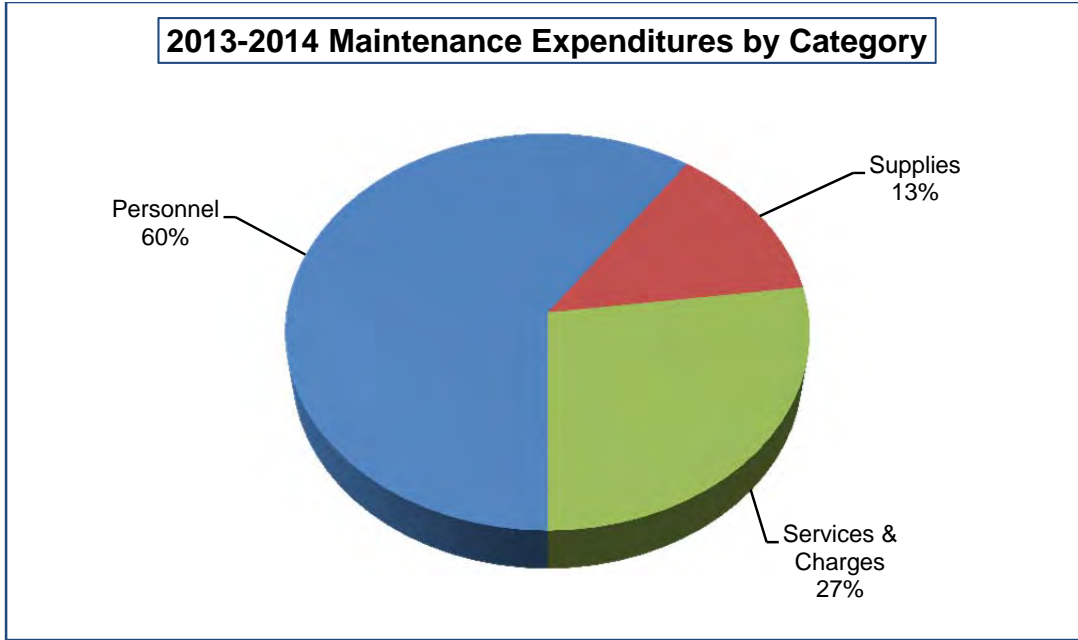
### Goals/Issues/Major Work:

- Manage a variety of contracted maintenance services
- Provide continued oversight and direct supervision of in-house park operations: management of sports fields, play areas, landscaping, and other small maintenance projects and repairs
- Implement the City’s Tree Program in its parks.
- Provide advice to other departments in landscaping plans associated with street and road projects
- Performance measures implementation

<http://www.ci.sammamish.wa.us/ParksAndRec.aspx>

### Maintenance Division Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,382,815	\$ 1,607,219	\$ 2,322,100
Supplies	446,397	456,500	509,600
Services & Charges	954,881	1,210,000	1,051,200
Intergovernmental	401	-	-
Capital	141,647	28,000	12,000
<b>Total</b>	<b>\$ 2,926,141</b>	<b>\$ 3,301,719</b>	<b>\$ 3,894,900</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Parks Resource Supervisor	1	1	1	1
Lead Maintenance Worker	1.2	1.2	1.2	1.2
Park Maintenance Worker	4	4	5	5
<b>TOTAL</b>	<b>6.2</b>	<b>6.2</b>	<b>7.2</b>	<b>7.2</b>

# NON-DEPARTMENTAL

**Responsibility: Financial & Technology Services Director**

**Purpose and Responsibilities**

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, and memberships in regional organizations, pollution control and regional public health responsibilities. Transfers from the general fund to other funds are budgeted in this department.

**Goals/Issues/Major Work:**

- Support voter registration and elections
- Support regional government organizations
- Fund general city supplies
- Coordinate economic development activities
- Fund pollution and health efforts
- Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements, and transportation capital improvements

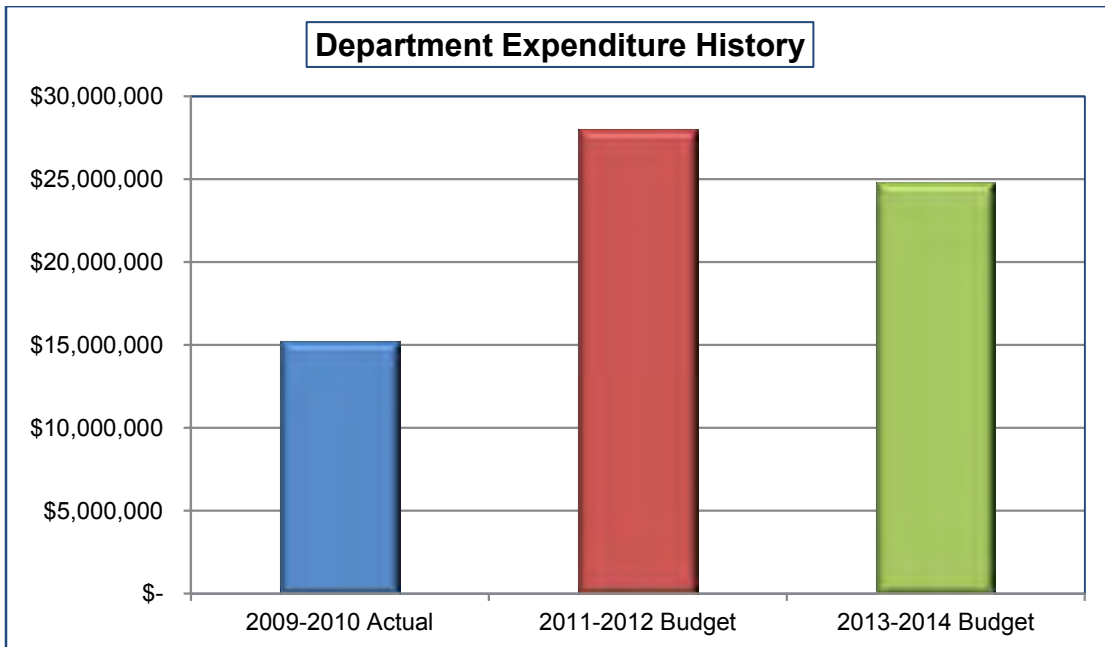
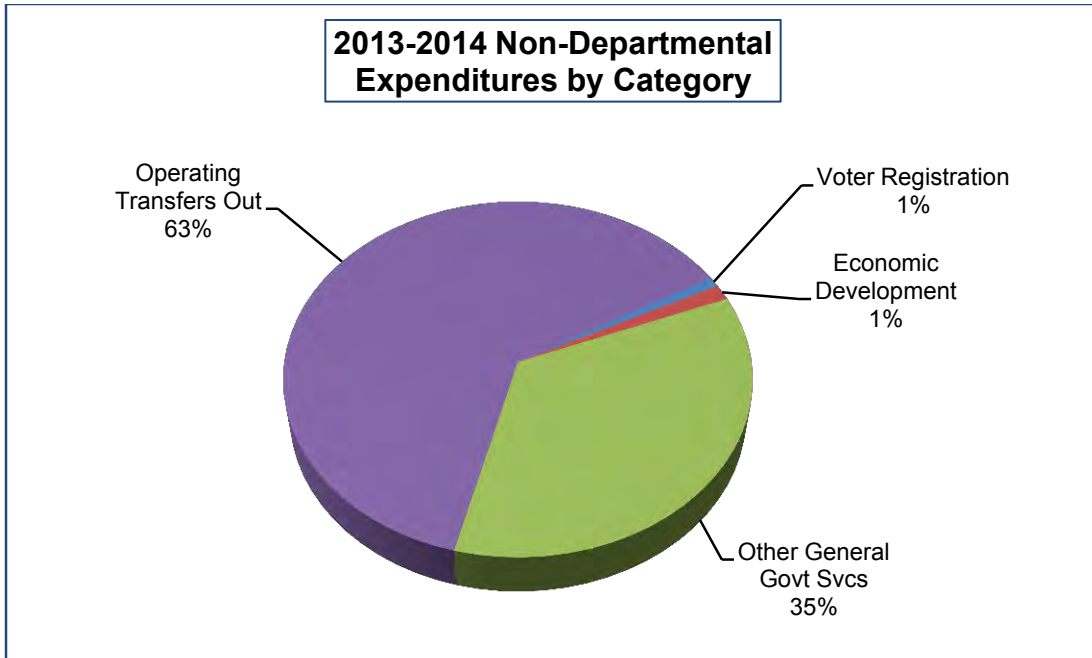
**Highlight:**

*Economic development activities moved to non-departmental in 2013-2014. Planned expenditures include assisting developers to coordinate their plans with other developers in Town Center.*

**Department Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
<b><i>Voter Registration Section</i></b>			
Intergovernmental	\$ 77,952	\$ 160,000	\$ 220,000
<b><i>Economic Development Section</i></b>			
Services & Charges	-	-	340,200
<b><i>Other Gen. Gov. Services</i></b>			
Supplies	49,943	49,200	54,900
Services & Charges	461,372	3,663,150	3,586,100
Intergovernmental	4,038	-	-
Capital	-	3,550,000	3,000,000
Interfund Transfers	1,445,000	1,986,234	2,022,760
<b><i>Pollution Control Section</i></b>			
Intergovernmental	58,661	56,000	63,000
<b><i>Public Health Section</i></b>			
Intergovernmental	20,304	18,000	24,000
<b><i>Operating Transfers Out Section</i></b>			
Interfund Transfers	13,085,000	18,500,000	15,500,000
<b>Total</b>	<b>\$15,202,270</b>	<b>\$27,982,584</b>	<b>\$24,810,960</b>







# **SPECIAL REVENUE FUND OPERATING BUDGET**

## ***STREET FUND***

The Street Fund provides for the efficient and safe movement of motorized and non-motorized vehicles as well as pedestrians within the limits of the city and coordinates and provides convenient interconnect to the regional transportation system. Revenues are received from State shared motor vehicle fuel taxes, transfers from the General Fund, and 35% of the Real Estate Excise Tax collected by the city.

# STREET FUND (101)

**Responsibility: Public Works Director**

**Purpose and Responsibilities**

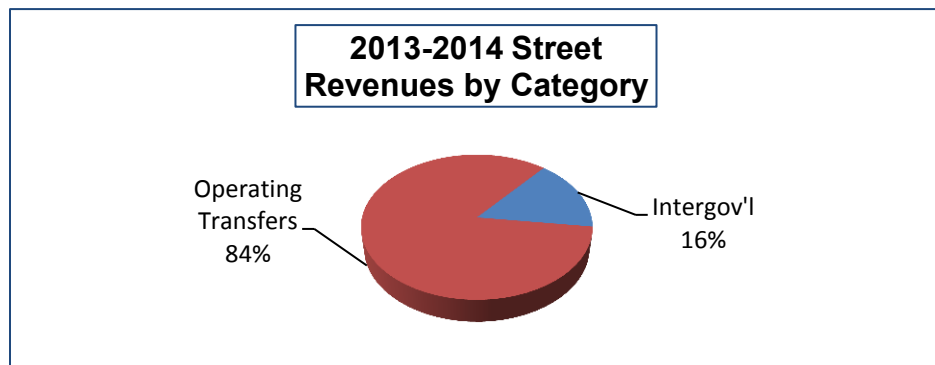
The Street Operating program budgeted in this fund includes three divisions: Administration, Engineering, and Maintenance. The program was established to maintain the city's transportation system, plan for future enhancements, and to coordinate convenient interconnects to the regional transportation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

**Goals/Issues/Major Work:**

- Planning and contracting for repaving of city streets to maintain their surfaces in good condition
- Management of 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 and transportation system modeling

### Street Fund Revenue Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 2,820,959	\$ 931,009	\$ 2,831,000
Intergovernmental	\$ 1,834,922	\$ 1,770,000	\$ 1,985,000
Charges for Services	-	-	50,000
Miscellaneous	121,983	109,000	13,300
Operating Transfers	1,250,000	10,500,000	10,500,000
<b>Total Revenues</b>	<b>\$ 3,206,905</b>	<b>\$12,379,000</b>	<b>\$12,548,300</b>
<b>Total Fund (with BFB)</b>	<b>\$ 6,027,864</b>	<b>\$13,310,009</b>	<b>\$15,379,300</b>



## Street Fund Expenditures

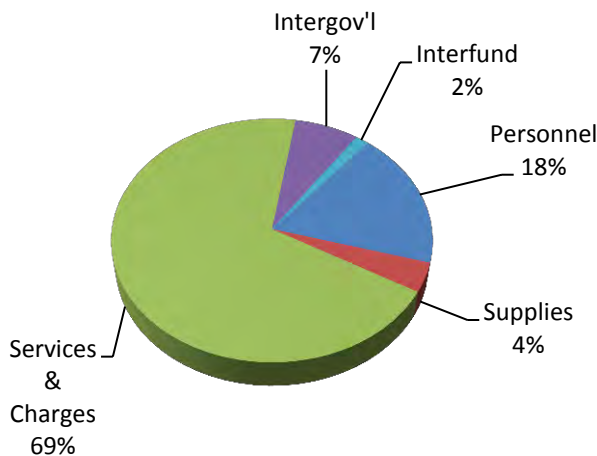
**Highlights:**

*Personnel expenditure increases stem from the addition of one maintenance position beginning in 2013 and medical benefits for seasonal employees beginning in 2014 as required by the federal health care act. Intergovernmental expenditures will decrease in 2013-2014 as city staff and private contractors take on some of the road maintenance previously done through a contract with King County.*

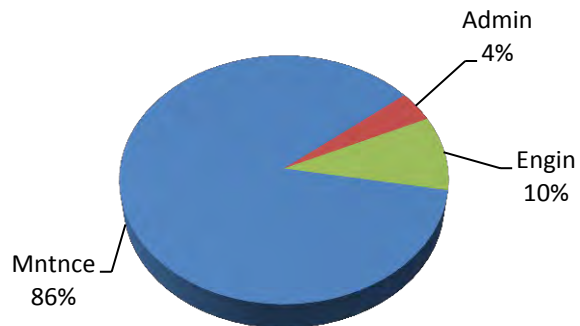
### Fund Summary

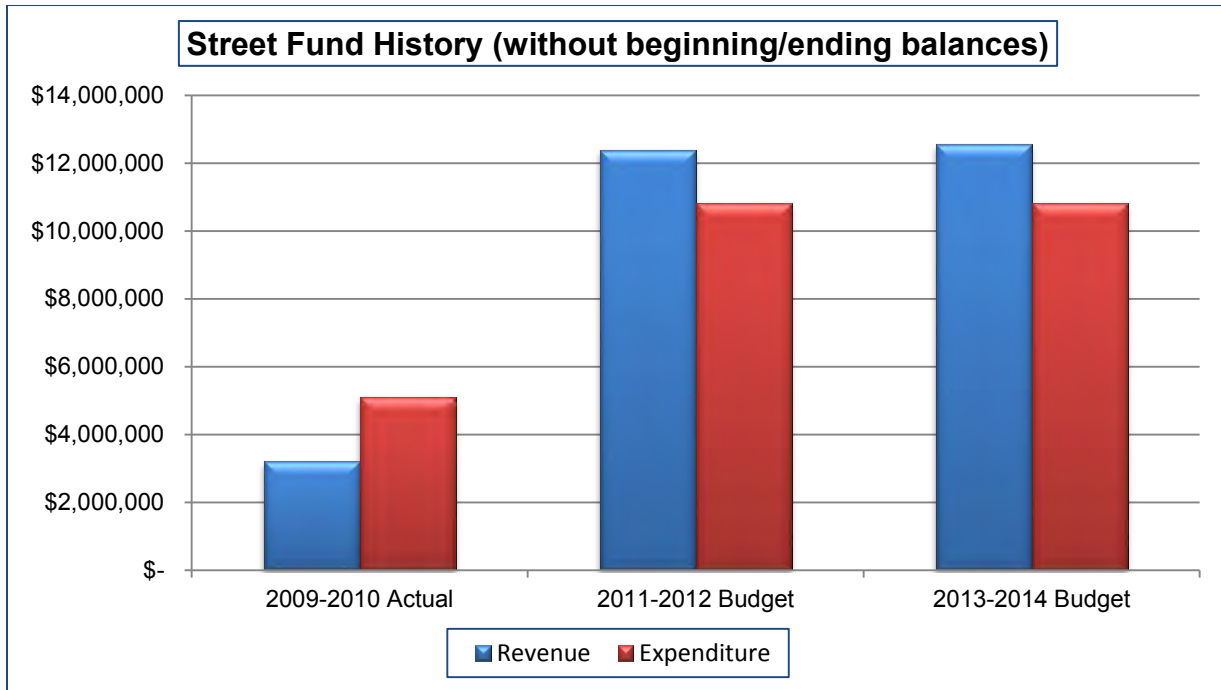
Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,769,256	\$ 1,563,515	\$ 1,970,600
Supplies	385,624	348,600	419,650
Services & Charges	1,660,901	7,448,525	7,467,450
Intergovernmental	3,600	980,000	760,000
Capital	1,277,473	327,500	30,000
Interfund	-	152,586	159,810
<b>Total Expenditures</b>	<b>\$ 5,096,854</b>	<b>\$10,820,726</b>	<b>\$10,807,510</b>
Ending Fund Balance	931,010	2,489,283	4,571,790
<b>Total Fund (with EFB)</b>	<b>\$ 6,027,864</b>	<b>\$13,310,009</b>	<b>\$15,379,300</b>

**2013-2014 Street Expenditures by Category**



**2013-2014 Street Expenditures by Division**





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works Director	0.35	0.35	0.35	0.35
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Maintenance Worker	0.4	0.4	0.4	0.4
Maintenance Workers	2	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
Project Eng. - Dev. Review	0.25	0.25	0.25	0.25
Associate Engineer	0.5	0.5	0	0
Traffic Engineer	0	0	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
<b>TOTAL</b>	<b>6.43</b>	<b>6.43</b>	<b>7.43</b>	<b>7.43</b>

## Administration Division

### Purpose and Responsibilities

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

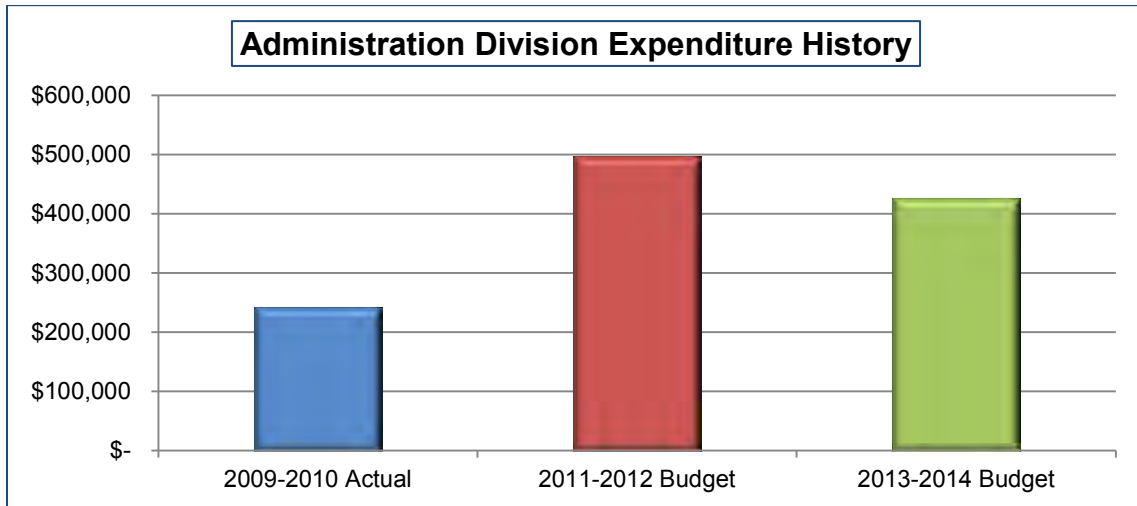
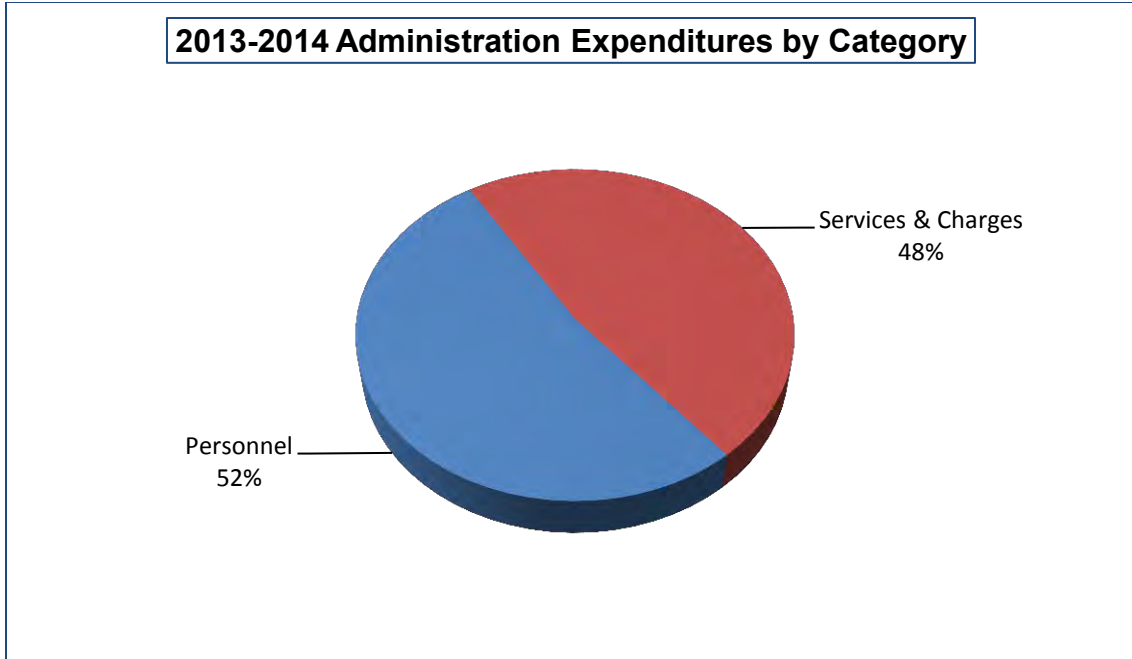
### Goals/Issues/Major Work:

- Develop systems, processes, and reports for the City Manager and Council
- Work with the City Manager and other department heads on transportation system planning and funding
- Maintain regional influence and presence
- Provide ongoing evaluation of State legislation that impacts the city
- Implement performance measures

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Administration Division Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 239,821	\$ 198,233	\$ 222,300
Supplies	590	3,300	1,800
Services & Charges	1,611	296,100	202,250
<b>Total Expenditures</b>	<b>\$ 242,022</b>	<b>\$ 497,633</b>	<b>\$ 426,350</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
<b>TOTAL</b>	<b>1.38</b>	<b>1.38</b>	<b>1.38</b>	<b>1.38</b>

## Engineering Division

### Purpose and Responsibilities

The Engineering Division plans for future transportation enhancements, manages pavement overlay contracts, and coordinates convenient interconnects to the regional transportation system.

### Goals/Issues/Major Work:

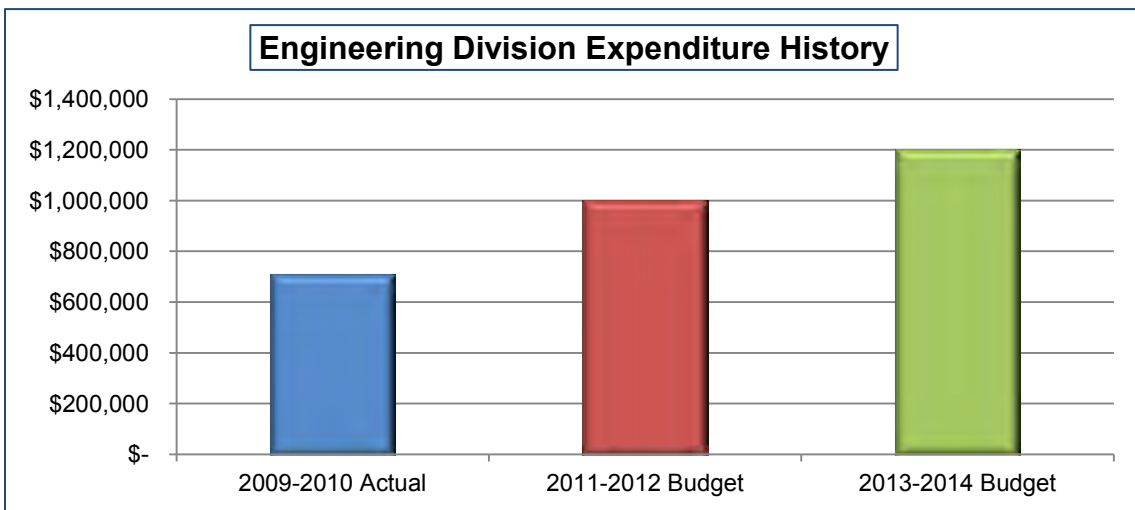
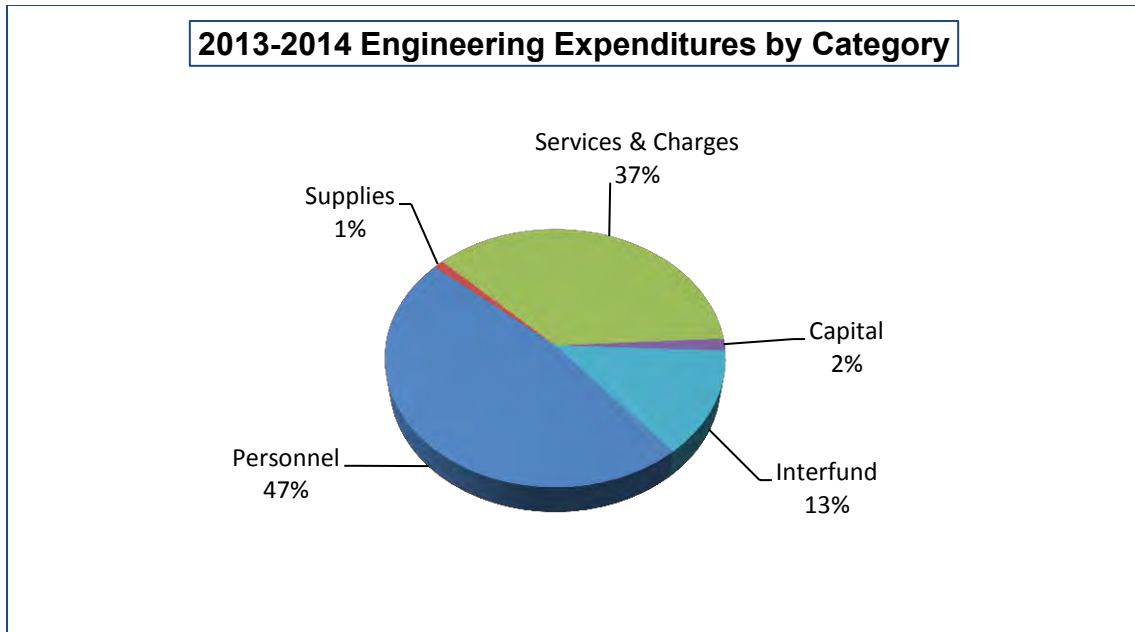
- Assess street conditions and schedule repaving to maintain good road surfaces
- Level of service and transportation system modeling
- Analyze concurrency management system data to plan for future infrastructure needs
- Grant compliance activities
- Annual TIP update

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Engineering Division Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 675,641	\$ 506,619	\$ 571,300
Supplies	11,558	9,700	12,800
Services & Charges	20,018	329,675	442,700
Capital	1,775	2,500	18,000
Interfund	-	152,586	159,810
<b>Total Expenditures</b>	<b>\$ 708,992</b>	<b>\$ 1,001,080</b>	<b>\$ 1,204,610</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Engineer-Dev Review	0.25	0.25	0.25	0.25
Associate Engineer	0.5	0.5	0	0
Traffic Engineer	0	0	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
<b>TOTAL</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>	<b>2.15</b>

## Maintenance Division

### Purpose and Responsibilities

The Maintenance Division keeps the city's transportation infrastructure clean, safe, and in good condition. Some of their wide ranging responsibilities include roadside landscape maintenance, snow removal, street sweeping, trail maintenance, and contract management.

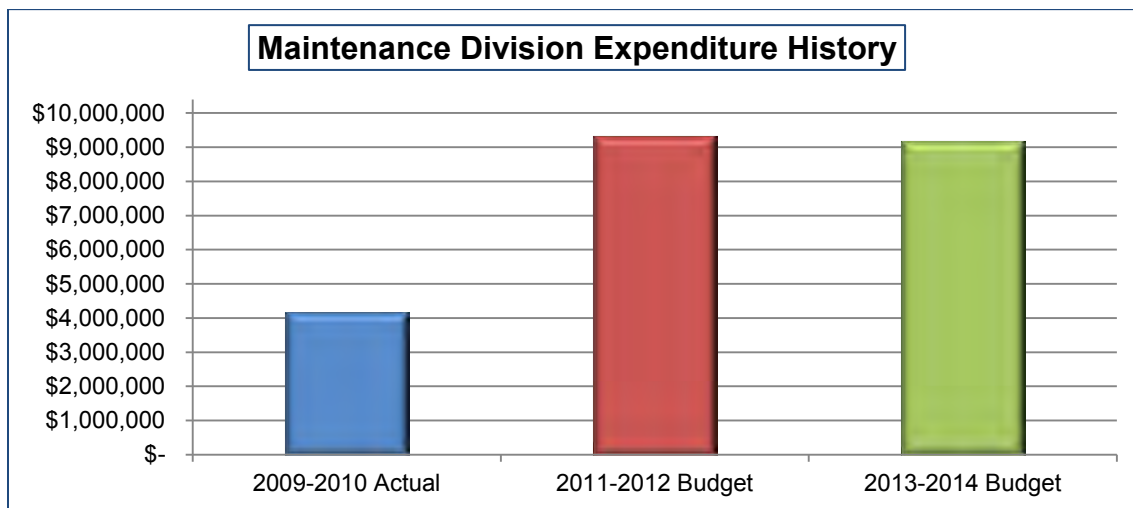
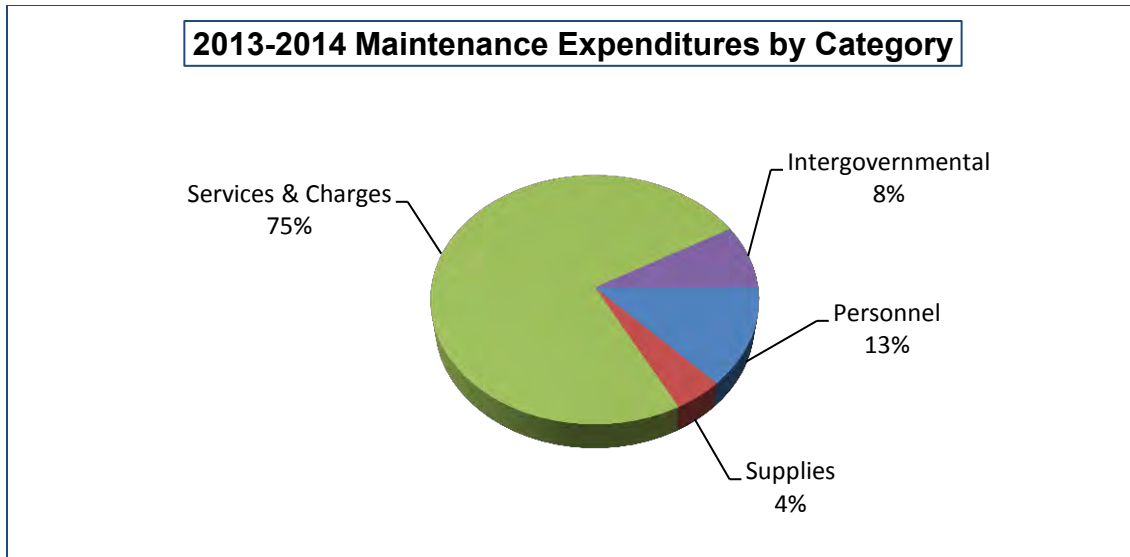
### Goals/Issues/Major Work:

- 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

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Maintenance Division Expenditure Summary

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 853,795	\$ 858,663	\$ 1,177,000
Supplies	373,476	335,600	405,050
Services & Charges	1,639,272	6,822,750	6,822,500
Intergovernmental	3,600	980,000	760,000
Capital	1,275,698	325,000	12,000
<b>Total Expenditures</b>	<b>\$ 4,145,841</b>	<b>\$ 9,322,013</b>	<b>\$ 9,176,550</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Mntnce Worker	0.4	0.4	0.4	0.4
Maintenance Workers	2	2	3	3
<b>TOTAL</b>	<b>2.9</b>	<b>2.9</b>	<b>3.9</b>	<b>3.9</b>



# **DEBT SERVICE FUND**

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

## ***DEBT SERVICE FUND (201)***

***Responsibility: Financial and Technology Services Director***

### **Purpose and Responsibilities**

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

### **Goals/Issues/Major Work:**

- Accumulate sufficient funds to make timely debt service payments

*The long-term debt service schedule reflecting payments beyond 2014 is available in the Appendix*

### **Revenue Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Operating Transfers-Pks	\$ 738,322	\$ 2,350,922	\$ -
Operating Transfers-Trnsp	1,133,333	1,122,667	1,112,000
<b>Total Revenues</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
<b>Total Fund (with BFB)</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>

### **Expenditure Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
PWTF Loan Principal	\$ 1,066,666	\$ 1,066,667	\$ 1,066,666
LTGO Bond Principal	520,000	2,175,000	-
PWTF Loan Interest	66,667	56,000	45,334
LTGO Bond Interest	218,322	175,922	-
<b>Total Expenditures</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
Ending Fund Balance	-	-	-
<b>Total Fund (with EFB)</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>



# **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. Vehicle and equipment purchases are budgeted in the Equipment Rental and 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.

## **PARK 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, real estate excise taxes, state and federal parks grants, and parks impact fees.

## **TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)**

This fund was established to construct transportation projects approved in the city's six-year Transportation Capital Improvement Plan. This plan sets forth major improvements and purchases needed in the area 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 (301)

**Responsibility: Finance and Technology Services Director**

## Purpose and Responsibilities

The purpose of this fund is to construct capital facilities related to the government as a whole. Examples of the use of this fund include construction of a new City Hall.

## Goals/Issues/Major Work:

- Install 2 additional radio transmission towers for emergency communications

## Revenue Summary

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Beginning Fund Balance	\$ 993,443	\$ 6,501,355	\$ 8,533,000
Investment Interest	\$ 36,205	\$ 12,717	\$ 31,000
Intergovernmental	208,372	-	-
Operating Transfers	5,500,000	3,000,000	-
<b>Total Revenues</b>	<b>\$ 5,744,577</b>	<b>\$ 3,012,717</b>	<b>\$ 31,000</b>
<b>Total Fund (with BFB)</b>	<b>\$ 6,738,020</b>	<b>\$ 9,514,072</b>	<b>\$ 8,564,000</b>

## Expenditure Summary

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Capital	\$ 236,665	\$ 3,460,000	\$ 3,620,000
<b>Total Expenditures</b>	<b>\$ 236,665</b>	<b>\$ 3,460,000</b>	<b>\$ 3,620,000</b>
Ending Fund Balance	6,501,355	6,054,072	4,944,000
<b>Total Fund (with EFB)</b>	<b>\$ 6,738,020</b>	<b>\$ 9,514,072</b>	<b>\$ 8,564,000</b>

**2013-2014 Budgeted Projects with Estimated Maintenance and Operating Costs**

Proposed CIP Project	2013/2014 Budget	Projected Total Cost
Reserves for Towncenter Infrastructure	\$ 3,500,000	Unknown
2 AM Radio Transmission Towers	\$ 120,000	\$ 120,000
<b>Total</b>	<b>\$ 3,620,000</b>	

***Future Maintenance and Operating Costs:***

*Construction of the radio transmission towers is expected to have no impact on the city's operating budget.*



# PARKS CIP FUND (302)

**Responsibility: Parks and Recreation Director**

**Purpose and Responsibilities**

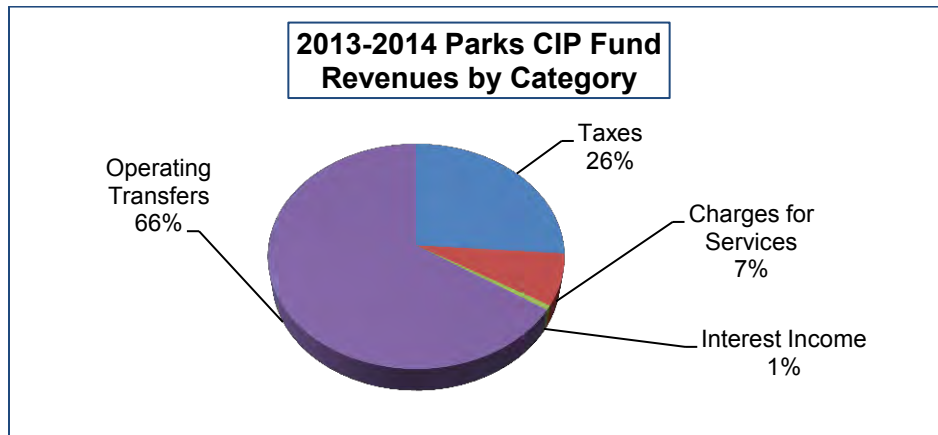
The purpose of this fund is to construct park and recreation capital facilities. Examples of the use of this fund include building all-weather trails and installing artificial turf on sports fields for year round use.

**Goals/Issues/Major Work:**

- Upgrade trails and add connections among existing trails
- Install a waterless restroom and outdoor showers at Beaver Lake Park
- Complete design of the SE 8<sup>th</sup> Street park

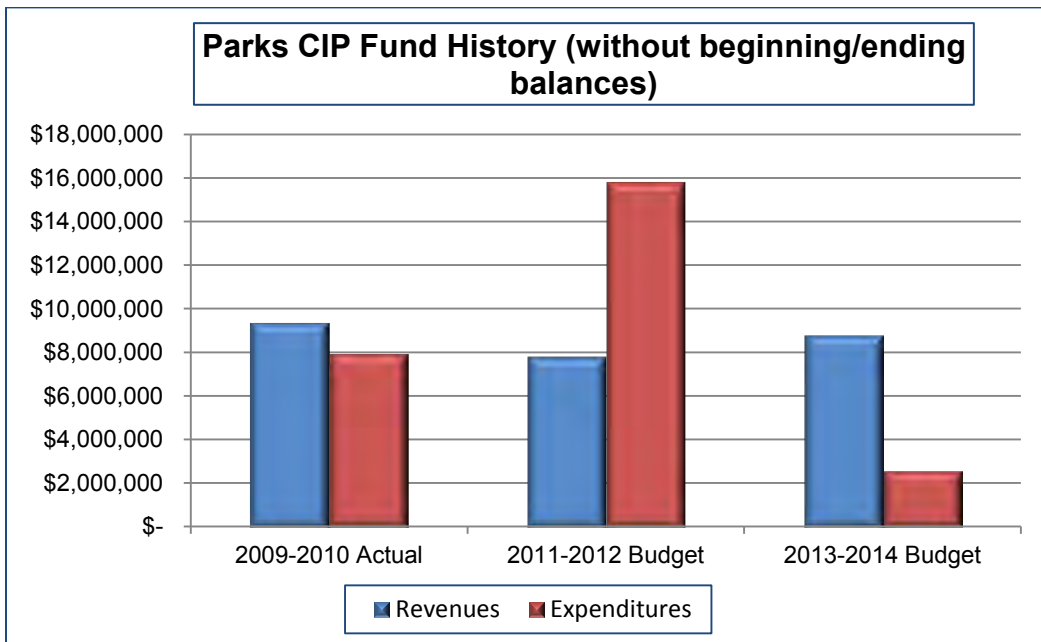
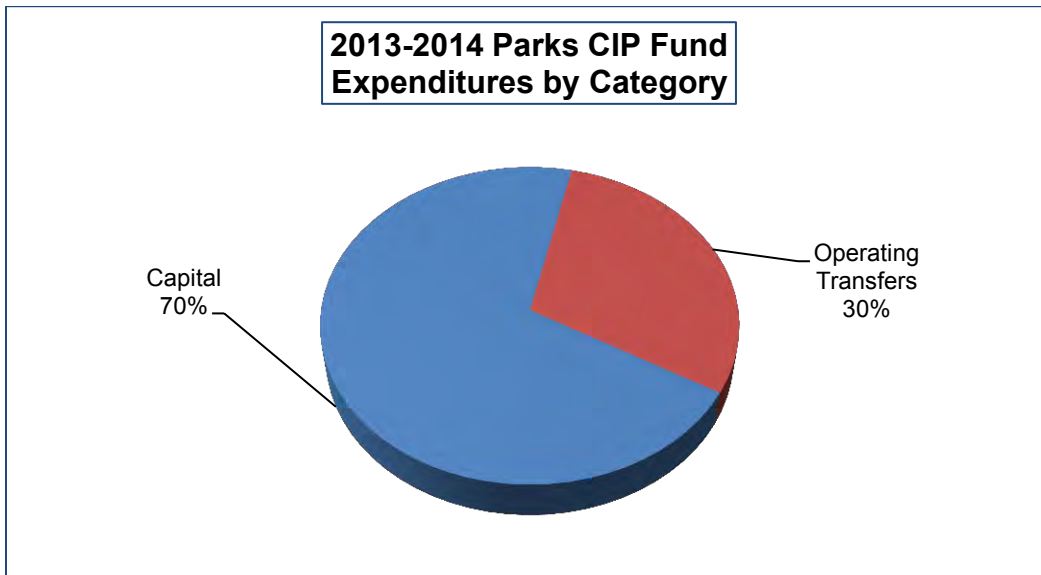
**Revenue Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 8,886,848	\$10,266,821	\$10,326,000
Taxes	\$ 2,351,152	\$ 2,290,000	\$ 2,295,000
Impact Fees	454,331	375,000	650,000
Investment Interest	176,515	118,083	57,000
Operating Transfers	6,350,000	5,000,000	5,770,000
<b>Total Revenues</b>	<b>\$ 9,331,998</b>	<b>\$ 7,783,083</b>	<b>\$ 8,772,000</b>
<b>Total Fund (with BFB)</b>	<b>\$18,218,846</b>	<b>\$18,049,904</b>	<b>\$19,098,000</b>



### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Capital	\$ 7,213,703	\$13,436,000	\$ 1,813,225
Operating Transfers	738,322	2,350,922	770,000
<b>Total Expenditures</b>	<b>\$ 7,952,025</b>	<b>\$15,786,922</b>	<b>\$ 2,583,225</b>
Ending Fund Balance	10,266,821	2,262,982	16,514,775
<b>Total Fund (with EFB)</b>	<b>\$18,218,846</b>	<b>\$18,049,904</b>	<b>\$19,098,000</b>



<b>2013-2014 Budgeted Projects with Estimated Maintenance and Operating Costs</b>
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Proposed CIP Project	2013/2014 Budget	Projected Total Cost
Beaver Lake Park Improvements. 2013/2014-waterless restroom with outdoor shower.	\$ 15,750	\$ 240,750
Beaver Lake Park Shoreline Improvements-restore vegetation and define swimming/fishing access points	\$ 50,000	\$ 550,000
Beaver Lake Preserve Phase IIA-add trail connections, install picnic furnishings and viewing platform.	\$ 200,000	\$ 275,000
Evans Creek Preserve Trail System-complete design and construction over the next 3 years.	\$ 50,000	\$ 75,000
Evans Creek Preserve/Sahalee Connection	\$ 200,000	\$ 200,000
Parks Capital Replacement Program	\$ 400,000	N/A
Capital Contingency Reserve	\$ 128,475	N/A
Sammamish Commons Trail Connection to SE 8th Street park	\$ 321,000	\$ 321,000
SE 8th Street Park-master plan in development	\$ 448,000	\$ 448,000
<b>Total</b>	<b>\$ 1,813,225</b>	<b>\$ 2,109,750</b>

***Future Maintenance and Operating Costs:***

*Additional maintenance and operating costs for the above projects is estimated at approximately \$50,000 per year beginning in 2015. Expenditure increases are expected in the areas of contracted landscape maintenance services, seasonal employee hours, and maintenance supplies.*



2013 - 2018 SIX YEAR PARKS CAPITAL IMPROVEMENT PROGRAM

Project List and Total Project Expenditure Summary (subject to City Council budget decisions)

CIP	Project Title	Total Project	2013	2014	2015	2016	2017	2018	Future Years	6 Yrs Total
<b>ATHLETIC FIELDS</b>										
1	<b>Inglewood Jr. High-Phase 1</b> Upgrade existing football field with synthetic turf and lights. Includes restroom, soccer/lacrosse overlay with new drainage and irrigation.	2,400,000							2,400,000	0
2	<b>East Sammamish Park Athletic Fields-Soccer Field</b> Upgrade existing soccer field with drainage, synthetic turf goal boxes, irrigation, retaining walls, bleachers. Widen with bike lanes and pedestrian facilities	750,000							750,000	0
3	<b>Beaver Lake Park Athletic Fields-Soccer Field</b> One multi-use rectangular synthetic field with lighting.	1,500,000							1,500,000	0
4	<b>Beaver Lake Park Athletic Fields-Baseball Fields</b> Reconfigure 3 existing natural turf softball fields to 3 natural turf little league baseball fields..	1,300,000							1,300,000	0
5	<b>Eastlake Community Fields-Field Turf Replacement</b> Replacement of the carpet at ELHS community fields.	1,000,000			1,000,000					1,000,000
6	<b>Skyline Community Fields-Field Turf Replacement</b> Replacement of the carpet at Skyline community fields.	1,000,000				1,000,000				1,000,000
<b>BEAVER LAKE PARK</b>										
7	<b>Beaver Lake Park-Lakeside Restroom</b> Add waterless restroom with outdoor shower for beach use.	240,750		15,750		225,000				240,750
8	<b>Beaver Lake Park Shoreline Improvements</b> Swim beach, floating platform, fishing pier, shoreline restoration	550,000		50,000		500,000				550,000
9a	<b>Beaver Lake Park-Lakeside Parking</b> Parking lot expansion and stormwater improvements.	469,000				69,000	400,000			469,000
9b	<b>Beaver Lake Park-Lakeside</b> Stormwater improvements at central meadow.	175,000					175,000			175,000
10	<b>Beaver Lake Park-Lakeside</b> Playground, site furnishings, landscape and irrigation.	374,500				24,500	350,000			374,500
11	<b>Beaver Lake Park-Lakeside</b> Lodge improvements with SW terrace and trail improvements.	784,000				21,000	300,000		463,000	321,000
12	<b>Beaver Lake Park-Westside Parking</b> Ballfield parking lot expansion, vehicular access reconfiguration and park entryway at corner of 24th & 244th.	583,000			33,000	275,000			275,000	308,000
13	<b>Beaver Lake Park-Dog Park Expansion</b> Dog park expansion and trail improvements.	320,000							320,000	0
14	<b>Beaver Lake Park-Westside Plaza</b> New restroom at ballfields, picnic shelter, sports plaza and play area.	2,250,000							2,250,000	0
15	<b>Beaver Lake Park-Center Woods</b> Trail improvements.	425,000							425,000	0



2013 - 2018 SIX YEAR PARKS CAPITAL IMPROVEMENT PROGRAM

Project List and Total Project Expenditure Summary (subject to City Council budget decisions)

CIP	Project Title	Total Project	2013	2014	2015	2016	2017	2018	Future Years	6 Yrs Total
<b>BEAVER LAKE PRESERVE</b>										
16	<b>Beaver Lake Preserve-Phase II</b> Picnic meadow restoration with site furnishings on shoreline side of Preserve. Trail connections to shoreline. Improved/repaired trail to Soaring Eagle Park. Potential smaller view platform.	200,000	200,000							200,000
17	<b>Beaver Lake Preserve-Phase III</b> Parking lot expansion, restrooms, one view deck and two viewpoints, wildlife blind, signage, complete trail improvements.	500,000							500,000	0
<b>EAST SAMMAMISH PARK</b>										
18	<b>East Sammamish Park-Playground</b> Playground upgrades, new spray park, climbing wall and picnic shelter relocation.	650,000				45,500	604,500			650,000
19	<b>East Sammamish Park-Parking</b> Parking lot expansion, frontage improvements, pedestrian lighting, tennis court access and trail to Margaret Mead Elementary.	500,500				45,500	455,000			500,500
20	<b>East Sammamish Park-Restroom</b> Restroom and trail improvements, destination garden.	500,000							500,000	0
21	<b>East Sammamish Park-Picnic</b> New picnic shelter, site furnishings, plantings.	500,000							500,000	0
<b>EVANS CREEK PRESERVE</b>										
22	<b>Evans Creek Preserve-Sahalee</b> Trail connection to Sahalee.	200,000	200,000							200,000
23	<b>Evans Creek Preserve-Circulation</b> Includes vehicular bridge replacement, internal road, 20 stall lower parking lot, 224th St road improvements and culvert replacement.	1,750,000							1,750,000	0
24	<b>Evans Creek Preserve-Picnic Shelter &amp; Play Area</b> Picnic structure and informal play area.	374,500					24,500	350,000		374,500
25	<b>Evans Creek Preserve-Trails</b> Completion of internal trail system and habitat improvements.	75,000	25,000	25,000	25,000					75,000
26	<b>Evans Creek Preserve-Trail Connector</b> Equestrian/bicycle outer trail connector.	200,000							200,000	0
<b>SE 8th STREET PARK</b>										
27	<b>SE 8th Street Park-Phase I</b> Phase I improvements TBD by 2012 Master Plan.	448,000	48,000	400,000						448,000
28	<b>SE 8th Street Park-Phase II</b> Phase II improvements TBD by 2012 Master Plan.	TBD							TBD	
<b>NE SAMMAMISH PARK</b>										
29	<b>NE Sammamish Park-Restroom</b> Replace portable restroom with flush toilets and permanent restroom building.	150,000							150,000	0



2013 - 2018 SIX YEAR PARKS CAPITAL IMPROVEMENT PROGRAM

Project List and Total Project Expenditure Summary (subject to City Council budget decisions)

CIP	Project Title	Total Project	2013	2014	2015	2016	2017	2018	Future Years	6 Yrs Total
<b>SAMMAMISH LANDING</b>										
30	<b>Sammamish Landing-Parking</b> Upland parking lot, restroom, entry plaza, ADA access from Parkway to ELST.	2,000,000							2,000,000	0
31	<b>Sammamish Landing-North</b> North trails, beach, trailside garden with shelter and site furnishings.	1,000,000							1,000,000	0
32	<b>Sammamish Landing-South</b> South trails, beach, trailside terrace with shelter and play area, and restoration.	1,000,000							1,000,000	0
33	<b>Sammamish Landing-Upland</b> Upland picnic shelter and garden.	500,000							500,000	0
34	<b>Sammamish Landing-Central Beach</b> Central beach, retaining walls, and boardwalk.	1,500,000							1,500,000	0
<b>SAMMAMISH COMMONS</b>										
35	<b>Lower Commons</b> Development of a waterless restroom building.	110,000					10,000	100,000		110,000
<b>THIRTY ACRES (SOARING EAGLE PARK)</b>										
36	<b>Thirty Acres (Soaring Eagle Park)-Master Plan</b> Complete the Master Plan for Soaring Eagle Park.	175,000			50,000				125,000	50,000
<b>TRAILS</b>										
37	<b>Beaver Lake Trail</b> Soft surface path along one side of road from Beaver Lake Park to Beaver Lake Preserve.	1,100,000			77,000	1,023,000				1,100,000
38	<b>Gas Pipeline Trail</b> NE 25th Way southeasterly to NE 14th Place.	1,500,000							1,500,000	0
39	<b>Sammamish Commons Trail Connections Phase I</b> Lower Sammamish Commons trail to SE 8th St. Park.	321,000	21,000	300,000						321,000
40	<b>Sammamish Commons Trail Connection Phase II</b> SE 8th St. from 218th Ave SE to 212th Ave SE.	600,000							600,000	0
41	<b>Plateau to SE 43rd Way-Part I</b> Trail along SE 43rd Way, through the DNR property to end of 219th Ave SE.	700,000							700,000	0
42	<b>Plateau to SE 43rd Way-Part II</b> 500' of trail from end of existing sidewalk on north side of SE 43rd Way to city limits.	350,000							350,000	0



**2013 - 2018 SIX YEAR PARKS CAPITAL IMPROVEMENT PROGRAM**

**Project List and Total Project Expenditure Summary (subject to City Council budget decisions)**

CIP	Project Title	Total Project	2013	2014	2015	2016	2017	2018	Future Years	6 Yrs Total
<b>LAND ACQUISITION</b>										
43	<b>Land Acquisition</b> Acquire land for future parks as opportunities become available.	1,000,000				500,000		500,000		1,000,000
<b>FACILITIES</b>										
44	<b>Indoor Field House</b> Placeholder for the development of an indoor field house for athletic use. Requires further study.	8,500,000							8,500,000	0
<b>GENERAL</b>										
45	<b>Capital Replacement Program</b> This ongoing program is an investment for the replacement of facilities (i.e. play areas, picnic tables, etc.) within parks.	1,200,000	200,000	200,000	200,000	200,000	200,000	200,000		1,200,000
46	<b>Capital Contingency Reserve</b> Reserve fund for capital projects.	846,725	49,400	79,075	118,500	322,850	231,900	45,000		846,725
<b>6-Yr Total Project Expenditures - Parks</b>		<b>42,571,975</b>	<b>743,400</b>	<b>1,069,825</b>	<b>1,503,500</b>	<b>4,251,350</b>	<b>2,750,900</b>	<b>1,195,000</b>	<b>31,058,000</b>	<b>11,513,975</b>
<b>Total Expenditures</b>		<b>42,571,975</b>	<b>743,400</b>	<b>1,069,825</b>	<b>1,503,500</b>	<b>4,251,350</b>	<b>2,750,900</b>	<b>1,195,000</b>	<b>31,058,000</b>	<b>11,513,975</b>
<b>PARKS CIP REVENUE</b>										
<b>2013 Beginning Fund Balance (unrestricted)</b>			<b>2,000,000</b>	<b>2,637,600</b>	<b>2,885,846</b>	<b>3,752,482</b>	<b>2,371,122</b>	<b>1,011,943</b>		
Real Estate Excise Tax (REET)			1,050,000	1,050,000	1,100,000	1,100,000	1,100,000	1,150,000		
Park Impact Fees			325,000	260,000	260,000	260,000	286,000	325,000		
Field Turf Replacement Fund (restricted)			-	-	1,000,000	1,000,000	-	-		
Investment Interest			6,000	8,071	10,136	9,990	5,721	1,643		
King County Levy Fund (restricted-BL Trail Project)			-	-	-	500,000	-	-		
<b>TOTAL PARKS CIP REVENUE</b>			<b>3,381,000</b>	<b>3,955,671</b>	<b>5,255,982</b>	<b>6,622,472</b>	<b>3,762,843</b>	<b>2,488,586</b>		
Annual Project Expenditures			743,400	1,069,825	1,503,500	4,251,350	2,750,900	1,195,000		
<b>ENDING FUND BALANCE</b>			<b>2,637,600</b>	<b>2,885,846</b>	<b>3,752,482</b>	<b>2,371,122</b>	<b>1,011,943</b>	<b>1,293,586</b>		
Adopted May 14, 2012 by Ordinance 2012-325										

# TRANSPORTATION CIP FUND (340)

**Responsibility: Public Works Director**

**Purpose and Responsibilities**

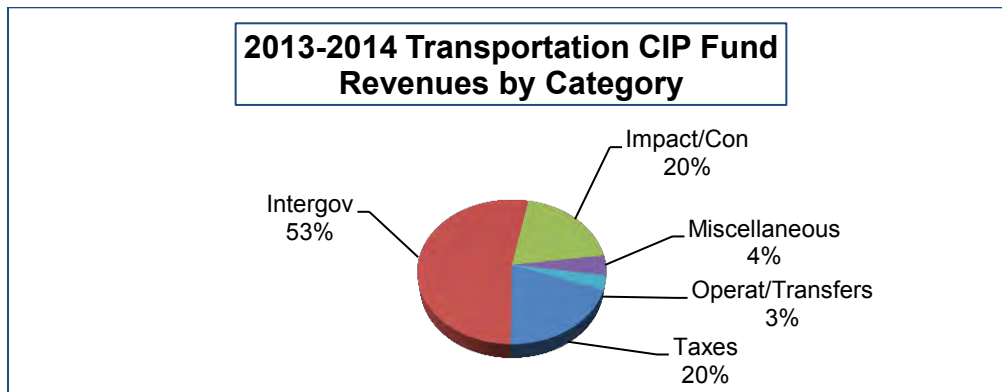
The purpose of this fund is to construct transportation capital facilities. Examples of the use of this fund include building a bridge on 244<sup>th</sup> to join the north and south sections and construction of a new traffic signal at Duthie Hill Road and Issaquah Beaver Lake Road.

**Goals/Issues/Major Work:**

- Install intersection safety improvements
- Improve and add to the city's sidewalk and bike lane networks
- Install an Intelligent Transportation System on 228<sup>th</sup> to improve traffic flow
- Install sidewalks, curb and gutter, bike lanes and landscaping on 244<sup>th</sup> Ave SE from SE 24<sup>th</sup> to SE 32<sup>nd</sup>

**Revenue Summary**

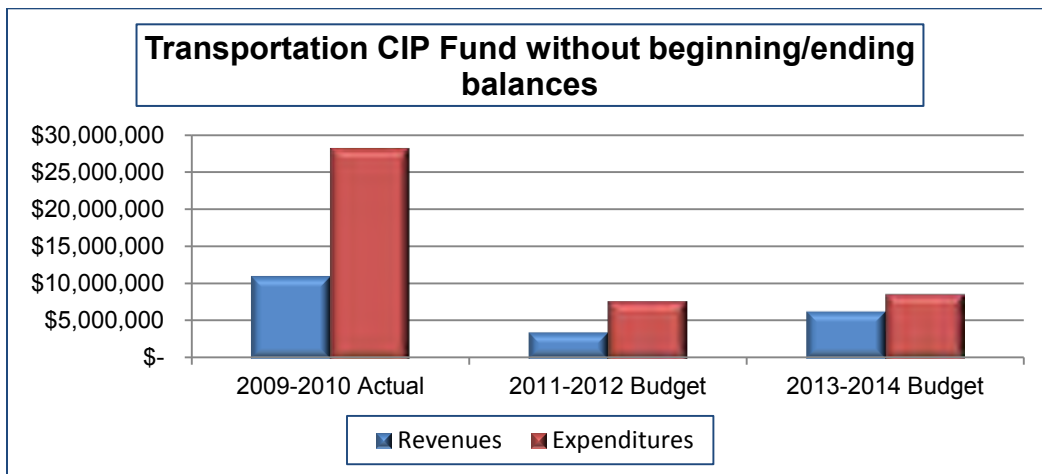
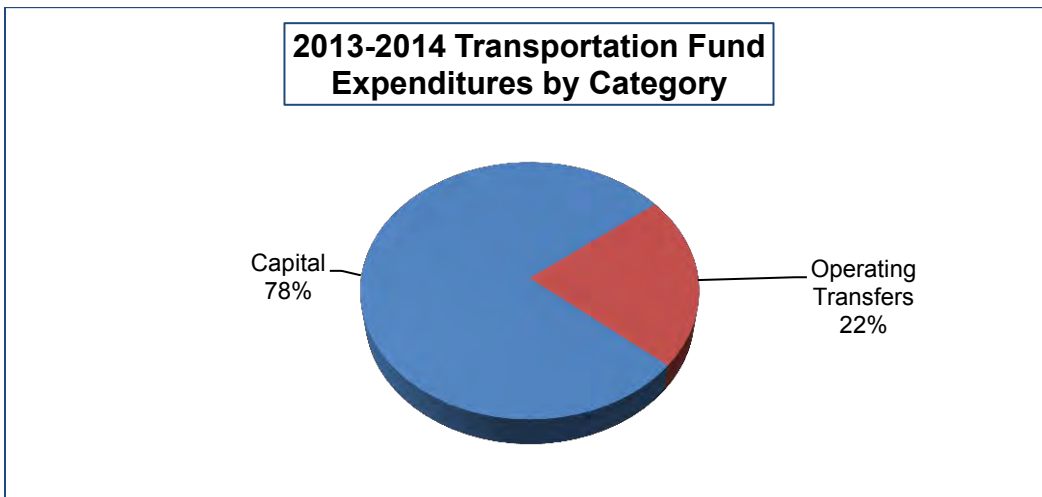
Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$27,861,522	\$11,320,286	\$11,574,000
Taxes	\$ 2,151,910	\$ 2,100,000	\$ 2,200,000
Intergovernmental	5,802,336	156,000	462,000
Impact/Concurrency Fees	2,170,331	1,150,000	2,827,500
Miscellaneous	492,587	81,750	61,000
Operating Transfers	350,000	-	770,000
<b>Total Revenues</b>	<b>\$10,967,164</b>	<b>\$ 3,487,750</b>	<b>\$ 6,320,500</b>
<b>Total Fund (with BFB)</b>	<b>\$38,828,686</b>	<b>\$14,808,036</b>	<b>\$17,894,500</b>





### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Capital	\$27,117,567	\$ 6,598,000	\$ 6,814,000
Operating Transfers	1,133,333	1,122,667	1,882,000
<b>Total Expenditures</b>	<b>\$28,250,900</b>	<b>\$ 7,720,667</b>	<b>\$ 8,696,000</b>
Ending Fund Balance	10,577,786	7,087,369	9,198,500
<b>Total Fund (with EFB)</b>	<b>\$38,828,686</b>	<b>\$14,808,036</b>	<b>\$17,894,500</b>



<b>2013-2014 Budgeted Projects with Estimated Maintenance and Operating Costs</b>
---

Proposed CIP Project	2013/2014 Budget	Projected Total Cost
Ongoing Intersection Improvements	\$ 400,000	\$ 400,000
Issaquah Pine Lake Road/SE 48th Signal	\$ 200,000	\$ 200,000
Ongoing Neighborhood Projects	\$ 200,000	\$ 200,000
Ongoing Sidewalk Program	\$ 500,000	\$ 500,000
Ongoing Street Lighting Program	\$ 40,000	\$ 40,000
Capital Contingency Reserve	\$ 750,000	N/A
212th Snake Hill Contingency	\$ 1,000,000	N/A
Local Improvements Match Support	\$ 100,000	\$ 100,000
218th Ave SE-SE 4th-E Main Street. Road widening, sidewalks, curbs, gutters, and landscaping.	\$ 1,000,000	\$ 1,000,000
228th Intelligent Transportation System-install signal timing that adjusts to traffic patterns. (\$462,000 grant funding)	\$ 604,000	\$ 604,000
228th Ave Left Turn Lane Storage Modification	\$ 20,000	\$ 128,078
244th Ave SE-SE 24th to SE 32nd-sidewalks, curbs, gutters, bike lanes, landscaping.	\$ 1,250,000	\$ 1,400,000
Sahalee Way-25th Way to 37th-assess ways to improve pedestrian safety.	\$ 100,000	\$ 100,000
212th Ave Gap Project	\$ 650,000	?
<b>Total</b>	<b>\$ 6,814,000</b>	<b>\$ 4,672,078</b>

***Future Maintenance and Operating Costs:***

*No increase in maintenance and operating costs is expected from the above projects.*



2013 - 2018 SIX YEAR TRANSPORTATION IMPROVEMENT PROGRAM

Project List and Total Project Expenditure Summary\* (\*subject to City Council budget decisions)

All Projects costs and revenue projections are in 2011 dollars

TIP	Project Title	Total Project	2013	2014	2015	2016	2017	2018	Future Years	6 Yrs Total	
CAPITAL PROJECTS	1 East Lake Sammamish Parkway NE -** NE 26th St to 196th Ave NE Widen with bike lanes and pedestrian facilities	12,630,000							12,230,000	0	
	2 East Lake Sammamish Parkway NE -** 196th Ave NE to 187th Ave NE Widen with bike lanes and pedestrian facilities	15,910,000							15,510,000	0	
	3 Issaquah-Pine Lake Rd - Klahanie Blvd to SE 32nd Widen to 3 lanes with bike lanes, curb, gutter, and sidewalk	22,370,000							22,370,000	0	
	4 Issaquah-Pine Lake Rd - SE 48th to Klahanie Blvd Widen to 5 lanes with bike lanes, curb, gutter and sidewalk	23,850,000					1,000,000	2,500,000	20,350,000	3,500,000	
	5 East Lake Sammamish Parkway SE / SE 24th St Intersection Construct traffic signal, turn lanes, curb, gutter & sidewalk	5,010,000							5,010,000	0	
	6 Sahalee Way NE - 220th Ave NE to North City Limits Widen to 3 lanes with bike lanes, curb, gutter, and sidewalk	21,240,000							21,240,000	0	
	7 Issaquah-Pine Lake Rd/SE 48th St Intersection Construct interim traffic signal	200,000	200,000							200,000	
	8 218th Ave SE - SE 4th St to E Main St Widen to 2 lanes with curb, gutter, and sidewalk	1,000,000		1,000,000						1,000,000	
	9 228th Ave SE - SE 32nd St to Issaquah-Pine Lake Rd Provide additional southbound through lane	800,000			125,000	675,000				800,000	
	10 Sammamish ITS Phase 1 - 228th Avenue Establish an Intelligent Transportation System along 228th Avenue from Issaquah-Pine Lake Rd to NE 12th Pl	600,000	400,000	200,000						600,000	
	11 Non-motorized Transportation Projects Sidewalks, Trails, Bikeways, and Paths, etc.	5,000,000	1,250,000	750,000	750,000	750,000	750,000	750,000	750,000	5,000,000	
	12 Public Works Trust Fund Loan Repayment 228th Ave NE Improvements	10,546,410	557,333	554,667	552,000	549,333	546,667	544,000	1,616,000	3,304,000	
	PROGRAMS	13 Sidewalk Projects Various sidewalk projects, includes gap projects, extensions, safety improvements.	1,500,000	250,000	250,000	250,000	250,000	250,000	250,000		1,500,000
		14 Intersection and Safety Improvements Various intersection and other spot improvements as needed, including channelization, signing, safety improvements, signalization, or other traffic control devices.	1,200,000	200,000	200,000	200,000	200,000	200,000	200,000		1,200,000
		15 Neighborhood CIP Various capital improvements including safety improvements, gap projects, bike routes, pedestrian safety enhancements, and school zone safety improvements.	600,000	100,000	100,000	100,000	100,000	100,000	100,000		600,000
		16 Local Improvement Districts Matching funds for use with neighborhood cooperative LID improvements	0	0	0	0					0
<b>6-Yr Total Project Expenditures - Transportation</b>			<b>2,957,333</b>	<b>3,054,667</b>	<b>1,977,000</b>	<b>2,524,333</b>	<b>2,846,667</b>	<b>4,344,000</b>	<b>98,326,000</b>	<b>17,704,000</b>	
<b>Total Expenditures</b>			<b>2,957,333</b>	<b>3,054,667</b>	<b>1,977,000</b>	<b>2,524,333</b>	<b>2,846,667</b>	<b>4,344,000</b>	<b>98,326,000</b>	<b>17,704,000</b>	
<b>** NOTE: Future phases of improvements for East Lake Sammamish Parkway are listed until planned Level of Service revisions are adopted in 2013.</b>											
	Operating Contribution Percentage		100%	100%	100%	100%	100%	100%			
	2013 Beginning Fund Balance		9,039,000	0	0	0	0	0		9,039,000	
	Transportation Fund Revenue (REET)		1,050,000	1,100,000	1,100,000	1,150,000	1,150,000	1,150,000		6,700,000	
	Road Impact Fees		1,559,670	1,336,860	1,336,860	1,336,860	1,114,050	1,114,050		7,798,350	
	Anticipated grants		500,000	0	0	0	0	0		500,000	
	<b>TOTAL</b>		<b>12,148,670</b>	<b>2,436,860</b>	<b>2,436,860</b>	<b>2,486,860</b>	<b>2,264,050</b>	<b>2,264,050</b>		<b>24,037,350</b>	
	Accumulative Project Expenditures		2,957,333	6,012,000	7,989,000	10,513,333	13,360,000	17,704,000			
	Annual Cash Flow Surplus or Deficit		9,191,337	-617,807	459,860	-37,473	-582,617	-2,079,950			
	Accumulative Cash Flow Surplus or Deficit		9,191,337	8,573,530	9,033,390	8,995,917	8,413,300	6,333,350		<b>6,333,350</b>	
Adopted June 5, 2012 by Resolution 2012-497											



# **ENTERPRISE FUNDS SUMMARY BY FUND**

## **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 it serves to reduce water pollution from non-point sources.

## **SURFACE WATER CAPITAL IMPROVEMENT PROGRAM (CIP) FUND**

This 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 (408)

**Responsibility: Public Works Director**

### Purpose and Responsibilities

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. It provides for the conveyance, detention and treatment of surface water and it serves to reduce water pollution from non-point sources. Growth and federal National Pollutant Discharge Elimination System (NPDES) regulations require increased monitoring and maintenance of the surface water system.

### Goals/Issues/Major Work:

- Inspect and maintain the surface water system in compliance with NPDES requirements
- Provide education to residents, businesses, and school students to help reduce pollutants entering the system
- Seek out grants to help defray the cost of NPDES compliance
- Review land use in coordination with Community Development
- Provide staff training opportunities

### Fund Revenue Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 956,371	\$ 649,813	\$ 376,000
Intergovernmental	\$ 140,818	\$ 178,525	\$ -
Charges for Services	4,870,214	4,800,000	6,310,521
Miscellaneous	12,153	12,717	2,700
<b>Total Revenues</b>	<b>\$ 5,023,185</b>	<b>\$ 4,991,242</b>	<b>\$ 6,313,221</b>
<b>Total Fund (with BFB)</b>	<b>\$ 5,979,556</b>	<b>\$ 5,641,055</b>	<b>\$ 6,689,221</b>

*Surface water fees will increase 18% in 2013 and 15% in 2014. The previous increase was in 2005.*

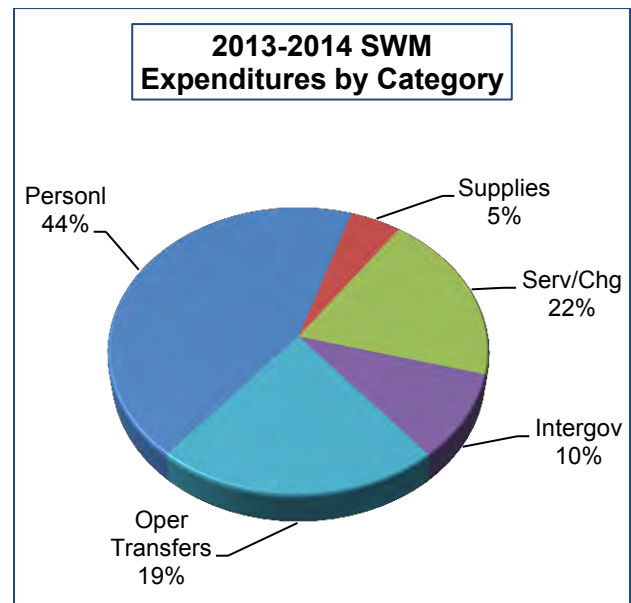
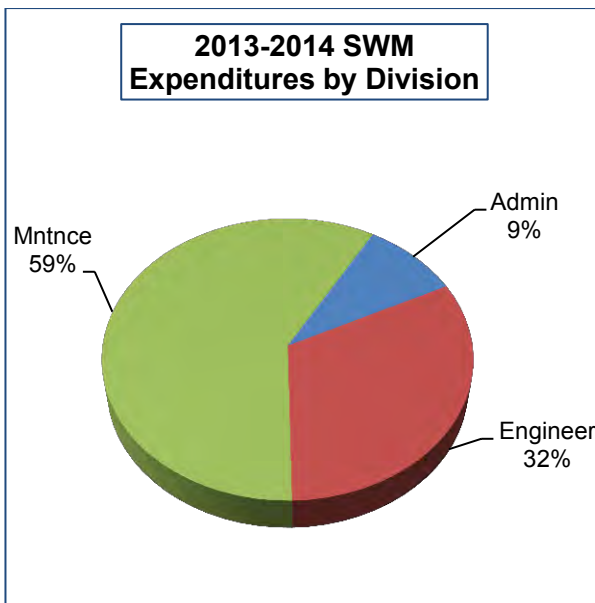
## Fund Expenditures

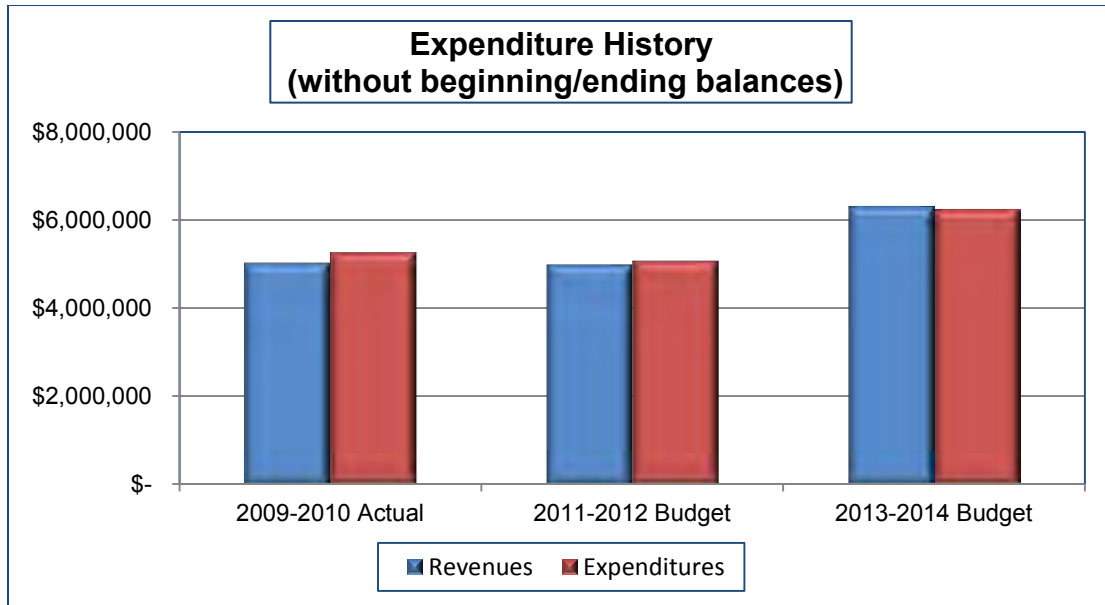
**Highlights:**

*One inspector and one maintenance worker were added to help meet NPDES requirements. Contracts for storm drain clean out and street sweeping were increased due to more frequent maintenance requirements.*

### Fund Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 1,914,162	\$ 2,085,522	\$ 2,736,000
Supplies	111,492	103,300	298,250
Services & Charges	371,898	892,600	1,210,100
Intergovernmental	826,166	616,000	610,000
Capital	3,155	14,500	12,000
Operating Transfers	2,047,910	1,367,284	1,379,018
<b>Total Expenditures</b>	<b>\$ 5,274,783</b>	<b>\$ 5,079,206</b>	<b>\$ 6,245,368</b>
Ending Fund Balance	704,773	561,849	443,853
<b>Total Fund (with EFB)</b>	<b>\$ 5,979,556</b>	<b>\$ 5,641,055</b>	<b>\$ 6,689,221</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works Director	0.35	0.35	0.35	0.35
Oper & Maint. Mgr	0.5	0.5	0.5	0.5
Lead Maintenance Worker	0.4	0.4	1.4	1.4
Maintenance Worker	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	0.5	0.5	0.5	0.5
Surface Water Program Manager	1	1	1	1
Surface Water Technician	1	1	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
Inspector	0	0	1	1
Office Assistant	0.68	0.68	0.68	0.68
<b>TOTAL</b>	<b>8.18</b>	<b>8.18</b>	<b>10.18</b>	<b>10.18</b>

## Administration Division

### Purpose and Responsibilities

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.

### Goals/Issues/Major Work:

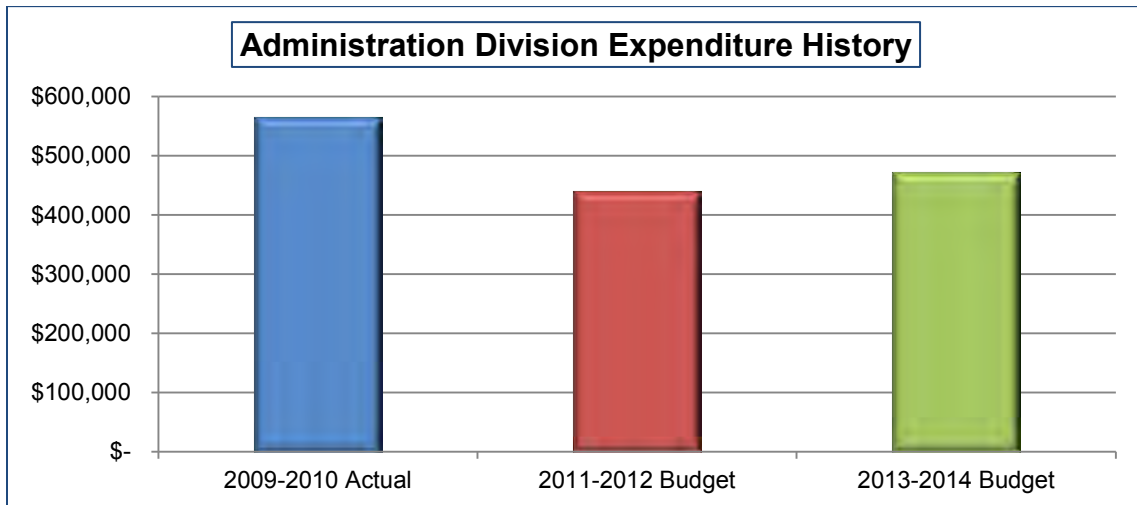
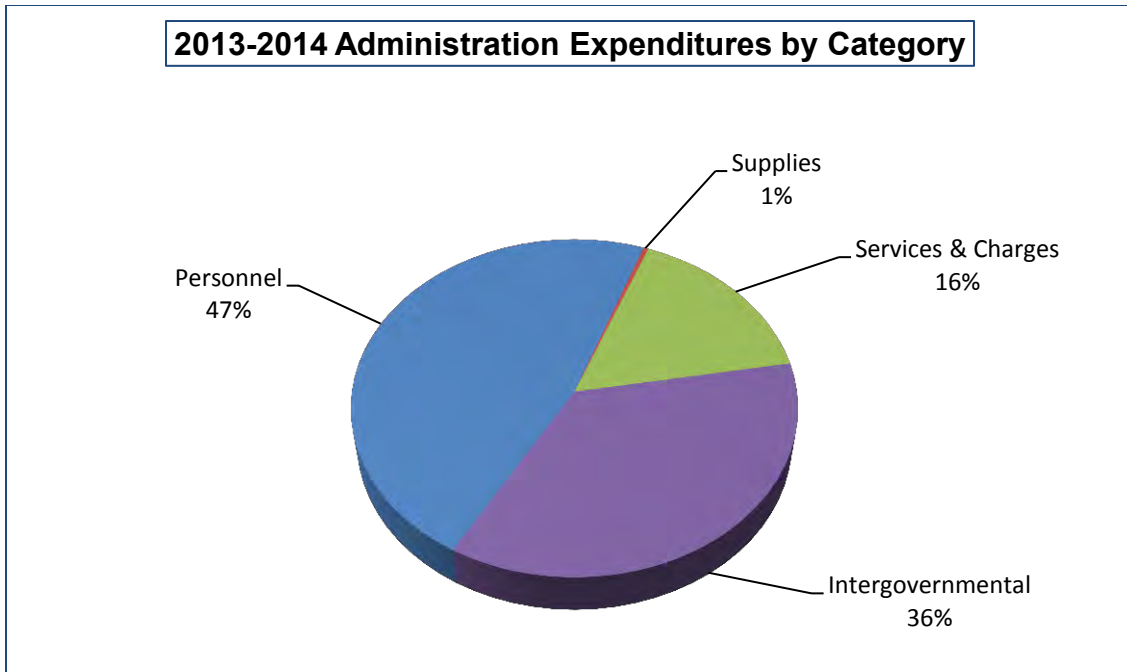
- Develop systems, processes, and reports for the City Manager and Council
- Work with the City Manager and other department heads on surface water system planning and funding
- Maintain regional influence and presence
- Provide ongoing evaluation of State legislation that impacts the city
- Implement performance measures

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Administration Division Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 240,084	\$ 198,737	\$ 222,300
Supplies	2,083	2,500	1,800
Services & Charges	93,969	78,200	77,000
Intergovernmental	229,020	160,000	170,000
<b>Total Expenditures</b>	<b>\$ 565,156</b>	<b>\$ 439,437</b>	<b>\$ 471,100</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
<b>TOTAL</b>	<b>1.38</b>	<b>1.38</b>	<b>1.38</b>	<b>1.38</b>

## Engineering Division

### Purpose and Responsibilities

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

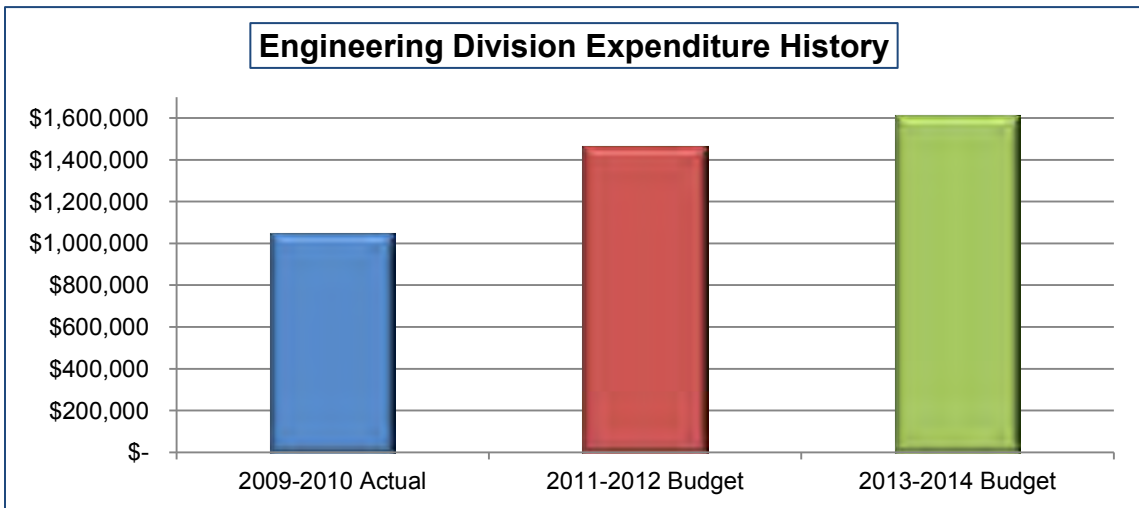
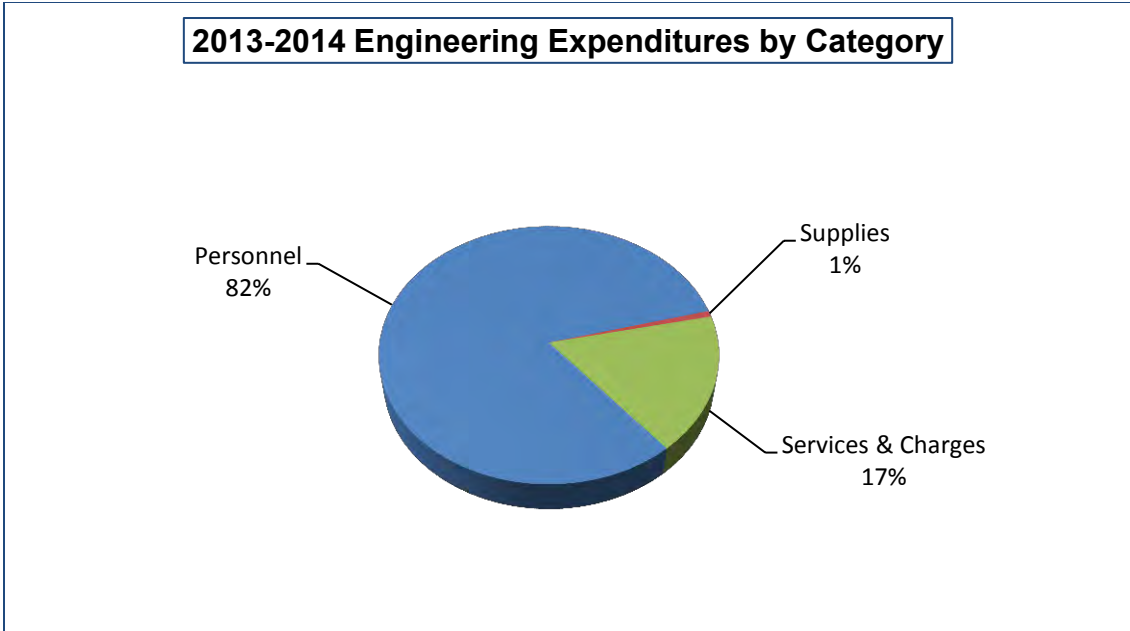
### Goals/Issues/Major Work:

- 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

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Engineering Division Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 884,549	\$ 1,046,261	\$ 1,324,200
Supplies	9,362	12,700	11,800
Services & Charges	151,248	405,900	278,100
Intergovernmental	1,702	-	-
Capital	-	2,500	-
<b>Total Expenditures</b>	<b>\$ 1,046,861</b>	<b>\$ 1,467,361</b>	<b>\$ 1,614,100</b>



<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City Engineer	0.35	0.35	0.35	0.35
Surface Water Program Manager	1	1	1	1
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Engineer-Dev Review	0.5	0.5	0.5	0.5
Surface Water Technician	1	1	1	1
Inspector	0	0	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
<b>TOTAL</b>	<b>3.90</b>	<b>3.90</b>	<b>4.90</b>	<b>4.90</b>

## Maintenance Division

### Purpose and Responsibilities

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.

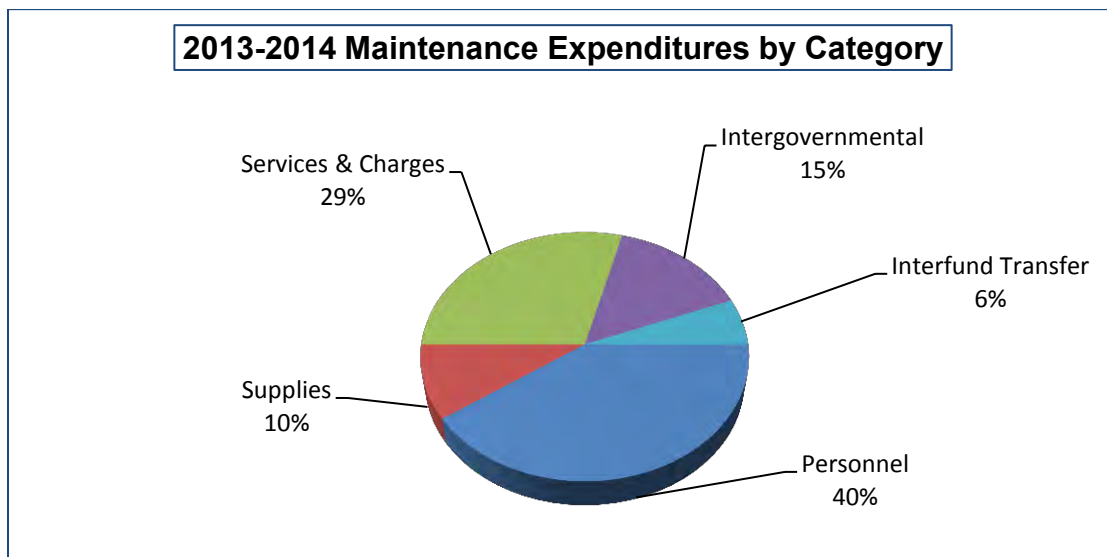
### Goals/Issues/Major Work:

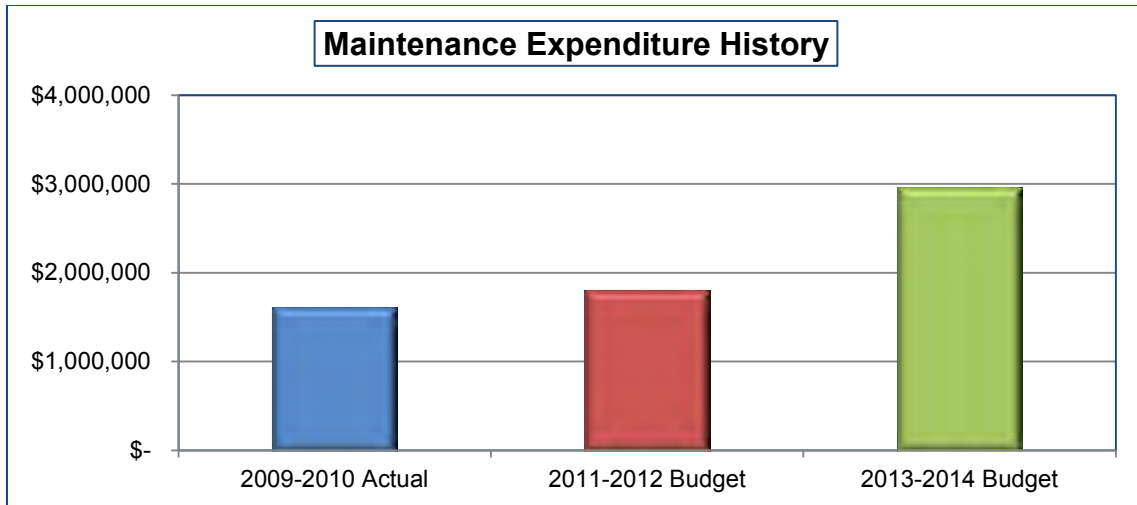
- Increase the frequency of storm drain cleaning
- Increase the frequency of storm vault filter replacements
- Ensure compliance with the city's maintenance requirements for its NPDES permit

<http://www.ci.sammamish.wa.us/PublicWorks.aspx>

### Maintenance Division Expenditure Summary

Description	2009-2010	2011-2012	2013-2014
	Actual	Budget	Budget
Personnel	\$ 789,529	\$ 840,524	\$ 1,189,500
Supplies	100,047	88,100	284,650
Services & Charges	126,681	408,500	855,000
Intergovernmental	595,444	456,000	440,000
Interfund Transfer	-	-	178,000
Capital	3,155	12,000	12,000
<b>Total Expenditures</b>	<b>\$ 1,614,856</b>	<b>\$ 1,805,124</b>	<b>\$ 2,959,150</b>

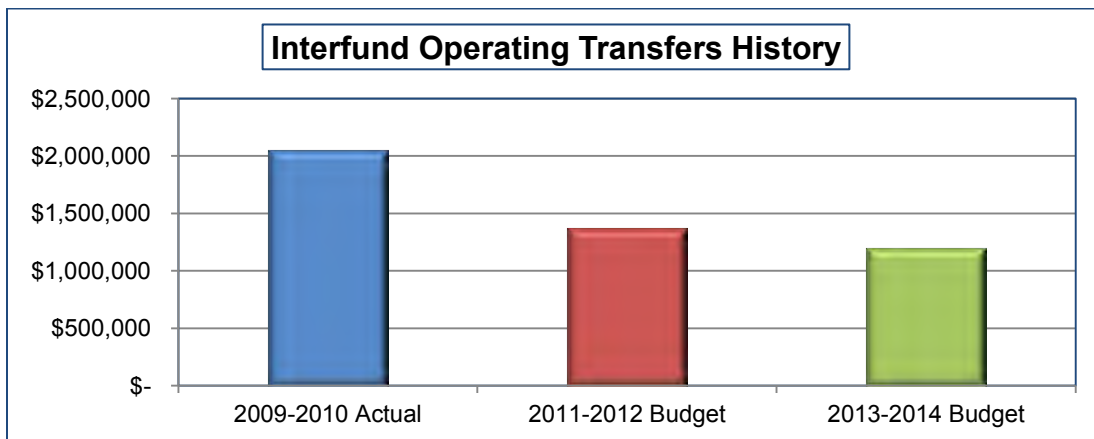




<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Maintenance Workers	0.4	0.4	1.4	1.4
Maintenance Workers	2	2	2	2
<b>TOTAL</b>	<b>2.9</b>	<b>2.9</b>	<b>3.9</b>	<b>3.9</b>

**Interfund Operating Transfers**

<b>Description</b>	<b>2009-2010 Actual</b>	<b>2011-2012 Budget</b>	<b>2013-2014 Budget</b>
Transfer to CIP fund	\$ 1,855,000	\$ 1,200,000	\$ 1,000,000
Transfer to Equip .fund	100,910	67,580	101,314
Transfer to Tech. fund	36,000	43,704	43,704
Transfer to Risk fund	56,000	56,000	56,000
<b>Total Expenditures</b>	<b>\$ 2,047,910</b>	<b>\$ 1,367,284</b>	<b>\$ 1,201,018</b>



# SURFACE WATER MANAGEMENT CAPITAL FUND (438)

**Responsibility: Public Works Director**

### Purpose and Responsibilities

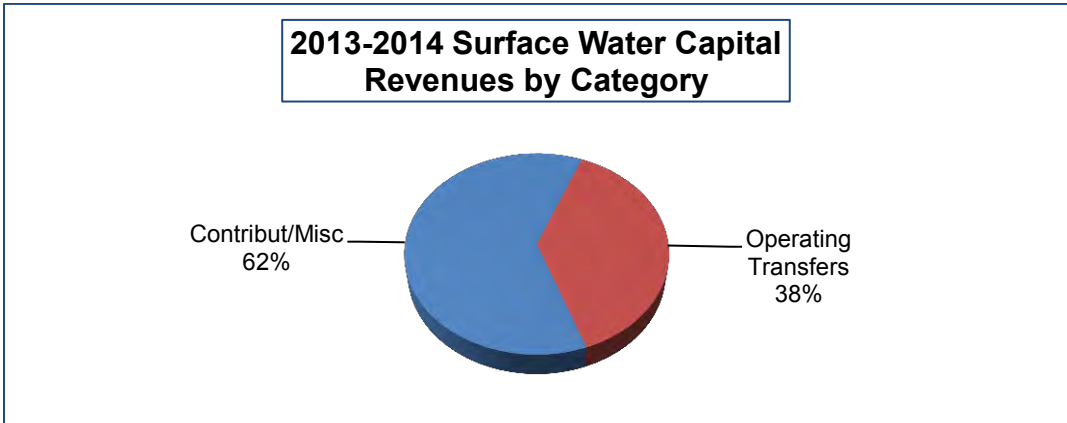
The purpose of this fund is to plan for and build capital facilities designed to manage the flow of surface water in ways that protect the city’s streams and lakes from pollution, minimize flooding, and control erosion.

### Goals/Issues/Major Work:

- Update the stormwater comprehensive plan
- Ongoing program to limit damage from beaver dams
- Plan for the Inglewood neighborhood drainage project
- Ongoing small drainage resolution projects.

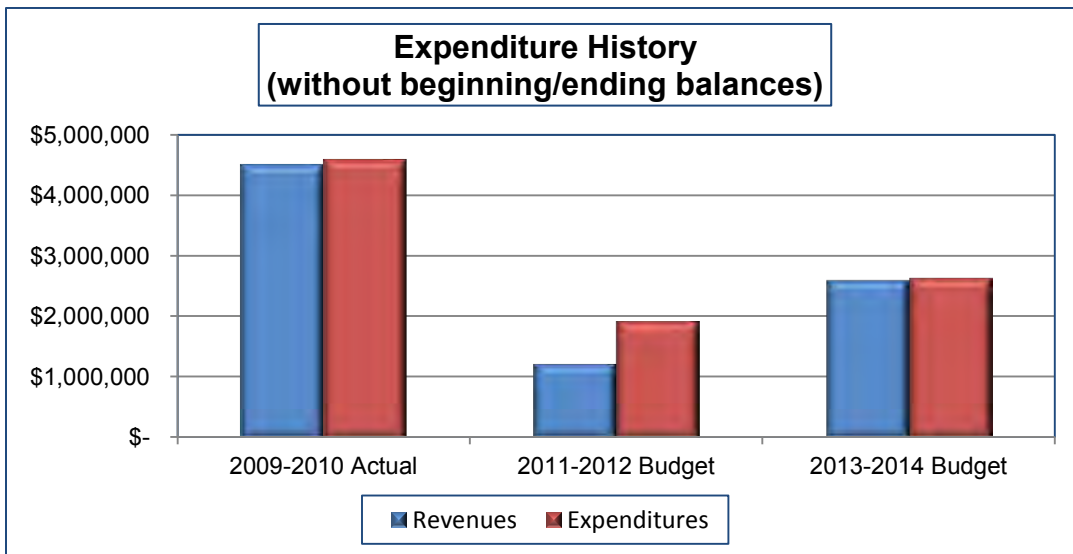
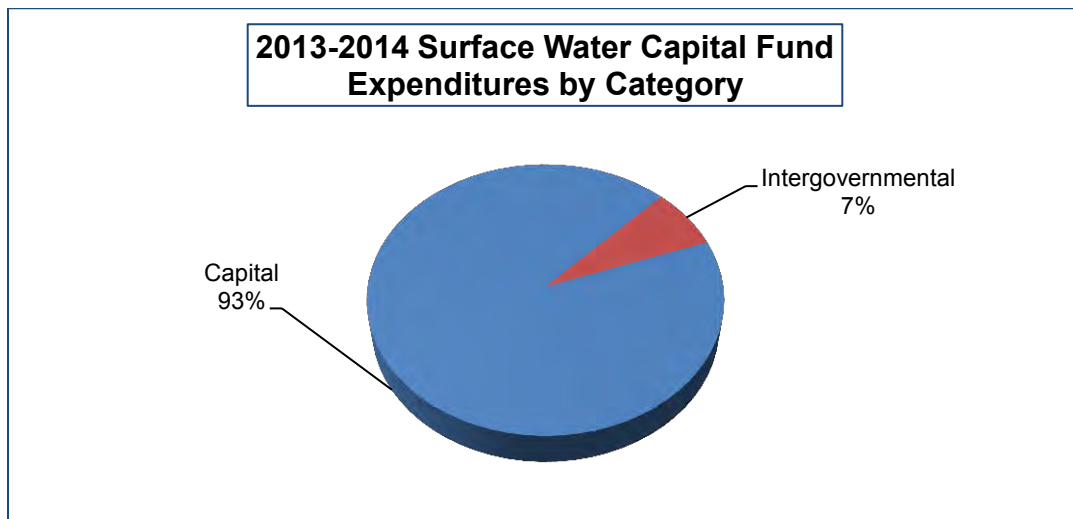
### Revenue Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 2,116,309	\$ 1,631,842	\$ 1,404,000
Intergovernmental	\$ 712,917	\$ -	\$ -
Miscellaneous	1,947,573	21,817	1,605,500
Operating Transfers	1,855,000	1,200,000	1,000,000
<b>Total Revenues</b>	<b>\$ 4,515,490</b>	<b>\$ 1,221,817</b>	<b>\$ 2,605,500</b>
<b>Total Fund (with BFB)</b>	<b>\$ 6,631,799</b>	<b>\$ 2,853,659</b>	<b>\$ 4,009,500</b>



### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Intergovernmental	\$ 188,358	\$ 187,000	\$ 189,968
Capital	4,413,068	1,741,000	2,455,000
<b>Total Expenditures</b>	<b>\$ 4,601,426</b>	<b>\$ 1,928,000</b>	<b>\$ 2,644,968</b>
Ending Fund Balance	2,030,373	925,659	1,364,532
<b>Total Fund (with EFB)</b>	<b>\$ 6,631,799</b>	<b>\$ 2,853,659</b>	<b>\$ 4,009,500</b>



<b>2013-2014 Budgeted Projects with Estimated Maintenance and Operating Costs</b>
---

Proposed CIP Project	2013/2014 Budget	Projected Total Cost
Stormwater component of annual transportation sidewalk program	\$ 50,000	\$ 50,000
Drainage Capital Resolutions-annual small repairs and improvements.	\$ 375,000	\$ 375,000
Update Stormwater Comprehensive Plan	\$ 125,000	\$ 150,000
Beaver Deceiver Program-allows beavers to build dams while still letting the water flow through.	\$ 50,000	\$ 200,000
Inglewood Neighborhood Drainage-design and install a pipe network to accommodate existing use and future growth.	\$ 350,000	\$2,200,000
187th Pedestrian Underpass. Berm construction to contain water in the culvert.	\$ 65,000	\$ 65,000
Towncenter Regional Stormwater-placeholder towards centralized stormwater system when Town Center is developed.	\$ 1,000,000	\$ 1,000,000
218th Avenue SE. SE 4th to East Main stormwater component of transportation project.	\$ 150,000	\$ 150,000
244th Avenue SE. SE 32nd to SE 24th stormwater component of transportation project	\$ 190,000	\$ 190,000
Future non-motorized. Stormwater component of transportation project.	\$ 100,000	\$ 190,000
<b>Total</b>	<b>\$2,455,000</b>	<b>\$4,570,000</b>

***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.*





# **INTERNAL SERVICE FUNDS SUMMARY BY FUND**

## **EQUIPMENT RENTAL AND 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 scheduled replacement fees.

## **TECHNOLOGY REPLACEMENT FUND**

The Technology Replacement Fund includes local area 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 (501)**

**Responsibility: Public Works Director and Financial and Technology Services Director**

**Purpose and Responsibilities**

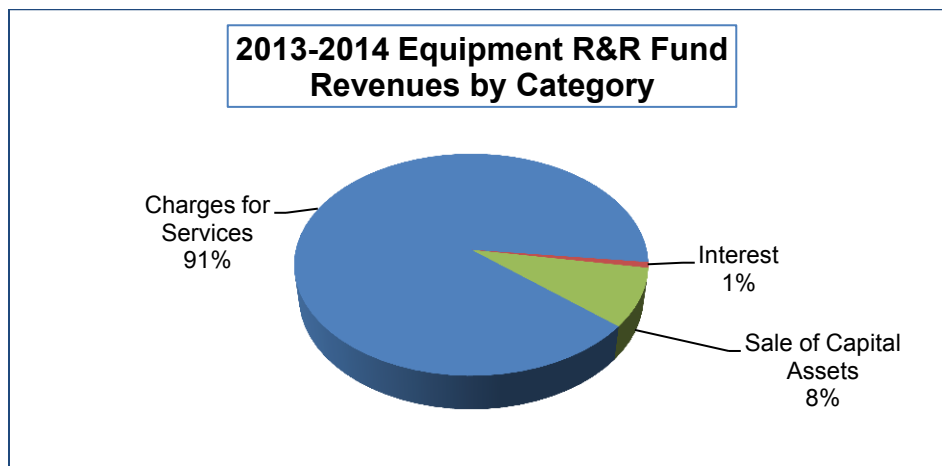
This fund is responsible for the repair, maintenance, and replacement of city vehicles and equipment.

**Goals/Issues/Major Work:**

- 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 lowest overall cost

**Revenue Summary**

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 838,827	\$ 872,786	\$ 971,000
Charges for Services	\$ 270,910	\$ 433,304	\$ 510,788
Investment Interest	17,139	36,332	4,600
Sale of Capital Assets	18,950	-	48,000
Transfers	448,839	-	-
<b>Total Revenues</b>	<b>\$ 755,838</b>	<b>\$ 469,636</b>	<b>\$ 563,388</b>
<b>Total Fund (with BFB)</b>	<b>\$ 1,594,665</b>	<b>\$ 1,342,422</b>	<b>\$ 1,534,388</b>



## Fund Expenditures

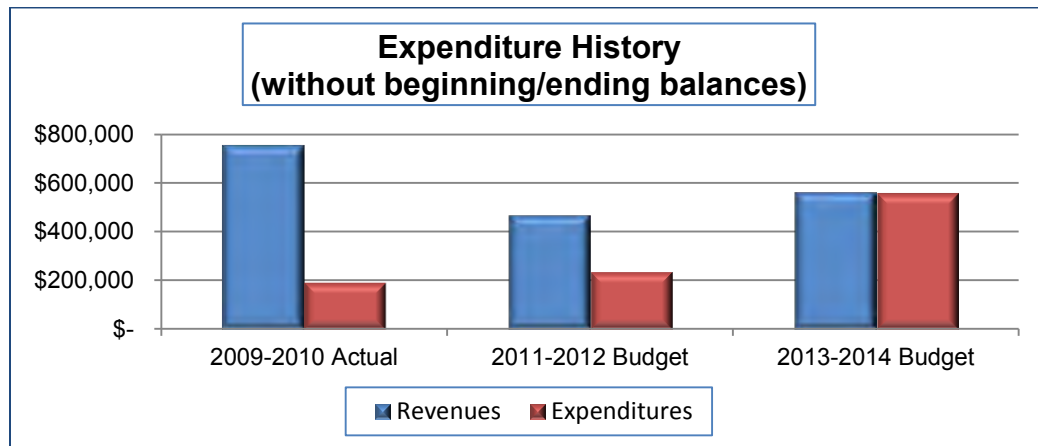
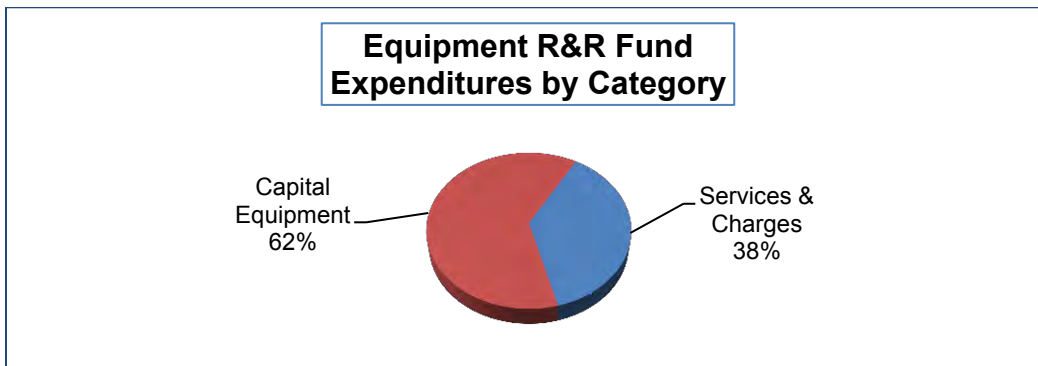
**Highlight:**

*Prior to 2009-2010 equipment maintenance had been paid out of the individual departments utilizing the particular piece of equipment. Those expenditures are now budgeted in the Equipment Fund, along with the replacement charges. The maintenance budget for 2013-2014 was increased from 2011-2012 based on actual expenditure history since 2009.*

### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Services & Charges	\$ 91,855	\$ 100,000	\$ 208,238
Capital	100,275	136,000	347,000
<b>Total Expenditures</b>	<b>\$ 192,130</b>	<b>\$ 236,000</b>	<b>\$ 555,238</b>
Ending Fund Balance	1,402,535	1,106,422	979,150
<b>Total Fund (with EFB)</b>	<b>\$ 1,594,665</b>	<b>\$ 1,342,422</b>	<b>\$ 1,534,388</b>

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



# TECHNOLOGY REPLACEMENT FUND (502)

**Responsibility:** *Financial and Technology Services Director*

### Purpose and Responsibilities

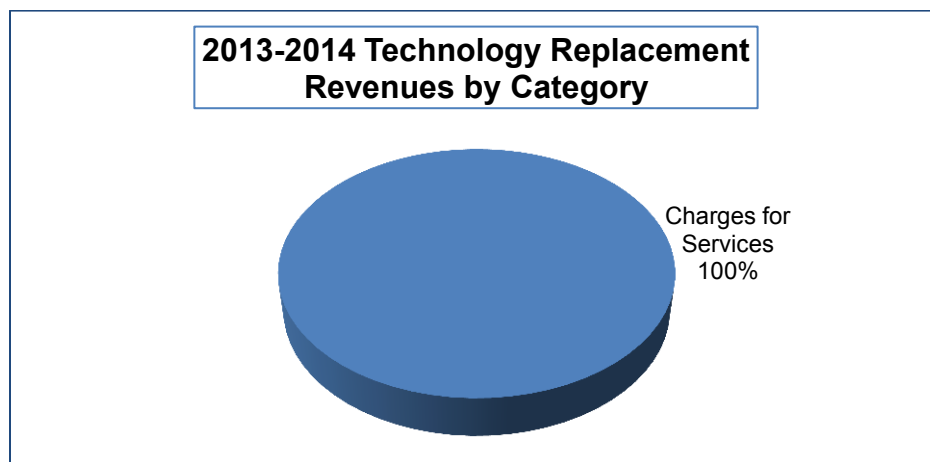
Staff is responsible for maintaining the City’s computerized information system; strategic information technology planning; user and application support; local and wide area network; system administration; web and e-gov systems; geographic information systems administration; and telecommunication systems.

### Goals/Issues/Major Work:

- Upgrade to the Emergency Operations Center
- Upgrade the Council Chambers
- Mobile work force enhancements

### Revenue Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 514,926	\$ 341,055	\$ 595,000
Charges for Services	\$ 1,036,000	\$ 1,456,800	\$ 1,456,800
Investment Interest	6,254	18,167	2,700
<b>Total Revenues</b>	<b>\$ 1,042,254</b>	<b>\$ 1,474,967</b>	<b>\$ 1,459,500</b>
<b>Total Fund (with BFB)</b>	<b>\$ 1,557,180</b>	<b>\$ 1,816,022</b>	<b>\$ 2,054,500</b>



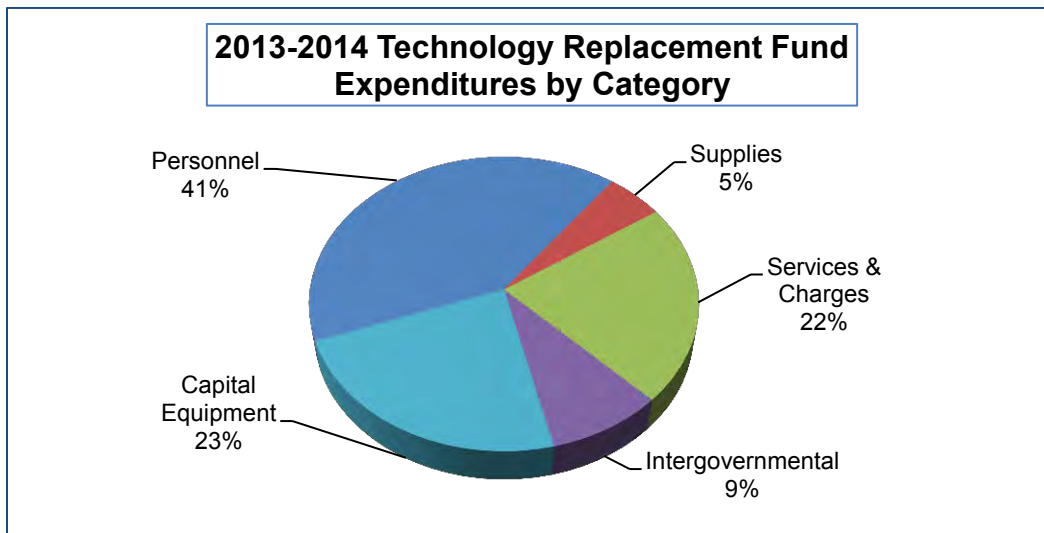
### Fund Expenditures

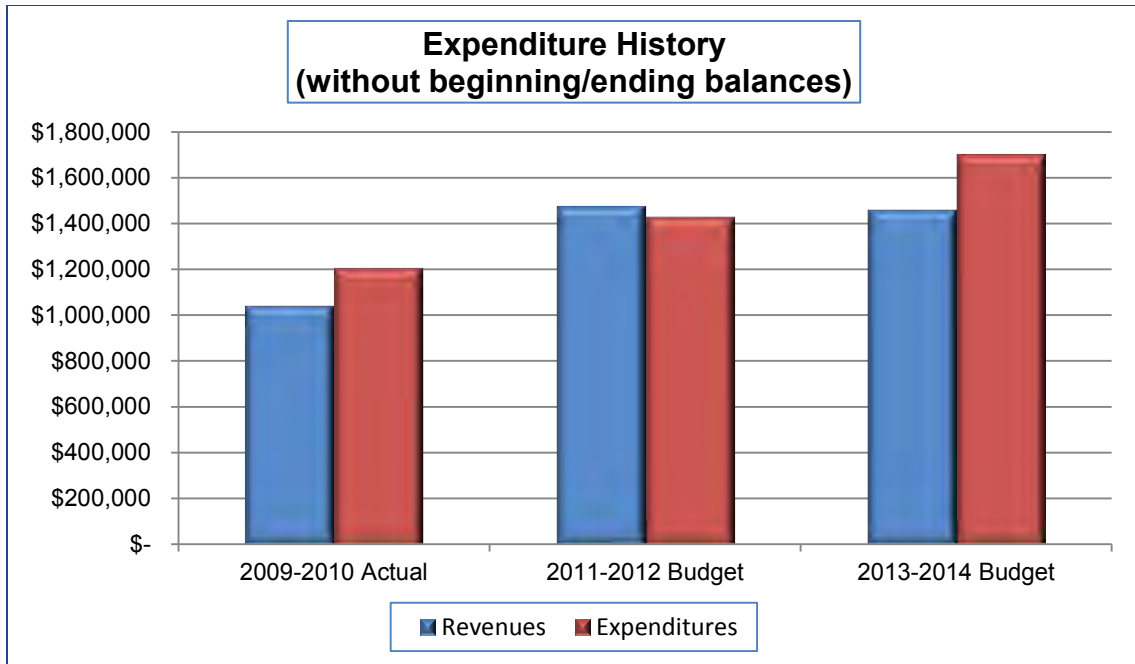
**Highlight:**

*The increase in services and charges arises primarily from moving contracted maintenance for the city's new permit system from the Community Development Department to the Technology Fund. Planned capital expenditures for equipment costing in excess of \$5,000 include upgrades to the emergency operations center and the council chambers.*

### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 478,913	\$ 619,175	\$ 695,700
Supplies	139,926	91,000	89,000
Services & Charges	209,765	221,000	374,000
Intergovernmental	121,153	170,000	150,000
Capital	258,094	328,500	395,100
<b>Total Expenditures</b>	<b>\$ 1,207,851</b>	<b>\$ 1,429,675</b>	<b>\$ 1,703,800</b>
Ending Fund Balance	349,329	386,347	350,700
<b>Total Fund (with EFB)</b>	<b>\$ 1,557,180</b>	<b>\$ 1,816,022</b>	<b>\$ 2,054,500</b>





<b>Position History</b>				
	<u>2011 Actual</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
IT Manager	1	1	1	1
IT Support Specialist	1	1	1	1
Webmaster	1	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# RISK MANAGEMENT FUND (503)

**Responsibility: Administrative Services Director**

### Purpose and Responsibilities

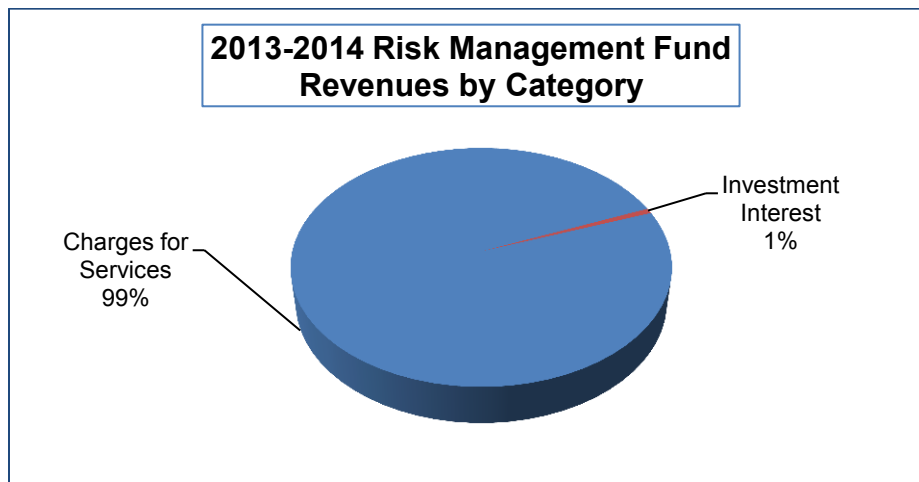
Procure insurance, settle claims, and administer the risk management and safety program. This fund also accounts for the funding of self-insured unemployment claims through the State of Washington.

### Goals/Issues/Major Work:

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

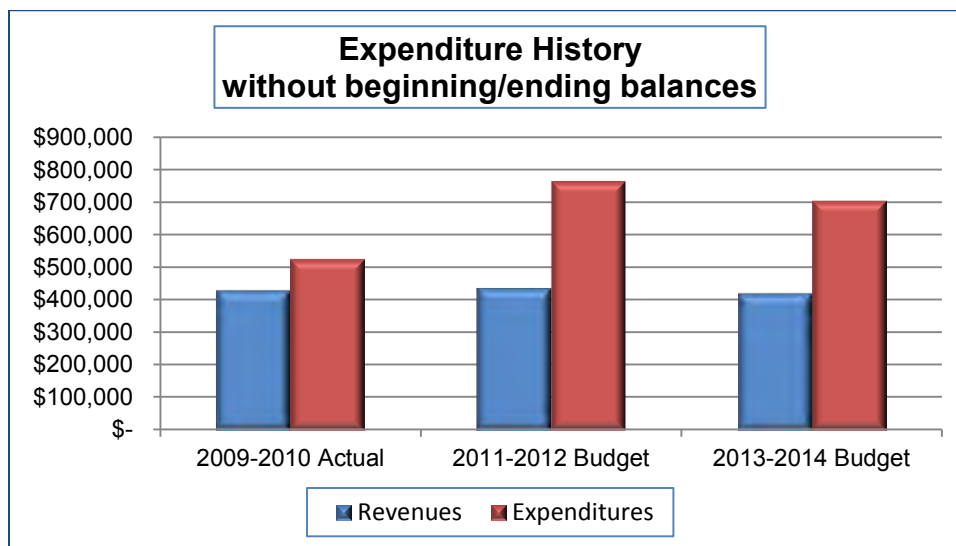
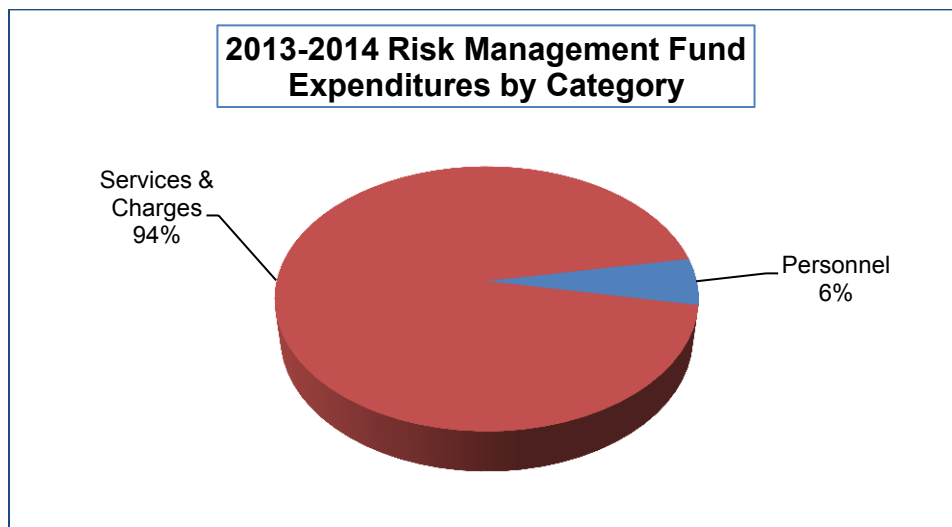
### Revenue Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Beginning Fund Balance	\$ 819,121	\$ 720,762	\$ 395,000
Charges for Services	\$ 416,000	\$ 416,000	\$ 416,000
Investment Interest	11,836	18,167	2,800
<b>Total Revenues</b>	<b>\$ 427,836</b>	<b>\$ 434,167</b>	<b>\$ 418,800</b>
<b>Total Fund (with BFB)</b>	<b>\$ 1,246,957</b>	<b>\$ 1,154,929</b>	<b>\$ 813,800</b>



### Expenditure Summary

Description	2009-2010 Actual	2011-2012 Budget	2013-2014 Budget
Personnel	\$ 69,539	\$ 100,000	\$ 40,000
Services & Charges	456,656	666,000	666,000
<b>Total Expenditures</b>	<b>\$ 526,195</b>	<b>\$ 766,000</b>	<b>\$ 706,000</b>
Ending Fund Balance	720,762	388,929	107,800
<b>Total Fund (with EFB)</b>	<b>\$ 1,246,957</b>	<b>\$ 1,154,929</b>	<b>\$ 813,800</b>







**DETAILED REVENUES AND  
EXPENDITURES BY FUND**

CITY OF SAMMAMISH  
WASHINGTON ORDINANCE  
NO. 02012-337

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AN ORDINANCE OF THE CITY OF SAMMAMISH,  
WASHINGTON, ADOPTING THE 2013-2014 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 2013-2014 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 2013-2014 biennial budget for the City of Sammamish, Washington covering the period from January 1, 2013, through December 31, 2014 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.

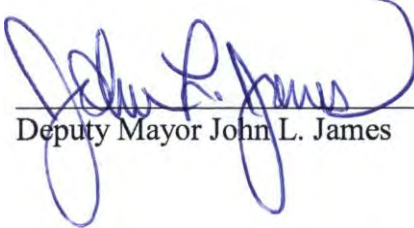
A complete copy of the final 2013-2014 budget, as adopted, together with a certified copy of this adopting ordinance shall be transmitted by the City Clerk to the Division of Municipal Corporations of the office of the State Auditor and to the Association of Washington Cities.

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.

PASSED BY THE CITY COUNCIL OF THE CITY OF SAMMAMISH,  
WASHINGTON, ON THIS 19th DAY OF NOVEMBER 2012.

CITY OF SAMMAMISH



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Deputy Mayor John L. James

Attest/Authenticated:

Melonie Anderson, City Clerk

Approved as to Form



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Bruce L. Disend, City Attorney

Budget Study Sessions:	September 11th' 17th & October 2nd, 9th, and 15th
Public Hearing:	November 6, 2012
First Reading:	November 6, 2012
Second Reading:	November 19, 2012
Date Adopted:	November 19, 2012
Date of Publication	November 23, 2012
Effective Date:	November 28, 2012

**CITY OF SAMMAMISH  
ORDINANCE O2012-337  
2013-2014 BIENNIAL BUDGET: TABLE A**

<b><u>2013-2014 BIENNIAL BUDGET = \$153,637,689</u></b>					
FUND		BEGINNING BALANCE 2013-2014	REVENUES & OTHER SOURCES 2013-2014	EXPENSES 2013-2014	ENDING BALANCE 2013-2014
001	General Fund	\$15,909,000	\$60,579,480	\$69,201,087	\$7,287,393
101	Street Fund	\$2,831,000	\$12,548,300	\$10,807,510	\$4,571,790
201	G.O. Debt Service Fund	\$0	\$1,112,000	\$1,112,000	\$0
301	CIP General Fund	\$8,533,000	\$31,000	\$3,620,000	\$4,944,000
302	CIP Parks Fund	\$10,326,000	\$8,772,000	\$2,583,225	\$16,514,775
340	CIP Transportation	\$11,574,000	\$6,320,500	\$8,696,000	\$9,198,500
408	Surface Water Management-Operating Fund	\$376,000	\$6,313,221	\$6,245,368	\$443,853
438	Surface Water Management-CIP Fund	\$1,404,000	\$2,605,500	\$2,644,968	\$1,364,532
501	Equipment Replacement Fund	\$971,000	\$563,388	\$555,238	\$979,150
502	Information Services Replacement Fund	\$595,000	\$1,459,500	\$1,703,800	\$350,700
503	Risk Management Fund	\$395,000	\$418,800	\$706,000	\$107,800
<b>2013-2014 TOTAL BIENNIAL BUDGET</b>		<b>\$52,914,000</b>	<b>\$100,723,689</b>	<b>\$107,875,196</b>	<b>\$45,762,493</b>

<b><u>2013 ANNUAL BUDGET FOR REFERENCE PURPOSES</u></b>					
FUND		FY 2013	FY 2013	FY 2013	FY 2013
001	General Fund	\$15,909,000	\$30,248,840	\$34,135,298	\$12,022,542
101	Street Fund	\$2,831,000	\$6,356,200	\$5,368,730	\$3,818,470
201	G.O. Debt Service Fund	\$0	\$557,333	\$557,333	\$0
301	CIP General Fund	\$8,533,000	\$14,000	\$3,620,000	\$4,927,000
302	CIP Parks Fund	\$10,326,000	\$4,456,000	\$1,128,400	\$13,653,600
340	CIP Transportation	\$11,574,000	\$3,497,500	\$4,932,333	\$10,139,167
408	Surface Water Management-Operating Fund	\$376,000	\$2,919,230	\$3,067,809	\$227,421
438	Surface Water Management-CIP Fund	\$1,404,000	\$802,400	\$874,984	\$1,331,416
501	Equipment Replacement Fund	\$971,000	\$303,494	\$433,119	\$841,375
502	Information Services Replacement Fund	\$595,000	\$729,600	\$900,500	\$424,100
503	Risk Management Fund	\$395,000	\$209,300	\$353,000	\$251,300
<b>TOTAL BUDGET</b>		<b>\$52,914,000</b>	<b>\$50,093,897</b>	<b>\$55,371,506</b>	<b>\$47,636,391</b>

<b><u>2014 ANNUAL BUDGET FOR REFERENCE PURPOSES</u></b>					
FUND		FY 2014	FY 2014	FY 2014	FY 2014
001	General Fund	\$12,022,542	\$30,330,640	\$35,065,789	\$7,287,393
101	Street Fund	\$3,818,470	\$6,192,100	\$5,438,780	\$4,571,790
201	G.O. Debt Service Fund	\$0	\$554,667	\$554,667	\$0
301	CIP General Fund	\$4,927,000	\$17,000	\$0	\$4,944,000
302	CIP Parks Fund	\$13,653,600	\$4,316,000	\$1,454,825	\$16,514,775
340	CIP Transportation	\$10,139,167	\$2,823,000	\$3,763,667	\$9,198,500
408	Surface Water Management-Operating Fund	\$227,421	\$3,393,991	\$3,177,559	\$443,853
438	Surface Water Management-CIP Fund	\$1,331,416	\$1,803,100	\$1,769,984	\$1,364,532
501	Equipment Replacement Fund	\$841,375	\$259,894	\$122,119	\$979,150
502	Information Services Replacement Fund	\$424,100	\$729,900	\$803,300	\$350,700
503	Risk Management Fund	\$251,300	\$209,500	\$353,000	\$107,800
<b>TOTAL BUDGET</b>		<b>\$47,636,391</b>	<b>\$50,629,792</b>	<b>\$52,503,690</b>	<b>\$45,762,493</b>

**City of Sammamish**  
**General Fund**  
**2013/2014 Budget Process**

Account Number	Description	2009-2010		
		Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 15,448,317	\$ 17,851,007	\$ 15,909,000
001-000-311-10-00-00	Property Tax	\$ 40,331,437	\$ 43,000,000	\$ 43,850,000
001-000-313-10-00-00	Sales & Use Tax	5,306,893	5,000,000	5,604,200
001-000-313-71-00-00	Local Crim Justice Sales Tax	1,602,422	1,600,000	1,868,100
	<b>TOTAL TAXES</b>	<b>\$ 47,240,752</b>	<b>\$ 49,600,000</b>	<b>\$ 51,322,300</b>
001-000-321-91-00-00	Cable Franchise Fee	\$ 1,022,451	\$ 900,000	\$ 1,100,000
001-000-321-91-01-00	Wireless ROW Fees	-	20,000	-
001-000-321-90-00-00	Business Licenses	121,929	100,000	100,000
001-000-322-10-01-00	Building Permits	944,602	950,000	1,282,500
001-000-322-10-02-00	Plumbing Permits	95,524	120,000	135,700
001-000-322-10-03-00	Grading Permits	4,838	10,000	14,200
001-000-322-10-04-00	Mechanical Permits	142,805	120,000	186,400
001-000-322-10-05-00	Shoreline Development Permits	13,753	10,000	13,500
001-000-322-10-06-00	Demolition Permits	(100)	500	500
001-000-322-30-00-00	Animal Licenses (1)	72,428	400	235,400
001-000-322-40-00-00	Right of Way Permits	102,459	150,000	143,100
001-000-322-90-01-00	Miscellaneous Permits & Fees	3,129	200	13,900
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 2,523,817</b>	<b>\$ 2,381,100</b>	<b>\$ 3,225,200</b>
001-000-333-20-60-00	US DOT - Speeding	\$ 8,503	\$ -	\$ -
001-000-333-16-72-70	Dept of Justice - EUDL	1,171	-	-
001-000-333-20-60-10	US DOT - DUI	7,326	-	3,000
001-000-334-00-30-00	Secretary of State Grant	29,993	-	-
001-000-334-03-10-00	Dept of Ecology Grant	58,835	-	92,000
001-000-334-03-51-00	WA Traffic Safety Commission	261	3,000	-
001-000-336-06-21-00	Criminal Justice-Population	17,944	9,900	10,300
001-000-336-06-25-00	Criminal Justice - Contr Svcs	118,927	50,000	67,900
001-000-336-06-26-00	Criminal Justice - Spec Prog	68,232	33,300	38,900
001-000-336-06-51-00	DUI-Cities	20,927	10,000	10,000
001-000-336-06-94-00	Liquor Excise	402,988	153,850	-
001-000-336-06-95-00	Liquor Profits/I-1183 License Fees	609,413	434,383	712,000
001-000-336-06-95-01	Liquor License Fees-Public Safety			172,000
001-000-337-07-00-00	KC Recycling Grant	119,052	160,000	128,000
001-000-337-07-02-00	KC Community Arts Program	10,811	-	-
001-000-337-07-05-00	KC Criminal Justice Training	8,800	-	-
001-000-338-39-00-00	King County Animal Control (1)	-	320,500	-
001-000-339-18-11-00	ARRA Stimulus Grant	92,865	-	-
001-000-339-28-11-00	ARRA Clean Cities Grant	4,000	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$1,580,049</b>	<b>\$1,174,933</b>	<b>\$1,234,100</b>
001-000-341-33-00-00	Warrant Fee	\$ 716	\$ -	-
001-000-341-50-01-00	Copies of Public Records-taxable	4,724	-	-
001-000-341-50-02-00	City Maps	15	-	-
001-000-341-62-00-00	Copy/Tape Fees-non taxable	50	-	-
001-000-341-70-00-00	Sales of Merchandise-taxable	519	-	-
001-000-341-70-01-00	Copies of Public Records-taxable	-	-	-
001-000-341-32-00-00	Copies	10	6,000	\$ 6,000
001-000-341-99-00-00	Passport Services	39,850	40,000	40,000
001-000-342-10-00-00	KC Traffic Control	47,132	-	-
001-000-342-90-01-00	Vehicle Impound Fees	17,100	10,000	10,000
001-000-338-21-00-01	School Resource Officer Svcs	196,321	250,000	250,000

001-000-343-10-00-00	Drainage Svcs-Pmt from SWM (2)				178,000
001-000-343-17-00-00	Beaver Lake Assessment	96,776	99,000		99,000
001-000-345-81-01-00	Subdivision Preliminary Review	14,041	25,000		127,300
001-000-345-83-01-00	Building Plan Check Fees	753,768	700,000		997,500
001-000-345-83-03-00	Energy Plan Check Fees	28,092	20,000		41,000
001-000-322-10-08-00	Sprinkler Plans Check	4,463	10,000		10,000
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	22,388	10,000		41,600
001-000-345-89-01-00	SEPA Review Fee	11,396	20,000		26,800
001-000-345-89-02-00	Site Plan Review	240,041	300,000		650,900
001-000-345-89-03-00	Notice of Appeal	1,250	2,000		-
001-000-345-89-04-00	Counter Service Fee	232,314	250,000		333,100
001-000-345-89-05-00	Boundary Line Adjustments	3,150	6,000		-
001-000-345-89-06-00	Shoreline Exemption	1,350	1,000		400
001-000-345-89-07-00	Short Plat Fee	20,813	50,000		5,300
001-000-345-89-08-00	DPW Plan Review	469,561	500,000		-
001-000-345-89-09-00	Preapplication Conference.	16,651	30,000		27,700
001-000-345-89-11-00	Code Enforce Investigation Fee	372	15,000		14,300
001-000-345-89-12-00	Outside Services Plan Review	8,831	10,000		600
001-000-345-89-13-00	Concurrency Test Fee	4,938	6,000		-
001-000-345-89-14-00	Public Notice Fee	9,853	16,000		16,000
001-000-347-30-01-00	Park Use Fees	34,879	40,000		40,000
001-000-347-30-02-00	Field Use Fees	463,860	500,000		630,000
001-000-347-40-01-00	Admission Fees	1,633	-		-
001-000-347-60-01-00	Recreational Class Fees	24,210	30,000		10,000
001-000-347-90-20-00	Vendor Display Fees	2,910	-		-
	<b>CHARGES FOR GOODS &amp; SVCS</b>	<b>\$ 2,773,977</b>	<b>\$ 2,946,000</b>	<b>\$</b>	<b>3,555,500</b>
001-000-350-00-00-00	Municipal Court Fines (1)	\$ (970)	\$ 210,000	\$	220,000
001-000-352-30-00-00	Mand Insurance/Admn	1,809	-		-
001-000-353-10-00-00	Traffic Infraction Penalties	90,142	-		-
001-000-353-70-00-00	Non-Traffic Infraction Penalty	1,340	-		-
001-000-354-00-00-00	Civil Parking Infraction Pnlty	30,803	-		-
001-000-355-20-00-00	DUI Fines	7,647	-		-
001-000-355-80-00-00	Other Criminal Traffic Misd	24,944	-		-
001-000-356-90-00-00	Other Criminal Non-Traffic	10,561	-		-
001-000-357-30-00-00	Court Costs Recoupments	33,905	-		-
001-000-359-90-01-00	Development Fines	2,701	10,000		10,000
001-000-359-90-02-00	False Alarm Fines	4,940	4,000		4,000
001-000-359-90-03-00	Code Violations	21,463	2,000		2,000
001-000-359-90-04-00	Field Use Fine	-	500		500
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>\$ 229,284</b>	<b>\$ 226,500</b>	<b>\$</b>	<b>236,500</b>
001-000-361-11-00-00	Interest Income	\$ 412,704	\$ 136,250	\$	105,000
001-000-361-40-00-00	Sales Interest	14,039	25,000		6,000
001-000-361-40-00-01	Interest - Contracts Rec.	39,875	-		-
001-000-362-40-00-00	Space and Facilities Leases ST	870	-		-
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	141,951	100,000		100,000
001-000-362-40-02-00	Sammamish Commons Rental Fees	4,125	1,000		15,000
001-000-362-50-00-00	Space and Facilities Leases LT	264,066	200,000		280,000
001-000-362-51-00-00	City Hall 2nd floor lease-KC Sheriff				214,000
001-000-362-51-00-00	City Hall 2nd floor utilities-KC Sheriff				35,000
001-000-367-11-02-00	Arts Commission Donations	400	200		-
001-000-367-11-00-00	Donation-Memorial Bench Program	-	-		-
001-000-367-11-00-01	Donations	20,206	20,000		-
001-000-367-11-01-00	Fireworks Donation	68,400	50,000		50,000
001-000-367-11-01-01	Donations-Park Events	15,774	-		20,000
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	-	-		-
001-000-369-40-00-00	Judgements & Settlements	516	-		-
001-000-369-90-01-00	Miscellaneous	13,124	2,000		2,000

001-000-369-90-00-03	Over/Short	8	-	-
001-000-386-83-00-00	JIS - Trauma Care	23,601	-	-
001-000-386-97-00-00	Local JIS Account	192	-	-
001-000-386-99-00-00	School Zone	2,058	-	-
001-000-395-10-00-00	Sales of Capital Assets	797,499	-	-
001-000-398-00-00-00	Compensation from Ins Recovery	60	-	-
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 1,998,349</b>	<b>\$ 713,330</b>	<b>\$ 1,005,880</b>
<b>TOTAL REVENUES</b>		<b>\$ 56,346,227</b>	<b>\$ 57,041,863</b>	<b>\$ 60,579,480</b>
<b>TOTAL FUND</b>		<b>\$ 71,794,544</b>	<b>\$ 74,892,870</b>	<b>\$ 76,488,480</b>

(1) Projected Pet License & District Court Revenues, used to offset King County Animal Control and Court contract costs.

(2) Reimbursement from SWM operating fund for catch basin cleaning in city parks and for facility repair and

**City of Sammamish**  
**Summary of General Fund Expenditures by Department**  
**Budget to Expenditure Comparison**  
**2013/2014 Budget Process**

Department	Section	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
City Council		\$ 432,630	\$ 600,500	\$ 540,000
City Manager		\$ 1,101,252	\$ 1,246,017	\$ 1,187,600
Finance		\$ 1,717,424	\$ 1,821,526	\$ 1,839,500
Legal Services		\$ 1,046,731	\$ 1,095,401	\$ 1,173,624
Administrative Services	City Clerk	\$ 562,210	\$ 579,850	\$ 596,600
	Administration	796,328	774,782	820,400
	Total	\$ 1,358,539	\$ 1,354,632	\$ 1,417,000
Facilities		\$ 785,859	\$ 602,000	\$ 1,407,300
Police Services		\$ 8,758,139	\$ 9,331,876	\$ 10,512,713
Fire Services		\$ 11,177,327	\$ 11,521,854	\$ 12,342,615
Public Works	Administration	\$ 234,648	\$ 180,315	\$ 193,775
	Engineering	1,549,523	1,117,024	955,800
	Total	\$ 1,784,171	\$ 1,297,339	\$ 1,149,575
Social & Human Services		\$ 523,430	\$ 374,500	\$ 377,000
Community Development	Planning	\$ 3,092,937	\$ 2,694,739	\$ 3,261,500
	Building	1,085,835	1,390,208	1,480,800
	Permit Center	606,388	734,975	835,200
	ARRA Grant	96,865	42,000	-
	Total	\$ 4,882,024	\$ 4,861,922	\$ 5,577,500
Parks & Recreation	Culture/Wellness	\$ 62,375	\$ 100,600	\$ 110,100
	Volunteer Services	195,396	211,712	235,200
	Administration	749,857	816,698	912,900
	Planning & Dev'l	443,362	623,461	660,900
	Recreation Prgms	796,610	1,024,442	1,051,700
	Park Resource Mgt	2,926,141	3,301,719	3,894,900
	Total	\$ 5,173,741	\$ 6,078,632	\$ 6,865,700
Non-Departmental	Voter Registration	\$ 77,952	\$ 160,000	\$ 220,000
	Economic Development	-	-	340,200
	Other Gen Gov't Svcs	1,960,354	9,248,584	8,663,760
	Pollution Control	58,661	56,000	63,000
	Public Health	20,304	18,000	24,000
	Operating Trnfs Out	13,085,000	18,500,000	15,500,000
	Total	\$ 15,202,270	\$ 27,982,584	\$ 24,810,960
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 53,943,537</b>	<b>\$ 68,168,783</b>	<b>\$ 69,201,087</b>
<b>Ending Fund Balance</b>		<b>\$ 17,851,007</b>	<b>\$ 6,724,088</b>	<b>\$ 7,287,393</b>
<b>GRAND TOTAL GENERAL FUND</b>		<b>\$ 71,794,544</b>	<b>\$ 74,892,870</b>	<b>\$ 76,488,480</b>



City of Sammamish  
General Fund

**City Council Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-011-511-60-11-00	Salaries	\$ 145,200	\$ 145,200	\$ 145,200
001-011-511-60-21-00	Benefits	36,572	37,100	36,000
	<b>TOTAL PERSONNEL</b>	<b>\$ 181,772</b>	<b>\$ 182,300</b>	<b>\$ 181,200</b>
001-011-511-60-31-00	Office & Operating Supplies	\$ 3,762	\$ 4,000	\$ 4,000
001-011-511-60-31-01	Meeting Expense	6,463	12,000	12,000
001-011-511-60-31-02	Books	66	-	-
001-011-511-60-31-05	Meeting Meal Expense (1)	8,561	8,600	9,000
001-011-511-60-32-00	Fuel	-	200	-
001-011-511-60-35-00	Small Tool & Minor Equipment	476	-	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 19,329</b>	<b>\$ 24,800</b>	<b>\$ 25,000</b>
001-011-511-60-41-00	Professional Services (2)	\$ 13,229	\$ 20,000	\$ 29,000
001-011-511-60-41-05	Newsletter (3)	84,466	110,000	110,000
001-011-511-60-42-00	Communications (4)	12,803	120,000	40,000
001-011-511-60-42-01	Postage (5)	81,430	92,400	94,000
001-011-511-60-43-00	Travel (6)	15,804	30,000	30,000
001-011-511-60-44-00	Advertising	1,350	-	-
001-011-511-60-45-01	Meeting Room Rental	-	-	-
001-011-511-60-49-00	Miscellaneous	396	-	-
001-011-511-60-49-01	Memberships (7)	8,422	5,000	2,800
001-011-511-60-49-03	Training-Seminars/Conference	5,629	8,000	8,000
001-011-511-60-49-12	Special Celebrations (8)	8,000	8,000	10,000
001-011-511-60-49-13	Sister City Program	-	-	10,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$231,530</b>	<b>\$393,400</b>	<b>\$333,800</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 432,630</b>	<b>\$ 600,500</b>	<b>\$ 540,000</b>

- (1) Light refreshments at Council mtgs: \$100/mo x 11 mo; dinners @ \$850 each (Issq CC, Redmd CC, ISD/LWSD boards)
- (2) Retreat moderator \$5,000, miscellaneous video/photography \$2,000, 2014 Citizen Survey \$15,000.
- (3) Newsletter to remain at 3 colors; special inserts paid by requesting city department.
- (4) Audio/video recording for Council and Planning Commission Meetings.
- (5) Bulk newsletter & other postage.
- (6) \$10,000 for NLC, AWC, AWC Legislative, Suburban Cities, Samm Chamber of Commerce and \$5,000 for retreat.
- (7) Rotary - \$1200; Eastside Transportation Partnership - \$200.
- (8) Sammi Awards \$5,000 each year.

City of Sammamish  
General Fund

**City Manager's Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-013-513-10-11-00	Salaries	\$ 795,317	\$ 807,500	\$ 834,300
001-013-513-10-21-00	Benefits	270,485	269,817	301,600
	<b>TOTAL PERSONNEL</b>	<b>\$ 1,065,802</b>	<b>\$ 1,077,317</b>	<b>\$ 1,135,900</b>
001-013-513-10-31-00	Office & Operating Supplies	\$ 9,325	\$ 4,000	\$ 10,000
001-013-513-10-31-01	Meeting Expense	-	2,000	-
001-013-513-10-31-02	Books	4	1,000	1,000
001-013-513-10-31-05	Meeting Meal Expense (1)	4,081	4,200	3,300
001-013-513-10-32-00	Fuel	106	400	-
001-013-513-10-35-00	Small Tools & Minor Equipment	3,360	2,000	5,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 16,876</b>	<b>\$ 13,600</b>	<b>\$ 19,300</b>
001-013-513-10-41-00	Professional Services (2)	\$ 980	\$ 115,000	\$ -
001-013-513-10-41-04	Copying	1,010	2,000	2,000
001-013-513-10-42-00	Communications	3,068	4,000	4,000
001-013-513-10-42-02	Postage	128	4,300	2,000
001-013-513-10-43-00	Travel	4,894	14,000	14,000
001-013-513-10-45-00	Operating Rentals	1,314	-	-
001-013-513-10-49-00	Miscellaneous	913	-	-
001-013-513-10-49-01	Memberships (3)	3,848	7,800	6,400
001-013-513-10-49-03	Training	2,418	8,000	4,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 18,574</b>	<b>\$ 155,100</b>	<b>\$ 32,400</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 1,101,252</b>	<b>\$ 1,246,017</b>	<b>\$ 1,187,600</b>

(1) Mayor/Deputy Mayor agenda mtg - \$50 (33 per year); employee appreciation-2 events moved to non-departmental in 2013.

(2) Economic Development moved to non-departmental for 2013/2014 budget.

(3) International County/City Managers Association (ICMA) \$2,600, WA City/County Managers Association (WCMA) \$356, Costco \$165.

City of Sammamish  
General Fund

**Finance Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-014-514-20-11-00	Salaries	\$ 1,106,634	\$ 1,123,500	\$ 1,148,100
001-014-514-20-21-00	Benefits	363,629	385,851	414,200
	<b>TOTAL PERSONNEL</b>	<b>\$ 1,470,263</b>	<b>\$ 1,509,351</b>	<b>\$ 1,562,300</b>
001-014-514-20-31-00	Office & Operating Supplies	\$ 3,972	\$ 7,000	\$ 7,000
001-014-514-20-31-01	Meeting Expense (1)	460	1,000	1,000
001-014-514-20-31-02	Books	1,579	1,500	1,500
001-014-514-20-32-00	Fuel	431	500	500
001-014-514-20-34-00	Maps and publications	-	1,000	-
001-014-514-20-35-00	Small Tools & Minor Equipment	10,744	1,000	2,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 17,187</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
001-014-514-20-41-00	Professional Services (2)	\$ 31,157	\$ 60,000	\$ 50,000
001-014-514-20-41-04	Copying (3)	6,566	5,500	9,000
001-014-514-20-42-00	Communications	-	1,600	-
001-014-514-20-42-02	Postage	24	325	200
001-014-514-20-43-00	Travel Meals & Lodging	8,138	17,300	12,000
001-014-514-20-48-00	Software Maintenance (4)	57,759	70,000	74,000
001-014-514-20-49-00	Award Programs Application Fees (5)	496	1,450	2,400
001-014-514-20-49-01	Memberships (6)	13,058	20,000	6,600
001-014-514-20-49-03	Training (7)	8,482	24,000	11,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 125,680</b>	<b>\$ 200,175</b>	<b>\$ 165,200</b>
001-014-514-20-51-00	State Auditor - Intergov't Svc (8)	78,993	\$ 100,000	\$ 100,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 78,993</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
001-014-594-14-64-00	Machinery & Equipment	25,300	\$ -	\$ -
	<b>TOTAL CAPITAL</b>	<b>\$ 25,300</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 1,717,424</b>	<b>\$ 1,821,526</b>	<b>\$ 1,839,500</b>

(1) 6 Finance committee @ \$50, 4 regional finance @\$50.

(2) ANI Administrators, US Bank, Microflex, Bank of America, miscellaneous finance.

(3) Printing Budget Document and Comprehensive Annual Financial Report.

(4) Springbrook & Sympro (Financial and Investment software) maintenance/licenses.

(5) Application fees to GFOA for annual Financial Reporting (CAFR) and (biennial) Distinguished Budgeting Award

(6) 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 Municipal Treasurers Association (WMTA), WA State Purchasing Co-op, Pacific Northwest Public Purchasing Association.

(7) GFOA Conference (2), WFOA Conference (3), PSFOA (2), WMTA (1), other courses.

(8) Fees paid to State Auditor to audit city annual financial statements, increased as audit workprogram increases.

City of Sammamish  
General Fund

**Legal Services and Public Safety**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-015-512-81-41-92	Public Defender	\$ 98,095	\$ 84,000	\$ 84,000
001-015-515-20-41-04	Copying	4,439	2,000	2,000
001-015-515-20-41-90	City Attorney-Base (1)	311,449	315,401	357,624
001-015-515-20-41-91	Prosecuting Attorney	172,550	174,000	180,000
001-015-515-20-41-93	City Attorney- Litigation (2)	177,168	200,000	150,000
001-015-515-20-41-94	Miscellaneous Legal	781	-	-
001-015-558-60-41-00	Hearing Examiner	30,329	60,000	60,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 794,812</b>	<b>\$ 835,401</b>	<b>\$ 833,624</b>
001-015-512-40-51-00	Municipal Court Costs (3)	\$ 251,919	\$ 260,000	\$ 340,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 251,919</b>	<b>\$ 260,000</b>	<b>\$ 340,000</b>
<b>TOTAL DEPARTMENT</b>		<b>\$ 1,046,731</b>	<b>\$ 1,095,401</b>	<b>\$ 1,173,624</b>

(1) The 2012 City Attorney budget is less than the contract amount of \$161,136 approved by Council. The 2013/2014 budget reflects an increase of 8% in 2013 and 5.5% in 2014.

(2) Contract for representation of the city in lawsuits & contested administration proceedings commenced by or against the city.

(3) Expenditure budget is largely offset by court revenue. District Court cost \$170,000 - court revenue \$110,000 = \$60,000 net cost to the city.

City of Sammamish  
General Fund

**Administrative Services Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>City Clerk</b>				
001-018-514-30-11-00	Salaries	\$ 314,863	\$ 303,500	\$ 300,000
001-018-514-30-21-00	Benefits	107,013	119,350	138,600
	<b>TOTAL PERSONNEL</b>	<b>\$ 421,875</b>	<b>\$ 422,850</b>	<b>\$ 438,600</b>
001-018-514-30-31-00	Office & Operating Supplies	\$ 3,519	\$ 6,000	\$ 6,000
001-018-514-30-31-01	Meeting Expense	140	-	-
001-018-514-30-31-02	Books	260	-	-
001-018-514-30-35-00	Small Tools & Minor Equipment	1,787	-	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 5,706</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
001-018-514-30-41-00	Professional Services (1)	\$ 52,985	\$ 41,000	\$ 42,000
001-018-514-30-41-04	Copying	1,693	2,000	2,000
001-018-514-30-42-00	Communication	-	2,000	2,000
001-018-514-30-43-00	Travel	127	2,000	2,000
001-018-514-30-44-00	Advertising (2)	78,646	100,000	100,000
001-018-514-30-49-00	Miscellaneous	-	-	-
001-018-514-30-49-01	Memberships (5)	923	2,000	2,000
001-018-514-30-49-03	Training	255	2,000	2,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 134,629</b>	<b>\$ 151,000</b>	<b>\$ 152,000</b>
	<b>TOTAL CITY CLERK SVCS</b>	<b>\$ 562,210</b>	<b>\$ 579,850</b>	<b>\$ 596,600</b>
<b>Administrative</b>				
001-018-518-10-11-00	Salaries	\$ 385,183	\$ 307,000	\$ 357,800
001-018-518-10-12-00	Overtime	169	-	-
001-018-518-10-21-11	Tuition Reimbursement	32,878	15,000	50,000
001-018-518-10-21-00	Benefits	111,565	70,382	125,200
	<b>TOTAL PERSONNEL</b>	<b>\$ 529,794</b>	<b>\$ 392,382</b>	<b>\$ 533,000</b>
001-018-518-10-31-00	Supplies	\$ 6,614	\$ 9,000	\$ 9,000
001-018-518-10-31-01	Meeting Expense	1,398	1,000	1,000
001-018-518-10-32-00	Fuel	42	2,000	-
001-018-518-10-31-02	Maps and publications	416	1,000	1,000
001-018-518-10-35-00	Small Tools & Minor Equipment	1,025	400	400
	<b>TOTAL SUPPLIES</b>	<b>\$ 9,496</b>	<b>\$ 13,400</b>	<b>\$ 11,400</b>
001-018-518-10-41-00	Professional Services (3)	\$ 102,662	\$ 34,000	\$ 34,000
001-018-518-10-41-01	Fireworks Prof. Svs.	44,598	-	-
001-018-518-10-42-00	Communications	-	3,000	3,000
001-018-518-10-43-00	Travel	2,197	2,000	2,000
001-018-518-10-44-00	Advertising	5,238	10,000	10,000
001-018-518-10-45-00	Operating Rentals	1,038	-	-
001-018-518-10-48-00	Repair & Maintenance	8,403	2,000	2,000
001-018-518-10-49-00	Miscellaneous	390	-	-
001-018-518-10-49-01	Memberships (5)	1,191	1,000	1,000
001-018-518-10-49-03	Training	2,808	4,000	4,000
001-018-539-30-41-00	Prof Svcs: Animal Control (4)	73,619	313,000	220,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$242,144</b>	<b>\$369,000</b>	<b>\$276,000</b>
001-018-518-10-64-00	Machinery & Equipment	\$ 14,894	\$ -	\$ -

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
	<b>TOTAL CAPITAL</b>	\$ 14,894	\$ -	\$ -
	<b>TOTAL ADMINISTRATIVE SVCS</b>	\$ 796,328	\$ 774,782	\$ 820,400
	<b>TOTAL DEPARTMENT</b>	\$ 1,358,539	\$ 1,354,632	\$ 1,417,000

- (1) Municipal Code updates and records storage.
- (2) State mandated public notices for meetings, hearings, ordinances, etc.
- (3) Primarily recruiting and citywide training programs.
- (4) KC contract for animal control services. Reduction for 2013/2014 is due to high animal control compliance by Sammamish residents. 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**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-019-518-30-11-00	Salaries (1)	\$ -	\$ -	\$ 197,600
001-019-518-30-21-00	Benefits (1)	-	-	52,900
	<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,500</b>
001-019-518-30-31-00	Office & Operating Supplies	\$ 20,891	\$ 24,000	\$ 46,000
001-019-518-30-31-03	Kitchen Supplies	-	-	-
001-019-518-30-35-00	Small Tools/Minor Equip	9,813	-	12,000
001-019-518-30-35-01	Minor equipment	838	2,000	2,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 31,542</b>	<b>\$ 26,000</b>	<b>\$ 60,000</b>
001-019-518-30-41-00	Professional Services (2)	\$ 169,366	\$ 170,000	\$ 205,000
001-019-518-30-42-00	Communications	83,480	60,000	148,400
001-019-518-30-43-00	Travel	-	-	1,000
001-019-518-30-45-00	Rentals & Leases	465	-	10,000
001-019-518-30-47-00	Utilities (3)	221,628	280,000	398,000
001-019-518-30-48-00	Repair & Maintenance (4)	180,698	66,000	333,400
001-019-518-30-49-03	Training	-	-	1,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 655,637</b>	<b>\$ 576,000</b>	<b>\$ 1,096,800</b>
001-019-594-30-64-00	Machinery & Equipment	\$ 98,681	\$ -	\$ -
	<b>TOTAL CAPITAL</b>	<b>\$ 98,681</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 785,859</b>	<b>\$ 602,000</b>	<b>\$ 1,407,300</b>

**2013-2014-All facilities combined. Moved budget to this division from Parks Resource Management, Streets, and Surface Water.**

(1) One position transferred from the Public Works department to manage facility repair and maintenance.

(2) All facilities custodial services, fire system inspection and monitoring, HVAC commissioning (City Hall), pest control, pressure washing, security.

(3) Water, gas, electricity for all city buildings.

(4) All facilities HVAC quarterly service, copier maintenance, quarterly elevator service, electric maintenance and repair, generator annual maintenance, plumbing, roofing, septic system, appliances, key card access.

City of Sammamish  
General Fund

**Police Services Department**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-021-521-10-11-00	Salaries	\$ 107,459	\$ 118,500	\$ 127,700
001-021-521-10-12-00	Overtime	28	-	-
001-021-521-10-21-00	Benefits	22,167	24,630	30,300
	<b>TOTAL PERSONNEL</b>	<b>\$ 129,654</b>	<b>\$ 143,130</b>	<b>\$ 158,000</b>
001-021-521-10-31-00	Office & Operating Supplies	\$ 4,869	\$ 6,400	\$ 6,400
001-021-521-10-31-04	Clothing Allowance	441	-	-
001-021-521-10-31-05	Meeting Meal Expense	298	-	-
001-021-521-10-32-00	Fuel	101	400	-
001-021-521-10-34-00	Maps and publications	-	300	-
001-021-521-10-35-00	Small Tools & Minor Equipment	38,416	4,000	4,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 44,125</b>	<b>\$ 11,100</b>	<b>\$ 10,400</b>
001-021-521-10-41-00	Professional Services (1)	\$ 17,052	\$ 16,000	\$ 16,000
001-021-521-10-41-04	Copying	443	-	-
001-021-521-10-42-00	Communications	18,152	19,200	19,200
001-021-521-10-42-02	Postage	84	-	-
001-021-521-10-43-00	Travel	7,738	14,000	14,000
001-021-521-10-45-00	Operating Rentals	87	-	-
001-021-521-10-48-00	Repair & Maintenance	1,570	4,000	4,000
001-021-521-10-49-00	Miscellaneous	100	-	-
001-021-521-10-49-01	Memberships (2)	1,274	1,940	1,940
001-021-521-10-49-03	Training	9,464	17,000	17,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 55,966</b>	<b>\$ 72,140</b>	<b>\$ 72,140</b>
001-021-521-20-51-01	Police Service Contract (3)	\$ 8,221,866	\$ 8,870,506	\$ 9,892,173
001-021-521-20-51-01	Police Reserve Officer Program		30,000	60,000
001-021-523-60-51-01	Jail Contract (4)	299,708	205,000	320,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 8,521,574</b>	<b>\$ 9,105,506</b>	<b>\$ 10,272,173</b>
001-021-594-21-64-00	Machinery & Equipment	\$ 6,820	\$ -	\$ -
	<b>TOTAL CAPITAL</b>	<b>\$ 6,820</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 8,758,139</b>	<b>\$ 9,331,876</b>	<b>\$ 10,512,713</b>

(1) Domestic Violence Advocate, hourly contract as required.

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

(3) King County Sheriff contracted police services-final estimate from King County for 2013.

(4) Increase in 2013/2014 reflects actual cost increases. Use of Snohomish County reduces the usage at King County, the highest cost jail.



City of Sammamish  
General Fund

**Fire Services Department**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-022-522-10-47-00	Utilities (1)	\$ 2,280	\$ 5,000	\$ 5,000
001-022-522-10-51-00	Eastside Fire & Rescue (2)	11,175,047	11,516,854	12,337,615
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 11,177,327</b>	<b>\$ 11,521,854</b>	<b>\$ 12,342,615</b>
<b>TOTAL DEPARTMENT</b>		<b>\$ 11,177,327</b>	<b>\$ 11,521,854</b>	<b>\$ 12,342,615</b>

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

(2) Includes equipment replacement and maintenance reserve contributions. Based on EF&R 2013 budget

City of Sammamish  
General Fund

**Public Works Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Administration Section</b>				
001-040-532-10-11-00	Salaries	\$ 166,305	\$ 130,500	\$ 139,800
001-040-532-10-12-00	Overtime	55	-	-
001-040-532-10-21-00	Benefits	41,816	39,700	49,800
	<b>TOTAL PERSONNEL</b>	<b>\$ 208,177</b>	<b>\$ 170,200</b>	<b>\$ 189,600</b>
001-040-532-10-31-00	Office & Operating Supplies	\$ 1,943	\$ 1,300	\$ 1,400
001-040-532-10-31-01	Meetings	103	200	-
001-040-532-10-31-04	Clothing Allowance	118	-	-
001-040-532-10-31-05	Meeting Meals Expense	165	300	400
001-040-532-10-32-00	Fuel	1,132	500	-
001-040-532-10-34-00	Maps and publications	-	500	-
001-040-532-10-35-00	Small Tools & Minor Equipment	1,393	800	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 4,855</b>	<b>\$ 3,600</b>	<b>\$ 1,800</b>
001-040-532-10-41-00	Professional Services	\$ 3,328	\$ 2,000	\$ -
001-040-532-10-41-02	Engineering Services	13,751	-	-
001-040-532-10-41-04	Copying	-	500	-
001-040-532-10-42-00	Communications	2,485	1,200	-
001-040-532-10-42-02	Postage	65	115	-
001-040-532-10-43-00	Travel	275	1,000	700
001-040-532-10-49-00	Miscellaneous	376	-	-
001-040-532-10-49-01	Memberships (1)	760	700	375
001-040-532-10-49-03	Training - Seminars/Conference	577	1,000	1,300
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 21,617</b>	<b>\$ 6,515</b>	<b>\$ 2,375</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 234,648</b>	<b>\$ 180,315</b>	<b>\$ 193,775</b>
<b>Engineering Section</b>				
001-040-532-20-11-00	Salaries	\$ 910,006	\$ 687,000	\$ 518,000
001-040-532-20-12-00	Overtime	10,626	-	-
001-040-532-20-15-00	MEP	2,272	-	-
001-040-532-20-21-00	Benefits	312,717	245,154	228,200
	<b>TOTAL PERSONNEL</b>	<b>\$ 1,235,622</b>	<b>\$ 932,154</b>	<b>\$ 746,200</b>
001-040-532-20-31-00	Office & Operating Supplies	\$ 7,628	\$ 6,000	\$ 4,000
001-040-532-20-31-01	Meeting Expense	89	400	400
001-040-532-20-31-02	Books	19	-	-
001-040-532-20-31-04	Clothing Allowance	1,428	500	600
001-040-532-20-32-00	Fuel	4,301	4,000	2,400
001-040-532-20-34-00	Maps and publications	-	800	400
001-040-532-20-35-00	Small Tools & Minor Equipment	12,115	5,000	5,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 25,580</b>	<b>\$ 16,700</b>	<b>\$ 12,800</b>
001-040-532-20-41-00	Professional Services	\$ 19,515	\$ -	\$ 14,000
001-040-532-20-41-02	Engineering Services (2)	81,549	-	65,000
001-040-532-20-41-04	Copying	-	400	400
001-040-532-20-42-00	Communications	6,770	3,500	3,000
001-040-532-20-42-02	Postage	94	120	-
001-040-532-20-43-00	Travel	967	1,000	1,000
001-040-532-20-48-00	Repair & Maintenance	8,791	6,700	6,700
001-040-532-20-49-00	Miscellaneous	10	-	-
001-040-532-20-49-01	Memberships (1)	1,231	950	900

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-040-532-20-49-03	Training	7,837	8,000	4,800
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 126,764</b>	<b>\$ 20,670</b>	<b>\$ 95,800</b>
001-040-532-20-51-00	Intergovernmental-BLMD (3)	\$ 161,558	\$ 145,000	\$ 101,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 161,558</b>	<b>\$ 145,000</b>	<b>\$ 101,000</b>
001-040-594-32-64-00	Machinery & Equipment	\$ -	\$ 2,500	\$ -
	<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>
	<b>TOTAL ENGINEERING</b>	<b>\$ 1,549,523</b>	<b>\$ 1,117,024</b>	<b>\$ 955,800</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 1,784,171</b>	<b>\$ 1,297,339</b>	<b>\$ 1,149,575</b>

(1) Memberships include: Professional engineer license renewals, American Public Works Association, WA Association of Permit Technicians, Urban and Regional Information Systems Association. (Some memberships split 3 ways-Parks, Streets, SWM).

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

(3) 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.

City of Sammamish  
General Fund

**Social & Human Services Department**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-050-559-20-41-00	Professional Services (1)	\$ 323,430	\$ 354,500	\$ 357,000
001-050-551-10-41-01	Affordable Housing (2)	200,000	20,000	20,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 523,430</b>	<b>\$ 374,500</b>	<b>\$ 377,000</b>
<b>TOTAL DEPARTMENT</b>		<b>\$ 523,430</b>	<b>\$ 374,500</b>	<b>\$ 377,000</b>

- (1) City Council determines funding. Includes \$2,500 for Sammamish Cares permits.  
(2) City contribution to the A Regional Coalition for Housing (ARCH) trust fund.

City of Sammamish  
General Fund

**Community Development**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Planning Section</b>				
001-058-558-60-11-00	Salaries	\$ 1,928,274	\$ 1,693,000	\$ 1,877,000
001-058-558-60-12-00	Overtime	2,205	10,000	10,000
001-058-558-60-15-00	MEP	1,093	-	-
001-058-558-60-21-00	Benefits	677,449	605,339	728,600
<b>TOTAL PERSONNEL</b>		<b>\$ 2,609,020</b>	<b>\$ 2,308,339</b>	<b>\$ 2,615,600</b>
001-058-558-60-31-00	Office & Operating Supplies	\$ 7,935	\$ 7,000	\$ 7,000
001-058-558-60-31-01	Meeting Expense	1,097	2,600	2,600
001-058-558-60-31-02	Books	431	200	200
001-058-558-60-32-00	Fuel	128	2,000	500
001-058-558-60-34-00	Maps and publications	38	1,000	1,000
001-058-558-60-35-00	Small Tools & Minor Equipment	11,829	4,000	4,000
<b>TOTAL SUPPLIES</b>		<b>\$ 21,458</b>	<b>\$ 16,800</b>	<b>\$ 15,300</b>
001-058-558-60-41-00	Professional Services - Planning (1)	\$ 386,900	\$ 260,000	\$ 435,000
001-058-558-60-41-01	Prof Svcs-Reimbursed Services (2)	-	40,000	120,000
001-058-558-60-41-04	Copying	17,568	7,400	20,000
001-058-558-60-42-00	Communications	1,017	2,200	1,600
001-058-558-60-42-02	Postage	61	1,000	12,000
001-058-558-60-43-00	Travel	4,703	10,000	10,000
001-058-558-60-44-00	Advertising/Public Notices	-	10,000	2,000
001-058-558-60-48-00	DCD Software Licenses	38,175	19,000	-
001-058-558-60-49-00	Miscellaneous	505	-	-
001-058-558-60-49-01	Memberships (5)	6,488	8,000	8,000
001-058-558-60-49-03	Training	6,526	12,000	12,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 461,944</b>	<b>\$ 369,600</b>	<b>\$ 620,600</b>
001-058-558-60-51-00	Intergovernmental Services	\$ 515	\$ -	\$ 10,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 515</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>TOTAL PLANNING</b>		<b>\$ 3,092,937</b>	<b>\$ 2,694,739</b>	<b>\$ 3,261,500</b>
<b>Building Section</b>				
001-058-559-20-11-00	Salaries	\$ 734,979	\$ 786,000	\$ 833,500
001-058-559-20-12-00	Overtime	13,046	20,000	20,000
001-058-559-20-15-00	MEP	3,894	-	-
001-058-559-20-21-00	Benefits	297,243	347,208	400,900
<b>TOTAL PERSONNEL</b>		<b>\$ 1,049,162</b>	<b>\$ 1,153,208</b>	<b>\$ 1,254,400</b>
001-058-559-20-31-00	Office & Operating Supplies	\$ 3,369	\$ 5,000	\$ 5,000
001-058-559-20-31-01	Meeting Expense	63	1,000	400
001-058-559-20-31-02	Books	5,578	4,000	8,000
001-058-559-20-31-04	Safety Clothing & Equipment	517	2,000	2,000
001-058-559-20-32-00	Fuel	4,563	8,000	6,000
001-058-559-20-34-00	Maps	-	2,000	2,000
001-058-559-20-35-00	Small Tools & Minor Equipment	5,530	-	-
<b>TOTAL SUPPLIES</b>		<b>\$ 19,620</b>	<b>\$ 22,000</b>	<b>\$ 23,400</b>
001-058-559-20-41-00	Professional Services (3)	\$ 2,955	\$ 185,000	\$ 170,000
001-058-559-20-41-01	Plan Reviews	75	-	-
001-058-559-20-41-04	Copying	1,613	2,000	2,000
001-058-559-20-42-00	Communications	4,039	5,000	11,800

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-058-559-20-42-02	Postage	-	200	200
001-058-559-20-43-00	Travel	2,043	6,800	5,000
001-058-559-20-48-00	Repair & Maintenance	817	5,000	3,000
001-058-559-20-49-00	Miscellaneous	95	-	-
001-058-559-20-49-01	Memberships (5)	615	1,000	1,000
001-058-559-20-49-03	Training	4,799	10,000	10,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 17,052</b>	<b>\$ 215,000</b>	<b>\$ 203,000</b>
<b>TOTAL BUILDING</b>		<b>\$ 1,085,835</b>	<b>\$ 1,390,208</b>	<b>\$ 1,480,800</b>
<b>Permit Center Section</b>				
001-058-559-60-11-00	Salaries	\$ 414,092	\$ 475,500	\$ 502,000
001-058-559-60-12-00	Overtime	-	2,000	2,000
001-058-559-60-15-00	MEP	58	-	-
001-058-559-60-21-00	Benefits	163,728	184,875	203,600
<b>TOTAL PERSONNEL</b>		<b>\$ 577,877</b>	<b>\$ 662,375</b>	<b>\$ 707,600</b>
001-058-559-60-31-00	Office & Operating Supplies	\$ 4,507	\$ 6,000	\$ 6,000
001-058-559-60-31-02	Books	343	2,000	2,000
001-058-559-60-32-00	Fuel	-	200	200
001-058-559-60-34-00	Maps and publications	-	600	600
001-058-559-60-35-00	Small Tools & Minor Equipment	519	-	-
<b>TOTAL SUPPLIES</b>		<b>\$ 5,369</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>
001-058-559-60-41-00	Professional Services (4)	\$ 18,243	\$ 50,000	\$ 49,000
001-058-559-60-41-04	Copying	256	2,000	2,000
001-058-559-60-42-00	Communications	200	1,000	1,000
001-058-559-60-42-02	Postage	-	200	200
001-058-559-60-43-00	Travel	1,341	2,000	2,000
001-058-559-60-49-00	Miscellaneous (6)	43	-	56,000
001-058-559-60-49-01	Memberships (5)	679	600	600
001-058-559-60-49-03	Training	2,380	8,000	8,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 23,142</b>	<b>\$ 63,800</b>	<b>\$ 118,800</b>
<b>TOTAL PERMIT CENTER</b>		<b>\$ 606,388</b>	<b>\$ 734,975</b>	<b>\$ 835,200</b>
001-059-558-70-41-01	ARRA Home Energy Reports	\$ 13,333	\$ 22,000	\$ -
001-059-558-70-41-02	ARRA Sustainability Strategy	19,798	20,000	-
001-059-594-32-64-00	Bldg Insp vehicles(2) Replacement	25,593	-	-
001-059-594-58-64-00	PW Insp vehicle replacement	34,141	-	-
001-059-594-58-64-01	Clean Cities ARRA Vehicle	4,000	-	-
<b>TOTAL ARRA EXPENSE</b>		<b>\$ 96,865</b>	<b>\$ 42,000</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT</b>		<b>\$ 4,882,024</b>	<b>\$ 4,861,922</b>	<b>\$ 5,577,500</b>

(1) Comp Plan rewrite, Environmentally Critical Areas work-best available science or planner assistance-Shoreline Master Program update, Environmentally Critical Areas user's guide, Federal Emergency Management Agency Endangered Species Act response-technical work, sustainability implementation.

(2) Reimbursed Prof Services -wetland, comp plan docket, etc.

(3) On-call building inspector-cost covered by additional development revenue.

(4) On-call permit tech and Piedmont Signs. Cost covered by additional development revenue.

(5) Memberships include: American and Washington Associations of Code Enforcement, American Planning Association, International Code Council, Local Governments for Sustainability, Puget Sound Clean Air Agency, Society of Wetland Scientists, WA Association of Building Officials, WA Association of Permit Technicians.

(6) Credit card merchant fees.

City of Sammamish  
General Fund

**Parks & Recreation Department**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Culture Section</b>				
001-076-573-20-31-00	Office & Operating Supplies	\$ 4,823	\$ 8,000	\$ 8,000
001-076-573-20-35-00	Small Tools & Minor Equipment	4,956	4,000	4,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 9,779</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
001-076-573-20-41-00	Professional Svs-Arts Commission (1)	9,896	28,600	33,600
001-076-573-20-41-01	Professional Svcs-Sam. Symphony (2)	8,500	17,000	20,000
001-076-573-20-41-02	Prof. Svc - Master Chorus Eastside	-	2,000	2,000
001-076-573-20-41-04	Copying-Arts Commission	2,503	600	600
001-076-573-20-42-02	Postage	28	200	200
001-076-573-20-44-00	Advertising	2,012	1,000	1,000
001-076-573-20-45-00	Operating Rentals & Leases	1,577	1,500	1,500
001-076-573-20-48-00	Repair & Maintenance	1,070	2,000	2,000
001-076-573-20-49-01	Memberships (8)	220	200	200
001-076-573-20-49-03	Training-Seminars/Conferences	177	500	500
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	5,000	10,000	10,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$50,981</b>	<b>\$83,600</b>	<b>\$91,600</b>
	<b>TOTAL CULTURE</b>	<b>\$60,761</b>	<b>\$95,600</b>	<b>\$103,600</b>
<b>Wellness Section</b>				
001-076-517-90-31-00	Supplies - Wellness Prog	\$ 1,022	\$ 1,500	\$ 3,000
001-076-517-90-35-00	Small Tools - Wellness Prog	117	-	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 1,139</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>
001-076-517-90-41-00	Professional Svcs - Wellness	-	2,000	2,000
001-076-517-90-43-00	Travel - Wellness Prog	475	500	500
001-076-517-90-49-03	Training/Conf - Wellness	-	1,000	1,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$475</b>	<b>\$3,500</b>	<b>\$3,500</b>
	<b>TOTAL WELLNESS</b>	<b>\$1,614</b>	<b>\$5,000</b>	<b>\$6,500</b>
<b>Volunteer Services</b>				
001-076-519-90-11-00	Salary	\$ 109,777	\$ 120,000	\$ 135,000
001-076-519-90-21-08	Volunteer L&I	147	200	400
001-076-519-90-21-00	Benefits	59,986	66,812	74,800
	<b>TOTAL PERSONNEL</b>	<b>\$ 169,910</b>	<b>\$ 187,012</b>	<b>\$ 210,200</b>
001-076-519-90-31-00	Office & Operating Supplies	\$ 18,745	\$ 15,000	\$ 17,400
001-076-519-90-35-00	Small Tools & Minor Equipment	1,939	3,000	2,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 20,684</b>	<b>\$ 18,000</b>	<b>\$ 19,400</b>
001-076-519-90-41-00	Professional Services	\$ 1,864	\$ 2,000	\$ 1,500
001-076-519-90-41-04	Copying	568	1,000	600
001-076-519-90-42-02	Postage	11	400	200
001-076-519-90-43-00	Travel	863	1,400	1,000
001-076-519-90-44-00	Advertising	100	500	800
001-076-519-90-45-00	Operating Rentals	316	-	-
001-076-519-90-49-00	Miscellaneous	372	-	-
001-076-519-90-49-01	Memberships (9)	215	400	500
001-076-519-90-49-03	Training	494	1,000	1,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 4,802</b>	<b>\$ 6,700</b>	<b>\$ 5,600</b>

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>TOTAL VOLUNTEER SERVICES</b>		<b>\$ 195,396</b>	<b>\$ 211,712</b>	<b>\$ 235,200</b>
<b>Administration Section</b>				
001-076-576-10-11-00	Salaries	\$ 556,909	\$ 598,500	\$ 656,200
001-076-576-10-21-00	Benefits	165,650	181,398	219,900
<b>TOTAL PERSONNEL</b>		<b>\$ 722,559</b>	<b>\$ 779,898</b>	<b>\$ 876,100</b>
001-076-576-10-31-00	Office & Operating Supplies	\$ 3,760	\$ 6,000	\$ 6,000
001-076-576-10-32-00	Fuel	76	-	-
001-076-576-10-35-00	Small Tools & Minor Equipment	1,658	2,000	2,000
<b>TOTAL SUPPLIES</b>		<b>\$ 5,493</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
001-076-576-10-41-00	Professional Services	\$ 3,200	\$ 10,000	\$ 10,000
001-076-576-10-41-04	Copying	-	-	-
001-076-576-10-42-00	Communications	120	400	400
001-076-576-10-42-02	Postage	3,918	2,000	2,000
001-076-576-10-43-00	Travel	6,643	8,000	8,000
001-076-576-10-44-00	Advertising	1,119	-	-
001-076-576-10-49-00	Miscellaneous	125	-	-
001-076-576-10-49-01	Memberships (9)	2,884	3,400	3,400
001-076-576-10-49-03	Training	3,796	5,000	5,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 21,805</b>	<b>\$ 28,800</b>	<b>\$ 28,800</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$ 749,857</b>	<b>\$ 816,698</b>	<b>\$ 912,900</b>
<b>Planning &amp; Development</b>				
001-076-576-15-11-00	Salaries	\$ 300,961	\$ 319,000	\$ 349,500
001-076-576-15-21-00	Benefits	86,452	94,461	106,400
<b>TOTAL PERSONNEL</b>		<b>\$ 387,413</b>	<b>\$ 413,461</b>	<b>\$ 455,900</b>
001-076-576-15-31-00	Office & Operating Supplies	\$ 3,612	\$ 4,000	\$ 4,000
001-076-576-15-32-00	Fuel	142	1,000	1,000
001-076-576-15-35-00	Small Tools & Minor Equipment	7,219	3,000	5,000
<b>TOTAL SUPPLIES</b>		<b>\$ 10,973</b>	<b>\$ 8,000</b>	<b>\$ 10,000</b>
001-076-576-15-41-00	Professional Services (3)	31,644	170,000	159,000
001-076-576-15-41-04	Copying	4,726	20,000	20,000
001-076-576-15-42-00	Communications	412	1,000	-
001-076-576-15-43-00	Travel	1,645	2,000	2,000
001-076-576-15-48-00	Software Maintenance	3,551	4,000	8,000
001-076-576-15-49-01	Memberships (9)	1,648	2,000	1,600
001-076-576-15-49-03	Training	1,349	3,000	4,400
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$44,976</b>	<b>\$202,000</b>	<b>\$195,000</b>
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>\$443,362</b>	<b>\$623,461</b>	<b>\$660,900</b>
<b>Recreation Programs Section</b>				
001-076-576-18-11-00	Salaries	\$ 243,821	\$ 255,000	\$ 266,200
001-076-576-18-12-00	Overtime	1,831	-	-
001-076-576-18-13-00	Part-Time (Lifeguards)	88,663	131,000	111,700
001-076-576-18-13-02	Part-Time (Facility Monitors)	38,477	50,000	51,500
001-076-576-18-13-03	Part-Time (Recreation)	9,960	10,000	10,300
001-076-576-18-21-00	Benefits	95,709	87,942	108,000
<b>TOTAL PERSONNEL</b>		<b>\$ 478,460</b>	<b>\$ 533,942</b>	<b>\$ 547,700</b>
001-076-576-18-31-00	Office & Operating Supplies	\$ 23,812	\$ 50,000	\$ 50,000
001-076-576-18-32-00	Fuel	71	-	-
001-076-576-18-35-00	Small Tools & Minor Equipment	21,097	32,000	26,000
<b>TOTAL SUPPLIES</b>		<b>\$ 44,980</b>	<b>\$ 82,000</b>	<b>\$ 76,000</b>
001-076-576-18-41-00	Professional Services-Recreation (4)	\$ 162,075	\$ 228,000	\$ 242,000
001-076-576-18-41-04	Copying	62,624	76,000	76,000



Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-076-576-18-42-00	Communications	929	1,500	1,200
001-076-576-18-43-00	Travel	231	3,000	3,000
001-076-576-18-44-00	Advertising (5)	7,350	20,000	26,000
001-076-576-18-45-00	Operating Rentals & Leases	29,146	58,000	54,000
001-076-576-18-48-00	Software Maintenance	5,710	10,000	10,000
001-076-576-18-49-00	Miscellaneous (10)	-	-	4,000
001-076-576-18-49-01	Memberships (9)	1,256	3,000	2,600
001-076-576-18-49-03	Training - Seminars/Conference	3,349	4,000	4,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 272,670</b>	<b>\$ 403,500</b>	<b>\$ 422,800</b>
001-076-576-18-51-00	Intergovernmental Services	\$ 500	\$ 1,000	\$ 2,200
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 500</b>	<b>\$ 1,000</b>	<b>\$ 2,200</b>
001-076-594-76-64-18	Machinery & Equipment	\$ -	\$ 4,000	\$ 3,000
	<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 3,000</b>
	<b>TOTAL RECREATION PROGRAMS</b>	<b>\$ 796,610</b>	<b>\$ 1,024,442</b>	<b>\$ 1,051,700</b>
<b>Park Resource Management</b>				
001-076-576-80-11-00	Salaries	\$ 630,612	\$ 779,500	\$ 888,100
001-076-576-80-12-00	Overtime	35,417	40,000	50,000
001-076-576-80-13-00	Part-Time (Summer Help)	157,956	155,600	162,600
001-076-576-80-13-01	Part-Time (9 month)	225,319	266,500	418,200
001-076-576-80-21-00	Benefits	333,512	365,619	803,200
	<b>TOTAL PERSONNEL</b>	<b>\$ 1,382,815</b>	<b>\$ 1,607,219</b>	<b>\$ 2,322,100</b>
001-076-576-80-31-00	Office & Operating Supplies (6)	\$ 276,702	\$ 300,000	\$ 288,000
001-076-576-80-31-01	Meeting Expense	100	-	-
001-076-576-80-31-04	Safety Clothing & Equipment	10,327	15,000	16,000
001-076-576-80-32-00	Fuel	48,459	61,500	109,600
001-076-576-80-35-00	Small Tools & Equipment	110,809	80,000	96,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 446,397</b>	<b>\$ 456,500</b>	<b>\$ 509,600</b>
001-076-576-80-41-00	Professional Services (7)	\$ 569,234	\$ 815,000	\$ 666,800
001-076-576-80-42-00	Communications	23,564	20,000	22,400
001-076-576-80-43-00	Travel	242	4,000	2,000
001-076-576-80-45-00	Operating Rentals & Leases	64,910	50,000	56,000
001-076-576-80-47-00	Utilities (8)	188,781	210,000	222,000
001-076-576-80-48-00	Repair & Maintenance	98,239	100,000	70,000
001-076-576-80-49-00	Miscellaneous	1,151	-	-
001-076-576-80-49-01	Memberships (9)	228	1,000	-
001-076-576-80-49-03	Training - Seminars/Conference	8,532	10,000	12,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 954,881</b>	<b>\$ 1,210,000</b>	<b>\$ 1,051,200</b>
001-076-576-80-51-00	Intergovernmental Services	\$ 401	\$ -	\$ -
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 401</b>	<b>\$ -</b>	<b>\$ -</b>
001-076-594-76-64-80	Machinery & Equipment (11)	\$ 141,647	\$ 28,000	\$ 12,000
	<b>TOTAL CAPITAL</b>	<b>\$ 141,647</b>	<b>\$ 28,000</b>	<b>\$ 12,000</b>
	<b>TOTAL PARK RESOURCE MGMT</b>	<b>\$ 2,926,141</b>	<b>\$ 3,301,719</b>	<b>\$ 3,894,900</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 5,173,741</b>	<b>\$ 6,078,632</b>	<b>\$ 6,865,700</b>

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

(1) Increase Arts Commission \$5,000/year for 2013/2014. - Council request.

(2) Sammamish Symphony budget increased from \$7,000 to \$10,000 per year in 2012.

(3) Trails, Bikeways and Paths Plan update, wetland monitoring at Beaver Lake, Sammamish Landing, Evans Creek Preserve, and miscellaneous sites, park surveys (topography, boundary, etc.), landscape architect and engineering services, and property appraisals.

Account Number	Description	2009-2010 Actual Expenditures	2011-2012 Budget	2013-2014 Budget
	(4) Summer special events performers/sound/lightingshuttle, Holiday lighting entertainment, 4th on the Plateau fireworks/sound/lighting/performers/security, Sammamish Cultural Days entertainment/performers/security/sound/lighting, Teen Fest, Earth Day, National Night Out, Rec Guide design services.			
	(5) Event and facility rental advertising.			
	(6) Includes \$8,000/year for Friends of the Issaquah Salmon Hatchery (FISH)			
	(7) Facility janitorial services, utilities, and repair/maintenance moved to the Facilities Division.			
	(8) Water and electricity increases for added park facilities.			
	(9) Memberships include: Kiwanis, Volunteer Administrators NW, Volunteermatch.org., WA Recreations and Parks Association, National Recreations and Parks Association, American Society for Landscape Architects, WA Festivals and Events, WA State Arts Alliance.			
	(10) Credit card merchant fees.			
	(11) 1/3 of the cost of a truck for the new maintenance lead.			

City of Sammamish  
General Fund

**Non-Departmental Department**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Voter Registration Section</b>				
001-090-511-70-51-00	Election Costs	\$ 24,091	\$ 50,000	\$ 80,000
001-090-511-80-51-00	Voter Registration Costs	53,861	110,000	140,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 77,952</b>	<b>\$ 160,000</b>	<b>\$ 220,000</b>
<b>TOTAL VOTER REGISTRATION</b>		<b>\$ 77,952</b>	<b>\$ 160,000</b>	<b>\$ 220,000</b>
<b>Economic Development Section</b>				
001-090-558-80-41-00	Professional Services-Consulting	\$ -	\$ -	\$ 130,000
001-090-558-80-41-01	Professional Services-Quadrant Plans	-	-	200,000
001-090-558-80-49-01	Memberships (1)	-	-	10,200
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,200</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,200</b>
<b>Other General Government Services Section</b>				
001-090-519-90-11-01	Committee Chair Pay	\$ -	\$ 1,200	\$ 2,400
001-090-519-90-31-00	Office & Operating Supplies	45,721	40,000	40,000
001-090-519-90-31-05	Meeting Meal Expense(2)	-	-	4,500
001-090-519-90-35-00	Small Tools & Minor Equipment	4,222	8,000	8,000
<b>TOTAL SUPPLIES</b>		<b>\$ 49,943</b>	<b>\$ 49,200</b>	<b>\$ 54,900</b>
001-090-519-90-49-06	Suburban Cities Membership	\$ 47,051	\$ 48,000	\$ 54,000
001-090-519-90-49-07	AWC Membership	66,409	56,000	60,000
001-090-519-90-49-09	Puget Snd Regional Council Memb.	35,660	42,000	44,000
001-090-519-90-49-15	National League of Cities	3,258	6,600	7,000
001-090-519-90-48-00	Repairs & Maintenance	6,167	2,000	4,000
001-090-519-90-41-09	Operating Contingency (4)	-	2,080,000	2,070,000
001-090-519-90-42-00	Communications	1,142	4,000	4,000
001-090-519-90-42-02	Postage	19,131	27,950	28,500
001-090-519-90-47-00	Surface Water Fees	12	-	-
001-090-519-90-49-00	Miscellaneous	(106)	-	-
001-090-519-90-49-01	Memberships	8,597	-	-
001-090-519-90-49-16	Eastside Leadership Program	2,700	-	-
001-090-519-90-49-17	Enterprise Seattle	-	-	-
001-090-519-90-49-12	Sammamish Citizen Corps	19,999	20,000	20,000
001-090-519-90-49-13	Ham Radio Maintenance	4,705	2,400	2,400
001-090-519-90-47-01	Recycling	165,414	160,000	180,000
001-090-519-90-41-00	Professional Services (3)	3	90,000	\$ 15,000
001-090-519-90-48-01	Software Maintenance	-	31,000	-
001-090-519-90-41-10	Revenue Related DCD Contingency (4)	-	1,000,000	1,000,000
001-090-519-90-49-14	Samm. Chamber of Commerce	400	800	1,200
001-090-519-90-49-08	ARCH Membership	80,829	92,400	96,000
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$461,372</b>	<b>\$3,663,150</b>	<b>\$3,586,100</b>
001-090-519-90-51-00	Intergovernmental Services	\$ 4,038	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 4,038</b>	<b>\$ -</b>	<b>\$ -</b>
001-090-594-19-64-01	Machinery & Equipment	\$ -	\$ 550,000	\$ -
001-090-594-19-67-01	Capital Contingency Reserve	-	3,000,000	3,000,000
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ 3,550,000</b>	<b>\$ 3,000,000</b>

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
001-091-519-90-95-00	Admin Dept. Fleet Repl	\$ -	\$ 2,184	\$ 1,422
001-091-519-90-98-00	Admin Dept. Fleet R&M	-	760	884
001-091-559-20-95-00	Comm Dev Dept. Fleet Repl	-	17,680	23,212
001-091-559-20-98-00	Comm Dev Dept. Fleet R&M	-	3,940	678
001-091-576-10-95-00	Parks Dept. Fleet Repl	-	2,184	4,738
001-091-576-10-98-00	Parks Dept. Fleet R&M	-	760	1,270
001-091-532-20-95-00	PW Engr-Insp Fleet Repl	-	12,014	19,030
001-091-532-20-98-00	PW Engr-Insp Fleet R&M	-	3,120	1,504
001-091-576-80-95-00	Parks M&O Fleet Repl	-	95,610	106,704
001-091-576-80-98-00	Parks M&O Fleet R&M	-	74,886	90,222
001-090-519-90-95-51	Interfund - Equip Rental & Repl	85,000	-	-
001-090-519-90-95-52	Interfund - Technology	1,000,000	1,413,096	1,413,096
001-090-519-90-96-53	Interfund - Risk Management	360,000	360,000	360,000
<b>TOTAL INTERFUND</b>		<b>\$ 1,445,000</b>	<b>\$ 1,986,234</b>	<b>\$ 2,022,760</b>
<b>TOTAL OTHER GENERAL GOVT SVCS</b>		<b>\$ 1,960,354</b>	<b>\$ 9,248,584</b>	<b>\$ 8,663,760</b>
<b>Pollution Control Section</b>				
001-090-531-70-51-00	Intgovtl Svc's - Air Pollution	\$ 54,845	\$ 56,000	\$ 63,000
001-090-519-90-51-00	Intergovernmental Services	3,804	-	-
001-090-519-90-53-00	Intergovernmental Taxes	12	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 58,661</b>	<b>\$ 56,000</b>	<b>\$ 63,000</b>
<b>TOTAL POLLUTION CONTROL</b>		<b>\$ 58,661</b>	<b>\$ 56,000</b>	<b>\$ 63,000</b>
<b>Public Health Section</b>				
001-090-562-00-53-00	External Taxes - Alcoholism	\$ 20,304	\$ 18,000	\$ 24,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 20,304</b>	<b>\$ 18,000</b>	<b>\$ 24,000</b>
<b>TOTAL PUBLIC HEALTH</b>		<b>\$ 20,304</b>	<b>\$ 18,000</b>	<b>\$ 24,000</b>
<b>Operating Transfers Out Section</b>				
001-090-597-11-55-01	Oper Trnsfr - Street (5)	\$ 1,250,000	\$ 10,500,000	\$ 8,960,000
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	5,500,000	3,000,000	-
001-090-597-11-55-32	Oper Trnsfr - Parks CIP (5)	6,250,000	5,000,000	5,770,000
001-090-597-11-55-34	Oper Trnsfr - Transport CIP (5)	-	-	770,000
001-090-597-11-55-51	Oper Tfns - E R & R	85,000	-	-
<b>TOTAL INTERFUND</b>		<b>\$ 13,085,000</b>	<b>\$ 18,500,000</b>	<b>\$ 15,500,000</b>
<b>TOTAL OPERATING TRANSFERS OUT</b>		<b>\$ 13,085,000</b>	<b>\$ 18,500,000</b>	<b>\$ 15,500,000</b>
<b>TOTAL DEPARTMENT</b>		<b>\$15,202,270</b>	<b>\$27,982,584</b>	<b>\$24,810,960</b>
Ending Fund Balance				
<b>TOTAL FUND</b>				

- (1) International Council of Shopping Centers \$100/year, Enterprise Seattle \$5,000/year.
- (2) 6 all city staff @\$75, 2 employee appreciation events \$500 BBQ, \$1,300 lunch and employee of year awards
- (3) 2 year ortho photography cycle.
- (4) Contingency funds include \$50,000 per year for unexpected park maintenance, \$15,000 per year for code amendments, \$40,000 per year for Permit Center help, \$10,000 per year for annexations, consultant overflow Parks design work, and wetland monitoring.
- (5) 35% of REET budgeted in Street Fund. Reduce GF transfer to Streets and increase GF transfer to Parks CIP and Transportation CIP for the amount of the REET allocation to Streets.

City of Sammamish

**Street Fund**

2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 2,820,959	\$ 931,009	\$ 2,831,000
101-000-333-20-20-00	Federal Grant (1)	\$ -	\$ -	\$ 175,000
101-000-333-83-50-00	FEMA	57,139	-	-
101-000-336-00-87-00	Street Fuel Tax	1,777,784	1,770,000	1,810,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$1,834,923</b>	<b>\$1,770,000</b>	<b>\$1,985,000</b>
101-000-345-89-13-00	Concurrency Test Fees (3)	\$ -	\$ -	\$ 50,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
101-000-361-11-00-00	Interest Income	\$ 47,142	\$ 109,000	\$ 13,300
101-000-395-30-00-00	Restitution	804	-	-
101-000-395-30-00-00	Restitution	167	-	-
101-000-398-00-00-00	Compensation from Ins Recovery	73,869	-	-
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 121,983</b>	<b>\$ 109,000</b>	<b>\$ 13,300</b>
101-000-397-00-00-01	Operating Transfers - General (4)	\$ 1,250,000	\$ 10,500,000	\$ 8,960,000
101-000-397-00-03-02	REET 1 Transfers - Parks CIP (4)			770,000
101-000-397-00-03-40	REET 2 Transfers - Transp. CIP (4)			770,000
101-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP	-	-	-
	<b>TOTAL NONREVENUES</b>	<b>\$ 1,250,000</b>	<b>\$ 10,500,000</b>	<b>\$ 10,500,000</b>
	<b>TOTAL REVENUES</b>	<b>\$3,206,905</b>	<b>\$12,379,000</b>	<b>\$12,548,300</b>
	<b>TOTAL FUND</b>	<b>\$ 6,027,864</b>	<b>\$ 13,310,009</b>	<b>\$ 15,379,300</b>

(1) Inglewood Hill Road pavement preservation grant.

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

(4) Transfer from General Fund reduced by the amount of the REET transfers.

(4) 35% of REET that may be used for maintenance through 2016 transferred to the Street Fund for pavement overlay. RCW 82.46, House Bill 1953.

**City of Sammamish**  
**Street Fund**  
**2013/2014 Budget Process**

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Maintenance Section</b>				
101-000-542-30-11-00	Salaries	\$ 439,372	\$ 446,000	\$ 552,100
101-000-542-30-12-00	Overtime	49,061	36,000	60,000
101-000-542-30-13-00	Part-time (summer help)	40,434	34,500	69,700
101-000-542-30-13-01	Part-Time (9 month)	72,117	88,000	78,400
101-000-542-30-14-00	On-Call Pay	11,905	13,000	13,000
101-000-542-30-21-00	Benefits	240,906	241,163	403,800
	<b>TOTAL PERSONNEL</b>	<b>\$ 853,795</b>	<b>\$ 858,663</b>	<b>\$ 1,177,000</b>
101-000-542-30-31-00	Office & Operating Supplies (1)	\$ 221,967	\$ 272,000	\$ 220,000
101-000-542-30-31-01	Meeting Expense	6	250	500
101-000-542-30-31-04	Safety Clothing & Equipment	9,149	9,150	9,300
101-000-542-30-31-05	Meeting	221	200	-
101-000-542-30-32-00	Fuel	30,380	33,500	44,850
101-000-542-30-35-00	Small Tools & Minor Equipment	38,059	20,500	30,000
101-000-542-30-35-00	Comm Equipment	-	-	400
101-000-542-66-31-00	Snow & Ice Supplies	73,694	-	100,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 373,476</b>	<b>\$ 335,600</b>	<b>\$ 405,050</b>
101-000-542-30-41-00	Professional Services	\$ 125,583	\$ 110,000	\$ 80,000
101-000-542-30-41-01	Prof Svc: ROW landscape (2)	116,845	218,000	235,000
101-000-542-30-42-00	Communications	9,239	11,500	14,000
101-000-542-30-42-01	Comm Equipment	-	1,000	-
101-000-542-30-43-00	Travel	965	4,000	4,000
101-000-542-30-45-00	Operating Rentals & Leases	32,326	40,000	40,000
101-000-542-30-47-00	Utilities	309,118	305,000	325,000
101-000-542-30-48-00	Repair & Maintenance	88,269	30,000	14,000
101-000-542-30-48-01	Vehicle Maintenance	48,619	-	-
101-000-542-30-48-51	Roadway	13,053	-	-
101-000-542-40-48-50	Drainage	93,561	-	-
101-000-542-61-48-50	Sidewalks	217	-	-
101-000-542-63-48-51	Street Lighting	45	-	-
101-000-542-63-48-52	Street Lighting - Basic	21,351	-	-
101-000-542-63-48-53	Street Lights Disc. R&M	1,963	-	-
101-000-542-63-48-54	Street Lighting - Basic	23,555	-	-
101-000-542-64-48-50	Traffic Control Device-Routine	55,174	-	-
101-000-542-64-48-51	Traffic Control Devices	7,208	-	-
101-000-542-64-48-52	Traffic Control Devices-Basic	46,665	-	-
101-000-542-64-48-53	Traffic Control Devices-Discretionary	(10,350)	-	-
101-000-542-64-48-54	Traffic Control Devices -Basic	170,467	-	-
101-000-542-64-48-55	Traffic Control Devices-Discretionary	1,276	-	-
101-000-542-66-47-00	Utilities	(32,020)	-	-
101-000-542-66-48-00	Snow & Ice Control - Non-gov't	65,356	-	-
101-000-542-66-48-50	Snow and Ice Control	33,053	-	-
101-000-542-67-48-01	Street Cleaning	63,126	-	-
101-000-542-67-48-50	Street Cleaning	75,823	91,750	98,500
101-000-542-90-48-50	Maintenance Admin & Overhead	246	-	-
101-000-542-30-48-50	Roadway Maintenance	228,382	-	-
101-000-542-80-48-53	Ancillary-Discretionary Traffic	2,114	-	-
101-000-542-30-48-51	Roadway - Overlay Program (3)	39,727	6,000,000	6,000,000
101-000-542-30-48-54	Roadway - Basic	274	-	-
101-000-542-30-49-00	Miscellaneous	1,519	-	-

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
101-000-542-30-49-03	Training	6,523	11,500	12,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 1,639,272</b>	<b>\$ 6,822,750</b>	<b>\$ 6,822,500</b>
101-000-542-30-51-00	Intergovernmental Services	\$ 3,600	\$ -	\$ -
101-000-542-30-51-01	Road Maintenance Contract (4)	-	730,000	450,000
101-000-542-30-51-02	Traffic Contract (5)	-	250,000	310,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 3,600</b>	<b>\$ 980,000</b>	<b>\$ 760,000</b>
101-000-542-30-61-00	Land	\$ 2,508	\$ -	\$ -
101-000-594-42-63-00	Other Improvements (30% of Maint.	1,271,810	316,000	-
101-000-594-42-64-30	Machinery & Equipment (6)	1,380	9,000	12,000
	<b>TOTAL CAPITAL</b>	<b>\$ 1,275,698</b>	<b>\$ 325,000</b>	<b>\$ 12,000</b>
	<b>TOTAL MAINTENANCE</b>	<b>\$ 4,145,841</b>	<b>\$ 9,322,013</b>	<b>\$ 9,176,550</b>

#### Administration Section

101-000-543-10-11-00	Salaries	\$ 191,461	\$ 152,000	\$ 163,100
101-000-543-10-12-00	Overtime	65	-	-
101-000-543-10-21-00	Benefits	48,295	46,233	59,200
	<b>TOTAL PERSONNEL</b>	<b>\$ 239,821</b>	<b>\$ 198,233</b>	<b>\$ 222,300</b>
101-000-543-10-31-00	Office & Operating Supplies	\$ 443	\$ 1,300	\$ 1,400
101-000-543-10-31-05	Meeting Meals	82	200	400
101-000-543-10-32-00	Fuel	-	500	-
101-000-543-10-34-00	Maps and publications	18	500	-
101-000-543-10-35-00	Small Tools & Minor Equipment	47	800	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 590</b>	<b>\$ 3,300</b>	<b>\$ 1,800</b>
101-000-543-10-41-02	Engineering Services	\$ 1,023	\$ -	\$ -
101-000-543-10-41-04	Copying	7	300	-
101-000-543-10-41-99	Street Operating Contingency (7)	-	292,000	200,000
101-000-543-10-42-00	Communications	385	1,200	-
101-000-543-10-42-02	Postage	22	100	-
101-000-543-10-43-00	Travel	-	1,000	700
101-000-543-10-48-00	Repair & Maintenance	100	-	-
101-000-543-10-49-01	Memberships (8)	-	500	250
101-000-543-10-49-03	Training	75	1,000	1,300
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 1,611</b>	<b>\$ 296,100</b>	<b>\$ 202,250</b>
	<b>TOTAL ADMINISTRATION</b>	<b>\$ 242,021</b>	<b>\$ 497,633</b>	<b>\$ 426,350</b>

#### Engineering Section

101-000-542-10-11-00	Salaries	\$ 503,203	\$ 377,000	\$ 406,900
101-000-542-10-12-00	Overtime	2,208	2,500	2,000
101-000-542-10-15-00	MEP	2,650	-	-
101-000-542-10-21-00	Benefits	167,579	127,119	162,400
	<b>TOTAL PERSONNEL</b>	<b>\$ 675,641</b>	<b>\$ 506,619</b>	<b>\$ 571,300</b>
101-000-542-10-31-00	Office & Operating Supplies	\$ 3,774	\$ 3,000	\$ 4,000
101-000-542-10-31-01	Meetings	39	300	400
101-000-542-10-31-02	Books	745	-	-
101-000-542-10-31-04	Safety Clothing & Equipment	341	600	600
101-000-542-10-32-00	Fuel	-	-	2,400
101-000-542-10-34-00	Maps and publications	387	800	400
101-000-542-10-35-00	Small Tools & Minor Equipment	6,272	5,000	5,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 11,558</b>	<b>\$ 9,700</b>	<b>\$ 12,800</b>
101-000-542-10-41-00	Professional Services (9)	\$ 4,960	\$ 90,000	\$ 150,000
101-000-542-10-41-04	Copying	-	400	-

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
101-000-542-10-41-05	CIP Management System	-	10,000	10,000
101-000-542-10-41-06	Transportation Computer Model	-	20,000	20,000
101-000-542-10-41-07	Level Of Service (10)	-	20,000	80,000
101-000-542-10-41-08	Concurrency Management System	-	50,000	50,000
101-000-542-10-41-09	Transit Program	-	120,000	120,000
101-000-542-10-42-00	Communications	708	2,000	3,000
101-000-542-10-43-00	Travel	990	1,000	1,000
101-000-542-10-47-00	Utilities	500	-	-
101-000-542-10-48-00	Repairs & Maintenance	3,899	6,700	2,400
101-000-542-10-49-00	Miscellaneous	11	-	-
101-000-542-10-49-01	Memberships (8)	1,011	1,575	1,500
101-000-542-10-49-03	Training	7,938	8,000	4,800
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 20,018</b>	<b>\$ 329,675</b>	<b>\$ 442,700</b>
101-000-594-42-64-10	Machinery & Equipment	\$ -	\$ 2,500	\$ -
101-000-594-42-64-30	Machinery & Equipment (11)	1,775	-	18,000
<b>TOTAL CAPITAL</b>		<b>\$ 1,775</b>	<b>\$ 2,500</b>	<b>\$ 18,000</b>
<b>TOTAL ENGINEERING</b>		<b>\$ 708,992</b>	<b>\$ 848,494</b>	<b>\$ 1,044,800</b>
101-000-542-90-95-00	Street - Fleet Repl	\$ -	\$ 89,330	\$ 96,984
101-000-542-90-98-00	Street - Fleet R&M	-	63,256	62,826
<b>TOTAL INTERFUND</b>		<b>\$ -</b>	<b>\$ 152,586</b>	<b>\$ 159,810</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,096,855</b>	<b>\$ 10,820,726</b>	<b>\$ 10,807,510</b>
Ending Fund Balance		\$ 931,010	\$ 2,489,283	\$ 4,571,790
<b>TOTAL FUND</b>		<b>\$ 6,027,864</b>	<b>\$ 13,310,009</b>	<b>\$ 15,379,300</b>

- (1) 2013/2014 reduced in Street Fund, increased in SWM Fund to reflect actual usage. Consumable supplies such as rock, soil, asphalt, lumber, traffic signs, salt, sand, de-icer, etc.
- (2) Contract for medians, landscape strips, etc.
- (3) Pavement management program.
- (4) Lower contract amount with King County. Patching and crack sealing to be done by private contractor.
- (5) Increase signal maintenance.
- (6) 1/3 of the cost of a truck for the new maintenance lead.
- (7) Contingency fund to be used only if needed.
- (8) Memberships: 1/3 of PE license renewals, American Public Works Association membership fees, WA Association of Permit Technicians, Urban and Regional Information Systems Association. Full cost of Institute of Transportation Engineers and NW Pavement Management Association.
- (9) Federal requirement compliance-sign inventory, night time inspections, sign replacement policy and schedule; 1/3 cost of PW Standards Update; grant application support; project investigation; survey work; GIS mapping/database management support, \$50K added in 2014 for sidewalk inventory.
- (10) Comprehensive Plan update/Level of Service review.
- (11) 2013-traffic counter.



City of Sammamish  
**G.O. Debt Service Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
201-000-397-00-03-02	Operating Transfers - Park CIP	\$ 738,322	\$ 2,350,922	\$ -
201-000-397-00-03-40	Operating Transfers - Tran CIP	1,133,333	1,122,667	1,112,000
	<b>TOTAL NONREVENUES</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
	<b>TOTAL FUND</b>	<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>

City of Sammamish  
**G.O. Debt Service Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
201-000-591-95-71-01	PWTF Loan Princ	\$ 1,066,666	\$ 1,066,667	\$ 1,066,666
201-000-591-76-71-11	LTGO Principal	520,000	2,175,000	-
201-000-592-95-83-01	Interest on PWTF Debt	66,667	56,000	45,334
201-000-592-76-83-11	Interest on 2002 LTGO Debt	218,322	175,923	-
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>
Ending Fund Balance		\$ -	\$ -	
<b>TOTAL FUND</b>		<b>\$ 1,871,655</b>	<b>\$ 3,473,589</b>	<b>\$ 1,112,000</b>

City of Sammamish  
**General Government Capital Improvement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 993,443	\$ 6,501,355	\$ 8,533,000
301-000-337-07-00-00	Intergovernmental Revenue	\$ 208,372	\$ -	\$ -
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 208,372</b>	<b>\$ -</b>	<b>\$ -</b>
301-000-361-11-00-00	Interest Income	\$ 36,205	\$ 12,717	\$ 31,000
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 36,205</b>	<b>\$ 12,717</b>	<b>\$ 31,000</b>
301-000-397-00-00-01	Oper Trnsfrs - General Govt.	\$ 5,500,000	\$ 3,000,000	\$ -
	<b>TOTAL NONREVENUES</b>	<b>\$ 5,500,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>
	<b>TOTAL REVENUES</b>	<b>\$ 5,744,577</b>	<b>\$ 3,012,717</b>	<b>\$ 31,000</b>
	<b>TOTAL FUND</b>	<b>\$ 6,738,020</b>	<b>\$ 9,514,072</b>	<b>\$ 8,564,000</b>

City of Sammamish

**General Government Capital Improvement Fund**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
301-000-594-19-62-00	Buildings	\$ (118,710)	\$ 460,000	\$ -
301-000-594-19-63-01	City Hall Parking Lot	-	-	-
301-000-594-19-63-00	City Hall Facilities Construction	80,272	-	-
301-000-594-19-64-02	City Hall Facilities Furniture & Fixtures	32,321	-	-
301-000-594-73-62-00	Community Facility Space-Building	237,167	-	-
301-000-594-73-62-00	Capital Contingency Reserve (1)	-	3,000,000	3,500,000
301-000-594-73-63-02	Community Facility Space	5,615	-	-
301-101-594-73-63-00	Emergency Planning (2)	-	-	120,000
<b>TOTAL CAPITAL</b>		<b>\$ 236,665</b>	<b>\$ 3,460,000</b>	<b>\$ 3,620,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 236,665</b>	<b>\$ 3,460,000</b>	<b>\$ 3,620,000</b>
Ending Fund Balance		\$ 6,501,355	\$ 6,054,072	\$ 4,944,000
<b>TOTAL FUND</b>		<b>\$ 6,738,020</b>	<b>\$ 9,514,072</b>	<b>\$ 8,564,000</b>

(1) \$3,000,000 carryforward of Town Center reserves. \$500,000 for LID match.

(2) Add 2 more AM radio transmission towers to improve communication throughout the city during emergencies.

City of Sammamish  
**Parks Capital Improvement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 8,886,848	\$ 10,266,821	\$ 10,326,000
302-000-317-34-00-00	Real Estate Excise Tax #1	\$ 2,152,060	\$ 2,100,000	\$ 2,200,000
302-000-311-10-00-00	Property Tax (2)	199,092	190,000	95,000
	<b>TOTAL TAXES</b>	<b>\$ 2,351,152</b>	<b>\$ 2,290,000</b>	<b>\$ 2,295,000</b>
302-000-345-85-02-00	Parks Impact Fees	\$ 454,331	\$ 375,000	\$ 650,000
	<b>CHARGES FOR SERVICES</b>	<b>\$454,331</b>	<b>\$375,000</b>	<b>\$650,000</b>
302-000-361-11-00-00	Investment Interest	\$ 176,515	\$ 118,083	\$ 57,000
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 176,515</b>	<b>\$ 118,083</b>	<b>\$ 57,000</b>
302-000-397-00-00-01	Operating Transfers - General (3)	\$ 6,250,000	\$ 5,000,000	\$ 5,770,000
302-000-397-00-01-11	Oper Tfrrs - Impact/Mitigation	100,000	-	-
	<b>TOTAL NONREVENUES</b>	<b>\$ 6,350,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,770,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 9,331,998</b>	<b>\$ 7,783,083</b>	<b>\$ 8,772,000</b>
	<b>TOTAL FUND</b>	<b>\$ 18,218,846</b>	<b>\$ 18,049,904</b>	<b>\$ 19,098,000</b>

(1) 35% of REET will be transferred to the Street Fund for maintenance per RCW 82.46 and WA State House Bill 1953.

(2) King County Parks property tax levy ends in 2013.

(3) Operating transfer increased to offset transfer of REET (35%) to the Street Fund for maintenance.

City of Sammamish

**Parks Capital Improvement Fund**

2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Pine Lake Park Restoration</b>				
302-323-594-76-62-00	Pine Lake Park Bldg. Restoration	\$ 30,571	\$ -	\$ -
302-323-594-76-63-00	Pine Lake Park Restoration	966,938	-	-
302-323-576-80-35-00	Small Tools & Minor Equipment	29,639	-	-
<b>Beaver Lake Park</b>				
302-331-594-76-63-00	Beaver Lake Park	120,820	200,000	-
302-350-594-76-63-00	Beaver Lake Park Lakeside Restroom (1)			15,750
302-351-594-76-63-00	Beaver Lake Park Shoreline Impr. (2)			50,000
<b>Beaver Lake Preserve</b>				
302-333-594-76-63-00	Beaver Lake Preserve Phase IIA (3)	-	75,000	200,000
<b>Evans Creek Preserve</b>				
302-334-594-76-41-00	Evans Creek Preserve (4)			50,000
302-334-594-76-63-00	Evans Creek Preserve (5)	173,164	850,000	200,000
<b>School Parks / Sportsfields</b>				
302-335-594-76-63-00	School Fields	11,605	1,900,000	-
<b>Parks Capital Replacement Program</b>				
302-336-594-76-63-00	Parks Capital Replacement Program	-	400,000	400,000
<b>Capital Contingency Reserve</b>				
302-337-594-76-67-01	Capital Contingency Reserve	-	450,000	128,475
<b>Land Acquisition</b>				
302-337-594-76-61-00	Land Acquisition	680,400	1,625,000	-
<b>Sammamish Commons Phase II</b>				
302-338-594-76-63-00	Sammamish Commons Phase II	1,107,530	-	-
<b>Sammamish Landing</b>				
302-339-594-76-63-00	Sammamish Landing	54,348	650,000	-
<b>Maintenance Facility (30%)</b>				
302-340-594-00-61-00	M&O Facility - Land	2,508	-	-
302-340-594-76-63-00	M & O Facility - Improvements	1,271,808	316,000	-
<b>Reard/Freed Farmhouse</b>				
302-341-594-76-63-00	Reard/Freed Farmhouse	17,556	70,000	-
<b>Trails/Pathways</b>				
302-352-594-76-63-00	Sam Com Trail Connection-Phase I (6)	-		321,000
<b>Recreation Center</b>				
302-342-594-76-61-00	Recreation Center Project Land	1,041,658	-	-
302-342-594-76-62-00	Recreation Center Project Bldgs	1,682,086	-	-
302-342-594-76-63-01	Access Road to Project	23,073	350,000	-
<b>Community Center</b>				
302-343-594-76-61-00	Land Acq./Struct.Parking/Downpymt	-	6,100,000	-
302-343-594-76-63-00	Community Center	-	200,000	-
<b>SE 8th Street Park</b>				
302-344-594-76-63-00	SE 8th Street Park (7)	-	250,000	448,000
<b>Beaver Lake Lodge Remodel</b>				
302-346-594-76-63-00	Beaver Lake Lodge Remodel		-	-
<b>Evans Pond Stair Replacement</b>				
302-348-594-76-63-00	Evans Pond Stair Improvements		-	-
<b>NE Samm Park Stair Replacement</b>				
302-349-594-76-63-00	NE Samm Park Stair Improvements		-	-
<b>TOTAL CAPITAL</b>		<b>\$ 7,213,703</b>	<b>\$ 13,436,000</b>	<b>\$ 1,813,225</b>
302-000-597-00-55-10	REET 1 Transfer to Street Fund (8)			\$ 770,000
302-000-597-00-55-21	Oper Trnsfr - Debt Service LTGO	738,322	2,350,922	-
<b>TOTAL INTERFUND</b>		<b>\$ 738,322</b>	<b>\$ 2,350,922</b>	<b>\$ 770,000</b>

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,952,026</b>	<b>\$ 15,786,922</b>	<b>\$ 2,583,225</b>
Ending Fund Balance		\$ 10,266,821	\$ 2,262,982	\$ 16,514,775
<b>TOTAL FUND</b>		<b>\$ 18,218,846</b>	<b>\$ 18,049,904</b>	<b>\$ 19,098,000</b>

NOTES TO 2013-2014 Budget lines:

- (1) Add waterless restroom with outdoor shower for beach use.
- (2) Swim beach, floating platform, fishing pier, shoreline restoration.
- (3) Picnic meadow restoration with site furnishings on shoreline side of Preserve. Trail connections to shoreline. Improve/repair trail to Soaring Eagle Park. Potential smaller view platform. (Design/permitting completed in 2012).
- (4) Complete the design and construction of the remainder of the trail system at Evans Creek Preserve over the next 3 years.
- (5) Develop a trail connection from the existing King County overlook property along Sahalee Way NE to Evans Creek Preserve. No acquisition costs included.
- (6) Design and construct a 4 foot wide soft surface path from the Lower Commons to SE 8th Street Park. No acquisition costs included.
- (7) Phase I improvements TBD by 2012 Master Plan.

City of Sammamish  
**Transportation Capital Improvement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 27,861,522	\$ 11,320,286	\$ 11,574,000
340-000-317-35-00-00	Real Estate Excise Tax - #2 (1)	\$ 2,151,910	\$ 2,100,000	\$ 2,200,000
	<b>TOTAL TAXES</b>	<b>\$ 2,151,910</b>	<b>\$ 2,100,000</b>	<b>\$ 2,200,000</b>
340-000-333-20-20-00	Federal Grants	\$ -	\$ -	\$ 462,000
340-000-334-03-51-00	WA Traffic Safety Commission	14,482	-	-
340-000-334-03-80-00	Transprt Imprvemnt Board Grant (2)	2,053,390	156,000	-
340-000-334-04-20-00	PW Board Urban Vitality Grant	767,541	-	-
340-000-339-22-02-00	ARRA - DOT	2,966,923	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 5,802,336</b>	<b>\$ 156,000</b>	<b>\$ 462,000</b>
340-000-345-84-00-00	Concurrency Fees	\$ 12,213	\$ -	\$ -
340-000-345-85-01-00	Traffic Impact Fees MPS	1,609,842	1,150,000	2,827,500
340-000-345-86-00-00	SEPA Mitigation Fees	548,276	-	-
	<b>CHARGES FOR GOODS &amp; SVCS</b>	<b>\$ 2,170,331</b>	<b>\$ 1,150,000</b>	<b>\$ 2,827,500</b>
340-000-361-11-00-00	Investment Interest	\$ 452,978	\$ 81,750	\$ 61,000
340-000-367-12-00-00	Contributions - Private Source	39,609	-	-
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 492,587</b>	<b>\$ 81,750</b>	<b>\$ 61,000</b>
340-000-397-00-00-01	Oper Trnsfrs - General Fund (3)	\$ -	\$ -	\$ 770,000
340-000-397-36-00-00	Oper Trnsfrs - Devel Impact	350,000	-	-
	<b>TOTAL NONREVENUES</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 770,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 10,967,164</b>	<b>\$ 3,487,750</b>	<b>\$ 6,320,500</b>
	<b>TOTAL FUND</b>	<b>\$ 38,828,686</b>	<b>\$ 14,808,036</b>	<b>\$ 17,894,500</b>

- (1) 35% of REET will be transferred to the Street Fund for maintenance per RCW 82.46 and WA State House Bill 1953  
 (2) 228th ITS (adaptive signal controllers) grant \$462,000.  
 (3) Operating transfer increased to offset loss of REET funding.



City of Sammamish

**Transportation Capital Improvement Fund**

2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>244th Ave Phase I</b>				
340-112-595-10-63-00	244th Ave Phase 1- Improvments	\$ 9,083,453	\$ 420,000	\$ -
340-112-595-20-61-00	244th Ave Phase 1-Land	202,420	-	-
340-112-595-50-63-00	244th Ave Phase 1-Bridge	1,593,062	-	-
<b>Intersection Improvements</b>				
340-115-595-30-63-00	Intersection Improvements	368,822	599,000	400,000
<b>Issaquah/Pine Lake Road Signal</b>				
340-155-595-30-63-00	Issaquah Pine Lk Rd/SE 48th Signal (1)	-	-	200,000
<b>Neighborhood Projects</b>				
340-117-595-30-63-00	Neighborhood Projects	371,210	278,000	200,000
<b>Sidewalk Program</b>				
340-118-595-61-63-00	Sidewalk Program	252,105	550,000	500,000
<b>Pavement Management Program</b>				
340-119-542-30-48-00	Pavement Management Program	2,772,126	-	-
<b>CIP Management System</b>				
340-120-544-40-41-00	CIP Management System	10,730	-	-
<b>Transportation Computer Model</b>				
340-122-544-40-41-00	Transportation Computer Model	61,806	-	-
<b>Level Of Service</b>				
340-123-544-40-41-00	Level Of Service	6,198	-	-
<b>Concurrency Management System</b>				
340-124-544-40-41-00	Concurrency Management System	4,441	-	-
<b>Issaq Pine Lake Rd Exten.</b>				
340-127-595-30-63-00	Issaq Pine Lake Rd Exten.	899	-	-
<b>Transit Program</b>				
340-129-544-40-41-00	Transit Program	105,821	-	-
<b>SE 24th Street Sidewalk</b>				
340-130-595-61-63-00	SE 24th St. Sidewalk Project	25,326	30,000	-
<b>Street Lighting Program</b>				
340-132-595-63-63-00	Street Lighting Program	23,326	16,000	40,000
<b>Capital Contingency Reserve</b>				
340-136-595-95-67-01	Capital Contingency Reserve	-	500,000	750,000
<b>212th Snake Hill Contingency</b>				
340-136-595-95-67-02	212th Snake Hill Contingency	-	1,000,000	1,000,000
<b>ELS Pkwy-Inglewood to NE 26th</b>				
340-137-595-30-63-00	ELS Pkwy-Inglewood to NE 26th	6,744,176	40,000	-
<b>ELSPkwy - 196th NE to 187th NE</b>				
340-137-595-30-63-01	ELS Pkwy-Inglewd/NE26-Wtr&SwrDists	5,526	-	-
340-137-595-30-63-02	ELSP Phase 1B Stimulus Exp	2,966,926	-	-
340-137-595-30-63-04	ELSP Phase 1B City Exp	534,747	-	-
<b>SR202 Improvement</b>				
340-143-595-30-63-00	SR202 Improvement	(126,792)	-	-
<b>Local Improvement Districts</b>				
340-148-595-90-63-00	LID 25% match support	-	200,000	100,000
<b>Towncenter Roadway Analysis</b>				
340-149-595-10-63-00	Towncenter Roadway Analysis	26,568	40,000	-
<b>218th Ave SE</b>				
340-152-595-30-63-00	218th Ave SE-SE 4th St-E Main St (2)	-	-	1,000,000
<b>Intelligent Transportation System</b>				
340-153-595-30-63-00	Sammamish ITS-228th (3)	-	-	604,000
<b>228th Turn Lane Project</b>				
340-151-595-30-63-00	228th Ave left turn storage In mod (4)	-	175,000	20,000
<b>Issaquah Pine Lk Rd Turn Lane</b>				

Account Number	Description	2009-2010	2011-2012	2013-2014
		Actual Expenditures	Budget	Budget
340-154-595-30-63-00	Issaq. Pine Lake Rd left turn pocket (5) <b>NON-MOTORIZED TRANSPORTATION</b> <b>SE 20th Street</b>	-	-	-
340-404-595-62-63-00	SE 20th Street <b>244th ave NE</b>	2,053,019	100,000	-
340-405-595-62-63-00	244th Ave NE Non-motorized Impvmt <b>Ingelwood Hill</b>	31,652	1,700,000	-
340-406-595-62-63-00	Ingelwood Hill Road Imprvmt <b>244th Ave SE 24th to SE 32nd</b>	-	800,000	-
340-407-595-62-63-00	244th Ave SE 24th to SE 32nd St (6) <b>Sahalee Way 25th to 37th</b>	-	150,000	1,250,000
340-408-595-30-63-00	Sahalee Wy -25th Way- 37th (7) <b>212th Ave Gap Project</b>	-	-	100,000
340-409-595-30-63-00	212th Ave Gap Project	-	-	650,000
<b>TOTAL CAPITAL</b>		<b>\$ 27,117,567</b>	<b>\$ 6,598,000</b>	<b>\$ 6,814,000</b>
340-000-597-00-55-10	REET 2 Transfer to Street Fund (8)			\$ 770,000
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	1,133,333	1,122,667	1,112,000
<b>TOTAL INTERFUND</b>		<b>\$ 1,133,333</b>	<b>\$ 1,122,667</b>	<b>\$ 1,882,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 28,250,900</b>	<b>\$ 7,720,667</b>	<b>\$ 8,696,000</b>
Ending Fund Balance		\$10,577,786	\$7,087,369	\$9,198,500
<b>TOTAL FUND</b>		<b>\$ 38,828,686</b>	<b>\$ 14,808,036</b>	<b>\$ 17,894,500</b>

- (1) Current traffic volumes warrant a traffic signal at the intersection of SE 48th Street and Issaquah/Pine Lake Road.
- (2) Complete the roadway section along 218th Ave. SE between SE 4th and E Main Street. Includes road widening, sidewalk, curb, gutter and landscaping.
- (3) Install new signal control equipment that allows the signal timing plans to adjust real time to accommodate changing traffic patterns.
- (4) Based on a traffic analysis study, install a left turn pocket on 228th Ave at SE 24th Street in the southbound direction.
- (5) Issaquah/Pine Lake Road left turn pocket south of the 32nd Street roundabout.
- (6) Sidewalks, curb and gutter, bike lanes, and landscaping on the west side of 244th from SE 32nd St. to Se 24th St near Beaver Lake Park.
- (7) Pre-design project scoping of projects to improve pedestrian safety and access on Sahalee Way between NE 25th Street and NE 37th Street.
- (8) 35% of REET 2 transferred to the Street Fund for maintenance per RCW 82.46 and WA State House Bill 1953

City of Sammamish  
**Surface Water Management Fund**  
 2013/2014 Budget Process

Account Number	Description	2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 956,371	\$ 649,813	\$ 376,000
408-000-334-03-10-00	Department of Ecology	\$ 119,986	\$ 178,525	\$ -
408-000-337-07-00-00	King Conservation District Grant	20,832	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 140,818</b>	<b>\$ 178,525</b>	<b>\$ -</b>
408-000-343-83-00-00	Surface Water Fees	\$ 4,870,214	\$ 4,800,000	\$ 6,310,521
	<b>CHARGES FOR GOODS &amp; SVCS</b>	<b>\$ 4,870,214</b>	<b>\$ 4,800,000</b>	<b>\$ 6,310,521</b>
408-000-361-11-00-00	Interest Income	\$ 11,981	\$ 12,717	\$ 2,700
408-000-369-90-01-00	Miscellaneous	173	-	-
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 12,153</b>	<b>\$ 12,717</b>	<b>\$ 2,700</b>
	<b>TOTAL REVENUES</b>	<b>\$ 5,023,185</b>	<b>\$ 4,991,242</b>	<b>\$ 6,313,221</b>
	<b>TOTAL FUND</b>	<b>\$ 5,979,556</b>	<b>\$ 5,641,055</b>	<b>\$ 6,689,221</b>

City of Sammamish  
**Surface Water Management Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Administration</b>				
408-000-538-31-11-00	Salaries	\$ 191,699	\$ 152,000	\$ 163,100
408-000-538-31-12-00	Overtime	65	-	-
408-000-538-31-21-00	Benefits	48,320	46,737	59,200
<b>TOTAL PERSONNEL</b>		<b>\$ 240,084</b>	<b>\$ 198,737</b>	<b>\$ 222,300</b>
408-000-538-31-31-00	Office & Operating Supplies	\$ 1,618	\$ 1,300	\$ 1,400
408-000-538-31-31-01	Meetings Expense	-	200	-
408-000-538-31-31-05	Meeting Meals	-	200	400
408-000-538-31-32-00	Fuel	185	300	-
408-000-538-31-34-00	Maps and publications	280	500	-
<b>TOTAL SUPPLIES</b>		<b>\$ 2,083</b>	<b>\$ 2,500</b>	<b>\$ 1,800</b>
408-000-538-31-41-00	Professional Services	\$ 91,277	\$ 50,000	\$ 50,000
408-000-538-31-41-04	Copying	-	200	-
408-000-538-31-41-99	Operating Contingency	-	25,000	25,000
408-000-538-31-42-00	Communications	-	500	-
408-000-538-31-42-02	Postage	-	100	-
408-000-538-31-43-00	Travel	641	600	700
408-000-538-31-48-00	Repair & Maintenance	1,235	500	-
408-000-538-31-49-01	Memberships	-	300	-
408-000-538-31-49-03	Training	816	1,000	1,300
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 93,969</b>	<b>\$ 78,200</b>	<b>\$ 77,000</b>
408-000-538-31-51-00	Intergovernmental Services	\$ 88,050	\$ 40,000	\$ 40,000
408-000-538-31-51-01	Lake Sammamish Habitat Study	35,503	40,000	40,000
408-000-538-31-53-00	Intergovernmental Taxes	105,467	80,000	90,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 229,020</b>	<b>\$ 160,000</b>	<b>\$ 170,000</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$ 565,156</b>	<b>\$ 439,437</b>	<b>\$ 471,100</b>
<b>Engineering Section</b>				
408-000-538-32-11-00	Salaries	\$ 662,658	\$ 779,500	\$ 930,000
408-000-538-32-12-00	Overtime	1,970	2,000	2,000
408-000-538-32-15-00	MEP	2,650	-	-
408-000-538-32-21-00	Benefits	217,271	264,761	392,200
<b>TOTAL PERSONNEL</b>		<b>\$ 884,549</b>	<b>\$ 1,046,261</b>	<b>\$ 1,324,200</b>
408-000-538-32-31-00	Office & Operating Supplies	\$ 7,419	\$ 3,000	\$ 4,000
408-000-538-32-31-01	Meetings	39	300	400
408-000-538-32-31-04	Safety Clothing & Equipment	471	1,000	600
408-000-538-32-32-00	Fuel	132	500	2,400
408-000-538-32-34-00	Maps and publications	85	1,400	400
408-000-538-32-35-00	Small Tools & Minor Equipment	1,216	6,500	4,000
<b>TOTAL SUPPLIES</b>		<b>\$ 9,362</b>	<b>\$ 12,700</b>	<b>\$ 11,800</b>
408-000-538-32-41-00	Professional Services (1)	\$ 88,194	\$ 379,000	\$ 226,000
408-000-538-32-41-02	Engineering Services (2)	49,648	-	40,000
408-000-538-32-41-04	Copying	-	1,000	-
408-000-538-32-42-00	Communications	-	500	3,000
408-000-538-32-43-00	Travel	889	600	1,000
408-000-538-32-48-00	Repairs & Maintenance	3,297	5,000	2,400
408-000-538-32-49-00	Miscellaneous	1,702	-	-
408-000-538-32-49-01	Memberships (3)	483	1,300	900
408-000-538-32-49-03	Training	7,035	18,500	4,800
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 151,248</b>	<b>\$ 405,900</b>	<b>\$ 278,100</b>

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
408-000-538-32-51-00	Intergovernmental Services	\$ 1,702	\$ -	\$ -
	<b>TOTAL INTERGOVERNMENTAL SERVICES</b>	<b>\$ 1,702</b>	<b>\$ -</b>	<b>\$ -</b>
408-000-594-32-64-00	Machinery & Equipment	\$ -	\$ 2,500	\$ -
	<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>
	<b>TOTAL ENGINEERING</b>	<b>\$ 1,046,861</b>	<b>\$ 1,467,361</b>	<b>\$ 1,614,100</b>
	<b>Maintenance &amp; Operations Section</b>			
408-000-538-35-11-00	Salaries	\$ 439,372	\$ 446,000	\$ 596,900
408-000-538-35-12-00	Overtime	11,413	20,000	20,000
408-000-538-35-13-00	Part-time	31,450	34,500	69,700
408-000-538-35-13-01	Part-Time (9 month)	74,897	86,000	78,400
408-000-538-35-14-00	On-Call Pay	11,905	13,000	13,000
408-000-538-35-21-00	Benefits	220,492	241,024	411,500
	<b>TOTAL PERSONNEL</b>	<b>\$ 789,529</b>	<b>\$ 840,524</b>	<b>\$ 1,189,500</b>
408-000-538-35-31-00	Office & Operating Supplies	\$ 44,037	\$ 43,500	\$ 200,000
408-000-538-35-31-01	Meeting Expense	-	-	-
408-000-538-35-31-04	Safety Clothing & Equipment	3,196	8,100	9,300
408-000-538-35-31-05	Meetings Meals	64	500	500
408-000-538-35-32-00	Fuel	30,257	21,000	44,850
408-000-538-35-35-00	Small Tools & Minor Equipment	20,254	15,000	30,000
408-000-542-66-31-00	Office & Operating Supplies-Snow & Ice	2,239	-	-
	<b>TOTAL SUPPLIES</b>	<b>\$ 100,047</b>	<b>\$ 88,100</b>	<b>\$ 284,650</b>
408-000-538-35-41-00	Professional Services (4)	\$ 65,118	\$ 350,000	\$ 800,000
408-000-538-35-41-01	Professional Services-General Fund (5)			178,000
408-000-538-35-42-00	Communications	5,956	10,000	14,000
408-000-538-35-43-00	Travel	220	2,000	2,000
408-000-538-35-45-00	Operating Rentals & Leases	7,783	15,000	15,000
408-000-538-35-47-00	Utility Services	6,664	15,500	-
408-000-538-35-48-00	Repair & Maintenance	23,639	11,000	12,000
408-000-538-35-49-00	Miscellaneous	40	-	-
408-000-538-35-49-03	Training	890	5,000	12,000
408-000-542-66-48-00	Snow & Ice Control	16,371	-	-
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 126,681</b>	<b>\$ 408,500</b>	<b>\$ 1,033,000</b>
408-000-538-35-51-00	Intergovernmental Services (6)	\$ 595,444	\$ 456,000	\$ 440,000
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 595,444</b>	<b>\$ 456,000</b>	<b>\$ 440,000</b>
408-000-594-38-64-00	Machinery & Equipment (7)	\$ 3,155	\$ 12,000	\$ 12,000
	<b>TOTAL CAPITAL</b>	<b>\$ 3,155</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$ 1,614,856</b>	<b>\$ 1,805,124</b>	<b>\$ 2,959,150</b>
	<b>Total Transfers Section</b>			
408-000-597-00-55-48	Operating Transfers - CIP	\$ 1,855,000	\$ 1,200,000	\$ 1,000,000
408-000-597-00-55-51	Oper Trnsfrs - ER&R	100,910	-	-
408-000-538-35-95-00	SWM - Fleet Repl	-	43,664	50,460
408-000-538-35-98-00	SWM - Fleet R&M	-	23,916	50,854
408-000-538-39-95-52	Interfund - Technology	36,000	43,704	43,704
408-000-538-39-96-53	Interfund - Risk Management	56,000	56,000	56,000
	<b>TOTAL TRANSFERS</b>	<b>\$ 2,047,910</b>	<b>\$ 1,367,284</b>	<b>\$ 1,201,018</b>

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
	<b>TOTAL EXPENSES</b>	<b>\$ 5,274,783</b>	<b>\$ 5,079,206</b>	<b>\$ 6,245,368</b>
	Ending Fund Balance	\$ 704,773	\$ 561,849	\$ 443,853
	<b>TOTAL FUND</b>	<b>\$ 5,979,556</b>	<b>\$ 5,641,055</b>	<b>\$ 6,689,221</b>

- (1) 1/3 cost of Public Works Standards update, water quality monitoring as required by NPDES- \$42,000 in 2013 and \$70,000 in 2014, education and outreach-\$10,000/year, infrastructure mapping & asset management required by NPDES \$40,000/year.
- (2) Grant application support, project investigation, geotechnical assistance, engineering technical support for large maintenance/repair needs (NPDES requires repairs to be done within a specific time frame).
- (3) 1/3 of membership costs for PE license renewals, American Public Works Association, WA Association of Permit Technicians, Urban and Regional Information Systems Association.
- (4) 1/2 of street sweeping-\$50,000/year, storm system vactoring \$275,000/year (increase of \$175,000- NPDES maintenance requirements), storm vault filter replacements \$75,000/year based on NPDES maintenance requirements.
- (5) \$50,000 per year reimbursement for parks maintenance crew cleaning catch basins in the parks. \$39,000 per year reimbursement for facility R&M paid by the General Fund.
- (6) Pond mowing and maintenance.
- (7) 1/3 of the cost of a truck for the new maintenance lead.

City of Sammamish  
**Surface Water Capital Projects Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 2,116,309	\$ 1,631,842	\$ 1,404,000
438-000-337-07-04-00	KC Conservation Dist Sp Assess	\$ 189,343	\$ -	\$ -
438-000-339-22-02-00	ELSP Phase 1B Stimulus Grant	523,574	-	-
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 712,917</b>	<b>\$ -</b>	<b>\$ -</b>
438-000-361-11-00-00	Interest Income	\$ 56,220	\$ 1,817	\$ 9,100
438-000-379-00-00-00	Developer Contribution Fees	217,601	20,000	596,400
438-000-379-00-00-00	Latecomer Fees	-	-	1,000,000
438-000-379-00-00-01	Contributed Capital-Developers	1,673,752	-	-
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,947,573</b>	<b>\$ 21,817</b>	<b>\$ 1,605,500</b>
438-000-397-48-04-08	Oper Trnsfrs - Storm Oper Fund	\$ 1,855,000	\$ 1,200,000	\$ 1,000,000
	<b>TOTAL NONREVENUES</b>	<b>\$ 1,855,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,000,000</b>
	<b>TOTAL REVENUES</b>	<b>\$ 4,515,490</b>	<b>\$ 1,221,817</b>	<b>\$ 2,605,500</b>
	<b>TOTAL FUND</b>	<b>\$ 6,631,799</b>	<b>\$ 2,853,659</b>	<b>\$ 4,009,500</b>

City of Sammamish  
**Surface Water Capital Projects Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
<b>Sidewalk Program</b>				
438-318-595-40-63-00	Sidewalk Program	\$ 48,080	\$ 63,000	\$ 50,000
<b>South Pine Lake Route</b>				
438-401-595-40-63-00	South Pine Lake Route	15,207	-	-
<b>Pine Lake Wtr Quality Study</b>				
438-415-595-40-63-00	Pine Lake Wtr Quality Study	384	-	-
<b>244 Ave NE Phase 1</b>				
438-416-595-40-61-00	244th Ave NE Phase 1 - Land	1,226	-	-
438-416-595-40-63-00	244th Ave NE Phase 1	445,611	22,000	-
<b>SE 42nd St. Culvert</b>				
438-420-595-40-63-00	SE 42nd St. Culvert	29,066	-	-
<b>ELS Pkwy-Inglewood to NE 26th</b>				
438-428-595-40-63-00	ELSPkwy-Inglewood to NE 26th	1,136,560	-	-
438-428-595-40-63-02	ELSP Phase 1B Stimulus Exp	523,574	-	-
<b>Basin Study CIP Projects</b>				
438-450-595-40-63-00	Basin Study CIP Projects	49,735	-	-
<b>Thompson Basin Study</b>				
438-451-538-32-41-00	Thompson Basin Study	307,579	15,000	-
<b>Maintenance Facility (40%)</b>				
438-452-595-40-61-00	M&O Facility - Land	3,344	-	-
438-452-595-40-63-00	Maintenance Facility	1,736,295	381,000	-
<b>Drainage Resolutions and Major Stormwater Repairs</b>				
438-413-595-40-41-00	Drainage Capital Resolutions	22,227	425,000	375,000
438-453-538-40-63-00	217th Avenue NE Culvert Installation	-	75,000	-
438-454-538-40-63-00	Ebright Creek Culvert Replacement	-	200,000	-
438-455-538-32-41-00	Update Stormwater Comp Plan (1)	-	150,000	125,000
438-456-538-32-41-00	Beaver Deceiver Program (2)	-	100,000	50,000
438-457-538-40-63-00	228th Ave SE & SE 7th St Drain. Rep.	-	100,000	-
438-458-538-40-63-00	S Trib of GDC Culv.-NE 2nd/223rd NE	-	40,000	-
438-459-538-40-63-00	IW Hill Road NE	-	75,000	-
438-460-538-32-41-00	IW-210th Ave NE/Tamarack analysis	-	95,000	-
438-461-595-40-63-00	IW Neighborhood drainage (3)	-	-	350,000
438-462-595-40-63-00	187th Pedestrian underpass (4)	-	-	65,000
438-463-595-40-63-00	Towncenter Regional Stormwater (5)	-	-	1,000,000
<b>Stormwater Component of Transportation Projects</b>				
438-464-595-40-63-00	218th Ave SE. SE 4th to East Main	-	-	150,000
438-465-595-40-63-00	244th Ave SE. SE 32nd to SE 24th	-	-	190,000
438-466-595-40-63-00	Future non-motorized	-	-	100,000
<b>TOTAL CAPITAL</b>		<b>\$ 4,413,069</b>	<b>\$ 1,741,000</b>	<b>\$ 2,455,000</b>
438-000-582-38-79-96	KC Contract 1996 Principal	\$ 90,006	\$ -	\$ 111,469
438-000-582-38-79-99	KC Contract 1999 Principal	34,818	-	42,781
438-000-582-38-89-96	KC Contract 1996 Interest	39,280	-	18,921
438-000-582-38-89-99	KC Contract 1999 Interest	24,254	187,000	16,797
<b>TOTAL CONTRACT DEBT PMTS</b>		<b>\$ 188,358</b>	<b>\$ 187,000</b>	<b>\$ 189,968</b>
<b>TOTAL EXPENSES</b>		<b>\$ 4,601,427</b>	<b>\$ 1,928,000</b>	<b>\$ 2,644,968</b>
Ending Fund Balance		\$ 2,030,373	\$ 925,659	\$ 1,364,532
<b>TOTAL FUND</b>		<b>\$ 6,631,799</b>	<b>\$ 2,853,659</b>	<b>\$ 4,009,500</b>

2013/2014 Projects



Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
	(1) Update plan to address changes since 2001 and to anticipate future stormwater needs.			
	(2) Identify areas with high flooding caused by beaver dams. Likely solution-Beaver Deceivers-allows beavers to construct dams and still allows the water to flow freely.			
	(3) Complete design in the Ingelwood neighborhood (platted in the 1800's) that would accommodate existing and future growth.			
	(4) Design and construct a berm to retain drainage in the proper course.			
	(5) Placeholder. Scope and estimate will occur later in the year. Expense to be recovered from developers hooking up to the system in later years as development occurs.			

City of Sammamish  
**Equipment Rental & Replacement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 838,827	\$ 872,786	\$ 971,000
501-000-348-30-00-00	Fleet R&M Charge	\$ -	\$ 170,638	\$ 208,238
501-000-365-20-00-00	Fleet Replacement Charge	-	262,666	302,550
	<b>CHARGES FOR GOODS &amp; SVCS</b>	\$ -	\$ 433,304	\$ 510,788
501-000-361-11-00-00	Investment Interest	\$ 16,897	\$ 36,332	\$ 4,600
	<b>TOTAL MISCELLANEOUS</b>	\$ 16,897	\$ 36,332	\$ 4,600
501-000-374-00-00-00	Contributed Capital-General Govt.	\$ 448,839	\$ -	\$ -
501-000-395-10-00-00	Sale of Capital Assets	18,950	-	48,000
501-000-397-00-00-01	Interfund Services - Gen	170,000	-	-
501-000-397-00-04-08	Interfund Services-SWM	20,000	-	-
501-000-397-01-04-08	Interfund Services-SWM Capital	80,910	-	-
501-000-398-00-00-00	Insurance Recovery	242	-	-
	<b>TOTAL NON REVENUES</b>	\$ 738,941	\$ -	\$ 48,000
	<b>TOTAL REVENUES</b>	\$ 755,838	\$ 469,636	\$ 563,388
	<b>TOTAL FUND</b>	\$ 1,594,665	\$ 1,342,422	\$ 1,534,388

City of Sammamish  
**Equipment Rental & Replacement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
501-000-548-65-31-00	Vehicle/Equipment Supplies	\$ 8,572	\$ 100,000	\$ -
501-000-548-65-41-00	Professional Services	1,708	-	-
501-000-548-65-48-01	Repairs and Maintenance-City Hall	2,055	-	4,336
501-000-548-65-48-02	Repairs and Maintenance-Parks	29,025	-	90,222
501-000-548-65-48-03	Repairs and Maintenance-PW	16,127	-	62,826
501-000-548-65-48-04	Repairs and Maintenance-Equipment	34,368	-	50,854
<b>TOTAL SERVICES &amp; CHARGES</b>		<b>\$ 91,855</b>	<b>\$ 100,000</b>	<b>\$ 208,238</b>
501-000-594-48-64-00	Machinery & Equipment (1)	\$ 100,275	\$ 136,000	\$ 347,000
<b>TOTAL EXPENSES</b>		<b>\$ 192,130</b>	<b>\$ 236,000</b>	<b>\$ 555,238</b>
Ending Fund Balance*		\$ 1,402,535	\$ 1,106,422	\$ 979,150
<b>TOTAL FUND</b>		<b>\$ 1,594,665</b>	<b>\$ 1,342,422</b>	<b>\$ 1,534,388</b>

(1) Replacement of 6 maintenance vehicles (listed below) and 1 excavator in 2013, 1 field groomer in 2014.

- E123: 2005 Volvo Excavator.
- V005: 2002 4X2 Dodge Ram.
- V008: 2003 4X2 Ford F450.
- V011: 2003 4X2 Ford F250.
- V012: 2003 4X2 Ford F450.
- V016: 2006 4X2 Ford F450.
- V018: 1999 GMC Sonoma.

City of Sammamish  
**Technology Replacement Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010 Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 514,926	\$ 341,055	\$ 595,000
502-000-348-80-00-01	Interfund - General Fund	\$ 1,000,000	\$ 1,413,096	\$ 1,413,096
502-000-348-80-04-08	Interfund Services - Storm	36,000	43,704	43,704
	<b>CHARGES FOR GOODS &amp; SVCS</b>	<b>\$ 1,036,000</b>	<b>\$ 1,456,800</b>	<b>\$ 1,456,800</b>
502-000-361-11-00-00	Interest Income	\$ 6,254	\$ 18,167	\$ 2,700
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 6,254</b>	<b>\$ 18,167</b>	<b>\$ 2,700</b>
	<b>TOTAL REVENUES</b>	<b>\$ 1,042,254</b>	<b>\$ 1,474,967</b>	<b>\$ 1,459,500</b>
	<b>TOTAL FUND</b>	<b>\$ 1,557,180</b>	<b>\$ 1,816,022</b>	<b>\$ 2,054,500</b>

**City of Sammamish**  
**Technology Replacement Fund**  
2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
502-000-518-81-11-00	Salaries	\$ 363,988	\$ 464,000	\$ 508,000
502-000-518-81-12-00	Overtime	1,160	-	-
502-000-518-81-21-00	Benefits	113,764	155,175	187,700
	<b>TOTAL PERSONNEL</b>	<b>\$ 478,913</b>	<b>\$ 619,175</b>	<b>\$ 695,700</b>
502-000-518-81-31-00	Office & Operating Supplies	\$ 11,107	\$ 9,000	\$ 9,000
502-000-518-81-35-00	Small Tools & Minor Equipment	128,820	82,000	80,000
	<b>TOTAL SUPPLIES</b>	<b>\$ 139,927</b>	<b>\$ 91,000</b>	<b>\$ 89,000</b>
502-000-518-81-41-00	Info. Tech contracted support (1)	\$ 43,112	\$ 40,000	\$ 70,000
502-000-518-81-42-00	Communications	850	-	-
502-000-518-81-43-00	Travel	-	2,000	2,000
502-000-518-81-48-00	Repair & Maintenance (2)	165,058	170,000	293,000
502-000-518-81-49-03	Training - Seminars/Conference	744	9,000	9,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 209,765</b>	<b>\$ 221,000</b>	<b>\$ 374,000</b>
502-000-518-81-51-00	Intergovernmental Services (3)	\$ 121,153	\$ 170,000	\$ 150,000
	<b>INTERGOVERNMENTAL SERVICES</b>	<b>\$ 121,153</b>	<b>\$ 170,000</b>	<b>\$ 150,000</b>
502-000-594-18-64-00	Machinery & Equipment (4)	\$ 258,094	\$ 328,500	\$ 395,100
	<b>TOTAL CAPITAL</b>	<b>\$ 258,094</b>	<b>\$ 328,500</b>	<b>\$ 395,100</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 1,207,851</b>	<b>\$ 1,429,675</b>	<b>\$ 1,703,800</b>
	Ending Fund Balance	\$349,329	\$386,347	\$350,700
	<b>TOTAL FUND</b>	<b>\$ 1,557,180</b>	<b>\$ 1,816,022</b>	<b>\$ 2,054,500</b>

(1) \$15,000 I-net, \$5,000 PCI scans, \$15,000 miscellaneous.

(2) Cisco \$5,000, Microsoft Enterprise Agrmt. \$65,000, CRW System \$31,000 (2013) and \$32,000 (2014), firewall/antivirus,email, EZRI \$30,000, repair/service \$15,000.

(3) \$45,000 E-Gov, \$25,000 My Building Permit (mbp.com), \$5,000 other E-Gov.

(4) Equipment purchases (EOC-plaza conference room, EOC-council chamber upgrades, mobile work force) and pc/server replacement.

City of Sammamish  
**Risk Management Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Revenues	2011-2012 Budget	2013-2014 Budget
	<b>Beginning Fund Balance</b>	\$ 819,121	\$ 720,762	\$ 395,000
503-000-348-91-00-01	Interfund - General Fund	\$ 360,000	\$ 360,000	\$ 360,000
503-000-348-91-04-08	Interfund - Storm Oper Fund	56,000	56,000	56,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 416,000</b>	<b>\$ 416,000</b>	<b>\$ 416,000</b>
503-000-361-11-00-00	Interest Income	\$ 11,836	\$ 18,167	\$ 2,800
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 11,836</b>	<b>\$ 18,167</b>	<b>\$ 2,800</b>
	<b>TOTAL REVENUES</b>	<b>\$ 427,836</b>	<b>\$ 434,167</b>	<b>\$ 418,800</b>
	<b>TOTAL FUND</b>	<b>\$ 1,246,957</b>	<b>\$ 1,154,929</b>	<b>\$ 813,800</b>

City of Sammamish  
**Risk Management Fund**  
 2013/2014 Budget Process

Account Number	Description	2009-2010		
		Actual Expenditures	2011-2012 Budget	2013-2014 Budget
503-000-514-71-22-00	Unemployment Benefits	\$ 69,539	\$ 100,000	\$ 40,000
	<b>TOTAL PERSONNEL</b>	<b>\$ 69,539</b>	<b>\$ 100,000</b>	<b>\$ 40,000</b>
503-000-514-71-46-00	Insurance (1)	\$ 454,086	\$ 660,000	\$ 660,000
503-000-514-71-49-00	Program Preventative Actions (2)	2,569	6,000	6,000
	<b>TOTAL SERVICES &amp; CHARGES</b>	<b>\$ 456,655</b>	<b>\$ 666,000</b>	<b>\$ 666,000</b>
	<b>TOTAL EXPENSES</b>	<b>\$ 526,195</b>	<b>\$ 766,000</b>	<b>\$ 706,000</b>
	Ending Fund Balance	\$ 720,762	\$ 388,929	\$ 107,800
	<b>TOTAL FUND</b>	<b>\$ 1,246,957</b>	<b>\$ 1,154,929</b>	<b>\$ 813,800</b>

(1) 2013-2014 liability rates down-end of moratorium lawsuit period. Property rates up-MOC and Boys & Girls Club added.

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



# **LONG-TERM FINANCIAL FORECAST**



## General Fund (Includes Street Operating Fund)

### 2013 - 2018 Financial Forecast

(\$ in thousands)

	2013 Budget	2014 Budget	2015 Estimate	2016 Estimate	2017 Estimate	2018 Estimate
Beginning Balance	\$18,740	\$18,976	\$18,129	\$19,488	\$20,286	\$20,574
Property Tax	\$21,770	\$22,080	\$22,700	\$23,100	\$23,600	\$24,000
Sales Tax	2,768	2,837	2,902	2,969	3,037	3,107
Criminal Justice Sales Tax	923	946	967	990	1,012	1,036
Real Estate Excise Tax (OTI)	770	770	788	806	824	843
Street Fuel Tax	900	910	931	952	974	997
<i>Taxes Subtotal</i>	<i>\$27,130</i>	<i>\$27,542</i>	<i>\$28,288</i>	<i>\$28,816</i>	<i>\$29,448</i>	<i>\$29,982</i>
Miscellaneous Other Revenue	4,995	4,500	4,604	4,710	4,818	4,929
<b>Operating Revenue Total</b>	<b>\$32,125</b>	<b>\$32,043</b>	<b>\$32,892</b>	<b>\$33,526</b>	<b>\$34,266</b>	<b>\$34,911</b>
Personnel Costs	\$7,774	\$8,384	\$8,816	\$9,278	\$9,775	\$10,308
Maintenance & Operations	13,137	13,273	13,578	13,890	14,210	14,537
Less: Budgeted Contingencies	(3,135)	(3,135)	(3,135)	(3,135)	(3,135)	(3,135)
Fire Services Contract	6,041	6,297	6,517	6,745	6,981	7,225
Police Services Contract	4,802	4,802	4,970	5,143	5,324	5,510
<b>Operating Expenditure Total</b>	<b>\$28,619</b>	<b>\$29,620</b>	<b>\$30,745</b>	<b>\$31,922</b>	<b>\$33,154</b>	<b>\$34,445</b>
<b>Operating Income/(Loss)</b>	<b>3,506</b>	<b>2,423</b>	<b>2,147</b>	<b>1,604</b>	<b>1,112</b>	<b>466</b>
Operating Transfers - Capital	(3,270)	(3,270)	(788)	(806)	(824)	(843)
<b>Ending Balance</b>	<b>\$18,976</b>	<b>\$18,129</b>	<b>\$19,488</b>	<b>\$20,286</b>	<b>\$20,574</b>	<b>\$20,197</b>
<i>Minimum (10% operating revenues)</i>	<i>\$3,213</i>	<i>\$3,204</i>	<i>\$3,289</i>	<i>\$3,353</i>	<i>\$3,427</i>	<i>\$3,491</i>

### Overview

The 2013-2018 General Fund forecast is a balanced financial plan that reflects the continued recovery from the Great Recession. Revenue estimates exceed forecasted expenditure levels through the life of the forecast; however, the gap narrows each year as the growth in operating costs outpaces projected revenue collections.

Ending Fund Balance is anticipated to range between \$18 million and \$20 million throughout the forecast. It's anticipated that a portion of these funds will be reprogrammed to pay for construction of the new Community and Aquatics Center, continuing the City's prudent financial practice of building capital facilities on a pay-as-you-go basis.

**Revenue Highlights**

Property tax collections account for over 70% of General Fund revenues. 2013 reflects the fourth 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 2018 are based on continuation of this direction and include increases for new construction only.

Permitting fees (included in Other Miscellaneous Revenue) are anticipated to decline slightly from 2013 to 2014 based on forecasted single family residential units in the permitting system. Beginning in 2015, permitting fees are projected to grow by 2.3% annually.

Real Estate Excise Tax (REET) reflects 35% of total REET collections transferred to the Street Operating Fund for the maintenance and repair of existing street infrastructure. House Bill 1953 gives local jurisdictions the authority to use REET for purposes other than new capital projects.

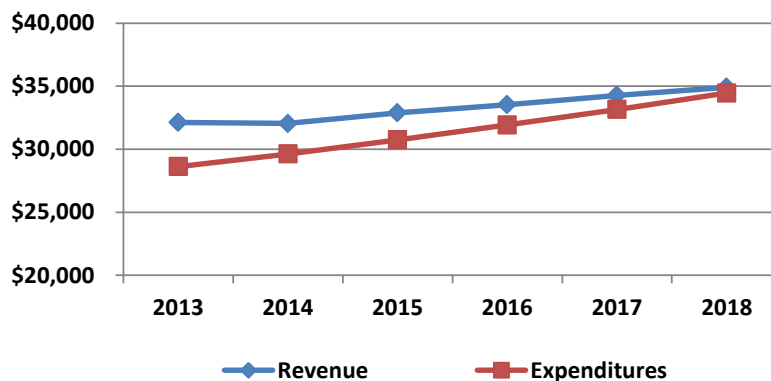
**Expenditure Highlights**

In 2013 the General/Street Fund added two Maintenance Worker I positions and a half-time Administrative Assistant position. No new positions are assumed beyond 2013 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 1.25% COLA in 2013 and 2.10% in 2014. Salaries are assumed to increase 3% per year for the remainder of the forecast.

2014 personnel costs reflects the impact of the Patient Protection and Affordable Care Act (PPACA) which requires employers to provide medical benefits to full time staff (defined as working 30 hours or more in a week). As a result, benefits costs for the General Fund and Street Fund are anticipated to increase by \$360,000 in 2014 and then grow by 10% annually beginning in 2014.

**General Fund Forecasted Revenue and Expenditures  
2013 – 2018  
(\$ in Thousands)**



## Surface Water Management Operating Fund

### 2013 - 2018 Financial Forecast (*\$ in thousands*)

	2013 Budget	2014 Budget	2015 Estimate	2016 Estimate	2017 Estimate	2018 Estimate
Beginning Balance	\$376	\$227	\$443	\$432	\$342	\$270
Surface Water Management Fees	\$2,918	\$3,392	\$3,518	\$3,650	\$3,785	\$3,924
Miscellaneous Other Revenue	1	2	3	4	5	5
<b>Operating Revenue Total</b>	<b>\$2,919</b>	<b>\$3,394</b>	<b>\$3,521</b>	<b>\$3,654</b>	<b>\$3,789</b>	<b>\$3,929</b>
Personnel Costs	\$1,313	\$1,423	\$1,499	\$1,580	\$1,668	\$1,762
Maintenance & Operations	1,255	1,255	1,284	1,313	1,343	1,374
<b>Operating Expenditure Total</b>	<b>\$2,568</b>	<b>\$2,678</b>	<b>\$2,782</b>	<b>\$2,893</b>	<b>\$3,011</b>	<b>\$3,136</b>
<b>Operating Income/(Loss)</b>	<b>351</b>	<b>716</b>	<b>738</b>	<b>760</b>	<b>778</b>	<b>793</b>
Operating Transfers -SWM Capital	(500)	(500)	(750)	(850)	(850)	(850)
<b>Ending Balance</b>	<b>\$227</b>	<b>\$443</b>	<b>\$432</b>	<b>\$342</b>	<b>\$270</b>	<b>\$212</b>

### Overview

The 2013-2018 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 projected as identified in the SWM six-year CIP Plan.

The 2013-2018 forecast incorporates the results of the rate study conducted in 2012 as well as the impacts of the National Pollutant Discharge Elimination Systems (NPDES) permit requirements.

### Revenue Highlights

In 2012 the City performed a comprehensive analysis of the SWM fees, which included forecasting capital needs through 2024. As a result, SWM fees were increased 18% in 2013 and are projected to increase an additional 15% in 2014 and 2.5% annually thereafter. Prior to 2013, SWM fees had not been adjusted since 2005. These increases in fees are necessary to respond to the cost increase associated with the NPDES permit requirements and to catch up with inflation since 2005.

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

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Monthly Fee	\$12.50	\$14.75	\$16.96	\$17.39	\$17.82	\$18.27	\$18.72
Annual % Change		18.0%	15.0%	2.5%	2.5%	2.5%	2.5%

**Expenditure Highlights**

In 2013 the Surface Water Management Fund added an Inspector position and a Maintenance Lead position in response to the increase in NPDES maintenance requirements. No new positions are assumed beyond 2013 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 1.25% COLA in 2013 and 2.10% in 2014. Salaries are assumed to increase 3% per year for the remainder of the forecast.

2014 personnel costs reflects the impact of the Patient Protection and Affordable Care Act (PPACA) which requires employers to provide medical benefits to full time staff (defined as working 30 hours or more in a week). As a result, benefits costs for the SWM Fund are anticipated to increase by \$70,000 in 2014 and then grow by 10% annually beginning in 2014.

NPDES requirements, an unfunded Federal mandate, account for an annual increase of over \$600,000. The increase in cost includes two new FTE positions, additional storm system vactoring, and additional catch basin cleaning.



## **PERFORMANCE MEASURES (2011 DATA)**

*As part of the International City & County Manager's Association (ICMA), the City of Sammamish has teamed with other Puget Sound, WA located cities to measure their respective performance on a collection of core service areas. As the Puget Sound Consortium continues its effort in data collection, the core measures will be revisited and refined to ensure quality service performance measurement and foster continuous value creation for our communities.*

*Included in this section of the budget document is a presentation of summary results from the Puget Sound Consortium of cities for the calendar year 2011 data collection period. The source of this data is the ICMA Comparative Performance Measurement FY 2011 Data Report published in 2012.*

# PERFORMANCE MEASUREMENT 2011

ICMA & PUGET SOUND  
CONSORTIUM PARTNERS COMPARISON

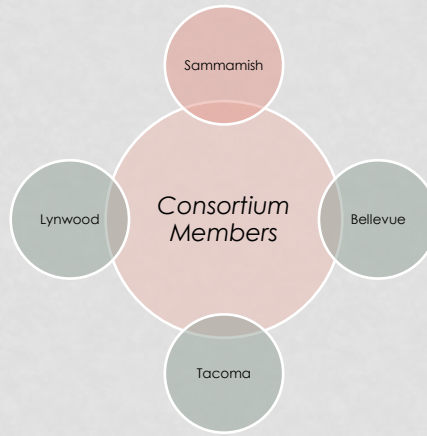
## PURPOSE

- Identify High Performers
- Analyze Data for best practices
- Not to be used to rank



## OVERVIEW

- Joined ICMA in 2005
- Puget Sound Regional Consortium
- \* Please note for the purpose of data comparison, Washington cities with comparable populations to Sammamish were used for charting data in this presentation.



## PROCESS OVERVIEW

- Agreement on Core Measures
- Report out Core Measures
- Refine Core Measures
- Analyze trends
- Learn from best performers



## AREAS OF COMPARISON

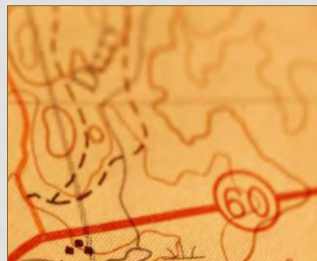
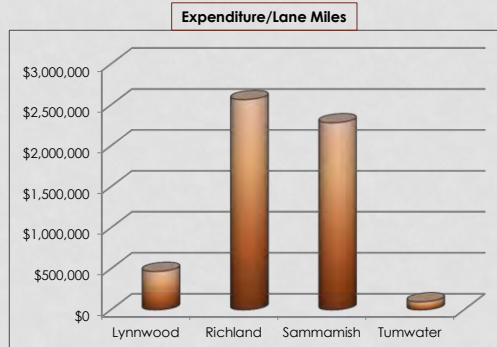
- Highways & Road Maintenance
- Parks & Recreation
- Facilities Management
- Human Resources
- Fire & EMS
- Police



## HIGHWAYS & ROADS

Road Rehab Expenditures per total lane miles

(16.a)



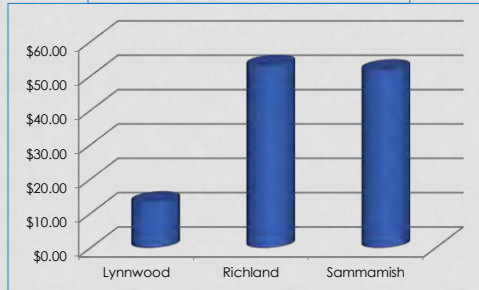


## HIGHWAYS & ROADS

2011 Road Rehab Expenditures per capita

(21.b)

2011 Road Rehab Expenditures per capita

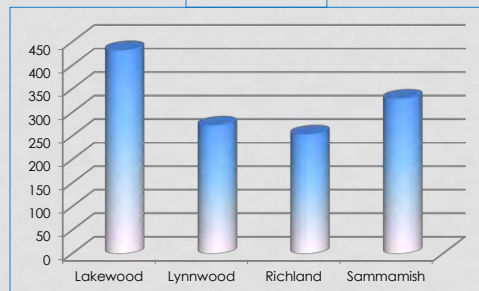


## HIGHWAYS & ROADS SNOW/ICE

2011 Number of Lane Miles which Jurisdiction has snow & ice control

(47)

2011 Lane Miles

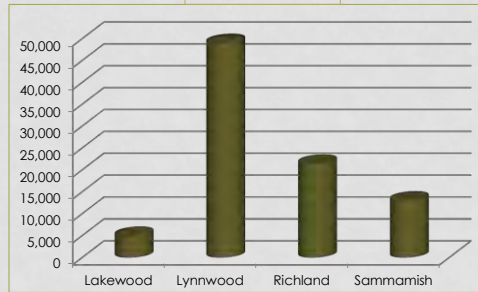


## PARKS & RECREATION

2011  
Recreation/Community  
Centers Total Square Feet

(13b)

Total Square Feet

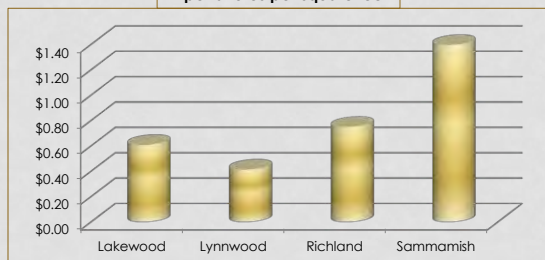


## FACILITIES MANAGEMENT

2011 Custodial  
Expenditures per sq. ft. of  
Office Space

(17.b.iii)

Expenditures per square feet

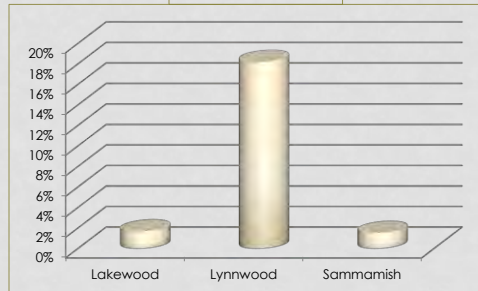


## HUMAN RESOURCES

2011 Turnover Rates  
(excludes public safety)

(32.c)

2011 Turnover Rates

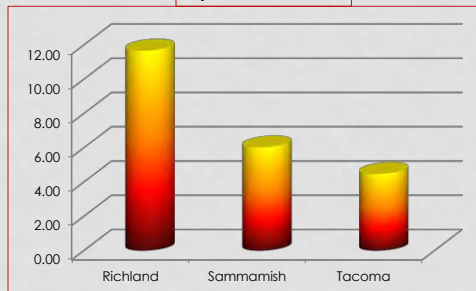


## FIRE & EMS

2011 Square miles served  
per fire suppression  
station

(16.a)

Square Miles Served

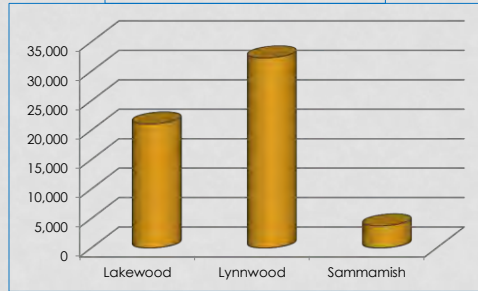


## POLICE - 2011 CRIME

Number of Police calls for  
service resulting in a  
Police Unit

(63.a)

Police Calls resulting in Police Unit

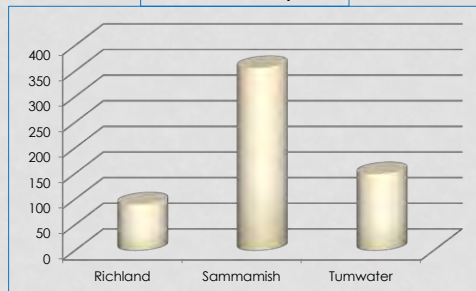


## POLICE 2011 ARRESTS

Violent Crimes Reported

(72.a)

Violent Crimes Reported

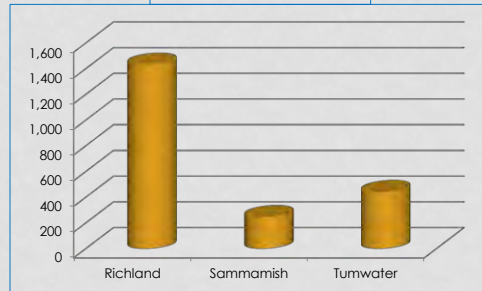


POLICE 2011  
ARRESTS

Property Crimes  
Reported

(81.a)

Property Crimes Reported





## **APPENDIX FACTS, DEMOGRAPHICS, STATISTICS**

*The vision of Sammamish is a community of families. A blend of small-town atmosphere with a suburban character, the City also enjoys a unique core of urban life-styles and conveniences. It is characterized by quality neighborhoods, vibrant natural features, and outstanding recreational opportunities. A variety of community gathering places provide numerous civic, cultural, and educational opportunities. Residents are actively involved in the decisions that shape the community and ensure a special sense of place.*

## ABOUT SAMMAMISH

Nestled between Issaquah to the south, Redmond to the north, and rising from the eastern shores of Lake Sammamish lies the City of Sammamish. This suburban community—which back in 1970 was home to only 6,000 people—still retains its rural look and feel, even though the population has swelled to more than 47,420 (office of Financial Management for April 2012). The city is conveniently located within easy commuting and shopping distance to many larger cities including Bellevue, Renton and Seattle.

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 districts within the city limits—the Lake Washington School District, accommodating the north end of the plateau, and the Issaquah School District at the southern end.

Sammamish is full of recreational potential including parks at Pine Lake and Beaver Lake, East Sammamish Park, and NE Sammamish Park. The City recently acquired another tract of yet undeveloped property, which will be used to provide recreation opportunities for its citizens. This young and vital community invites you to “come for a look; stay for a lifetime.”

*The Sammamish indigenous people were a coast Salish Native American tribe in the Sammamish River Valley in central King County, Washington. Their name is variously translated as “meander dwellers” or “willow people”.*

The City of Sammamish was incorporated on August 31, 1999, with 63.22% voter approval, 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 (Contracted from Eastside Fire & Rescue)
- Parks and Recreation
- Public Works
- Community Development
- General Administrative Services

For 2013 there are 72 full-time employees of the City authorized, excluding seasonal workers. There are no bargaining units representing City employees.

## Sammamish at a Glance

Population (office of Financial Management 2012 estimate).....	<b>47,420</b>
Elevation .....	<b>310 feet (average)</b>
Land Area.....	<b>22 square miles</b>
Average Temperature .....	<b>53 degrees</b>
Average Annual Precipitation.....	<b>35 inches</b>
Average Snowfall.....	<b>3 inches</b>
Miles of City Streets .....	<b>167</b>
City Retail Sales Tax .....	<b>9.5%</b>
Fire Department Rating Class .....	<b>4</b>
City Employees (2013 Full-Time Equivalents) .....	<b>72</b>
Assessed Valuation (2013 Tax Roll).....	<b>\$8,405,249,116</b>
City Property Tax Rate (2013 Rate).....	<b>\$2.59 per \$1,000</b>

## Demographics: *(from 2010 Census Data)*

Male/Female.....	<b>50.1% / 49.9%</b>
Median Age.....	<b>36.8 years</b>
% under 18.....	<b>32.3%</b>
Households.....	<b>15,736</b>
Owner Occupied Housing Units.....	<b>88%</b>
2012 Average Real Estate Sale Value.....	<b>\$635,695</b>
Educational Attainment:	
B.A. or Higher.....	<b>80.1%</b>
H.S. or Higher.....	<b>99.3%</b>
Median Household Income.....	<b>\$139,065</b>
Percent of Population reported as White.....	<b>71.9%</b>
Percent of Population reported as Asian.....	<b>19.3%</b>
Percent of Population reported as Hispanic/Latino.....	<b>3.9%</b>
Percent of Population reported as Two or more.....	<b>3.4%</b>



## General Information

The City of Sammamish is located on a plateau and lakeside area that rises steeply from the east side of the Lake Sammamish shore in King County Washington. The city is approximately six miles wide and six miles long with a total land area of approximately 22 square miles 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 which has increased to an estimated 2012 population of 47,420. This population ranks the City of Sammamish as the 23rd largest city in Washington State.

The City is primarily a bedroom community to Seattle and Bellevue, with the large majority (approximately 90%) of its residents employed outside the City. The local economy is based primarily upon businesses which provide goods and services to local residents. There is no significant industry within the City.

There are several commercial complexes within the City. Sammamish Highlands Center features a Safeway supermarket with 175 employees and several smaller shops and businesses. Pine Lake Village is another commercial center, which is anchored by a QFC supermarket with 110 employees.

Two school districts divide the City along an east-west boundary. Approximately 32% of the City's assessed value lies within the Issaquah School District and 68% lies within the Lake Washington School District. Although not headquartered in the City, these two districts are among the major employers within the City. A private school (Eastside Catholic School) was added to the community in 2008. This school serves 6<sup>th</sup> through 12<sup>th</sup> grade and is located between the two existing High Schools along Sammamish's central 228<sup>th</sup> Avenue arterial.

There are several major upscale residential communities which lie within the City.

*Sahalee* is a private residential/golf community located around a 27 hole course. The Sahalee Country Club hosted the PGA Tournament in 1998 and in August of 2010, Sahalee hosted the U.S. Senior Open.

*Plateau Golf & Country Club* is an 18 hole golf course/clubhouse with an upscale community of condos, townhouse, and single family homes. The Members Club at Aldarra is the only golf course in Washington designed by world renowned golf course designer Tom Fazio.

*Aldarra-Montaine* is an exclusive community of 147 luxury single family homes built by some of the finest home builders in Western Washington. This community offers dramatic views of the often snow-capped Cascade Mountain range to the east.

### City of Sammamish Debt Service Requirements

YEAR	DEBT PAYMENT SCHEDULE		
	PRINCIPAL	INTEREST	PRIN/INT
2013	\$ 533,333	\$ 24,000	\$ 557,333
2014	\$ 533,333	\$ 21,333	\$ 554,666
2015-2019	\$ 2,666,667	\$ 66,667	\$ 2,733,334
2020-2021	\$ 1,066,667	\$ 8,000	\$ 1,074,667
<b>TOTAL</b>	<b>\$4,800,000</b>	<b>\$120,000</b>	<b>\$4,920,000</b>

### Summary of Debt Issues

YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATES	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	5/11/2001	7/1/2021	0.05	10,000,000	\$4,800,000
<b>TOTAL DEBT OUTSTANDING (As of December 31, 2012)</b>						<b>\$10,000,000</b>	<b>\$4,800,000</b>

### City of Sammamish Statistics for 2013/2014 Budget Document

<b>Permits and Values</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Permits Issued	1629	1382	1604	1614	1733
Estimated Value	\$72,229,289	\$76,387,737	\$77,945,921	102,707,214	114,420,169
<b>Taxable Sales</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Retail Sales	\$362,359,816	\$315,097,647	\$314,947,059	\$298,491,368	\$360,359,222
Real Estate Sales	\$563,793,379	\$376,401,233	\$490,368,012	\$557,039,865	\$674,634,779
<b>Police Offenses</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Criminal Homicide	0	0	0	0	0
Forcible Rape	6	7	5	8	5
Robbery	3	3	5	1	1
Aggravated Assault	9	3	9	7	8
Burglary, Commercial	15	17	16	6	8
Burglary, Residential	88	53	74	88	72
Larceny, over \$250	167	152	74	113	120
Larceny, under \$250	140	116	109	116	66
Vehicle Theft	12	17	13	14	8
Arson	4	5	1	1	5
<b>Fire Services</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Total Responses	1842	1759	1177	1690	1361
Fire	126	80	44	90	63
Emergency Medical	1172	1282	918	1072	881
Motor Vehicle Service	76	72	28	48	36
	468	325	187	480	381
<b>Parks &amp; Recreation</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Developed Parkland	173 acres	254 acres	254 acres	442 acres	442 acres
Undeveloped City Parkland/Wildlife	254 acres	184 acres	184 acres	48 acres	48 acres
Playgrounds in City Parks	7	7	7	7	7
Tennis Courts (includes public schools)	27	27	27	27	27
Athletic Fields (Football, Soccer, Baseball, Lacrosse)	34	56	56	11	11

### City of Sammamish Statistics (Continued)

<b>Top Employers</b>	<b>Product/Service</b>	<b>Number of Employees</b>
Lake Washington School District	Education	425
Issaquah School District	Education	439
Safeway	Grocery	175
Sahalee Country Club	Country Club	150
QFC	Grocery	110
Columbia Athletic	Fitness Club	100
Plateau Club	Country Club	100
Eastside Catholic School	Education	80
City of Sammamish	Government	67.5
Starbucks	Coffee House	82

<b>Principal Property Taxpayers</b>	<b>Type of Business</b>	<b>2012 Assessed Value</b>	<b>% of Total Taxable Assessed Value</b>
Regency Centers LP, Inglewood Plaza	Sammamish Highlands Center (Safeway)	\$2,265,000	2.69 %
Regency Centers LP, Inglewood Plaza #2	Commercial (Key Bank)	\$1,512,000	1.79 %
Colina Pine Lake LLC –	Pine Lake Village (QFC)	\$4,690,900	5.58 %
Saffron Partners, LLC	Apartment Complex	\$14,919,000	.17 %



# **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 1/100<sup>th</sup> 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 2013/2014.

**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 is rated by Standard and Poor's which awarded Sammamish an AAA rating (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 serviced 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:** 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:** 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 bonds. 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. Sammamish received an excellent rating of AAA from Standard and Poor's (See Credit Rating)

**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.