City of Sammamish, Washington
2011 – 2012
Biennial Budget

"Investing in Our Community"

Sammamish City Hall
801 228th Avenue SE
Sammamish, Washington 98075

City of Sammamish Washington

CITY OF SAMMAMISH
WASHINGTON

Prepared by:
Finance Department

LEGISLATIVE BODY

Don Gerend	Mayor
Tom Odell	Deputy Mayor
Mark Cross	Councilmember
Nancy Whitten	Councilmember
Michele Petitti	Councilmember
John Curley	Councilmember
John James	Councilmember

ADMINISTRATION

Ben Yazici	City Manager
Pete Butkus	Deputy City Manager
Lyman Howard	Director of Finance & IT/Asst. City Manager
Kamuron Gurol	Director of Comm. Dev/Asst. City Manager
Jessi Richardson	Director of Parks and Recreation
Laura Philpot	Director of Public Works
Mike Sauerwein	Director of Administrative Services

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

Sammamish City Council

<u>Left to right:</u> Council Member Mark Cross, Council Member Nancy Whitten, ***Mayor*** *Don Gerend, Council Member Michele Petitti,* ***Deputy Mayor*** *Tom Odell, Council Member John Curley and Council Member John James*

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, 2009.

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, 2009

President

Executive Director

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BUDGET MESSAGE

To the Honorable Citizens of Sammamish:

It is my pleasure to submit to you the city's sixth biennial budget. Covering fiscal years 2011 and 2012, this budget, I believe, does an excellent job of blending the community's values with the best calculations of our department heads and financial staff.

Our Finance Department has an outstanding track record and continues to receive recognition from local, state and national organizations. The city has also earned and maintained an AAA bond rating from Standard and Poor's, and again received the Government Finance Officers Association's (GFOA) award for Distinguished Budget Presentation for its 2009/2010 biennial budget document.

As we continue our commitment to a rock-solid financial footing, we know we must adapt to economic factors that are beginning to affect city revenues, and prepare for the challenges that lie ahead. To that end, we will continue our discussions with the community and the City Council regarding a sustainable long-term financial strategy.

Accomplishments Over the Last Two Years

Our City Councilmembers should be proud of the city's financial performance during these turbulent times. Under their leadership, the city has maintained a fiscally conservative approach and retained its sound financial footing despite the lengthy economic downturn. And yet the city was still able to invest over $35 million in its transportation and storm water infrastructure. Some examples:

- Major improvements were made to East Lake Sammamish Parkway, the major arterial running along Lake Sammamish at the western border of our city.
- An 800-foot bridge over a wetland linked two sections of 244th Avenue and created another north-south arterial along the eastern border of our city.
- A mile-long improvement project along Southeast 20th Street added bike lanes and a sidewalk to a popular east-west travel route.
- Park improvements, new storm water facilities, pavement overlay projects, and non-motorized transportation initiatives were also funded at healthy levels.

The largest operating cost continued to be public safety. Police services, which the city contracts for with the King County Sheriff's Office, presented a challenge because some services, such as animal control service, were dropped from the list of provided services. Despite that, the city found alternatives and kept public safety cost increases to near or under one percent. As further evidence of effective management and cost control, the city was able to again pass, in both 2009 and 2010, on its allowed one percent increase in the city's property tax levy amount.

On-Going Projects
The city has several important projects that will be completed during the 2011/2012 biennium:

- Parks land acquisition
- Additional Non-motorized Trails and Pathways Projects
- A third School/Sports joint field facility for the community
- Recreation Center Project
- Beaver Lake Park Community Garden
- Sammamish Landing Park
- Joint Parks-Public Works Maintenance Operations Center Facility
- Community Center Project

Council Priorities

Before a budget takes shape, the Council must provide staff with a clear view of the community's priorities. One powerful example of how deliberate practice leads to domain knowledge and, ultimately, to results that matter is citizen engagement. No matter how smart or talented we are, artfully guiding a plurality of residents through civil discourse that results in collaboration and compromise, rather than chaos, requires a body of knowledge inherent to few of us. To achieve high levels of accomplishment in this area, we must master the ability to:

1) Convey a community's social, economic, and political history and future
2) Communicate effectively, understand group dynamics, and facilitate productive discussion
3) Appreciate the value (rather than the disadvantages) that working with diverse individuals and groups brings to decision-making

Acquiring this knowledge requires sustained practice. We must attend endless council and community meetings. We must dial up our communications and psychological skills. And finally, we must challenge ourselves by working with groups until we master the art of engaging participants in productive discourse.

Achieving the outcomes we want in the areas that matter most to citizens – public safety, jobs creation, community and economic development, education, health care and the environment – requires an organization that attracts and retains individuals with extensive knowledge and experience. Connecting these areas of domain knowledge, however, requires someone capable of much more than just managing an organization; it requires an experienced, knowledgeable conductor who can create a whole that is consistently greater than the sum of its parts.

Since some projects and some funding levels are not feasible due to financial constraints, the Council must work together to produce a consensus on how to best invest our taxpayers' money. The Council meetings, our annual Council retreat, and one-on-one meetings with me have all been useful in identifying the top priorities listed below:

1) Completion of the Maintenance Operations Center facility capital project in March of 2011
2) Financial stability: budgeting and planning, including bond rating
3) Park improvements
4) Transportation improvements
5) Storm drainage improvements
6) Capital improvement planning and funding
7) Staff development
8) Public Safety cost management
9) Community communications: continually improving the level of service between City Hall and the community
10) Evaluating and planning for state legislative impacts on our city
11) Regional influence and presence: maintaining good relationships with Redmond, Issaquah, King County, Suburban Cities Association, Association of Washington Cities, Puget Sound Council of Government, and the Washington State Department of Transportation
12) Water and sewer utility issues

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 2011-2012 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.

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 over $14 million. That compares very favorably to the aforementioned pre-incorporation investment of roughly $1 million per year. The 2011-2012 budget calls for over $23 million in capital expenditures in the next two years. Despite that robust investment, the ending fund balance projected for the end of fiscal year 2012 is over $15 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. After reducing the city workforce by 10% (cutting 7.5 Full time positions) we now have only 1.6 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 2011 and FY 2012.

The financial viability of our city has been confirmed by our AAA bond rating. This rating is equal to or better than our neighboring cities. The city's financial success can be traced to a clear City Council vision of the community's needs, and the hard work of a dedicated, competent and frugal city staff.

Parks/Transportation/Storm water Capital Improvements

There has been a significant focus and interest in building a community center and the budget provides an initial placeholder of $6.2 million for this project. Efforts to identify the scope and vision of this project were part of the previous biennium and are continuing into the 2011-2012 biennium. Most other major transportation and parks capital improvements have been put on hold or delayed as a result of the slowing economy, reduced development activity and lower demand for the planned improvements in the near term.

Staff Development

Through sound fiscal policies, we have kept our operating expenses low and maximized the funds available for capital improvements. As we've discussed many times, rising operational expenses will eventually bring that to an end. Based on the assumptions and projections informing this budget, that crossover point, the moment when operational expenses match or exceed operational revenues, will come in 2016. As is fiscally prudent to do, we have already begun discussions on what actions we can take now to address this longer term challenge.

In the short-term, this budget reflects several major adjustments intended to position us well for the future. In the last budget biennium we had already reduced staff from 79 FTE in the original 2008 budget to the current 75 FTE in 2010. In the 2011-2012 biennium, FTE's are being further reduced by 10% to 67.5 FTE's in 2011 & 2012. These position reductions are primarily a result of suspending capital project programs and a continuing lagging recovery of the economy. As the troubled national economy continues to dampen our city revenues, these adjustments will allow us to reposition ourselves for success in the long-term while planning for community investments in a methodical and reasonable manner and continuing our "pay as we go" funding policy.

In addition to the 10% reduction in staff, several other cost cutting measures included cuts to a number of employee benefits, switching to a lower cost medical plan in 2012, eliminating the incentive performance programs and implementing an across the board pay cut for city employees. Specifically, the budget includes a pay cut of 0.5% in 2011 and a projected cost of living adjustment in 2012 of 2%, reflecting the actual and estimated June-to-June CPI-U increase for the Seattle-Tacoma-Bremerton statistical area. These changes were necessary to adjust for the current economic conditions of today and to position ourselves for the future.

Other Priorities

Several other related changes were also necessary to keep capacity in line with the new minimal level of staffing mentioned above. For example:

1) The scope of several transportation and parks capital projects are being redefined to minimize costs.

2) All in-house departments were instructed to submit reduced or "no increase" budgets.

3) Both public safety contracted service providers (Eastside Fire & Rescue, and King County Sheriff's Office) were funded at limited or "no increase" budgets.

Additionally, for the second year in a row, this budget foregoes the 1% increase in the property tax levy allowed by State law. The cost cuts that occurred more than offset the approximately $200,000 in annual revenue that would have been generated by this increase and no other new taxes were proposed as part of this budget.

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 to 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 budget continues to fund these existing programs and has increased the funding that we have for additional taped study sessions and planning commission meetings.

We will continue to work with the two water and sewer districts to address the utility needs of our community.

Issues and Initiatives for the 2011-2012 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. In 2009 and 2010 we reassessed the park bond projects list and the economic conditions in deciding on further actions for expanding the park capital investments.

Transportation Issues

In evaluating the results of the road condition assessment in 2010, it became clear that additional funding would be necessary to maintain the road infrastructure to ensure its operable condition going forward. As part of this commitment, this budget provides funding to the city's pavement overlay program to allow a mid-good pavement condition rating to remain intact across the city's road network. Although this $3 million per year program investment is a significant on-going funding challenge, it is necessary to maintain the condition of our roads, and avoid far more costly section rebuilds in the future.

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. We are currently exploring various design and funding options to address this during the next biennium.

Public Safety Funding Issues

Determining the type of organization Sammamish will interact with for future Fire/EMS services and Police Services is a continuing challenge. In 2007, the city signed a new agreement with our existing fire service provider, Eastside Fire & Rescue (EF&R) that would go beyond the current 2011-2012 budget. Additional questions have also been asked regarding the unsustainable labor cost increases included in our police services contract with King County. As these costs grow along with the city, we must diligently assess the impact these contracts have on other city priorities and funding decisions.

Financial Overview

This 2011-2012 biennial budget maintains the City's strong financial position with an ending fund balance of nearly $16 million at the end of 2012. A large portion of this ending fund balance in 2012 is due to anticipated collections of capital and reserve revenues that are being saved to offset future capital construction and equipment costs beyond the 2011-2012 budget as part of our long-term financial planning strategy. While $16 million is more than adequate to maintain our excellent AAA rating—as required by the Standard and Poors credit rating agency—I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs and our limited revenue options.

To maintain our strong financial position, we must keep our operating expenses at reasonable levels and not build in expenses that we won't be able to maintain if there is insufficient growth in our revenue. 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 have available for capital investments. In 2011 and 2012, the city's general fund expenses, not counting police and fire service contracts, will decrease by 13.4 percent. When police and fire expenses are included, the overall decrease for the biennium lowers to a 5.6 percent decrease. That figure compares very favorably to the rate of inflation, which for our local area in 2010 was a decrease of 0.5 percent based on the Seattle-Tacoma-Bremerton Consumer Price Index-(Urban Consumers) from June, 2009 to June, 2010.

Overview of Revenues

The biennial budget reflects a significant decrease in revenues from the 2009-2010 biennium to the 2011-2012 biennium. The primary reasons for this are as follows:

1) Significantly decreased impact fee capital revenue resulting from a slowing in new construction activity and the overall economy
2) Significantly decreased (over $7 million) federal and state grant revenues proceeds
3) We anticipate development related permitting and real estate excise tax revenues will remain the same in 2011-2012 as estimated in 2010.

The local economy has recently shown some signs of recovery from the recession, but the question remains if the revenue increases will be sustained. As an example, local real estate excise tax (REET) collections temporarily improved in 2010 as a result of federal stimulus plans that infused home buyer tax credits into the market. Unfortunately, following the expiration of the tax credit, sales decreased and economists were commenting that the temporary boost in sales was really just pulling future demand forward and the subsequent drop in sales activity is evidence of a continuing reset in the market. However, in the final quarter of 2010, local REET records show transaction activity levels coming up slightly overall from 2009, which lends itself to the belief that the worst is behind us with a positive outlook going forward. The projections used in the 2011-2012 budget reflect the 2010 levels of revenue with a slight increase in new construction activity. The budget also assumes grant proceeds that were included in 2009-2010 will not be available in 2011-2012 as Federal and State grant programs have dried up for the near term. This overall conservative revenue forecast will allow us to plan effectively for the slowly increasing economy and continuing uncertainty that exists today.

		Revenues with Transfers		
Funds	**Fund Name**	**2007-2008 Actual**	**2009-2010 Estimate**	**2011-2012 Budget**
001	General Fund	$56,622,488	$54,402,980	$56,869,213
101	Street Fund	$4,792,889	$3,200,100	$12,390,000
111*	Dev. Impact Fee Fund	$2,718,319	$907,350	N/A
201	Debt Service Fund	$1,881,163	$1,871,653	$3,473,589
301	Gen Gov't CIP Fund	$4,421,423	$5,500,000	$14,000
302	Park's CIP Fund	$8,036,639	$8,564,500	$7,620,000
340	Transportation CIP	$18,896,013	$10,703,500	$2,990,000
408	Surface Water Mgmt	$4,759,438	$4,846,600	$4,992,525
438	Surface Water CIP	$1,882,555	$2,754,750	$1,222,000
501	Equipment Rental/Repl.	$256,854	$213,200	$473,304
502	Technology Repl.	$671,056	$1,049,300	$1,476,800
503	Risk Mgt Fund	$483,806	$436,200	$436,000
	Totals	**$105,422,643**	**$94,450,133**	**$91,957,431**

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

It should also be noted that total revenues in 2011-2012 are over $13 million less than actual 2007-2008 Biennial Budget results. This is largely due to shifting in federal and state grant revenues as well as impact fee capital revenues that had been received in prior years but whose funding has significantly decreased in the 2011-2012 budget period. Another large factor in 2007-2008 was the over $9 million of general fund transfer contributions that had been saved up and moved to the transportation capital fund # 340 to pay for substantial transportation capital improvements. As has been discussed, the ability to continue funding large capital projects from operations savings has worked in the past, but is not financially sustainable going forward.

The new construction portion of the property tax projection for 2011-2012 is modeled after the 2010 level of new construction and assumes a modest 4% increase in assessed valuation. The regular property tax levy rate also remains the same as 2010, foregoing the allowable 1% increase per City Council's direction. Sales tax collections are projected to remain relatively stable in 2011-2012 and are budgeted at the 2010 estimated collection amount.

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 2011-2012 budget includes drawing down the aggregate ending fund balance from $19.2 Million at the end of 2010 to $15.5 Million at the end of 2012. 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 balances are becoming more modest. Despite that, the ending fund balances projected remain healthy, and the overall strategy to pay as we go remains in tact.

		Ending Fund Balances		
Funds	Fund Name	2007-2008 Actual	2009-2010 Estimate	2011-2012 Budget
001	General Fund	$15,503,121	$6,861,534	$4,791,207
101	Street Fund	$2,820,959	$261,750	$2,616,689
111	Dev. Impact Fee Fund	$77,545	$84,895	$0
201	Debt Service Fund	$0	$0	$0
301	Gen Gov't CIP Fund	$994,636	$5,794,443	$327,495
302	Park's CIP Fund	$8,886,848	$1,008,928	$3,983,528
340	Transportation CIP	$27,861,522	$2,758,739	$1,731,594
408	Surface Water Mgmt	$956,371	$102,974	$257,296
438	Surface Water CIP	$2,116,309	$788,621	$4,048
501	Equipment Rental/Repl.	$838,826	$707,026	$1,110,688
502	Technology Repl.	$514,926	$137,867	$325,375
503	Risk Mgt Fund	$819,121	$710,321	$395,731
	Totals	**$61,390,184**	**$19,217,098**	**$15,543,651**

Expenditures

From 2007-2008, expenditures significantly increased and then decreased significantly from 2009-2010 to 2011-2012. The major reason for this was the timing of capital projects expenditures. The largest of these capital projects was related to the 244th Avenue and East Lake Sammamish Parkway transportation capital projects that were completed in the 2009-2010 time frame.

In the general fund, the largest growth of any of the departments over this time period was in public safety which grew over $2.6 million or 14.5% of the 2007-2008 actual biennial public safety budget. This continues to be of concern into the future. Even though the 2010 to 2011 increase is around 1%, the police and fire service contracts for 2012 are not yet finalized and there is a risk that the contracts could exceed what is shown as budgeted.

The other major increase between 2007-2008 and 2011-2012 in the general fund is due to budgeted contingencies in the 2011-2012 budget that were budgeted but not spent in the 2007-2008 actual expenses biennium.

		Expenditures (with Transfers)		
Funds	**Fund Name**	**2007-2008 Actual**	**2009-2010 Estimate**	**2011-2012 Budget**
001	General Fund	$55,276,798	$62,989,763	$64,464,295
101	Street Fund	$3,836,828	$5,576,458	$10,247,011
111	Dev. Impact Fee Fund	$3,612,838	$1,723,159	$0
201	Debt Service Fund	$1,881,163	$1,871,653	$3,473,589
301	Gen Gov't CIP Fund	$5,102,910	$3,199,000	$0
302	Park's CIP Fund	$5,450,057	$9,927,220	$15,170,921
340	Transportation CIP	$12,551,630	$34,046,283	$6,777,667
408	Surface Water Mgmt	$4,143,418	$5,839,183	$4,841,234
438	Surface Water CIP	$712,963	$5,165,900	$1,272,000
501	Equipment Rental/Repl.	$0	$295,000	$116,000
502	Technology Repl.	$753,519	$1,426,000	$1,346,000
503	Risk Mgt Fund	$477,559	$575,000	$766,000
	Totals	**$93,799,683**	**$132,634,619**	**$108,474,717**

Conclusion

I believe the 2011-2012 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 produced a solid budget proposal that will allow the elected representatives of our community (with your input) to continue making wise and well-informed decisions.

Sincerely,

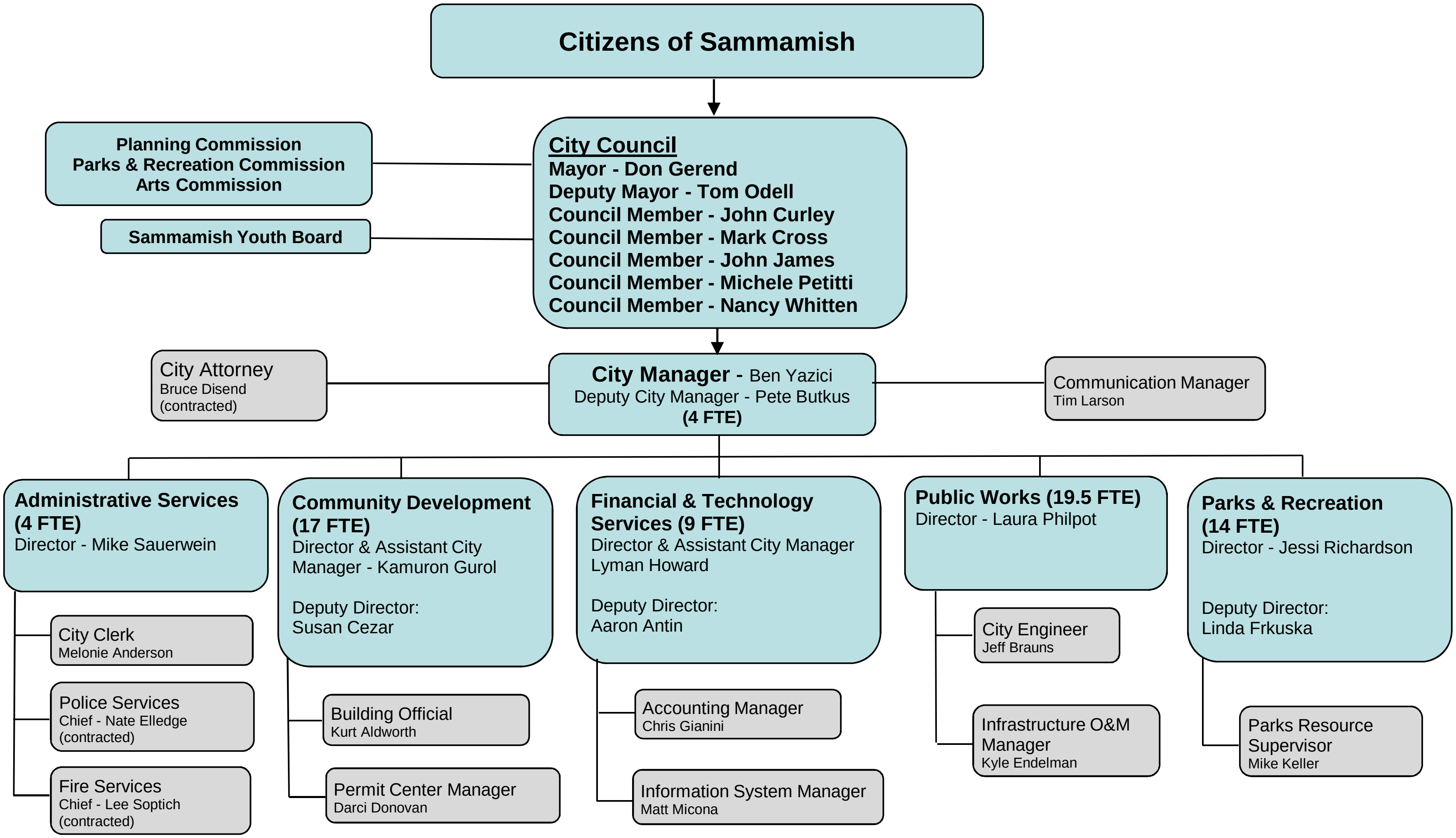
Ben Yazici

City Manager

2011 Full time Employee's = 67.5

Updated January 1, 2011

ORGANIZATION CHART



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 March of the next 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.

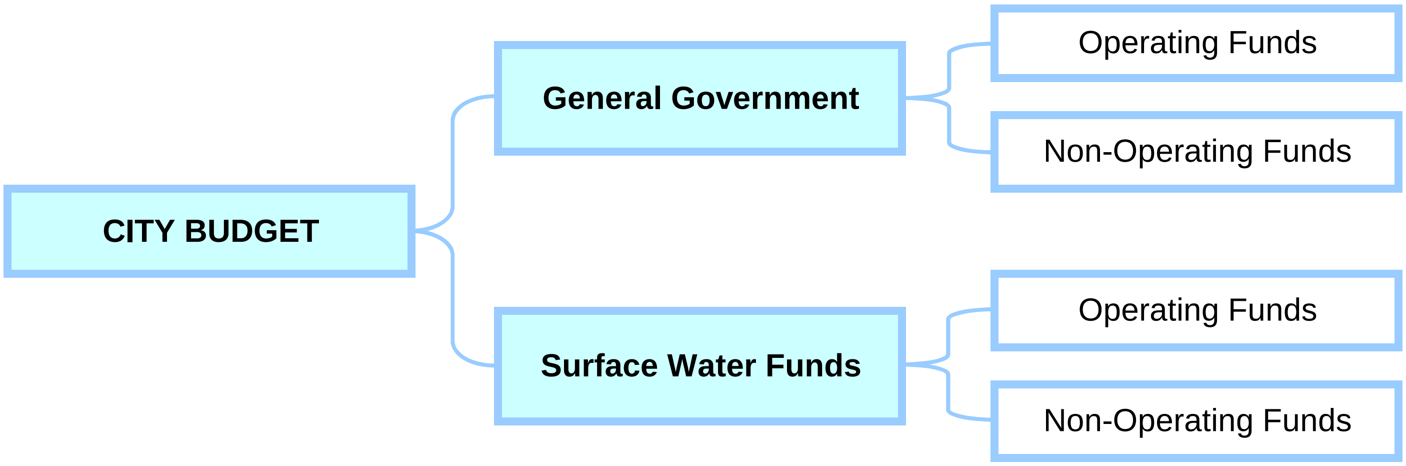
Guide to Budget Fund Structure

The City Budget is composed of 11 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, one special revenue fund, 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 Fund accounts for the proceeds of specific revenue sources – that may be legally restricted to expenditures for specific purposes.

- Street 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. As described below, there are two generic fund types in this category.

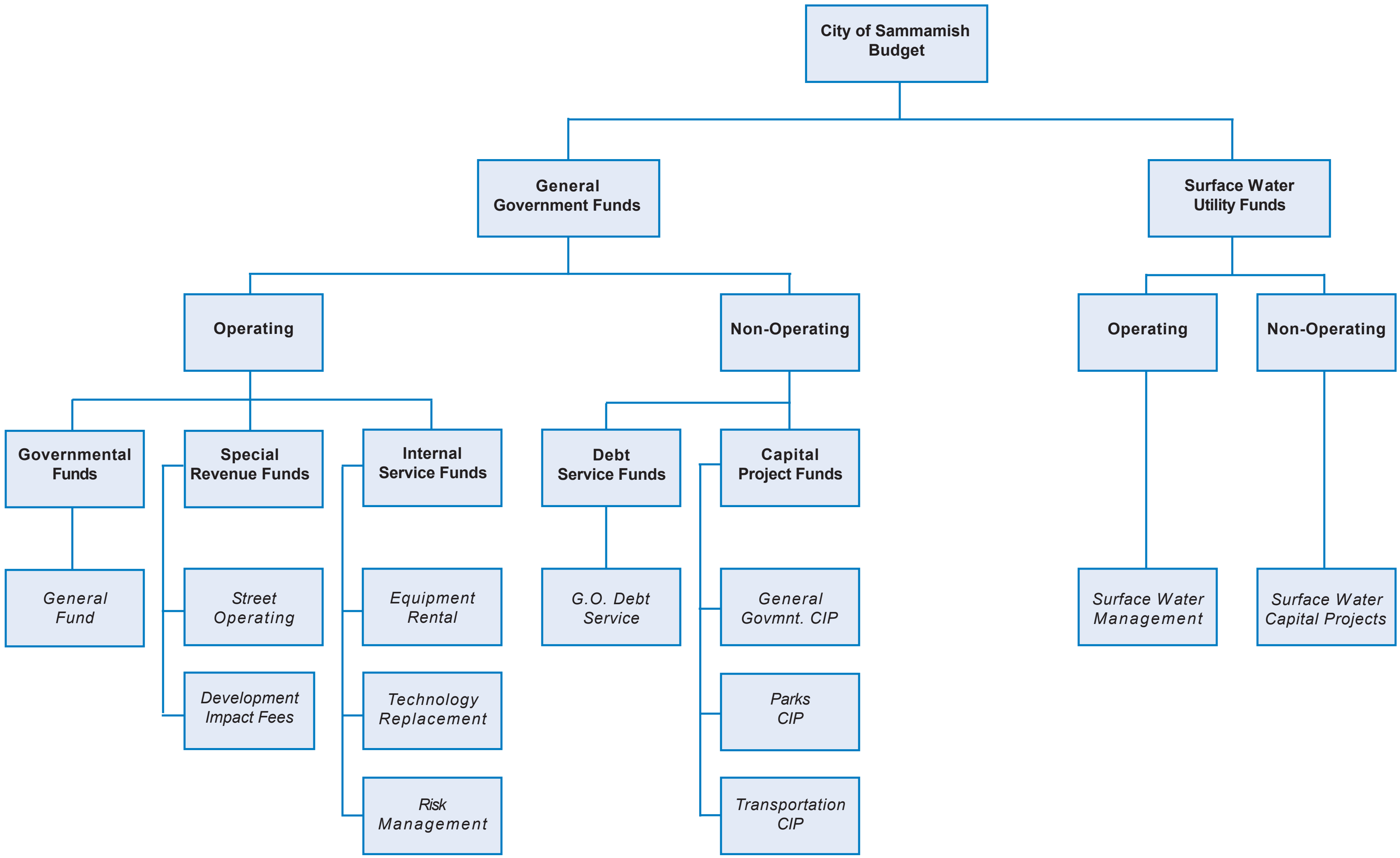
Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis.

- 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



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 Fee Fund - FUND ELIMINATED IN 2011-2012

THIS FUND WAS ELIMINATED FOR 2011-2012 DUE TO INTERPRETATIONS OF GASB 54 COMPLIANCE. Revenues previously received into this special revenue fund are now received directly into their respective parks and transportation capital funds.

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.

Budgetary Basis

Budget projections for revenues and expenditures are prepared on a modified accrual. 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 or 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).

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 as described above.

Proprietary funds, enterprise and internal service funds, use the accrual basis of accounting. Under this method, revenues are recognized when earned (e.g., revenues for surface water services are recognized when billed) and expenses are recognized 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 an audit opinion.
- An annual financial report will be prepared in a timely, comprehensive and cooperative fashion to meet or exceed the State Auditor's Office standards 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 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 applicable to the City.

The first is a limit on the amount of general obligation that can be incurred without a vote of the people (a.k.a. Council manic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For tax year 2011, this limit is $128,815,723 dollars.

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 (a.k.a. voted debt). The amount of voted debt allowed is reduced by the amount of Council manic debt described above. The limit of voted and Council manic debt combined is 2.5% of the assessed value. For tax year 2011, this limit is $214,692,872 dollars.

The third limit allows a City to incur general obligation debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of parks and open space development. The two 2.5% limits provide the City an overall voted limit of 5%, or $429,385,744 dollars. Voter-approved measures require a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has, to date, incurred limited debt obligation by issuing one Public Works Trust Fund loan for transportation and one bond for Sammamish Commons. Outstanding obligations as of December 31, 2010 are $8,041,667, although the parks bond issue principle portion of $2,175,000 is budgeted for payoff in 2012 (first available call date).

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.

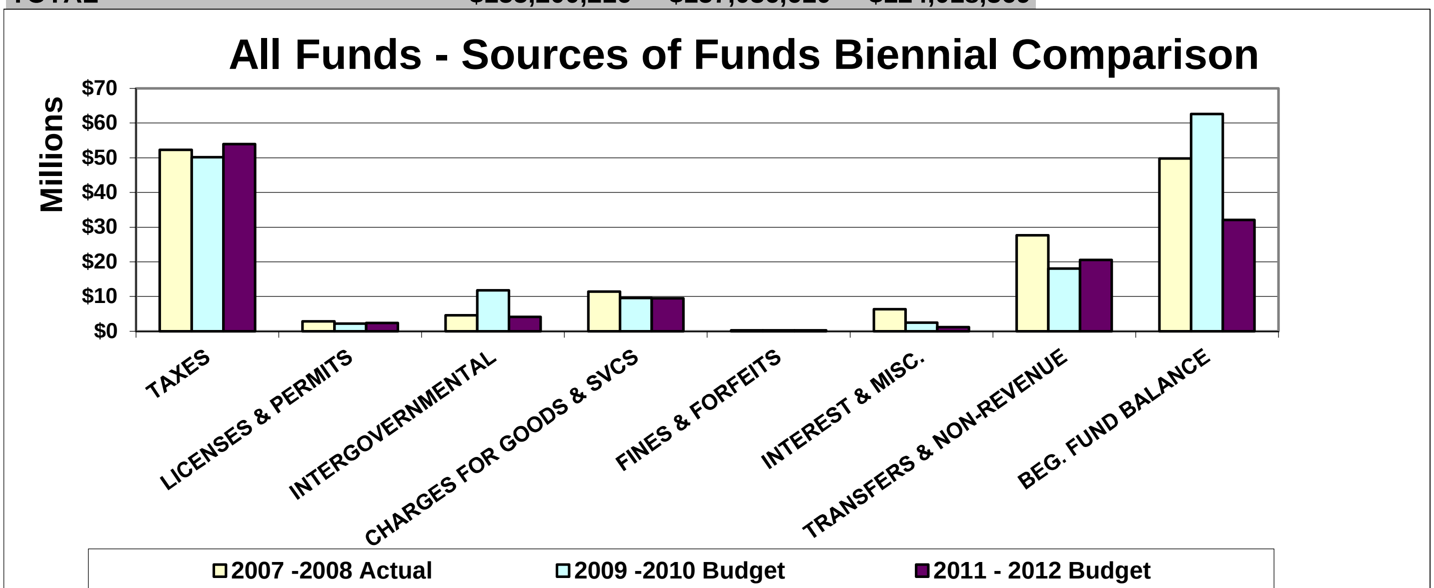
EXECUTIVE SUMMARY

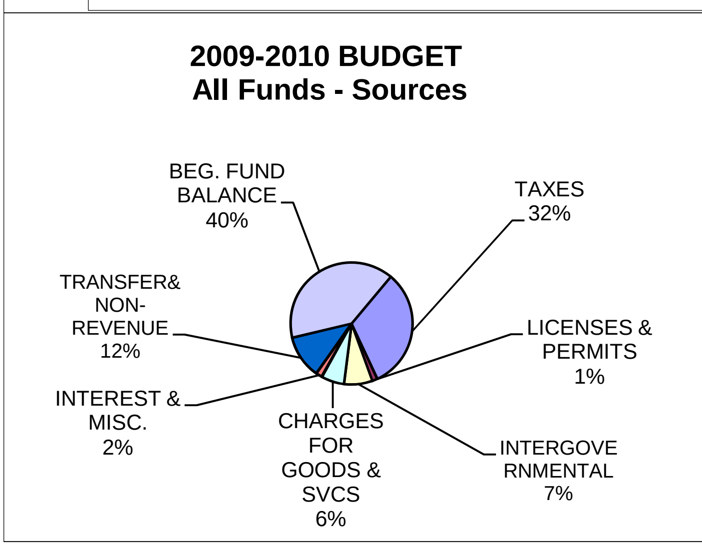
ALL FUNDS - SOURCES OF FUNDS

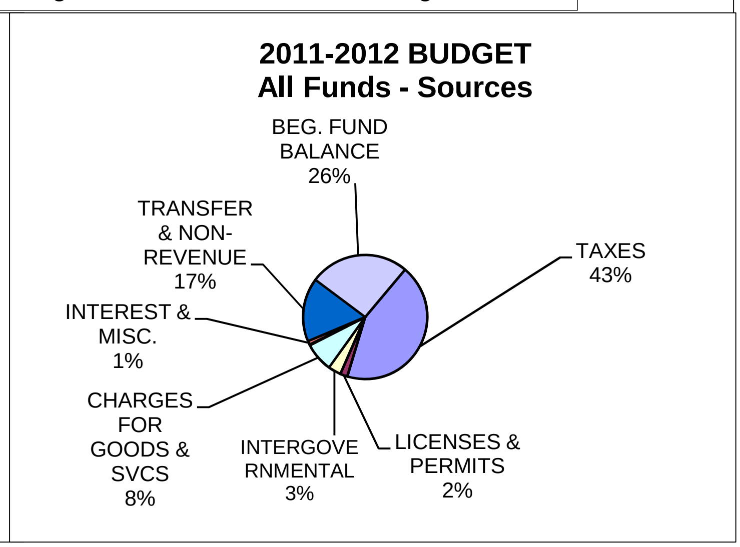
Description	2007 -2008 Actual	2009 -2010 Budget	2011 - 2012 Budget
TAXES	$52,285,377	$50,190,000	$53,990,000
LICENSES & PERMITS	$2,851,591	$2,201,100	$2,341,100
INTERGOVERNMENTAL	$4,610,175	$11,760,500	$4,158,533
CHARGES FOR GOODS & SVCS	$11,451,854	$9,544,350	$9,454,629
FINES & FORFEITS	$240,686	$226,500	$226,500
INTEREST & MISC.	$6,336,299	$2,485,030	$1,197,080
TRANSFERS & NON-REVENUE	$27,646,659	$18,042,653	$20,589,589
BEG. FUND BALANCE	$49,777,575	$62,586,477	$32,060,937
TOTAL	**$155,200,216**	**$157,036,610**	**$124,018,369**

Notes

Overall budgeted revenues are significantly lower, primarily due to a drop off in Federal and State Grant funding for the 2011-2012 period and the use of savings balances to fund one-time capital projects.





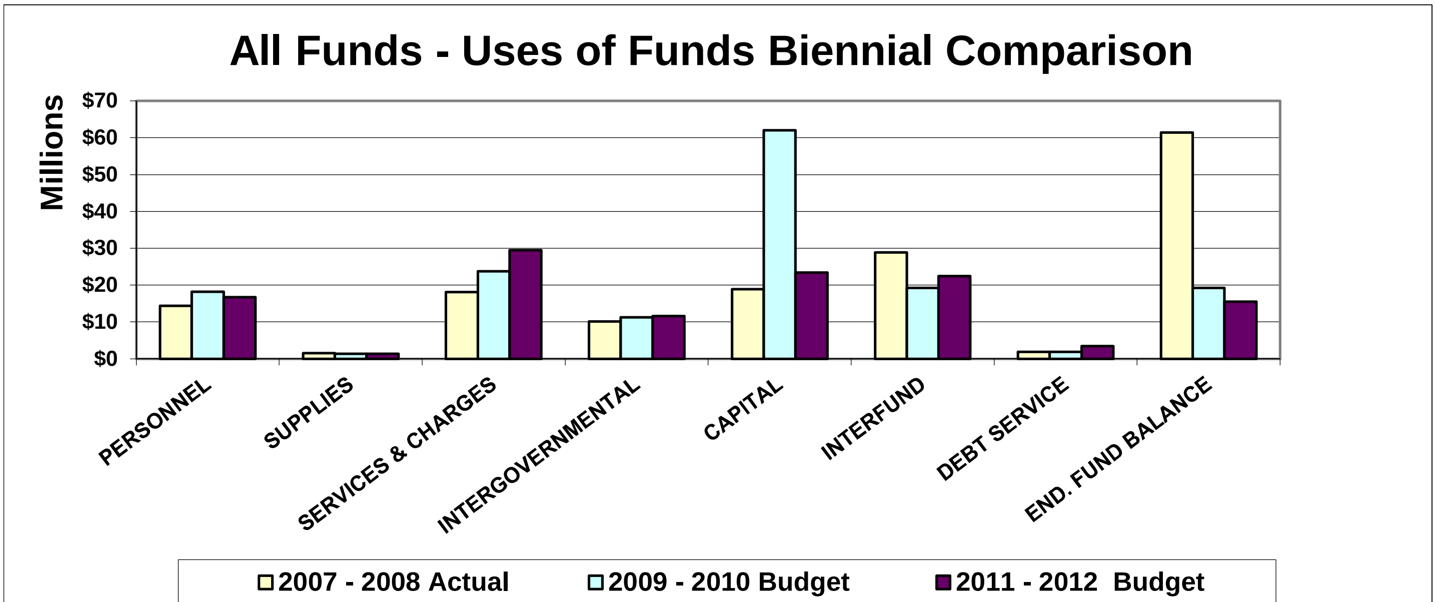


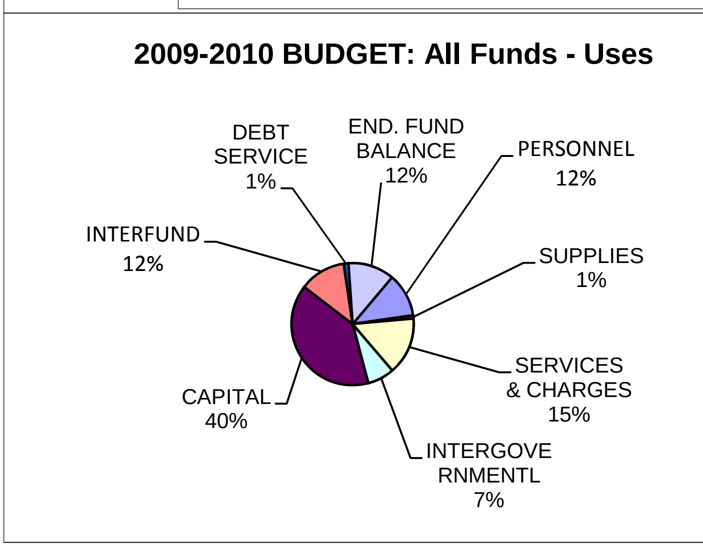
ALL FUNDS - USES OF FUNDS

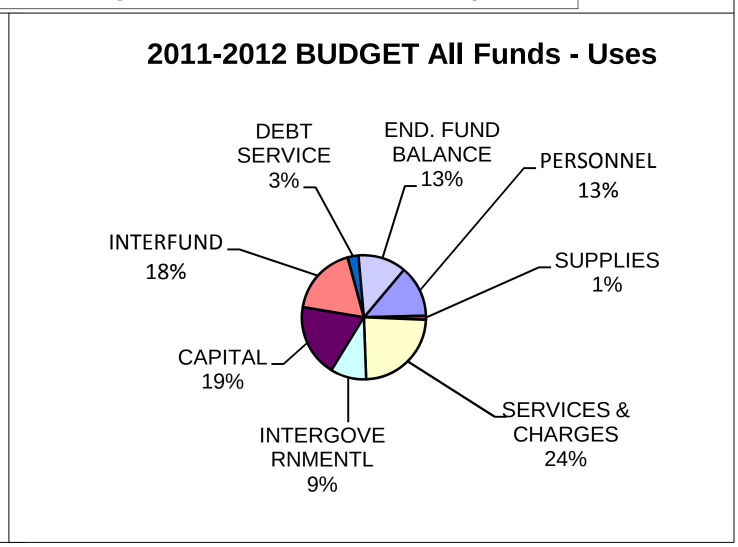
Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$14,407,987	$18,203,600	$16,689,700
SUPPLIES	$1,513,703	$1,357,300	$1,330,200
SERVICES & CHARGES	$18,116,413	$23,795,785	$29,511,530
INTERGOVERNMENTAL	$10,133,345	$11,257,570	$11,582,506
CAPITAL	$18,911,229	$62,064,950	$23,407,500
INTERFUND	$28,835,842	$19,268,653	$22,479,693
DEBT SERVICE	$1,881,163	$1,871,653	$3,473,589
END. FUND BALANCE	$61,390,184	$19,217,098	$15,543,652
TOTAL	**$155,189,866**	**$157,036,610**	**$124,018,370**

Notes

2009-2010 was a capital intensive year and the planned use of ending fund balances from 2007-2008 helped keep the pay-as-we-go capital funding philosophy in place during some turbulant economic times.

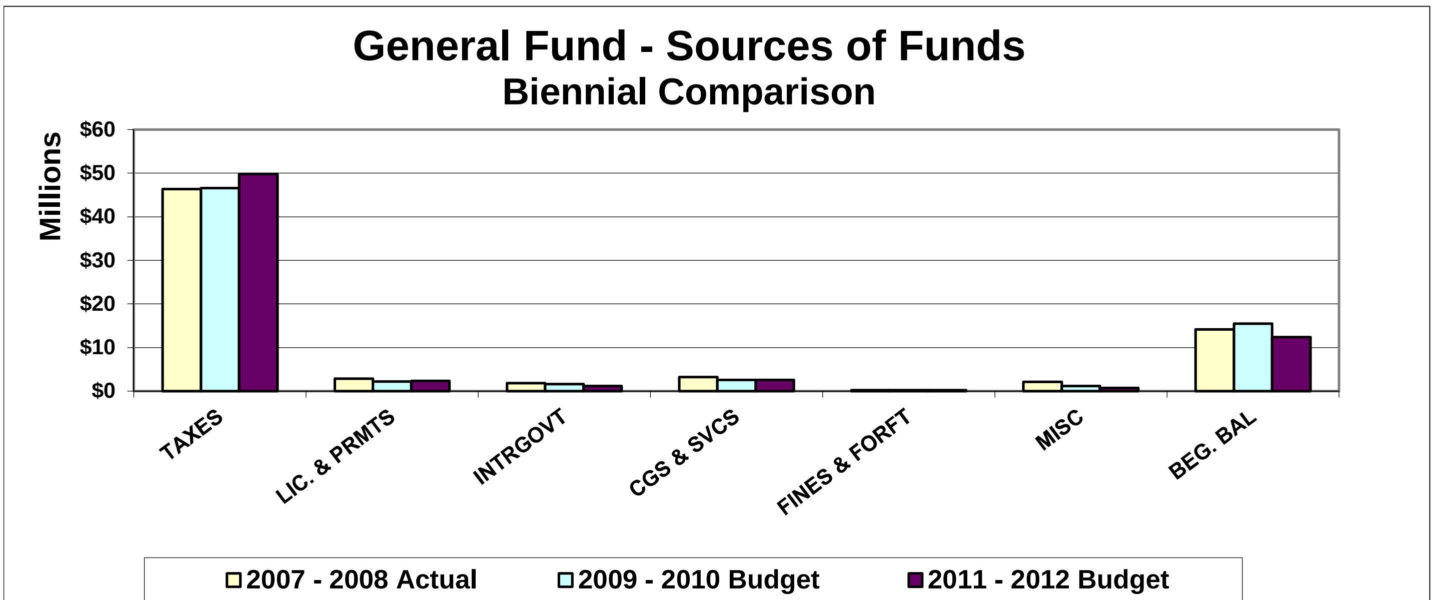


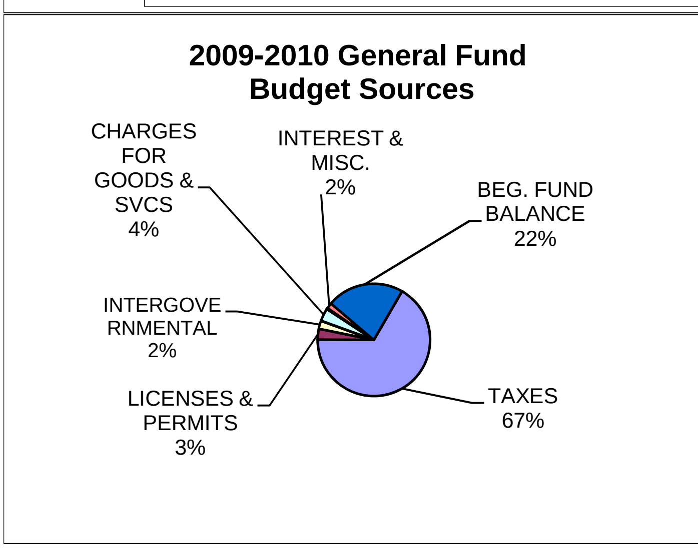


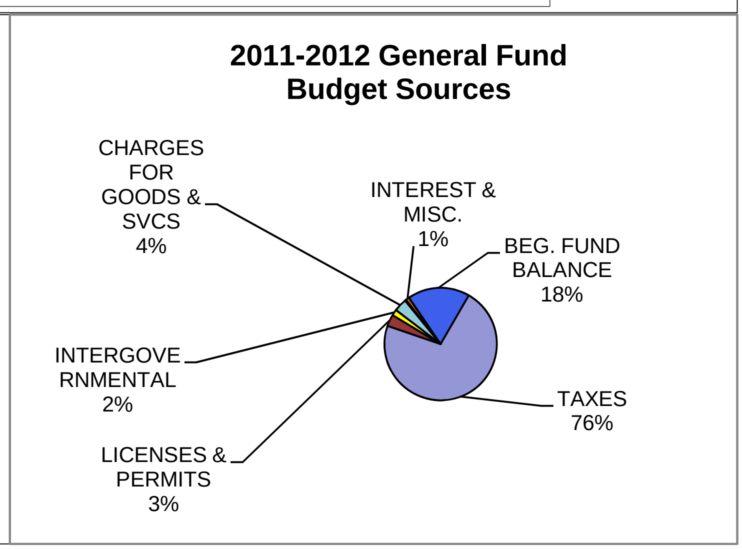


GENERAL FUND - SOURCES OF FUNDS

Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget	NOTES
TAXES	$46,342,406	$46,600,000	$49,800,000	2010 Annexations increased tax base in 2010-2012 period
LICENSES & PERMITS	$2,851,591	$2,201,100	$2,341,100	
INTERGOVERNMENTAL	$1,842,069	$1,639,000	$1,188,533	
CHARGES FOR GOODS & SVCS	$3,225,136	$2,586,000	$2,586,000	
FINES & FORFEITS	$240,686	$226,500	$226,500	
INTEREST & MISC.	$2,120,600	$1,150,380	$727,080	
BEG. FUND BALANCE	$14,157,431	$15,448,317	$12,386,289	Decreased savings account
TOTAL	**$70,779,919**	**$69,851,297**	**$69,255,502**	







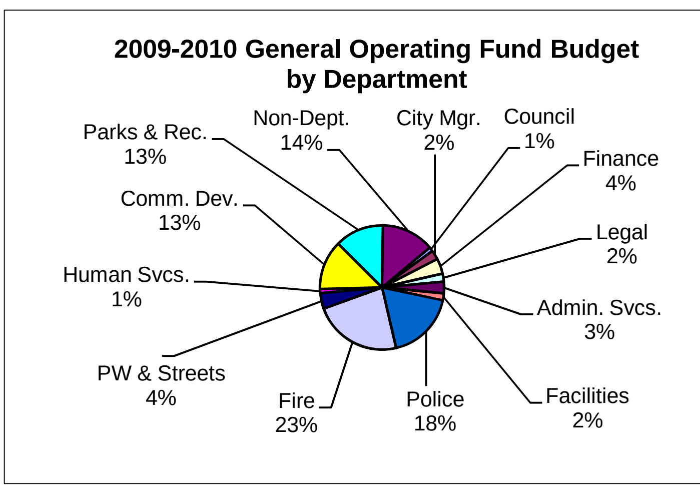
GENERAL OPERATING FUND - EXPENDITURES BY DEPARTMENT

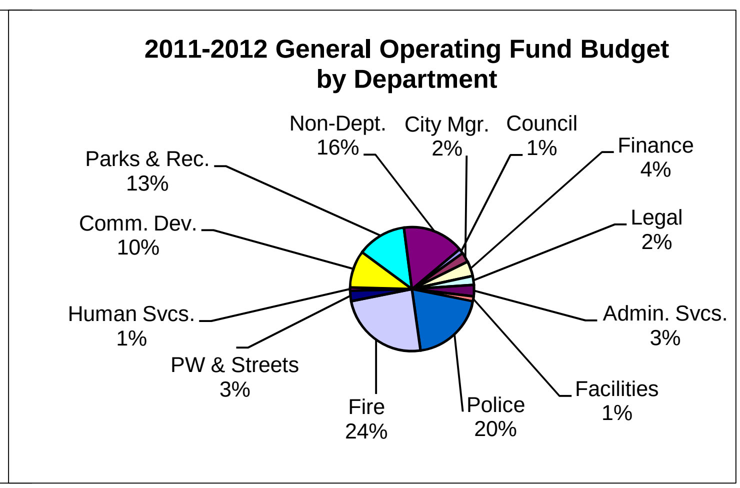
NOTE: Genereral Operating Fund does NOT include the Street Operating Fund
Department Expenses exclude operating transfers out of the funds

Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget
City Council	$ 411,026	$ 538,536	$ 601,850
City Manager	$ 1,155,353	$ 1,177,300	$ 1,177,200
Finance	$ 1,258,583	$ 1,943,350	$ 1,832,175
Legal Services	$ 981,709	$ 1,000,657	$ 1,095,402
Administrative Services	$ 1,269,308	$ 1,485,560	$ 1,395,650
Facilities	$ 727,286	$ 852,000	$ 602,000
Police Services	$ 7,623,096	$ 8,756,910	$ 9,223,246
Fire Services	$ 10,320,808	$ 11,175,047	$ 11,327,854
Public Works	$ 1,477,832	$ 1,959,858	$ 1,270,985
Social & Human Services	$ 357,460	$ 520,000	$ 372,000
Community Development	$ 5,360,857	$ 6,238,150	$ 4,577,250
Parks & Recreation	$ 4,742,592	$ 6,196,985	$ 6,007,300
Non-Dept (Less Transfers)	$ 960,888	$ 6,615,410	$ 7,495,150
Subtotal Operating Expenses	**$36,646,798**	**$48,459,763**	**$ 46,978,062**
Transfers Out of General Opr Fund	$ 18,630,000	$ 14,530,000	$ 17,486,234
Ending Fund Balances	$ 15,503,121	$ 6,861,534	$ 4,791,207
Grand Total	**$70,779,919**	**$69,851,297**	**$69,255,503**

NOTES

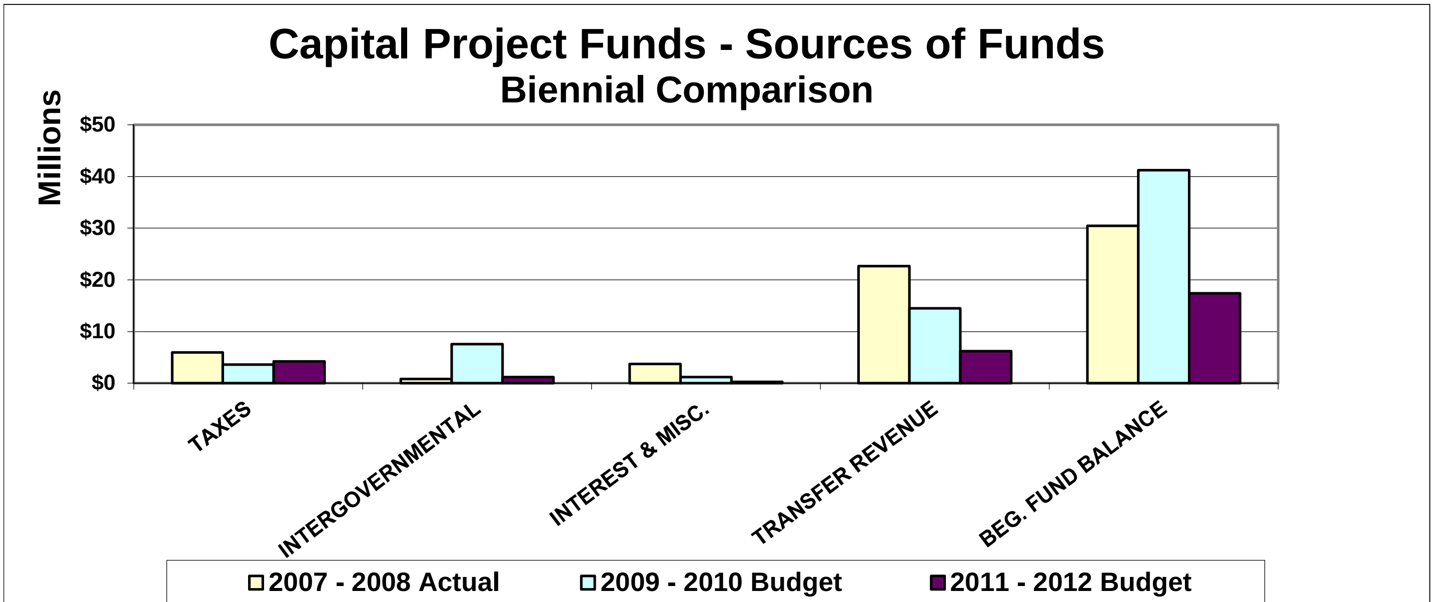
The largest increase from actual 2007-2008 results to the budgeted 2011-2012 is due to unspent capital and operating contingency funding in Non-Departmental. The next largest increase and the largest general fund department increase is in the police and fire service budgets, which are budgeted to increase $2.6 Million from 2007 to 2012.

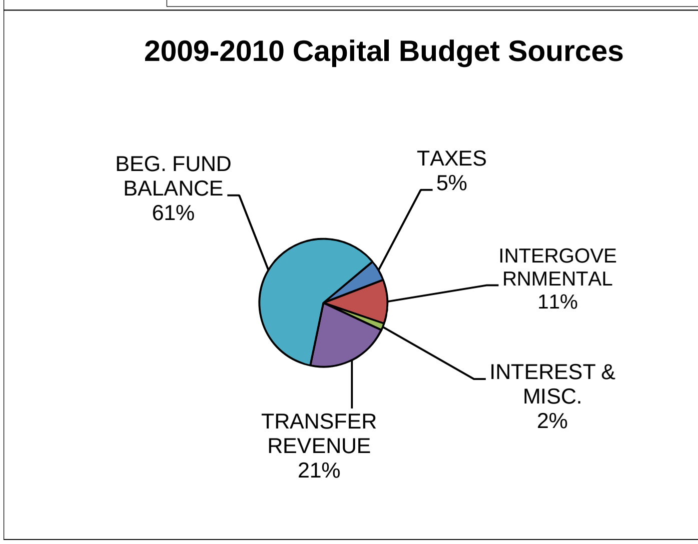


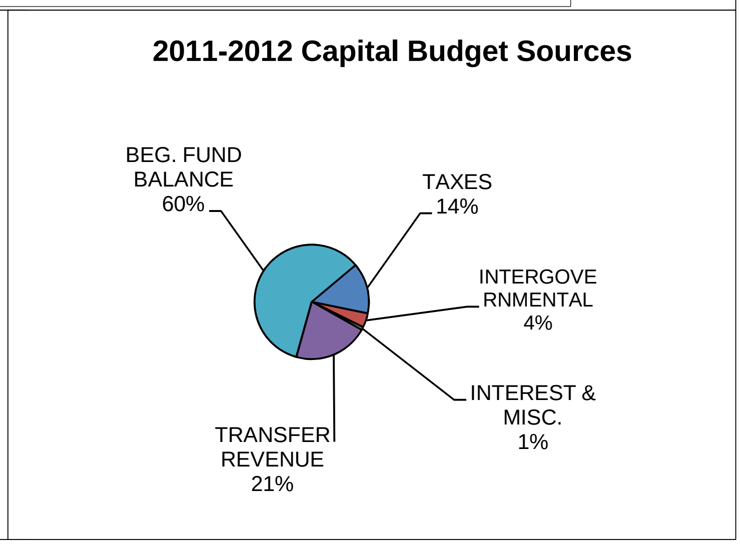


CAPITAL PROJECT FUNDS - SOURCES OF FUNDS

Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget	NOTES
TAXES	$5,942,971	$3,590,000	$4,190,000	Slowly recovering REET
INTERGOVERNMENTAL	$823,628	$7,530,500	$1,200,000	Decreased Grant Revenue
INTEREST & MISC.	$3,725,252	$1,183,250	$249,000	Decreased Cash Balance
TRANSFER REVENUE	$22,684,779	$14,505,000	$6,200,000	One-time revenue
BEG. FUND BALANCE	$30,440,246	$41,191,584	$17,421,253	Decreased Savings Balance
TOTAL	**$63,616,876**	**$68,000,334**	**$29,260,253**	



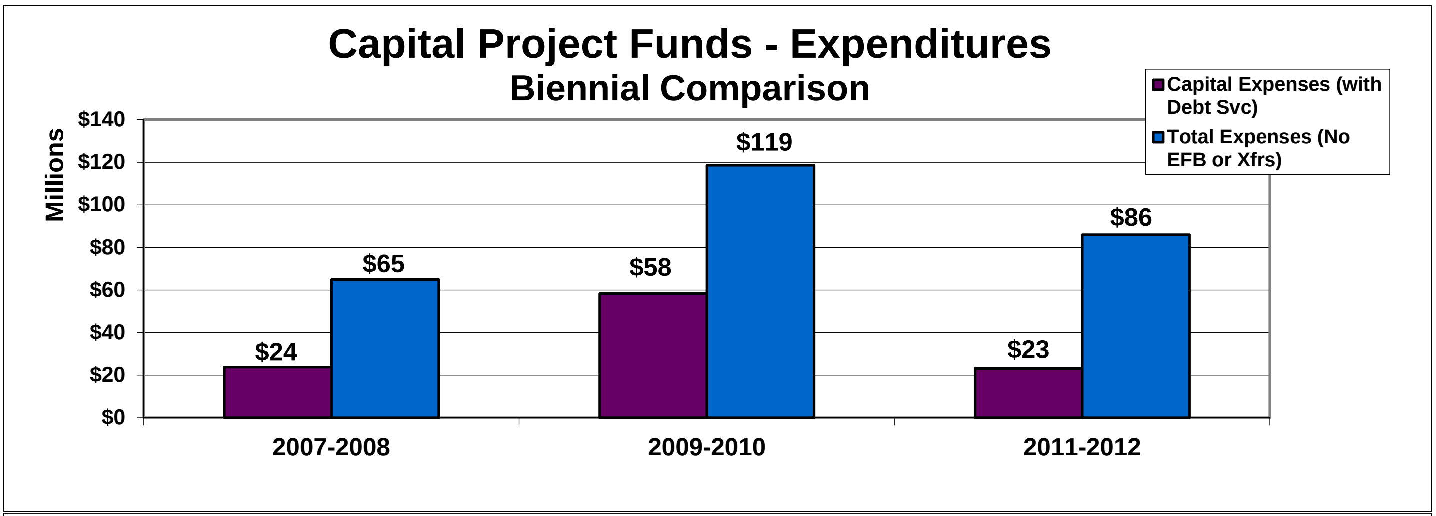


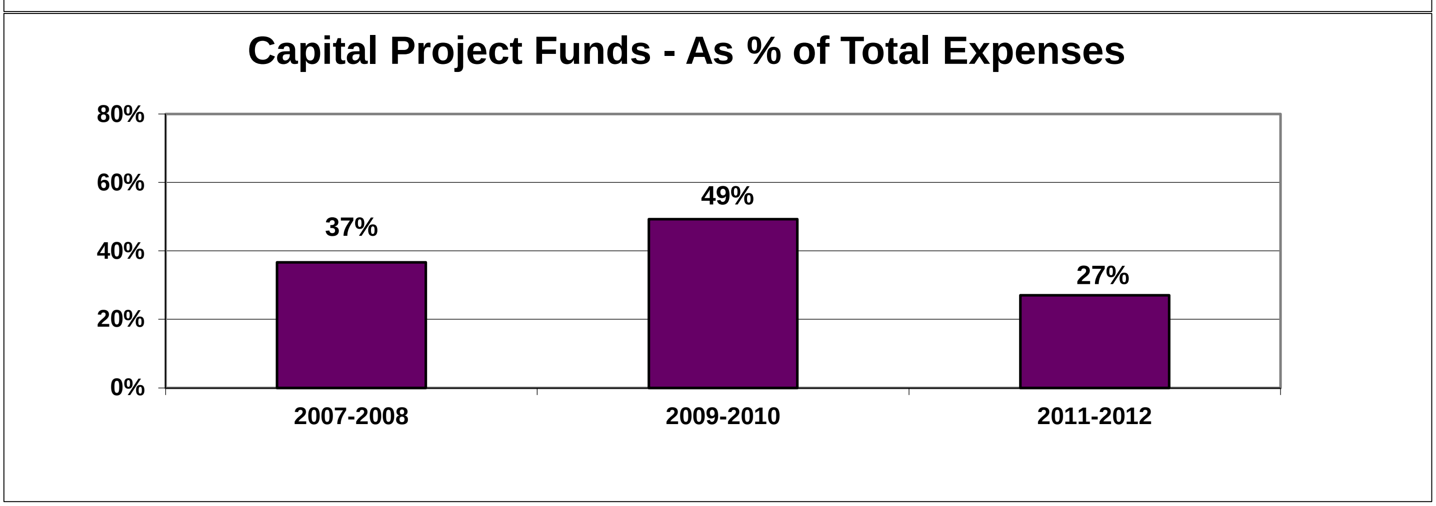


ALL FUNDS vs. CAPITAL PROJECT EXPENSES COMPARISON

NOTE: Includes General, Parks, Stormwater and Transportation Capital Funds

Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget
Capital Expenses (with Debt Svc)	$23,817,560	$58,363,603	$23,220,590
Total Expenses (No EFB or Xfrs)	$64,963,839	$118,550,858	$85,995,025
Capital Expense as % of Total Expenses	**37%**	**49%**	**27%**



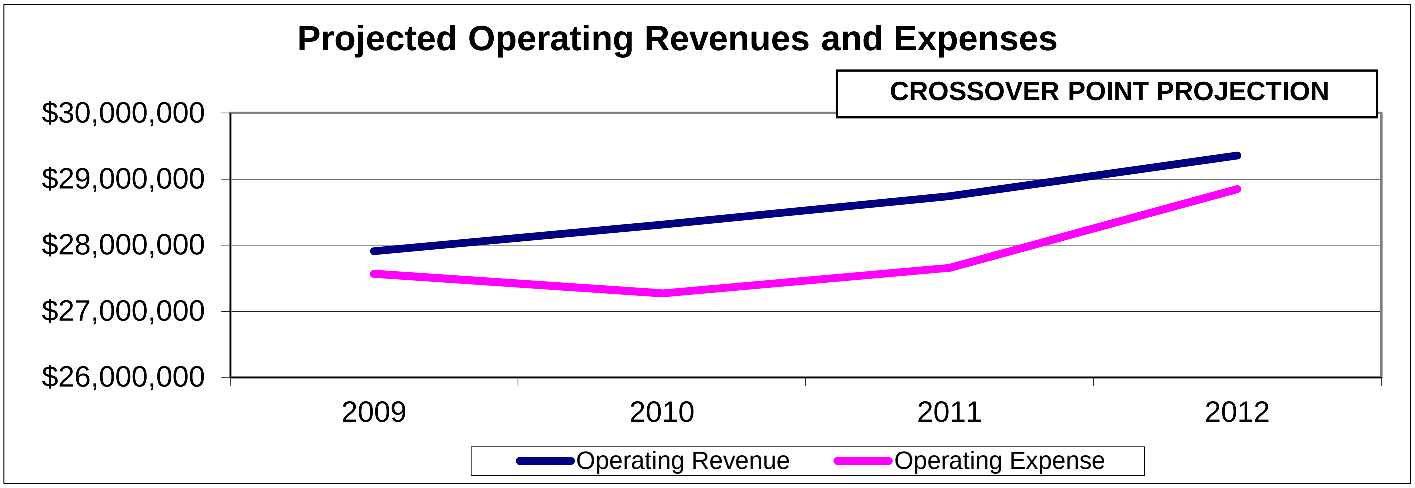


Expenditures by Capital Project Fund Type

Description	2007 - 2008 Actual	2009 - 2010 Budget	2011 - 2012 Budget
General Fund CIP	$5,102,910	$699,000	$0
Parks CIP	$5,450,057	$16,442,420	$15,170,923
Transportation CIP	$12,551,630	$35,806,283	$6,777,667
Surface Water CIP	$712,963	$5,415,900	$1,272,000
TOTAL	**$23,817,560**	**$58,363,603**	**$23,220,590**

OPERATING 20-YEAR PROJECTION

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



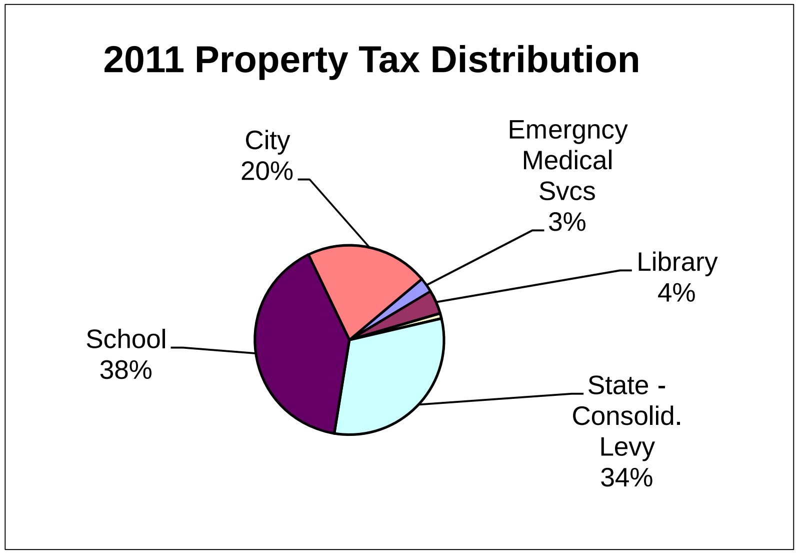
As part of our long-term financial planning, the City projects current operating revenues and expenses over a 20-Year horizon, the operating component of this projection is reflected in the graph above. This projected "crossover" point (the point at which operating expenses are projected to exceed operating revenues) then becomes part of the short and long-term strategy discussions for addressing existing and future needs of the city. During 2010, the assumptions that were part of this projection have been discussed at length with City Council, a citizens group, with the Finance Committee that was re-established at Council's request during 2010, and the general public during the various 2011-2012 Budget deliberations. Several significant cost reductions were inacted in the 2011-2012 budget which resulted in an expenditure reset for expense projections going forward. Although these changes were discussed in the Budget Message, a quick recap includes a reduction in personnel through layoffs, an across the board city employee paycut in 2011, switching to a lower cost medical plan in 2012, and suspension and elimination of several other employee programs such as tuition reimbursement and the employee retention incentive program for both 2011-2012. Current staffing is now at 67.5 FTE's vs. the projection above showing a staffing level of 75 FTE's for 2010, which was down from 79 FTE's in 2008. Given that all other factors remain constant, the impact of these changes to city staffing would result in a preliminary indication that the crossover point will be delayed from occurring until after 2016. However, what is not known at this point, is how the uncertainty that exists on the national level will impact local expenses, revenues and mandates. A major operating cost component, mainly public safety contracts, is also an unknown cost going forward. City Council and staff are currently looking for ways to manage the costs of these contracts and to come up with long-term sustainable solutions.

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 2012. 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 stormwater 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. The 20-Year financial forecast is not required, but is a prudent financial exercise to inform current decisions in light of any long-term impacts that those decision may have. When upgrading the city's bond rating to AAA, the Standard and Poors analyst noted the city's use of long-term forecasting was a key element in their decision to upgrade, which is further third-party validation of the prudence of performing this exercise.

REVENUE SOURCES - TAXES

Property Tax

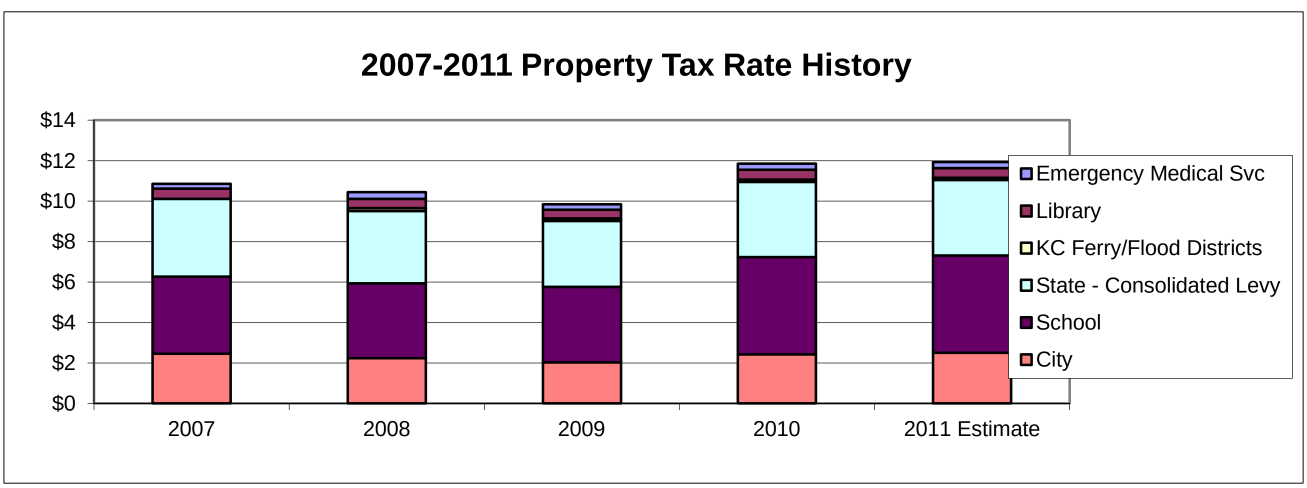
Property tax is the City's primary source of funding for general City services. In 2011, the City expects to receive $21.5 Million in property tax revenue. All real and personal property (except where exempt by law) is assessed by the King County Assessor at 100% of the property's fair market value. Assessed values are adjusted each year, based on market value changes. Although property taxes represent the City's largest source of revenue, at nearly 70% of General Fund revenue, the portion of the City's property tax levy compared to each property owner's total bill is relatively small (approximately 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% of which is attributable to new construction.

Jurisdiction	2007	2008	2009	2010	2011 Estimate
Emergency Medical Svc	$0.24	$0.33	$0.27	$0.30	$0.30
Library	$0.50	$0.45	$0.42	$0.49	$0.49
KC Ferry/Flood Districts		$0.16	$0.14	$0.11	$0.11
State - Consolidated Levy	$3.85	$3.56	$3.26	$3.72	$3.72
School	$3.80	$3.71	$3.72	$4.81	$4.81
City	$2.47	$2.24	$2.04	$2.43	$2.51
TOTAL	**$10.86**	**$10.45**	**$9.85**	**$11.86**	**$11.94**

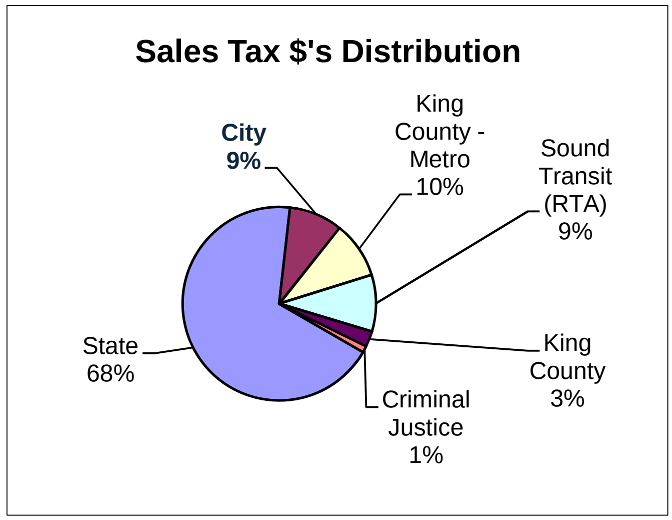


REVENUE SOURCES - TAXES

Sales Tax

Sales tax is a major source of revenue for the City of Sammamish. In 2011, the City expects to receive $2,500,000 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 31% of sales tax is generally related to construction activity. The "Other" category contains numerous classifications that are each smaller than 5% of the total sales tax collections.

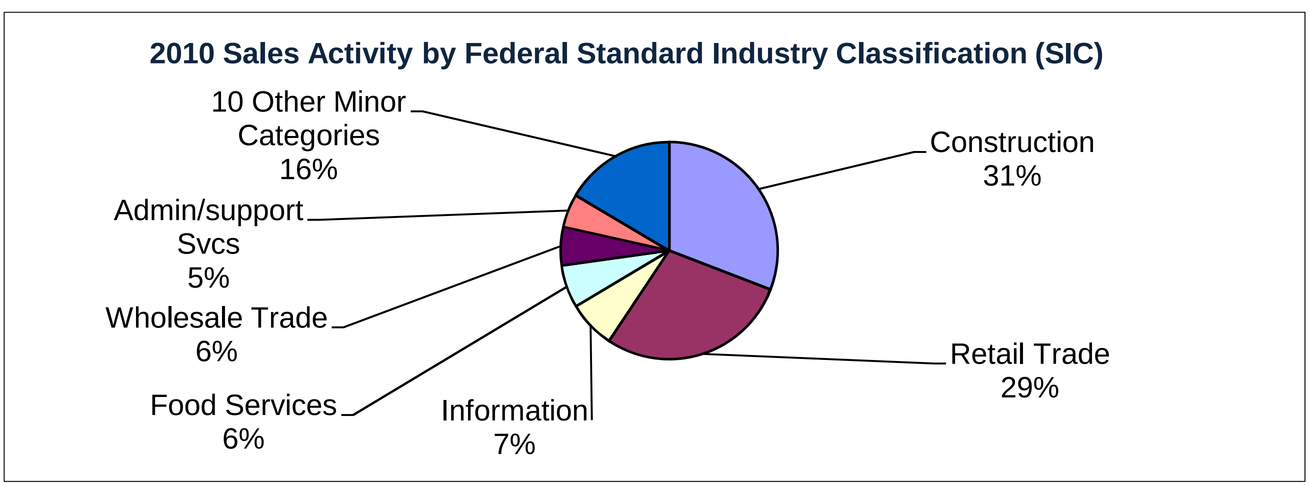
Jurisdiction	Percentage
State	6.50%
City	0.85%
King County - Metro	0.90%
Sound Transit (RTA)	0.90%
King County	0.25%
Criminal Justice	0.10%
TOTAL	**9.50%**



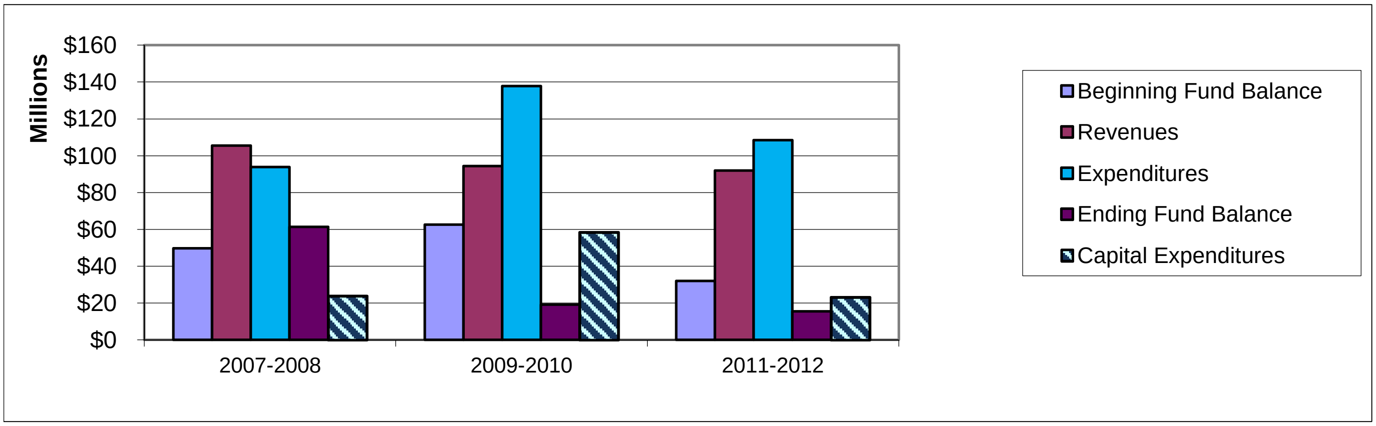
The total sales tax collected is 9.5% Of the 9.5%, 0.85% is returned to the City of Sammamish, with the remainder being distributed to the State and other public agencies. From a total sales tax collections perspective, this means that only 9% of the sales tax collected within Sammamish actually gets returned to the City of Sammamish. Sales of food and beverages sold by restaurants, taverns, and bars are taxed at a rate of 10% with the additional 0.5% earmarked for the Baseball Stadium Fund to fund the debt service on a professional baseball stadium in Seattle.

Sales Tax Revenue Projection:

Based on the 2010 estimated results, and a note of caution over the uncertain economy in looking ahead to 2011-2012, projected sales tax collections reflect the 2010 budgeted amount. For the 20-Year Long-Term Financial Forecast beyond 2012, the city is projecting a phased-in increase from the Streamline Sales Tax legislation will offset any slight decrease from slower economic activity.



2010-2012 TOTAL FUND BALANCES OVERVIEW



The approximately $42 Million decrease in Ending Fund Balance from 2007-2008 to 2009-2010 and the relatively minor decrease of $3.7 Million in 2011-2012 is due primarily to fluctuating capital project funding. As shown in the graph above, in the 2009-2010 period the total expenses increased as capital expenses increased significantly and revenues decreased slightly due to a slowing economy. A significant trend factor in the projected revenue decrease is the recent downturn in the housing market and therefore development related revenues, such as REET, and transportation and parks impact fees. It is assumed in 2011-2012 that this decreased level of projected development revenues will continue while major capital projects spending will decrease significantly due to the timing of planned capital projects.

Revenue Estimates:

Overall revenue estimates were based on historical trend information, tempered with a positive economic outlook for the 2011-2012 Budget period. Grant revenues also signifantly dropped off from the 2009-2010 budget period, reflecting the decreased availability of Federal and State assistance that is anticipated in the 2011-2012 Budget period. Future significant grant revenues have been eliminated from the long-term forecast to ensure a more conservative outlook.

Increases/Decreases in Fund Balances Discussion:

In 2009-2010, the major decreases in Fund Balances are related to the planned capital expenditures that are budgeted. The General Fund ending fund balance decreases due to increased transfers out to support major parks and transportation capital projects. Major Capital projects in 2011-2012 have been delayed with the largest capital projects as follows:

• PARKS: Community Center Land/Parking/Downpymt ($6,300,000), Sportsfield at Eastlake ($1,900,000), Land Acquisition ($1.625 Million), Evan's Creek Preserve Phase 1 Construction ($850 Thousand), Sammamish Landing waterfront park ($650 Thousand).

• TRANSPORTATION: 244th Avenue NE non-motorized transportation projects ($1.7 Million), and other non-motorized improvements ($950 Thousand)

As can be seen from this list, particularly transportation capital projects, the amount of planned capital spending in will be at a significantly lower level of investment in 2011-2012 than they were in 2009-2010.

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 3-4%; however, since the city incorporated in 1999 with major infrastructure needs, a long-term historical baseline is still being refined and updated.

		2007-2008 ACTUAL			
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**
001	General Fund	14,157,431	56,622,488	55,276,798	15,503,121
101	Street Fund	1,864,898	4,792,889	3,836,828	2,820,959
111	Dev'l Impact Fees	972,064	2,718,319	3,612,838	77,545
201	Debt Service Fund	-	1,881,163	1,881,163	-
301	Gen Gov't CIP	1,676,123	4,421,423	5,102,910	994,636
302	Park's CIP Fund	6,300,266	8,036,639	5,450,057	8,886,848
340	Transportation CIP	21,517,139	18,896,013	12,551,630	27,861,522
408	Surface Wtr Mgt	340,351	4,759,438	4,143,418	956,371
438	Surface Wtr Cap Prj.	946,717	1,882,555	712,963	2,116,309
501	Equipment Rental	581,972	256,854	-	838,826
502	Technology Repl.	597,389	671,056	753,519	514,926
503	Risk Mgt Fund	812,874	483,806	477,559	819,121
	Total	**49,767,224**	**105,422,643**	**93,799,683**	**61,390,184**

		2009-2010 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	15,448,317	54,402,980	62,989,763	6,861,534	(8,586,783)
101	Street Fund	2,820,959	3,200,100	5,759,308	261,750	(2,559,209)
111	Dev'l Impact Fees	77,545	907,350	900,000	84,895	7,350
201	Debt Service Fund	-	1,871,653	1,871,653	-	0
301	Gen Gov't CIP	993,443	5,500,000	699,000	5,794,443	4,801,000
302	Park's CIP Fund	8,886,848	8,564,500	16,442,420	1,008,928	(7,877,920)
340	Transportation CIP	27,861,522	10,703,500	35,806,283	2,758,739	(25,102,783)
408	Surface Wtr Mgt	875,558	4,846,600	5,619,183	102,974	(772,584)
438	Surface Wtr Cap Prj.	3,449,771	2,754,750	5,415,900	788,621	(2,661,150)
501	Equipment Rental	838,826	213,200	345,000	707,026	(131,800)
502	Technology Repl.	514,567	1,049,300	1,426,000	137,867	(376,700)
503	Risk Mgt Fund	819,121	436,200	545,000	710,321	(108,800)
	Total	**62,586,477**	**94,450,133**	**137,819,510**	**19,217,098**	**(43,369,379)**

Major Changes in Fund Balances were related to saving up for capital improvements, then transfering from operations to pay for capital improvements, whose timing varied throughout the 2009 to 2012 budget period.

		2011-2012 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg Fund Bal**	**Revenues**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	12,386,289	56,869,213	64,464,295	4,791,207	(7,595,082)
101	Street Fund	473,700	12,390,000	10,247,011	2,616,689	2,142,989
201	Debt Service Fund	-	3,473,589	3,473,589	-	0
301	Gen Gov't CIP	313,495	14,000	-	327,495	14,000
302	Park's CIP Fund	11,534,450	7,620,000	15,170,921	3,983,528	(7,550,922)
340	Transportation CIP	5,519,260	2,990,000	6,777,667	1,731,594	(3,787,666)
408	Surface Wtr Mgt	106,005	4,992,525	4,841,234	257,296	151,291
438	Surface Wtr Cap Prj.	54,048	1,222,000	1,272,000	4,048	(50,000)
501	Equipment Rental	753,384	473,304	116,000	1,110,688	357,304
502	Technology Repl.	194,575	1,476,800	1,346,000	325,375	130,800
503	Risk Mgt Fund	725,731	436,000	766,000	395,731	(330,000)
Totals		**32,060,937**	**91,957,431**	**108,474,717**	**15,543,651**	**(16,517,286)**

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 (MVET). 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 and is not expected to be replaced by 2012.

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 2008, the rate is $23.21 per capita, with a 2009 estimate of $23.41 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.

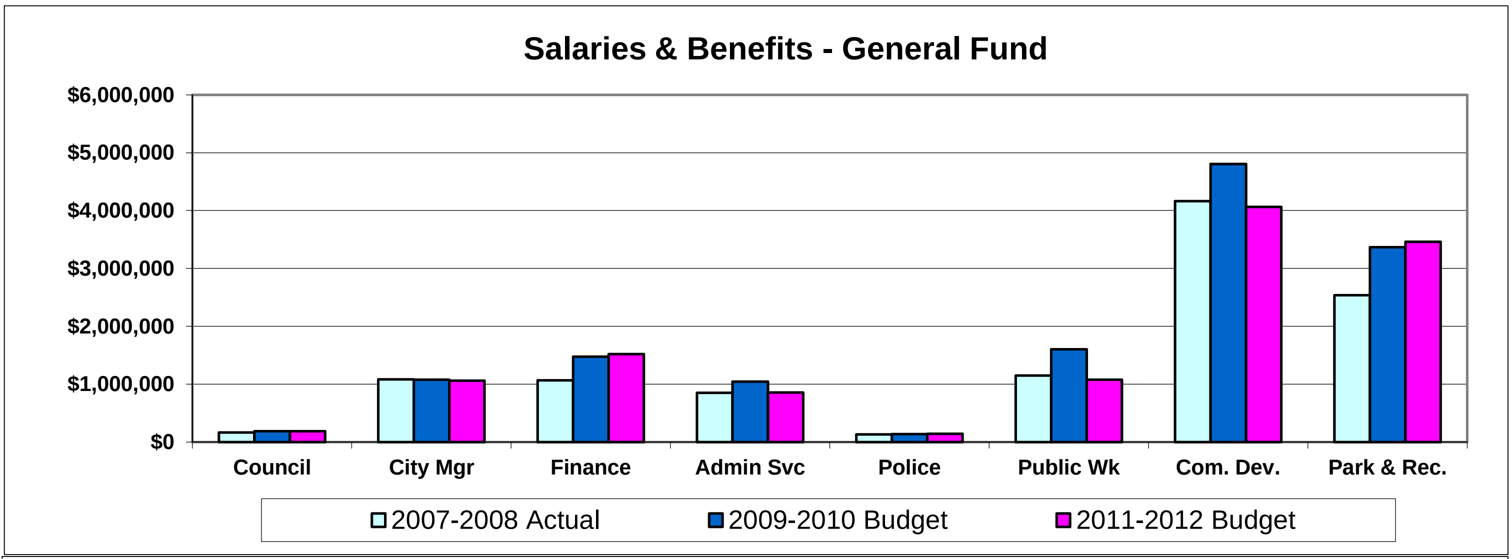
Salaries & Benefits

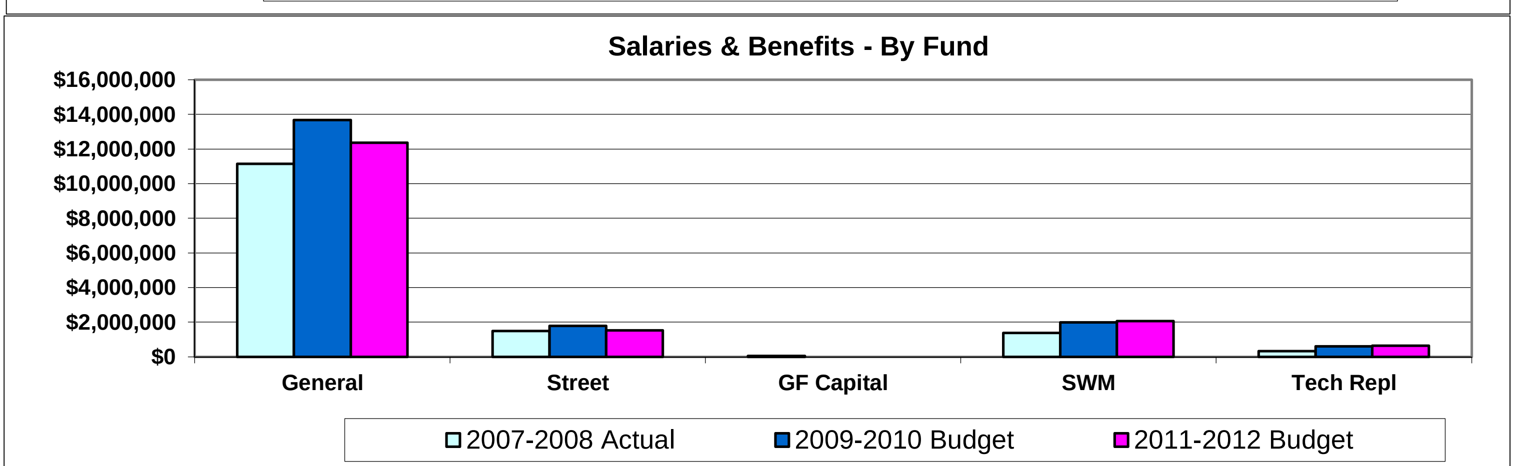
(includes overtime, part-time, seasonal, internships, & on-call pay and benefits)

Fund Name	2007-2008 Actual	2009-2010 Budget	2011-2012 Budget
General Fund	**11,137,203**	**13,677,100**	**12,358,350**
City Council	*161,882*	*184,200*	*185,650*
City Manager	*1,082,327*	*1,073,500*	*1,058,500*
Finance	*1,066,873*	*1,471,650*	*1,520,000*
Admin Svcs	*847,923*	*1,042,500*	*856,250*
Police Services	*129,617*	*136,000*	*139,500*
Public Works	*1,148,810*	*1,600,500*	*1,076,000*
Community Development	*4,163,194*	*4,802,750*	*4,064,250*
Parks & Rec	*2,536,577*	*3,366,000*	*3,458,200*
Street Fund	**1,495,161**	**1,779,250**	**1,520,800**
General Fund Capital	**48,459**	**-**	**-**
Surface Wtr Mgt	**1,379,876**	**1,993,250**	**2,067,550**
Technology Repl.	**328,263**	**606,500**	**643,000**
Totals	**14,388,962**	**18,056,100**	**16,589,700**

NOTES

As noted previously, a series of major cuts were made to personnel costs in 2011-2012 which included both employee layoffs, across the board salary cuts, and switching to a lower cost medical plan. Overall, the reductions amounted to almost a $1.5 Million reset of personnel costs from the 2009-2010 biennium to the 2011-2012 biennial budget.





2011-2012 AUTHORIZED POSITIONS

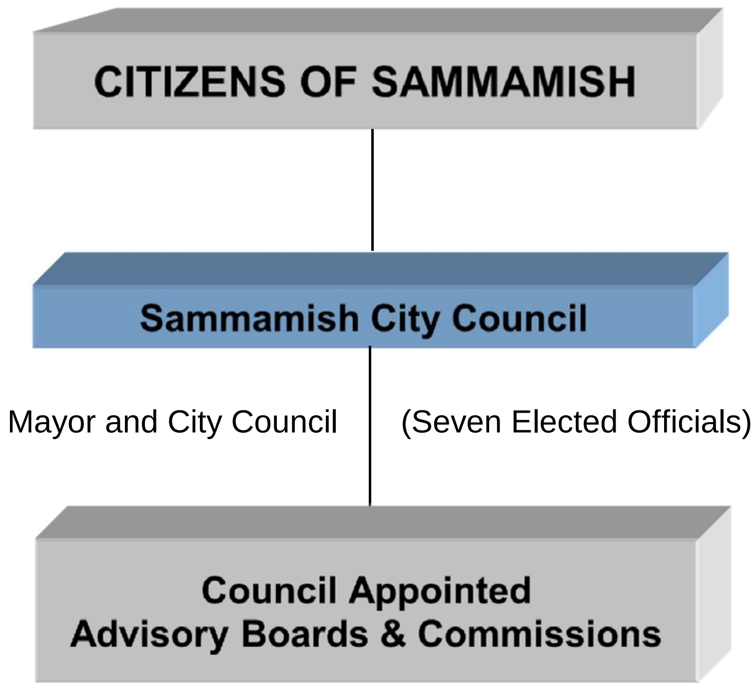
FUND Department	2009 Actual	2010 Budget	2011 Budget	2012 Budget	Grade	2011 - Annual Salary Range Minimum	Maximum
GENERAL FUND							
Mayor (Part-time)	1	1	1	1			
Councilmember (Part-time)	6	6	6	6			
City Manager	0.4711	0.4711	0.4711	0.4711		*per contract	
Executive Assistant	1	1	1	1	K	$52,520	$71,877
Deputy City Manager	1	1	1	1	U/V	$101,399	$148,208
Communications Manager	1	1	1	1	O	$68,329	$93,513
Finance							
Finance Director/Asst. City Mgr.	1	1	1	1	U/V	$101,399	$148,208
Deputy Finance Director	1	1	1	1	S	$88,898	$121,663
Accounting Manager	1	1	1	1	Q	$77,938	$106,663
Finance Specialist I	1	1	1	1	I	$46,045	$63,015
Finance Specialist II	1	1	1	1	K	$52,520	$71,877
Administrative Assistant	1	1	1	1	I	$46,045	$63,015
Administrative Services							
City Clerk	1	1	1	1	N	$63,979	$87,559
Deputy City Clerk	1	1	1	1	K	$52,520	$71,877
Administrative Services Director	1	1	1	1	U/V	$101,399	$148,208
Administrative Assistant	1	1	0	0	I	$46,045	$63,015
Public Works							
Public Work Director	0.3	0.3	0.3	0.3	U/V	$101,399	$148,208
Administrative Assistant	0.3	0.3	0.3	0.3	I	$46,045	$63,015
City Engineer	0.3	0.3	0.3	0.3	R	$83,238	$113,917
Sr. Transp Prog Eng.	0.3	0.3	0	0	Q	$77,938	$106,663
Sr. Project Engineer	0.6	0.6	0.6	0.6	P	$72,976	$99,872
Project Eng - Dev. Review	0.8	0.8	0.25	0.25	N	$63,979	$87,559
Associate Engineer	0.5	0.5	0.5	0.5	O	$68,329	$93,513
Construction Inspector	2	2	1	1	K	$52,520	$71,877
Engineering Technician	0.3	0.3	0	0	K	$52,520	$71,877
GIS Coordinator			0.3	0.3	K	$52,520	$71,877
Office Assistant	0.3	0.3	0.15	0.15	A-H	$27,203	$59,003
Project Mgr - Sammamish Commons	1	1	1	1	O	$68,329	$93,513
Community Development							
City Manager	0.5289	0.5289	0.5289	0.5289		*per contract	
Community Dev Director	1	1	1	1	U/V	$101,399	$148,208
Deputy Community Dev Dir	1	1	1	1	S	$88,898	$121,663
Project Manager (Towncenter)	1	1	0	0	O	$68,329	$93,513
Senior Planner	4	4	4	4	M	$59,905	$81,984
Associate Planner	0	1	0	0	L	$56,091	$76,764
Code Enforcement Office	1	1	1	1	K	$52,520	$71,877
Administrative Assistant	1	1	1	1	I	$46,045	$63,015
Office Assistant	2	2	2	2	A-H	$27,203	$59,003
Building Official	1	1	1	1	Q	$77,938	$106,663
Plans Examiner	1	2	1	1	M	$59,905	$81,984
Sr. Building Inspector	1	1	1	1	L	$56,091	$76,764
Building Inspector	1	1	1	1	K	$52,520	$71,877
Permit Technician	2	1	1	1	I	$46,045	$63,015
Permit Manager	1	1	1	1	M	$59,905	$81,984
Wetland Biologist	1	1	1	1	M	$59,905	$81,984

2011-2012 AUTHORIZED POSITIONS

FUND Department	2009 Actual	2010 Budget	2011 Budget	2012 Budget	Grade	2011 - Annual Salary Range Minimum	 Maximum
GENERAL FUND							
Police							
Administrative Assistant	1	1	1	1	I	$46,045	$63,015
Parks							
Parks Director	1	1	1	1	U/V	$101,399	$148,208
Deputy Prks Director	1	1	1	1	S	$88,898	$121,663
Parks Resource Supervisor	1	1	1	1	L	$56,091	$76,764
Parks Project Manager	2	2	2	2	N	$63,979	$87,559
Recreation Coordinator	1	1	1	1	I	$46,045	$63,015
Lead Maintenance Worker	1.2	1.2	1.2	1.2	J	$49,176	$67,300
Parks Maintenance Worker	4	4	4	4	I	$46,045	$63,015
Administrative Assistant	1	1	1	1	I	$46,045	$63,015
Facilities Coordinator	1	1	1	1	I	$46,045	$63,015
Volunteer Coord. (moved from Admin	1	1	1	1	J	$49,176	$67,300
General Fund Totals (less Council)	54.90	55.90	49.90	49.90			
STREET FUND							
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	$68,673	$93,984
Lead Maintenance Worker	0.4	0.4	0.4	0.4	J	$49,176	$67,300
Maintenance Worker	2	2	2	2	I	$46,045	$63,015
Public Work Director	0.35	0.35	0.35	0.35	U/V	$101,399	$148,208
Administrative Assistant	0.35	0.35	0.35	0.35	I	$46,045	$63,015
City Engineer	0.35	0.35	0.35	0.35	S	$88,898	$121,663
Sr. Transp Prog Eng	0.35	0.35	0	0	Q	$77,938	$106,663
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	$72,976	$99,872
Project Eng - Dev. Review	0.35	0.35	0.25	0.25	N	$63,979	$87,559
Associate Engineer	0.5	0.5	0.5	0.5	O	$68,329	$93,513
Engineering Technician	0.35	0.35	0	0	K	$52,520	$71,877
GIS Coordinator	0	0	0.35	0.35	K	$52,520	$71,877
Office Assistant	0.85	0.85	0.68	0.68	A-H	$27,203	$59,003
Total Street Fund	7.05	7.05	6.43	6.43			
SURFACE WATER MANAGEMENT							
Public Work Director	0.35	0.35	0.35	0.35	U/V	$101,399	$148,208
Administrative Assistant	0.35	0.35	0.35	0.35	I	$46,045	$63,015
City Engineer	0.35	0.35	0.35	0.35	S	$88,898	$121,663
Sr. Transp Prog Eng	0.35	0.35	0	0	Q	$77,938	$106,663
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	$72,976	$99,872
Project Eng - Dev. Review	0.85	0.85	0.5	0.5	N	$63,979	$87,559
Sr. Stormwater Program Eng	1	1	1	1	Q	$77,938	$106,663
Stormwater Technician	0	1	1	1	J	$49,176	$67,300
Engineering Technician	0.35	0.35	0	0	K	$52,520	$71,877
GIS Coordinator	0	0	0.35	0.35	K	$52,520	$71,877
Office Assistant	0.85	0.85	0.68	0.68	A-H	$27,203	$59,003
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	$68,329	$93,513
Lead Maintenance Worker	0.4	0.4	0.4	0.4	J	$49,176	$67,300
Maintenance Worker	2	2	2	2	I	$46,045	$63,015
Total Surface Water Mgmt	8.05	9.05	8.18	8.18			
TECHNOLOGY REPLACEMENT							
IS Manager	1	1	1	1	Q	$77,938	$106,663
IT Support Specialist	1	1	1	1	M	$59,905	$81,984
Web Master	1	1	1	1	M	$59,905	$81,984
Total Technology Replacement	3	3	3	3			
Total FTE for City	**73.00**	**75.00**	**67.50**	**67.50**			

GENERAL FUND
OPERATING BUDGET

CITY COUNCIL DEPARTMENT



- Parks & Recreation Commission
- Planning Commission
- Sammamish Youth Board
- Art Commission
- 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:

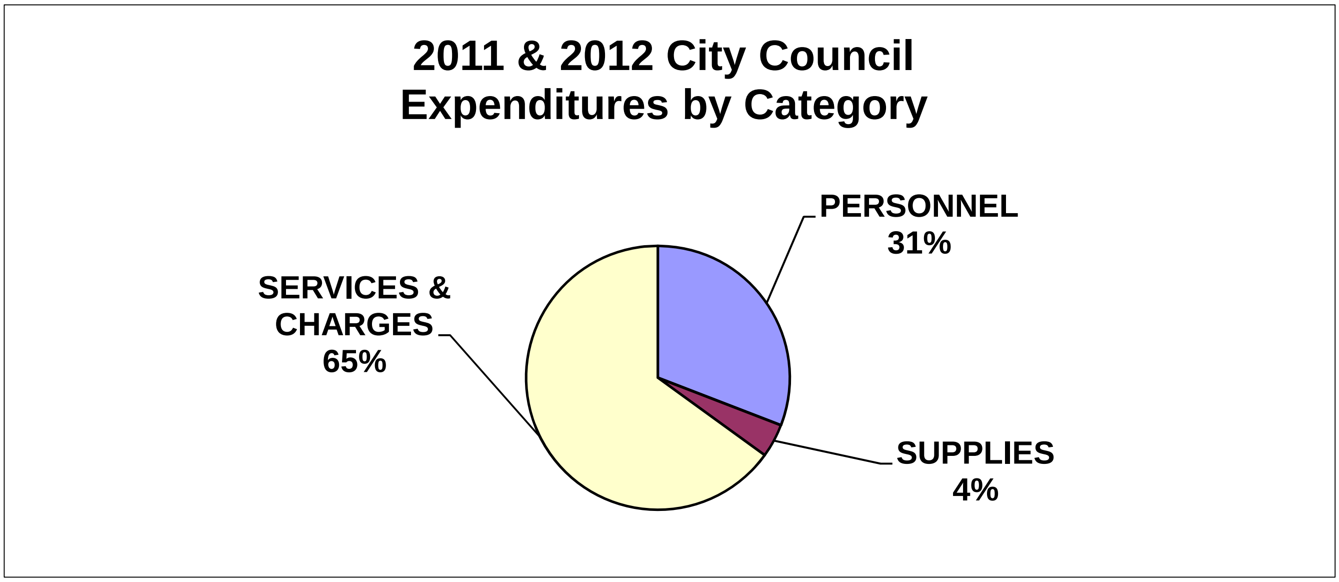
- **Financial stability, budgeting and planning including bond rating, and Sammamish Commons projects**
- **Park improvements**
- **Transportation Improvements**
- **Storm drainage improvements**
- **Capital Improvement planning and funding**
- **Annexation issues**
- **Community communications; continual 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:

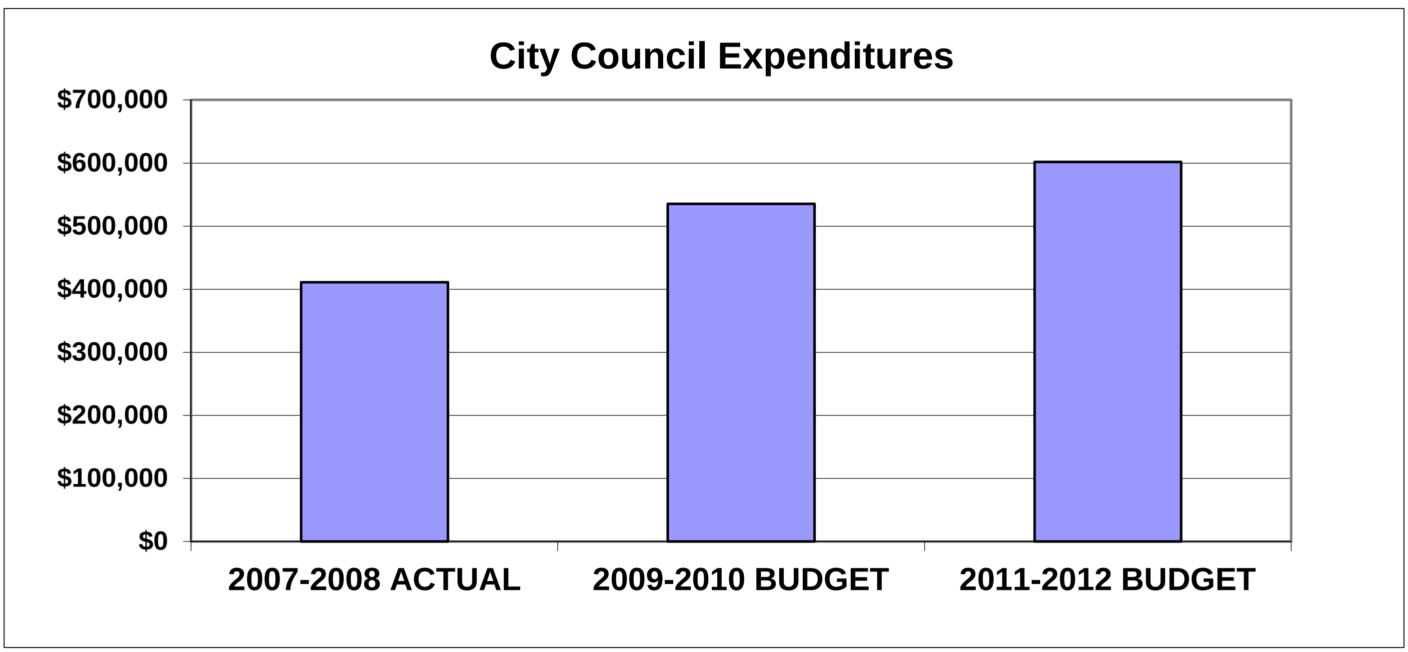
Services & Charges increase over time is due to increased funding for taping, broadcasting of Study Sessions, Planning Commission meetings and other communication enhancements for community transparency and openness.

Department Summary

Description	2007-2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$161,882	$184,200	$185,650
SUPPLIES	$18,377	$25,200	$24,800
SERVICES & CHARGES	$218,753	$325,775	$391,400
CAPITAL	$12,015	$0	$0
TOTAL DEPARTMENT	**$411,027**	**$535,175**	**$601,850**



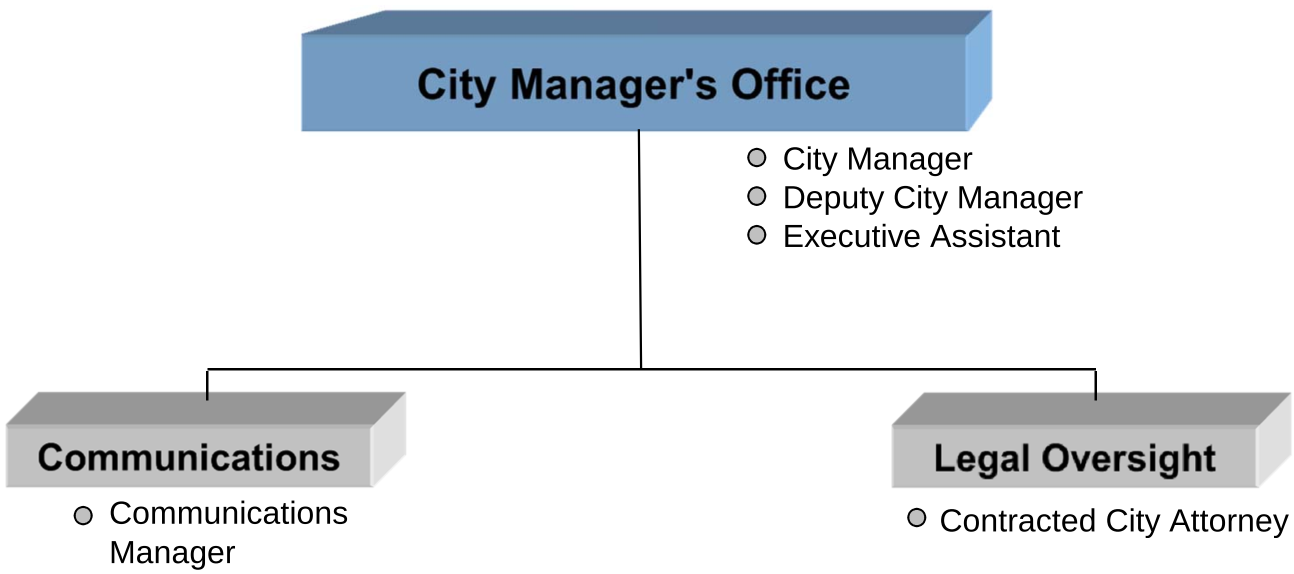
DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Mayor (Part-Time)	1	1	1	1
Councilmember (Part-Time)	6	6	6	6
TOTAL	**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:

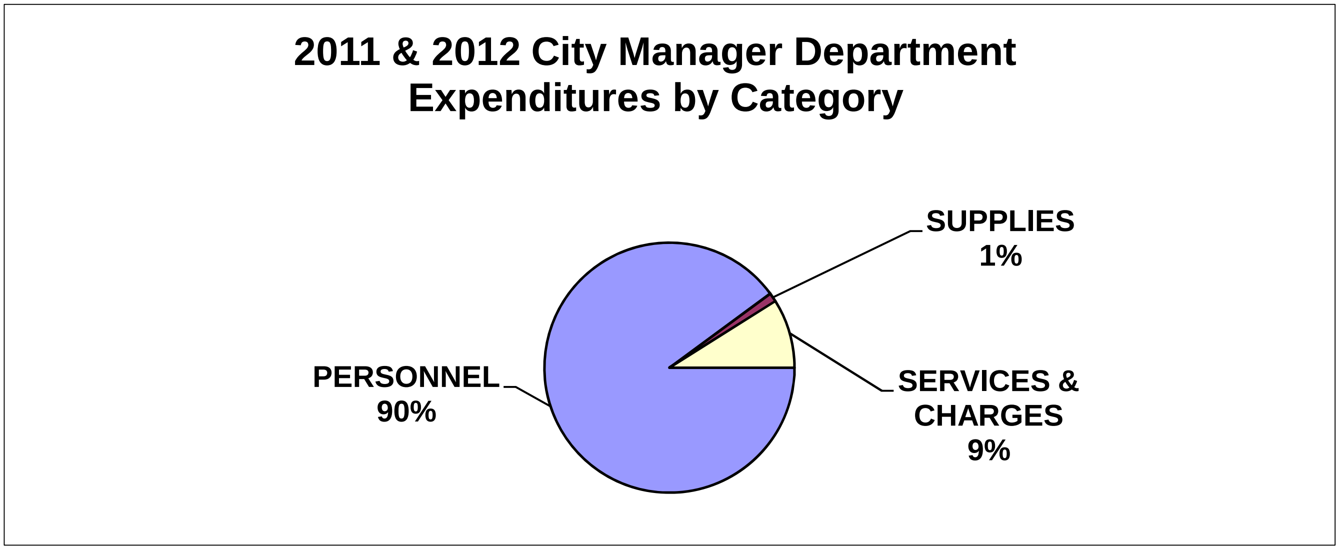
- **Provide financial stability, budgeting and planning for the Capital and Operating budgets**
- **Improve community communications & continue to upgrade level of service between staff and the community**
- **Insure that city performance measures are aligned with the Puget Sound Consortium**
- **Evaluate and plan for any State legislative impacts**
- **Maintain regional influence and presence**
- **Manage, evaluate and update as needed the Emergency Management Plan**
- **Continue Performance Measures program 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:

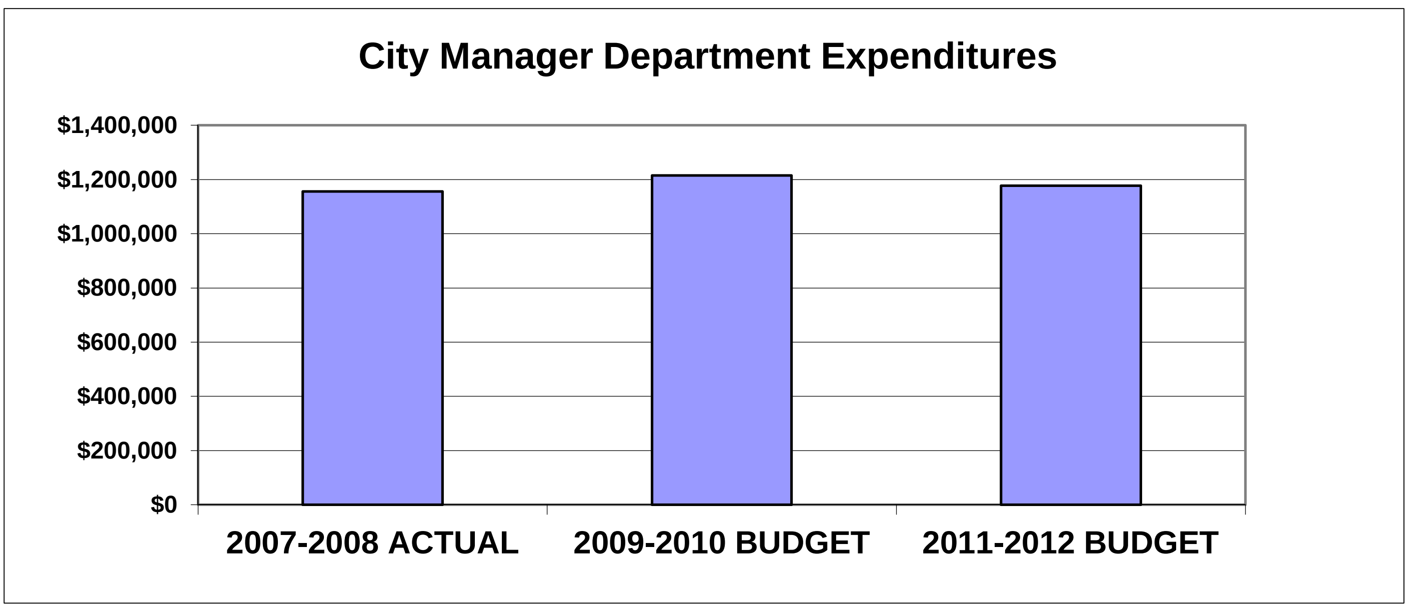
2011-2012 Personnel decrease is due to across the board cuts in pay and benefits.

Department Summary

Description	2007-2008 Expenses	2009-2010 Budget	2011 - 2012 Budget
PERSONNEL	$1,082,327	$1,073,500	$1,058,500
SUPPLIES	$34,090	$18,600	$13,600
SERVICES & CHARGES	$38,936	$123,200	$105,100
TOTAL DEPARTMENT	**$1,155,353**	**$1,215,300**	**$1,177,200**



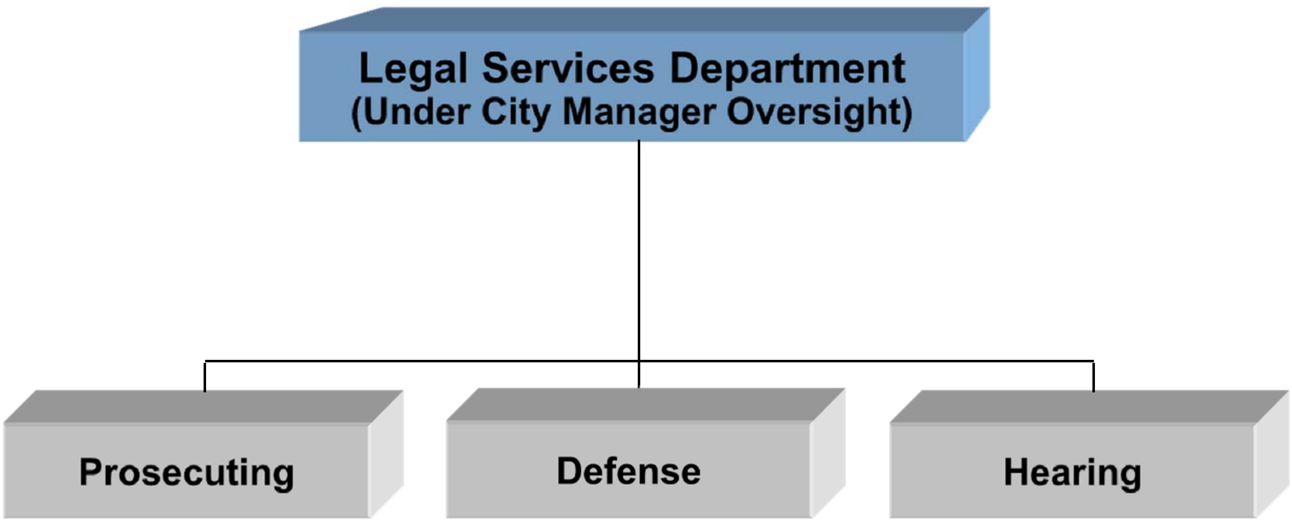
DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
City Manager	0.4711	0.4711	0.4711	0.4711
Executive Assistant	1	1	1	1
Deputy City Manager	1	1	1	1
Communications Manager	1	1	1	1
TOTAL	**3.4711**	**3.4711**	**3.4711**	**3.4711**

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:

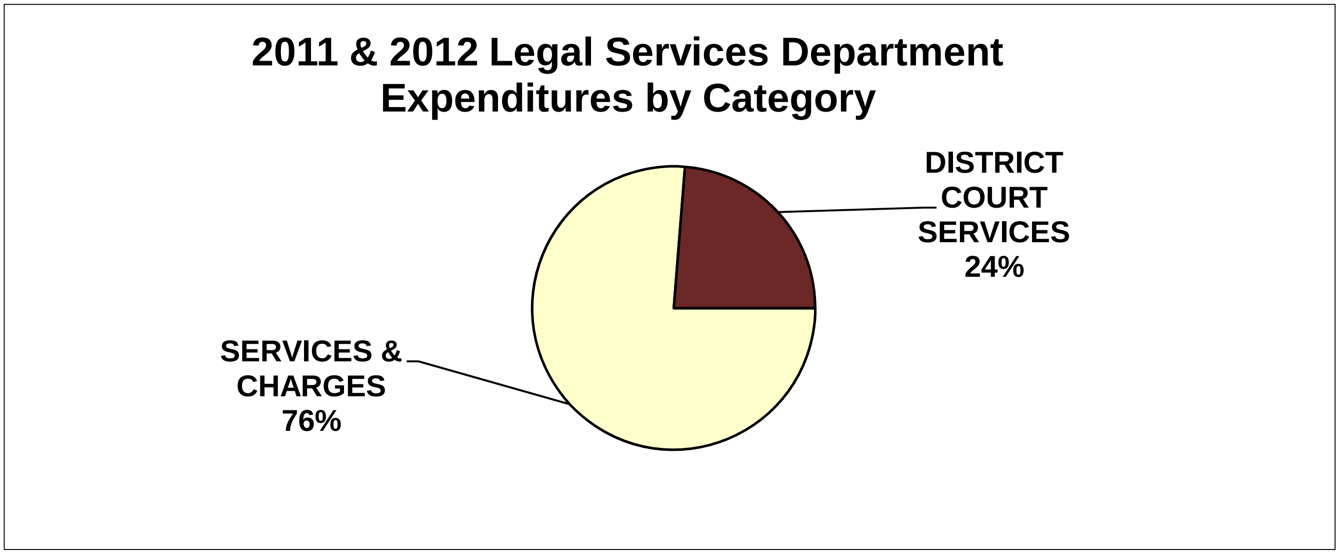
- **Provide legal council to City Council and City Administration**
- **Provide legal defense for the City**
- **Provide prosecution services for the City**
- **Provide hearing examiner services to the City**

Highlight:

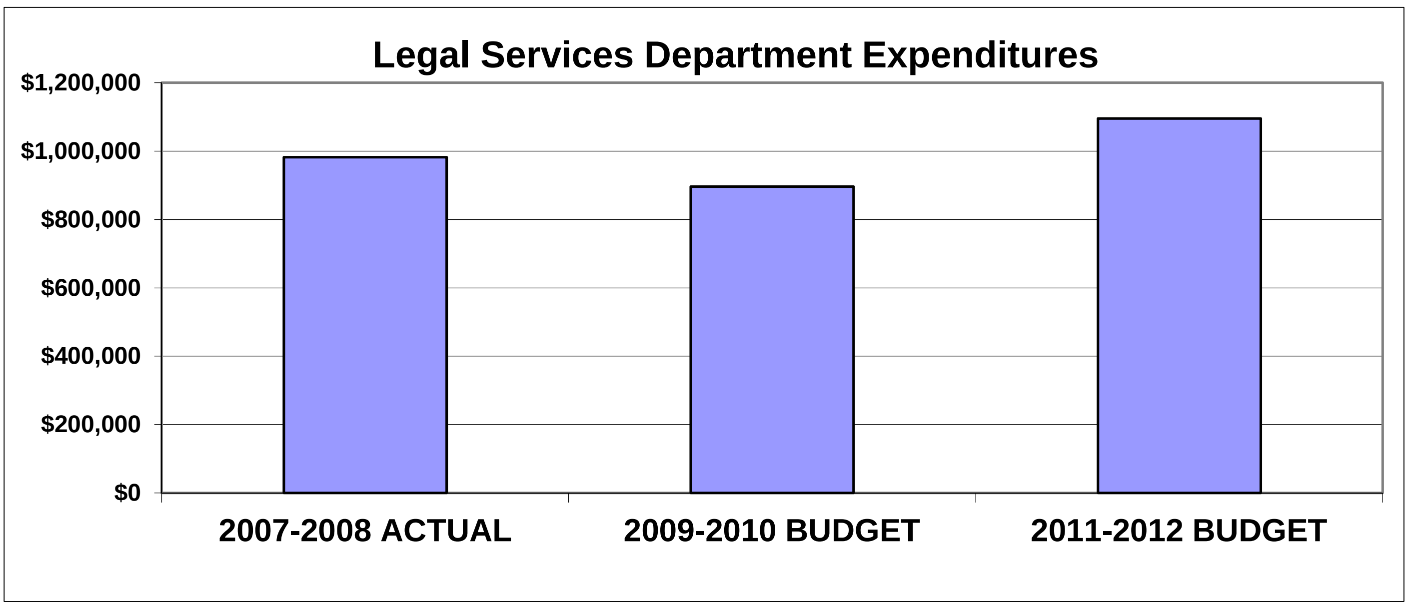
District Court Services is an interlocal agreement with King County to provide City court services; the expense shown here is offset by court revenue received and netted out at the end of the biennium.

Department Summary

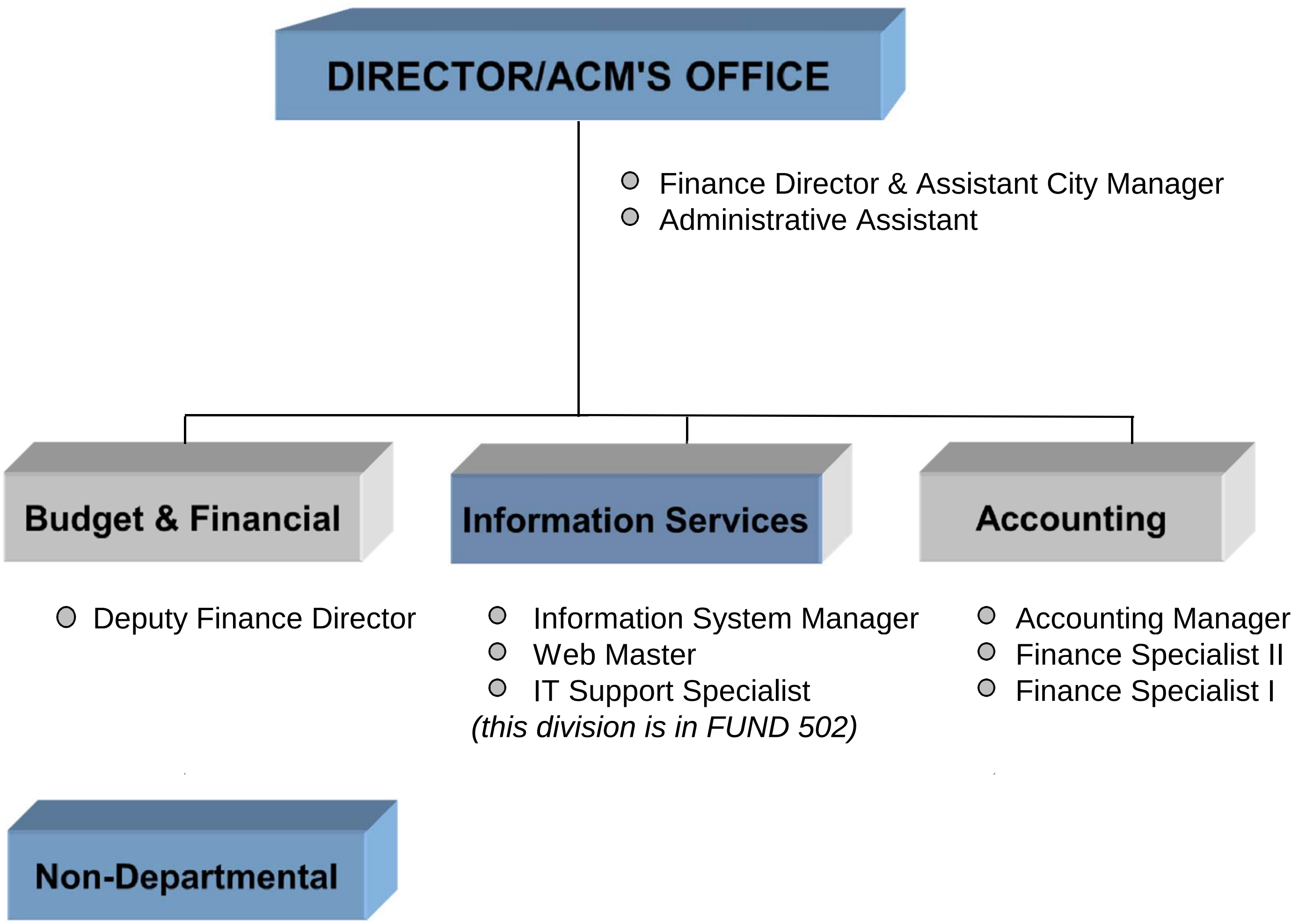
Description	2007-2008 Expenses	2009 -2010 Budget	2011 - 2012 Budget
SERVICES & CHARGES	$762,896	$846,218	$835,401
DISTRICT COURT SERVICES	$218,813	$50,000	$260,000
TOTAL DEPARTMENT	**$981,709**	**$896,218**	**$1,095,401**



DEPARTMENT EXPENSE HISTORY



FINANCIAL & TECHNOLOGY SERVICES DEPARTMENT



Purpose and Responsibilities

The Financial Services Department supports the community of Sammamish by providing outstanding and innovative financial and technological services. The mission of the Finance Department is to safeguard the assets of the city while maximizing the use of limited resources in order to create the most effective and efficient operating environment that best serves the citizens and community of Sammamish.

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

Goals/Issues/Major Work:

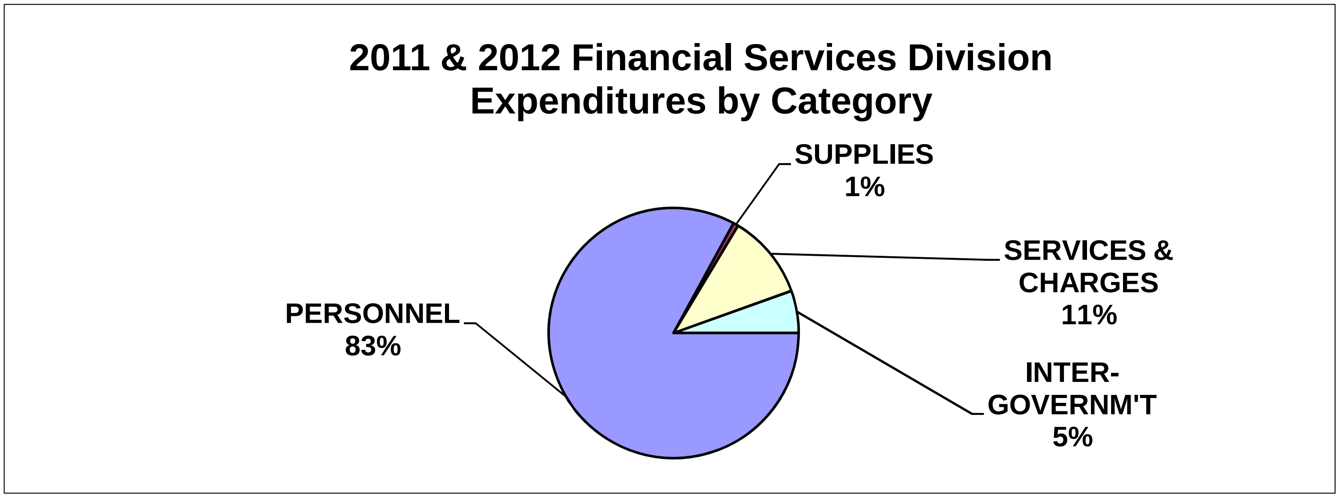
- **Ensure the financial stability of the City to maintain a AAA bond rating**
- **Provide a positive work environment for financial and technology services staff**
- **Support and improve use of electronic methods of performing City business and interaction with citizens**
- **Support the City's regional 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:

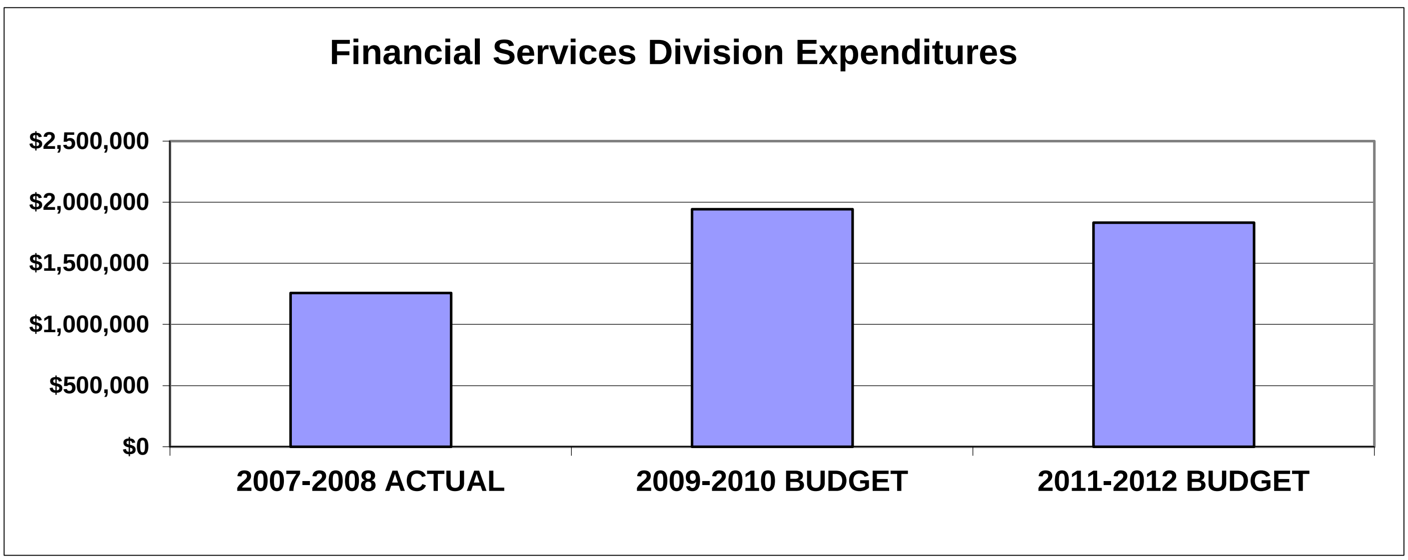
The decrease in professional services expenses is related to the timing of special studies that would occur at different time periods throughout 2007 to 2012.

Financial Services Division (IT Division in Interfund Section) Summary

Description	2007-2008 Expenses	2009 -2010 Budget	2011 - 2012 Budget
PERSONNEL	$1,066,873	$1,471,650	$1,520,000
SUPPLIES	$10,364	$16,400	$12,000
SERVICES & CHARGES	$113,526	$295,300	$200,175
INTERGOVERNMENTAL	$67,821	$101,000	$100,000
CAPITAL	$0	$59,000	$0
TOTAL DEPARTMENT	**$1,258,584**	**$1,943,350**	**$1,832,175**



DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Director & Asst. City Manager	1	1	1	1
Deputy Finance Director	1	1	1	1
Accounting Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Financial Specialist II	1	1	1	1
Administrative Assistant	1	1	1	1
IS Manager	1	1	1	1
IT Support Specialist	1	1	1	1
Webmaster	1	1	1	1
TOTAL	9	9	9	9

IT position expenses are located in IT interfund section of budget

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:

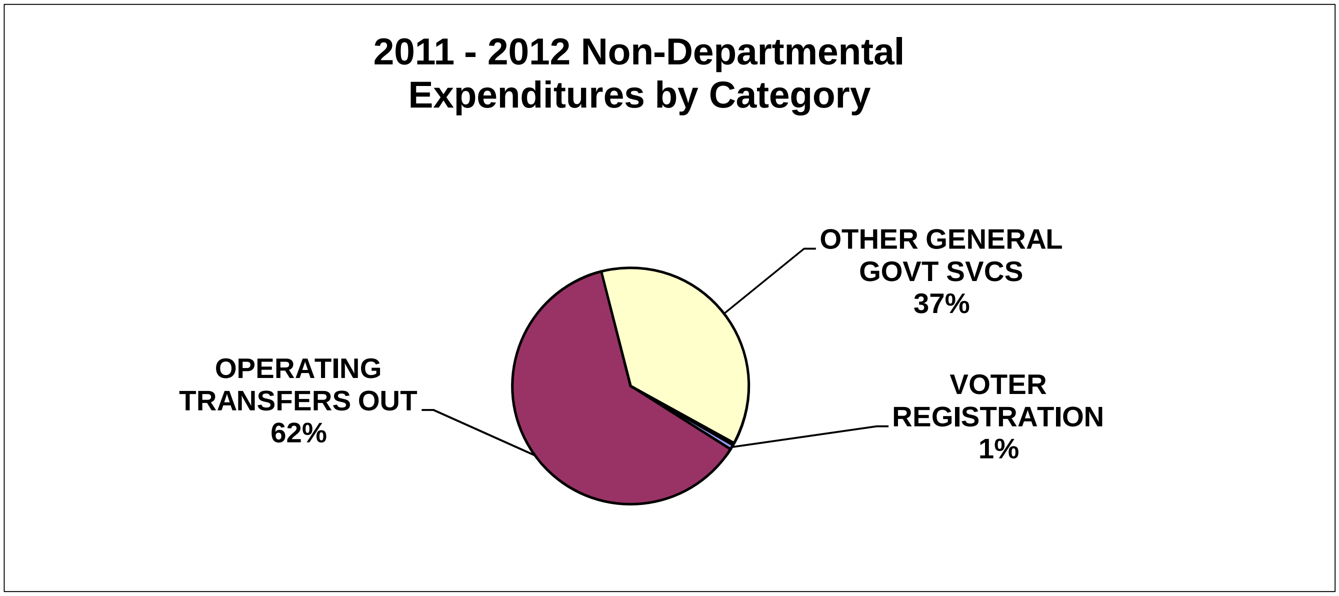
- **Support voter registration and elections**
- **Support regional government organizations**
- **Fund general City supplies**
- **Fund pollution and health effort**
- **Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements,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

Highlight:

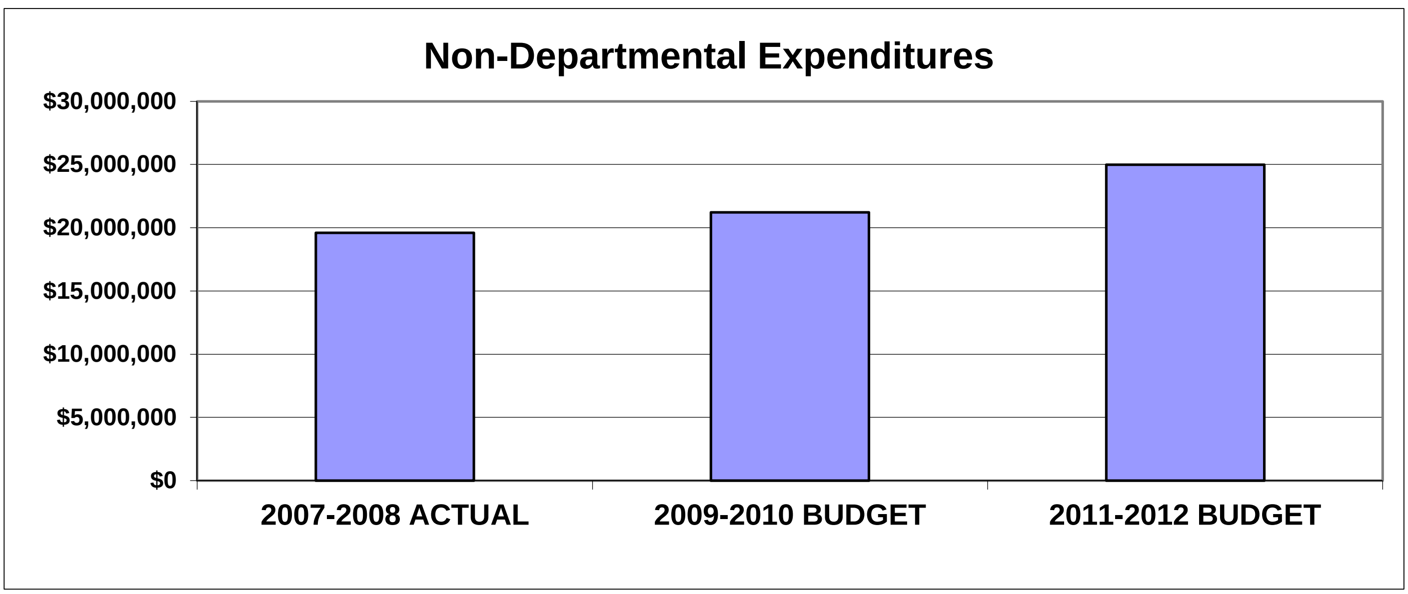
Increased Interfund, capital and services expenses are primarily related to the planned implementation of a new enterprise land use and asset management software system that will be used across departments.

Non-Departmental Summary

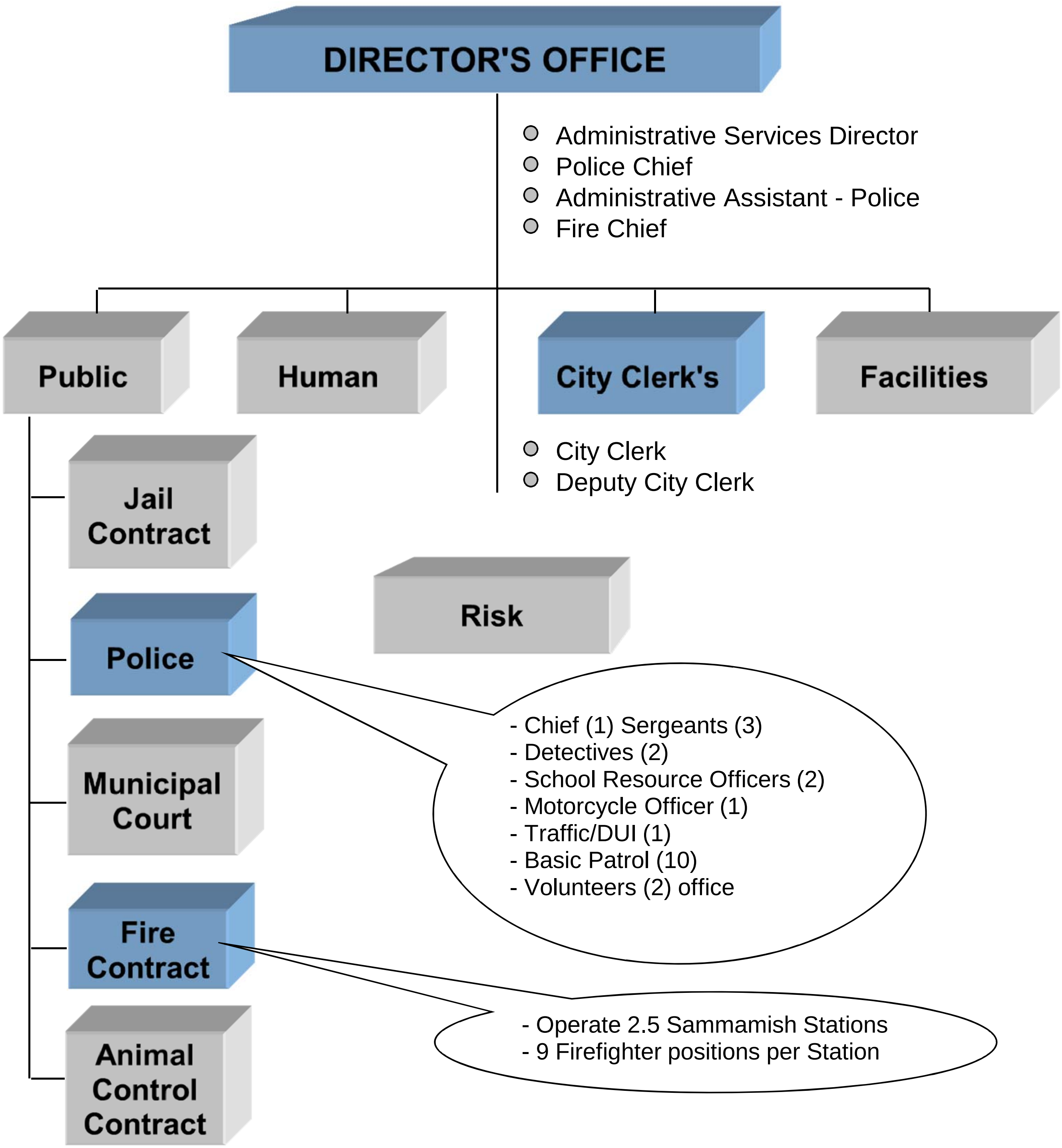
Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
Voter Registration Section			
INTERGOVERNMENTAL	$280,082	$150,000	$160,000
Other Gen. Gov. Services			
SUPPLIES	$74,834	$121,500	$48,000
SERVICES & CHARGES	$537,537	$3,330,410	$3,663,150
INTERGOVERNMENTAL			
CAPITAL	$0	$3,000,000	$3,550,000
INTERFUND	$960,000	$1,530,000	$1,986,234
Pollution Control Section			
INTERGOVERNMENTAL	$47,462	$55,000	$56,000
Public Health Section			
INTERGOVERNMENTAL	$20,973	$18,000	$18,000
Operating Transfers Out Section			
INTERFUND	$17,670,000	$13,000,000	$15,500,000
TOTAL NON-DEPARTMENTAL	**$19,590,888**	**$21,204,910**	**$24,981,384**



DEPARTMENT EXPENSE HISTORY



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 including 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.**

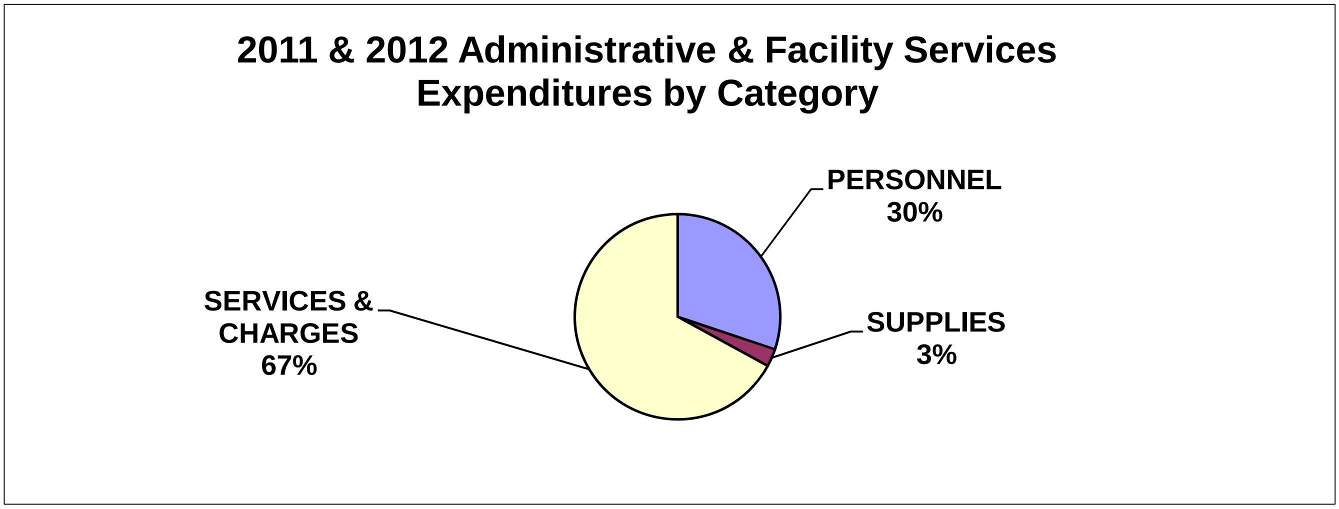
Highlight:

The personnel decrease is mainly due to the elimination of the Administrative Assistant position in the 2011-2012 Budget.

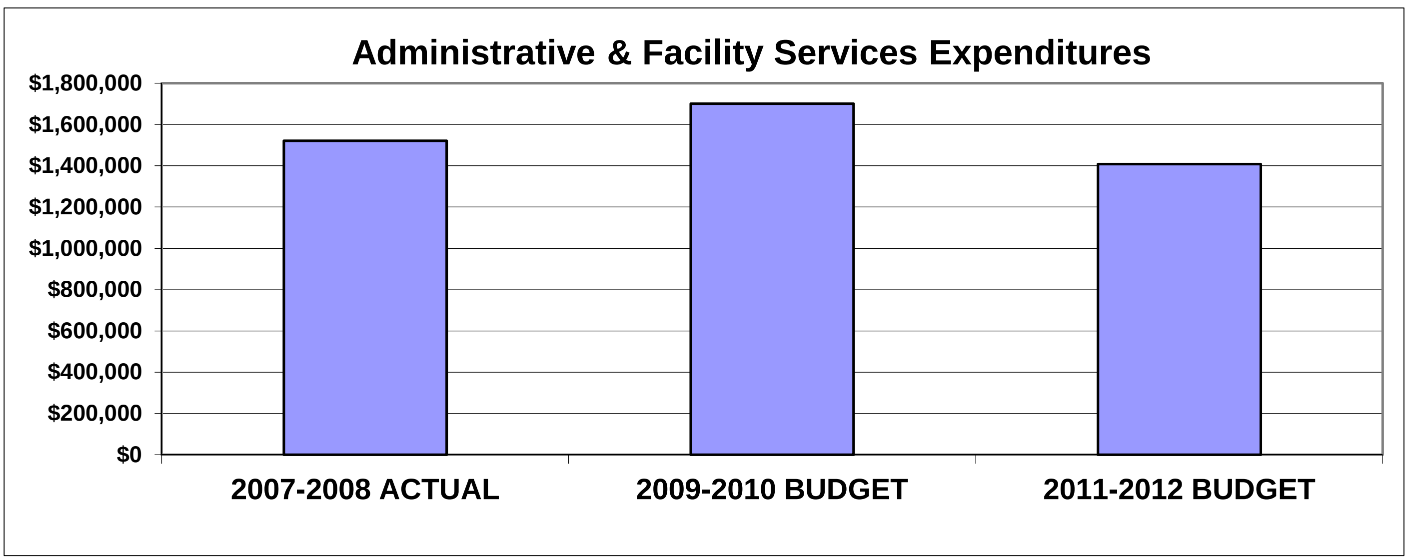
Administrative & Facility Services Department Summary

(City Clerks, Police Department and Fire Department Budgets shown separately)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$487,179	$627,250	$424,500
SUPPLIES	$138,240	$51,400	$39,400
SERVICES & CHARGES	$886,746	$923,000	$945,000
CAPITAL	$8,574	$100,000	$0
TOTAL DEPARTMENT	**$1,512,165**	**$1,701,650**	**$1,408,900**



DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Admin. Svcs. Director	1	1	1	1
Administrative Assistant	1	1	0	0
TOTAL	**2**	**2**	**1**	**1**

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**
- **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**

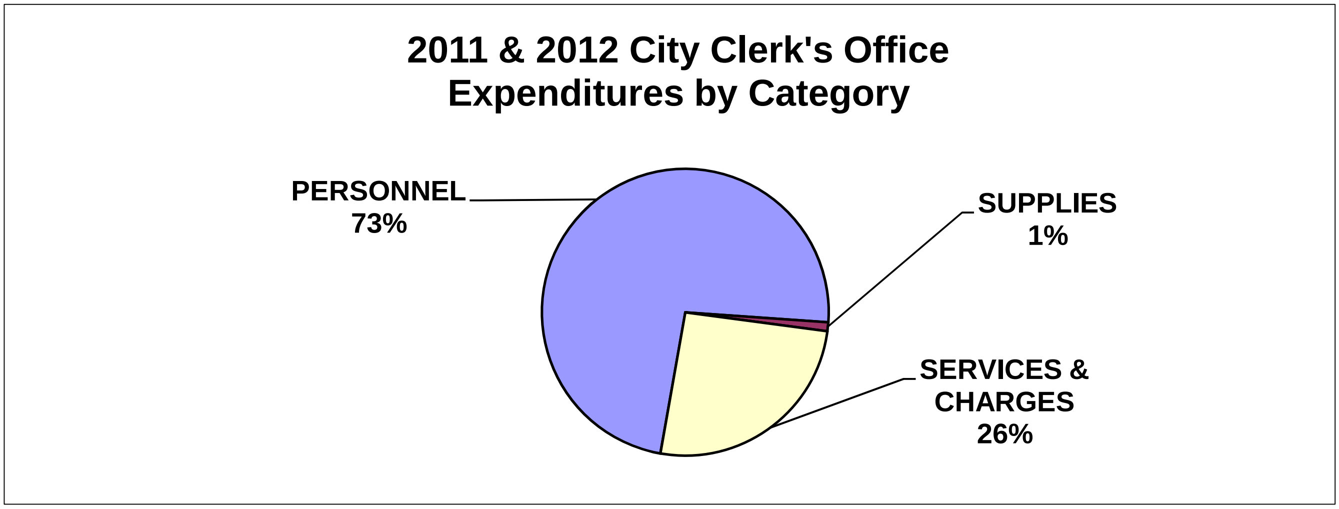
http://www.ci.sammamish.wa.us/AdministrativeServices.aspx

Highlight:

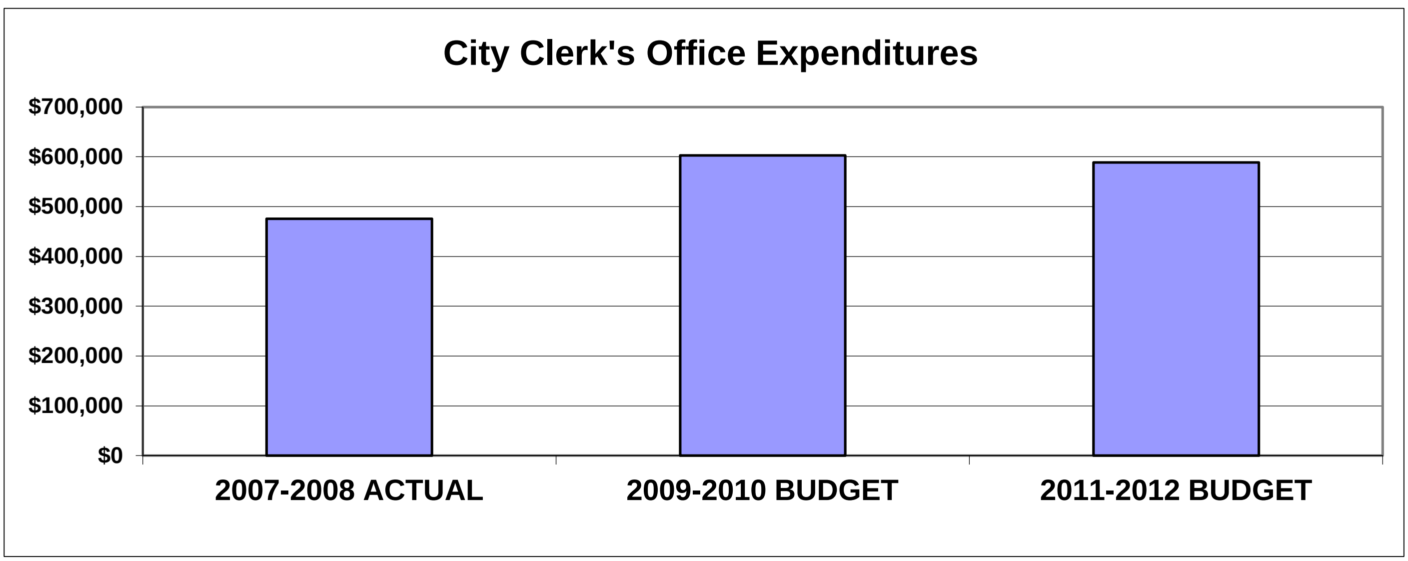
Professional Services decrease in 2011-2012 is due to the timing of municipal code updates (primarily related to towncenter and shoreline regulations).

City Clerk's Office Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$360,745	$415,250	$431,750
SUPPLIES	$7,714	$10,750	$6,000
SERVICES & CHARGES	$107,397	$176,910	$151,000
TOTAL DEPARTMENT	**$475,856**	**$602,910**	**$588,750**



DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
TOTAL	**2**	**2**	**2**	**2**

Purpose and Responsibilities

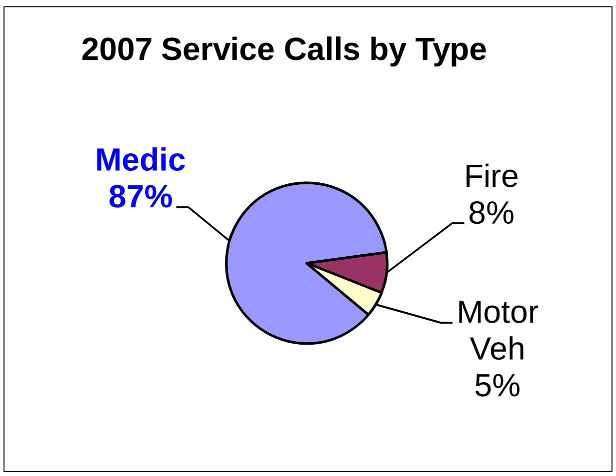
Fire Services, provided through an Interlocal Agreement with Eastside Fire & Rescue, provides for fire prevention and fire suppression activities and basic life support medical services.

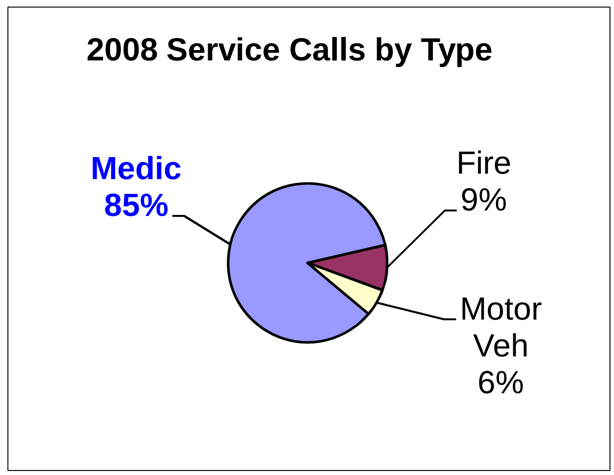
Goals/Issues/Major Work:

- Provide fire and life safety services to the citizens of Sammamish
- Provide fire inspections and life safety education
- Performance Measures Implementation

KEY COMPARISON METRICS

Cost of Fire Services per capita in 2008 = $131.06 (over 30% higher than police services)
Cost of Fire Services per capita in 2010 = $136.81
There were 1333 direct calls for Medical/Fire/Motor Vehicle service in 2007 (vs. 3797 for police)

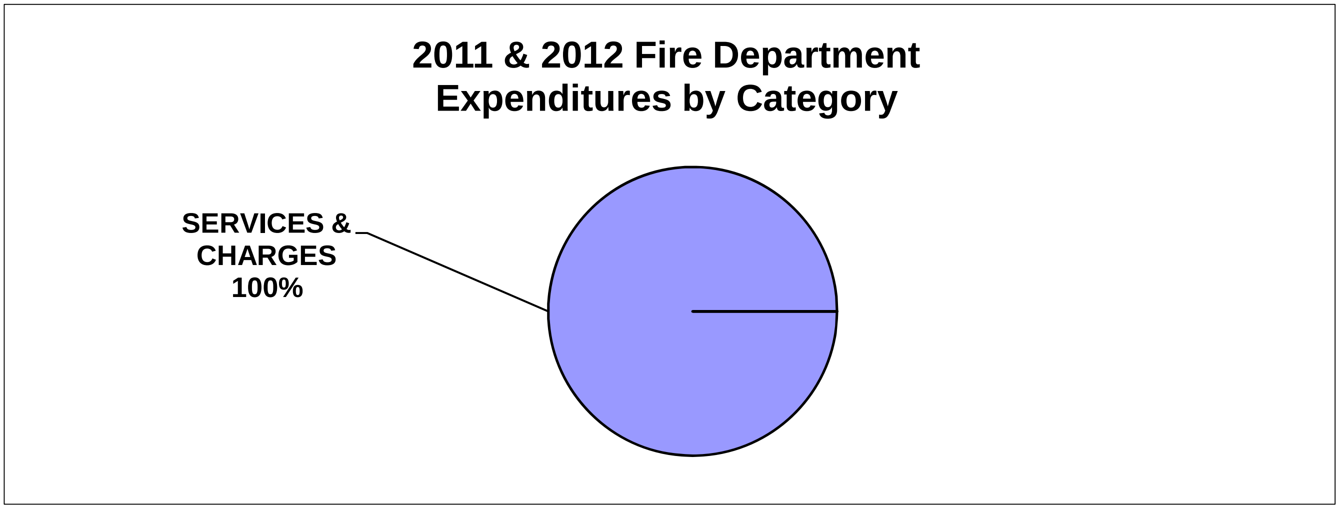




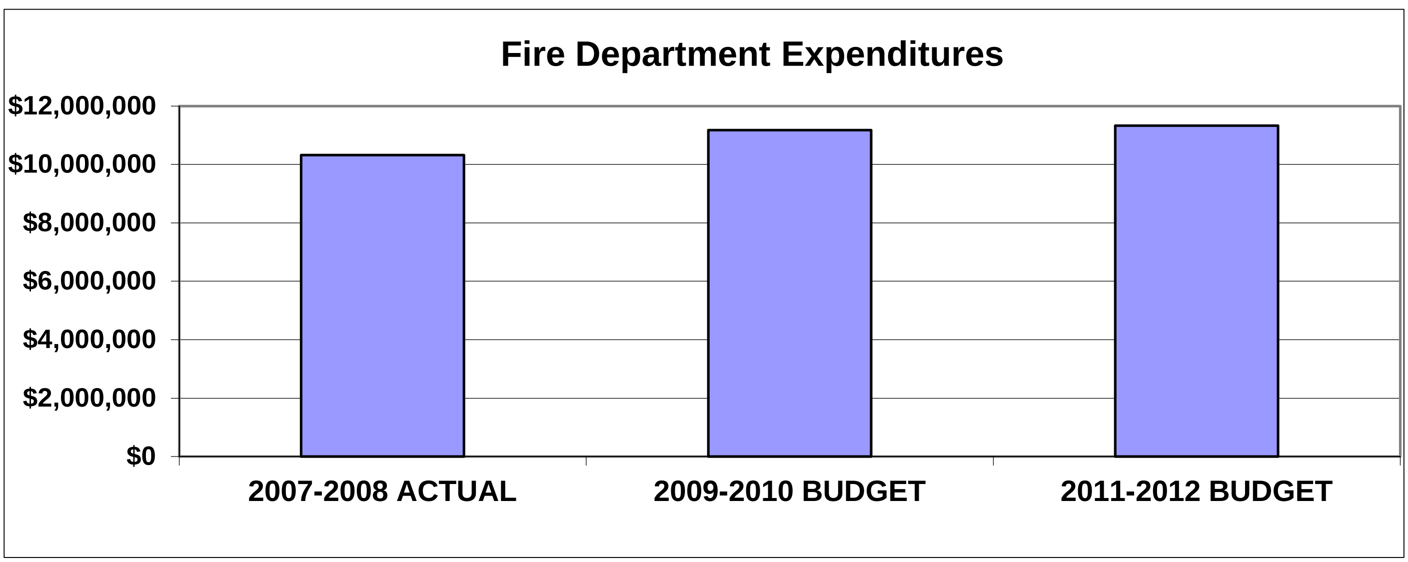
Highlight:
The expense shown is the contract for service with Eastside Fire & Rescue; the fire/medical equipment and stations are owned by Sammamish.

Fire Department Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
SERVICES & CHARGES	$10,280,478	$11,175,047	$11,327,854
CAPITAL	$40,330	$0	$0
TOTAL DEPARTMENT	$10,320,808	$11,175,047	$11,327,854



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 and 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**
- **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

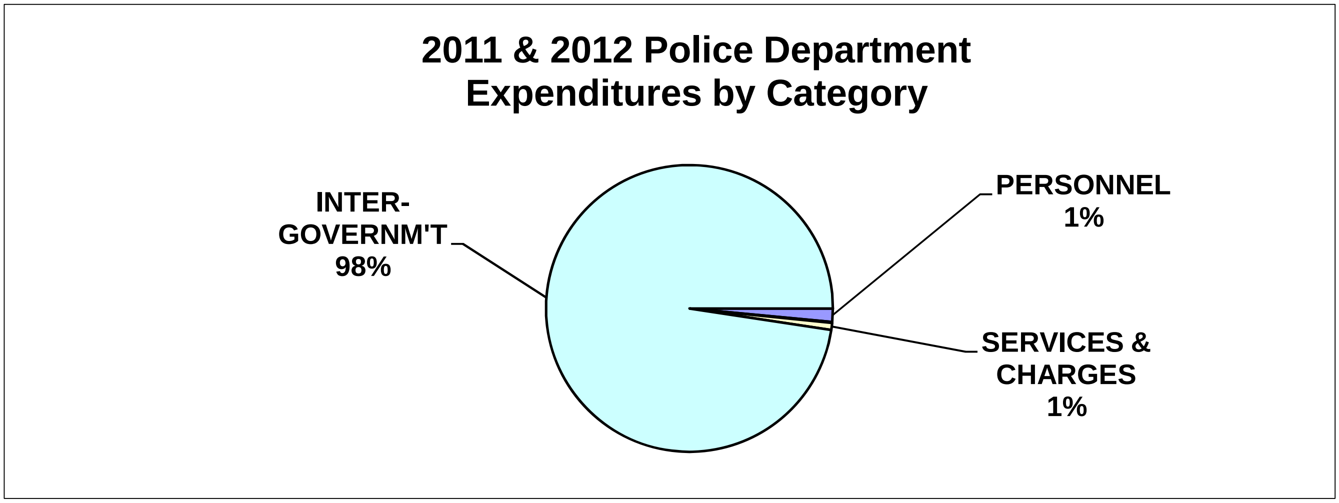
KEY COMPARISON METRICS

At a statewide level, other Cities in Washington spent 40% of their general funds on law & justice services in 2006 compared with Sammamish at 20% of our 2007 general fund budget.
Cost of Police Services per capita in 2008 = $98.83
There were 3,797 direct calls for service in 2007

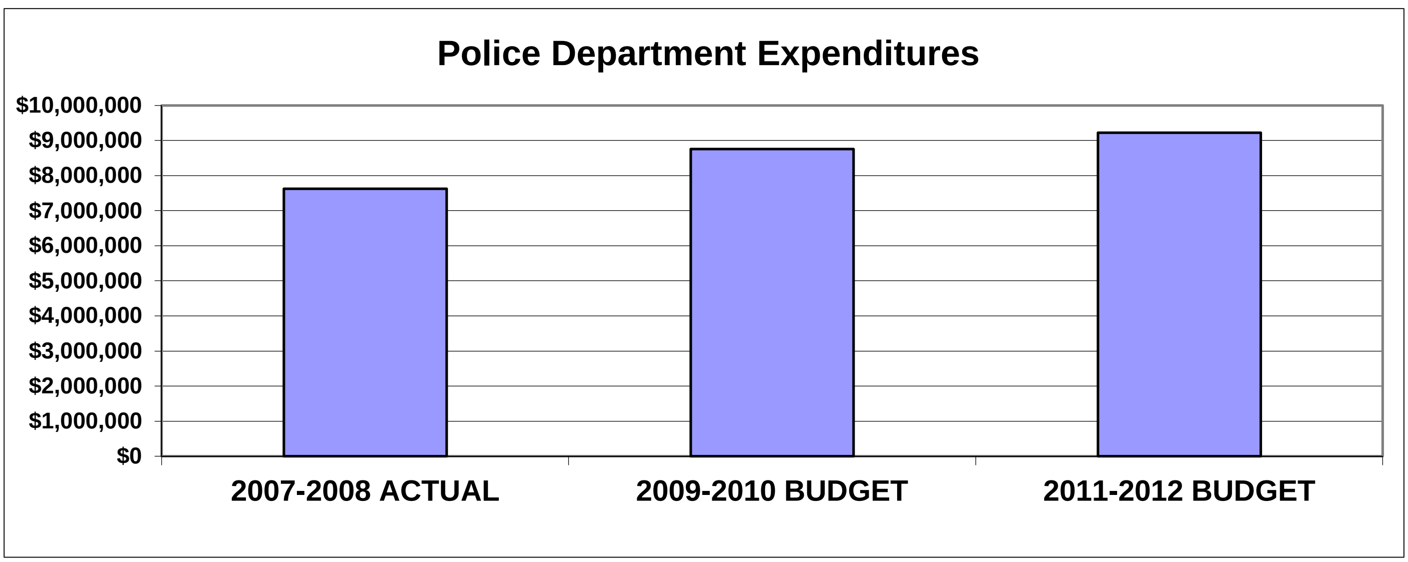
Highlight:
The primary driver of cost increases in 2011-2012 is related to King County labor contract commitments.

Police Department Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$129,617	$136,000	$139,500
SUPPLIES	$32,818	$14,100	$11,100
SERVICES & CHARGES	$79,970	$66,740	$72,140
INTERGOVERNMENTAL	$7,372,112	$8,540,070	$9,000,506
CAPITAL	$8,579	$0	$0
TOTAL DEPARTMENT	**$7,623,096**	**$8,756,910**	**$9,223,246**



DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Administrative Asst. - Police	1	1	1	1
TOTAL	**1**	**1**	**1**	**1**

PUBLIC WORKS DEPARTMENT

DIRECTOR'S OFFICE

- Public Works Director
- Administrative Assistant
- Office Assistant (0.5 FTE)

Engineering

- City Engineer
- Project Engineer - Development Review
- Sr. Project Engineer (2)
- Associate Engineer
- GIS Coordinator
- Construction Inspector
- Stormwater Technician
- Sr. Stormwater Program Engineer
- Project Manager

These 2 positions are expensed entirely from the Stormwater Fund 408

Maintenance

- Operations Manager
- Office Assistant
- Maintenance Worker (4)
- Lead Maintenance Worker (1)

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:

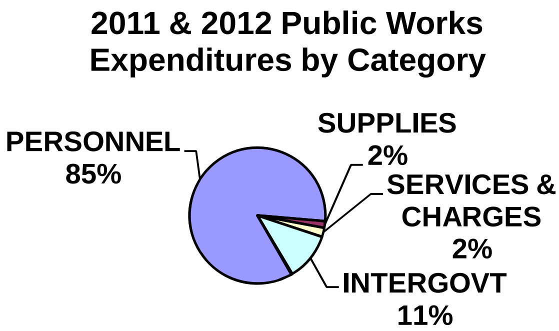
- **Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services**
- **Perform cleaning of ditches, entire storm drainage system fixtures (annually), storm drainage retention and detention facilities (annually)**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

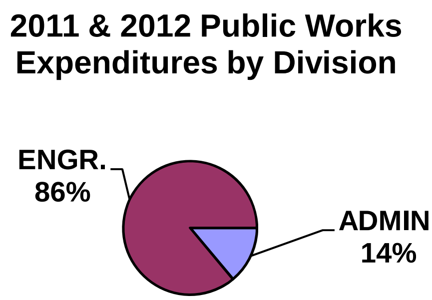
Highlight:

Decrease in Personnel costs primarily due to the elimination of one Construction Inspector, one part-time Office Assistant, one Development Engineer and the Sr. Transportation Engineering position and a reallocation of workload (and cost) to the Stormwater Management Fund 408.

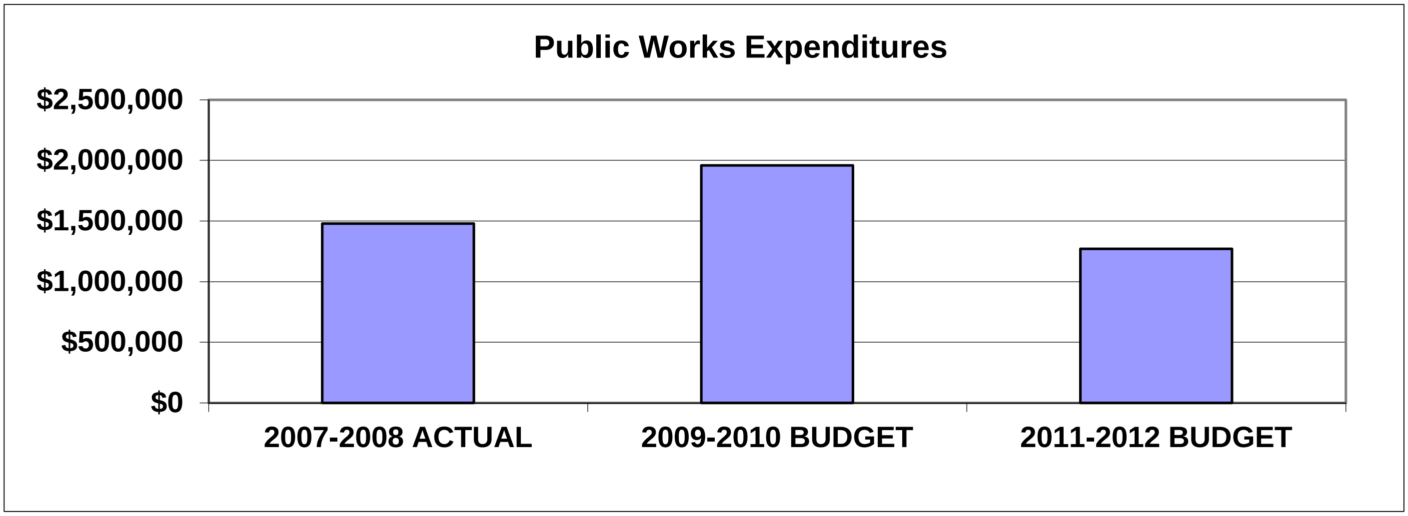
Public Works Department Summary (All Divisions)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011- 2012 Budget
PERSONNEL	$1,148,810	$1,600,500	$1,076,000
SUPPLIES	$20,238	$29,658	$20,300
SERVICES & CHARGES	$279,767	$249,700	$27,185
INTERGOVERNMENTAL		$80,000	$145,000
CAPITAL	$29,017	$0	$2,500
TOTAL DEPARTMENT	**$1,477,832**	**$1,959,858**	**$1,270,985**





DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Public Works Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
City Engineer	0.3	0.3	0.3	0.3
Sr. Transportation Engineer	0.3	0.3	0	0
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.8	0.8	0.25	0.25
Associate Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	1	1
GIS Coordinator	0.3	0.3	0.3	0.3
Project Manager	1	1	1	1
Office Assistant	0.3	0.3	0.15	0.15
TOTAL	**6.7**	**6.7**	**4.7**	**4.7**

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:

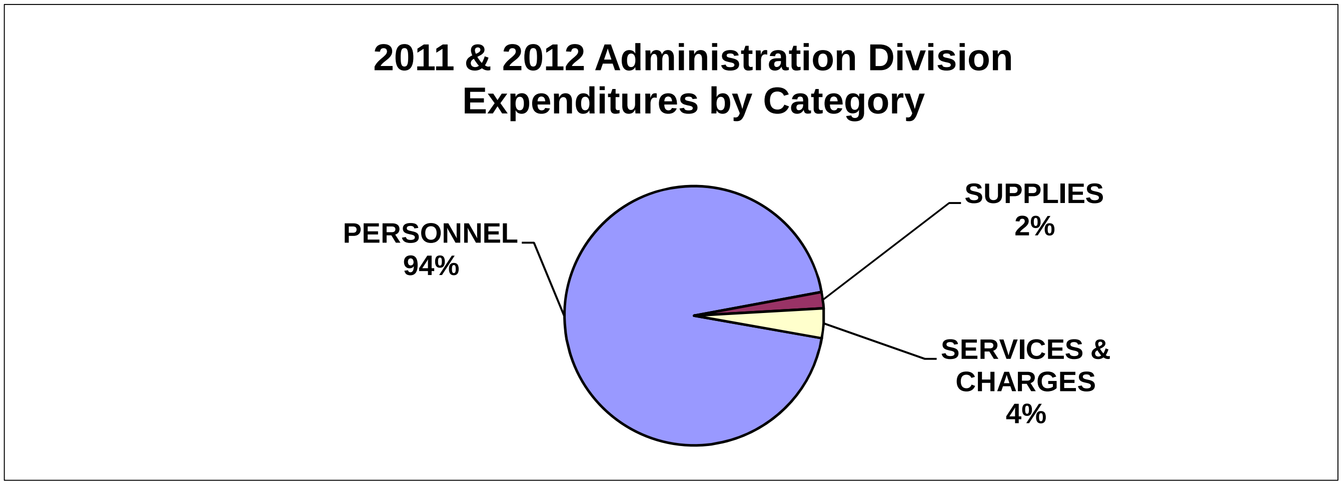
ADMINISTRATION DIVISION

- **Develop systems, processes, and reports for City Manager and Council**
- **Work with the City Manager and other department heads on CIP planning and funding**
- **Complete construction of the Maintenance and Operations Center**
- **Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services**
- **Take over the Storm Water Facility Inspection program currently being administered by King County**
- **Expand the pavement management program by administering a substantial asphalt overlay contract**
- **Complete the public process for SE 32nd Street barricade and complete any necessary mitigation**
- **Prepare storm water solutions and cost estimates for both the Inglewood and Tamarack neighborhoods**
- **Construct non-motorized improvements along 244th Ave NE north of NE 8th St**
- **Maintain regional influence and presence**
- **Provide ongoing evaluation of State legislation that impacts the City**
- **Performance Measures Implementation**

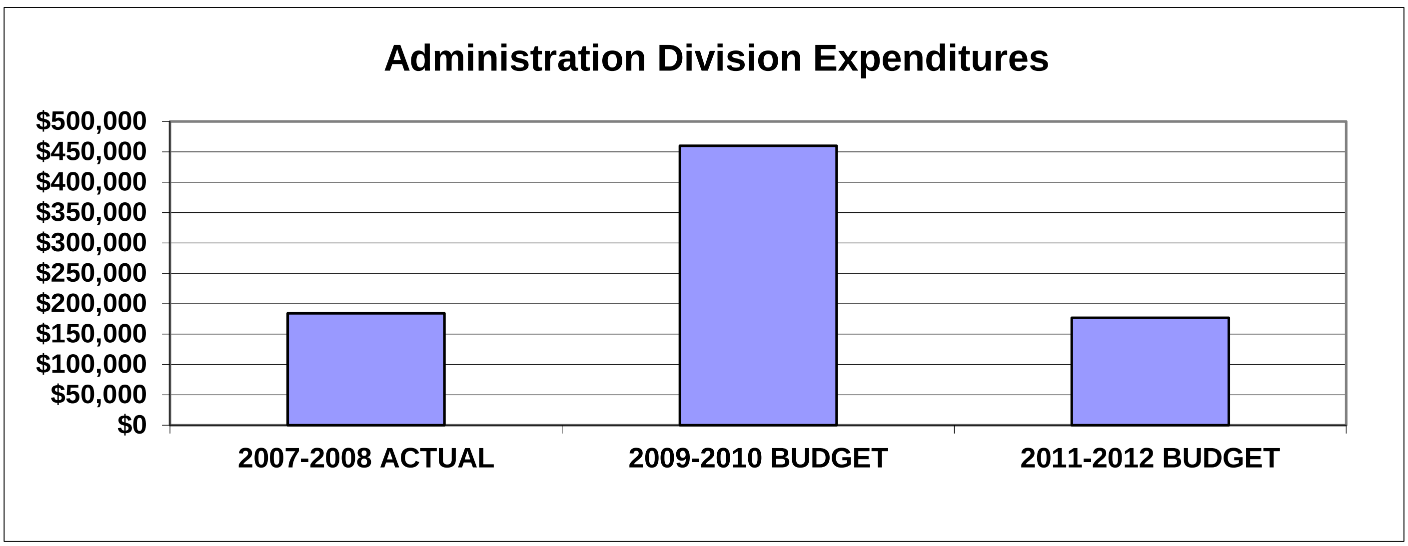
Administration Division Summary
(1 of 2 divisions within Public Works)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$170,940	$432,000	$166,500
SUPPLIES	$5,685	$5,375	$3,600
SERVICES & CHARGES	$7,406	$22,675	$6,515
TOTAL DEPARTMENT	**$184,031**	**$460,050**	**$176,615**

NOTE: Moved Project Manager position from Administration Division in 2009-2010 to Engineering Division in 2011-2012



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Public Works Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
Project Manager (Moved to Engr Division)	1	1	0	0
Office Assistant	0.3	0.3	0.15	0.15
TOTAL	**1.9**	**1.9**	**0.75**	**0.75**

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.

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

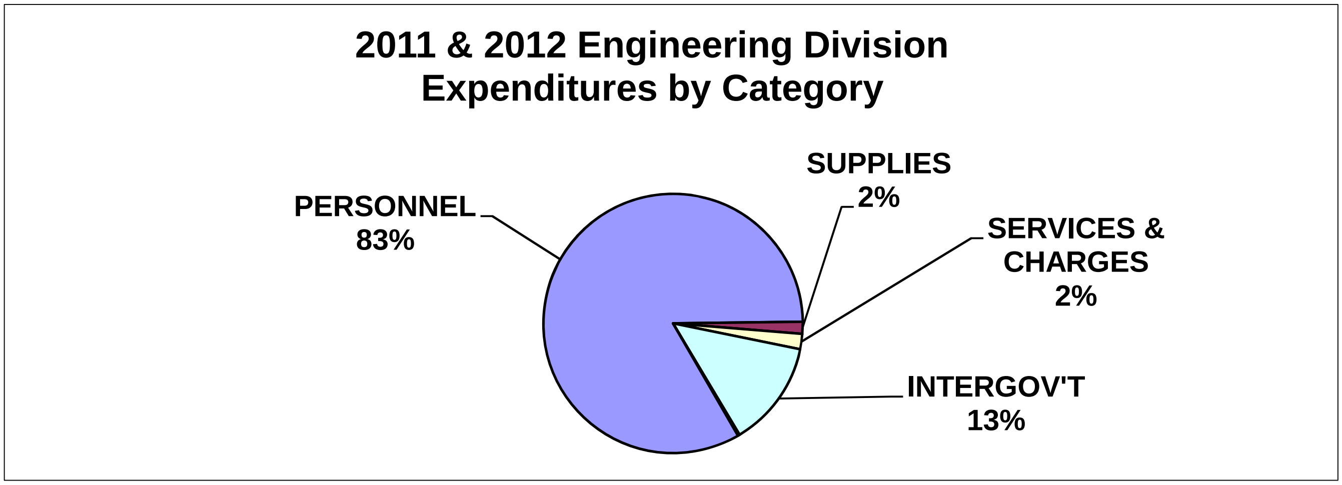
Goals/Issues/Major Work:

ENGINEERING DIVISION

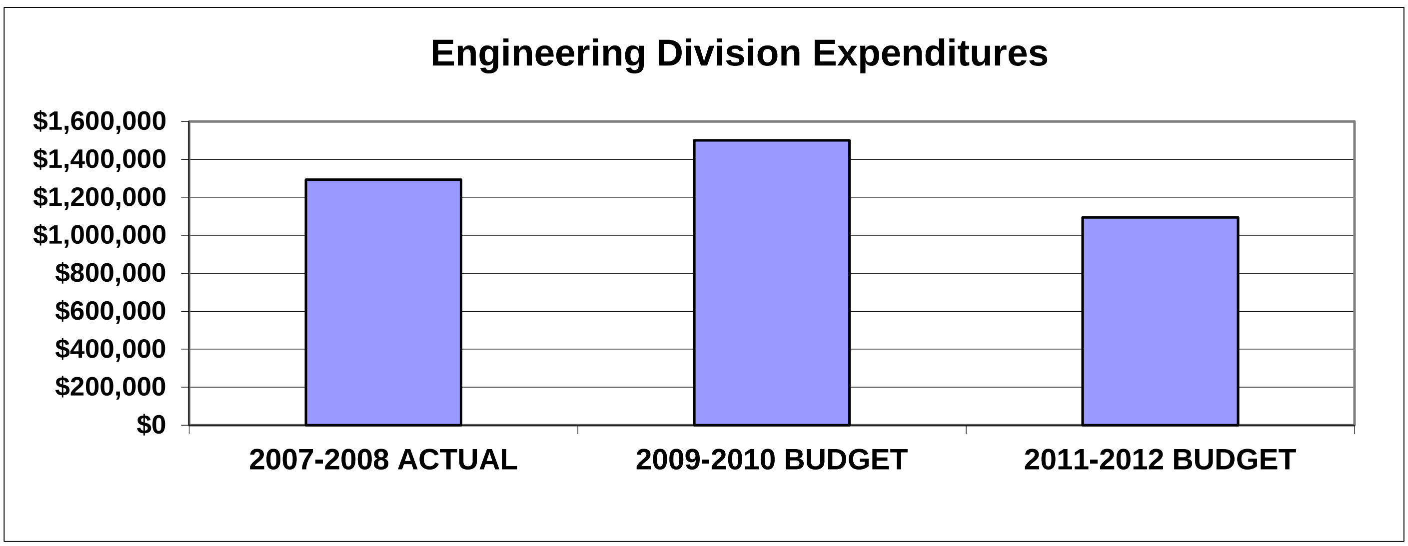
- **Secure as many state and federal grants as possible for the capital programs**
- **Support the Community Development by reviewing various permit applications**
- **Manage system to track and evaluate individual and cumulative impact of new development on the transportation system's level of service**
- **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**

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

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$977,870	$1,168,500	$909,500
SUPPLIES	$14,553	$24,283	$16,700
SERVICES & CHARGES	$272,361	$227,025	$20,670
INTERGOVERNMENTAL	$0	$80,000	$145,000
CAPITAL	$29,017	$0	$2,500
TOTAL DEPARTMENT	**$1,293,801**	**$1,499,808**	**$1,094,370**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
City Engineer	0.3	0.3	0.3	0.3
Project Manager (moved from Admin)			1	1
Sr. Transportation Engineer	0.3	0.3	0	0
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.8	0.8	0.25	0.25
Associate Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	1	1
GIS Coordinator	0.3	0.3	0.3	0.3
TOTAL	**4.8**	**4.8**	**3.95**	**3.95**

COMMUNITY DEVELOPMENT DEPARTMENT

DIRECTOR'S OFFICE

- Community Development Director
- Administrative Assistant

Building

- Building Official
- Sr. Building Inspector
- Building Inspector
- Plans Examiner

Planning

- Deputy Director
- Senior Planner (4)
- Wetland Biologist
- Code Enforcement Officer

Permit

- Permit Center Manager
- Permit Technician
- Office Assistant (2)

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.

Goals/Issues/Major Work:

- **Provide work on annexations, buildable lands, MBP.com, NWMaps.net & Egov committees, webpage and historic preservation as required**
- **Performance Measures Implementation**
- **Evaluate and plan for any State legislative impacts to our city**
- **Complete Ecology review of Shoreline Master Program and develop User Guide**
- **Coordinate city response for FEMA floodplain regulations documentation**
- **Advise and communicate with City Manager on policy issues before they become public**
- **Encourage professional development for staff**

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

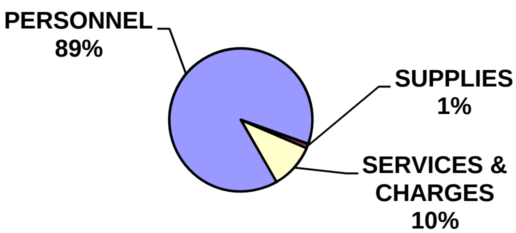
Highlight:

Personnel savings in 2011-2012 are primarily due to the elimination of the Towncenter Project Manager, Associate Planner, Permit Technician and Plans Examiner positions. The decrease in services & charges expenses is related to decreased planning consulting contracts (primarily related to the Towncenter project).

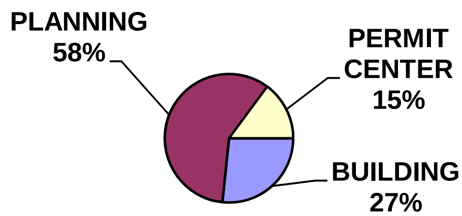
Community Development Department Summary (All Divisions)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$4,163,194	$4,802,750	$4,064,250
SUPPLIES	$55,610	$84,800	$47,600
SERVICES & CHARGES	$1,109,071	$1,332,600	$465,400
INTERGOVERNMENTAL	$32,982	$0	$0
CAPITAL	$0	$60,000	$0
TOTAL DEPARTMENT	**$5,360,857**	**$6,280,150**	**$4,577,250**

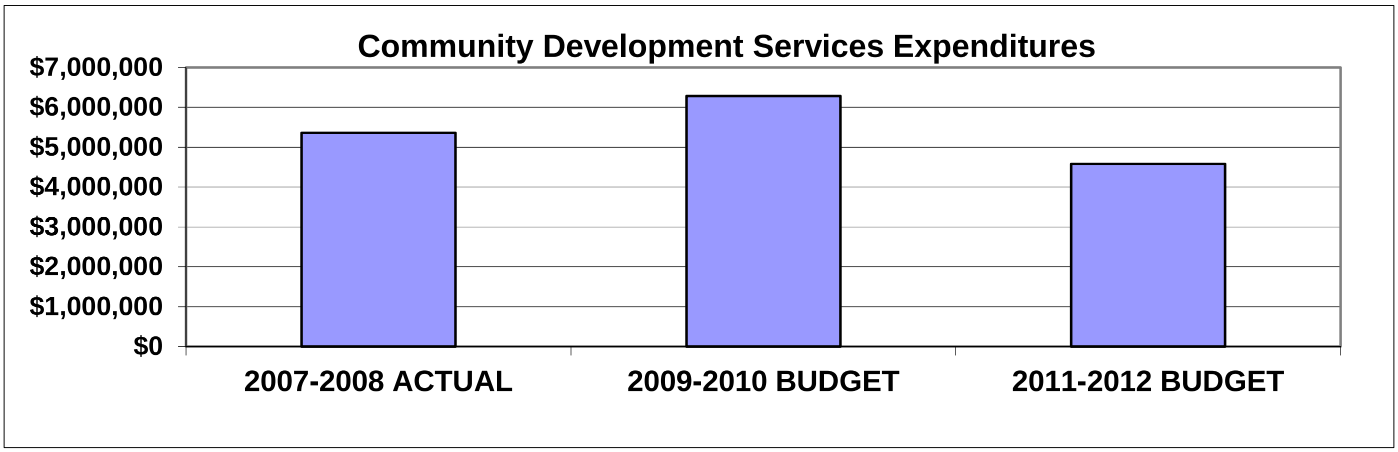
2011 & 2012 Community Development Expenditures by Category



2011 & 2012 Community Development Expenditures by Division



DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Project Manager (Towncenter)	1	1	0	0
Senior Planner	4	4	4	4
Wetland Biologist	1	1	1	1
Associate Planner	0	1	0	0
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Permit Center Manager	1	1	1	1
Permit Technician	2	1	1	1
Office Assistant	2	2	2	2
Building Official	1	1	1	1
Plans Examiner	1	2	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
TOTAL	**19.5289**	**20.5289**	**17.5289**	**17.5289**

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

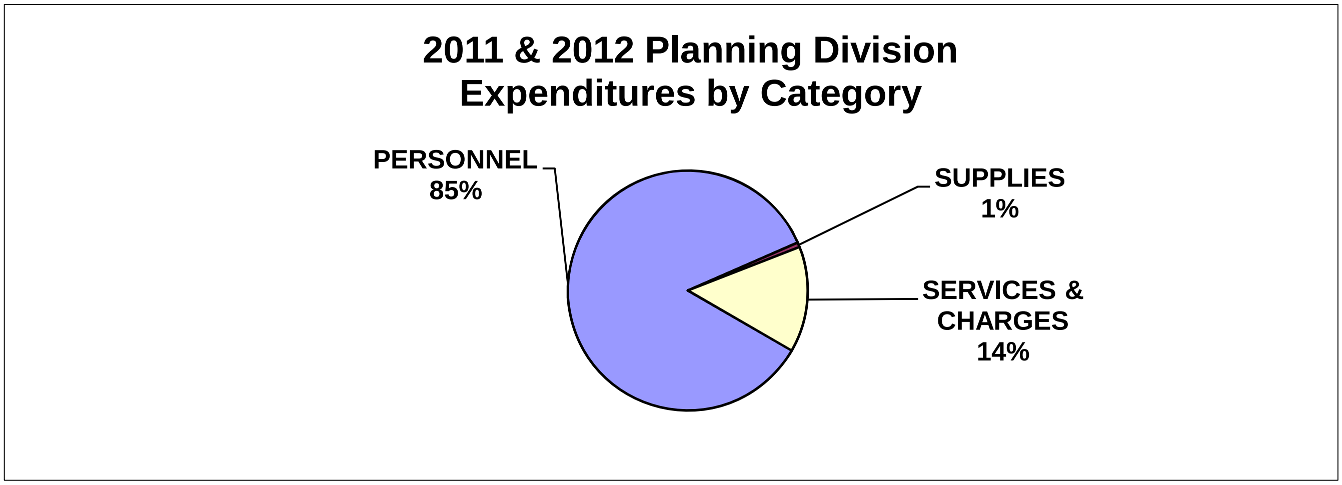
Goals/Issues/Major Work:

PLANNING DIVISION

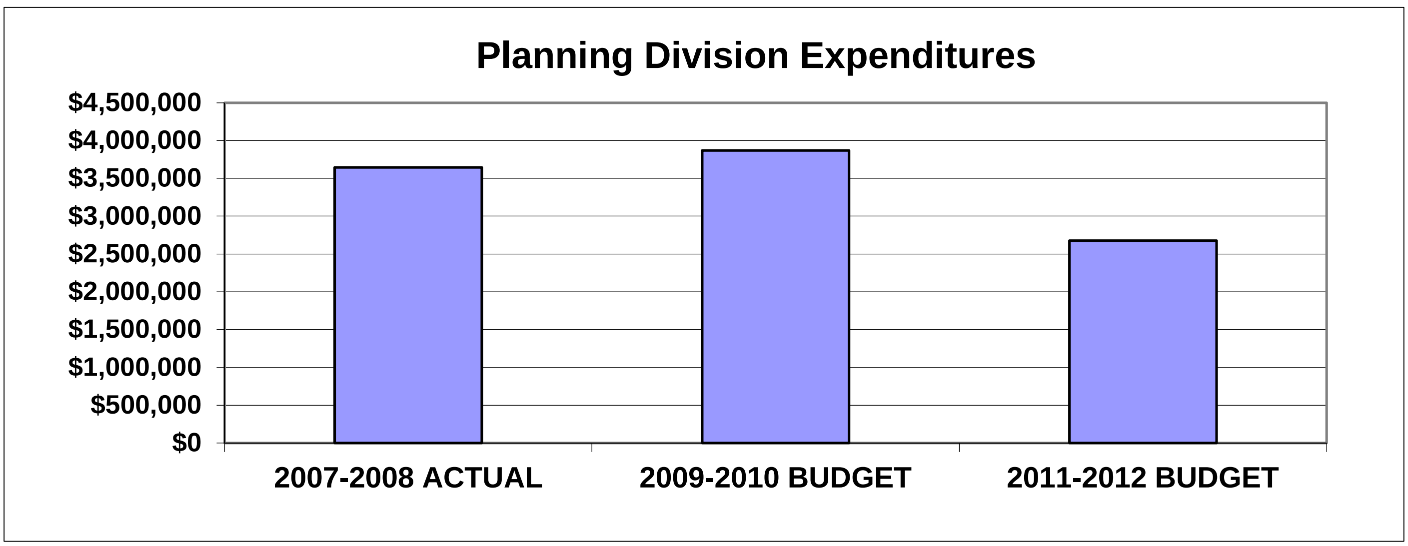
- **Complete several policy and code development projects including Wireless Communications Facilities, Transfer of Development Rights ordinance and ILA, Sustainability Strategy, Title 23 replacement (code compliance), PRO plan, and sustainability codes**
- **Begin new policy and code development projects including Critical Areas Ordinance update, Title 24 replacement, sign code revisions, and housing strategy priorities including homeless encampments**
- **Participate in regional planning and growth management issues**
- **Continue to improve inter-departmental processes and communication**
- **Provide technical assistance to lake management districts**
- **Increase technical proficiency on land use permit and application processes**
- **Provide capital project assistance and critical areas monitoring; develop recommendations for mitigation banking and other cost-saving measures**

Planning Division Summary
(1 of 3 divisions within Community Development)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$2,565,498	$2,648,000	$2,278,500
SUPPLIES	$23,582	$29,000	$16,800
SERVICES & CHARGES	$1,021,839	$1,133,000	$381,600
INTERGOVERNMENTAL	$32,982	$0	$0
CAPITAL	$0	$60,000	$0
TOTAL DEPARTMENT	**$3,643,901**	**$3,870,000**	**$2,676,900**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Project Manager (Towncenter)	1	1	0	0
Senior Planner	4	4	4	4
Wetland Biologist	1	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	**10.5289**	**10.5289**	**9.5289**	**9.5289**

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 responsible 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:

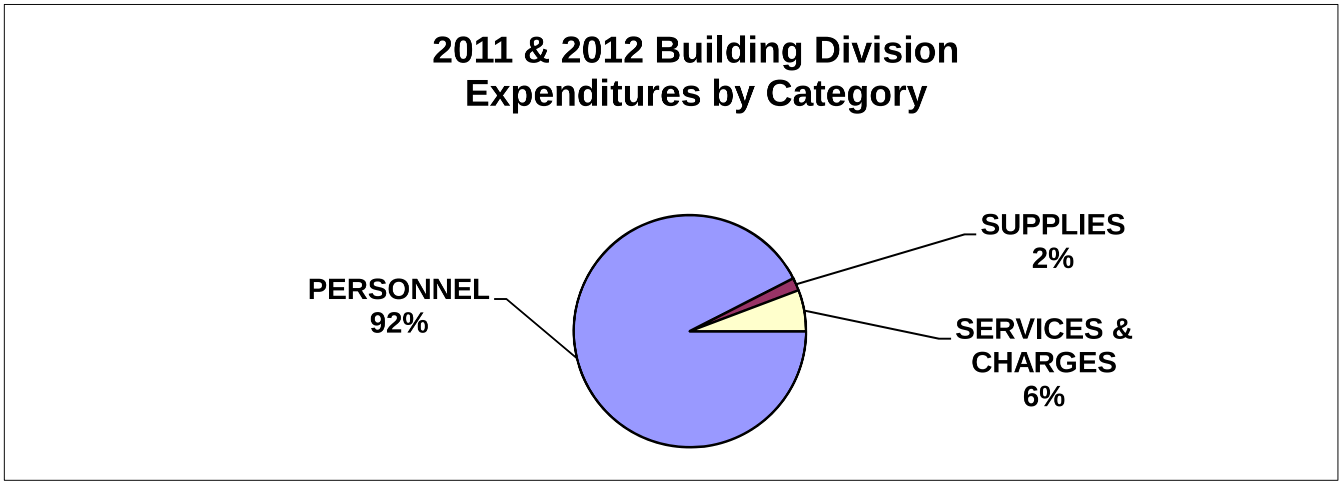
BUILDING DIVISION

- **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**

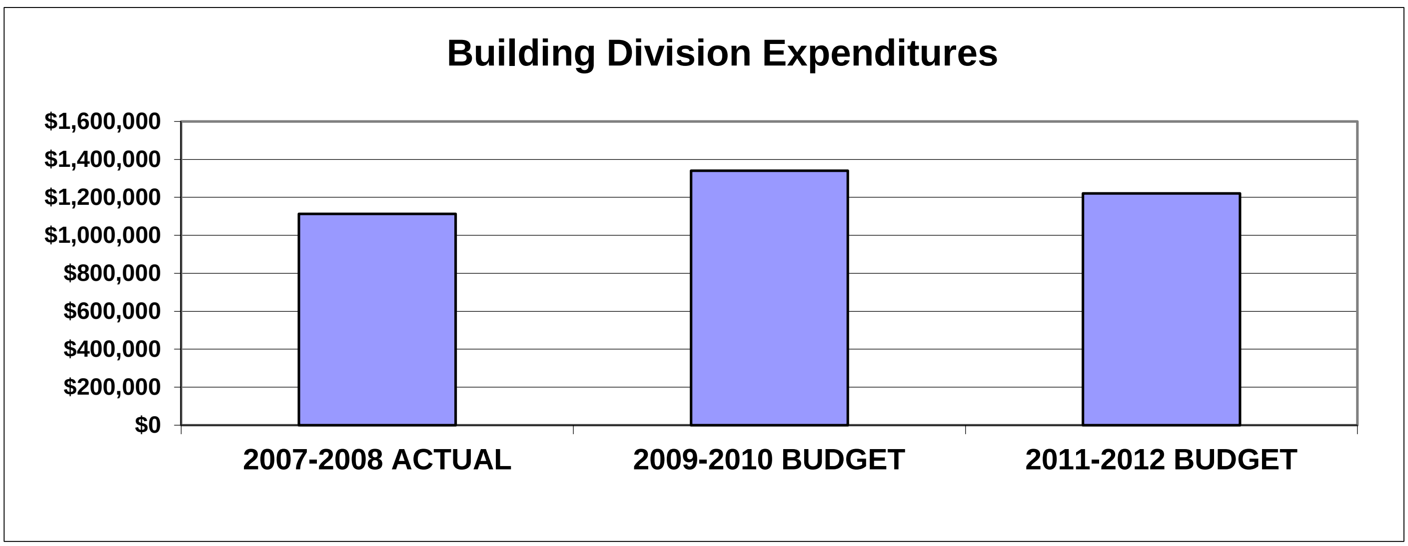
Building Division Summary

(1 of 3 divisions within Community Development)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$1,016,954	$1,162,000	$1,129,250
SUPPLIES	$24,384	$40,000	$22,000
SERVICES & CHARGES	$71,787	$138,100	$70,000
TOTAL DEPARTMENT	**$1,113,125**	**$1,340,100**	**$1,221,250**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Building Official	1	1	1	1
Plans Examiner	1	2	1	1
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
TOTAL	**4**	**5**	**4**	**4**

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.

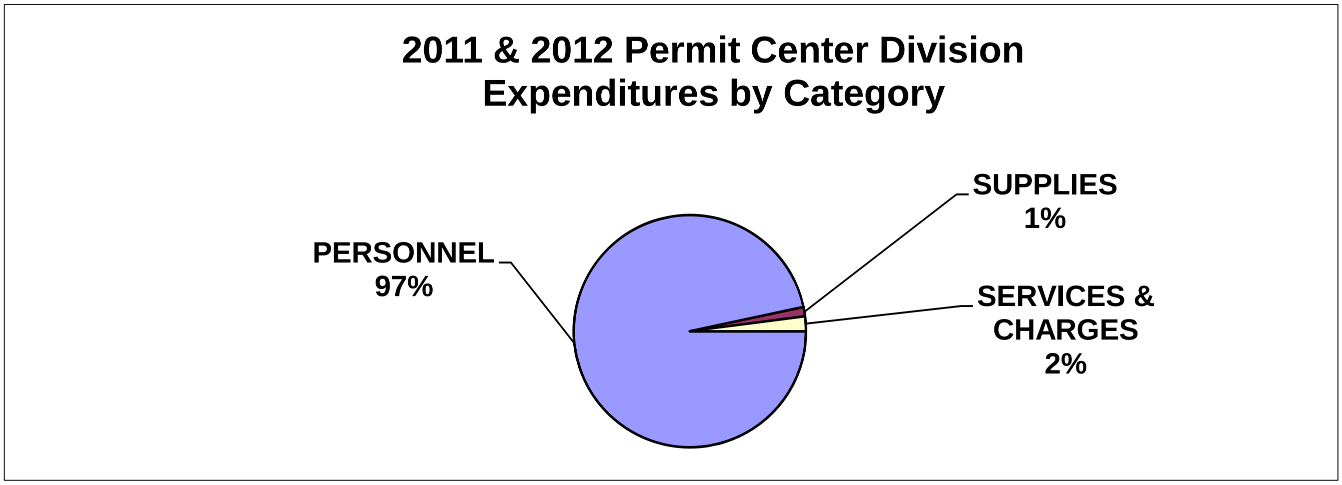
http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx

PERMIT CENTER DIVISION

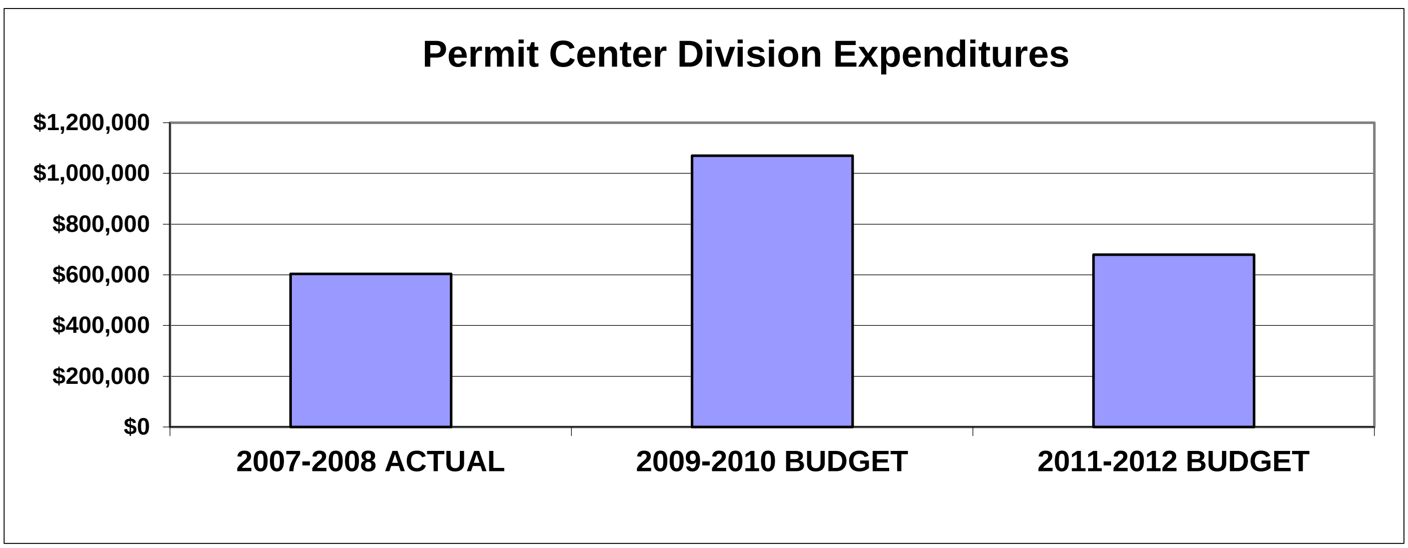
- Provide front-line customer service to Sammamish property owners and residents
- Coordinate with Public Works and Community Development staff to conduct regular development review team meetings in order to improve timely efficiency and processing of major development project applications
- Process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

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

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$580,742	$992,750	$656,500
SUPPLIES	$7,644	$15,800	$8,800
SERVICES & CHARGES	$15,445	$61,500	$13,800
TOTAL DEPARTMENT	**$603,831**	**$1,070,050**	**$679,100**



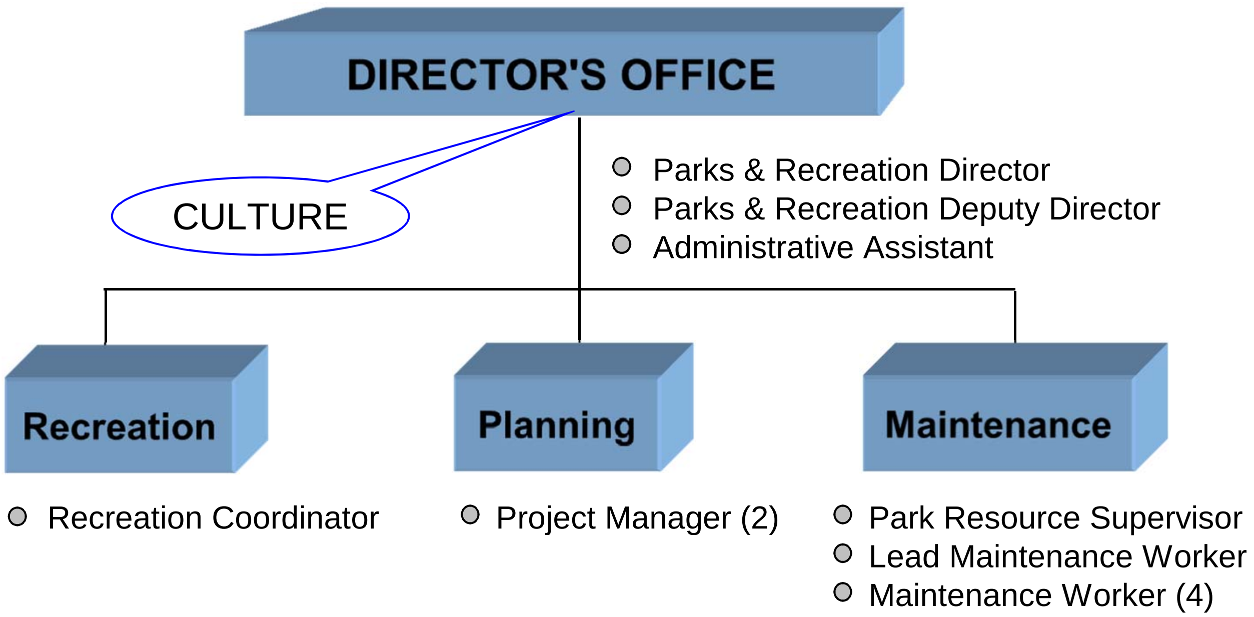
DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Permit Center Manager	1	1	1	1
Permit Technician	2	1	1	1
Office Assistant	2	2	2	2
Associate Planner	0	1	0	0
TOTAL	**5**	**5**	**4**	**4**

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:

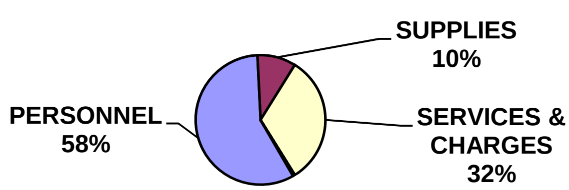
- **Provides quality recreation programs and acquisition, renovation, development operation, and maintenance of parks and recreation facilities.**
- **In coordination with the Public Works maintenance crew, facilitate the general upkeep of the parks and public areas of the City.**
- **Performance Measures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

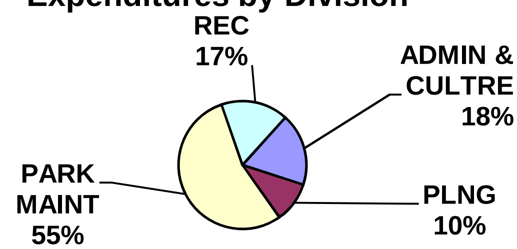
Highlight:

The decrease from 2009-2010 to 2011-2012 is due to efficiency gains in contracted park maintenance activities, a lower bid pricing environment and tighter integration between city and contracted parks maintenance service needs. This amounted to over 21% decrease in budgeted maintenance contract expenses.

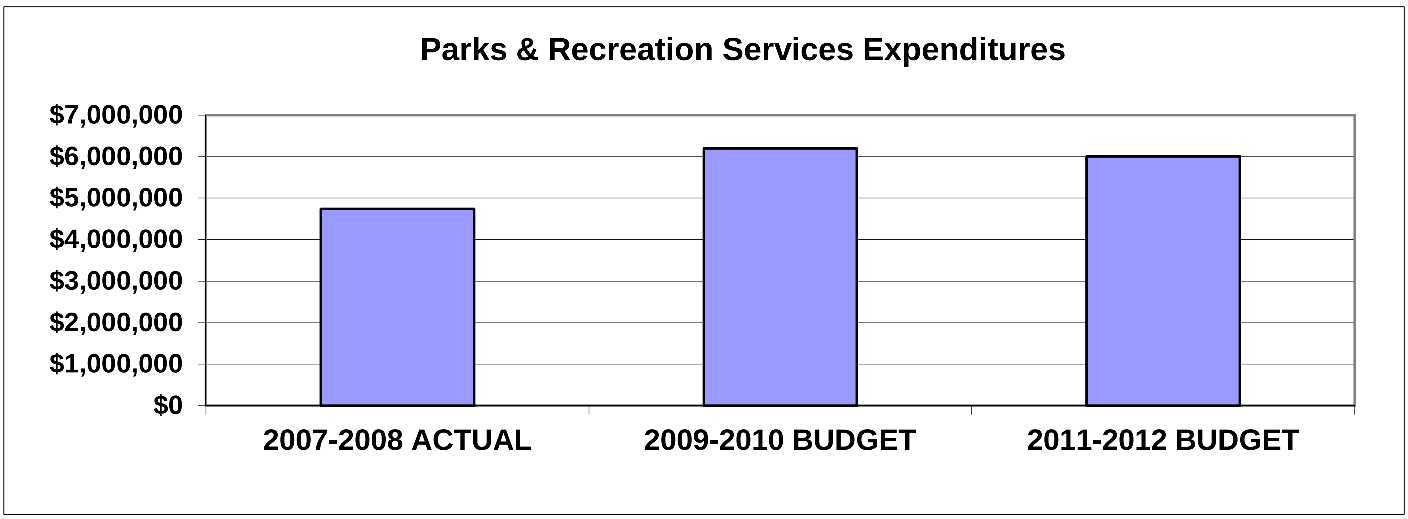
Parks & Recreation Department Summary (All Divisions)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$2,536,577	$3,366,000	$3,458,200
SUPPLIES	$455,288	$554,100	$578,000
SERVICES & CHARGES	$1,551,487	$2,124,185	$1,938,100
INTERGOVERNMENTAL	$25	$2,000	$1,000
CAPITAL	$199,209	$152,000	$32,000
TOTAL DEPARTMENT	**$4,742,586**	**$6,198,285**	**$6,007,300**





DEPARTMENT EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Parks Project Manager	2	2	2	2
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
Parks Resource Supervisor	1	1	1	1
Parks Maintenance Worker	4	4	4	4
Lead Maintenance Worker	1.2	1.2	1.2	1.2
TOTAL	**13.2**	**13.2**	**13.2**	**13.2**

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:

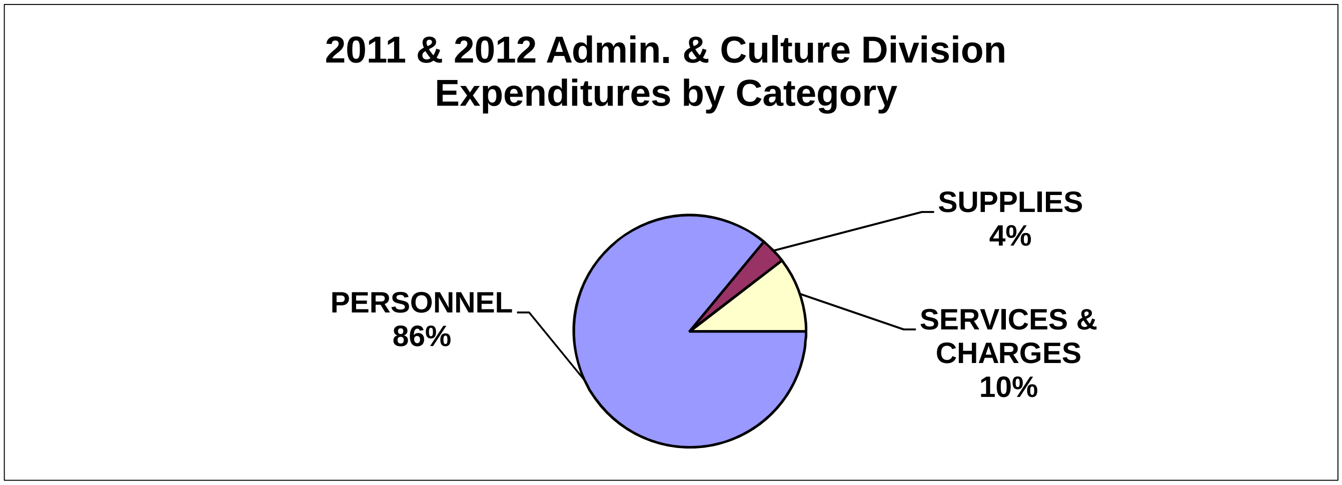
ADMINISTRATION DIVISION

- **Work with the City Manager and other department heads on CIP planning and funding**
- **Partner with Boys & Girls Club to complete construction of the Recreation Center**
- **Complete the Parks, Recreation and Open Space Plan update**
- **Complete Sammamish Landing Modified Phase I Design and Construction**
- **Complete Evans Creek Preserve Phase I Design and Construction**
- **Complete Community/Aquatic Center Feasibility Study**
- **Piggot Property soft opening; mini Master Plan**
- **Complete Evans Pond Staircase design**

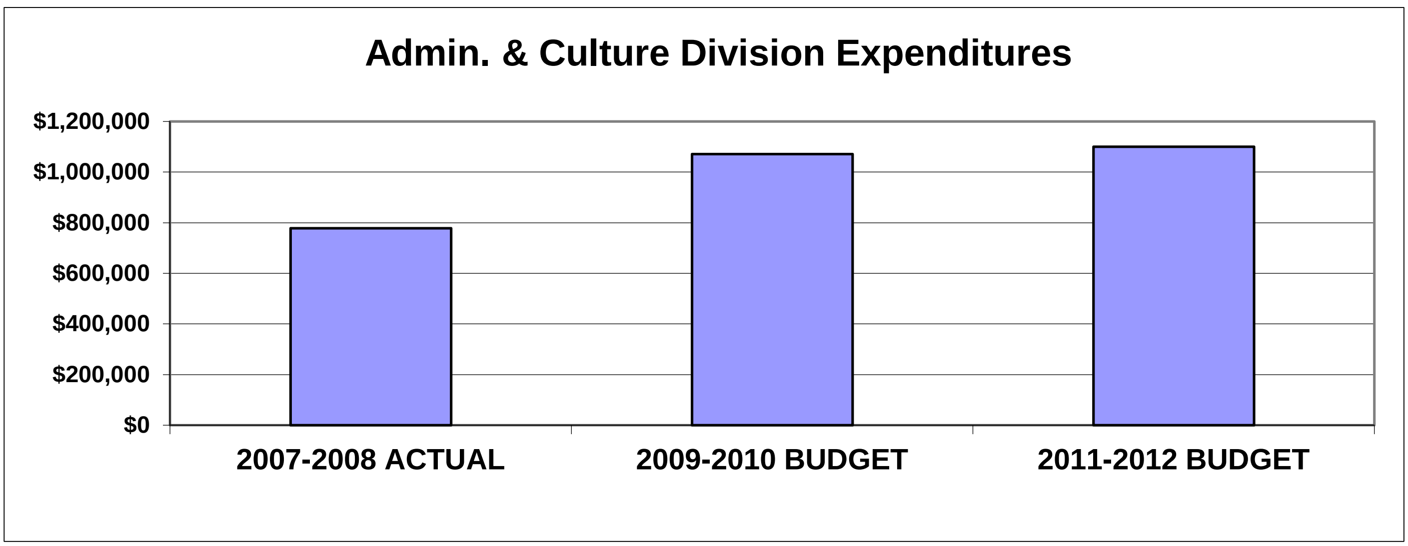
Administration & Culture Division Summary

(1 of 4 divisions within Parks & Recreation)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$635,726	$922,800	$946,450
SUPPLIES	$21,745	$23,700	$39,500
SERVICES & CHARGES	$121,244	$124,800	$114,600
TOTAL DEPARTMENT	**$778,715**	**$1,071,300**	**$1,100,550**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2008	2009	2010	2011
Parks & Rec. Director	1	1	1	1	1
Parks & Rec. Deputy Director	0	1	1	1	1
Administrative Assistant	1	1	1	1	1
TOTAL	**2**	**2**	**3**	**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.

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

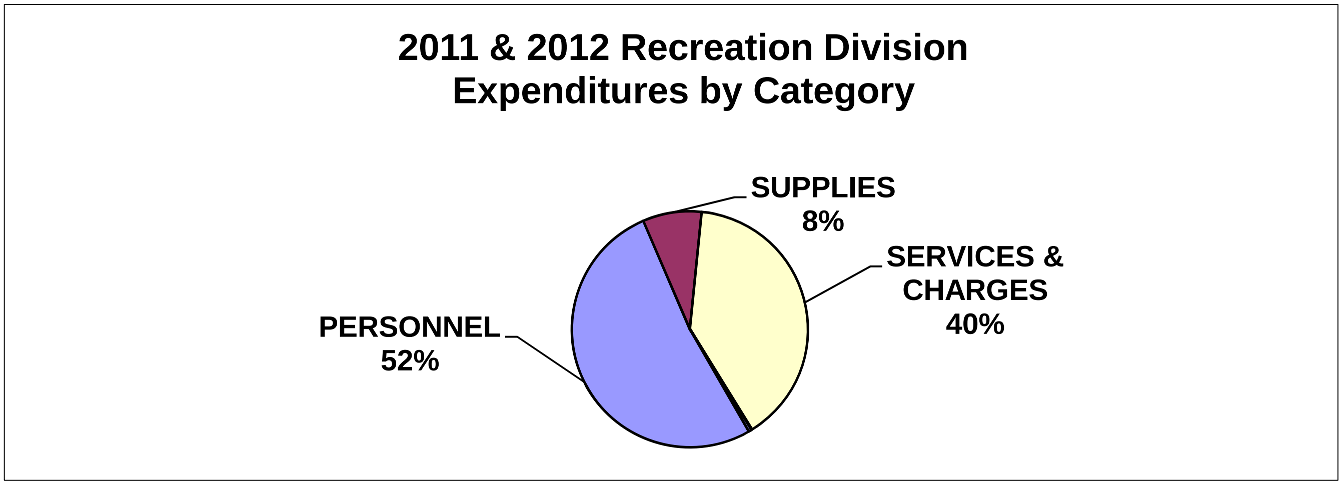
Goals/Issues/Major Work:

RECREATION DIVISION

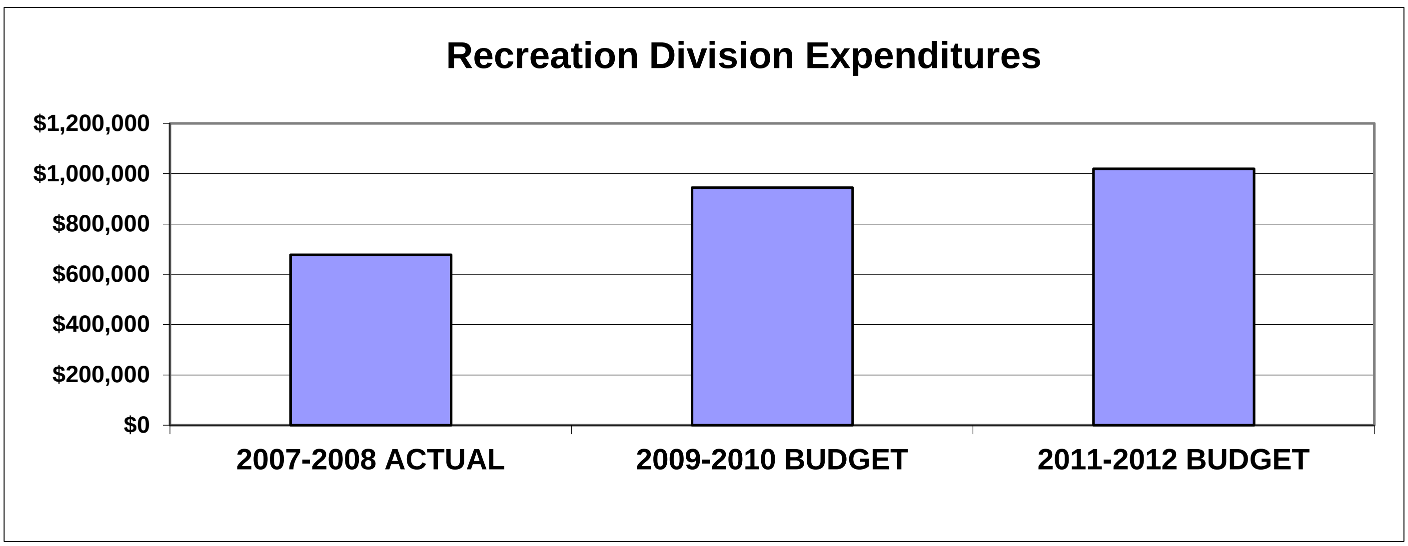
- **Foster growth and management of Sammamish Youth Board programs and events**
- **Expand the summer concert series and identify partners to create other seasonal events**
- **Continue meeting quarterly with recreation providers to facilitate delivery of programs to the community**
- **Provide contracted 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**

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

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$382,883	$516,200	$528,750
SUPPLIES	$35,607	$82,500	$82,000
SERVICES & CHARGES	$164,841	$333,300	$403,500
INTERGOVERNMENTAL	$0	$2,000	$1,000
CAPITAL	$93,680	$10,000	$4,000
TOTAL DEPARTMENT	**$677,012**	**$944,000**	**$1,019,250**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
TOTAL	**2**	**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:

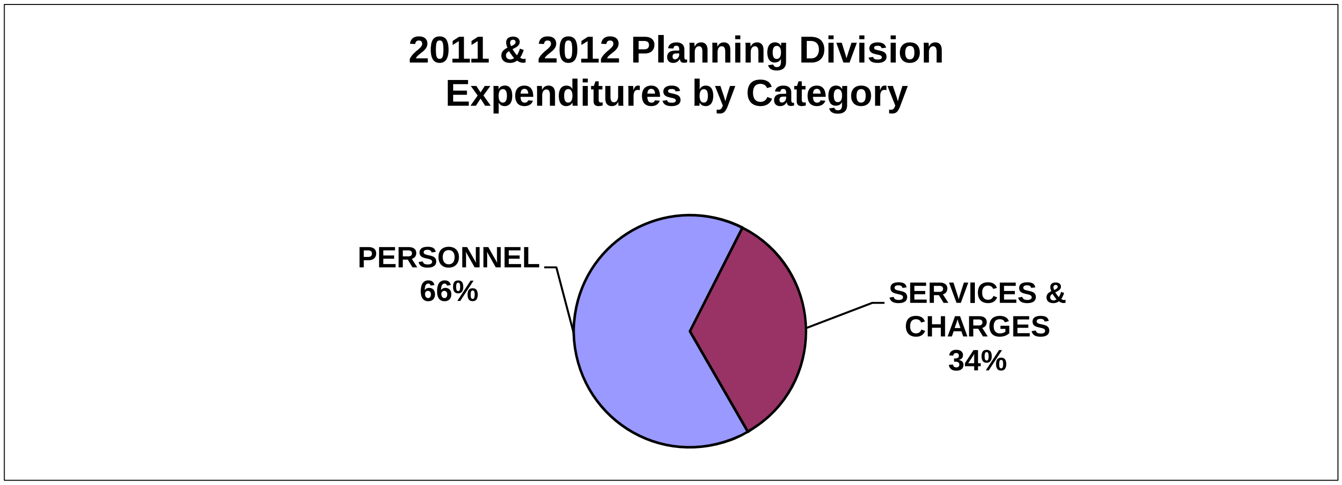
PLANNING DIVISION

- **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**

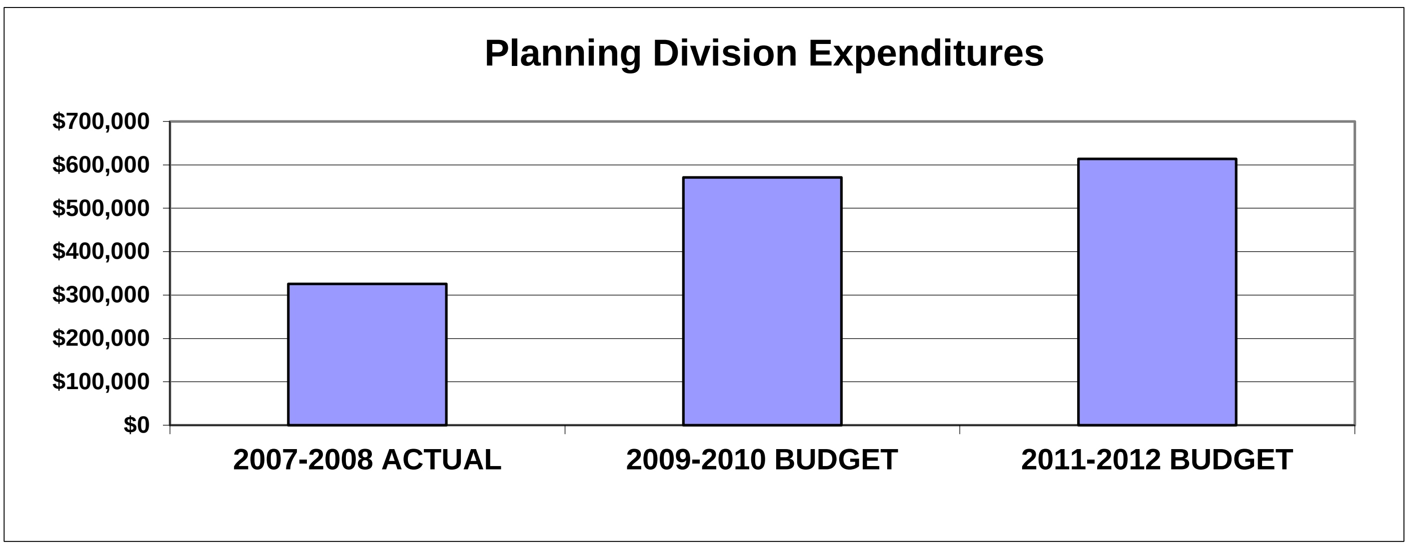
Planning Division Summary

(3 of 4 divisions within Parks & Recreation)

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$274,853	$389,000	$404,000
SERVICES & CHARGES	$51,056	$182,000	$210,000
TOTAL DEPARTMENT	**$325,909**	**$571,000**	**$614,000**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Parks Project Manager	2	2	2	2
TOTAL	**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

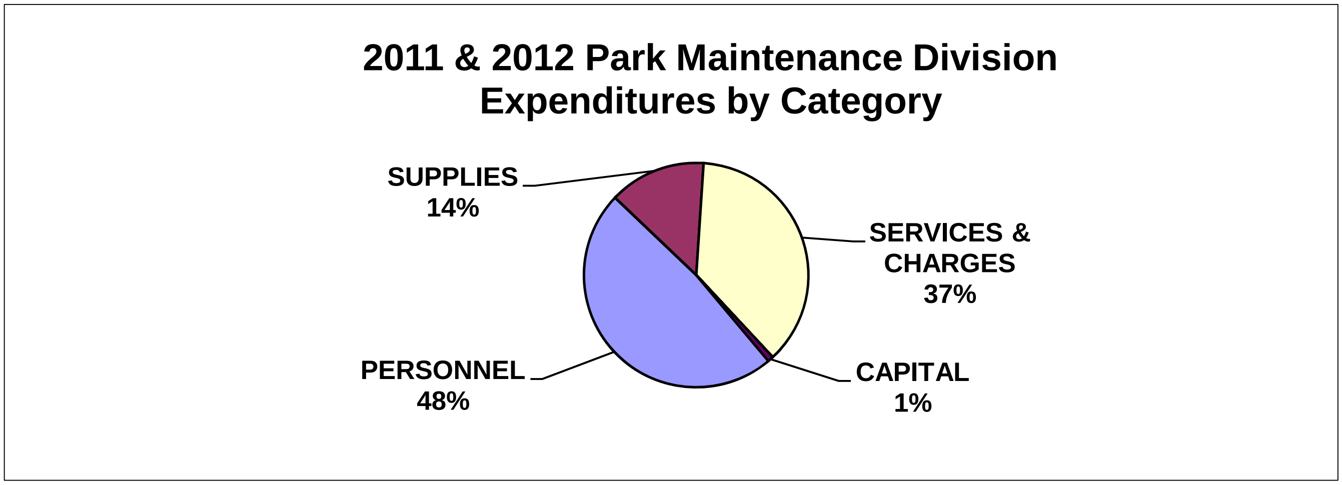
Goals/Issues/Major Work:

MAINTENANCE DIVISION

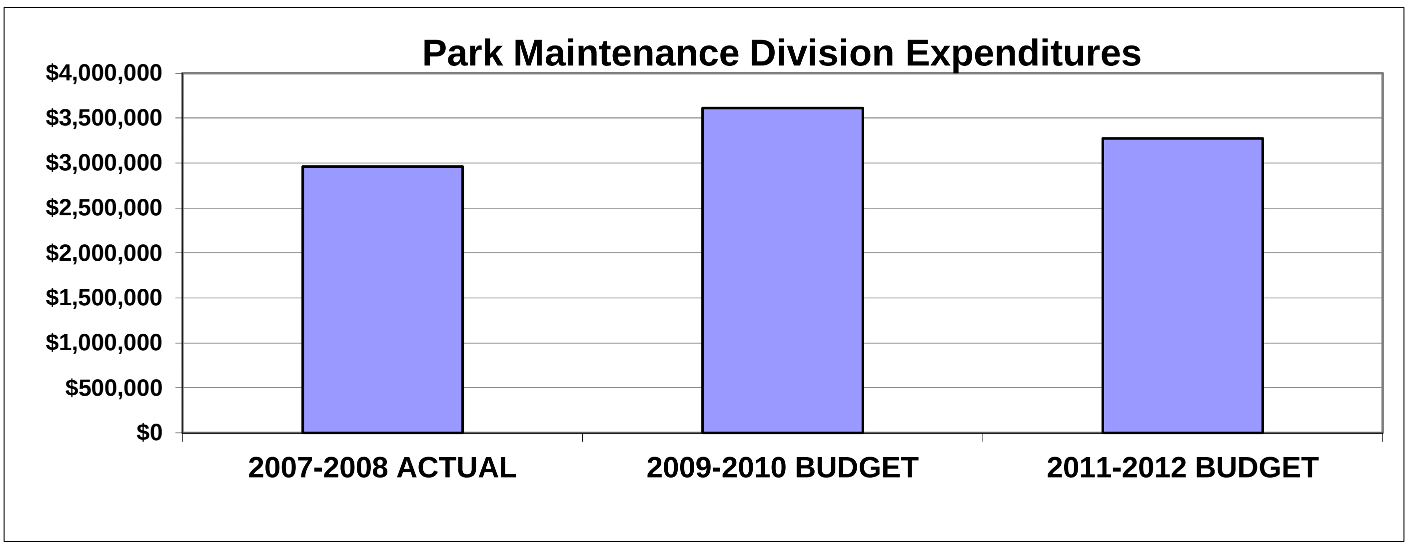
- **Manage a variety of contracted services as identified in 2007-2008 Park Operations Business Plan: janitorial services in restrooms, mowing and turf care**
- **Provide continued oversight and direct supervision of in-house park operations: management of sports fields, play areas, landscaping, and 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**

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

Description	2007 - 2008 Expenses	2009 - 2010 Budget	20011 - 2012 Budget
PERSONNEL	$1,243,115	$1,538,000	$1,579,000
SUPPLIES	$397,942	$447,900	$456,500
SERVICES & CHARGES	$1,214,346	$1,484,085	$1,210,000
INTERGOVERNMENTAL	$25	$0	
CAPITAL	$105,529	$142,000	$28,000
TOTAL DEPARTMENT	**$2,960,957**	**$3,611,985**	**$3,273,500**



DIVISION EXPENSE HISTORY



Position History

	2009 Actual	2010	2011	2012
Parks Resource Supervisor	1	1	1	1
Lead Maintenance Worker	1.2	1.2	1.2	1.2
Park Maintenance Worker	4	4	4	4
TOTAL	**6.2**	**6.2**	**6.2**	**6.2**

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.

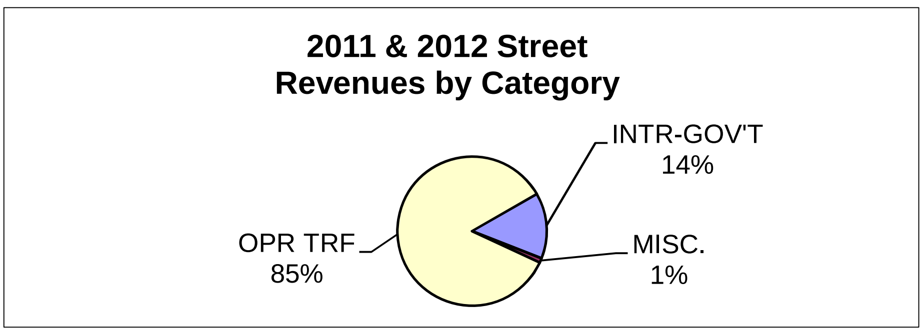
STREET FUND 101

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.

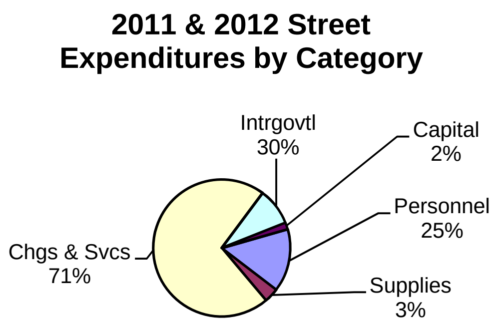
Revenue Summary

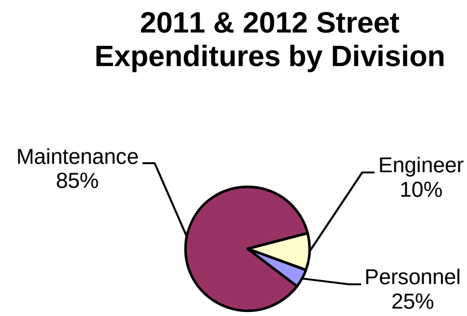
Description	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$1,864,898	$2,820,959	$473,700
INTERGOVERNMENTAL	$1,884,478	$1,877,000	$1,770,000
MISCELLANEOUS	$243,694	$73,100	$120,000
OPERATING TRANSFERS	$2,664,717	$1,250,000	$10,500,000
TOTAL REVENUES	**$4,792,889**	**$3,200,100**	**$12,390,000**
TOTAL FUND (with BFB)	**$6,657,787**	**$6,021,059**	**$12,863,700**



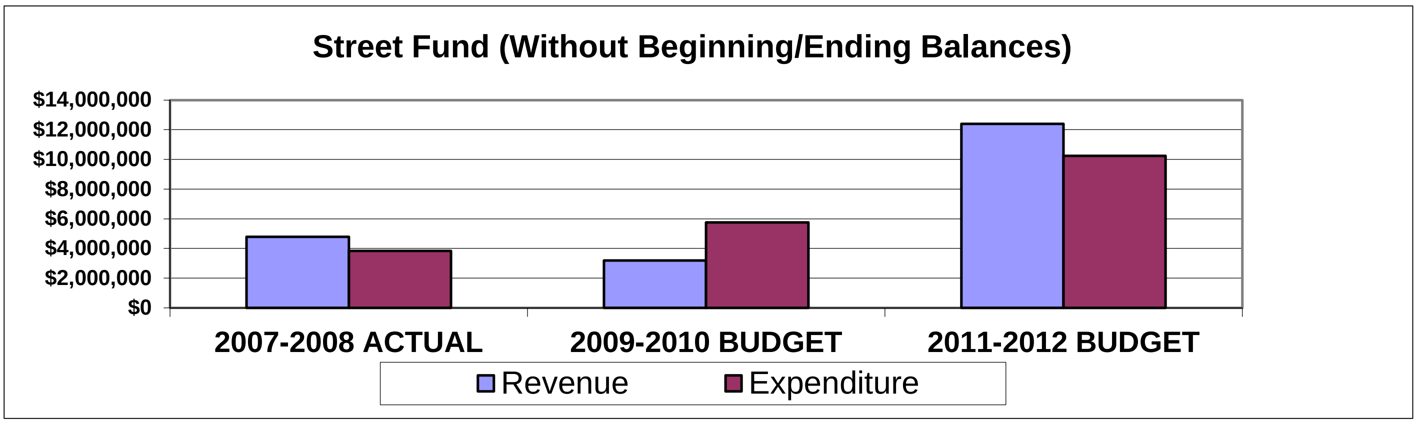
Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$1,495,161	$1,779,250	$1,520,800
SUPPLIES	$365,182	$336,008	$348,600
SERVICES & CHARGES	$981,497	$1,015,050	$7,313,525
INTERGOVERNMENTAL	$924,177	$1,041,000	$900,000
CAPITAL	$70,811	$1,588,000	$164,086
TOTAL EXPENDITURES	**$3,836,828**	**$5,759,308**	**$10,247,011**
Ending Fund Balance	$2,820,959	$261,750	$2,616,689
TOTAL FUND (with EFB)	**$6,657,787**	**$6,021,058**	**$12,863,700**





STREET FUND HISTORY



Highlight:

Expenditure reductions from eliminating the Sr. Transportation Engineer, part-time Office Assistant, and Development Review-Project Enginneer positions were offset by large expense increases relating to moving the overlay pavement management program from the capital fund (#340) to the Street fund (#101).

Position History

	2009 Actual	2010	2011	2012
Operations & Maint. Manager	0.5	0.5	0.5	0.5
Lead Maintenance Worker	0.4	0.4	0.4	0.4
Maintenance Worker	2	2	2	2
Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0	0
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.35	0.25	0.25
Associate Engineer	0.5	0.5	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
Office Assistant	0.85	0.85	0.68	0.68
TOTAL	**7.05**	**7.05**	**6.43**	**6.43**

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

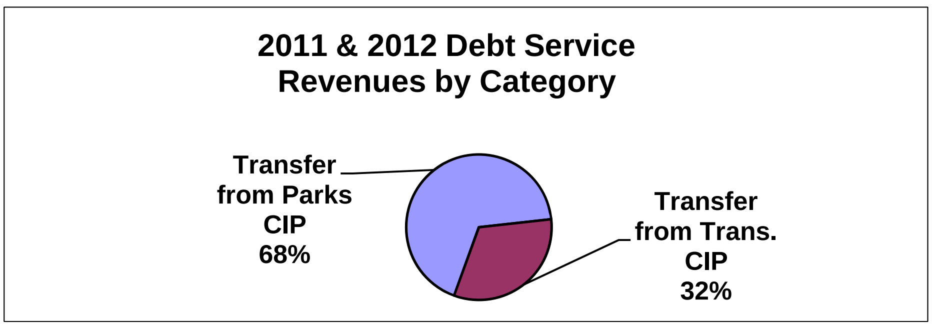
Description

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 2011 is available in the Appendix on page 210.

Revenue Summary

Description	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$0	$0	$0
Operating Transfers - Park CIP	$739,073	$738,320	$2,350,923
Operating Transfers - Tran CIP	$1,142,090	$1,133,333	$1,122,667
TOTAL TRANSFERS	**$1,881,163**	**$1,871,653**	**$3,473,589**
TOTAL FUND (with BFB)	**$1,881,163**	**$1,871,653**	**$3,473,589**



Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PW Trust Fund Loan Principal	$1,066,667	$1,066,667	$1,066,667
Long Term Gen. Obligation Principal	$485,000	$520,000	$2,175,000
Interest on PWTF Debt	$75,424	$66,667	$56,000
Interest on 2002 LTGO Debt	$254,073	$218,320	$175,923
TOTAL DEBT SERVICE EXPENSE	**$1,881,163**	**$1,871,654**	**$3,473,589**
Ending Fund Balance	$0	$0	$0
TOTAL FUND (with EFB)	**$1,881,163**	**$1,871,654**	**$3,473,589**

Highlight:
The General Obligation Park Bond is budgeted for payoff in 2012, this is the first available call date for this bond. The Public Works Trust Fund Loan has an interest rate of 0.5%, so is not scheduled to be paid off in the 2011-2012 period.

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.

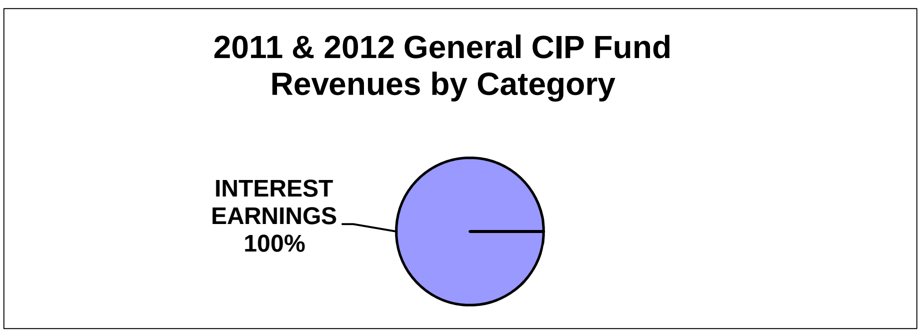
GENERAL GOVERNMENT CIP FUND 301

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	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$1,676,124	$993,443	$313,495
INTEREST EARNINGS	$121,423	$0	$14,000
OPERATING TRANSFERS	$4,300,000	$5,500,000	
TOTAL REVENUES	**$4,421,423**	**$5,500,000**	**$14,000**
TOTAL FUND (with BFB)	**$6,097,547**	**$6,493,443**	**$327,495**



Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$48,459	$0	$0
CAPITAL	$1,738,610	$699,000	$0
INTERFUND TRANSFER	$3,315,841	$0	$0
TOTAL EXPENDITURES	**$5,102,910**	**$699,000**	**$0**
Ending Fund Balance	$994,636	$5,794,443	$327,495
TOTAL FUND (with EFB)	**$6,097,546**	**$6,493,443**	**$327,495**

Highlight:
There are no general capital fund expenditures planned for the 2011-2012 period.

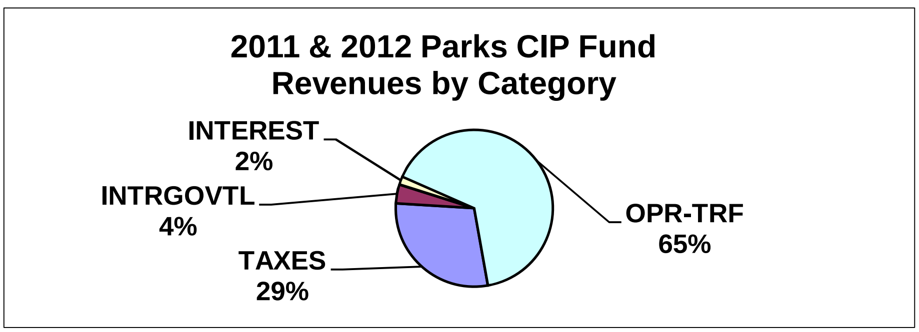
PARKS CIP FUND 302

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.

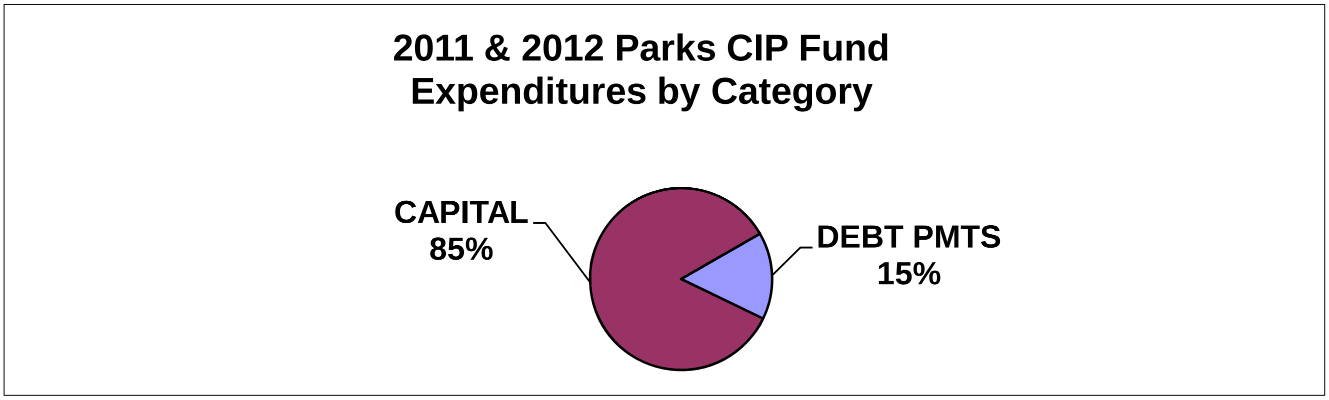
Revenue Summary

Description	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$6,300,265	$8,886,848	$11,534,450
TAXES	$3,018,918	$1,890,000	$2,190,000
INTERGOVERNMENTAL	$701,257	$0	$300,000
INVESTMENT INTEREST	$604,523	$224,500	$130,000
OPERATING TRANSFERS	$3,711,941	$6,450,000	$5,000,000
TOTAL REVENUES	**$8,036,639**	**$8,564,500**	**$7,620,000**
TOTAL FUND (with BFB)	**$14,336,904**	**$17,451,348**	**$19,154,450**

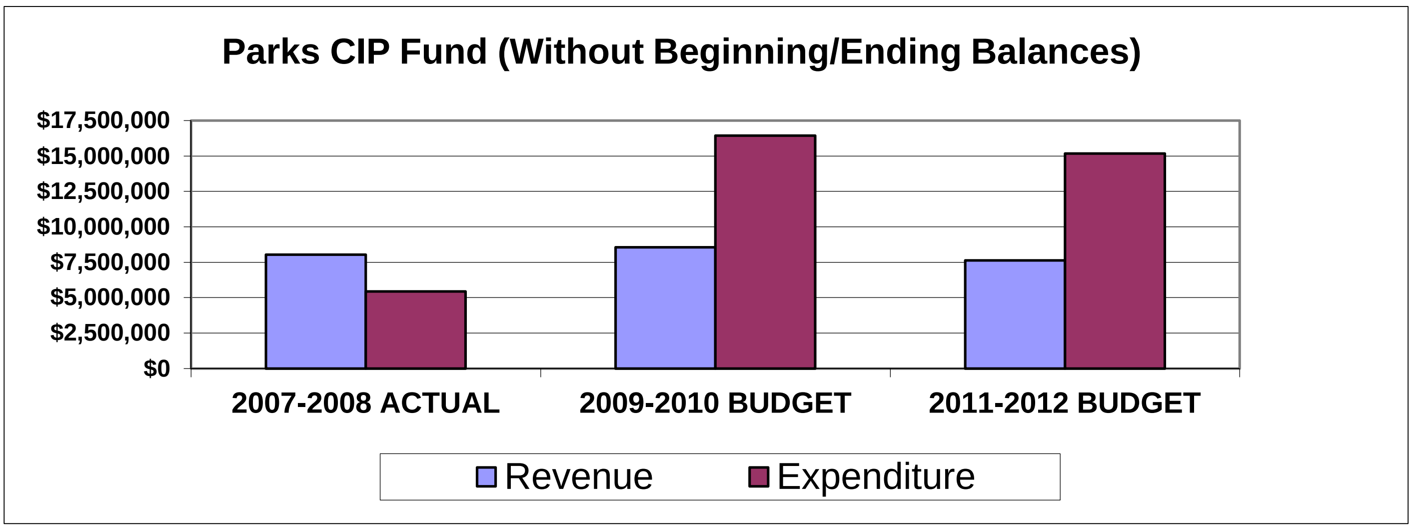


Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2010 - 2011 Budget
CAPITAL	$4,710,984	$15,704,100	$12,820,000
INTERFUND	$739,073	$738,320	$2,350,923
TOTAL EXPENDITURES	**$5,450,057**	**$16,442,420**	**$15,170,923**
Ending Fund Balance	$8,886,848	$1,008,928	$3,983,528
TOTAL FUND (with EFB)	**$14,336,905**	**$17,451,348**	**$19,154,451**



PARKS CIP FUND HISTORY



TRANSPORTATION CIP FUND 340

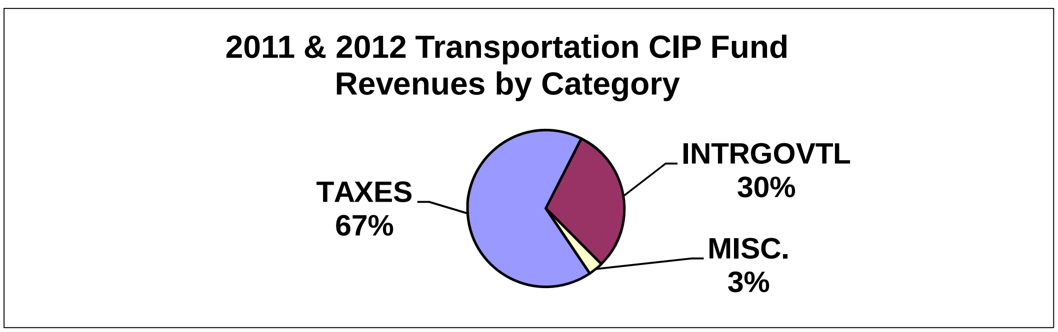
Description

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 214-215.

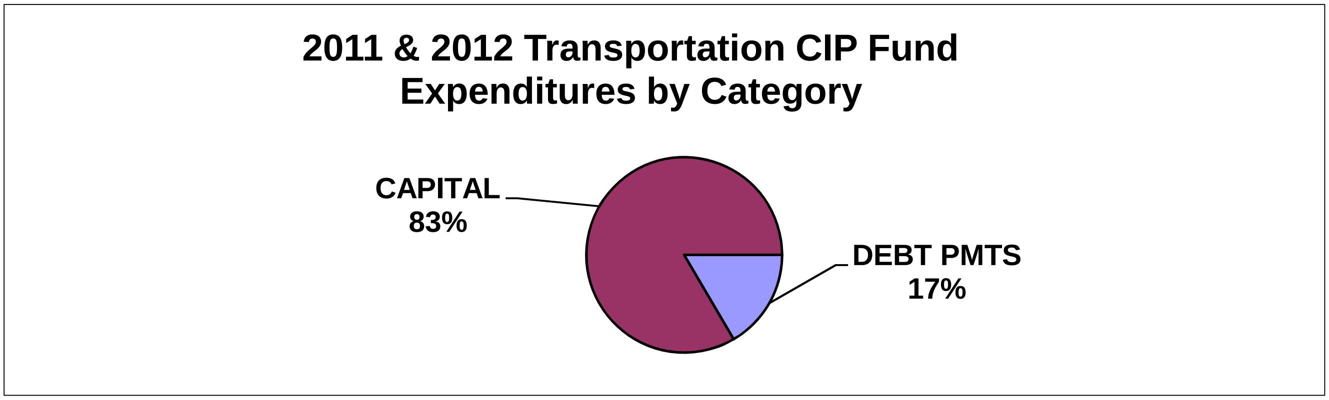
Revenue Summary

Description	2007 - 2008 Revenue	2009 -2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$21,517,140	$27,861,522	$5,519,260
TAXES	$2,924,053	$1,700,000	$2,000,000
INTERGOVERNMENTAL	$122,371	$7,530,500	$900,000
MISCELLANEOUS	$2,476,751	$773,000	$90,000
NON-REVENUES	$13,372,838	$700,000	
TOTAL REVENUES	**$18,896,013**	**$10,703,500**	**$2,990,000**
TOTAL FUND (with BFB)	**$40,413,153**	**$38,565,022**	**$8,509,260**

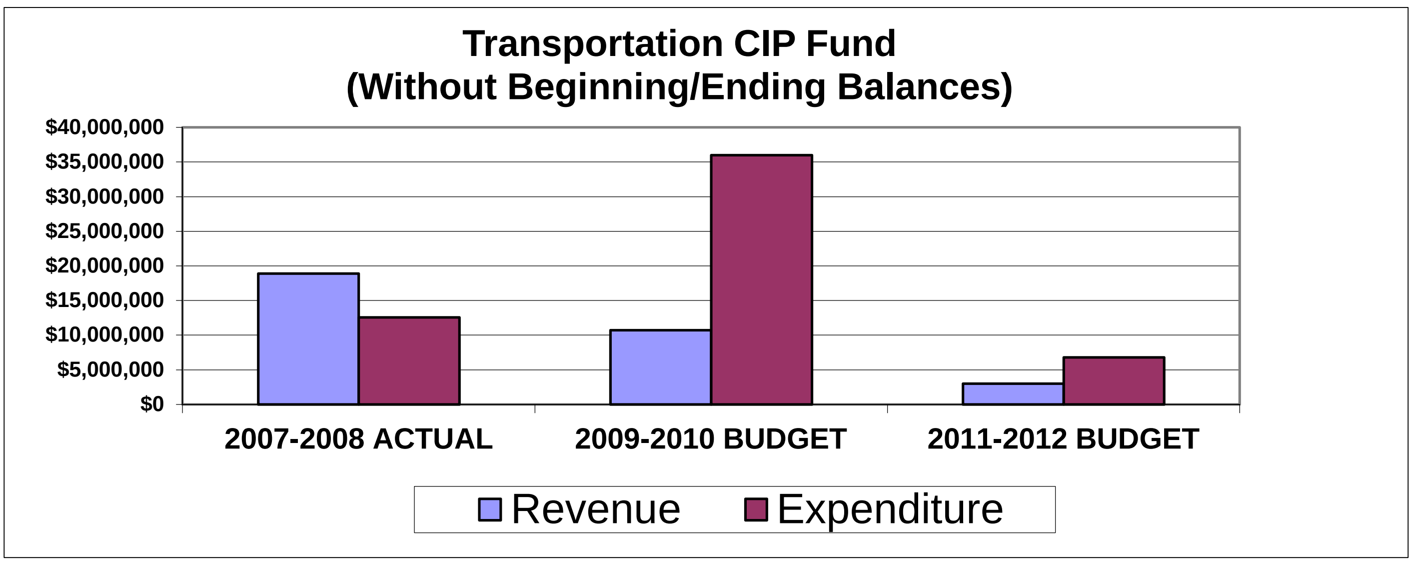


Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
CAPITAL	$11,409,540	$34,672,950	$5,655,000
INTERFUND	$1,142,090	$1,133,333	$1,122,667
TOTAL EXPENDITURES	**$12,551,630**	**$35,806,283**	**$6,777,667**
Ending Fund Balance	$27,861,522	$2,758,739	$1,731,594
TOTAL FUND (with EFB)	**$40,413,152**	**$38,565,022**	**$8,509,260**



TRANSPORTATION CIP FUND HISTORY



Highlight:

2011-2012 Transportation Capital investments are planned to decrease significantly from prior years. The normal timing of capital projects will fluctuate due to variations in project sizes and construction scheduling to meet various capital needs.

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.

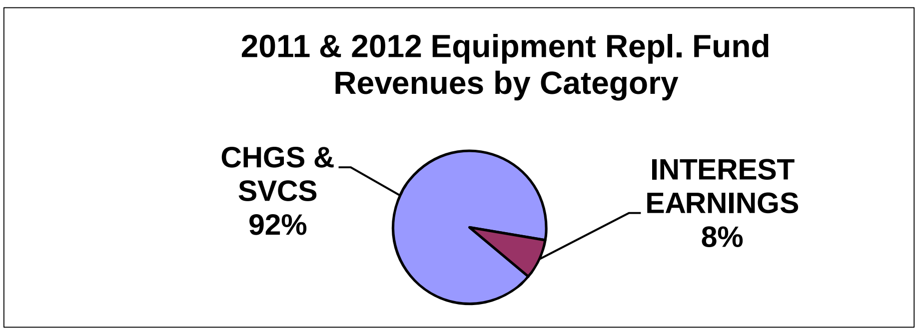
EQUIPMENT REPLACEMENT FUND 501

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

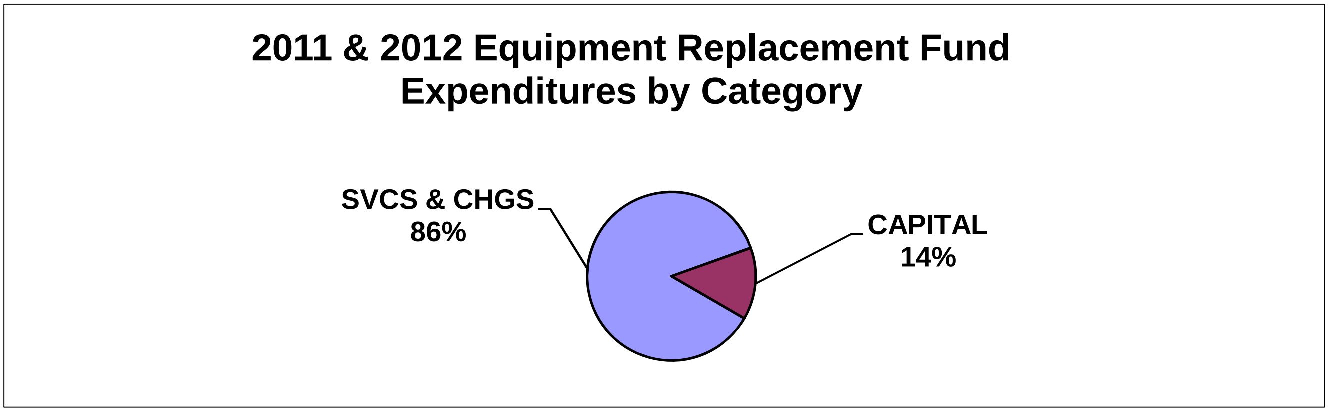
Description	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$592,322	$838,826	$753,384
CHARGES FOR GOODS/SVCS	$190,000	$190,000	$433,304
INTEREST EARNINGS	$66,854	$23,200	$40,000
TOTAL REVENUES	**$256,854**	**$213,200**	**$473,304**
TOTAL FUND (with BFB)	**$849,176**	**$1,052,026**	**$1,226,688**



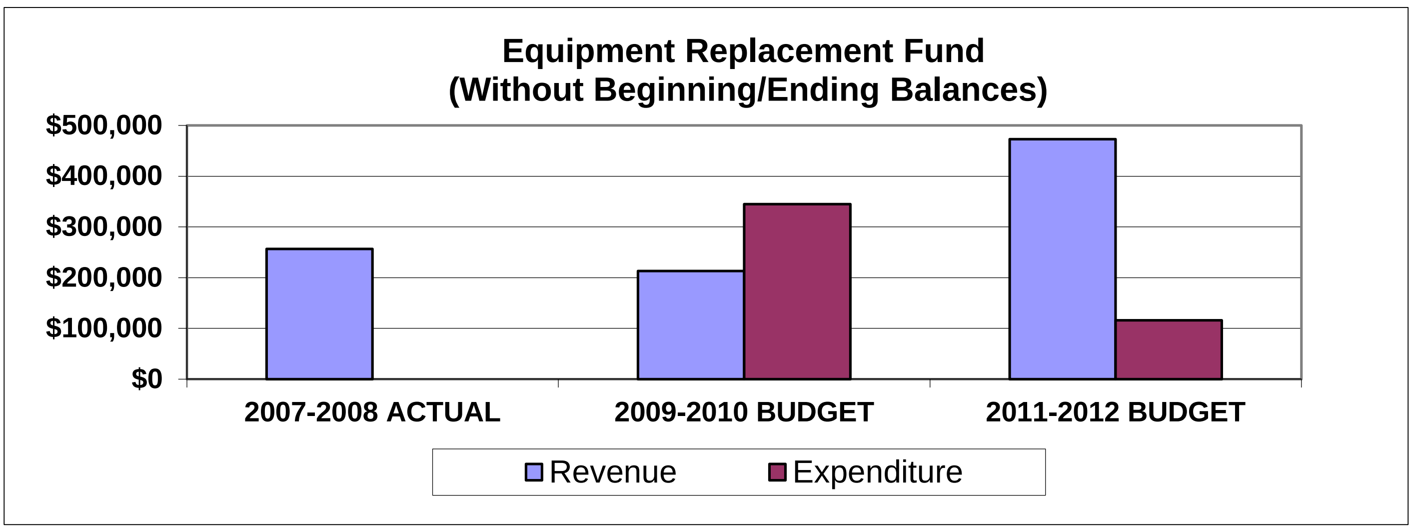
Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
SERVICES & CHARGES	$0	$120,000	$100,000
CAPITAL EQUIPMENT	$0	$225,000	$16,000
TOTAL EXPENDITURES	**$0**	**$345,000**	**$116,000**
Ending Fund Balance*	$838,826	$707,026	$1,110,688
TOTAL FUND (with EFB)	**$838,826**	**$1,052,026**	**$1,226,688**

NOTE: Ending Balance is split between replacement and maintenance reserves



EQUIPMENT REPLACEMENT FUND HISTORY



Highlight:

Equipment repair and maintenance expenses in 2007-2008 had been paid out of the individual departments utilizing the particular piece of equipment, those expenses are now budgeted in the Equipment Fund, along with the replacement charges for the 2009-2010 and 2011-2012 budget

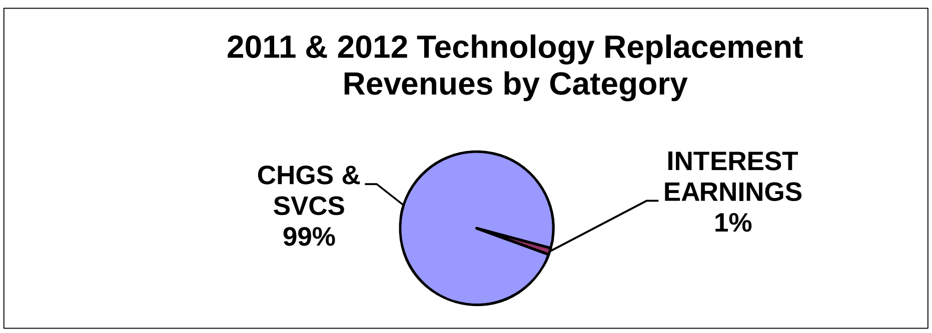
TECHNOLOGY REPLACEMENT FUND 502

Description

Information Technology 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.

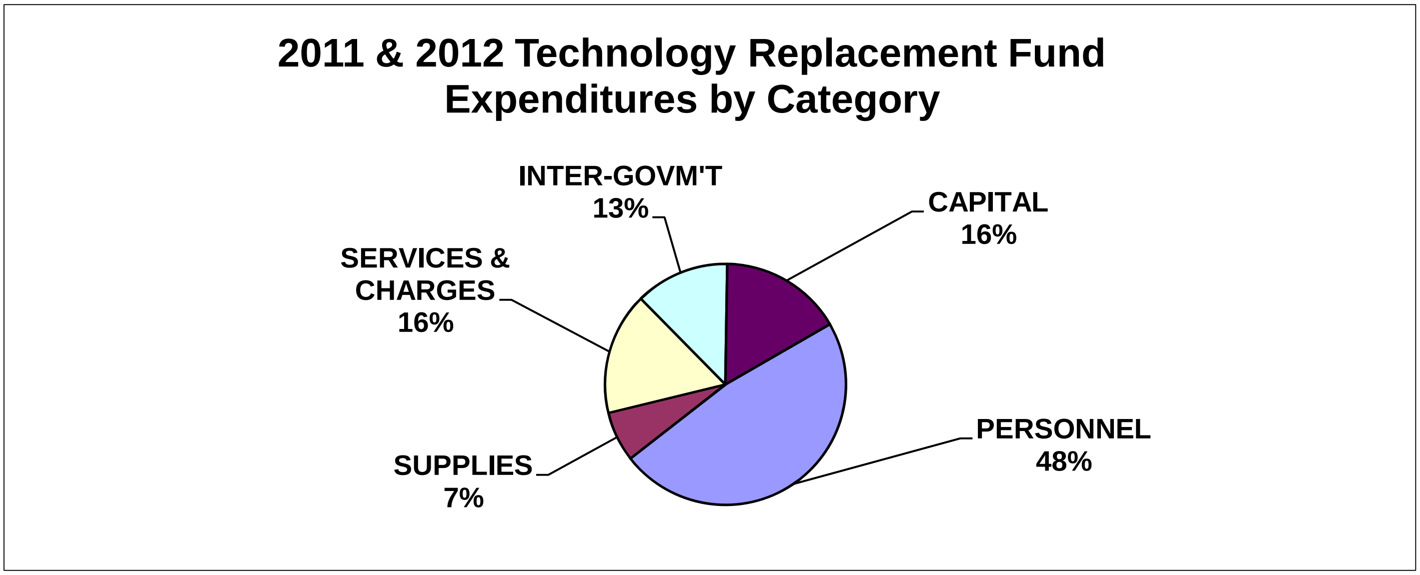
Revenue Summary

Description	2007 - 2008 Revenue	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$597,389	$514,567	$194,575
CHARGES FOR GOODS/SVCS	$620,000	$1,036,000	$1,456,800
INTEREST EARNINGS	$51,056	$13,300	$20,000
TOTAL REVENUES	**$671,056**	**$1,049,300**	**$1,476,800**
TOTAL FUND (with BFB)	**$1,268,445**	**$1,563,867**	**$1,671,375**

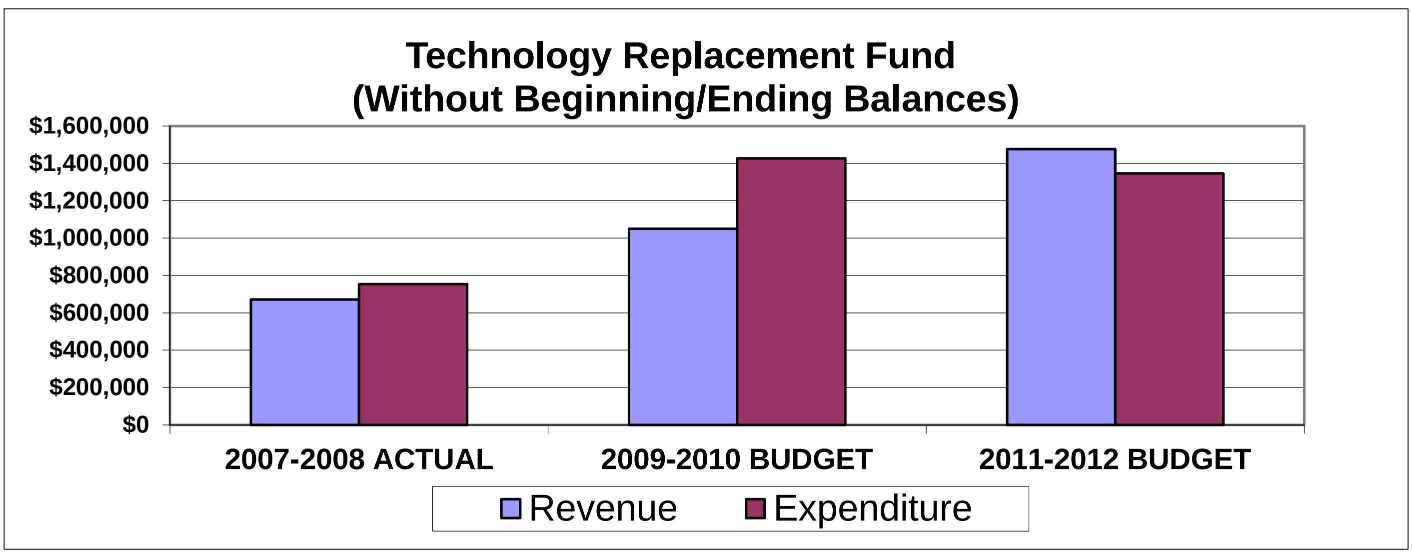


Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$328,263	$606,500	$643,000
SUPPLIES	$160,019	$50,000	$91,000
SERVICES & CHARGES	$60,460	$38,000	$221,000
INTERGOVERNMENTAL	$111,584	$170,000	$170,000
CAPITAL	$93,192	$561,500	$221,000
TOTAL EXPENDITURES	**$753,519**	**$1,426,000**	**$1,346,000**
Ending Fund Balance	$514,926	$137,867	$325,375
TOTAL FUND (with EFB)	**$1,268,445**	**$1,563,867**	**$1,671,375**



TECHNOLOGY REPLACEMENT FUND HISTORY



Position History

	2009 Actual	2010	2011	2012
IS Manager	1	1	1	1
IT Support Specialist	1	1	1	1
Webmaster	1	1	1	1
TOTAL	**3**	**3**	**3**	**3**

RISK MANAGEMENT FUND 503

Description

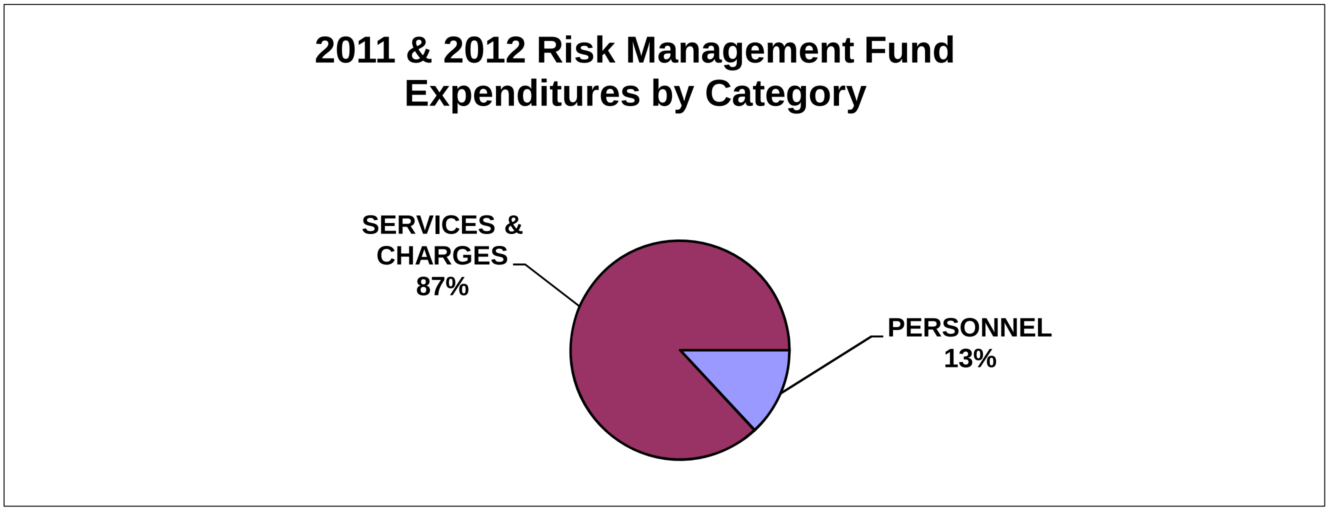
The City of Sammamish Risk Management Fund is established to account for and expend monies for the procurement of insurance claims settlement and administration of a risk management and safety program. This fund also accounts for the funding of self-insured unemployment claims through the State of Washington.

Revenue Summary

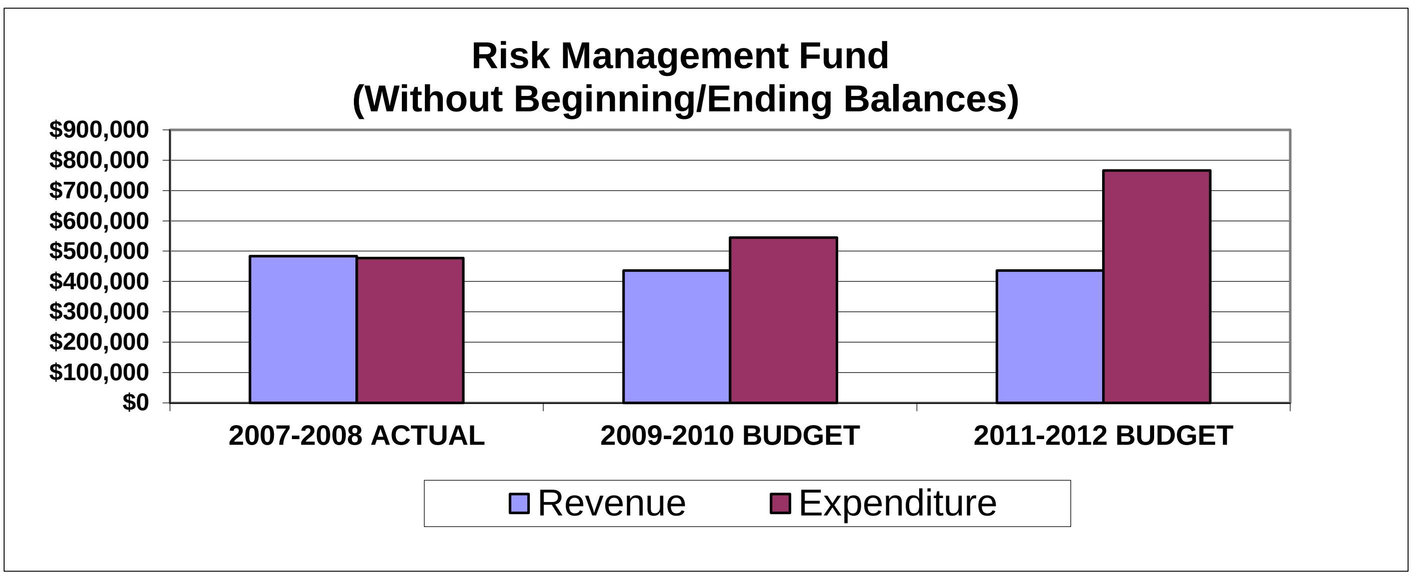
Description	2007 - 2008 Revenues	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$812,874	$819,121	$725,731
INTEREST EARNINGS	$67,806	$20,200	$20,000
INTERFUND TRANSFERS	$416,000	$416,000	$416,000
TOTAL REVENUES	**$483,806**	**$436,200**	**$436,000**
TOTAL FUND (with BFB)	**$1,296,680**	**$1,255,321**	**$1,161,731**

Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$19,025	$40,000	$100,000
SERVICES & CHARGES	$458,534	$505,000	$666,000
TOTAL EXPENDITURES	**$477,559**	**$545,000**	**$766,000**
Ending Fund Balance	$819,121	$710,321	$395,731
TOTAL FUND (with EFB)	**$1,296,680**	**$1,255,321**	**$1,161,731**



RISK MANAGEMENT FUND HISTORY



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.

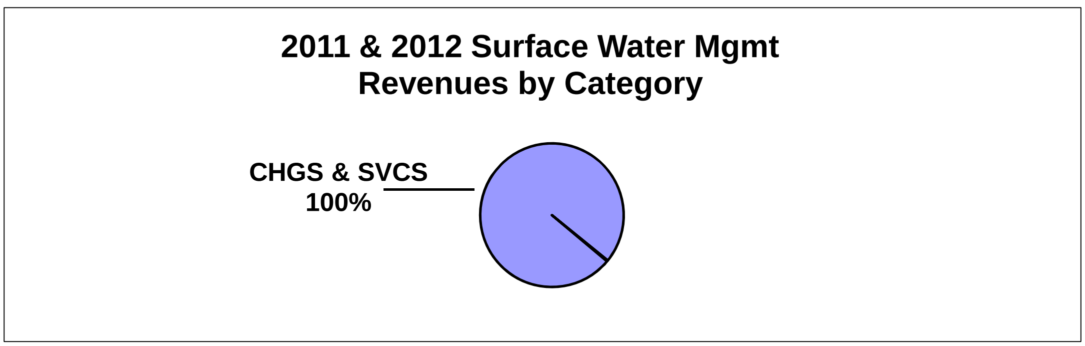
SURFACE WATER MANAGEMENT FUND 408

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.

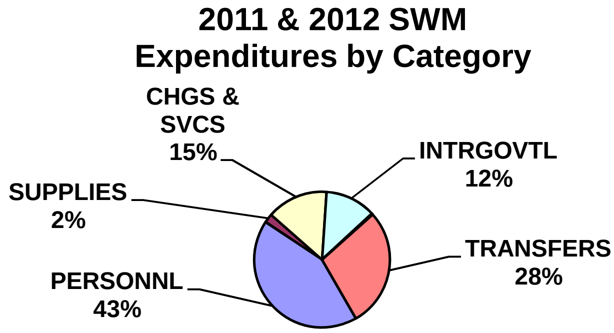
Revenue Summary

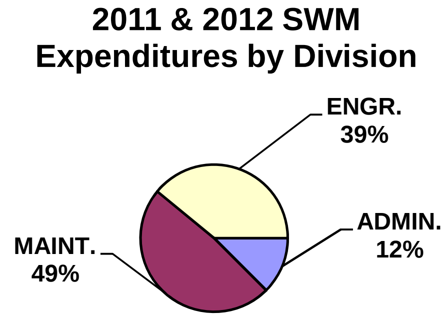
Description	2007 - 2008 Revenues	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$340,351	$875,558	$106,005
CHGS FOR GOODS/SVCS	$4,698,400	$4,825,000	$4,978,525
MISCELLANEOUS	$61,038	$21,600	$14,000
TOTAL REVENUES	**$4,759,438**	**$4,846,600**	**$4,992,525**
TOTAL FUND (with BFB)	**$5,099,789**	**$5,722,158**	**$5,098,530**



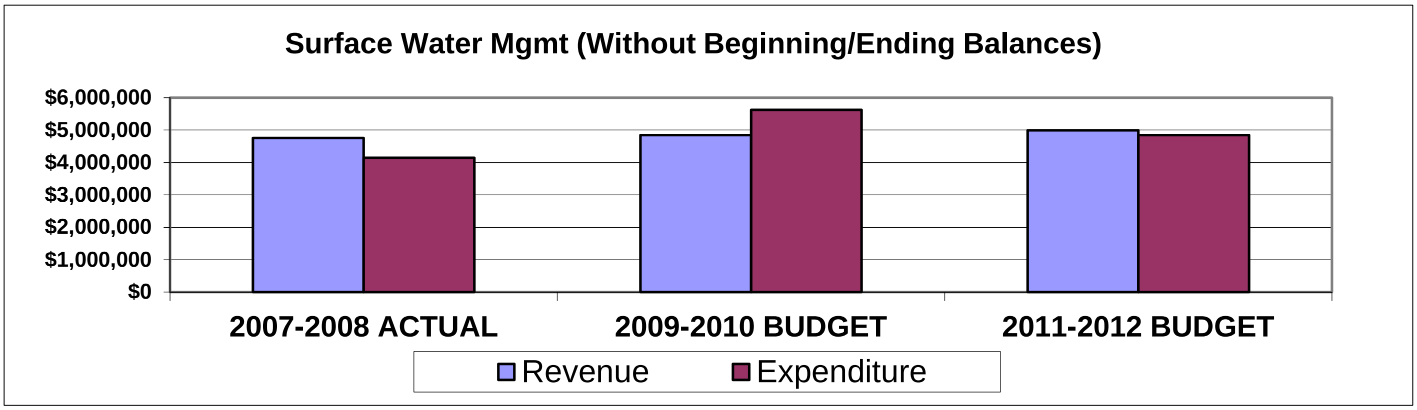
Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
PERSONNEL	$1,379,876	$1,993,250	$2,067,550
SUPPLIES	$146,158	$122,783	$103,300
SERVICES & CHARGES	$286,663	$672,650	$703,600
INTERGOVERNMENTAL	$870,318	$863,500	$585,000
CAPITAL	$64,404	$0	$14,500
TRANSFERS	$1,396,000	$1,967,000	$1,367,284
TOTAL EXPENDITURES	**$4,143,419**	**$5,619,183**	**$4,841,234**
Ending Fund Balance	$956,370	$102,974	$257,296
TOTAL FUND (with EFB)	**$5,099,789**	**$5,722,157**	**$5,098,530**





SURFACE WATER MANAGEMENT FUND HISTORY



Highlight:

Decreased expenses in 2011-2012 are primarily due to cutting contracted and intergovernmental agreements for stormwater related services as well as the elimination

Position History

	2009 Actual	2010	2011	2012
Operations & Maint. Manager	0.5	0.5	0.5	0.5
Lead Maintenance Worker	0.4	0.4	0.4	0.4
Maintenance Worker	2	2	2	2
Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0	0
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.85	0.85	0.5	0.5
Sr. Stormwater Program Engineer	1	1	1	1
Stormwater Technician	0	1	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
Office Assistant	0.85	0.85	0.68	0.68
TOTAL	**8.05**	**9.05**	**8.18**	**8.18**

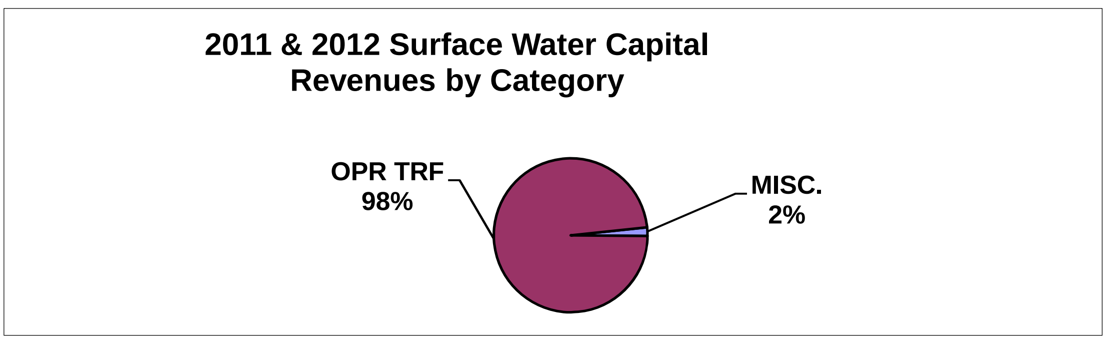
SURFACE WATER CAPITAL FUND 438

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.

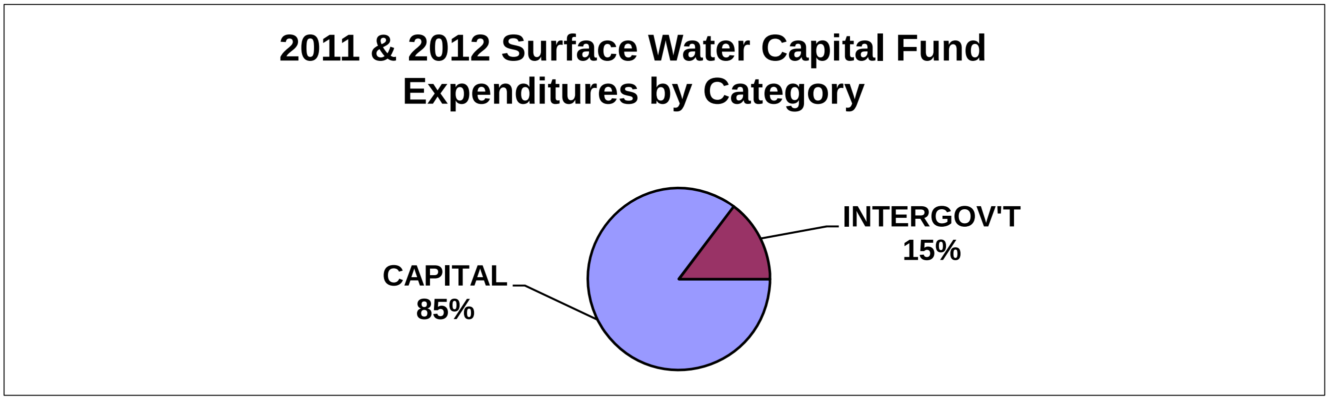
Revenue Summary

Description	2007 - 2008 Revenues	2009 - 2010 Budget	2011 - 2012 Budget
Beginning Fund Balance	$946,717	$3,449,771	$54,048
INTERGOVERNMENTAL	$60,000	$714,000	
MISCELLANEOUS	$522,555	$185,750	$22,000
OPERATING TRANSFERS	$1,300,000	$1,855,000	$1,200,000
TOTAL REVENUES	**$1,882,555**	**$2,754,750**	**$1,222,000**
TOTAL FUND (with BFB)	**$2,829,272**	**$6,204,521**	**$1,276,048**

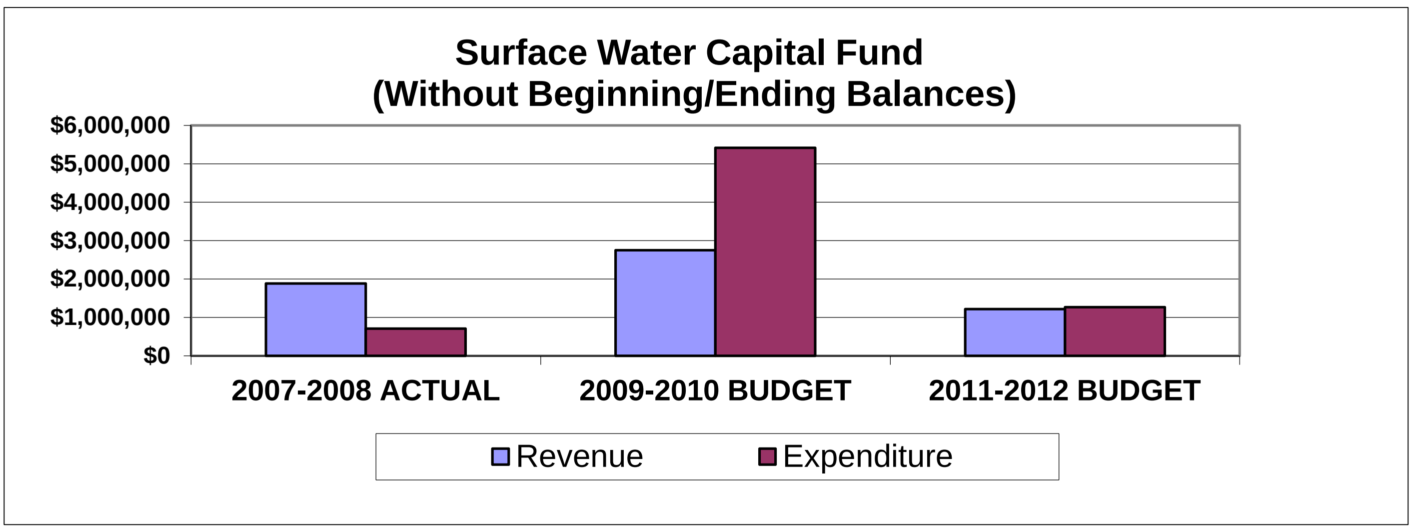


Expenditures Summary

Description	2007 - 2008 Expenses	2009 - 2010 Budget	2011 - 2012 Budget
CAPITAL	$525,965	$5,228,900	$1,085,000
INTERGOVERNMENTAL	$186,998	$187,000	$187,000
TOTAL EXPENDITURES	**$712,963**	**$5,415,900**	**$1,272,000**
Ending Fund Balance	$2,116,309	$788,621	$4,048
TOTAL FUND (with EFB)	**$2,829,272**	**$6,204,521**	**$1,276,048**



SURFACE WATER CAPITAL FUND HISTORY



Highlight:

Major 2009-2010 Capital expenses were related to stormwater management improvements that were part of the 244th Avenue NE and East Lake Sammamish Parkway Transportation capital improvement projects.

DETAILED REVENUES AND EXPENDITURES BY FUND

City of Sammamish

General Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$14,157,431	$15,448,317	$12,386,289
001-000-311-10-00-00	Property Tax	$38,431,725	$40,000,000	$43,200,000
001-000-313-10-00-00	Sales & Use Tax	$5,977,161	$5,000,000	$5,000,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	$1,933,520	$1,600,000	$1,600,000
	TOTAL TAXES	**$46,342,406**	**$46,600,000**	**$49,800,000**
001-000-321-90-00-00	Business Licenses	$117,831	$100,000	$100,000
001-000-321-91-00-00	Cable Franchise Fee	$1,036,174	$900,000	$900,000
001-000-321-91-01-00	Wireless ROW Fees	$0	$20,000	$20,000
001-000-322-10-01-00	Building Permits	$1,374,119	$900,000	$900,000
001-000-322-10-02-00	Plumbing Permits	$112,389	$120,000	$120,000
001-000-322-10-03-00	Grading Permits	$13,130	$10,000	$10,000
001-000-322-10-04-00	Mechanical Permits	$144,051	$120,000	$120,000
001-000-322-10-05-00	Shoreline Development Permits	$25,200	$10,000	$10,000
001-000-322-10-06-00	Demolition Permits	$1,690	$500	$500
001-000-322-10-08-00	Sprinkler Plans Check	$11,333	$10,000	$10,000
001-000-322-30-00-00	Animal Licenses	$257	$400	$400
001-000-322-40-00-00	Right of Way Permits	$14,450	$10,000	$150,000
001-000-322-90-01-00	Miscellaneous Permits & Fees	$969	$200	$200
	TOTAL LICENCES & PERMITS	**$2,851,591**	**$2,201,100**	**$2,341,100**
001-000-333-10-66-50	USDA Forest Service	$500		
001-000-333-20-60-10	US DOT - DUI	$1,576		
001-000-333-97-03-60	FEMA - Public Assist Grant	$159,299		
001-000-334-00-30-00	Secretary of State Grant	$121		
001-000-334-01-80-00	Military Dept - State Grant	$25,726		
001-000-334-03-10-00	Dept of Ecology Grant	$165,627		
001-000-334-03-20-00	Recycling Grant	$54,125		
001-000-334-03-51-00	WA Traffic Safety Commission	$1,313	$3,000	$3,000
001-000-334-04-21-00	GMA Grant	$12,500	$0	$0
001-000-336-06-21-00	Criminal Justice-Population	$16,148	$18,000	$19,900
001-000-336-06-25-00	Criminal Justice - Contr Svcs	$108,601	$66,000	$100,000
001-000-336-06-26-00	Criminal Justice - Spec Prog	$62,640	$60,000	$66,900
001-000-336-06-51-00	DUI-Cities	$16,443	$10,000	$10,000
001-000-336-06-94-00	Liquor Excise (1)	$374,787	$380,000	$153,850
001-000-336-06-95-00	Liquor Profits (1)	$562,742	$600,000	$104,383
001-000-337-07-00-00	KC Recycling Grant	$61,450	$120,000	$160,000
001-000-337-07-02-00	KC Community Arts Program	$15,625		
001-000-337-07-03-00	KC Community Organizing Prog	$0	$2,000	

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-000-337-07-04-00	KC Community & Human Svcs	$1,481	$0	$0
001-000-338-21-00-01	School Resource Officer Svcs	$201,365	$245,000	$250,000
001-000-338-00-00-00	King County Animal Control (2)			$320,500
001-000-339-18-11-00	ARRA Stimulus Grant		$135,000	
001-000-339-28-11-00	ARRA Clean Cities Grant		$0	
	TOTAL INTERGOVERNMENTAL	**$1,842,069**	**$1,639,000**	**$1,188,533**
001-000-341-50-01-00	Copies of Public Records	$3,871		
001-000-341-50-02-00	City Maps	$147	$1,000	
001-000-341-70-00-00	Sales of Merchandise	$932		
001-000-341-71-01-00	Copies of Public Records	$2,648	$5,000	$6,000
001-000-341-71-02-00	City Maps	$75	$0	$0
001-000-341-75-00-00	Cert Copies & Copy/Tape Fees	$73	$0	$0
001-000-341-98-01-00	Crime Victims Cx Account	$40	$0	$0
001-000-341-99-00-00	Passport Services	$56,905	$40,000	$40,000
001-000-342-40-02-00	Special Inspections	$282	$0	$0
001-000-342-90-01-00	Vehicle Impound Fees	$14,950	$10,000	$10,000
001-000-343-17-00-00	Beaver Lake Assessment	$93,429	$99,000	$99,000
001-000-345-81-01-00	Subdivision Preliminary Review	$73,770	$25,000	$25,000
001-000-345-83-01-00	Building Plan Check Fees	$780,206	$600,000	$600,000
001-000-345-83-03-00	Energy Plan Check Fees	$30,106	$20,000	$20,000
001-000-345-83-09-00	Plan Check Fee	-$467	$0	$0
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	$17,191	$10,000	$10,000
001-000-345-89-01-00	SEPA Review Fee	$29,765	$20,000	$20,000
001-000-345-89-02-00	Site Plan Review	$317,038	$300,000	$300,000
001-000-345-89-03-00	Notice of Appeal	$4,000	$2,000	$2,000
001-000-345-89-04-00	Counter Service Fee	$315,012	$250,000	$250,000
001-000-345-89-05-00	Boundary Line Adjustments	$11,700	$6,000	$6,000
001-000-345-89-06-00	Shoreline Exemption	$2,246	$1,000	$1,000
001-000-345-89-07-00	Short Plat Fee	$58,359	$50,000	$50,000
001-000-345-89-08-00	DPW Plan Review	$753,671	$500,000	$500,000
001-000-345-89-09-00	Preapplication Conference.	$47,024	$30,000	$30,000
001-000-345-89-11-00	Code Enforce Investigation Fee	$17,872	$15,000	$15,000
001-000-345-89-12-00	Outside Services Plan Review	$60,804	$10,000	$10,000
001-000-345-89-13-00	Concurrency Administration Fee	$8,888	$6,000	$6,000
001-000-345-89-14-00	Public Notice Fee	$11,262	$16,000	$16,000
001-000-347-30-01-00	Park Use Fees	$41,163	$40,000	$40,000
001-000-347-30-02-00	Field Use Fees	$433,700	$500,000	$500,000
001-000-347-40-01-00	Admission Fees	$1,013		
001-000-347-60-01-00	Recreational Class Fees	$37,463	$30,000	$30,000
	CHARGES FOR GOODS & SVCS	**$3,225,136**	**$2,586,000**	**$2,586,000**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-000-350-00-00-00	Municipal Court Fines (2)	$126,229	$210,000	$210,000
001-000-352-30-00-00	Mand Insurance/Admn	$623		
001-000-353-10-00-00	Traffic Infraction Penalties	$38,752		
001-000-353-70-00-00	Non-Traffic Infraction Penalty	$1,295		
001-000-354-00-00-00	Civil Parking Infraction Pnlty	$12,879		
001-000-355-20-00-00	DUI Fines	$1,579		
001-000-355-80-00-00	Other Criminal Traffic Misd	$6,647		
001-000-356-90-00-00	Other Criminal Non-Traffic	$5,897		
001-000-357-30-00-00	Court Costs Recoupments	$14,847		
001-000-359-90-01-00	Development Fines	$9,336	$10,000	$10,000
001-000-359-90-02-00	False Alarm Fines	$4,950	$4,000	$4,000
001-000-359-90-03-00	Code Violations	$16,169	$2,000	$2,000
001-000-359-90-04-00	Field Use Fine	$1,485	$500	$500
	TOTAL FINES & FORFEITS	**$240,686**	**$226,500**	**$226,500**
001-000-361-11-00-00	Interest Income	$1,432,358	$459,000	$150,000
001-000-361-40-00-00	Sales Interest	$28,073	$25,000	$25,000
001-000-362-40-00-00	Space and Facilities Leases ST	-$1,125		
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	$134,221	$100,000	$100,000
001-000-362-40-02-00	Sammamish Commons Rental Fees	$3,050	$1,000	$1,000
001-000-362-50-00-00	Space and Facilities Leases LT	$212,526	$200,000	$200,000
001-000-362-80-00-00	Park Concessions	$635	$0	$0
001-000-367-11-02-00	Arts Commission Donations	$0	$200	$200
001-000-367-11-00-00	Donation-Memorial Bench Program	$4,230	$0	$0
001-000-367-11-00-01	Donations	$25,040	$20,000	$20,000
001-000-367-11-01-00	Fireworks Donation	$59,350	$60,700	$50,000
001-000-367-19-00-00	Contributions Fire District 10	$178,880	$178,880	$178,880
001-000-369-30-01-00	Confiscated/Forfeited Property	$3,163		$0
408-000-369-90-01-00	Miscellaneous	$1,334	$2,000	$2,000
001-000-369-90-00-03	Over/Short	-$4		
001-000-369-90-01-00	Sammamish Day Merchandise	$101		
001-000-386-83-00-00	JIS - Trauma Care	$8,473		
001-000-386-97-00-00	Local JIS Account	$117		
001-000-386-99-00-00	School Zone	$200		
001-000-395-10-00-00	Sales of Capital Assets	$27,500	$103,600	
001-000-398-00-00-00	Compensation from Ins Recovery	$2,480		
	TOTAL MISCELLANEOUS	**$2,120,600**	**$1,150,380**	**$727,080**
	TOTAL REVENUES	**$56,622,488**	**$54,402,980**	**$56,869,213**
	TOTAL FUND	**$70,779,919**	**$69,851,297**	**$69,255,502**

(1) Pending 2010 Legislation - 2011-2012 projections have been eliminated

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

City of Sammamish
Summary of Expenditures by Fund
Budget to Expense Comparison
2011/2012 Budget Process

Department	Section	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
City Council		$ 411,026	$ 535,175	$ 601,850
City Manager		$ 1,155,353	$ 1,215,300	$ 1,177,200
Finance		$ 1,258,583	$ 1,943,350	$ 1,832,175
Legal Services		$ 981,709	$ 896,218	$ 1,095,401
Admistrative Services	City Clerk	$ 475,855	$ 602,910	$ 588,750
	Administration	$ 793,453	$ 852,650	$ 806,900
Total		$ 1,269,308	$ 1,455,560	$ 1,395,650
Facilities		$ 727,286	$ 849,000	$ 602,000
Police Services		$ 7,623,096	$ 8,756,910	$ 9,223,246
Fire Services		$ 10,320,808	$ 11,175,047	$ 11,327,854
Public Works	Administration	$ 184,031	$ 460,050	$ 176,615
	Engineering	$ 1,293,800	$ 1,499,808	$ 1,094,370
Total		$ 1,477,832	$ 1,959,858	$ 1,270,985
Social & Human Services		$ 357,460	$ 520,000	$ 372,000
Community Development	Planning	$ 3,643,901	$ 3,735,000	$ 2,634,900
	Building	$ 1,113,124	$ 1,340,100	$ 1,221,250
	Permit Center	$ 603,831	$ 1,070,050	$ 679,100
	ARRA Grant		$ 135,000	$ 42,000
Total		$ 5,360,857	$ 6,280,150	$ 4,577,250
Parks & Recreation	Culture/Wellness	$ 55,536	$ 75,800	$ 92,600
	Volunteer Services	$ 78,352	$ 197,500	$ 210,900
	Administration	$ 644,827	$ 798,000	$ 797,050
	Planning & Dev'l	$ 325,909	$ 571,000	$ 614,000
	Recreation Prgms	$ 677,012	$ 944,000	$ 1,019,250
	Park Resource Mgt	$ 2,960,957	$ 3,611,985	$ 3,273,500
Total		$ 4,742,592	$ 6,198,285	$ 6,007,300
Non-Departmental	Voter Registration	$ 280,082	$ 150,000	$ 160,000
	Other Gen Gov't Svcs	$ 1,572,371	$ 7,981,910	$ 9,247,384
	Pollution Control	$ 47,462	$ 55,000	$ 56,000
	Public Health	$ 20,973	$ 18,000	$ 18,000
	Operating Trnfs Out	$ 17,670,000	$ 13,000,000	$ 15,500,000
Total		$ 19,590,888	$ 21,204,910	$ 24,981,384
TOTAL GENERAL FUND EXPENDITURES		**$ 55,276,798**	**$ 62,989,763**	**$ 64,464,295**
Ending Fund Balance		**$ 15,503,121**	**$ 6,861,534**	**$ 4,791,208**
GRAND TOTAL GENERAL FUND		**$ 70,779,919**	**$ 69,851,297**	**$ 69,255,502**

City of Sammamish
General Fund

City Council Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-011-511-60-11-00	Salaries	$145,200	$145,200	$145,200
001-011-511-60-21-00	Benefits	$16,682	$39,000	$40,450
	TOTAL PERSONNEL	**$161,882**	**$184,200**	**$185,650**
001-011-511-60-31-00	Office & Operating Supplies	$2,113	$4,000	$4,000
001-011-511-60-31-01	Meeting Expense	$0	$7,600	$12,000
001-011-511-60-31-05	Meeting Meal Expense (1)	$15,413	$7,600	$8,600
001-011-511-60-32-00	Fuel	$0	$0	$200
001-011-511-60-35-00	Small Tool & Minor Equipment	$794	$6,000	$0
	TOTAL SUPPLIES	**$18,377**	**$25,200**	**$24,800**
001-011-511-60-41-00	Professional Services (2)	$14,014	$25,000	$20,000
001-011-511-60-41-05	Newsletter (3)	$0	$0	$110,000
001-011-511-60-42-00	Communications (4)	$105,087	$140,000	$120,000
001-011-511-60-42-01	Postage (5)	$58,270	$84,000	$92,400
001-011-511-60-43-00	Travel (6)	$18,236	$30,135	$30,000
001-011-511-60-44-00	Advertising	$60	$0	$0
001-011-511-60-49-00	Miscellaneous	$680	$10,000	$0
001-011-511-60-49-01	Memberships (7)	$6,463	$16,640	$5,000
001-011-511-60-49-03	Training - Seminars/Conference (6)	$6,442	$8,000	$8,000
001-011-511-60-49-12	Special Celebrations (8)	$8,823	$12,000	$6,000
	TOTAL SERVICES & CHARGES	**$218,753**	**$325,775**	**$391,400**
001-011-594-11-64-01	Furniture and Equipment	$12,015		
	TOTAL CAPITAL	**$12,015**	**$0**	**$0**
	TOTAL DEPARTMENT	**$411,026**	**$535,175**	**$601,850**

(1) Light refreshments at Council mtgs: $100/mo x 11 mo; dinners @ $800 each (Issq CC, Redmd CC, ISD/LWSD boards)
(2) Retreat Moderator, SEPA training, land survey, photography
(3) Newsletter to remain at 3 colors; special inserts paid by requesting city department
(4) TV, Videos: Add ($50k) for Planning Comm. & Study sessions in 2011-2012
(5) Bulk newsletter & other Postage, assume 3% increase in 2011, 4% in 2012
(6) NLC, AWC, AWC Legislative, Suburban Cities, Samm C of C
(7) Rotary: 1 = $1200; Transpo. Partnership 1 = $1000; Eastside Transportation Partnership 2 = $200, other $100
(8) Volunteer recognition dinner ($3k)

City of Sammamish
General Fund

City Manager's Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-013-513-10-11-00	Salaries	$813,026	$814,750	$805,000
001-013-513-10-21-00	Benefits	$269,301	$258,750	$253,500
	TOTAL PERSONNEL	**$1,082,327**	**$1,073,500**	**$1,058,500**
001-013-513-10-31-00	Office & Operating Supplies	$10,046	$4,000	$4,000
001-013-513-10-31-01	Code Compliance (Samm. Cares)			$2,000
001-013-513-10-31-02	Books	$0	$1,000	$1,000
001-013-513-10-31-05	Meeting Meal Expense (1)	$11,021	$4,000	$4,200
001-013-513-10-32-00	Fuel	$121	$0	$400
001-013-513-10-34-00	Maps	$605	$600	$0
001-013-513-10-35-00	Small Tools & Minor Equipment	$12,297	$9,000	$2,000
	TOTAL SUPPLIES	**$34,090**	**$18,600**	**$13,600**
001-013-513-10-41-00	Professional Services (2)	$9,718	$68,400	$65,000
001-013-513-10-41-04	Copying	$995	$2,000	$2,000
001-013-513-10-42-00	Communications	$4,608	$7,000	$4,000
001-013-513-10-42-02	Postage (3)	$411	$4,000	$4,300
001-013-513-10-43-00	Travel (4)	$11,833	$20,000	$14,000
001-013-513-10-49-00	Miscellaneous	$1,285	$4,000	$0
001-013-513-10-49-01	Memberships (5)	$2,599	$7,800	$7,800
001-013-513-10-49-03	Training (4)	$7,487	$10,000	$8,000
	TOTAL SERVICES & CHARGES	**$38,936**	**$123,200**	**$105,100**
	TOTAL DEPARTMENT	**$1,155,353**	**$1,215,300**	**$1,177,200**

(1) Mayor/Deputy Mayor agenda mtg - $50 (22 per year); employee appreciation 2 events - $500 (each)
(2) Added $5k in 2011 for Water/Sewer service options + $20k/year Economic Dev. Outreach Program per City Council dire
(3) Postage assumes 3% increase in 2011, 4% increase in 2012
(4) ICMA, WCMA & APWA memberships for City Manager & Deputy City Manager, ICMA & WCMA conf. reduce from 09-
(5) ICMA, WCMA & APWA for CM & DCM

City of Sammamish
General Fund

Finance Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-014-514-20-11-00	Salaries	$799,819	$1,110,400	$1,150,000
001-014-514-20-21-00	Benefits	$264,509	$361,250	$370,000
	TOTAL PERSONNEL	**$1,066,873**	**$1,471,650**	**$1,520,000**
001-014-514-20-31-00	Office & Operating Supplies	$5,556	$9,000	$7,000
001-014-514-20-31-01	Meeting Expense (1)	$582	$1,000	$1,000
001-014-514-20-31-02	Books	$2,183	$2,000	$1,500
001-014-514-20-32-00	Fuel	$310	$400	$500
001-014-514-20-34-00	Maps	$0	$1,000	$1,000
001-014-514-20-35-00	Small Tools & Minor Equipment	$1,733	$3,000	$1,000
	TOTAL SUPPLIES	**$10,364**	**$16,400**	**$12,000**
001-014-514-20-41-00	Professional Services (2)	$20,649	$150,000	$60,000
001-014-514-20-41-04	Copying (3)	$3,356	$4,000	$5,500
001-014-514-20-42-00	Communications	$2,393	$1,600	$1,600
001-014-514-20-42-02	Postage	$189	$300	$325
001-014-514-20-43-00	Travel Meals & Lodging	$12,100	$16,600	$17,300
001-014-514-20-48-00	Software Maintenance (4)	$46,220	$80,000	$70,000
001-014-514-20-49-00	Award Programs Application Fees (5)	$774	$400	$1,450
001-014-514-20-49-01	Memberships	$11,058	$18,400	$20,000
001-014-514-20-49-03	Training	$16,787	$24,000	$24,000
	TOTAL SERVICES & CHARGES	**$113,526**	**$295,300**	**$200,175**
001-014-514-20-51-00	State Auditor - Intergov't Svc (6)	$67,821	$101,000	$100,000
	TOTAL INTERGOVERNMENTAL	**$67,821**	**$101,000**	**$100,000**
001-014-594-14-64-00	Machinery & Equipment	$0	$59,000	$0
	TOTAL CAPITAL	**$0**	**$59,000**	**$0**
	TOTAL DEPARTMENT	**$1,258,583**	**$1,943,350**	**$1,832,175**

(1) Finc. Committee @ $50 each, 6/year in 2010, 4/year in 2011-2012, other regional finance meetings 4/year @ $50 each
(2) 2011-2012: ICMA performance measures consortium fees & banking fees, Fee Model review in 2011 ($30k)
(3) Printing Budget Documents for 2011-2012 Biennial budget cycle
(4) Springbrook & Sympro (Financial and Investment software) maintenance/licenses
(5) Application fees to annual Financial Reporting (CAFR) and GFOA (biannual) Distinguished Budgeting Award programs
(6) Fees paid to State Auditor to audit city annual financial statements, increased as audit workprogram increases

City of Sammamish
General Fund

Legal Services and Public Safety

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-015-512-81-41-92	Public Defender	$93,090	$84,000	$84,000
001-015-515-20-41-04	Copying	$2,626	$2,000	$2,000
001-015-515-20-41-90	City Attorney-Base (1)	$291,148	$313,218	$315,401
001-015-515-20-41-91	Prosecuting Attorney (2)	$181,175	$187,000	$174,000
001-015-515-20-41-93	City Attorney- Litigation (3)	$149,479	$200,000	$200,000
001-015-558-60-41-00	Hearing Examiner (4)	$45,379	$60,000	$60,000
	TOTAL SERVICES & CHARGES	**$762,896**	**$846,218**	**$835,401**
001-015-512-40-51-00	District Court Costs (5)	$218,813	$50,000	$260,000
	TOTAL INTERGOVERNMENTAL	**$218,813**	**$50,000**	**$260,000**
	TOTAL DEPARTMENT	**$981,709**	**$896,218**	**$1,095,401**

(1) Current 2010 contract = $13,077/mo, assumes the same terms continue with -0.5% adjustment in 2010, 2% increase in

(2) Current 2010 contract = $7,250/mo, assumes no increase in 2011-2012

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

(4) Hourly contract for Hearing Examiner required services: -0.5% adjustment in 2011, 2% increase in 2012

(5) 2010-2012 = Net estimated cost of District Court Expenses less court revenues received

City of Sammamish
General Fund

Administrative Services Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	City Clerk			
001-018-514-30-11-00	Salaries	$269,294	$310,500	$323,500
001-018-514-30-12-00	Overtime	$1,519		
001-018-514-30-21-00	Benefits	$89,932	$104,750	$108,250
	TOTAL PERSONNEL	**$360,745**	**$415,250**	**$431,750**
001-018-514-30-31-00	Office & Operating Supplies	$3,758	$8,000	$6,000
001-018-514-30-31-01	Meeting Expense	$16	$0	
001-018-514-30-31-02	Books	$0	$250	
001-018-514-30-34-00	Maps	$433	$500	
001-018-514-30-35-00	Small Tools & Minor Equipment	$3,507	$2,000	
	TOTAL SUPPLIES	**$7,714**	**$10,750**	**$6,000**
001-018-514-30-41-00	Professional Services (1)	$22,288	$60,000	$41,000
001-018-514-30-41-04	Copying	$769	$10,000	$2,000
001-018-514-30-42-00	Communication	$457	$2,000	$2,000
001-018-514-30-43-00	Travel	$714	$2,000	$2,000
001-018-514-30-44-00	Advertising (2)	$80,893	$100,000	$100,000
001-018-514-30-49-00	Miscellaneous	$0	$400	
001-018-514-30-49-01	Memberships	$960	$510	$2,000
001-018-514-30-49-03	Training	$1,315	$2,000	$2,000
	TOTAL SERVICES & CHARGES	**$107,397**	**$176,910**	**$151,000**
	TOTAL CITY CLERK SVCS	**$475,855**	**$602,910**	**$588,750**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Administrative			
001-018-518-10-11-00	Salaries	$340,838	$395,000	$312,000
001-018-518-10-12-00	Overtime	$273	$0	
001-018-518-10-21-11	Tuition Reimbursement	$49,511	$120,250	$30,000
001-018-518-10-21-00	Benefits	$96,557	$112,000	$82,500
	TOTAL PERSONNEL	**$487,179**	**$627,250**	**$424,500**
001-018-518-10-31-00	Supplies	$20,558	$9,000	$9,000
001-018-518-10-31-01	Meeting Expense	$847	$1,000	$1,000
001-018-518-10-32-00	Fuel	$25	$2,000	$2,000
001-018-518-10-31-02	Books & Maps	$81	$1,000	$1,000
001-018-518-10-35-00	Small Tools & Minor Equipment	$3,364	$400	$400
	TOTAL SUPPLIES	**$24,875**	**$13,400**	**$13,400**
001-018-518-10-41-00	Professional Services (3)	$154,149	$60,000	$34,000
001-018-518-10-41-01	Fireworks Prof. Svs.	$76,464	$75,000	
001-018-518-10-41-02	Prof Svcs: Animal Control (4)	$0	$0	$313,000
001-018-518-10-42-00	Communications	$278	$3,000	$3,000
001-018-518-10-43-00	Travel	$3,630	$2,000	$2,000
001-018-518-10-44-00	Advertising	$33,881	$30,000	$10,000
001-018-518-10-48-00	Repair & Maintenance	$1,189	$2,000	$2,000
001-018-518-10-49-00	Miscellaneous	$1,068	$1,000	$0
001-018-518-10-49-01	Memberships	$976	$1,000	$1,000
001-018-518-10-49-03	Training	$9,766	$38,000	$4,000
	TOTAL SERVICES & CHARGES	**$281,399**	**$212,000**	**$369,000**
	TOTAL ADMINISTRATIVE SVCS	**$793,453**	**$852,650**	**$806,900**
	TOTAL DEPARTMENT	**$1,269,308**	**$1,455,560**	**$1,395,650**

(1) Municipal Code updates - primarily Towncenter and Shoreline related in 2011-2012; $6k per year records storage - including state mandated document archiving

(2) State Mandated Public Notices for Meetings, Hearings, Ordinances, etc.

(3) Primarily Recruiting and citywide customer svc training costs; 2010 includes additional contracted placement services

(4) KC Contract for Animal Control svcs: (began in July, 2010) contract amount significantly offset by pet licensing rev's

City of Sammamish
General Fund

Facilities Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-019-518-30-31-00	Office & Operating Supplies	$32,414	$24,000	$24,000
001-019-518-30-35-00	Small Tools & Minor Equipment	$47,594	$12,000	
001-019-518-30-35-01	Minor equipment-Samm Commons	$33,333	$2,000	$2,000
	TOTAL SUPPLIES	**$113,365**	**$38,000**	**$26,000**
001-019-518-30-41-00	Professional Services (1)	$176,233	$140,000	$170,000
001-019-518-30-42-00	Communications (2)	$56,103	$80,000	$60,000
001-019-518-30-45-00	Rentals & Leases	$10,691	$10,000	$0
001-019-518-30-47-00	Utilities (3)	$265,208	$300,000	$280,000
001-019-518-30-48-00	Repair & Maintenance (4)	$97,110	$181,000	$66,000
	TOTAL SERVICES & CHARGES	**$605,347**	**$711,000**	**$576,000**
001-019-594-30-64-00	Machinery & Equipment	$8,574	$100,000	
	TOTAL CAPITAL	**$8,574**	**$100,000**	**$0**
	TOTAL DEPARTMENT	**$727,286**	**$849,000**	**$602,000**

(1) Janitorial Svc - CH (6 x per week), PW Shop (2 x per week), BL Shop (1 x per week) = $85k/year
(2) General City Facilities central telephone system and general use phone contracts
(3) General City Facilities water, sewer, electricity and gas bills
(4) Annual building maintenance - security/fire/alarm systems, boiler, air conditioning, elevator, & certified back flow testing

City of Sammamish
General Fund

Police Services Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-021-521-10-11-00	Salaries	$100,045	$107,750	$118,000
001-021-521-10-12-00	Overtime	$240		$0
001-021-521-10-21-00	Benefits	$29,332	$28,250	$21,500
	TOTAL PERSONNEL	**$129,617**	**$136,000**	**$139,500**
001-021-521-10-31-00	Office & Operating Supplies	$4,663	$6,200	$6,400
001-021-521-10-32-00	Fuel	$398	$600	$400
001-021-521-10-34-00	Maps	$0	$300	$300
001-021-521-10-35-00	Small Tools & Minor Equipment	$27,757	$7,000	$4,000
	TOTAL SUPPLIES	**$32,818**	**$14,100**	**$11,100**
001-021-521-10-41-00	Professional Services (1)	$31,264	$12,750	$16,000
001-021-521-10-42-00	Communications	$19,364	$19,350	$19,200
001-021-521-10-43-00	Travel	$10,112	$12,000	$14,000
001-021-521-10-48-00	Repair & Maintenance	$4,717	$6,500	$4,000
001-021-521-10-49-00	Miscellaneous	$563	$700	$0
001-021-521-10-49-01	Memberships	$745	$1,940	$1,940
001-021-521-10-49-03	Training	$13,206	$13,500	$17,000
	TOTAL SERVICES & CHARGES	**$79,970**	**$66,740**	**$72,140**
001-021-521-20-51-01	Police Service Contract (2)	$7,184,700	$8,330,070	$8,795,506
001-021-523-60-51-01	Jail Contract (3)	$187,412	$210,000	$205,000
	TOTAL INTERGOVERNMENTAL	**$7,372,112**	**$8,540,070**	**$9,000,506**
001-021-594-21-64-00	Machinery & Equipment	$8,579	$0	$0
	TOTAL CAPITAL	**$8,579**	**$0**	**$0**
	TOTAL DEPARTMENT	**$7,623,096**	**$8,756,910**	**$9,223,246**

(1) Domestic Violance Advocate hourly contract, no increase budgeted for 2011-2012
(2) 0% increase in contract amount shown for 2011-2012, assume cut Yakima jail contract & patrol shared vacany
(3) Reduction in 2011-2012 reflects Yakima facilty fixed minimum contract cut

City of Sammamish
General Fund

Fire Services Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-022-522-10-47-00	Utilities (1)			$5,000
001-022-522-10-51-00	Eastside Fire & Rescue Prof Svc(2)	$10,280,478	$11,175,047	$11,322,854
	TOTAL SERVICES & CHARGES	**$10,280,478**	**$11,175,047**	**$11,327,854**
001-022-594-22-62-00	City owned Station Improvements	$40,330		
	TOTAL CAPITAL	**$40,330**	**$0**	**$0**
	TOTAL DEPARTMENT	**$10,320,808**	**$11,175,047**	**$11,327,854**

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

(2) Includes Equip Repl & Station maintenance Reserve contributions, 2012 estimate reflects direction given to all departments to manage to 0% increase in 2011-2012

City of Sammamish
General Fund

Public Works Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Administration Section			
001-040-532-10-11-00	Salaries	$132,786	$338,500	$131,500
001-040-532-10-12-00	Overtime	$636	$0	
001-040-532-10-15-00	MEP	$646	$0	
001-040-532-10-21-00	Benefits	$36,873	$93,500	$35,000
	TOTAL PERSONNEL	**$170,940**	**$432,000**	**$166,500**
001-040-532-10-31-00	Office & Operating Supplies	$1,885	$2,650	$1,300
001-040-532-10-31-01	Meetings	$44	$200	$200
001-040-532-10-31-05	Meeting Meals Expense	$354	$350	$300
001-040-532-10-32-00	Fuel	$0	$150	$500
001-040-532-10-34-00	Maps	$0	$525	$500
001-040-532-10-35-00	Small Tools & Minor Equipment	$3,222	$1,500	$800
	TOTAL SUPPLIES	**$5,685**	**$5,375**	**$3,600**
001-040-532-10-41-00	Professional Services	$1,175	$7,000	$2,000
001-040-532-10-41-02	Engineering Services	$94	$7,000	$0
001-040-532-10-41-04	Copying	$291	$700	$500
001-040-532-10-42-00	Communications	$2,337	$1,500	$1,200
001-040-532-10-42-02	Postage	$117	$100	$115
001-040-532-10-43-00	Travel	$866	$1,525	$1,000
001-040-532-10-44-00	Personnel Advertising	$0	$1,000	$0
001-040-532-10-48-00	Repair & Maintenance	$0	$500	$0
001-040-532-10-49-00	Miscellaneous	$1,216	$500	$0
001-040-532-10-49-01	Memberships	$252	$850	$700
001-040-532-10-49-03	Training - Seminars/Conference	$1,058	$2,000	$1,000
	TOTAL SERVICES & CHARGES	**$7,406**	**$22,675**	**$6,515**
	TOTAL ADMINISTRATION	**$184,031**	**$460,050**	**$176,615**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Engineering Section			
001-040-532-20-11-00	Salaries	$715,621	$846,000	$676,500
001-040-532-20-12-00	Overtime	$16,245	$5,250	
001-040-532-20-15-00	MEP	$3,444	$0	
001-040-532-20-21-00	Benefits	$242,560	$317,250	$233,000
	TOTAL PERSONNEL	**$977,870**	**$1,168,500**	**$909,500**
001-040-532-20-31-00	Office & Operating Supplies	$5,755	$7,150	$6,000
001-040-532-20-31-01	Meeting Expense	$158	$350	$400
001-040-532-20-31-04	Clothing Allowance	$471	$500	$500
001-040-532-20-32-00	Fuel	$3,005	$4,250	$4,000
001-040-532-20-34-00	Books & Maps	$125	$1,000	$800
001-040-532-20-35-00	Small Tools & Minor Equipment	$5,040	$11,033	$5,000
	TOTAL SUPPLIES	**$14,553**	**$24,283**	**$16,700**
001-040-532-20-41-00	Professional Services	$11,395	$45,000	$0
001-040-532-20-41-02	Engineering Services	$242,980	$165,000	$0
001-040-532-20-41-04	Copying	$74	$750	$400
001-040-532-20-42-00	Communications	$3,434	$3,500	$3,500
001-040-532-20-42-02	Postage	$121	$100	$120
001-040-532-20-43-00	Travel	$2,459	$1,550	$1,000
001-040-532-20-48-00	Repair & Maintenance	$5,568	$2,550	$6,700
001-040-532-20-49-00	Miscellaneous	$0	$0	$0
001-040-532-20-49-01	Memberships	$842	$1,325	$950
001-040-532-20-49-03	Training	$5,488	$7,250	$8,000
	TOTAL SERVICES & CHARGES	**$272,361**	**$227,025**	**$20,670**
001-040-532-20-51-00	Intergovernmental-BLMD (1)	$0	$80,000	$145,000
	TOTAL INTERGOVERNMENTAL	**$0**	**$80,000**	**$145,000**
001-040-594-32-64-00	Machinery & Equipment	$29,017	$0	$2,500
	TOTAL CAPITAL	**$29,017**	**$0**	**$2,500**
	TOTAL ENGINEERING	**$1,293,800**	**$1,499,808**	**$1,094,370**
	TOTAL DEPARTMENT	**$1,477,832**	**$1,959,858**	**$1,270,985**

(2) Beaver lake management district: 2011 reflects King County proposed work plan for this BLMD (revenue recovered)

City of Sammamish
General Fund

Social & Human Services Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-050-550-00-41-00	Professional Service	$1,000		
001-050-559-20-41-00	Professional Service (1)	$256,460	$320,000	$352,000
001-050-551-10-41-01	Affordable Housing (2)	$100,000	$200,000	$20,000
	TOTAL SERVICES & CHARGES	**$357,460**	**$520,000**	**$372,000**
	TOTAL DEPARTMENT	**$357,460**	**$520,000**	**$372,000**

(1) City Council directed an increase in funding in 2009-2010 to $160,000 per year
(2) 2010-2012 reflect planned city contribution to the ARCH trust fund

City of Sammamish
General Fund

Community Development

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Planning Section			
001-058-558-60-11-00	Salaries	$1,886,088	$1,932,000	$1,681,000
001-058-558-60-12-00	Overtime	$9,076	$14,000	$10,000
001-058-558-60-15-00	MEP	$11,183	$0	$0
001-058-558-60-21-00	Benefits	$659,151	$697,000	$587,500
	TOTAL PERSONNEL	**$2,565,498**	**$2,643,000**	**$2,278,500**
001-058-558-60-31-00	Office & Operating Supplies	$12,065	$13,000	$7,000
001-058-558-60-31-01	Meeting Expense	$2,378	$2,100	$2,600
001-058-558-60-31-02	Books	$60	$400	$200
001-058-558-60-32-00	Fuel	$1,490	$3,200	$2,000
001-058-558-60-34-00	Books & Maps	$1,512	$2,000	$1,000
001-058-558-60-35-00	Small Tools & Minor Equipment	$6,077	$8,300	$4,000
	TOTAL SUPPLIES	**$23,582**	**$29,000**	**$16,800**
001-058-558-60-41-00	Professional Services - Planning (1)	$931,069	$834,000	$230,000
001-058-558-60-41-01	Prof Svcs-Reimbursed Services (2)	$0	$75,000	$40,000
001-058-558-60-41-04	Copying	$4,885	$14,000	$7,400
001-058-558-60-42-00	Communications	$2,755	$1,200	$2,200
001-058-558-60-42-02	Postage	$531	$5,000	$1,000
001-058-558-60-43-00	Travel	$4,730	$10,000	$10,000
001-058-558-60-44-00	Advertising/Public Notices	$23,847	$67,000	$10,000
001-058-558-60-48-00	DCD Software Licenses	$32,881	$36,000	$19,000
001-058-558-60-49-00	Miscellaneous	$320	$600	$0
001-058-558-60-49-01	Memberships	$5,034	$7,200	$8,000
001-058-558-60-49-03	Training	$15,788	$13,000	$12,000
	TOTAL SERVICES & CHARGES	**$1,021,839**	**$1,063,000**	**$339,600**
001-058-558-60-51-00	Intergovernmental Services	$32,982		$0
	TOTAL INTERGOVERNMENTAL	**$32,982**	**$0**	**$0**
	TOTAL PLANNING	**$3,643,901**	**$3,735,000**	**$2,634,900**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Building Section			
001-058-559-20-11-00	Salaries	$718,445	$783,000	$785,000
001-058-559-20-12-00	Overtime	$20,889	$50,000	$20,000
001-058-559-20-15-00	MEP	$3,635	$0	$0
001-058-559-20-21-00	Benefits	$273,985	$329,000	$324,250
	TOTAL PERSONNEL	**$1,016,954**	**$1,162,000**	**$1,129,250**
001-058-559-20-31-00	Office & Operating Supplies	$4,287	$8,000	$5,000
001-058-559-20-31-01	Meeting Expense	$0	$2,000	$1,000
001-058-559-20-31-02	Books	$87	$10,000	$4,000
001-058-559-20-31-04	Clothing Allowance	$351	$4,000	$2,000
001-058-559-20-32-00	Fuel	$8,056	$8,000	$8,000
001-058-559-20-34-00	Maps	$6,118	$2,000	$2,000
001-058-559-20-35-00	Small Tools & Minor Equipment	$5,485	$6,000	$0
	TOTAL SUPPLIES	**$24,384**	**$40,000**	**$22,000**
001-058-559-20-41-00	Professional Services (3)	$54,248	$100,000	$40,000
001-058-559-20-41-04	Copying	$1,167	$2,000	$2,000
001-058-559-20-42-00	Communications	$4,394	$6,000	$5,000
001-058-559-20-42-02	Postage	$71	$500	$200
001-058-559-20-43-00	Travel	$5,180	$6,800	$6,800
001-058-559-20-48-00	Repair & Maintenance	$648	$10,000	$5,000
001-058-559-20-49-00	Miscellaneous	$39	$2,000	$0
001-058-559-20-49-01	Memberships	$515	$2,000	$1,000
001-058-559-20-49-03	Training	$5,525	$8,800	$10,000
	TOTAL SERVICES & CHARGES	**$71,787**	**$138,100**	**$70,000**
	TOTAL BUILDING	**$1,113,124**	**$1,340,100**	**$1,221,250**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Permit Center Section			
001-058-559-60-11-00	Salaries	$417,903	$697,000	$474,000
001-058-559-60-12-00	Overtime	$1,723	$4,000	$2,000
001-058-559-60-21-00	Benefits	$161,116	$291,750	$180,500
	TOTAL PERSONNEL	**$580,742**	**$992,750**	**$656,500**
001-058-559-60-31-00	Office & Operating Supplies	$6,431	$8,000	$6,000
001-058-559-60-31-02	Books	$0	$1,500	$2,000
001-058-559-60-32-00	Fuel	$67	$200	$200
001-058-559-60-34-00	Maps	$1,051	$600	$600
001-058-559-60-35-00	Small Tools & Minor Equipment	$95	$5,500	$0
	TOTAL SUPPLIES	**$7,644**	**$15,800**	**$8,800**
001-058-559-60-41-00	Professional Services	$8,379	$45,000	$0
001-058-559-60-41-04	Copying	$2,317	$2,000	$2,000
001-058-559-60-42-00	Communications	$579	$1,000	$1,000
001-058-559-60-42-02	Postage	$143	$200	$200
001-058-559-60-43-00	Travel	$1,936	$1,200	$2,000
001-058-559-60-49-00	Miscellaneous	$0	$0	$0
001-058-559-60-49-01	Memberships	$175	$600	$600
001-058-559-60-49-03	Training	$1,916	$11,500	$8,000
	TOTAL SERVICES & CHARGES	**$15,445**	**$61,500**	**$13,800**
	TOTAL PERMIT CENTER	**$603,831**	**$1,070,050**	**$679,100**
001-059-558-10-11-00	ARRA Salaries		$5,000	
001-059-558-70-41-01	ARRA Home Energy Reports (4)		$20,000	$22,000
001-059-558-70-41-02	ARRA Sustainability Strategy		$25,000	$20,000
001-059-558-70-41-03	ARRA Grant Consultant		$15,000	
001-059-518-30-48-00	ARRA Lighting Controls		$10,000	
001-059-594-19-64-00	General use vehicle replacement		$12,000	
001-059-594-32-64-00	Bldg Insp vehicles(2) Replacement		$12,000	
001-059-594-58-64-00	PW Insp vehicle replacement		$24,000	
001-059-594-76-64-00	Parks vehicle replacement		$12,000	
	TOTAL ARRA EXPENSE		**$135,000**	**$42,000**
	TOTAL DEPARTMENT	**$5,360,857**	**$6,280,150**	**$4,577,250**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET

(1) 2011-2012 Budget Detail is for the following work program items:

TC targetted promotion efforts = $10k per year
SMP (ESA, Becky DOE response, user guide) = $30k in 2011
Critical Areas Ordinance program continued into 2011-2012 = $35k per year
Energy/Water Conservation Strategy - Sustainability Initiative = $15k per year - 9/20/10 CC mtg
Annual Comp Plan Amendment = $25k per year
Piedmond Signs = $15k per year

(2) Reimbursed Prof Services - primarily on-call wetland consultant review
(3) Building Division reimbursed plan review to meet expedite/special review service needs
(4) 2010 Reimbursable grant funds not planned to be expended until 2011-2012

City of Sammamish
General Fund

Parks & Recreation Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Culture Section			
001-076-573-20-31-00	Office & Operating Supplies	$5,236		$8,000
001-076-573-20-35-00	Small Tools & Minor Equipment	$0		$4,000
001-076-573-20-41-00	Professional Svs-Arts Commission	$24,128	$43,300	$23,600
001-076-573-20-41-01	Professional Services-Sammamish Symphony		$10,000	$14,000
001-076-573-20-41-02	Prof. Svc - Master Chorus Eastside			$2,000
001-076-573-20-41-04	Copying-Arts Commission	$491		$600
001-076-573-20-42-02	Postage			$200
001-076-573-20-44-00	Advertising			$1,000
001-076-573-20-45-00	Operating Rentals & Leases			$1,500
001-076-573-20-48-00	Repair & Maintenance			$2,000
001-076-573-20-49-01	Memberships			$200
001-076-573-20-49-03	Training-Seminars/Conferences			$500
001-076-573-90-41-01	Prof Services-Farmer's Market (1)	$25,682	$20,000	$20,000
001-076-573-90-41-02	Prof Svcs - Heritage Society (2)			$10,000
	TOTAL CULTURE	**$55,536**	**$73,300**	**$87,600**
	Wellness Section			
001-076-517-90-31-00	Supplies - Wellness Prog		$500	$1,500
001-076-517-90-41-00	Professional Svcs - Wellness		$750	$2,000
001-076-517-90-43-00	Travel - Wellness Prog		$250	$500
001-076-517-90-49-00	Miscellaneous - Wellness Prog		$500	$0
001-076-517-90-49-03	Training/Conf - Wellness		$500	$1,000
	TOTAL WELLNESS	**$0**	**$2,500**	**$5,000**
	Volunteer Services			
001-076-519-90-11-00	Salary	$41,959	$110,500	$120,000
001-076-519-90-21-08	Volunteer L&I		$200	$200
001-076-519-90-21-00	Benefits	$24,698	$60,600	$66,000
	TOTAL PERSONNEL	**$66,657**	**$171,300**	**$186,200**
001-076-519-90-31-00	Office & Operating Supplies	$4,549	$15,000	$15,000
001-076-519-90-35-00	Small Tools & Minor Equipment	$43	$2,000	$3,000
	TOTAL SUPPLIES	**$4,593**	**$17,000**	**$18,000**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-076-519-90-41-00	Professional Services	$4,866	$1,500	$2,000
001-076-519-90-41-04	Copying	$202	$2,500	$1,000
001-076-519-90-42-02	Postage	$74	$1,200	$400
001-076-519-90-43-00	Travel	$889	$2,000	$1,400
001-076-519-90-44-00	Advertising	$0	$0	$500
001-076-519-90-49-00	Miscellaneous	$239	$1,000	$0
001-076-519-90-49-01	Memberships	$75	$400	$400
001-076-519-90-49-03	Training	$758	$600	$1,000
	TOTAL SERVICES & CHARGES	**$7,102**	**$9,200**	**$6,700**
	TOTAL VOLUNTEER SERVICES	**$78,352**	**$197,500**	**$210,900**
	Administration Section			
001-076-576-10-11-00	Salaries	$451,991	$571,500	$592,000
001-076-576-10-12-00	Overtime	$332	$0	$0
001-076-576-10-21-00	Benefits	$116,746	$180,000	$168,250
	TOTAL PERSONNEL	**$569,069**	**$751,500**	**$760,250**
001-076-576-10-31-00	Office & Operating Supplies	$10,012	$6,200	$6,000
001-076-576-10-35-00	Small Tools & Minor Equipment	$1,904	$0	$2,000
	TOTAL SUPPLIES	**$11,916**	**$6,200**	**$8,000**
001-076-576-10-41-00	Professional Services	$47,748	$20,000	$10,000
001-076-576-10-41-04	Copying	$156	$0	$0
001-076-576-10-42-00	Communications	$158	$2,000	$400
001-076-576-10-42-02	Postage	$0	$0	$2,000
001-076-576-10-43-00	Travel	$5,089	$10,900	$8,000
001-076-576-10-49-00	Miscellaneous	$536	$0	$0
001-076-576-10-49-01	Memberships	$2,136	$3,400	$3,400
001-076-576-10-49-03	Training	$8,020	$4,000	$5,000
	TOTAL SERVICES & CHARGES	**$63,842**	**$40,300**	**$28,800**
	TOTAL ADMINISTRATION	**$644,827**	**$798,000**	**$797,050**
	Planning & Development			
001-076-576-15-11-00	Salaries	$216,903	$305,000	$314,500
001-076-576-15-15-00	MEP	$1,617	$0	$0
001-076-576-15-21-00	Benefits	$56,333	$84,000	$89,500
	TOTAL PERSONNEL	**$274,853**	**$389,000**	**$404,000**
001-076-576-15-31-00	Office & Operating Supplies	$3,483	$4,200	$4,000
001-076-576-15-32-00	Fuel	$0	$0	$1,000
001-076-576-15-35-00	Small Tools & Minor Equipment	$0	$0	$3,000
001-076-576-15-41-00	Professional Services (3)	$43,593	$155,000	$170,000
001-076-576-15-41-04	Copying (4)	$0	$6,000	$20,000

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-076-576-15-42-00	Communications	$1,035	$2,000	$1,000
001-076-576-15-43-00	Travel	$214	$3,400	$2,000
001-076-576-15-48-00	Software Maintenance	$327	$6,000	$4,000
001-076-576-15-49-01	Memberships	$960	$1,800	$2,000
001-076-576-15-49-03	Training	$1,444	$3,600	$3,000
	TOTAL SERVICES & CHARGES	**$51,056**	**$182,000**	**$210,000**
	TOTAL PLANNING & DEVELOPMENT	**$325,909**	**$571,000**	**$614,000**
	Recreation Programs Section*			
001-076-576-18-11-00	Salaries	$211,400	$244,500	$254,250
001-076-576-18-12-00	Overtime	$1,540	$0	$0
001-076-576-18-13-00	Part-Time (Lifeguards)	$76,271	$127,900	$131,000
001-076-576-18-13-02	Part-Time (Facility Monitors)	$9,506	$50,000	$50,000
001-076-576-18-13-03	Part-Time (Recreation)	$4,550	$9,800	$10,000
001-076-576-18-15-00	MEP	$1,630	$0	$0
001-076-576-18-21-00	Benefits	$77,987	$84,000	$83,500
	TOTAL PERSONNEL	**$382,883**	**$516,200**	**$528,750**
001-076-576-18-31-00	Office & Operating Supplies	$24,271	$50,500	$50,000
001-076-576-18-32-00	Fuel	$286	$0	$0
001-076-576-18-35-00	Small Tools & Minor Equipment	$11,050	$32,000	$32,000
	TOTAL SUPPLIES	**$35,607**	**$82,500**	**$82,000**
001-076-576-18-41-00	Professional Services-Recreation	$126,378	$196,000	$228,000
001-076-576-18-41-04	Copying	$16,042	$74,000	$76,000
001-076-576-18-42-00	Communications	$1,852	$2,500	$1,500
001-076-576-18-43-00	Travel	$2,228	$4,600	$3,000
001-076-576-18-44-00	Advertising (5)	$0	$5,000	$20,000
001-076-576-18-45-00	Operating Rentals & Leases	$0	$36,400	$58,000
001-076-576-18-48-00	Software Maintenance	$5,163	$10,000	$10,000
001-076-576-18-49-01	Membership	$158	$1,000	$3,000
001-076-576-18-49-03	Training - Seminars/Conference	$13,020	$3,800	$4,000
	TOTAL SERVICES & CHARGES	**$164,841**	**$333,300**	**$403,500**
001-076-576-18-51-00	Intergovernmental Services	$0	$2,000	$1,000
	TOTAL INTERGOVERNMENTAL	**$0**	**$2,000**	**$1,000**
001-076-594-76-64-18	Machinery & Equipment	$93,680	$10,000	$4,000
	TOTAL CAPITAL	**$93,680**	**$10,000**	**$4,000**
	TOTAL RECREATION PROGRAMS	**$677,012**	**$944,000**	**$1,019,250**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Park Resource Management			
001-076-576-80-11-00	Salaries	$653,404	$742,000	$780,000
001-076-576-80-12-00	Overtime	$34,514	$46,000	$40,000
001-076-576-80-13-00	Part-Time (Summer Help)	$59,984	$141,000	$150,000
001-076-576-80-13-01	Part-Time (9 month)	$183,223	$211,000	$230,000
001-076-576-80-15-00	MEP	$8,554	$0	$0
001-076-576-80-21-00	Benefits	$303,435	$398,000	$379,000
	TOTAL PERSONNEL	**$1,243,115**	**$1,538,000**	**$1,579,000**
001-076-576-80-31-00	Office & Operating Supplies	$278,333	$320,500	$300,000
001-076-576-80-31-04	Clothing Allowance	$14,862	$12,800	$15,000
001-076-576-80-32-00	Fuel	$60,636	$54,600	$61,500
001-076-576-80-35-00	Small Tools & Equipment	$44,111	$60,000	$80,000
	TOTAL SUPPLIES	**$397,942**	**$447,900**	**$456,500**
001-076-576-80-41-00	Professional Services	$803,135	$1,036,185	$815,000
001-076-576-80-42-00	Communications	$11,202	$11,000	$20,000
001-076-576-80-43-00	Travel	$1,809	$5,900	$4,000
001-076-576-80-45-00	Operating Rentals & Leases	$147,969	$40,000	$50,000
001-076-576-80-47-00	Utilities	$143,447	$254,200	$210,000
001-076-576-80-48-00	Repair & Maintenance (6)	$96,940	$124,000	$100,000
001-076-576-80-49-01	Memberships	$621	$2,800	$1,000
001-076-576-80-49-03	Training - Seminars/Conference	$9,222	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$1,214,346**	**$1,484,085**	**$1,210,000**
001-076-576-80-51-00	Intergovernmental Services	$25		
	TOTAL INTERGOVERNMENTAL	**$25**	**$0**	**$0**
001-076-594-76-64-80	Machinery & Equipment (7)	$105,529	$142,000	$28,000
	TOTAL CAPITAL	**$105,529**	**$142,000**	**$28,000**
	TOTAL PARK RESOURCE MGMT	**$2,960,957**	**$3,611,985**	**$3,273,500**
	TOTAL DEPARTMENT	**$4,742,592**	**$6,198,285**	**$6,007,300**

* Partial revenue offset of some rec. programs (i.e. 4th on the Plateau, Sammamish Days, Concert Series, Teen Fest, etc)
(1) Farmer's Market in 2009 to be self-funded, supplemental support of $10k per year budgeted in 2010-2012
(2) Heritage Society funding budgeted in 2011-2012 per City Council direction
(3) Finish the PRO Plan in 2011. Start Trials/Bikeways Plan Update in 2012.
(4) Additional resources required to accommodate in-house design and copying of plan sets.
(5) Additional resources required for parks and recreation advertising.
(6) Bgt reduction in 2011-2012 due to parks vehicle maint. moved from the parks bgt to Fleet Fund 501
(7) Quad -Evan's creek preserve ($6k), tractor blower attachment ($6k); 2012: Gator - for Pigott property ($16k)

City of Sammamish
General Fund

Non-Departmental Department

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Voter Registration Section			
001-090-511-70-51-00	Election Costs	$128,986	$50,000	$50,000
001-090-511-80-51-00	Voter Registration Costs	$151,096	$100,000	$110,000
	TOTAL INTERGOVERNMENTAL	**$280,082**	**$150,000**	**$160,000**
	TOTAL VOTER REGISTRATION	**$280,082**	**$150,000**	**$160,000**
	Other General Governmental Services			
001-090-519-90-11-00	Master Employee Program (1)	$0	$77,500	$0
001-090-519-90-31-00	Office & Operating Supplies	$37,743	$40,000	$40,000
001-090-519-90-35-00	Small Tools & Minor Equipment	$37,091	$4,000	$8,000
	TOTAL SUPPLIES	**$74,834**	**$121,500**	**$48,000**
001-090-519-90-41-00	Professional Services (2)	$7,240	$5,200	$90,000
001-090-519-90-41-09	Operating Contingency	$0	$1,900,000	$2,080,000
001-090-519-90-41-10	Revenue Related DCD Contingency	$0	$1,000,000	$1,000,000
001-090-519-90-42-00	Communications	$98,945	$4,000	$4,000
001-090-519-90-42-02	Postage	$27,784	$25,910	$27,950
001-090-519-90-47-01	Recycling	$154,813	$120,000	$160,000
001-090-519-90-48-00	Repairs & Maintenance	$1,524	$2,000	$2,000
001-090-519-90-48-01	Software Maintenance (3)	$0	$0	$31,000
001-090-519-90-49-00	Miscellaneous	$614	$5,000	$0
001-090-519-90-49-01	Memberships (4)	$15,096	$0	$0
001-090-519-90-49-06	Suburban Cities Membership	$40,637	$53,000	$48,000
001-090-519-90-49-07	AWC Membership	$50,641	$54,000	$56,000
001-090-519-90-49-08	ARCH Membership	$84,278	$87,000	$92,400
001-090-519-90-49-09	Puget Snd Regional Council Memb.	$35,965	$42,000	$42,000
001-090-519-90-49-12	Sammamish Citizen Corps	$20,000	$20,000	$20,000
001-090-519-90-49-13	RACES/AREAS maintenance	$0	$2,000	$2,400
001-090-519-90-49-14	Samm. Chamber of Commerce	$0	$700	$800
001-090-519-90-49-15	National League of Cities	$0	$6,400	$6,600
001-090-519-90-49-16	Eastside Leadership Program	$0	$3,200	$0
	TOTAL SERVICES & CHARGES	**$537,537**	**$3,330,410**	**$3,663,150**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
001-090-594-19-64-01	Machinery & Equipment (5)	$0	$0	$550,000
001-090-594-19-67-01	Capital Contingency Reserve	$0	$3,000,000	$3,000,000
	TOTAL CAPITAL	**$0**	**$3,000,000**	**$3,550,000**
001-091-519-90-95-00	Admin Dept. Fleet Repl			$2,184
001-091-519-90-98-00	Admin Dept. Fleet R&M			$760
001-091-559-20-95-00	Comm Dev Dept. Fleet Repl			$17,680
001-091-559-20-98-00	Comm Dev Dept. Fleet R&M			$3,940
001-091-576-10-95-00	Parks Dept. Fleet Repl			$2,184
001-091-576-10-98-00	Parks Dept. Fleet R&M			$760
001-091-532-20-95-00	PW Engr-Insp Fleet Repl			$12,014
001-091-532-20-98-00	PW Engr-Insp Fleet R&M			$3,120
001-091-576-80-95-00	Parks M&O Fleet Repl			$95,610
001-091-576-80-98-00	Parks M&O Fleet R&M			$74,886
001-090-519-90-95-51	Interfund - Equip Rental & Repl	$0	$170,000	$0
001-090-519-90-95-52	Interfund - Technology	$600,000	$1,000,000	$1,413,096
001-090-519-90-96-53	Interfund - Risk Management	$360,000	$360,000	$360,000
	TOTAL INTERFUND	**$960,000**	**$1,530,000**	**$1,986,234**
	TOTAL OTHER GENERAL GOVT SVCS	**$1,572,371**	**$7,981,910**	**$9,247,384**
	Pollution Control Section			
001-090-531-70-51-00	Intgovtl Svc's - Air Pollution	$47,462	$55,000	$56,000
	TOTAL INTERGOVERNMENTAL	**$47,462**	**$55,000**	**$56,000**
	TOTAL POLLUTION CONTROL	**$47,462**	**$55,000**	**$56,000**
	Public Health Section			
001-090-562-00-53-00	External Taxes - Alcoholism	$20,973	$18,000	$18,000
	TOTAL INTERGOVERNMENTAL	**$20,973**	**$18,000**	**$18,000**
	TOTAL PUBLIC HEALTH	**$20,973**	**$18,000**	**$18,000**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Operating Transfers Out Section			
001-090-597-11-55-01	Oper Trnsfr - Street (6)	$2,000,000	$1,250,000	$10,500,000
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	$4,300,000	$2,500,000	$0
001-090-597-11-55-32	Oper Trnsfr - Parks CIP	$1,600,000	$9,250,000	$5,000,000
001-090-597-11-55-34	Oper Trnsfr - Transport CIP	$9,600,000		$0
001-090-597-11-55-51	Oper Tfrs - E R & R	$170,000		
	TOTAL INTERFUND	**$17,670,000**	**$13,000,000**	**$15,500,000**
	TOTAL OPERATING TRANSFERS OUT	**$17,670,000**	**$13,000,000**	**$15,500,000**
	TOTAL DEPARTMENT	**$19,590,888**	**$21,204,910**	**$24,981,384**

(1) Performance Incentive Program has been suspended

(2) Ortho photography high resolution arial update, used as foundation for E-gov service delivery products/property search functionality, last updated in 2006

(3) Land Management software maintenance

(4) Staff/City council memberships included in dept. budgets, Dept 090 reflects organization memberships only

(5) One-Time purchase of Land Management software application to replace CityView

(6) 2011-2012 Increase due to required transfer of Overlay Program from FUND 340 (related to GASB 54 compliance) and transfer needed to meet the on-going Street Fund operating needs

City of Sammamish

Street Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$1,864,898	$2,820,959	$473,700
101-000-333-83-50-00	FEMA		$57,000	
101-000-336-00-87-00	Street Fuel Tax	$1,884,478	$1,820,000	$1,770,000
	TOTAL INTERGOVERNMENTAL	**$1,884,478**	**$1,877,000**	**$1,770,000**
101-000-361-11-00-00	Interest Income	$215,404	$55,400	$120,000
101-000-398-00-00-00	Compensation from Ins Recovery	$28,291	$17,700	
	TOTAL MISCELLANEOUS	**$243,694**	**$73,100**	**$120,000**
101-000-397-00-00-01	Operating Transfers - General	$2,000,000	$1,250,000	$10,500,000
101-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP	$664,717		
	TOTAL NONREVENUES	**$2,664,717**	**$1,250,000**	**$10,500,000**
	TOTAL REVENUES	**$4,792,889**	**$3,200,100**	**$12,390,000**
	TOTAL FUND	**$6,657,787**	**$6,021,059**	**$12,863,700**

City of Sammamish

Street Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Maintenance Section			
101-000-542-30-11-00	Salaries	$391,186	$444,500	$444,500
101-000-542-30-12-00	Overtime	$79,699	$35,500	$36,000
101-000-542-30-13-00	Part-time (summer help)	$25,538	$27,500	$27,000
101-000-542-30-13-01	Part-Time (9 month)	$67,827	$84,000	$88,000
101-000-542-30-14-00	On-Call Pay	$11,649	$13,250	$13,000
101-000-542-30-21-00	Benefits	$208,340	$228,500	$230,300
	TOTAL PERSONNEL	**$785,596**	**$833,250**	**$838,800**
101-000-542-30-31-00	Office & Operating Supplies (1)	$269,797	$255,000	$272,000
101-000-542-30-31-01	Meeting Expense	$297	$225	$250
101-000-542-30-31-04	Clothing Allowance	$10,087	$8,250	$9,150
101-000-542-30-31-05	Meeting	$144	$0	$200
101-000-542-30-32-00	Fuel	$38,215	$31,500	$33,500
101-000-542-30-35-00	Small Tools & Minor Equipment	$17,260	$19,000	$20,500
	TOTAL SUPPLIES	**$354,237**	**$313,975**	**$335,600**
101-000-542-30-41-00	Professional Services	$371,976	$307,500	$0
101-000-542-30-41-01	Prof Svc: ROW landscape (2)	$105,072	$215,000	$193,000
101-000-542-30-42-00	Communications	$7,706	$13,000	$11,500
101-000-542-30-42-01	Comm Equipment	$0	$1,000	$1,000
101-000-542-30-43-00	Travel	$1,461	$3,750	$4,000
101-000-542-30-45-00	Operating Rentals & Leases	$71,139	$45,000	$40,000
101-000-542-30-47-00	Utilities	$240,436	$225,000	$305,000
101-000-542-30-48-00	Repair & Maintenance	$60,568	$137,500	$30,000
101-000-542-67-48-50	Street Cleaning			$91,750
101-000-542-30-48-51	Roadway (4) - Overlay Program			$6,000,000
101-000-542-30-49-00	Miscellaneous	$3,873	$2,250	$0
101-000-542-30-49-03	Training	$8,947	$6,250	$11,500
	TOTAL SERVICES & CHARGES	**$921,978**	**$956,250**	**$6,687,750**
101-000-542-30-51-00	Intergovernmental Services	$6,138	$0	
101-000-542-30-51-01	Road Maintenance Contract	$701,906	$796,000	$650,000
101-000-542-30-51-02	Traffic Contract	$216,134	$245,000	$250,000
	TOTAL INTERGOVERNMENTAL	**$924,177**	**$1,041,000**	**$900,000**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
101-000-594-42-63-00	Other Improvements (30% of Maint. Fac.)	$31,926	$1,588,000	$0
101-000-594-42-64-30	Machinery & Equipment	$23,235		$9,000
	TOTAL CAPITAL	**$55,161**	**$1,588,000**	**$9,000**
	TOTAL MAINTENANCE	**$3,041,149**	**$4,732,475**	**$8,771,150**
	Administration Section			
101-000-543-10-11-00	Salaries	$154,918	$175,500	$152,000
101-000-543-10-21-00	Benefits	$43,018	$51,750	$41,000
	TOTAL PERSONNEL	**$199,431**	**$227,250**	**$193,000**
101-000-543-10-31-00	Office & Operating Supplies	$354	$2,000	$1,300
101-000-543-10-31-05	Meeting Meals	$342	$300	$200
101-000-543-10-32-00	Fuel	$0	$0	$500
101-000-543-10-34-00	Books & Maps	$65	$825	$500
101-000-543-10-35-00	Small Tools & Minor Equipment	$0	$1,000	$800
	TOTAL SUPPLIES	**$762**	**$4,125**	**$3,300**
101-000-543-10-41-00	Professional Services	$13,522	$1,000	$0
101-000-543-10-41-02	Engineering Services	$8,407	$10,000	$0
101-000-543-10-41-04	Copying	$212	$525	$300
101-000-543-10-41-99	Street Operating Contingency	$0	$0	$292,000
101-000-543-10-42-00	Communications	$1,237	$1,025	$1,200
101-000-543-10-42-02	Postage	$29	$200	$100
101-000-543-10-43-00	Travel	$661	$1,025	$1,000
101-000-543-10-48-00	Repair & Maintenance	$0	$500	$0
101-000-543-10-49-01	Memberships	$267	$500	$500
101-000-543-10-49-03	Training	$644	$1,500	$1,000
	TOTAL SERVICES & CHARGES	**$24,980**	**$16,275**	**$296,100**
	TOTAL ADMINISTRATION	**$225,172**	**$247,650**	**$492,400**
	Engineering Section			
101-000-542-10-11-00	Salaries	$384,233	$538,750	$367,500
101-000-542-10-12-00	Overtime	$2,797	$2,500	$2,500
101-000-542-10-21-00	Benefits	$119,428	$177,500	$119,000
	TOTAL PERSONNEL	**$510,134**	**$718,750**	**$489,000**
101-000-542-10-31-00	Office & Operating Supplies	$5,006	$5,250	$3,000
101-000-542-10-31-01	Meetings	$31	$300	$300
101-000-542-10-31-04	Clothing Allowance	$615	$1,025	$600

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
101-000-542-10-34-00	Books & Maps	$223	$1,000	$800
101-000-542-10-35-00	Small Tools & Minor Equipment	$4,101	$10,333	$5,000
	TOTAL SUPPLIES	**$10,183**	**$17,908**	**$9,700**
101-000-542-10-41-00	Professional Services (4)	$15,747	$12,750	$90,000
101-000-542-10-41-02	Engineering Services	$0	$10,000	$0
101-000-542-10-41-04	Copying	$0	$825	$400
101-000-542-10-41-05	CIP Management System (5)			$10,000
101-000-542-10-41-06	Transportation Computer Model (5)			$20,000
101-000-542-10-41-07	Level Of Service (5)			$20,000
101-000-542-10-41-08	Concurrency Management System (5)			$50,000
101-000-542-10-41-09	Transit Program (5)			$120,000
101-000-542-10-42-00	Communications	$2,282	$1,275	$2,000
101-000-542-10-43-00	Travel	$3,875	$4,250	$1,000
101-000-542-10-48-00	Repairs & Maintenance	$5,791	$2,100	$6,700
101-000-542-10-49-01	Memberships	$1,715	$1,075	$1,575
101-000-542-10-49-03	Training	$4,867	$10,250	$8,000
	TOTAL SERVICES & CHARGES	**$34,539**	**$42,525**	**$329,675**
101-000-594-42-64-10	Machinery & Equipment (6)		$0	$2,500
101-000-594-42-64-33	Computer Software	$15,650	$0	
	TOTAL CAPITAL	**$15,650**	**$0**	**$2,500**
101-000-542-90-95-00	Street - Fleet Repl			$89,330
101-000-542-90-98-00	Street - Fleet R&M			$63,256
	TOTAL INTERFUND	**$0**	**$0**	**$152,586**
	TOTAL ENGINEERING	**$570,507**	**$779,183**	**$983,461**
	TOTAL EXPENDITURES	**$3,836,828**	**$5,759,308**	**$10,247,011**
	Ending Fund Balance	$2,820,959	$261,750	$2,616,689
	TOTAL FUND	**$6,657,787**	**$6,021,058**	**$12,863,700**

(1) consumable supplies such as rock, soil, asphalt, lumber, traffic signs, salt, sand, de-icer, etc.

(2) 2010 Right of Way base contract = $65k/year; The base contract is set to increase $18k for Phase 1A of ELSP, and $27k for SE 20th & 244th extentions in 2012.

(3) Based on 2010 pavement assessment, $3M/year = keep at current condition ($4.3 M/yr would be mid-good condition)

(4) Added $75,000 per City Council direction at 09-28-10 special mtg for contracted analysis on multiple trans. projects

(5) The overlay program and other transportation programs noted were moved from the 340 Fund to 101 Fund to comply with GASB 54 beginning in 2011

(6) 2011: Trimble GeoXT GPS receiver (Cost split 3 ways - GF, Street & SWM Funds)

City of Sammamish

Development Impact Fees Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$972,065	$77,545	$0
111-000-345-85-01-00	Traffic Impact Fees MPS	$2,388,759	$800,000	
111-000-345-85-02-00	Parks Impact Fees	$290,744	$100,000	
111-000-361-11-00-00	Investment Interest	$38,816	$7,350	
	TOTAL REVENUES	**$2,718,319**	**$907,350**	**$0**
	TOTAL FUND	**$3,690,383**	**$984,895**	**$0**

This Fund was closed in 2010 due to new Accounting regulations for special purpose funds.
2011-2012: Traffic & Park Impact Fee revenue will be received into the respective 340/302 Transportation/Park Capital Funds directly.

City of Sammamish

Development Impact Fees

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
111-000-597-00-55-32	Operating Transfers - Parks CIP	$340,000	$200,000	$0
111-000-597-00-55-34	Operating Transfers - Trans CIP	$3,272,838	$700,000	$0
	TOTAL EXPENDITURES	**$3,612,838**	**$900,000**	**$0**
	Ending Fund Balance	$77,545	$84,895	$0
	TOTAL FUND	**$3,690,383**	**$984,895**	**$0**

NOTE: this fund to close at end of 2010 per GASB 54 regulation released in 2010

City of Sammamish

G.O. Debt Service Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance			
201-000-397-00-03-02	Operating Transfers - Park CIP	$739,073	$738,320	$2,350,923
201-000-397-00-03-40	Operating Transfers - Tran CIP	$1,142,090	$1,133,333	$1,122,667
	TOTAL NONREVENUES	**$1,881,163**	**$1,871,653**	**$3,473,589**
	TOTAL REVENUES	**$1,881,163**	**$1,871,653**	**$3,473,589**
	TOTAL FUND	**$1,881,163**	**$1,871,653**	**$3,473,589**

City of Sammamish

G.O. Debt Service Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
201-000-591-95-71-01	PWTF Loan Princ	$1,066,667	$1,066,667	$1,066,667
201-000-591-76-71-11	LTGO Principal (1)	$485,000	$520,000	$2,175,000
201-000-592-95-83-01	Interest on PWTF Debt	$75,424	$66,667	$56,000
201-000-592-76-83-11	Interest on 2002 LTGO Debt	$254,073	$218,320	$175,923
	TOTAL DEBT SERVICE	**$1,881,163**	**$1,871,653**	**$3,473,589**
	TOTAL EXPENDITURES	**$1,881,163**	**$1,871,653**	**$3,473,589**
	Ending Fund Balance			
	TOTAL FUND	**$1,881,163**	**$1,871,653**	**$3,473,589**

(1) Payoff outstanding balance on Long-Term General Obligation Bond in 2012 (first available call date)

City of Sammamish

General Government CIP Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$1,676,124	$993,443	$313,495
301-000-361-11-00-00	Interest Income	$121,423	$0	$14,000
	TOTAL MISCELLANEOUS	**$121,423**	**$0**	**$14,000**
301-000-397-00-00-00	Oper Trnsfrs - General Govt.	$4,300,000	$5,500,000	
	TOTAL NONREVENUES	**$4,300,000**	**$5,500,000**	**$0**
	TOTAL REVENUES	**$4,421,423**	**$5,500,000**	**$14,000**
	TOTAL FUND	**$6,097,547**	**$6,493,443**	**$327,495**

City of Sammamish

General Government Capital Improvement Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
301-000-594-10-11-00	Salaries	$39,491		
301-000-594-10-21-00	Benefits	$8,968		
	TOTAL PERSONNEL	**$48,459**	**$0**	**$0**
301-000-594-19-62-00	Buildings	$166,304		
301-000-594-19-63-00	City Hall Facilities Construction (1)	$1,449,507	$331,000	
301-000-594-79-63-01	Sammamish Commons Art	$91,041	$100,000	
301-000-594-73-62-00	Community Facility Space (2)	$31,758	$268,000	$0
	TOTAL CAPITAL	**$1,738,610**	**$699,000**	**$0**
301-000-597-00-55-48	Oper Tfrs - SWM CIP (3)	$3,315,841		
	TOTAL INTERFUND	**$3,315,841**	**$0**	**$0**
	TOTAL EXPENDITURES	**$5,102,910**	**$699,000**	**$0**
	Ending Fund Balance	$994,636	$5,794,443	$327,495
	TOTAL FUND	**$6,097,547**	**$6,493,443**	**$327,495**

(1) 2010 finishing of 2nd floor space at city hall

(2) Remodel of Sween House in 2009

(3) Transfer for FUND 301 to buy share of facility that was expensed in SWM capital FUND 438

City of Sammamish

Parks CIP Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$6,300,265	$8,886,848	$11,534,450
302-000-317-34-00-00	Real Estate Excise Tax #1	$2,924,053	$1,700,000	$2,000,000
302-000-311-10-00-00	Property Tax	$94,865	$190,000	$190,000
	TOTAL TAXES	**$3,018,918**	**$1,890,000**	**$2,190,000**
302-000-337-07-02-00	State/KC Parks Capital Grants	$701,257		
302-000-345-85-02-00	Parks Impact Fees			$300,000
	TOTAL INTERGOVERNMENTAL	**$701,257**	**$0**	**$300,000**
302-000-361-11-00-00	Investment Interest	$604,523	$224,500	$130,000
	TOTAL MISCELLANEOUS	**$604,523**	**$224,500**	**$130,000**
302-000-397-00-00-01	Operating Transfers - General	$1,600,000	$6,250,000	$5,000,000
302-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP	$1,771,941		
302-000-397-00-01-11	Oper Tfrs - Impact/Mitigation	$340,000	$200,000	$0
	TOTAL NONREVENUES	**$3,711,941**	**$6,450,000**	**$5,000,000**
	TOTAL REVENUES	**$8,036,639**	**$8,564,500**	**$7,620,000**
	TOTAL FUND	**$14,336,904**	**$17,451,348**	**$19,154,450**

City of Sammamish

Parks Capital Improvement Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Pergola Remodel			
302-310-594-76-63-00	Pergola Remodel	$30,628		
	Pine Lake Park Restoration			
302-323-594-76-63-00	Pine Lake Park Restoration	$804,427	$955,000	
302-323-576-80-35-00	Small Tools & Minor Equipment	$0	$30,000	
	Bill Reams Park Restoration			
302-324-594-76-63-00	Bill Reams Park Restoration	$49,500		
	NE Sammamish Park Restoration			
302-325-594-76-63-00	NE Samm Park Restoration	$15,410		
	Habitat/Tree Planting			
302-327-594-76-63-00	Habitat/Tree Planting	$4,711		
	Ebright Creek Park			
302-330-594-00-63-00	Ebright Creek Park	$524,426		
	Beaver Lake Park			
302-331-594-76-63-00	Beaver Lake Park (1)	$119,230	$1,955,700	$200,000
	Beaver Lake Preserve			
302-333-594-76-63-00	Beaver Lake Preserve Phase IIA	$249,677	$500,000	$75,000
	Evan's Creek Preserve			
302-334-594-76-63-00	Evan's Creek Preserve (2)	$170,797	$925,000	$850,000
	School Parks / Sportsfields			
302-335-594-76-63-00	School Fields	$25,203	$1,695,200	$1,900,000
	Parks Capital Replacement Program			
302-336-594-76-63-00	Parks Capital Replacement Program		$200,000	$400,000
	Capital Contingency Reserve			
302-337-594-76-67-01	Capital Contingency Reserve		$999,200	$150,000
	Land Acquisition			
302-337-594-76-61-00	Land Acquisition	$2,353,205	$1,625,000	$1,625,000
	Sammamish Commons Phase II			
302-338-594-76-63-00	Sammamish Commons Phase II	$161,783	$1,047,800	
	Sammamish Landing			
302-339-594-76-63-00	Sammamish Landing (3)	$150,406	$100,000	$650,000

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Maintenance Facility (30%)			
302-340-594-76-63-00	M & O Facility - Improvements	$35,426	$1,588,000	
	Reard/Freed Farmhouse			
302-341-594-76-63-00	Reard/Freed Farmhouse	$8,891	$233,200	$70,000
	Recreation Center			
302-342-594-76-63-00	Recreation Center Project		$3,500,000	
302-342-594-76-63-01	Access Road to Project (4)		$350,000	$350,000
	Community Center			
302-343-594-76-61-00	Land Acq./Struct.Parking/Downpymt			$6,100,000
302-343-594-76-63-00	Community Center (5)			$200,000
	Pigott Property			
302-344-594-76-63-00	Pigott Property (6)			$250,000
	TOTAL CAPITAL	**$4,710,984**	**$15,704,100**	**$12,820,000**
302-000-597-00-55-21	Oper Trnsfr - Debt Service LTGO	$739,073	$738,320	$2,350,923
	TOTAL INTERFUND	**$739,073**	**$738,320**	**$2,350,923**
	TOTAL EXPENDITURES	**$5,450,057**	**$16,442,420**	**$15,170,923**
	Ending Fund Balance (7)	$8,886,848	$1,008,928	$3,983,528
	TOTAL FUND	**$14,336,904**	**$17,451,348**	**$19,154,451**

NOTES TO 2011-2012 Budget lines:

(1) Project Suspended in 2010 per Council Direction
(2) Phase I construction in 2011
(3) Phase 1 limited development in 2011
(4) Construction of Access Road in 2011
(5) Master Plan and feasibility study in 2011
(6) Phase I limited development in 2011
(7) Portion of 2012 EFB reserved for field resurfacing (Eastlake & Skyline locations, $1M each)

City of Sammamish

Transportation CIP Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$21,517,140	$27,861,522	$5,519,260
340-000-317-35-00-00	Real Estate Excise Tax - #2	$2,924,053	$1,700,000	$2,000,000
	TOTAL TAXES	**$2,924,053**	**$1,700,000**	**$2,000,000**
340-000-333-20-20-00	Federal Grants (1)		$742,500	
340-000-334-03-51-00	WA Traffic Safety Commission	$22,484	$15,000	
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	$48,279	$2,273,000	$0
340-000-345-84-00-00	Concurrency Fees	$51,608		
340-000-345-85-01-00	Traffic Impact Fees MPS	$0		$900,000
340-000-345-86-00-00	SEPA Mitigation Fees	$0	$525,000	
340-000-334-04-20-00	PW Board Urban Vitality Grant		$1,000,000	
340-000-339-22-02-00	ARRA - DOT (1)		$2,975,000	
	TOTAL INTERGOVERNMENTAL	**$122,371**	**$7,530,500**	**$900,000**
340-000-361-11-00-00	Investment Interest	$2,279,991	$763,000	$90,000
340-000-367-12-00-00	Contributions - Private Source	$196,760	$10,000	
	TOTAL MISCELLANEOUS	**$2,476,751**	**$773,000**	**$90,000**
340-000-391-80-00-00	Public Works Trust Fund Loan	$500,000		
340-000-397-00-00-01	Oper Trnsfrs - General Govt.	$9,600,000		
340-000-397-12-00-00	Oper Trnsfrs - Arterial Street	$0		
340-000-397-36-00-00	Oper Trnsfrs - Devel Impact	$3,272,838	$700,000	
	TOTAL NONREVENUES	**$13,372,838**	**$700,000**	**$0**
	TOTAL REVENUES	**$18,896,013**	**$10,703,500**	**$2,990,000**
	TOTAL FUND	**$40,413,153**	**$38,565,022**	**$8,509,260**

(1) Federal Grant for East Lake Samm. Parkway

City of Sammamish

Transportation Capital Improvement Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	228th Ave Phase 1C			
340-111-595-00-63-00	228th Ave Phase 1C	$506,279		
	244th Ave Phase I			
340-112-595-10-63-00	244th Ave Phase 1- Improvments	$1,098,168	$11,747,000	$40,000
340-112-595-20-61-00	244th Ave Phase 1-Land	$141,842	$200,000	
	Intersection Improvements			
340-115-595-30-63-00	Intersection Improvements	$197,406	$668,000	$300,000
	Neighborhood Projects			
340-117-595-30-63-00	Neighborhood Projects	$129,666	$450,000	$200,000
	Sidewalk Program			
340-118-595-61-63-00	Sidewalk Program (1)	$144,594	$350,000	$500,000
	Pavement Management Program			
340-119-542-30-48-00	Pavement Management Program (2)	$561,924	$3,280,000	
	CIP Management System			
340-120-544-40-41-00	CIP Management System		$30,000	
	Transportation Computer Model			
340-122-544-40-41-00	Transportation Computer Model	$111,946	$15,000	
	Level Of Service			
340-123-544-40-41-00	Level Of Service	$112,246	$40,000	
	Concurrency Management System			
340-124-544-40-41-00	Concurrency Management System	$8,799	$40,000	
	Mitigation Payment System			
340-125-544-40-41-00	Mitigation Payment System		$60,000	
	SE 32nd Way/Pine Lake Rd			
340-126-595-30-63-00	SE 32nd Way/Pine Lake Rd	$6,575		
	Issaq Pine Lake Rd Exten.			
340-127-595-30-63-00	Issaq Pine Lake Rd Exten.	$2,220,559		
	Transit Program			
340-129-544-40-41-00	Transit Program		$120,000	
	SE 24th Street Sidewalk			
340-130-595-61-63-00	SE 24th St. Sidewalk Project (3)	$126,523	$38,000	$30,000
	Street Lighting Program			
340-132-595-63-63-00	Street Lighting Program	$24,715	$40,000	

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	ELS Pkwy to 187th NE Enviro Doc			
340-133-595-10-63-00	ELS Pkwy to 187th NE Enviro Doc	$234,341		
	ELS Pkway LID Study			
340-135-595-00-63-00	ELS Pkway LID Study			
	Capital Contingency Reserve			
340-136-595-95-67-01	Capital Contingency Reserve		$766,000	$500,000
	212th Snake Hill Contingency			
340-136-595-95-67-02	212th Snake Hill Contingency		$1,000,000	$1,000,000
	ELS Pkwy-Inglewood to NE 26th			
340-137-595-30-63-00	ELS Pkwy-Inglewood to NE 26th	$1,342,992	$7,462,000	$40,000
	ELSPkwy - 196th NE to 187th NE			
340-147-595-00-63-00	ELSPkwy - 196th NE to 187th NE (1)			
340-137-595-30-63-01	ELS Pkwy-Inglewd/NE26-Wtr&SwrDists		$60,000	
340-137-595-30-63-02	ELSP Phase 1B Stimulus Exp		$2,975,000	
	NE 8th St Walkway			
340-138-595-62-63-00	NE 8th St Walkway - 228th to 244th	$85,318		
	ELSPkwy/Louis Thompson Rd Int.			
340-139-595-30-63-00	ELS Pkwy/Louis Thompson Rd Int	$216,041		
	SR202 Improvement			
340-143-595-30-63-00	SR202 Improvement	$226,757		
	Local Improvement Districts			
340-148-595-90-63-00	LID 25% match support		$100,000	$200,000
	Towncenter Roadway Analysis			
340-149-595-10-63-00	Towncenter Roadway Analysis	$5,722	$75,000	
	228th Turn Lane Project			
340-151-595-30-63-00	228th Ave. Left Turn Storage Lane Modifications			$175,000
340-404-595-62-63-00	**NON-MOTORIZED TRANSPORTATION**			
	South Pine Lake Route			
340-401-595-62-63-00	South Pine Lake Route	$1,681,321		
	228th Ave NE			
340-402-595-62-63-00	228th Ave NE: NE 12th to NE 25th Way	$1,903,368		
	212th Ave SE			
340-403-595-62-63-00	212th Ave SE: SE 13th St. to SE 14th St.	$182,719		
	SE 20th Street			
340-404-595-62-63-00	SE 20th Street	$139,720	$3,355,000	$20,000

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	OTHER NON-MOTORIZED TRANS.			
340-405-595-62-63-00	244th Ave NE Non-motorized Imp (4)		$1,801,950	$1,700,000
340-406-595-62-63-00	Inglewood Hill Road Imprvmt (5)			$800,000
340-407-595-62-63-00	24th St to SE 32nd St (front of BL Park)			$150,000
	TOTAL CAPITAL	**$11,409,540**	**$34,672,950**	**$5,655,000**
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	$1,142,090	$1,133,333	$1,122,667
	TOTAL INTERFUND	**$1,142,090**	**$1,133,333**	**$1,122,667**
	TOTAL EXPENDITURES	**$12,551,630**	**$35,806,283**	**$6,777,667**
	Ending Fund Balance	$27,861,522	$2,758,739	$1,731,594
	TOTAL FUND	**$40,413,152**	**$38,565,022**	**$8,509,261**

(1) Annual sidewalk repair program.
(2) Line moved to 101 Fund per new GASB 54 Requirements
(3) Discovery wetland monitoring/replanting
(4) Project final scope TBD by Council in Sept, 2010
(5) Council identified next highest non-motorized imprvmt priority

City of Sammamish

Surface Water Management Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$340,351	$875,558	$106,005
408-000-333-97-03-00	FEMA - Public Assist Grant	$51,530		
408-000-334-01-80-00	Military Dept - State Grant	$10,145		
408-000-334-03-10-00	Department of Ecology	$5,014	$125,000	$178,525
408-000-343-83-00-00	Surface Water Fees	$4,631,711	$4,700,000	$4,800,000
	CHARGES FOR GOODS & SVCS	**$4,698,400**	**$4,825,000**	**$4,978,525**
408-000-361-11-00-00	Interest Income	$59,540	$21,600	$14,000
408-000-369-90-01-00	Miscellaneous	$1,498		
	TOTAL MISCELLANEOUS	**$61,038**	**$21,600**	**$14,000**
	TOTAL REVENUES	**$4,759,438**	**$4,846,600**	**$4,992,525**
	TOTAL FUND	**$5,099,789**	**$5,722,158**	**$5,098,530**

City of Sammamish

Surface Water Management Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Administration			
408-000-538-31-11-00	Salaries	$154,918	$175,500	$152,000
408-000-538-31-21-00	Benefits	$43,019	$50,500	$41,000
	TOTAL PERSONNEL	**$199,431**	**$226,000**	**$193,000**
408-000-538-31-31-00	Office & Operating Supplies	$1,536	$3,300	$1,300
408-000-538-31-31-01	Meetings Expense	$0	$200	$200
408-000-538-31-31-05	Meeting Meals	$165	$300	$200
408-000-538-31-32-00	Fuel	$3,819	$300	$300
408-000-538-31-34-00	Books & Maps	$0	$1,025	$500
	TOTAL SUPPLIES	**$5,520**	**$5,125**	**$2,500**
408-000-538-31-41-00	Professional Services (1)	$13,611	$116,000	$50,000
408-000-538-31-41-02	Engineering Services	$0	$5,000	$0
408-000-538-31-41-04	Copying	$0	$300	$200
408-000-538-31-41-99	Operating Contingency	$0		$25,000
408-000-538-31-42-00	Communications	$131	$1,000	$500
408-000-538-31-42-02	Postage	$0	$200	$100
408-000-538-31-43-00	Travel	$1,238	$625	$600
408-000-538-31-48-00	Repair & Maintenance	$283	$525	$500
408-000-538-31-49-01	Memberships	$0	$300	$300
408-000-538-31-49-03	Training	$163	$1,500	$1,000
	TOTAL SERVICES & CHARGES	**$15,426**	**$125,450**	**$78,200**
408-000-538-31-51-00	Intergovernmental Services (2)	$156,175	$135,000	$40,000
408-000-538-31-51-01	Lake Sammamish Habitat Study	$15,073	$36,000	$40,000
408-000-538-31-51-02	Intergovernmental Obligations	$0	$0	$0
408-000-538-31-53-00	Intergovernmental Taxes	$70,637	$77,500	$80,000
	TOTAL INTERGOVERNMENTAL	**$241,885**	**$248,500**	**$160,000**
	TOTAL ADMINISTRATION	**$462,261**	**$605,075**	**$433,700**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Engineering Section			
408-000-538-32-11-00	Salaries	$389,895	$712,750	$795,000
408-000-538-32-12-00	Overtime	$2,736	$2,000	$2,000
408-000-538-32-21-00	Benefits	$112,285	$235,250	$256,250
	TOTAL PERSONNEL	**$506,540**	**$950,000**	**$1,053,250**
408-000-538-32-31-00	Office & Operating Supplies	$8,411	$3,000	$3,000
408-000-538-32-31-01	Meetings	$0	$325	$300
408-000-538-32-31-04	Clothing Allowance	$853	$3,250	$1,000
408-000-538-32-32-00	Fuel	$60	$500	$500
408-000-538-32-34-00	Books & Maps (3)	$105	$1,000	$1,400
408-000-538-32-35-00	Small Tools & Minor Equipment (4)	$2,008	$10,333	$6,500
	TOTAL SUPPLIES	**$11,437**	**$18,408**	**$12,700**
408-000-538-32-41-00	Professional Services (5)	$20,878	$187,500	$260,000
408-000-538-32-41-02	Engineering Services	$18,925	$10,000	$0
408-000-538-32-41-04	Copying	$0	$1,000	$1,000
408-000-538-32-42-00	Communications	$0	$500	$500
408-000-538-32-43-00	Travel	$412	$1,325	$600
408-000-538-32-48-00	Repairs & Maintenance	$452	$26,500	$5,000
408-000-538-32-49-01	Memberships	$692	$1,000	$1,300
408-000-538-32-49-03	Training	$4,702	$14,250	$18,500
	TOTAL SERVICES & CHARGES	**$46,061**	**$242,075**	**$286,900**
408-000-538-32-51-00	Intergovernmental Services	$327,448		
408-000-594-32-64-00	Machinery & Equipment (6)			$2,500
	TOTAL CAPITAL	**$0**	**$0**	**$2,500**
	TOTAL ENGINEERING	**$891,486**	**$1,210,483**	**$1,355,350**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Maintenance & Operations Section			
408-000-538-35-11-00	Salaries	$391,186	$444,500	$444,500
408-000-538-35-12-00	Overtime	$3,323	$20,000	$20,000
408-000-538-35-13-00	Part-time	$25,538	$28,500	$27,000
408-000-538-35-13-01	Part-Time (9 month)	$64,859	$83,000	$86,000
408-000-538-35-14-00	On-Call Pay	$11,649	$12,750	$13,000
408-000-538-35-21-00	Benefits	$175,992	$228,500	$230,800
	TOTAL PERSONNEL	**$673,905**	**$817,250**	**$821,300**
408-000-538-35-31-00	Office & Operating Supplies	$96,588	$41,000	$43,500
408-000-538-35-31-04	Clothing Allowance	$4,650	$8,000	$8,100
408-000-538-35-31-05	Meetings Meals	$0	$500	$500
408-000-538-35-32-00	Fuel	$21,472	$20,000	$21,000
408-000-538-35-35-00	Small Tools & Minor Equipment	$2,723	$14,750	$15,000
408-000-538-35-35-01	Equipment Rental	$3,712	$15,000	$0
	TOTAL SUPPLIES	**$129,201**	**$99,250**	**$88,100**
408-000-538-35-41-00	Professional Services (7)	$162,831	$217,000	$280,000
408-000-538-35-42-00	Communications	$6,293	$15,000	$10,000
408-000-538-35-43-00	Travel	$2,607	$2,000	$2,000
408-000-538-35-45-00	Operating Rentals & Leases	$10,626	$0	$15,000
408-000-538-35-47-00	Utility Services	$7,147	$15,000	$15,500
408-000-538-35-48-00	Repair & Maintenance	$33,122	$50,000	$11,000
408-000-538-35-49-00	Miscellaneous	$157	$1,125	$0
408-000-538-35-49-03	Training	$2,394	$5,000	$5,000
	TOTAL SERVICES & CHARGES	**$225,176**	**$305,125**	**$338,500**
408-000-538-35-51-00	Intergovernmental Services (8)	$300,985	$615,000	$425,000
	TOTAL INTERGOVERNMENTAL	**$300,985**	**$615,000**	**$425,000**
408-000-594-38-64-00	Machinery & Equipment (9)	$64,404	$0	$12,000
	TOTAL CAPITAL	**$64,404**	**$0**	**$12,000**
	TOTAL MAINTENANCE & OPERATIONS	**$1,393,670**	**$1,836,625**	**$1,684,900**

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Total Transfers Section			
408-000-597-00-55-48	Operating Transfers - CIP	$1,300,000	$1,855,000	$1,200,000
408-000-597-00-55-51	Oper Trnsfrs - ER&R	$20,000	$20,000	$0
408-000-538-35-95-00	SWM - Fleet Repl			$43,664
408-000-538-35-98-00	SWM - Fleet R&M			$23,916
408-000-538-39-95-52	Interfund - Technology	$20,000	$36,000	$43,704
408-000-538-39-96-53	Interfund - Risk Management	$56,000	$56,000	$56,000
	TOTAL TRANSFERS	**$1,396,000**	**$1,967,000**	**$1,367,284**
	TOTAL EXPENDITURES	**$4,143,418**	**$5,619,183**	**$4,841,234**
	Ending Fund Balance	$956,371	$102,974	$257,296
	TOTAL FUND	**$5,099,788**	**$5,722,157**	**$5,098,530**

2011-2012 NOTES

(1) $25k King County collection fee previously charged to line 51.00
(2) Annual DOE NPDES Phase 2 permit fee
(3) Anticipating new manual adoption
(4) In 2012, a new GPS Camera to be used for inventory
(5) SWM Engineering Prof Svcs programs shown below:
   Water Quality Monitoring: 3 current sites, add 2 sites in 2012 ($40k in 2011, $60k in 2012)
   NPDES Public Education and Outreach = $40k/yr
   NPDES System mapping/data maintenance = $25k/yr
   NPDES Car Washing Solution = $30k
(6) In 2011 Trimble GeoXT GPS Receiver (split between GF, Street, SWM)
(7) $100k for vactor contract per year and half of the sweeping contract
(8) $100k backlog of deferred maintenance/repairs, mowing/inspection
(9) SWM Share (40%) of folklift for new MOC in 2011

City of Sammamish

Surface Water Capital Fund Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$946,717	$3,449,771	$54,048
438-000-337-07-04-00	KC Conservation Dist Sp Assess	$60,000	$189,000	
438-000-339-22-02-00	ELSP Phase 1B Stimulus Grant		$525,000	
	TOTAL INTERGOVERNMENTAL	**$60,000**	**$714,000**	**$0**
438-000-361-11-00-00	Interest Income	$213,986	$95,750	$2,000
438-000-379-00-00-00	Developer Contribution Fees	$123,970		
438-000-379-12-01-00	Development Fees	$184,599	$90,000	$20,000
	TOTAL MISCELLANEOUS	**$522,555**	**$185,750**	**$22,000**
438-000-397-00-03-01	Oper Tfrs - Gen'l Govt CIP			
438-000-382-20-00-00	Revenue Bond Proceeds			
438-000-397-48-04-08	Oper Trnsfrs - Storm Oper Fund	$1,300,000	$1,855,000	$1,200,000
	TOTAL NONREVENUES	**$1,300,000**	**$1,855,000**	**$1,200,000**
	TOTAL REVENUES	**$1,882,555**	**$2,754,750**	**$1,222,000**
	TOTAL FUND	**$2,829,272**	**$6,204,521**	**$1,276,048**

City of Sammamish

Surface Water Capital Projects Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Sidewalk Program			
438-318-595-40-63-00	Sidewalk Program		$75,000	$50,000
	South Pine Lake Route			
438-401-595-40-63-00	South Pine Lake Route	$146,583		
	Unplanned Emergency CIP's			
438-410-595-40-63-00	Unplanned Emergency CIP's	$4,500		
	Drainage Resolutions			
438-413-538-32-41-00	Drainage Capital Resolutions		$300,000	$200,000
	244 Ave NE Phase 1			
438-416-595-40-61-00	244th Ave NE Phase 1 - Land		$490,500	
438-416-595-40-63-00	244th Ave NE Phase 1	$144,115	$0	
	SE 42nd St. Culvert			
438-420-595-40-63-00	SE 42nd St. Culvert	$8,718	$39,000	
	SE 24th Street Sidewalk			
438-427-595-40-63-00	SE 24th Street Sidewalk	$28,844		
	ELS Pkwy-Inglewood to NE 26th			
438-428-595-40-63-00	ELSPkwy-Inglewood to NE 26th		$1,318,000	
438-428-595-40-63-02	ELSP Phase 1B Stimulus Exp		$525,000	
	Zaccuse Creek Daylighting			
438-430-595-40-63-00	Zaccuse Creek Daylighting	$85,156		
	Basin Study CIP Projects			
438-450-595-40-63-00	Basin Study CIP Projects		$50,000	
	Thompson Basin Study			
438-451-538-32-41-00	Thompson Basin Study	$61,981	$314,000	
	Maintenance Facility (40%)			
438-452-595-40-63-00	Maintenance Facility	$46,068	$2,117,400	

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	NEW PROJECTS IN 2011-2012			
438-453-538-40-63-00	217th Avenue NE Culvert Installation			$75,000
438-454-538-40-63-00	Ebright Creek Culvert Replacement			$200,000
438-455-538-32-41-00	Update Stormwater Comp Plan			$150,000
438-456-538-32-41-00	Beaver Deceiver Program			$100,000
438-457-538-40-63-00	228th Ave SE and SE 7th St Drainage Repairs			$100,000
438-458-538-40-63-00	Southern Tributary of GDC Culvert at NE 2nd and 223rd NE			$40,000
438-459-538-40-63-00	IW Hill Road NE Non-motorized Project			$75,000
438-460-538-32-41-00	Inglewd-210th Ave NE & Tamarack Area SWM analyiss			$95,000
	TOTAL CAPITAL	**$525,965**	**$5,228,900**	**$1,085,000**
408-000-538-31-51-02	Intergovernmental Obligations	$186,998	$187,000	$187,000
	TOTAL EXPENDITURES	**$712,963**	**$5,415,900**	**$1,272,000**
	Ending Fund Balance	$2,116,309	$788,621	$4,048
	TOTAL FUND	**$2,829,272**	**$6,204,521**	**$1,276,048**

City of Sammamish

Equipment Rental & Replacement Fund Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$592,322	$838,826	$753,384
501-000-365-20-00-00	Fleet Replacement Charge			$262,666
501-000-348-30-00-00	Fleet R&M Charge			$170,638
501-000-397-00-00-01	Interfund Services - Gen	$170,000	$170,000	
501-000-397-00-04-08	Interfund Services-SWM	$20,000	$20,000	
	CHARGES FOR GOODS & SVCS	**$190,000**	**$190,000**	**$433,304**
501-000-361-11-00-00	Investment Interest	$66,854	$23,200	$40,000
	TOTAL MISCELLANEOUS	**$66,854**	**$23,200**	**$40,000**
	TOTAL REVENUES	**$256,854**	**$213,200**	**$473,304**
	TOTAL FUND	**$849,176**	**$1,052,026**	**$1,226,688**

City of Sammamish

Equipment Rental & Replacement Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
501-000-548-65-48-00	Repairs and Maintenance	$0	$120,000	$100,000
	TOTAL SERVICES & CHARGES	**$0**	**$120,000**	**$100,000**
501-000-594-48-64-00	Machinery & Equipment (1)		$225,000	$16,000
	TOTAL EXPENDITURES	**$0**	**$345,000**	**$116,000**
	Ending Fund Balance*	$838,826	$707,026	$1,110,688
	TOTAL FUND	**$838,826**	**$1,052,026**	**$1,226,688**

(1) Replacement of 2000 Ford Taurus in 2011

* Budgeted Fund Balance split between Replacement Reserve and Maintenance Reserve as required by RCW

City of Sammamish

Technology Replacement Fund Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$597,389	$514,567	$194,575
502-000-348-80-00-01	Interfund - General Fund	$600,000	$1,000,000	$1,413,096
502-000-348-80-04-08	Interfund Services - Storm	$20,000	$36,000	$43,704
	CHARGES FOR GOODS & SVCS	**$620,000**	**$1,036,000**	**$1,456,800**
502-000-361-11-00-00	Interest Income	$51,056	$13,300	$20,000
	TOTAL MISCELLANEOUS	**$51,056**	**$13,300**	**$20,000**
	TOTAL REVENUES	**$671,056**	**$1,049,300**	**$1,476,800**
	TOTAL FUND	**$1,268,445**	**$1,563,867**	**$1,671,375**

City of Sammamish

Technology Replacement Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
502-000-518-81-11-00	Salaries	$257,344	$443,500	$478,000
502-000-518-81-12-00	Overtime	$1,415		
502-000-518-81-21-00	Benefits	$69,504	$163,000	$165,000
	TOTAL PERSONNEL	**$328,263**	**$606,500**	**$643,000**
502-000-518-81-31-00	Office & Operating Supplies	$48,154	$10,000	$9,000
502-000-518-81-35-00	Small Tools & Minor Equipment	$111,865	$40,000	$82,000
	TOTAL SUPPLIES	**$160,019**	**$50,000**	**$91,000**
502-000-518-81-41-00	IT negotiations consulting (1)	$21,173	$10,000	$40,000
502-000-518-81-42-00	Communications	$0	$1,500	
502-000-518-81-43-00	Travel	$0	$2,000	$2,000
502-000-518-81-48-00	Repair & Maintenance	$39,137	$0	$170,000
502-000-518-81-49-03	Training - Seminars/Conference	$150	$10,000	$9,000
	TOTAL SERVICES & CHARGES	**$60,460**	**$23,500**	**$221,000**
502-000-518-81-51-00	Intergovernmental Services	$111,584	$170,000	$170,000
	INTERGOVERNMENTAL SERVICES	**$111,584**	**$170,000**	**$170,000**
502-000-594-18-64-00	Machinery & Equipment (2)	$93,192	$576,000	$221,000
	TOTAL CAPITAL	**$93,192**	**$576,000**	**$221,000**
	TOTAL EXPENDITURES	**$753,519**	**$1,426,000**	**$1,346,000**
	Ending Fund Balance	$514,926	$137,867	$325,375
	TOTAL FUND	**$1,268,445**	**$1,563,867**	**$1,671,375**

(1) Land Management purchase in 2011 - contract for Software Terms negotiation expertise
(2) Centralized IT equipment purchases recommended for purchase in per Equipment Reserve Fund restrictions

City of Sammamish

Risk Management Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
	Beginning Fund Balance	$812,874	$819,121	$725,731
503-000-361-11-00-00	Interest Income	$67,806	$20,200	$20,000
	TOTAL MISCELLANEOUS	**$67,806**	**$20,200**	**$20,000**
503-000-348-91-00-01	Interfund - General fund	$360,000	$360,000	$360,000
503-000-348-91-04-08	Interfund - Storm Oper Fund	$56,000	$56,000	$56,000
	TOTAL NONREVENUES	**$416,000**	**$416,000**	**$416,000**
	TOTAL REVENUES	**$483,806**	**$436,200**	**$436,000**
	TOTAL FUND	**$1,296,680**	**$1,255,321**	**$1,161,731**

City of Sammamish

Risk Management Fund

2011/2012 Budget Process

Account Number	Description	2007-2008 ACTUAL	2009-2010 BUDGET	2011-2012 BUDGET
503-000-514-71-22-00	Unemployment Benefits	$19,025	$40,000	$100,000
	TOTAL PERSONNEL	**$19,025**	**$40,000**	**$100,000**
503-000-514-71-46-00	Insurance (1)	$457,718	$496,000	$660,000
503-000-514-71-49-00	Program Preventative Actions (2)	$816	$9,000	$6,000
	TOTAL SERVICES & CHARGES	**$458,534**	**$505,000**	**$666,000**
	TOTAL EXPENDITURES	**$477,559**	**$545,000**	**$766,000**
	Ending Fund Balance	$819,121	$710,321	$395,731
	TOTAL FUND	**$1,296,680**	**$1,255,321**	**$1,161,731**

(1) 2011-2012 Rate based on moving to WCIA + adding new M&O Facility

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

LONG-TERM FINANCIAL FORECAST
PLANNING FOR THE FUTURE

This section is to provide a summary look at the long-term Financial Forecast that was reviewed with Council as part of the budget discussions in 2010. At the time the 2011-2012 budget was being created, Council was evaluating the impact of the expenditure reset that occurred from decisions to significantly reduce staffing and consultant operating resources. In February of 2011, the Council will dedicate additional time at their annual Council Retreat to further discuss the City's long-term financial sustainability strategy as well as an overview of the financial landscape that will be the backdrop to the near-term budget and financial decisions they will be making in the new year. Due to the uncertain nature of the economy and the pending near-term investment decisions that City Council is deliberating on, no update to the long-term forecast is being presented at this time. Once these uncertainties are more resolved, likely in the Fall of 2011, an update to the long-term forecast would be performed.

(Please reference the Executive Summary section for additional discussion of the operating 20 year projection on page 44)

PERFORMANCE MEASURES
(2009 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 2009 data collection period. The source of this data is the ICMA Comparative Performance Measurement FY 2009 Data Report published in 2010

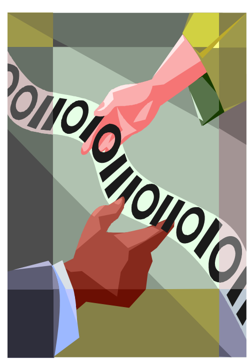
Performance Measurement - 2009

ICMA & Puget Sound Consortium Partners Comparison

City of Sammamish Washington

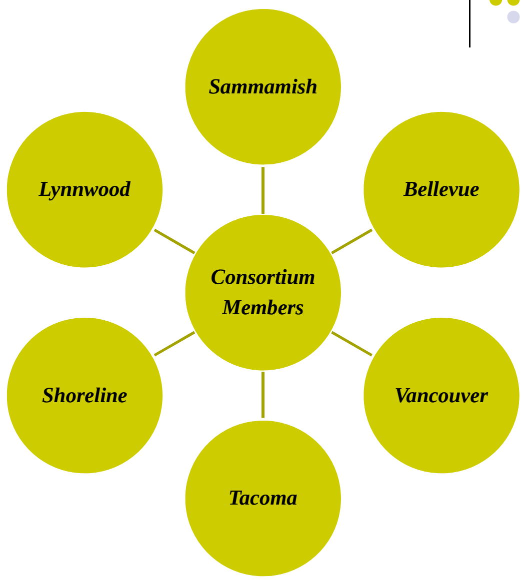
Purpose

- 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



Overview

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



Process Overview

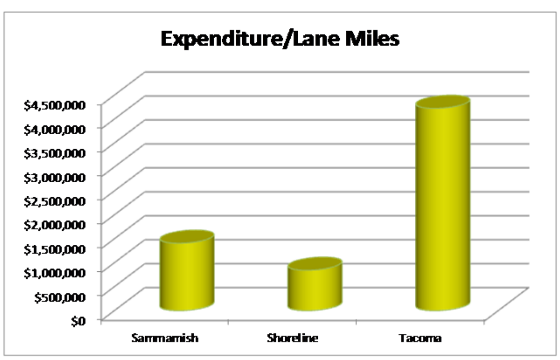
- Agreement on Core Measures
- Report out on Core Measures
- Refine/Adjust Core Measures
- Analyze any trends
- Learn from the Best Performers

Our Areas of Comparison

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

Highways & Roads

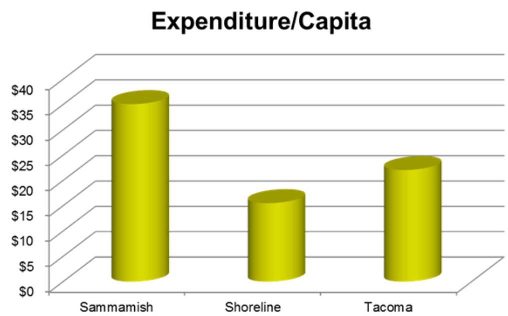
Road Rehab Expenditures per total lane miles

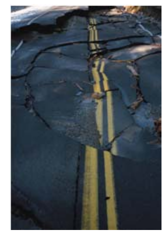


(16.a)

Highways & Roads

2009 Road Rehab Expenditures per capita

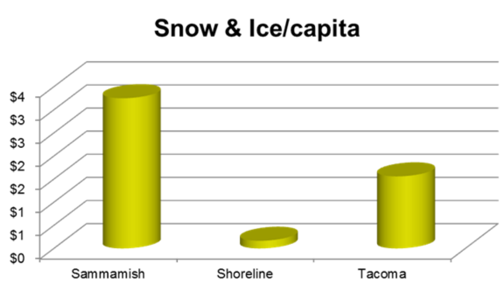




(21.b)

Highways & Roads-Snow & Ice

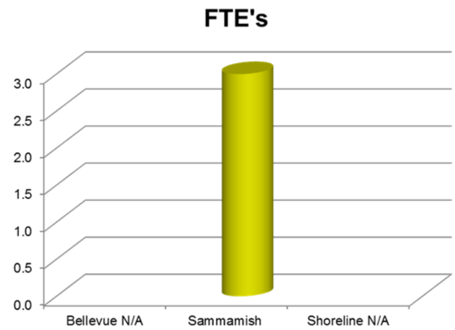
2009 Snow & Ice Expenditures per capita



(47)

Parks & Recreation

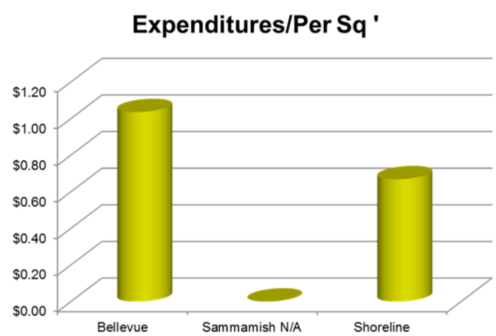
2009 Recreation/Community Center FTE's; (excludes operating, maintenance and aquatic facility staff)

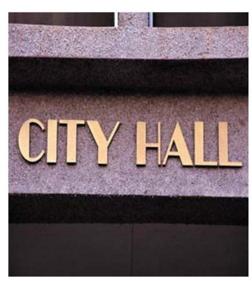


(13.c)

Facilities Management

2009 Custodial Expenditures per Sq. Ft. of Admin./Office Space

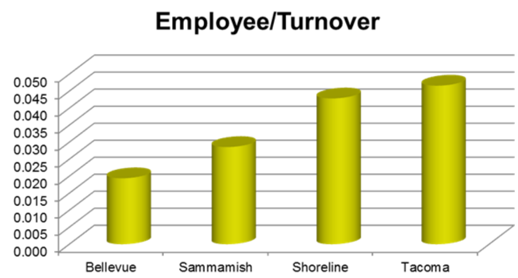




(17.b.iii)

Human Resources

2009 Turnover Rates - *(excludes public safety)*



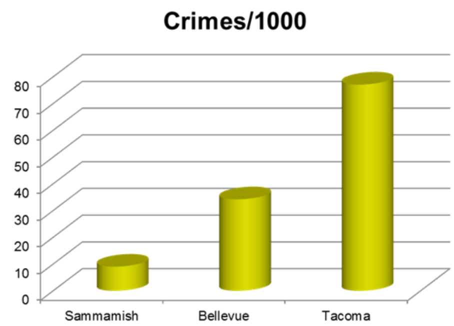
(32.c)

Fire & EMS – No Data Reported

EF&R (city of Sammamish contracted service provider)
***no data provided on core measures for 2009**

Police – 2009 Crime

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

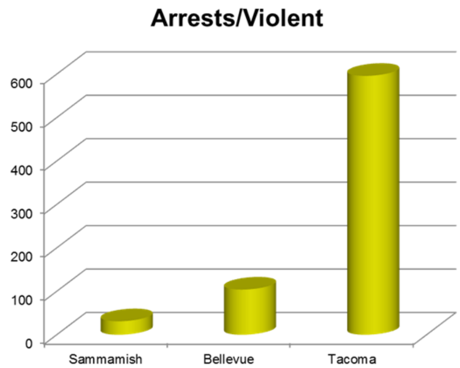


(93)

NOTE: Crime Definition = UCR Part One

Police – 2009 Arrests

Total Arrests for violent crimes

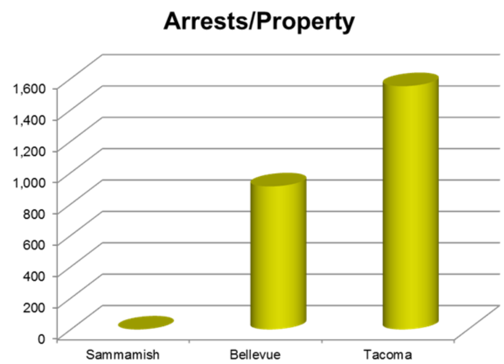


(97.c)

NOTE: Crime Definition = UCR Part One

Police – 2009 Arrests

Total Arrests for property crimes

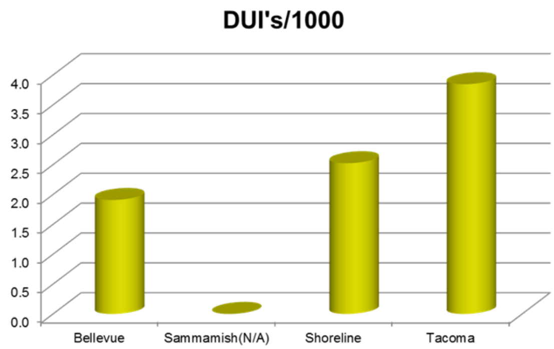


(98.c)

NOTE: Crime Definition = UCR Part One

Police – 2009 DUI Arrests

DUI Arrests per 1,000 Population



(116.a)

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 assign 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 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:
- ***Expenditure Codes*** are assigned to identify different categories of operations from which expenditures/expenses are incurred, and begin with a five (5).
- ***Element*** numbers are assigned to further define (in more detail) specific types of revenues or expenditure activity related to the BASUB category.
- ***Object*** numbers 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 assessor's 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 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 2007/2008.

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 a 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 the state law, the City must balance its budget with expenditures equaling available revenues. RCW 35A.33 contains the legal authority and requirement for Sammamish's budget.

BUDGET AMENDMENT: A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/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 $5,000 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: Expenditure for furnishings, equipment, vehicles, or machinery with an individual value greater than $5,000 and a useful life of more than one year.

CAPITAL PROJECT: The acquisition, construction, improvement, replacement or renovation of land, structures, and improvements thereon, and equipment. When the City Council authorizes a capital project, it adopts a capital project budget that continues until the project is complete.

CARRYOVERS: Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

CASH BASIS: An accounting basis in which revenues are recorded when the cash is received and expenditures are recorded when paid. 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 AAA-rating (See Ratings)

CUSTOMER: The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City department. External customers are usually Sammamish citizens, neighborhoods, community organizations, schools, businesses or other public entities who receive products or services provided by a City department.

DEBT CAPACITY: The amount of debt that the City can afford to assume given legal limits and fiscal policies.

DEBT SERVICE: The annual payment of interest and repayment of principal to holders of the City's 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 becoming obsolete.

(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 dispensing 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 funds is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets, and liabilities.

Each fund must be budgeted independently with revenues equal to expenditures. With the exception of the General Fund, which accounts for general purpose actives 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 it s full fait 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 form which it receives revenue. Examples of line items in Sammamish's budget are: postage, office supplies, uniforms and clothing, hourly wages, fuel, etc.

MAINTENANCE: The act of keeping capital assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, and replacement of parts, structural components and so forth. It also includes other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MODIFIED ACCRUAL BASIS: Sammamish uses this basis of accounting for year end reporting that is adapted to the governmental fund type spending. Under it, the City recognizes revenues when they become both "measurable" and "available" to finance expenditures of the current period (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 (minute bid premium), or
(b) (b) Interest Rate minus total scheduled coupon payments plus bid discount (minus bid premium) divided by bond year dollars.

Bond year dollars in 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 statues.

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 AAA from Standard and Poor's (See Credit Rating)

REFUNDING: The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

RESERVE: An account that the City uses either to set aside budgeted revenues that it does not need to spend in the current fiscal year. Or to earmark revenues for a specific future purpose.

RESIDUAL EQUITY TRANSFER: Nonrecurring or non-routine 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 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 contract 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.

APPENDIX
FACTS, DEMOGRAPHICS, STATISTICS

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

ABOUT SAMMAMISH

Nestled between Issaquah to the south, Redmond to the north, and rising from the eastern shores of Lake Sammamish, 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 41,921. The city is conveniently located within easy commuting and shopping distance to many larger cities including Bellevue, Renton and Seattle.

The tree-lined streets and well-groomed neighborhoods make it an ideal community in which to raise a family. This probably accounts for the fact that Sammamish has the highest percentage of children under the age of 18 in King County. The Sammamish City Council has taken note of this and declared Sammamish a “kid-safe, family-friendly community.” The area’s children are well served by two distinguished districts within the city limits—the Lake Washington School District, accommodating the north end of the plateau, and the Issaquah School District at the southern end.

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

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

The City of Sammamish was incorporated on August 31, 1999, with 63.22% voter approval, and operates as a Non-Charter Optional Code City with a Council–Manager form of government. Optional Code City status increases the City’s operating authority by extending to it the powers of all four city classifications that exist in Washington law. The Council is comprised of seven members, elected at large by the citizens of Sammamish. They are part-time officials who exercise the legislative powers of the City and determine matters of policy. The Mayor is a Council Member selected by the Council to chair meetings, authenticate documents and serves as the ceremonial head of the City. The Council is supported by several advisory boards and commissions. The Council appoints a full-time City Manager who is the head of the executive branch and serves as the professional administrator of the organization, coordinating day-to-day activities.

The City provides a full range of municipal services including:

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

For 2011 there are 67.5 full-time employees of the City authorized, excluding seasonal workers. There are no bargaining units representing City employees.

Sammamish at a Glance

Population **45,780**

Elevation .... **310 feet (average)**

Land Area ....**22.03 square miles**

Average Temperature .... **53 degrees**

Average Annual Precipitation... **35 inches**

Average Snowfall………………………………………………………**3 inches**

Miles of City Streets **167**

City Retail Sales Tax ....**9.5% or 10 %(Food & Beverage)**

Fire Department Rating Class **4**

City Employees (2011 Full-Time Equivalents) **67.5**

General Obligation Bond Rating... **Standard & Poors, AAA**

Assessed Valuation (2011 Tax Roll)...**$8,587,714,906**

City Property Tax Rate ....**$2.04 per $1,000**

Demographics: *(from Census Data)*

Male/Female.. **50.5% / 49.5%**

Median Age...**35 years**

% under 18..**33%**

Households.. **15,736**

Owner Occupied Housing Units...**96.3%**

Average house value **$362,900**

Educational Attainment:

B.A. or Higher..**61.4%**

H.S. or Higher.. **98.3%**

Median Household Income.. **$101,592**

General Information

The City of Sammamish is located on a plateau and lakeside area that rises steeply from the east side of the Lake Sammamish shore in King County Washington. The city is approximately six miles wide and six miles long with a total land area of approximately 21.5 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 2010 population of 41,921. This population ranks the City of Sammamish as the 23rd largest city in Washington State.

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

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

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

There are several major upscale residential communities which lie within the City. Sahalee is a private residential/golf community located around a 27 hole course. The Sahalee Country Club hosted the PGA Tournament in 1998 and is scheduled to do so again in 2012. In August of 2010, it hosted the U.S. Senior Open. Plateau Golf & Country Club is a newer 18 hole golf course/clubhouse with an upscale community of condos, townhouse, and single family homes.

CITY OF SAMMAMISH DEBT SERVICE REQUIREMENTS

YEAR	DEBT PAYMENT SCHEDULE		
	PRINCIPAL	INTEREST	PRIN/INT
2011	$ 808,333	$ 122,794.59	$ 931,127.59
2012	$ 2,433,333	$ 109,127.93	$ 2,542,460.93
2013	$ 533,333	$ 24,000	$ 557,333
2014	$ 533,333	$ 21,333	$ 554,666
2015-2019	$ 2,666,668	$ 66,667	$ 2,733,335
2020-2021	$ 1,066,667	$ 8,000	$ 1,074,667
TOTAL	**$8,041,667**	**$351,922.52**	**$8,393,589.52**

Summary of Debt Issues

YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATES	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	5/11/2001	7/1/2021	0.05	10,000,000	5,866,667
2002	Non-voted G.O. Bonds	Park Land Acquisition & Development	7/1/2002	12/1/2017	3.0 to 4.625	4,060,000	2,175,000
TOTAL DEBT OUTSTANDING (As of December 31, 2010)						**$14,060,000**	**$8,041,667**

CITY OF SAMMAMISH STATISTICS FOR 2011/2012 BUDGET DOCUMENT

Permits and Values	2006	2007	2008	2009	2010
Permits Issued	1709	1894	1629	1382	1604
Estimated Value	$4,616,619,943	$100,245,051	$72,229,289	$76,387,737	$77,945,921
Taxable Sales	**2006**	**2007**	**2008**	**2009**	**2010 (Est.)**
Retail Sales	$313,565,765	$352,298,696	$362,359,816	$315,097,647	$314,947,059
Real Estate Sales	$911,532,000	$812,942,588	$563,793,379	$434,214,588	$536,657,647
Police Offenses	**2006**	**2007**	**2008**	**2009**	**2010**
Criminal Homicide	0	0	0	0	0
Forcible Rape	5	2	6	7	5
Robbery	1	2	3	3	5
Aggravated Assault	5	4	9	3	9
Burglary, Commercial	25	18	15	17	16
Burglary, Residential	74	125	88	53	74
Larceny, over $250	162	243	167	152	149
Larceny, under $250	167	143	140	116	109
Vehicle Theft	29	21	12	17	13
Arson	15	7	4	5	1
Fire Services	**2006**	**2007**	**2008**	**2009**	**2010**
Total Responses	1417	1760	1842	1759	1177
Fire	171	129	126	80	44
Emergency Medical	1105	1156	1172	1282	918
Motor Vehicle	76	68	76	72	28
Service	65	427	468	325	187
Parks & Recreation	**2006**	**2007**	**2008**	**2009**	**2010**
Developed Parkland	147 acres	173 acres	173 acres	254 acres	254 acres
Undeveloped City Parkland/Wildlife	271 acres	254 acres	254 acres	184 acres	184 acres
Playgrounds in City Parks	5	7	7	7	7
Tennis Courts (includes public schools)	26	27	27	27	27
Athletic Fields (Football, Soccer, Baseball, Lacrosse)	34	34	34	56	56

CITY OF SAMMAMISH STATISTICS
(Continued)

Top Employers	Product/Service	Number of Employees
Safeway	Grocery	175
Sahalee Country Club	Country Club	150
Skyline High School	Education	150
QFC	Grocery	110
Columbia Fitness	Club	100
Eastlake High School	Education	100
Plateau Club	Country Club	100
Starbucks (includes 4 locations)	Coffee House	82
Eastside Catholic School	Education	80
City of Sammamish	Government	67.5
McDonald’s	Restaurant	51

Principal Property Taxpayers	Type of Business	2010 Assessed Value	% of Total Taxable Assessed Value
Regency Centers LP	Commercial	$44,696,700	.45%
PPC Connemara LLC	Apartment Complex	$35,550,000	.36%
Verizon Northwest	Commercial	$20,823,462	.21%
Puget Sound Energy	Utility	$20,766,580	.21%
Sahalee Country Club	Golf & Country Club	$16,280,006	.17%
Qwest Corporation	Utility	$10,805,661	.11%
CPTS (Safeway)	Commercial	$8,700,709	.09%
Sammamish Partners LLC	Commercial Development	$8,293,000	.08%
Colina Pine Lake LLC	Commercial Development	$5,727,000	.06%
Trossachs Group	Commercial Development	$2,576,000	.03%

INTERFUND TRANSFERS RECONCILIATION

2009-2012 Budgeted Transfers

FROM FUND		REVENUES TO FUND	TO FUND DESCRIPTION	2009 - 2010 AMOUNT	2011 - 2012 AMOUNT
001	General Fund	101	Street Fund	$1,250,000	$10,500,000
302	Parks Capital	201	Debt Service	$738,320	$2,350,923
340	Transportation Capital	201	Debt Service	$1,133,333	$1,122,667
				$1,871,653	$3,473,589
001	General Fund	301	General Fund Capital	$2,500,000	$0
001	General Fund	302	Parks Capital	$9,250,000	$5,000,000
111	Impact Fee Fund	302	Parks Capital	$200,000	$0
001	General Fund	340	Transportation Capital	$0	$0
111	Impact Fee Fund	340	Transportation Capital	$700,000	$0
408	Surface Water Management	438	Surface Water Mgmt Capital	$1,855,000	$1,200,000
001	General Fund	501	Equipment Replacement	$170,000	$213,138
101	Street Fund	501			$152,586
408	Surface Water Management	501	Equipment Replacement	$20,000	$67,580
001	General Fund	502	Information Technology	$1,000,000	$1,413,096
408	Surface Water Management	502	Information Technology	$36,000	$43,704
001	General Fund	503	Risk Management	$360,000	$360,000
408	Surface Water Management	503	Risk Management	$56,000	$56,000
TOTAL				**$19,268,653**	**$22,479,693**

EXPENSES FROM FUND		TO FUND		2009-2010 AMOUNT	2011-2012 AMOUNT
001	General Fund	101	Street Fund	$1,250,000	$10,500,000
		301	General Fund Capital	$2,500,000	$0
		302	Parks Capital	$9,250,000	$5,000,000
		340	Transportation Capital	$0	$0
		501	Equipment Replacement	$170,000	$213,138
		502	Information Technology	$1,000,000	$1,413,096
		503	Risk Management	$360,000	$360,000
		subtotal		$14,530,000	$17,486,234
101	Street Fund	501	Equipment Replacement		$152,586
302	Parks Capital	201	Debt Service	$738,320	$2,350,923
340	Transportation Capital	201	Debt Service	$1,133,333	$1,122,667
408	Surface Water Management	438	Surface Water Mgmt Capital	$1,855,000	$1,200,000
		501	Equipment Replacement	$20,000	$67,580
		502	Information Technology	$36,000	$43,704
		503	Risk Management	$56,000	$56,000
		subtotal		$1,967,000	$1,367,284
111	Impact Fee Fund	302	Parks Capital	$200,000	$0
		340	Transportation Capital	$700,000	$0
TOTAL				**$19,268,653**	**$22,479,693**

2011 - 2016 SIX YEAR TRANSPORTATION IMPROVEMENT PROGRAM

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

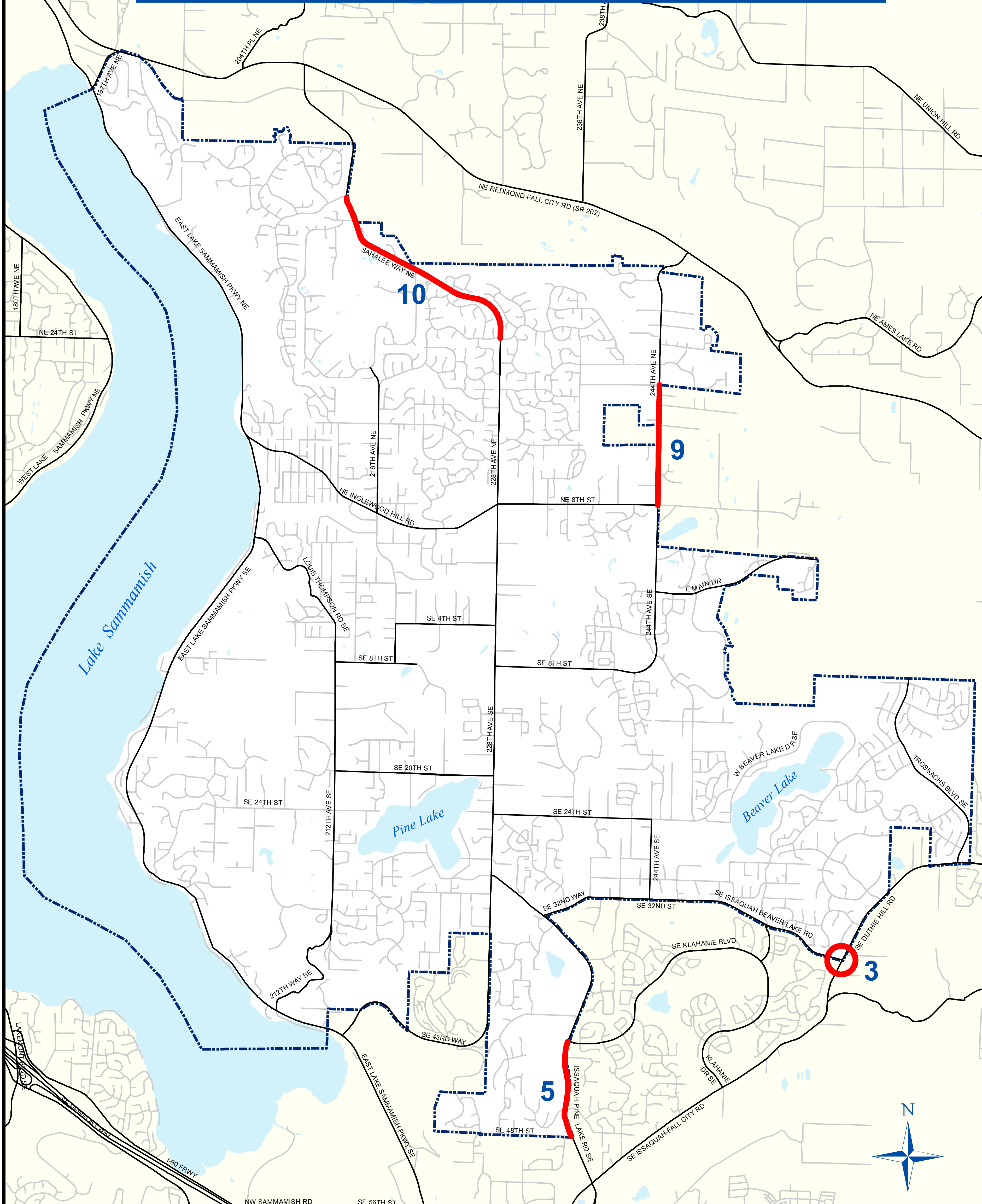
All Projects costs and revenue projections are in 2010 dollars

CONCURRENCY — CAPITAL PROJECTS (TIP 1–11); NON-MOTORIZED (TIP 8–11); PROGRAMS (TIP 12–18)

TIP	Project Title	Total Project	2011	2012	2013	2014	2015	2016	Future Years	6 Yrs Total
1	**East Lake Sammamish Parkway NE - NE 26th St to 196th Ave NE** Widen with bike lanes and pedestrian facilities	12,630,000							12,230,000	0
2	**East Lake Sammamish Parkway NE - 196th Ave NE to 187th Ave NE** Widen with bike lanes and pedestrian facilities	15,910,000							15,510,000	0
3	**SE Duthie Hill Road / Issaquah-Beaver Lake Rd Intersection** Construct turn lanes and traffic signal	870,000		870,000						870,000
4	**Issaquah-Pine Lake Rd - Klahanie Blvd to SE 32nd** Widen to 3 lanes with bike lanes, curb, gutter, and sidewalk	22,370,000							22,370,000	0
5	**Issaquah-Pine Lake Rd - SE 48th to Klahanie Blvd** Widen to 5 lanes with bike lanes, curb, gutter and sidewalk	23,850,000						1,000,000	22,850,000	1,000,000
6	**East Lake Sammamish Parkway SE / SE 24th St Intersection** Construct traffic signal, turn lanes, curb, gutter & sidewalk	5,010,000							5,010,000	0
7	**Sahalee Way NE - 220th Ave NE to North City Limits** Widen to 3 lanes with bike lanes, curb, gutter, and sidewalk	21,240,000							21,240,000	0
8	**Public Works Trust Fund Loan Repayment** 228th Ave NE Improvements		562,667	560,000	557,333	554,667	552,000	549,333	2,706,666	3,335,999
9	**244th Ave NE - NE 8th St to NE 20th St** Provide non-motorized facilities	1,700,000	1,700,000							1,700,000
10	**Sahalee Way NE - NE 25th Way to NE 37th Wy** Provide non-motorized facilities	1,500,000			750,000	750,000				1,500,000
11	**Non-motorized Transportation Projects** Sidewalks, Trails, Bikeways, and Paths, etc.	2,250,000	0	750,000			750,000	750,000		2,250,000
12	**Sidewalk Projects** Various sidewalk projects, includes gap projects, extensions, safety improvements.	1,500,000	250,000	250,000	250,000	250,000	250,000	250,000		1,500,000
13	**Overlay Program** Provides for the City's annual street overlay program and other major maintenance and rehabilitation.	6,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		6,000,000
14	**Transportation Concurrency Program** Create and maintain programs and processes required to operate an on-going Transportation Concurrency Program.	300,000	50,000	50,000	50,000	50,000	50,000	50,000		300,000
15	**Intersection and Safety Improvements** Various intersection and other spot improvements as needed, including channelization, signing, safety improvements, signalization, or other traffic control devices.	900,000	150,000	150,000	150,000	150,000	150,000	150,000		900,000
16	**Neighborhood CIP** Various capital improvements including safety improvements, gap projects, bike routes, pedestrian safety enhancements, and school zone safety improvements.	600,000	100,000	100,000	100,000	100,000	100,000	100,000		600,000
17	**Local Improvement Districts** Matching funds for use with neighborhood cooperative LID improvements	0	0	0	0	0	0	0		0
18	**Transit Program** Provides funding for capital project matching funds, additional transit service, and staff coordination with King County Metro transit, Sound Transit to secure transit services and facilities.	360,000	60,000	60,000	60,000	60,000	60,000	60,000		360,000
	6-Yr Total Project Expenditures - Transportation		**3,872,667**	**3,790,000**	**2,917,333**	**2,914,667**	**2,912,000**	**3,909,333**	**101,916,666**	**20,315,999**
	Total Expenditures		**3,872,667**	**3,790,000**	**2,917,333**	**2,914,667**	**2,912,000**	**3,909,333**		**20,315,999**

	2011	2012	2013	2014	2015	2016	Total
Operating Contribution Percentage	100%	100%	100%	100%	100%	100%	
Operating Contribution	3,780,500	500,000	0	0	0		4,280,500
Transportation Fund Revenue	850,000	850,000	900,000	950,000	950,000	1,000,000	5,500,000
Road Impact Fees	725,000	1,087,500	1,450,000	1,812,500	2,175,000	2,175,000	9,425,000
Anticipated grants	3,000,000	0	0	0	0		3,000,000
TOTAL	**8,355,500**	**2,437,500**	**2,350,000**	**2,762,500**	**3,125,000**	**3,175,000**	**22,205,500**
Accumulative Project Expenditures	3,872,667	7,662,667	10,580,000	13,494,666	16,406,666	20,315,999	
Annual Cash Flow Surplus or Deficit	4,482,833	-1,352,500	-567,333	-152,167	213,000	-734,333	
Accumulative Cash Flow Surplus or Deficit	4,482,833	3,130,333	2,563,000	2,410,834	2,623,834	1,889,501	

2011 - 2016
Six Year Transportation Improvement Program



Project List

3. SE Duthie Hill Rd/SE Issaquah-Beaver Lake Rd. Intersection
5. Issaquah-Pine Lake Rd. SE - SE 48th St. to SE Klahanie Blvd.
9. 244th Ave. SE - NE 8th St. to NE 20th St.
10. Sahalee Way NE - NE 25th Way to NE 37th Way

5 Project Location & TIP Number

City Limits

0 0.5 1
Miles

City of Sammamish Washington

BC: 2011-2016_TIPmap.mxd 6-15-2010

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.
The members include:

- Bala Subramanian
- Barbara Jirsa
- Bharath Sankaranarayan
- Carol Ross
- Daphne Robinson
- Deborah Akerstrom
- Jingyu Li
- Molly Strange
- Rochelle Wyatt

PARKS AND RECREATION COMMISSION

The Parks and Recreation Commission serves as advisory group to the City Council on issues relating to the delivery of parks and recreation services to the citizens of Sammamish.
The members include:

- Gail Stacy Michelman
- Hank Klein
- John T. James
- Judy Petersen
- Larry Crandall, Alternate
- Mary Doerrer
- Nora Whittemore
- Pauline Cantor
- Randy Jackson
- Rena Brady

PLANNING COMMISSION

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

- Jan Klier
- Jeff Wasserman
- Joe Lipinsky
- Kathy Richardson
- Mahbubul Islam
- Stan Bump
- Tom Vance

SAMMAMISH YOUTH BOARD

The Board's mission is to unite youth, adults and government to form a relationship that promotes equality and mutual respect, as well as to create integral activities that lead to a stronger community. The Leadership Team for 2011-2012 includes:

- Arjun Malhotra
- Christopher Williamson
- David Lingenbrink
- Joe Shaffer
- Rasan Cherala
- Teresa Lin