2007-2008
Adopted Biennial Budget

"Investing in Our Community"

Summer Concert at Pine Lake Park

Community Sports Field at Eastlake High School

East Lake Sammamish Trail

New Skate Park with City Hall in the Background

CITY OF SAMMAMISH
WASHINGTON

Prepared by:
Finance Department

LEGISLATIVE BODY

Mark Cross	Mayor
Lee Fellinge	Deputy Mayor
Jack Barry	Councilmember
Don Gerend	Councilmember
Kathleen Huckabay	Councilmember
Michele Petitti	Councilmember
Nancy Whitten	Councilmember

ADMINISTRATION

Ben Yazici	City Manager
Pete Butkus	Deputy City Manager
Mike Sauerwein	Director of Administrative Services
John Cunningham	Director of Public Works
Kamuron Gurol	Director of Community Development
Lyman Howard	Director & Asst. City Manager
Jessi Richardson	Director of Parks and Recreation

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

Sammamish City Council

From left to right: Don Gerend, Michele Petitti, Deputy Mayor Lee Fellinge, Kathleen Huckabay, Jack Barry, Nancy Whitten, Mayor Mark Cross

Council's Vision

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.

Ben Yazici
City Manager

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 year beginning January 1, 2005.

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 year 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, 2007

President

Executive Director

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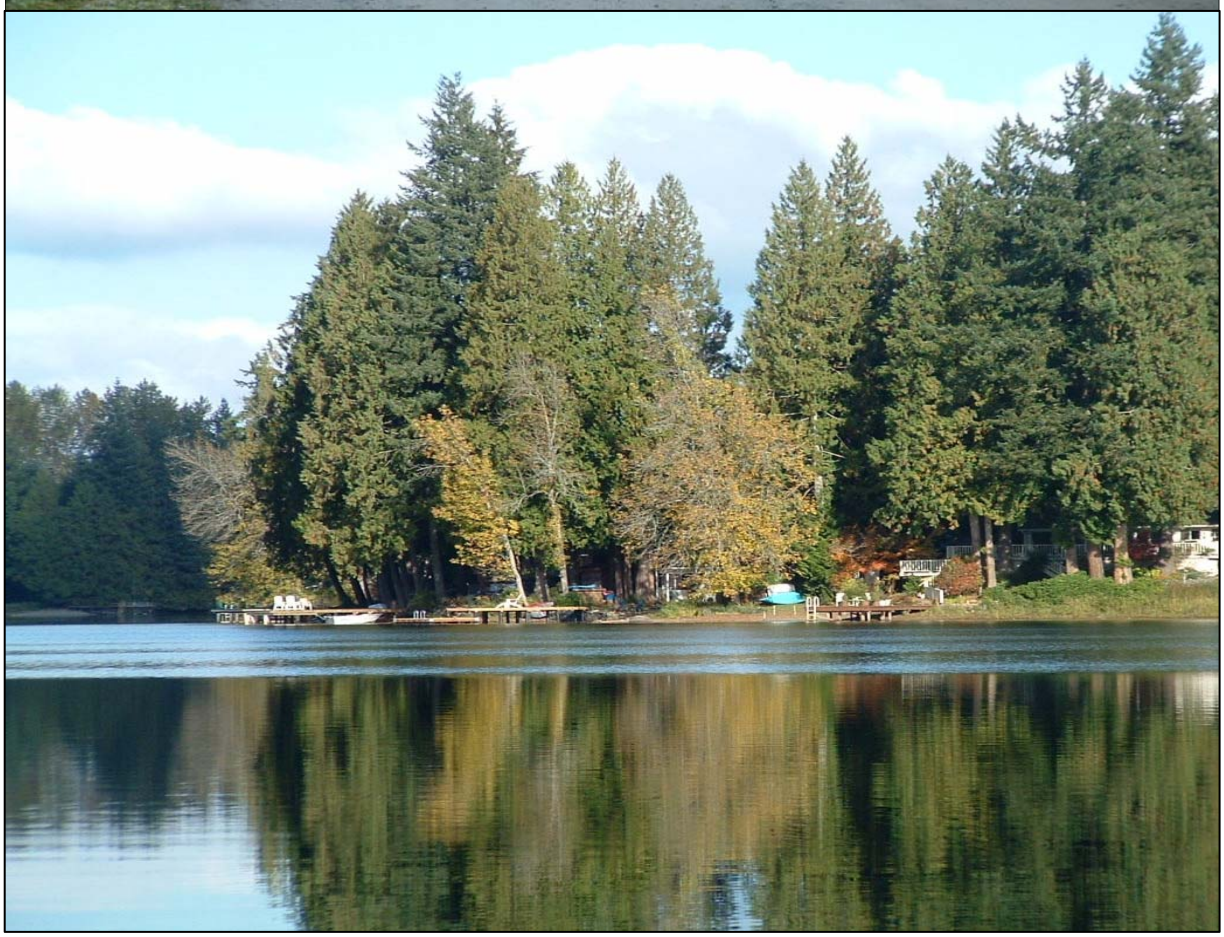


Country Road and Beaver Lake Park

BUDGET MESSAGE

Sammamish Commons - New 2006

November 1, 2006

Dear Councilmembers:

I am pleased to submit the City's fourth biennial budget. It covers Fiscal Years (FY) 2007 and 2008.

I submit this budget with considerable confidence, given our Finance Department's outstanding track record. In addition to several state awards, the past two biennial budgets have received the Government Finance Officers Association Award for Distinguished Budget Presentation. To top things off, our bond rating was also recently upgraded from AA- to AA.

We are very pleased that our city's budgeting and financial system has drawn such recognition from professional peers.

I hope this 2007-2008 budget, reflecting the same prudence and professionalism, will be of great value as you make important decisions on behalf of our community over the next two years.

Accomplishments Over the Last Two Years

As Sammamish City Council members, you should be proud of the long list of accomplishments the city has produced under your leadership. Although your time is usually taken up with new challenges, I think we should take a moment to reflect on the road our young city has traveled thus far.

Building and maintaining sufficient infrastructure for current residents while simultaneously planning for new residents is one of our city's top challenges. Prior to incorporation, capital investment in our community averaged a meager $1 million per year. In contrast, over the past five years, you have invested over $50 million in parks, roads and storm drainage projects. At the same time, you maintained a moratorium on new development so the existing capital deficit could be closed more quickly, and appropriate development guidelines could be enacted. This sensible formula is transforming our city. We are well on our way.

Over the past two years, the city has spent more than $8 million to improve its transportation system. We have completed and begun improvements to SE 32nd Way and Pine Lake Road, 244th Avenue, Pine Lake Access Road and the SE 24th Street Sidewalk. We have started the planning and environmental review for the East Lake Sammamish Parkway project. This vital project will connect to the very substantial improvements the state is making to State Route 202 at the northern edge of our city, and greatly improve commuting times in the region.

You also placed a very high priority on city parks. We have invested over $13 million for the Parks and Recreation Deptartment during these last two years. The city has completed the multi-purpose sports fields at Eastlake High School and Skyline High School respectively, through successful partnerships with both the Lake Washington School District and the Issaquah School District. The city has completed improvements to Beaver Lake Park, finished Ebright Creek Park, and started restoration work in NE Sammamish Park. The city has completed the construction of Sammamish Commons Phase 1, which includes the new City Hall. This new building, which the city owns, will save our residents tax dollars over the long-term, given that we no longer have to pay expensive lease payments for the storefront we once occupied. Just as important, the new City Hall greatly improves our ability to provide good customer service to our residents.

Through our contract with King County, we have also saved money on law enforcement costs while greatly improving service. At incorporation Sammamish had 7 police officers. That compares to 22 today. But our costs and our crime rate compare very favorably to national averages. On a per capita basis, we pay only $98 annually for police services. That's dramatically less than the national average.

In another major achievement, the city's has implemented a key tool for managing growth. In 2006, after hearing public testimony from citizens and the development community, recommendations from public hearings conducted by the Planning Commission, and various consultant and legal advise, you enacted new legislation on park and road impact fees that allow the city to effectively manage the impact of growth both now and into the future. Over the next 18 years, the road impact fees will generate $42 million, and a new park impact fee will generate $7 million over six years. You have also overseen the construction of Sammamish Commons and broken new ground that has provided a place for centralized local government services, while also providing recreation opportunities and supporting art and cultural appreciation.

On-Going Projects

The city has many important projects underway or about to start, many of which will be completed during the 2007/2008 biennium:

- SE Belvedere Way to East Beaver Lake Drive SE project
- 244th Ave Phase I improvement
- Issaquah Pine Lake Road extension project
- East Lake Sammamish Parkway project
- Sammamish Commons, phase 1 & 2 completion
- Evan's Creek Preserve Improvements
- Eastside Catholic High School community sports field
- Parks and Transportation joint maintenance facility project
- NE Sammamish Park restoration and master plan of Beaver Lake Preserve
- Parks land acquisition
- Additional Trails and Pathways Projects
- Relocation/reconstruction of the Reard/Freed farmhouse
- Off-leash dog parks at 2 designated locations
- Flooding and Erosion Control
- Thompson Drainage Basin Study

The priorities in this budget remain consistent with those of the past two years. Parks, transportation, storm drainage, green space and pathways are clearly top Council priorities, as are trails and other non-motorized transportation improvements. But none of these goals are being pursued at the expense of financial stability, a fact made clear in this proposed 2007-2008 budget. In the summary that follows, I will outline how the Council has targeted our community's top priorities.

Financial Stability

One of the city's incorporation promises was to provide better services while maintaining, or lowering, taxation levels inherited from King County. Today, Sammamish citizens enjoy much higher levels of service and pay lower taxes than residents of unincorporated King County. Through its sound fiscal policies, the city continues to enjoy a lower debt ratio than our neighboring cities. Although we have an additional statutory debt limit of $374 million, we continue to pay for capital improvements with current sources of revenue.

Despite losing over $12 million from 2002 to 2006 in state revenues due to Initiative 695 (it eliminated the motor vehicle excise tax and sales tax equalization), Initiative 747 (it reduced the increase in the allowed property tax levy to 1% of the prior year's allowed levy), and Initiative 776 (it eliminated the local license fee as part of vehicle registrations), the investment in our community has improved since incorporation. Since 1999, our annual capital investment has averaged approximately $14 million. That compares very favorably to the aforementioned pre-incorporation investment of roughly $1 million per year. The proposed 2007-2008 budget calls for over $40 million in capital expenditures in the next two years. Despite that robust investment, the ending fund balance projected for the end of fiscal year 2008 is approximately $27 million.

We have kept our operating expenses low by contracting for many municipal services. It's interesting to note that in 2004 the three Starbucks coffee shops in Sammamish had more employees than City Hall. We have only 2 employees per thousand of population. That compares to 7 employees per thousand for most other Puget Sound cities. We will continue to contract for many municipal services during FY 2007 and FY 2008.

The financial viability of our city has been confirmed by our AA bond rating. This rating is equal to or better than our neighboring cities. The city's financial success can be traced to your clear vision of the community's needs, and the hard work of a dedicated, competent and frugal city staff. This excellent bond rating exceptional for a young city, and is equal to or better than that of our long-established neighboring cities.

The city has also entered a pilot program with several other Puget Sound area cities to improve performance. This "performance measurement" approach, part of a national program, relies on the measurement of key indicators common to most cities. We anticipate operational improvements, an increase in best practices, and a more efficient implementation of your vision as we take part in the program.

As we continue to improve our great city, we will look to our performance measurement program, and our continued attention to community feedback, to build on that past success.

Parks

Newly incorporated Sammamish offered inadequate park and recreational opportunities for its many families, children and other residents. Due to King County's financial difficulties, there were too few park improvements in our community for too many years. The Council has addressed this deficit in a number of ways.

Land is extremely valuable and is disappearing rapidly in our community due to development. Consequently, the Council decided to land bank a number of parcels for parks. Since incorporation, we have acquired over 300 acres of park property for future park development.

In addition to acquiring and developing park properties, you have allocated resources to improve the existing parks. As we hear from many users, our parks are better maintained and more intensely used now than before our 1999 incorporation. The FY 2007 and FY 2008 budget not only provides approximately $10 million for capital improvements to parks, trails, and pathways, it also provides funds to contract for the resources needed to address the additional operational and maintenance requirements of our current system.

The proposed budget provides sufficient resources to implement evening events throughout the summer. This increasingly popular program draws many Sammamish citizens to enjoy these events with their neighbors. In addition to the summer events, we will enhance our recreational program with a farmers' market, and a 4th of July celebration with a plan to continue to seek private partners to assume the responsibility of running these events in the future.

The Council's commitment to parks and recreational opportunities has been unwavering. This budget continues to honor that commitment by allocating significant resources for park improvements and maintenance.

Transportation Improvements

Street maintenance, street and intersection improvements, and reconstruction of existing streets have also been top priorities. Your commitment to this important part of the city's infrastructure is reflected in the following summary of accomplishments for the past two years.

We continue to contract a substantial portion of street maintenance to various public and private entities. We have established a small Public Works crew to supplement the contracted maintenance activities. Your approval to purchase equipment and acquire a useable site for crew operations will help provide excellent service to our citizens.

In addition to providing maintenance services, our own crew will build numerous small capital improvement projects, limited to minor sidewalk/pathway construction, minor storm drainage construction and minor neighborhood traffic improvement projects.

The proposed budget provides $26 million for major transportation projects. Major street construction projects in the upcoming two-year period include the following: constructing the 244th Avenue bridge and connection, completing the Issaquah Pine Lake Road extension, constructing Council-identified non-motorized transportation projects, and continuing the East Lake Sammamish Parkway improvement project.

Storm Drainage Improvements

The FY 2007 and FY 2008 budget proposes to invest approximately $3.3 million in the city's storm drainage system. Approximately $1.5 million is budgeted for a new joint maintenance facility, and another $1.5 million or so will be spent on actual storm drainage improvements, road construction, and specifically identified spot improvements. The remaining funds will be spent on water quality issues and completion of the various storm drainage planning documents.

We will continue to place major emphasis on system maintenance as we have done during the last five years. We use our own crew and contract with the county to provide various maintenance services. Proper system maintenance has already started producing positive results. The system is more functional than it has ever been and we've minimized or eliminated most of our flooding problems.

Capital Improvement Planning and Funding

You have been very committed in dedicating most of our resources to address the community's capital deficit. As mentioned above, various programs will continue this investment in our city's future. Through your sound fiscal policies, we have kept our operating expenses low and maximized the funds available for capital improvements.

The budget as a whole allocates nearly 50% of its total to capital improvements, which is a very high percentage in a municipal budget. The total budget for FY 2007 and FY 2008, without transfers is approximately $97 million; $44 million of that is dedicated to the capital budget. You have reviewed elements of the capital improvement program at every council retreat, and will do so again at future retreats to continue updating and developing the program to reflect the community's needs. Long-term transportation and park improvements will receive substantial funding from the aforementioned road and park impact fees placed on new development.

Staff Development

You have paid very close attention to staff hiring, development and employee benefits. At the end of January, I will have been the city manager in Sammamish almost six years. The projects the city has completed and the changes made to address the needs of the community during my tenure would comprise a very long list. I think the most significant single change to our city government since incorporation is the quality of our work force. In every department, we have well-educated and well-trained employees who are dedicated to the City of Sammamish and its residents. I believe you would have a difficult time finding another group with comparable levels of ability and commitment.

We have accomplished much, with few employees, since our incorporation. I believe we have this outstanding workforce because the City Council understands that our success as a community depends on investment in our most important asset — our employees. It sends a strong, positive message to our employees when you rate staff development as one of your top priorities. As a result of your commitment to excellent compensation, benefits and professional training and growth, the city of Sammamish is a good place to work.

Other Priorities

The Council highly values effective and efficient communication between the city and its citizens. To achieve that, we have constructed and periodically updated the city web page, produced and sent monthly newsletters to all households within Sammamish, and held numerous public meetings and hearings on various issues. In addition, we have continued operating our own cable TV channel – "Sammamish 21 TV." Our television channel airs city council meetings, important public events and a variety of informational videos. The proposed budget funds the existing programs we have for better communication, including Sammamish 21 TV.

The City of Sammamish is continuing to support the regional effort known as the eCityGov.Alliance. Sammamish was a founding partner in 2002 along with 8 other area cities. The Alliance's focus is to provide seamless, easy-to-use on-line services for citizens, business and government. Other local governments have joined as subscribers to the eCityGov.Alliance services, which include: MyBuildingPermit.com, NWProperty.net, MyParksandRecreation.com and NWMaps.net.

This innovative program represents the best in government, as evidenced by our numerous nominations and awards, which include: Finalist for the Harvard University "Innovations in American Government Award", the Association of Washington Cities Municipal Achievement Award (2006), the Washington Parks and Recreation Association Spot Light Award for Best Web Site (2006), recognition from the Ash Institute for Democratic Governance and Innovation (Harvard University's John F. Kennedy School of Government) as one of the top fifty government innovations for 2006, and in 2005, the International City Managers' Association's Program Excellence Award for Outstanding Partnerships.

This budget includes the addition of a Volunteer Coordinator and a Deputy Director of Parks that will help us leverage our community resources even further. These positions will help us provide better customer service and help us manage the additional workload we are receiving. There are also funds for a compensation/classification study, and a Master Employee Program included in the budget for 2007 to ensure that we are able to continue to reward excellent performances and can continue to competitively compensate the work that is being done by our employees.

We will continue to work with the two water and sewer districts to address the utility needs of our community. We will continue to provide requested information to unincorporated King County residents outlining any pros and cons of potential annexation to the city and performing any needed annexation analysis for Council.

Issues and Initiatives for the Biennium

During the upcoming biennium, there will be major challenges:

Park Issues

Although our commitment to park funding has been strong and stable, we have not been able to address all of our park needs. The Park Commissioners have been working on this issue for quite sometime, and they plan to recommend a park bond issue for your consideration. This will require an accurate assessment of both the funding amount needed and the likelihood of community support for that amount.

Transportation Issues

We have been focusing on our internal road deficit. It took me 29 minutes to travel a 2.5-mile stretch of 228th Avenue when I first came to Sammamish for an interview in January 2000. The 228th Avenue improvements solved that problem. However, we still have a major transportation challenge getting commuters in and out of our city at our northern and southern borders. The major freeway facilities providing access to Sammamish are located in Issaquah and Redmond. We have begun work on State Route 202 at the North end of the city, but we need to continue to work with local and regional agencies to develop technical and financial solutions for these troublesome chokepoints.

We still do not have enough sidewalks and other non-motorized facilities in our city. Our children are walking in or along roads to get to schools, parks, the library, etc. In addition to funds already included for major transportation projects, we are going to spend an additional $3.2 million for non-motorized projects.

Fire Services

Determining the type of organization Sammamish will interact with for future Fire/EMS services is a continuing challenge. In 2004, the city gave notice to our existing provider, Eastside Fire & Rescue (EF&R), that the current agreement would end in 2007. We are continuing to study how best to spend taxpayer dollars by reviewing what funding model should be used for fire service and what provider options are available. The City's first choice is to form a new interlocal agreement with Eastside Fire & Rescue. If this option does not come to fruition, some of the options to be reviewed include partnering with a different service provider, or forming our own fire department. Each of these options needs to be explored soon, as our current contract with EF&R ends in 2007.

Financial Overview

This 2007-2008 biennial budget maintains the City's strong financial position with an ending fund balance of nearly $27 million at the end of 2008. A large portion of this ending fund balance in 2008 is due to anticipated collections of capital revenues that are to offset future capital construction costs beyond the 2007-2008 budget as part of our long-term financial planning strategy. While $27 million is more than adequate to maintain our excellent AA rating—as required by the Standard & Poor credit rating agencies—I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs and out 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. As a sales tax equalization city; we don't generate much sales tax revenue. The largest general fund revenue component is property tax, which represents approximately 70% of our revenue. 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 will have for public safety and capital improvement projects.

Revenues

The biennial budget reflects a 21% increase in revenues from FY 2006 to FY 2007 and a 6% increase from 2007 to 2008 excluding interfund transfers (A full reconciliation of the transfers between funds has been included in the APPENDIX, page 227). The primary reasons for this are as follows:

1) Significantly increased capital revenue from increased Transportation Impact Fees, and newly implemented Park Impact Fees in 2007, combined with the anticipated phasing profile of new growth.
2) We anticipate new construction related revenues will continue to increase through 2007 and 2008.

The local economy has recently shown positive signs, and our projection reflects a positive economic outlook with a conservative undertone. The budget assumes moderate increases in projections for the remaining revenues. A conservative revenue forecast will allow us to plan effectively for moderately measured economic growth.

REVENUES (with Transfers)

Funds	Fund Name	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget
001	General Fund	$23,415,940	$24,179,331	$26,322,990	$27,783,798	$29,375,388
101	Street Fund	$1,768,899	$2,038,031	$2,547,782	$2,021,000	$2,230,000
111	Dev'l Impact Fees	$1,224,990	$239,525	$2,025,000	$8,406,614	$8,406,614
201	Tax Anticipation Fund	$911,336	$1,173,655	$908,137	$908,737	$902,837
301	Gen Gov't CIP Fund	$5,224,611	$912,386	$2,765,700	$1,220,000	$105,000
302	Park's CIP Fund	$2,968,816	$821,852	$4,208,000	$5,150,000	$3,700,000
340	Transportation CIP	$7,911,386	$5,920,006	$9,095,000	$13,850,000	$15,400,000
408	Surface Water Mgmt	$1,461,831	$6,788,692	$2,161,131	$2,305,000	$3,402,500
438	Surface Water CIP	$519,354	$2,276,981	$1,590,000	$1,100,000	$2,050,000
501	Equipment Rental	$99,910	$951,383	$104,000	$98,000	$98,000
502	Technology Repl.	$646,334	$106,031	$340,000	$313,000	$313,000
503	Risk Mgt Fund	$233,154	$653,268	$230,600	$215,500	$215,500
	Totals	$46,386,561	$46,061,141	$52,298,340	$63,371,649	$66,198,839

The budget recommends an increase in the regular property tax levy of 1%, the statutory maximum as a result of voter initiative I-747, however we are projected that the new construction value is to continue to increase at 1.5% of our assessed valuation helping fuel future growth in the property tax base. We also are anticipating an increase in sales tax collections as a result of pending legislation on the Streamline Sales Tax Initiative that is before the State in 2007.

LONG-TERM PROJECTIONS

In the years ahead, we will continue our robust investment in infrastructure and our provision of excellent city services. But there are decisions that will need to be made eventually as our capital needs begin to outstrip our available revenues. One of the reasons the current rate of investment will be difficult to sustain can be linked to a growth in operating expenses. It’s a fact of life, for instance, that maintenance costs go up as you build more parks, roads and other infrastructure. That means a greater proportion of our property tax revenue will go to maintenance and won’t be available for capital expenditures. We will continue to diligently revisit the long-term impact of our biennial budget decisions as we update our 5-year and 20-year financial plans. Level of service options and revenue sourcing alternatives will also be important aspects of those discussions.

Ending Fund Balances

The 2007/2008 Budget includes drawing down the aggregate ending fund balance from $32 Million at the end of 2006 to $27M at the end of 2008. In the past, ending fund balances were purposely built up to be spent on the capital infrastructure deficit. However, due to continued infrastructure spending and the loss of initiative related revenue, ending balance are becoming more modest. Despite that, the ending fund balances projected remain healthy, and the overall strategy to save for the future remains in tact.

Ending Fund Balances

Funds	Fund Name	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget
001	General Fund	$12,087,004	$14,417,045	$12,378,100	$9,229,484	$9,267,315
101	Street Fund	$1,668,430	$1,694,943	$1,269,705	$846,605	$605,230
111	Dev'l Impact Fees	$1,826,917	$1,000,572	$525,572	$782,186	$788,800
201	Tax Anticipation Fund	$0	$0	$0	$0	$0
301	Gen Gov't CIP Fund	$12,880,420	$7,316,140	$240,151	$163,151	$162,651
302	Park's CIP Fund	$10,344,448	$11,499,669	$4,370,012	$3,033,775	$1,557,338
340	Transportation CIP	$14,073,379	$17,013,883	$10,607,933	$12,601,433	$11,932,933
408	Surface Water Mgmt	$728,784	$1,024,322	$49,924	$63,250	$123,873
438	Surface Water CIP	$1,175,977	$1,703,124	$954,324	$165,624	$798,624
501	Equipment Rental	$358,525	$464,556	$548,556	$626,556	$704,556
502	Technology Repl.	$457,228	$854,940	$523,390	$417,640	$342,890
503	Risk Mgt Fund	$680,262	$729,502	$710,102	$675,602	$631,102
	Totals	$56,281,374	$57,718,696	$32,177,769	$28,605,306	$26,915,312

Expenditures

(A full reconciliation of the transfers between funds has been included in the APPENDIX, page 216)
From FY 2005 to FY 2006, expenditures are projected to significantly decrease, and then increase slightly from FY 2007 to FY 2008. The primary reasons include:

1) Increases in salaries, benefits and the addition of 2 positions over 2 years.
2) The 2007 & 2008 increases in the cost of fire service from EF&R.
3) Major capital expenditures related to completion of City Hall and the first phase of Sammamish Commons in 2006. There will be some remaining completion costs of this major project in 2007 and 2008 along with the phase II, but the majority of work, and associated expense was completed in 2006.

Expenditures (with Transfers)

Funds	Fund Name	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget
001	General Fund	$25,243,251	$21,849,290	$28,361,935	$30,932,414	$29,337,557
101	Street Fund	$1,677,650	$2,011,518	$2,973,020	$2,444,100	$2,471,375
111	Dev'l Impact Fees	$950,000	$2,000,000	$2,500,000	$8,150,000	$8,400,000
201	Tax Anticipation Fund	$911,336	$912,386	$908,137	$908,737	$902,837
301	Gen Gov't CIP Fund	$217,788	$6,386,131	$9,841,689	$1,297,000	$105,500
302	Park's CIP Fund	$1,911,694	$4,764,785	$11,337,657	$6,486,237	$5,176,437
340	Transportation CIP	$5,291,901	$3,848,187	$15,500,950	$11,856,500	$16,068,500
408	Surface Water Mgmt	$1,181,660	$1,981,443	$3,135,529	$2,291,674	$3,341,877
438	Surface Water CIP	$99,148	$424,236	$2,338,800	$1,888,700	$1,417,000
501	Equipment Rental	$0	$0	$20,000	$20,000	$20,000
502	Technology Repl.	$220,695	$255,556	$361,550	$418,750	$387,750
503	Risk Mgt Fund	$168,509	$190,286	$250,000	$250,000	$260,000
	Totals	$37,873,632	$44,623,819	$77,529,267	$66,944,112	$67,888,834

Conclusion

I believe the proposed 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, however, 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 the department heads for their excellent work on the budget this year. I especially appreciate the work of Finance Director and Assistant City Manager, Lyman Howard, and Deputy Finance Director, Aaron Antin. The fine work of these individuals has resulted in a solid budget proposal that allows the Council to make well-informed policy decisions, and provides our community with a level of financial health that is admired by neighboring cities.

Sincerely,

Ben Yazici
City Manager

CITY OF SAMMAMISH ORGANIZATION CHART

CITIZENS OF SAMMAMISH

CITY COUNCIL

Mark Cross	*Mayor*
Lee Fellinge	*Deputy Mayor*
Jack Barry	*Councilmember*
Don Gerend	*Councilmember*
Kathy Huckabay	*Councilmember*
Michele Petitti	*Councilmember*
Nancy Whitten	*Councilmember*

Planning Commission
Parks & Recreation Commission
Arts Commission

Sammamish Youth Board
Technology Committee

FTE: 7

CITY MANAGER
Ben Yazici

Pete Butkus	*Deputy City Mngr.*
Sevda Baran	*Special Project Mngr.*
Tim Larson	*Communications Mngr.*
Lola Nelson-Mills	*Executive Assistant*
Vacant	*Volunteer Coordinator*
Asea Sandine	*Administrative Asst.*

CITY ATTORNEY

FTE: 25

COMMUNITY DEVELOPMENT
Kamuron Gurol, Director

- *Deputy Director*
- *Senior Planners (5)*
- *Senior Planner (2006-07)*
- *Wetland Biologist*
- *Associate Planners (3)*
- *Building Official*
- *Sr. Building Inspector*
- *Building Inspector*
- *Plans Examiners (2)*
- *Code Enforcement Officer*
- *Permit Center Manager*
- *Permit Technicians (2)*
- *Administrative Assistant*
- *Office Assistants (3)*

FTE: 13

PARKS & RECREATION
Jessi Richardson, Director

- *Deputy Director*
- *Parks Planners (2)*
- *Parks Maint. Coordinator*
- *Recreation Coordinator*
- *Facility Coordinator*
- *Administrative Assistant*
- *Parks Maint. Workers (5)*

POLICE SERVICES
(Contracted)
Brad Thompson, Chief

- *Administrative Assistant* (city employee)*

FTE: 5*

ADMINISTRATIVE SERVICES
Mike Sauerwein, Director

- *City Clerk*
- *Deputy City Clerk*
- *Administrative Assistant*

FIRE SERVICES
(Contracted)
John Murphy, Chief

FTE: 6

FINANCIAL AND TECHNOLOGY SERVICES
Lyman Howard, Director & Assistant City Manager

- *Deputy Finance Director*
- *Information Systems Coord.*
- *Webmaster*
- *Finance Specialist II*
- *Finance Specialist I*

FTE: 22

PUBLIC WORKS
John Cunningham, Director

- *City Engineer*
- *Sr. Trans. Program Engr.*
- *Senior Project Engr. (2)*
- *Associate Engineer*
- *Project Engr.-Drainage*
- *Project Engr.-Development Review (3)*
- *Engineering Technician*
- *Construction Inspectors (2)*
- *Infrastructure Operations & Maintenance Manager*
- *Administrative Assistant*
- *Office Assistants (2)*
- *Maintenance Workers (5)*

Full Time Employees = 78
Updated: February 15, 2007

BUDGET PROCESS

The Budget Process

Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
City Council establishes overall city priorities												
City Council review of vision & 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.												
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 department staff to review their budget proposals												
The City Manager instructs Finance Department 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 hearing.												
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 February 28th of the new year.												

Procedures for Adopting the Biennial Budget

The City's budget process and the time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.34. The procedures followed in establishing the biennial budget are described below:

Amending the Budget

The City Council adopts the budget by ordinance at the fund level. The City Manager and Finance Director are authorized to transfer budget amounts between object classes within departments; however, any revisions which alter the total expenditures of a department or affect the number of authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the City Council. If a budget amendment is deemed necessary, such an amendment will generally occur only one time during the year at year-end through the public hearing process with the adoption of a budgetary amending ordinance.

Legal budgetary control is established at the fund level, (i.e., expenditures for a fund may not exceed that fund's total appropriation amount. Any unexpended appropriation balances lapse at the end of the biennium.

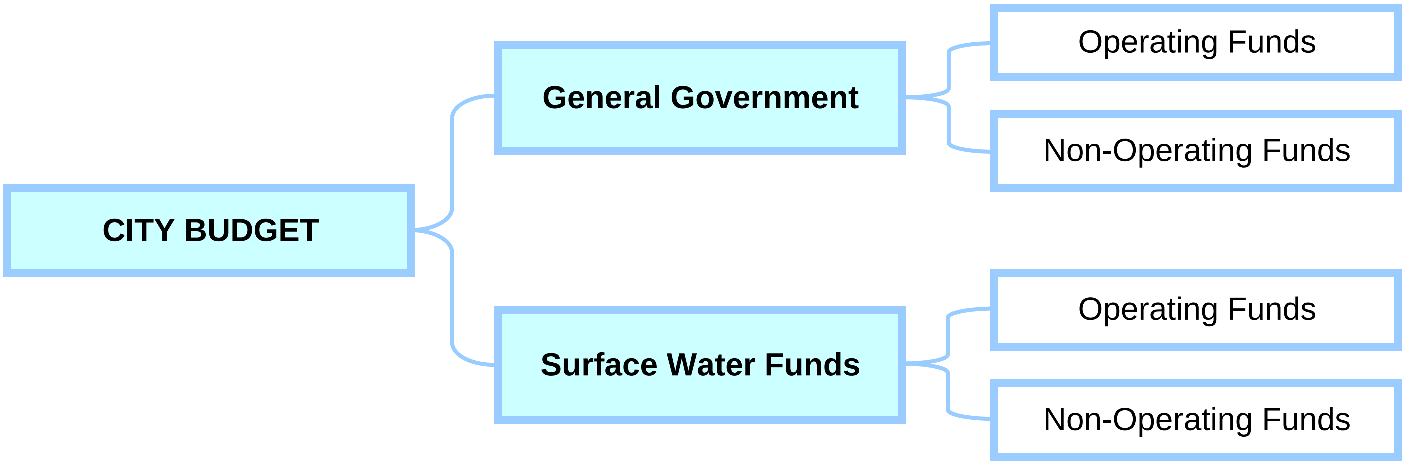
Guide to Budget Fund Structure

The City Budget is composed of 12 separate appropriated funds, which are each independently balanced – revenues must equal expenditures. The City's budget is divided into two primary sections – General Government and the Surface Water Utility. Within each of these primary sections there are Operating and Non-Operating funds.

The general government operating funds include the general fund, two special revenue funds, and three internal service funds. General government operating funds account for services to the public including public safety, street maintenance, land use, parks and administrative functions. Taxes, fees and charges, and contributions from other governments are the primary funding sources for general government functions. The remaining four general government non-operating funds account for debt service and capital improvements.

Like general government, the Surface Water Utility has both operating and non-operating components. The Utility operating fund accounts for the cost of providing and maintaining services to its customers. Distinct from the general governments funds, this utility fund operates much the same as a business ('enterprise'), with customer charges ('rates') supporting all costs. Resources of the utility cannot be used to subsidize general government functions.

The budget document is presented in such a manner that acknowledges these components as shown on the following graphic.



Budgeting, Accounting and Reporting Basis

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 and procedures for all Washington State local governments. While each agency has minor differences, this system provides useful comparative date to the state regarding local spending. It also provides comparative data for peer to peer comparisons for management and investors.

Governmental Fund Types

Governmental Funds are used to account for activities typically associated with state and local government operations. All governmental fund types are accounted for on a spending or "financial flows" measurement focus, which means that typically only current assets and current liabilities are included on related balance sheets. The operating statements of governmental funds measure changes in financial position, rather than net income. They present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The four governmental fund types are described in the following classifications.

- The General Fund is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.

Special Revenue Funds account for the proceeds of specific revenue sources – that may be legally restricted to expenditures for specific purposes.

- Street Fund
- Development Impact Fees Fund

Debt Service Funds account for the accumulation of resources for the payment of general long-term debt, principal, interest and related costs.

- G.O. Debt Service Fund

Capital Projects Funds account for the acquisition or construction of major capital facilities except for those financed by proprietary funds. The appropriations in these funds are considered adopted on a "project length basis." Therefore, these appropriations are carried forward from year to the following year without re-appropriation until authorized.

- General Government Capital Improvement Fund
- Parks Capital Improvement Fund
- Transportation Capital Improvement Fund

Proprietary Funds account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services, including depreciation, primarily through user charges. The measurement focus for these funds are based on the commercial model which uses a flow of economic resources approach. Under this approach, the operating statements for the proprietary funds focus on a measurement of net income (revenues minus expenses) and both current and non-current assets and liabilities are reported on related balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. As described below, there are two generic fund types in this category.

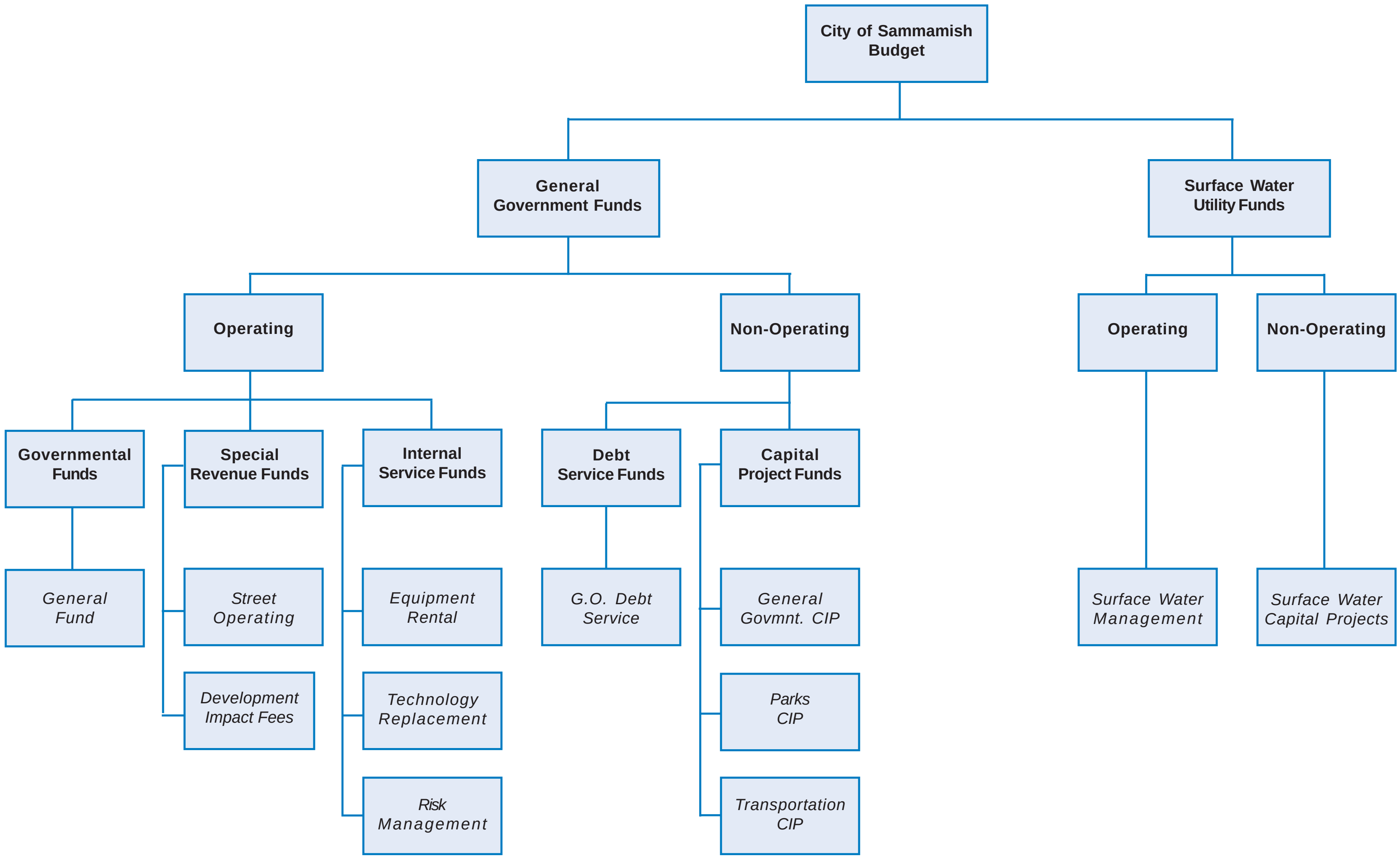
Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis.

- Surface Water Management Fund
- Surface Water Capital Fund

Internal Service Funds account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursement basis.

- Equipment Rental and Replacement Fund
- Technology Replacement Fund
- Risk Management Fund

GUIDE TO SAMMAMISH'S BUDGET ORGANIZATION OF FUNDS



Budgetary Basis

Budget projections for revenues and expenditures are prepared on a cash basis. A cash basis of accounting means that transactions are recognized at the point when cash is received or paid. This method matches the cash projected to be available to the cash needs projected for necessary payments.

Revenues are prepared at the line-item or source of revenue level (e.g. plumbing permits, park use fees, liquor excise tax, 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 budget summary section.

Expenditure budgets, like revenues, are prepared at the "line-item" or object of expense 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 with data for comparative years.

Accounting and Reporting Basis

The financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. Generally accepted accounting principles are minimum 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 and types of funds and account groups, based on the same measurement and classification criteria.

Governmental funds use the modified-accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be reasonably determined. "Available" means collectible with the current fiscal year of soon enough thereafter to pay for expenditures incurred during the fiscal year. Expenditures are recognized when the related obligations (goods have been purchased or services have been received) are incurred (two exceptions are employee leave benefits and long-term debt which are recognized when due).

Proprietary operations of the City – enterprise and internal service functions, use the accrual basis of accounting. Under this method, revenues are recorded when earned (e.g., revenues for surface water services are recognized when billed) and expenses are recorded at the time obligations are incurred. This method is similar to private business enterprises.

Financial Policies

The City must adopt a balanced budget. Each of the Funds budgeted must each independently balance, meaning total revenues must equal expenditures within each fund. Total revenues are meant to include the beginning fund balance, and total expenses are meant to include ending fund balances. The equation could then be shown as:

Beginning Fund Balance + Other Revenues = Ending Fund Balance + Other Expenses.

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 wise financial policies enables City officials to protect the public's interest and ensure public trust.

Financial Philosophies

The fiscal policy 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 and develop capital improvement projects.
- Provide an appropriate level of police, fire and other protective services to ensure public safety and health.
- Develop a proactive and expanded parks and recreation program and partner with other recreation service providers.
- Participate in regional initiatives for the protection and preservation of salmon and the natural environment, transportation and water.
- 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 Polices

The City of Sammamish will establish and 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 Reporting System (B.A.R.S.) and local regulations.

- 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 a financial 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 and expectations.

I. 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.

1. 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 expenditure to budgeted amounts. Where practical, the City will develop performance measures to be included in the annual operating budget document.

2. The City Council will establish municipal service levels and priorities for the ensuing year 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.

3. The City will provide for adequate maintenance of capital plant and equipment and for their orderly replacement thereof. The City will provide for maintenance schedules to insure that each facility is maintained so as to maximize its useful life span.

4. 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 ad valorem funds, appropriations from fund balances or growth revenue such as service expansion fees.

5. The City will not incur an operating deficit in any fund at year-end balance, with the exception of carryover expenditures. Any deficiencies must be remedied in the following year.

6. The City will project capital outlay expenditures annually for the next six years. Projections will include estimated operating costs of future capital improvements included in the capital improvement budget, which will be reviewed annually.

7. The administrative transfer fee from non-general funds to the general fund is a payment for various services provided by the general fund. The amount of each year's transfer fee is based on the reasonableness estimated general fund costs incurred by the non-general funds, of the general funds costs.

8. The City will strive to pay competitive salaries and benefits and provide a quality working environment in order to attract and retain quality, experienced and dedicated employees.

9. The City shall prepare a concise summary and guide to the key issues and aspects of the operating and capital components of the budget to provide the education and involvement of the public. The summary should be publicly available for both the proposed budget and the adopted budget.

10. The City should prepare financial, service and program performance measures as an important component of decision-making and incorporated into governmental budgeting.

11. 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.

II. REVENUE AND EXPENDITURE POLICIES

1. 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 economic downturn develop which could result in (potential) 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.

2. State and Federal funds may be utilized, 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.

3. 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 also include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.

4. Deficit financing and borrowing will not be used to support on-going City services and operations. Expenses 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.

5. Current revenues will be sufficient to support current expenditures.

6. The City will maintain revenue and expenditure categories according to State Statute and administrative regulations.

7. High priority will be given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and prudent business methods.

8. If expenditure reductions are necessary, complete elimination of a specific service is preferable to lowering the quality of programs provided.

9. An appropriate balance will be maintained between budget funds provided for direct public services and funds provided to assure good management and legal compliance.

10. Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be fully determined for current and future years with the aid of our strategic financial planning models.

11. 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.

12. All externally mandated services for which full or partial funding is available will be fully cost out to allow for reimbursement of expenses. The estimated direct costs of service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

III. CAPITAL IMPROVEMENT POLICIES

1. 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 will assist the City in avoiding fiscal emergencies and unplanned costs in the future.

2. 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.

3. Financial analysis of funding sources will be conducted for all proposed capital improvement projects, in addition to listing the total project costs.

4. The City will project its equipment (i.e. 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 its assets at an adequate level in order to protect the City's capital investment and to minimize future maintenance and replacement costs.

5. 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.

6. 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.

7. The Capital Improvement Program shall be consistent with the capital facilities element of the City's Comprehensive Plan.

IV. DEBT MANAGEMENT POLICIES

The success of the City funding capital projects and improvements is highly dependent upon sound financial planning objectives and strategy of implementations. The issuing of debt and amount of debt by the City is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages.

1. The City will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life, which cannot be financed from current revenues.

2. 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.

3. The City will maintain good communications with bond rating agencies concerning its financial condition, and will take all reasonable measures to insure a better bond rating.

4. The City will not utilize lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approve 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.

5. 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.

6. Where possible, the city will use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.

7. General Obligation Bond (Voted):

    a. 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.

b. 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.

c. Bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed.

8. Limited Tax General Obligation Bond (Non-Voted):

   a. As a precondition to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been exhausted.

   b. Limited tax general obligation bonds should only be issued under certain conditions:
      1) A project in progress requires monies not available from alternative sources, and/or
      2) Matching fund monies are available which may be lost if not applied for in a timely manner; or Catastrophic condition.

9. The City will strive to maintain a strong credit rating at all times.

10. The City will use refunding bonds where appropriate when restructuring its current outstanding debt.

11. Establish a close teamwork environment between the City of Sammamish Finance Department and administration, bond counsel and managing underwriter in order to effectively plan and fund the City's capital projects.

12. Provide 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.

13. 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.

14. Develop an efficient and cost effective mechanism and approach for establishing local improvement district financing.

15. Determine the most practicable and cost effective ways of providing interim financing for City capital projects.

16. 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.

17. Obtain the most competitive pricing on debt issues and broker commissions in order to ensure a favorable value to the City's customers.

18. 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.

V. RESERVE AND FUND 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.

1. Maintenance of an adequate fund balance for each fund to ensure sufficient resources for cash flow and mitigate revenue shortages or emergencies. Prudent use of reserve funds enables the City to defray future costs, take advantage of matching grant funds and provides the city with the ability to exercise flexible financial planning in developing future capital projects.

2. The minimum fund balance will be attained and maintained through prudent management of expenditures, revenue management and/or contributions from the General Fund.

3. The City will maintain reserves required by law, ordinance and/or bond covenants to ensure service levels, stability and 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 current ordinance. The City shall strive to maintain a combined General Fund balance of no less than 10% of operating revenues with a target balance of $.375 per 1,000 of property assessed valuation.

4. Vehicle replacement, Technology, Facilities, Risk Management funds may be considered part of the City's Fiscal Reserves. Restriction to fund reserves will be judged as to their adequacy in terms of projected needs:

    - The City will develop an Equipment Rental and Replacement fund and will appropriate funds to it annually 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 develop a Technology Fund and will appropriate funds to it annually for the facilitation of data processing, computer hardware and software needs and replacement or upgrading of obsolete or deficient items.

- The City will develop a Risk Management fund for the purpose of centralizing and tracking all insurance premiums, deductible payments, employee termination or retirement payoffs and any other costs relating to risk management.

5. 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.

6. Projects that involve intergovernmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

VI. 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.

1. The City shall manage and invest its idle cash on a continuous basis in accordance with the City's investment policies and within the guidelines established by the Washington State Statutes based upon the following order of priorities: 1) Legality, 2) Safety 3) Liquidity and 4) Yield.

2. The City shall maintain a cash management program, which includes collection of accounts receivable, disbursement of funds, and prudent investment of its available cash.

3. As permitted by law and City ordinances and to maximize the effective investment of assets, all funds 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 the bond issues shall not be pooled with other assets of the City but shall be invested as provided by applicable bond ordinances.

4. The Director of Finance shall periodically furnish (i.e. through quarterly reporting) 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.

5. State and local laws require and 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.

6. Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.

7. 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 statutory limits on general debt capacity.

The first is a limit on the amount of general obligation that can be incurred without a vote of the people (a.k.a. Councilmanic debt). For this type of debt, a city is limited to 1.5% of its assessed value. In 2007, this limit is $115,547,737.

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. This limit is 2.5% of the assessed value. In 2007, this limit is $192,579,563.

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 utility improvements, or parks and open space development. The two 2.5% limits provide the City an overall voted limit of 5%, or $385,159,126. Each of the voter-approved measures requires a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has, to date, incurred limited debt obligation by issuing one Public Works Trust Fund loan for transportation and one non-voted bond for Sammamish Commons. Outstanding obligations as of December 31, 2006 is $10,680,000.

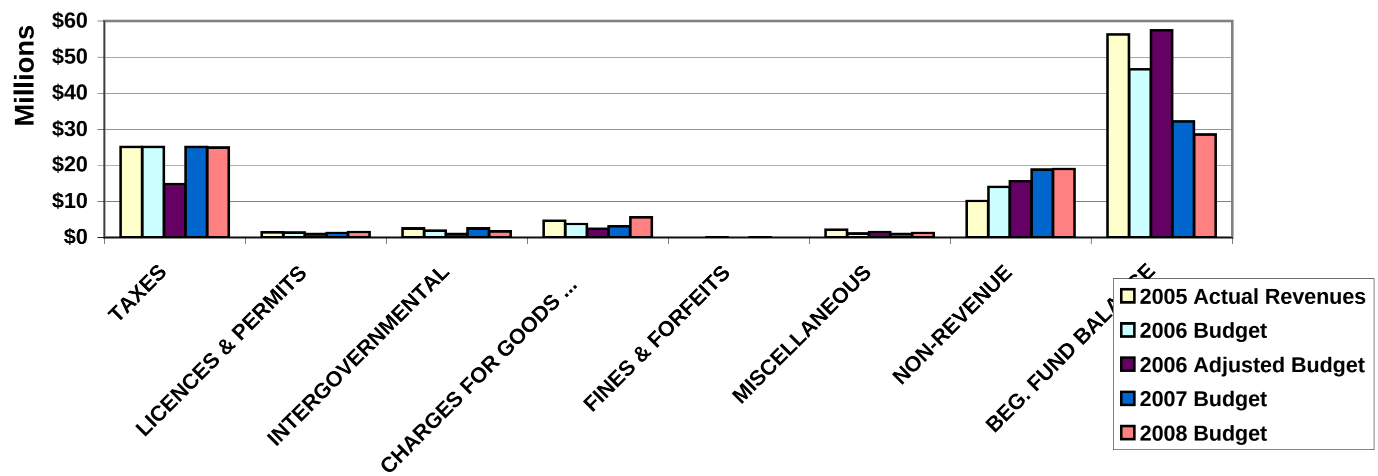
The City of Sammamish has worked on developing capital financing policies to fund the City's capital improvement program. These policies will be part of an overall capital financing policy that will be committed to meet infrastructure needs through a planned program of future financing. The goal of these policies will be to finance the City's needed capital facilities in the most economic, efficient, and equitable manner possible. These policies will adhere to the principal that general obligation debt should be scheduled for repayment on the basis of the entire outstanding debt (not just the individual issues) and in a manner that seeks to reduce fluctuations in the total tax rate. These policies will also recognize that the City should use the full range of financial options available to finance public facilities and projects, take full advantage of market potentials, and employ the services of competent financial advisors and bond attorneys for all future large bond issues.

EXECUTIVE SUMMARY

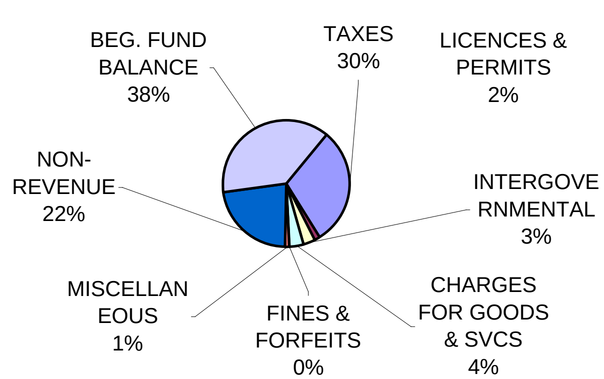
ALL FUNDS - SOURCES OF FUNDS

Description	2005 Actual Revenues	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
TAXES	$25,056,422	$25,105,540	$14,761,717	$25,105,540	$24,892,878
LICENCES & PERMITS	$1,380,750	$1,324,360	$940,550	$1,281,060	$1,479,700
INTERGOVERNMENTAL	$2,439,354	$1,842,518	$1,007,605	$2,492,518	$1,707,700
CHARGES FOR GOODS & SVCS	$4,641,084	$3,730,280	$2,430,176	$3,061,588	$5,556,610
FINES & FORFEITS	$31,255	$47,800	$7,522	$47,800	$29,700
MISCELLANEOUS	$2,138,635	$1,026,510	$1,547,637	$996,460	$1,266,220
NON-REVENUE	$10,063,642	$13,994,822	$15,586,137	$18,821,737	$18,937,165
BEG. FUND BALANCE	$56,281,374	$46,624,186	$57,408,696	$32,177,769	$28,545,306
TOTAL	**$102,032,516**	**$93,696,016**	**$93,690,040**	**$83,984,472**	**$82,415,279**

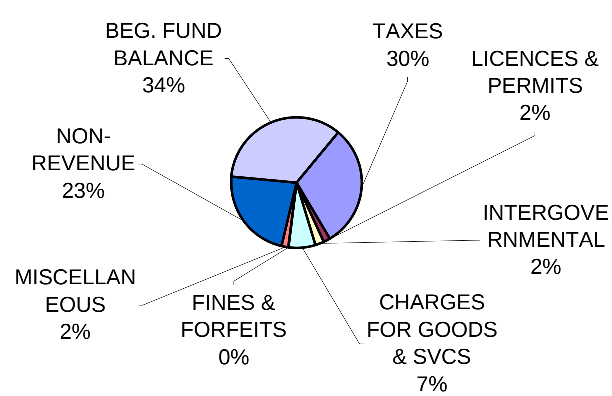
All Funds - Sources of Funds Annual Comparison



2007 BUDGET: All Funds - Sources

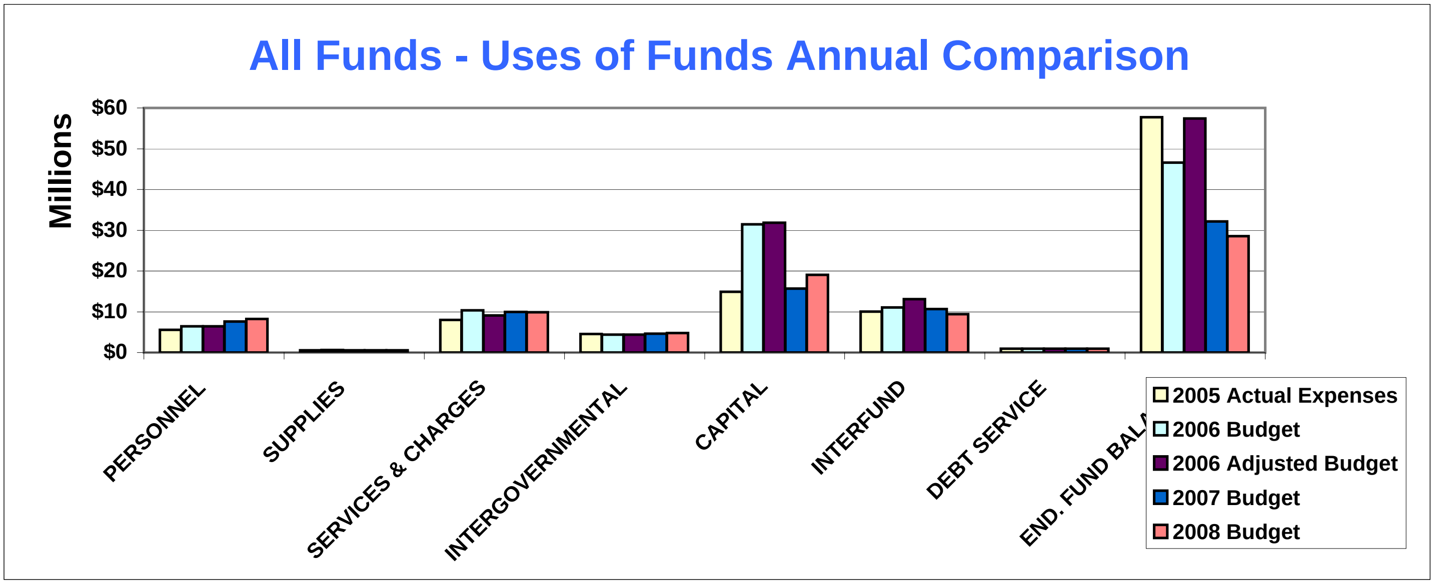


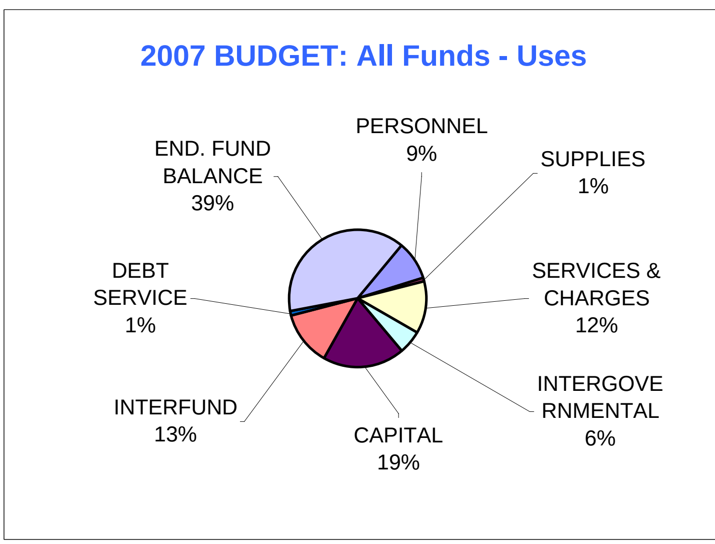
2008 BUDGET All Funds - Sources

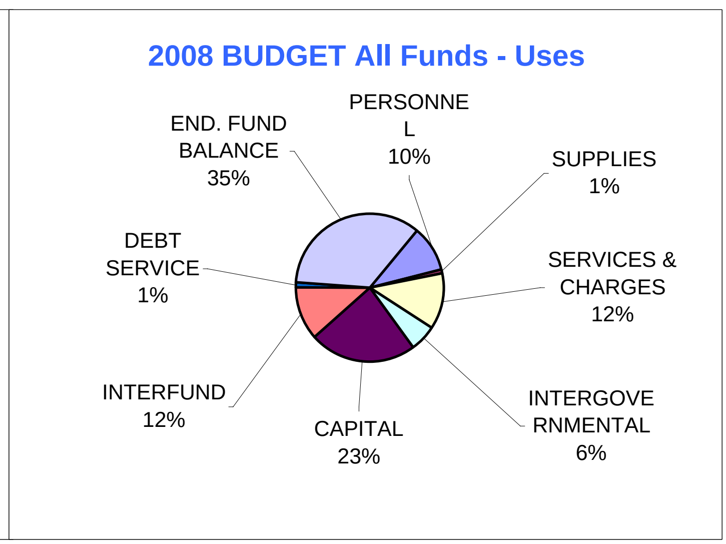


ALL FUNDS - USES OF FUNDS

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$5,553,331	$6,418,250	$6,415,152	$7,642,150	$8,228,350
SUPPLIES	$550,630	$634,825	$564,469	$560,975	$560,550
SERVICES & CHARGES	$8,026,784	$10,352,866	$9,129,680	$9,970,690	$9,914,659
INTERGOVERNMENTAL	$4,585,782	$4,426,754	$4,393,174	$4,620,999	$4,765,949
CAPITAL	$14,931,264	$31,472,650	$31,867,848	$15,718,075	$19,035,100
INTERFUND	$10,063,642	$11,066,137	$13,086,137	$10,671,737	$9,415,837
DEBT SERVICE	$912,386	$908,137	$908,137	$908,737	$902,837
END. FUND BALANCE	$57,718,696	$46,624,186	$57,408,696	$32,177,769	$28,545,306
TOTAL	**$102,342,514**	**$111,903,805**	**$123,773,293**	**$82,271,132**	**$81,368,588**

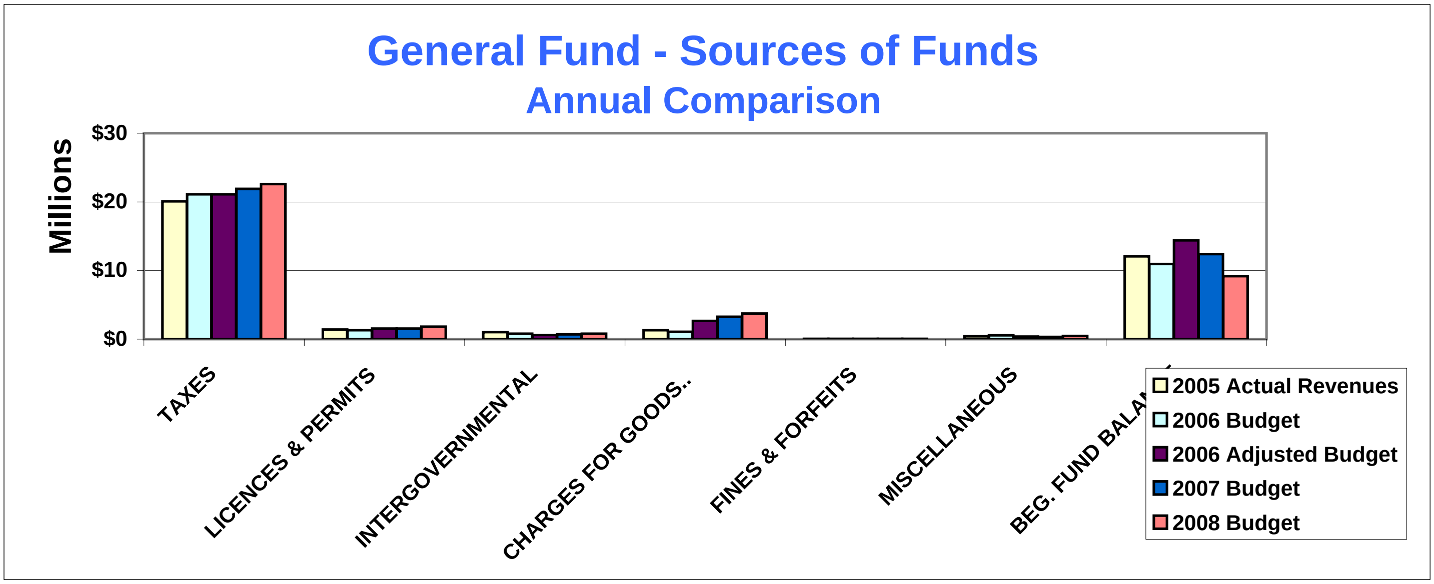


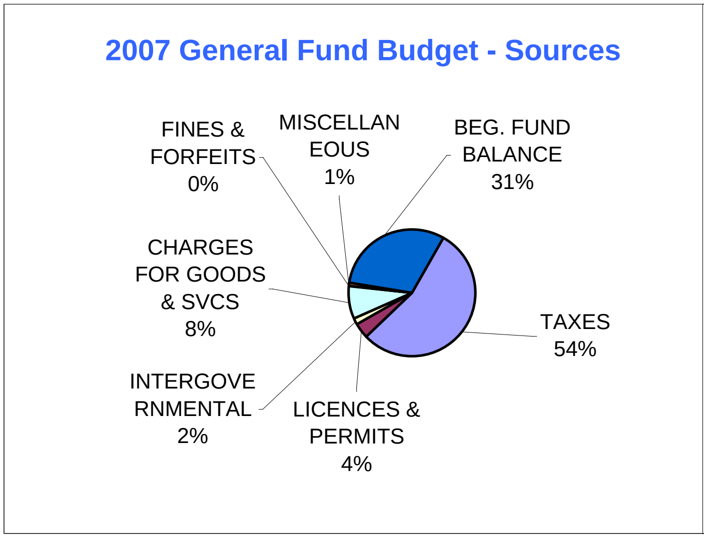


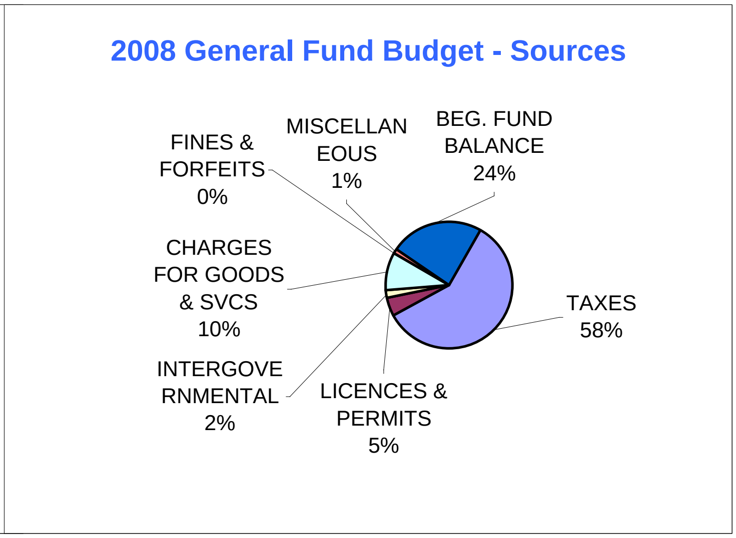


GENERAL FUND - SOURCES OF FUNDS

Description	2005 Actual Revenues	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
TAXES	$20,056,760	$21,105,540	$21,105,540	$21,892,878	$22,584,440
LICENCES & PERMITS	$1,380,750	$1,324,360	$1,526,320	$1,524,700	$1,801,200
INTERGOVERNMENTAL	$1,003,395	$777,136	$622,080	$716,700	$778,900
CHARGES FOR GOODS & SVCS	$1,291,580	$1,076,880	$2,640,740	$3,272,100	$3,712,100
FINES & FORFEITS	$31,255	$47,800	$47,900	$29,700	$29,700
MISCELLANEOUS	$415,592	$567,345	$380,410	$347,720	$469,048
BEG. FUND BALANCE	$12,087,004	$10,938,632	$14,417,045	$12,378,100	$9,169,484
TOTAL	**$36,266,335**	**$35,837,693**	**$40,740,035**	**$40,161,898**	**$38,544,872**

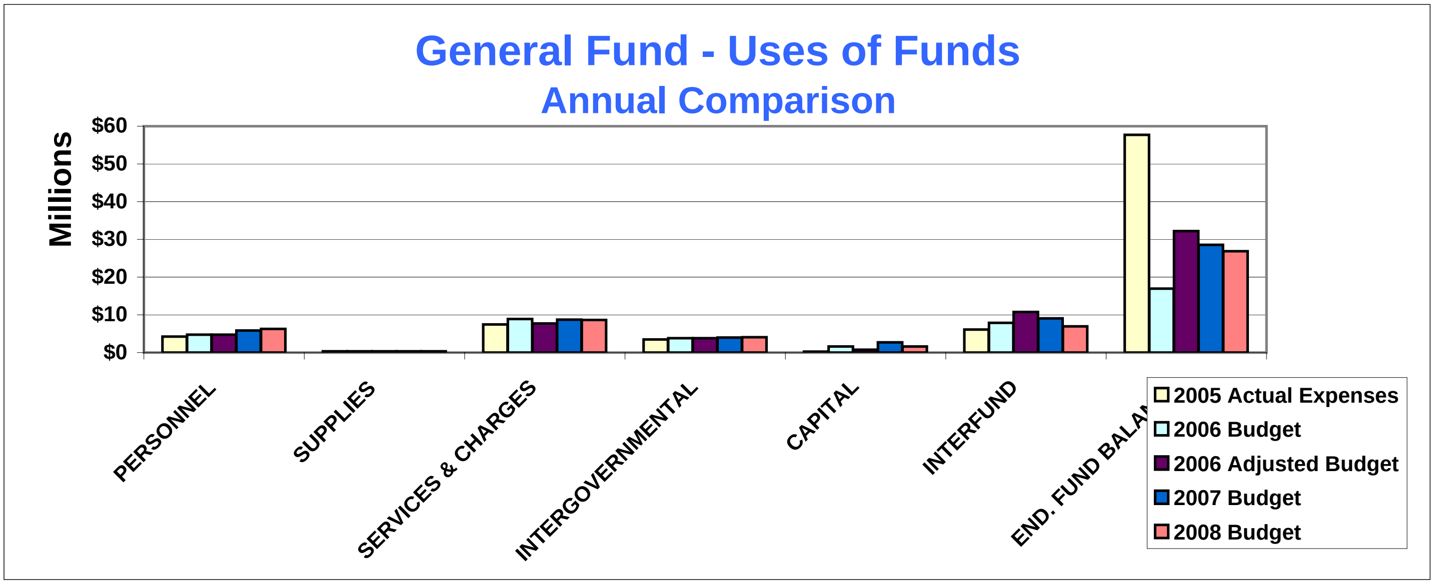


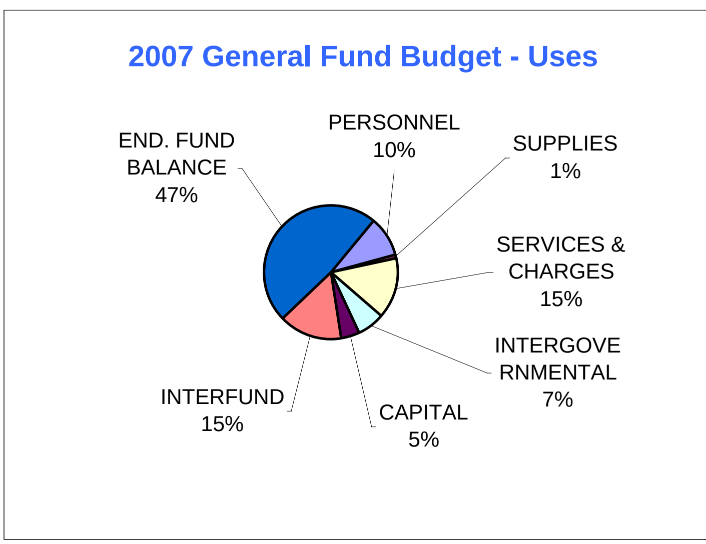


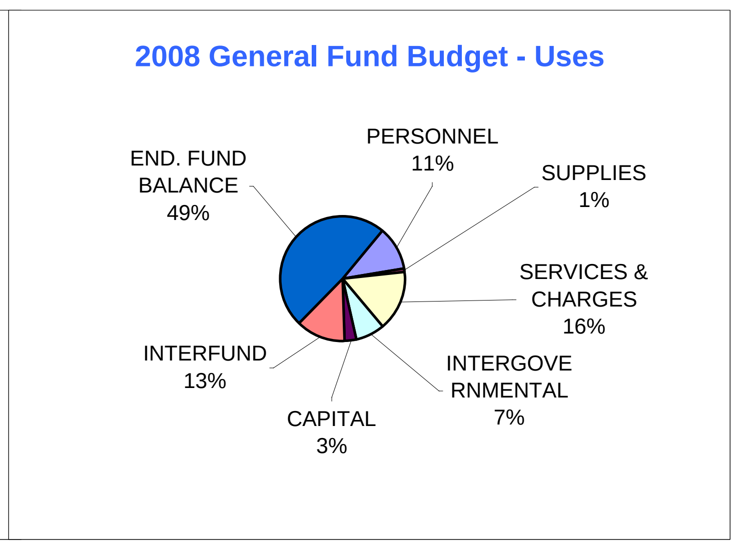


GENERAL FUND - USES OF FUNDS

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$4,249,834	$4,761,050	$4,757,951	$5,812,350	$6,284,350
SUPPLIES	$316,068	$361,085	$302,729	$354,125	$346,025
SERVICES & CHARGES	$7,423,198	$8,907,226	$7,705,288	$8,749,790	$8,662,909
INTERGOVERNMENTAL	$3,470,887	$3,815,255	$3,778,675	$3,973,500	$4,095,700
CAPITAL	$289,302	$1,630,800	$787,239	$2,684,000	$1,599,100
INTERFUND	$6,100,000	$7,900,000	$10,790,000	$9,065,000	$6,965,000
END. FUND BALANCE	$57,718,696	$16,954,577	$32,177,769	$28,545,306	$26,855,312
TOTAL	**$79,567,986**	**$44,329,993**	**$60,299,651**	**$59,184,071**	**$54,808,396**

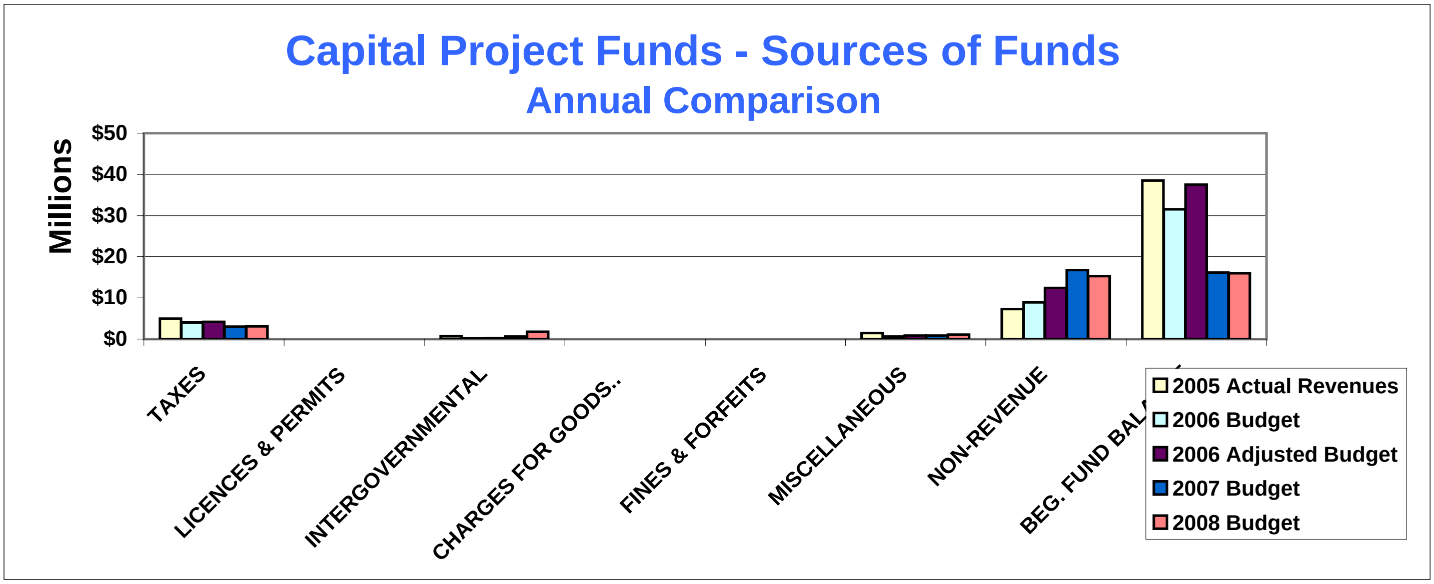


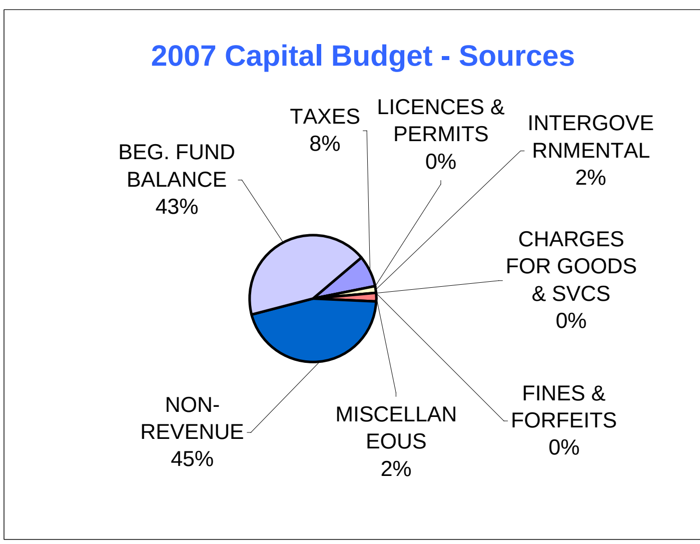


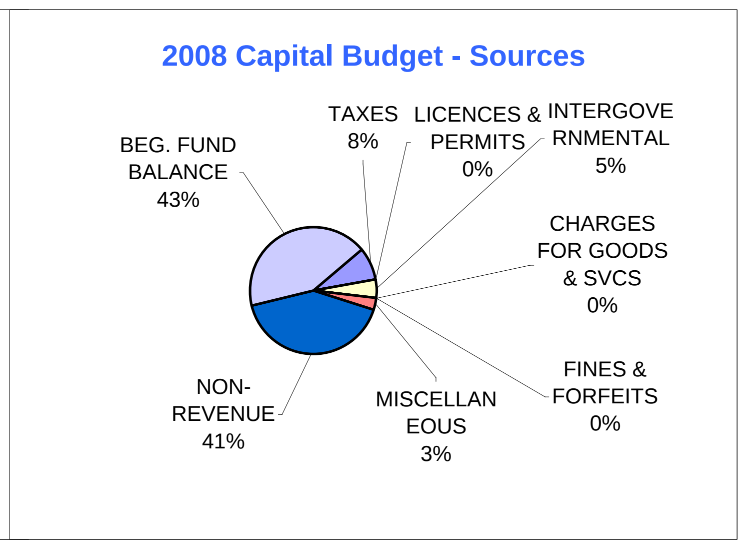


CAPITAL PROJECT FUNDS - SOURCES OF FUNDS

Description	2005 Actual Revenues	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
TAXES	$4,999,663	$4,000,000	$4,200,000	$3,000,000	$3,100,000
LICENCES & PERMITS	$0	$0	$0	$0	$0
INTERGOVERNMENTAL	$693,569	$168,400	$195,000	$650,000	$1,800,000
CHARGES FOR GOODS & SVCS	$0	$0	$0	$0	$0
FINES & FORFEITS	$0	$0	$0	$0	$0
MISCELLANEOUS	$1,485,446	$583,800	$833,700	$870,000	$1,055,000
NON-REVENUE	$7,303,256	$8,910,000	$12,430,000	$16,800,000	$15,300,000
BEG. FUND BALANCE	$38,474,224	$31,528,921	$37,532,816	$16,172,420	$15,963,983
TOTAL	**$52,956,157**	**$45,191,121**	**$55,191,516**	**$37,492,420**	**$37,218,983**

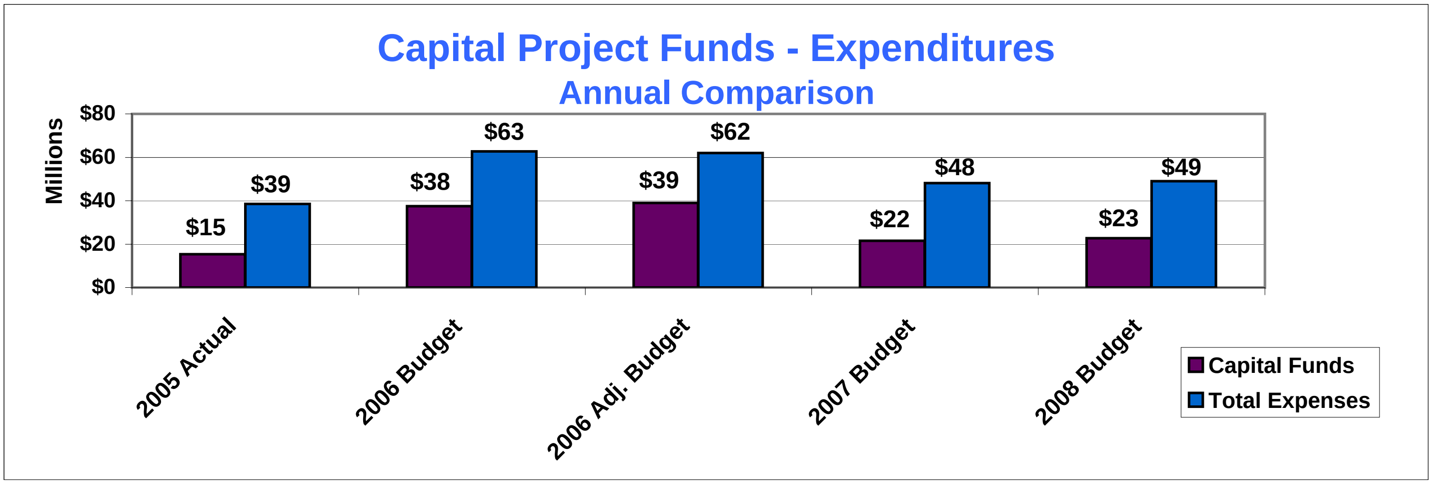


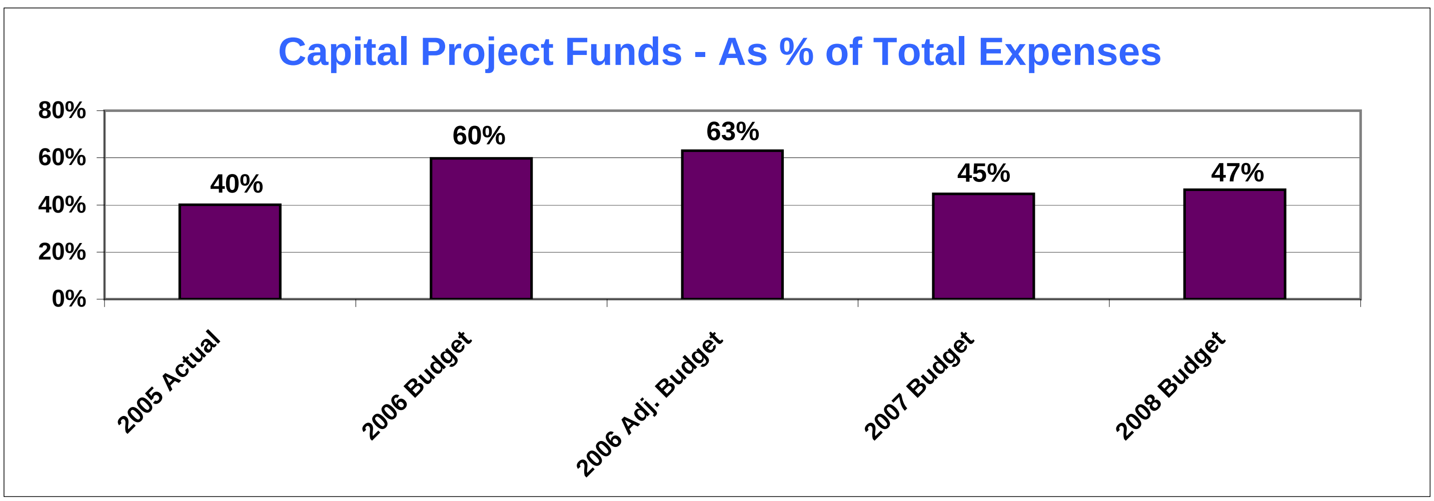




ALL FUNDS - CAPITAL EXPENDITURES COMPARISON

Description	2005 Actual	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Capital Fund Expenses	$15,423,340	$37,531,837	$39,019,096	$21,528,437	$22,767,437
Total Expenses (No EFB or Xfrs)	$38,523,818	$62,746,617	$61,943,130	$48,182,375	$48,951,669
Capital Expense % of Total	**40%**	**60%**	**63%**	**45%**	**47%**





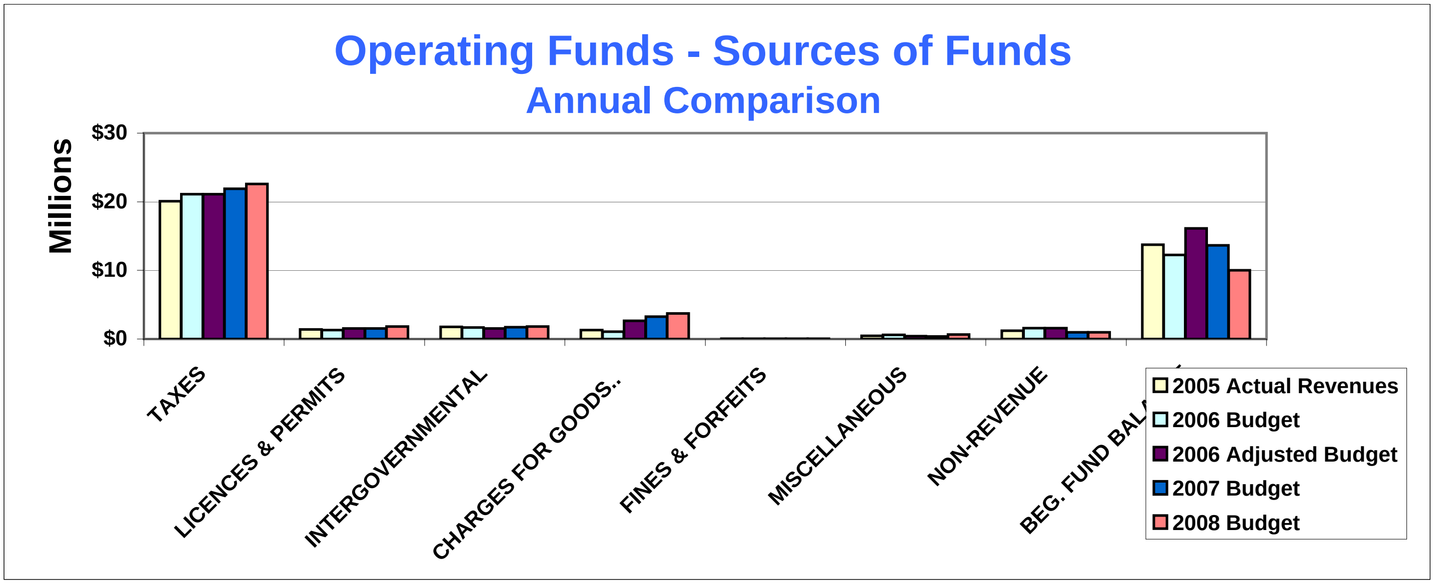
Expenditures by Capital Project Fund Type

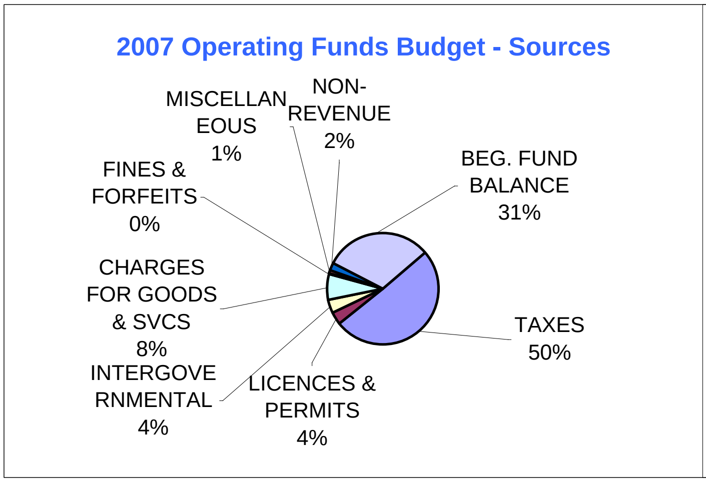
Description	2005 Actual	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
General Fund CIP	$6,386,131	$8,642,100	$9,841,689	$1,297,000	$105,500
Parks CIP	$4,764,785	$15,267,137	$11,337,657	$6,486,237	$5,176,437
Transportation CIP	$3,848,187	$10,471,300	$15,500,950	$11,856,500	$16,068,500
Surface Water CIP	$424,236	$3,151,300	$2,338,800	$1,888,700	$1,417,000
TOTAL	**$15,423,340**	**$37,531,837**	**$39,019,096**	**$21,528,437**	**$22,767,437**

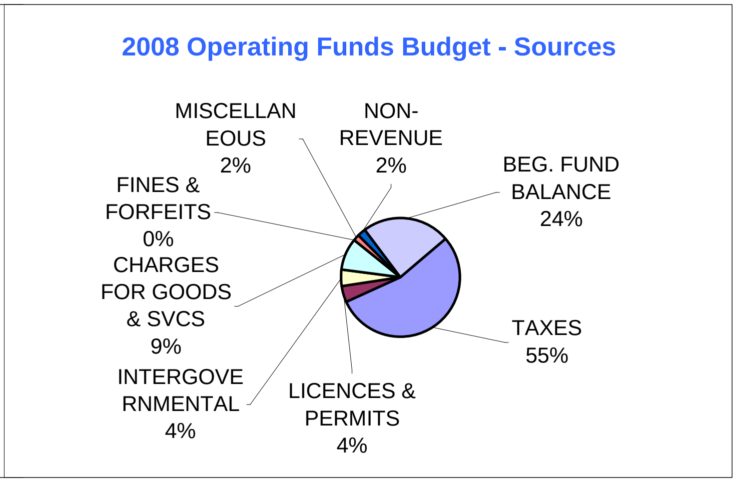
OPERATING FUNDS - SOURCES OF FUNDS

NOTE: Operating Funds = General Fund & Street Fund
it does not include the Surface Water-Operating Fund which is self-sustaining

Description	2005 Actual Revenues	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
TAXES	$20,056,760	$21,105,540	$21,105,540	$21,892,878	$22,584,440
LICENCES & PERMITS	$1,380,750	$1,324,360	$1,526,320	$1,524,700	$1,801,200
INTERGOVERNMENTAL	$1,784,415	$1,692,518	$1,537,462	$1,707,700	$1,828,900
CHARGES FOR GOODS & SVCS	$1,291,580	$1,076,880	$2,640,740	$3,272,100	$3,712,100
FINES & FORFEITS	$31,255	$47,800	$47,900	$29,700	$29,700
MISCELLANEOUS	$472,603	$599,745	$412,810	$377,720	$649,048
NON-REVENUE	$1,200,000	$1,600,000	$1,600,000	$1,000,000	$1,000,000
BEG. FUND BALANCE	$13,755,434	$12,266,549	$16,111,988	$13,647,805	$10,016,089
TOTAL	**$39,972,796**	**$39,713,392**	**$44,982,760**	**$43,452,603**	**$41,621,477**





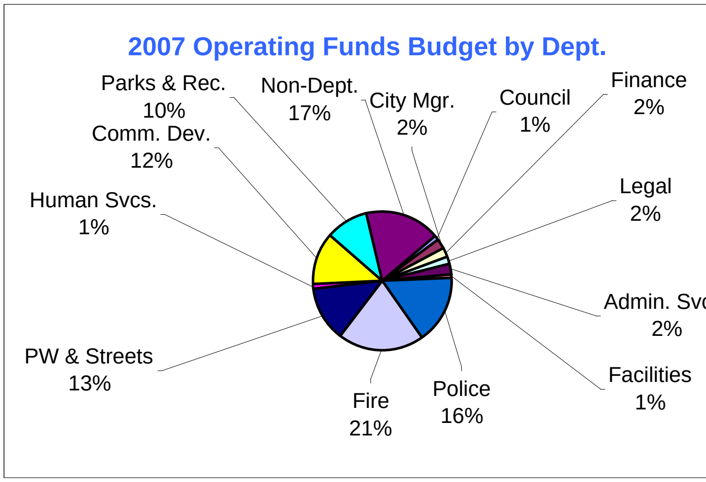


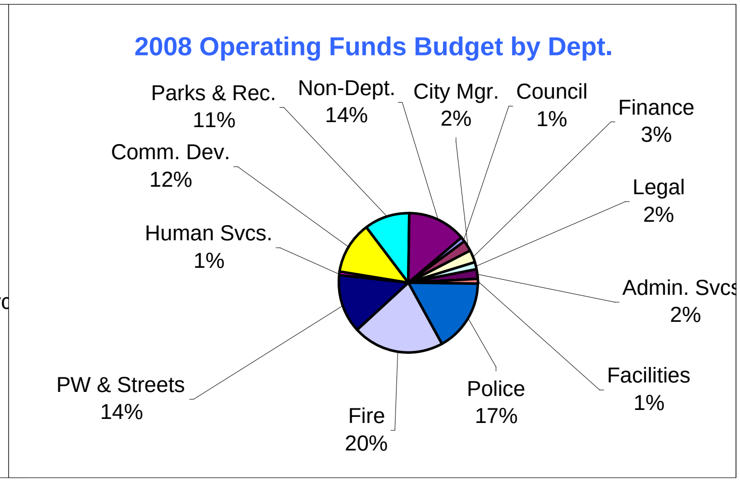
OPERATING FUNDS - EXPENDITURES BY DEPARTMENT

NOTE: Department Expenses exclude:

1) capital expenses greater than $1,000 and 2) operating transfers out of the fund

Description	2005 Actual	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
City Council	$233,437	$266,410	$281,230	$260,450	$260,450
City Manager	$558,742	$533,660	$561,400	$573,100	$603,700
Finance	$444,515	$556,470	$519,150	$548,850	$658,600
Legal Services	$402,092	$424,500	$388,000	$415,000	$421,320
Admistrative Services	$473,623	$517,855	$516,808	$578,633	$578,633
Facilities	$403,177	$365,680	$409,500	$230,500	$238,000
Police Services	$3,616,599	$3,712,015	$3,712,695	$3,904,790	$4,026,490
Fire Services	$5,240,786	$4,735,836	$5,145,836	$4,972,266	$5,115,879
Public Works & Streets	$2,182,989	$3,648,205	$3,382,949	$3,192,275	$3,295,510
Social & Human Services	$124,389	$130,000	$130,000	$230,000	$230,000
Community Development	$2,073,986	$2,607,370	$2,544,643	$3,066,000	$2,951,950
Parks & Recreation	$1,409,848	$1,988,250	$1,880,894	$2,458,150	$2,570,400
Non-Dept (Less Transfrs)	$683,369	$3,710,700	$1,476,850	$4,326,500	$3,278,000
Subtotal Operating Expenses	$17,847,552	$23,196,951	$20,949,955	$24,756,514	$24,228,932
Major Operating capital expenses					
Transfers Out of Operating Funds	$5,695,000	$9,215,000	$10,385,000	$8,680,000	$7,580,000
Ending Fund Balances	$16,111,988	$7,301,441	$13,647,805	$10,016,089	$9,812,545
Grand Total	**$39,654,540**	**$39,713,392**	**$44,982,760**	**$43,452,603**	**$41,621,477**



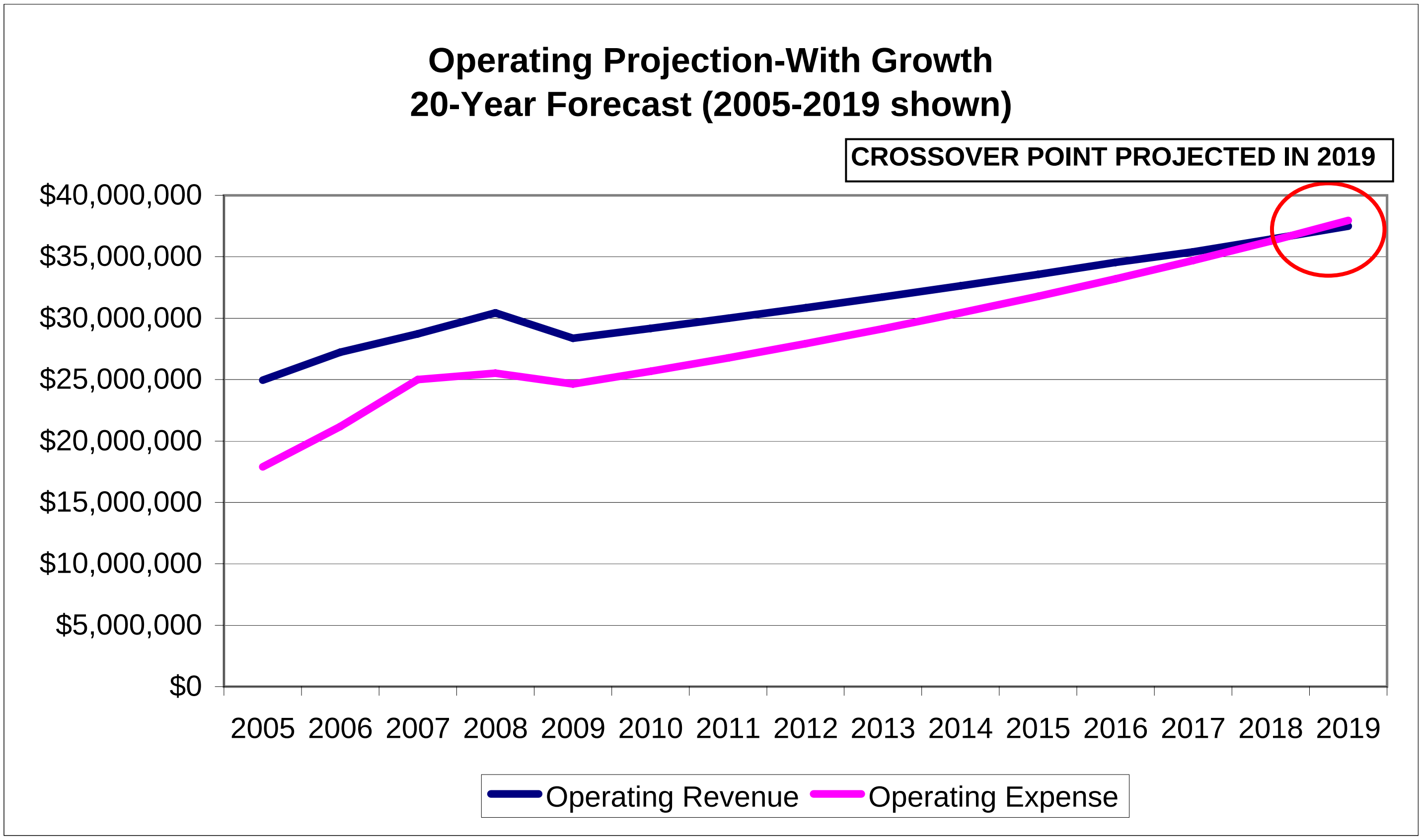


Expenditures by Operating Fund Type (Without Ending Fund Balances)

Description	2005 Actual	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
General Fund	$21,849,290	$29,301,431	$28,361,935	$30,992,414	$29,337,557
Street Fund	$1,693,262	$3,110,520	$2,973,020	$2,444,100	$2,471,375
TOTAL	**$23,542,552**	**$32,411,951**	**$31,334,955**	**$33,436,514**	**$31,808,932**

OPERATING 20-YEAR PROJECTION

NOTE: Operating Funds = General Fund & Street Fund
it does not include the Surface Water-Operating Fund which is self-sustaining



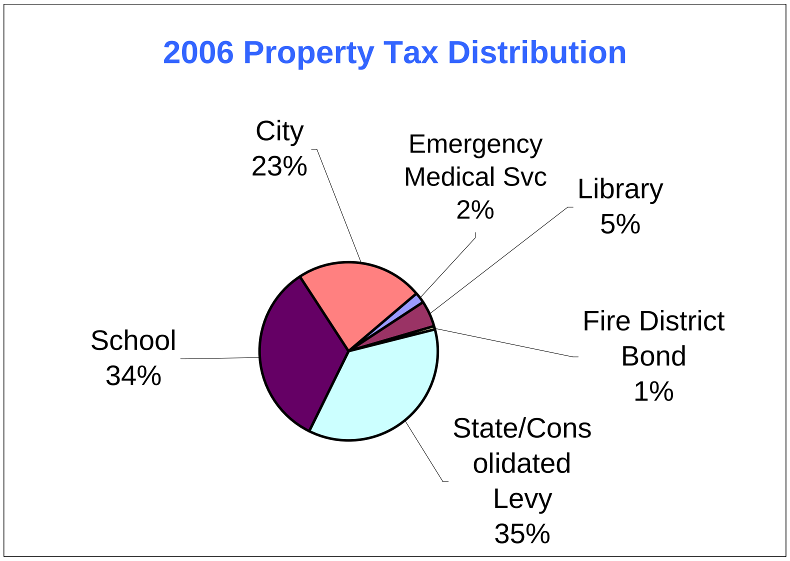
As part of our long-term financial planning, the City projects current operating revenues and expenses over a 20-Year horizon. The latest projection of the operating component of our 20-year financial forecast is reflected in the graph above. Assuming that staffing remains as currently budgeted through 2008, the city is projecting that in 2019 projected operating expenses will exceed projected operating revenues. This projected "crossover" point then becomes part of the short and long-term strategy discussions for addressing existing and future needs of the city.

As part of the cost management strategy of the city, when an operational need is identified, we look to contract for the additional service first vs. immediately hiring additional city staff. Therefore, in the above projections there is an assumed increase in contract services but not staffing beyond 2008. The amount of the increase in contract services is based upon an estimate of the additional operating need generated from the planned 20-Year Financial forecasts of our Parks, Transportation, and Utility capital programs. The financial feasibility of managing existing and additional workload over the 20-Year Horizon is reviewed regularly by staff and Council, and the 20-Year Forecast is adjusted as needed for any refinements of the inputs.

REVENUE SOURCES - TAXES

Property Tax

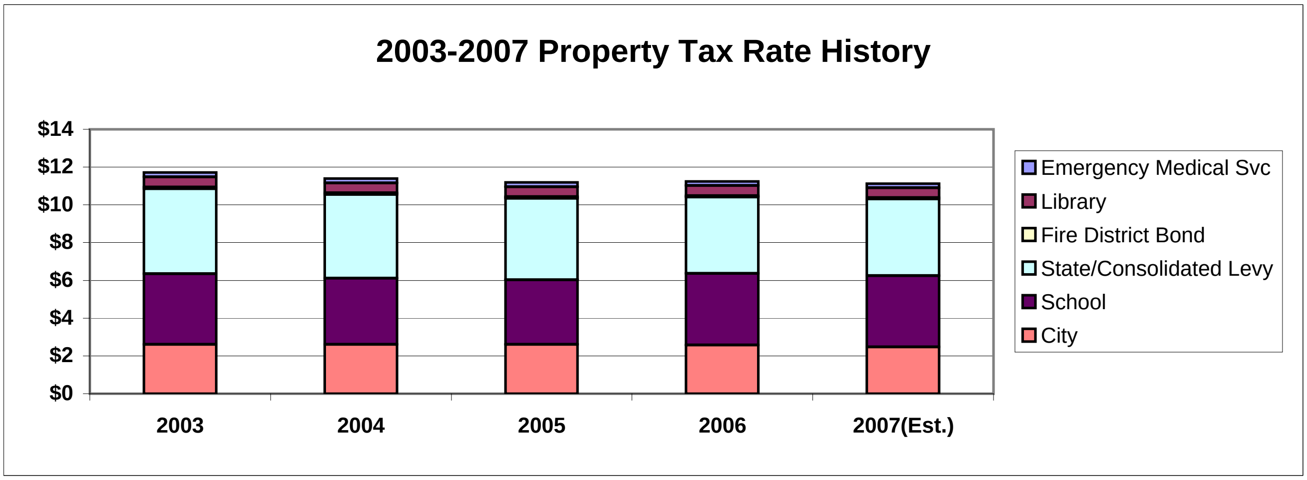
Property tax is the City's primary source of funding for general City services. In 2007, the City expects to receive $18,862,378 in property tax revenue. All real and personal property (except where exempt by law) is assessed by the King County Assessor at 100% of the property's fair market value. Assessed values are adjusted each year, based on market value changes. Although property taxes represent the City's largest source of revenue, at nearly 70% of General Fund revenue, the portion of the City's property tax compared to each property owner's total bill is relatively small (approximately 23%)



Property Tax Revenue Projection:

As a result of voter-approved property tax revenue statutory limitations, growth management policies adopted by the city limiting new construction, and historical trends in property valuations and delinquency rates, property tax revenue projections were based off of an estimated 4% growth in assessed valuation, 1.5% of which is attributable to new construction.

Jurisdiction	2003	2004	2005	2006	2007(Est.)
Emergency Medical Svc	$0.24	$0.24	$0.23	$0.22	$0.22
Library	$0.55	$0.54	$0.53	$0.53	$0.53
Fire District Bond	$0.08	$0.08	$0.07	$0.06	$0.06
State/Consolidated Levy	$4.51	$4.44	$4.33	$4.06	$4.06
School	$3.75	$3.49	$3.42	$3.78	$3.78
City	$2.60	$2.61	$2.61	$2.58	$2.47
TOTAL	**$11.72**	**$11.40**	**$11.19**	**$11.24**	**$11.13**

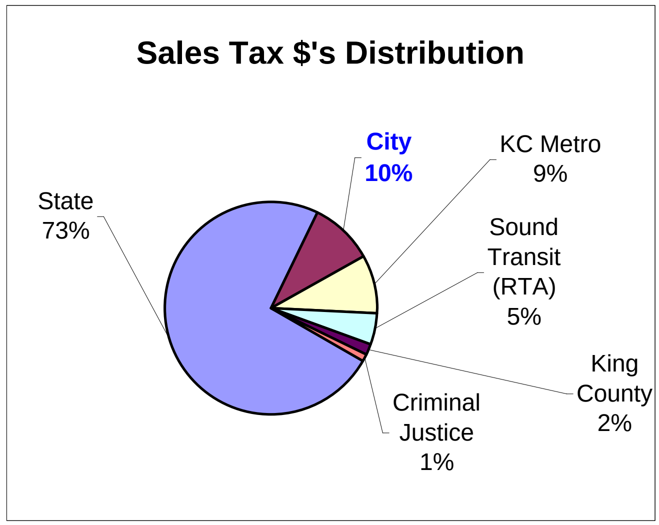


REVENUE SOURCES - TAXES

Sales Tax

Sales tax is a major source of revenue for the City of Sammamish. In 2007, the City expects to receive $1,900,000 in sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products and services). In Sammamish, construction related activity is the largest generator of sales taxes. Approximately 39% of sales tax is generally related to construction activity. Only 26 % is attributable to typical retail related sales.

Jurisdiction	Percentage
State	6.50%
City	0.85%
KC Metro	0.80%
Sound Transit (RTA)	0.40%
King County	0.15%
Criminal Justice	0.10%
TOTAL	**8.80%**

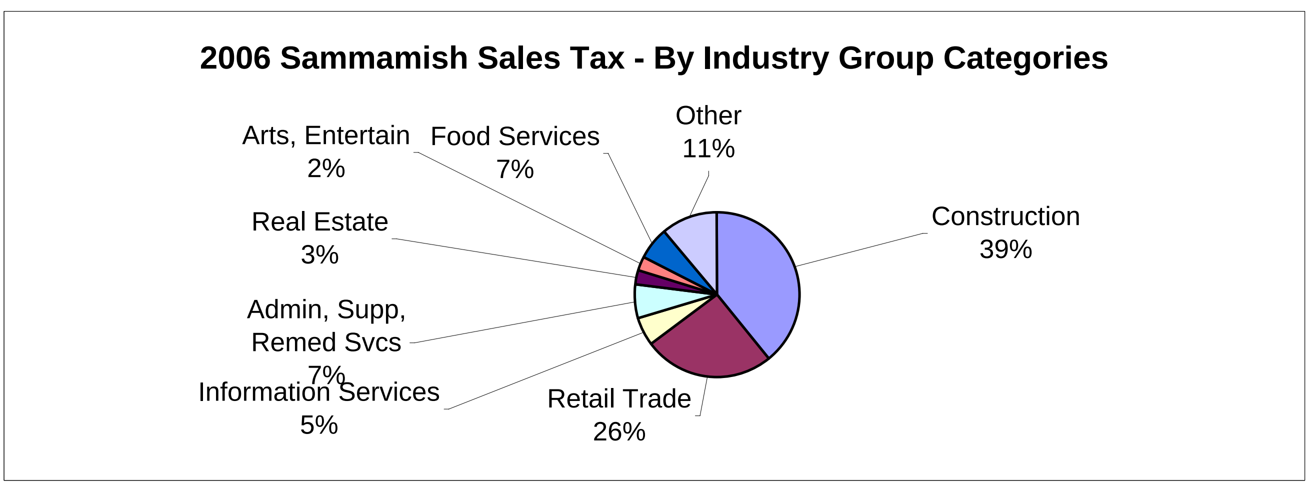


The total sales tax collected is 8.8%. Of the 8.8%, 1% (less .15% that goes to King County) is returned to the City of Sammamish, with the remainder being distributed to the State and other public agencies. From a total sales tax collections perspective, this means that only 10% of the sales tax collected within Sammamish actually gets returned to the City of Sammamish.

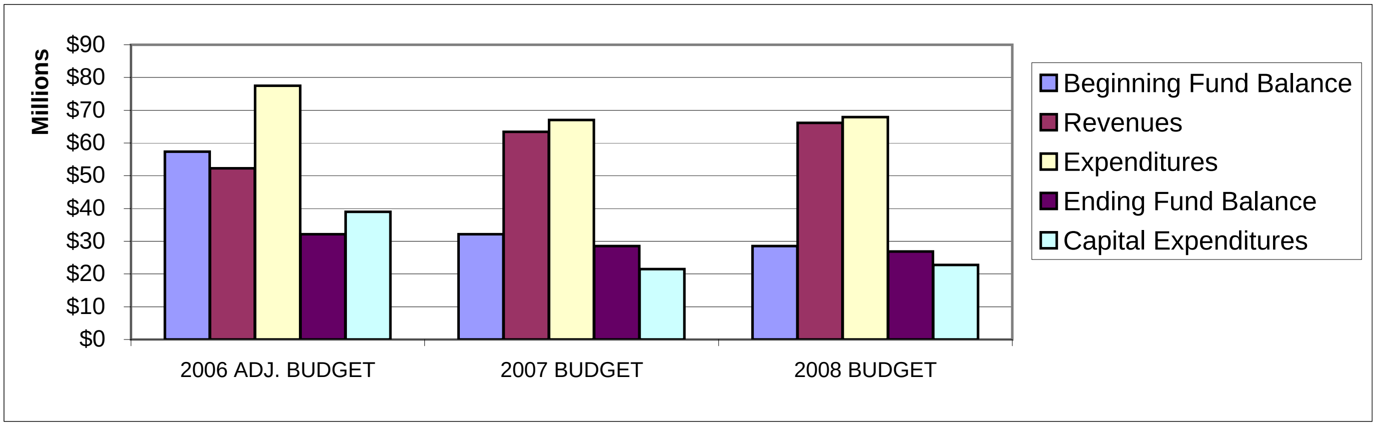
Sales of food and beverages sold by restaurants, taverns, and bars are taxed at a rate of 9.3%, with the additional .5% earmarked for the Baseball Stadium Fund to fund the debt service on a professional baseball stadium in Seattle.

Sales Tax Revenue Projection:

Based on historical trends, tempered with a positive economic outlook for 2007, projected sales tax collections reflect modest growth in the upcoming biennium. For the 20-Year Long-Term Financial Forecast beyond 2008, the city is projecting a phased-in increase of about $400,000 annually related to the Streamline Sales Tax Initiative.



2006-2008 TOTAL FUND BALANCES OVERVIEW



The approximately $5M decrease in Ending Fund Balance from 2006 to 2008 is due primarily to fluctuating capital project funding. As shown in the graph above, in 2007 total expenses decreased as capital expenses decreased, while revenues increased. The significant factor in the projected revenue increase is a recent adoption of significantly increased transportation and parks impact fees. An influx of these fees are anticipated to be collected in 2007 and 2008, due to a projected pent up demand for growth, and will partially offset the preliminary design and engineering of major capital projects that are mostly planned to be built beyond 2008.

It is also noteworthy that 2007 will be the first full year of consolidated city operations in the new City Hall building that is part of the Sammamish Commons project. Prior to the move in August of 2006, various city service areas were operating out of a collection of temporary trailers, temporarily remodeled houses, and a leased storefront. Citizens are now able to come to one location to conduct city business and the city is no longer subject to leasing increases and temporary remodeling issues for the various previously occupied facilities.

Revenue Estimates:

Overall revenue estimates were based on historical trend information, tempered with a positive economic outlook for 2007. Only select grant funding opportunities, which are thought to be 80% or more likely to occur are budgeted. A conservative grant forecast, based on historical trends (3-Year average) is assumed in future long-term capital project funding beyond 2008.

Increases/Decreases in Fund Balances Discussion:

In 2007 and 2008, the major decreases in Fund Balances are related to the planned capital expenditures budgeted in 2007. The General Fund ending fund balance decreases due to increased transfers out to support major capital projects. Planned major projects in the 2007-2008 are:

• PARKS: Land Acquisition ($3 Million), Pine Lake Park ($1.5 Million), Evan's Creek Preserve ($1 Million), Sammamish Commons Phase II ($1 Million), Eastside Catholic-joint field partnership ($1 Million), Maintenance Facility ($1 Million).

• TRANSPORTATION: 244th Avenue Phase I ($13 Million), East Lake Sammamish Parkway capital improvement ($5.3 Million); Non-motorized Transportation projects ($3.2 Million).

Long-Term Forecast

The city plans a 6-year horizon for Parks, Transportation and Surface Water Management Capital improvement Projects, and incorporates the 6-Year plan into a longer 20-Year Financial forecast that includes 20-Year capital planning projections. Sammamish operates with a contract first strategy, so the long-term forecasts include an assumption that operations will increase at 4% per year to cover the costs associated with adding new capital to the current system. Approximate historical actuals reflect increases of around 2-3%; however, since the city incorporated in 1999 with major infrastructure needs, a long-term historical baseline is still being established.

		2006 ADJUSTED BUDGET			
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**
001	General Fund	14,417,045	26,322,990	28,361,935	12,378,100
101	Street Fund	1,694,943	2,547,782	2,973,020	1,269,705
111	Development Impact Fees	1,000,572	2,025,000	2,500,000	525,572
201	Debt Service	0	908,137	908,137	0
301	General CIP	7,316,140	2,765,700	9,841,689	240,151
302	Parks CIP	11,499,669	4,208,000	11,337,657	4,370,012
340	Transportation CIP	17,013,883	9,095,000	15,500,950	10,607,933
408	Surface Water - OPR	1,024,322	2,161,131	3,135,529	49,924
438	Surface Water - CIP	1,703,124	1,590,000	2,338,800	954,324
501	Equipment Rental	464,556	104,000	20,000	548,556
502	Technology Replacement	544,940	340,000	361,550	523,390
503	Risk Management	729,502	230,600	250,000	710,102
	Total	**57,408,696**	**52,298,340**	**77,529,267**	**32,177,769**

		2007 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	12,378,100	27,783,798	30,932,414	9,229,484	(3,148,616)
101	Street Fund	1,269,705	2,021,000	2,444,100	846,605	(423,100)
111	Development Impact Fees	525,572	8,406,614	8,150,000	782,186	256,614
201	Debt Service	0	908,737	908,737	0	0
301	General CIP	240,151	1,220,000	1,297,000	163,151	(77,000)
302	Parks CIP	4,370,012	5,150,000	6,486,237	3,033,775	(1,336,237)
340	Transportation CIP	10,607,933	13,850,000	11,856,500	12,601,433	1,993,500
408	Surface Water - OPR	49,924	2,305,000	2,291,674	63,250	13,326
438	Surface Water - CIP	954,324	1,100,000	1,888,700	165,624	(788,700)
501	Equipment Rental	548,556	98,000	20,000	626,556	78,000
502	Technology Replacement	523,390	313,000	418,750	417,640	(105,750)
503	Risk Management	710,102	215,500	250,000	675,602	(34,500)
	Total	**32,177,769**	**63,371,649**	**66,944,112**	**28,605,306**	**(3,572,463)**

		2008 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	9,229,484	29,375,388	29,337,557	9,267,315	37,831
101	Street Fund	846,605	2,230,000	2,471,375	605,230	(241,375)
111	Development Impact Fees	782,186	8,406,614	8,400,000	788,800	6,614
201	Debt Service	0	902,837	902,837	0	0
301	General CIP	163,151	105,000	105,500	162,651	(500)
302	Parks CIP	3,033,775	3,700,000	5,176,437	1,557,338	(1,476,437)
340	Transportation CIP	12,601,433	15,400,000	16,068,500	11,932,933	(668,500)
408	Surface Water - OPR	63,250	3,402,500	3,341,877	123,873	60,623
438	Surface Water - CIP	165,624	2,050,000	1,417,000	798,624	633,000
501	Equipment Rental	626,556	98,000	20,000	704,556	78,000
502	Technology Replacement	417,640	313,000	387,750	342,890	(74,750)
503	Risk Management	675,602	215,500	260,000	631,102	(44,500)
	Total	**28,605,306**	**66,198,839**	**67,888,834**	**26,915,312**	**(1,689,994)**

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 the City. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.

Real Estate Excise Tax

Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts used to secure the purchase. 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% tax must be used primarily for local capital improvements identified under the City's capital facilities plan element of the City's Comprehensive Plan. The second .25% must be used to fund transportation capital projects.

Licenses and Permits
Building Related Permits

This category consists of revenue collected by the Community Development Department. 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 either the dollar value, size of the project, or hourly services provided.

Franchise Fees

The City of Sammamish franchise fees are levied on cable television services. These franchise fees are governed by federal law and may be levied at a rate of 5% of gross revenues.

Intergovernmental
Local Governmental Assistance

The State legislature has provided "backfill" funds for cities due to the repeal of the Motor Vehicle excise tax. The MVET was intended to provide a solution to those cities lacking a retail sales tax base by distribution to localities as sales tax equalization funding. Sammamish was allocated funding for 2003 at 32% of its 2002 backfill funding. Funding for 2004 was 12% and funding for 2005 was 8% of the City's 2002 backfill funding. This funding was eliminated entirely in 2006.

Liquor Board Profits and Excise Tax

In Washington State, liquor sales are controlled by a state operated monopoly. Cities and Towns receive 40% of the profits generated by the Washington State Liquor Control Board and 28% of the liquor excise tax receipts. The rationale of this allocation back to the Cities is to help defray the cost of policing the establishments serving liquor in the jurisdiction. Cities are required to appropriate at least 2% of these revenues to support approved alcohol and drug addiction programs.

Motor Vehicle Fuel Tax ("Gas Tax")

In Washington State, cities receive a portion of the State-collected gasoline tax. In 2006, the rate is $23.46 per capita, with a 2007 estimate of $24.95 per capita. These funds must be deposited in a Street Fund for street maintenance.

Charges for Service

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.

Fines and Forfeits

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

Miscellaneous Revenue

Investment Income

The City of Sammamish invests all of its cash resources 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 the investments. On a short-term basis, the City invests in the Local Government Investment Poll 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 4 tenets, legality, safety, liquidity and yield, in that order.

Fund Descriptions

General Fund

The General Fund was established to provide the services typically offered by local governments and derives its funding primarily from local tax sources. The fund is divided into nine departments: City Council, City Manager, City Attorney, Finance, Administrative Services, Technology Services, Community Development, Parks and Public Works.

Street Fund

The Street Operating program is established to provide efficient and safe movement of both motorized and non-motorized vehicles as well as pedestrians within the limits of the City and coordinate and provide convenient interconnect to the regional transportation system. The transportation networks, under this program, are designed, constructed and maintained to improve the quality of life while providing the efficient movement of commerce.

Development Impact Fees Fund

The Development Impact Fees Fund is a reserve trust fund created to account for the deposit of impact mitigation fees from development projects. Monies shall be maintained within the trust fund and subsequently transferred to the appropriate capital asset fund where direct expenditures for capital improvements or other impact mitigation services are provided.

General Obligation Debt Service Fund

This fund is established to account for the accumulation of resources for the payment of principal and interest on outstanding debt.

General Government CIP Fund

This fund supports the construction and purchase of capital improvement projects benefiting the City as a whole. Revenues are received from the General Government Fund, Real Estate Excise Taxes, and various intergovernmental sources.

Parks CIP Fund

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 Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

Transportation CIP Fund

The Transportation Capital Projects Fund was established to fund and track the construction of projects approved in the Six Year Transportation Capital Improvement Plan. This plan set forth major improvements and purchases needed in the area of streets, sidewalks, signals and intersections.

Surface Water Capital Projects Fund

This Storm Drainage Capital Projects fund was established to finance capital projects for the storm drainage utility system. Revenues are derived from the system development charges, transfers from the Surface Water Management Fund and state and federal grants/loans and contributions. Growth and new water quality standards and regulations require improvement and expansion of the storm system capital infrastructure.

Surface Water Management Fund

The Storm Drainage Utility program provides for the conveyance, detention and treatment of storm water. The utility was established to provide adequate drainage to protect property, and it serves to reduce water pollution from non-point sources.

Equipment Rental & Replacement Fund

The Equipment Rental & Replacement Fund accounts for 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

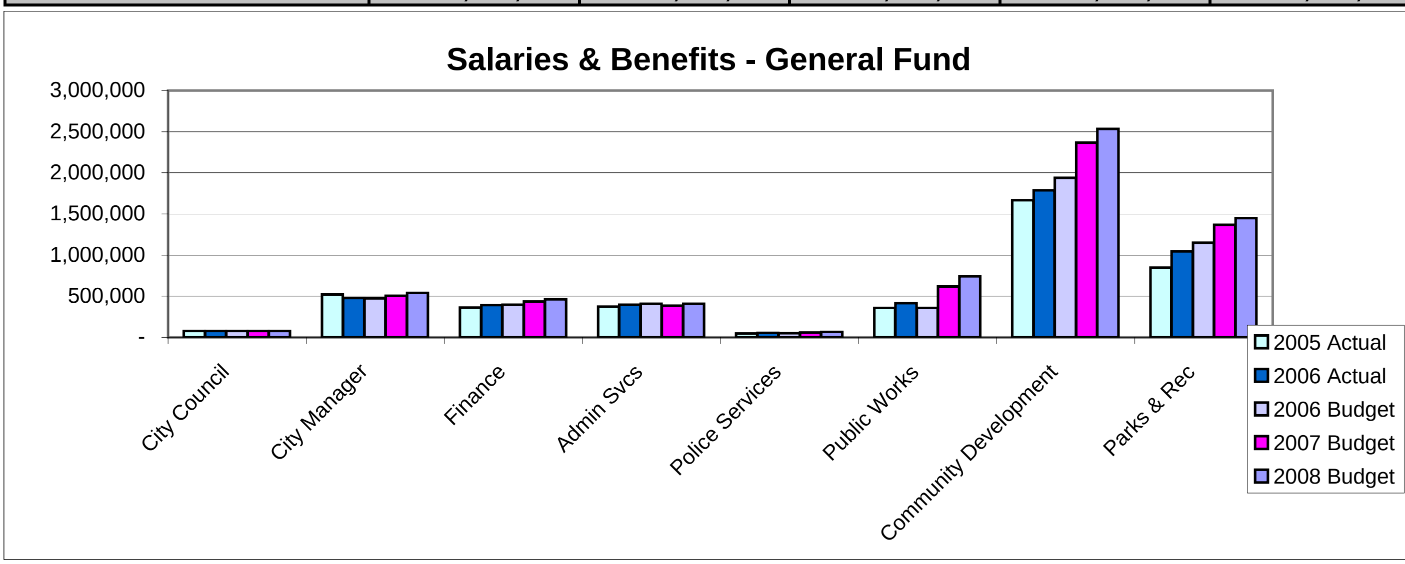
The Technology Replacement Fund provides for LAN based City-wide communications, electronics, and information systems. Its staff are responsible for maintaining the City's computerized information system; strategic information technology planning, user and application support, local wide area network,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

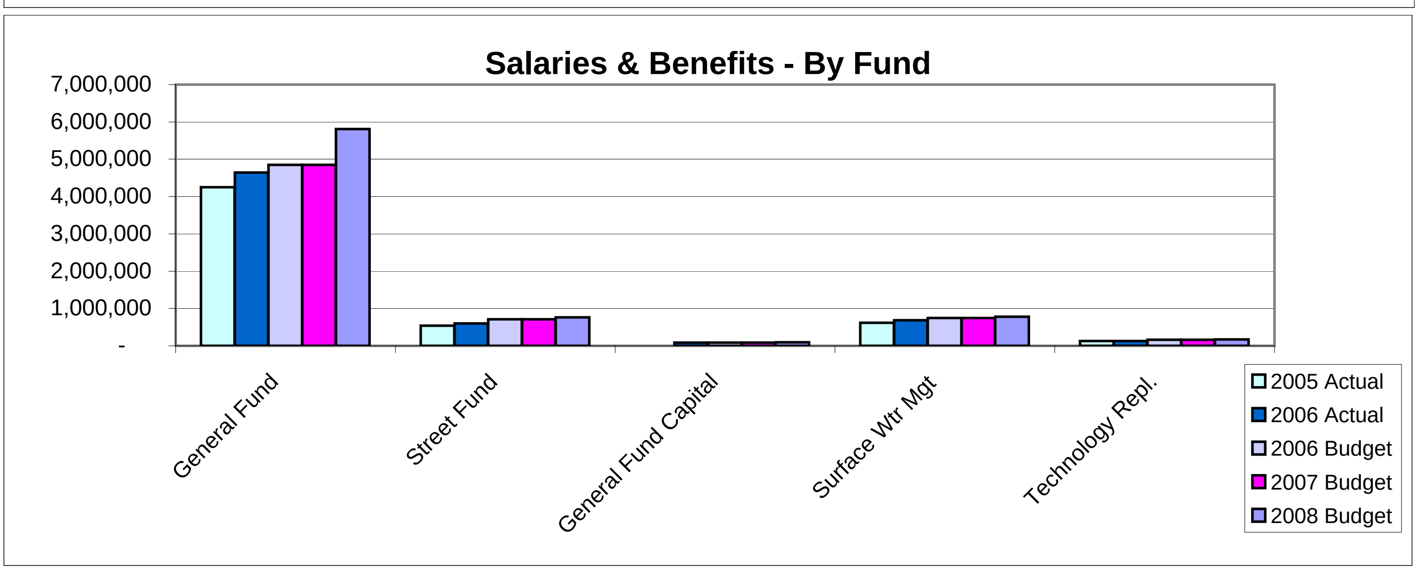
Risk Management Fund

The City of Sammamish Risk Management Fund is established to account for and expend monies 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.

Salaries & Benefits

Fund Name	2005 Actual	2006 Actual	2006 Budget	2007 Budget	2008 Budget
General Fund	**4,249,834**	**4,641,182**	**4,852,950**	**5,812,350**	**6,284,350**
City Council	*78,306.48*	*78,284*	*77,750*	*78,350*	*78,350*
City Manager	*519,756.27*	*476,404*	*473,000*	*506,500*	*540,000*
Finance	*363,294.84*	*392,387*	*395,000*	*436,500*	*464,000*
Admin Svcs	*373,423.66*	*395,306*	*408,000*	*383,500*	*408,500*
Police Services	*45,599.78*	*53,107*	*50,000*	*59,000*	*65,000*
Public Works	*358,066.35*	*414,737*	*359,000*	*617,000*	*743,000*
Community Development	*1,665,680.35*	*1,786,701*	*1,939,200*	*2,365,500*	*2,534,500*
Parks & Rec	*845,706.44*	*1,044,256*	*1,151,000*	*1,366,000*	*1,451,000*
Street Fund	**539,990.43**	**597,781**	**708,600**	**762,500**	**810,850**
General Fund Capital	**-**	**85,560**	**88,000**	**97,000**	**105,500**
Surface Wtr Mgt	**616,418.33**	**682,184**	**747,600**	**780,300**	**828,650**
Technology Repl.	**132,671.47**	**124,586**	**161,000**	**170,000**	**179,000**
Totals	**5,538,914**	**6,131,293**	**6,558,150**	**7,622,150**	**8,208,350**





2007-2008 POSITIONS

FUND Department	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Grade	2007 - Salary Range Minimum	2007 - Salary Range Maximum
GENERAL FUND								
Council								
Mayor (Part-time)	1	1	1	1	1			
Councilmember (Part-time)	6	6	6	6	6			
City Manager								
City Manager	0.4711	0.4711	0.4711	0.4711	0.4711			
Executive Secretary	1	1	1	1	1	11	$4,029	$5,086
Deputy City Manager	1	1	1	1	1	23	$8,107	$10,849
Communications Manager	1	1	1	1	1	15	$5,086	$6,421
Project Mgr - Sammamish Commons	1	1	1	1	1	16	$5,391	$6,807
Administrative Assistant	1	1	1	1	1	9	$3,586	$4,527
Volunteer Coordinator	0	0	0	1	1	9	$3,586	$4,527
Finance								
Finance Director/Asst. City Mgr.	1	1	1	1	1	23	$8,107	$10,849
Deputy Finance Director	0	0	0	1	1	20	$6,807	$8,593
Finance Specialist I	1	1	1	1	1	8	$3,383	$4,271
Finance Specialist II	1	1	1	1	1	10	$3,801	$4,798
Financial Analyst	1	1	1	0	0	16		
Administrative Services								
City Clerk	1	1	1	1	1	14	$4,798	$6,058
Deputy City Clerk	0	0	1	1	1	11	$4,029	$5,086
Office Assistant	1	1	1	0	0	5	$2,840	$3,586
Administrative Services Director	1	1	1	1	1	23	$8,107	$10,849
Administrative Assistant	1	2	1	1	1	9	$3,586	$4,527
Public Works								
Public Work Director	0.3	0.3	0.3	0.3	0.3	23	$8,107	$10,849
Administrative Assistant	0.3	0.3	0.3	0.3	0.3	9	$3,586	$4,527
City Engineer	0.3	0.3	0.3	0.3	0.3	20	$6,807	$8,593
Sr. Transp Prog Eng.	0.3	0.3	0.3	0.3	0.3	19	$6,421	$8,107
Sr. Project Engineer	0.6	0.6	0.6	0.6	0.6	16	$5,391	$6,807
Project Eng - Dev. Review	0.3	0.3	0.3	0.9	0.9	14	$4,798	$6,058
Associate Engineer	0.3	0.3	0.5	0.5	0.5	15	$5,086	$6,421
Project Engineer - Inspection	1	1	0	0	0	13		
Construction Inspector	0	0	2	2	3	12	$4,271	$5,391
Project Engineer/CAD	0.3	0.3	0	0	0			
Engineering Technician	0	0	0.3	0.3	0.3	12	$4,271	$5,391
Office Assistant	0.3	0.3	0.3	0.3	0.3	5	$2,840	$3,586
Community Development								
City Manager	0.5289	0.5289	0.5289	0.5289	0.5289			
Community Dev Director	1	1	1	1	1	23	$8,107	$10,849
Deputy Community Dev Dir	1	1	1	1	1	20	$6,807	$8,593
Senior Planner	2	2	5	6	6	14	$4,798	$6,058
Associate Planner	3	3	2	3	3	12	$4,271	$5,391
Code Enforcement Office	1	1	1	1	1	12	$4,271	$5,391
Administrative Assistant	1	2	1	1	1	9	$3,586	$4,527
Office Assistant	2	1	2	3	3	5	$2,840	$3,586
Building Official	1	1	1	1	1	18	$6,058	$7,648
Plans Examiner	2	2	2	2	2	14	$4,798	$6,058
Sr. Building Inspector	1	1	1	1	1	13	$4,527	$5,715
Building Inspector	2	2	1	1	1	11	$4,029	$5,086
Permit Technician	1	2	2	2	2	9	$3,586	$4,798
Permit Manager	1	1	1	1	1	12	$4,271	$5,391
Wetland Biologist	0	1	1	1	1	14	$4,798	$6,058

2007-2008 POSITIONS

FUND Department	2004 Actual	2005 Actual	2006 Actual	2007 Budget	2008 Budget	Grade	2007 - Salary Range Minimum	 Maximum
GENERAL FUND								
Police								
Office Assistant	1	1	0	0	0	5		
Administrative Assistant	0	0	1	1	1	9	$3,586	$4,527
Parks								
Parks Director	1	1	1	1	1	23	$8,107	$10,849
Deputy Prks Director	0	0	0	1	1	20	$6,807	$8,593
Parks Maintenance Supervisor	1	1	1	1	1	13	$4,527	$5,715
Parks Planner	1	2	2	2	2	12	$4,271	$5,391
Recreation Coordinator	1	1	1	1	1	9	$3,586	$4,527
Parks Maintenance Worker	4	4	5	5	5	9	$3,586	$4,527
Administrative Assistant	1	1	1	1	1	9	$3,586	$4,527
Facilities Coordinator	0	0	1	1	1	9	$3,586	$4,527
General Fund Totals (less Council)	47.0	51.0	55.2	59.8	60.8			
STREET FUND								
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	0.5	16	$5,391	$6,807
Maintenance Worker	2	2	2.5	2.5	2.5	9	$3,586	$4,527
Public Work Director	0.35	0.35	0.35	0.35	0.35	23	$8,107	$10,849
Administrative Assistant	0.35	0.35	0.35	0.35	0.35	9	$3,586	$4,527
City Engineer	0.35	0.35	0.35	0.35	0.35	20	$6,807	$8,593
Sr. Transp Prog Eng	0.35	0.35	0.35	0.35	0.35	19	$6,421	$8,107
Sr. Project Engineer	0.7	0.7	0.7	0.7	0.7	16	$5,391	$6,807
Project Eng - Dev. Review	0.35	0.35	0.35	1.05	1.05	14	$4,798	$6,058
Associate Engineer	0.35	0.35	0.5	0.5	0.5	15	$5,086	$6,421
Project Engineer/CAD	0.35	0.35	0	0	0			
Engineering Technician	0	0	0.35	0.35	0.35	12	$4,271	$5,391
Office Assistant	0.35	0.35	0.85	0.85	0.85	5	$2,840	$3,586
Total Street Fund	6.0	6.0	7.15	7.85	7.85			
SURFACE WATER MANAGEMENT								
Public Work Director	0.35	0.35	0.35	0.35	0.35	23	$8,107	$10,849
Administrative Assistant	0.35	0.35	0.35	0.35	0.35	9	$3,586	$4,527
City Engineer	0.35	0.35	0.35	0.35	0.35	20	$6,266	$7,911
Sr. Transp Prog Eng	0.35	0.35	0.35	0.35	0.35	19	$5,911	$7,463
Sr. Project Engineer	0.7	0.7	0.7	0.7	0.7	16	$6,421	$8,107
Project Eng - Dev. Review	0.35	0.35	0.35	1.05	1.05	14	$5,086	$6,421
Associate Engineer	0.35	0.35	0	0	0	15	$5,086	$6,421
Project Eng - Drainage	1	1	1	1	1	14	$4,798	$6,058
Project Engineer/CAD	0.35	0.35	0	0	0			
Engineering Technician	0	0	0.35	0.35	0.35	12	$4,271	$5,391
Office Assistant	0.35	0.35	0.85	0.85	0.85	5	$2,840	$3,586
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	0.5	16	$5,391	$6,807
Maintenance Worker	2	2	2.5	2.5	2.5	9	$3,586	$4,527
Total Surface Water Mgmt	7.0	7.0	7.65	8.35	8.35			
TECHNOLOGY REPLACEMENT								
IS Coordinator	1	1	1	1	1	14	$4,798	$6,058
Web Technician	1	1	0	0	0	8		
Web Master	0	0	1	1	1	11	$4,029	$5,086
Total Technology Replacement	2	2	2	2	2			
Total FTE for City	**62**	**66**	**72**	**78**	**79**			

Pine Lake after Winter Storm'06

GENERAL FUND
OPERATING BUDGET

CITY COUNCIL DEPARTMENT

CITIZENS OF SAMMAMISH

Sammamish City Council

Mayor and City Council (Seven Elected Officials)

Council Appointed
Advisory Boards & Commissions

- Parks & Recreation Commission
- Planning Commission
- Technology Committee
- Sammamish Youth Board
- Arts Commission
- Towncenter Committee
- Beaver Lake Management District

Purpose and Responsibilities

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

www.ci.sammamish.wa.us/City Council.aspx

Goals/Issues/Major Work:

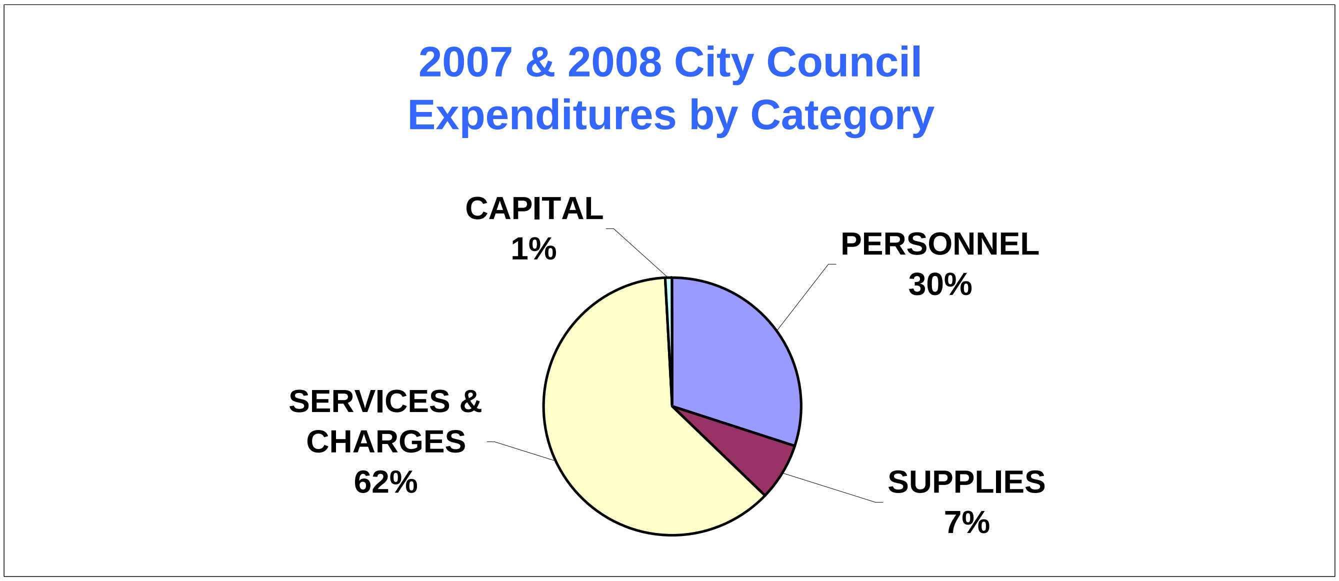
- **Financial stability, budgeting and planning including bond rating, Sammamish Commons and City Hall projects**
- **Park improvements**
- **Transportation Improvements**
- **Storm drainage improvements**
- **Capital Improvement planning and funding**
- **Annexation issues**
- **Community communications; continual improvement to the level of service between City staff and the community**
- **Evaluation and planning for any State legislative impacts to our city**
- **Water and sewer district merger issue**
- **Performance Measures Review**
- **Regional influence and presence; good relationships with Redmond, Issaquah, King County, Suburban Cities Association, Association of Washington Cities, Puget Sound Council of Governments**

Highlight:

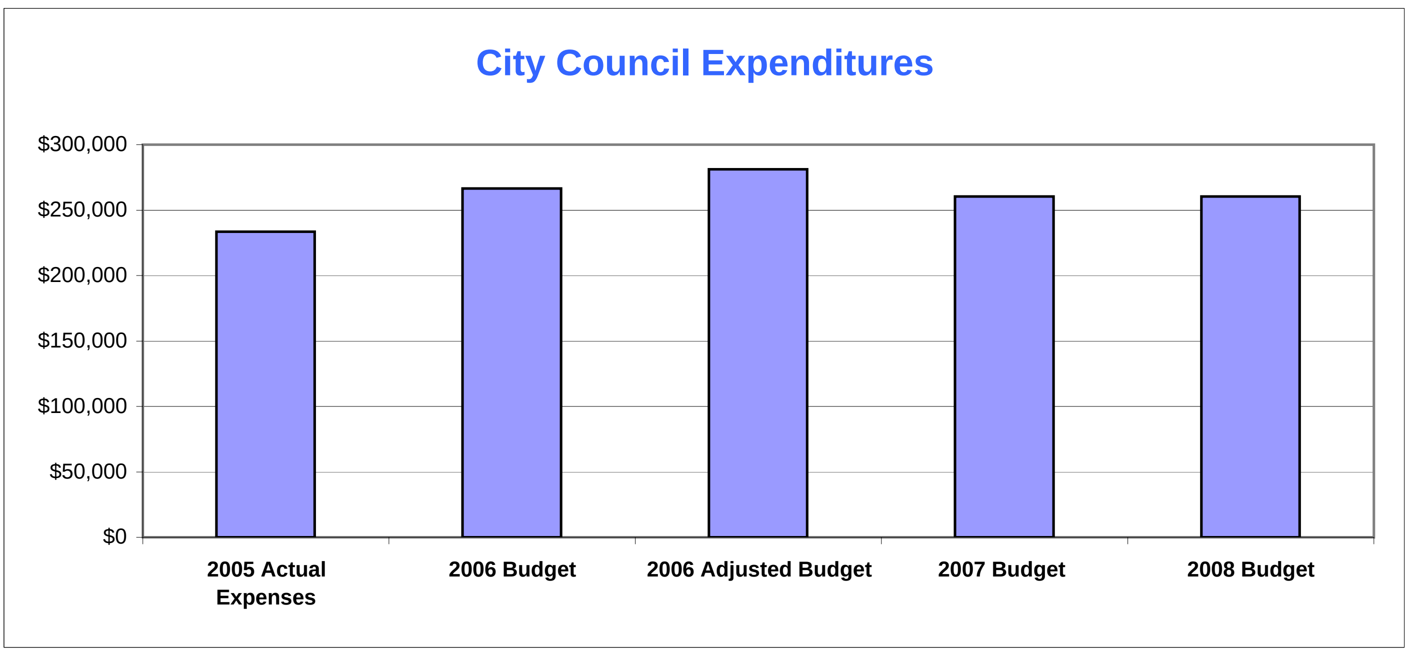
Services & Charges increase due to increased communication expenses for TV, video and newsletter productions, and postage costs.

Department Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$78,306	$77,750	$77,750	$78,350	$78,350
SUPPLIES	$16,818	$23,100	$21,700	$18,600	$18,600
SERVICES & CHARGES	$138,313	$158,060	$166,781	$161,500	$161,500
CAPITAL	$0	$7,500	$15,000	$2,000	$2,000
TOTAL DEPARTMENT	**$233,437**	**$266,410**	**$281,231**	**$260,450**	**$260,450**



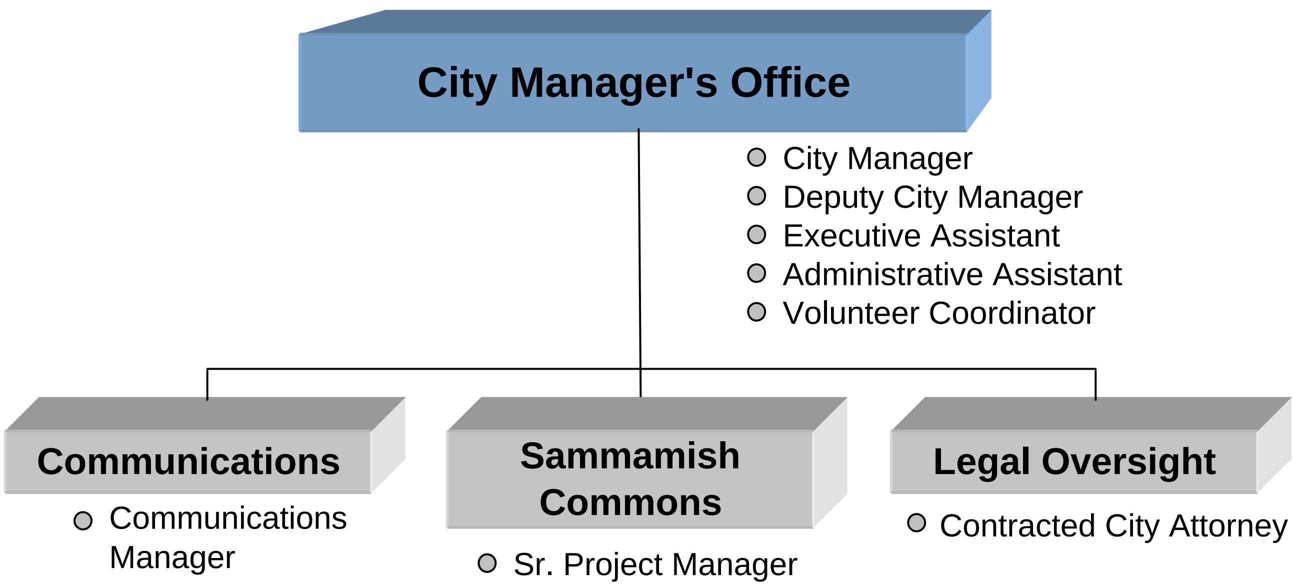
DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Mayor (Part-Time)	1	1	1	1	1
Councilmember (Part-Time)	6	6	6	6	6
TOTAL	**7**	**7**	**7**	**7**	**7**

CITY MANAGER'S DEPARTMENT



Purpose and Responsibilities

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

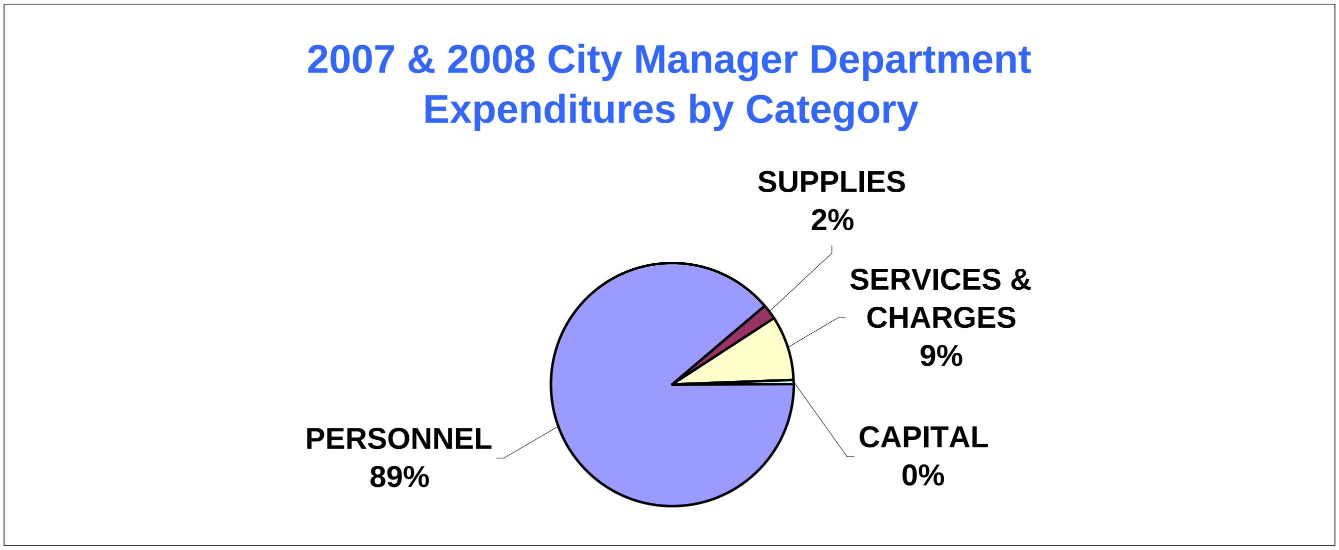
Goals/Issues/Major Work:

- Provide financial stability, budgeting and planning including Sammamish Commons and City Hall projects
- Manage design/construction of Sammamish Commons and City Hall capital projects
- Provide administrative management including mentoring, training, skill assessment and communications
- Oversee capital improvement planning and funding
- Advise and communicate with Council on policy issues before they become public
- Improve Community communications; continue to upgrade level of service between staff and community
- Provide direct customer service to citizens through the Neighborhood Connections Program
- Evaluate and plan for any State legislative impacts to our city
- Manage water and sewer district merger issue
- Implement Performance Measures as part of Puget Sound Consortium
- Maintain regional influence and presence; focus on continued good relationships with Redmond, Issaquah, King County, Suburban Cities Association, Association of Washington Cities, Puget Sound Council of Governments and other regional task forces

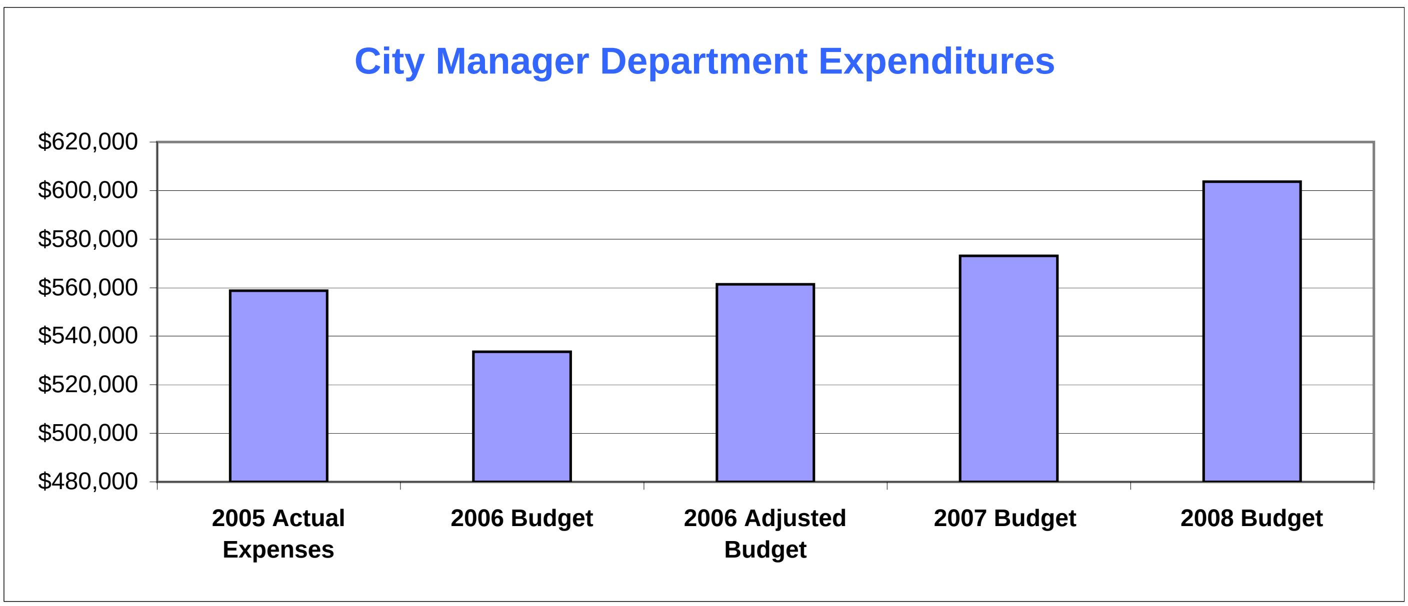
Highlight:
Added Volunteer Coordinator position in 2007

Department Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$519,756	$473,000	$473,000	$506,500	$540,000
SUPPLIES	$14,515	$14,200	$14,200	$11,800	$11,800
SERVICES & CHARGES	$22,681	$46,460	$74,200	$50,300	$51,400
CAPITAL	$1,791	$0	$0	$4,500	$500
TOTAL DEPARTMENT	**$558,742**	**$533,660**	**$561,400**	**$573,100**	**$603,700**



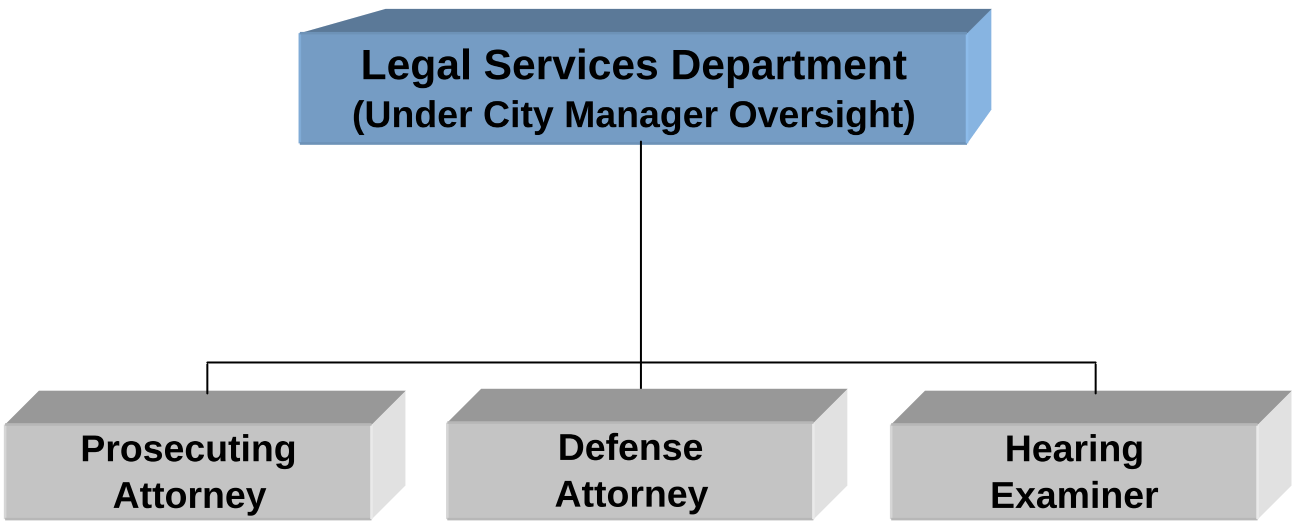
DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
City Manager	0.4711	0.4711	0.4711	0.4711	0.4711
Executive Assistant	1	1	1	1	1
Deputy City Manager	1	1	1	1	1
Communications Manager	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Volunteer Coordinator				1	1
TOTAL	**4.4711**	**4.4711**	**4.4711**	**5.4711**	**5.4711**

LEGAL SERVICES DEPARTMENT
(Contracted)



Purpose and Responsibilities

The City Attorney is responsible for legal advice to the City Council and the City administration. The City Attorney reviews the City's ordinances, resolutions, and contracts, and advises Council and staff at public meetings. The department also provides legal advice to ensure the City's actions comply with applicable laws, and acts to minimize the potential for litigation. Under contract, the Legal Services Department provides prosecution, defense, as well as hearing examiner services.

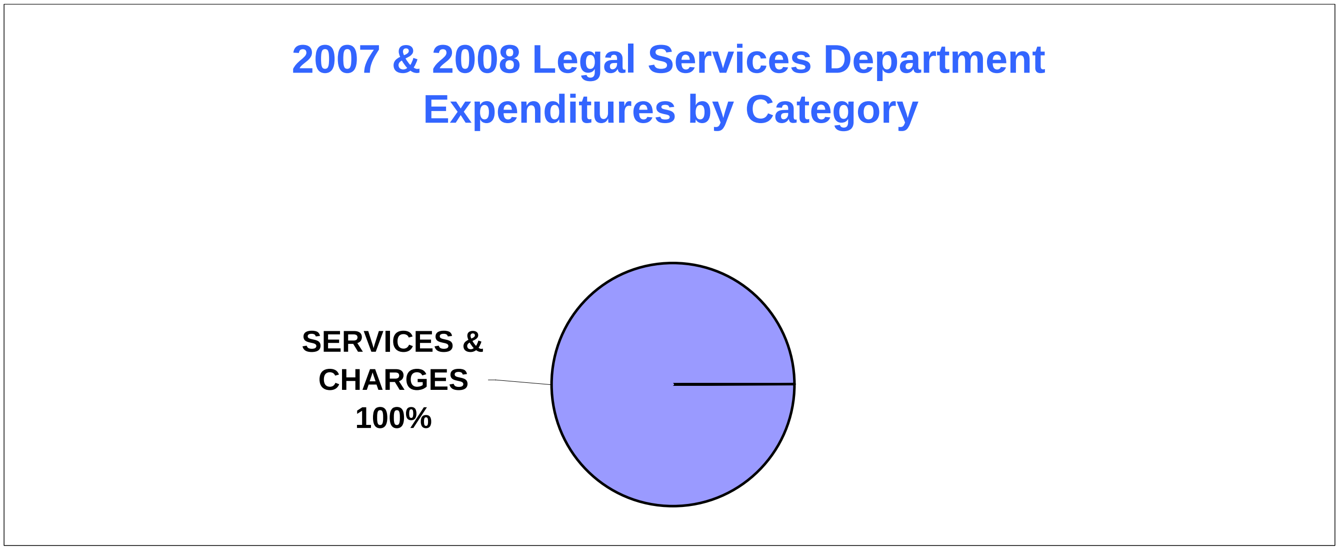
Goals/Issues/Major Work:

- **Provide legal council to City Council and City Administration**
- **Provide legal defense for the City**
- **Provide prosecution services for the City**
- **Provide hearing examiner services to the City**

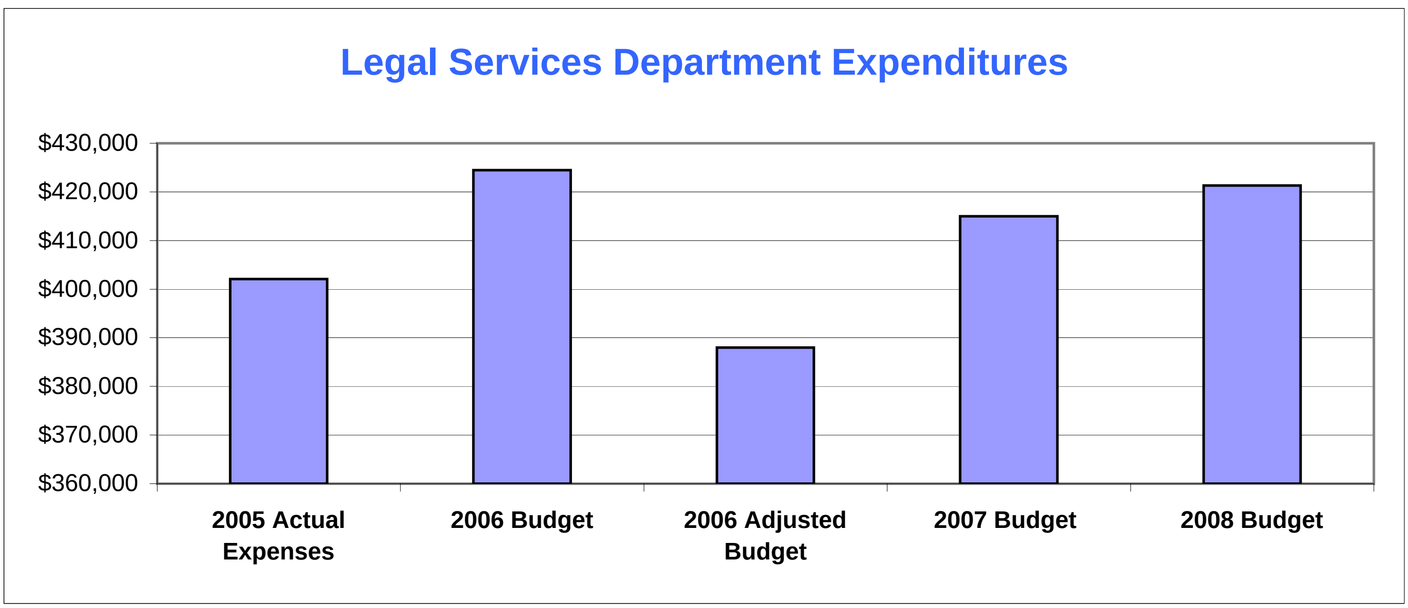
Highlight:
Contracted additional legal services in 2007, to be regularly available on-site.

Department Summary

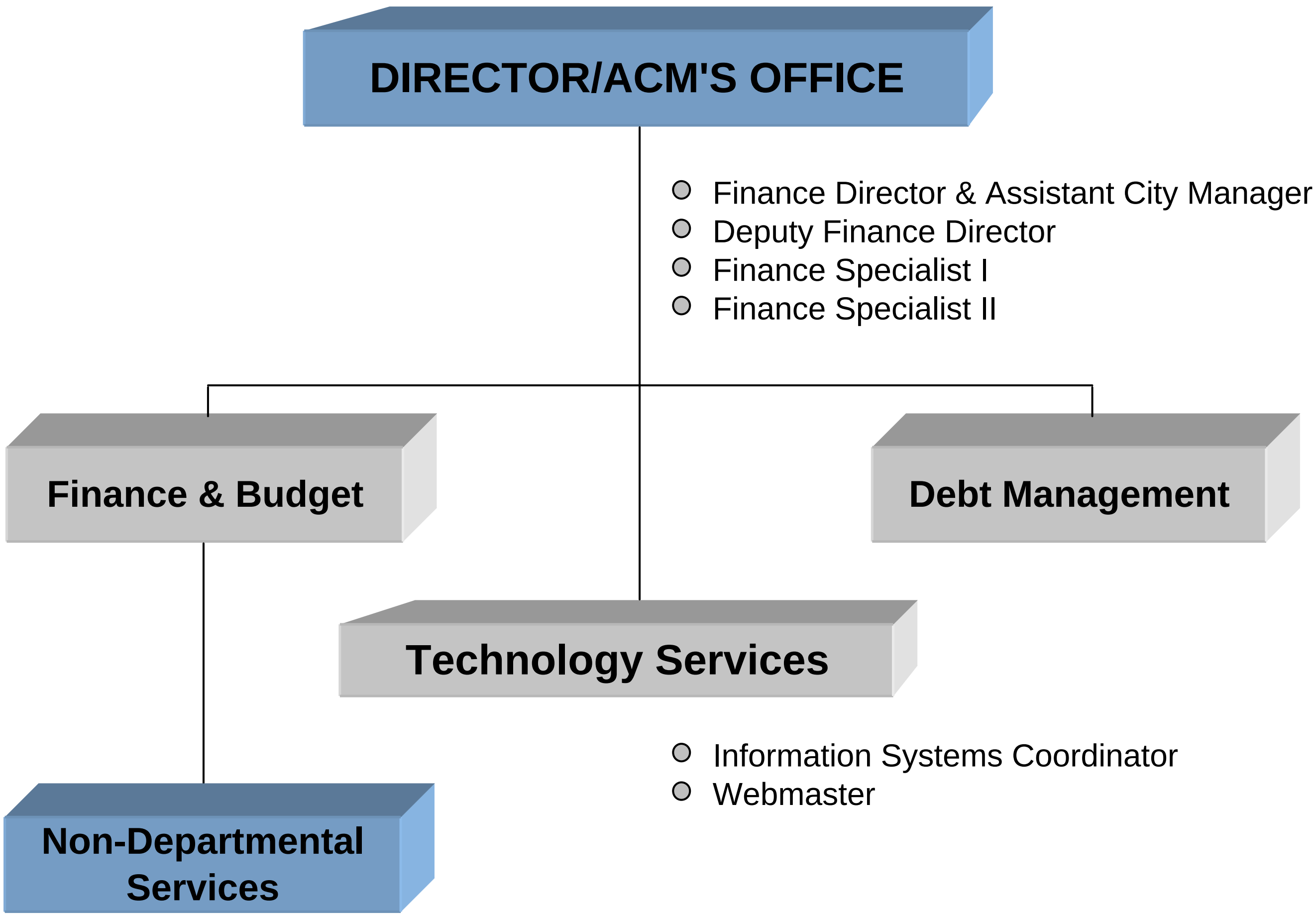
Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
SERVICES & CHARGES	$402,092	$424,500	$388,000	$415,000	$421,320
TOTAL DEPARTMENT	**$402,092**	**$402,092**	**$388,000**	**$415,000**	**$421,320**



DEPARTMENT EXPENSE HISTORY



FINANCIAL & TECHNOLOGY SERVICES DEPARTMENT



Purpose and Responsibilities

The Financial Services Division of this department provides financial management services to the City of Sammamish. The department provides for financial management oversight, budget development, capital improvement planning, accounting, payroll, purchasing support, financial statement reporting, debt management, financial performance reporting, fixed asset inventory control, and cash and investment portfolio management. The Finance Director serves as the City's Chief Financial Officer and is responsible to the City Manager for the overall administration of the Financial and Technology Services Department.

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

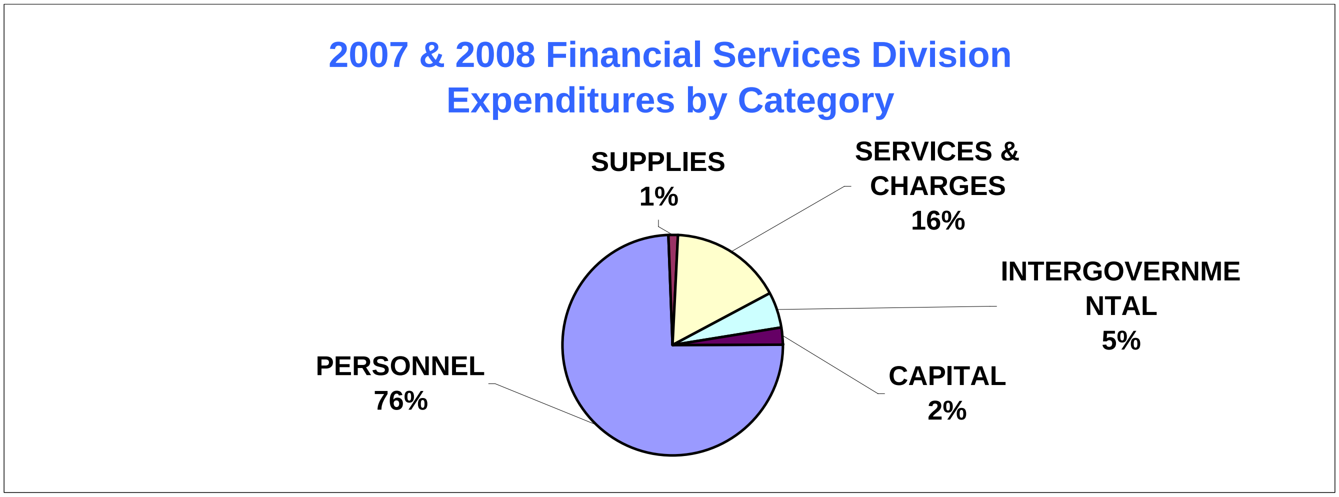
Goals/Issues/Major Work:

- **Ensure the financial stability of the City to maintain a high bond rating**
- **Provide a positive work environment for financial and technology services staff**
- **Support and improve use of electronic methods of performing City business and interaction with citizens**
- **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**
- **Performance Measures Primary Coordination**
- **Enhance and refine 6-Year and 20-Year financial forecasting models**
- **Develop a simple and effective Budget and monitor revenues and expenditures against that plan**

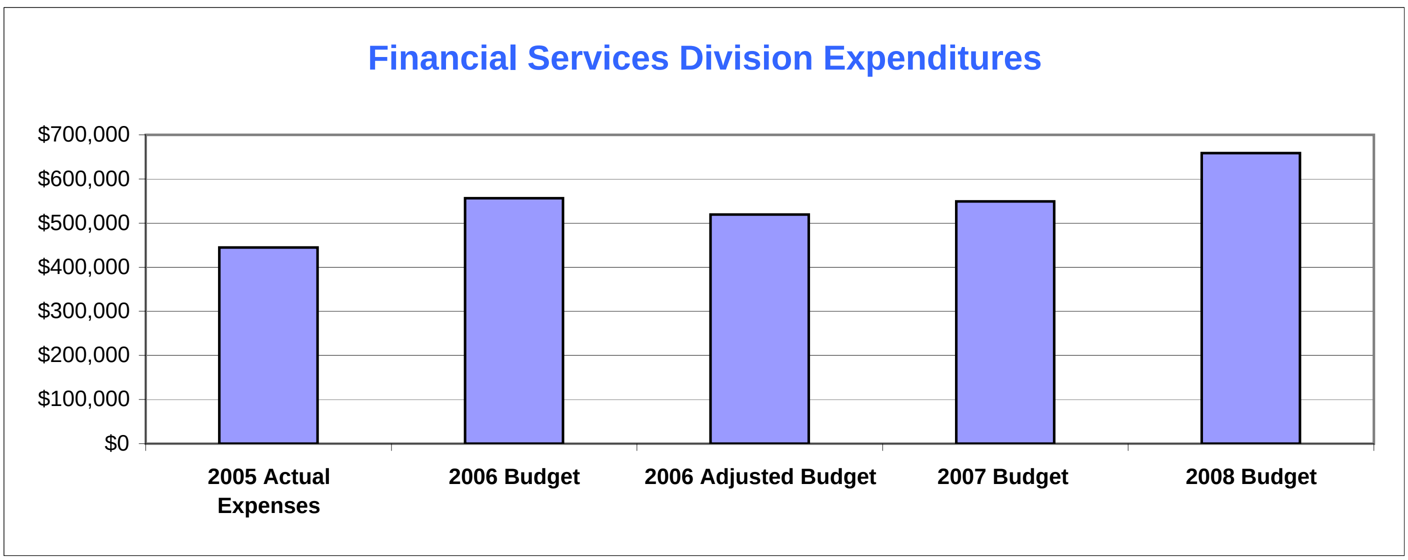
Highlight:
2007-2008 increases for economic development study, performance measures, and software upgrades.

Financial Services Division Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$363,295	$395,000	$395,000	$436,500	$464,000
SUPPLIES	$3,353	$6,470	$6,150	$6,800	$7,450
SERVICES & CHARGES	$50,102	$118,800	$57,800	$71,050	$126,650
INTERGOVERNMENTAL	$24,695	$31,200	$31,200	$32,000	$33,000
CAPITAL	$3,070	$5,000	$29,000	$2,500	$27,500
TOTAL DEPARTMENT	**$444,515**	**$556,470**	**$519,150**	**$548,850**	**$658,600**



DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Director & Asst. City Manager	1	1	1	1	1
Financial Specialist I	1	1	1	1	1
Financial Specialist II	1	1	1	1	1
Financial Analyst	1	1	1	0	0
Deputy Finance Director	0	0	0	1	1
Info. Systems Coord.	1	1	1	1	1
Web Technician	1	1	0	0	0
Webmaster	0	0	1	1	1
TOTAL	**6**	**6**	**6**	**6**	**6**

Purpose and Responsibilities

The Non-Departmental Department accounts for General Governmental Obligations and Programs that are attributable to the City as a whole. These general responsibilities include voter registration and election costs, general city services and memberships in regional organizations, pollution and regional public health responsibilities. Transfers from the general fund to other funds are accounted for within this department.

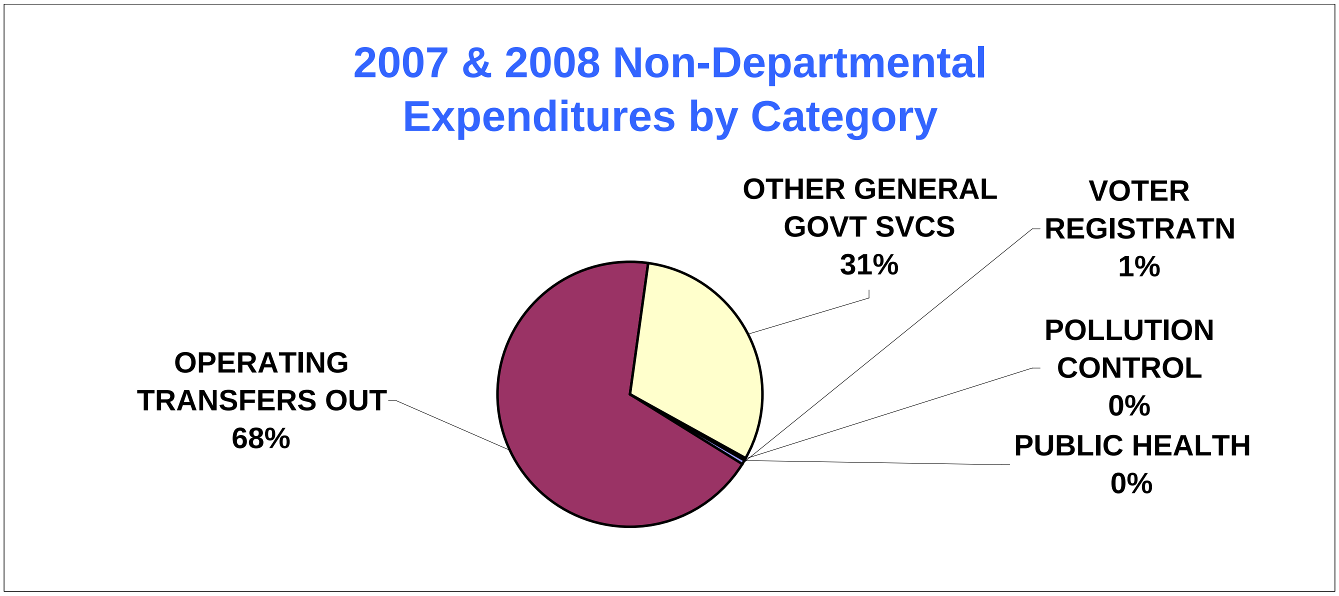
Goals/Issues/Major Work:

- **Support voter registration and elections**
- **Support regional government organizations**
- **Fund general City supplies**
- **Fund pollution and health effort**
- **Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements, and transportation capital improvements**

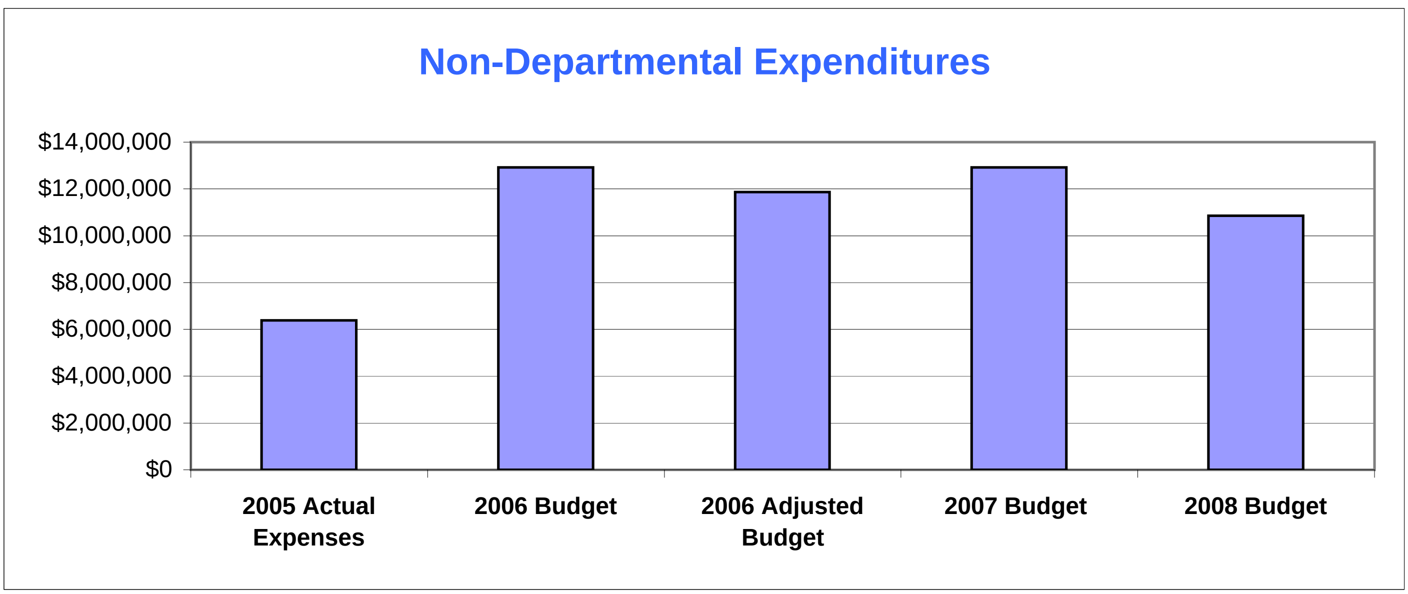
Highlight:
Operating transfers will fluctuate depending on capital projects scheduled.

Non-Departmental Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Voter Registration Section					
INTERGOVERNMENTAL	$43,261	$65,000	$70,000	$75,000	$75,000
Other Gen. Gov. Services					
SUPPLIES	$20,492	$32,000	$22,000	$22,000	$22,000
SERVICES & CHARGES	$186,648	$1,680,350	$700,500	$1,223,000	$1,262,000
INTERGOVERNMENTAL	-$202	$0	$0	$0	$0
CAPITAL	$0	$1,500,000	$250,000	$2,500,000	$1,500,000
INTERFUND	$405,000	$405,000	$405,000	$385,000	$385,000
Pollution Control Section					
INTERGOVERNMENTAL	$19,811	$21,350	$21,350	$23,000	$25,000
Public Health Section					
INTERGOVERNMENTAL	$8,358	$7,000	$8,000	$8,500	$9,000
Operating Transfers Out Section					
INTERFUND	$5,695,000	$9,215,000	$10,385,000	$8,680,000	$7,580,000
TOTAL NON-DEPARTMENTAL	**$6,378,368**	**$12,925,700**	**$11,861,850**	**$12,916,500**	**$10,858,000**

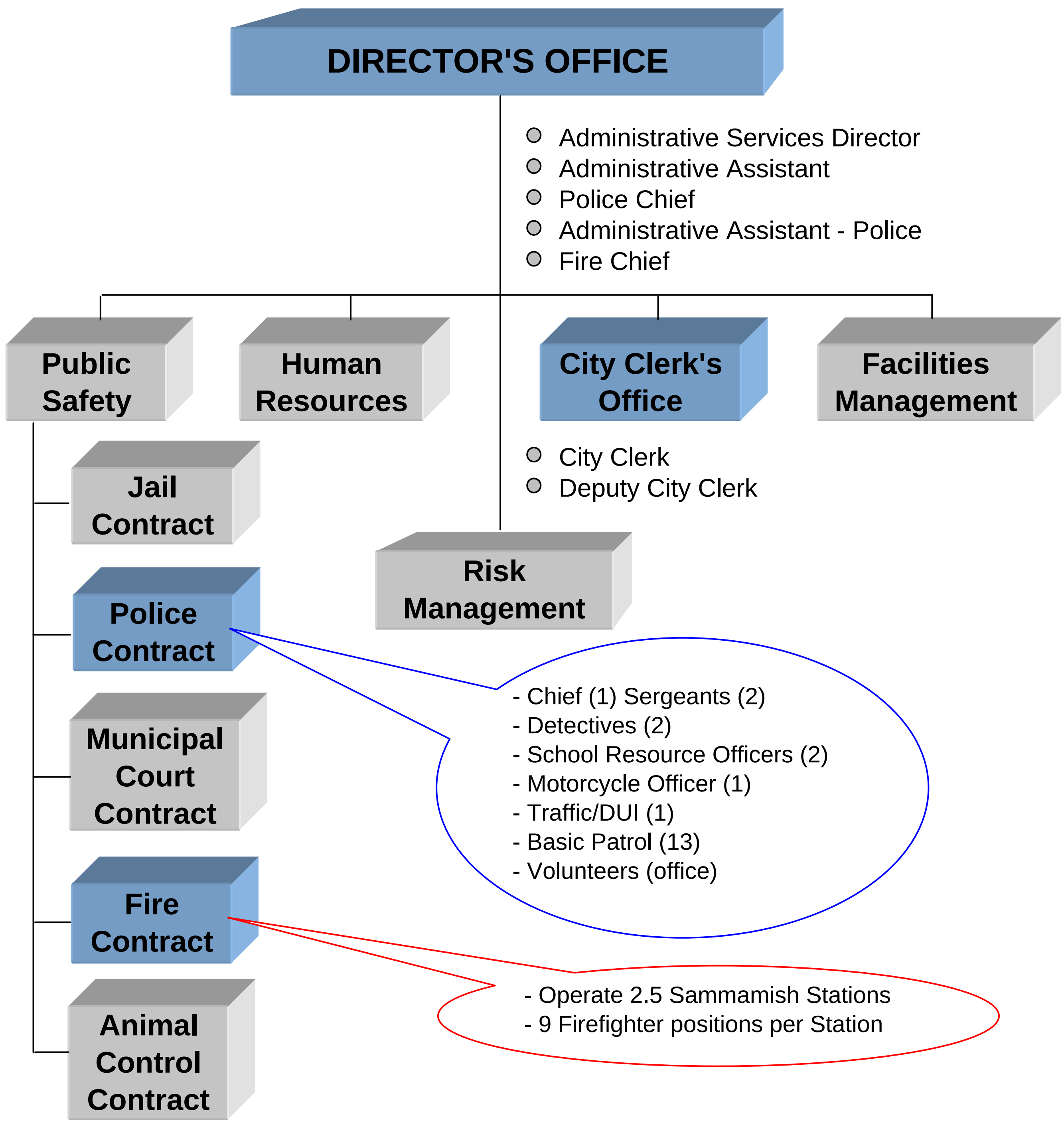


DEPARTMENT EXPENSE HISTORY



Skyline High School Parade on 228th Avenue

ADMINISTRATIVE SERVICES DEPARTMENT



Purpose and Responsibilities

The Administrative Services Department provides human resource support including personnel and administrative polices, benefits administration, staff recruiting, development and training, departmental oversight and support; oversees public safety services includ-ing police and fire services, justice services including the jail and court services, facilities and fleet services are the responsibility of this department.

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

Goals/Issues/Major Work:

- **Maintain and upgrade human resource services**
- **Maintain and expand risk management services**
- **Manage public safety, criminal justice, court services and legal contracts**
- **Manage, evaluate and update Emergency Management Plan**
- **Manage General Fund facilities and janitorial services contracts**
- **Provide policy and management assistance to the City Manager**
- **Performance Measures Implementation**
- **Coordinate the Waste Reduction, Recycling and Garden Waste Program and events.**

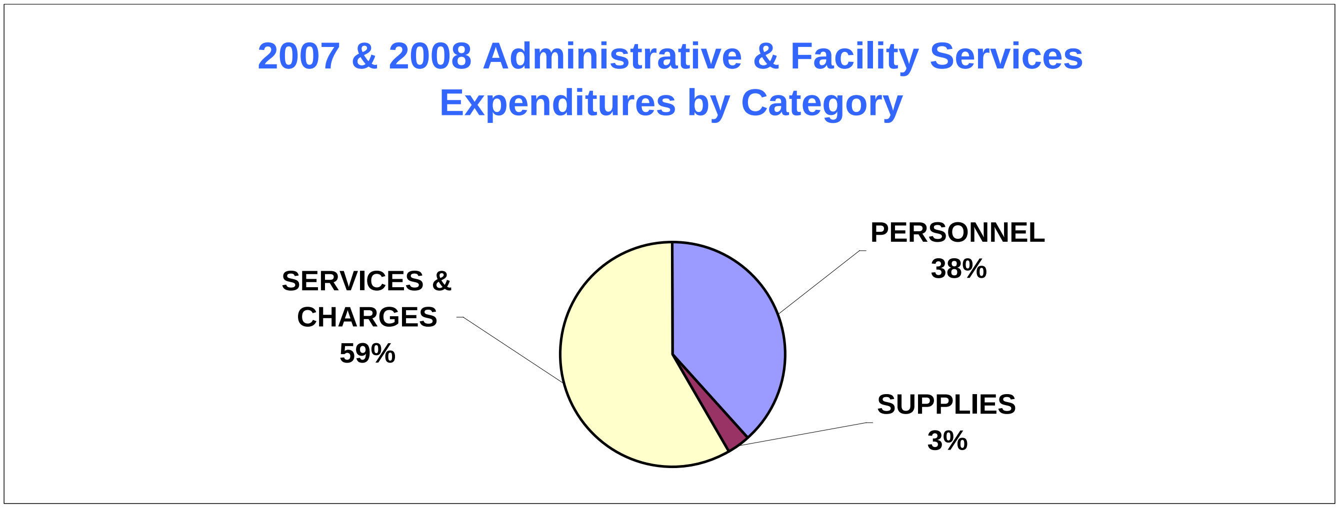
Highlight:

Reduction from 2006 to 2007 & 2008 primarily due to savings received from terminated former city hall lease costs. Added professional service contracts for position classification study and July 4th Celebration in 2007-2008

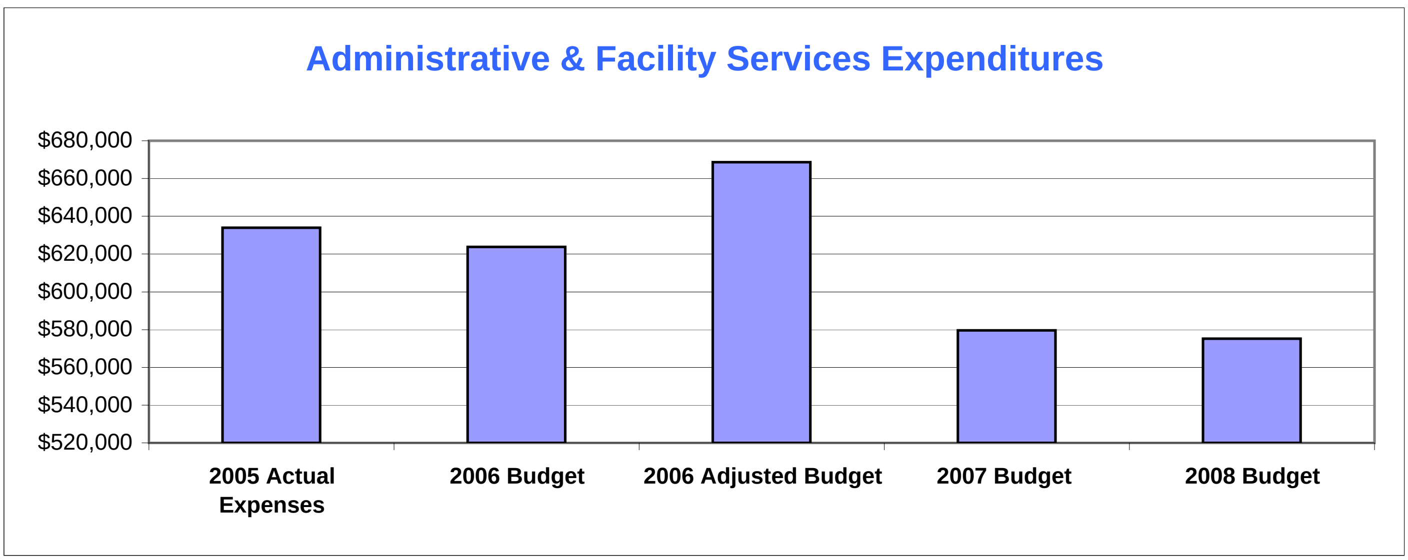
Administrative & Facility Services Department Summary

(City Clerk's Office, Police Department and Fire Department Budgets shown separately)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$180,398	$200,000	$200,000	$215,000	$228,000
SUPPLIES	$12,586	$14,900	$36,200	$18,200	$20,700
SERVICES & CHARGES	$441,017	$408,880	$432,478	$346,478	$326,478
TOTAL DEPARTMENT	**$634,001**	**$623,780**	**$668,678**	**$579,678**	**$575,178**



DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Admin. Svcs. Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
City Clerk	1	1	1	1	1
Administrative Assistant	0	1	0	0	0
Deputy City Clerk	0	0	1	1	1
Office Assistant	1	1	1	0	0
Office Asst. - Police	1	1	0	0	0
Administrative Asst. - Police	0	0	1	1	1
TOTAL	**5**	**6**	**6**	**5**	**5**

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, contracts tracking and the City's Municipal Code.

Goals/Issues/Major Work:

- Refine records management systems in City Clerk's Office
- Provide for consistent use of city documents in the award of professional services
- Implement records retention program
- Provide support to Administrative Services Department as needed
- Review human services funding requests for compliance with established criteria
- Performance Measures Implementation

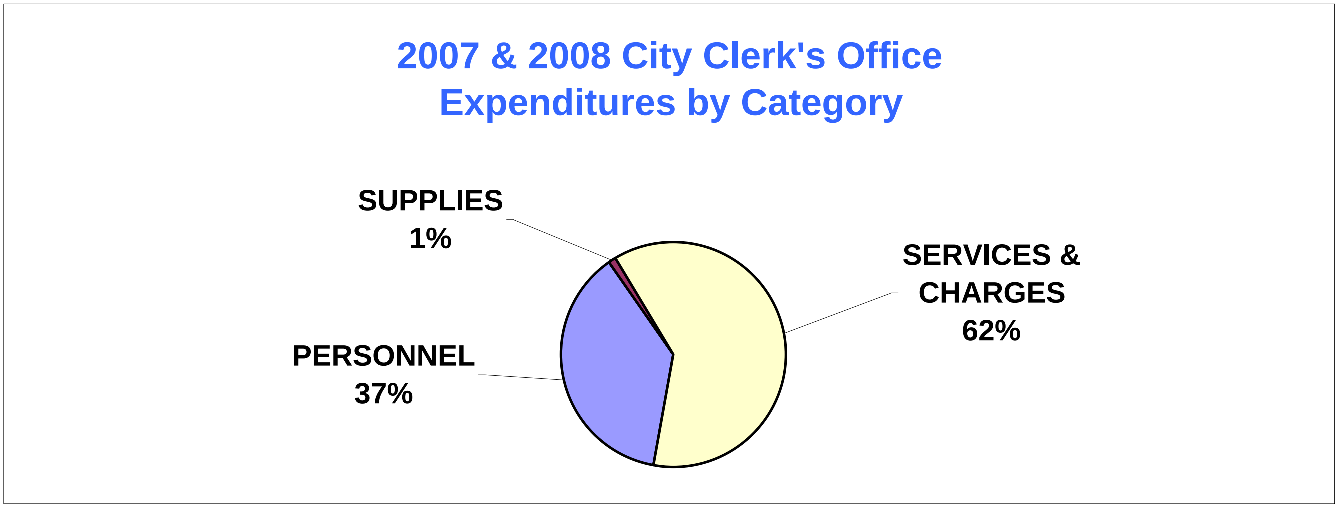
http://www.ci.sammamish.wa.us/AdministrativeServices.aspx

Highlight:

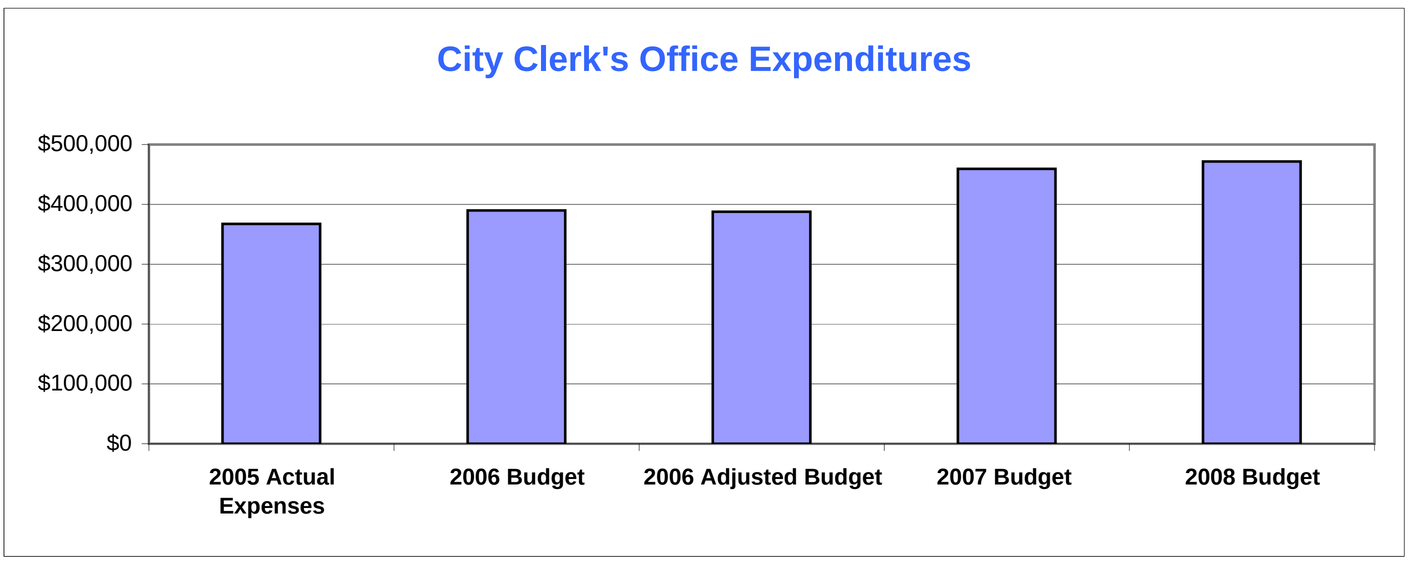
Personnel reduction from 2006 to 2007 & 2008 due to reorganizing front counter services to be provided by the Community Development Department in 2007-2008. In 2007-2008, added $100,000 per year to contract for affordable housing social and human services.

City Clerk's Office Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$193,026	$208,000	$208,000	$168,500	$180,500
SUPPLIES	$4,065	$5,500	$5,500	$5,500	$5,500
SERVICES & CHARGES	$166,777	$176,255	$174,130	$285,455	$285,455
CAPITAL	$3,320	$0	$0	$0	$0
TOTAL DEPARTMENT	**$367,188**	**$259,755**	**$387,630**	**$459,455**	**$471,455**



DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
City Clerk	1	1	1	1	1
Administrative Assistant	0	1	0	0	0
Deputy City Clerk	0	0	1	1	1
TOTAL	**1**	**2**	**2**	**2**	**2**

Purpose and Responsibilities

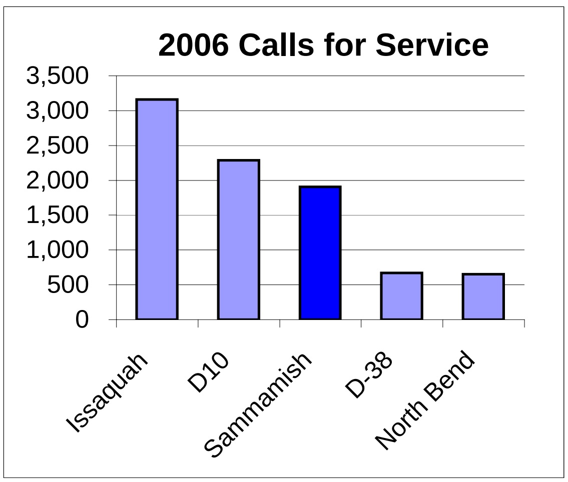
Fire Services, provided through an Interlocal Agreement with Eastside Fire & Rescue, provides for fire prevention and fire suppression activities and basic life support medical services.

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 OPERATIONAL ISSUE

Fire Services is the highest operating department cost of the city. In 2007, the interlocal agreement with our current provider Eastside Fire & Rescue is scheduled to end. Negotiations and analysis of potential service options and cost modeling are underway.



A comparison of the 5 Eastside Fire & Rescue partners in 2006 shows the number of calls for service received by each partner during 2006.

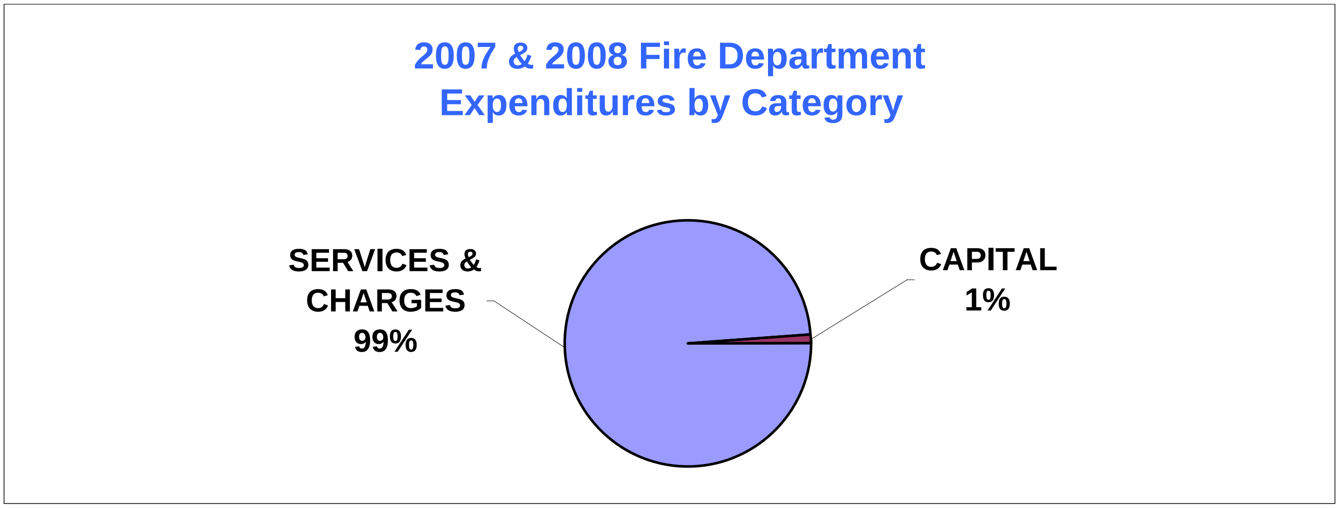
At a statewide level, other Cities in Washington spent 22% of their operating budgets towards fire service in 2005, compared with Sammamish at 29% of our 2006 operating budget.

Highlight:

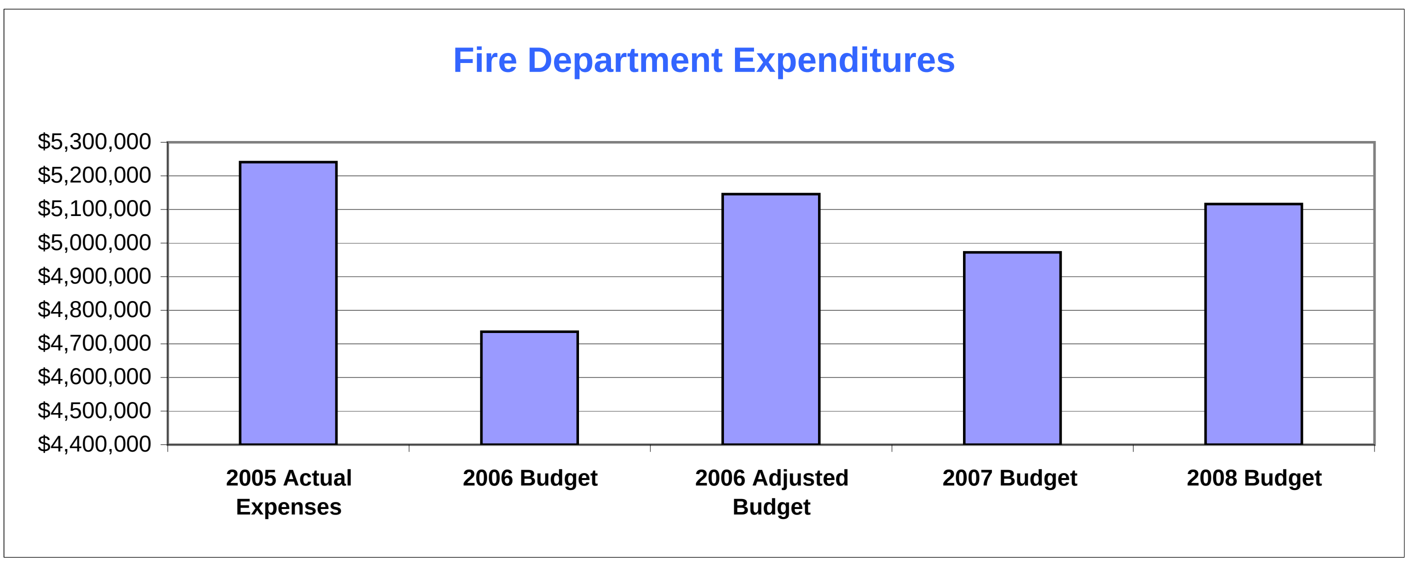
Capital improvement costs related to Fire Station improvements made in 2006 & 2007. Actual cost in 2005 included cost of fire services study.

Fire Department Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
SERVICES & CHARGES	$5,191,169	$4,700,836	$4,700,836	$4,872,266	$5,115,879
CAPITAL	$49,616	$35,000	$445,000	$100,000	$0
TOTAL DEPARTMENT	**$5,240,785**	**$4,735,836**	**$5,145,836**	**$4,972,266**	**$5,115,879**



DEPARTMENT EXPENSE HISTORY



Purpose and Responsibilities

Police Services, provided through an Interlocal Agreement with King County, provides for crime prevention and investigation, traffic education and traffic enforcement as needed, youth outreach programs and works with other local organizations on problem-solving activities to enhance the City's quality of life. Specialized services, like domestic violence response/investigation, water safety on lakes in the City and major criminal investigations are included in the contract with King County.

Goals/Issues/Major Work:

- **Maintain and enhance community police services**
- **Focus on those activities most likely to cause human injury or substantial property loss**
- **Focus on quality of life issues**
- **Consider and address the larger social implications of crime**
- **Expand youth outreach programs**
- **Consider options to reduce the incidence of false alarms**
- **Performance Measures Implementation**

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

KEY COMPARISON METRICS

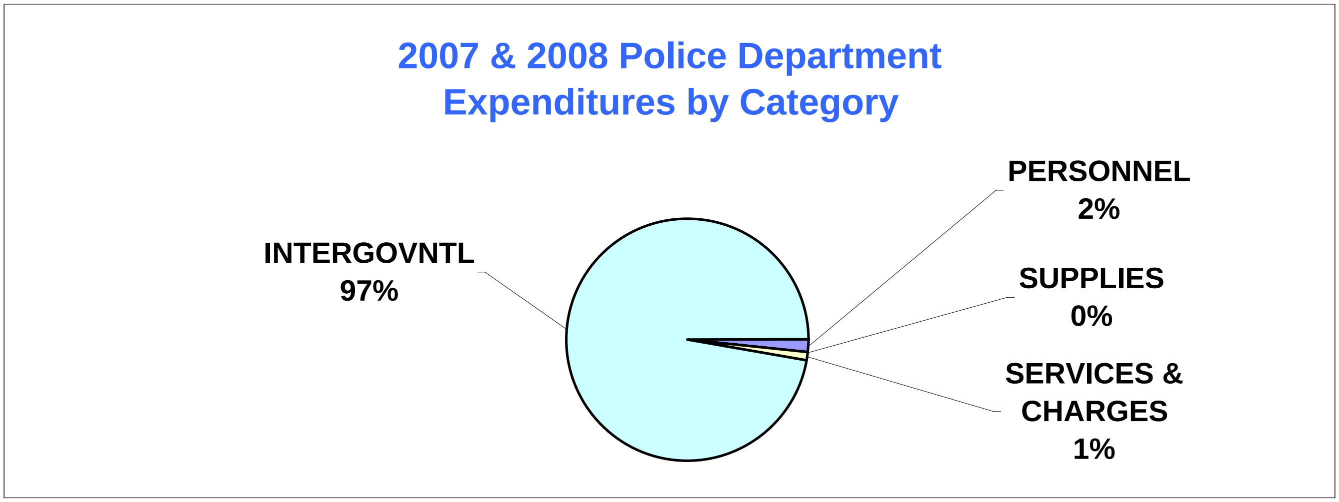
The cost per call for service in the Sammamish Police department for 2006 was $955. At a statewide level, other Cities in Washington spent 40% of their operating budgets on law & justice services in 2005 compared with Sammamish at 22% of our 2006 operating budget.

Highlight:

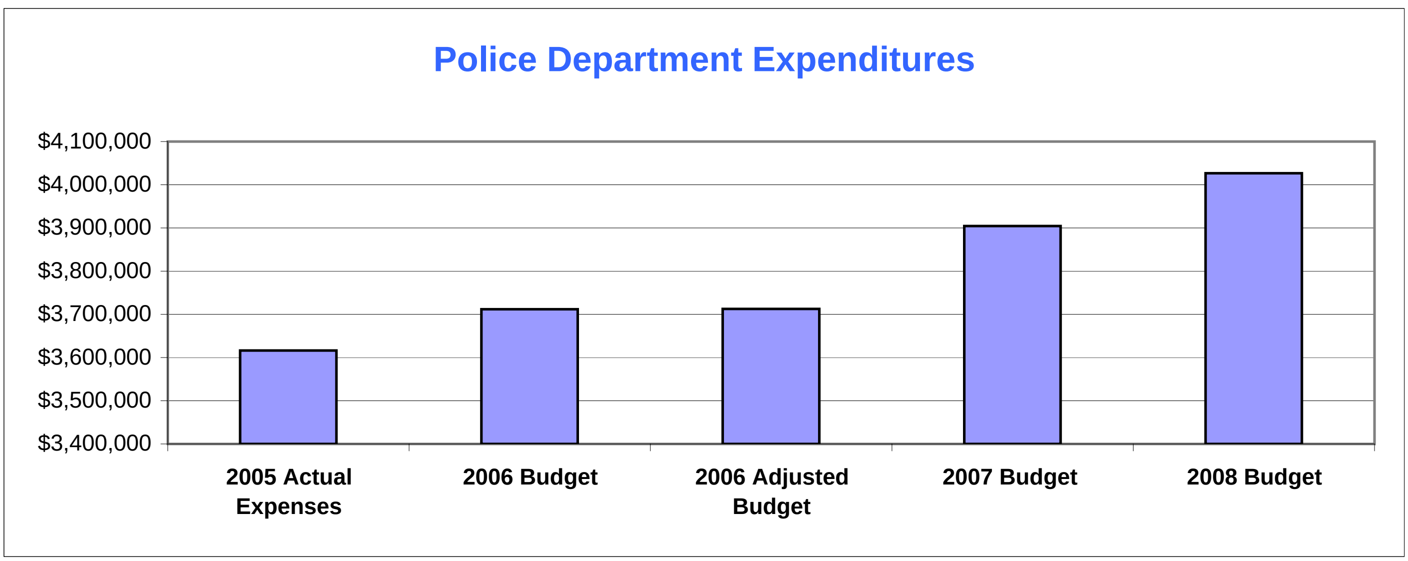
2007 Intergovernmental contract cost increase primarily due to projected labor cost increases in health care and retirement plan costs.

Police Department Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$45,600	$50,000	$50,000	$59,000	$65,000
SUPPLIES	$26,664	$8,550	$8,550	$8,550	$8,550
SERVICES & CHARGES	$40,280	$38,760	$42,020	$42,240	$42,240
INTERGOVERNMENTAL	$3,343,344	$3,612,705	$3,610,125	$3,795,000	$3,910,700
CAPITAL	$160,710	$2,000	$2,000	$0	$0
TOTAL DEPARTMENT	**$3,616,598**	**$3,712,015**	**$3,712,695**	**$3,904,790**	**$4,026,490**

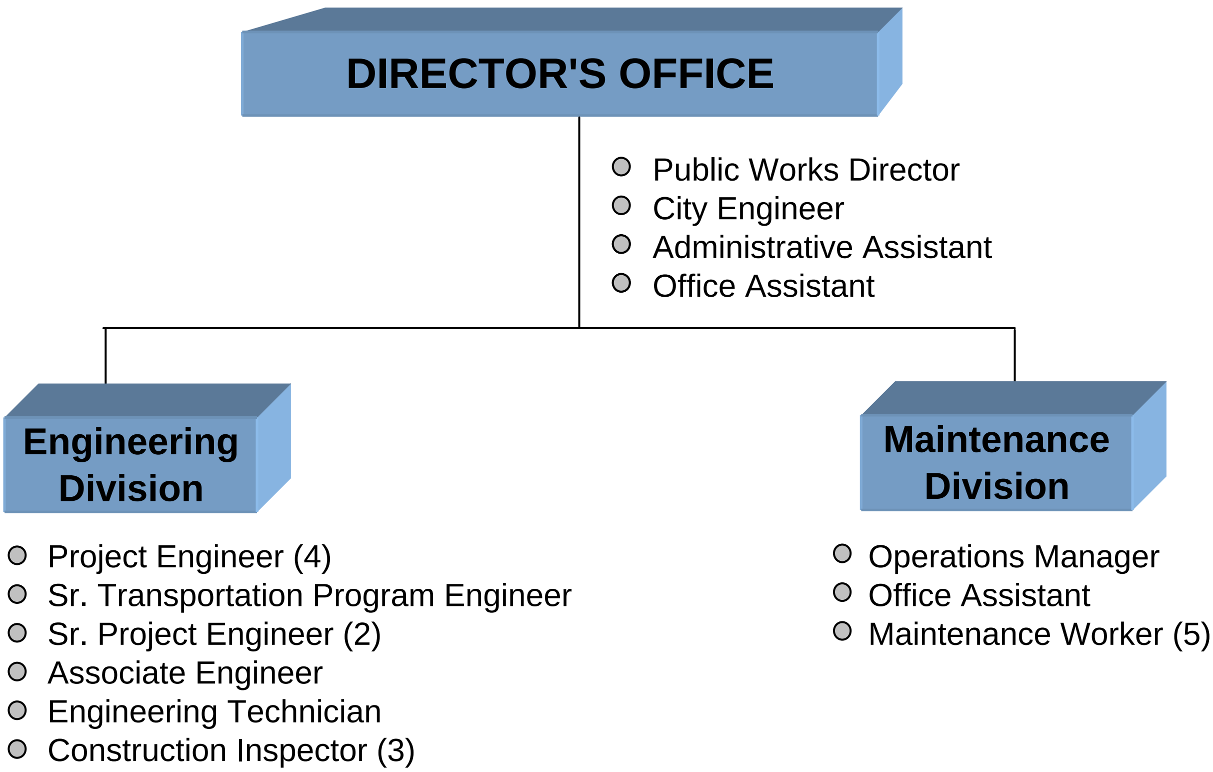


DEPARTMENT EXPENSE HISTORY



Barn along 228th Avenue

PUBLIC WORKS DEPARTMENT



Purpose and Responsibilities

The Public Works Department provides overall department planning and oversight; the Engineering and Transportation Divisions provide engineering plan review, inspection, coordination of major public works capital improvement projects, long-range transportation planning and neighborhood traffic management; and the Public Works Maintenance Division is responsible for the maintenance of public works infrastructure, including streets, sidewalks, surface water systems, and traffic systems.

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

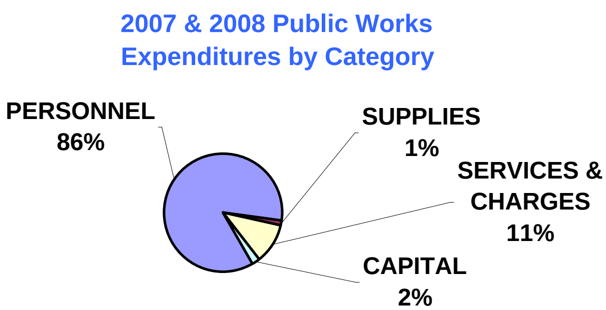
Goals/Issues/Major Work:

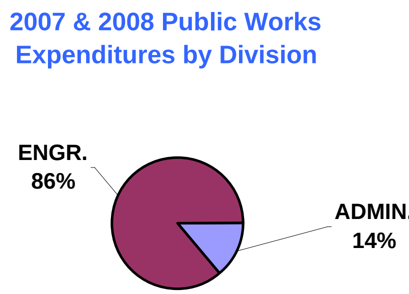
- **Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services**
- **Perform cleaning of ditches, entire storm drainage system fixtures (annually), storm drainage retention and detention facilities (annually)**
- **Performance Measures Implementation**

Highlight:
Added 2 Development Engineers in 2007 and 1 Construction Engineer in 2008 due to anticipated growth in new construction (Revenue related positions).

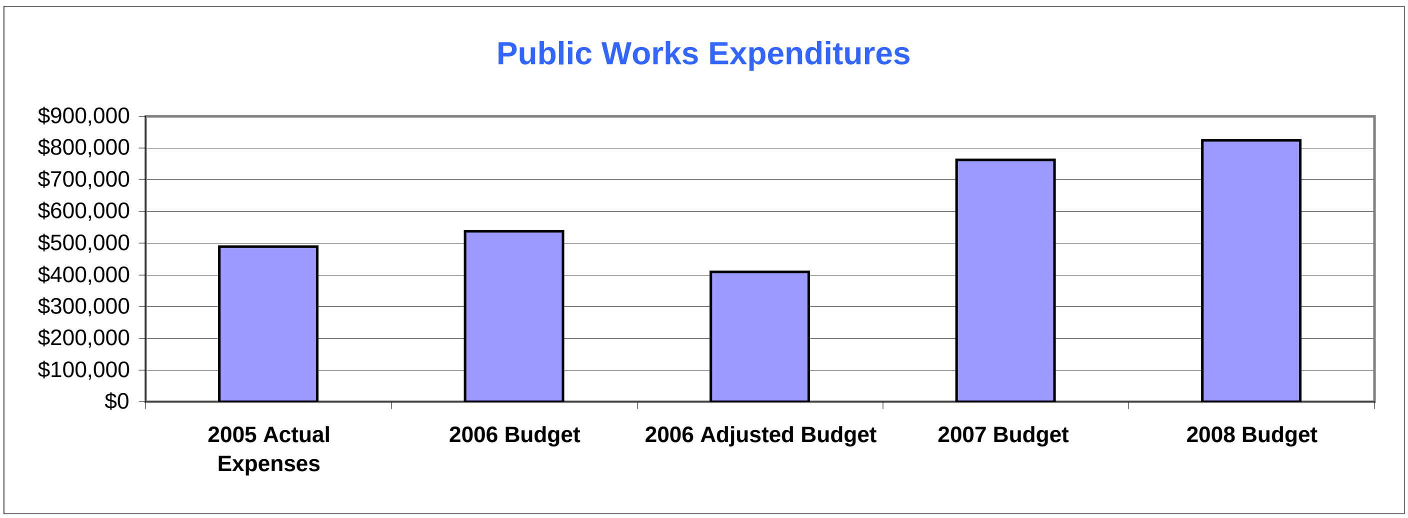
Public Works Department Summary (All Divisions)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$358,066	$359,000	$359,000	$617,000	$743,000
SUPPLIES	$6,363	$9,450	$12,179	$10,525	$11,125
SERVICES & CHARGES	$121,242	$156,935	$26,450	$113,400	$57,510
CAPITAL	$4,056	$12,300	$12,300	$22,250	$12,500
TOTAL DEPARTMENT	**$489,727**	**$537,685**	**$409,929**	**$763,175**	**$824,135**





DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Public Works Director	0.3	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3	0.3
City Engineer	0.3	0.3	0.3	0.3	0.3
Sr. Transportation Engineer	0.3	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.3	0.3	0.3	0.9	0.9
Associate Engineer	0.3	0.3	0.5	0.5	0.5
Proj. Eng. - Inspection	1	1	0	0	0
Construction Inspector	0	0	2	2	3
Proj. Eng. - CADD	0.3	0.3	0	0	0
Engineering Technician	0	0	0.3	0.3	0.3
Office Assistant	0.3	0.3	0.3	0.3	0.3
TOTAL	**4**	**4**	**5.2**	**5.8**	**6.8**

Purpose and Responsibilities

ADMINISTRATION DIVISION

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 other regional agencies that relate to transportation, capital improvements, long-range planning, project funding and utility service.

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

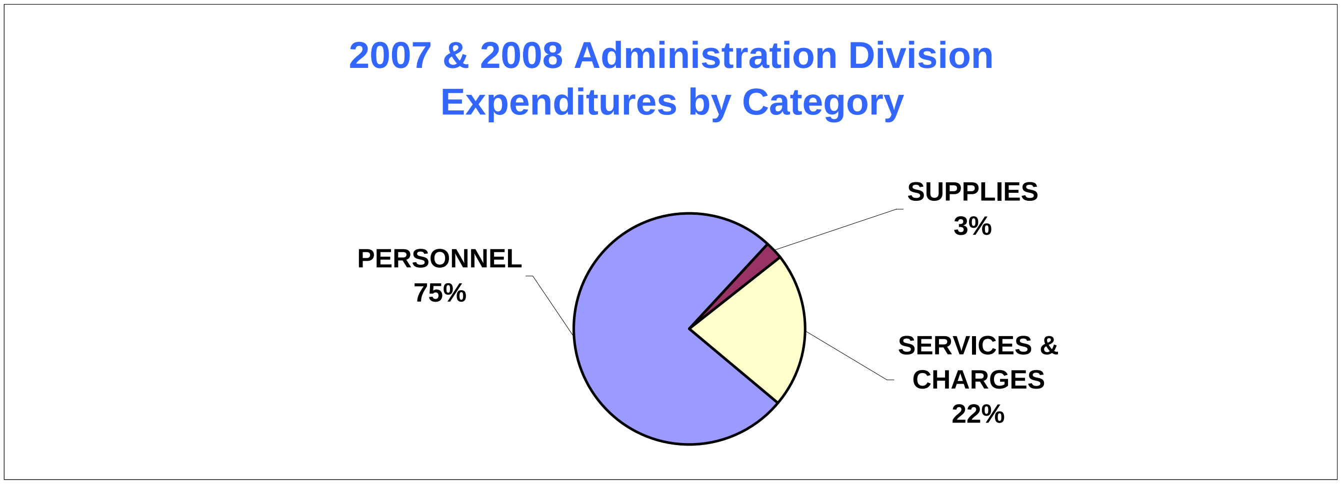
Goals/Issues/Major Work:

ADMINISTRATION DIVISION

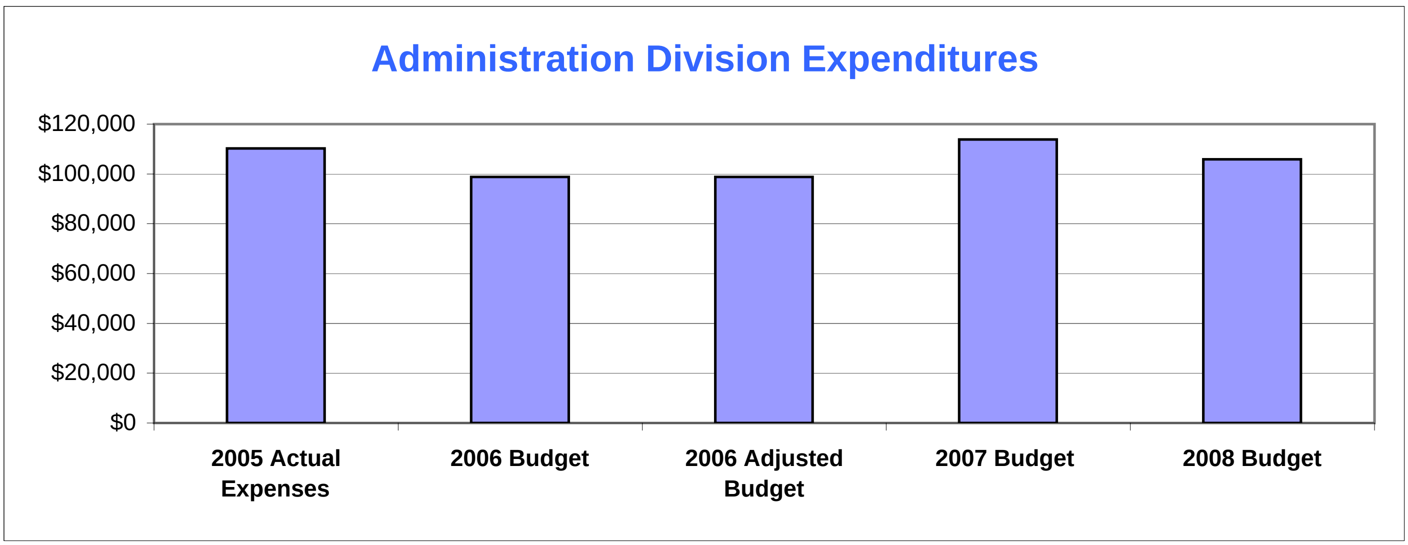
- Develop systems, processes, and reports for City Manager and Council
- Assist City Manager with annexation issues, water and sewer district assumption/merger issues, finding a Public Works operations shop location and building the facility
- Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services
- Seek opportunities for staff exchange and sharing of skills and equipment with Sammamish Plateau Water & Sewer Dist.
- Complete/update/revise various study plans
- Maintain regional influence and presence
- Provide ongoing evaluation of State legislation that impacts the City
- Performance Measures Implementation

Administration Division Summary
(1 of 2 divisions within Public Works)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$72,179	$79,000	$79,000	$80,000	$86,500
SUPPLIES	$1,591	$3,360	$3,360	$2,775	$2,850
SERVICES & CHARGES	$36,502	$16,400	$16,400	$31,000	$16,485
TOTAL DEPARTMENT	**$110,272**	**$98,760**	**$98,760**	**$113,775**	**$105,835**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Public Works Director	0.3	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3	0.3
Office Assistant	0.3	0.3	0.3	0.3	0.3
TOTAL	**0.9**	**0.9**	**0.9**	**0.9**	**0.9**

Purpose and Responsibilities

ENGINEERING DIVISION

The Engineering and Transportation Division is primarily responsible for designing and constructing transportation and surface water management projects. In addition, development review support is provided to the Community Development Department. This Division provides updates to various City plans and systems including: drainage basin plans, 6-Year Transportation Improvement Plan, traffic counts and accident statistics, and Public Works standards.

Goals/Issues/Major Work:

ENGINEERING DIVISION

- **Secure as many state and federal grants as possible for the capital programs**
- **Support the Community Development by reviewing various permit applications**
- **Manage system to track and evaluate individual and cumulative impact of new development on the transportation system's level of service**
- **Implement various programs/analysis including: citywide street lighting program, ongoing system for maintaining and updating the City's traffic model, Water Quality analysis**
- **Establish on-going program for performing traffic counts**
- **Manage Geographic Information Systems (GIS) and development review contracts**
- **Manage transportation mitigation charges system**
- **Performance Measures Implementation**

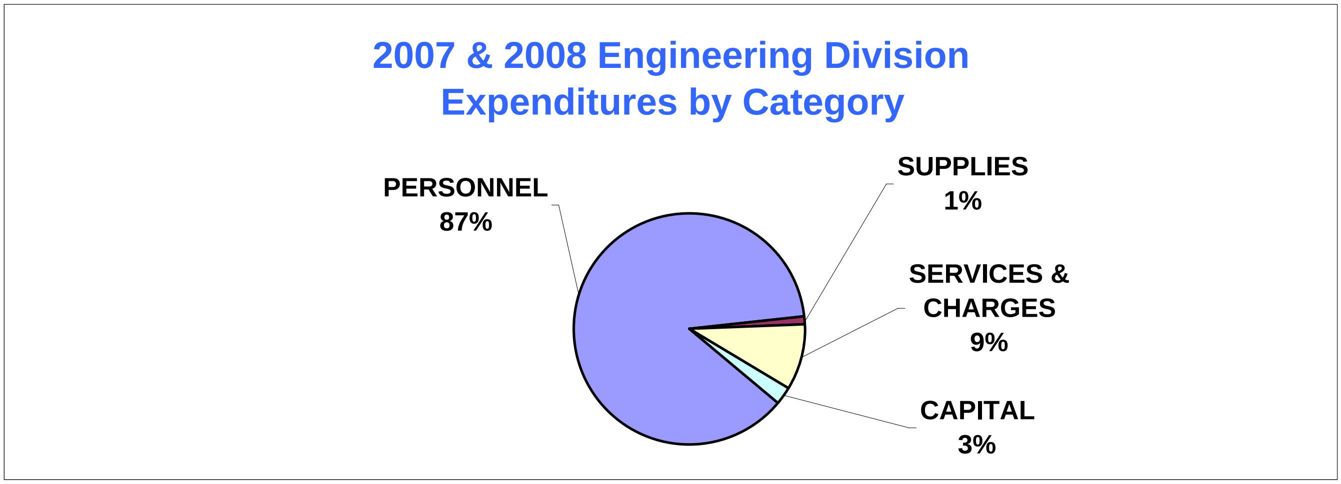
http://www.ci.sammamish.wa.us/PublicWorks.aspx

Highlight:

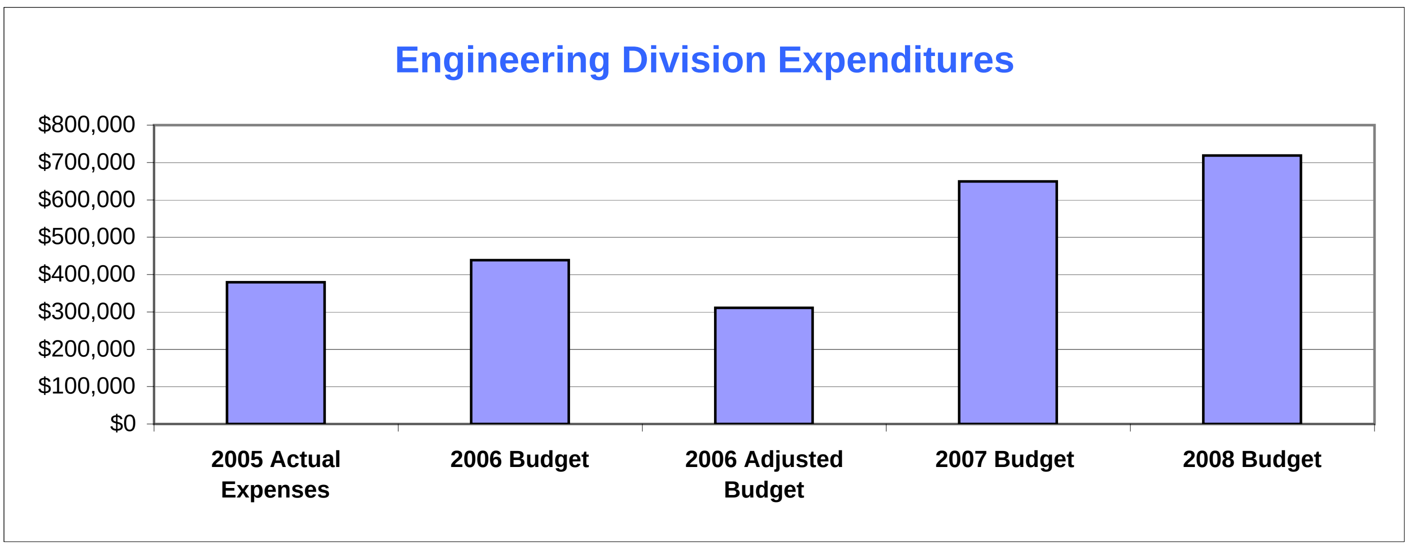
Added 2 Development Engineers in 2007 and 1 Construction Engineer in 2008 due to anticipated growth in new construction (Revenue related positions).

Engineering Division Summary
(1 of 2 divisions within Public Works)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$285,887	$280,000	$280,000	$537,000	$656,500
SUPPLIES	$4,772	$6,090	$8,819	$7,750	$8,275
SERVICES & CHARGES	$84,740	$140,535	$10,050	$82,400	$41,025
CAPITAL	$4,056	$12,300	$12,300	$22,250	$12,500
TOTAL DEPARTMENT	**$379,455**	**$438,925**	**$311,169**	**$649,400**	**$718,300**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
City Engineer	0.3	0.3	0.3	0.3	0.3
Sr. Transportation Engineer	0.3	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.3	0.3	0.3	0.9	0.9
Associate Engineer	0.3	0.3	0.5	0.5	0.5
Proj. Eng. - Inspection	1	1	0	0	0
Construction Inspector	0	0	2	2	3
Proj. Eng. - CADD	0.3	0.3	0	0	0
Engineering Technician	0	0	0.3	0.3	0.3
TOTAL	**3.1**	**3.1**	**4.3**	**4.9**	**5.9**

COMMUNITY DEVELOPMENT DEPARTMENT

DIRECTOR'S OFFICE

- Community Development Director
- Administrative Assistant

Building Division

- Building Official
- Sr. Building Inspector
- Building Inspector
- Plans Examiner (2)

Planning Division

- Deputy Director
- Senior Planner (6)
- Assciate Planner (2)
- Wetland Biologist
- Code Enforcement Officer

Permit Center

- Permit Center Manager
- Permit Technician (2)
- Office Assistant (3)
- Associate Planner

Purpose and Responsibilities

The Community Development Department provides overall management and oversight to the development services functions; the Planning Division is responsible for current and long-range planning, coordination on regional environment issues and watershed planning; the Building Division provides building plans review and inspections; and the Permit Center provides coordinated, one-stop administration of all development permits. The Code Enforcement Officer is responsible for the enforcement of building and development codes, along with nuisance code violations.

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

Goals/Issues/Major Work:

- Assist City Manager with annexation issues
- Assess, evaluation and plan for capital improvement planning
- Evaluate and plan for any State legislative impacts to our city
- Advise and communicate with City Manager on policy issues before they become public
- Encourage professional development for staff

- Performance Measures Implementation

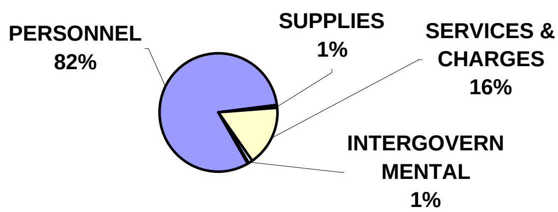
Highlight:

Increase from 2006 to 2007 & 2008 primarily due to additional contracts for Towncenter planning and the addition of 3 Planners and 1 Office Assistant from 2006 to 2008. Staff additions were a result of revenue related increases in development services and anticipated growth.

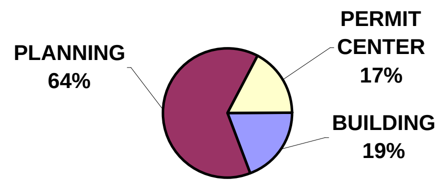
Community Development Department Summary (All Divisions)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$1,665,681	$1,940,300	$1,939,200	$2,365,500	$2,534,500
SUPPLIES	$32,588	$30,415	$28,750	$26,150	$21,300
SERVICES & CHARGES	$318,804	$558,655	$541,693	$630,850	$353,550
INTERGOVERNMENTAL	$29,824	$78,000	$35,000	$37,000	$40,000
CAPITAL	$27,089	$0	$0	$6,500	$2,600
TOTAL DEPARTMENT	**$2,073,986**	**$2,607,370**	**$2,544,643**	**$3,066,000**	**$2,951,950**

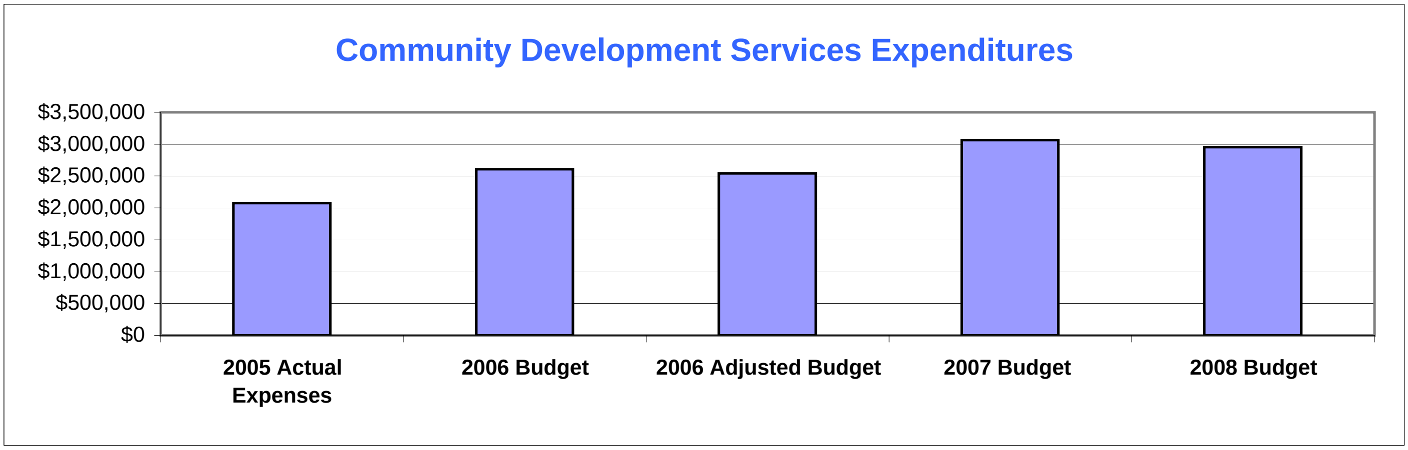
2007 & 2008 Community Development Expenditures by Category



2007 & 2008 Community Development Expenditures by Division



DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
City Manager	0.5289	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1	1
Senior Planner	2	2	5	6	6
Wetland Biologist	0	1	1	1	1
Associate Planner	3	3	2	3	3
Code Enforcement Officer	1	1	1	1	1
Administrative Assistant	1	2	1	1	1
Permit Center Manager	1	1	1	1	1
Permit Technician	1	2	2	2	2
Office Assistant	2	1	2	3	3
Building Official	1	1	1	1	1
Plans Examiner	2	2	2	2	2
Sr. Building Inspector	1	1	1	1	1
Building Inspector	2	2	1	1	1
TOTAL	**19.5289**	**21.5289**	**22.5289**	**25.5289**	**25.5289**

Purpose and Responsibilities

PLANNING DIVISION

The Planning Division is primarily a "land use management agency." 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, providing code enforcement services.

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

Goals/Issues/Major Work:

PLANNING DIVISION

- **Develop a sub-area plan for the town center**
- **Develop the critical areas update**
- **Participate in regional planning and growth management issues**
- **Provide quality service to the pubic and development community**
- **Continue to improve inter-departmental processes and communication**
- **Improve and maintain professional development opportunities for staff**
- **Provide technical assistance to lake management districts**
- **Increase technical proficiency on land use permit and application processes**

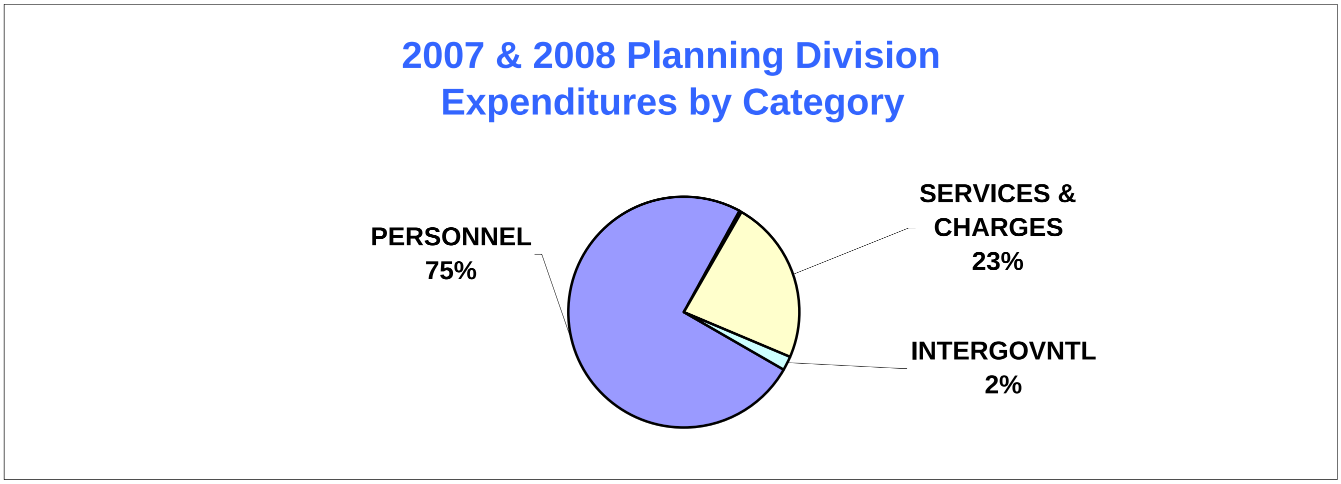
Highlight:

Increase from 2006 to 2007 & 2008 primarily due to additional contracts for Towncenter planning and the addition of 2 Sr. Planners from 2006 to 2008. Staff additions were a result of revenue related increases in development services and anticipated growth.

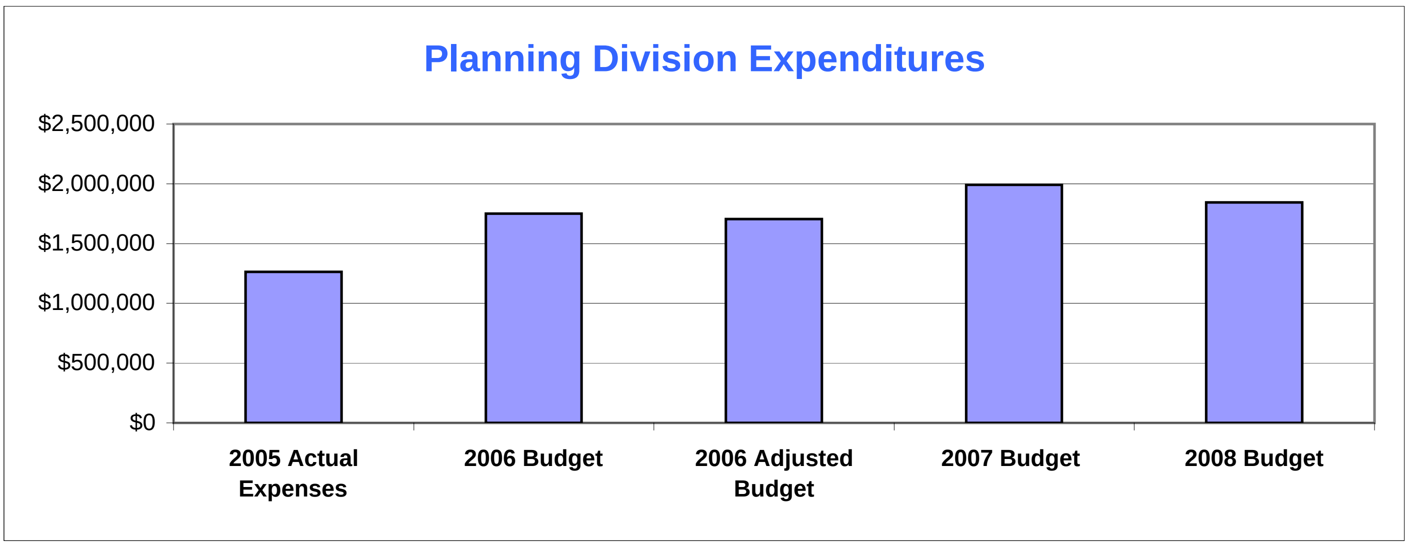
Planning Division Summary

(1 of 3 divisions within Community Development)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$982,070	$1,194,200	$1,194,200	$1,379,000	$1,475,000
SUPPLIES	$17,959	$15,000	$15,000	$9,000	$9,000
SERVICES & CHARGES	$210,658	$462,450	$461,350	$559,700	$317,300
INTERGOVERNMENTAL	$29,824	$78,000	$35,000	$37,000	$40,000
CAPITAL	$22,484	$0	$0	$6,500	$2,600
TOTAL DEPARTMENT	**$1,262,995**	**$1,749,650**	**$1,705,550**	**$1,991,200**	**$1,843,900**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
City Manager	0.5289	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1	1
Senior Planner	2	2	5	6	6
Wetland Biologist	0	1	1	1	1
Associate Planner	3	3	2	2	2
Code Enforcement Officer	1	1	1	1	1
Administrative Assistant	1	2	1	1	1
TOTAL	**9.5289**	**11.5289**	**12.5289**	**13.5289**	**13.5289**

Purpose and Responsibilities

BUILDING DIVISION

The Building Division implements the State uniform building code. In 2004, the International Building Codes were implemented. This Division is reponsible for ensuring that buildings and structures comply with adopted building code standards through professional plan review and inspection services.

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

Goals/Issues/Major Work:

BUILDING DIVISION

- 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 utilizing computer software and "E" services for obtaining and tracking permits

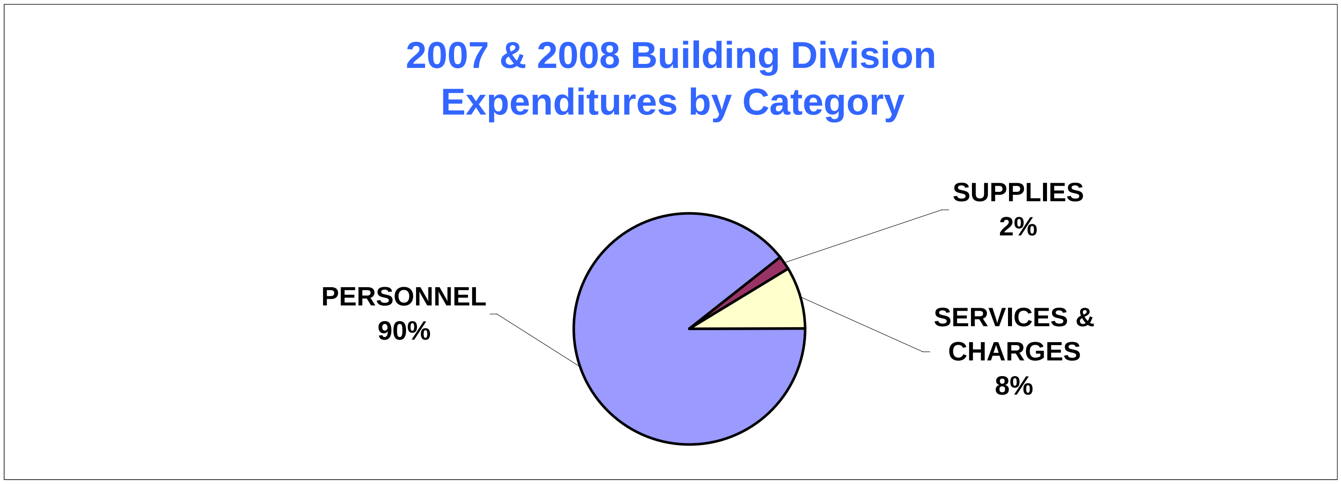
Highlight:

Decrease in Services & Charges due to anticipated variation in contracts for supplemental plan review and inspection services.

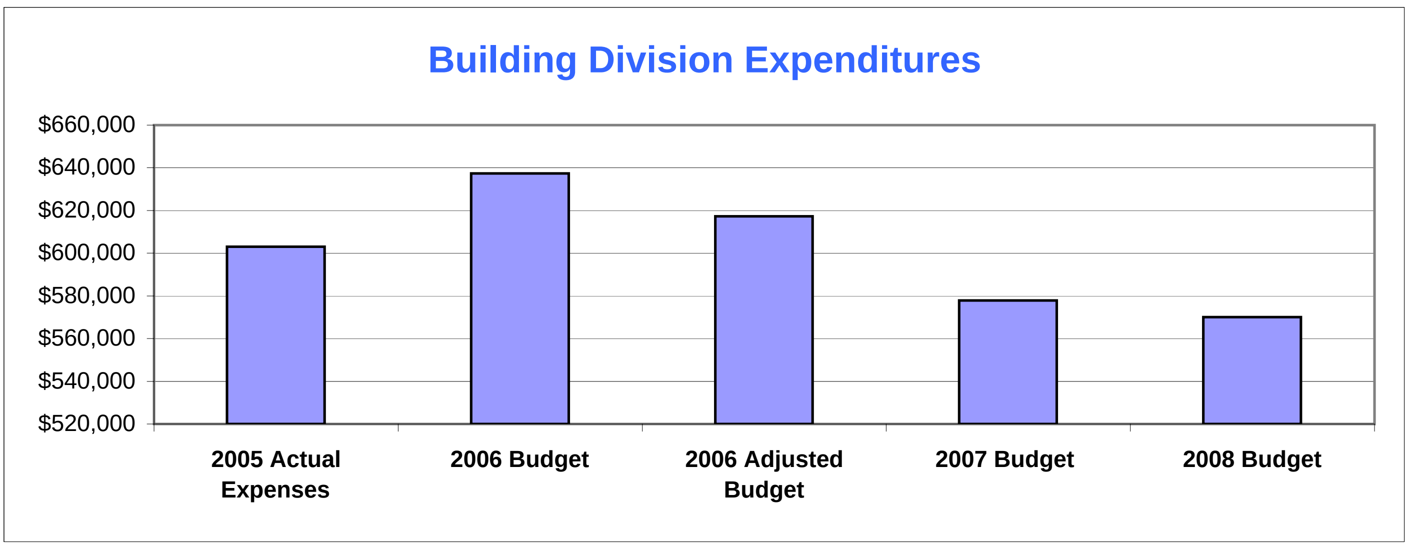
Building Division Summary

(1 of 3 divisions within Community Development)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$494,772	$531,000	$530,000	$498,000	$530,000
SUPPLIES	$9,198	$14,165	$11,100	$13,750	$8,900
SERVICES & CHARGES	$99,040	$92,250	$76,150	$66,150	$31,150
TOTAL DEPARTMENT	**$603,010**	**$637,415**	**$617,250**	**$577,900**	**$570,050**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Building Official	1	1	1	1	1
Plans Examiner	2	2	2	2	2
Sr. Building Inspector	1	1	1	1	1
Building Inspector	2	2	1	1	1
TOTAL	**6**	**6**	**5**	**5**	**5**

PERMIT CENTER DIVISION

The Permit Center 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.

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

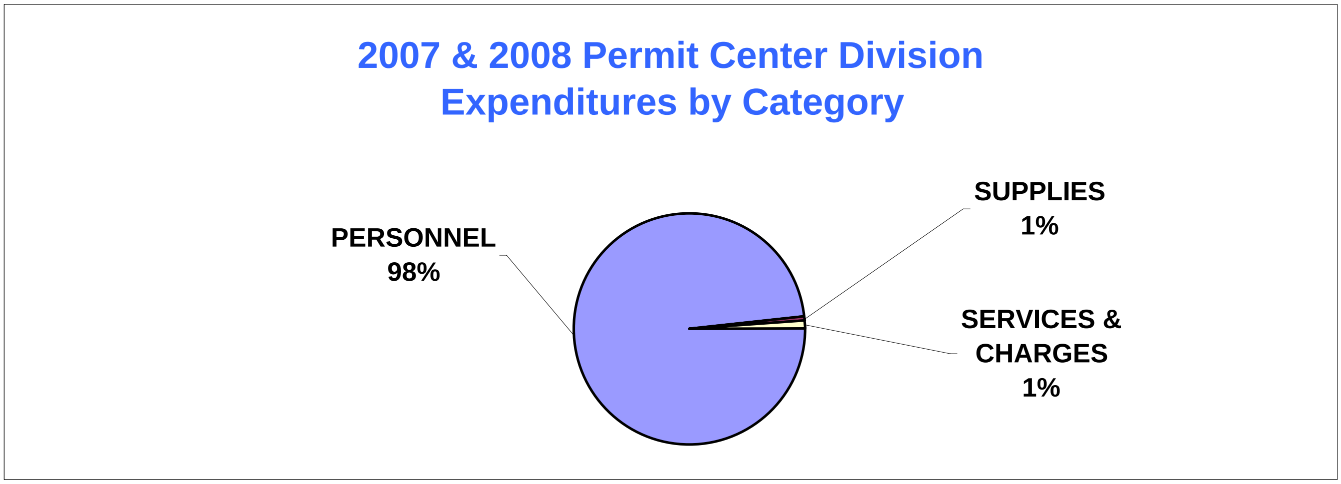
PERMIT CENTER DIVISION

- Provide for and ensure the timely and efficient processing of development permit
- 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
- Provide training and professional development to staff

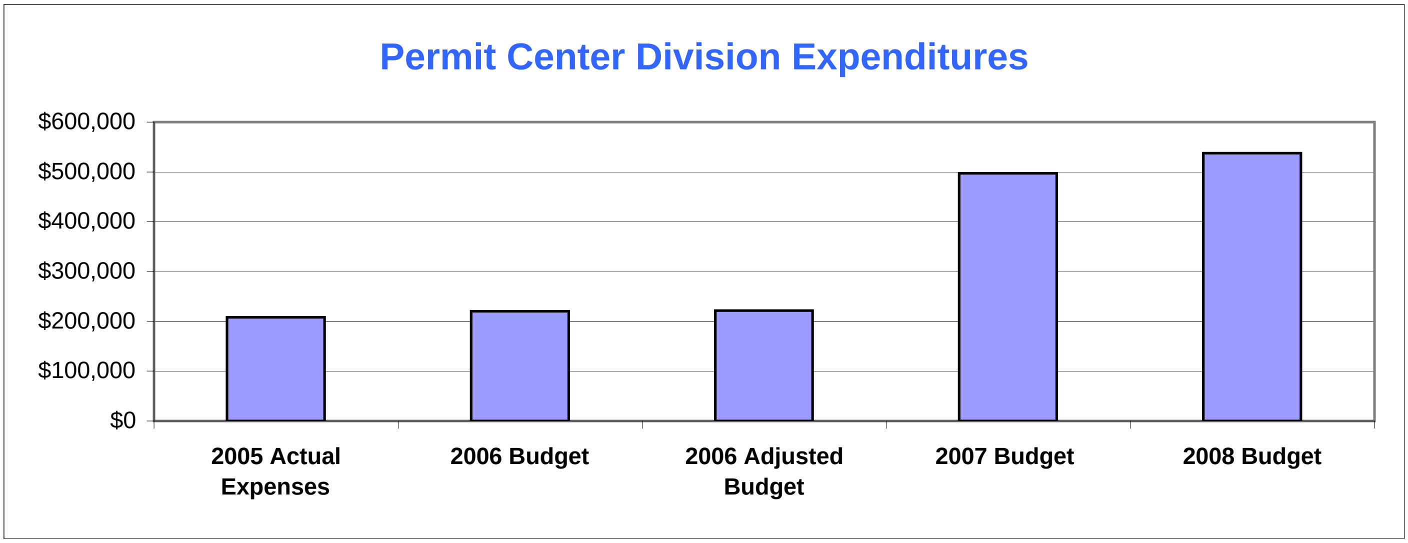
Highlight:
Added an Office Assistant and an Associate Planner in 2007-2008 to enhance customer and front counter permitting services.

Permit Center Division Summary
(1 of 3 divisions within Community Development)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$188,839	$215,100	$215,000	$488,500	$529,500
SUPPLIES	$5,431	$1,250	$2,650	$3,400	$3,400
SERVICES & CHARGES	$9,105	$3,955	$4,193	$5,000	$5,100
CAPITAL	$4,605	$0	$0	$0	$0
TOTAL DEPARTMENT	**$207,980**	**$220,305**	**$221,843**	**$496,900**	**$538,000**



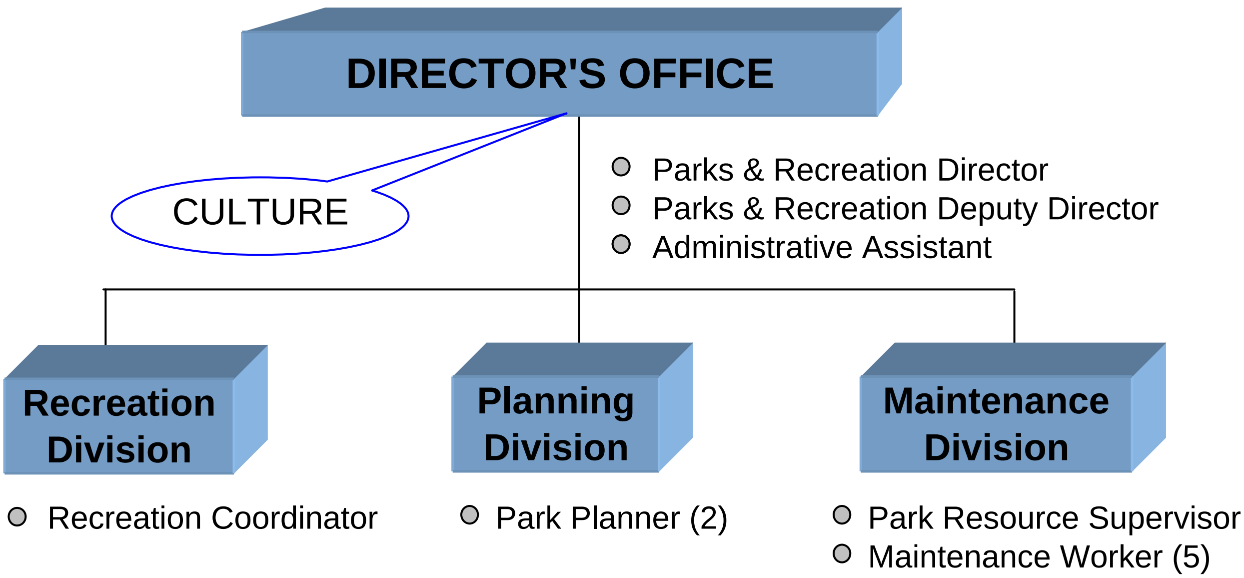
DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Permit Center Manager	1	1	1	1	1
Permit Technician	1	2	2	2	2
Office Assistant	2	1	2	3	3
Associate Planner	0	0	0	1	1
TOTAL	**4**	**4**	**5**	**7**	**7**

PARKS & RECREATION DEPARTMENT



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:

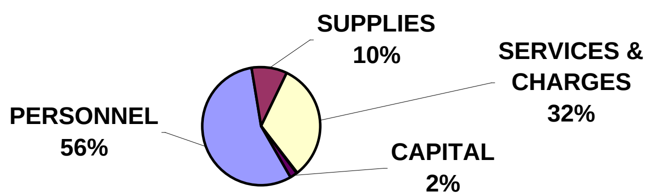
- **Provides quality recreation programs and acquisition, renovation, development operation, and maintenance of parks and recreation facilities.**
- **In coordination with the Public Works maintenance crew, facilitate the general upkeep of the parks and public areas of the City.**
- **Performance Measures Implementation**

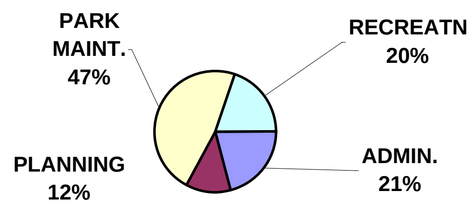
Highlight:

Increases from 2006 to 2007 & 2008 are primarily due to additional contracts for Parks Maintenance as more Parks are built and need to be maintained. A Deputy Director position was also added in 2007.

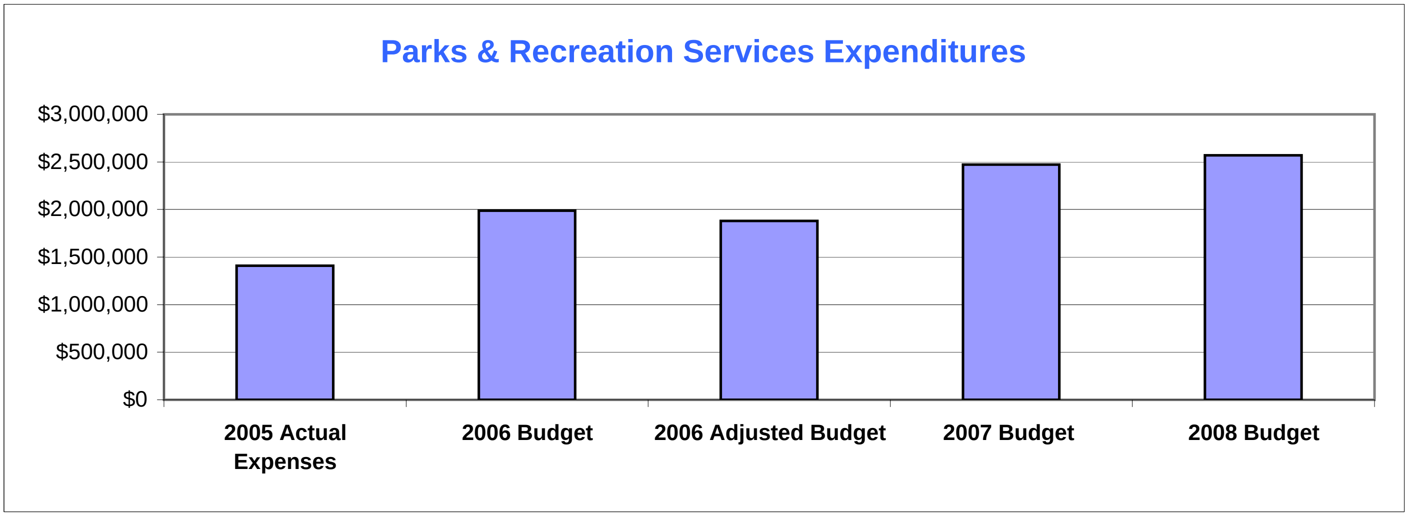
Parks & Recreation Department Summary (All Divisions)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$845,706	$1,153,000	$1,151,000	$1,366,000	$1,451,000
SUPPLIES	$175,774	$210,500	$170,000	$245,500	$239,500
SERVICES & CHARGES	$346,923	$553,250	$520,455	$810,150	$820,400
INTERGOVERNMENTAL	$1,796	$0	$3,000	$3,000	$3,000
CAPITAL	$39,650	$71,500	$36,439	$48,500	$56,500
TOTAL DEPARTMENT	**$1,409,849**	**$1,988,250**	**$1,880,894**	**$2,473,150**	**$2,570,400**





DEPARTMENT EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Parks & Rec. Director	1	1	1	1	1
Parks & Rec. Deputy Director	0	0	0	1	1
Administrative Assistant	1	1	1	1	1
Park Planner	1	2	2	2	2
Recreation Coordinator	1	1	1	1	1
Facilities Coordinator	0	0	1	1	1
Parks Resource Supervisor	1	1	1	1	1
Parks Maintenance Worker	4	4	5	5	5
TOTAL	**9**	**10**	**12**	**13**	**13**

Purpose and Responsibilities

ADMINISTRATION DIVISION

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

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

Goals/Issues/Major Work:

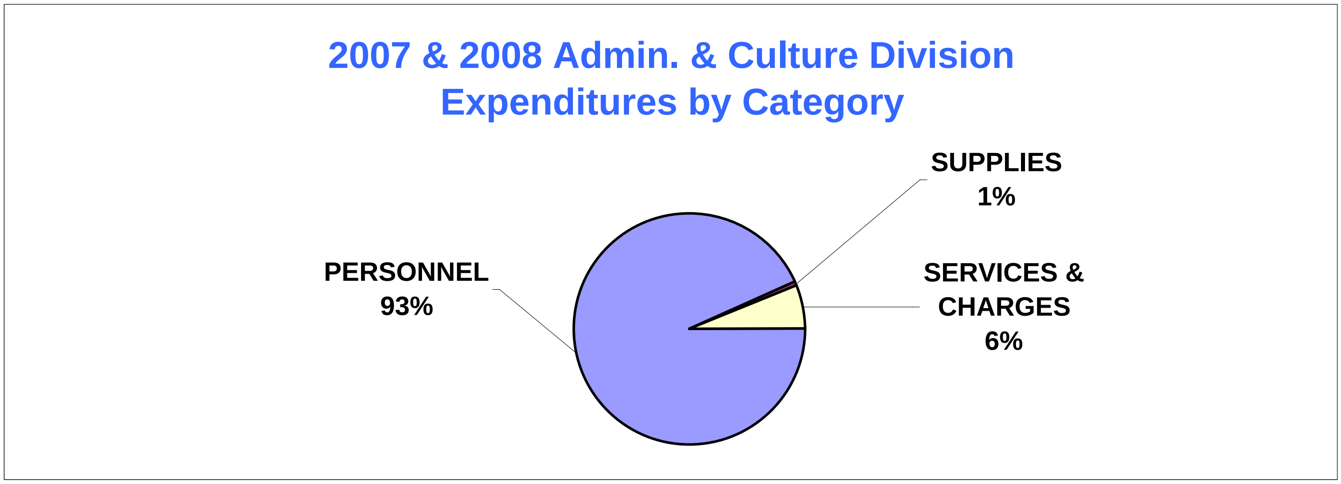
ADMINISTRATION DIVISION

- **Serve as liaison and work with the Parks and Recreation Commission**
- **Provide excellent communications to fellow staff and the community on parks and recreation issues, projects and vision**
- **Work with the City Manager and other department heads on CIP planning and funding**
- **Assist the City Manager with annexation issues**
- **Continue to evaluate and plan for any State legislative impacts to Sammamish**
- **Continue to advise and communicate with the City Manager on policy issues before they become public**
- **Provide a regional influence and presence on parks and recreation matters; focus on continued good relationships with Redmond, Issaquah, King County, Association of Washington Cities, Suburban Cities Association and any other regional task forces**
- **Performance Measures Implementation**

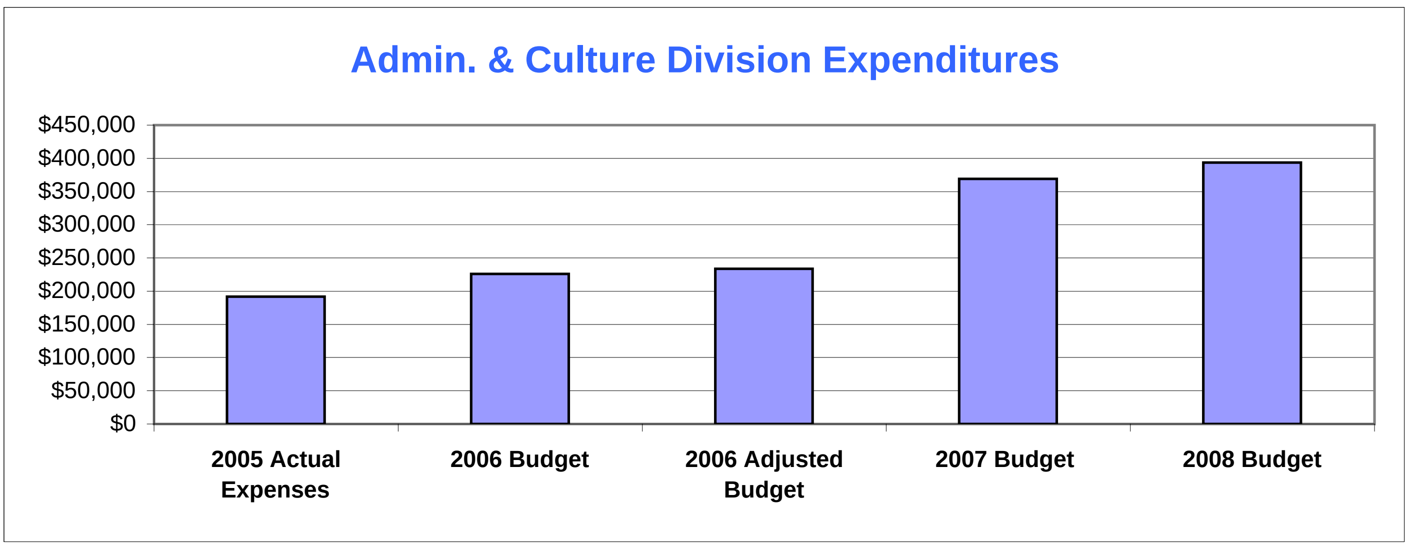
Highlight:
Increase in Personnel due primarily to a Deputy Director position being added in 2007.

Administration & Culture Division Summary
(1 of 4 divisions within Parks & Recreation)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$178,908	$192,000	$192,000	$343,500	$368,500
SUPPLIES	$2,470	$3,500	$2,500	$2,500	$2,500
SERVICES & CHARGES	$7,665	$30,250	$39,350	$22,850	$22,850
CAPITAL	$2,668	$0	$0	$0	$0
TOTAL DEPARTMENT	**$191,711**	**$225,750**	**$233,850**	**$368,850**	**$393,850**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Parks & Rec. Director	1	1	1	1	1
Parks & Rec. Deputy Director	0	0	0	1	1
Administrative Assistant	1	1	1	1	1
TOTAL	**2**	**2**	**2**	**3**	**3**

Purpose and Responsibilities

RECREATION DIVISION

Recreation Programs and Services staff coordinate and facilitate the delivery of recreation programs and services throughout the city and the City's park system.

Goals/Issues/Major Work:

RECREATION DIVISION

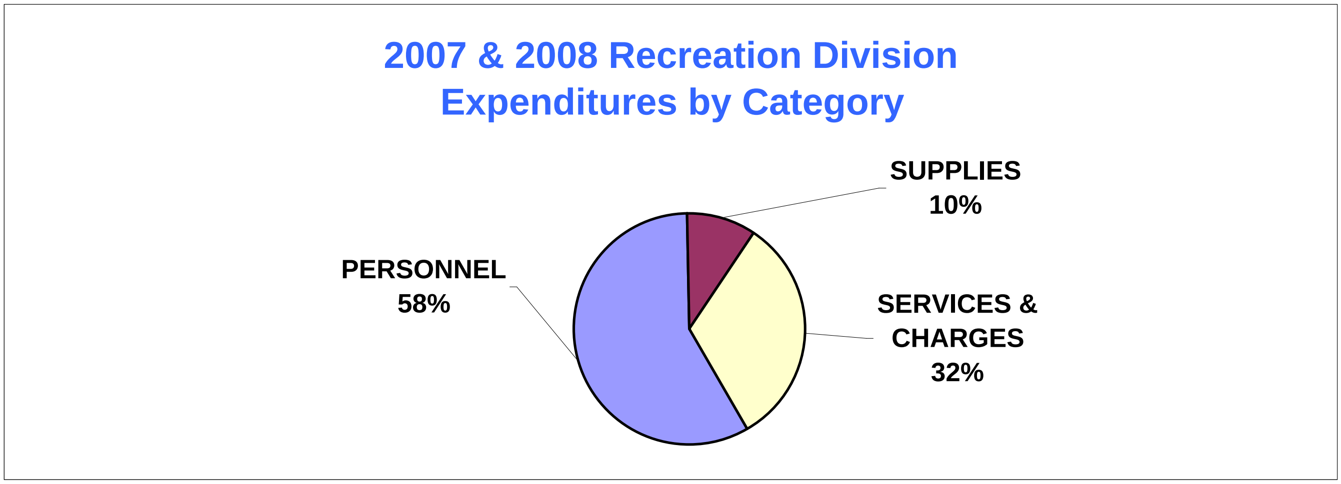
- **Foster growth and management of Sammamish Youth Board programs and events**
- **Expand the summer concert series and identify partners to create other seasonal events**
- **Continue meeting quarterly with recreation providers to facilitate delivery of programs to the community**
- **Provide contracted 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 bringing new park facilities on-line
- **Performance Measures Implementation**

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

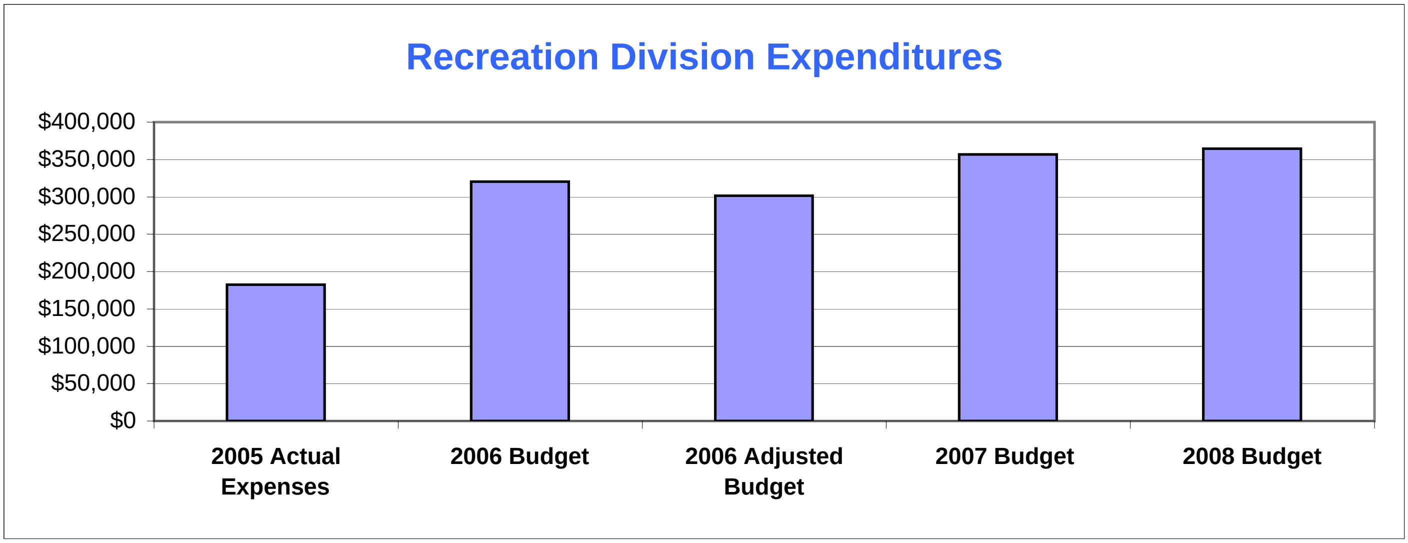
Highlight:
Added a Facility Coordinator position in 2006 to coordinate various park facility rentals (revenue supported position).

Recreation Division Summary
(1 of 4 divisions within Parks & Recreation)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$101,619	$196,000	$194,000	$199,500	$214,500
SUPPLIES	$27,834	$40,000	$30,000	$40,000	$30,000
SERVICES & CHARGES	$51,768	$82,800	$73,605	$113,100	$115,800
INTERGOVERNMENTAL	$1,378	$0	$2,500	$2,500	$2,500
CAPITAL	$0	$1,500	$1,439	$1,500	$1,500
TOTAL DEPARTMENT	**$182,599**	**$320,300**	**$301,544**	**$356,600**	**$364,300**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Recreation Coordinator	1	1	1	1	1
Facilities Coordinator	0	0	1	1	1
TOTAL	**1**	**1**	**2**	**2**	**2**

Purpose and Responsibilities

PLANNING DIVISION

Park Planning and Development staff supervise and manage park capital improvement projects and coordinate short and long-term park planning efforts.

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

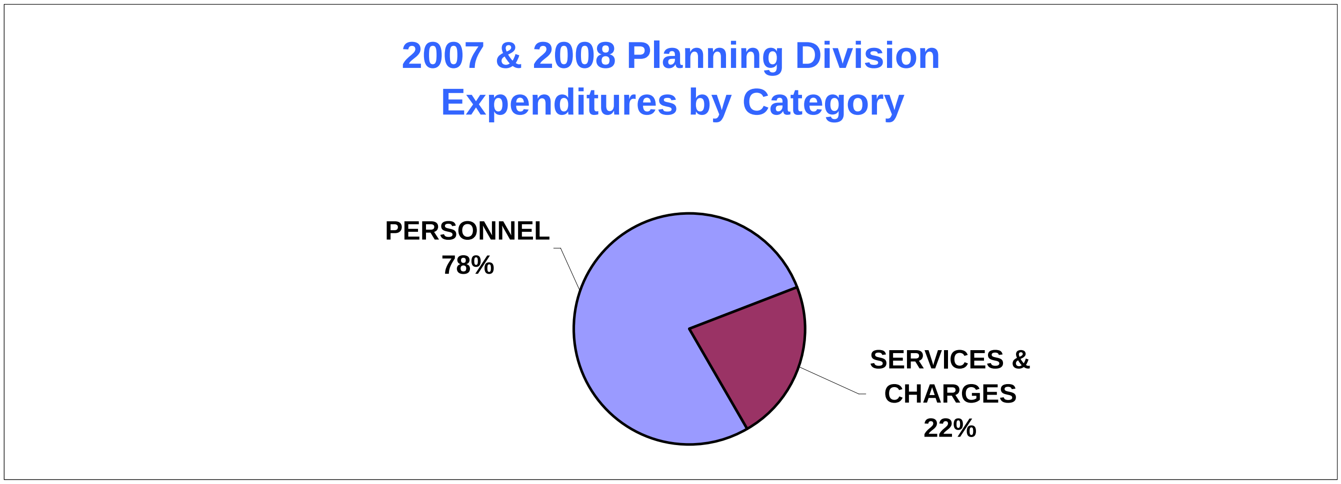
Goals/Issues/Major Work:

PLANNING DIVISION

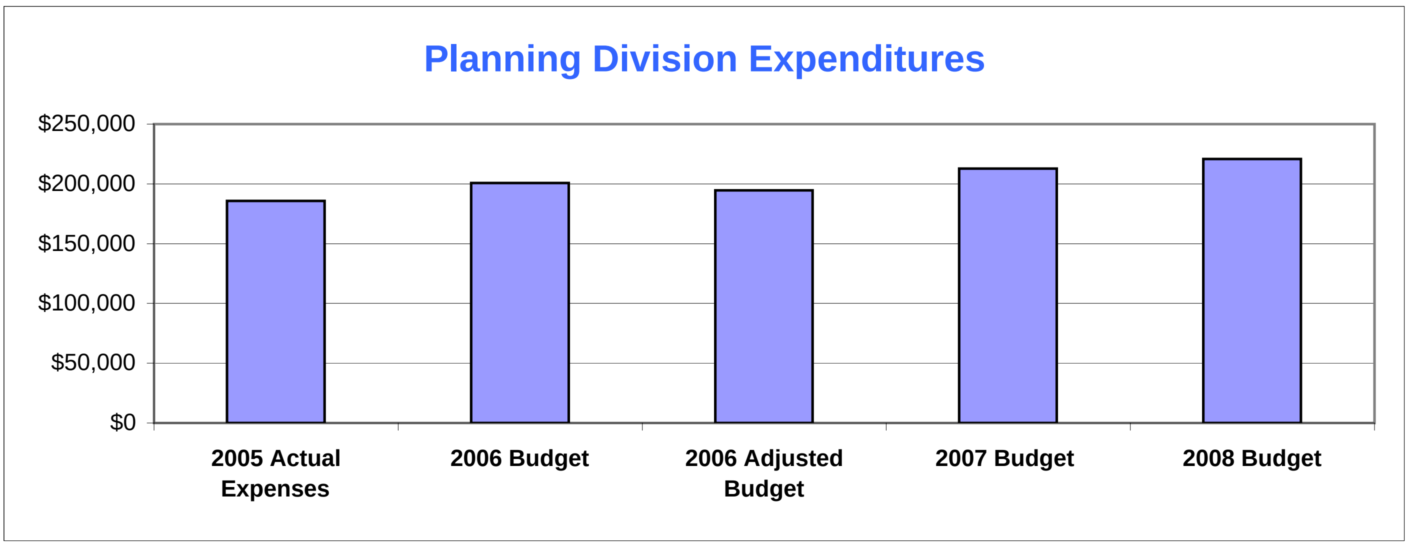
- **Continue to develop Sammamish Commons Park, Ebright Creek Park and Skyline High School joint field facility.**
- **Develop and complete budgeted Parks Capital projects, area master plans and facility placements**
- **Begin implementing some of the high priority recommendations from the Trails, Bikeways and Paths Master Plan**
- **Complete capital replacement projects at existing city parks**
- **Manage lifeguard services at Pine Lake**
- **Research future joint park facility partnerships and land acquisitions**
- **Performance Measures Implementation**

Planning Division Summary
(1 of 4 divisions within Parks & Recreation)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$139,135	$152,000	$152,000	$164,000	$172,000
SERVICES & CHARGES	$46,579	$48,700	$42,700	$48,700	$48,700
TOTAL DEPARTMENT	**$185,714**	**$200,700**	**$194,700**	**$212,700**	**$220,700**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Parks Planner	1	2	2	2	2
TOTAL	**1**	**2**	**2**	**2**	**2**

Purpose and Responsibilities

MAINTENANCE DIVISION

Parks 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.

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

Goals/Issues/Major Work:

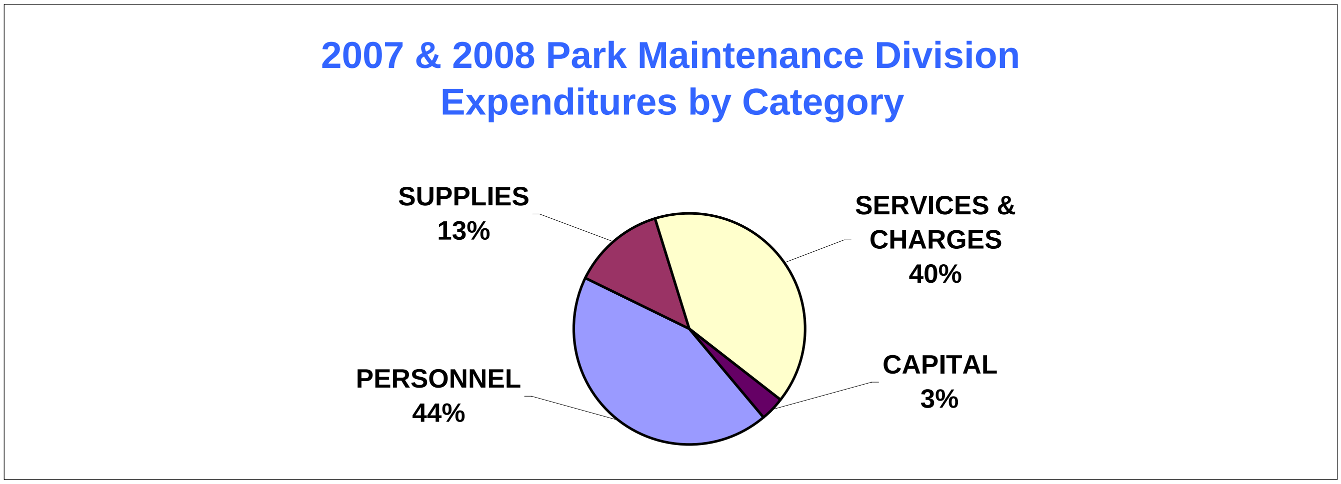
MAINTENANCE DIVISION

- **Manage a variety of contracted services as identified in 2007-2008 Park Operations Business Plan: janitorial services in restrooms, mowing and turf care**
- **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**

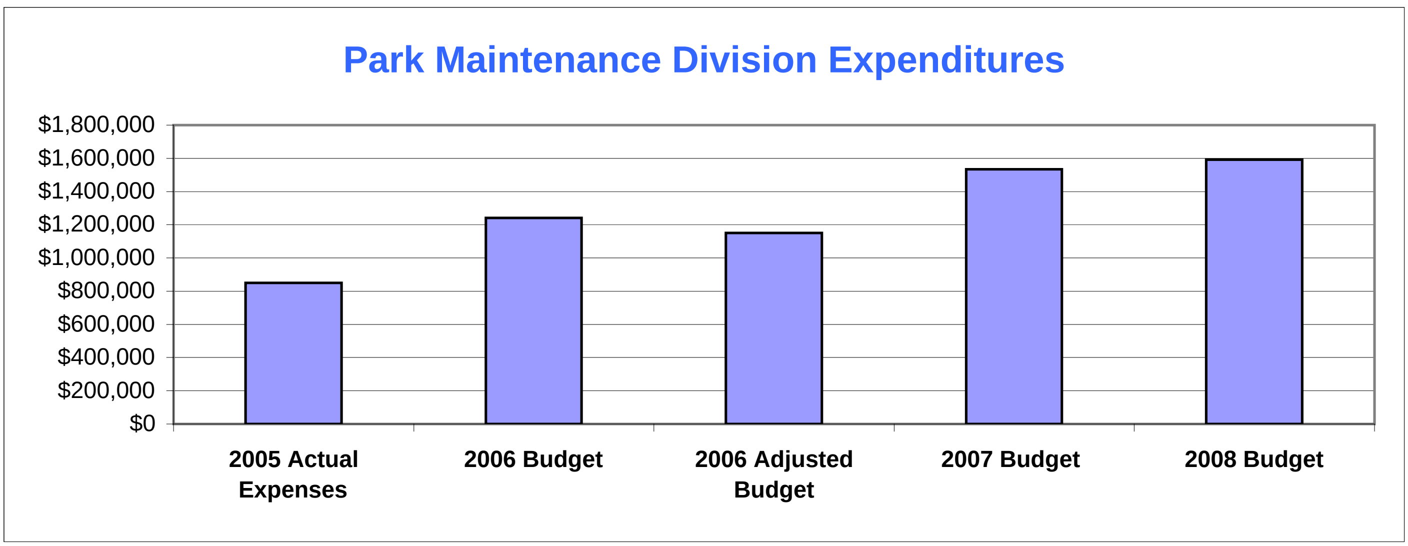
Highlight:
Added a Park Maintenance Worker in 2006 and additional contract services for park system growth in 2006-2008.

Park Maintenance Division Summary
(1 of 4 divisions within Parks & Recreation)

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$426,044	$613,000	$613,000	$659,000	$696,000
SUPPLIES	$145,470	$167,000	$137,500	$203,000	$207,000
SERVICES & CHARGES	$240,911	$391,500	$364,800	$625,500	$633,050
INTERGOVERNMENTAL	$418	$0	$500	$500	$500
CAPITAL	$36,982	$70,000	$35,000	$47,000	$55,000
TOTAL DEPARTMENT	**$849,825**	**$1,241,500**	**$1,150,800**	**$1,535,000**	**$1,591,550**



DIVISION EXPENSE HISTORY



Position History

	2004	2005	2006	2007	2008
Parks Maint. Supervisor	1	1	1	1	1
Park Maintenance Worker	4	4	5	5	5
TOTAL	**5**	**5**	**6**	**6**	**6**

Recently remodeled Pine Lake Park

SPECIAL REVENUE FUNDS
SUMMARY BY FUND

STREET FUND

The Street Operating program is established to provide efficient and safe movement of both motorized and non-motorized vehicles as well as pedestrians within the limits of the City and coordinate and provide convenient interconnect to the regional transportation system. The transportation networks, under this program, are designed, constructed and maintained to improve the quality of life while providing the efficient movement of commerce.

DEVELOPMENT IMPACT FEES FUND

The Development Impact Fees Fund is a special revenue fund created to account for the deposit of impact mitigation fees from development projects. Monies shall be maintained within the trust fund and subsequently transferred to the appropriate capital asset fund where direct expenditures for capital improvements or other impact mitigation services are provided.

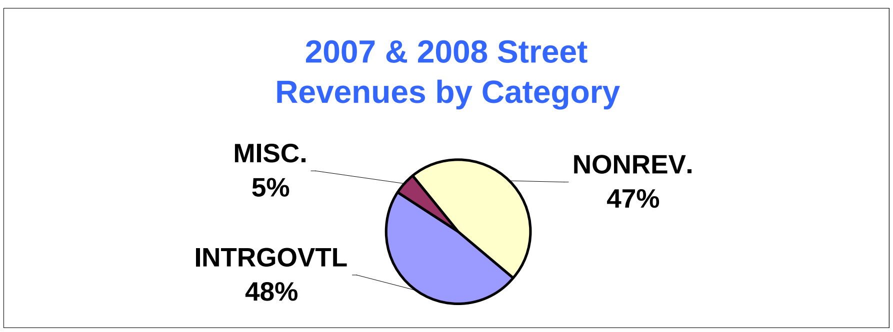
STREET FUND 101

Description

The Street Operating program is established to provide efficient and safe movement of both motorized and non-motorized vehicles as well as pedestrians within the limits of the City and coordinate and provide convenient interconnect to the regional transportation system. The transportation networks, under this program, are designed, constructed and maintained to improve the quality of life while providing the efficient movement of commerce.

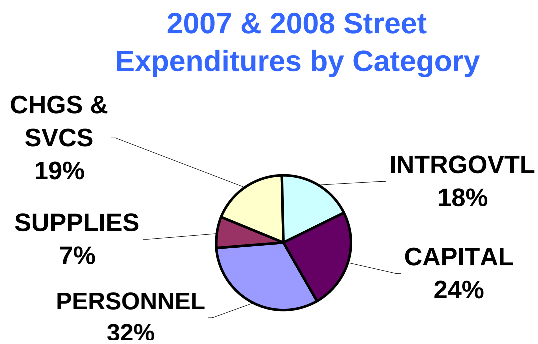
Revenue Summary

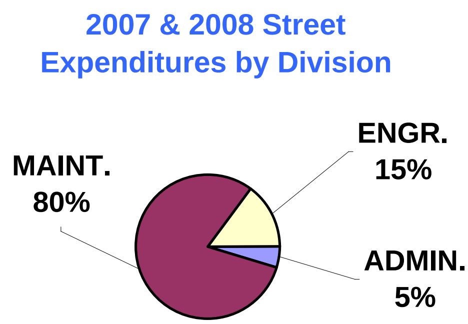
Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$1,509,595	$1,327,917	$1,694,943	$1,269,705	$846,605
INTERGOVERNMENTAL	$623,534	$915,382	$915,382	$991,000	$1,050,000
MISCELLANEOUS	$55,076	$32,400	$32,400	$30,000	$180,000
NON-REVENUES	$1,200,000	$1,600,000	$1,600,000	$1,000,000	$1,000,000
TOTAL REVENUES	**$1,878,610**	**$2,547,782**	**$2,547,782**	**$2,021,000**	**$2,230,000**
TOTAL FUND (with BFB)	**$3,388,205**	**$3,875,699**	**$4,242,725**	**$3,290,705**	**$3,076,605**



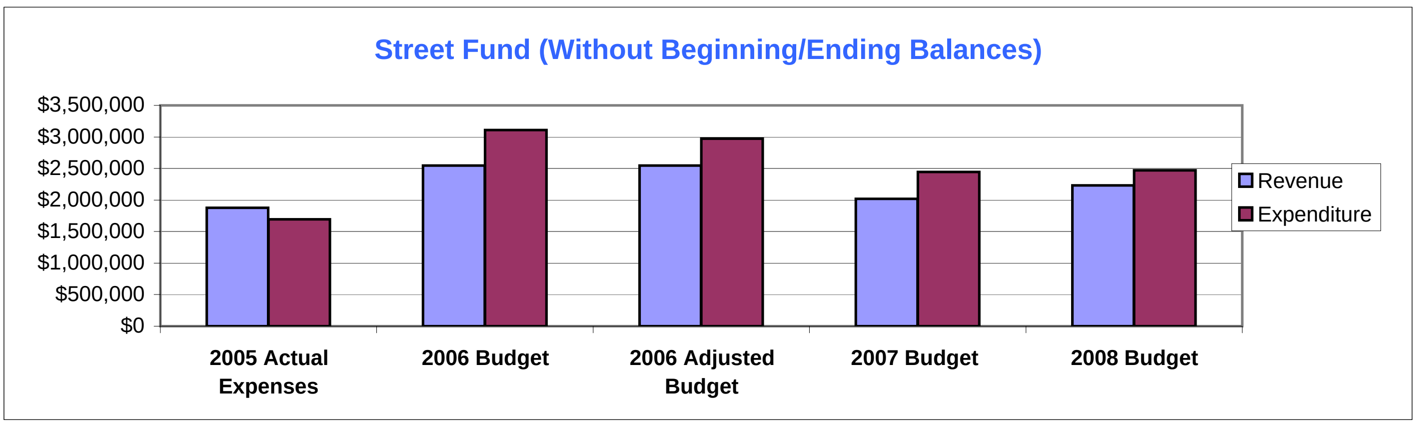
Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$539,990	$708,600	$708,600	$762,500	$810,850
SUPPLIES	$148,833	$161,980	$161,980	$175,150	$184,400
SERVICES & CHARGES	$347,352	$591,090	$591,090	$468,575	$457,125
INTERGOVERNMENTAL	$602,213	$410,000	$410,000	$430,000	$450,000
CAPITAL	$54,875	$1,238,850	$1,101,350	$607,875	$569,000
TOTAL EXPENDITURES	**$1,693,263**	**$3,110,520**	**$2,973,020**	**$2,444,100**	**$2,471,375**
Ending Fund Balance	$1,694,943	$765,179	$1,269,705	$846,605	$605,230
TOTAL FUND (with EFB)	**$3,388,206**	**$3,875,699**	**$4,242,725**	**$3,290,705**	**$3,076,605**





STREET FUND HISTORY



Added a Street Maintenance Worker and Office Assistant in 2006 (shared 50% with Surface Water Management Fund). Capital expense is due to purchase of land for a maintenance facility, building/remodeling cost estimate is included in 2007-2008.

Position History

	2004	2005	2006	2007	2008
Operations & Maint. Manager	0.5	0.5	0.5	0.5	0.5
Maintenance Worker	2	2	2.5	2.5	2.5
Public Works Director	0.35	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.35	0.35	1.05	1.05
Associate Engineer	0.35	0.35	0.5	0.5	0.5
Proj. Eng. - CADD	0.35	0.35	0	0	0
Engineering Technician	0	0	0.35	0.35	0.35
Office Assistant	0.35	0.35	0.85	0.85	0.85
TOTAL	**6**	**6**	**7.15**	**7.85**	**7.85**

DEVELOPMENT IMPACT FEE FUND 111

Description

The Development Impact Fees Fund is a special revenue fund created to account for the deposit of impact mitigation fees from development projects. Monies shall be maintained within the trust fund and subsequently transferred to the appropriate capital asset fund where direct expenditures for capital improvements or other impact mitigation services are provided

Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$1,826,917	$673,532	$1,000,572	$525,572	$782,186
TOTAL REVENUES	$1,173,655	$680,000	$2,025,000	$8,406,614	$8,406,614
TOTAL FUND (with BFB)	**$3,000,572**	**$1,353,532**	**$3,025,572**	**$8,932,186**	**$9,188,800**

Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
TOTAL EXPENDITURES	$2,000,000	$1,000,000	$2,500,000	$8,150,000	$8,400,000
Ending Fund Balance	$1,000,572	$353,532	$525,572	$782,186	$788,800
TOTAL FUND (with EFB)	**$3,000,572**	**$1,353,532**	**$3,025,572**	**$8,932,186**	**$9,188,800**

DEBT SERVICE FUND
SUMMARY BY FUND

GENERAL OBLIGATION DEBT SERVICE FUND

The fund accounts for the accumulation of resources for the payment of principal and interest on outstanding debt.

DEBT SERVICE FUND 201

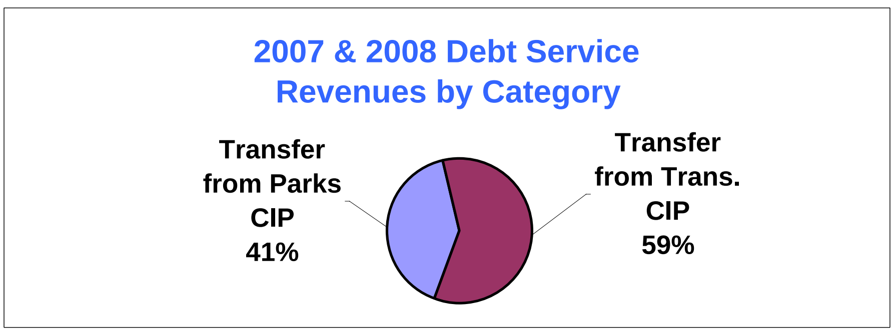
Description

The fund accounts for the accumulation of resources for the payment of principal and interest on outstanding debt.

The long-term debt servicing schedule reflecting payments beyond 2008 is available in the Appendix on page 231.

Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$0	$0	$0	$0	$0
Operating Transfers - Park CIP	$369,886	$368,137	$368,137	$371,237	$367,837
Operating Transfers - Tran CIP	$542,500	$540,000	$540,000	$537,500	$535,000
TOTAL NON-REVENUES	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
TOTAL FUND (with BFB)	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**



Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PW Trust Fund Loan Principal	$500,000	$500,000	$500,000	$500,000	$500,000
Long Term Gen. Obligation Principal	$225,000	$230,000	$230,000	$240,000	$245,000
Interest on PWTF Debt	$42,500	$40,000	$40,000	$37,500	$35,000
Interest on 2002 LTGO Debt	$144,886	$138,137	$138,137	$131,237	$122,837
TOTAL DEBT SERVICE EXPENSE	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
Ending Fund Balance	$0	$0	$0	$0	$0
TOTAL FUND (with EFB)	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**

Debt service fund payments of principal and interest are expected to decrease per repayment schedule.

CAPITAL PROJECT FUNDS
SUMMARY BY 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 Government 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 Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)

The Transportation Capital Projects Fund was established to fund and track the construction of projects approved in the Six Year Transportation Capital Improvement Plan. This plan set forth major improvements and purchases needed in the area of streets, sidewalks, signals and intersections.

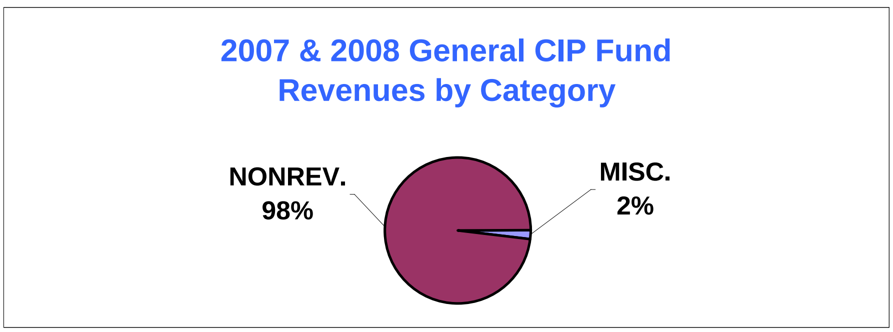
GENERAL GOVERNMENT CIP FUND 301

Description

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

Revenue Summary

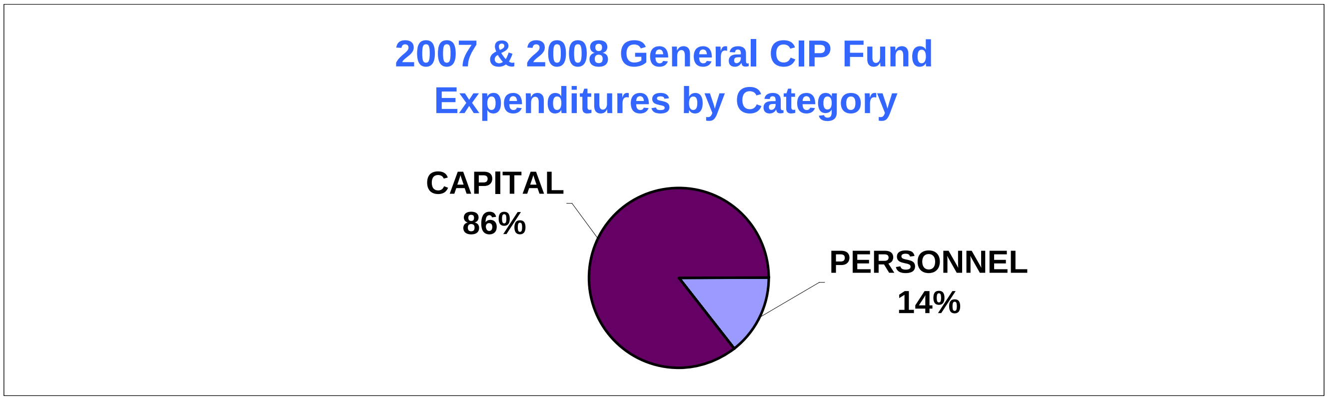
Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$12,880,420	$7,989,275	$7,316,140	$240,151	$163,151
MISCELLANEOUS	$321,852	$75,700	$75,700	$20,000	$5,000
NON-REVENUES	$500,000	$800,000	$2,690,000	$1,200,000	$100,000
TOTAL REVENUES	**$821,852**	**$2,547,782**	**$2,765,700**	**$1,220,000**	**$105,000**
TOTAL FUND (with BFB)	**$13,702,272**	**$3,875,699**	**$10,081,840**	**$1,460,151**	**$268,151**



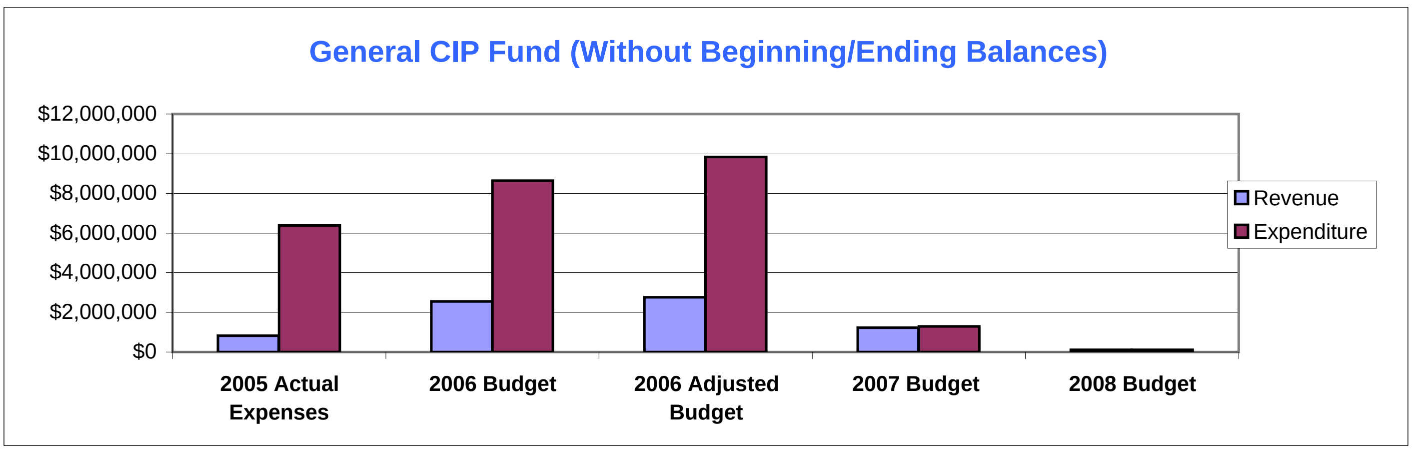
Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$0	$88,000	$88,000	$97,000	$105,500
CAPITAL	$6,386,131	$8,554,100	$9,753,689	$1,200,000	$0
TOTAL EXPENDITURES	**$6,386,131**	**$8,642,100**	**$9,841,689**	**$1,297,000**	**$105,500**
Ending Fund Balance	$7,316,140	$222,875	$240,151	$163,151	$162,651
TOTAL FUND (with EFB)	**$13,702,271**	**$8,864,975**	**$10,081,840**	**$1,460,151**	**$268,151**

The Sammamish Commons Project (which included construction of a new City Hall) was the primary capital expenditure in this fund. Phase I of this project is scheduled for completion in early 2007.



GENERAL CIP FUND HISTORY



Sr. Project Manager Position was moved from the City Manager Department to the General CIP Fund for 2006-2008.

Position History

	2004	2005	2006	2007	2008
Sr. Project Manager	0	0	1	1	1
TOTAL	**0**	**0**	**1**	**1**	**1**

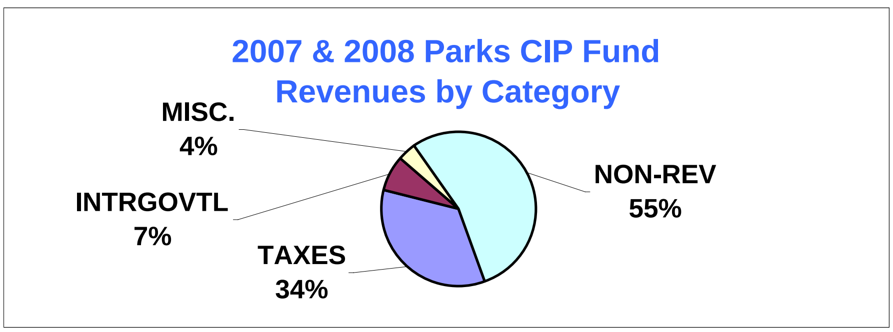
PARKS CIP FUND 302

Description

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 Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

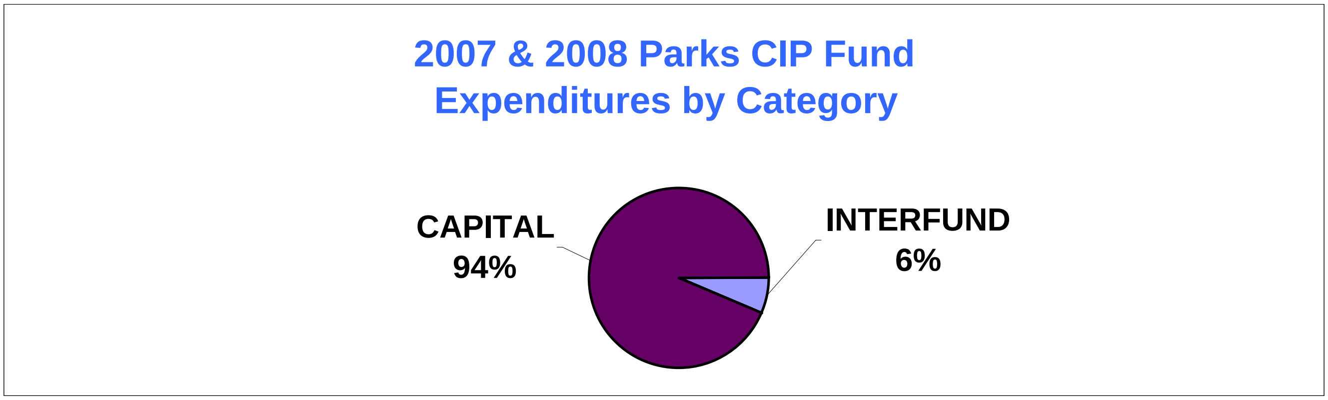
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$10,344,448	$9,191,048	$11,499,669	$4,370,012	$3,033,775
TAXES	$2,499,831	$2,000,000	$2,100,000	$1,500,000	$1,550,000
INTERGOVERNMENTAL	$0	$0	$0	$650,000	$0
MISCELLANEOUS	$420,175	$108,000	$108,000	$100,000	$250,000
NON-REVENUES	$3,000,000	$4,100,000	$2,000,000	$2,900,000	$1,900,000
TOTAL REVENUES	**$5,920,006**	**$6,208,000**	**$4,208,000**	**$5,150,000**	**$3,700,000**
TOTAL FUND (with BFB)	**$16,264,454**	**$15,399,048**	**$15,707,669**	**$9,520,012**	**$6,733,775**

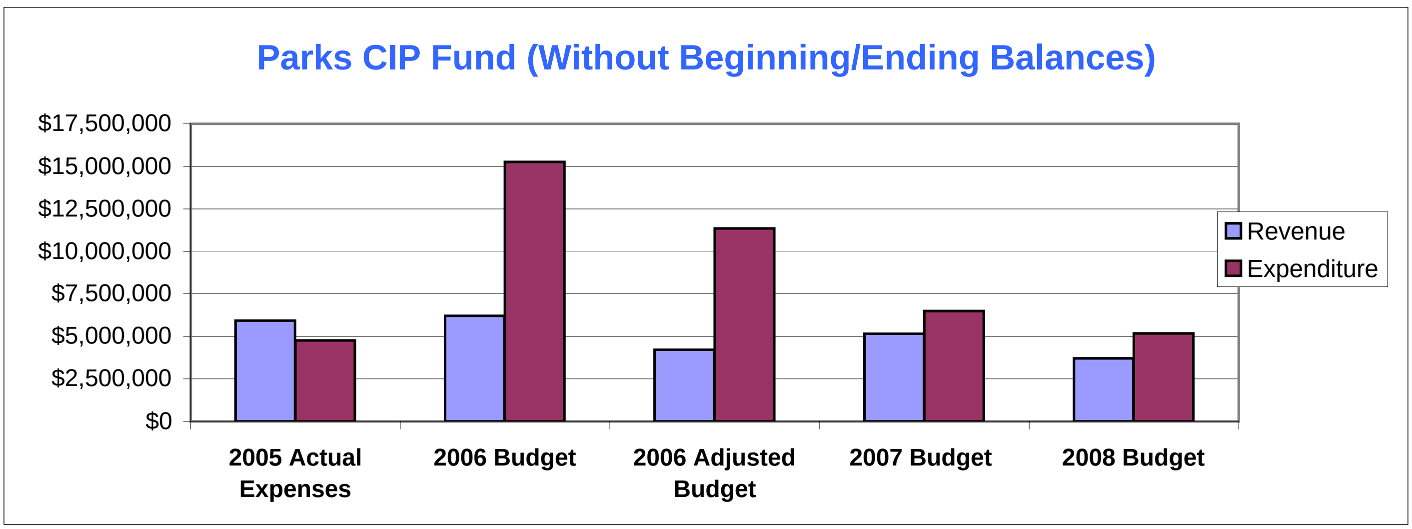


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
CAPITAL	$4,394,899	$14,899,000	$10,969,520	$6,115,000	$4,808,600
INTERFUND	$369,886	$368,137	$368,137	$371,237	$367,837
TOTAL EXPENDITURES	**$4,764,785**	**$15,267,137**	**$11,337,657**	**$6,486,237**	**$5,176,437**
Ending Fund Balance	$11,499,669	$131,911	$4,370,012	$3,033,775	$1,557,338
TOTAL FUND (with EFB)	**$16,264,454**	**$15,399,048**	**$15,707,669**	**$9,520,012**	**$6,733,775**



PARKS CIP FUND HISTORY



TRANSPORTATION CIP FUND 340

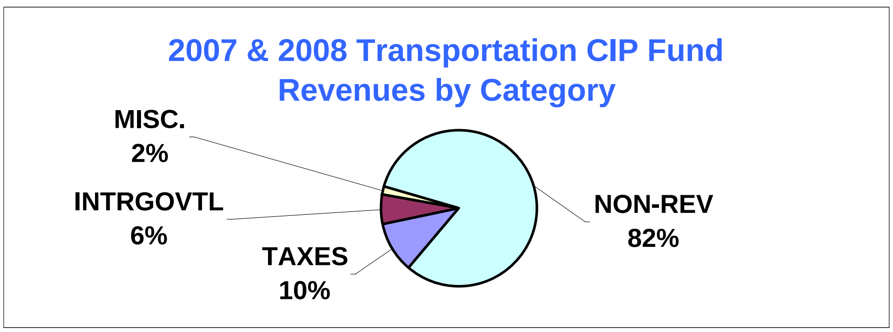
Description

The Transportation Capital Projects Fund was established to fund and track the construction of projects approved in the Six Year Transportation Capital Improvement Plan. This plan set forth major improvements and purchases needed in the area of streets, sidewalks, signals and intersections.

The Long-Term 6-Year Transportation Improvement Planning Document is available in the Appendix on page 232.

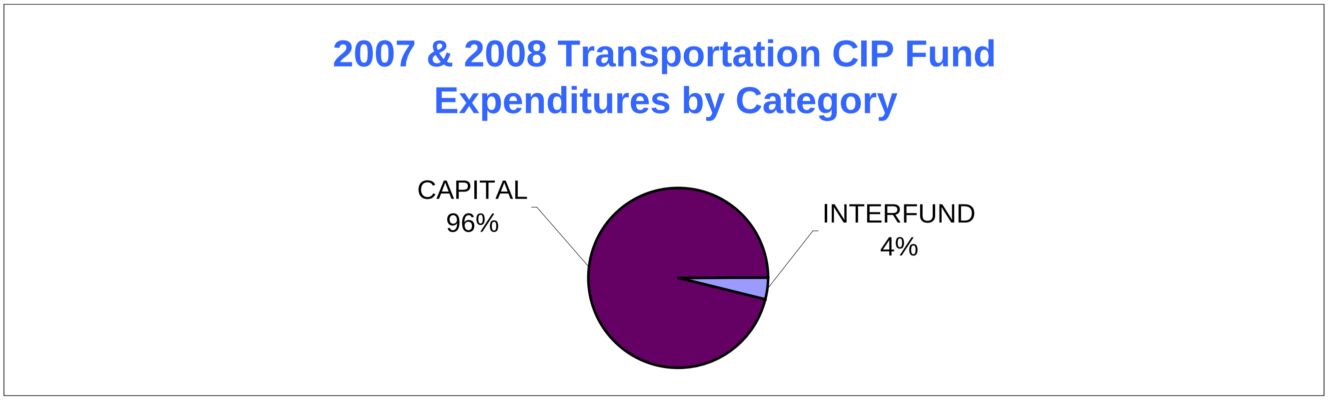
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$14,073,379	$13,219,752	$17,013,883	$10,607,933	$12,601,433
TAXES	$2,499,831	$2,000,000	$2,100,000	$1,500,000	$1,550,000
INTERGOVERNMENTAL	$693,569	$168,400	$195,000	$0	$1,800,000
MISCELLANEOUS	$477,036	$189,300	$400,000	$300,000	$250,000
NON-REVENUES	$3,118,256	$1,800,000	$6,400,000	$12,050,000	$11,800,000
TOTAL REVENUES	**$6,788,692**	**$4,157,700**	**$9,095,000**	**$13,850,000**	**$15,400,000**
TOTAL FUND (with BFB)	**$20,862,071**	**$17,377,452**	**$26,108,883**	**$24,457,933**	**$28,001,433**

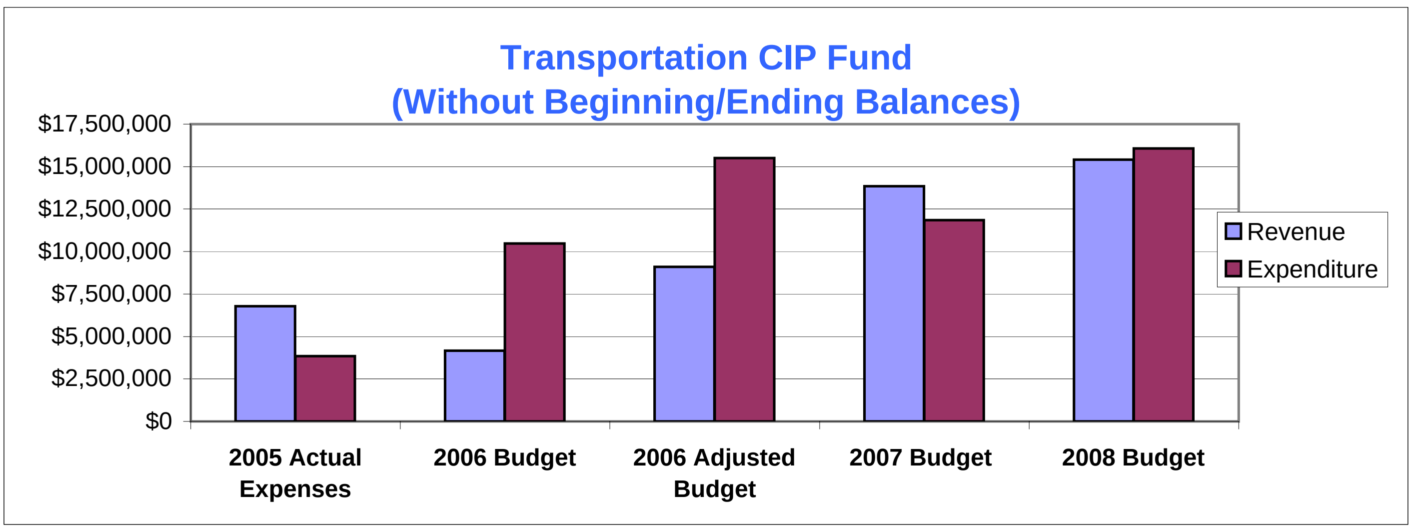


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
CAPITAL	$3,305,687	$9,931,300	$14,960,950	$11,319,000	$15,533,500
INTERFUND	$542,500	$540,000	$540,000	$537,500	$535,000
TOTAL EXPENDITURES	**$3,848,187**	**$10,471,300**	**$15,500,950**	**$11,856,500**	**$16,068,500**
Ending Fund Balance	$17,013,883	$6,906,152	$10,607,933	$12,601,433	$11,932,933
TOTAL FUND (with EFB)	**$20,862,070**	**$17,377,452**	**$26,108,883**	**$24,457,933**	**$28,001,433**



TRANSPORTATION CIP FUND HISTORY



A significant portion of the increased revenues are projected transportation impact fees that are to support projects in the current budget period and beyond 2008

Dock off of Pine Lake, Winter 2006

INTERNAL SERVICE FUNDS
SUMMARY BY FUND

EQUIPMENT RENTAL AND REPLACEMENT FUND

The Equipment Rental & Replacement Fund accounts for 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

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

RISK MANAGEMENT FUND

The City of Sammamish Risk Management Fund is established to account for and expend monies 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.

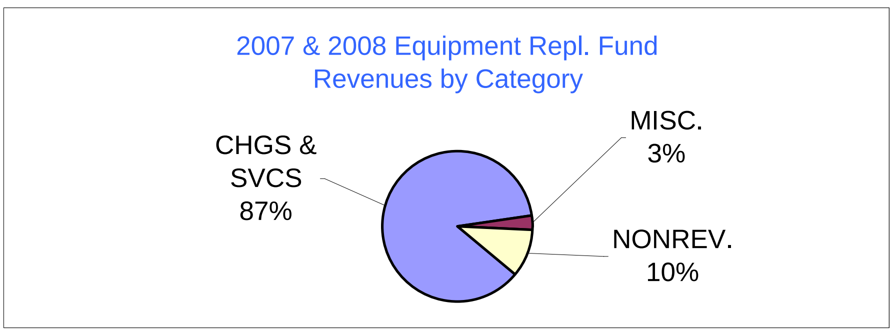
EQUIPMENT REPLACEMENT FUND 501

Description

The Equipment Rental & Replacement Fund accounts for 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.

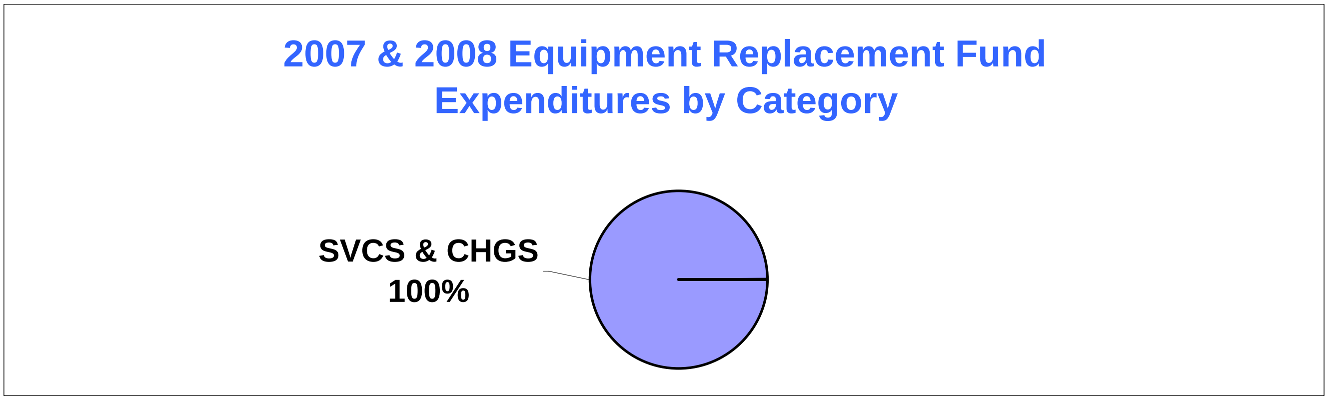
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$358,525	$443,395	$464,556	$548,556	$626,556
CHARGES FOR GOODS/SVCS	$95,000	$95,000	$85,000	$85,000	$85,000
MISCELLANEOUS	$11,031	$3,200	$9,000	$3,000	$3,000
NON-REVENUES	$0	$0	$10,000	$10,000	$10,000
TOTAL REVENUES	**$106,031**	**$98,200**	**$104,000**	**$98,000**	**$98,000**
TOTAL FUND (with BFB)	**$464,556**	**$541,595**	**$568,556**	**$646,556**	**$724,556**

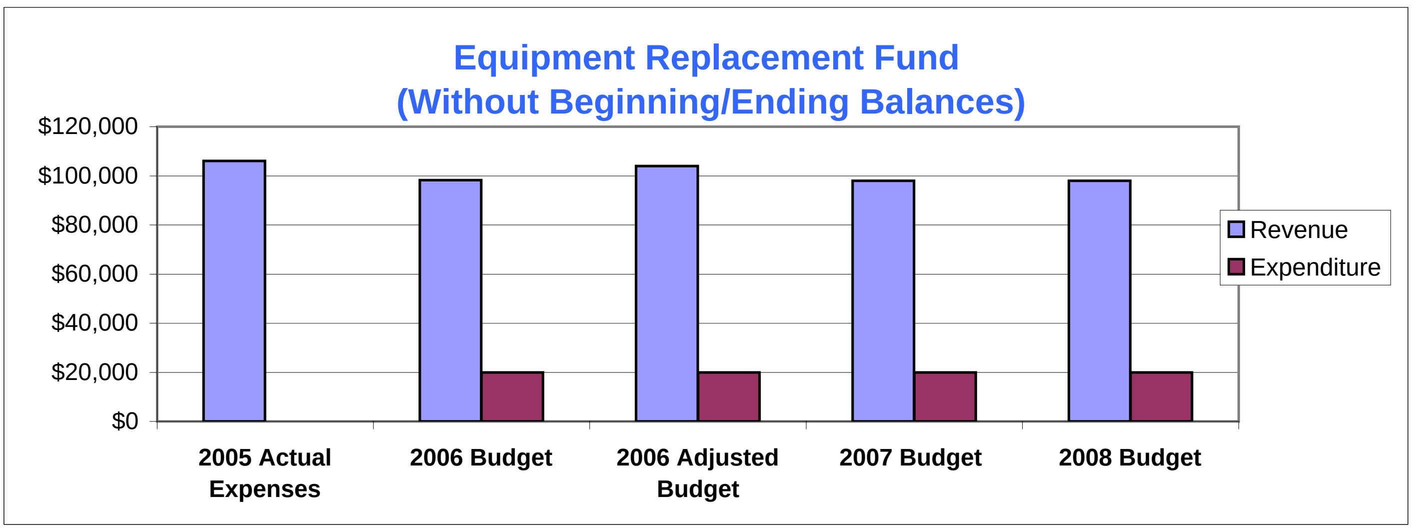


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
SERVICES & CHARGES	$0	$20,000	$20,000	$20,000	$20,000
TOTAL EXPENDITURES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
Ending Fund Balance	$464,556	$521,595	$548,556	$626,556	$704,556
TOTAL FUND (with EFB)	**$464,556**	**$541,595**	**$568,556**	**$646,556**	**$724,556**



EQUIPMENT REPLACEMENT FUND HISTORY



Budget is planned to build reserve levels for projected future equipment replacement needs

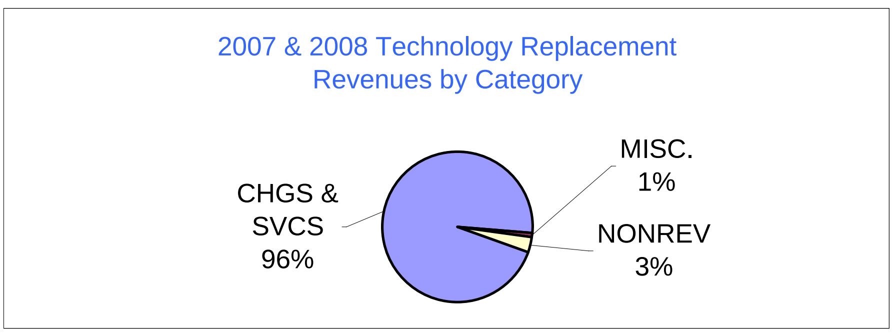
TECHNOLOGY REPLACEMENT FUND 502

Description

InformationTechnology is responsible to the City Manager and is responsible for City-wide communications, electronics, and information systems. Information Technology is accounted for in the Technology Replacement Fund. Its staff is responsible for maintaining the City's computerized information system; strategic information technology planning, user and application support, local, wide area network, system administration, web and e-gov systems, geographic information systems administration, and telecommunication systems.

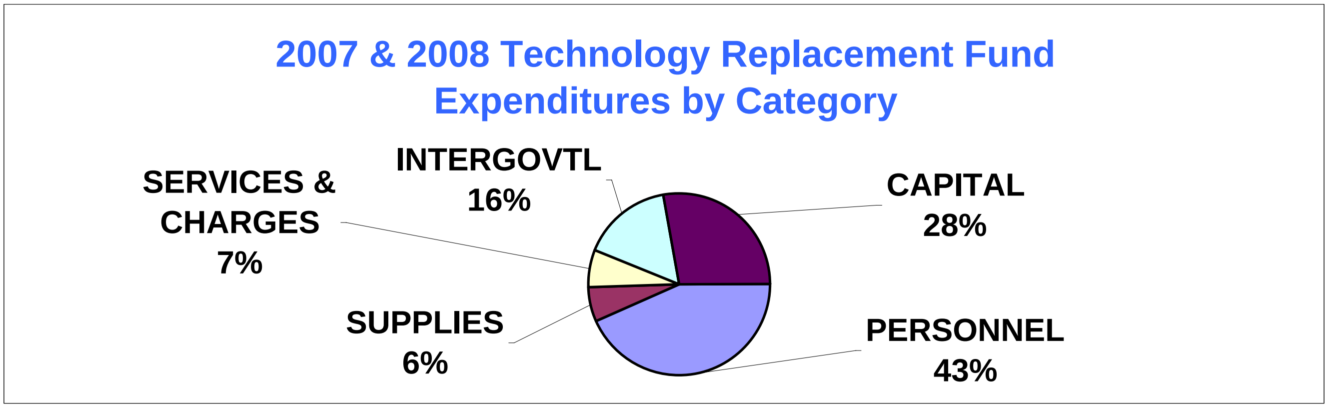
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$457,228	$392,810	$544,940	$523,390	$417,640
CHARGES FOR GOODS/SVCS	$640,000	$640,000	$320,000	$300,000	$300,000
MISCELLANEOUS	$13,268	$3,200	$10,000	$3,000	$3,000
NON-REVENUES	$0	$0	$10,000	$10,000	$10,000
TOTAL REVENUES	**$653,268**	**$643,200**	**$340,000**	**$313,000**	**$313,000**
TOTAL FUND (with BFB)	**$1,110,496**	**$1,036,010**	**$884,940**	**$836,390**	**$730,640**

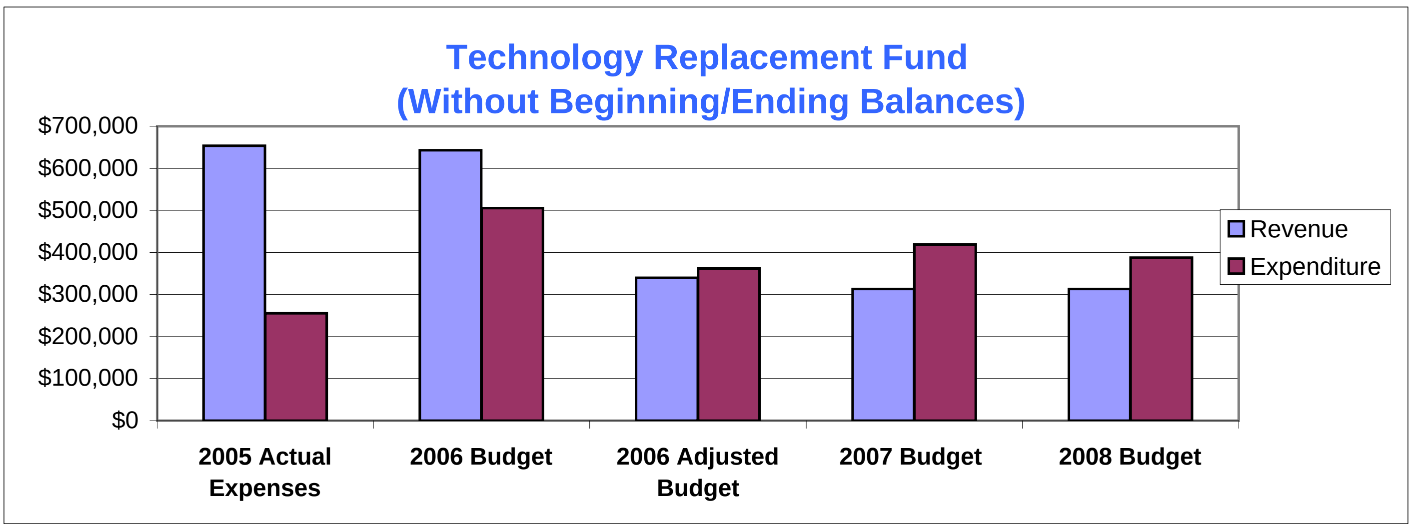


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$132,671	$161,000	$161,000	$170,000	$179,000
SUPPLIES	$12,569	$30,000	$25,000	$25,000	$25,000
SERVICES & CHARGES	$8,061	$50,000	$30,750	$26,750	$26,750
INTERGOVERNMENTAL	$28,573	$55,000	$55,000	$65,000	$65,000
CAPITAL	$73,681	$209,800	$89,800	$132,000	$92,000
TOTAL EXPENDITURES	**$255,555**	**$505,800**	**$361,550**	**$418,750**	**$387,750**
Ending Fund Balance	$854,940	$220,210	$523,390	$417,640	$342,890
TOTAL FUND (with EFB)	**$1,110,495**	**$726,010**	**$884,940**	**$836,390**	**$730,640**



TECHNOLOGY REPLACEMENT FUND HISTORY



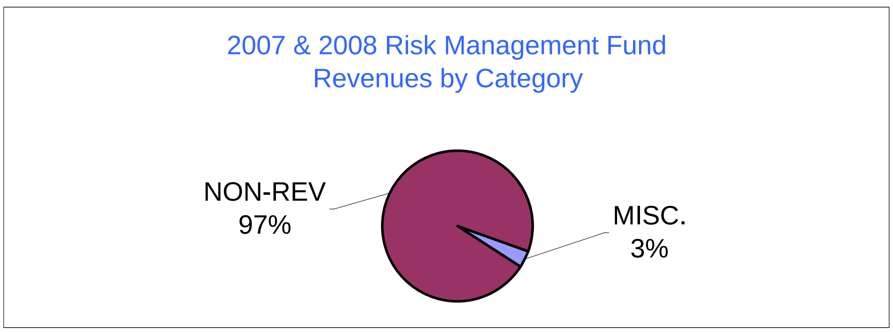
RISK MANAGEMENT FUND 503

Description

The City of Sammamish Risk Management Fund is established to account for and expend monies 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.

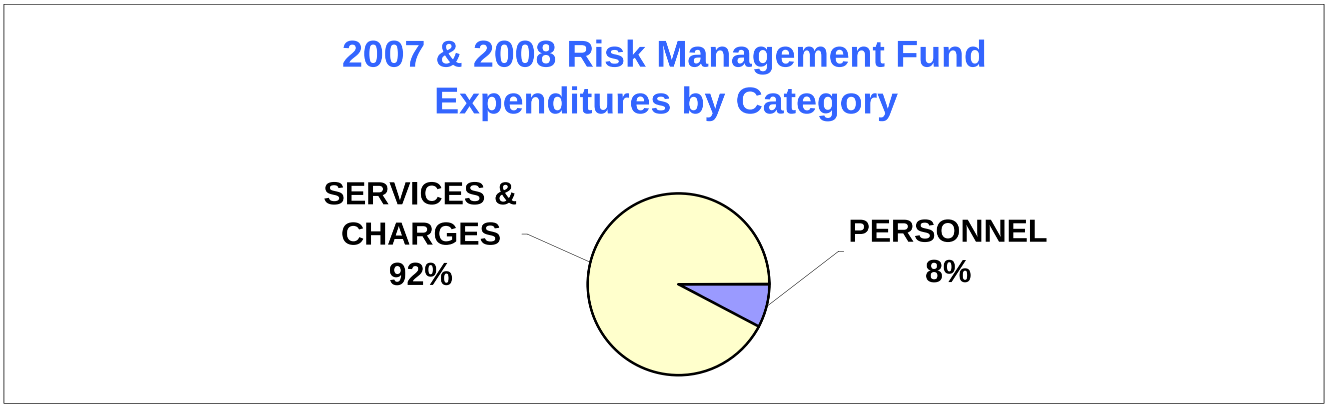
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$680,262	$711,967	$729,502	$710,102	$675,602
MISCELLANEOUS	$16,525	$7,600	$7,600	$7,500	$7,500
NON-REVENUES	$223,000	$223,000	$223,000	$208,000	$208,000
TOTAL REVENUES	**$239,525**	**$230,600**	**$230,600**	**$215,500**	**$215,500**
TOTAL FUND (with BFB)	**$919,787**	**$942,567**	**$960,102**	**$925,602**	**$891,102**

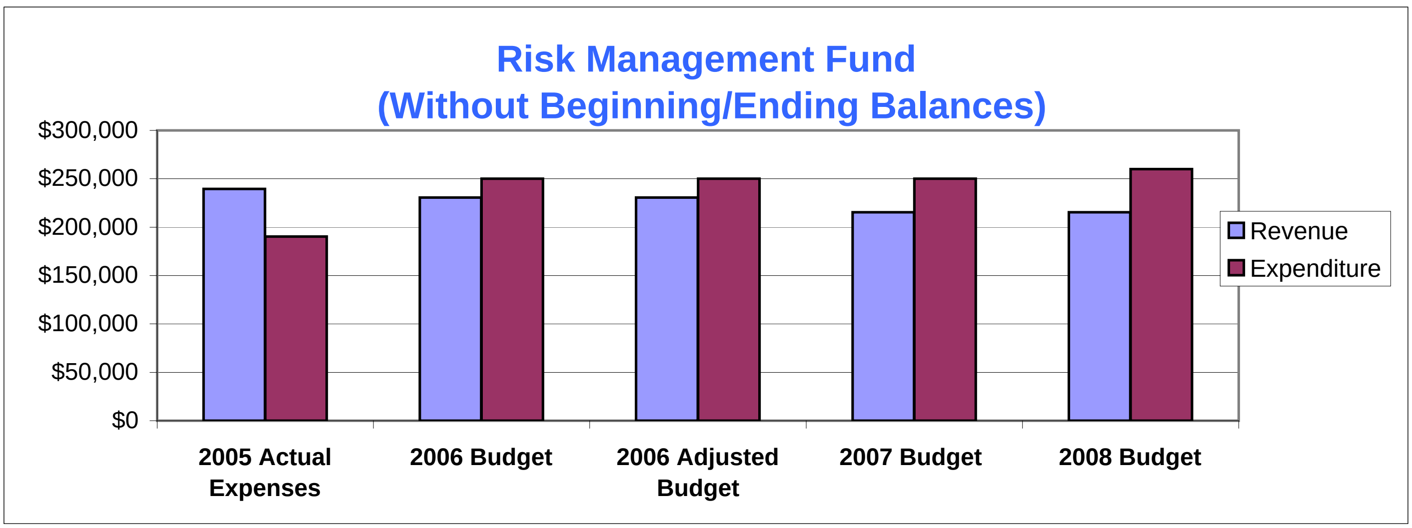


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$14,416	$20,000	$20,000	$20,000	$20,000
SERVICES & CHARGES	$175,869	$230,000	$230,000	$230,000	$240,000
TOTAL EXPENDITURES	**$190,285**	**$250,000**	**$250,000**	**$250,000**	**$260,000**
Ending Fund Balance	$729,502	$692,567	$710,102	$675,602	$631,102
TOTAL FUND (with EFB)	**$919,787**	**$942,567**	**$960,102**	**$925,602**	**$891,102**



RISK MANAGEMENT FUND HISTORY



New Skate Park at Sammamish Commons

ENTERPRISE FUNDS
SUMMARY BY FUND

SURFACE WATER MANAGEMENT FUND

The Storm Drainage Utility program provides for the conveyance, detention and treatment of storm 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 Storm Drainage Capital Projects fund was established to finance capital projects for the storm drainage utility system. Revenues are derived from the system development charges, transfers from the Surface Water Management Fund and state and federal grants/loans and contributions. Growth and new water quality standards and regulations require improvement and expansion of the storm system capital infrastructure.

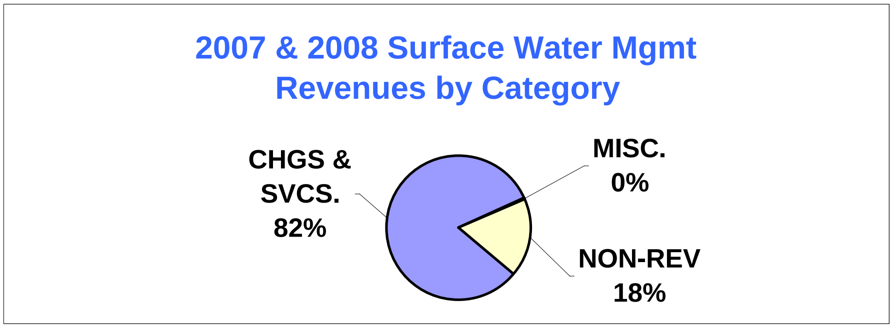
SURFACE WATER MANAGEMENT FUND 408

Description

The Storm Drainage Utility program provides for the conveyance, detention and treatment of storm water. The utility was established to provide adequate drainage to protect property, and it serves to reduce water pollution from non-point sources.

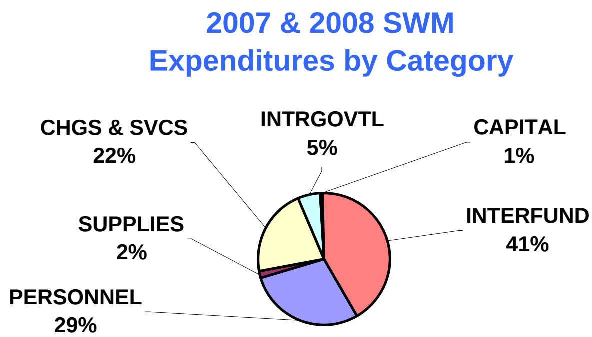
Revenue Summary

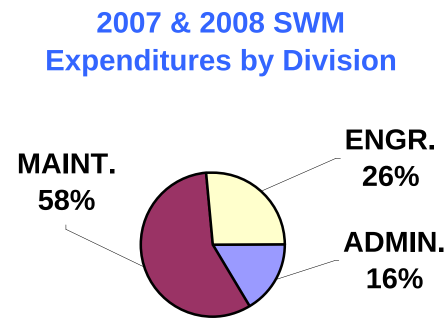
Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$728,784	$607,012	$1,024,322	$49,924	$63,250
CHGS FOR GOODS/SVCS	$2,186,450	$1,985,000	$2,150,000	$2,300,000	$2,400,000
MISCELLANEOUS	$81,530	$7,650	$11,131	$5,000	$2,500
NON-REVENUES	$9,000	$1,720,000	$0	$0	$1,000,000
TOTAL REVENUES	**$2,276,980**	**$3,712,650**	**$2,161,131**	**$2,305,000**	**$3,402,500**
TOTAL FUND (with BFB)	**$3,005,764**	**$4,319,662**	**$3,185,453**	**$2,354,924**	**$3,465,750**



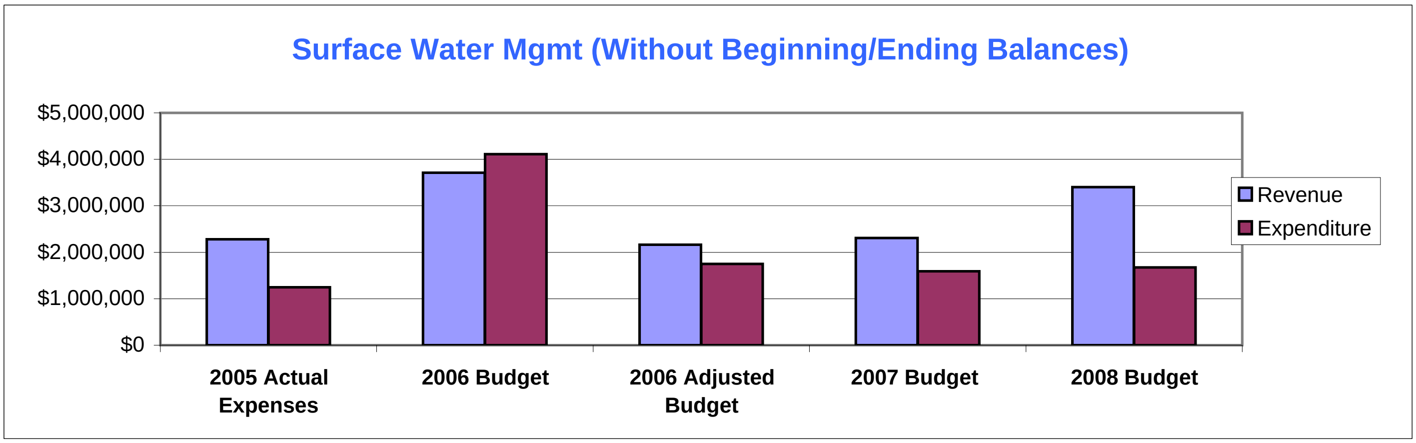
Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
PERSONNEL	$616,418	$747,600	$747,600	$780,300	$828,650
SUPPLIES	$73,161	$113,050	$113,050	$47,500	$48,450
SERVICES & CHARGES	$72,303	$557,380	$557,380	$608,375	$612,700
INTERGOVERNMENTAL	$484,109	$146,499	$149,499	$152,499	$155,249
CAPITAL	$2,453	$82,500	$180,000	$5,000	$27,500
INTERFUND	$733,000	$2,466,685	$1,388,000	$698,000	$1,669,328
TOTAL EXPENDITURES	**$1,981,444**	**$4,113,714**	**$3,135,529**	**$2,291,674**	**$3,341,877**
Ending Fund Balance	$1,024,322	$205,948	$49,924	$63,250	$123,873
TOTAL FUND (with EFB)	**$3,005,766**	**$4,319,662**	**$3,185,453**	**$2,354,924**	**$3,465,750**





SURFACE WATER MGMT. FUND HISTORY



Surface Water rates have been increased only 1 time from 2000-2008, that was back in 2005. As the capital needs, and State and Federal mandates increase a rate adjustment may again be needed in the near future.

Position History

	2004	2005	2006	2007	2008
Operations & Maint. Manager	0.5	0.5	0.5	0.5	0.5
Maintenance Worker	2	2	2.5	2.5	2.5
Public Works Director	0.35	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.35	0.35	1.05	1.05
Project Eng. - Drainage	1	1	1	1	1
Associate Engineer	0.35	0.35	0	0	0
Proj. Eng. - CADD	0.35	0.35	0	0	0
Engineering Technician	0	0	0.35	0.35	0.35
Office Assistant	0.35	0.35	0.85	0.85	0.85
TOTAL	**7**	**7**	**7.65**	**8.35**	**8.35**

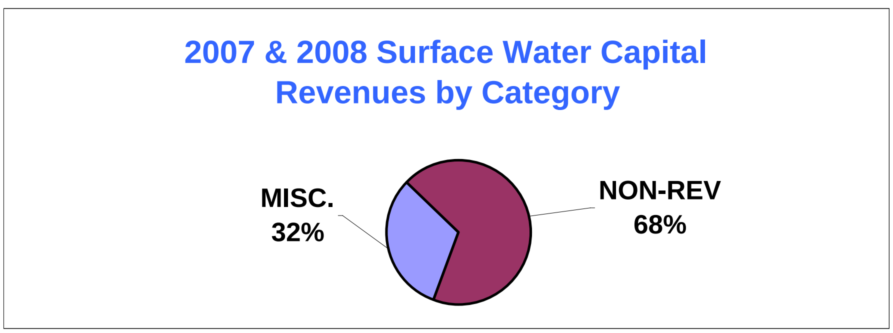
SURFACE WATER CAPITAL FUND 438

Description

This Storm Drainage Capital Projects fund was established to finance capital projects for the storm drainage utility system. Revenues are derived from the system development charges, transfers from the Surface Water Management Fund and state and federal grants/loans and contributions. Growth and new water quality standards and regulations require improvement and expansion of the storm system capital infrastructure.

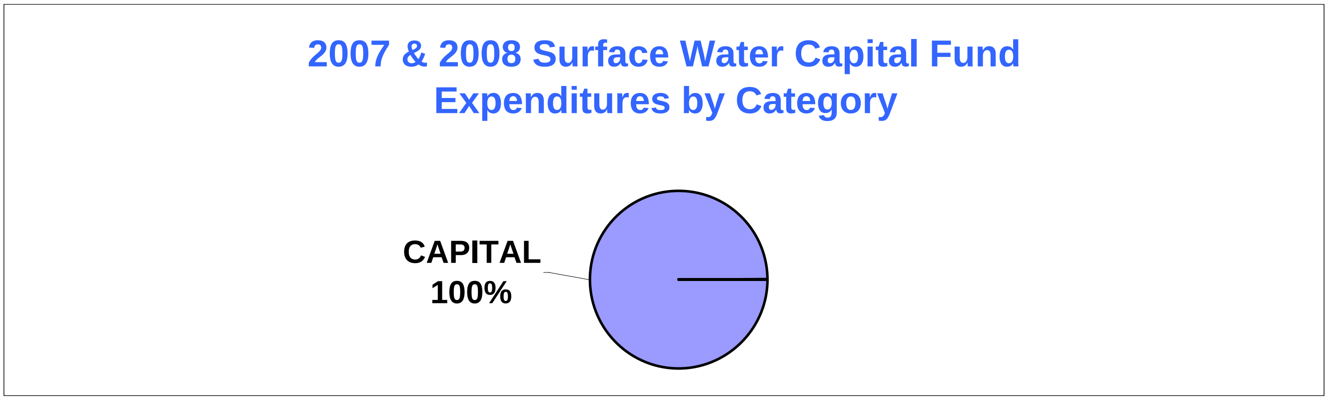
Revenue Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
Beginning Fund Balance	$1,175,977	$1,128,846	$1,703,124	$954,324	$165,624
MISCELLANEOUS	$266,383	$210,800	$250,000	$450,000	$550,000
NON-REVENUES	$685,000	$2,210,000	$1,340,000	$650,000	$1,500,000
TOTAL REVENUES	**$951,383**	**$2,420,800**	**$1,590,000**	**$1,100,000**	**$2,050,000**
TOTAL FUND (with BFB)	**$2,127,360**	**$3,549,646**	**$3,293,124**	**$2,054,324**	**$2,215,624**

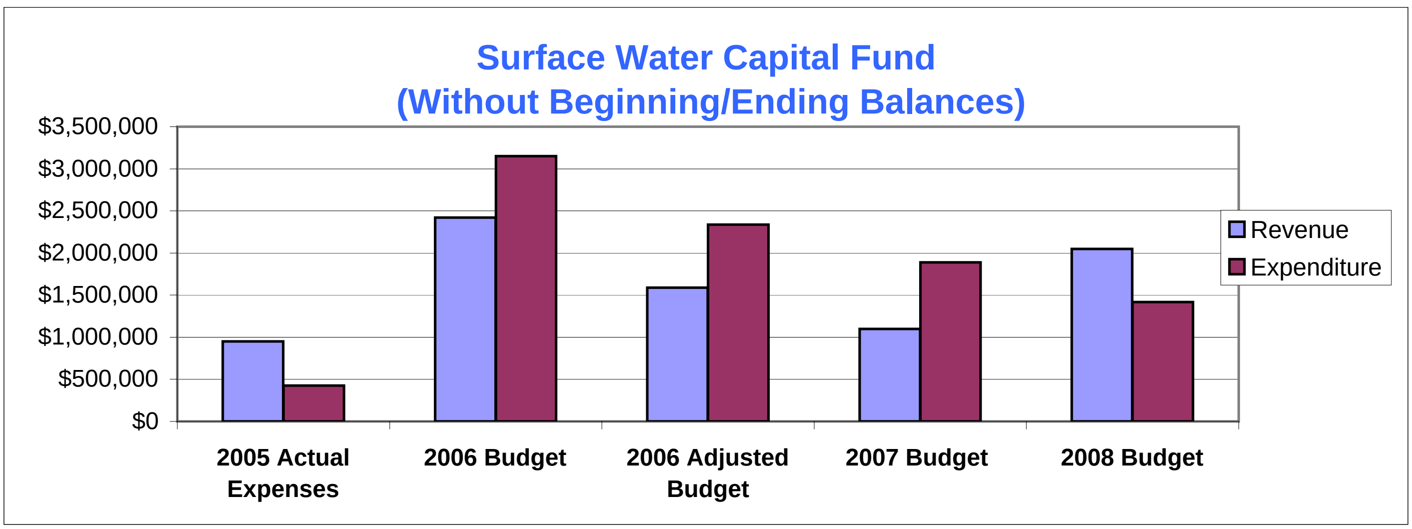


Expenditures Summary

Description	2005 Actual Expenses	2006 Budget	2006 Adjusted Budget	2007 Budget	2008 Budget
CAPITAL	$424,236	$3,151,300	$2,338,800	$1,888,700	$1,417,000
TOTAL EXPENDITURES	**$424,236**	**$3,151,300**	**$2,338,800**	**$1,888,700**	**$1,417,000**
Ending Fund Balance	$1,703,124	$398,346	$954,324	$165,624	$798,624
TOTAL FUND (with EFB)	**$2,127,360**	**$3,549,646**	**$3,293,124**	**$2,054,324**	**$2,215,624**



SURFACE WATER CAPITAL FUND HISTORY



Budget is pramarily for planned improvements to the storm drainage infrastructure.

Black Bear spotted near Beaver Lake

DETAILED REVENUES AND EXPENDITURES BY FUND

City of Sammamish
General Fund
2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$12,087,004	$10,938,632	$14,417,045	$12,378,099	$9,169,483
001-000-311-10-00-00	Property Tax	$16,790,240	$18,500,000	$18,500,000	$18,862,378	$19,333,940
001-000-313-10-00-00	Sales & Use Tax	$2,495,144	$1,900,000	$1,900,000	$2,300,000	$2,500,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	$770,842	$705,000	$705,000	$730,000	$750,000
001-000-317-20-00-00	Leasehold Excise Tax	$534	$540	$540	$500	$500
	TOTAL TAXES	**$20,056,760**	**$21,105,540**	**$21,105,540**	**$21,892,878**	**$22,584,440**
001-000-321-30-00-00	Fire Works Permit	$300	$0	$0	$0	$0
001-000-321-90-00-00	Business Licenses	$49,349	$43,300	$43,300	$45,000	$46,000
001-000-321-91-00-00	Cable Franchise Fee	$343,843	$300,000	$300,000	$315,000	$325,000
001-000-321-91-01-00	Wireless ROW Fees	$27,482	$21,000	$21,000	$15,000	$10,000
001-000-322-10-01-00	Building Permits	$738,100	$750,000	$950,000	$950,000	$1,200,000
001-000-322-10-02-00	Plumbing Permits	$81,492	$97,300	$97,000	$90,000	$100,000
001-000-322-10-03-00	Grading Permits	$3,958	$6,000	$6,000	$5,000	$5,000
001-000-322-10-04-00	Mechanical Permits	$75,160	$86,500	$86,500	$80,000	$90,000
001-000-322-10-06-00	Demolition Permits	$4,368	$7,600	$7,600	$7,000	$7,000
001-000-322-10-08-00	Sprinkler Plans Check	$6,903	$2,700	$2,700	$5,000	$5,000
001-000-322-30-00-00	Animal Licenses	$223	$220	$220	$200	$200
001-000-322-40-00-00	Right of Way Permits	$9,145	$6,500	$7,000	$7,500	$8,000
001-000-322-90-01-00	Miscellaneous Permits & Fees	$40,428	$3,240	$5,000	$5,000	$5,000
	TOTAL LICENCES & PERMITS	**$1,380,750**	**$1,324,360**	**$1,526,320**	**$1,524,700**	**$1,801,200**
001-000-331-20-60-40	WA State Traffic Safety-DUI	$0	$1,000	$1,000	$0	$0
001-000-333-97-00-80	Urban Areas Security	$209,397				
001-000-334-03-10-00	Dept of Ecology Grant	$20,413	$0	$0		
001-000-334-03-20-00	Recycling Grant	$46,856	$75,000	$75,000	$70,000	$70,000
001-000-334-03-51-00	WA Traffic Safety Commission	$7,468	$4,000	$4,000	$4,000	$4,000
001-000-336-04-22-00	Local Government Assistance	$184,600	$155,056	$0	$0	$0
001-000-334-04-60-00	Dept of Soc & Health Services	$659				
001-000-336-06-21-00	Criminal Justice-Population	$6,768	$8,500	$8,500	$8,700	$8,900
001-000-336-06-25-00	Criminal Justice - Special Prog.	$46,768	$28,500	$28,500	$30,000	$31,000
001-000-336-06-26-00	Criminal Justice - Contract Svc	$26,985	$21,600	$21,600	$25,000	$26,000
001-000-336-06-51-00	DUI-Cities	$6,146	$5,400	$5,400	$6,000	$6,000
001-000-336-06-94-00	Liquor Excise	$149,589	$151,000	$151,000	$169,000	$181,000
001-000-336-06-95-00	Liquor Profits	$259,306	$286,000	$286,000	$295,000	$339,000
001-000-337-07-02-00	KC Community Arts Program	$3,000	$1,080	$1,080	$1,000	$1,000
001-000-337-07-03-00	KC Community Organizing Prog	$440				
001-000-338-21-00-01	School Resource Officer Svcs	$35,000	$40,000	$40,000	$108,000	$112,000
	TOTAL INTERGOVERNMENTAL	**$1,003,395**	**$777,136**	**$622,080**	**$716,700**	**$778,900**

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-000-341-50-01-00	Copies of Public Records	$3,546	$7,600	$7,600	$6,000	$6,000
001-000-341-50-02-00	City Maps	$444	$440	$440	$500	$500
001-000-341-99-00-00	Passport Services	$20,457	$14,600	$20,000	$25,000	$30,000
001-000-342-20-01-00	EFR Review Fee	$4,338	$9,400	$1,000	$0	$0
001-000-342-40-01-00	EFR Inspection Fee	$270	$540	$500	$0	$0
001-000-342-40-02-00	Special Inspections	$1,404	$0	$0		
001-000-342-90-01-00	Vehicle Impound Fees	$4,600	$10,800	$10,800	$5,000	$5,000
001-000-343-17-00-00	Beaver Lake Assessment	$40,959	$43,200	$43,200	$43,000	$43,000
001-000-343-19-00-00	Other Envir Preservation Svc's	$1,376				
001-000-345-81-01-00	Subdivision Preliminary Review	$27,440	$3,600	$90,000	$180,000	$160,000
001-000-345-83-01-00	Building Plan Check Fees	$453,752	$350,000	$700,000	$725,000	$800,000
001-000-345-83-03-00	Energy Plan Check Fees	$17,605	$30,000	$30,000	$30,000	$30,000
001-000-345-83-09-00	Plan Check Fee	-$13,651	$0	$0	$0	$0
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	$22,403	$20,000	$15,000	$15,000	$15,000
001-000-345-89-01-00	SEPA Review Fee	$10,109	$5,000	$100,000	$10,000	$10,000
001-000-345-89-02-00	Site Plan Review	$100,263	$120,000	$480,000	$770,000	$1,000,000
001-000-345-89-03-00	Notice of Appeal	$1,000	$1,000	$1,000	$1,000	$1,000
001-000-345-89-04-00	Counter Service Fee	$140,205	$80,000	$300,000	$300,000	$300,000
001-000-345-89-05-00	Boundary Line Adjustments	$6,125	$5,400	$5,000	$3,000	$3,000
001-000-345-89-06-00	Shoreline Exemption	$1,985	$100	$700	$500	$500
001-000-345-89-07-00	Short Plat Fee	$10,084	$2,000	$47,000	$47,000	$47,000
001-000-345-89-08-00	DPW Plan Review	$303,666	$200,000	$580,000	$830,000	$1,030,000
001-000-345-89-09-00	Preapplication Conference.	$13,341	$5,600	$20,000	$25,000	$25,000
001-000-345-89-11-00	Code Enforce Investigation Fee	$13,868	$2,900	$2,900	$3,000	$3,000
001-000-345-89-12-00	Outside Services Plan Review	$45,200	$50,000	$50,000	$100,000	$50,000
001-000-345-89-13-00	Concurrency Administration Fee	$8,712	$22,200	$20,000	$7,500	$7,500
001-000-347-30-01-00	Park Use Fees	$23,512	$46,800	$40,000	$50,000	$50,000
001-000-347-30-02-00	Field Use Fees	$19,515	$44,300	$70,000	$90,000	$90,000
001-000-347-40-01-00	Admission Fees	$540	$0			
001-000-347-40-02-00	Event Admission-Samm Arts Comm	$0	$760	$0	$0	$0
001-000-347-60-01-00	Recreational Class Fees	$7,916	$0	$5,000	$5,000	$5,000
001-000-347-90-00-00	Park Concessions	$599	$640	$600	$600	$600
	CHARGES FOR GOODS & SVCS	**$1,291,580**	**$1,076,880**	**$2,640,740**	**$3,272,100**	**$3,712,100**
001-000-350-00-00-00	Municipal Court Fines	$15,104	$36,100	$36,100	$20,000	$20,000
001-000-359-90-01-00	Development Fines	$7,560	$6,900	$6,900	$7,500	$7,500
001-000-359-90-02-00	False Alarm Fines	$8,429	$4,700	$4,700	$2,000	$2,000
001-000-359-90-03-00	Code Violations	$162	$100	$200	$200	$200
	TOTAL FINES & FORFEITS	**$31,255**	**$47,800**	**$47,900**	**$29,700**	**$29,700**

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-000-361-11-00-00	Interest Income	$371,084	$324,500	$324,500	$300,000	$300,000
001-000-361-40-00-00	Sales Interest	$7,110	$2,900	$5,750	$6,000	$6,000
001-000-362-40-00-00	Space and Facilities Leases ST	$5,515	$9,200	$23,000	$20,000	$20,000
001-000-362-50-00-00	Space and Facilities Leases LT	$7,784	$5,500	$5,500	$7,000	$7,000
001-000-362-90-00-00	Easement Rights	$7,667				
001-000-367-00-01-00	Donations	$10,523	$9,200	$9,200	$10,000	$10,000
001-000-367-00-02-00	Arts Commission Donations	$0	$320	$320	$200	$200
001-000-369-30-01-00	Confiscated/Forfeited Property	$1,647	$1,600	$1,600	$0	$0
001-000-369-90-00-00	Miscellaneous	$4,235	$3,200	$3,200	$2,000	$2,000
001-000-369-90-00-03	Over/Short	$28	$20	$20	$20	$20
001-000-369-90-01-00	Sammamish Day Merchandise	$0	$20	$20	$0	$0
001-000-395-20-00-00	Compensation from Ins Recovery	$0	$2,200	$7,300	$2,500	$2,500
001-000-381-20-00-00	Interfund Loan Debt Service-SWM		$208,685	$0	$0	$121,328
	TOTAL MISCELLANEOUS	**$415,592**	**$567,345**	**$380,410**	**$347,720**	**$469,048**
	TOTAL REVENUES	**$24,179,331**	**$24,899,061**	**$26,322,990**	**$27,783,798**	**$29,375,388**
	TOTAL FUND	**$36,266,335**	**$35,837,693**	**$40,740,035**	**$40,161,897**	**$38,544,871**

City of Sammamish
Summary of Expenditures by Fund
Budget to Expense Comparison
2007/2008 Budget Process

Department	Section	2005 Actual Expenditures	2006 BUDGET	2006 ADJ BUDGET	2007 BUDGET	2008 BUDGET	2006-2008 CUM
City Council		$ 233,437	$ 266,410	$ 281,230	$ 260,450	$ 260,450	$ 802,130
City Manager		$ 558,742	$ 533,660	$ 561,400	$ 573,100	$ 603,700	$ 1,738,200
Finance		$ 444,515	$ 556,470	$ 519,150	$ 548,850	$ 658,600	$ 1,726,600
Legal Services		$ 402,092	$ 424,500	$ 388,000	$ 415,000	$ 421,320	$ 1,224,320
Admistrative Services	City Clerk	$ 242,799	$ 259,755	$ 257,630	$ 229,455	$ 241,455	$ 728,540
	Administration	$ 230,824	$ 258,100	$ 259,178	$ 349,178	$ 337,178	$ 945,534
Total		$ 473,623	$ 517,855	$ 516,808	$ 578,633	$ 578,633	$ 1,674,074
Facilities		$ 403,177	$ 365,680	$ 409,500	$ 230,500	$ 238,000	$ 878,000
Police Services		$ 3,616,599	$ 3,712,015	$ 3,712,695	$ 3,904,790	$ 4,026,490	$ 11,643,975
Fire Services		$ 5,240,786	$ 4,735,836	$ 5,145,836	$ 4,972,266	$ 5,115,879	$ 15,233,981
Public Works	Administration	$ 110,272	$ 98,760	$ 98,760	$ 113,775	$ 105,835	$ 318,370
	Engineering	$ 379,455	$ 438,925	$ 311,169	$ 649,400	$ 718,300	$ 1,678,869
Total		$ 489,727	$ 537,685	$ 409,929	$ 763,175	$ 824,135	$ 1,997,239
Social & Human Services		$ 124,389	$ 130,000	$ 130,000	$ 230,000	$ 230,000	$ 590,000
Community Development	Planning	$ 1,262,995	$ 1,749,650	$ 1,705,550	$ 2,051,200	$ 1,843,900	$ 5,600,650
	Building	$ 603,010	$ 637,415	$ 617,250	$ 577,900	$ 570,050	$ 1,765,200
	Permit Center	$ 207,981	$ 220,305	$ 221,843	$ 496,900	$ 538,000	$ 1,256,743
Total		$ 2,073,986	$ 2,607,370	$ 2,544,643	$ 3,126,000	$ 2,951,950	$ 8,622,593
Parks & Recreation	Adminstration & Culture	$ 191,710	$ 225,750	$ 233,850	$ 368,850	$ 393,850	$ 996,550
	Planning & Dev'l	$ 185,714	$ 200,700	$ 194,700	$ 212,700	$ 220,700	$ 628,100
	Recreation Prgms	$ 182,599	$ 320,300	$ 301,544	$ 356,600	$ 364,300	$ 1,022,444
	Park Resource Mgt	$ 849,825	$ 1,241,500	$ 1,150,800	$ 1,535,000	$ 1,591,550	$ 4,277,350
Total		$ 1,409,848	$ 1,988,250	$ 1,880,894	$ 2,473,150	$ 2,570,400	$ 6,924,444
Non-Departmental	Voter Registration	$ 43,261	$ 65,000	$ 70,000	$ 75,000	$ 75,000	$ 220,000
	Other Gen Gov't Svcs	$ 611,939	$ 3,617,350	$ 1,377,500	$ 4,130,000	$ 3,169,000	$ 8,676,500
	Pollution Control	$ 19,811	$ 21,350	$ 21,350	$ 23,000	$ 25,000	$ 69,350
	Public Health	$ 8,358	$ 7,000	$ 8,000	$ 8,500	$ 9,000	$ 25,500
	Operating Trnfs Out	$ 5,695,000	$ 9,215,000	$ 10,385,000	$ 8,680,000	$ 7,580,000	$ 26,645,000
Total		$ 6,378,369	$ 12,925,700	$ 11,861,850	$ 12,916,500	$ 10,858,000	$ 35,636,350
TOTAL GENERAL FUND EXPENDITURES		**$ 21,849,290**	**$ 29,301,431**	**$ 28,361,935**	**$ 30,992,414**	**$ 29,337,557**	$ 88,691,906
Ending Fund Balance		**$ 14,417,045**	**$ 6,536,262**	**$ 12,378,100**	**$ 9,169,484**	**$ 9,207,315**	
GRAND TOTAL GENERAL FUND		**$ 36,266,335**	**$ 35,837,693**	**$ 40,740,035**	**$ 40,161,898**	**$ 38,544,872**	

City of Sammamish
General Fund

City Council Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-011-511-60-11-00	Salaries	$72,600	$72,600	$72,600	$72,600	$72,600
001-011-511-60-21-00	Benefits	$5,706	$5,150	$5,150	$5,750	$5,750
	TOTAL PERSONNEL	**$78,306**	**$77,750**	**$77,750**	**$78,350**	**$78,350**
001-011-511-60-31-00	Office & Operating Supplies	$1,345	$2,000	$2,000	$2,000	$2,000
001-011-511-60-31-01	Meeting Expense (1)	$6,593	$7,100	$7,100	$5,000	$5,000
001-011-511-60-31-05	Meeting Meal Expense	$8,349	$7,000	$7,600	$7,600	$7,600
001-011-511-60-32-00	Fuel	$74				
001-011-511-60-35-00	Small Tool & Minor Equipment	$457	$7,000	$5,000	$4,000	$4,000
	TOTAL SUPPLIES	**$16,818**	**$23,100**	**$21,700**	**$18,600**	**$18,600**
001-011-511-60-41-00	Professional Services (2)	$5,406	$7,800	$14,100	$10,000	$10,000
001-011-511-60-42-00	Communications (3)	$83,683	$90,000	$90,000	$90,000	$90,000
001-011-511-60-42-01	Postage (4)	$21,556	$25,000	$27,500	$30,000	$30,000
001-011-511-60-43-00	Travel (5)	$7,585	$8,000	$14,000	$14,000	$14,000
001-011-511-60-43-01	Training - Seminars/Conference	$7,691	$10,000	$4,000	$4,000	$4,000
001-011-511-60-45-00	Rent for Public Mtg Space	$3,674	$2,000	$2,100	$1,000	$1,000
001-011-511-60-45-01	Meeting Room Rental	$0	$0	$750	$0	$0
001-011-511-60-49-00	Miscellaneous	$354	$10,000	$7,500	$5,000	$5,000
001-011-511-60-49-01	Memberships (6)	$1,825	$260	$1,310	$1,500	$1,500
001-011-511-60-49-12	Special Celebrations (7)	$6,538	$5,000	$5,520	$6,000	$6,000
	TOTAL SERVICES & CHARGES	**$138,313**	**$158,060**	**$166,780**	**$161,500**	**$161,500**
001-011-511-60-64-01	Machinery & Equipment (8)	$0	$7,500	$15,000	$2,000	$2,000
	TOTAL CAPITAL	**$0**	**$7,500**	**$15,000**	**$2,000**	**$2,000**
	TOTAL DEPARTMENT	**$233,437**	**$266,410**	**$281,230**	**$260,450**	**$260,450**

(1) Food & Beverage
(2) Expert Testimony (SEPA, etc), Retreat Moderator, special studies
(3) TV, Videos & Newsletter Print Productions
(4) Newsletter & other Postage, set up business reply mail account in 2006 ($160) = $2500 Trust
(5) NLC, AWC & Regional
(6) Rotary, Kiwanis, Transportation Partnership (2 members)
(7) Sammi Awards and volunteer recognition
(8) Upgrades for Sammamish 21 TV

City of Sammamish
General Fund

City Manager's Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-013-513-10-11-00	Salaries (1)	$416,403	$369,000	$369,000	$392,500	$410,000
001-013-513-10-21-00	Benefits	$103,354	$104,000	$104,000	$114,000	$130,000
	TOTAL PERSONNEL	**$519,756**	**$473,000**	**$473,000**	**$506,500**	**$540,000**
001-013-513-10-31-00	Office & Operating Supplies	$4,701	$4,400	$4,400	$4,000	$4,000
001-013-513-10-31-02	Meeting Expense	$50	$2,000	$2,000	$1,000	$1,000
001-013-513-10-31-05	Meeting Meal Expense	$4,095	$2,500	$2,500	$2,500	$2,500
001-013-513-10-32-00	Fuel	$79	$0	$0	$0	$0
001-013-513-10-34-00	Books & Maps	$482	$300	$300	$300	$300
001-013-513-10-35-00	Small Tools & Minor Equipment	$5,108	$5,000	$5,000	$4,000	$4,000
	TOTAL SUPPLIES	**$14,515**	**$14,200**	**$14,200**	**$11,800**	**$11,800**
001-013-513-10-41-00	Professional Services (2)	$1,656	$26,000	$50,300	$25,000	$25,000
001-013-513-10-41-04	Copying	$2,175	$1,800	$1,500	$1,500	$1,500
001-013-513-10-42-00	Communications	$3,345	$2,500	$2,500	$3,000	$3,500
001-013-513-10-42-02	Postage	$28	$250	$2,500	$2,500	$2,500
001-013-513-10-43-00	Travel (2)	$4,590	$8,000	$8,000	$8,000	$8,000
001-013-513-10-43-01	Training (3)	$2,955	$0	$1,500	$4,400	$5,000
001-013-513-10-49-00	Miscellaneous	$5,985	$4,100	$4,000	$2,000	$2,000
001-013-513-10-49-01	Memberships (4)	$1,947	$3,810	$3,900	$3,900	$3,900
	TOTAL SERVICES & CHARGES	**$22,681**	**$46,460**	**$74,200**	**$50,300**	**$51,400**
001-013-513-10-64-03	Computer Hardware (5)	$1,791	$0	$0	$4,500	$500
	TOTAL CAPITAL	**$1,791**	**$0**	**$0**	**$4,500**	**$500**
	TOTAL DEPARTMENT	**$558,742**	**$533,660**	**$561,400**	**$573,100**	**$603,700**

(1) Add Volunteer Coordinator, 2-Year Limited Term Position in 2007
(2) Council-directed special projects
(3) Executive/Administrative Assistant tuition reimbursement
(4) CM: ICMA, WCMA & APWA; ACM: ICMA, WCMA & APWA
(5) PC & Software (laptop & printer/scanner) for ACM administrative assistant

City of Sammamish
General Fund

Finance Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-014-514-20-11-00	Salaries	$292,495	$308,000	$308,000	$334,000	$349,000
001-014-514-20-21-00	Benefits	$70,800	$87,000	$87,000	$102,500	$115,000
	TOTAL PERSONNEL	**$363,295**	**$395,000**	**$395,000**	**$436,500**	**$464,000**
001-014-514-20-31-00	Office & Operating Supplies	$1,807	$4,800	$4,500	$5,000	$5,500
001-014-514-20-31-01	Meeting Expense	$953	$720	$700	$800	$900
001-014-514-20-32-00	Fuel	$48	$150	$150	$200	$250
001-014-514-20-34-00	Books & Maps	$545	$600	$600	$600	$600
001-014-514-20-35-00	Small Tools & Minor Equipment	$0	$200	$200	$200	$200
	TOTAL SUPPLIES	**$3,353**	**$6,470**	**$6,150**	**$6,800**	**$7,450**
001-014-514-20-41-00	Professional Services (1)	$4,700	$72,000	$12,000	$12,500	$72,500
001-014-514-20-41-04	Copying (2)	$4,229	$1,500	$500	$1,000	$500
001-014-514-20-42-02	Postage	$16	$150	$150	$150	$150
001-014-514-20-43-00	Travel Meals & Lodging	$3,876	$2,500	$2,500	$2,600	$2,700
001-014-514-20-43-01	Training	$8,455	$6,600	$6,600	$18,600	$13,600
001-014-514-20-48-00	Maintenance Software (3)	$22,374	$30,000	$30,000	$30,000	$30,000
001-014-514-20-49-00	Miscellaneous	$227	$150	$150	$200	$200
001-014-514-20-49-01	Memberships	$6,225	$5,900	$5,900	$6,000	$7,000
	TOTAL SERVICES & CHARGES	**$50,102**	**$118,800**	**$57,800**	**$71,050**	**$126,650**
001-014-514-20-51-00	State Auditor	$24,695	$31,200	$31,200	$32,000	$33,000
	TOTAL INTERGOVERNMENTAL	**$24,695**	**$31,200**	**$31,200**	**$32,000**	**$33,000**
001-014-514-20-64-00	Machinery & Equipment (4)	$3,070	$5,000	$29,000	$2,500	$27,500
	TOTAL CAPITAL	**$3,070**	**$5,000**	**$29,000**	**$2,500**	**$27,500**
	TOTAL DEPARTMENT	**$444,515**	**$556,470**	**$519,150**	**$548,850**	**$658,600**

(1) Economic Development Study planned in 2006 moved to 2008 ($60k); ICMA performance measures.
(2) Printing Budget Documents
(3) Springbrook & Sympro Software Maintenance
(4) 2008 budget is for new version of springbrook (Finance software)

City of Sammamish
General Fund

Legal Services and Public Safety

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-015-515-20-41-04	Copying	$0	$1,000	$1,000	$1,000	$1,000
001-015-515-20-41-90	City Attorney-Base (1)	$118,680	$122,220	$122,220	$144,000	$148,320
001-015-515-20-41-93	City Attorney- Litigation	$155,332	$94,780	$94,780	$100,000	$100,000
001-015-515-20-41-91	Prosecuting Attorney	$72,623	$103,500	$100,000	$100,000	$100,000
001-015-515-20-41-92	Public Defender	$34,284	$50,000	$50,000	$40,000	$42,000
001-015-558-60-41-00	Hearing Examiner	$21,173	$53,000	$20,000	$30,000	$30,000
	TOTAL SERVICES & CHAF	**$402,092**	**$424,500**	**$388,000**	**$415,000**	**$421,320**
	TOTAL DEPARTMENT	**$402,092**	**$424,500**	**$388,000**	**$415,000**	**$421,320**

(1) Base services split out in 2007-2008, includes increased service in 2007

NOTE: legal base includes designated 2 days per week at city hall beginning in 2007

City of Sammamish
General Fund

Administrative Services Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	City Clerk					
001-018-514-30-11-00	Salaries	$148,355	$157,000	$157,000	$127,500	$134,500
001-018-514-30-12-00	Overtime	$1,792	$0	$0		
001-018-514-30-21-00	Benefits	$42,879	$51,000	$51,000	$41,000	$46,000
	TOTAL PERSONNEL	**$193,026**	**$208,000**	**$208,000**	**$168,500**	**$180,500**
001-018-514-30-31-00	Office & Operating Supplies	$3,968	$5,000	$5,000	$5,000	$5,000
001-018-514-30-34-00	Books Maps for Resale	$65	$500	$500	$500	$500
001-018-514-30-35-00	Small Tools & Minor Equipment	$32	$0	$0	$0	$0
	TOTAL SUPPLIES	**$4,065**	**$5,500**	**$5,500**	**$5,500**	**$5,500**
001-018-514-30-41-00	Professional Services	$9,370	$10,000	$10,000	$20,000	$20,000
001-018-514-30-42-00	Communication	$623	$300	$1,000	$1,000	$1,000
001-018-514-30-43-00	Travel	$574	$100	$100	$1,000	$1,000
001-018-514-30-43-01	Training	$554	$400	$575	$1,000	$1,000
001-018-514-30-44-00	Advertising	$30,943	$35,000	$32,000	$32,000	$32,000
001-018-514-30-49-00	Miscellaneous	$0	$200	$200	$200	$200
001-018-514-30-49-01	Memberships	$326	$255	$255	$255	$255
	TOTAL SERVICES & CHARGES	**$42,388**	**$46,255**	**$44,130**	**$55,455**	**$55,455**
001-018-514-30-64-00	Machinery & Equipment	$3,320	$0	$0	$0	$0
	TOTAL CAPITAL	**$3,320**	**$0**	**$0**	**$0**	**$0**
	TOTAL CITY CLERK SVCS	**$242,799**	**$259,755**	**$257,630**	**$229,455**	**$241,455**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Administrative					
001-018-518-10-11-00	Salaries	$145,820	$157,000	$157,000	$170,000	$177,000
001-018-518-10-21-00	Benefits	$34,578	$43,000	$43,000	$45,000	$51,000
	TOTAL PERSONNEL	**$180,398**	**$200,000**	**$200,000**	**$215,000**	**$228,000**
001-018-518-10-31-00	Supplies	$2,457	$5,200	$4,500	$4,500	$4,500
001-018-518-10-31-01	Meeting Expense	$324		$500	$500	$500
001-018-518-10-32-00	Fuel	$508	$1,000	$1,000	$1,000	$1,000
001-018-518-10-34-00	Books & Maps	$171	$500	$500	$500	$500
001-018-518-10-35-00	Small Tools & Minor Equipment	$419	$200	$200	$200	$200
	TOTAL SUPPLIES	**$3,879**	**$6,900**	**$6,700**	**$6,700**	**$6,700**
001-018-518-10-41-00	Professional Services (1)	$24,368	$30,000	$30,000	$55,000	$30,000
001-018-518-10-41-01	Fireworks Prof. Svs. (2)				$50,000	$50,000
001-018-518-10-42-00	Communications	$678	$1,500	$1,500	$1,500	$1,500
001-018-518-10-43-00	Travel	$1,528	$700	$844	$844	$844
001-018-518-10-43-01	Training	$2,326	$2,000	$3,134	$3,134	$3,134
001-018-518-10-44-00	Advertising	$16,681	$15,000	$15,000	$15,000	$15,000
001-018-518-10-48-00	Repair & Maintenance	$0	$1,000	$1,000	$1,000	$1,000
001-018-518-10-49-00	Miscellaneous	$48	$500	$500	$500	$500
001-018-518-10-49-01	Memberships	$920	$500	$500	$500	$500
	TOTAL SERVICES & CHARGES	**$46,548**	**$51,200**	**$52,478**	**$127,478**	**$102,478**
	TOTAL ADMINISTRATIVE SVCS	**$230,824**	**$258,100**	**$259,178**	**$349,178**	**$337,178**
	TOTAL DEPARTMENT	**$473,623**	**$517,855**	**$516,808**	**$578,633**	**$578,633**

(1) Includes $25,000 for Compensation and Classification Study in 2007
(2) Includes $50,000 for 4th on the Plateau 2007 and 2008

City of Sammamish
General Fund

Facilities Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-019-518-30-31-00	Office & Operating Supplies	$6,619	$7,500	$8,000	$10,000	$12,000
001-019-518-30-35-00	Small Tools & Minor Equipment	$1,789	$500	$1,500	$1,500	$2,000
001-019-518-30-35-01	Minor equipment-Samm Commons	$300		$20,000		
	TOTAL SUPPLIES	**$8,707**	**$8,000**	**$29,500**	**$11,500**	**$14,000**
001-019-518-30-41-00	Professional Services (1)	$48,109	$130,000	$110,000	$75,000	$75,000
001-019-518-30-42-00	Communications (2)	$55,177	$64,430	$65,000	$68,000	$70,000
001-019-518-30-45-00	Rentals & Leases	$248,476	$120,000	$140,000	$1,000	$1,000
001-019-518-30-47-00	Utilities (4)	$28,915	$33,250	$50,000	$60,000	$63,000
001-019-518-30-48-00	Repair & Maintenance (5)	$13,793	$10,000	$15,000	$15,000	$15,000
	TOTAL SERVICES & CHARGES	**$394,469**	**$357,680**	**$380,000**	**$219,000**	**$224,000**
	TOTAL DEPARTMENT	**$403,177**	**$365,680**	**$409,500**	**$230,500**	**$238,000**

(1): Moving expenses and janitorial contract adjustments in 2006-2008
(2): Includes data lines needed for Sammamish Commons
(4): Increase in facility space beginning mid-year 2006
(5): Includes clean-up of old city hall space; and copy machine maintenance

City of Sammamish
General Fund

Police Services Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-021-521-20-11-00	Salaries	$40,428	$43,000	$43,000	$47,500	$52,000
001-021-521-20-21-00	Benefits	$5,171	$7,000	$7,000	$11,500	$13,000
	TOTAL PERSONNEL	**$45,600**	**$50,000**	**$50,000**	**$59,000**	**$65,000**
001-021-521-20-31-00	Office & Operating Supplies	$5,861	$2,150	$3,000	$3,000	$3,000
001-021-521-20-32-00	Fuel	$424	$0	$400	$400	$400
001-021-521-20-34-00	Books & Maps	$25	$130	$150	$150	$150
001-021-521-20-35-00	Small Tools & Minor Equipment	$20,354	$6,270	$5,000	$5,000	$5,000
	TOTAL SUPPLIES	**$26,664**	**$8,550**	**$8,550**	**$8,550**	**$8,550**
001-021-521-20-41-00	Professional Services	$10,716	$6,250	$6,250	$6,250	$6,250
001-021-521-20-42-00	Communications	$12,454	$9,420	$9,420	$9,420	$9,420
001-021-521-20-43-00	Travel	$4,844	$10,000	$10,000	$10,000	$10,000
001-021-521-20-43-01	Training	$8,633	$9,780	$9,780	$10,000	$10,000
001-021-521-20-48-00	Repair & Maintenance	$2,220	$1,070	$5,200	$5,200	$5,200
001-021-521-20-49-00	Miscellaneous	$209	$1,270	$400	$400	$400
001-021-521-20-49-01	Memberships	$960	$970	$970	$970	$970
001-021-521-20-49-04	Clothing Allowance	$244	$0	$0	$0	$0
	TOTAL SERVICES & CHARGES	**$40,280**	**$38,760**	**$42,020**	**$42,240**	**$42,240**
001-021-521-20-51-01	Police Service Contract (1)	$3,299,208	$3,510,125	$3,510,125	$3,690,000	$3,800,700
001-021-521-20-51-03	Jail Contract	$44,136	$102,580	$100,000	$105,000	$110,000
	TOTAL INTERGOVERNMENTAL	**$3,343,344**	**$3,612,705**	**$3,610,125**	**$3,795,000**	**$3,910,700**
001-021-521-20-64-00	Machinery & Equipment	$160,710	$2,000	$2,000	$0	$0
	TOTAL CAPITAL	**$160,710**	**$2,000**	**$2,000**	**$0**	**$0**
	TOTAL DEPARTMENT	**$3,616,599**	**$3,712,015**	**$3,712,695**	**$3,904,790**	**$4,026,490**

(1) Assumes 3% increase in 2007 & 2008 primarily due to labor cost increases

City of Sammamish
General Fund

Fire Services Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-022-522-10-41-00	Professional Services EF&R (1)	$4,998,336	$4,700,836	$4,700,836	$4,872,266	$5,115,879
001-022-522-10-41-01	Professional Services RFD (2)	$192,834	$0	$0	$0	$0
	TOTAL SERVICES & CHARGES	**$5,191,169**	**$4,700,836**	**$4,700,836**	**$4,872,266**	**$5,115,879**
001-022-522-10-63-00	Other Improvements (3)	$49,616	$35,000	$445,000	$100,000	$0
	TOTAL CAPITAL	**$49,616**	**$35,000**	**$445,000**	**$100,000**	**$0**
	TOTAL DEPARTMENT	**$5,240,786**	**$4,735,836**	**$5,145,836**	**$4,972,266**	**$5,115,879**

(1) Includes Equip Repl cost: $215,948 in 2007
(1) '04 adjusted for new funding model, 2006 Redmond portion of contract expires ($500k)
(2) Redmond Contract of $167,894.00 thru 2005; In 2005 included Cost of Service Study FCSG report
(3) 2007 mold abatement and parking lot lighting at Klahanie Station #83.

City of Sammamish
General Fund
Public Works Department
2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Administration Section					
001-040-530-10-11-00	Salaries	$57,021	$61,000	$61,000	$63,000	$67,000
001-040-530-10-21-00	Benefits	$15,158	$18,000	$18,000	$17,000	$19,500
	TOTAL PERSONNEL	**$72,179**	**$79,000**	**$79,000**	**$80,000**	**$86,500**
001-040-530-10-31-00	Office & Operating Supplies	$1,189	$1,900	$750	$1,200	$1,250
001-040-530-10-31-01	Meetings	$7	$120	$120	$100	$100
001-040-530-10-31-05	Meeting Meals	$195	$145	$145	$150	$175
001-040-530-10-32-00	Fuel	$0	$145	$145	$75	$75
001-040-530-10-34-00	Books, Maps & Subscriptions	$200	$700	$700	$500	$500
001-040-530-10-35-00	Small Tools & Minor Equipment	$0	$350	$1,500	$750	$750
	TOTAL SUPPLIES	**$1,591**	**$3,360**	**$3,360**	**$2,775**	**$2,850**
001-040-530-10-41-00	Professional Services	$29,178	$3,200	$3,200	$18,350	$3,500
001-040-530-10-41-02	Engineering Services	$0	$3,200	$3,200	$3,350	$3,500
001-040-530-10-41-04	Copying	$171	$600	$600	$350	$350
001-040-530-10-41-11	Interim Staff	$4,660	$5,600	$5,600	$5,000	$5,000
001-040-530-10-42-00	Communications	$554	$950	$950	$750	$775
001-040-530-10-42-02	Postage	$8	$120	$120	$50	$60
001-040-530-10-43-00	Travel	$1,041	$150	$150	$500	$600
001-040-530-10-43-01	Training	$583	$950	$950	$1,250	$1,275
001-040-530-10-44-00	Personnel Advertising	$42	$1,000	$1,000	$750	$750
001-040-530-10-48-00	Repair & Maintenance	$0	$250	$250	$250	$250
001-040-530-10-49-01	Memberships	$30	$380	$380	$400	$425
	TOTAL SERVICES & CHARGES	**$36,502**	**$16,400**	**$16,400**	**$31,000**	**$16,485**
	TOTAL ADMINISTRATION	**$110,272**	**$98,760**	**$98,760**	**$113,775**	**$105,835**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Engineering Section					
001-040-532-20-11-00	Salaries	$223,903	$212,000	$212,000	$396,000	$487,000
001-040-532-20-12-00	Overtime	$133	$1,000	$1,000	$1,000	$1,000
001-040-532-20-21-00	Benefits	$61,851	$67,000	$67,000	$140,000	$168,500
	TOTAL PERSONNEL	**$285,887**	**$280,000**	**$280,000**	**$537,000**	**$656,500**
001-040-532-20-31-00	Office & Operating Supplies	$1,892	$3,350	$6,969	$3,500	$3,750
001-040-532-20-31-01	Meeting Expense	$76	$190	$100	$150	$175
001-040-532-20-32-00	Fuel	$1,544	$700	$1,500	$2,250	$2,500
001-040-532-20-34-00	Books & Maps	$0	$500	$250	$500	$500
001-040-532-20-35-00	Small Tools & Minor Equipment	$1,261	$1,350	$0	$1,350	$1,350
	TOTAL SUPPLIES	**$4,772**	**$6,090**	**$8,819**	**$7,750**	**$8,275**
001-040-532-20-41-00	Professional Services	$623	$2,000	$2,000	$42,250	$2,500
001-040-532-20-41-02	Engineering Services (1)	$79,999	$130,000	$0	$30,000	$30,000
001-040-532-20-41-04	Copying	$188	$850	$500	$550	$600
001-040-532-20-42-00	Communications	$1,533	$1,900	$1,900	$1,750	$1,850
001-040-532-20-42-02	Postage	$0	$70	$50	$50	$50
001-040-532-20-43-00	Travel	$290	$600	$600	$600	$600
001-040-532-20-43-01	Training	$984	$3,300	$3,300	$5,300	$3,300
001-040-532-20-48-00	Repair & Maintenance	$487	$800	$800	$1,000	$1,200
001-040-532-20-49-01	Memberships	$202	$655	$600	$650	$675
001-040-532-20-49-04	Clothing Allowance	$435	$360	$300	$250	$250
	TOTAL SERVICES & CHARGES	**$84,740**	**$140,535**	**$10,050**	**$82,400**	**$41,025**
001-040-532-20-64-00	Machinery & Equipment (2)	$4,056	$9,800	$9,800	$20,000	$10,000
001-040-532-20-64-04	Computer Software	$0	$2,500	$2,500	$2,250	$2,500
	TOTAL CAPITAL	**$4,056**	**$12,300**	**$12,300**	**$22,250**	**$12,500**
	TOTAL ENGINEERING	**$379,455**	**$438,925**	**$311,169**	**$649,400**	**$718,300**
	TOTAL DEPARTMENT	**$489,727**	**$537,685**	**$409,929**	**$763,175**	**$824,135**

(1) Partial revenue offset; additional work for on-call contracts (structural, geotech, survey, inspection, etc.)
(2) Full-size Print copier (24" x 36") in 2007; replace plotter in 2008

City of Sammamish
General Fund

Social & Human Services Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-050-550-00-41-00	Professional Services	$124,389	$130,000	$130,000	$130,000	$130,000
001-050-550-00-41-01	Affordable Housing				$100,000	$100,000
	TOTAL SERVICES & CHARGES	**$124,389**	**$130,000**	**$130,000**	**$230,000**	**$230,000**
	TOTAL DEPARTMENT	**$124,389**	**$130,000**	**$130,000**	**$230,000**	**$230,000**

City of Sammamish
General Fund
Community Development
2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Planning Section					
001-058-558-60-11-00	Salaries	$762,699	$898,000	$898,000	$1,030,000	$1,082,000
001-058-558-60-12-00	Overtime	$2,333	$1,200	$1,200	$6,000	$6,000
001-058-558-60-21-00	Benefits	$217,037	$295,000	$295,000	$343,000	$387,000
	TOTAL PERSONNEL	**$982,070**	**$1,194,200**	**$1,194,200**	**$1,379,000**	**$1,475,000**
001-058-558-60-31-00	Office & Operating Supplies	$9,690	$11,000	$11,000	$5,000	$5,000
001-058-558-60-31-01	Meeting Expense	$730	$525	$525	$525	$525
001-058-558-60-32-00	Fuel	$800	$650	$650	$650	$650
001-058-558-60-34-00	Books & Maps	$1,825	$1,025	$1,025	$1,025	$1,025
001-058-558-60-35-00	Small Tools & Minor Equipment	$4,914	$1,800	$1,800	$1,800	$1,800
	TOTAL SUPPLIES	**$17,959**	**$15,000**	**$15,000**	**$9,000**	**$9,000**
001-058-558-60-41-00	Professional Services	$165,051	$393,500	$393,500	$552,500	$249,500
001-058-558-60-41-04	Copying	$5,977	$13,200	$10,000	$6,500	$7,000
001-058-558-60-42-00	Communications	$2,111	$5,000	$4,000	$4,000	$4,000
001-058-558-60-42-02	Postage	$2,724	$3,600	$3,600	$3,700	$3,800
001-058-558-60-43-00	Travel	$3,398	$3,600	$3,000	$4,000	$4,000
001-058-558-60-43-01	Training	$3,932	$9,700	$9,000	$9,500	$9,500
001-058-558-60-44-00	Advertising/Public Notices	$8,917	$5,000	$21,000	$20,000	$20,000
001-058-558-60-48-00	Repair & Maintenance	$13,530	$25,350	$15,000	$16,850	$16,850
001-058-558-60-49-00	Miscellaneous	$15	$1,300	$50	$50	$50
001-058-558-60-49-01	Memberships	$1,428	$2,200	$2,200	$2,600	$2,600
	TOTAL SERVICES & CHARGES	**$210,658**	**$462,450**	**$461,350**	**$619,700**	**$317,300**
001-058-558-60-51-00	Intergovernmental Services	$29,824	$78,000	$35,000	$37,000	$40,000
	TOTAL INTERGOVERNMENTAL	**$29,824**	**$78,000**	**$35,000**	**$37,000**	**$40,000**
001-058-558-60-64-00	Machinery & Equipment	$22,484	$0	$0	$6,500	$2,600
	TOTAL CAPITAL	**$22,484**	**$0**	**$0**	**$6,500**	**$2,600**
	TOTAL PLANNING	**$1,262,995**	**$1,749,650**	**$1,705,550**	**$2,051,200**	**$1,843,900**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Building Section					
001-058-559-20-11-00	Salaries	$370,391	$385,000	$385,000	$360,000	$377,000
001-058-559-20-12-00	Overtime	$19,491	$16,000	$15,000	$15,000	$15,000
001-058-559-20-21-00	Benefits	$104,889	$130,000	$130,000	$123,000	$138,000
	TOTAL PERSONNEL	**$494,772**	**$531,000**	**$530,000**	**$498,000**	**$530,000**
001-058-559-20-31-00	Office & Operating Supplies	$2,706	$4,630	$3,800	$3,900	$4,000
001-058-559-20-32-00	Fuel	$3,468	$2,200	$2,300	$2,350	$2,400
001-058-559-20-34-00	Books & Maps	$1,419	$3,500	$3,500	$6,000	$1,000
001-058-559-20-35-00	Small Tools & Minor Equipment	$1,604	$3,835	$1,500	$1,500	$1,500
	TOTAL SUPPLIES	**$9,198**	**$14,165**	**$11,100**	**$13,750**	**$8,900**
001-058-559-20-41-00	Professional Services	$79,604	$74,100	$60,000	$50,000	$15,000
001-058-559-20-41-01	Plan Reviews	$3,360	$0	$0	$0	$0
001-058-559-20-41-04	Copying	$136	$1,100	$1,100	$1,100	$1,100
001-058-559-20-42-00	Communications	$3,821	$3,000	$3,000	$3,000	$3,000
001-058-559-20-42-02	Postage	$10	$250	$250	$250	$250
001-058-559-20-43-00	Travel	$2,515	$3,400	$3,400	$3,400	$3,400
001-058-559-20-43-01	Training	$3,715	$4,400	$4,400	$4,400	$4,400
001-058-559-20-48-00	Repair & Maintenance	$5,068	$2,000	$2,000	$2,000	$2,000
001-058-559-20-49-00	Miscellaneous	$0	$3,000	$1,000	$1,000	$1,000
001-058-559-20-49-01	Memberships	$455	$1,000	$1,000	$1,000	$1,000
001-058-559-20-49-04	Clothing Allowance	$357				
	TOTAL SERVICES & CHARGES	**$99,041**	**$92,250**	**$76,150**	**$66,150**	**$31,150**
	TOTAL BUILDING	**$603,010**	**$637,415**	**$617,250**	**$577,900**	**$570,050**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Permit Center Section					
001-058-559-60-11-00	Salaries	$140,268	$158,000	$158,000	$348,000	$371,500
001-058-559-60-12-00	Overtime	$624	$1,100	$1,000	$1,000	$1,000
001-058-559-60-21-00	Benefits	$47,947	$56,000	$56,000	$139,500	$157,000
	TOTAL PERSONNEL	**$188,839**	**$215,100**	**$215,000**	**$488,500**	**$529,500**
001-058-559-60-31-00	Office & Operating Supplies	$4,377	$850	$2,300	$2,500	$2,500
001-058-559-60-32-00	Fuel	$29	$100	$100	$100	$100
001-058-559-60-34-00	Books & Maps	$287	$300	$0	$300	$300
001-058-559-60-35-00	Small Tools & Minor Equipment	$738	$0	$250	$500	$500
	TOTAL SUPPLIES	**$5,431**	**$1,250**	**$2,650**	**$3,400**	**$3,400**
001-058-559-60-41-00	Professional Services	$5,612	$0	$50	$50	$50
001-058-559-60-41-04	Copying	$1,359	$1,000	$800	$900	$1,000
001-058-559-60-42-00	Communications	$794	$300	$700	$750	$750
001-058-559-60-42-02	Postage	$0	$200	$200	$200	$200
001-058-559-60-43-00	Travel	$383	$1,200	$221	$600	$600
001-058-559-60-43-01	Training	$886	$500	$2,122	$2,200	$2,200
001-058-559-60-48-00	Repair & Maintenance	$0	$275	$0	$0	$0
001-058-559-60-49-00	Miscellaneous	$1	$300	$0	$0	$0
001-058-559-60-49-01	Memberships	$70	$180	$100	$300	$300
	TOTAL SERVICES & CHARGES	**$9,105**	**$3,955**	**$4,193**	**$5,000**	**$5,100**
001-058-559-60-64-00	Machinery & Equipment	$4,605	$0	$0	$0	$0
	TOTAL CAPITAL	**$4,605**	**$0**	**$0**	**$0**	**$0**
	TOTAL PERMIT CENTER	**$207,981**	**$220,305**	**$221,843**	**$496,900**	**$538,000**
	TOTAL DEPARTMENT	**$2,073,986**	**$2,607,370**	**$2,544,643**	**$3,126,000**	**$2,951,950**

City of Sammamish
General Fund
Parks & Recreation Department
2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Culture Section					
001-076-573-20-41-00	Professional Svs-Arts Commission	$371	$10,000	$19,600	$5,000	$5,000
001-076-573-20-41-04	Copying-Arts Commission	$0		$200	$200	$200
001-076-573-20-41-01	Professional Services-Sammamish Sy	$0	$2,200	$2,000	$2,000	$2,000
	TOTAL CULTURE	**$371**	**$12,200**	**$21,800**	**$7,200**	**$7,200**
	Administration Section					
001-076-576-10-11-00	Salaries	$139,698	$151,000	$151,000	$259,000	$276,000
001-076-576-10-21-00	Benefits	$39,210	$41,000	$41,000	$84,500	$92,500
	TOTAL PERSONNEL	**$178,908**	**$192,000**	**$192,000**	**$343,500**	**$368,500**
001-076-576-10-31-00	Office & Operating Supplies	$2,470	$3,500	$2,500	$2,500	$2,500
	TOTAL SUPPLIES	**$2,470**	**$3,500**	**$2,500**	**$2,500**	**$2,500**
001-076-576-10-41-00	Professional Services (1)	$3,079	$12,000	$12,000	$10,000	$10,000
001-076-576-10-41-04	Copying	$428				
001-076-576-10-42-00	Communications	$1,381	$2,000	$2,000	$2,000	$2,000
001-076-576-10-43-00	Travel	$41	$500	$500	$500	$500
001-076-576-10-43-01	Training	$150	$750	$750	$750	$750
001-076-576-10-49-00	Miscellaneous	$1,790	$2,500	$2,000	$2,000	$2,000
001-076-576-10-49-01	Memberships	$425	$300	$300	$400	$400
	TOTAL SERVICES & CHARGES	**$7,294**	**$18,050**	**$17,550**	**$15,650**	**$15,650**
001-076-576-10-64-00	Machinery & Equipment	$2,668	$0	$0	$0	$0
	TOTAL CAPITAL	**$2,668**	**$0**	**$0**	**$0**	**$0**
	TOTAL ADMINISTRATION	**$191,339**	**$213,550**	**$212,050**	**$361,650**	**$386,650**
	Planning & Development					
001-076-576-15-11-00	Salaries	$115,581	$123,000	$123,000	$129,500	$133,500
001-076-576-15-21-00	Benefits	$23,553	$29,000	$29,000	$34,500	$38,500
	TOTAL PERSONNEL	**$139,135**	**$152,000**	**$152,000**	**$164,000**	**$172,000**
001-076-576-15-31-00	Office & Operating Supplies	$2,850	$6,000	$5,000	$6,000	$6,000
001-076-576-15-41-00	Professional Services	$41,201	$40,000	$35,000	$40,000	$40,000
001-076-576-15-42-00	Communications	$1,087	$1,000	$1,000	$1,000	$1,000
001-076-576-15-43-00	Travel	$302	$750	$750	$750	$750
001-076-576-15-43-01	Training	$400	$750	$750	$750	$750
001-076-576-15-49-01	Memberships	$740	$200	$200	$200	$200
	TOTAL SERVICES & CHARGES	**$46,579**	**$48,700**	**$42,700**	**$48,700**	**$48,700**
	TOTAL PLANNING & DEVELOPMEN	**$185,714**	**$200,700**	**$194,700**	**$212,700**	**$220,700**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Recreation Programs Section					
001-076-576-20-11-00	Salaries	$50,952	$99,000	$99,000	$101,500	$107,500
001-076-576-20-13-00	Part-time	$34,733	$52,000	$50,000	$60,000	$65,000
001-076-576-20-21-00	Benefits	$15,934	$45,000	$45,000	$38,000	$42,000
	TOTAL PERSONNEL	**$101,619**	**$196,000**	**$194,000**	**$199,500**	**$214,500**
001-076-576-20-31-00	Office & Operating Supplies	$27,779	$40,000	$30,000	$40,000	$30,000
001-076-576-20-32-00	Fuel	$55				
	TOTAL SUPPLIES	**$27,834**	**$40,000**	**$30,000**	**$40,000**	**$30,000**
001-076-576-20-41-00	Professional Services-Recreation (2)	$50,065	$80,000	$70,000	$100,000	$102,000
001-076-576-20-41-04	Copying	$220				
001-076-576-20-42-00	Communications	$602	$1,500	$2,305	$1,500	$1,500
001-076-576-20-43-00	Travel	$648	$500	$500	$750	$750
001-076-576-20-43-01	Training	$154	$500	$500	$9,050	$9,750
001-076-576-20-48-00	Software Maintenance	$0	$0	$0	$1,500	$1,500
001-076-576-20-49-01	Memberships	$80	$300	$300	$300	$300
	TOTAL SERVICES & CHARGES	**$51,768**	**$82,800**	**$73,605**	**$113,100**	**$115,800**
001-076-576-20-51-00	Intergovernmental Services	$1,378	$0	$2,500	$2,500	$2,500
	TOTAL INTERGOVERNMENTAL	**$1,378**	**$0**	**$2,500**	**$2,500**	**$2,500**
001-076-576-20-64-00	Machinery & Equipment	$0	$1,500	$1,439	$1,500	$1,500
	TOTAL CAPITAL	**$0**	**$1,500**	**$1,439**	**$1,500**	**$1,500**
	TOTAL RECREATION PROGRAMS	**$182,599**	**$320,300**	**$301,544**	**$356,600**	**$364,300**
	Park Resource Management					
001-076-576-30-11-00	Salaries	$243,911	$310,000	$310,000	$328,000	$344,000
001-076-576-30-12-00	Overtime	$5,808	$12,000	$12,000	$12,500	$13,000
001-076-576-30-13-00	Part-Time (Summer Help)	$37,110	$45,000	$45,000	$47,000	$48,000
001-076-576-30-13-01	Part-Time (9 month)	$43,652	$95,000	$95,000	$114,000	$116,000
001-076-576-30-21-00	Benefits	$95,564	$151,000	$151,000	$157,500	$175,000
	TOTAL PERSONNEL	**$426,044**	**$613,000**	**$613,000**	**$659,000**	**$696,000**
001-076-576-30-31-00	Office & Operating Supplies	$121,814	$150,000	$125,000	$160,000	$163,000
001-076-576-30-32-00	Fuel	$16,884		$7,000	$25,000	$26,000
001-076-576-30-35-00	Small Tools & Minor Equipment	$6,772	$17,000	$5,500	$18,000	$18,000
	TOTAL SUPPLIES	**$145,470**	**$167,000**	**$137,500**	**$203,000**	**$207,000**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-076-576-30-41-00	Professional Services	$138,547	$255,000	$220,000	$410,000	$411,000
001-076-576-30-42-00	Communications	$4,710	$6,000	$5,000	$6,500	$6,700
001-076-576-30-43-00	Travel	$1,882	$1,500	$1,000	$1,500	$1,500
001-076-576-30-43-01	Training	$1,349	$4,500	$3,500	$4,000	$4,250
001-076-576-30-47-00	Utilities	$67,316	$108,000	$110,000	$175,000	$180,000
001-076-576-30-48-00	Repair & Maintenance	$22,197	$10,000	$20,000	$22,000	$23,000
001-076-576-30-49-01	Memberships	$765	$1,000	$800	$1,000	$1,000
001-076-576-30-49-04	Clothing Allowance	$4,144	$5,500	$4,500	$5,500	$5,600
	TOTAL SERVICES & CHARGES	**$240,911**	**$391,500**	**$364,800**	**$625,500**	**$633,050**
001-076-576-30-51-00	Intergovernmental Services	$418	$0	$500	$500	$500
	TOTAL INTERGOVERNMENTAL	**$418**	**$0**	**$500**	**$500**	**$500**
001-076-576-30-64-00	Machinery & Equipment	$36,982	$70,000	$35,000	$47,000	$55,000
	TOTAL CAPITAL	**$36,982**	**$70,000**	**$35,000**	**$47,000**	**$55,000**
	TOTAL PARK RESOURCE MGMT (2	**$849,825**	**$1,241,500**	**$1,150,800**	**$1,535,000**	**$1,591,550**
	TOTAL DEPARTMENT	**$1,409,848**	**$1,988,250**	**$1,880,894**	**$2,473,150**	**$2,570,400**

(1) Parks Progress Community Survey in 2004 & 2006
(2) Farmer's Market in 2007-2008 to be handled by Sammamish Chamber of Commerce $20k

GENERAL NOTE: As additional Park facilities are built and begin service, operation and maintenance expenses increase. These expense increases are reflected in the Park Resources professional services account line. As no new FTE's are proposed, this added workload is to be handled through additional contracted services. Please note, 2008 does NOT include any other new park or trail facilities (ie Evans Creek Preserve, Pine Lake Park waterfront, trails, sportsfields)

City of Sammamish
General Fund

Non-Departmental Department

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Voter Registration Section					
001-090-511-70-00-00	Election Costs	$0	$30,000	$25,000	$25,000	$25,000
001-090-511-80-51-00	Voter Registration Costs	$43,261	$35,000	$45,000	$50,000	$50,000
	TOTAL INTERGOVERNMENTAL	**$43,261**	**$65,000**	**$70,000**	**$75,000**	**$75,000**
	TOTAL VOTER REGISTRATION	**$43,261**	**$65,000**	**$70,000**	**$75,000**	**$75,000**
	Other General Governmental Services					
001-090-519-90-11-00	Master Employee Program					$72,000
001-090-519-90-31-00	Office & Operating Supplies	$18,624	$30,000	$20,000	$20,000	$20,000
001-090-519-90-35-00	Small Tools & Minor Equipment	$1,868	$2,000	$2,000	$2,000	$2,000
	TOTAL SUPPLIES	**$20,492**	**$32,000**	**$22,000**	**$22,000**	**$22,000**
001-090-519-90-41-00	Professional Services	$577	$0	$500	$500	$500
001-090-519-90-41-09	Contract Contingency	$0	$1,493,450	$500,000	$910,000	$1,000,000
001-090-519-90-41-10	Revenue Related DCD Contingency			$14,000	$30,000	$65,000
001-090-519-90-42-00	Communications	$121	$0	$500	$90,500	$500
001-090-519-90-42-02	Postage	$10,855	$12,000	$12,000	$12,000	$12,000
001-090-519-90-45-00	Rentals & Leases	$200	$0			
001-090-519-90-47-01	Recycling	$70,121	$60,000	$60,000	$60,000	$60,000
001-090-519-90-48-00	Repairs & Maintenance	$1,684	$1,000	$1,000	$1,000	$1,000
001-090-519-90-49-00	Miscellaneous	$0	$5,000	$2,500	$2,500	$2,500
001-090-519-90-49-01	Memberships (1)	$2,785	$3,000	$3,500	$3,500	$3,500
001-090-519-90-49-06	Suburban Cities Membership	$16,359	$20,000	$20,000	$23,000	$24,000
001-090-519-90-49-07	AWC Membership	$20,736	$23,000	$23,500	$25,000	$26,000
001-090-519-90-49-08	ARCH Membership	$37,113	$36,000	$36,000	$37,000	$38,000
001-090-519-90-49-09	Puget Snd Regional Council Memb.	$16,901	$16,900	$17,000	$18,000	$19,000
001-090-519-90-49-12	Sammamish Citizen Corps	$9,195	$10,000	$10,000	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$186,648**	**$1,680,350**	**$700,500**	**$1,223,000**	**$1,262,000**
001-090-519-90-53-00	Intergovernmental Taxes	-$202	$0	$0		
	TOTAL INTERGOVERNMENTAL	**-$202**	**$0**	**$0**	**$0**	**$0**
001-090-519-90-67-01	Capital Contingency Reserve	$0	$1,500,000	$250,000	$2,500,000	$1,500,000
	TOTAL CAPITAL	**$0**	**$1,500,000**	**$250,000**	**$2,500,000**	**$1,500,000**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
001-090-519-90-95-51	Interfund - ER & R	$85,000	$85,000	$85,000	$85,000	$85,000
001-090-519-90-95-52	Interfund - Technology	$320,000	$320,000	$320,000	$300,000	$300,000
	TOTAL INTERFUND	**$405,000**	**$405,000**	**$405,000**	**$385,000**	**$385,000**
	TOTAL OTHER GENERAL GOVT SV	**$611,939**	**$3,617,350**	**$1,377,500**	**$4,130,000**	**$3,169,000**
	Pollution Control Section					
001-090-531-70-51-00	Intgovtl Svc's - Air Pollution	$19,811	$21,350	$21,350	$23,000	$25,000
	TOTAL INTERGOVERNMENTAL	**$19,811**	**$21,350**	**$21,350**	**$23,000**	**$25,000**
	TOTAL POLLUTION CONTROL	**$19,811**	**$21,350**	**$21,350**	**$23,000**	**$25,000**
	Public Health Section					
001-090-562-00-53-00	External Taxes - Alcoholism	$8,358	$7,000	$8,000	$8,500	$9,000
	TOTAL INTERGOVERNMENTAL	**$8,358**	**$7,000**	**$8,000**	**$8,500**	**$9,000**
	TOTAL PUBLIC HEALTH	**$8,358**	**$7,000**	**$8,000**	**$8,500**	**$9,000**
	Operating Transfers Out Section					
001-090-597-11-94-11	Oper Trnsfr - Street	$1,200,000	$1,600,000	$1,600,000	$1,000,000	$1,000,000
001-090-597-11-94-31	Oper Trnsfr - Gen Gov CIP	$500,000	$800,000	$2,690,000	$1,200,000	$100,000
001-090-597-11-94-32	Oper Trnsfr - Parks CIP	$3,000,000	$4,100,000	$2,000,000	$1,500,000	$500,000
001-090-597-11-94-34	Oper Trnsfr - Transport CIP	$800,000	$800,000	$3,900,000	$4,800,000	$4,800,000
001-090-597-11-96-53	Oper Trnsfr - Risk Management	$195,000	$195,000	$195,000	$180,000	$180,000
001-090-597-11-96-55	Interfund Loan to SWM Operating Fund		$1,720,000	$0		$1,000,000
	TOTAL INTERFUND	**$5,695,000**	**$9,215,000**	**$10,385,000**	**$8,680,000**	**$7,580,000**
	TOTAL OPERATING TRANSFERS OUT	**$5,695,000**	**$9,215,000**	**$10,385,000**	**$8,680,000**	**$7,580,000**
	TOTAL DEPARTMENT	**$6,378,369**	**$12,925,700**	**$11,861,850**	**$12,916,500**	**$10,858,000**

(1) National League of Cities Membership dues included

City of Sammamish

Street Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$1,509,595	$1,327,917	$1,694,943	$1,269,705	$846,605
101-000-336-00-87-00	Street Fuel Tax	$623,534	$915,382	$915,382	$991,000	$1,050,000
	TOTAL INTERGOVERNMENTAL	**$623,534**	**$915,382**	**$915,382**	**$991,000**	**$1,050,000**
101-000-361-11-00-00	Interest Income	$43,794	$32,400	$32,400	$30,000	$30,000
101-000-395-20-00-00	Compensation from Ins Recovery	$11,281				
	Lamb House Sale					$150,000
	TOTAL MISCELLANEOUS	**$55,076**	**$32,400**	**$32,400**	**$30,000**	**$180,000**
101-000-397-00-00-00	Operating Transfers - General	$1,200,000	$1,600,000	$1,600,000	$1,000,000	$1,000,000
	TOTAL NONREVENUES	**$1,200,000**	**$1,600,000**	**$1,600,000**	**$1,000,000**	**$1,000,000**
	TOTAL REVENUES	**$1,878,610**	**$2,547,782**	**$2,547,782**	**$2,021,000**	**$2,230,000**
	TOTAL FUND	**$3,388,205**	**$3,875,699**	**$4,242,725**	**$3,290,705**	**$3,076,605**

City of Sammamish

Street Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Maintenance Section					
101-000-542-30-11-00	Salaries	$139,607	$176,000	$176,000	$205,000	$219,000
101-000-542-30-12-00	Overtime	$10,752	$12,000	$12,000	$12,500	$13,000
101-000-542-30-13-00	Part-time (summer help)	$16,005	$13,600	$13,600	$14,250	$15,000
101-000-542-30-13-01	Part-Time (9 month)	$21,826	$34,000	$34,000	$35,750	$37,500
101-000-542-30-14-00	On-Call Pay	$6,023	$5,000	$5,000	$6,500	$6,750
101-000-542-30-21-00	Benefits	$50,921	$83,000	$83,000	$90,000	$96,600
	TOTAL PERSONNEL	**$245,133**	**$323,600**	**$323,600**	**$364,000**	**$387,850**
101-000-542-30-31-00	Office & Operating Supplies	$91,697	$120,000	$115,500	$120,000	$125,000
101-000-542-30-31-05	Meeting	$370	$500	$500	$250	$250
101-000-542-30-32-00	Fuel	$15,852	$10,000	$10,000	$12,500	$13,500
101-000-542-30-35-00	Small Tools & Minor Equipment	$5,440	$7,500	$5,000	$6,000	$6,250
101-000-542-30-35-01	Equipment Rental	$30,762	$15,000	$22,000	$30,000	$32,500
	TOTAL SUPPLIES	**$144,121**	**$153,000**	**$153,000**	**$168,750**	**$177,500**
101-000-542-30-41-00	Professional Services	$80,413	$230,000	$230,000	$136,500	$142,500
101-000-542-30-41-01	Prof Svc: ROW landscape	$61,725	$80,000	$80,000	$84,000	$88,000
101-000-542-30-42-00	Communications	$5,402	$7,500	$7,500	$6,000	$6,500
101-000-542-30-42-01	Comm Equipment	$0	$2,500	$2,300	$1,000	$1,000
101-000-542-30-43-00	Travel	$588	$1,500	$1,500	$2,000	$2,250
101-000-542-30-43-01	Training	$1,762	$5,000	$5,000	$5,000	$5,250
101-000-542-30-47-00	Utilities	$106,659	$80,000	$80,000	$100,000	$105,000
101-000-542-30-48-00	Repair & Maintenance	$58,382	$60,000	$60,000	$50,000	$52,500
101-000-542-30-48-01	Vehicle Maintenance	$11,835	$8,000	$8,200	$15,000	$16,000
101-000-542-30-49-00	Miscellaneous	$1,495	$700	$700	$700	$800
101-000-542-30-49-04	Clothing Allowance	$2,484	$4,500	$4,500	$3,500	$3,750
	TOTAL SERVICES & CHARGES	**$330,743**	**$479,700**	**$479,700**	**$403,700**	**$423,550**
101-000-542-30-51-01	Road Maintenance Contract	$501,592	$300,000	$300,000	$315,000	$330,000
101-000-542-30-51-02	Traffic Contract	$100,621	$110,000	$110,000	$115,000	$120,000
	TOTAL INTERGOVERNMENTAL	**$602,213**	**$410,000**	**$410,000**	**$430,000**	**$450,000**
101-000-542-30-62-00	Buildings	$0	$1,170,000	$1,000,000	$290,000	
101-000-542-30-63-00	Other Improvements	$0	$0	$0	$270,000	$558,600
101-000-542-30-64-00	Machinery & Equipment	$51,518	$50,000	$50,000	$35,000	$0
101-000-542-30-64-04	Computer Software	$0	$3,500	$3,500	$5,000	$2,500
	TOTAL CAPITAL	**$51,518**	**$1,223,500**	**$1,053,500**	**$600,000**	**$561,100**
	TOTAL MAINTENANCE	**$1,373,728**	**$2,589,800**	**$2,419,800**	**$1,966,450**	**$2,000,000**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Administration Section					
101-000-543-10-11-00	Salaries	$66,525	$71,000	$71,000	$73,000	$78,000
101-000-543-10-21-00	Benefits	$17,684	$21,000	$21,000	$20,000	$22,500
	TOTAL PERSONNEL	**$84,209**	**$92,000**	**$92,000**	**$93,000**	**$100,500**
101-000-543-10-31-00	Office & Operating Supplies	$386	$1,900	$1,900	$1,100	$1,250
101-000-543-10-31-05	Meeting Meals	$133	$145	$145	$150	$150
101-000-543-10-32-00	Fuel	$0	$145	$145	$0	$0
101-000-543-10-34-00	Books & Maps	$0	$700	$700	$500	$500
	TOTAL SUPPLIES	**$520**	**$2,890**	**$2,890**	**$1,750**	**$1,900**
101-000-543-10-41-00	Professional Services	$0	$500	$500	$500	$500
101-000-543-10-41-02	Engineering Services	$0	$40,000	$40,000	$5,000	$5,000
101-000-543-10-41-04	Copying	$0	$1,200	$1,200	$500	$525
101-000-543-10-41-11	Interim Staff	$6,340	$5,600	$5,600	$5,000	$5,000
101-000-543-10-42-00	Communications	$426	$950	$950	$750	$775
101-000-543-10-42-02	Postage	$0	$120	$120	$125	$125
101-000-543-10-43-00	Travel	$195	$150	$150	$300	$325
101-000-543-10-43-01	Training	$2,378	$950	$950	$1,000	$1,050
101-000-543-10-48-00	Repair & Maintenance	$73	$250	$250	$250	$250
101-000-543-10-49-00	Miscellaneous	$336	$0	$0	$0	$0
101-000-543-10-49-01	Memberships	$0	$290	$290	$300	$325
	TOTAL SERVICES & CHARGES	**$9,749**	**$50,010**	**$50,010**	**$13,725**	**$13,875**
101-000-543-10-64-02	Computer Software		$350	$350	$375	$400
	TOTAL CAPITAL	**$0**	**$350**	**$350**	**$375**	**$400**
	TOTAL ADMINISTRATION	**$94,478**	**$145,250**	**$145,250**	**$108,850**	**$116,675**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Engineering Section					
101-000-543-20-11-00	Salaries	$169,379	$223,000	$223,000	$232,500	$241,000
101-000-543-20-12-00	Overtime	$155	$1,000	$1,000	$1,000	$1,000
101-000-543-20-21-00	Benefits	$41,113	$69,000	$69,000	$72,000	$80,500
	TOTAL PERSONNEL	**$210,648**	**$293,000**	**$293,000**	**$305,500**	**$322,500**
101-000-543-20-31-00	Office & Operating Supplies	$4,066	$3,350	$3,350	$3,000	$3,250
101-000-543-20-31-01	Meetings	$0	$190	$190	$150	$150
101-000-543-20-32-00	Fuel	$46	$700	$700	$0	$0
101-000-543-20-34-00	Books & Maps	$80	$500	$500	$500	$500
101-000-543-20-35-00	Small Tools & Minor Equipment	$0	$1,350	$1,350	$1,000	$1,100
	TOTAL SUPPLIES	**$4,192**	**$6,090**	**$6,090**	**$4,650**	**$5,000**
101-000-543-20-41-00	Professional Services	$1,769	$46,000	$46,000	$6,000	$6,000
101-000-543-20-41-02	Engineering Services (1)	$0	$3,000	$3,000	$35,000	$5,000
101-000-543-20-41-04	Copying	$115	$850	$850	$500	$525
101-000-543-20-42-00	Communications	$469	$2,800	$2,800	$600	$625
101-000-543-20-43-00	Travel	$376	$600	$600	$2,000	$2,250
101-000-543-20-43-01	Training	$2,573	$3,300	$3,300	$5,300	$3,500
101-000-543-20-48-00	Repairs & Maintenance	$487	$3,800	$3,800	$750	$750
101-000-543-20-49-01	Memberships	$515	$505	$505	$500	$525
101-000-543-20-49-04	Clothing Allowance	$557	$525	$525	$500	$525
	TOTAL SERVICES & CHARGES	**$6,860**	**$61,380**	**$61,380**	**$51,150**	**$19,700**
101-000-543-20-64-00	Machinery & Equipment	$3,357	$10,000	$10,000	$2,500	$2,500
101-000-543-20-64-02	Computer Software	$0	$5,000	$37,500	$5,000	$5,000
	TOTAL CAPITAL	**$3,357**	**$15,000**	**$47,500**	**$7,500**	**$7,500**
	TOTAL ENGINEERING	**$225,056**	**$375,470**	**$407,970**	**$368,800**	**$354,700**
	TOTAL EXPENDITURES	**$1,693,262**	**$3,110,520**	**$2,973,020**	**$2,444,100**	**$2,471,375**
	Ending Fund Balance	$1,694,943	$765,179	$1,269,705	$846,605	$605,230
	TOTAL FUND	**$3,388,205**	**$3,875,699**	**$4,242,725**	**$3,290,705**	**$3,076,605**

(1) annual traffic counts and analysis + 2007 (Pavement Rating/Analysis)

City of Sammamish

Arterial Street Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET
	Beginning Fund Balance	$158,835	$0	$0
102-000-336-00-88-00	Arterial Street Fuel Tax	$157,486	$0	
	TOTAL INTERGOVERNMENTAL	**$157,486**	**$0**	**$0**
102-000-361-11-00-00	Investment Interest	$1,936	$0	$0
	TOTAL MISCELLANEOUS	**$1,936**	**$0**	**$0**
	TOTAL REVENUES	**$159,421**	**$0**	**$0**
	TOTAL FUND	**$318,256**	**$0**	**$0**

NOTE: FUND 102 will be closed at the end of 2005, as a result of a State Legislature change during 2005

City of Sammamish

Arterial Street Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET
102-000-597-03-10-00	Oper Trnsfr - Transportation	$318,256	$0	$0
	TOTAL INTERFUND	**$318,256**	**$0**	**$0**
	TOTAL EXPENDITURES	**$318,256**	**$0**	**$0**
	Ending Fund Balance		$0	$0
	TOTAL FUND	**$318,256**	**$0**	**$0**

NOTE: FUND 102 will be closed at the end of 2005, as a result of a State Legislature change during 2005

City of Sammamish

Development Impact Fees Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
NOTE: FUND 601 was reclassified as a special revenue fund, number 111 for the 2005-2006 Budget period.						
	Beginning Fund Balance	$1,826,917	$673,532	$1,000,572	$525,572	$782,186
111-000-344-10-02-00	Frontage Imp-E Lk Samm Pkwy NE	$30,255				
111-000-344-81-02-00	Intersection Impact Fees	$196,651				
111-000-344-85-00-00	Traffic Impact Fees MPS	$897,517	$650,000	$2,000,000	$6,965,792	$6,965,792
111-000-345-85-02-00	Parks Impact Fees				$1,420,822	$1,420,822
111-000-361-11-00-00	Investment Interest	$49,232	$30,000	$25,000	$20,000	$20,000
	TOTAL REVENUES	**$1,173,655**	**$680,000**	**$2,025,000**	**$8,406,614**	**$8,406,614**
	TOTAL FUND	**$3,000,572**	**$1,353,532**	**$3,025,572**	**$8,932,186**	**$9,188,800**

City of Sammamish

Development Impact Fees

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET

NOTE: FUND 601 was reclassified as a special revenue fund, number 111 for the 2005-2006 Budget period.

111-000-597-00-10-00	Operating Transfers - Trans CIP	$2,000,000	$1,000,000	$2,500,000	$6,750,000	$7,000,000
111-000-597-00-20-00	Operating Transfers - Parks CIP				$1,400,000	$1,400,000
	TOTAL EXPENDITURES	**$2,000,000**	**$1,000,000**	**$2,500,000**	**$8,150,000**	**$8,400,000**
	Ending Fund Balance	$1,000,572	$353,532	$525,572	$782,186	$788,800
	TOTAL FUND	**$3,000,572**	**$1,353,532**	**$3,025,572**	**$8,932,186**	**$9,188,800**

City of Sammamish

G.O. Debt Service Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$0	$0	$0	$0	$0
201-000-397-32-00-00	Operating Transfers - Park CIP	$369,886	$368,137	$368,137	$371,237	$367,837
201-000-397-34-00-00	Operating Transfers - Tran CIP	$542,500	$540,000	$540,000	$537,500	$535,000
	TOTAL NONREVENUES	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
	TOTAL REVENUES	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
	TOTAL FUND	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**

Previously named Tax Anticipation Note Fund

City of Sammamish

G.O. Debt Service Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
201-000-591-00-71-01	PWTF Loan Prin.	$500,000	$500,000	$500,000	$500,000	$500,000
201-000-591-00-71-11	LTGO Principal	$225,000	$230,000	$230,000	$240,000	$245,000
201-000-592-00-83-01	Interest on PWTF Debt	$42,500	$40,000	$40,000	$37,500	$35,000
201-000-592-00-83-11	Interest on 2002 LTGO Debt	$144,886	$138,137	$138,137	$131,237	$122,837
	TOTAL DEBT SERVICE	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
	TOTAL EXPENDITURES	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**
	Ending Fund Balance		$0	$0	$0	$0
	TOTAL FUND	**$912,386**	**$908,137**	**$908,137**	**$908,737**	**$902,837**

City of Sammamish

General Government CIP Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$12,880,420	$7,989,275	$7,316,140	$240,151	$163,151
301-000-361-11-00-00	Interest Income	$321,852	$75,700	$75,700	$20,000	$5,000
	TOTAL MISCELLANEOUS	**$321,852**	**$75,700**	**$75,700**	**$20,000**	**$5,000**
301-000-397-00-00-00	Oper Trnsfrs - General Govt.	$500,000	$800,000	$2,690,000	$1,200,000	$100,000
	TOTAL NONREVENUES	**$500,000**	**$800,000**	**$2,690,000**	**$1,200,000**	**$100,000**
	TOTAL REVENUES	**$821,852**	**$875,700**	**$2,765,700**	**$1,220,000**	**$105,000**
	TOTAL FUND	**$13,702,272**	**$8,864,975**	**$10,081,840**	**$1,460,151**	**$268,151**

City of Sammamish

General Government Capital Improvement Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
301-000-594-10-11-00	Salaries		$72,000	$72,000	$79,000	$84,500
301-000-594-10-21-00	Benefits		$16,000	$16,000	$18,000	$21,000
	TOTAL PERSONNEL		**$88,000**	**$88,000**	**$97,000**	**$105,500**
301-000-594-00-61-01	Land Purchase					
301-000-594-00-63-00	City Hall Facilities Construction	$6,375,795	$7,000,000	$8,134,589	$800,000	
301-000-594-00-64-02	City Hall Facilities Furniture & Fixtures	$10,336	$154,100	$219,100		
301-000-596-00-63-06	Sammamish Commons Art		$100,000	$100,000	$100,000	
301-000-596-00-63-07	Community Facility Space				$300,000	
301-000-596-00-67-01	Capital Contingency Reserve	$0	$1,300,000	$1,300,000		
	TOTAL CAPITAL	**$6,386,131**	**$8,554,100**	**$9,753,689**	**$1,200,000**	**$0**
	TOTAL EXPENDITURES	**$6,386,131**	**$8,642,100**	**$9,841,689**	**$1,297,000**	**$105,500**
	Ending Fund Balance	$7,316,140	$222,875	$240,151	$163,151	$162,651
	TOTAL FUND	**$13,702,271**	**$8,864,975**	**$10,081,840**	**$1,460,151**	**$268,151**

City of Sammamish

Parks CIP Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$10,344,448	$9,191,048	$11,499,669	$4,370,012	$3,033,775
302-000-317-35-00-00	Real Estate Excise Tax #1	$2,499,831	$2,000,000	$2,100,000	$1,500,000	$1,550,000
	TOTAL TAXES	**$2,499,831**	**$2,000,000**	**$2,100,000**	**$1,500,000**	**$1,550,000**
302-000-334-02-07-00	IAC Outdoor Recreation Grant	$0	$0		$400,000	
302-000-337-07-02-00	KC Conservation Futures Grant	$0	$0		$250,000	
	TOTAL INTERGOVERNMENTAL	**$0**	**$0**	**$0**	**$650,000**	**$0**
302-000-361-11-00-00	Investment Interest	$311,775	$108,000	$108,000	$100,000	$100,000
302-000-362-90-00-00	Easement Rights	$108,400	$0			
	Lamb House Sale					$150,000
	TOTAL MISCELLANEOUS	**$420,175**	**$108,000**	**$108,000**	**$100,000**	**$250,000**
302-000-397-00-00-00	Operating Transfers - General	$3,000,000	$4,100,000	$2,000,000	$1,500,000	$500,000
302-000-397-36-00-00	Oper Trnsfrs - Parks Impact Fee				$1,400,000	$1,400,000
	TOTAL NONREVENUES	**$3,000,000**	**$4,100,000**	**$2,000,000**	**$2,900,000**	**$1,900,000**
	TOTAL REVENUES	**$5,920,006**	**$6,208,000**	**$4,208,000**	**$5,150,000**	**$3,700,000**
	TOTAL FUND	**$16,264,454**	**$15,399,048**	**$15,707,669**	**$9,520,012**	**$6,733,775**

City of Sammamish

Parks Capital Improvement Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Pine Lake Park Restoration					
302-323-594-00-63-00	Pine Lake Park Restoration	$7,401	$0	$0	$50,000	$1,450,000
	Bill Reams Park Restoration					
302-324-594-00-63-00	Bill Reams Park Restoration	$122,922	$213,000	$80,000	$400,000	$200,000
	NE Sammamish Park Restoration					
302-325-594-00-63-00	NE Samm Park Restoration	$7,230		$65,000		
	City Trail System Development					
302-326-594-00-63-00	City Trail System Development	$1,367	$100,000	$98,000		
	Habitat/Tree Planting					
302-327-594-00-63-00	Habitat/Tree Planting	$7,605	$10,000	$10,000		
	Ebright Creek Park					
302-330-594-00-63-00	Ebright Creek Park	$173,026	$3,300,000	$3,926,970		
	Beaver Lake Park					
302-331-594-00-63-00	Beaver Lake Park	$221,495	$50,000	$52,000	$100,000	
	Sammamish Commons					
302-332-594-00-63-00	Sammamish Commons	$1,152,564	$1,866,000	$2,366,000		
	Beaver Lake Preserve					
302-333-594-00-63-00	Beaver Lake Preserve	$36,521	$100,000	$163,000		
	Evan's Creek Preserve					
302-334-594-00-63-00	Evan's Creek Preserve	$0	$0	$0	$70,000	$1,000,000
	School Parks / Sportsfields					
302-335-594-00-63-00	School Parks / Sportsfields	$2,537,944	$2,500,000	$2,692,550	$1,000,000	
	Parks Capital Replacement Program					
302-336-594-00-63-00	Parks Capital Replacement Program	$58,091	$180,000	$56,000	$200,000	$100,000
	Capital Contingency Reserve					
302-337-594-00-67-01	Capital Contingency Reserve	$0	$250,000	$50,000	$400,000	$400,000
	Trail Contingency					
302-337-594-00-67-02	ELSP Trail Contingency	$0	$400,000	$0	$200,000	
	Land Acquisition					
302-337-594-00-63-00	Land Acquisition	$5,000	$0	$10,000	$1,985,000	$1,000,000
	Sammamish Commons Phase II					
302-338-594-00-63-00	Sammamish Commons Phase II		$1,000,000	$150,000	$850,000	

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Lake Samm. Waterfront Park					
302-339-594-00-63-00	Waterfront Park		$100,000	$0	$100,000	$100,000
	Maintenance Facility					
302-340-594-00-63-00	Maintenance Facility (30%)	$0	$1,170,000	$1,000,000	$560,000	$558,600
	Reard/Freed Farmhouse					
302-341-594-00-63-00	Reard/Freed Farm House Relocation/I	$0	$250,000	$50,000	$200,000	
	Trails/Pathways					
302-401-594-00-63-00	South Pine Lake Route	$47,084	$1,580,000	$0		
302-402-594-00-63-00	228th Ave NE: NE 12th to NE 25th Wa	$16,648	$1,130,000	$0		
302-403-594-00-63-00	212th Ave SE: SE 13th St. to SE 14th	$0	$330,000	$0		
302-404-594-00-63-00	NE 22nd St: 236th Ave NE to 238th Av	$0	$170,000	$0		
302-405-594-00-63-00	Beaver Lake Preserve Trail		$100,000	$100,000		
302-406-594-00-63-00	Beaver Lake Trail Head		$100,000	$100,000		
	TOTAL CAPITAL	**$4,394,899**	**$14,899,000**	**$10,969,520**	**$6,115,000**	**$4,808,600**
302-000-597-21-00-00	Oper Trnsfr - Debt Service LTGO	$369,886	$368,137	$368,137	$371,237	$367,837
	TOTAL INTERFUND	**$369,886**	**$368,137**	**$368,137**	**$371,237**	**$367,837**
	TOTAL EXPENDITURES	**$4,764,785**	**$15,267,137**	**$11,337,657**	**$6,486,237**	**$5,176,437**
	Ending Fund Balance	$11,499,669	$131,911	$4,370,012	$3,033,775	$1,557,338
	TOTAL FUND	**$16,264,454**	**$15,399,048**	**$15,707,669**	**$9,520,012**	**$6,733,775**

City of Sammamish

Transportation CIP Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$14,073,379	$13,219,752	$17,013,883	$10,607,933	$12,601,433
340-000-317-34-00-00	Real Estate Excise Tax - #2	$2,499,831	$2,000,000	$2,100,000	$1,500,000	$1,550,000
	TOTAL TAXES	**$2,499,831**	**$2,000,000**	**$2,100,000**	**$1,500,000**	**$1,550,000**
340-000-334-00-00-00	State Grants *(1)*	$0	$150,000	$0		
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	$654,939	$0	$150,000		$1,800,000
340-000-345-84-00-00	Concurrency Fees	$38,630	$18,400	$45,000		
	TOTAL INTERGOVERNMENTAL	**$693,569**	**$168,400**	**$195,000**	**$0**	**$1,800,000**
340-000-361-11-00-00	Investment Interest	$421,838	$189,300	$400,000	$300,000	$250,000
340-000-367-12-00-00	Contributions - Private Source	$55,197	$0	$0	$0	$0
	TOTAL MISCELLANEOUS	**$477,036**	**$189,300**	**$400,000**	**$300,000**	**$250,000**
340-000-391-80-00-00	Public Works Trust Fund Loan	$0	$0	$0	$500,000	$0
340-000-397-01-00-00	Oper Trnsfrs - General Govt.	$800,000	$800,000	$3,900,000	$4,800,000	$4,800,000
340-000-397-12-00-00	Oper Trnsfrs - Arterial Street	$318,256	$0	$0		
340-000-397-36-00-00	Oper Trnsfrs - Devel Impact	$2,000,000	$1,000,000	$2,500,000	$6,750,000	$7,000,000
	TOTAL NONREVENUES	**$3,118,256**	**$1,800,000**	**$6,400,000**	**$12,050,000**	**$11,800,000**
	TOTAL REVENUES	**$6,788,692**	**$4,157,700**	**$9,095,000**	**$13,850,000**	**$15,400,000**
	TOTAL FUND	**$20,862,071**	**$17,377,452**	**$26,108,883**	**$24,457,933**	**$28,001,433**

City of Sammamish

Transportation Capital Improvement Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	228th Ave Phase 1A					
340-109-595-00-63-00	228th Ave Phase 1A	$656	$0	$0		
	228th Ave Phase 1B					
340-110-595-00-63-00	228th Ave Phase 1B	$5,306	$0	$0		
	228th Ave Phase 1C					
340-111-595-00-63-00	228th Ave Phase 1C	$417,480	$0	$423,450		
	244th Ave Phase I					
340-112-595-00-63-00	244th Ave Phase I	$313,257	$2,210,400	$2,347,140	$4,915,000	$8,000,000
	Intersection Improvements					
340-115-595-00-63-00	Intersection Improvements	$96,410	$250,000	$315,000	$265,000	$275,000
	City Entrance Signs					
340-116-595-00-63-00	City Entrance Signs	$0	$10,000	$10,000	$10,500	$11,000
	Neighborhood Projects					
340-117-595-00-63-00	Neighborhood Projects	$89,064	$150,000	$200,000	$157,500	$165,000
	Sidewalk Program					
340-118-595-00-63-00	Sidewalk Program	$19,269	$200,000	$200,000	$210,000	$220,000
	Pavement Management Program					
340-119-595-00-63-00	Pavement Management Program	$285,618	$600,000	$694,000	$265,000	$275,000
	CIP Management System					
340-120-595-00-63-00	CIP Management System	$5,600	$15,000	$15,000	$16,000	$16,500
	Transportation Plan					
340-121-595-00-63-00	Transportation Plan	$0	$35,000	$55,000		
	Transportation Computer Model					
340-122-595-00-63-00	Transportation Computer Model	$0	$25,000	$15,000	$100,000	
	Level Of Service					
340-123-595-00-63-00	Level Of Service	$43,057	$70,000	$35,000	$75,000	
	Concurrency Management System					
340-124-595-00-63-00	Concurrency Management System	$7,457	$35,000	$25,000	$40,000	$45,000
	Mitigation Payment System					
340-125-595-00-63-00	Mitigation Payment System	$5,196	$25,000	$44,000		
	SE 32nd Way/Pine Lake Rd					
340-126-595-00-63-00	SE 32nd Way/Pine Lake Rd	$551,855	$0	$0		

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Issaq Pine Lake Rd Exten.					
340-127-595-00-63-00	Issaq Pine Lake Rd Exten.	$114,035	$2,050,900	$1,250,000	$1,587,000	
	244th Ave Phase 2					
340-128-595-00-63-00	244th Ave NE - SE 32nd to SE 8th	$0				
	Transit Program					
340-129-595-00-63-00	Transit Program	$1,000	$40,000	$40,000	$42,000	$44,000
	SE 24th Street Sidewalk					
340-130-595-00-63-00	SE 24th Street Sidewalk	$708,985	$0	$921,000		
	Street Lighting Program					
340-132-595-00-63-00	Street Lighting Program	$0	$10,000	$20,000	$21,000	$22,000
	ELS Pkwy to 187th NE Enviro Doc					
340-133-595-00-63-00	ELS Pkwy to 187th NE Enviro Doc	$476,726	$665,000	$675,000		
	Capital Contingency Reserve					
340-136-595-00-67-01	Capital Contingency Reserve	$0	$1,000,000	$0		
	212th Snake Hill Contingency					
340-136-595-00-67-02	212th Snake Hill Contingency	$0	$1,000,000	$1,000,000		
	ELS Pkwy-Inglewood to NE 26th					
340-137-595-00-63-00	ELSPkwy-Inglewood to NE 26th	$0	$800,000	$50,000	$315,000	$3,905,000
	ELSPkwy - NE 26th to 196th NE					
340-146-595-00-63-00	ELSPkwy - NE 26th to 196th NE		$0		$525,000	
	ELSPkwy - 196th NE to 187th NE					
340-147-595-00-63-00	ELSPkwy - 196th NE to 187th NE		$0		$525,000	
	NE 8th St Walkway					
340-138-595-00-63-00	NE 8th St Walkway - 228th to 244th	$24,836	$290,000	$625,600		
	ELSPkwy/Louis Thompson Rd Int.					
340-139-595-00-63-00	ELSPkwy/Louis Thompson Rd Int.	$45,432	$0	$439,560		
	Duthie Hill/Issaquah-Beaver Lk Rd Int.					
340-140-595-00-63-00	Duthie Hill/Issaquah-Beaver Lk Rd Int.		$450,000	$450,000		
	Banner Pole Across 228th					
340-141-595-00-63-00	Banner Poles Across 228th	$25,520				
	Opticom Gates					
340-142-595-00-63-00	Opticom Gates	$68,927				
	SR202 Improvement					
340-143-595-00-63-00	SR202 Improvement	$0	$0	$250,000	$125,000	
	Future Transportation Project					
340-145-595-00-63-00	Future Transportation Project					$650,000
	Local Improvement Districts					
340-148-595-00-63-00	LID 25% match support				$250,000	$250,000
	Towncenter Roadway Analysis					
340-149-595-00-63-00	Towncenter Roadway Analysis				$300,000	

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
340-404-595-62-63-00	**NON-MOTORIZED TRANSPORTATION**				$1,575,000	$1,655,000
340-401-595-62-63-00	South Pine Lake Route			$1,752,900		
340-402-595-62-63-00	228th Ave NE: NE 12th to NE 25th Way			$2,608,300		
340-403-595-62-63-00	212th Ave SE: SE 13th St. to SE 14th St.			$500,000		
	TOTAL CAPITAL	**$3,305,687**	**$9,931,300**	**$14,960,950**	**$11,319,000**	**$15,533,500**
340-000-597-21-00-00	Oper Trnsfr - Debt Svc PWTF	$542,500	$540,000	$540,000	537,500	535,000
	TOTAL INTERFUND	**$542,500**	**$540,000**	**$540,000**	**$537,500**	**$535,000**
	TOTAL EXPENDITURES	**$3,848,187**	**$10,471,300**	**$15,500,950**	**$11,856,500**	**$16,068,500**
	Ending Fund Balance	$17,013,883	$6,906,152	$10,607,933	$12,601,433	$11,932,933
	TOTAL FUND	**$20,862,071**	**$17,377,452**	**$26,108,883**	**$24,457,933**	**$28,001,433**

City of Sammamish

Surface Water Management Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$728,784	$607,012	$1,024,322	$49,924	$63,250
408-000-343-83-00-00	Surface Water Fees	$2,186,450	$1,985,000	$2,150,000	$2,300,000	$2,400,000
	CHARGES FOR GOODS & SVCS	**$2,186,450**	**$1,985,000**	**$2,150,000**	**$2,300,000**	**$2,400,000**
408-000-361-11-00-00	Interest Income	$21,583.96	$7,600	$9,000	$5,000	$2,500
408-000-362-90-00-00	Easement Rights	$59,024.68	$0	$0		
408-000-369-90-01-00	Miscellaneous	$921.60	$50	$2,131	$0	$0
	TOTAL MISCELLANEOUS	**$81,530**	**$7,650**	**$11,131**	**$5,000**	**$2,500**
	TOTAL REVENUES	**$2,267,981**	**$1,992,650**	**$2,161,131**	**$2,305,000**	**$2,402,500**
408-000-391-10-01-00	Interfund Proceeds		$1,720,000	$0		$1,000,000
408-000-395-10-00-00	Timber Sales	$9,000	$0	$0		
	TOTAL NON-REVENUES	**$9,000**	**$1,720,000**	**$0**	**$0**	**$1,000,000**
	TOTAL FUND	**$3,005,765**	**$4,319,662**	**$3,185,453**	**$2,354,924**	**$3,465,750**

City of Sammamish

Surface Water Management Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Administration					
408-000-538-31-11-00	Salaries	$66,525	$71,000	$71,000	$73,000	$78,000
408-000-538-31-21-00	Benefits	$17,685	$21,000	$21,000	$20,000	$22,500
	TOTAL PERSONNEL	**$84,209**	**$92,000**	**$92,000**	**$93,000**	**$100,500**
408-000-538-31-31-00	Office & Operating Supplies	$135	$1,900	$1,900	$1,500	$1,600
408-000-538-31-31-01	Meetings	$0	$120	$120	$100	$100
408-000-538-31-31-05	Meeting Meals	$218	$145	$145	$150	$150
408-000-538-31-32-00	Fuel	$0	$145	$145	$125	$150
408-000-538-31-34-00	Books & Maps	$0	$700	$700	$500	$525
	TOTAL SUPPLIES	**$354**	**$3,010**	**$3,010**	**$2,375**	**$2,525**
408-000-538-31-41-00	Professional Services	$0	$2,500	$2,500	$2,750	$3,000
408-000-538-31-41-02	Engineering Services	$0	$3,200	$3,200	$3,000	$3,000
408-000-538-31-41-04	Copying	$0	$600	$600	$250	$275
408-000-538-31-41-11	Interim Staff	$5,500	$5,600	$5,600	$5,000	$5,000
408-000-538-31-42-00	Communications	$511	$950	$950	$600	$625
408-000-538-31-42-02	Postage	$0	$105	$105	$100	$100
408-000-538-31-43-00	Travel	$256	$150	$150	$250	$275
408-000-538-31-43-01	Training	$2,310	$950	$950	$750	$775
408-000-538-31-48-00	Repair & Maintenance	$46	$250	$250	$250	$275
408-000-538-31-49-01	Memberships	$116	$275	$275	$275	$300
	TOTAL SERVICES & CHARGES	**$8,739**	**$14,580**	**$14,580**	**$13,225**	**$13,625**
408-000-538-31-51-00	Intergovernmental Services	$32,119	$23,000	$23,000	$24,000	$25,250
408-000-538-31-51-02	Intergovernmental Obligations	$93,499	$93,499	$93,499	$93,499	$93,499
408-000-538-31-53-00	Intergovernmental Taxes	$27,635	$30,000	$33,000	$35,000	$36,500
	TOTAL INTERGOVERNMENTAL	**$153,253**	**$146,499**	**$149,499**	**$152,499**	**$155,249**
	TOTAL ADMINISTRATION	**$246,555**	**$256,089**	**$259,089**	**$261,099**	**$271,899**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Engineering Section					
408-000-538-32-11-00	Salaries	$235,172	$255,000	$255,000	$267,000	$276,500
408-000-538-32-12-00	Overtime	$155	$1,000	$1,000	$1,000	$1,000
408-000-538-32-21-00	Benefits	$58,405	$76,000	$76,000	$80,000	$90,000
	TOTAL PERSONNEL	**$293,732**	**$332,000**	**$332,000**	**$348,000**	**$367,500**
408-000-538-32-31-00	Office & Operating Supplies	$1,081	$3,000	$3,000	$2,500	$2,600
408-000-538-32-31-01	Meetings	$0	$190	$190	$150	$175
408-000-538-32-32-00	Fuel	$0	$700	$700	$725	$750
408-000-538-32-34-00	Books & Maps	$158	$500	$500	$500	$525
408-000-538-32-35-00	Small Tools & Minor Equipment	$703	$3,650	$3,650	$2,000	$2,100
	TOTAL SUPPLIES	**$1,942**	**$8,040**	**$8,040**	**$5,875**	**$6,150**
408-000-538-32-41-00	Professional Services	$11,117	$26,000	$26,000	$28,000	$28,000
408-000-538-32-41-02	Engineering Services	$0	$92,000	$92,000	$42,000	$20,000
408-000-538-32-41-04	Copying	$0	$850	$850	$500	$500
408-000-538-32-42-00	Communications	$0	$950	$950	$250	$275
408-000-538-32-43-00	Travel	$104	$600	$600	$600	$625
408-000-538-32-43-01	Training	$1,213	$3,300	$3,300	$5,300	$3,500
408-000-538-32-48-00	Repairs & Maintenance	$497	$800	$800	$800	$800
408-000-538-32-49-01	Memberships	$101	$500	$500	$500	$525
408-000-538-32-49-04	Clothing	$86	$300	$300	$200	$225
	TOTAL SERVICES & CHARGES	**$13,117**	**$125,300**	**$125,300**	**$78,150**	**$54,450**
	TOTAL ENGINEERING	**$308,791**	**$465,340**	**$465,340**	**$432,025**	**$428,100**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Maintenance & Operations Section					
408-000-538-35-11-00	Salaries	$139,607	$176,000	$176,000	$190,500	$200,000
408-000-538-35-12-00	Overtime	$937	$12,000	$12,000	$10,000	$11,000
408-000-538-35-13-00	Part-time	$21,856	$13,600	$13,600	$14,250	$15,000
408-000-538-35-13-01	Part-Time (9 month)	$21,826	$34,000	$34,000	$35,750	$37,500
408-000-538-35-14-00	On-Call Pay	$6,023	$5,000	$5,000	$6,000	$6,250
408-000-538-35-21-00	Benefits	$48,229	$83,000	$83,000	$82,800	$90,900
	TOTAL PERSONNEL	**$238,477**	**$323,600**	**$323,600**	**$339,300**	**$360,650**
408-000-538-35-31-00	Office & Operating Supplies	$27,573	$70,000	$70,000	$15,000	$15,000
408-000-538-35-31-05	Meetings	$260	$500	$500	$250	$275
408-000-538-35-32-00	Fuel	$4,915	$10,000	$10,000	$10,000	$10,000
408-000-538-35-35-00	Small Tools & Minor Equipment	$1,034	$6,500	$6,500	$4,000	$4,500
408-000-538-35-35-01	Equipment Rental	$37,082	$15,000	$15,000	$10,000	$10,000
	TOTAL SUPPLIES	**$70,865**	**$102,000**	**$102,000**	**$39,250**	**$39,775**
408-000-538-35-41-00	Professional Services	$8,801	$355,000	$355,000	$372,500	$391,500
408-000-538-35-42-00	Communications	$6,985	$6,000	$6,000	$7,000	$7,500
408-000-538-35-43-00	Travel	$281	$1,000	$1,000	$1,000	$1,100
408-000-538-35-43-01	Training	$250	$5,000	$5,000	$5,250	$5,500
408-000-538-35-47-00	Utility Services	$2,994	$6,500	$6,500	$7,000	$7,500
408-000-538-35-48-00	Repair & Maintenance	$25,791	$40,000	$40,000	$120,000	$127,000
408-000-538-35-49-00	Miscellaneous	$1,330	$500	$500	$500	$525
408-000-538-35-49-04	Clothing Allowance	$4,016	$3,500	$3,500	$3,750	$4,000
	TOTAL SERVICES & CHARGES	**$50,447**	**$417,500**	**$417,500**	**$517,000**	**$544,625**
408-000-538-32-51-00	Intergovernmental Services	$330,856	$0			
	TOTAL INTERGOVERNMENTAL	**$330,856**	**$0**	**$0**	**$0**	**$0**
408-000-538-35-64-00	Machinery & Equipment	$2,453	$80,000	$177,500	$0	$25,000
408-000-538-35-64-04	Computer Software	$0	$2,500	$2,500	$5,000	$2,500
	TOTAL CAPITAL	**$2,453**	**$82,500**	**$180,000**	**$5,000**	**$27,500**
	TOTAL MAINTENANCE & OPERATI	**$693,098**	**$925,600**	**$1,023,100**	**$900,550**	**$972,550**

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Total Interfund Section					
408-000-597-00-10-00	Operating Transfers - CIP	$685,000	$2,210,000	$1,340,000	$650,000	$1,500,000
408-000-597-21-00-00	Operating Trf-Debt Svc Interfd Loan		$208,685	$0		$121,328
408-000-597-51-10-00	Oper Trnsfrs - ER&R	$10,000	$10,000	$10,000	$10,000	$10,000
408-000-597-52-10-00	Oper Trnsfrs - Technology	$10,000	$10,000	$10,000	$10,000	$10,000
408-000-597-53-10-00	Oper Trnsfrs - Risk Management	$28,000	$28,000	$28,000	$28,000	$28,000
	TOTAL INTERFUND	**$733,000**	**$2,466,685**	**$1,388,000**	**$698,000**	**$1,669,328**
	TOTAL EXPENDITURES	**$1,981,443**	**$4,113,714**	**$3,135,529**	**$2,291,674**	**$3,341,877**
	Ending Fund Balance	$1,024,322	$205,948	$49,924	$63,250	$123,873
	TOTAL FUND	**$3,005,765**	**$4,319,662**	**$3,185,453**	**$2,354,924**	**$3,465,750**

City of Sammamish

Surface Water Capital Fund Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$1,175,977	$1,128,846	$1,703,124	$954,324	$165,624
438-000-361-11-00-00	Interest Income	$43,979	$10,800	$50,000	$50,000	$50,000
438-000-367-12-01-00	Development Fees	$222,404	$200,000	$200,000	$400,000	$300,000
	Lamb House Sale					$200,000
	TOTAL MISCELLANEOUS	**$266,383**	**$210,800**	**$250,000**	**$450,000**	**$550,000**
438-000-397-48-00-00	Oper Trnsfrs - Storm Oper Fund	$685,000	$2,210,000	$1,340,000	$650,000	$1,500,000
	TOTAL NONREVENUES	**$685,000**	**$2,210,000**	**$1,340,000**	**$650,000**	**$1,500,000**
	TOTAL REVENUES	**$951,383**	**$2,420,800**	**$1,590,000**	**$1,100,000**	**$2,050,000**
	TOTAL FUND	**$2,127,360**	**$3,549,646**	**$3,293,124**	**$2,054,324**	**$2,215,624**

City of Sammamish

Surface Water Capital Projects Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Sidewalk Program					
438-318-595-40-63-00	Sidewalk Program	$0	$45,000	$25,000	$47,500	$50,000
	SE 32nd Way/Pine Lake Road					
438-326-595-40-63-00	SE 32nd Way/Pine Lake Road	$105,000		$30,000		
	South Pine Lake Route					
438-401-595-40-63-00	South Pine Lake Route				$162,200	
	Unplanned Emergency CIP's					
438-410-595-40-63-00	Unplanned Emergency CIP's	$31,267	$35,000	$35,000	$37,000	$38,500
	Flooding/Erosion Tributary/GDC					
438-413-595-40-63-00	Flooding/Erosion Tributary/GDC	$0	$140,000	$0	$147,000	$155,000
	George Davis Creek Basin Study					
438-414-595-40-63-00	George Davis Creek Basin Study	$10,831				
	Pine Lake Wtr Quality Study					
438-415-595-40-63-00	Pine Lake Wtr Quality Study	$35,305	$173,300	$100,000	$100,000	
	244 Ave NE Phase 1					
438-416-595-40-63-00	244 Ave NE Phase 1	$228,139	$300,000	$100,000	$251,000	
	SE 42nd St. Culvert					
438-420-595-40-63-00	SE 42nd St. Culvert	$0	$33,000	$0	$48,000	
	Issaq Pine Lake Rd Exten.					
438-426-595-40-63-00	Issaq Pine Lake Rd Exten.		$300,000	$300,000		
	SE 24th Street Sidewalk					
438-427-595-40-63-00	SE 24th Street Sidewalk		$0	$100,000		
	ELS Pkwy-Inglewood to NE 26th					
438-428-595-40-63-00	ELSPkwy-Inglewood to NE 26th		$200,000	$150,000	$50,000	
	NE 8th St Walkway					
438-429-595-40-63-00	NE 8th St Walkway - 228th to 244th	$0	$60,000	$60,000		
	Zaccuse Creek Daylighting					
438-430-595-40-63-00	Zaccuse Creek Daylighting				$30,000	
	Add'l Unfunded CIPs from County					
438-440-595-40-63-00	Add'l Unfunded CIPs from County	$8,494	$30,000	$64,000	$67,500	$70,500

	Basin Study CIP Projects					
438-450-595-40-63-00	Basin Study CIP Projects	$0	$100,000	$5,000	$105,000	$110,000
	Thompson Basin Study					
438-451-595-40-63-00	Thompson Basin Study		$175,000	$5,000	$183,500	$193,000
	Maintenance Facility (40%)					
438-452-595-40-61-00	M&O Facility - Land			$770,000		
438-452-595-40-62-00	M&O Facility - Building			$560,000		
438-452-595-40-63-00	Maintenance Facility	$5,200	$1,560,000	$34,800	$660,000	$800,000
	TOTAL CAPITAL	**$424,236**	**$3,151,300**	**$2,338,800**	**$1,888,700**	**$1,417,000**
	TOTAL EXPENDITURES	**$424,236**	**$3,151,300**	**$2,338,800**	**$1,888,700**	**$1,417,000**
	Ending Fund Balance	$1,703,124	$398,346	$954,324	$165,624	$798,624
	TOTAL FUND	**$2,127,360**	**$3,549,646**	**$3,293,124**	**$2,054,324**	**$2,215,624**

City of Sammamish

Equipment Rental & Replacement Fund Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$358,525	$443,395	$464,556	$548,556	$626,556
501-000-348-31-00-00	Interfund Services - Gen	$85,000	$85,000	$85,000	$85,000	$85,000
501-000-348-33-00-00	Interfund Services-SWM	$10,000	$10,000	$0	$0	$0
	CHARGES FOR GOODS & SVCS	**$95,000**	**$95,000**	**$85,000**	**$85,000**	**$85,000**
501-000-361-11-00-00	Investment Interest	$11,031	$3,200	$9,000	$3,000	$3,000
	TOTAL MISCELLANEOUS	**$11,031**	**$3,200**	**$9,000**	**$3,000**	**$3,000**
501-000-397-48-00-00	Operating Transfers - Storm	$0	$0	$10,000	$10,000	$10,000
	TOTAL NONREVENUES	**$0**	**$0**	**$10,000**	**$10,000**	**$10,000**
	TOTAL REVENUES	**$106,031**	**$98,200**	**$104,000**	**$98,000**	**$98,000**
	TOTAL FUND	**$464,556**	**$541,595**	**$568,556**	**$646,556**	**$724,556**

City of Sammamish

Equipment Rental & Replacement Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
501-000-518-90-48-00	Repairs and Maintenance	$0	$20,000	$20,000	$20,000	$20,000
	TOTAL SERVICES & CHARGES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	TOTAL EXPENDITURES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	Ending Fund Balance	$464,556	$521,595	$548,556	$626,556	$704,556
	TOTAL FUND	**$464,556**	**$541,595**	**$568,556**	**$646,556**	**$724,556**

City of Sammamish

Technology Replacement Fund Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$457,228	$392,810	$544,940	$523,390	$417,640
502-000-348-33-00-00	Interfund Services - Gen Govt	$320,000	$320,000	$320,000	$300,000	$300,000
502-000-348-33-00-00	Interfund Services - Storm	$320,000	$320,000	$0	$0	$0
	CHARGES FOR GOODS & SVCS	**$640,000**	**$640,000**	**$320,000**	**$300,000**	**$300,000**
502-000-361-11-00-00	Interest Income	$13,268	$3,200	$10,000	$3,000	$3,000
	TOTAL MISCELLANEOUS	**$13,268**	**$3,200**	**$10,000**	**$3,000**	**$3,000**
502-000-397-48-00-00	Operating Transfers - Storm	$0	$0	$10,000	$10,000	$10,000
	TOTAL NONREVENUES	**$0**	**$0**	**$10,000**	**$10,000**	**$10,000**
	TOTAL REVENUES	**$653,268**	**$643,200**	**$340,000**	**$313,000**	**$313,000**
	TOTAL FUND	**$1,110,496**	**$1,036,010**	**$884,940**	**$836,390**	**$730,640**

City of Sammamish

Technology Replacement Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
502-000-518-90-11-00	Salaries	$103,109	$123,000	$123,000	$127,000	$131,000
502-000-518-90-21-00	Benefits	$29,562	$38,000	$38,000	$43,000	$48,000
	TOTAL PERSONNEL	**$132,671**	**$161,000**	**$161,000**	**$170,000**	**$179,000**
502-000-518-90-31-00	Office & Operating Supplies	$4,670	$25,000	$20,000	$5,000	$5,000
502-000-518-90-35-00	Small Tools & Minor Equipment	$7,899	$5,000	$5,000	$20,000	$20,000
	TOTAL SUPPLIES	**$12,569**	**$30,000**	**$25,000**	**$25,000**	**$25,000**
502-000-518-90-41-00	Professional Services	$2,813	$25,000	$20,000	$20,000	$20,000
502-000-518-90-42-00	Communications	$644	$15,000	$750	$750	$750
502-000-518-90-43-00	Travel	$1,297	$6,000	$4,000	$1,000	$1,000
502-000-518-90-43-01	Training	$3,307	$4,000	$6,000	$5,000	$5,000
	TOTAL SERVICES & CHARGES	**$8,061**	**$50,000**	**$30,750**	**$26,750**	**$26,750**
502-000-518-90-51-00	Intergovernmental Services-E-gov	$28,573	$55,000	$55,000	$65,000	$65,000
	INTERGOVERNMENTAL SERVICES	**$28,573**	**$55,000**	**$55,000**	**$65,000**	**$65,000**
502-000-518-90-64-00	Machinery & Equipment	$73,681	$209,800	$89,800	$132,000	$92,000
	TOTAL CAPITAL	**$73,681**	**$209,800**	**$89,800**	**$132,000**	**$92,000**
	TOTAL EXPENDITURES	**$255,556**	**$505,800**	**$361,550**	**$418,750**	**$387,750**
	Ending Fund Balance	$854,940	$220,210	$523,390	$417,640	$342,890
	TOTAL FUND	**$1,110,496**	**$726,010**	**$884,940**	**$836,390**	**$730,640**

City of Sammamish

Risk Management Fund Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Revenues	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
	Beginning Fund Balance	$680,262	$711,967	$729,502	$710,102	$675,602
503-000-361-11-00-00	Interest Income	$16,525	$7,600	$7,600	$7,500	$7,500
	TOTAL MISCELLANEOUS	**$16,525**	**$7,600**	**$7,600**	**$7,500**	**$7,500**
503-000-397-11-00-00	Operating Transfers Gen Govt	$195,000	$195,000	$195,000	$180,000	$180,000
503-000-397-48-00-00	Operating Transfers - Storm	$28,000	$28,000	$28,000	$28,000	$28,000
	TOTAL NONREVENUES	**$223,000**	**$223,000**	**$223,000**	**$208,000**	**$208,000**
	TOTAL REVENUES	**$239,525**	**$230,600**	**$230,600**	**$215,500**	**$215,500**
	TOTAL FUND	**$919,787**	**$942,567**	**$960,102**	**$925,602**	**$891,102**

City of Sammamish

Risk Management Fund

2007/2008 Budget Process

Account Number	Description	2005 Actual Expenditures	2006 BUDGET	2006 Adjusted BUDGET	2007 BUDGET	2008 BUDGET
503-000-514-71-22-00	Unemployment Benefits	$14,416	$20,000	$20,000	$20,000	$20,000
	TOTAL PERSONNEL	**$14,416**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
503-000-514-71-46-00	Insurance (1)	$174,282	$220,000	$220,000	$220,000	$230,000
503-000-514-71-49-00	Miscellaneous	$1,587	$10,000	$10,000	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$175,869**	**$230,000**	**$230,000**	**$230,000**	**$240,000**
	TOTAL EXPENDITURES	**$190,286**	**$250,000**	**$250,000**	**$250,000**	**$260,000**
	Ending Fund Balance	$729,502	$692,567	$710,102	$675,602	$631,102
	TOTAL FUND	**$919,787**	**$942,567**	**$960,102**	**$925,602**	**$891,102**

(1) WCIA Estimates for premium increases; 2007 includes Sammamish Commons coverage

20-YEAR FINANCIAL FORECAST
SHORT & LONG-TERM OUTLOOK

The following section provides a summary look at the 20-Year Financial Forecast that was reviewed with Council as part of the budget discussions in the Fall of 2006. As this time, Council was heavily involved in discussion on Impact fees, so that is why that aspect has been highlighted in these summaries.

20-YEAR FORECAST SUMMARY LEGEND

Light blue background highlights impact fee estimates in October, 2006

1) Trans. Impact fee scenario recommended to Council by Planning Commission (Sept-Oct. 2006)
Current Impact fee scenario is $15.8k per single family resident fee.

A **Projected 2012 Ending Fund Balance Capital & Operating**

This balance is needed for expenses projected after 2012. Transportation Impact Fee revenue is restricted to be spent on Transportation projects (See locator #1), the remaining operating ending fund balance (see locator #3) is used to contribute toward covering the long term gap (locator letter D). Increasing operating and other expenses in the short term will add to the gap in the long-term picture.

B **Impact Fee Revenue projected to stop at Build out, estimated at 2012**
There may be new growth numbers received from the State to be factored in at a future date.

C **No further Operating Contribution beginning 2018**
Operating revenue is less than operating expenditures

D **Projected Ending Fund Balance at the end of 2024**

Please note projections assume only 4 FTE are added to plan/design over $180 Million of projected capital projects.

Future year projections lose precision. The further you move out in years the greater the uncertainty.

ASSUMPTIONS

1) All 2006 Revenue projections are met by year end
2) All expenses/including project bids come in and are completed at or below budgeted expense for 2006
3) Based on Draft Prelim 2007-2008 Budget (Sept, 2006)
4) Capital project estimates are planning estimates using 2006 dollars

20-YEAR FORECAST SUMMARY

(OCTOBER 2006)

	2007 BGT	2008 BGT	2009	2010	2011	2012		TOTAL
Transportation Revenue	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		12,000,000
BFB Transportation	10,000,000							10,000,000
Impact Fees($15.8K SFR Fee)	6,965,790	6,965,790	6,965,790	6,965,790	6,965,790	6,965,790	B	41,794,741
Subtotal Trans. Rev.	18,965,790	8,965,790	8,965,790	8,965,790	8,965,790	8,965,790		63,794,741
Transportation Capital Plan	9,744,000	13,878,500	13,311,500	3,746,500	3,556,500	3,556,500		47,793,500
Non-Motorized Transportation	1,575,000	1,655,000	700,000	700,000	700,000	700,000		6,030,000
Debt Payments	537,500	535,000	532,500	530,000	527,500	525,000		3,187,500
Subtotal Transportation	7,109,290	(7,102,710)	(5,578,210)	3,989,290	4,181,790	4,184,290	1	6,783,741
Parks Revenue	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000		9,000,000
BFB Parks	4,000,000							4,000,000
Impact Fees($3.3K SFR Fee)	1,420,822	1,420,822	1,420,822	1,420,822	1,420,822	1,420,822		8,524,934
Subtotal Parks Revenue	6,920,822	2,920,822	2,920,822	2,920,822	2,920,822	2,920,822		21,524,934
Parks Capital Plan	3,030,000	3,608,600	2,150,000	1,800,000	2,100,000	2,600,000		15,288,600
Moved EC Sportfield	1,000,000		(1,000,000)					-
Land Acquisition	1,000,000	1,000,000	1,000,000	1,000,000				4,000,000
Added Land Acquisition	985,000							985,000
Off-leash Dog Parks(2)	100,000	200,000						300,000
Debt Payments	371,237	367,837	369,262	369,062	368,462	367,462		2,213,322
Subtotal Parks	434,585	(2,255,615)	401,560	(248,240)	452,360	(46,640)	2	(1,261,988)
Gen Fund BFB*	9,000,000							9,000,000
OPR Rev - Exp	3,700,000	4,900,000	3,700,000	3,400,000	3,200,000	2,900,000		21,800,000
Subtotal Operating Balance	12,700,000	4,900,000	3,700,000	3,400,000	3,200,000	2,900,000		30,800,000
Project Delivery (4 FTE)		424,000	449,440	476,406	504,991	535,290		2,390,127
Fire Facilities Plan			65,000	10,000	25,000	149,800		249,800
Subtotal Other	0	(424,000)	(514,440)	(486,406)	(529,991)	(685,090)		(2,639,927)
Annual OPR less Other	12,700,000	4,476,000	3,185,560	2,913,594	2,670,009	2,214,910		
Operating Cum Balance	12,700,000	17,176,000	20,361,560	23,275,154	25,945,163	28,160,073	3	A

GT Balance OPR + Capital **33,681,826**

***BFB = Beginning Fund Balance less Strategic Reserve**

NOTE: Surface Water Mgmt Fund may require revenue increase based on projects choosen.

20-YEAR FORECAST SUMMARY

(OCTOBER 2006)

	2013	2014	2015	2016	2017	2018	2019
Transportation Revenue	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
BFB Transportation							
Impact Fees($15.8K SFR Fee)							
Subtotal Trans. Rev.	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
Transportation Capital Plan	10,006,500	14,906,500	11,081,500	3,706,500	9,556,500	8,226,500	5,556,500
Non-Motorized Transportation	-	-	-	-	-	-	-
Debt Payments	522,500	520,000	517,500	515,000	512,500	510,000	507,500
Subtotal Transportation	**(8,529,000)**	**(13,426,500)**	**(9,599,000)**	**(2,221,500)**	**(8,069,000)**	**(6,736,500)**	**(4,064,000)**
Parks Revenue	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
BFB Parks							
Impact Fees($3.3K SFR Fee)							
Subtotal Parks Revenue							
Parks Capital Plan							
Moved EC Sportfield							
Land Acquisition							
Added Land Acquisition							
Off-leash Dog Parks(2)							
Debt Payments	366,062	368,893	370,563	366,263	366,188		
Subtotal Parks							
Gen Fund BFB*							
OPR Rev - Exp	2,500,000	2,200,000	1,700,000	1,300,000	600,000	100,000 C	
Subtotal Operating Balance	**2,500,000**	**2,200,000**	**1,700,000**	**1,300,000**	**600,000**	**100,000**	**-**
Project Delivery (4 FTE)	567,408	601,452	637,539	675,792	716,339	759,319	804,879
Fire Facilities Plan							
Subtotal Other	**(567,408)**	**(601,452)**	**(637,539)**	**(675,792)**	**(716,339)**	**(759,319)**	**(804,879)**
Annual OPR less Other	**1,932,592**	**1,598,548**	**1,062,461**	**624,208**	**(116,339)**	**(659,319)**	**(804,879)**
Operating Cum Balance	**30,092,665**	**31,691,213**	**32,753,674**	**33,377,882**	**33,261,543**	**32,602,224**	**31,797,345**

20-YEAR FORECAST SUMMARY

(OCTOBER 2006)

	2020	2021	2022	2023	2024	2025	2026	2013-2026	2007-2026
Transportation Revenue	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**28,000,000**	**40,000,000**
BFB Transportation								**-**	**10,000,000**
Impact Fees($15.8K SFR Fee)								**-**	**41,794,741**
Subtotal Trans. Rev.	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**28,000,000**	**91,794,741**
Transportation Capital Plan	10,056,500	2,021,500	9,056,500	9,546,500	1,056,500			94,778,000	142,571,500
Non-Motorized Transportation	-	-	-	-	-			-	6,030,000
Debt Payments	505,000	502,500						4,612,500	7,800,000
Subtotal Transportation	**(8,561,500)**	**(524,000)**	**(7,056,500)**	**(7,546,500)**	**943,500**	**2,000,000**	**2,000,000**	**(71,390,500)**	**(64,606,759)**
Parks Revenue	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**	**21,000,000**	**30,000,000**
BFB Parks								**-**	**4,000,000**
Impact Fees($3.3K SFR Fee)								**-**	**8,524,934**
Subtotal Parks Revenue								**-**	**21,524,934**
Parks Capital Plan								-	15,288,600
Moved EC Sportfield									-
Land Acquisition									4,000,000
Added Land Acquisition									985,000
Off-leash Dog Parks(2)									300,000
Debt Payments								1,837,969	4,051,291
Subtotal Parks									**(1,261,988)**
Gen Fund BFB*									9,000,000
OPR Rev - Exp								5,900,000	27,700,000
Subtotal Operating Balance	**-**	**-**	**-**	**-**	**-**			**8,400,000**	**39,200,000**
Project Delivery (4 FTE)	853,171	904,362	958,623	1,016,141	1,077,109	1,141,736	1,210,240	11,924,109	14,314,236
Fire Facilities Plan									249,800
Subtotal Other	**(853,171)**	**(904,362)**	**(958,623)**	**(1,016,141)**	**(1,077,109)**	**(1,141,736)**	**(1,210,240)**	**(11,924,109)**	**(14,564,036)**
Annual OPR less Other	**(853,171)**	**(904,362)**	**(958,623)**	**(1,016,141)**	**(1,077,109)**	**(1,141,736)**	**(1,210,240)**		
Operating Cum Balance	**30,944,174**	**30,039,812**	**29,081,189**	**28,065,048**	**26,987,939**	**25,846,203**	**24,635,964**		

GT Balance Capital **(38,900,000)**

SHORT TERM FORCAST DETAIL: REVENUES & EXPENDITURES SUMMARY

2003-2012 Element of the 20-Year Financial Forecast

	2003 Actual	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget	2009 Projected	2010 Projected	2011 Projected	2012 Projected
REVENUES										
General Revenues										
Property Tax (4% AV/1.5% New Const.)	14,411,357	15,497,534	16,790,240	18,500,000	18,862,378	19,333,940	19,817,284	20,312,715	20,820,531	21,341,039
Sales Tax	2,114,602	2,274,117	2,495,144	1,900,000	2,300,000	2,500,000	2,581,200	2,665,648	2,753,474	2,844,813
Local Crim Justice Sales Tax	659,878	705,466	770,842	705,000	730,000	750,000	780,000	811,200	843,648	877,394
Taxes Subtotal	17,185,837	18,477,117	20,056,226	21,105,000	21,892,378	22,583,940	23,178,484	23,789,563	24,417,653	25,063,246
Building/Grading/Plumbing/Mech. Permits	1,490,547	1,459,419	898,709	1,139,500	1,125,000	1,395,000	910,000	946,400	984,256	1,023,626
Building Plan Check/Engineering Fees	1,548,492	1,582,188	1,043,085	2,110,000	2,675,000	3,180,000	1,102,000	1,146,080	1,191,923	1,239,600
Other Charges/Fees for Services	258,623	255,926	248,495	530,740	547,100	532,100	416,904	433,580	450,923	468,960
Charges/Fees for Services Subtotal	3,297,662	3,297,533	2,190,290	3,780,240	4,347,100	5,107,100	2,428,904	2,526,060	2,627,103	2,732,187
Intergovernmental Revenue	1,371,620	937,015	1,003,395	622,080	716,700	778,900	787,256	818,746	851,496	885,556
Cable Franchise Fees	254,197	316,176	343,843	300,000	315,000	325,000	300,000	312,000	324,480	337,459
Investment Interest Revenue	295,141	220,940	371,084	324,500	300,000	300,000	300,000	300,000	300,000	300,000
Licenses & Other Permits	118,353	85,720	138,197	86,820	84,700	81,200	84,448	87,826	91,339	94,993
SWM Interfund Loan Pymt to General Fund				-	-	121,328	119,815	120,802	118,458	118,705
Fines/Donations/Miscellaneous	91,053	81,439	76,296	104,350	77,920	77,920	81,037	84,278	87,649	91,155
General Revenues Subtotal	*22,613,863*	*23,415,940*	*24,179,332*	*26,322,990*	*27,733,798*	*29,375,388*	*27,279,944*	*28,039,276*	*28,818,178*	*29,623,300*
Dedicated Revenues (Streets/Capital)										
Street Fuel Tax (OPR)	493,228	504,193	623,534	915,382	991,000	1,050,000	1,092,000	1,135,680	1,181,107	1,228,351
Arterial Street Fuel Tax (OPR)	230,617	235,745	157,486	-	-	-	-	-	-	-
Transportation Impact Fees	1,524,573	1,199,110	1,124,423	2,000,000	6,965,792	6,965,792	6,965,792	6,965,792	6,965,792	6,965,792
Parks Impact Fees				-	1,420,822	1,420,822	1,420,822	1,420,822	1,420,822	1,420,822
Interest/Grants/Misc other Revenues	1,781,231	1,506,163	2,059,698	862,700	1,633,500	2,518,500	418,500	418,500	418,500	418,500
REET 1: Parks	2,070,208	2,177,445	2,499,831	2,100,000	1,500,000	1,550,000	1,600,000	1,650,000	1,750,000	1,800,000
REET 2: Transportation	2,070,208	2,177,445	2,499,831	2,100,000	1,500,000	1,550,000	1,600,000	1,650,000	1,750,000	1,800,000
Operating Revenues	23,337,709	24,155,878	24,960,351	27,238,372	28,724,798	30,425,388	28,371,944	29,174,956	29,999,285	30,851,652
Capital Revenues	7,446,220	7,060,163	8,183,783	7,062,700	13,020,114	14,005,114	12,005,114	12,105,114	12,305,114	12,405,114
Strategic Reserve (10% General Fund Rev.)	**(2,261,386)**	**(2,341,594)**	**(2,417,933)**	**(2,632,299)**	**(2,773,380)**	**(2,937,539)**	**(2,727,994)**	**(2,803,928)**	**(2,881,818)**	**(2,962,330)**
TOTAL REVENUE AVAILABLE	**28,522,543**	**28,874,447**	**30,726,201**	**31,668,773**	**38,971,532**	**41,492,963**	**37,649,063**	**38,476,142**	**39,422,581**	**40,294,436**
EXPENDITURES										
Operations & Maintenance	7,406,138	8,115,593	9,031,008	12,317,975	16,132,708	15,368,813	15,128,399	15,789,903	16,488,048	17,237,118
Fire/EMS Service Contract	4,291,907	4,895,279	5,240,786	5,145,836	4,972,266	5,115,879	5,320,514	5,533,335	5,754,668	5,984,855
Police Contract	3,029,079	3,329,234	3,616,598	3,712,695	3,904,790	4,026,490	4,186,801	4,354,595	4,529,171	4,710,808
Interfund Loan to SWM Fund	-	-	-	-	-	1,000,000	-	-	-	-
Subtotal Operating Expenses	14,727,123	16,340,105	17,888,392	21,176,506	25,009,764	25,511,182	24,635,714	25,677,833	26,771,887	27,932,781
Operating Rev's less Expenses (No Reserve)	***8,610,586***	***7,815,773***	***7,071,959***	***6,061,866***	***3,715,034***	***4,914,206***	***3,736,229***	***3,497,123***	***3,227,397***	***2,918,871***
City Hall Capital	348,322	217,788	5,510,720	10,717,100	1,297,000	105,500	110,135	115,056	-	-
Parks Capital	492,858	1,545,358	4,394,898	10,969,520	6,115,000	4,808,600	-	-	-	-
Transportation Capital	5,452,881	4,746,901	3,305,686	14,960,950	11,319,000	15,533,500	-	-	-	-
Debt Service (PWTF & Parks G.O.Bond)	915,136	911,337	912,387	908,137	908,737	902,837	901,762	899,062	895,962	892,462
Capital Subtotal	7,209,197	7,421,383	14,123,691	37,555,707	19,639,737	21,350,437	1,011,897	1,014,118	895,962	892,462
Impact of Activities by Year (EFB Impact)	8,847,609	7,454,552	1,132,051	(24,431,141)	(2,904,589)	(2,431,117)	14,729,446	14,588,119	14,636,549	14,431,523
2004 Beginning Fund Balance	37,970,929	46,874,059	0	0	0	0	0	0	0	0
ACCUMULATED TOTALS (without Reserve)	46,818,538	54,328,611	55,460,662	31,029,521	28,124,932	25,693,815	40,423,261	55,011,379	69,647,929	84,079,452

SHORT TERM FORCAST DETAIL: REVENUES & EXPENDITURES SUMMARY

2003-2012 Element of the 20-Year Financial Forecast

	2003 Actual	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget	2009 Projected	2010 Projected	2011 Projected	2012 Projected
SURFACE WATER MANAGEMENT UTILITY										
REVENUES										
SWM Utility Rate Fees	1,408,134	1,452,592	2,186,450	2,150,000	2,300,000	2,400,000	2,496,000	2,595,840	2,699,674	2,807,661
SWM Development Fees (Capital)	388,529	503,888	222,404	200,000	400,000	300,000	312,000	324,480	337,459	350,958
Interfund Loan from General Fund				-	-	1,000,000	-	-	-	-
Interest Income/Grants/Misc	1,515,712	24,705	134,509	61,131	55,000	252,500	52,500	52,500	52,500	52,500
Revenue Subtotal	3,312,376	1,981,185	2,543,363	2,411,131	2,755,000	3,952,500	2,860,500	2,972,820	3,089,633	3,211,118
EXPENSES										
Operations & Maintenance	1,069,433	1,040,161	1,154,945	1,654,030	1,500,175	1,579,050	1,619,271	1,690,735	1,766,208	1,847,041
Debt Service (KC Debt + GF Loan re-payment)	93,499	93,499	93,499	93,499	93,499	214,827	213,314	214,301	211,957	212,204
Capital Expenses	1,226,329	99,148	424,236	2,338,800	1,888,700	1,417,000	-	-	0	0
TOTAL BALANCE BY YEAR	923,115	748,377	870,683	(1,675,198)	(727,374)	741,623	1,027,915	1,067,784	1,111,468	1,151,874
SWM 2004 Beginning Fund Balance	329,271	1,204,385	0	0	0	0	0	0	0	0
ACCUMULATED TOTALS	1,252,385	1,952,762	2,823,446	1,148,248	420,874	1,162,496	2,190,412	3,258,196	4,369,663	5,521,537

	2003 Actual	2004 Actual	2005 Actual	2006 Budget	2007 Budget	2008 Budget	2009 Projected	2010 Projected	2011 Projected	2012 Projected
Grand Total BALANCE BY YEAR	**9,770,723**	**8,202,929**	**2,002,734**	**(26,106,339)**	**(3,631,963)**	**(1,689,495)**	**15,757,362**	**15,655,902**	**15,748,017**	**15,583,396**
GT Carryforward from 2003 (2003 EFB)	**38,300,199**	**48,078,444**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total ACCUMULATED TOTALS	**48,070,923**	**56,281,373**	**58,284,108**	**32,177,769**	**28,545,806**	**26,856,311**	**42,613,673**	**58,269,575**	**74,017,592**	**89,600,988**

NOTES:

Latest Data reflects 2004-2005 Actuals, 2006-2008 Prelim. Budget (Oct 18, 2006)
Streamline Sales Tax projection input 2006-2011, Base AWC projection + CPI-U increase, 4% after 2006
REET at 4% turn in AV

View looking West from Sammamish Commons

PERFORMANCE MEASURES
(2005 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 2005 data collection period. The source of this data is the ICMA Comparative Performance Measurement FY 2005 Data Report published in November, 2006

Performance Measurement - 2005

City of Sammamish Washington

Comparisons with our Puget Sound Consortium Partners

Overview

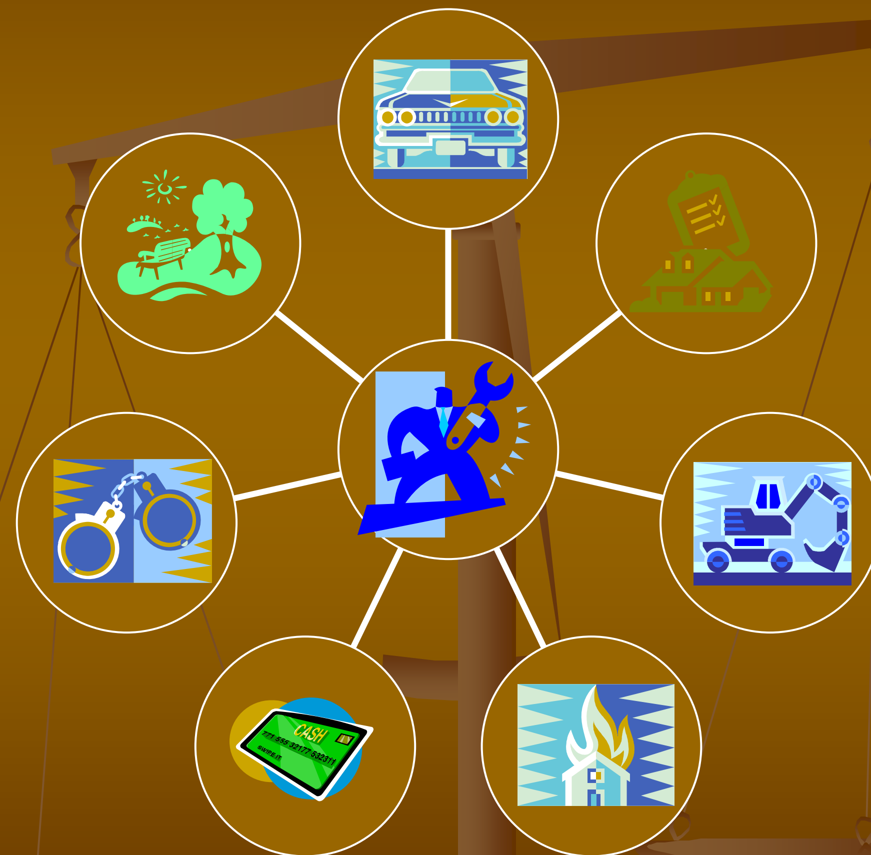
- **Joined the ICMA-Center for Performance Measures in March 2005**
- **Puget Sound Regional Consortium**

Purpose

- Identify High Performers
- Analyze the Data to determine why/how –learn from the best….
- Share effective practices
- Not to be used to rank or punish

Our Areas of Comparison

- Highways & Road Maintenance
- Fire & EMS
- Police
- Parks & Recreation
- Facilities Management
- Fleet Management
- Code Enforcement
- Human Resources
- Information Technology
- Purchasing



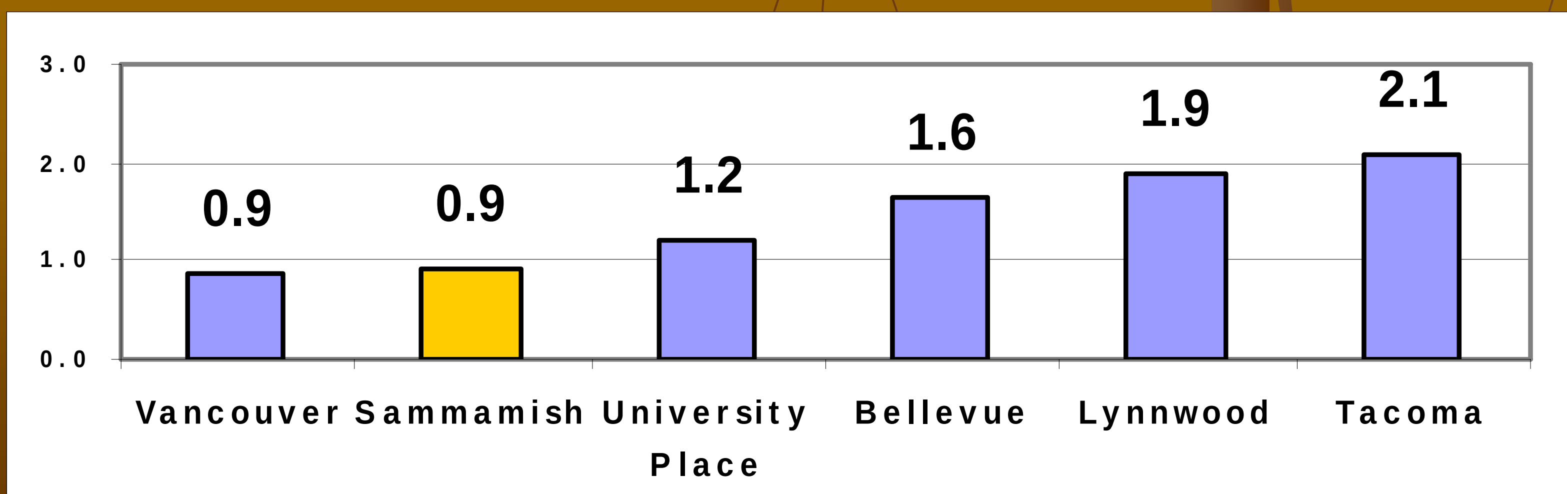
2005-2006 Process

- Agreement on Core Measures
- Report out on Core Measures
- Refine/Adjust Core Measures
- 2005 try to collect more data on core measurements
- Analyze Our Trends
- Learn from the Best Performers
- Blend it into our policy/budget analysis

Fire & EMS

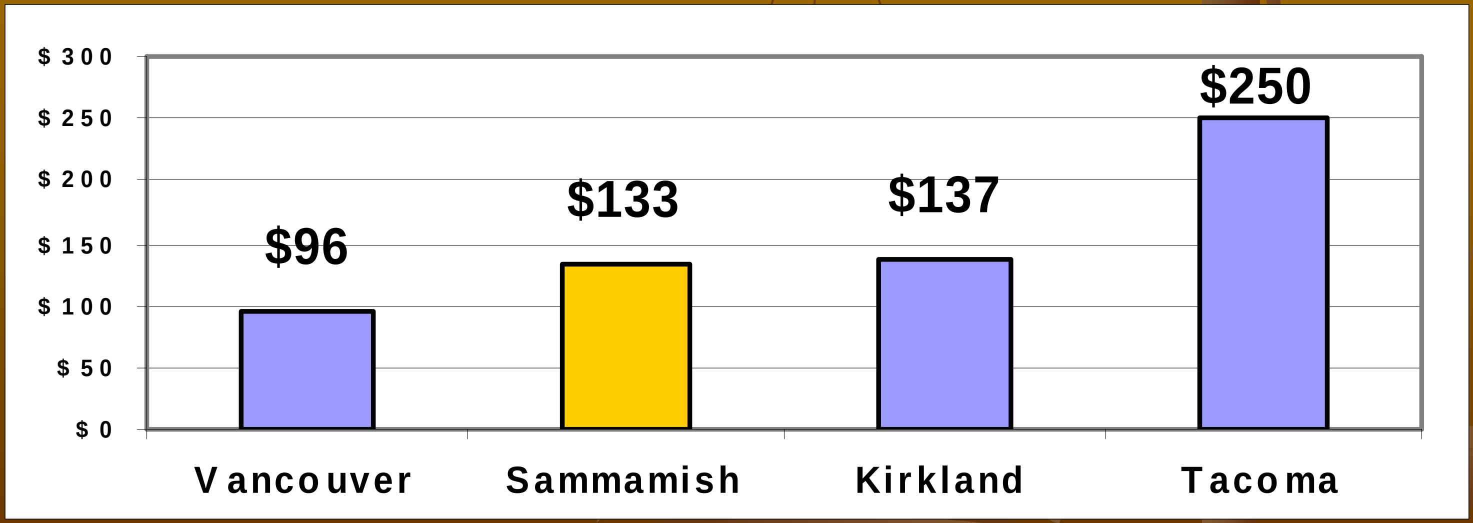
Paid Fire and EMS Staffing per 1,000 Population Served

(Sworn & Civilian)



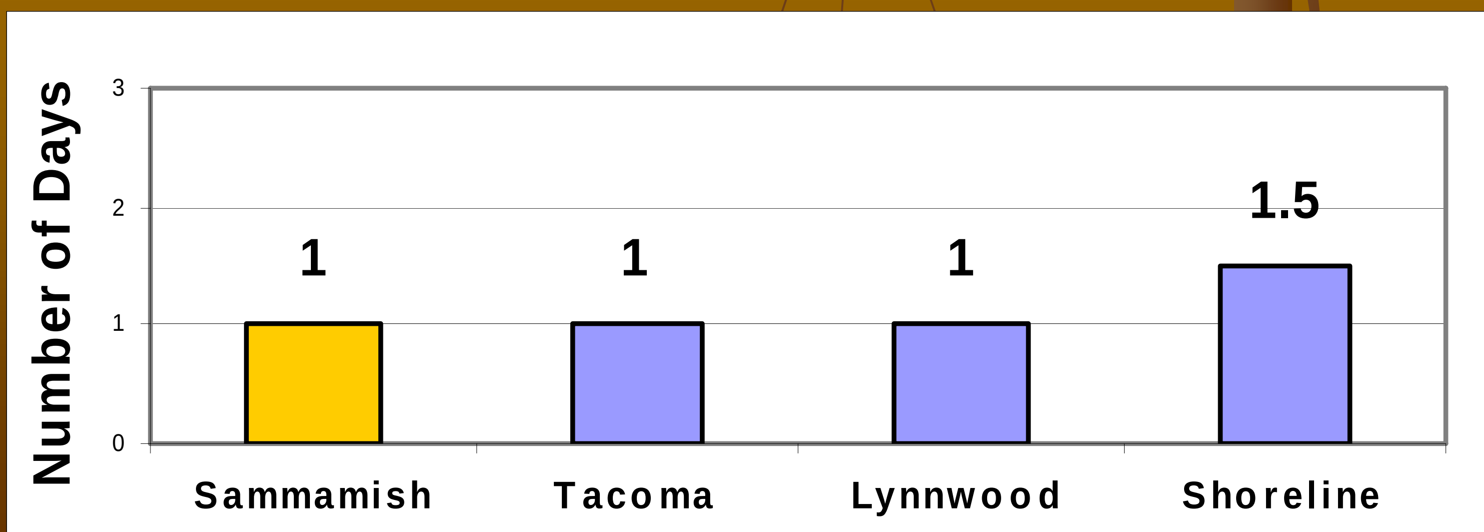
Fire & EMS

Total Fire Operating & Vehicle Expenditures per Capita

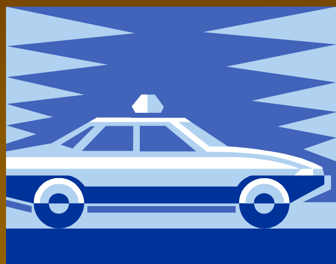


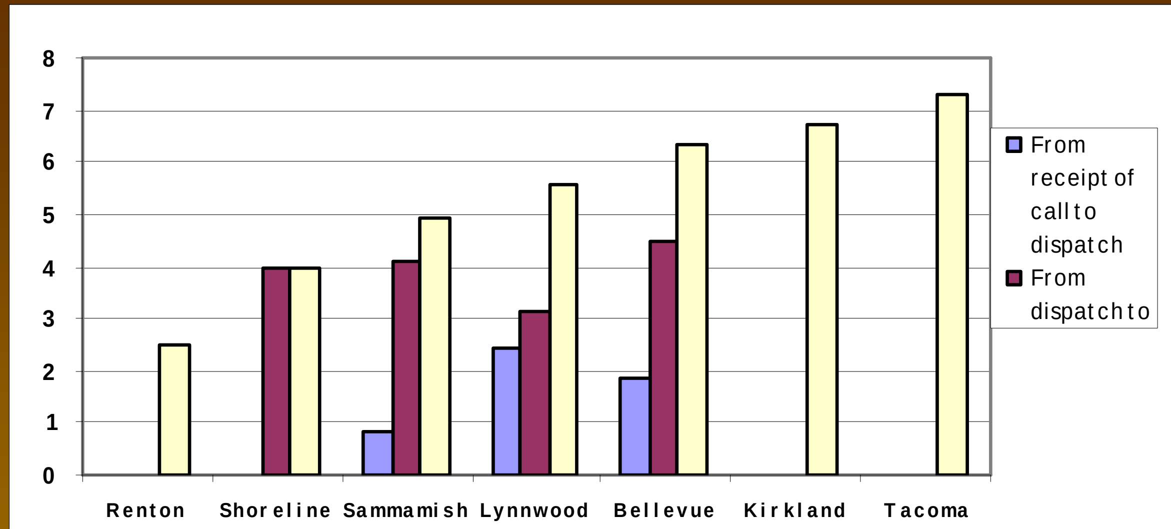
Code Enforcement

Number of Calendar Days from First Compliant Report to First Noninspection Response



Police



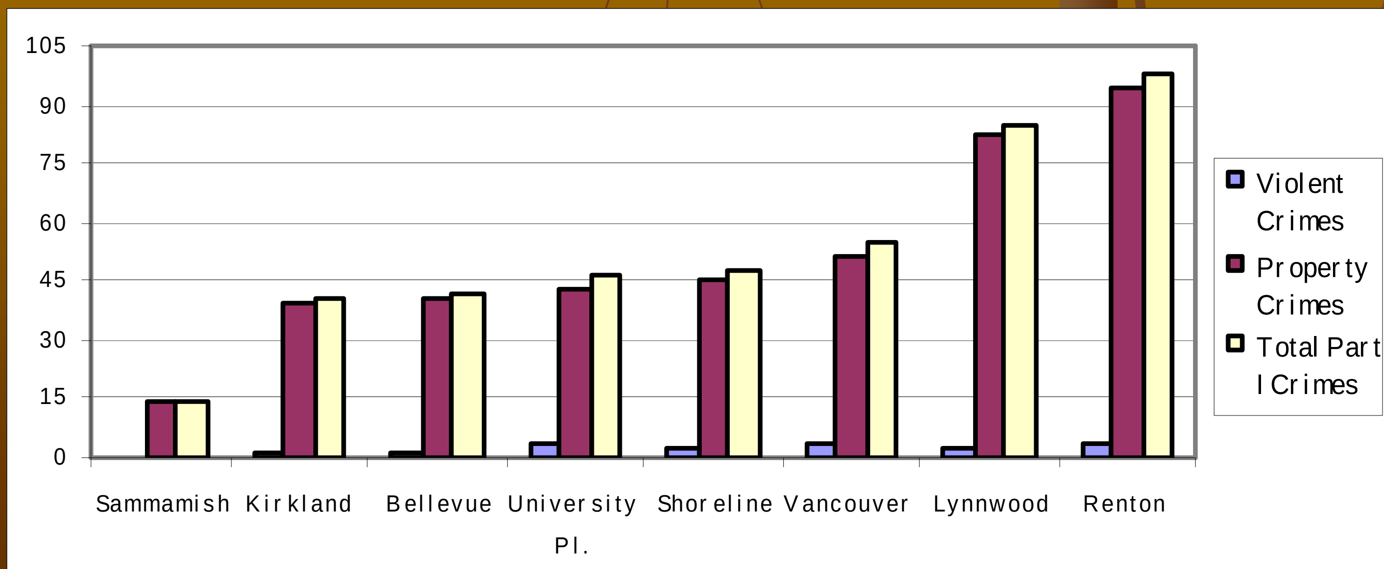


Police Response Time in Minutes

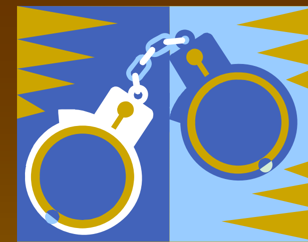
City	From receipt of call to dispatch	From dispatch to arrival	Total
Renton			2.48
Shoreline		3.97	3.97
Sammamish	0.85	4.08	4.93
Lynnwood	2.45	3.12	5.57
Bellevue	1.87	4.45	6.32
Kirkland			6.72
Tacoma			7.27

City	Violent Crimes	Property Crimes	Total Crimes
Sammamish	0.4	14.0	14.4
Kirkland	1.6	39.0	40.6
Bellevue	1.5	40.8	42.3
University Pl.	3.1	43.0	46.2
Shoreline	2.4	45.4	47.8
Vancouver	4.0	51.3	55.3
Lynnwood	2.6	82.3	84.9
Renton	3.9	94.4	98.3

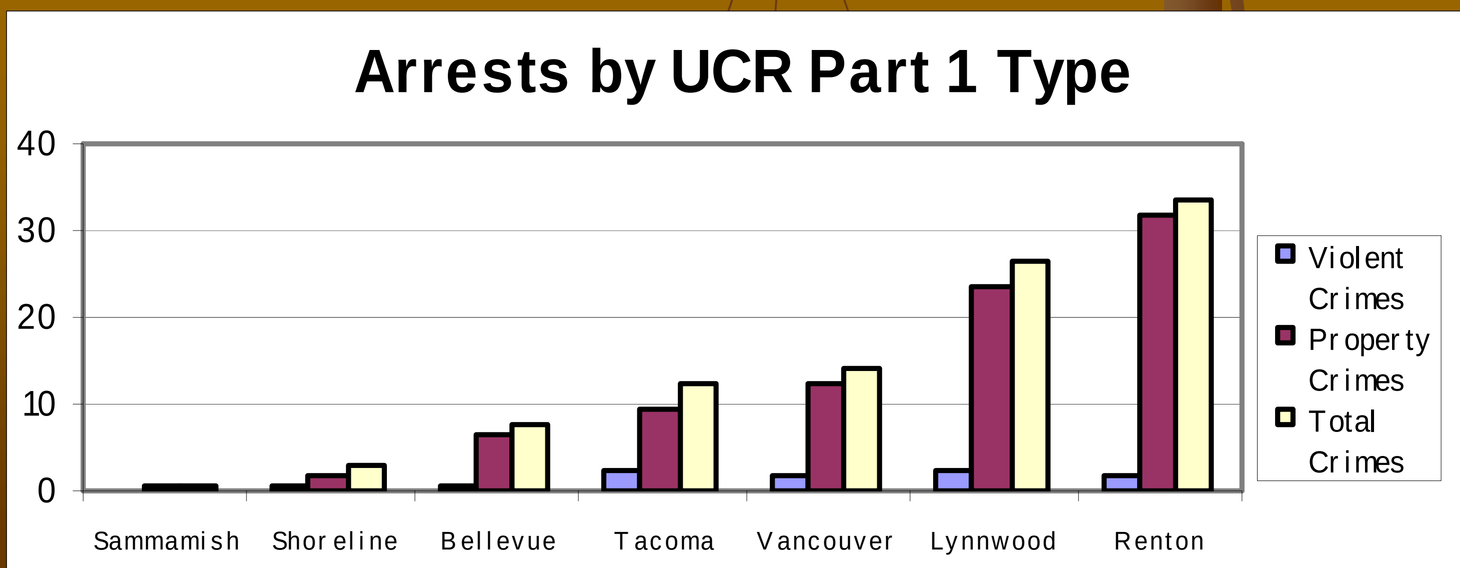
Number of UCR Part I violent and property crimes reported per 1,000 population



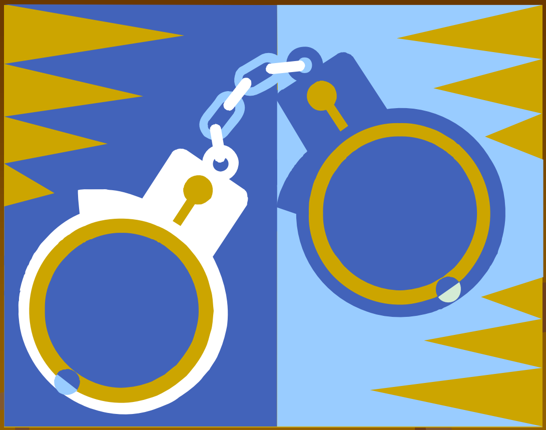
City	Violent Crimes	Property Crimes	Total Crimes
Sammamish	0.2	0.6	0.8
Shoreline	0.8	2.0	2.8
Bellevue	0.8	6.7	7.5
Tacoma	2.6	9.5	12.1
Vancouver	2.0	12.1	14.1
Lynnwood	2.4	23.8	26.2
Renton	1.7	31.6	33.2



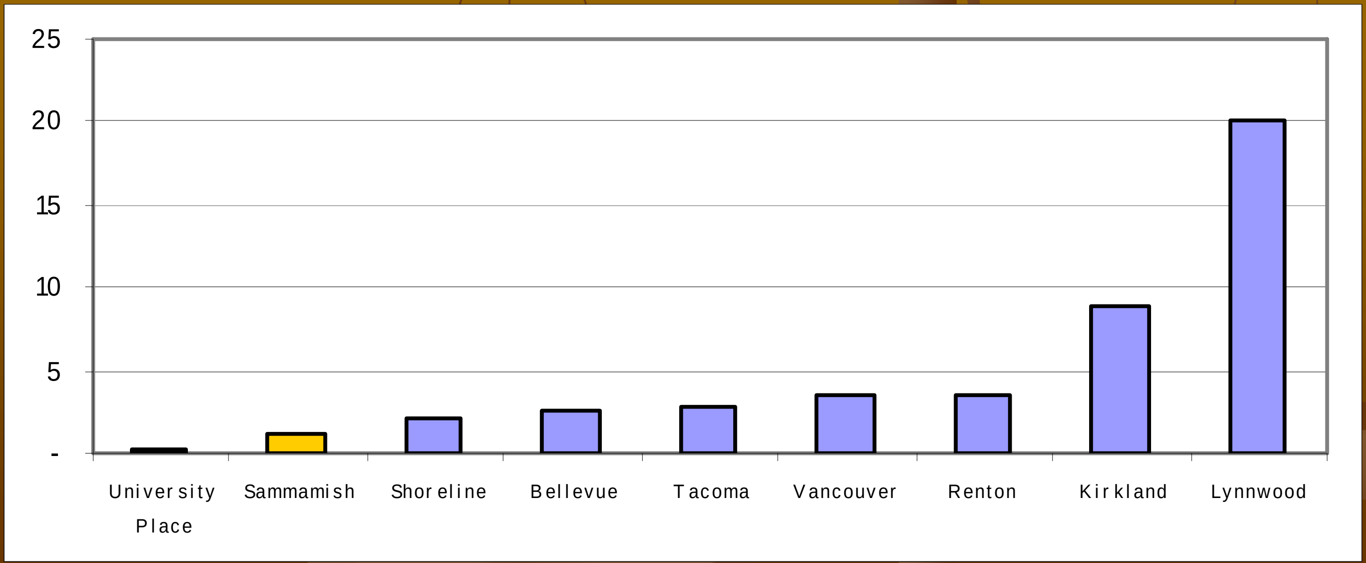
Total Arrests for UCR Part One Crimes per 1,000 population



City	Number
University Pl.	.29
Sammamish	1.27
Shoreline	2.21
Bellevue	2.64
Tacoma	2.90
Vancouver	3.40
Renton	3.48
Kirkland	8.96
Lynnwood	20.16

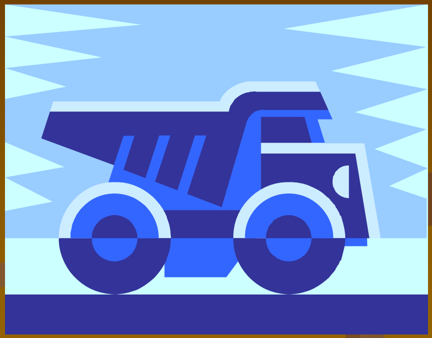


DUI Arrests per 1,000 Population

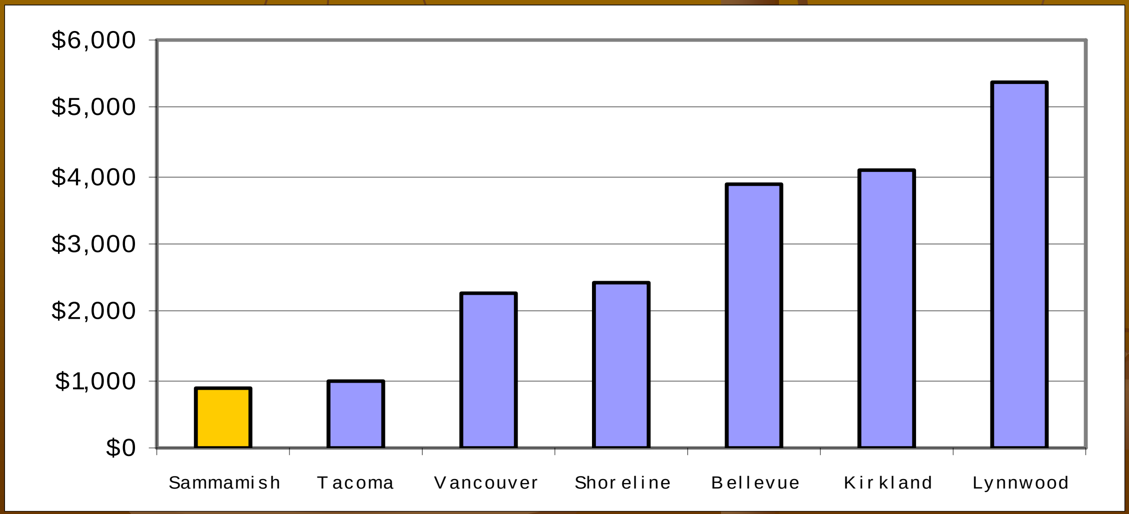


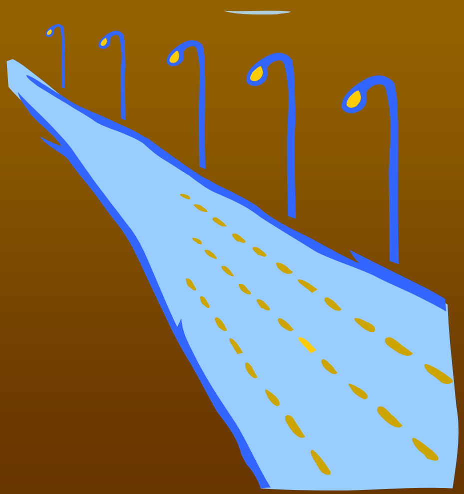
Highways & Roads

City	Amount
Sammamish	$883
Tacoma	$998
Vancouver	$2,293
Shoreline	$2,430
Bellevue	$3,881
Kirkland	$4,064
Lynnwood	$5,384

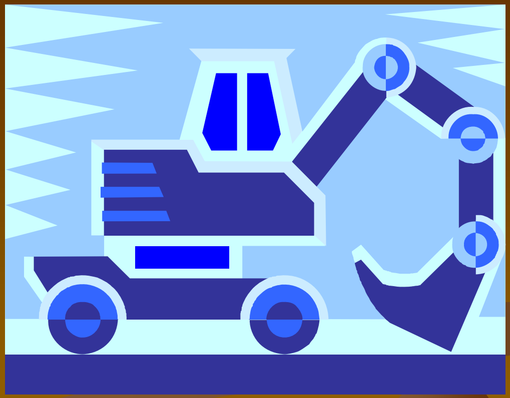


Road Rehab Expenditures per Total Paved Lane Miles

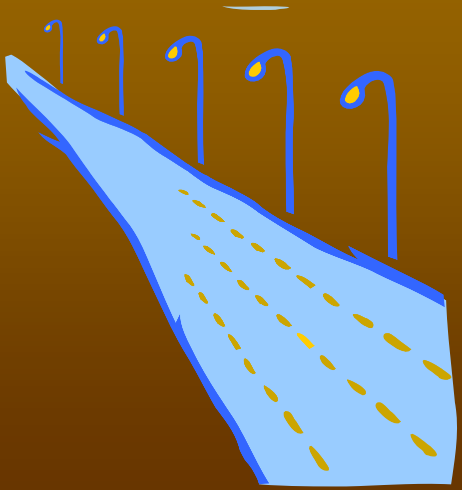


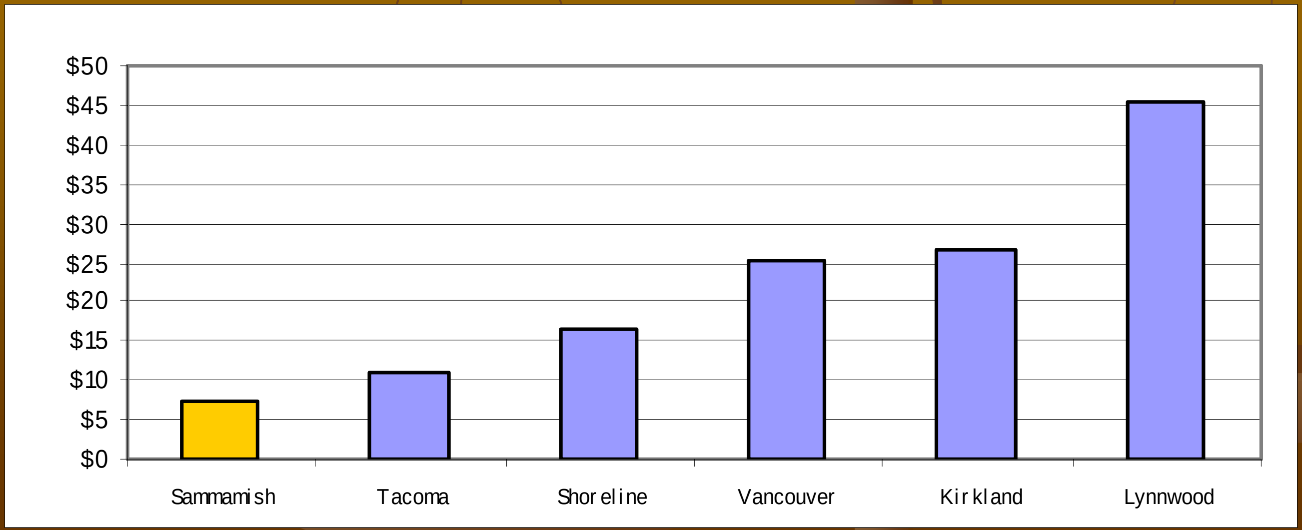


City	Amount
Sammamish	$7.39
Tacoma	$11.03
Shoreline	$16.34
Vancouver	$25.37
Kirkland	$26.70
Lynnwood	$45.60



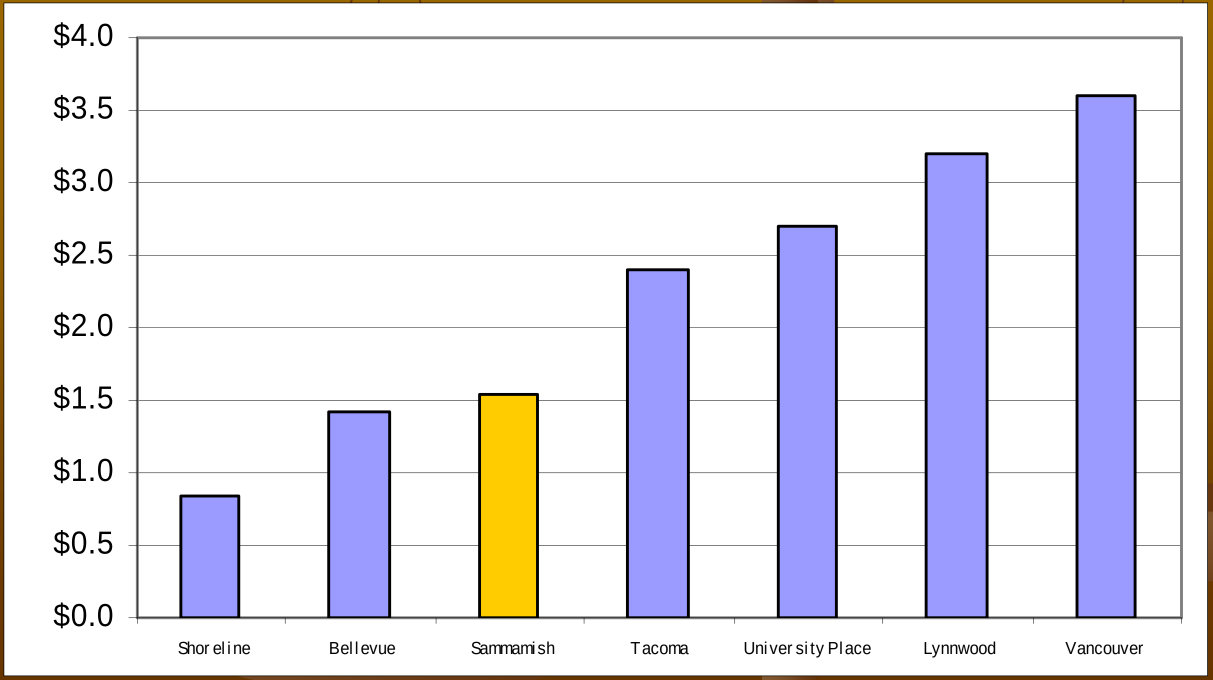
Road Rehab Expenditures per Capita



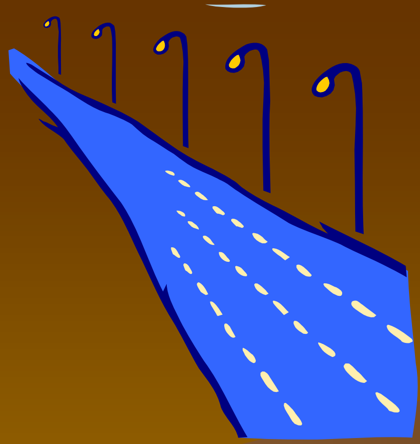


City	Amount
Shoreline	$.85
Bellevue	$1.43
Sammamish	$1.54
Tacoma	$2.40
University Pl.	$2.71
Lynnwood	$3.21
Vancouver	$3.61

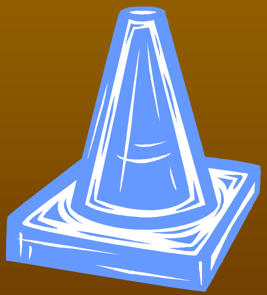
Street Sweeping Expenditures per Capita

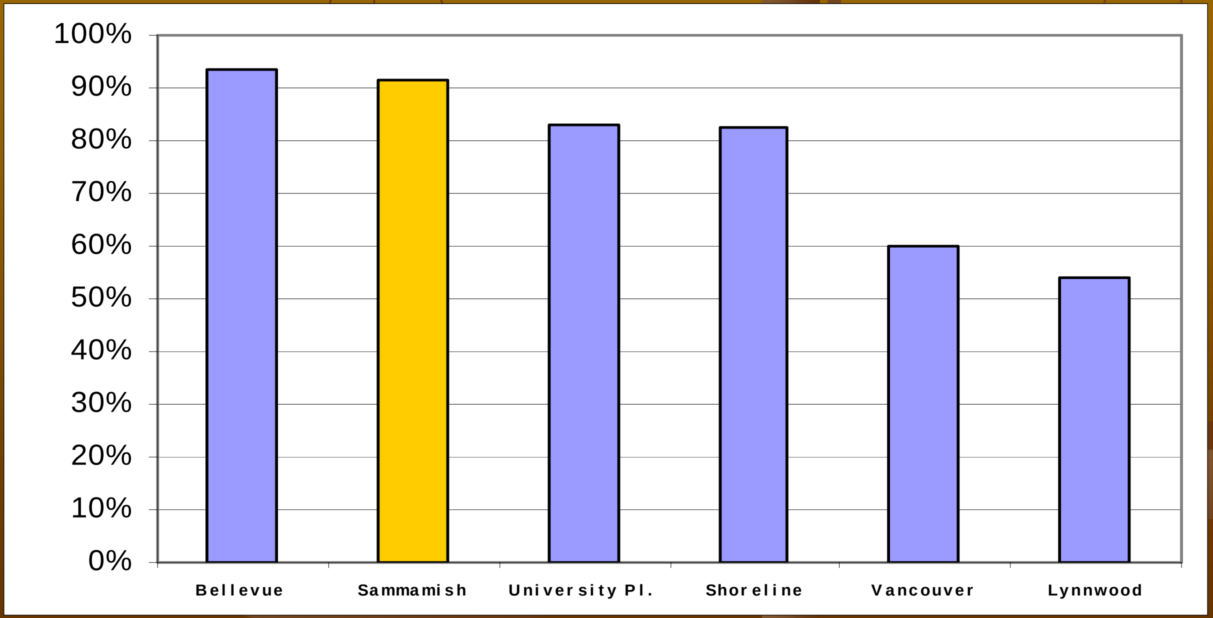


City	Percent
Bellevue	93%
Sammamish	92%
University Pl.	83%
Shoreline	83%
Vancouver	60%
Lynnwood	54%



Percentage of Paved Lane Miles Assessed in Satisfactory or Better Condition

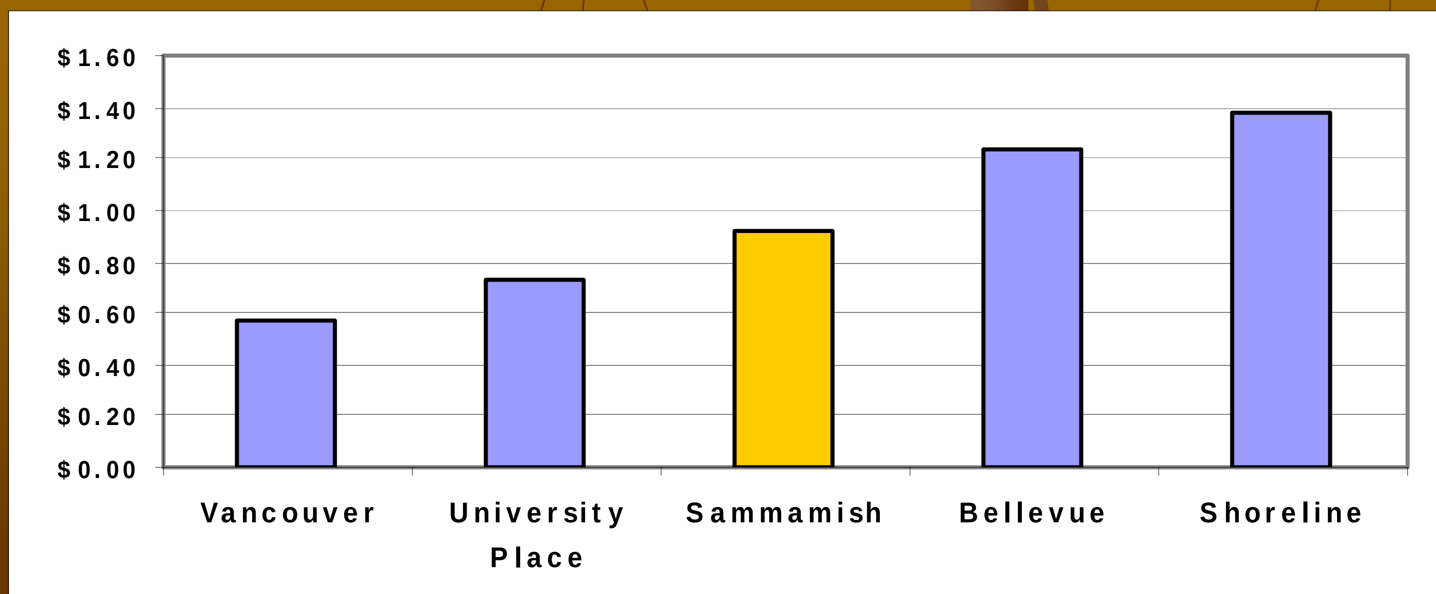




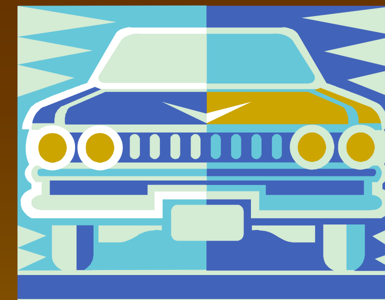
Facilities Management

City	Amount
Vancouver	$0.57
University Pl.	$0.73
Sammamish	$0.92
Bellevue	$1.24
Shoreline	$1.38

2005 Custodial Expenditures per Sq. Ft. of Admin./Office Space

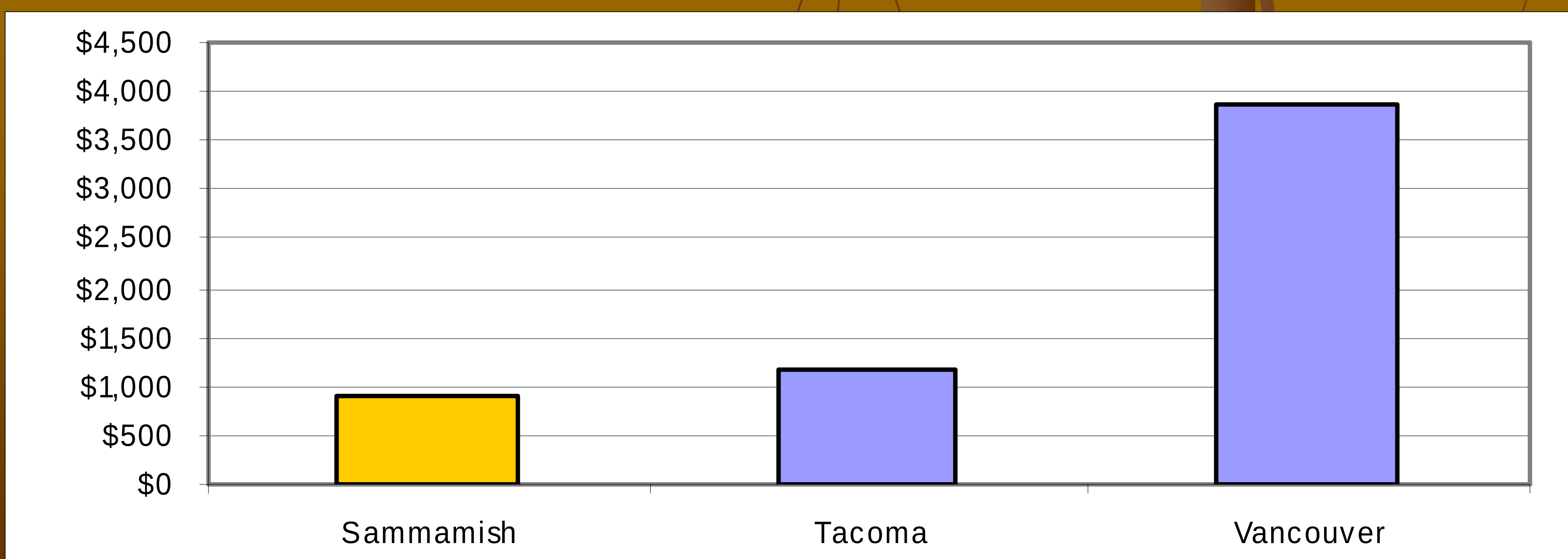


Fleet Management



City	Amount
Sammamish	$901
Tacoma	$1,155
Vancouver	$3,858

Fleet Maintenance Expenditures: Average of All Vehicles

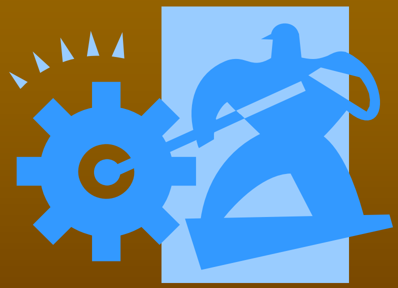


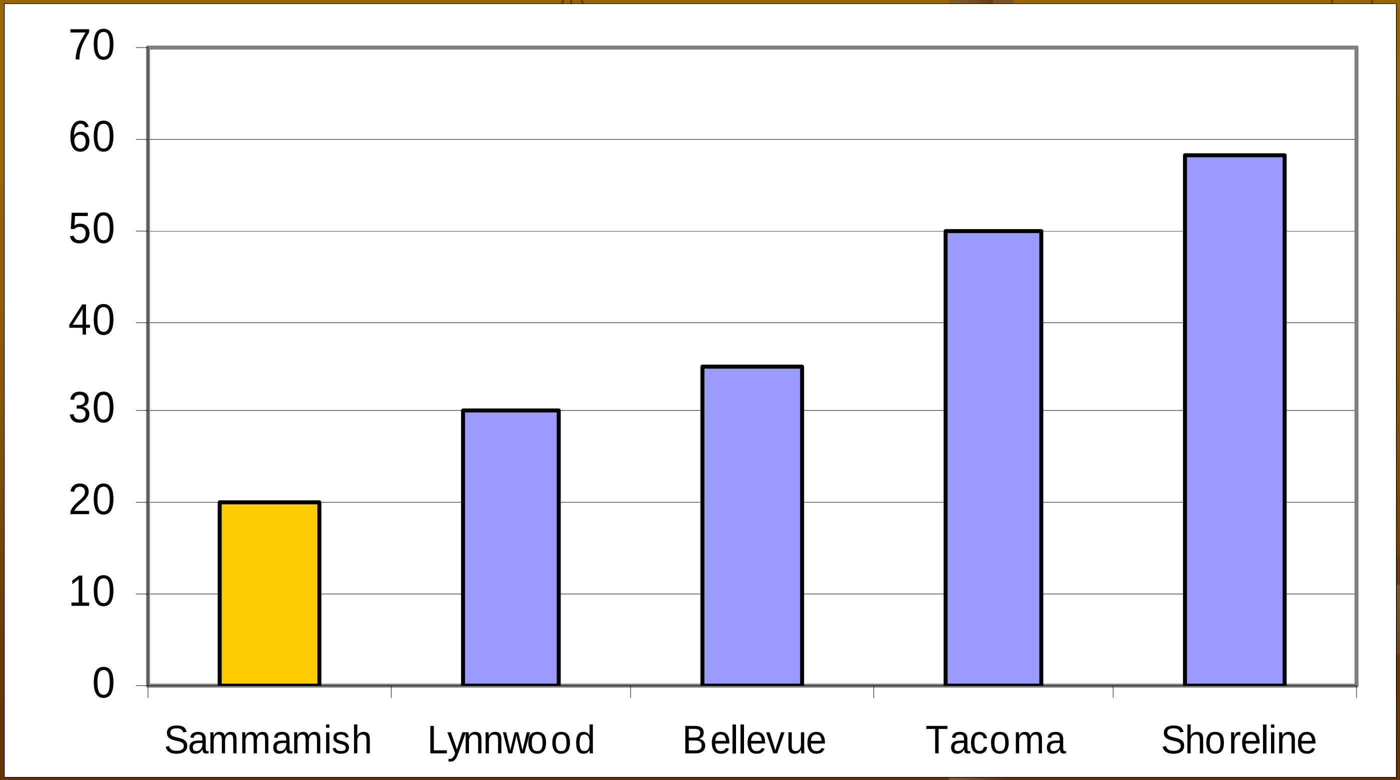
Human Resources

City	Days
Sammamish	20
Lynnwood	30
Bellevue	35
Tacoma	50
Shoreline	58

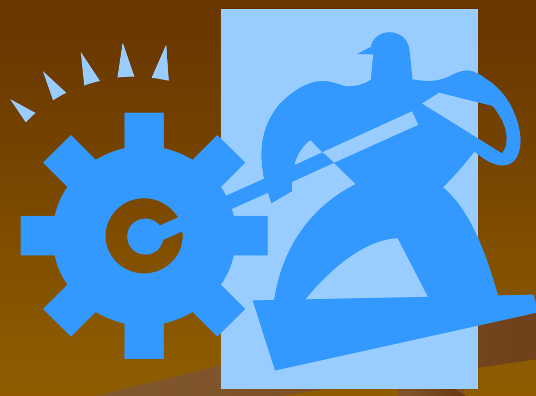
No. of Working Days for Recruitment

(no testing or special assessment)



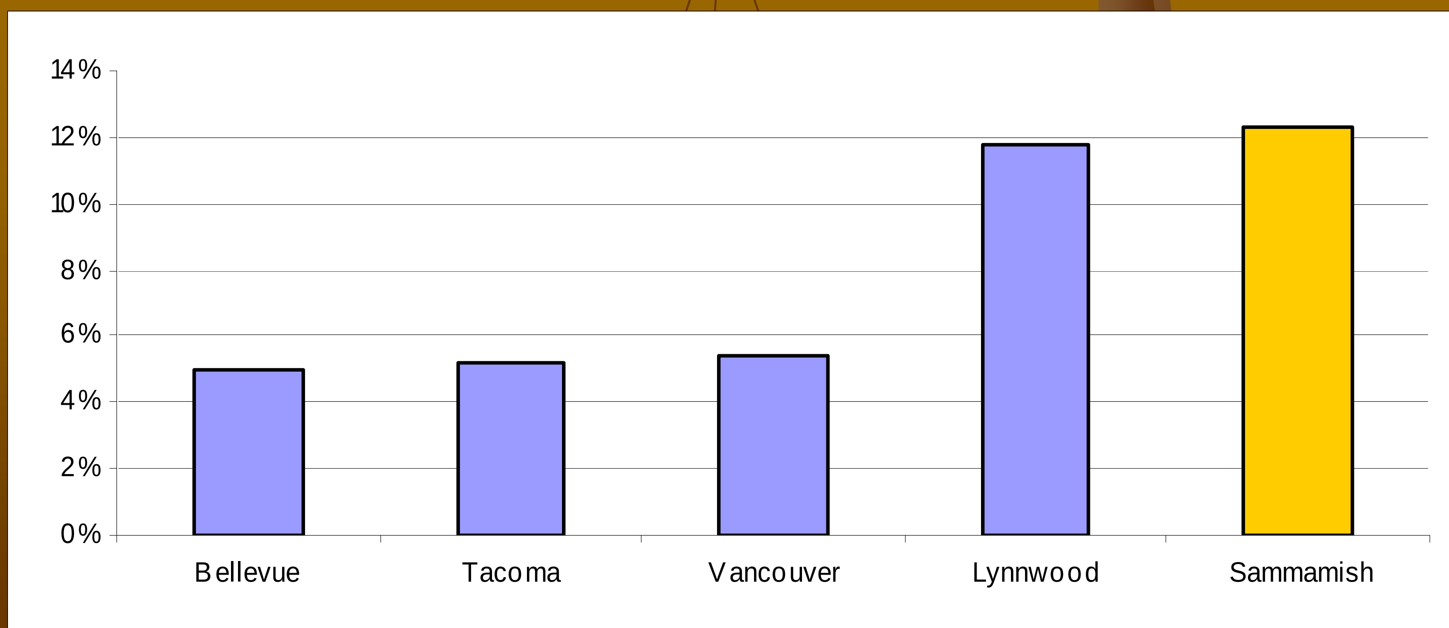


City	Percent
Bellevue	**5%**
Tacoma	**5%**
Vancouver	**5%**
Shoreline	**11%**
Sammamish	**12%**



Turnover Rates

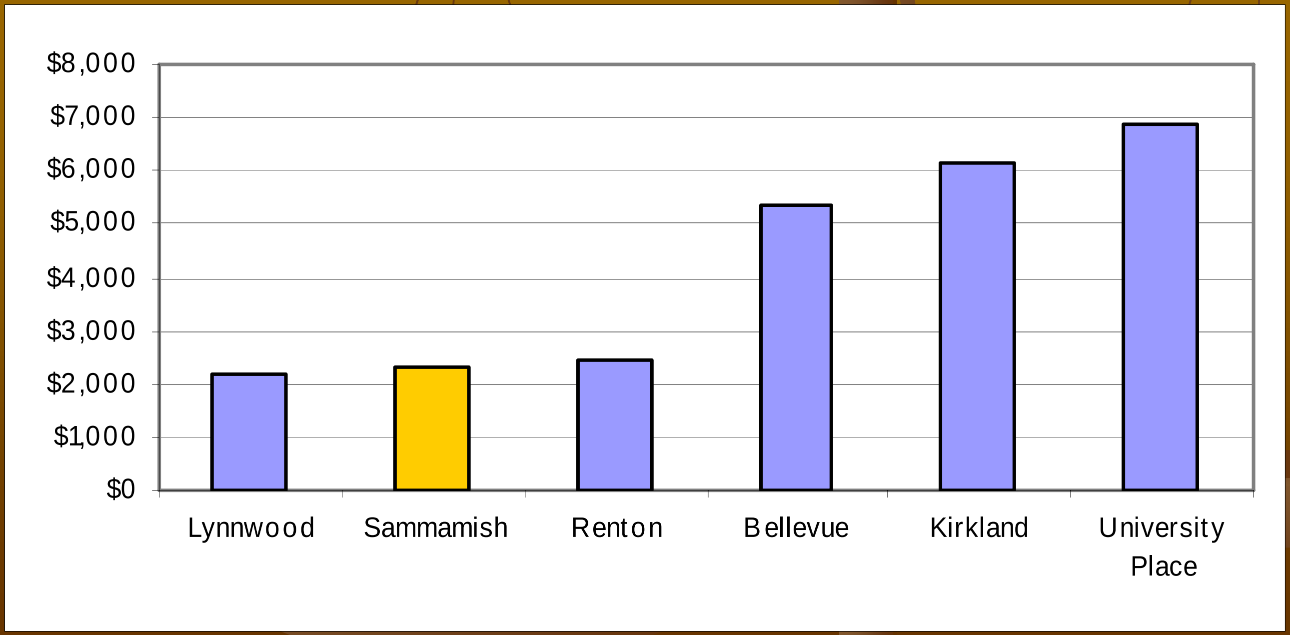
(not including public safety or IT)



Info. Technology

Central IT Expenditures per Workstation

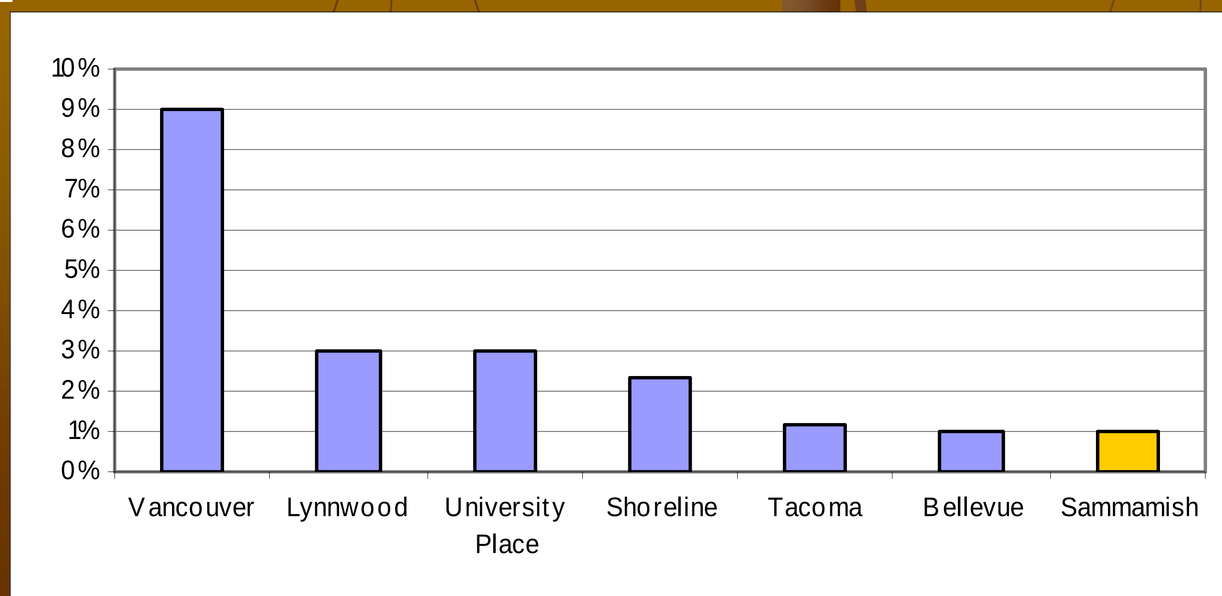
City	Percent
Lynnwood	$2,211
Sammamish	$2,332
Renton	$2,479
Bellevue	$5,331
Kirkland	$6,145
University Pl.	$6,855



Purchasing

Percentage of Purchasing Made Using Credit/Purchasing Card

City	Percent
Vancouver	9%
Lynnwood	3%
University Pl.	3%
Shoreline	2%
Tacoma	1%
Bellevue	1%
Sammamish	1%

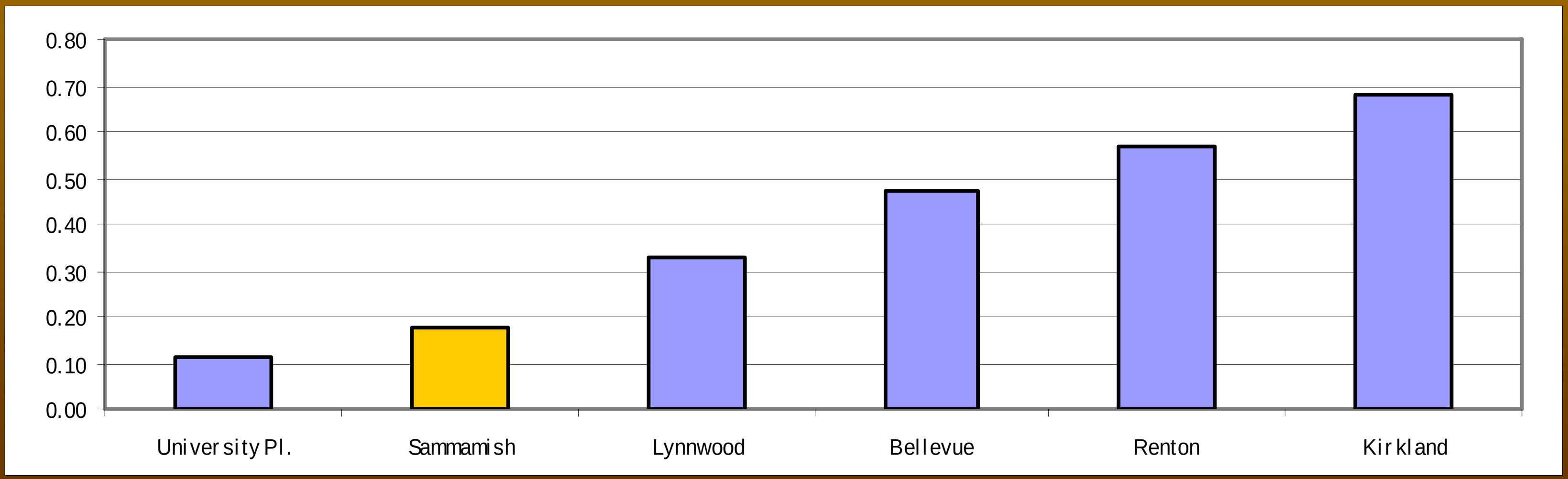


City	Parks
University Pl.	0.11
Sammamish	0.18
Lynnwood	0.33
Bellevue	0.47
Renton	0.57
Kirkland	0.68

Parks

Parks FTEs per Capita

(Excluding Golf)



GLOSSARY OF BUDGET TERMS

ACCOUNT NUMBER

Sammamish utilizes 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 an 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 numbers are assigned to identify the source from which revenues are obtained, and begin with a three (3).

  Expenditure Codes are assigned to identify different categories of operations from which expenditures/expenses are incurred, and being with a five (5).
- **Element** numbers are assigned to further define (at more detail) specific types of revenues or expenditure activity related to the BASUB category.
- **Object** numbers provide a further refinement or segregation of activity.

ACCRUAL BASIS

An accounting basis that recognizes transactions when they occur. 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 calendar year. 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 assessors estimate of Market Value. The County uses this value to compute property taxes.

BALANCED BUDGET

Total Revenues, including the Beginning Fund Balance = Total Expenses, including Ending Fund Balance.

B.A.R.S.

The Washington State prescribed Budgeting, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

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 either the cash 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 accounted for on the full accrual basis of accounting.

BASIS POINTS

A basis point refers to the measure of the yield to maturity of an investment calculated to four decimal points. A basis point is 1/100th of one percent (.01 percent).

BEGINNING FUND BALANCE

Each City fund uses this revenue account to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year. 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, and is separated into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2005/2006.

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 period 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 year, 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 state law, the City must balance its budget with expenditures equaling available revenues. RCW 35A.33 contains the legal authority and requirements 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/expenses 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 fixed or capital assets. A fixed 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 $1,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and could not be used effectively by themselves.

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 fixed 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 fixed 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 furnishings, equipment, vehicles, or machinery with an individual value greater than $1,000 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. Sammamish prepares its budget on a cash basis.

CASH MANAGEMENT
The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

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 AA- 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 bonded indebtedness.

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
- City Attorney
- 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 obsolescence. **(2)** That portion of the cost of a capital asset that is charged as an expense during a particular period.

DIVISION
As subdivisions or departments, divisions are budgetary or organizational units of government with limited sets of work responsibilities within their department. Divisions also 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
The payment for goods and services. On the cash basis, expenditures are recognized only when the payments are made for the cost of goods received or services rendered.

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. These funds include:
(1) agency funds that account for resources where the City acts solely as an agent in collecting and dispending monies, and
(2) expendable trust funds that account for resources where the City acts as a formal or informal trustee for restricted fund users.

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 operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. 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 fund is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets, and liabilities.

Each fund 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 funding source and 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 revenue over the life of a fund. A negative fund balance is usually referred to as a deficit.

GAAP - GENERALLY ACCEPTED ACCOUNTING PRACTICES
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 law.

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 capital assets that can be preserved for a significantly greater number of years than most capital assets and are stationary in nature.

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)*

INTERFUND TRANSFERS
Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENT
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 department to other City departments on a cost reimbursement basis.

LEOFF
This is the State of Washington's Law Enforcement Officers and Fire/Fighters retirement system.

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 license.

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, 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. (i.e., when it is received). The City recognizes an expenditure–other than accrued interest on general fiscal long-term debt–when it is incurred (i.e., an obligation is made).

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 (minus 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 expenses include shared paper products and support of outside organizations.

NON-OPERATING BUDGET

This budget contains non-operating funds that the City uses to finance project 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 annual budgets for all non-operating funds. The non-operating budgets accounts primarily for debt, reserves 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.

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 pension plan to which both employees (other than police and fire personnel) and employers contribute.

PERSONNEL SERVICES

Expenditures that include salary costs, wages and benefits, for full-time and part-time hourly employees and overtime expenses.

PLAN

A list of actions that management expects to take. It is a basis for allocating the City's resources to deal with opportunities and problems present in the environment.

PRELIMINARY BUDGET

The recommended, but unapproved, biennial budget that the City Manager presents to the City Council and to the public.

PROGRAM

A group of related activities designed to accomplish a major service or core business function for which the City is responsible. A program is typically part of a division within a department.

PROGRAM ACTIVITY

A broad function, or a group of similar or related services/activities, having a common purpose.

PROGRAM BUDGET

A program budget presents planned expenditures for each group of services without regard to the departments involved in performing the services. For example, most services performed by the Police and Fire departments are related to protecting the public, so naturally become part of a Public Safety Program, along with prosecuting personnel, municipal court, and other related service activities.

PROJECTIONS

Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPERTY TAX LEVY - REGULAR

This represents the amount of property tax allowable under State law that the City may levy annually without approval by the City's registered voters. Sammamish uses this tax primarily for the General Fund and street-related services. State law fixes the maximum levy in dollars per $1,000 of assessed valuation and the annual rate at which total regular levy property taxes may increase.

PROPERTY TAX LEVY - SPECIAL

This special (or excess) property tax levy represents the amount of property tax that a city may charge in excess of the "regular levy" upon the approval of this tax by a vote of the people. Cities most commonly use the revenue to pay the annual costs of voter-approved general obligation funds. State law imposes a maximum limit on the dollar amount of such bonds that a city may have outstanding at any one time. Sammamish has no special property tax levy.

PROPOSED BUDGET

The budget proposed by the City Manager and presented to the City Council for its review and approval.

PROPRIETARY FUNDS

(See Enterprise 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 AA- 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.

RESIDUAL EQUITY TRANSFER

Nonrecurring or nonroutine transfers of equity between funds.

RESOURCES

Total dollars available for appropriation, including estimated revenues, interfund transfers, and other financing sources such as beginning resources forward balances.

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 an expenditure.

(3) The City considers revenue restricted when voters or the Council designate it for a specific purpose.

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations–as in internal service funds–the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

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 fixed 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
These funds account for revenue derived from specific tax or other earmarked revenue sources that are legally restricted to finance particular functions or activities.

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 generic 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.

UNAPPROPRIATED ENDING FUND BALANCE
An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

UNDERWRITER
An individual or organization that assumes a risk for a fee in the form of a premium or commission. *(See also self-insured)*

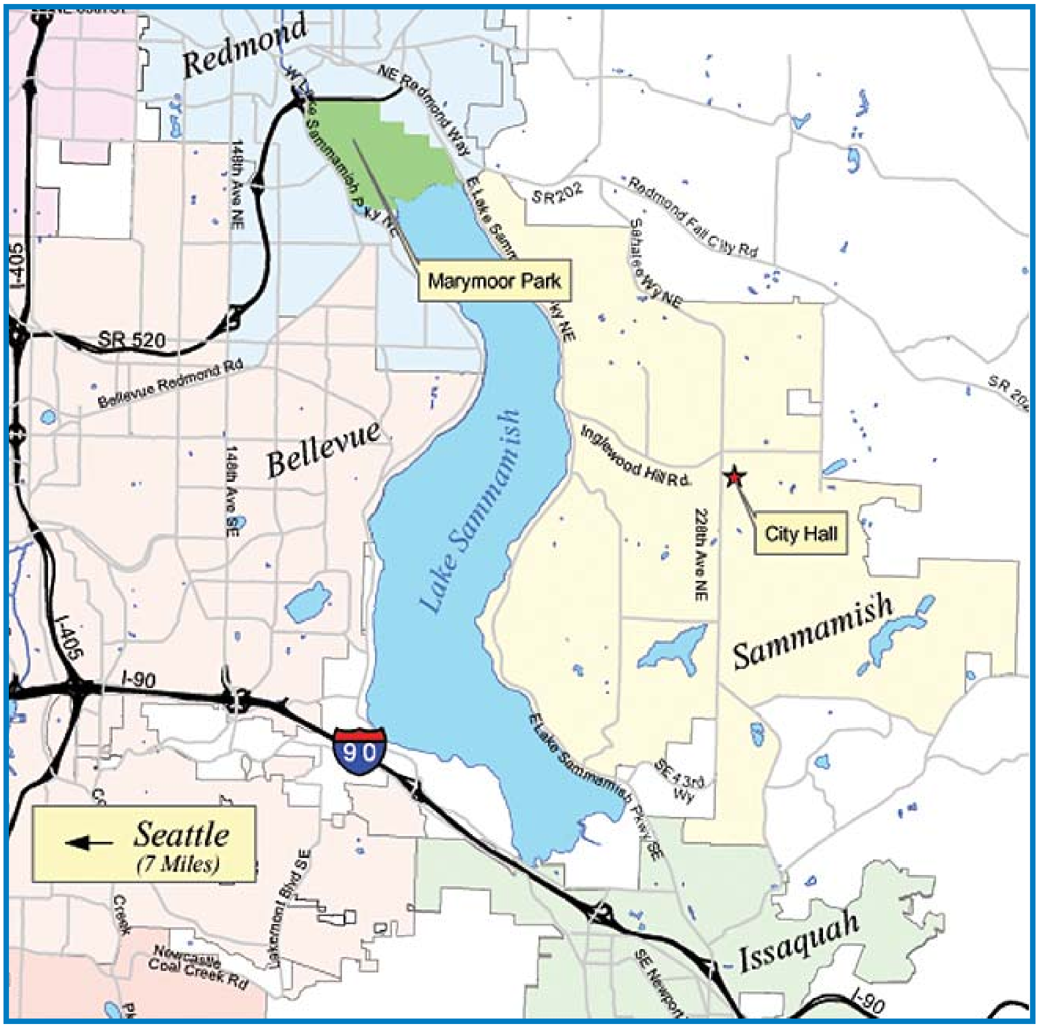
USER FEES
The amount the City receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

VISION
An objective that lies outside the range of planning. It describes an organization's most desirable future state.

Beaver Lake

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.



Nestled between Issaquah to the south, Redmond to the north, and rising from the eastern shores of Lake Sammamish, the City of Sammamish is beginning to take shape. 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 36,000. 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 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. Plans are currently underway to build a skate park as well.

This young and vital community invites you to "come for a look; stay for a lifetime."

ABOUT SAMMAMISH

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 2007 there are 78 full-time employees of the City authorized, excluding seasonal workers. There are no bargaining units representing City employees.

Sammamish at a Glance

Population	39,730
Elevation	310 feet
Land Area	13,770 Acres
Average Temperature	52.9 degrees
Average Annual Precipitation	42 inches
Miles of City Streets	160
Residential Dwellings	12,947
City Retail Sales Tax	8.8 or 9.3%(Food & Beverage)
Fire Department Rating Class	4
City Employees (Full-Time Equivalents)	78
General Obligation Bond Rating	Standard & Poors, AA
Assessed Valuation (2007 Tax Roll)	$7,703,182,530
City Property Tax Rate	$2.47 per $1,000

***The name Sammamish is derived from two Northwest Indian words:* samena–*hunter* and mish–*people*.**

Demographics: (from 2000 Census Data)

Male/Female.. 50.4% / 49.6%
Median Age... 35.3 years
% under 18... 33.4%
Households..11,131
Owner Occupied Housing Units.........................90.1%
Median Value of Unit.......................................$362,900
Educational Attainment:
B.A. or Higher......................................61.4%
H.S. or Higher......................................98.3%
Median Household Income................................$101,592
Per Capita Income...$42,971
Families in Poverty..1.6%

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 13,770 acres or approximately 21 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 2006 population of 39,730. This population ranks the City of Sammamish as the 24th 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 116 employees and several smaller shops and businesses, including the City's current offices. Pine Lake Village is another commercial center, which is anchored by a QFC supermarket with 100 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 with 405 and 454 employees respectively.

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 is scheduled to do so again in 2012. In August of 2002, it hosted the World Golf Championships - NEC Invitational. Plateau Golf & Country Club is a newer 18 hole golf course/clubhouse with an upscale community of condos, townhouse, and single family homes priced from $150,000 to $1,500,000+ in range.

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	9,500,000	7,500,000
2002	Non-voted G.O. Bonds	Park Land Acquisition & Development	7/1/2002	12/1/2017	3.0 to 4.625	4,060,000	3,180,000
TOTAL DEBT						**$13,560,000**	**$10,680,000**

CITY OF SAMMAMISH
DEBT SERVICE REQUIREMENTS

YEAR	G.O. DEBT		
	PRINCIPAL	INTEREST	PRIN/INT
2007	740,000.00	168,736.26	908,737.26
2008	745,000.00	157,836.26	902,836.26
2009	755,000.00	146,761.26	901,761.26
2010	765,000.00	134,061.26	899,061.26
2011	775,000.00	120,961.26	895,961,26
2012	785,000.00	107,461.26	892,461.26
2013	795,000.00	93,561.26	888,561.26
2014	810,000.00	78,892.50	888,892.50
2015	825,000.00	63,062.50	888,062.50
2016	835,000.00	46,262.50	881,262.50
2017	850,000.00	28,687.50	878,687.50
2018	500,000.00	10,000.00	510,000.00
2019	500,000.00	7,500.00	507,500.00
2020	500,000.00	5,000.00	505,000.00
2021	500,000.00	2,500.00	502,500.00
TOTAL	**$10,680,000.00**	**$1,171,283.82**	

City of Sammamish Comprehensive Plan
2007-2012 Six Year Transportation Improvement Plan
Project List with Projected Expenditures

PROJECT TITLE	LONG TERM TRANSPORTATION PLAN						
	2007	2008	2009	2010	2011	2012	6-Year Total
244th Ave NE - SE 8th St to NE 8th St	4,915,000	8,000,000	3,705,000				16,620,000
East Lake Sammamish Parkway NE-NE Inglewood Hill Rd to NE 26th St	315,000	3,905,000	7,780,000	1,190,000			13,190,000
East Lake Sammamish Parkway NE - NE 26th St to 196th Ave NE	525,000						525,000
East Lake Sammamish Parkway NE -196th Ave NE to 187th Ave NE	525,000						525,000
SE Duthie Hill Road / Issaquah-Beaver Lake Rd Intersection			760,000				760,000
Issaquah-Pine Lake Rd - Klahanie Blvd to SE 32nd				750,000			750,000
Issaquah-Pine Lake Rd - SE 48th to Klahanie Blvd				750,000	2,500,000	2,500,000	5,750,000
Non-Motorized Transportation	1,575,000	1,655,000	700,000	700,000	700,000	700,000	6,030,000
Beaver lake: New Road		650,000	10,000				660,000
Street Overlay Program	265,000	275,000	275,000	275,000	275,000	275,000	1,640,000
Other Sidewalk Projects	210,000	220,000	220,000	220,000	220,000	220,000	1,310,000
Mitigation Concurrency Program	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Intersection & Safety Improvements	265,000	275,000	275,000	275,000	275,000	275,000	1,640,000
Neighborhood Capital Improvements	157,500	165,000	165,000	165,000	165,000	165,000	982,500
Capital Facilities Program	16,000	16,500	16,500	16,500	16,500	16,500	98,500
Project Development & Predesign	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Transit Program	42,000	44,000	40,000	40,000	40,000	40,000	246,000
TOTAL	**8,875,500**	**15,270,500**	**14,011,500**	**4,446,500**	**4,256,500**	**4,256,500**	**$51,117,000**

TOTAL PROJECTED CONTRIBUTION FROM OPERATIONS 2005 THRU 2010:	$26,547,000
PROJECTED TRANSPORTATION FUND 340 REVENUE 2005 THRU 2010:	$21,570,000
ANTICIPATED GRANTS 2005 THRU 2010:	$3,000,000
Subtotal:	$51,117,000
PROJECTED BALANCE AT END OF 2010:	$0

NOTE: All values in this table reflect preliminary analysis, as of October, 2006.
All monetary values are shown in current dollars.
Configurations described are preliminary and are subject to change.

CITY OF SAMMAMISH STATISTICS
FOR 2007/2008 BUDGET DOCUMENT

Building Related Permits and Values	2002	2003	2004	2005	2006
Building Permits Issued	1383	1500	1528	1423	1356
Estimated Value	$149,870,248	$157,872,583	$136,559,780	$100,752,924	$129,719,304

Taxable Sales	2002	2003	2004	2005	2006
Retail Sales	$231,995,079	$248,776,706	$267,543,176	$293,546,353	$313,565,765
Real Estate Sales	$679,493,636	$828,083,200	$870,977,800	$999,932,600	$911,532,000

Police Offenses	2002	2003	2004	2005	2006
Arson	9	6	13	5	15
Assault	89	8	7	68	50
Burglary	104	105	74	55	104
Drugs	10	16	20	18	20
Homicide	0	0	0	0	0
Rape Robbery	12	3	3	4	5
Vehicle Theft	32	38	27	25	29
Traffic Enforcement		1756	1370	1404	1683

Fire Services	2002	2003	2004	2005	2006
Total responses:	1317	1910	1760	1804	1417
Fire	641	407	356	146	171
Emergency Medical	1057	1232	1153	1471	1105
Motor Vehicle	99	88	89	78	76
Service	161	183	162	109	65

Parks & Recreation	2002	2003	2004	2005	2006
Developed Parkland	125 acres	125 acres	125 acres	125 acres	147 acres
Undeveloped City Parkland/Wildlife	281 acres	281 acres	281 acres	281 acres	271 acres
Playgrounds in City Parks	4	4	5	5	5
Tennis Courts (includes public schools)	28	28	26	26	26
Athletic Fields (Football, Soccer, Baseball)	29	29	30	32	34

CITY OF SAMMAMISH STATISTICS
(continued)

Top Employers	Product/Service	Number of Employees
Lake Washington School District	Public Education	454
Issaquah School District	Public Education	405
Safeway Store, Sammamish Highlands	Supermarket	203
Pine Lake Club	Fitness Club	142
QFC, Pine Lake Center	Supermarket	93
Plateau Golf & Country Club	Country Club	80
Sahalee Country Club	Country Club	74
City of Sammamish	Government	68
Starbucks (3 locations)	Coffee House	63
McDonald's, Sammamish Highlands	Restaurant	52
Sammamish Plateau Water & Sewer District	Utility	43

Major Taxpayers within the City	Type of Business	Assessed Value
Regency Centers LP	Commerical Complexes	35,228,600
PPC Connemara LLC	Appartments	28,000,000
Puget Sound Energy	Electric & Gas Utility	23,736,174
Sahalee Country Club	Golf & Country Club	14,371,005
Qwest Communications	Telecommunications	11,544,009
Safeway	Supermarket	7,729,957
Trossachs Group	Residential Community	7,017,500
WCC Saxony LLC	Residential Community	6,780,000
Verizon Northwest	Telecommunications	5,633,224
Colina Square LLC	Commercial Complex	5,209,000

INTERFUND TRANSFERS RECONCILIATION

2006-2008 Budgeted Transfers

	REVENUES		2006	2006 ADJ	2007	2008
FROM FUND	TO FUND	TO FUND DISCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT
408	001	General Fund-Interfund Loan	$208,685	$0	$0	$121,328
001	101	Street Fund	$1,600,000	$1,600,000	$1,000,000	$1,000,000
301	201	Debt Service	$368,137	$368,137	$371,237	$367,837
340	201		$540,000	$540,000	$537,500	$535,000
			$908,137	$908,137	$908,737	$902,837
001	301	General Fund Capital	$800,000	$2,690,000	$1,200,000	$100,000
001	302	Parks Capital	$4,100,000	$2,000,000	$1,500,000	$500,000
111	302		$0	$0	$1,400,000	$1,400,000
001	340	Transportation Capital	$800,000	$3,900,000	$4,800,000	$4,800,000
111	340		$1,000,000	$2,500,000	$6,750,000	$7,000,000
001	408	Surface Water Operating Interfund Loan	$1,720,000	$0	$0	$1,000,000
408	438	Surface Water Management Capital	$2,210,000	$1,340,000	$650,000	$1,500,000
001	501	Equipment Replacement	$85,000	$85,000	$85,000	$85,000
408	501		$10,000	$10,000	$10,000	$10,000
001	502	Information Technology	$320,000	$320,000	$300,000	$300,000
408	502		$10,000	$10,000	$10,000	$10,000
001	503	Risk Management	$195,000	$195,000	$180,000	$180,000
408	503		$28,000	$28,000	$28,000	$28,000
TOTAL			**$13,994,822**	**$15,586,137**	**$18,821,737**	**$18,937,165**

EXPENSES			2006	2006 ADJ	2007	2008
FROM FUND	TO FUND		AMOUNT	AMOUNT	AMOUNT	AMOUNT
001	101	Street Fund	$1,600,000	$1,600,000	$1,000,000	$1,000,000
	301	General Fund Capital	$800,000	$2,690,000	$1,200,000	$100,000
	302	Parks Capital	$4,100,000	$2,000,000	$1,500,000	$500,000
	340	Transportation Capital	$800,000	$3,900,000	$4,800,000	$4,800,000
	408	Surface Water Operating Interfund Loan	$1,720,000	$0	$0	$1,000,000
	501	Equipment Replacement	$85,000	$85,000	$85,000	$85,000
	502	Information Technology	$320,000	$320,000	$300,000	$300,000
	503	Risk Management	$195,000	$195,000	$180,000	$180,000
	subtotal		*$9,620,000*	*$10,790,000*	*$9,065,000*	*$7,965,000*
302	201	Debt Service	$368,137	$368,137	$371,237	$367,837
340	201	Debt Service	$540,000	$540,000	$537,500	$535,000
408	001	General Fund-Loan Repayment	$208,685	$0	$0	$121,328
	438	Surface Water Management Capital	$2,210,000	$1,340,000	$650,000	$1,500,000
	501	Equipment Replacement	$10,000	$10,000	$10,000	$10,000
	502	Information Technology	$10,000	$10,000	$10,000	$10,000
	503	Risk Management	$28,000	$28,000	$28,000	$28,000
	subtotal		*$2,466,685*	*$1,388,000*	*$698,000*	*$1,669,328*
111	302	Parks Capital	$0	$0	$1,400,000	$1,400,000
	340	Transportation Capital	$1,000,000	$2,500,000	$6,750,000	$7,000,000
TOTAL			**$13,994,822**	**$15,586,137**	**$18,821,737**	**$18,937,165**

Plaza at Sammamish Commons

CITY OF SAMMAMISH
BOARDS, COMMISSIONS, AND COMMITTEES

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. It is comprised of seven members, each serving a four year term. The members of the Arts Commision include:

- Joanney Elliot
- Joseph McConnell
- Daphne Robinson
- Kent Greene
- Erika Krikorian
- Karen Mathews

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 Commission currently meets the fourth Monday of each month. The members include:

- Pauline Cantor
- Mary Doerrer
- Randy Jackson
- Chris Leyerle
- Hank Klein
- Richard Johnson
- Lynn Rehn
- John Rossi
- Vincent Santoro, MD, alternate
- Steve Wright

PLANNING COMMISSION

The City Council appointed seven residents to serve on the City's first Planning Commision. 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 mattters as directed by the City Council. The Planning Commission meets on the 1st and 3rd Thursdays of each month. The members include:

- Ron Brown
- Scott Hamilton
- Robert Conger
- Karen Moran
- Scot Jarvis
- Erica Tiliacos
- Robert Keller

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 Sammamish Youth Board meets on the fourth Thursday of each month. The Leadership Team for 2006-2007 includes:

- Chair, Courtney Allen
- Treasurer, Ben Dulken
- City Laison, Jessica Dover
- Public Relations, Laura Hawkinson
- Secretary, Shayna Friedman
- Community Service, Nabeela Arshi
- Programs, Lauren Hawkins

In 2005-2006, the Sammamish Youth Board has accomplished the following:

- Coodinated a variety of community service opportunities for local youth including adopt-a-road clean-ups, local trail restoration, and food distribution to homeless youth;
- Produced a police/youth video “infomercial on the risks of speeding for the local Channel 21 television station;
- Coordinated a garage sale and “Sample Sammamish” to form relationships with local businesses, raise funds for the American Cancer Society, and support the Board’s Relay for Life team;
- Coordinate a variety of teen social events such as a volleyball tournament or ice cream social to increase social opportunities for teens and break down barriers;
- Awarded a mini-grant to send local youth representatives to the Washington State Drug and Alcohol Prevention Summit in Yakima;
- Partnered with local organizations to sponsor community events such as Nightmare at Beaver Lake, Battle of the Bands, Sammamish Highlands Holiday Celebration and Spring Eggstravaganza;
- Partcipated in quarterly meetings with the Lake Washington School District Superintendent.

SAMMAMISH TOWN CENTER COMMITTEE

The purpose of the Sammamish Town Center Committee (STCC) are to review draft products and provide input and feedback to city staff and consultants, and ensure the planning process is proceeding within the framework of the vision statement for the Sammamish Town Center approved by city council resolution. In addition, the STCC will facilitate outreach to a wide spectrum of community perspectives to enhance the project’s likelihood for adoption and successful implementation. The Committee consists of the following ten members:

- Bob Abbott
- Richard Amidei
- Ron Brown
- Kelly Jensen
- Hank Klein, Alternate
- Karen Moran, Alternate
- Sharon Peaslee
- Will Sadler
- Vincent Santoro, MD
- Viral Saraiya
- Jenny Yeh

TECHNOLOGY COMMITTEE

The Technology Committee consists of members approved and confirmed by the City Council. Members are residentsof or persons who work in the City of Sammamish, selected for their knowledge, expertise, and /or interest in the field of technology. This Advisory Board will study and make 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 to report the Board’s findings and recommendations to the City Council. The Board will also perform other duties as may be identified by the City Council and referred to the Board for action. Current members are:

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