City of Sammamish Washington

This is the architect's rendering of the east wall and entry way to the new City Hall.

2005-2006 Adopted Biennial Budget

CITY OF SAMMAMISH
WASHINGTON

Prepared by:
Financial Services Department

LEGISLATIVE BODY

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

ADMINISTRATION

Ben Yazici .... City Manager
Pete Butkus .... Assistant City Manager
Mike Sauerwein .... Director of Administrative Services
Delora Kerber .... Director of Public Works
Bob Horne .... Director of Community Development
Lyman Howard .... Director of Financial Services
Jeff Watling .... Director of Parks and Recreation

486 - 228th Avenue NE, Sammamish, Washington 98074 425-898-0660 www.ci.sammamish.wa.us

Sammamish City Council

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

Council's Vision

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

Ben Yazici
City Manager

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sammamish, Washington for its annual budget for the fiscal year beginning January 1, 2003.

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 Fiscal Year Beginning

January 1, 2003

President

Executive Director

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view from Pine Lake shore

November 1, 2004

Dear Councilmembers:

I am pleased to submit the City's third biennial budget. It covers Fiscal Years (FY) 2005 and 2006.

Two years ago, when we presented the city's previous biennial budget, we expected the longer time frame would help you and the staff to more efficiently plan, design and implement the many projects we have underway. We anticipated it would also help the staff to monitor long-term goals and estimate revenues and expenses more effectively. Nearing the end of the second biennial budget cycle, we believe those expectations have been met.

Several important awards attest to our budgetary excellence. Our first biennial budget, covering FY 2001-2002, received the Washington Finance Officers Association's (WFOA) award for Distinguished Budget Presentation. The city was also awarded a very impressive AA- bond rating, the highest ever given to any new city in Washington State. Our second biennial budget, covering FY 2003-2004, received another WFOA award and we also received the national Government Finance Officers Association's award for Distinguished Budget Presentation. The city was also awarded the Association of Washington Cities' Municipal Achievement Award for our 2003-2004 Budget-in-Brief document. In October 2004, the Washington State Auditor awarded the city a letter of recognition for the fifth straight audit without a finding. We are very pleased that our city's budgeting and financial system has drawn such recognition from professional peers.

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

Accomplishments Over the Last Two Years

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

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

Over the past two years, the city has spent more than $20 million to improve its transportation system. We have completed improvements to 228th Avenue NE, our once heavily congested main arterial. We have improved traffic flow and pedestrian safety with the construction of a roundabout at the intersection of Issaquah-Pine Lake Road and SE 32nd Way. Storm drainage improvements include replacement of the "Gazebo Bog" culvert, a project financed, in part, with funds from the King County Conservation Corps and other grant sources.

You also placed a very high priority on city parks. In 2004, the city adopted its Parks, Recreation & Open Space Plan and its Trails, Bikeways & Paths Plan. The city also completed Phase 1 of the Pine Lake Park project, which added recreational facilities while preserving and enhancing the natural character and beauty of this park. Other accomplishments in 2004 included interlocal agreements with the Lake Washington and Issaquah School Districts to share athletic facilities and foster partnerships. A new, three-acre, multi-purpose sports field at Eastlake High School, scheduled for construction in 2005, is the first major project to emerge from these agreements.

You have improved our recreation programs. In addition to implementing summer youth camp programs through the use of outside providers, we have also presented another very successful series of summer evening outdoor events. This past summer we coordinated five outdoor movies at Skyline High School, five Thursday night concerts in Pine Lake Park and two Saturday Shakespearian plays, also at Pine Lake Park. Approximately 9,000 citizens attended these twelve events. The city also helped stage the community's first "frightfest," a Halloween weekend event that drew 4,500 visitors to Beaver Lake Park.

These community events, and daily life in general, benefited from enhanced public safety. You have funded the expansion of our police force to 22 officers. Before incorporation, only seven officers were assigned to our community.

In another major achievement, the city's first Comprehensive Plan was completed in 2003. In 2004, that was followed by code amendments affecting net density, tree retention, utility yards, and setbacks for parks structures. The city also adopted the new International Building Codes and accepted the Washington Software Association's Outstanding Contribution to Digital Government Award in 2004. That award came to the city for its participation in the "MyBuildingPermit.Com" program that allows on-line development permitting.

On-Going Projects

The city has many important projects underway or about to start, many of which will be completed during the 2005/2006 biennium:

- 244th Avenue (SE 8th Street to NE 8th Street).
- Pine Lake Access Road
- SE 24th Street Sidewalk
- Sammamish City Hall
- Planning & Environmental review for the East Lake Sammamish Parkway project
- Sammamish Commons, phase 1 & 2.
- Ebright Creek Park Project
- Eastlake High School community sports field
- Parks and Transportation joint maintenance facility project
- Bill Reams Park and Beaver Lake Preserve Park Improvements
- South Pine Lake Route and Beaver Lake Trails and Pathways Projects
- 228th Ave, 212th Ave SE, and NE 22nd St. Trails and Pathways Projects
- Relocation/reconstruction of the Reard/Freed farmhouse
- Thompson Drainage Basin Plan
- Pine Lake Water Quality Study

- SE 42nd Culvert
- East Lake Sammamish Parkway & Louis Thompson Road intersection improvement
- Duthie Hill/Issaquah-Beaver Lake Road intersection improvement
- Additional Roadway Overlays
- Sidewalk gap on NE 8th Street
- Neighborhood transportation projects

Council Priorities

Before a budget takes shape, the Council must provide staff with a clear view of the community's priorities. 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 City Hall and Maintenance Facility capital projects
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. Annexation issues
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 issues

The priorities in this budget are slightly different from those of the past two years. Although the Council clearly remains committed to the same spectrum of priorities – financial stability, parks, transportation, storm drainage improvements, green space and pathways – the emphasis has shifted to parks, trails, pathways and non-motorized transportation improvements. The proposed 2005-2006 budget reflects that shift. 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 approximately $11 million from 2002 to 2004 in state revenues due to Initiative 695 (it eliminated the motor vehicle excise tax and sales tax equalization), Initiative 747 (it reduced the increase in the allowed property tax levy to 1% of the prior year's allowed levy), and Initiative 776 (it eliminated the local license fee as part of vehicle registrations), the investment in our community has improved since incorporation. Since 1999, our annual capital investment has averaged approximately $14 million. That compares very favorably to the aforementioned pre-incorporation investment of roughly $1 million per year. The proposed budget calls for nearly $50 million in capital expenditures over the two years of the 2005/2006 budget. Despite that robust investment, the ending fund balance projected for the end of fiscal year 2006 is approximately $11 million.

We have kept our operating expenses low by contracting for many municipal services. It's interesting to note that in 2004 the three Starbucks coffee shops in Sammamish had more employees than City Hall. We have only 1.7 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 2005 and FY 2006.

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

Comprehensive Plan

In November 1999, you began developing a vision statement to help you plan the future of Sammamish. After numerous public workshops and public meetings, the Council adopted the following vision for our city:

> *The vision of Sammamish is a community of families. A blend of small-town atmosphere with a suburban character, the City 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.*

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

In last year's community survey, 86.3% of those who expressed an opinion agreed that the city has become a better place to live since the 1999 incorporation. With the help of the performance measurement program, and our continued attention to community feedback, we hope to build on that past success.

Parks

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

Land is extremely valuable and disappearing rapidly in our community due to development. Consequently, the Council decided to land bank a number of parcels for parks. Since incorporation, we have acquired approximately 278 acres of park property for future park development.

While available land was being purchased for future park development or open space, you formed the Parks and Recreation Commission. These commissioners have worked rigorously to develop some of these new properties. The Parks and Recreation Commission, along with staff, are working to see completion of the park plans for Sammamish Commons and Ebright Creek. In addition, Council has placed an emphasis on Trails and Pathways improvements to improve non-motorized transportation within Sammamish. The proposed budget provides sufficient funds to construct these parks and fund these identified improvements.

In addition to acquiring and developing park properties, you have allocated resources to improve the existing parks. As we hear from many users, our parks are better maintained and more intensely used now than before our 1999 incorporation. The FY 2005 and FY 2006 budget not only provides approximately $20 million for capital improvements to parks, trails, and pathways, it also provides funds to hire an additional maintenance worker in 2006.

The proposed budget provides sufficient resources to implement evening events throughout the summer. This increasingly popular program draws many Sammamish citizens to enjoy these events with their neighbors. In addition to the summer events, we will enhance our recreational program with a farmers' market. We have started this program in 2004 and continue to seek private partners to assume the responsibility of running it in the future.

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

Transportation Improvements

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

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

In addition to providing maintenance services, our own crew will build numerous small capital improvement projects, limited to minor sidewalk/pathway construction, minor storm drainage construction and minor neighborhood traffic improvement projects. The value of these improvements will not exceed $35,000 for each project. As a result of the improvements to 228th Avenue, the planned City Hall, and the other improvements planned in the 2005-2006 biennial budget years, the 2006 budget includes an additional street maintenance position.

The proposed budget provides $10 million overall for transportation improvements. Major street construction projects in the upcoming two-year period include the following: improving the intersection at Louis Thompson Road & East Lake Sammamish Parkway, improving the intersection at Duthie Hill and Issaquah-Beaver Lake Road, building sidewalks along NE 8th Street, completing improvements to 244th Avenue: SE 8th St. to NE 8th St., and finishing the SE 24th Street sidewalk.

In addition to major capital project construction, the budget proposes to earmark $500,000 for intersection improvements, $400,000 for sidewalks, $300,000 for neighborhood improvements, $100,000 for a concurrency management system, $20,000 for street lighting, $900,000 for street overlays, $80,000 for the transit program, and other funds for various transportation planning activities.

Storm Drainage Improvements

The FY 2005 and FY 2006 budget proposes to invest approximately $3.5 million in the city's storm drainage system. Approximately $1.7 million is budgeted for a new joint maintenance facility, and another $1.5 million or so will be spent on actual storm drainage improvements, road construction, and specifically identified spot improvements. The remaining funds will be spent on water quality issues and completion of the various storm drainage planning documents.

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

Capital Improvement Planning and Funding

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

The budget as a whole allocates nearly 50% of its total to capital improvements, which is a very high percentage in a municipal budget. The total budget for FY 2005 and FY 2006 is approximately $95 million; $47 million of that is dedicated to the capital budget. You have reviewed the capital improvement program at every council retreat, and will do so again at future retreats to continue updating and developing the program to reflect the community's needs.

Staff Development

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

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

The proposed budget includes a 1.9% cost of living adjustment (COLA) in FY 2005 and a 2% COLA projected for FY 2006, as well as money necessary to fund the merit raises granted to employees based on their performance.

Other Priorities

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

The addition of two administrative assistants is supported by revenue from passport, business license, and building permit activities. These positions will help us provide better customer service and help us manage the additional workload we are receiving. A wetland biologist position was also included in the proposed budget for FY 2005 and FY 2006 after analyzing the city's costs for biological consulting services. Due to the continuing need for this specialty, it made sense to save consulting expenditures by bringing this expertise in-house full-time. The other position included in the proposed 2005-2006 budget is for a police sergeant. Currently, the city operates on a "shared supervision" contract model; adding a dedicated sergeant will increase customer service and provide needed shift supervision coverage.

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

Issues and Initiatives for the Biennium

During the upcoming biennium, there will be major challenges:

Park Issues

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

Transportation Issues

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

We still do not have enough sidewalks and other non-motorized facilities in our city. Our children are walking in or along roads to get to schools, parks, the library, etc. We are currently exploring various design and funding options to address this during the next biennium.

Fire Services

Determining the type of organization Sammamish will interact with for future Fire/EMS services is a continuing challenge. In 2004, the city gave notice to our existing provider, Eastside Fire & Rescue (EF&R), that the current agreement would end in 2007. At the end of 2005, an additional fire service contract with the Redmond Fire Department will end. This would save the city $600,000 per year, which would help offset the continuing increases in EF&R's fire services contract. During 2005 and 2006 the city will study how best to spend taxpayer dollars by reviewing what funding model should be used for fire service and what provider options are available. Some of the options to be reviewed include contracting with EFR under a new agreement, partnering with a different service provider, or forming our own fire department. These options need to be explored in this biennium so the city will have enough time to implement its choice.

Financial Overview

This 2005-2006 biennial budget maintains the City's strong financial position with an ending fund balance of $11 million at the end of 2006. While this amount is more than adequate to maintain our excellent AA-rating—as required by the Standard & Poor credit rating agencies—I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs and out limited revenue options.

In order for us to maintain our strong financial position, we must keep our operating expenses at reasonable levels and not build in expenses which we will not be able to maintain if there is not sufficient growth in our revenue. As a sales tax equalization city; we don't generate much sales tax revenue. The largest general fund revenue component is property tax, which represents approximately 70% of our revenue. The general fund pays for many city expenses, including maintenance and operations, public safety, and a portion of our capital expenditures. The more we minimize our maintenance and operation expenses, the more we will have for public safety and capital improvement projects.

Revenues

Excluding interfund transfers, *(A full reconciliation of the transfers between funds has been included in the APPENDIX, page 216)* the biennial budget reflects a 4 % reduction in revenues from FY 2004 to FY 2005 and a 3% increase from 2005 to 2006. The primary reasons for this are as follows:

1) New construction related revenue is anticipated to decrease significantly from 2004 as the number of buildable lots decreases, and the remaining number of "vested" King County permits decreases.
2) We anticipate reduced grants for capital projects.
3) There will be reduced contributions from the Water & Sewer District for the 228th Avenue NE capital improvements now that this project is complete.

The economy has recently shown signs of recovery, but our projection reflects the uncertainty of full economic recovery. The budget assumes moderate increases in projections for the remaining revenues. A conservative revenue forecast will allow us to plan effectively for moderately measured economic growth.

Funds	Fund Name	2002 Actual	2003 Actual	2004 Budget	2005 Budget	2006 Budget
001	General Fund	22,390,581	22,613,863	22,524,355	23,235,630	24,031,205
101	Street Fund	2,326,667	1,551,858	1,501,605	1,755,100	2,171,660
102	Arterial Street Fund	243,441	236,086	225,500	250,700	258,000
201	Tax Anticipation Fund	119,001	915,136	911,337	912,387	908,137
301	Gen Govt CIP	4,726,436	1,168,322	5,140,000	572,800	575,700
302	Park's CIP Fund	7,727,994	2,261,537	2,750,000	4,904,000	6,008,000
340	Transportation CIP	6,344,695	10,838,772	8,836,000	4,049,700	4,207,700
408	Surface Wtr Mgt	1,354,000	1,415,065	1,392,050	1,992,350	3,712,650
438	Surface Wtr Cap Prj.	218,884	1,897,310	445,000	895,400	2,420,800
501	Equipment Rental	97,450	99,683	98,000	98,100	98,200
502	Technology Repl.	202,469	336,033	333,000	333,100	333,200
503	Risk Mgt Fund	233,841	236,661	230,000	230,300	230,600
601	Devl Impact Fees	1,577,081	1,596,634	995,000	836,400	837,900
	Totals	47,562,542	45,166,963	45,381,847	40,065,967	45,793,752

The budget recommends an increase in property tax revenue by keeping the levy rate at 2002 levels in each of the next two years. Although the Council has the authority to increase the tax rate as much as 9.27%, we felt that the 9% increase in assessed valuation (half of which was due to new construction) should generate sufficient property tax revenue to maintain current programs.

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. The cost of health care insurance for our employees is also skyrocketing, following a nationwide pattern. Even though the city only has 1.7 employees per thousand of population (compared to 7 per thousand for most Puget Sound area cities) these rising health care costs have become a significant expense. Thanks to these and other reasons, we will continue to 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 2005/2006 Budget includes drawing down the aggregate ending fund balance. In the past, ending fund balances were purposely built up to be spent on the capital infrastructure deficit. However, due to continued infrastructure spending and the loss of initiative related revenue, ending balance are becoming more modest. Despite that, the ending fund balances projected remain healthy.

Ending Fund Balances

Funds	Fund Name	2002 Actual	2003 Actual	2004 Budget	2005 Budget	2006 Budget
001	General Fund	10,763,186	13,919,467	9,763,952	8,022,596	4,308,731
101	Street Fund	1,376,668	1,357,332	1,271,317	1,135,552	271,767
102	Arterial Street Fund	284,108	220,194	145,694	146,394	154,394
201	Debt Service Fund	-	-	-	-	-
301	General Goverment CIP	7,053,596	7,873,596	11,475,596	169,422	4,122
302	Park's CIP Fund	7,886,283	9,282,174	9,290,837	2,203,950	83,813
340	Transportation CIP	6,615,502	11,453,548	8,360,214	5,459,414	4,267,114
408	Surface Water Management	244,480	448,614	460,149	303,495	26,826
438	Surface Water CIP	84,790	755,772	531,310	281,710	267,510
501	Equipment Rental	158,932	258,615	336,615	414,715	492,915
502	Technology Replacement	180,468	341,589	325,489	186,289	25,689
503	Risk Management Fund	496,893	615,617	660,617	689,917	675,517
601	Developmentl Impact Fees	3,155,292	1,551,927	1,596,927	1,433,327	1,271,227
	Totals	38,300,199	48,078,445	44,218,717	20,446,781	11,849,625

Expenditures

(A full reconciliation of the transfers between funds has been included in the APPENDIX, page 216)
From FY 2004 to FY 2005, expenditures are projected to significantly increase, and then decrease from FY 2005 to FY 2006. The primary reasons include:

1) Increases in salaries, benefits and the addition of six positions over 2 years.
2) The 2005 increase in the cost of fire service from EF&R, and a decrease in 2006 due to the ending of the Redmond Fire Service contract.
3) Major capital expenditures related to completion of City Hall and the first phase of Sammamish Commons, adding a maintenance facility, and several other parks and transportation capital projects.

Expenditures (Without Ending Fund Balances)

Funds	Fund Name	2002 Actual	2003 Actual	2004 Budget	2005 Budget	2006 Budget
001	General Fund	17,552,748	19,457,582	26,679,869	24,976,986	27,745,070
101	Street Fund	2,538,702	1,571,195	1,587,620	1,890,865	3,035,445
102	Arterial Street Fund	500,000	300,000	300,000	250,000	250,000
201	Tax Anticipation Fund	119,001	915,136	911,337	912,387	908,137
301	Gen Govt CIP	2,562	348,322	1,538,000	11,878,974	741,000
302	Park's CIP Fund	4,133,713	865,646	2,741,337	11,990,887	8,128,137
340	Transportation CIP	7,433,378	6,000,726	11,929,334	6,950,500	5,400,000
408	Surface Wtr Mgt	1,560,342	1,210,932	1,380,514	2,149,004	3,989,319
438	Surface Wtr Cap Prj.	161,794	1,226,329	669,462	1,145,000	2,435,000
501	Equipment Rental	-	-	20,000	20,000	20,000
502	Technology Repl.	130,491	174,912	349,100	472,300	493,800
503	Risk Mgt Fund	79,878	117,937	185,000	201,000	245,000
601	Devl Impact Fees	-	3,200,000	950,000	1,000,000	1,000,000
	Totals	34,212,609	35,388,717	49,241,573	63,837,903	54,390,908

Conclusion

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

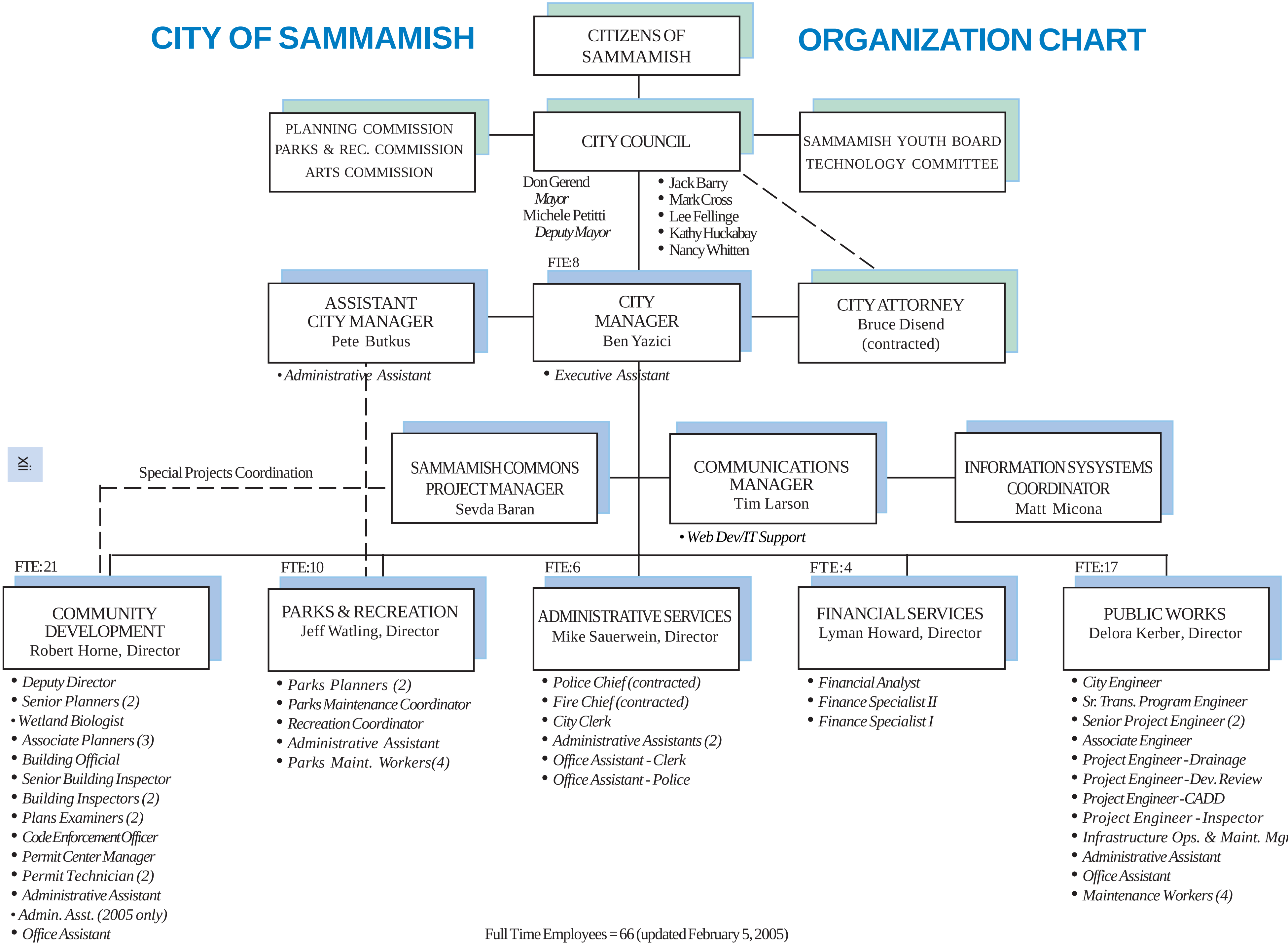
The budget document also includes proposed long-range goals, revenue projections, proposed expenditures for the general fund, fund analysis by category and function, overviews of revenue and debt, capital improvement program project lists, and information on all other city-budgeted funds.

I want to thank the department heads for their excellent work on the budget this year. I especially appreciate the work of Finance Director Lyman Howard, Financial Analyst Aaron Antin, Finance Specialist Jodee Bass, and Executive Assistant Lola Nelson-Mills. The fine work of all these individuals has resulted in a solid budget proposal that allows the Council to make well-informed decisions.

Sincerely,

Ben Yazici
City Manager

CITY OF SAMMAMISH ORGANIZATION CHART



Full Time Employees = 66 (updated February 5, 2005)

THE BUDGET PROCESS

Sammamish sunset looking west

The Budget Process

Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
City Council establishes overall City priorities												
City Manager gives direction on coming year's budget priorities												
Finance Division 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 mid-July.												
Finance Division prepares budget for presentation to City Manager.												
Finance Division updates preliminary revenue estimates.												
The City Manager and Finance Division staff meet with Department staff to review their budget proposals.												
The City Manager instructs the Finance Division to make specified adjustments to establish a balanced budget.												
A 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 Council conducts preliminary public hearing.												
The City Clerk publishes a notice of the filing of the proposed budget and publishes notice of public hearing.												
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 31.												
The final budget, as adopted, is published and distributed by February 28 of the new year.												

Procedures for Adopting the Biennial Budget

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

Amending the Budget

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

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

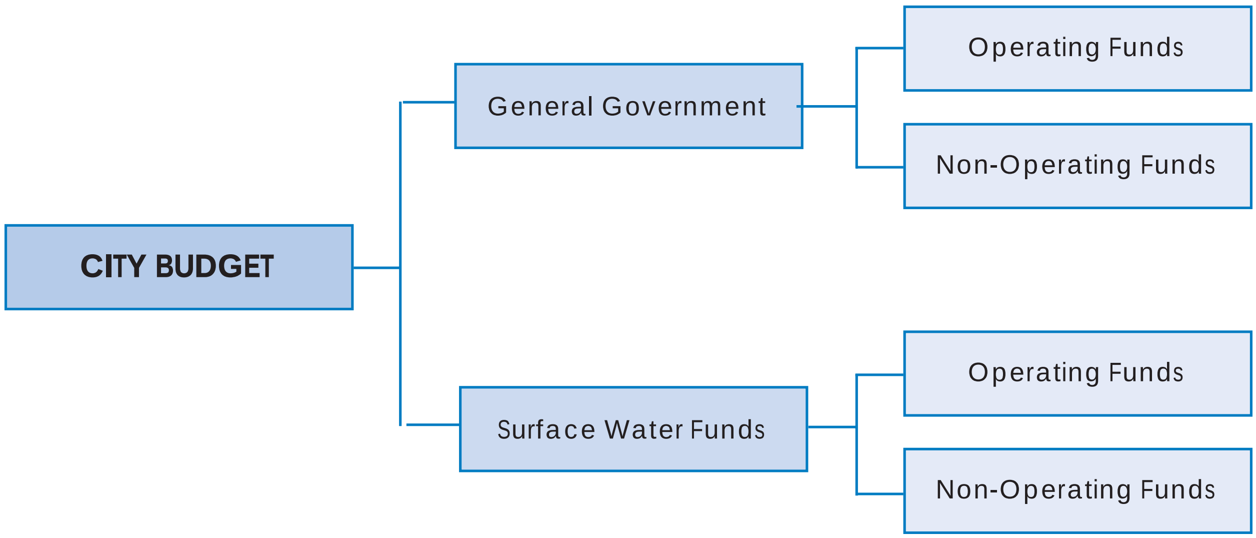
Guide to Budget Fund Structure

The City Budget is composed of 13 separate appropriated funds, which are each independently balanced – revenues must equal expenditures. The City's budget is divided into two primary sections – General Government and the Surface Water Utility. Within each of these primary sections there are Operating and Non-Operating funds.

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

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.



The graphic on page 5 illustrates the organization of funds in greater detail.

Budgeting, Accounting and Reporting Basis

The City's financial structure is consistent with Washington State's required Budgeting, Accounting, and Reporting System (BARS). This system provides a uniform chart of accounts and procedures for all Washington State local governments. While each agency has minor differences, this system provides useful comparative date to the state regarding local spending. It also provides comparative data for peer to peer comparisons for management and investors.

Governmental Fund Types

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

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

Special Revenue Funds account for the proceeds of specific revenue sources – other than expendable trusts or revenues designated for major capital projects – that are legally restricted to expenditures for specific purposes.

- Street Fund
- Arterial 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 and trust 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 reappropriation until authorized

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

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

Enterprise Funds account for operations that are finances 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

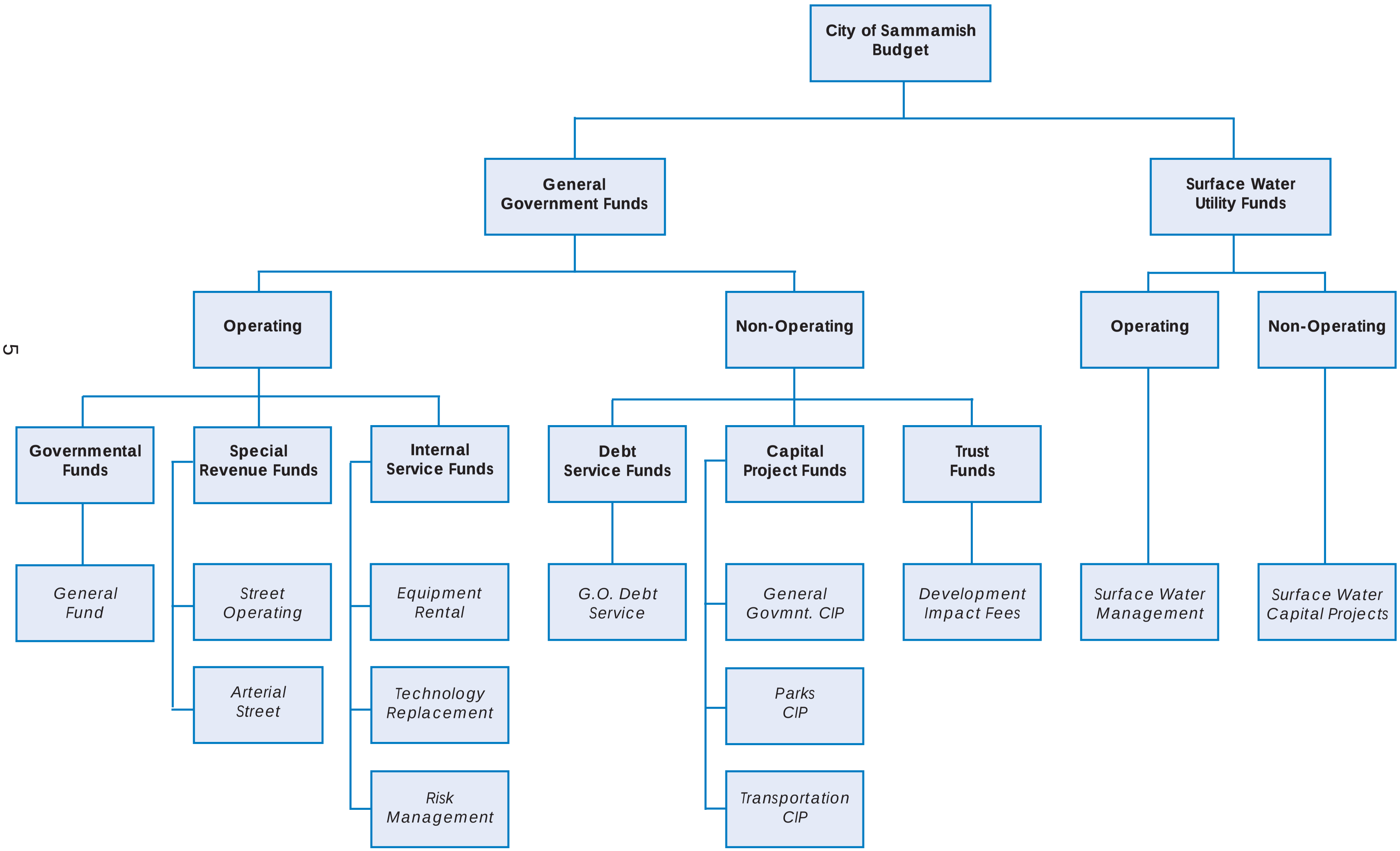
Internal Service Funds account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis.

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

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations other governments, or other funds. These funds share characteristics with both the governmental and propriety funds and therefore, as described below, use the measurements focus and basis of accounting most appropriate to their specific operations. This fund category includes expendable trust, nonexpendable trust, pension trust, and agency funds. The City utilizes the agency sub-classification to account for funds held for other City funds, specifically development impact fees.

- Development Impact Fees Fund

GUIDE TO SAMMAMISH'S BUDGET ORGANIZATION OF FUNDS



Budgetary Basis

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

Revenues are prepared at the line-item or source of revenue level (e.g. plumbing permits, park use fees, liquor excise tax, etc.). General Government operating revenues are further summarized by revenue type (e.g., taxes, licenses and permits, charges for services, etc.) and across funds. Major revenue sources and trends are highlighted in the budget summary section.

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

Accounting and Reporting Basis

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

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

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

Financial Policies

The City must adopt a balanced budget. Each of the Funds budgeted must each independently balance, meaning total revenues must equal expenditures within each fund. Total Revenues are meant to include the Beginning Fund Balance, and total Expenses are meant to include Ending Fund Balances. The equation could then be shown as:

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

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

Financial Philosophies

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

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

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

Accounting, Financial Reporting and Auditing Polices

The City of Sammamish will establish and maintain the highest standard of accounting practices. Accounting and budgetary systems will, at all times, conform to Generally Accepted Accounting Principles, the State of Washington Budgeting Accounting Reporting System (B.A.R.S.) and local regulations.

- A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the City.
- The City will meet the financial reporting standards set by the Governmental Accounting
- Standards Board.
- Full disclosure will be provided in all City financial reports and bond representations.
- An annual audit will be performed by the State Auditor's Office and include the issuance of a financial opinion.
- An annual financial report will be prepared on 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 valorum 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 costed 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 Facilities Fund and will appropriate funds to it annually for the maintenance and repairs of existing City facilities and reserves for proposed structural improvements, replacements or building acquisitions as approved by Council.

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

5. Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project.

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

VI. INVESTMENT POLICIES AND CASH MANAGEMENT

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

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

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

3. As permitted by law and City ordinances and to maximize the effective investment of assets, all funds needed for general obligations may be pooled into one account for investment purposes. The income derived from this account will be distributed to the various funds based on their average balances on a periodic basis. Proceeds of the bond issues shall not be pooled with other assets of the City but shall be invested as provided by applicable bond ordinances.

4. The Director of Finance shall periodically furnish (i.e. through quarterly reporting) the City Manager and City Council with a report that will include the amount of interest earned to date. An annual report will be provided which will summarize investment activity for the year and will give the rate of return for the year.

5. State and local laws require and annual audit of the financial records of the City. That audit will include a review of all investment activity for the year to review compliance with these investment procedures.

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

7. The City will select its official banking institution through a formal bidding process in order to provide the City with the most comprehensive, flexible and cost effective banking service available.

Long Term Debt Capacity

Washington State law provides a maximum debt limit for general obligations. There are three types of statutory limits on general debt capacity.

The first is a limit on the amount of general obligation that can be incurred without a vote of the people. For this type of debt, a city is limited to 1.5% of its assessed value. In 2005, this limit is $96,665,242.

The second statutory limit is the amount of general obligation debt a City may incur for general governmental purposes with the vote of the people. This limit is 2.5% of the assessed value. In 2005, this limit is $161,108,737.

The third limit allows a City to incur general obligation debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of utility improvements, parks, or open space development. The two 2.5% limits provide the City an overall limit of 5%, or $322,217,474. Each of the voter-approved measures requires a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has, to date, incurred limited debt obligation by issuing one Public Works Trust Fund loan for transportation and one non-voted bond for Sammamish Commons. Outstanding obligations as of December 31, 2004 is $12,135,000.

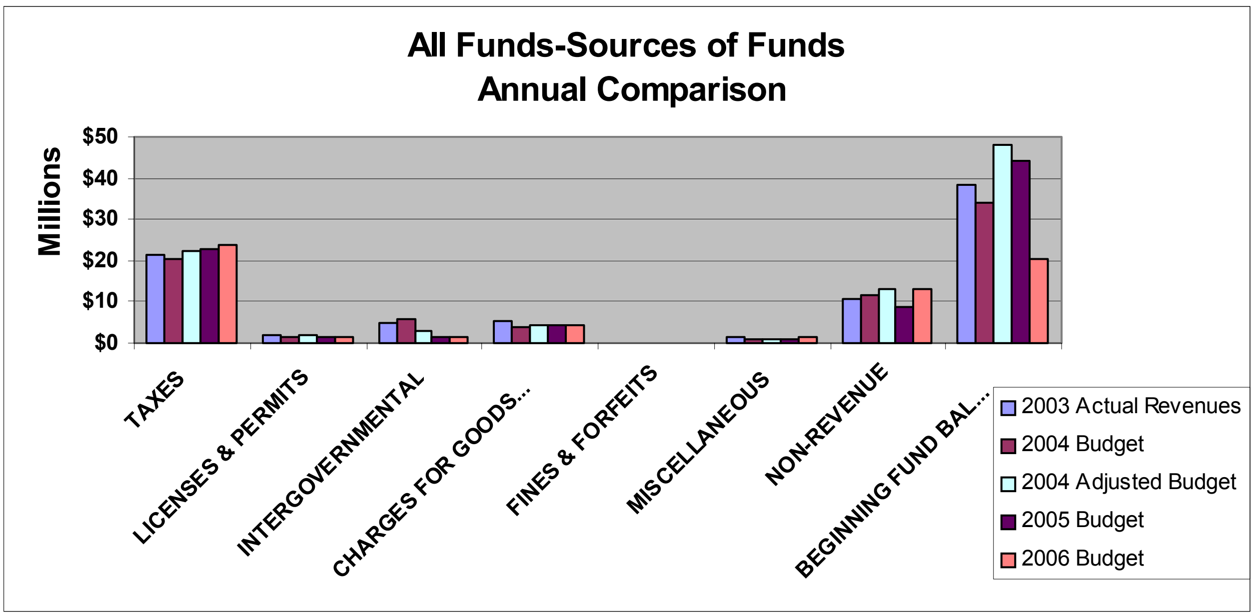
The City of Sammamish has worked on developing capital financing policies to fund the City's capital improvement program. These policies will be part of an overall capital financing policy that will be committed to meet infrastructure needs through a planned program of future financing. The goal of these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

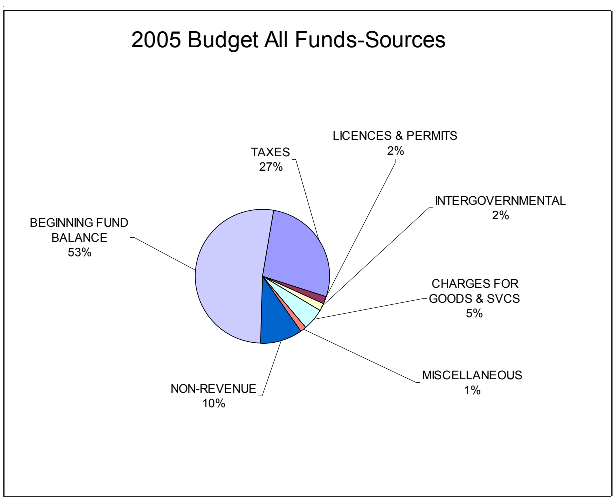
looking east to the tree-framed Cascade Mountains

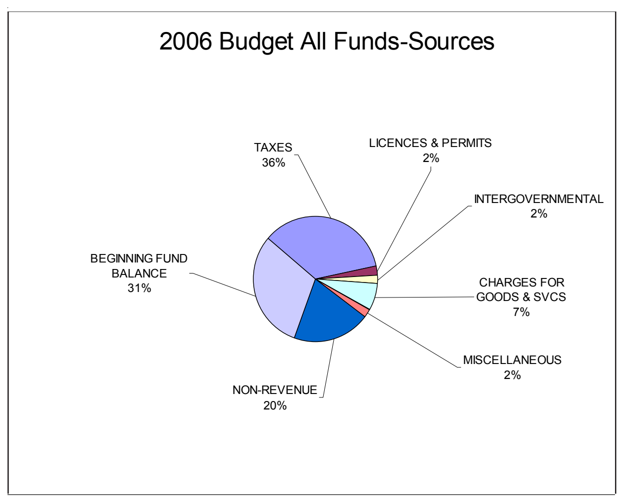
EXECUTIVE SUMMARY

ALL FUNDS - SOURCES OF FUNDS

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
TAXES	21,326,756	20,600,575	22,100,500	22,900,520	23,705,540
LICENCES & PERMITS	1,863,097	1,304,865	1,724,250	1,464,380	1,424,360
INTERGOVERNMENTAL	4,692,310	5,952,644	3,031,020	1,562,390	1,563,940
CHARGES FOR GOODS & SVCS	5,164,822	3,833,235	4,315,350	4,514,090	4,491,880
FINES & FORFEITS	55,358	49,600	44,200	46,000	47,800
MISCELLANEOUS	1,426,483	913,200	1,212,190	1,008,200	1,249,095
NON-REVENUE	10,638,136	11,429,337	12,954,337	8,570,387	13,311,137
BEGINNING FUND BALANCE	38,300,199	34,164,451	48,078,444	44,218,718	20,446,782
TOTAL	$83,467,162	$78,247,907	$93,460,291	$84,284,685	$66,240,534

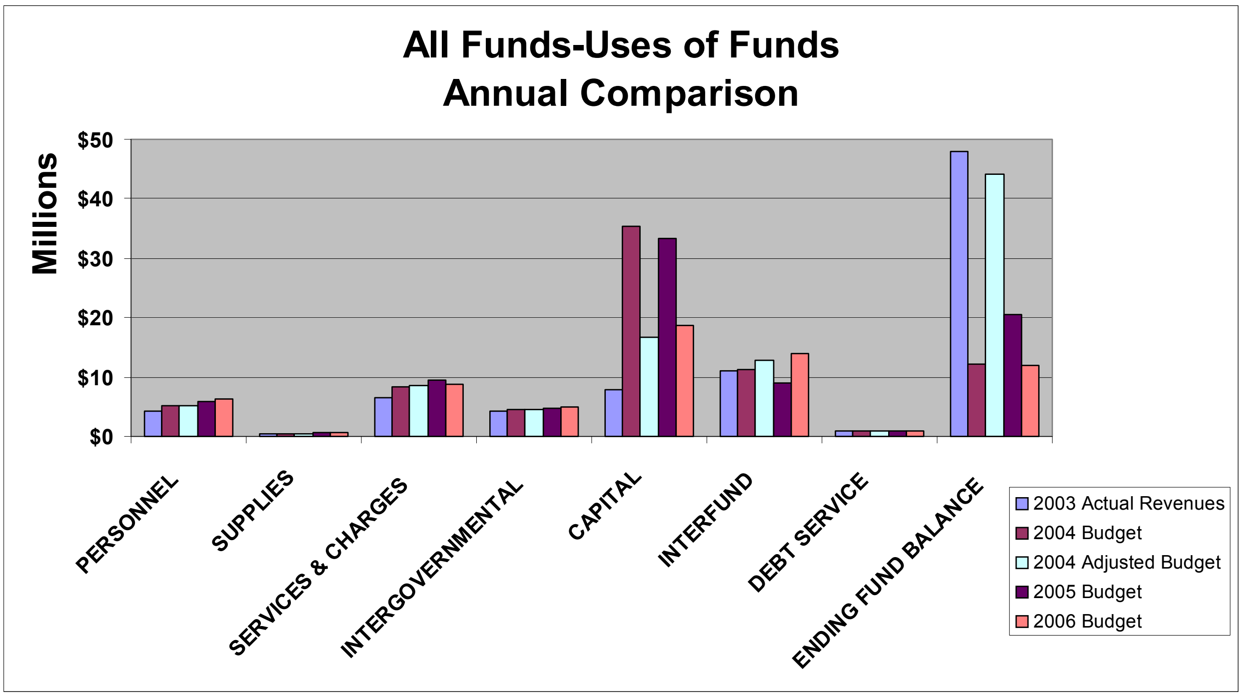


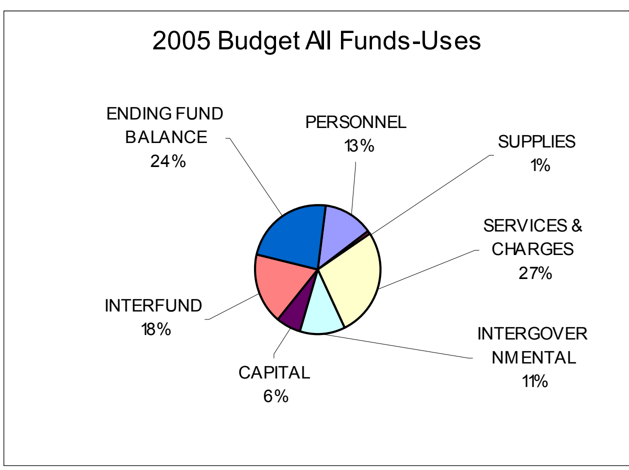


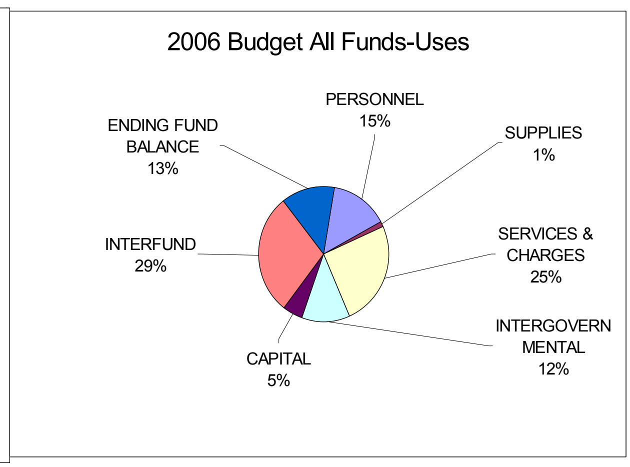


ALL FUNDS - USES OF FUNDS

Description	2003 Actual Expenses	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	4,282,268	5,187,539	5,264,980	5,853,150	6,356,550
SUPPLIES	454,033	461,297	485,087	567,910	611,995
SERVICES & CHARGES	6,453,554	8,395,753	8,529,428	9,349,064	8,869,343
INTERGOVERNMENTAL	4,232,675	4,565,261	4,519,719	4,732,149	4,905,279
CAPITAL	7,987,916	35,075,524	16,651,685	33,427,856	18,794,782
INTERFUND	11,063,136	11,309,337	12,879,337	8,995,387	13,944,822
ENDING FUND BALANCE	48,078,445	12,131,857	44,218,717	20,446,781	11,849,625
TOTAL	$83,467,162	$78,037,905	$93,460,290	$84,284,684	$66,240,533

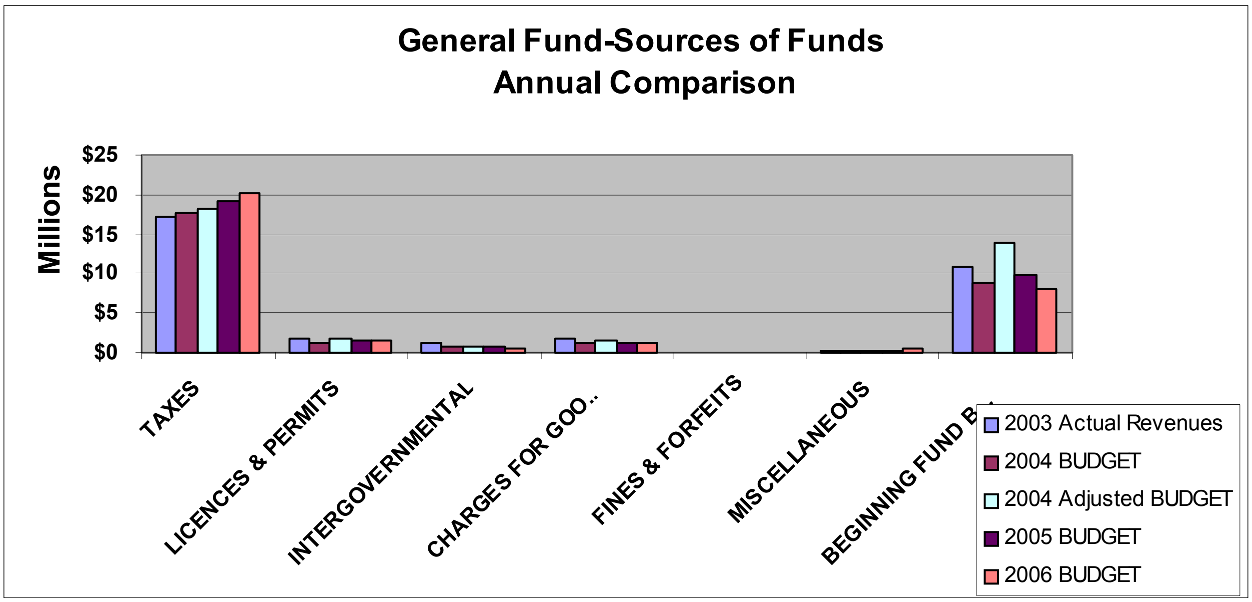


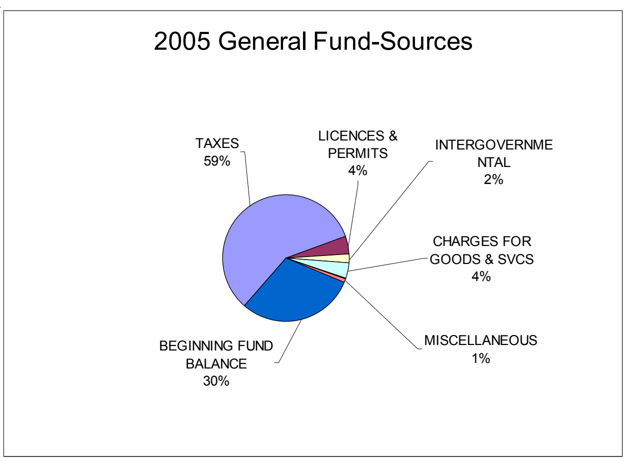


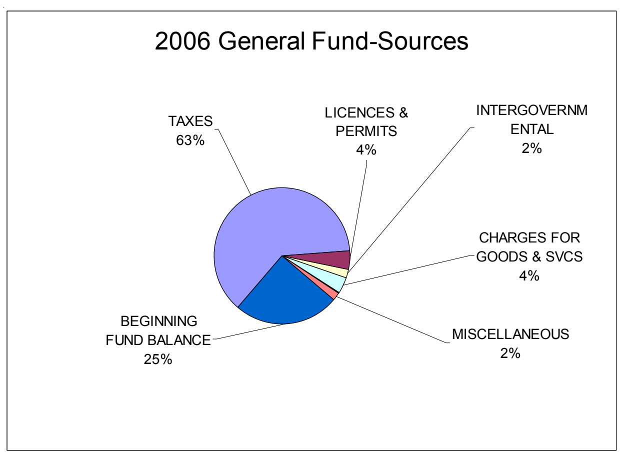


GENERAL FUND - SOURCES OF FUNDS

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
TAXES	17,186,340	17,800,575	18,100,500	19,300,520	20,105,540
LICENCES & PERMITS	1,863,097	1,304,865	1,724,250	1,464,380	1,424,360
INTERGOVERNMENTAL	1,371,620	804,144	778,415	775,790	604,280
CHARGES FOR GOODS & SVCS	1,807,115	1,223,235	1,545,350	1,304,090	1,281,880
FINES & FORFEITS	55,358	49,600	44,200	46,000	47,800
MISCELLANEOUS	330,334	368,200	331,640	344,850	567,345
BEGINNING FUND BALANCE	10,763,186	8,728,915	13,919,466	9,763,952	8,022,596
TOTAL	$33,377,049	$30,279,534	$36,443,821	$32,999,582	$32,053,801

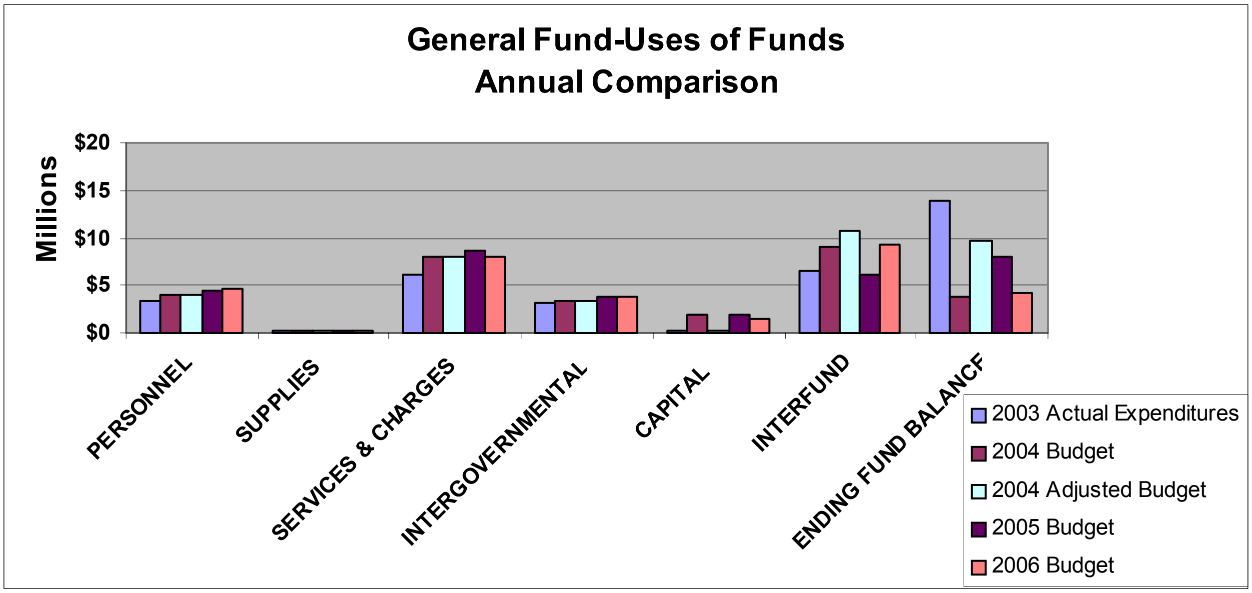


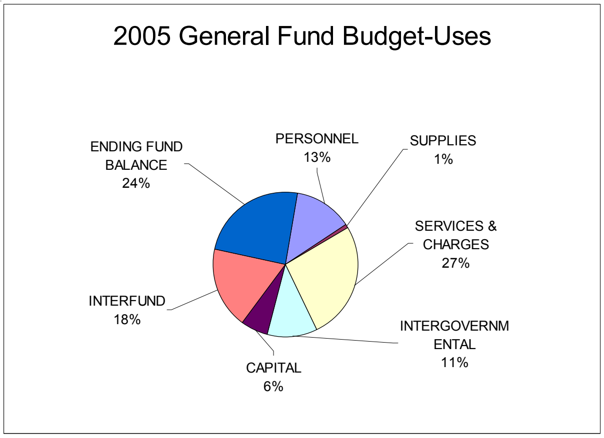


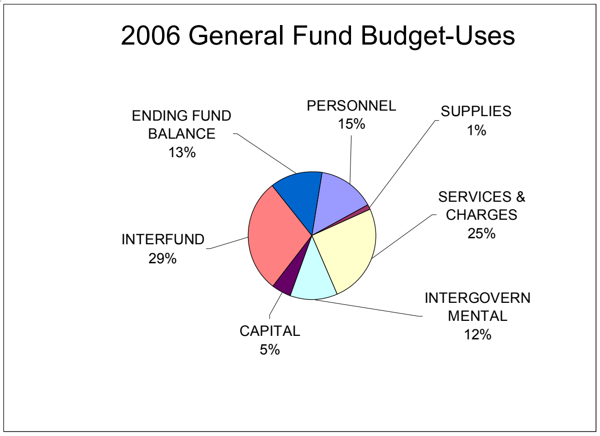


GENERAL FUND - USES OF FUNDS

Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
PERSONNEL	$3,266,274	$3,994,374	$4,022,180	$4,340,450	$4,672,250
SUPPLIES	$241,848	$246,467	$260,157	$285,755	$307,135
SERVICES & CHARGES	$6,145,594	$7,927,493	$8,001,093	$8,568,599	$8,001,573
INTERGOVERNMENTAL	$3,066,895	$3,300,212	$3,446,220	$3,712,150	$3,873,780
CAPITAL	$136,971	$1,918,280	$280,219	$1,970,032	$1,570,332
INTERFUND	$6,600,000	$9,100,000	$10,670,000	$6,100,000	$9,320,000
ENDING FUND BALANCE	$13,919,467	$3,792,708	$9,763,952	$8,022,596	$4,308,731
TOTAL	$33,377,049	$30,279,534	$36,443,821	$32,999,582	$32,053,801

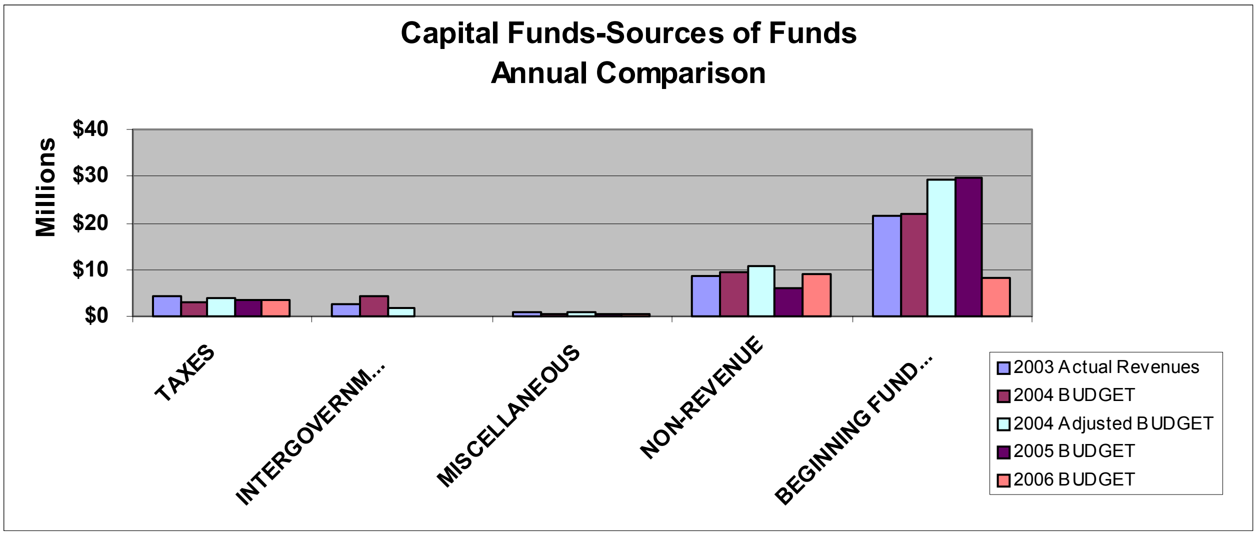


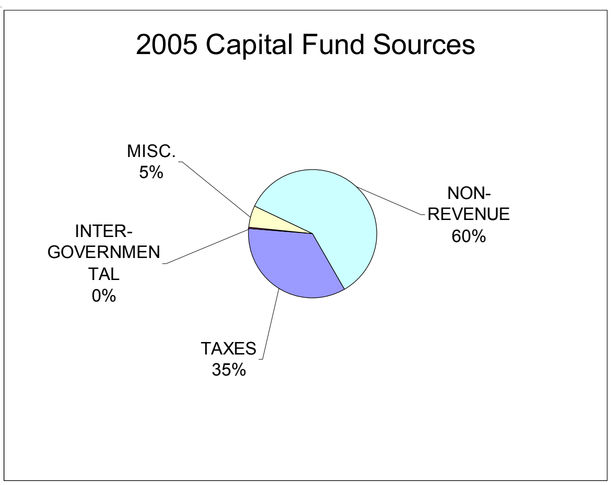


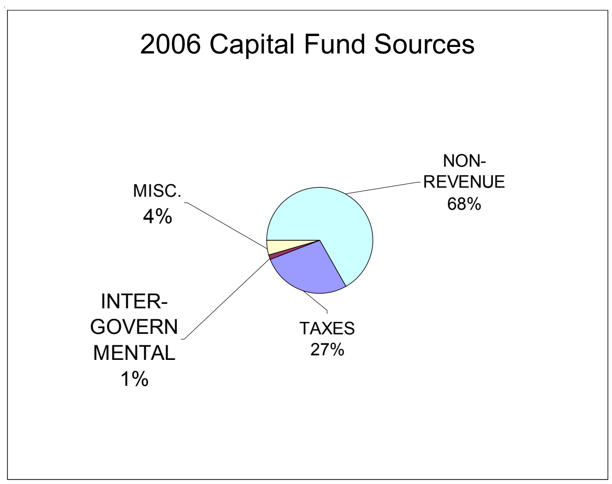


CAPITAL FUNDS - SOURCES OF FUNDS

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
TAXES	4,140,416	2,800,000	4,000,000	3,600,000	3,600,000
LICENCES & PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	2,569,737	4,458,500	1,561,000	17,700	168,400
CHARGES FOR GOODS & SVCS	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-
MISCELLANEOUS	955,789	454,000	790,000	569,200	583,800
NON-REVENUE	8,500,000	9,295,000	10,820,000	6,235,000	8,860,000
BEGINNING FUND BALANCE	21,640,171	22,062,995	29,365,090	29,657,957	8,114,496
TOTAL	$37,806,113	$39,070,495	$46,536,090	$40,079,857	$21,326,696

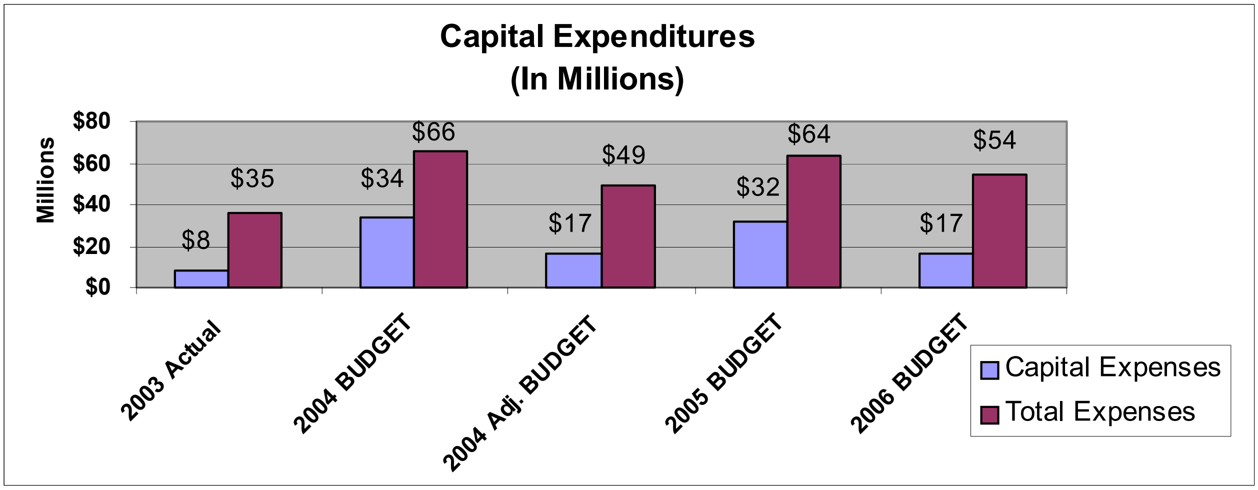


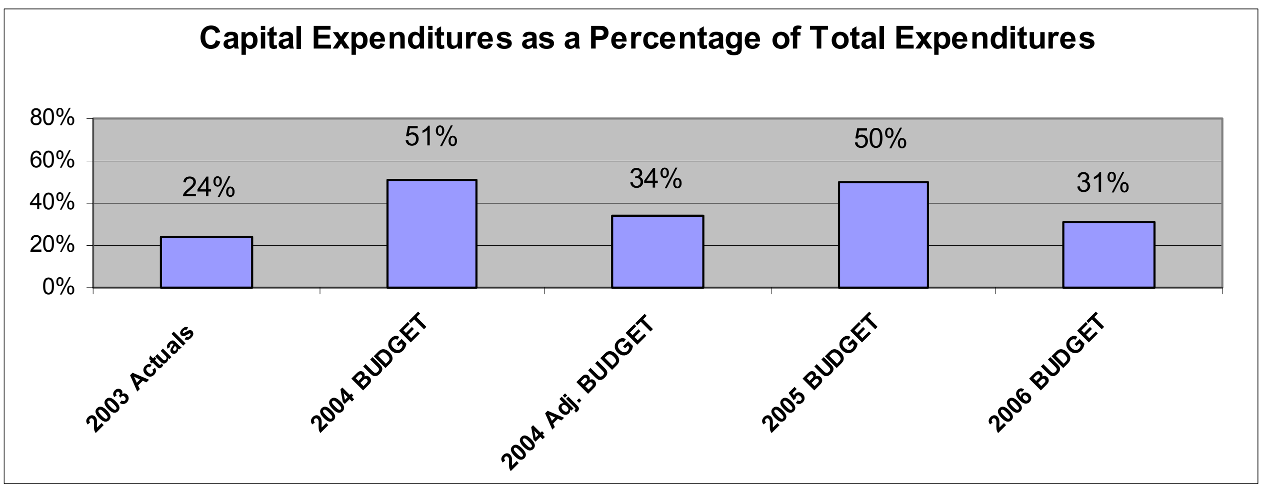




ALL FUNDS - CAPITAL EXPENDITURES

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted BUDGET	2005 Budget	2006 Budget
Capital Expenses	8,441,023	33,748,481	16,878,133	31,965,361	16,704,137
Total Expenses	35,388,717	66,116,048	49,241,573	63,837,903	54,390,908
Percentage	24%	51%	34%	50%	31%



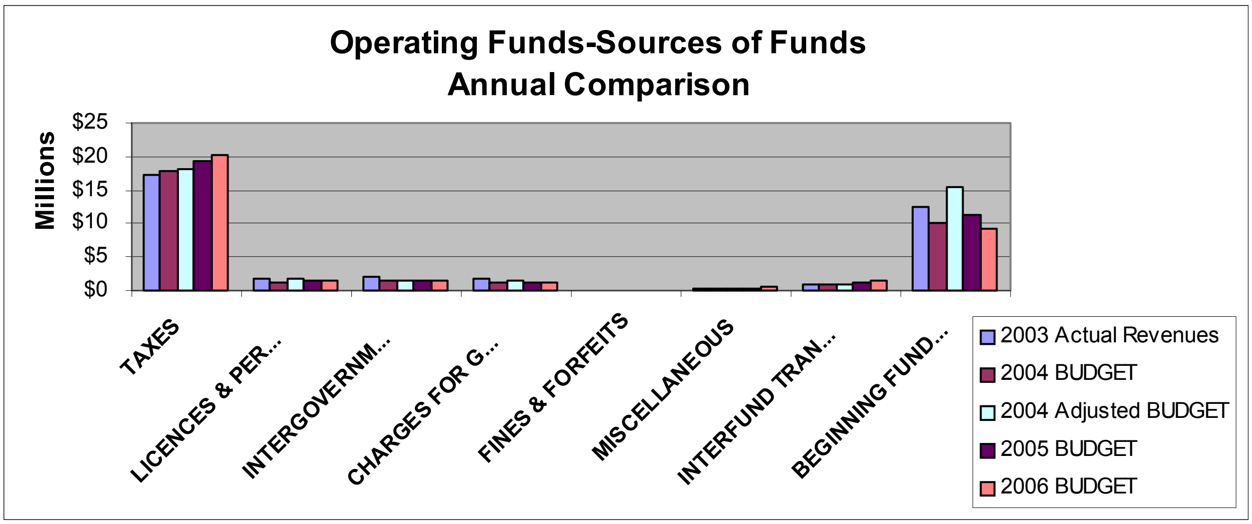


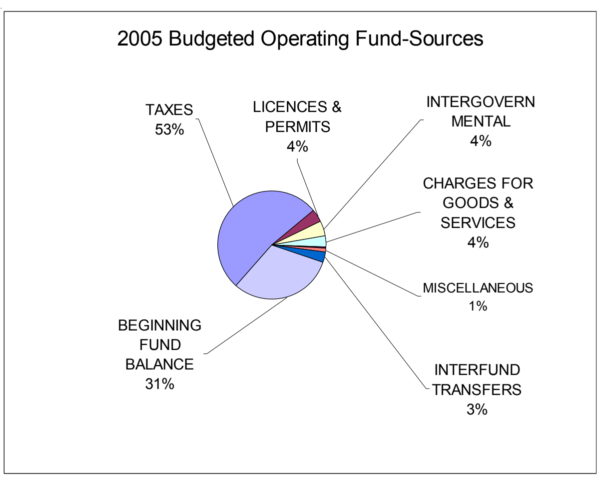
Capital Expenditures by Fund Type

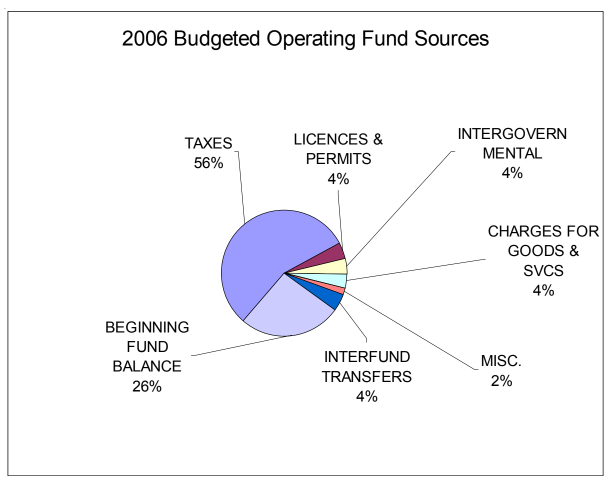
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
General Govt CIP	348,322	10,677,974	1,538,000	11,878,974	741,000
Parks CIP	865,646	8,831,337	2,741,337	11,990,887	8,128,137
Transportation CIP	6,000,726	13,734,170	11,929,334	6,950,500	5,400,000
Surface Water CIP	1,226,329	505,000	669,462	1,145,000	2,435,000
TOTAL	$8,441,023	$33,748,481	$16,878,133	$31,965,361	$16,704,137

OPERATING FUNDS - SOURCES OF FUNDS

Description	2003 Actual Revenues	2004 Annual Budget	2004 Adjusted Budget	2005 Annual Budget	2006 Annual Budget
TAXES	17,186,340	17,800,575	18,100,500	19,300,520	20,105,540
LICENCES & PERMITS	1,863,097	1,304,865	1,724,250	1,464,380	1,424,360
INTERGOVERNMENTAL	2,122,573	1,494,144	1,470,020	1,544,690	1,395,540
CHARGES FOR GOODS & SVCS	1,807,115	1,223,235	1,545,350	1,304,090	1,281,880
FINES & FORFEITS	55,358	49,600	44,200	46,000	47,800
MISCELLANEOUS	367,324	407,200	367,140	381,750	605,745
INTERFUND TRANSFERS	1,000,000	1,000,000	1,000,000	1,200,000	1,600,000
BEGINNING FUND BALANCE	12,423,962	10,089,687	15,496,992	11,180,963	9,304,542
TOTAL	$36,825,770	$33,369,306	$39,748,452	$36,422,393	$35,765,407

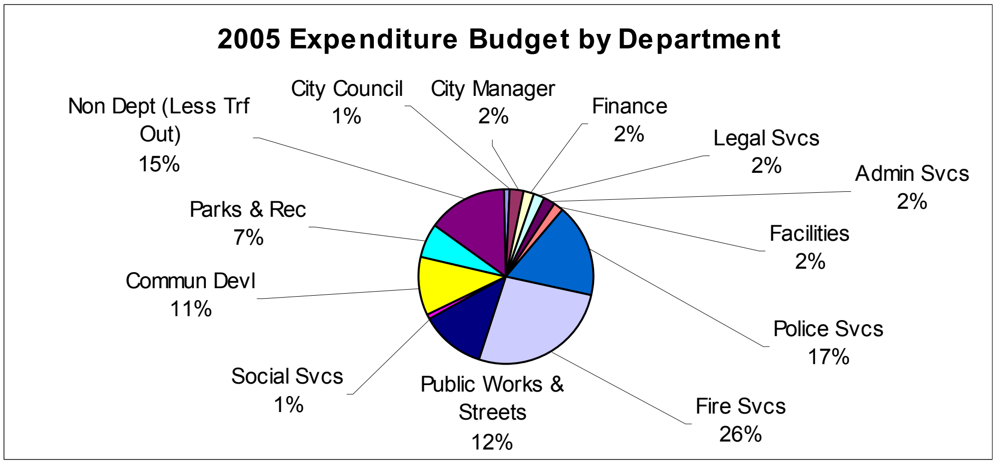


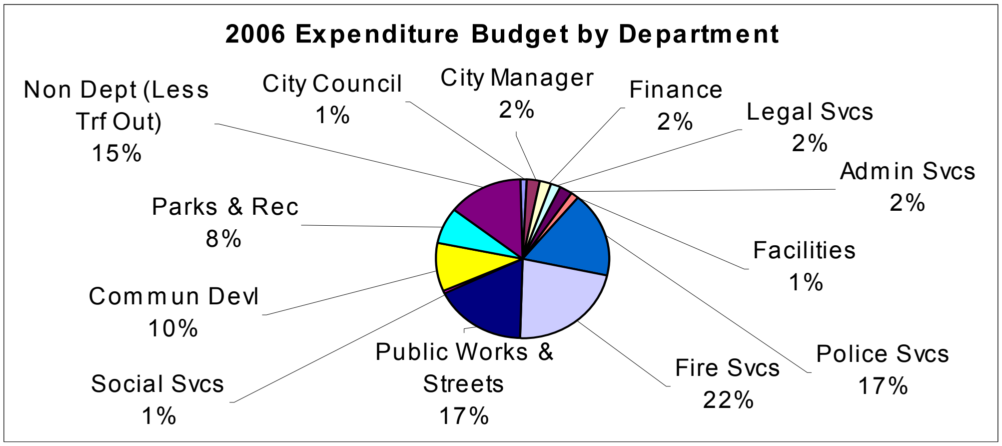




OPERATING FUNDS - EXPENDITURES BY DEPARTMENT

Department	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
City Council	$ 197,636	$ 200,661	$ 239,020	$ 246,910	$ 246,910
City Manager	$ 289,194	$ 532,918	$ 536,440	$ 506,290	$ 531,560
Finance	$ 376,238	$ 488,020	$ 453,360	$ 458,965	$ 542,265
Legal Svcs	$ 359,363	$ 408,140	$ 408,140	$ 416,000	$ 424,500
Admin Svcs	$ 379,912	$ 407,435	$ 432,205	$ 470,955	$ 502,555
Facilities	$ 321,812	$ 343,160	$ 399,860	$ 400,140	$ 285,680
Police Svcs	$ 3,029,079	$ 3,269,120	$ 3,388,690	$ 3,656,745	$ 3,781,590
Fire Svcs	$ 4,291,907	$ 4,955,427	$ 4,955,500	$ 5,524,979	$ 4,767,273
Public Works & Streets	$ 2,303,615	$ 2,642,067	$ 2,471,360	$ 2,624,280	$ 3,806,230
Social Svcs	$ 53,984	$ 60,500	$ 60,500	$ 130,000	$ 130,000
Commun Devl	$ 1,904,183	$ 1,935,601	$ 2,203,720	$ 2,325,705	$ 2,185,670
Parks & Rec	$ 958,419	$ 1,338,617	$ 1,398,457	$ 1,448,832	$ 1,696,682
Non Dept (Less Trf Out)	$ 668,434	$ 3,336,360	$ 1,355,237	$ 3,213,050	$ 3,214,600
Total	$ 15,133,777	$ 19,918,026	$ 18,302,489	$ 21,422,851	$ 22,115,515
Transfers Out	$ 6,195,000	$ 8,695,000	$ 10,265,000	$ 5,695,000	$ 8,915,000
Ending Fund Balance	$ 15,496,993	$ 4,756,280	$ 11,180,963	$ 9,304,542	$ 4,734,892
Grand Total	$ 36,825,770	$ 33,369,306	$ 39,748,452	$ 36,422,393	$ 35,765,407

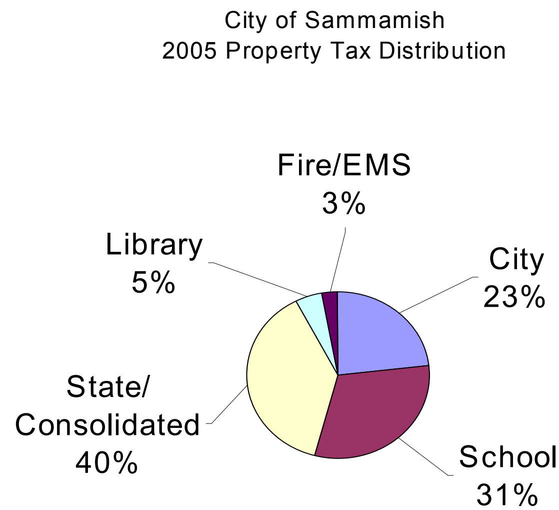




REVENUE SOURCES - TAXES

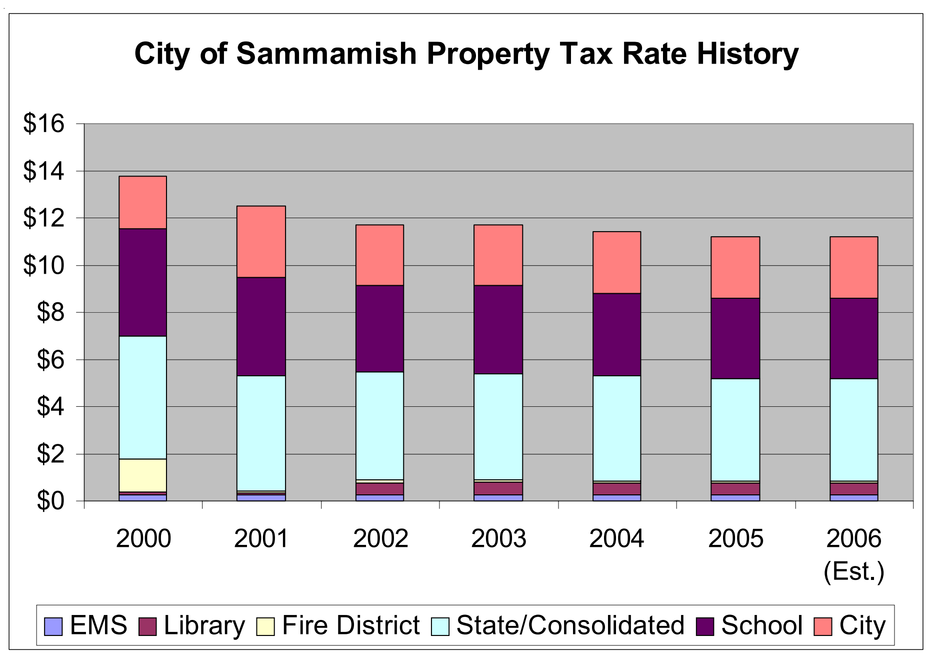
Property Tax

Property tax is the City's primary source of funding for general City services. In 2005, the City expects to receive $16,070,000 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 70% of General Fund revenue, the portion of the City's property tax compared to each property owner's total bill is relatively small (approximately 23%)



Property Tax Revenue Projection: As a result of the growth management policies adopted by the city limiting new construction, and historical trends in property valuations and delinquecy rates, property tax revenue projections were based off of an esimated 4% growth in assessed valuation, 2% of which is attributable to new construction.

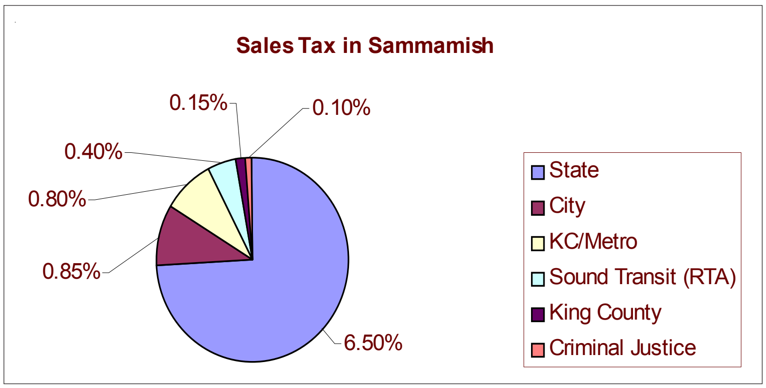
Jurisdiction	2000	2001	2002	2003	2004	2005	2006 (Est.)
EMS	0.27299	0.24624	0.25000	0.24143	0.23717	0.23182	0.23182
Library	0.08651	0.07467	0.52581	0.54568	0.53653	0.53255	0.53255
Fire District	1.42540	0.09839	0.08892	0.08388	0.07966	0.07225	0.07225
State/Consolidated	5.20814	4.88749	4.62851	4.50523	4.44226	4.32501	4.32501
School	4.54390	4.17581	3.62525	3.74745	3.48980	3.41665	3.41665
City	2.22168	3.03561	2.60514	2.5991	2.61319	2.61000	2.61000
Total	13.76	12.52	11.72	11.72	11.40	11.19	11.19



Sales Tax

Sales tax is a major source of revenue for the City of Sammamish. In 2005, the City expects to receive $1,820,000 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 45% of sales tax is related to construction activity. Only 37 % is attributable to retail sales.

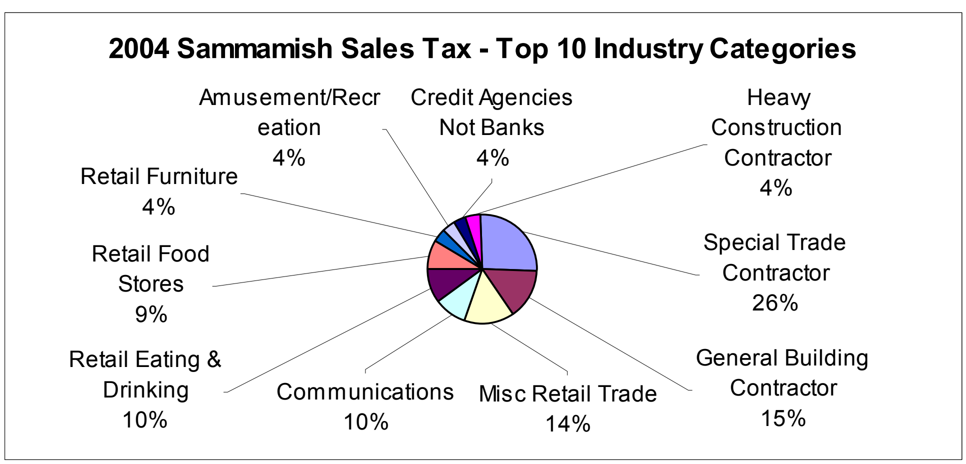
Jurisdiction	Percentage
State	6.50%
City	*0.85%*
KC/Metro	0.80%
Sound Transit (RTA)	0.40%
King County	0.15%
Criminal Justice	0.10%
Total	8.80%



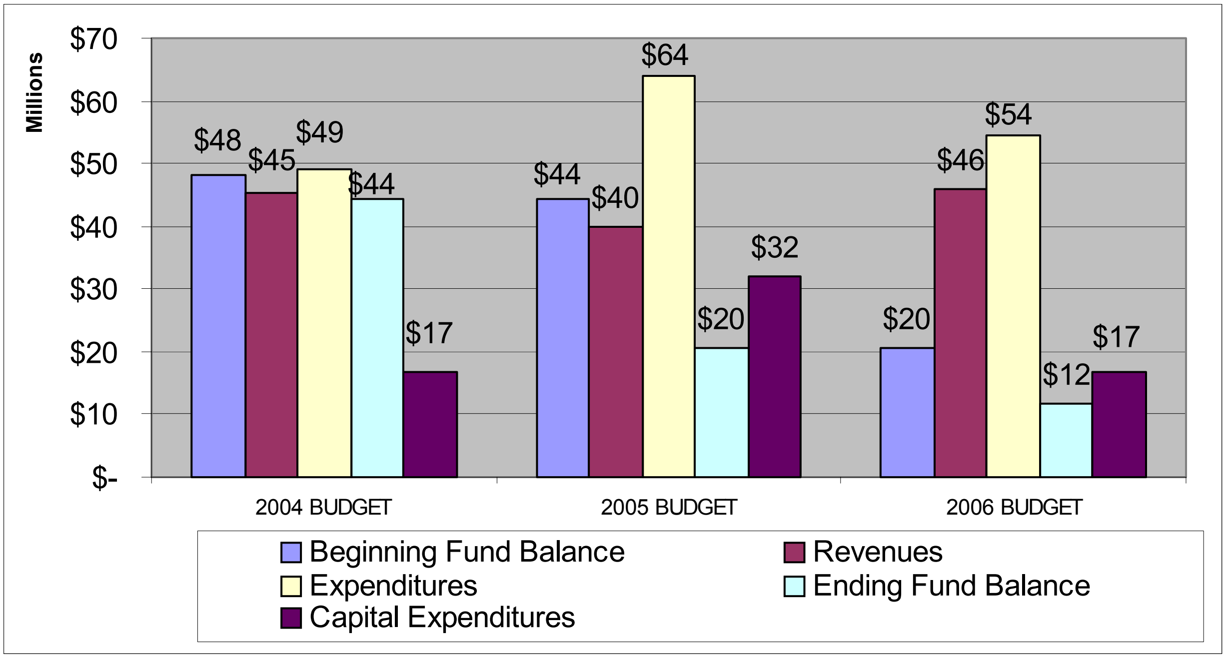
The sales tax within the City of Sammamish is 8.8%. Of the 8.8%, 1% (less .15% that goes to King County) is returned to the City of Sammamish, with the remainder being distributed to the State and other public agencies.

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

Sales Tax Revenue Projection: based on historical trends, tempered with a positive economic outlook for 2005, projected sales tax collections reflect modest growth in the upcoming biennium.



2004-2006 TOTAL FUND BALANCES OVERVIEW



The decrease in Ending Fund Balance from 2004 to 2006 is due primarily to an increase in capital funding. As shown in the graph above, half($32 Million) of the $64 Million expenditures in 2005 are due to capital expenditures. The most notable capital project in 2005 is the construction of City Hall ($15 Million), which would result in $240,000 savings/year in lease payments on the current location. The 2006 General Fund Ending Fund Balance ($4 million) exceeds the required reserve policy (no less than 10% of General Fund Revenues or $.375 per 1,000 of Assessed Valuation.)

Revenue Estimates: are based on historical trend information, tempered with a positive economic outlook for 2005. Grant funding is not assumed in future capital project funding.

Increases/Decreases in Fund Balances Discussion:

In 2005, the major decreases in Fund Balances are all related to the planned capital expenditures budgeted in 2005. The General Fund ending fund balance decreases due to increased transfers out to support major capital projects. Planned major projects in 2005 are:

- City Hall construction ($12 Million in 2005)
- PARKS: Construction of Ebright Creek Park, ($2.5 Million) Sammamish Commons ($2.7 Million), Eastlake High School Sportsfield ($2.5 Million)
- TRANSPORTATION: 244th Aveneue, Issaquah/Pine Lake Road Extention, and East Lake Sammamish Parkway transportation capital improvements ($3 Million)
- Maintenance Facility Design

In 2006, the major capital projects are a Sportsfield ($2.5 Million) and construction of a Maintenance Facility ($1.5 Million)

<u>Long-Term:</u> operations and maintenance due to the addition of these planned capital structures are forecasted in the Long-Term 5-Year & 20- Year City Financial Plans. Sammamish operates under a contract-first approach, so the long-term forecasts include an assumption that current contracts will increase at 4% per year to cover these additional costs. As projects are built, levels of service decisions are made, and workload management is re-evaluated, the Long-Term Financial Models will be revised.

		2004 Adjusted Budget			
Funds	**Fund Name**	**Beg Fund Bal**	**Revenues**	**Expenditures**	**End Fund Bal**
001	General Fund	13,919,466	22,524,355	26,679,869	9,763,952
101	Street Fund	1,357,332	1,501,605	1,587,620	1,271,317
102	Arterial Street Fund	220,194	225,500	300,000	145,694
201	Tax Anticipation Fund	-	911,337	911,337	-
301	General Government CIP	7,873,596	5,140,000	1,538,000	11,475,596
302	Park's CIP	9,282,174	2,750,000	2,741,337	9,290,837
340	Transportation CIP	11,453,548	8,836,000	11,929,334	8,360,214
408	Surface Water Mgt	448,613	1,392,050	1,380,514	460,149
438	Surface Water CIP	755,772	445,000	669,462	531,310
501	Equipment Rental	258,615	98,000	20,000	336,615
502	Technology Replacement	341,589	333,000	349,100	325,489
503	Risk Management Fund	615,617	230,000	185,000	660,617
601	Development Impact Fees	1,551,927	995,000	950,000	1,596,927
	Totals	**48,078,443**	**45,381,847**	**49,241,573**	**44,218,717**

		2005 Budget				FUND BALANCE
Funds	**Fund Name**	**Beg Fund Bal**	**Revenues**	**Expenditures**	**End Fund Bal**	Difference
001	General Fund	9,763,952	23,235,630	24,976,986	8,022,596	(1,741,356)
101	Street Fund	1,271,317	1,755,100	1,890,865	1,135,552	(135,765)
102	Arterial Street Fund	145,694	250,700	250,000	146,394	700
201	Tax Anticipation Fund	-	912,387	912,387	-	-
301	General Government CIP	11,475,596	572,800	11,878,974	169,422	(11,306,174)
302	Park's CIP	9,290,837	4,904,000	11,990,887	2,203,950	(7,086,887)
340	Transportation CIP	8,360,214	4,049,700	6,950,500	5,459,414	(2,900,800)
408	Surface Water Mgt	460,149	1,992,350	2,149,004	303,495	(156,654)
438	Surface Water CIP	531,310	895,400	1,145,000	281,710	(249,600)
501	Equipment Rental	336,615	98,100	20,000	414,715	78,100
502	Technology Replacement	325,489	333,100	472,300	186,289	(139,200)
503	Risk Management Fund	660,617	230,300	201,000	689,917	29,300
601	Development Impact Fees	1,596,927	836,400	1,000,000	1,433,327	(163,600)
	Totals	**44,218,717**	**40,065,967**	**63,837,903**	**20,446,781**	**(23,771,936)**

		2006 Budget				FUND BALANCE
Funds	**Fund Name**	**Beg Fund Bal**	**Revenues**	**Expenditures**	**End Fund Bal**	Difference
001	General Fund	8,022,596	24,031,205	27,745,070	4,308,731	(3,713,865)
101	Street Fund	1,135,552	2,171,660	3,035,445	271,767	(863,785)
102	Arterial Street Fund	146,394	258,000	250,000	154,394	8,000
201	Tax Anticipation Fund	-	908,137	908,137	-	-
301	General Government CIP	169,422	575,700	741,000	4,122	(165,300)
302	Park's CIP	2,203,950	6,008,000	8,128,137	83,813	(2,120,137)
340	Transportation CIP	5,459,414	4,207,700	5,400,000	4,267,114	(1,192,300)
408	Surface Water Mgt	303,495	3,712,650	3,989,319	26,826	(276,669)
438	Surface Water CIP	281,710	2,420,800	2,435,000	267,510	(14,200)
501	Equipment Rental	414,715	98,200	20,000	492,915	78,200
502	Technology Replacement	186,289	333,200	493,800	25,689	(160,600)
503	Risk Management Fund	689,917	230,600	245,000	675,517	(14,400)
601	Development Impact Fees	1,433,327	837,900	1,000,000	1,271,227	(162,100)
	Totals	**20,446,781**	**45,793,752**	**54,390,908**	**11,849,625**	**(8,597,156)**

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 of local tax of .50%. The first .25% tax must be used primarily for local capital improvements identifed 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 or size of the project.

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

Liquor Board Profits and Excise Tax

In Washington State, liquor sales are controlled by a state operated monopoly. Cities and Towns receive 40% of the profits generated by the Washington State Liquor Control Board and 28% of the liquor excise tax receipts. The rational 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. The base rate is 23 cents per gallon. After the State applies deductions for various purposes, 10.6961% of the base amount is distributed to Cities. Of this adjusted base amount received, 31.86% must be deposited in an arterial street fund for the construction, improvement, chip sealing, seal coating and repair of arterial highways and streets. The remaining funds are to be deposited in a Street Fund for street maintenance.

Charges for Service

Planning Fees

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

Fines and Forfeits

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

Miscellaneous Revenue

Investment Income

The City of Sammamish invests all of its cash resources on a daily basis. These investments are pooled in a portfolio for the benefit of the contributing funds. The amount of interest received will vary with the amount of cash available for investment and the applicable interest rate environment. The interest earned is distributed to the contributing funds based on their share of the investments. On a short-term basis, the City invests in the Local Government Investment Poll administered by the Washington State Treasurer's Office. The City also invests in federal agency securities, US Treasury Securities and other highly rated local government securities. The City invests with 4 tenets, legality, safety, liquidity and yield, in that order.

Fund Descriptions

General Fund

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

Street Fund

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

Arterial Street Fund

The Arterial Street Fund accounts for the receipt and expenditure of the State-levied motor vehicle fuel tax distributed to the City in accordance with State RCW 82.36.020. These revenues will be transferred to the Transportation CIP Fund for the construction, improvement, chip sealing, seal coating and repair of arterial streets.

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 maintaning 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.

Development Impact Fees Fund

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

2005-2006 POSITIONS

Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
City Council								
Mayor (Part-time)	1	1	1	1	1	N/A	$950	$950
Councilmember (Part-time)	6	6	6	6	6	N/A	$850	$850
City Manager								
City Manager	0.4711	0.4711	0.4711	0.4711	0.4711			
Executive Assistant	1	1	1	1	1	11	$3,779	$4,771
Assistant City Manager	0	1	1	1	1	23-24	$7,605	$10,177
Communications Manager	1	1	1	1	1	15	$4,771	$6,024
Administrative Assistant			1	1	1	9	$3,364	$4,246
Finance								
Finance Director	1	1	1	1	1	23-24	$7,605	$10,177
Finance Specialist II	1	1	1	1	1	10	$3,565	$4,501
Finance Specialist I	1	1	1	1	1	8	$3,173	$4,006
Financial Analyst	0	1	1	1	1	16	$5,058	$6,385
Adminstrative Services								
City Clerk	1	1	1	1	1	14	$4,501	$5,683
Office Assistant	1	1	1	1	1	5	$2,664	$3,364
Adminstrative Services Director			1	1	1	23-24	$7,605	$10,177
Administrative Assistant	1	1	1	2	2	9	$3,364	$4,246
Assist City Mgr-Admin Svcs Dir	1	1	0	0	0			
Police								
Office Assistant	1	1	1	1	1	5	$2,664	$3,364
Public Works								
Public Work Director	0.3	0.3	0.3	0.3	0.3	23-24	$7,605	$10,177
Administrative Assistant	0.3	0.3	0.3	0.3	0.3	9	$3,364	$4,246
City Engineer	0.3	0.3	0.3	0.3	0.3	20	$6,385	$8,061
Transportation Manager	0.3	0.3	0	0	0			
Sr. Transportation Program Engineer			0.3	0.3	0.3	19	$6,024	$7,605
Sr. Project Engineer	0.3	0.3	0.6	0.6	0.6	16	$5,058	$6,385
Sr. Project Eng - Transportation	1	1	0	0	0	16	$5,058	$6,385
Project Eng - Dev. Review	0.3	0.3	0.3	0.3	0.3	14	$4,501	$5,683
Associate Engineer	0.3	0.3	0.3	0.3	0.3	15	$4,771	$6,024
Project Engineer - Inspection	1	1	1	1	1	13	$4,246	$5,361
Project Engineer/CAD	0.3	0.3	0.3	0.3	0.3	12	$4,006	$5,058
Office Assistant	0	0.3	0.3	0.3	0.3	5	$2,664	$3,364
Community Development								
City Manager	0.5289	0.5289	0.5289	0.5289	0.5289			
Community Dev Director	1	1	1	1	1	23-24	$7,605	$10,177
Deputy Community Dev Dir	1	1	1	1	1	20	$6,385	$8,061
Senior Planner	2	2	2	2	2	14	$4,501	$5,683
Associate Planner	3	3	3	3	3	12	$4,006	$5,058
Code Enforcement Office	1	1	1	1	1	12	$4,006	$5,058
Adminstrative Assistant	1	1	1	2	1	9	$3,364	$4,246
Office Assistant	2	2	2	1	1	5	$2,664	$3,364
Building Official	1	1	1	1	1	18	$5,683	$7,174
Plans Examiner	2	2	2	2	2	14	$4,501	$5,683
Sr. Building Inspector	0	1	1	1	1	13	$4,246	$5,361
Building Inspector	3	2	2	2	2	11	$3,779	$4,771
Development Svcs. Technician	1	0	0					
Permit Manager	0	1	1	1	1	12	$4,006	$5,058
Permit Technician	1	1	1	2	2	9	$3,364	$4,501
Wetland Biologist				1	1	14	$4,501	$5,683

2005-2006 POSITIONS - CONTINUED

Fund Department	2002 Actual	2003 Actual	2004 Actual	2005 Budget	2006 Budget	Grade	Monthly Range Minimum	 Maximum
Parks								
Parks Director	0	1	1	1	1	23-24	$7,605	$10,177
Parks & Rec Manager	1	1	0	0	0			
Parks Maintenance Supervisor	1	1	1	1	1	13	$4,246	$5,361
Parks Planner	1	1	1	2	2	12	$4,006	$5,058
Recreation Coordinator	1	1	1	1	1	9	$3,364	$4,246
Parks Maintenance Worker	2	4	4	4	5	9	$3,364	$4,246
Administrative Assistant	0	0	1	1	1	9	$3,364	$4,246
General Fund Totals (less Council)	40.4	45.7	46	50	50			
STREET FUND								
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	0.5	16	$5,058	$6,385
Maintenance Worker	2	2	2	2	2.5	9	$3,364	$4,246
Public Work Director	0.35	0.35	0.35	0.35	0.35	23-24	$7,605	$10,177
Administrative Assistant	0.35	0.35	0.35	0.35	0.35	9	$3,364	$4,246
City Engineer	0.35	0.35	0.35	0.35	0.35	20	$6,385	$8,061
Transportation Manager	0.35	0.35	0	0	0			
Sr. Transportation Program Engineer			0.35	0.35	0.35	19	$6,024	$7,605
Sr. Project Engineer	0.35	0.35	0.7	0.7	0.7	16	$5,058	$6,385
Project Eng - Dev. Review	0.35	0.35	0.35	0.35	0.35	14	$4,501	$5,683
Associate Engineer	0.35	0.35	0.35	0.35	0.35	15	$4,771	$6,024
Project Engineer/CAD	0.35	0.35	0.35	0.35	0.35	12	$4,006	$5,058
Office Assistant	0	0.35	0.35	0.35	0.35	5	$2,664	$3,364
Total Street Fund	5.3	5.65	6	6	6.5			
SURFACE WATER MANAGEMENT								
Public Work Director	0.35	0.35	0.35	0.35	0.35	23-24	$7,605	$10,177
Administrative Assistant	0.35	0.35	0.35	0.35	0.35	9	$3,364	$4,246
City Engineer	0.35	0.35	0.35	0.35	0.35	20	$6,385	$8,061
Transportation Manager	0.35	0.35	0	0	0			
Sr. Transportation Program Engineer			0.35	0.35	0.35	19	$6,024	$7,605
Sr. Project Engineer	0.35	0.35	0.7	0.7	0.7	16	$5,058	$6,385
Project Eng - Dev. Review	0.35	0.35	0.35	0.35	0.35	14	$4,501	$5,683
Associate Engineer	0.35	0.35	0.35	0.35	0.35	15	$4,771	$6,024
Project Eng - Drainage	1	1	1	1	1	14	$4,501	$5,683
Project Engineer/CAD	0.35	0.35	0.35	0.35	0.35	12	$4,006	$5,058
Office Assistant	0	0.35	0.35	0.35	0.35	5	$2,664	$3,364
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	0.5	16	$5,058	$6,385
Maintenance Worker	2	2	2	2	2.5	9	$3,364	$4,246
Total Surface Water Mgmt	6.3	6.65	7	7	7.5			
GENERAL FUND CAPITAL								
Project Mgr.-Sammamish Commons		1	1	1	1	16	$5,058	$6,385
TECHNOLOGY REPLACEMENT								
IS Coordinator	1	1	1	1	1	14	$4,501	$5,683
Web Developer/Support Tech			1	1	1	8	$3,173	$4,006
Total Technolgy Replacement	1	1	2	2	2			
Total FTE for City	**53**	**60**	**62**	**66**	**67**			

New Positions – 2005

1. Administrative Assistant - City Clerk
2. Administrative Assistant - Comm. Dev. (1-Year Limited Term Position)
3. Wetland Biologist - Comm. Dev.

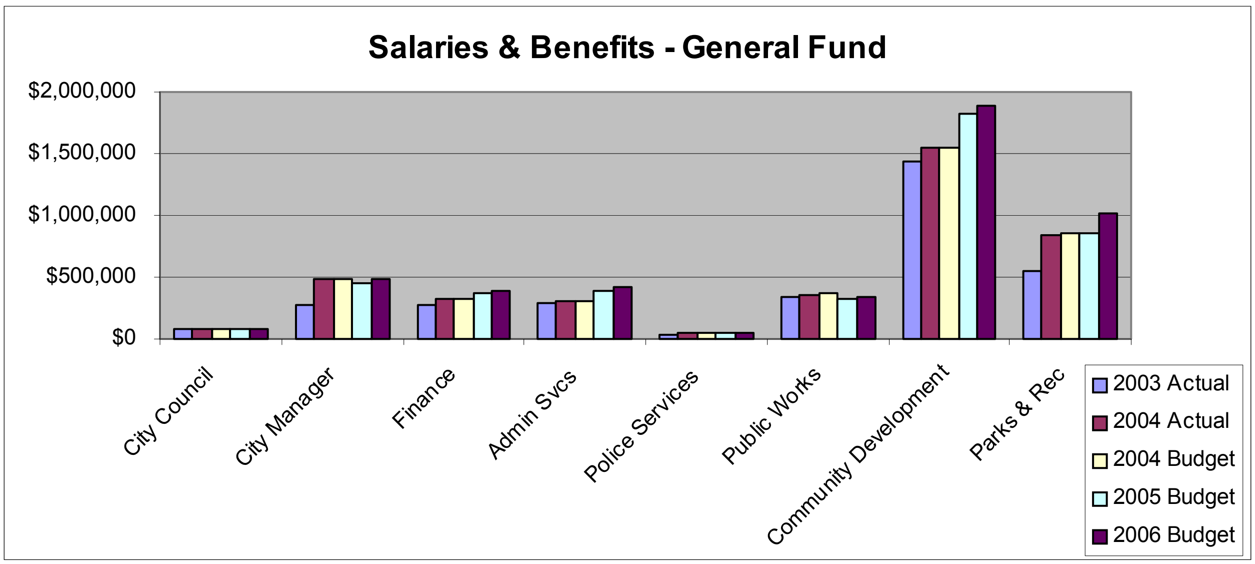
New Positions – 2006

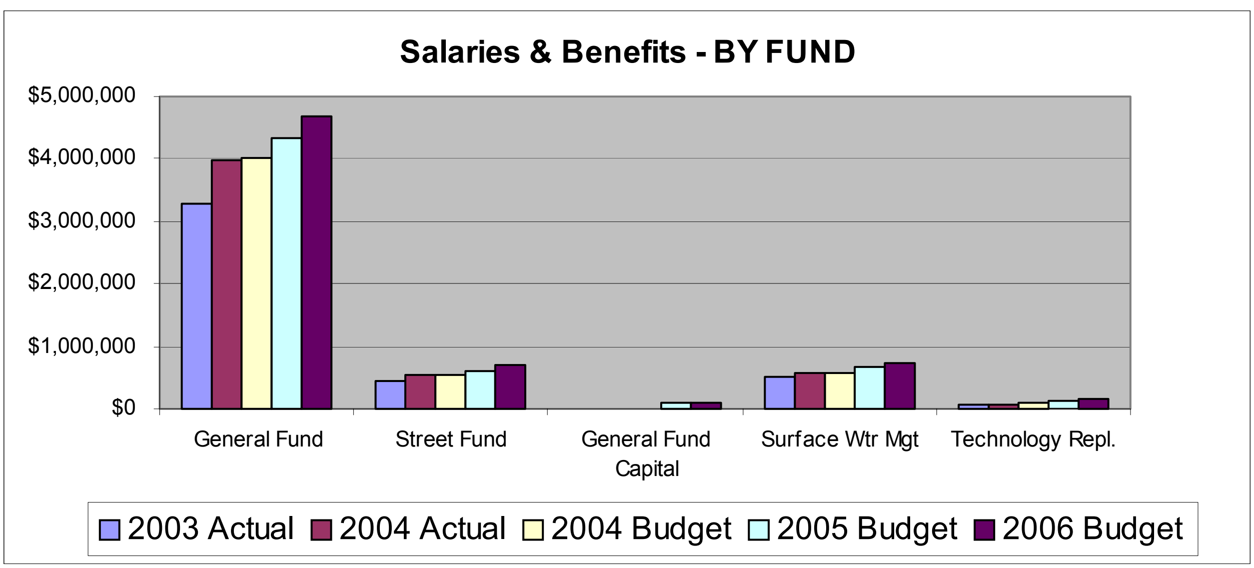
1. Parks Maintenance Worker
2. Streets Maintenance Worker

*CITY MANAGER'S SALARY IS SET BY CONTRACT

SALARIES AND BENEFITS

Fund Name	2003 Actual	2004 Actual	2004 Budget	2005 Budget	2006 Budget
General Fund	**3,266,274**	**3,731,462**	**4,022,180**	**4,340,450**	**4,672,250**
City Council	*76,966*	*78,069*	*77,770*	*77,750*	*77,750*
City Manager	*268,591*	*485,341*	*484,710*	*450,700*	*476,000*
Finance	*275,438*	*329,692*	*328,550*	*366,400*	*393,500*
Admin Svcs	*292,064*	*282,090*	*313,400*	*390,900*	*423,000*
Police Services	*38,210*	*43,568*	*43,500*	*46,100*	*47,800*
Public Works	*331,137*	*318,431*	*371,250*	*318,500*	*343,200*
Community Development	*1,440,753*	*1,508,971*	*1,554,100*	*1,829,100*	*1,889,100*
Parks & Recreation	*543,116*	*685,300*	*848,900*	*861,000*	*1,021,900*
Street Fund	**433,548**	**495,036**	**543,600**	**620,000**	**694,100**
General Fund Capital		**-**	**-**	**80,000**	**86,900**
Surface Wtr Mgt	**494,851**	**596,517.00**	**578,500**	**654,400**	**735,500**
Technology Repl.	**75,965**	**121,070.00**	**105,700**	**143,300**	**152,800**
Totals	**$4,270,638**	**$4,944,085**	**$5,249,980**	**$5,838,150**	**$6,341,550**

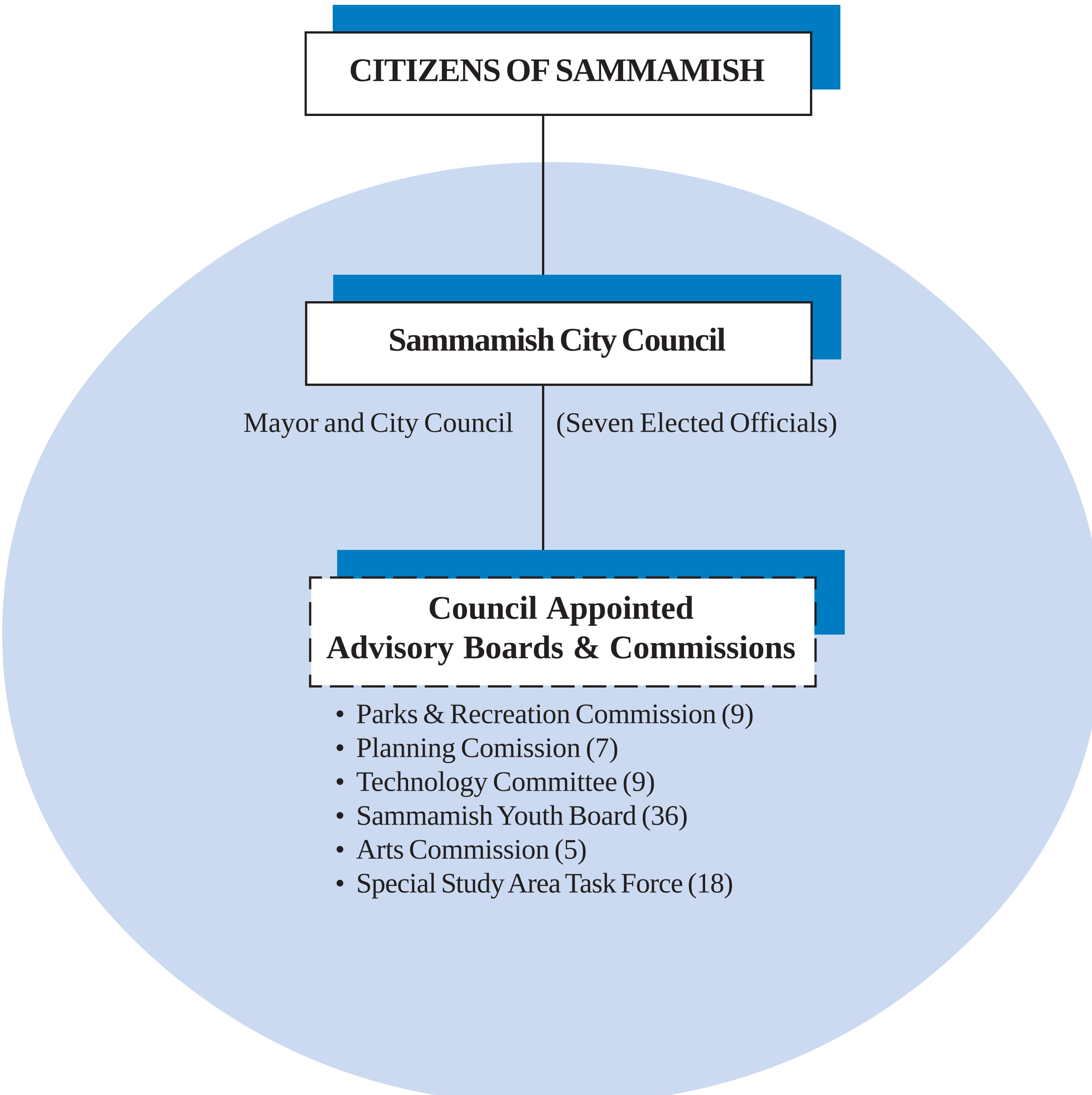




GENERAL FUND OPERATING BUDGET

Lake Sammamish

CITY COUNCIL DEPARTMENT



Purpose and Responsibilities:

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

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

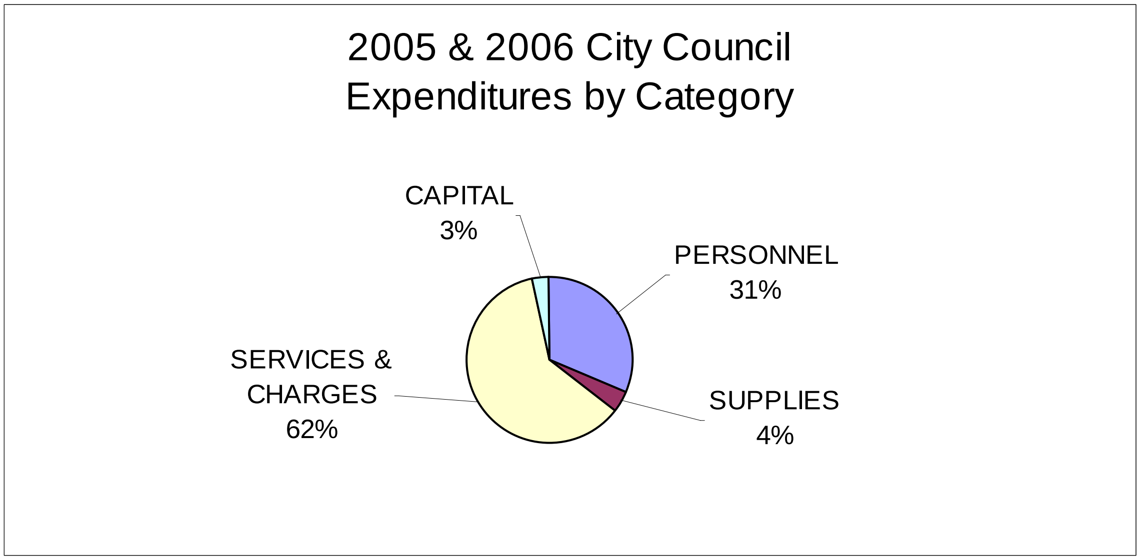
Goals/Issues/Major Work:

- Financial stability, budgeting and planning including bond rating, Sammamish Commons and City Hall projects
- Park improvements
- Transportation Improvements
- Storm drainage improvemets
- 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
- Regional influence and presence; good relationships with Redmond, Issaquah, King County, Suburban Cities Association, Association of Washington Cities, Puget Sound Council of Governments
- Water and sewer district merger issue
- Performance Measures Review

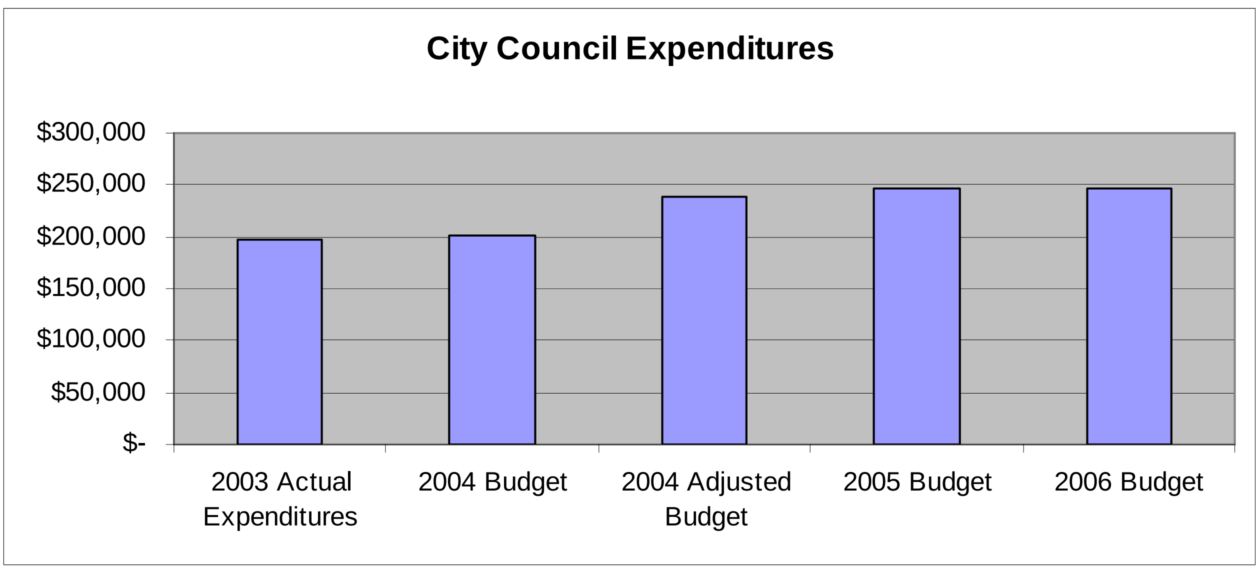
Highlight:
The 2005 expenditure increase in services & charges is for TV, video & newsletter productions

Department Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	$76,966	$77,761	$77,770	$77,750	$77,750
SUPPLIES	$11,516	$2,200	$9,700	$10,100	$10,100
SERVICES & CHARGES	$94,452	$95,700	$126,550	$151,560	$151,560
CAPITAL	$14,702	$25,000	$25,000	$7,500	$7,500
TOTAL DEPARTMENT	$197,636	$200,661	$239,020	$246,910	$246,910



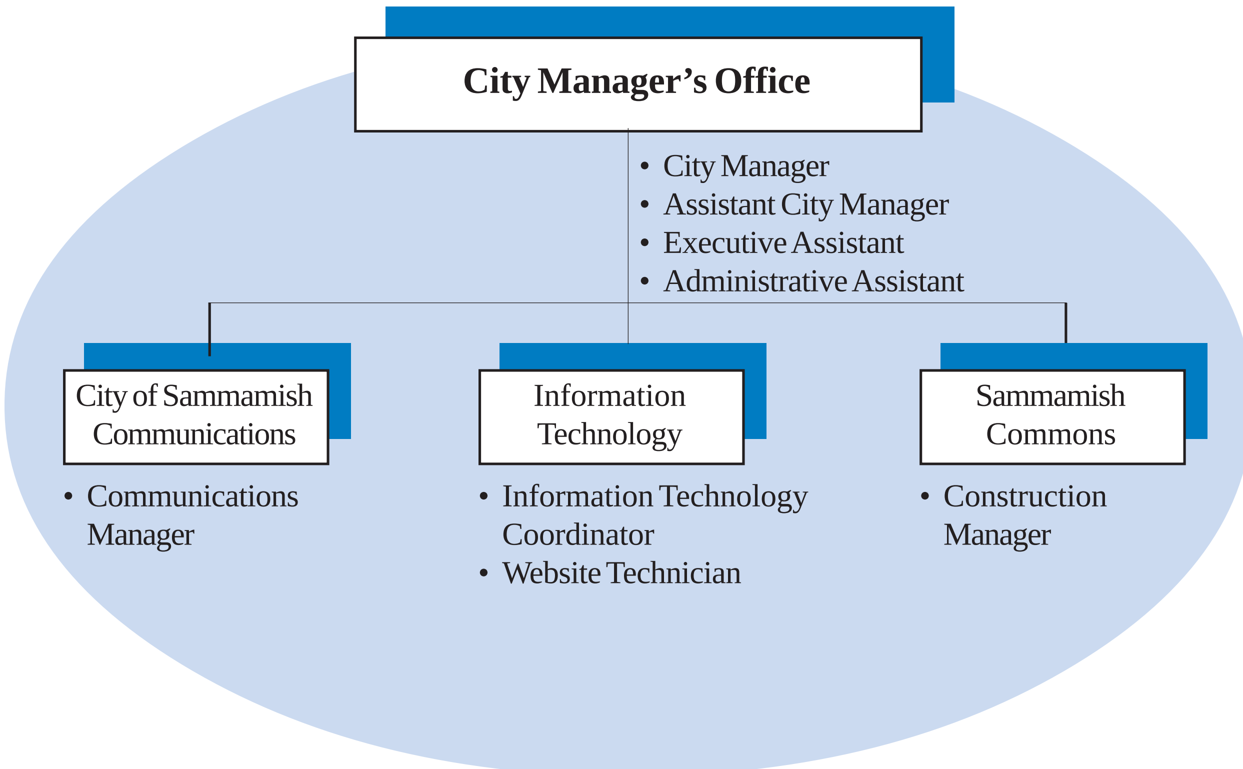
Department History:



History of Positions								
Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
City Council								
Mayor (Part-time)	1	1	1	1	1	N/A	$950	$950
Councilmember (Part-time)	6	6	6	6	6	N/A	$850	$850
Total	7	7	7	7	7			

Wetland along SE 24th Street

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.

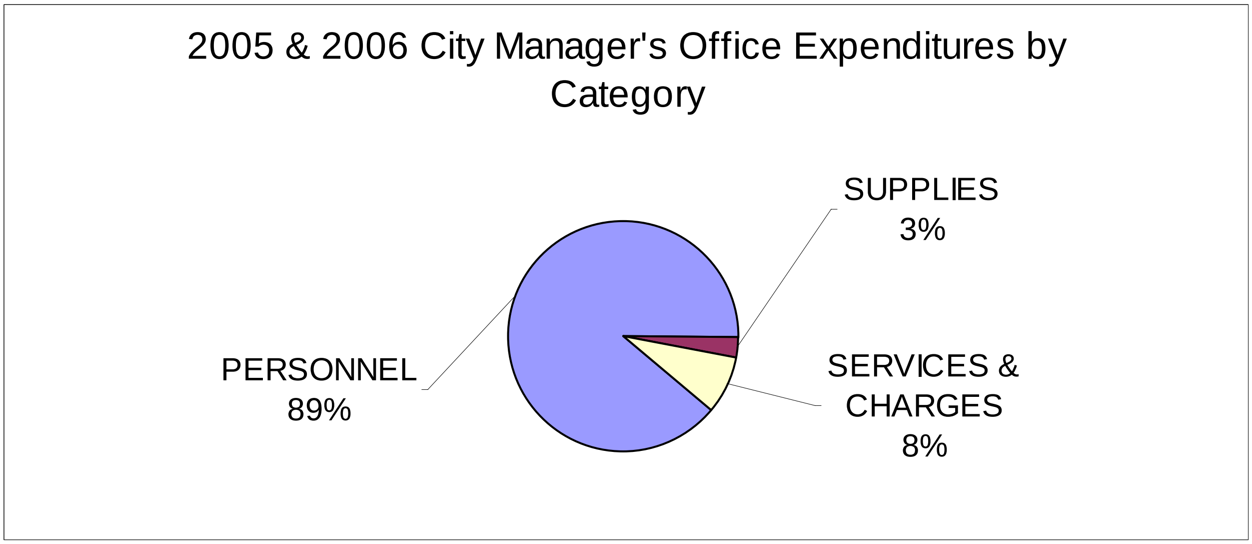
Goals/Issues/Major Work:

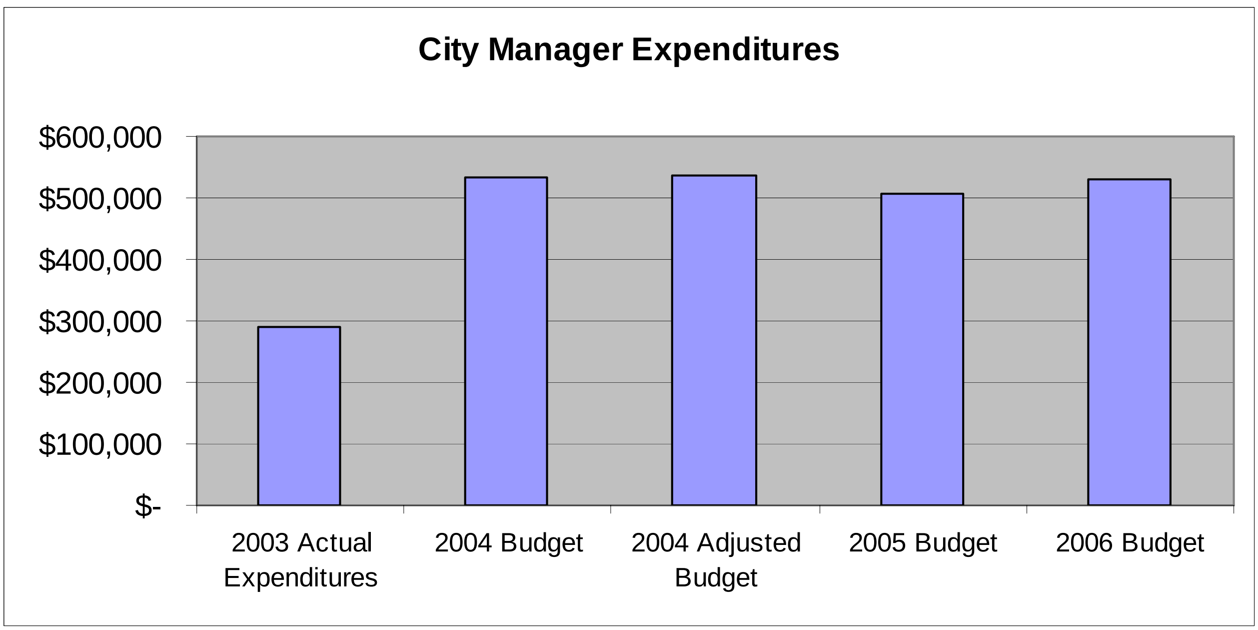
- Provide financial stability, budgeting and planning.
- Manage design/construction of Sammamish Commons and City Hall capital projects
- Provide administrative management including mentoring, training, skill assessment and communications
- Improve Community communications; continue to upgrade level of service between staff and community
- 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
- Oversee capital improvement planning and funding
- Evaluate and plan for any State legislative impacts to our city
- Advise and communicate with Council on policy issues before they become public
- Implement Performance Measures as part of Puget Sound Consortium
- Manage Water & Sewer District merger issue

Highlight:
2004 expenditures increase is due to filling Assistant City Manager, and Administrative Assistant positions.

Department Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	$268,591	$484,688	$484,710	$450,700	$476,000
SUPPLIES	$9,883	$9,580	$9,580	$14,200	$14,200
SERVICES & CHARGES	$8,978	$38,650	$38,650	$41,390	$41,360
CAPITAL	$1,742	$0	$3,500	$0	$0
TOTAL DEPARTMENT	$287,453	$532,918	$532,940	$506,290	$531,560





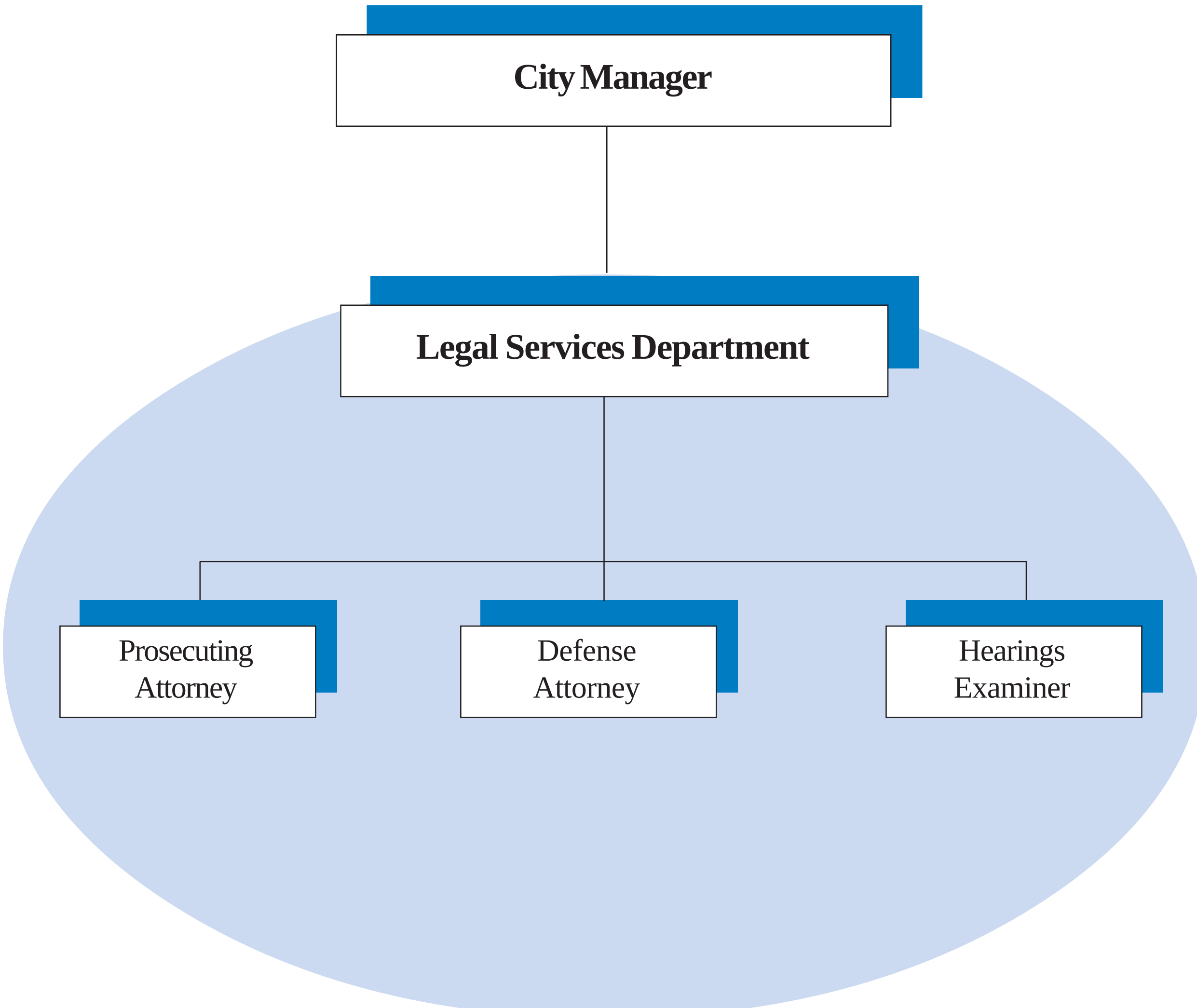
History of Positions

Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
City Manager								
City Manager	0.4711	0.4711	0.4711	0.4711	0.4711			
Executive Assistant	1	1	1	1	1	11	$3,779	$4,771
Assistant City Manager	0	0	1	1	1	23-24	$7,605	$10,177
Communications Manager	1	1	1	1	1	15	$4,771	$6,024
Administrative Assistant	0	0	1	1	1	9	$3,364	$4,246
Total	2.4711	2.4711	4.4711	4.4711	4.4711			

Portion of East Lake Sammamish Trail

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 City Attorney Department provides prosecution, defense, as well as hearing examiner services.

Goals/Issues/Major Work:

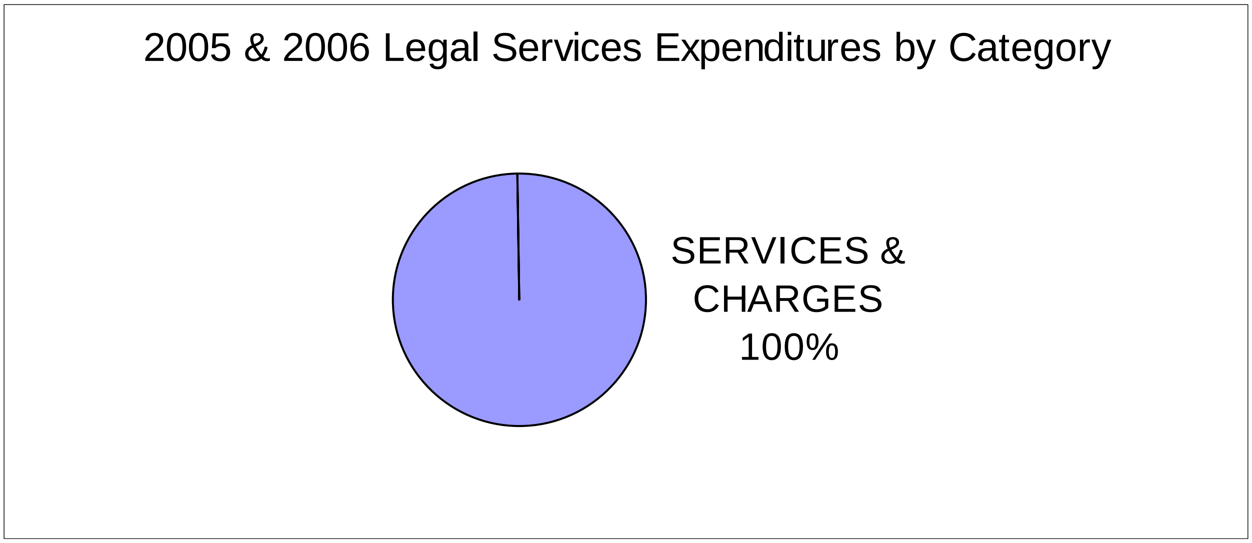
- Provide legal council to City Council and City administration
- Provide legal defense for the City
- Provide presecution services for the City
- Provide hearing examiner services to the City

Highlight:

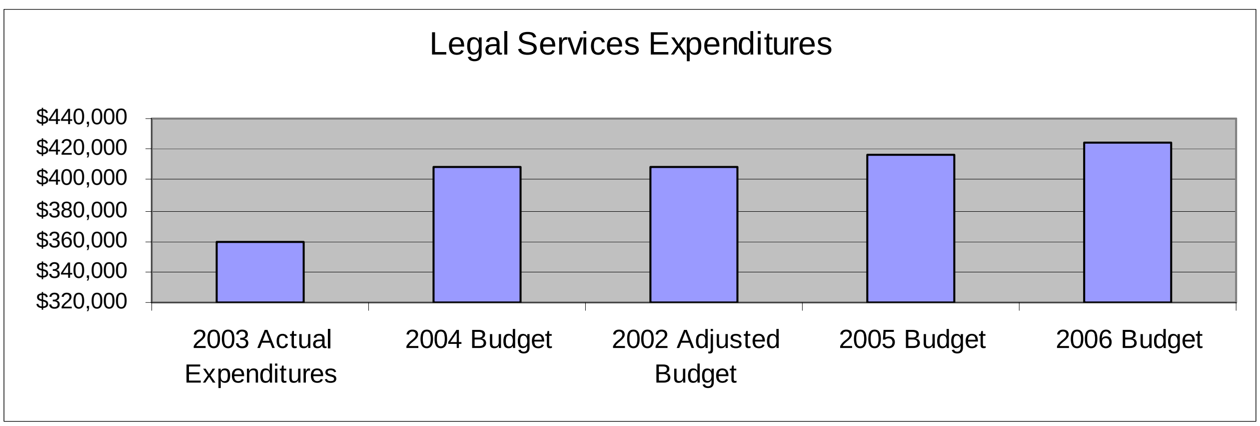
The 2004 expenditure increase is due to an increase in the cost of litigation as well as public defender and hearing examiner services.

Department Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
SERVICES & CHARGES	$359,363	$408,140	$408,140	$416,000	$424,500
TOTAL DEPARTMENT	$359,363	$408,140	$408,140	$416,000	$424,500

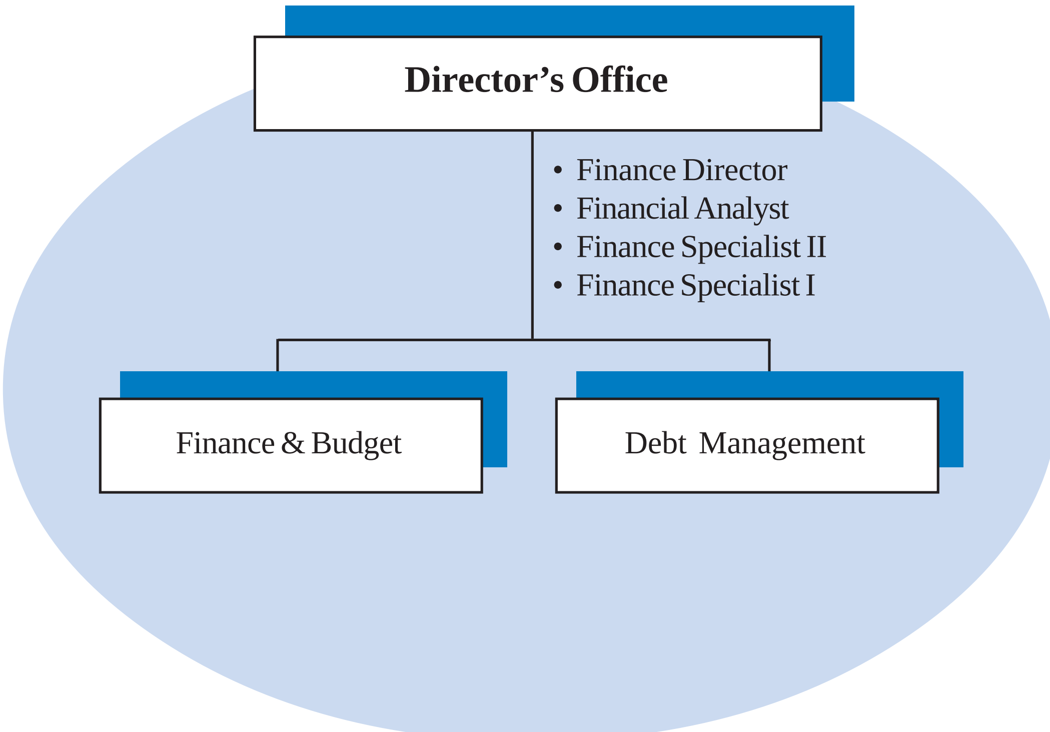

2005 & 2006 Legal Services Expenditures by Category
SERVICES & CHARGES 100%

History:


Legal Services Expenditures
$440,000
$420,000
$400,000
$380,000
$360,000
$340,000
$320,000
2003 Actual Expenditures
2004 Budget
2002 Adjusted Budget
2005 Budget
2006 Budget

Entrance to Ebright Creek Park

FINANCIAL SERVICES DEPARTMENT



Purpose and Responsibilities:

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

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

Goals/Issues/Major Work:

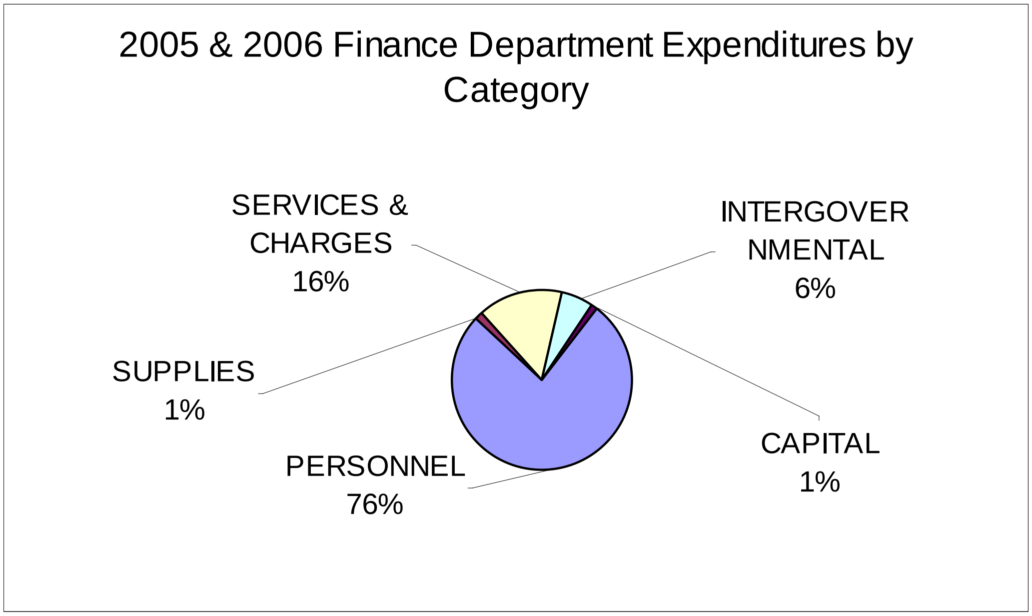
- Ensure the financial stability of the City to maintain a high bond rating
- Provide a positive work environment for financial services staff
- Support use of electronic methods of performing City business
- Support the City's regional influence and presence
- Continue to improve the level of service 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

Highlights:

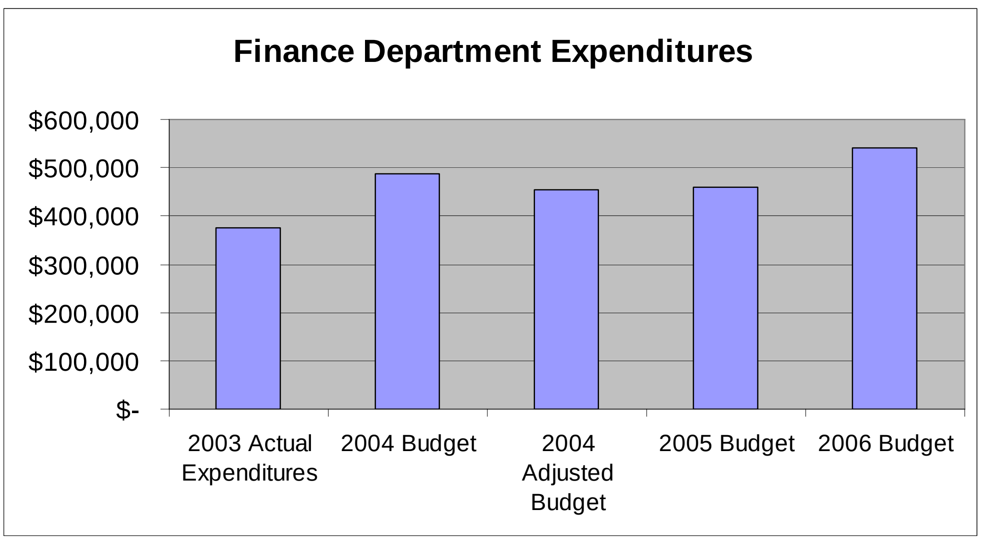
The 2006 expenditure increase is due primarily to a planned economic development feasibility study and detailed audit accounting contracts.

Department Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	$275,438	$325,970	$328,550	$366,400	$393,500
SUPPLIES	$7,067	$5,650	$6,170	$5,970	$6,170
SERVICES & CHARGES	$49,944	$110,400	$64,640	$51,595	$107,595
INTERGOVERNMENTAL	$40,031	$22,000	$30,000	$30,000	$30,000
CAPITAL	$3,758	$24,000	$24,000	$5,000	$5,000
TOTAL DEPARTMENT	$376,238	$488,020	$453,360	$458,965	$542,265



History:



History of Positions								
Fund / Department	2002 Actual	2003 Actual	2004 Actual	2005 Budget	2006 Budget	Grade	Monthly Range Minimum	Monthly Range Maximum
GENERAL FUND								
Finance								
Finance Director	1	1	1	1	1	23-24	$7,604	$10,177
Finance Specialist II	1	1	1	1	1	10	$3,565	$4,501
Finance Specialist I	1	1	1	1	1	8	$3,173	$4,006
Financial Analyst	0	1	1	1	1	16	$5,058	$6,385
Total	3	4	4	4	4			

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:

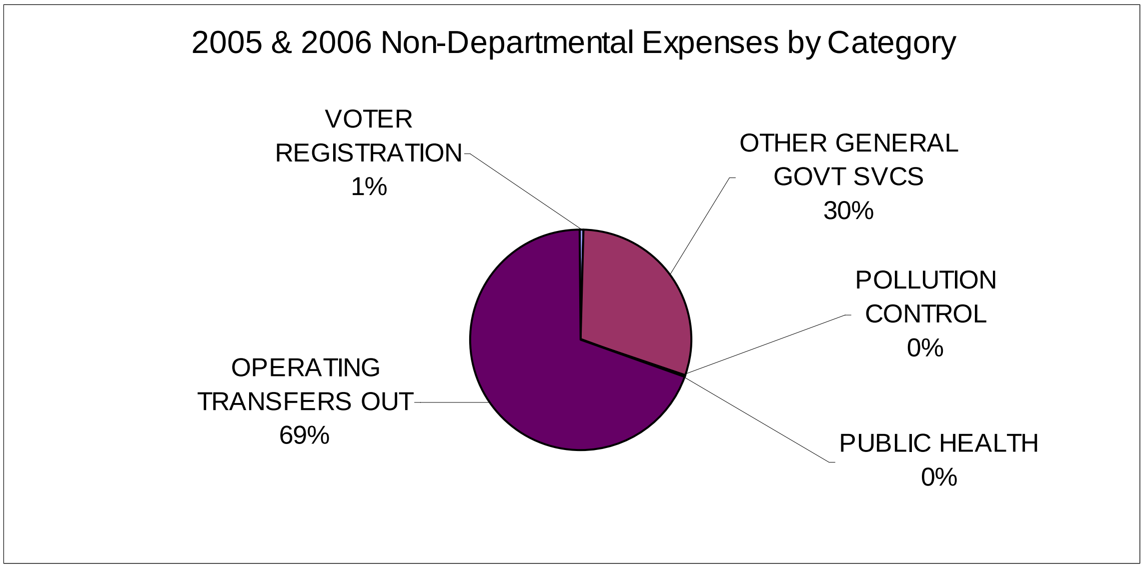
- Support voter registration and elections
- Fund general City supplies
- Support regional government organizations
- Fund polution and health effort
- Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements, and transportation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

Highlights:

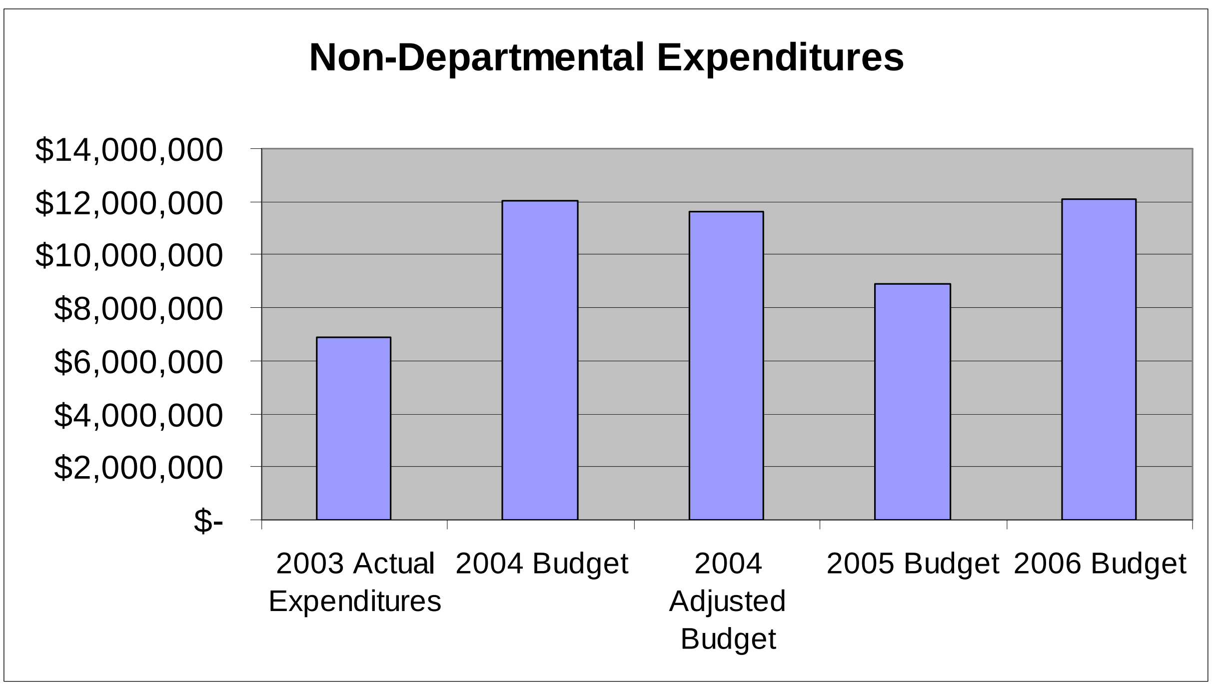
The 2005 expenditure decrease and 2006 increase are due to changes in the amounts of operating transfers to other funds, primarily to the Parks and Transportation CIP Funds.

Fund Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Voter Registration Section					
INTERGOVERNMENTAL	$33,254.78	$65,000	$48,000	$65,000	$65,000
TOTAL VOTER REGISTRATION	$33,254.78	$65,000	$48,000	$65,000	$65,000
Other General Governmental Services					
SUPPLIES	$33,714.89	$35,000	$32,000	$32,000	$32,000
SERVICES & CHARGES	$170,352.29	$1,086,360	$767,500	$1,184,200	$1,185,300
INTERGOVERNMENTAL	$500.00	$0	$11,400	$0	$0
CAPITAL	$0.00	$1,720,000	$64,837	$1,500,000	$1,500,000
INTERFUND	$405,000.00	$405,000	$405,000	$405,000	$405,000
TOTAL OTHER GENERAL GOVT SVCS	$609,567.18	$3,246,360	$1,280,737	$3,121,200	$3,122,300
Pollution Control Section					
INTERGOVERNMENTAL	$18,905.00	$20,000	$19,500	$19,850	$20,300
TOTAL POLLUTION CONTROL	$18,905.00	$20,000	$19,500	$19,850	$20,300
Public Health Section					
INTERGOVERNMENTAL	$6,707.20	$5,000	$7,000	$7,000	$7,000
TOTAL PUBLIC HEALTH	$6,707.20	$5,000	$7,000	$7,000	$7,000
Operating Transfers Out Section					
INTERFUND	$6,195,000.00	$8,695,000	$10,265,000	$5,695,000	$8,915,000
TOTAL OPERATING TRANSFERS OUT	$6,195,000.00	$8,695,000	$10,265,000	$5,695,000	$8,915,000
TOTAL DEPARTMENT	$6,863,434.16	$12,031,360	$11,620,237	$8,908,050	$12,129,600

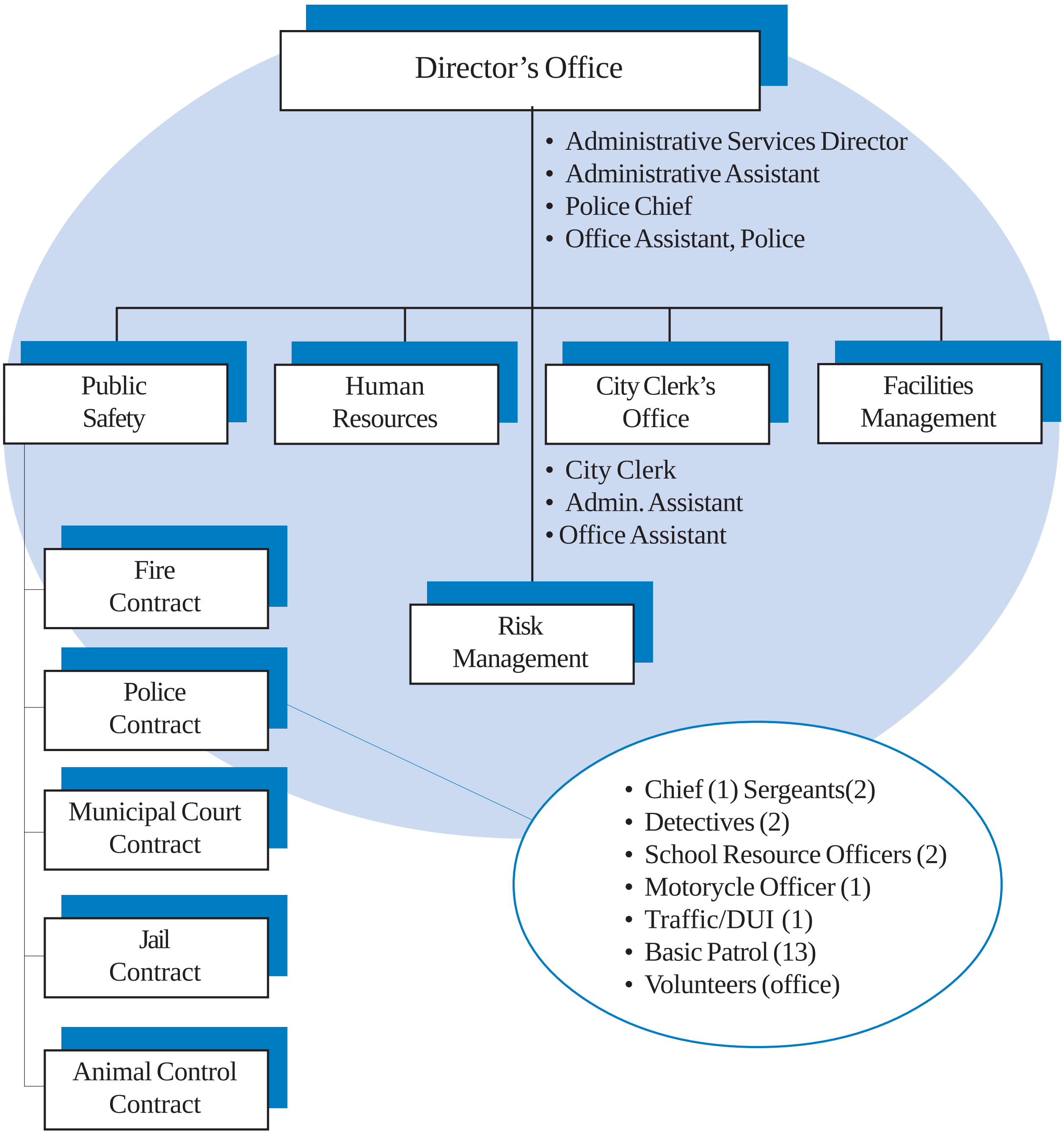

2005 & 2006 Non-Departmental Expenses by Category
VOTER REGISTRATION 1%
OTHER GENERAL GOVT SVCS 30%
POLLUTION CONTROL 0%
OPERATING TRANSFERS OUT 69%
PUBLIC HEALTH 0%

History:


Non-Departmental Expenditures
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Eastward view of Cascade mountains

ADMINISTRATIVE SERVICES DEPARTMENT



Purpose and Responsibilities:

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

Goals/Issues/Major Work:

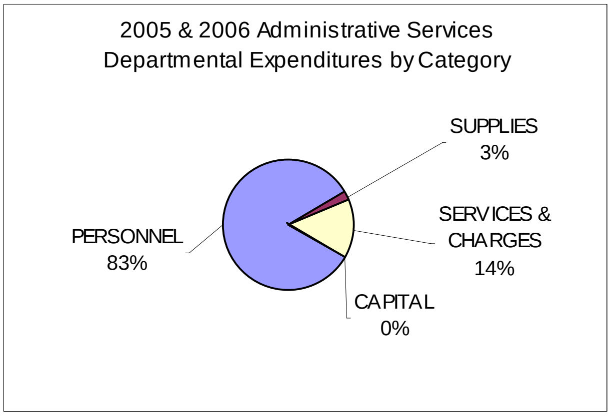
- Maintain and upgrade human resource services
- Maintain and expand risk management services
- Manage public safety/criminal justice contracts
- Manage, evaluate and update Emergency Management Plan
- Manage General Fund facilities
- Manage special activities or projects
- Provide policy and management assistance to the City Manager
- Performance Measures Implementation

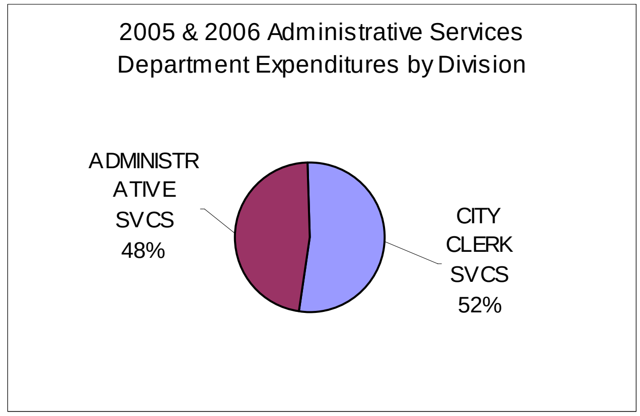
www.ci.sammamish.wa.us/AdministrativeServices.aspx

Highlights:
The increase in 2005 is due to adding an Administrative Assistant to the City Clerk Department.

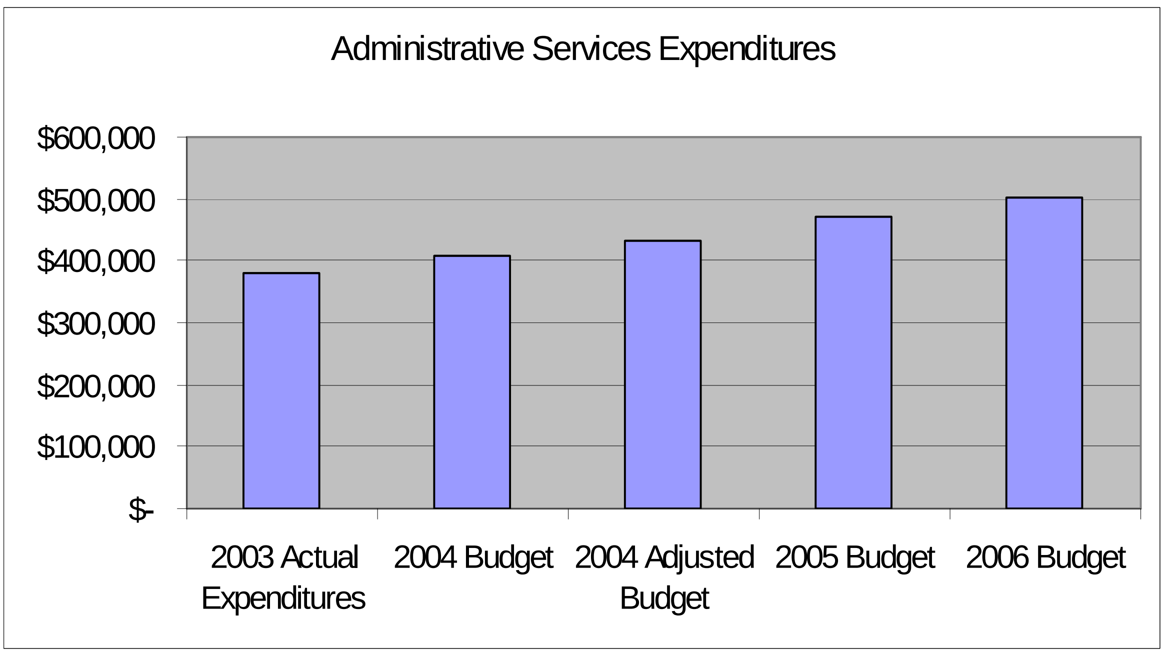
Department Summary (Combined):

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Department					
PERSONNEL	$292,064	$313,290	$313,400	$390,900	$423,000
SUPPLIES	$6,584	$12,100	$12,100	$12,400	$12,400
SERVICES & CHARGES	$78,537	$75,045	$102,405	$67,655	$67,155
CAPITAL	$2,727	$7,000	$4,300	$0	$0
TOTAL DEPARTMENT	$379,912	$407,435	$432,205	$470,955	$502,555





Department History:



History of Positions								
Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
Adminstrative Services								
City Clerk	1	1	1	1	1	13	$4,501	$5,683
Office Assistant	1	1	1	1	1	5	$2,664	$3,364
Admin Services Director	1	1	1	1	1	23-24	$7,605	$10,177
Administrative Assistant	1	1	1	2	2	9	$3,364	$4,246
Total	4	4	4	5	5			

Purpose and Responsibilities:

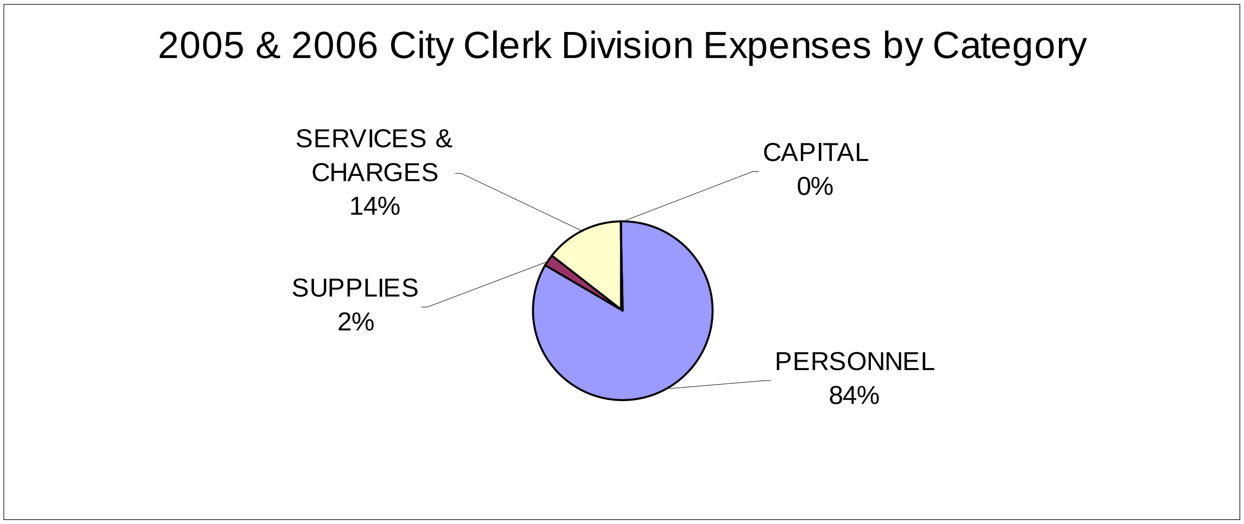
The City Clerk is responsible to the Administrative Services Director for support of Sammamish City Council meetings including agendas, minutes, packets, and legal notices. The Clerk is also responsible for citywide records management, including public disclosure, electronic records access, contracts tracking and the City's Municipal Code. Through the City Clerk's division, the administrative services department provides notary, passport, reception and cashiering services.

Goals/Issues/Major Work:

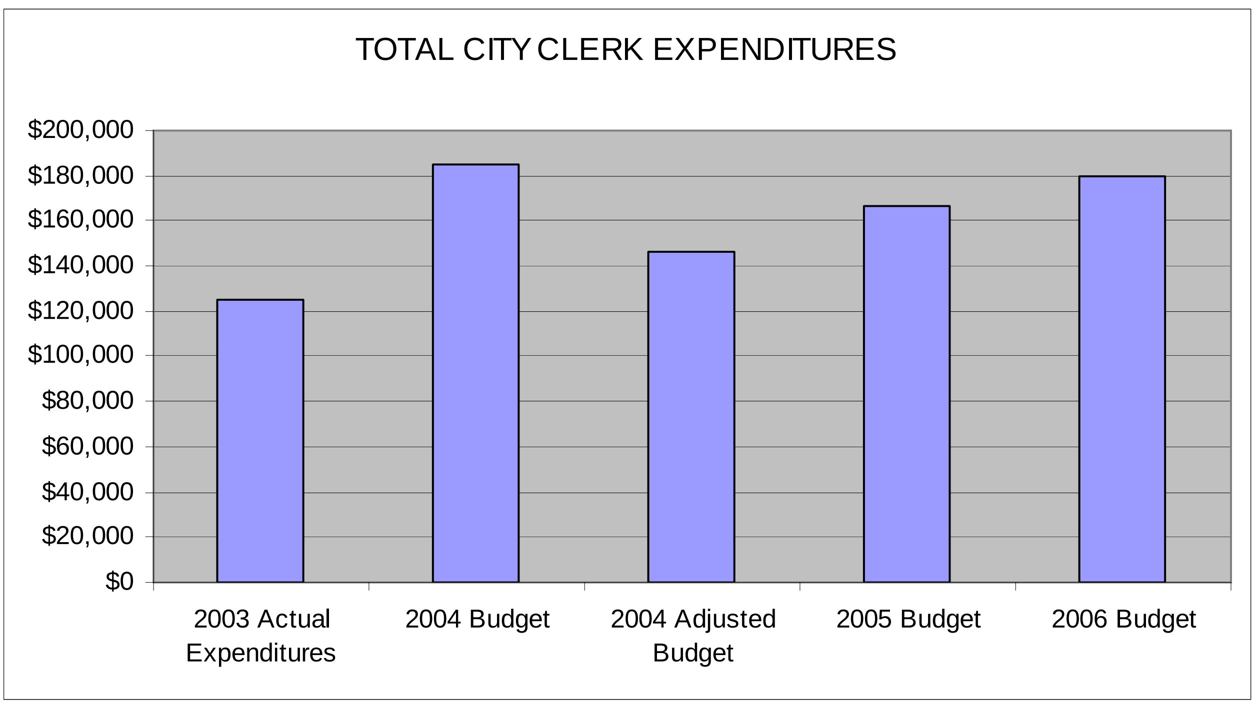
- Refine records management systems in City Clerk's Office
- Provide for consistent use of city documents in the award of professional services
- Implement records retention program
- Improve customer service at front counter
- Provide support to Administrative Services Department as needed

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
City Clerk					
PERSONNEL	$125,111	$134,352	$134,400	$202,500	$217,900
SUPPLIES	$2,855	$5,200	$5,200	$5,500	$5,500
SERVICES & CHARGES	$46,802	$42,235	$42,155	$36,755	$36,255
CAPITAL	$2,727	$5,000	$3,300	$0	$0
TOTAL CITY CLERK SVCS	$177,495	$186,787	$185,055	$244,755	$259,655


2005 & 2006 City Clerk Division Expenses by Category
SERVICES & CHARGES 14%
CAPITAL 0%
SUPPLIES 2%
PERSONNEL 84%

History:


TOTAL CITY CLERK EXPENDITURES
$200,000
$180,000
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

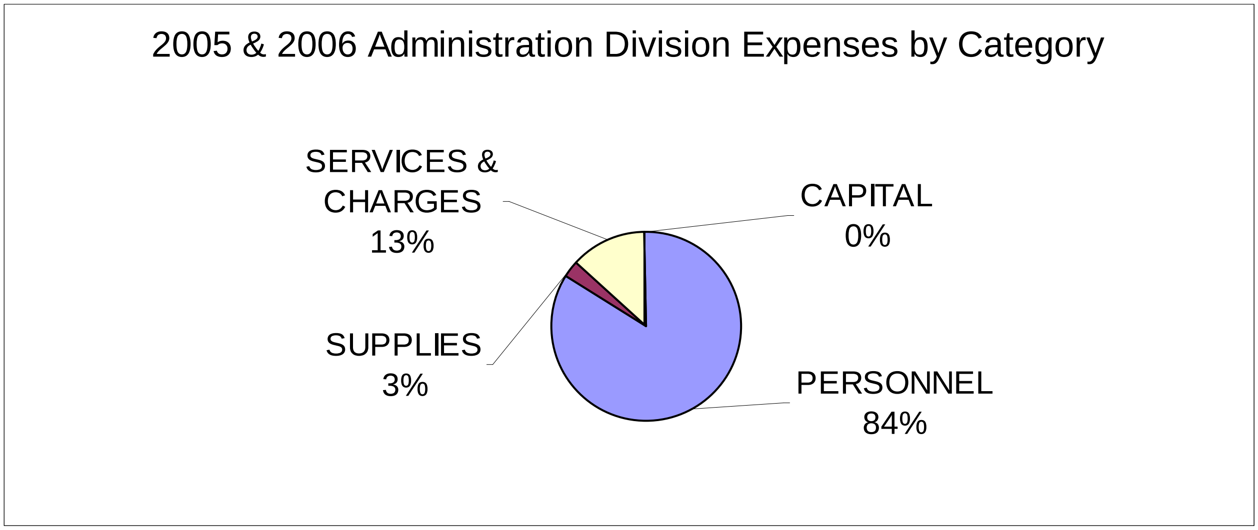
Administrative Services provides an umbrella of services to both internal and external customers.

Goals/Issues/Major Work:

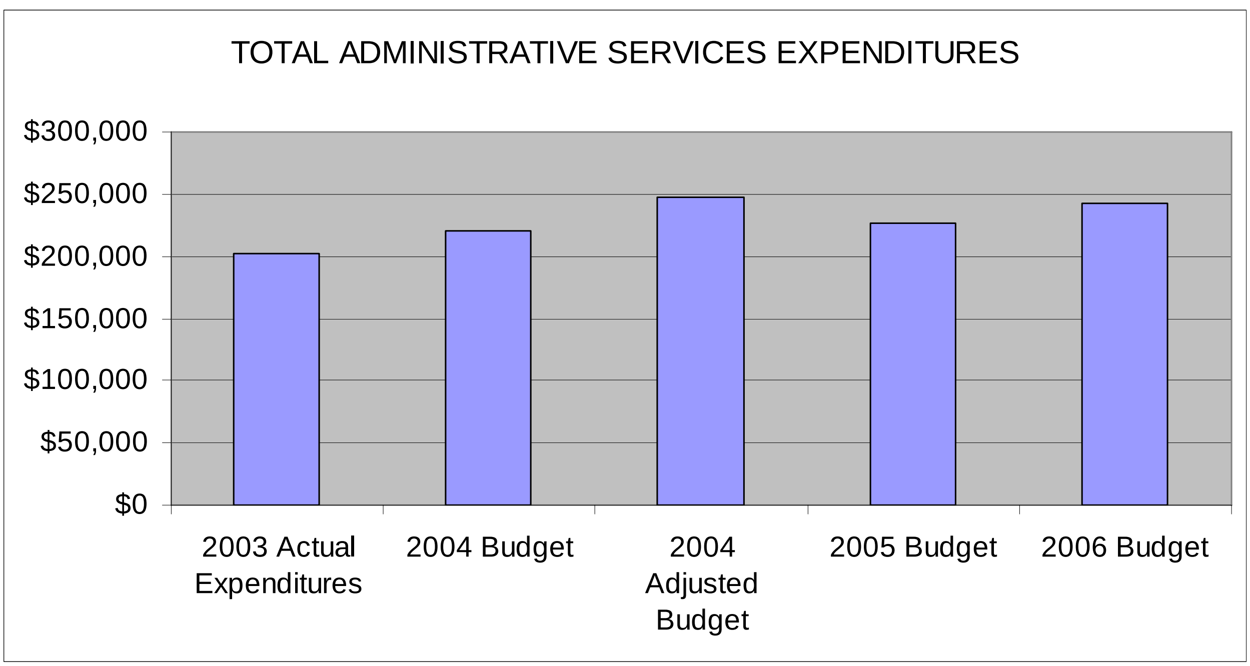
- Provide direct customer service to citizens through the Neighborhood Connections Program
- Coordinate the Waste Reduction, Recycling and Garden Waste Program and events.
- Provide oversight for motor pool maintenance, risk management; human resource services, and manage contracts or other agreements for legal, law enforcement, court and fire services.

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Administrative					
PERSONNEL	$166,954	$178,938	$179,000	$188,400	$205,100
SUPPLIES	$3,728	$6,900	$6,900	$6,900	$6,900
SERVICES & CHARGES	$31,735	$32,810	$60,250	$30,900	$30,900
CAPITAL	$0	$2,000	$1,000	$0	$0
TOTAL ADMINISTRATIVE SVCS	$202,417	$220,648	$247,150	$226,200	$242,900



Division History:



Purpose and Responsibilities:

Facilities Management involves managing the resources and contracted services to ensure that City Hall and the Police Station are maintained.

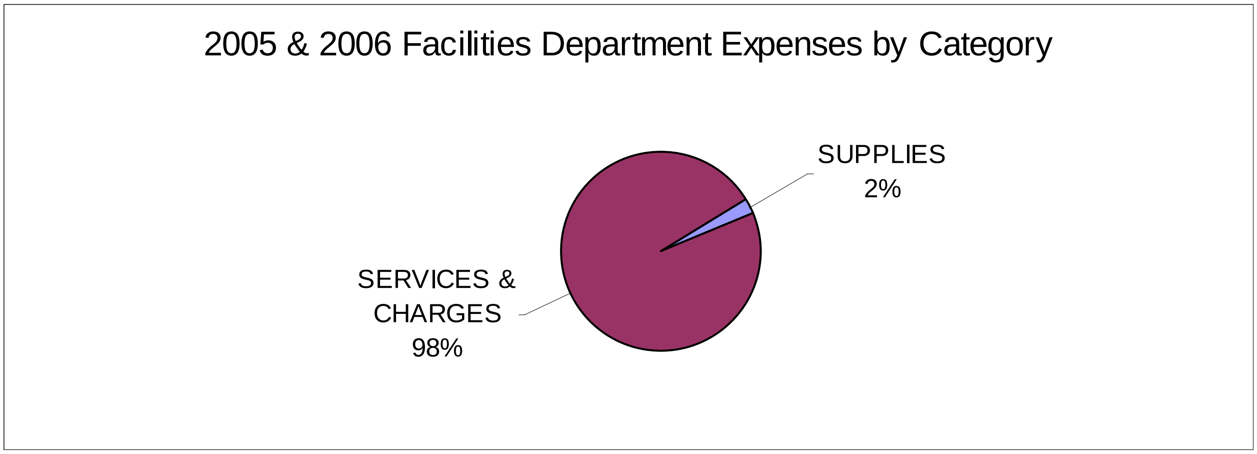
Goals/Issues/Major Work:

- Explore and implement cost-efficient ways to maintain City Hall and the Police Station
- Manage 3 satellite staff facilities
- Manage contract for janitorial services
- Serve as liaison between the City and its lessor

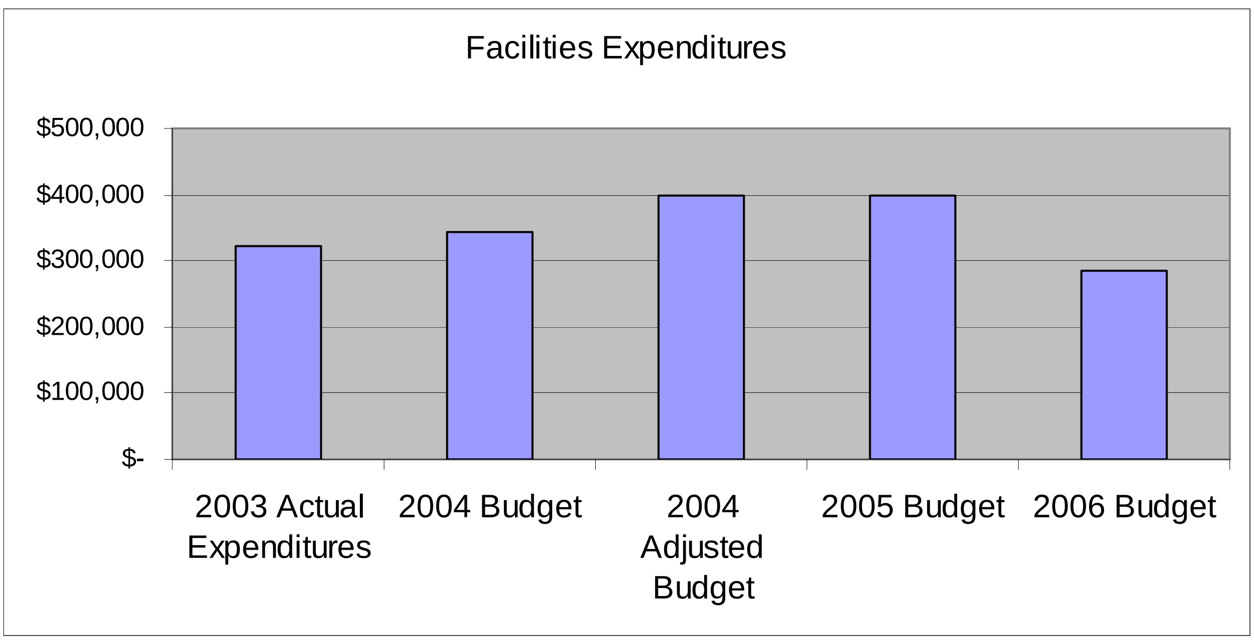
Highlights:
Reduction in 2006 expenditures is due to anticipated move to new City Hall facility.

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
SUPPLIES	$6,019	$4,500	$8,000	$8,000	$8,000
SERVICES & CHARGES	$293,919	$338,660	$391,860	$392,140	$277,680
CAPITAL	$21,874	$0	$0	$0	$0
TOTAL DEPARTMENT	$321,812	$343,160	$399,860	$400,140	$285,680



Division History:



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:

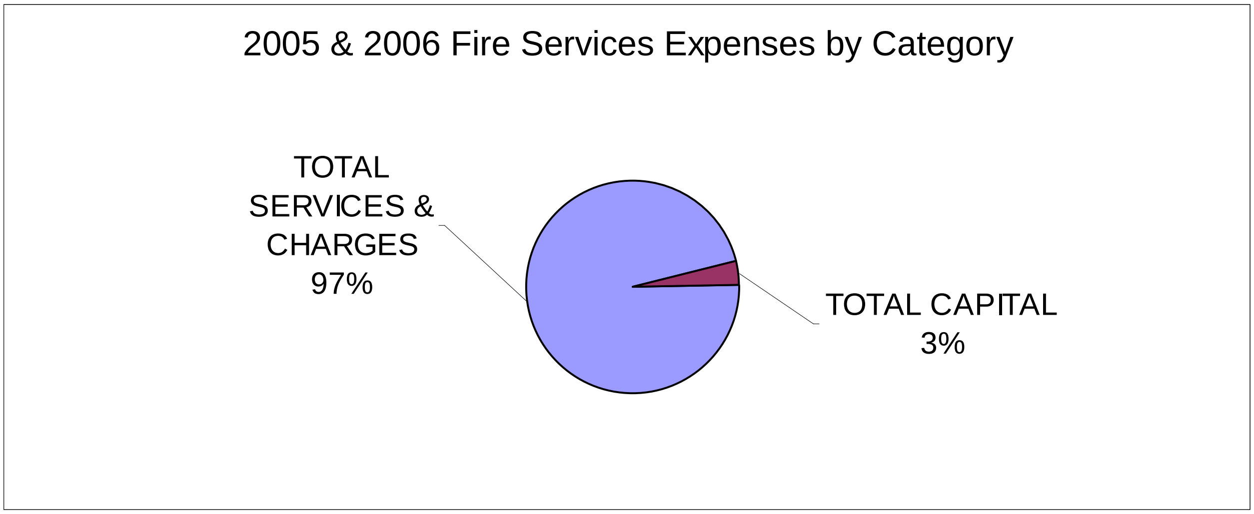
- Provide fire and life safety services to the citizens of Sammamish
- Provide fire inspections and life safety education
- Support the Eastside Fire and Rescue (EF&R) organization
- Performance Measures Implementation

Highlights:

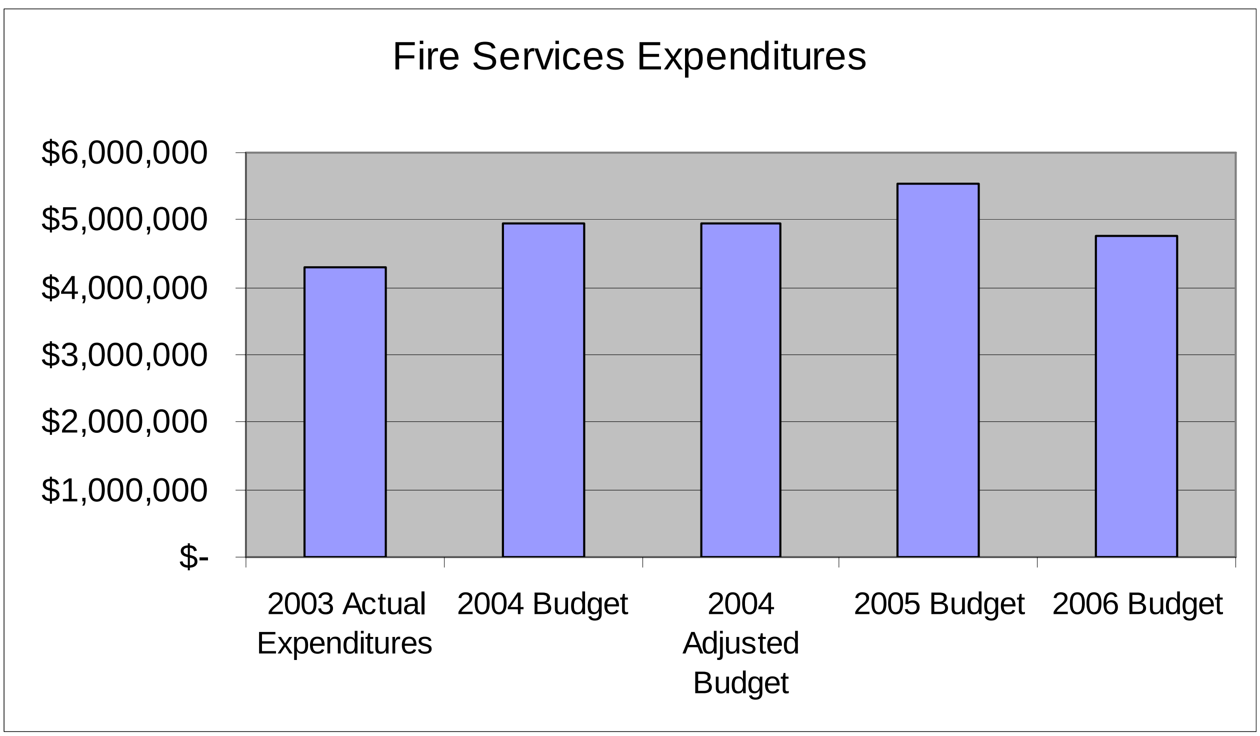
The increase in 2005 capital expenditures is due to a station remodel. The decrease in 2006 is due to the end of the City of Redmond contract, with EF&R continuing to provide all the necessary service coverage.

Fire Services Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
SERVICES & CHARGES	$4,289,526	$4,895,427	$4,895,500	$5,164,979	$4,767,273
CAPITAL	$2,381	$60,000	$60,000	$360,000	$0
TOTAL DEPARTMENT	$4,291,907	$4,955,427	$4,955,500	$5,524,979	$4,767,273



Fire Services History:



Purpose and Responsibilities:

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

Goals/Issues/Major Work:

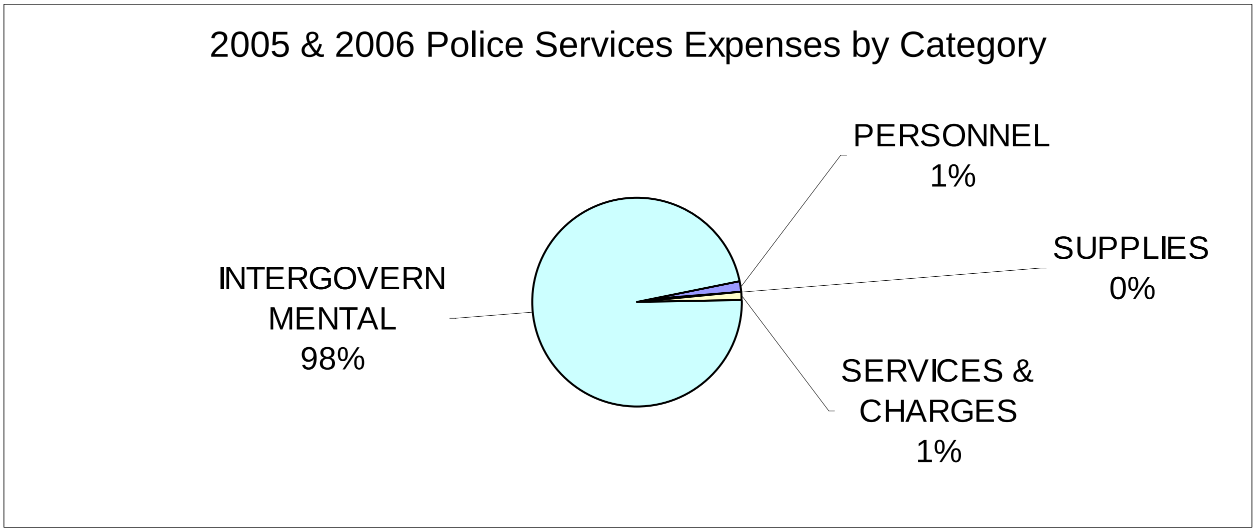
- Maintain and enhance community police services
  - Focus on those activities most likely to cause human injury or substantial property loss
  - Focus on quality of life issues
  - Consider and address the larger social implications of crime
  - Expand youth outreach programs
  - Consider options to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

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

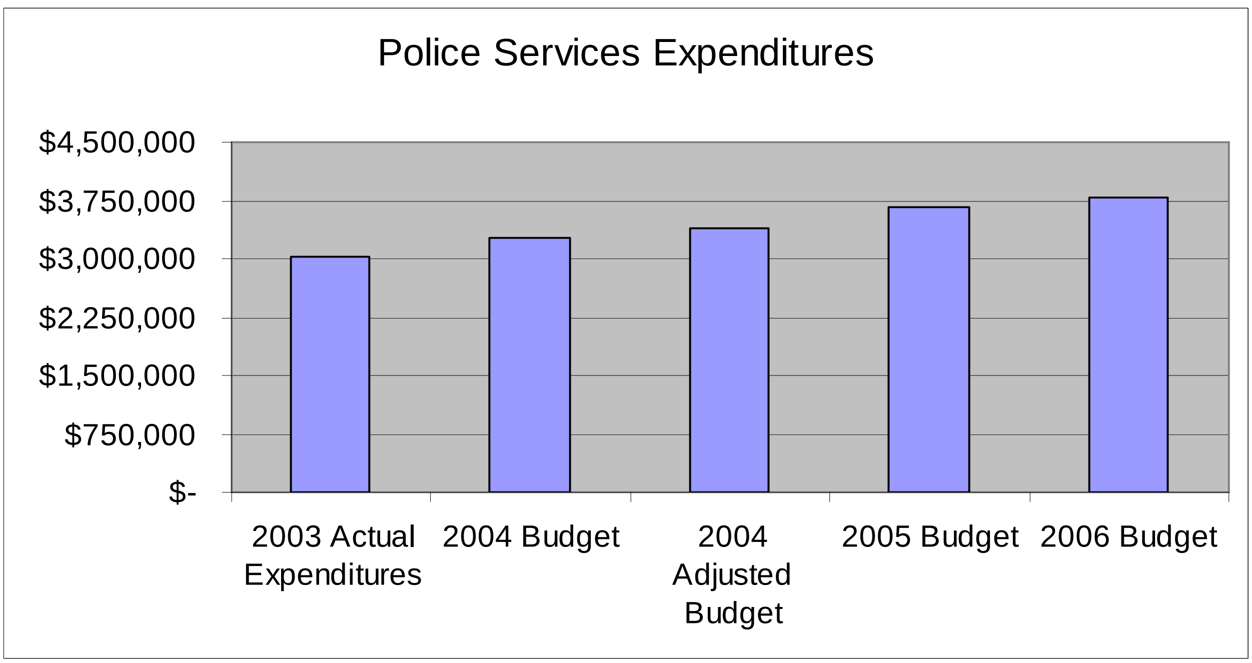
Highlights:
Increase in 2005 is due to the addition of one police sergeant position as part of the King County Police Services Contract.

Police Services Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	$38,210	$43,412	$43,500	$46,100	$47,800
SUPPLIES	$11,349	$7,770	$7,770	$8,245	$8,550
SERVICES & CHARGES	$31,871	$69,726	$33,750	$49,100	$47,760
INTERGOVERNMENTAL	$2,946,019	$3,148,212	$3,290,320	$3,549,300	$3,673,480
CAPITAL	$1,631	$0	$13,350	$4,000	$4,000
TOTAL DEPARTMENT	$3,029,079	$3,269,120	$3,388,690	$3,656,745	$3,781,590



Police Services History:



History of Positions								
Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
Police								
Office Assistant	0	1	1	1	1	5	$2,664	$3,364
Total	0	1	1	1	1			

Purpose and Responsibilities:

The Social and Human Services Fund is the mechanism to provide City financial support to various organizations that provide human resources, intellectual services and cultural activities within the community.

Goals/Issues/Major Work:

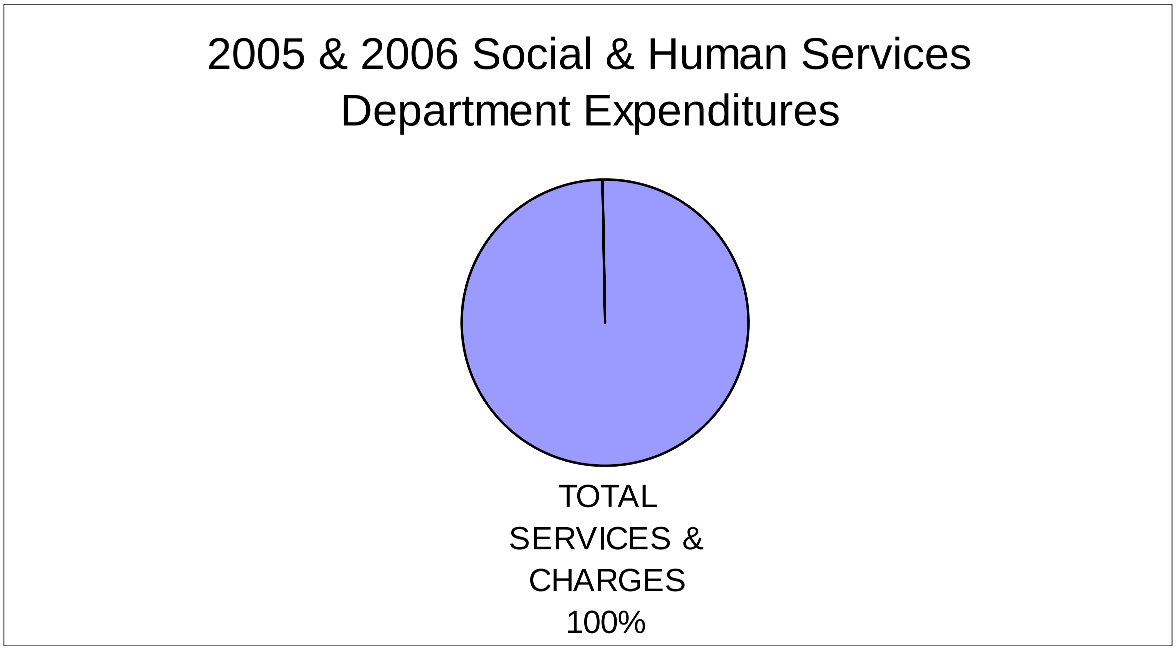
- Review requests for funding to ensure they comply with established criteria

Highlights:

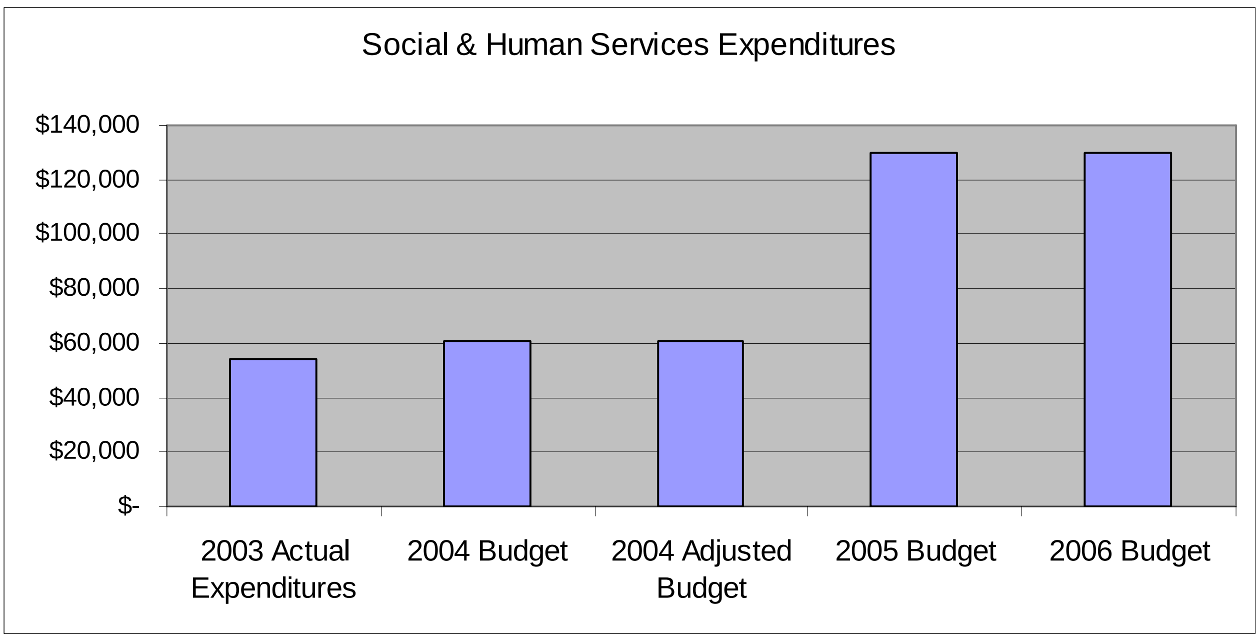
2005/2006 increases in level of funding for theseprograms is at Council direction.

Social & Human Services Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
SERVICES & CHARGES	$53,984	$60,500	$60,500	$130,000	$130,000
TOTAL DEPARTMENT	$53,984	$60,500	$60,500	$130,000	$130,000

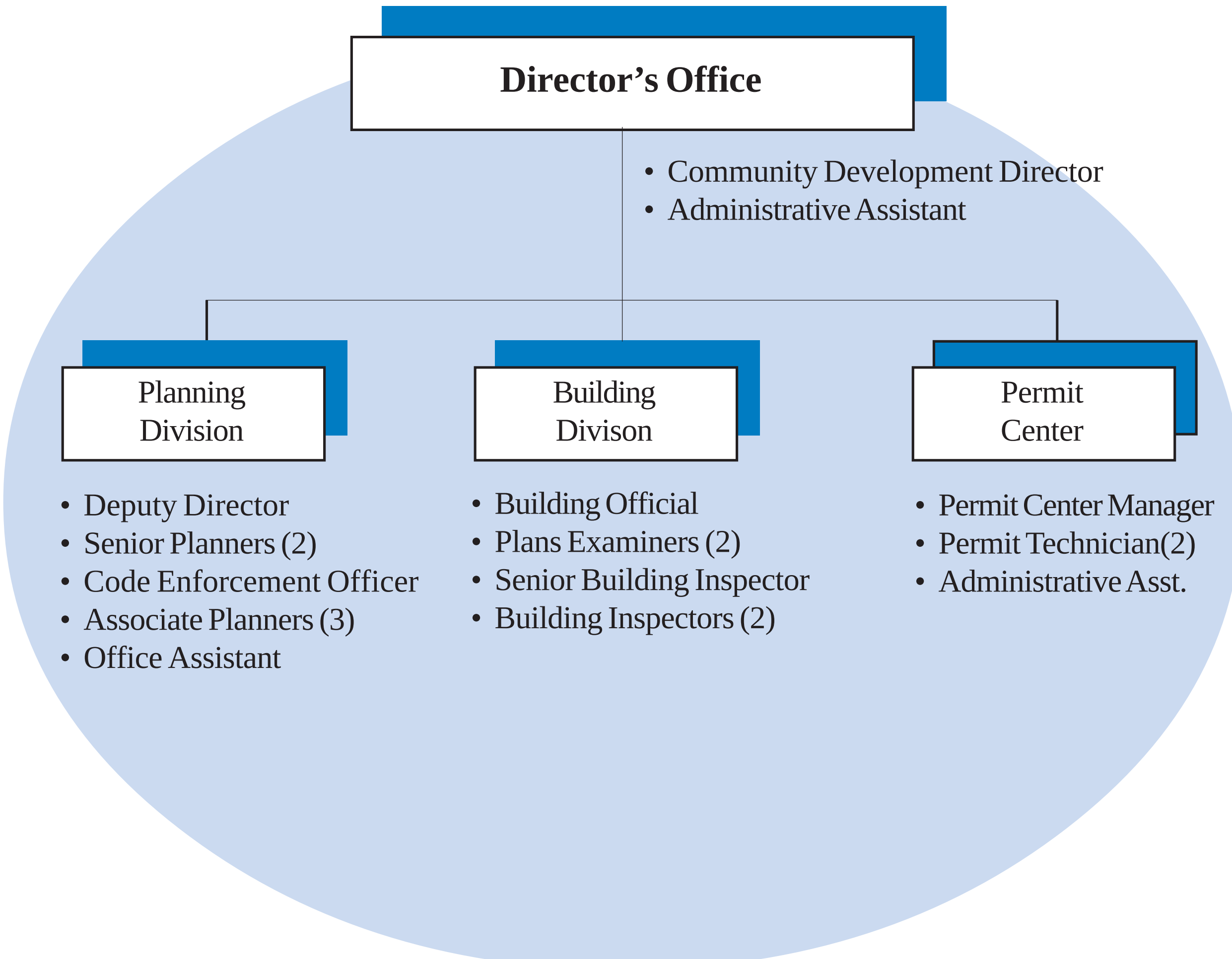


Social & Human Services History:



Entrance sign to East Sammamish neighborhood

COMMUNITY DEVELOPMENT DEPARTMENT



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:

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

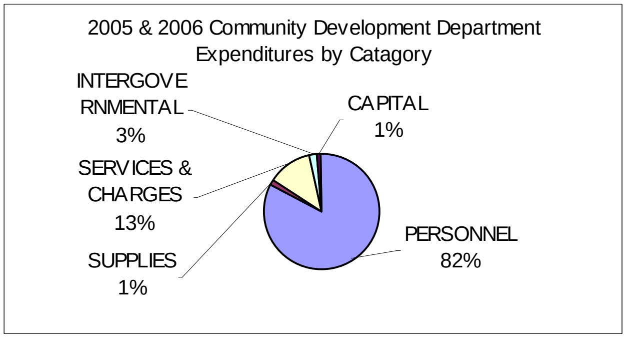
www.ci.sammamish.wa.us/CommunityDevelopment.aspx

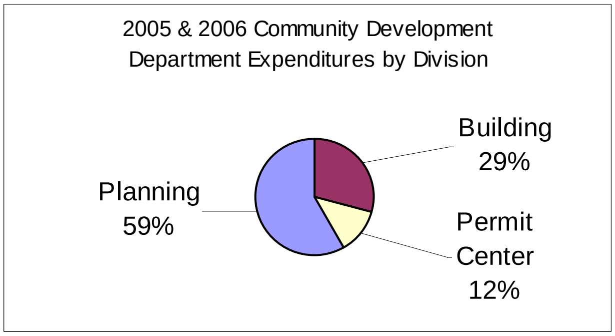
Highlights:

The expenditures increase in 2005 and slight decrease in 2006 are primarily due to revenue supported position additions. In 2005, a Wetland Biologist position, and a one year limited-term Administrative Assistant position was added. In 2006, the one year limited-term position is not budgeted.

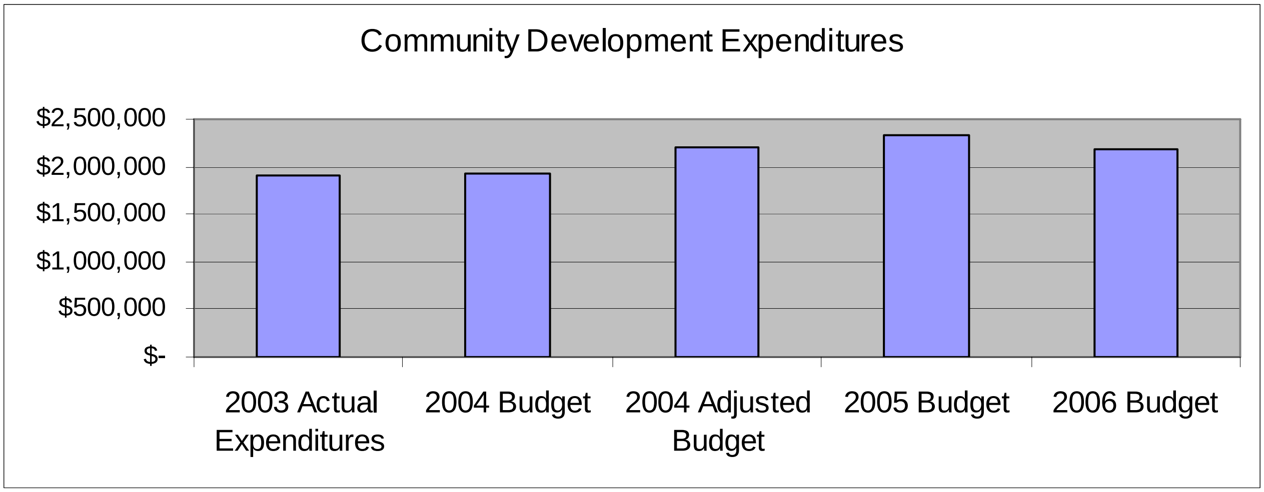
Department Summary (Combined Divisions):

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Department					
PERSONNEL	$1,440,753	$1,554,034	$1,554,100	$1,829,100	$1,889,100
SUPPLIES	$34,129	$25,587	$30,757	$35,000	$28,015
SERVICES & CHARGES	$405,488	$299,200	$555,663	$388,605	$190,555
INTERGOVERNMENTAL	$19,310	$40,000	$40,000	$41,000	$78,000
CAPITAL	$4,503	$16,780	$23,200	$32,000	$0
TOTAL DEPARTMENT	$1,904,183	$1,935,601	$2,203,720	$2,325,705	$2,185,670





History:



History of Positions

Fund / Department	2002 Actual	2003 Actual	2004 Actual	2005 Budget	2006 Budget	Grade	Monthly Range Minimum	Monthly Range Maximum
GENERAL FUND								
Community Development								
City Manager	0.5289	0.5289	0.5289	0.5289	0.5289			
Community Dev Director	1	1	1	1	1	23-24	$7,605	$10,177
Deputy Community Dev Dir	1	1	1	1	1	20	$6,385	$8,061
Senior Planner	2	2	2	2	2	14	$4,501	$5,683
Associate Planner	3	3	3	3	3	12	$4,006	$5,058
Code Enforcement Officer	1	1	1	1	1	12	$4,006	$5,058
Adminstrative Assistant	1	1	1	2	1	9	$3,364	$4,246
Office Assistant	2	2	2	1	1	5	$2,664	$3,364
Building Official	1	1	1	1	1	18	$5,683	$7,174
Plans Examiner	2	2	2	2	2	14	$4,501	$5,683
Sr. Building Inspector	0	1	1	1	1	13	$4,246	$5,361
Building Inspector	3	2	2	2	2	11	$3,779	$4,771
Development Svcs. Technician	1	0	0	0	0	10	$3,565	$4,501
Permit Manager	0	1	1	1	1	12	$4,006	$5,058
Permit Technician	1	1	1	2	2	9-10	$3,364	$4,501
Wetland Biologist	0	0	0	1	1	14	$4,501	$5,683
Total	19.5289	19.5289	19.5289	21.5289	20.5289			

Purpose and Responsibilities:

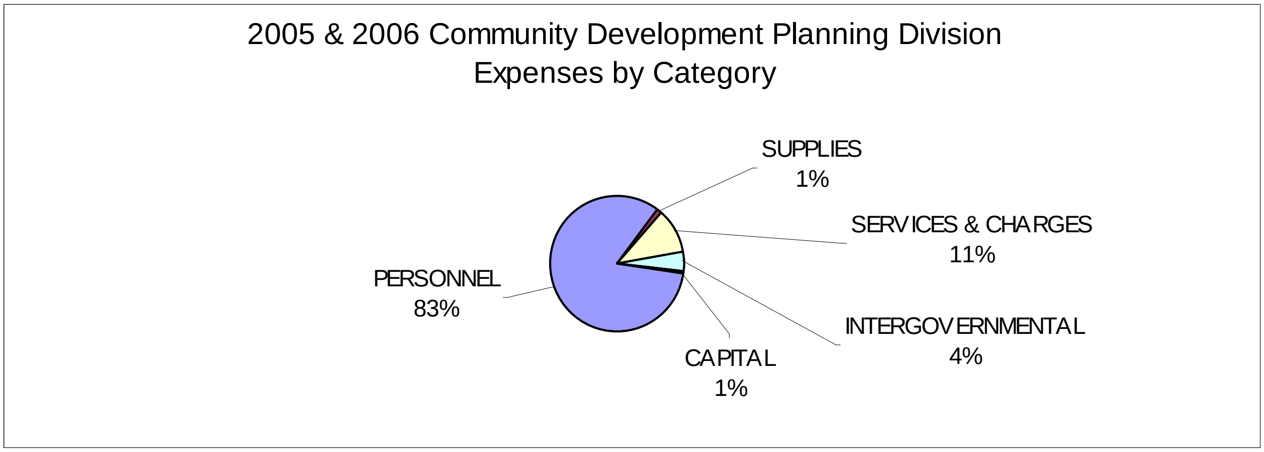
The Planning Division is primarily a "land use management agency." It is responsible for providing professional policy guidance on land use issues to the City Council and citizen advisory committees. It is also responsible for procesing land use permits, reviewing environmentally sensitive areas, providing code enforcement services.

Goals/Issues/Major Work:

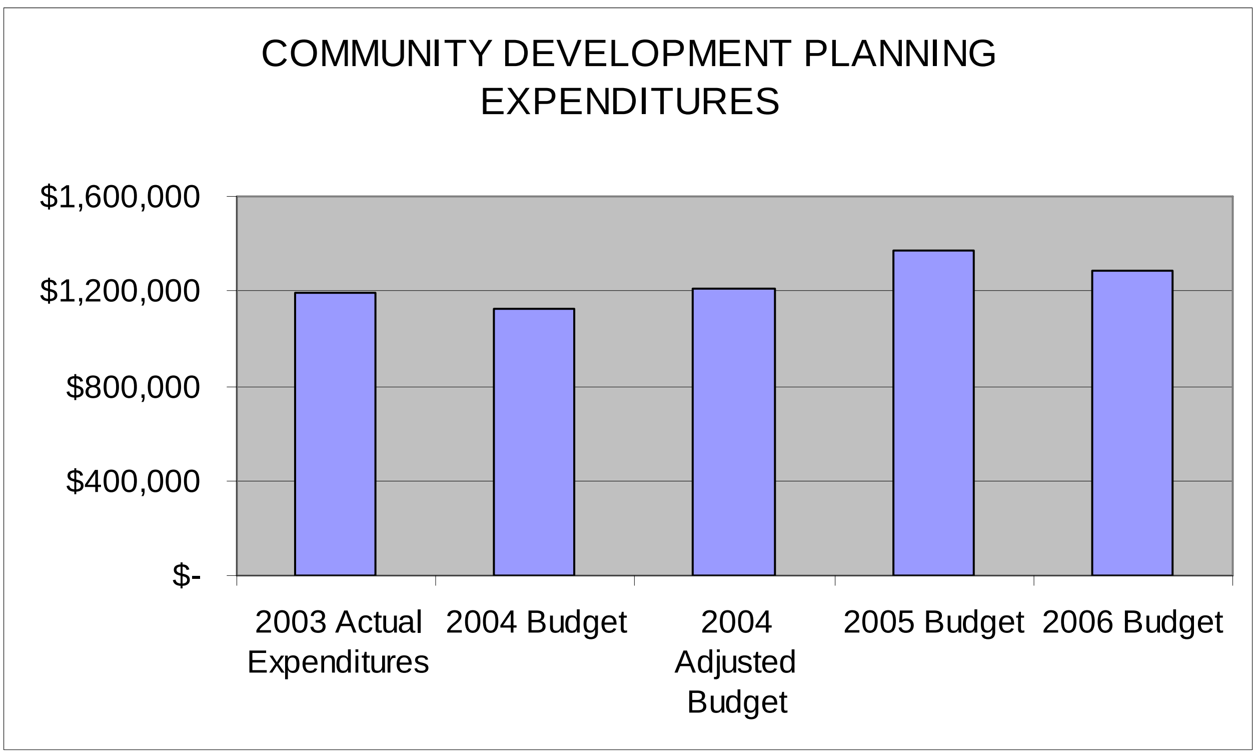
- Develop a sub-area plan for the town center
- Develop the critical areas update
- Participate in regional planning and growth management issues
- Provide quality service to the pubic and development community
- Continue to improve inter-departmental processes and communication
- Improve and maintain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

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Planning Division					
PERSONNEL	**$810,039**	**$879,967**	**$874,800**	**$1,097,300**	**$1,106,100**
SUPPLIES	**$14,997**	**$12,335**	**$13,925**	**$13,790**	**$12,600**
SERVICES & CHARGES	**$346,868**	**$197,780**	**$279,550**	**$200,350**	**$93,950**
INTERGOVERNMENTAL	**$19,310**	**$40,000**	**$40,000**	**$41,000**	**$78,000**
CAPITAL	**$2,762**	**$0**	**$1,600**	**$18,000**	**$0**
TOTAL PLANNING	**$1,193,975**	**$1,130,082**	**$1,209,875**	**$1,370,440**	**$1,290,650**


2005 & 2006 Community Development Planning Division
Expenses by Category
SUPPLIES
1%
SERVICES & CHARGES
11%
PERSONNEL
83%
INTERGOVERNMENTAL
4%
CAPITAL
1%

History:


COMMUNITY DEVELOPMENT PLANNING
EXPENDITURES
$1,600,000
$1,200,000
$800,000
$400,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

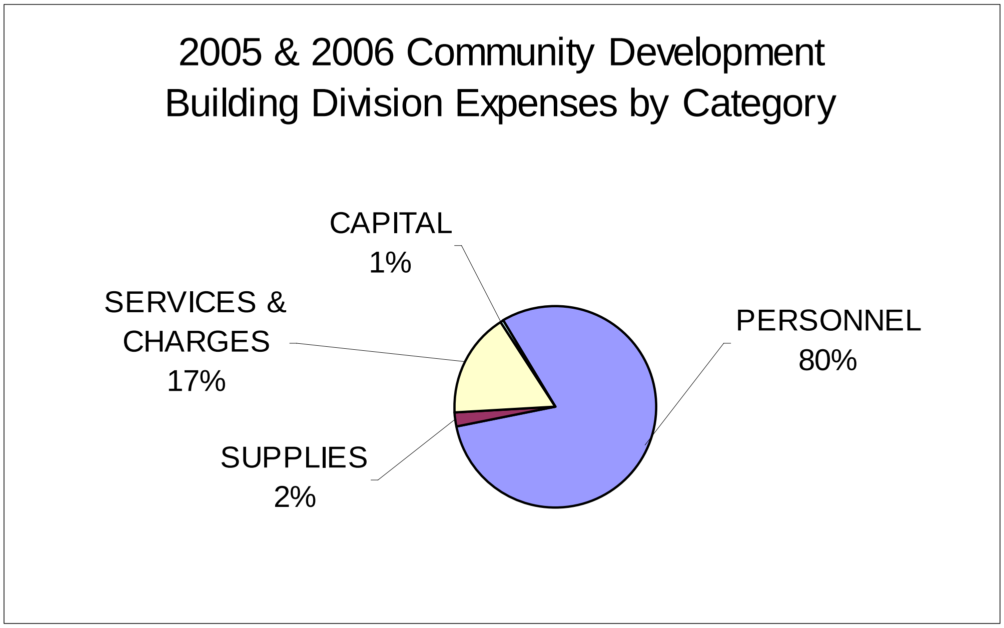
The Building Division implements the State uniform building code. In 2004, the International Building Codes were implemented. This Division is reponsible for ensuring that buildings and structures comply with adopted building code standards through professional plan review and inspection services.

Goals/Issues/Major Work:

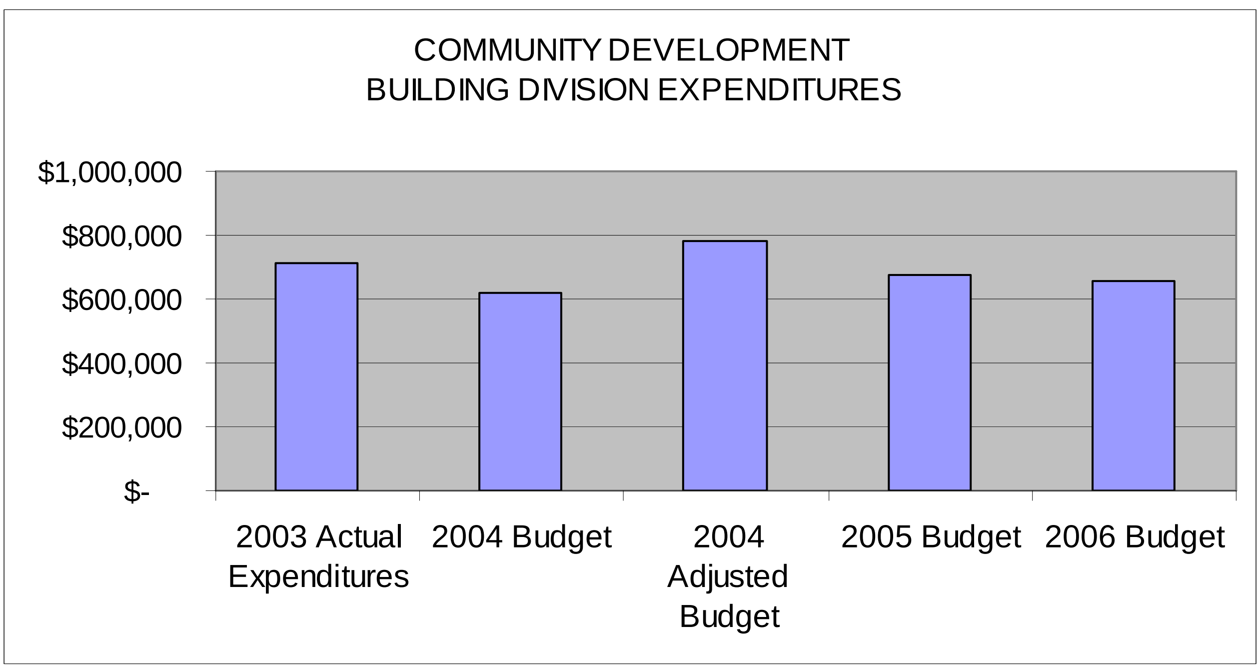
- Enhance quality of living in Sammamish through regulation and implementation of building standards with regard to public health, safety and accessibility
- Serve the public through application review and inspection process while maintaining a spirit of cooperation, community spirit, teambuilding, support and fairness
- Increase staff expertise and abilities through certification, training and workshops
- Improve public service by utilizing computer software and "E" services for obtaining and tracking permits

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Building Division					
PERSONNEL	$630,714	$496,440	$500,500	$517,100	$548,500
SUPPLIES	$19,132	$12,552	$14,500	$14,010	$14,165
SERVICES & CHARGES	$58,620	$94,495	$243,800	$134,300	$92,650
CAPITAL	$1,742	$15,580	$20,000	$10,000	$0
TOTAL BUILDING	$710,208	$619,067	$778,800	$675,410	$655,315


2005 & 2006 Community Development
Building Division Expenses by Category
CAPITAL
1%
SERVICES &
CHARGES
17%
PERSONNEL
80%
SUPPLIES
2%

History:


COMMUNITY DEVELOPMENT
BUILDING DIVISION EXPENDITURES
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

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.

Goals/Issues/Major Work:

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

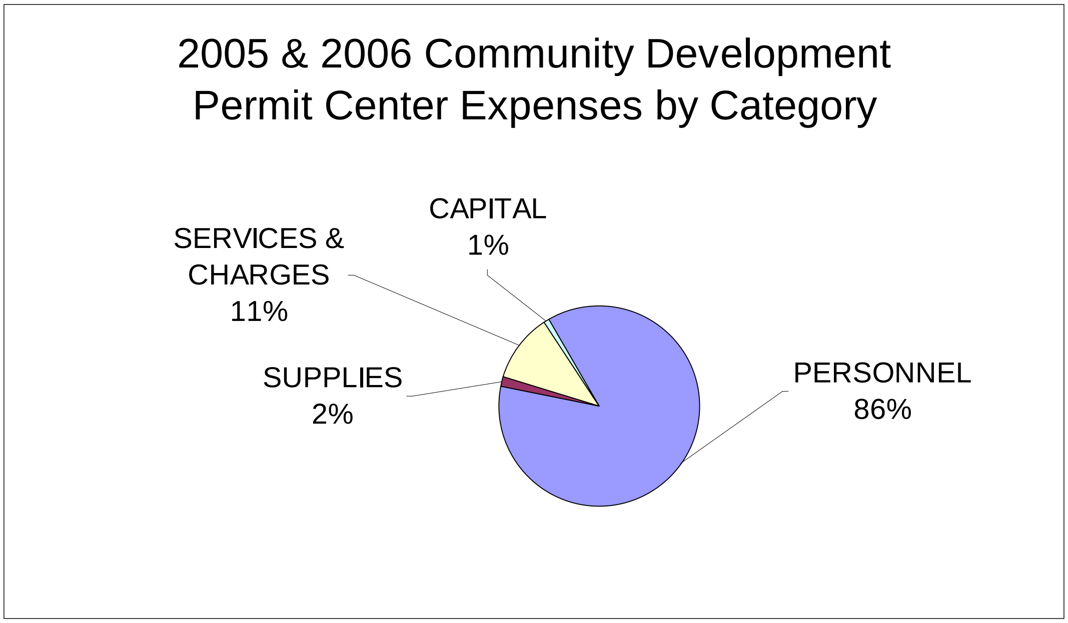
www.ci.sammamish.wa.us/BuildingPermitRequirements.aspx

Highlights:

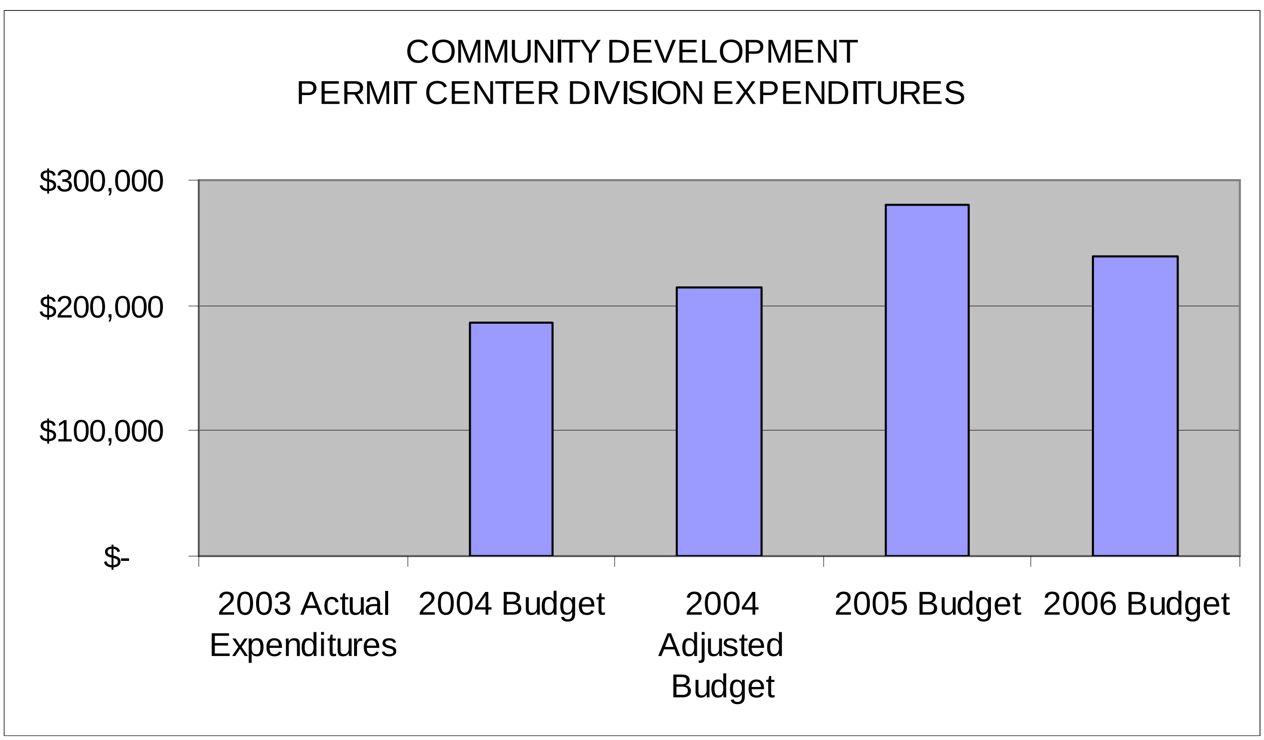
The Permit Center was part of the Building Division in 2003 and was split out as its own division beginning in 2004. The expenditures increase in 2005 is primarily due to revenue supported increases in temporary help professional services contracts and the conversion of the office assistant position to a permit technician position.

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Permit Center					
PERSONNEL		$177,627	$178,800	$214,700	$234,500
SUPPLIES		$700	$2,332	$7,200	$1,250
SERVICES & CHARGES		$6,925	$32,314	$53,955	$3,955
CAPITAL		$1,200	$1,600	$4,000	$0
TOTAL PERMIT CENTER	$0	$186,452	$215,045	$279,855	$239,705

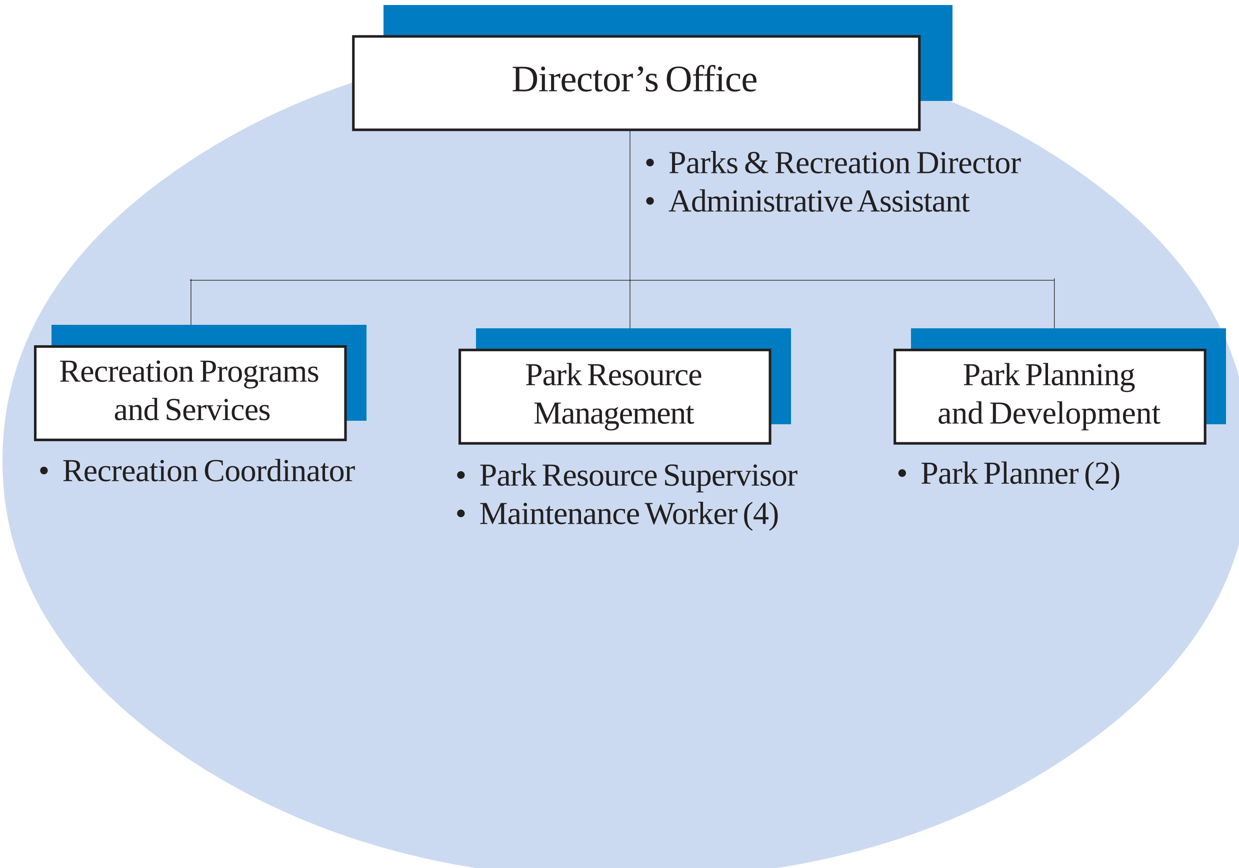

2005 & 2006 Community Development
Permit Center Expenses by Category
CAPITAL
1%
SERVICES &
CHARGES
11%
SUPPLIES
2%
PERSONNEL
86%

History:


COMMUNITY DEVELOPMENT
PERMIT CENTER DIVISION EXPENDITURES
$300,000
$200,000
$100,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

East Sammamish Park (ESP) playground

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.

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.

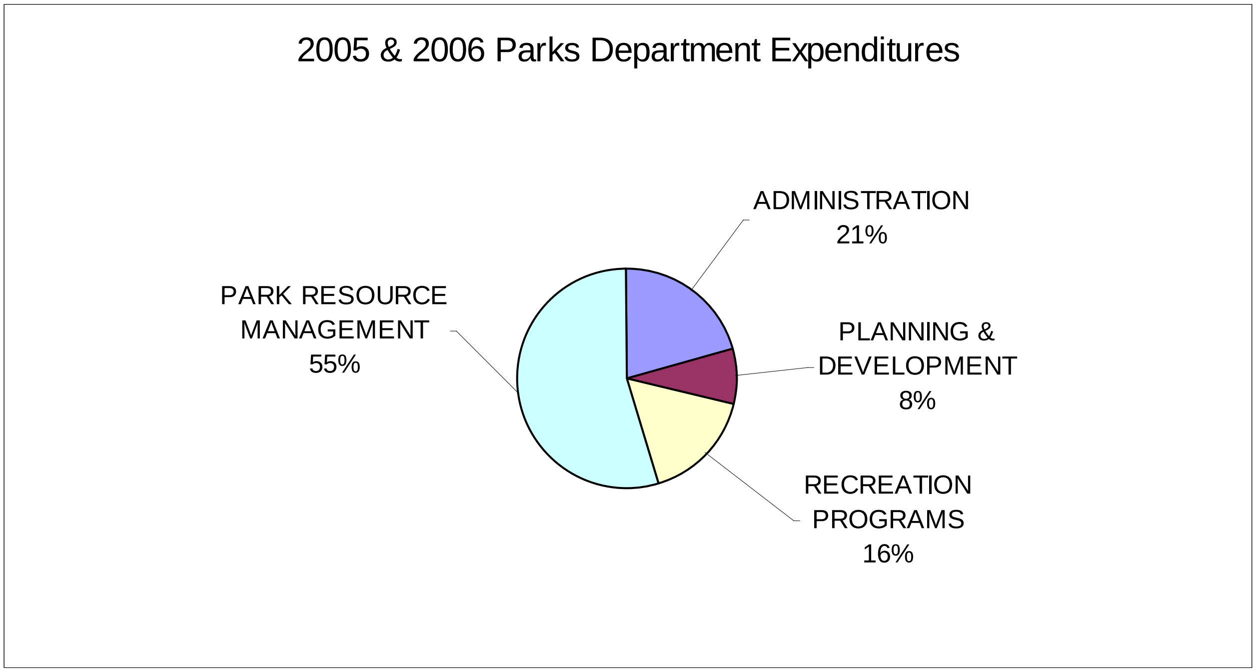
www.ci.sammamish.wa.us/Parks.aspx

Highlights:

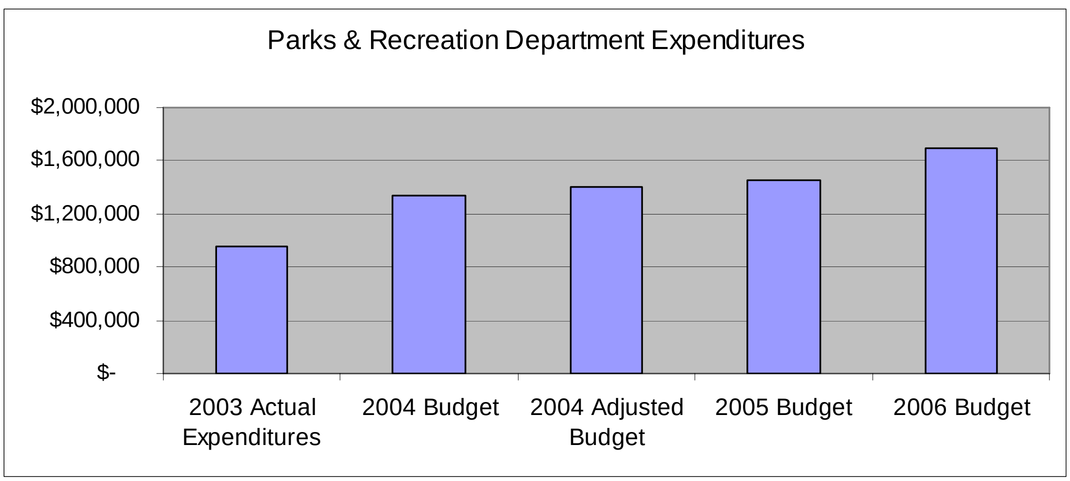
2005 increase in Parks Resource Management due to the growth of the parks systems. Addition of one parks maintenance worker in 2006 due to increased operations needs.

Department Summary (Combined Divisions):

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Department					
PERSONNEL	$543,116	$834,592	$848,900	$861,000	$1,021,900
SUPPLIES	$114,225	$136,500	$136,500	$151,500	$178,500
SERVICES & CHARGES	$222,442	$312,525	$361,525	$384,800	$454,750
INTERGOVERNMENTAL	$2,168	$0	$0	$0	$0
CAPITAL	$76,469	$55,000	$51,532	$51,532	$41,532
TOTAL DEPARTMENT	$958,419	$1,338,617	$1,398,457	$1,448,832	$1,696,682



History:



History of Positions								
Fund	2002	2003	2004	2005	2006		Monthly Range	
Department	Actual	Actual	Actual	Budget	Budget	Grade	Minimum	Maximum
GENERAL FUND								
Parks								
Parks Director	0	1	1	1	1	23-24	$7,605	$10,177
Parks & Rec Manager	1	1	0	0	0	15	$4,771	$6,024
Parks Maintenance Supervisor	1	1	1	1	1	13	$4,246	$5,361
Parks Planner	1	1	1	2	2	12	$4,006	$5,058
Recreation Coordinator	1	1	1	1	1	9	$3,364	$4,246
Parks Maintenance Worker	2	4	4	4	5	9	$3,364	$4,246
Administrative Assistant	0	0	1	1	1	9	$3,364	$4,246
Total	6	9	9	10	11			

Purpose and Responsibilities:

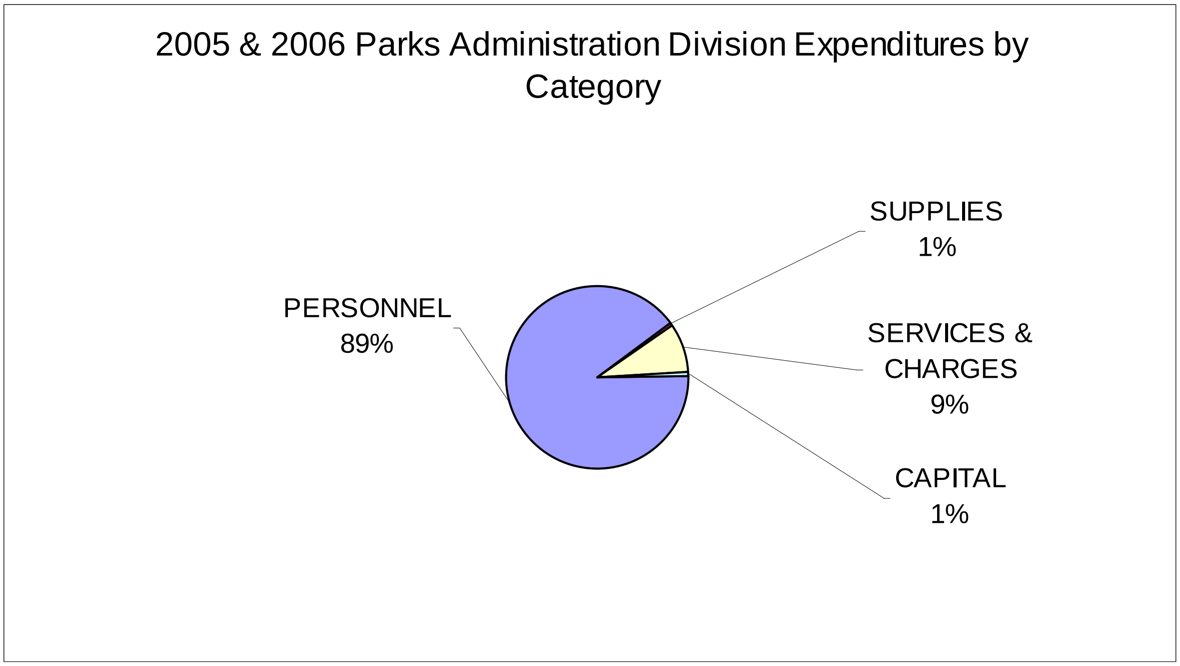
The Administration Division provides direction and leadership for the Parks and Recreation Department in implementing the goals and objectives of City Council.

Goals/Issues/Major Work:

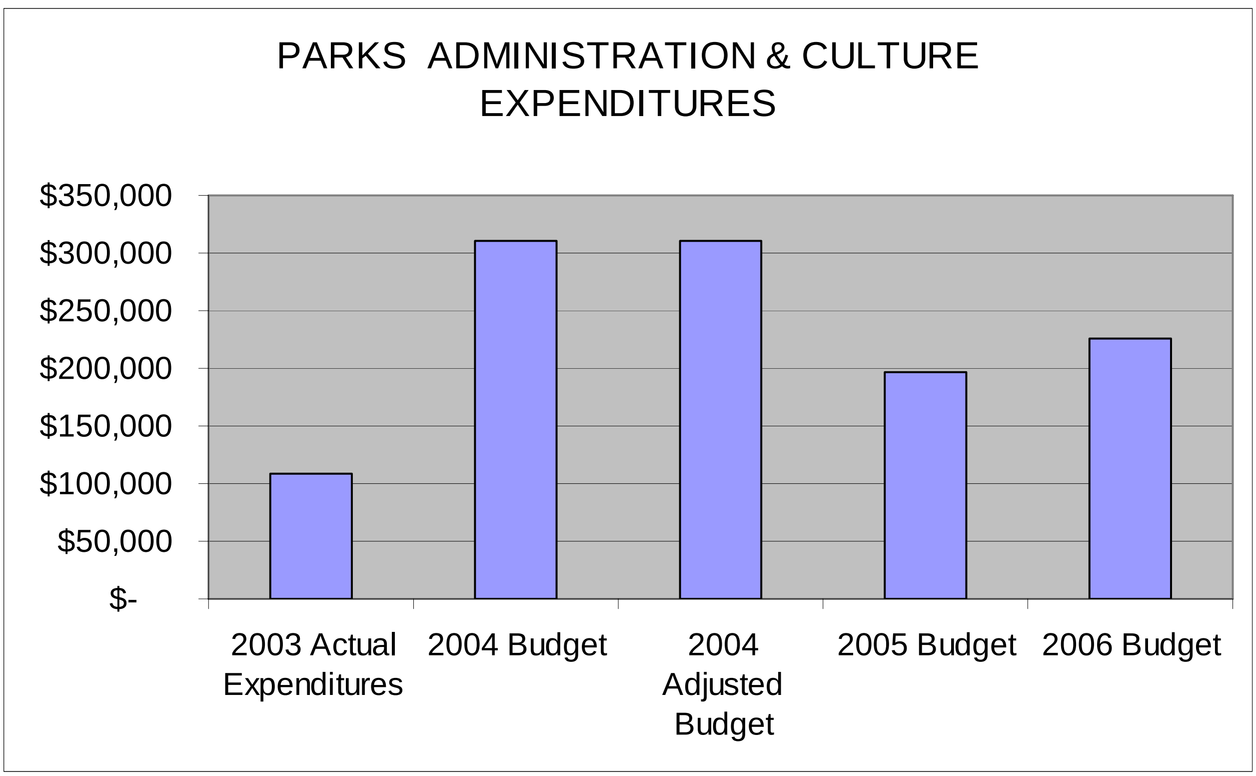
- Provide complete administrative services for the Parks and Recreation Department
- Serve as liaison and work with the Parks and Recreation Commission
- Provide excellent communications to fellow staff and the community on parks and recreation issues, projects and vision
- Work with the City Manager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

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Administration & Culture					
PERSONNEL	$91,087	$287,600	$287,700	$174,600	$191,600
SUPPLIES	$719	$1,500	$1,500	$3,500	$3,500
SERVICES & CHARGES	$16,834	$17,000	$22,000	$18,250	$30,250
CAPITAL	$0	$4,000	$0	$0	$0
TOTAL ADMINISTRATION	$108,641	$310,100	$311,200	$196,350	$225,350


2005 & 2006 Parks Administration Division Expenditures by Category
SUPPLIES 1%
PERSONNEL 89%
SERVICES & CHARGES 9%
CAPITAL 1%

History:


PARKS ADMINISTRATION & CULTURE EXPENDITURES
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

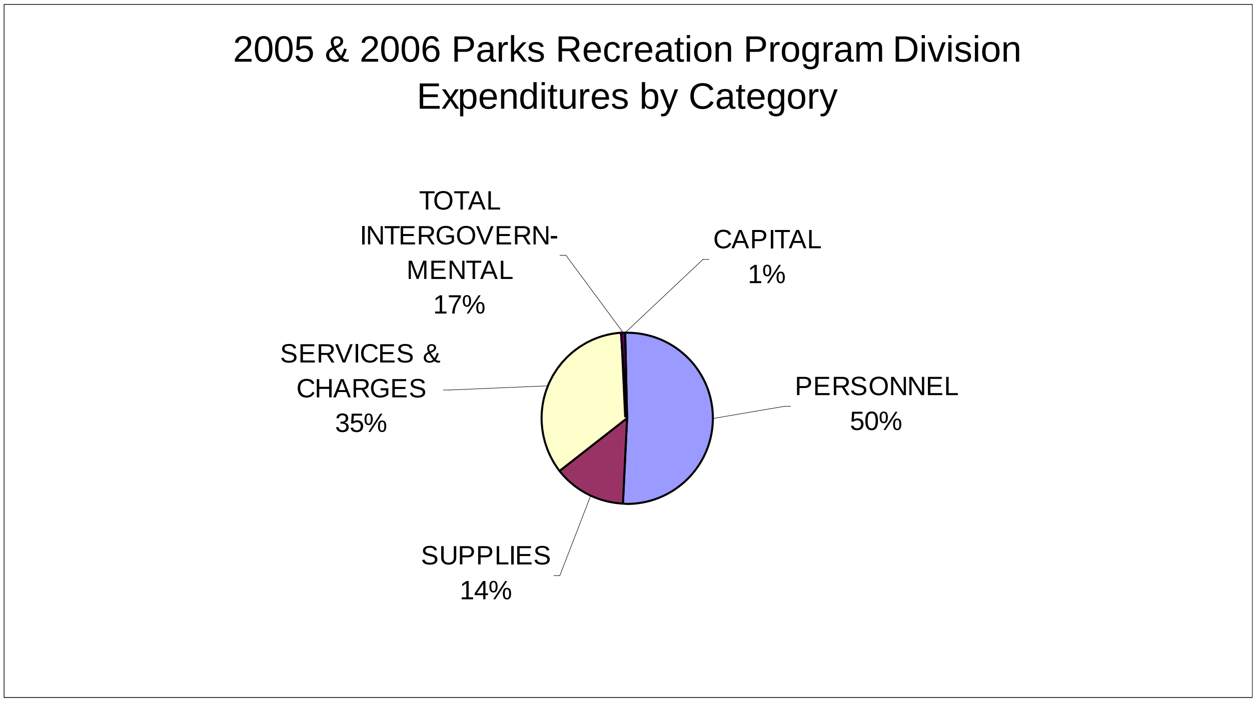
Recreation Programs and Services staff coordinate and facilitate the delivery of recreation programs and services throughout the city and the City's park system.

Goals/Issues/Major Work:

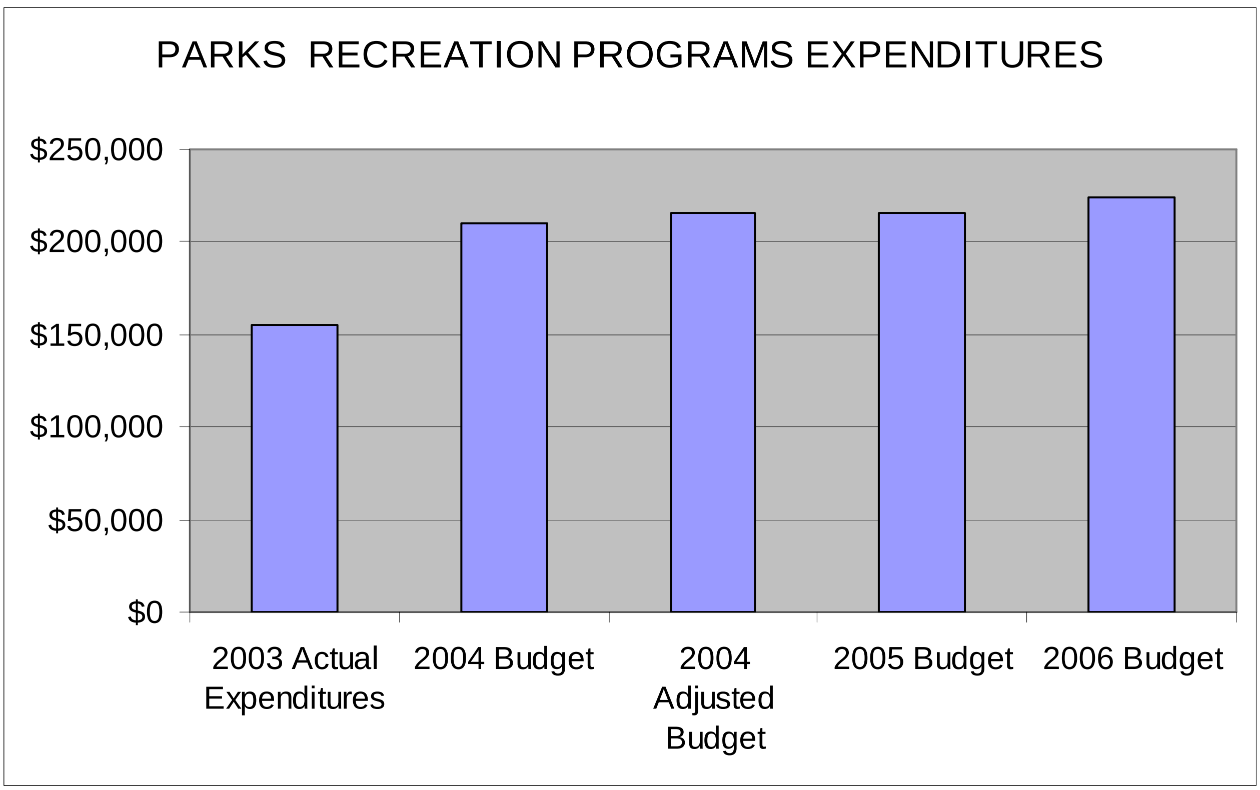
- Foster growth and management of Sammamish Youth Board programs and events
- Expand the summer concert series and identify partners to create other seasonal events
- Continue meeting quarterly with recreation providers to facilitate delivery of programs to the community
- Provide contracted programs 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 contract for the lodge facility at Beaver Lake Park

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Recreation Programs Section					
PERSONNEL	$94,272	$99,693	$99,800	$105,700	$114,900
SUPPLIES	$18,450	$30,000	$30,000	$30,000	$30,000
SERVICES & CHARGES	$41,268	$79,100	$84,100	$77,800	$77,800
INTERGOVERNMENTAL	$76	$0	$0	$0	$0
CAPITAL	$1,316	$1,000	$1,532	$1,532	$1,532
TOTAL RECREATION PROGRAMS	$155,383	$209,793	$215,432	$215,032	$224,232


2005 & 2006 Parks Recreation Program Division
Expenditures by Category
TOTAL INTERGOVERN-MENTAL 17%
CAPITAL 1%
SERVICES & CHARGES 35%
PERSONNEL 50%
SUPPLIES 14%

History:


PARKS RECREATION PROGRAMS EXPENDITURES
$250,000
$200,000
$150,000
$100,000
$50,000
$0
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

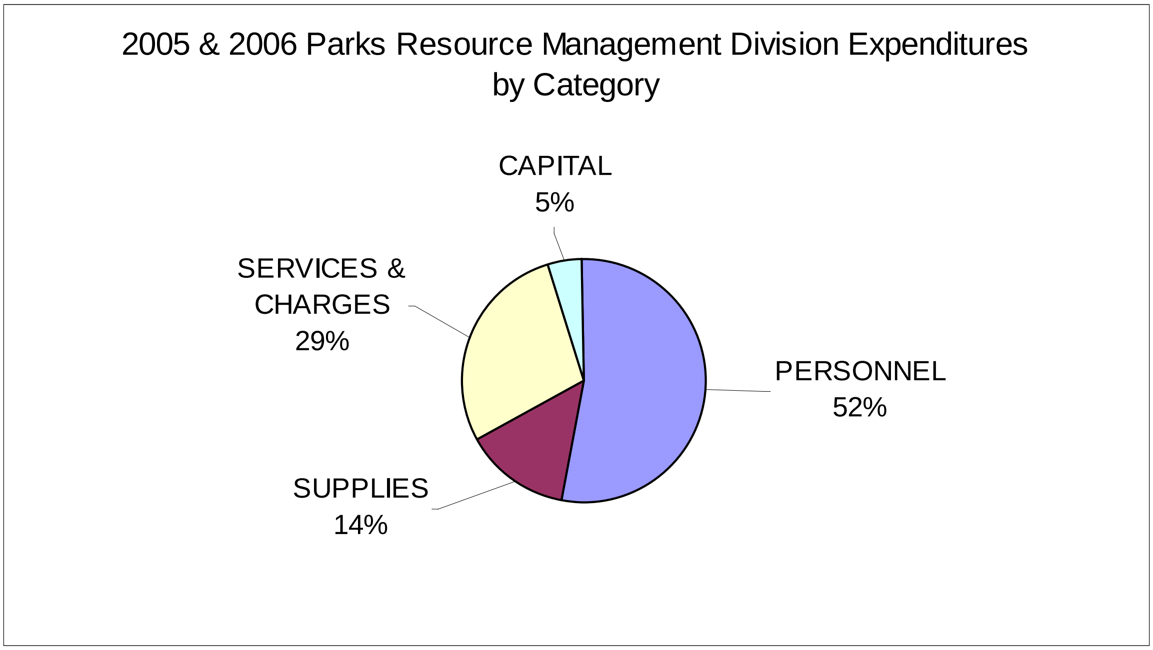
Parks Resource Management personnel establish and implement standards for maintaining and managing all Sammamish park resources, delivering a high level of maintenance throughout the Sammamish park system in a progressive and efficient manner.

Goals/Issues/Major Work:

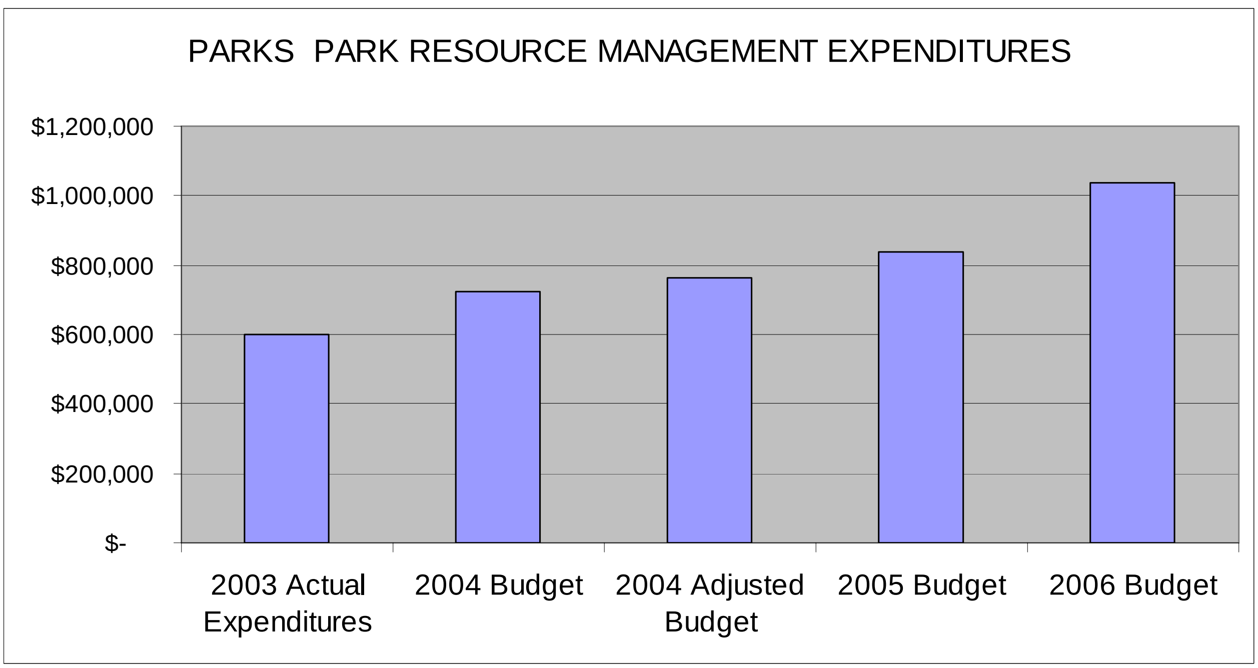
- Manage a variety of contracted services as identified in 2005-2006 Park Operations Business Plan: janitorial services in restrooms, mowing and turf care
- Provide continued oversight and direct supervision of in-house park operations: management of sports fields, play areas, landscaping, and other 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.

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Park Resource Management					
PERSONNEL	$295,503	$378,392	$392,400	$431,800	$554,000
SUPPLIES	$95,055	$105,000	$105,000	$118,000	$145,000
SERVICES & CHARGES	$133,414	$190,925	$215,925	$239,750	$298,000
INTERGOVERNMENTAL	$2,092	$0	$0	$0	$0
CAPITAL	$75,153	$50,000	$50,000	$50,000	$40,000
TOTAL PARK RESOURCE MANAGEMENT	$601,217	$724,317	$763,325	$839,550	$1,037,000


2005 & 2006 Parks Resource Management Division Expenditures by Category
CAPITAL 5%
SERVICES & CHARGES 29%
PERSONNEL 52%
SUPPLIES 14%

History:


PARKS PARK RESOURCE MANAGEMENT EXPENDITURES
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

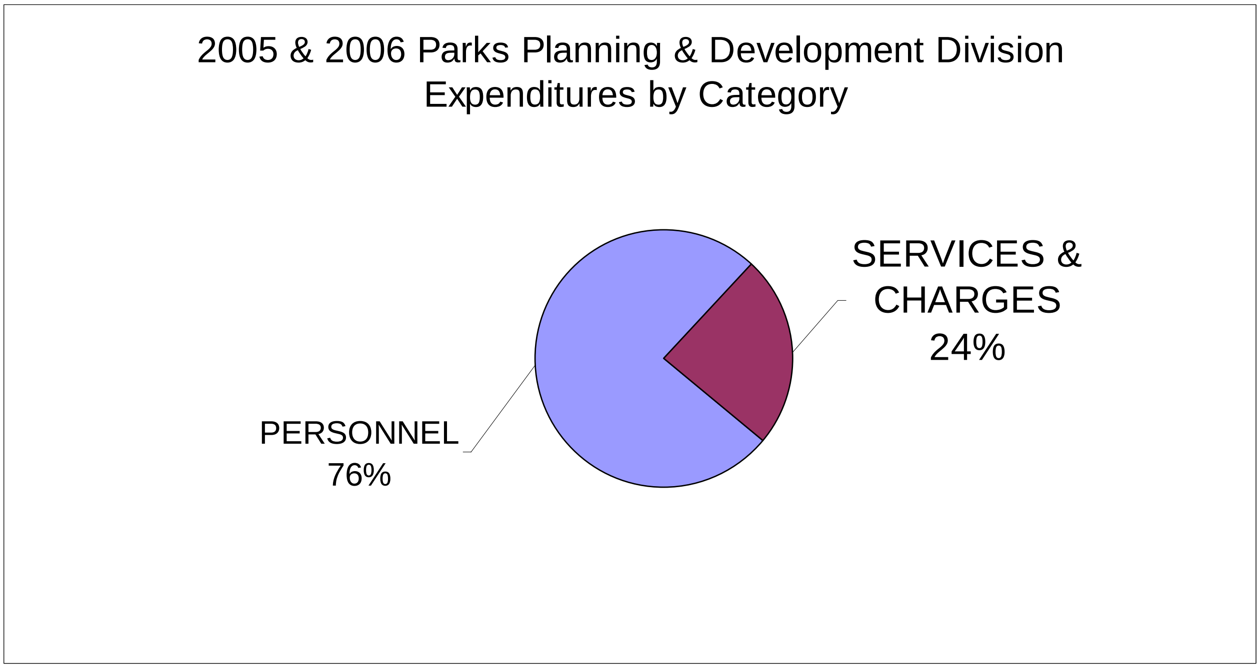
Park Planning and Development staff supervise and manage park capital improvement projects and coordinate short and long-term park planning efforts.

Goals/Issues/Major Work:

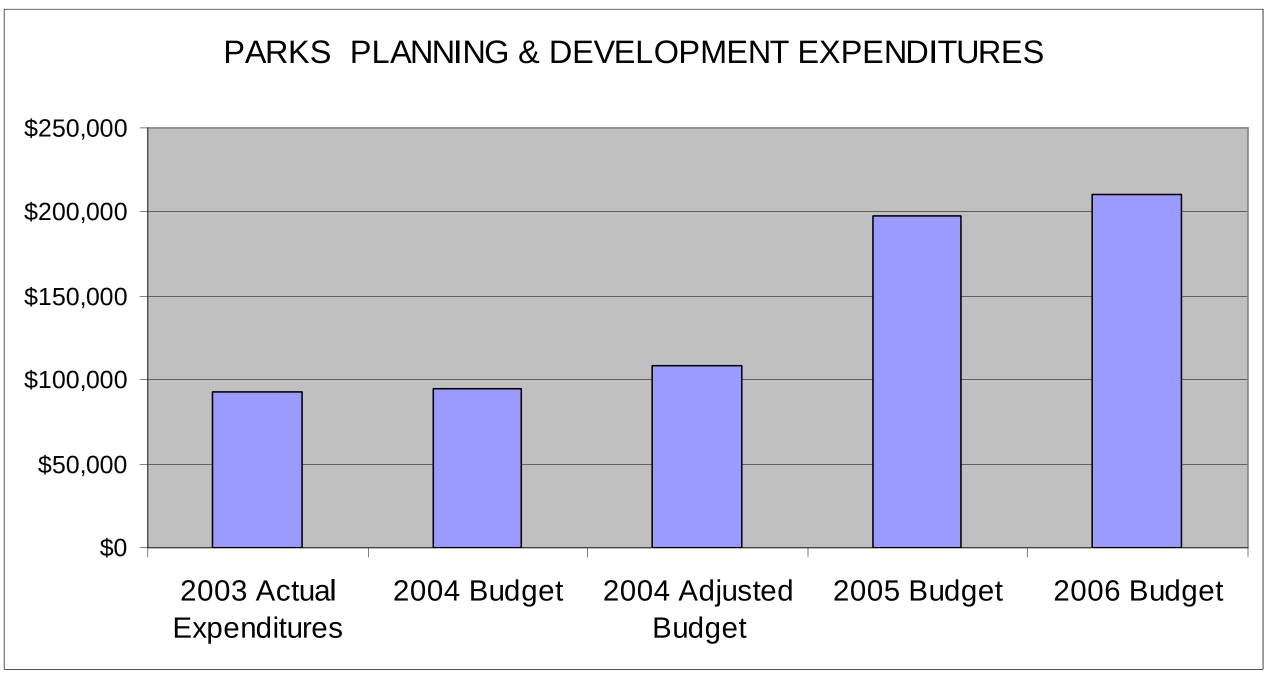
- Develop Sammamish Commons Park
- Develop Ebright Creek Park
- Develop Eastlake High School Joint sportsfield/park facility
- Complete East Sammamish Park irrigation improvements
- Complete management plan for the Beaver Lake Preserve
- Begin implementing some of the high priority recommendations from the Trails, Bikeways and Paths Master Plan
- Complete capital replacement projects at existing city parks
- Reard/Freed Farmhouse relocation/reconstruction

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Planning & Development					
PERSONNEL	$62,253	$68,907	$69,000	$148,900	$161,400
SERVICES & CHARGES	$30,926	$25,500	$39,500	$49,000	$48,700
TOTAL PLANNING & DEVELOPMENT	$93,179	$94,407	$108,500	$197,900	$210,100


2005 & 2006 Parks Planning & Development Division
Expenditures by Category
SERVICES &
CHARGES
24%
PERSONNEL
76%

History:


PARKS PLANNING & DEVELOPMENT EXPENDITURES
$250,000
$200,000
$150,000
$100,000
$50,000
$0
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Sahalee Country Club

PUBLIC WORKS DEPARTMENT

Director's Office Office

- Public Works Director
- Administrative Assistant
- Office Asstistant

Engineering

- City Engineer
- Senior Project Engineer
- Senior Project Engineer, Drainage
- Project Engineer, Development Review
- Project Engineer, CADD
- Project Engineer, Inspector

Transportation

- Sr. Trans. Prog. Engineer
- Sr. Project Engineer
- Associate Engineer

Infrastructure Maintenance

- P.W. Superintendent
- Maintenance Workers (4)
- Parks Maintenance Workers (4)

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.

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

Goals/Issues/Major Work:

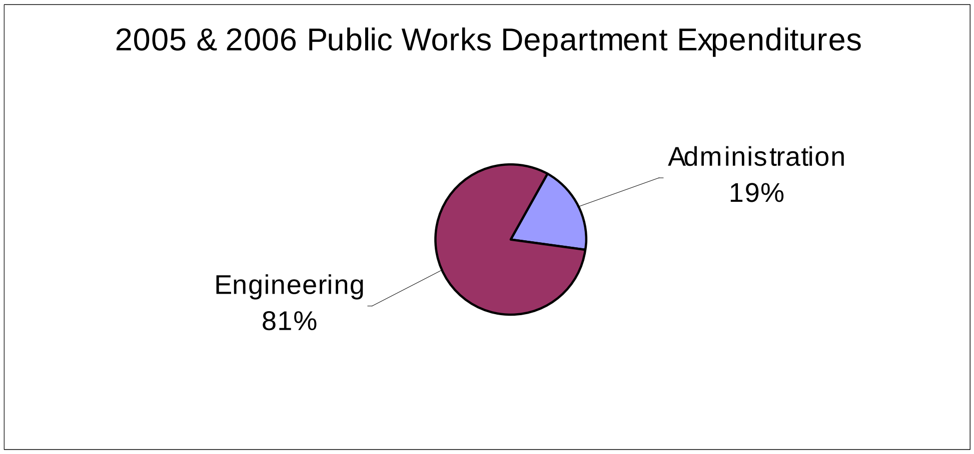
- Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services
- Perform cleaning of ditches, entire storm drainage system fixtures (annually), storm drainage retention and detention facilities (annually)

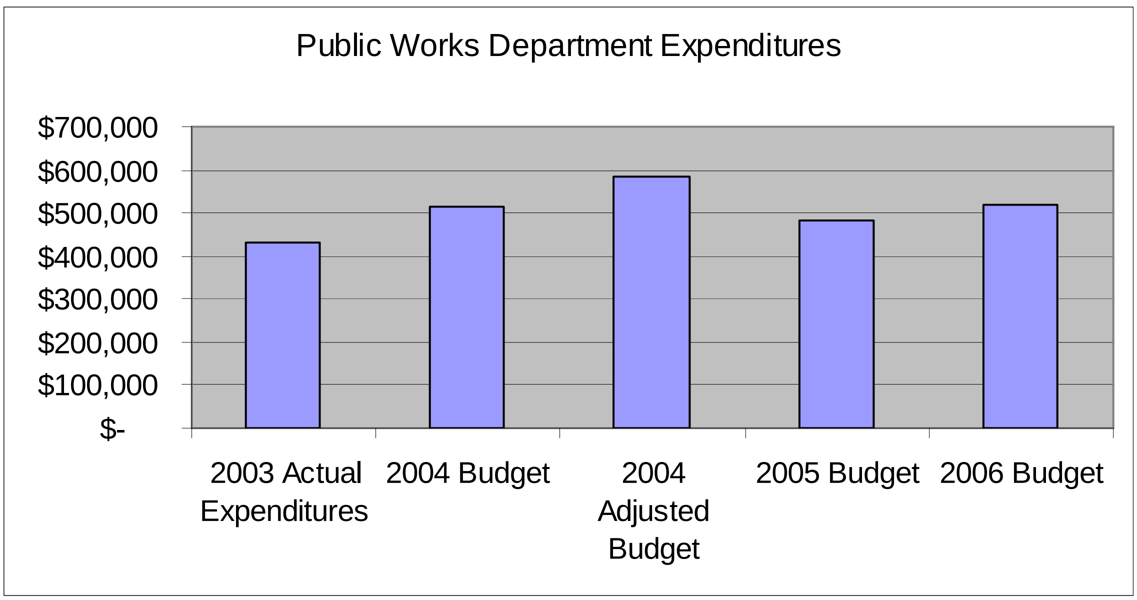
Highlights:

Expenditure increase is due primarily to the retirement of the Public Works Director in 2004 and normal salary and benefit increases in 2005/2006.

Department Summary: (Combined Divisions)

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Department					
PERSONNEL	$331,137	$360,627	$371,250	$318,500	$343,200
SUPPLIES	$7,362	$7,580	$7,580	$8,340	$9,200
SERVICES & CHARGES	$86,738	$137,160	$194,410	$146,575	$156,085
CAPITAL	$7,184	$10,500	$10,500	$10,000	$12,300
TOTAL DEPARTMENT	$432,421	$515,867	$583,740	$483,415	$520,785





History of Positions

Fund / Department	2000 Actual	2003 Actual	2004 Actual	2005 Budget	2006 Budget	Grade	Monthly Range Minimum	Monthly Range Maximum
GENERAL FUND								
Public Works								
Public Work Director	0.3	0.3	0.3	0.3	0.3	23-24	$7,605	$10,177
Administrative Assistant	0.3	0.3	0.3	0.3	0.3	9	$3,364	$4,246
City Engineer	0.3	0.3	0.3	0.3	0.3	20	$6,385	$8,061
Transportation Manager	0.3	0.3	0	0	0	17	$5,361	$6,768
Sr. Transportation Prog. Engineer			0.3	0.3	0.3	19	$6,024	$7,605
Sr. Project Engineer	0.3	0.3	0.6	0.6	0.6	16	$5,058	$6,385
Sr. Project Eng - Transportation	1	1	0	0	0	16	$5,058	$6,385
Project Eng - Dev. Review	0.3	0.3	0.3	0.3	0.3	14	$4,501	$5,683
Associate Engineer	0.3	0.3	0.3	0.5	0.5	14	$4,771	$6,024
Project Engineer - Inspection	1	1	1	1	1	13	$4,246	$5,361
Project Engineer/CAD	0.3	0.3	0.3	0.3	0.3	12	$4,006	$5,058
Office Assistant	0	0.3	0.3	0.3	0.3	5	$2,664	$3,364
Total	4.4	4.7	4	4.2	4.2			

Purpose and Responsibilities:

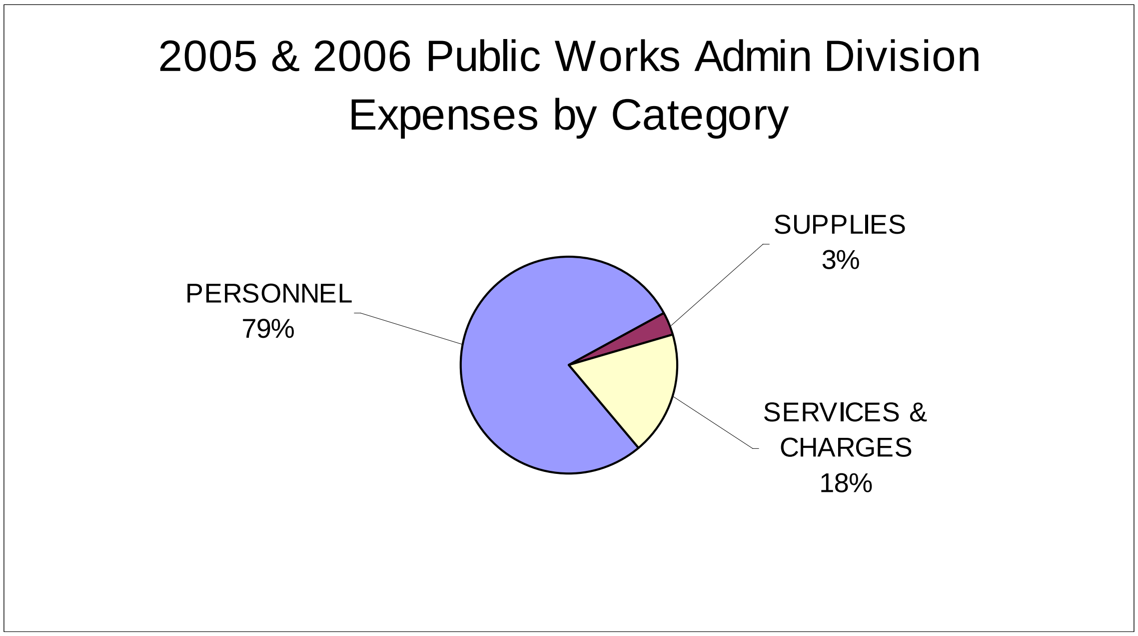
The Administration Division provides overall administrative support and leadership to Public Works functions and tasks and provides guidance and leadership in the establishment of the Public Works Department. Division personnel also develop and sustain relationships with other regional agencies that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

Goals/Issues/Major Work:

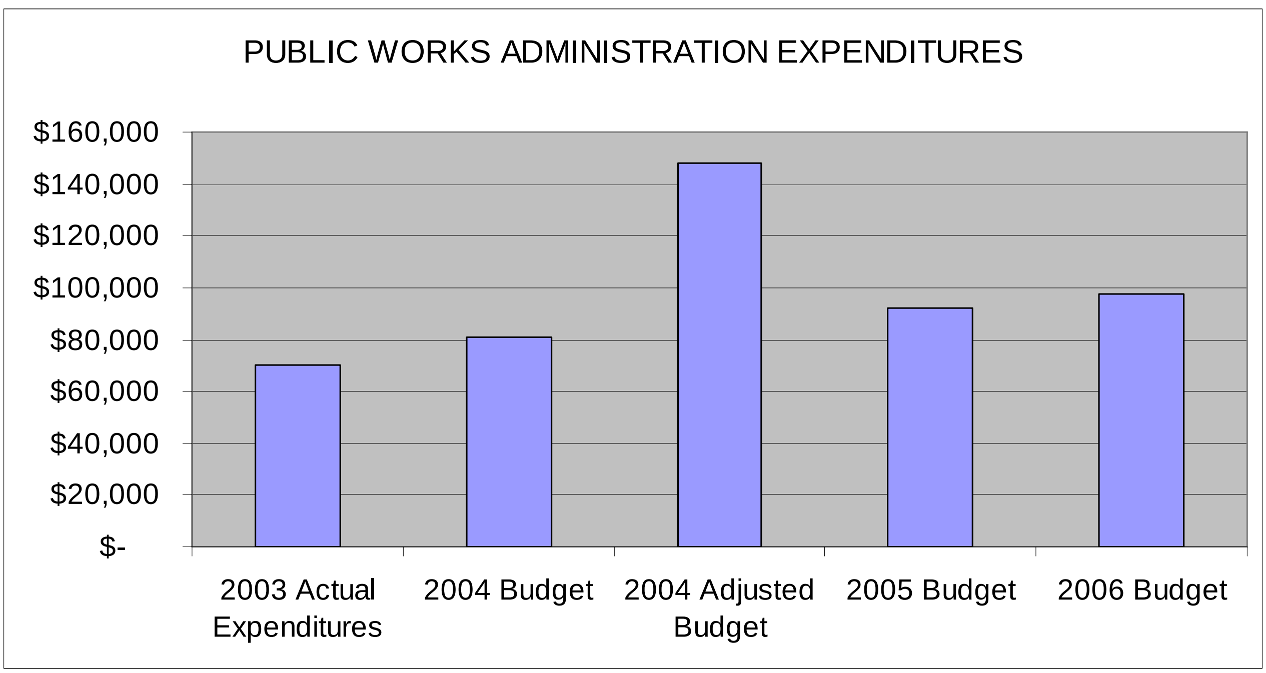
- Develop systems, processes, and reports for City Manager and Council
- Assist City Manager with annexation issues, water and sewer district assumption/merger issues, finding a Pubic Works operations shop location and building the facility
- Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services
- Seek opportunities for staff exchange and sharing of skills and equipment with Sammamish Plateau Water & Sewer Dist.
- Complete final design and initiate construction of a new city hall facility to provide adequate space of Police services, department offices, meeting rooms and Council Chambers that will accommodate the growth needs for the next 20 years or more
- Complete/update/revise various study plans
- Maintain regional influence and presence
- Provide ongoing evaluation of State legislation that impacts the City
- Performance Measures Implementation

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Administration Section					
PERSONNEL	$63,594	$69,653	$80,200	$71,500	$77,600
SUPPLIES	$2,907	$2,430	$2,430	$2,860	$3,360
SERVICES & CHARGES	$3,787	$8,785	$65,460	$17,690	$16,400
TOTAL ADMINISTRATION	$70,287	$80,868	$148,090	$92,050	$97,360


2005 & 2006 Public Works Admin Division
Expenses by Category
SUPPLIES
3%
PERSONNEL
79%
SERVICES &
CHARGES
18%

History:


PUBLIC WORKS ADMINISTRATION EXPENDITURES
$160,000
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

Purpose and Responsibilities:

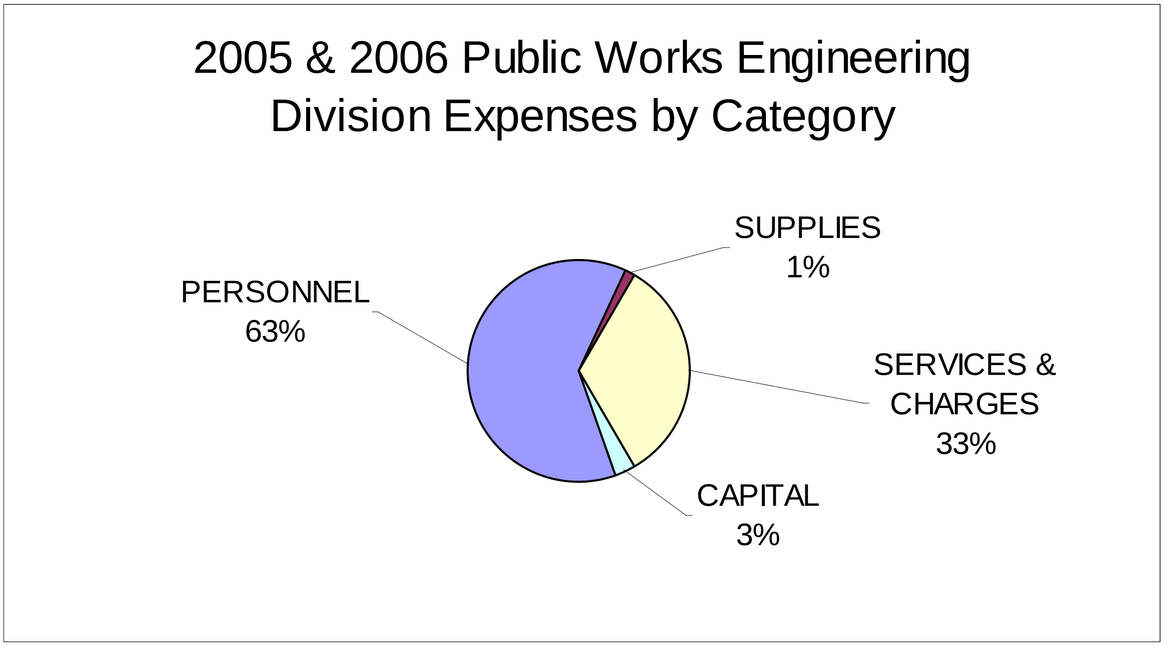
The Engineering and Tranportation Divisions are primarily responsible for designing and constructing transportation and surface water management projects. In addition, development review support is provided to the Community Development Department. The Divisions provide updates to various City plans and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

Goals/Issues/Major Work:

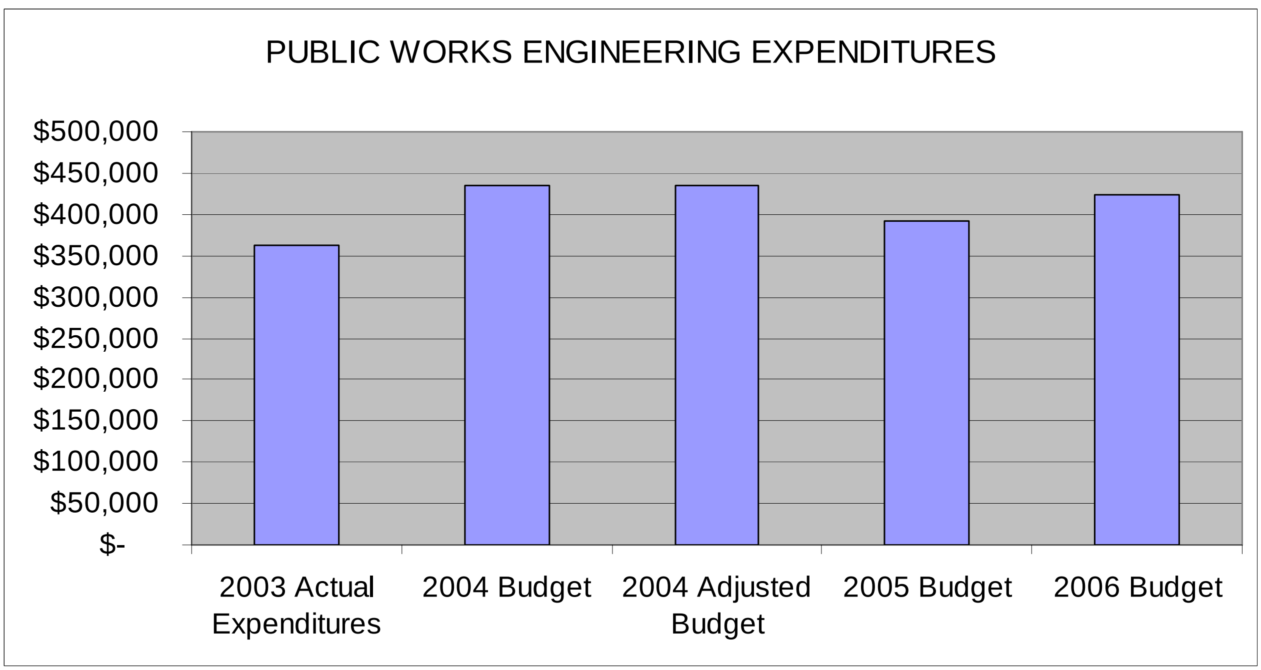
- Secure as many state and federal grants as possible for the capital improvement programs
- Support the Community Development by reviewing various permit applications
- Manage system to track and evaluate individual and cumulative impact of new development on the transportation system's level of service
- Complete various public works projects
- Implement various programs/systems/ analysis including: citywide street lighting program, ongoing system for maintaining and updating the City's traffic model, Pine Lake Water analysis
- Administer contract for consultant support in development review
- Seek opportunities for staff exchange and sharing of skills and equipment with Sammamish Plateau Water & Sewer Dist.
- Establish on-going program for performing traffic counts
- Contract our Geographic Information Systems (GIS) services
- Manage transportation mitigation charges system

Division Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Engineering Section					
PERSONNEL	$267,543	$290,974	$291,050	$247,000	$265,600
SUPPLIES	$4,455	$5,150	$5,150	$5,480	$5,840
SERVICES & CHARGES	$82,952	$128,375	$128,950	$128,885	$139,685
CAPITAL	$7,184	$10,500	$10,500	$10,000	$12,300
TOTAL ENGINEERING	$362,133	$434,999	$435,650	$391,365	$423,425


2005 & 2006 Public Works Engineering Division Expenses by Category
SUPPLIES 1%
PERSONNEL 63%
SERVICES & CHARGES 33%
CAPITAL 3%

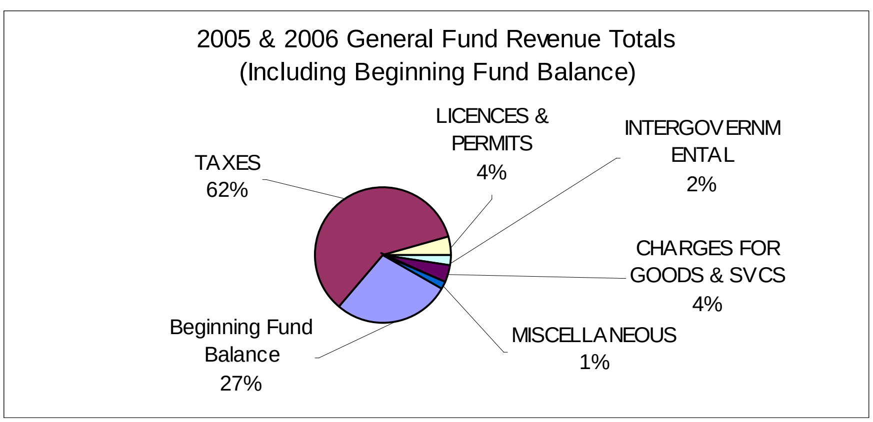
History:

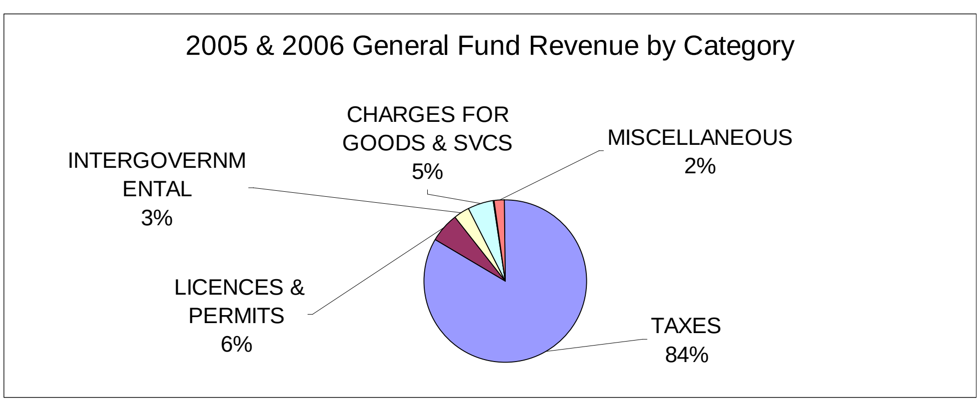

PUBLIC WORKS ENGINEERING EXPENDITURES
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
2003 Actual Expenditures
2004 Budget
2004 Adjusted Budget
2005 Budget
2006 Budget

GENERAL FUND OPERATING BUDGET SUMMARY

Revenues Summary:

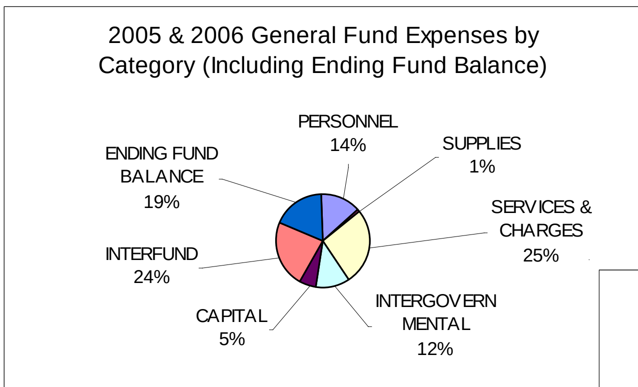
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$10,763,186	$8,728,915	$13,919,467	$9,763,952	$8,022,596
TAXES	**$17,186,340**	**$17,800,575**	**$18,100,500**	**$19,300,520**	**$20,105,540**
LICENCES & PERMITS	**$1,863,097**	**$1,304,865**	**$1,724,250**	**$1,464,380**	**$1,424,360**
INTERGOVERNMENTAL	**$1,371,620**	**$804,144**	**$778,415**	**$775,790**	**$604,280**
CHARGES FOR GOODS & SVCS	**$1,807,115**	**$1,223,235**	**$1,545,350**	**$1,304,090**	**$1,281,880**
FINES & FORFEITS	**$55,358**	**$49,600**	**$44,200**	**$46,000**	**$47,800**
MISCELLANEOUS	**$330,334**	**$368,200**	**$331,640**	**$344,850**	**$567,345**
TOTAL REVENUES	**$22,613,863**	**$21,550,619**	**$22,524,355**	**$23,235,630**	**$24,031,205**
TOTAL FUND	**$33,377,049**	**$30,279,534**	**$36,443,822**	**$32,999,582**	**$32,053,801**

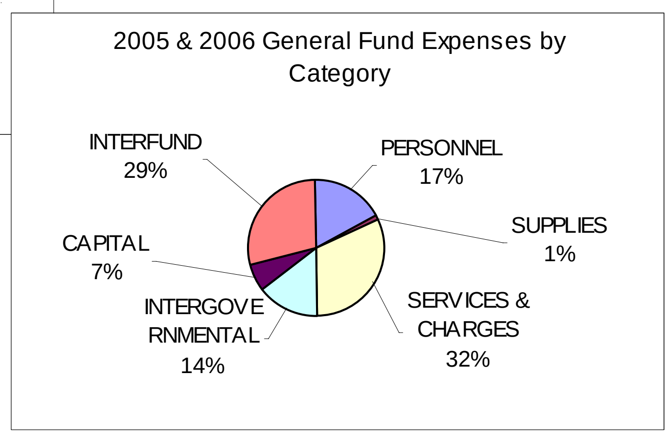




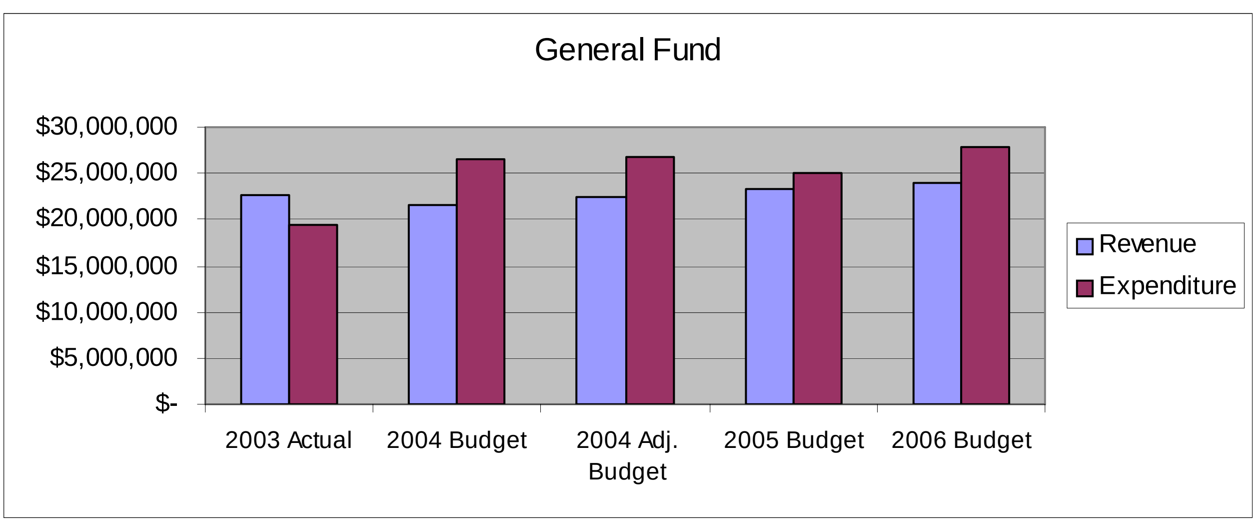
General Fund Expenditures:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	$3,266,274	$3,994,374	$4,022,180	$4,340,450	$4,672,250
SUPPLIES	$241,848	$246,467	$260,157	$285,755	$307,135
SERVICES & CHARGES	$6,145,594	$7,927,493	$8,001,093	$8,568,599	$8,001,573
INTERGOVERNMENTAL	$3,066,895	$3,300,212	$3,446,220	$3,712,150	$3,873,780
CAPITAL	$136,971	$1,918,280	$280,219	$1,970,032	$1,570,332
INTERFUND	$6,600,000	$9,100,000	$10,670,000	$6,100,000	$9,320,000
ENDING FUND BALANCE	$13,919,467	$3,792,708	$9,763,952	$8,022,596	$4,308,731
TOTAL	$33,377,049	$30,279,534	$36,443,821	$32,999,582	$32,053,801





Fund History:



Inglewood Hill Road roundabout

SPECIAL REVENUE FUNDS
SUMMARY BY FUND

Street Fund

Arterial Street Fund

north end residential neighborhood

Special Revenue Fund Descriptions

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.

Arterial Street Fund

The Arterial Street Fund accounts for the receipt and expenditure of the State-levied motor vehicle fuel tax distributed to the City in accordance with State RCW 82.36.020. These revenues will be transferred to the Transportation CIP Fund for the construction, improvement, chip sealing, seal coating and repair of arterial streets.

101 STREET FUND

Description:

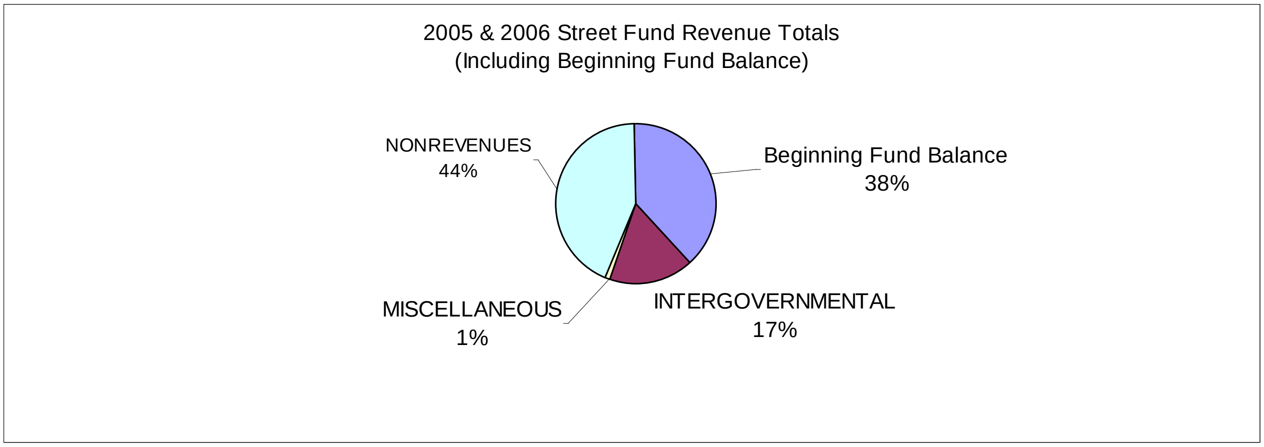
The Street Operating program is established to provide efficient and safe movement of both motorized and non-motorized vehicles as well as pedestrians within the limits of the City and coordinate and provide convenient interconnect to the regional transportation system. The transportation networks, under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

Highlights:

Passage of I-776 continues to impact revenues by approximately $300,000 annually, or approximately $1.3 million from 2003-2006.

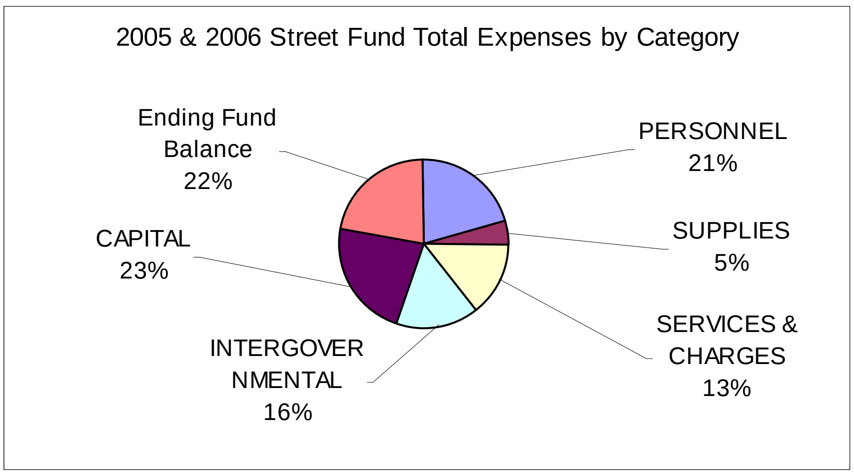
Revenues Summary:

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$1,376,668	$1,153,013	$1,357,332	$1,271,317	$1,135,552
INTERGOVERNMENTAL	**$520,336**	**$470,000**	**$471,605**	**$523,900**	**$539,260**
MISCELLANEOUS	**$31,522**	**$30,000**	**$30,000**	**$31,200**	**$32,400**
NONREVENUES	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,200,000**	**$1,600,000**
TOTAL REVENUES	**$1,551,858**	**$1,500,000**	**$1,501,605**	**$1,755,100**	**$2,171,660**
TOTAL FUND	**$2,928,526**	**$2,653,013**	**$2,858,937**	**$3,026,417**	**$3,307,212**

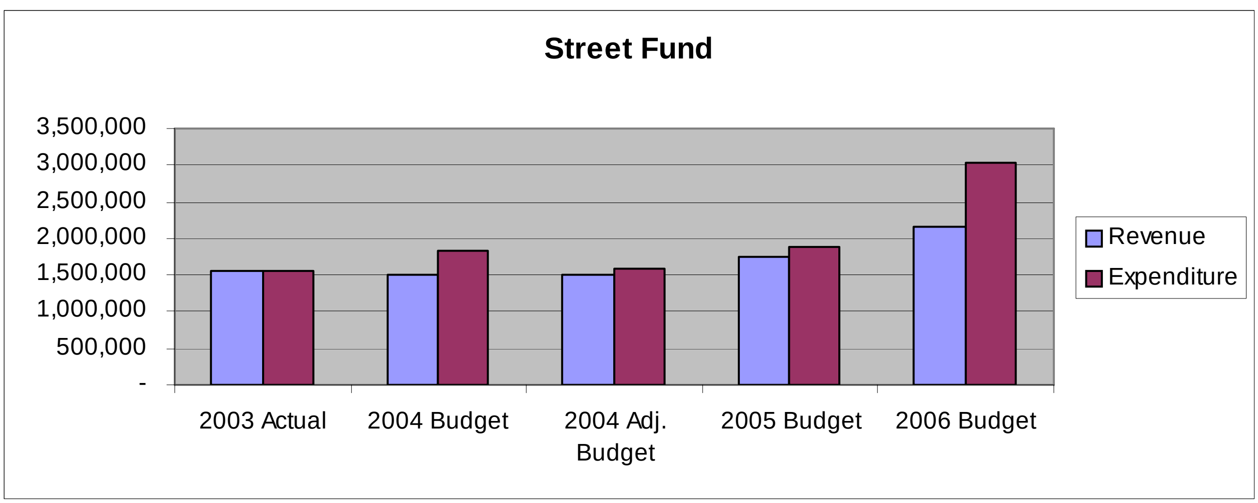


Street Fund Expenditures:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Street Fund					
PERSONNEL	**$433,548**	**$533,530**	**$543,600**	**$620,000**	**$694,100**
SUPPLIES	**$129,171**	**$115,110**	**$114,910**	**$144,425**	**$160,230**
SERVICES & CHARGES	**$156,450**	**$160,060**	**$207,960**	**$411,090**	**$442,265**
INTERGOVERNMENTAL	**$693,741**	**$790,000**	**$585,000**	**$505,000**	**$510,000**
CAPITAL	**$158,285**	**$227,500**	**$136,150**	**$210,350**	**$1,228,850**
INTERFUND	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL FUND	**$1,571,195**	**$1,826,200**	**$1,587,620**	**$1,890,865**	**$3,035,445**
Ending Fund Balance	$1,357,332	$826,813	$1,271,317	$1,135,552	$271,767
GRAND TOTAL FUND	**$2,928,526**	**$2,653,013**	**$2,858,937**	**$3,026,417**	**$3,307,212**

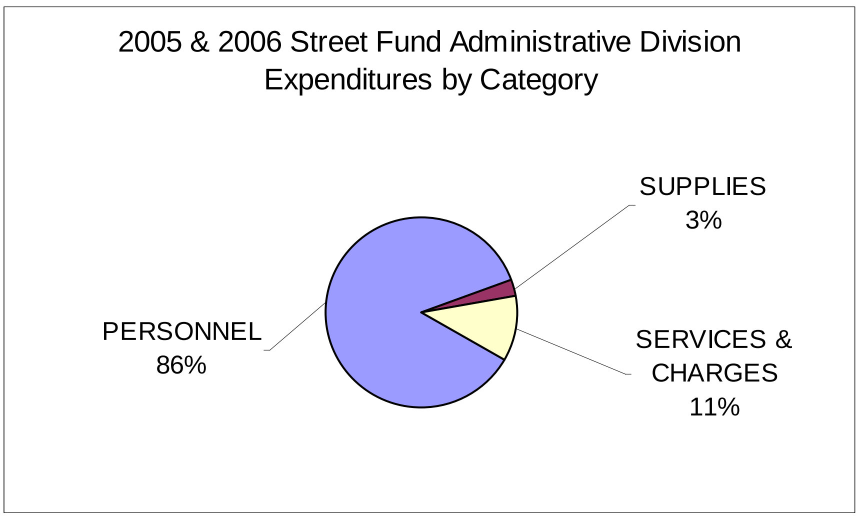


Fund History:

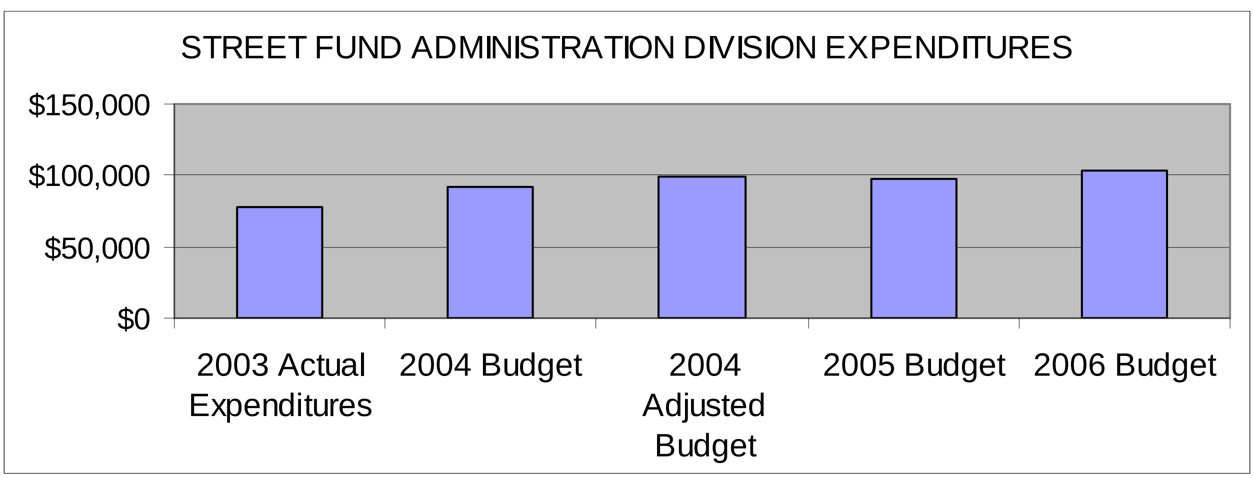


Section Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Administration Section					
PERSONNEL	$75,666	$81,262	$93,600	$83,500	$90,600
SUPPLIES	$1,270	$2,160	$1,960	$2,445	$2,890
SERVICES & CHARGES	$1,459	$8,510	$4,185	$11,665	$10,010
INTERGOVERNMENTAL	$0	$0	$0	$350	$350
TOTAL ADMINISTRATION	$78,394	$91,932	$99,745	$97,960	$103,850

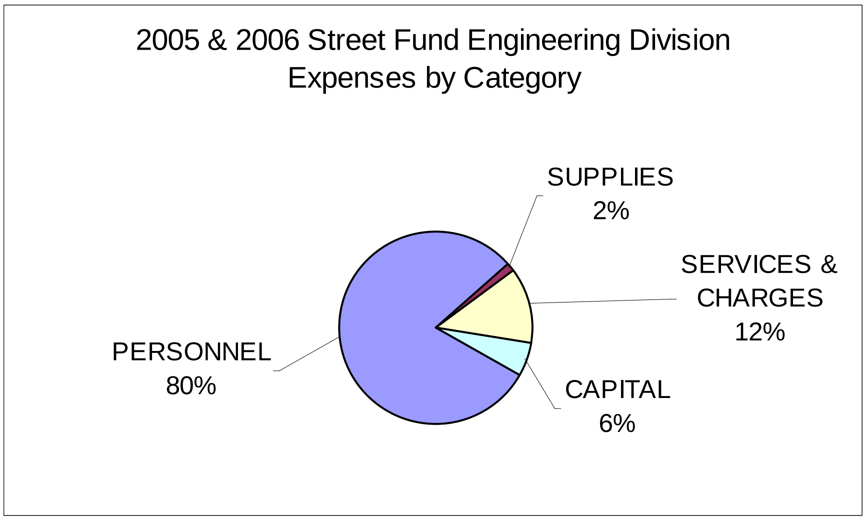


Section History:



Section Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Engineering Section					
PERSONNEL	$157,150.73	$234,473	$234,600	$281,300	$298,200
SUPPLIES	$2,937.80	$5,200	$5,200	$5,480	$5,840
SERVICES & CHARGES	$25,237.81	$27,000	$29,225	$32,725	$57,555
CAPITAL	$0.00	$2,500	$0	$36,500	$5,000
INTERFUND	$10,378.26	$0	$0	$0	$0
TOTAL ENGINEERING	$195,704.60	$269,173	$269,025	$356,005	$366,595



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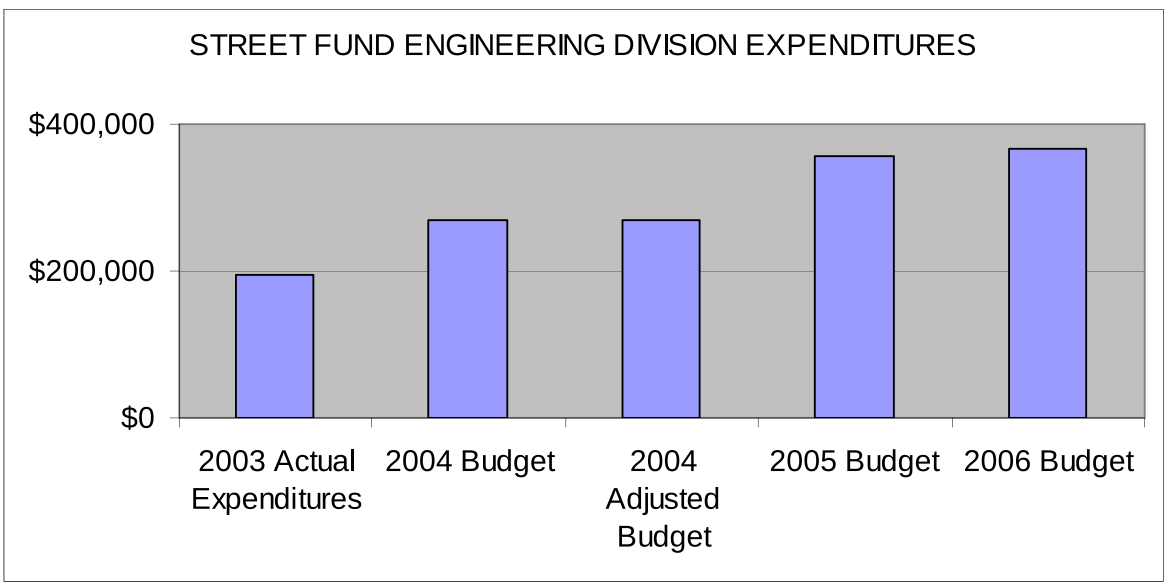
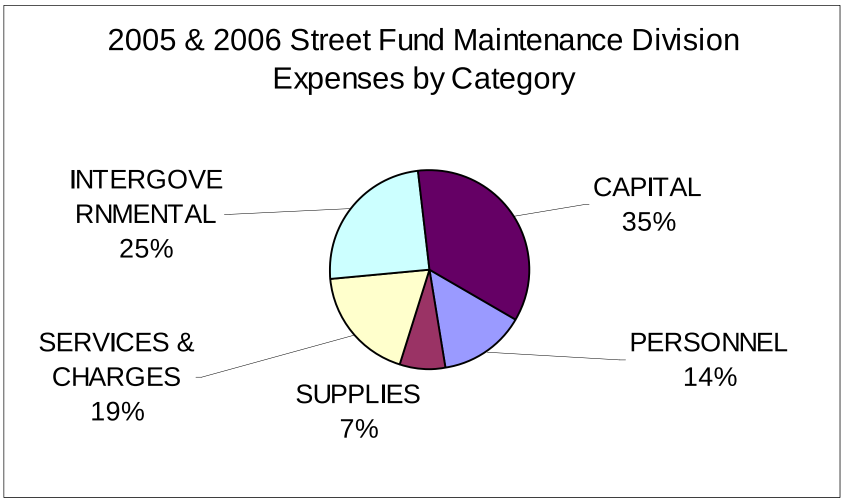
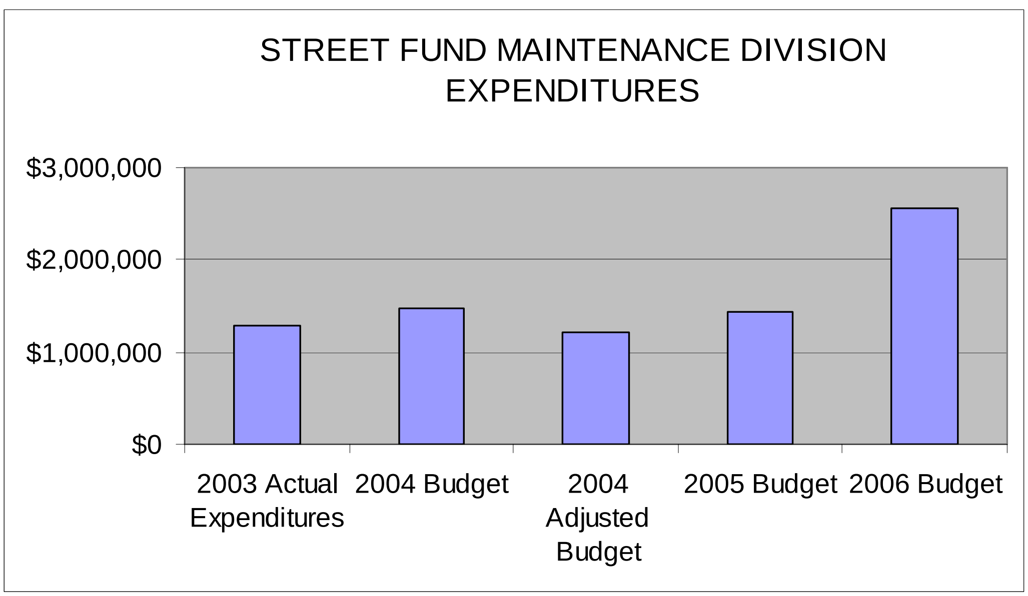


Section Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Maintenance Section					
PERSONNEL	$200,732	$217,794	$215,400	$255,200	$305,300
SUPPLIES	$124,963	$107,750	$107,750	$136,500	$151,500
SERVICES & CHARGES	$129,753	$124,550	$174,550	$366,700	$374,700
INTERGOVERNMENTAL	$683,363	$790,000	$585,000	$505,000	$510,000
CAPITAL	$158,285	$225,000	$136,150	$173,500	$1,223,500
TOTAL MAINTENANCE	$1,297,096	$1,465,094	$1,218,850	$1,436,900	$2,565,000



Section History:



Neighborhood view of Lake Sammamish

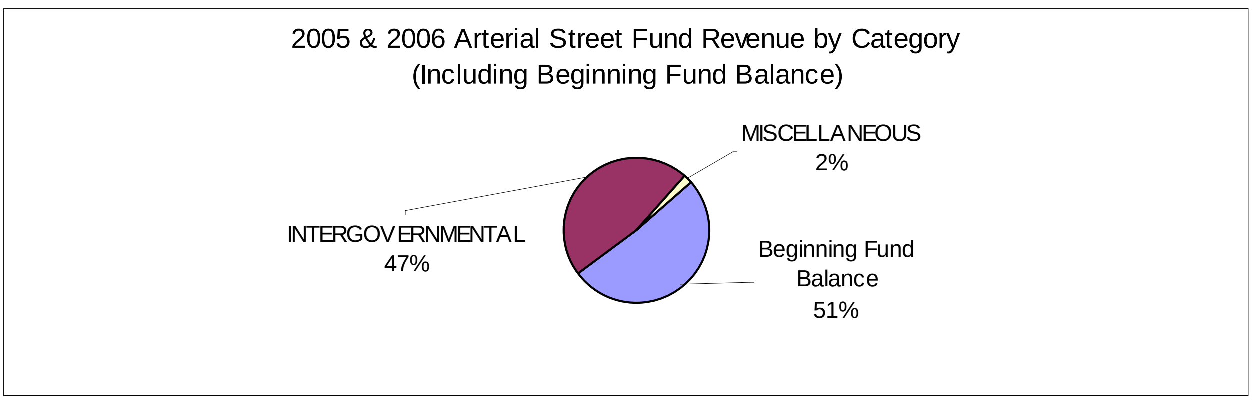
102 ARTERIAL STREET FUND

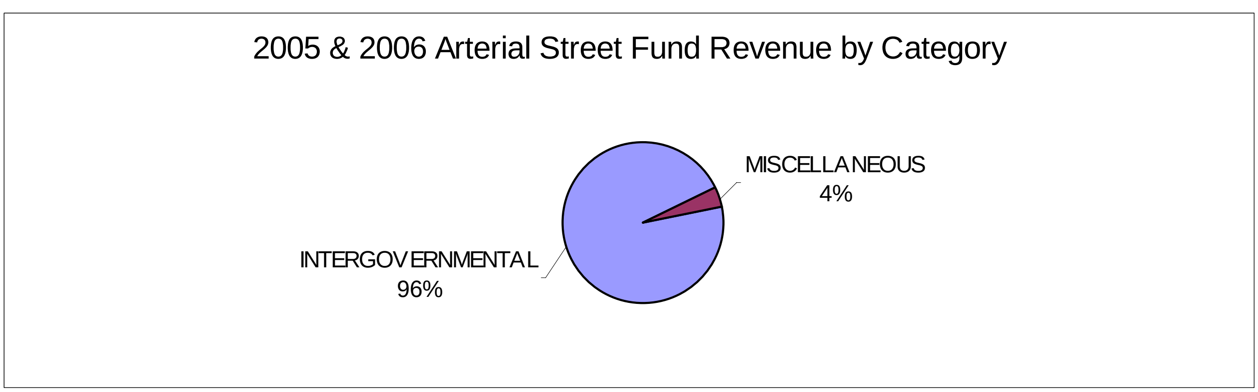
Description:

The Arterial Street Fund accounts for the receipt and expenditure of the State-levied motor vehicle fuel tax distributed to the City in accordance with State RCW 82.36.020. These revenues will be transferred to the Transportation CIP Fund for the construction, improvement, chip sealing, seal coating and repair of arterial streets.

Fund Revenues:

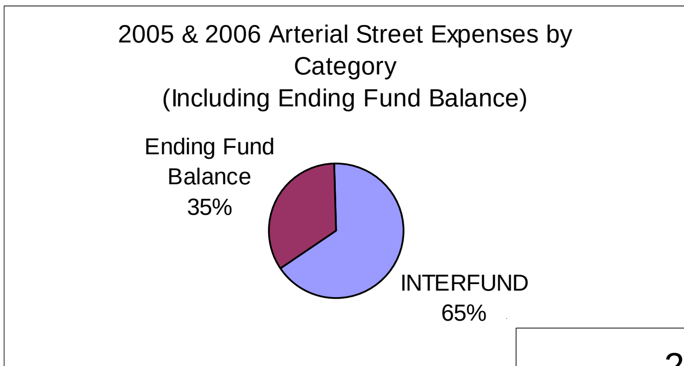
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$284,108	$207,758	$220,194	$145,694	$146,394
INTERGOVERNMENTAL	**$230,617**	**$220,000**	**$220,000**	**$245,000**	**$252,000**
MISCELLANEOUS	**$5,469**	**$9,000**	**$5,500**	**$5,700**	**$6,000**
TOTAL REVENUES	**$236,086**	**$229,000**	**$225,500**	**$250,700**	**$258,000**
TOTAL FUND	**$520,194**	**$436,758**	**$445,694**	**$396,394**	**$404,394**

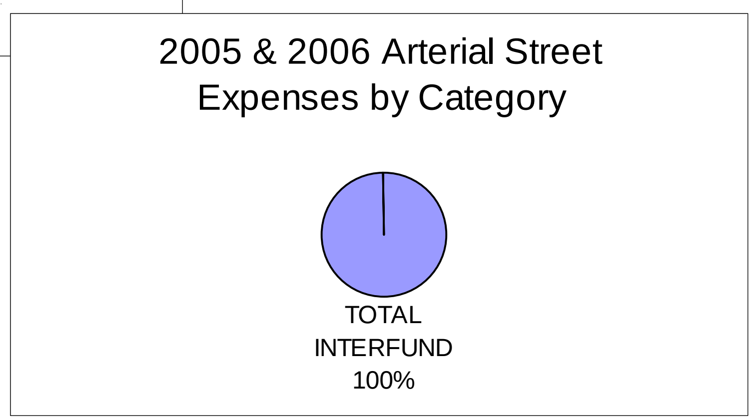




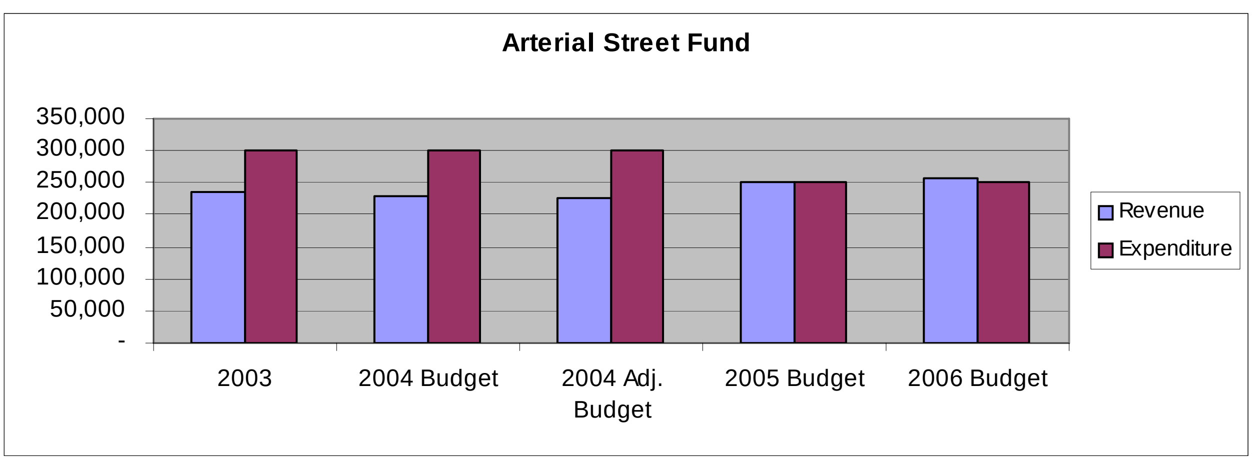
Arterial Street Fund Expenditures:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
INTERFUND	**$300,000**	**$300,000**	**$300,000**	**$250,000**	**$250,000**
TOTAL EXPENDITURES	**$300,000**	**$300,000**	**$300,000**	**$250,000**	**$250,000**
Ending Fund Balance	$220,194	$136,758	$145,694	$146,394	$154,394
TOTAL FUND	**$520,194**	**$436,758**	**$445,694**	**$396,394**	**$404,394**





Fund History:



lawn leading down to Pine Lake

DEBT SERVICE FUNDS
SUMMARY BY FUND

General Obligation
Debt Service Fund

201 DEBT SERVICE FUND

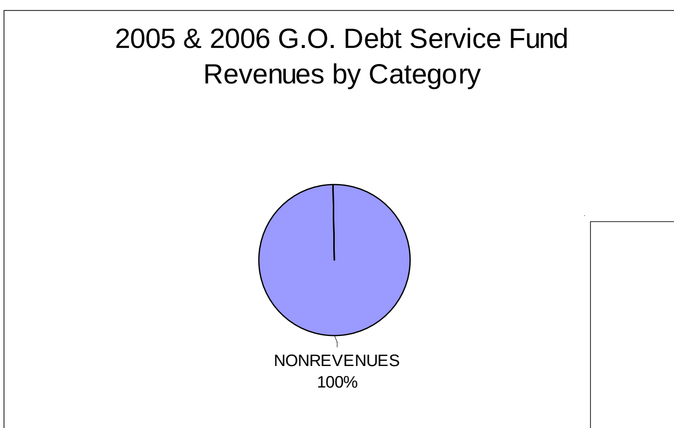
Description:
The fund accounts for the accumulation of resources for the payment of principal and interest on outstanding debt.

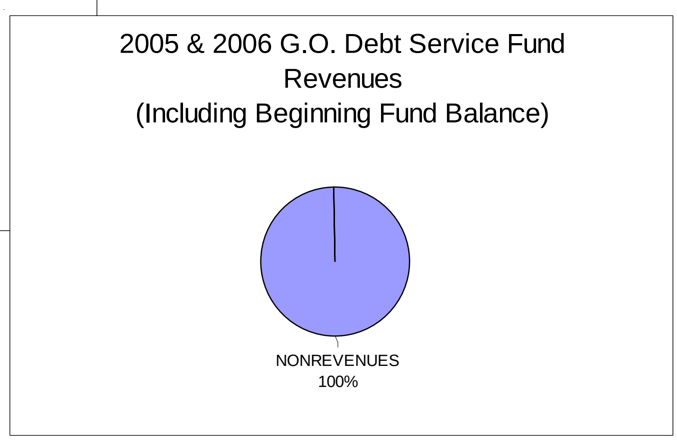
The long-term debt servicing schedule reflecting payments beyond 2006 is available in the Appendix on page 212.

Fund Revenue Summary:

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$0.00	$0	$0	$0	$0
NONREVENUES	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
TOTAL REVENUES	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
TOTAL FUND	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**

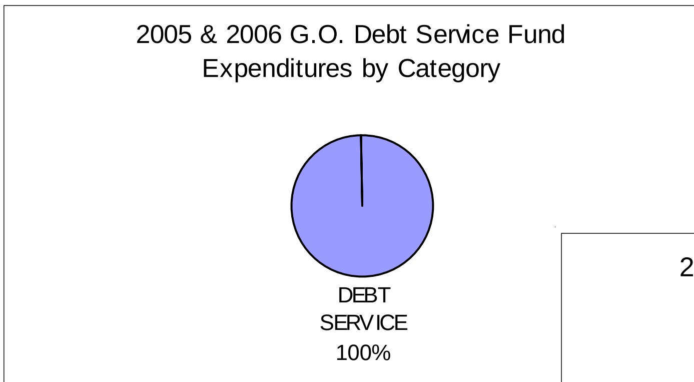
Highlights:
Fund payments of principal and interest on bonds are expected to decrease per repayment schedule.

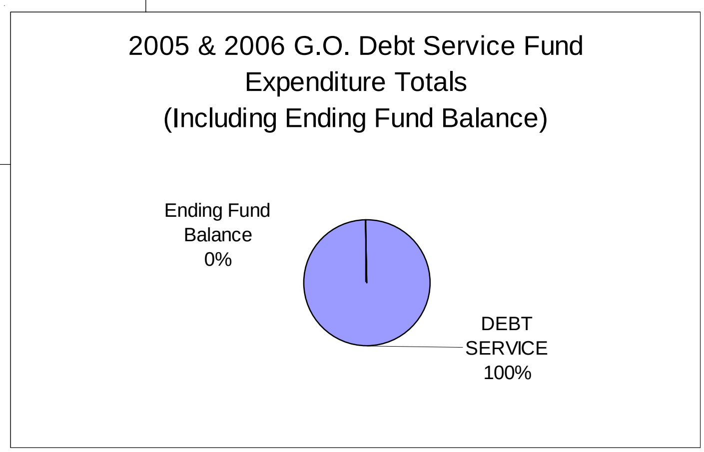




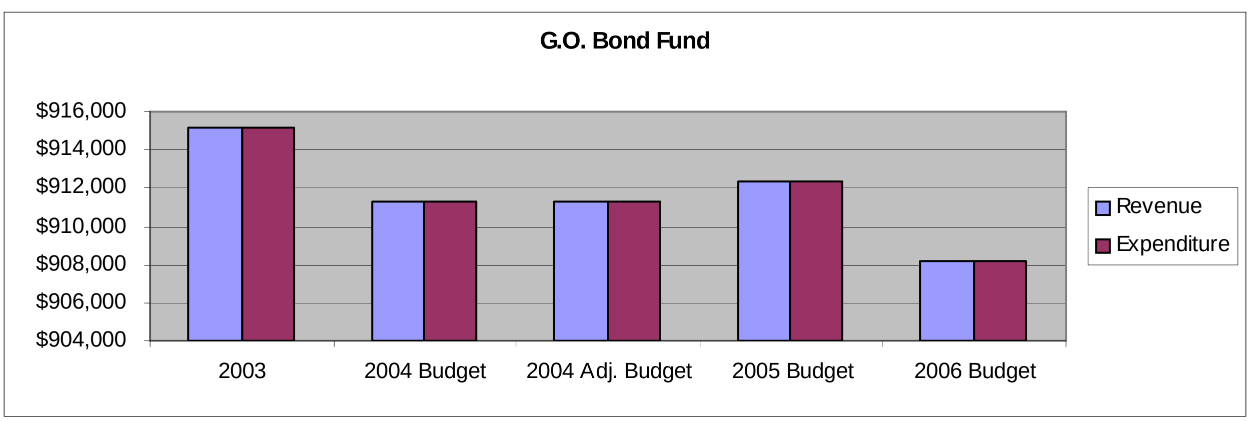
Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
DEBT SERVICE	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
TOTAL EXPENDITURES	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
Ending Fund Balance	$0	$0	$0	$0	$0
TOTAL FUND	**$915,136**	**$911,337**	**$911,337**	**$912,387**	**$908,137**





Fund History:



Newly remodeled Pine Lake Park play area

CAPITAL PROJECT FUNDS
SUMMARY BY FUND

General Government CIP

Parks CIP

Transportation CIP

East side of Lake Sammamish

Capital Projects Fund Descriptions

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.

301 GENERAL GOVERNMENT CIP FUND

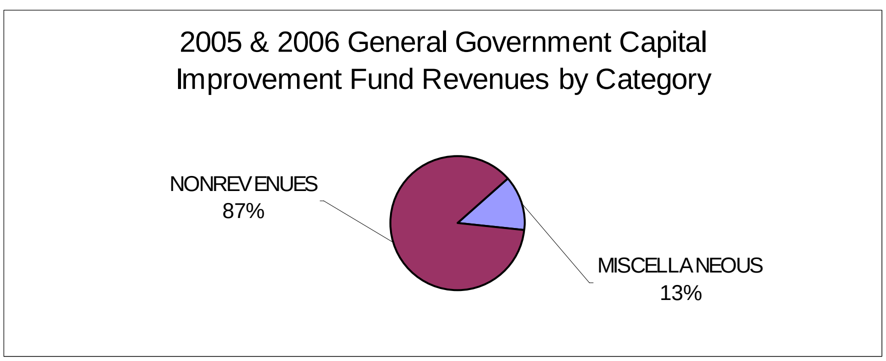
Description:

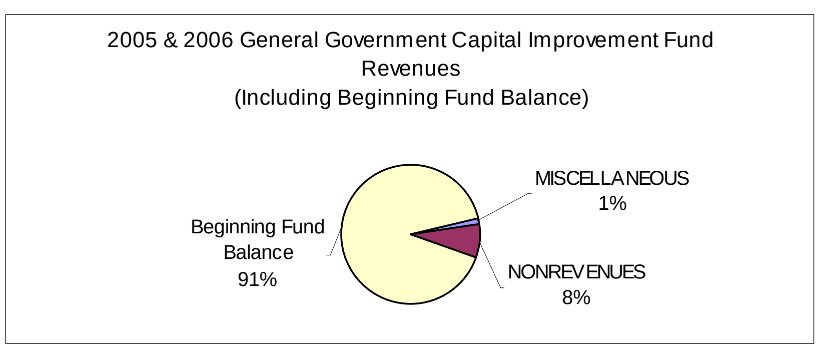
This fund supports the construction and purchase of capital improvement projects benefiting the City as a whole. Revenues are received from the General Government Fund, Real Estate Excise Taxes, and various intergovernmental sources.

Highlights:

2005 expenditure increase is primarily due to the construction of City Hall. The Sammamish Commons project manager position was moved from the City Manager's budget to this capital fund in 2005-2006.

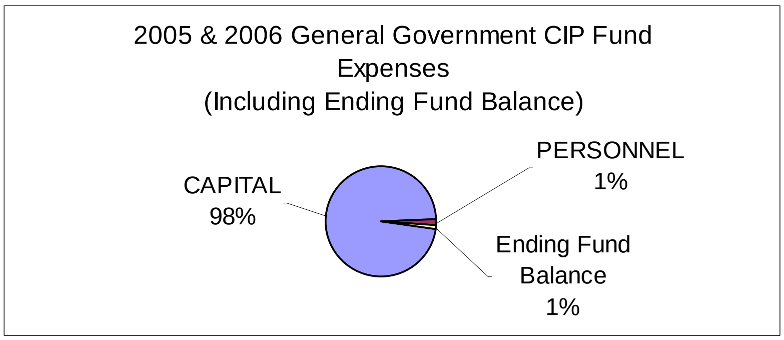
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$7,053,596	$7,653,596	$7,873,596	$11,475,596	$169,422
MISCELLANEOUS	**$168,322**	**$50,000**	**$70,000**	**$72,800**	**$75,700**
NONREVENUES	**$1,000,000**	**$3,500,000**	**$5,070,000**	**$500,000**	**$500,000**
TOTAL REVENUES	**$1,168,322**	**$3,550,000**	**$5,140,000**	**$572,800**	**$575,700**
TOTAL FUND	**$8,221,918**	**$11,203,596**	**$13,013,596**	**$12,048,396**	**$745,122**

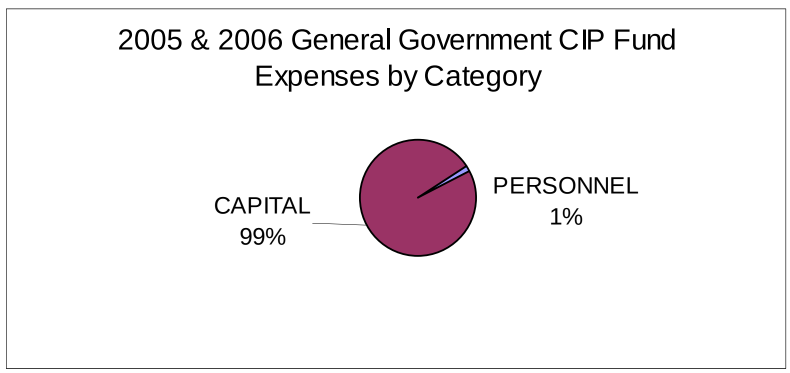




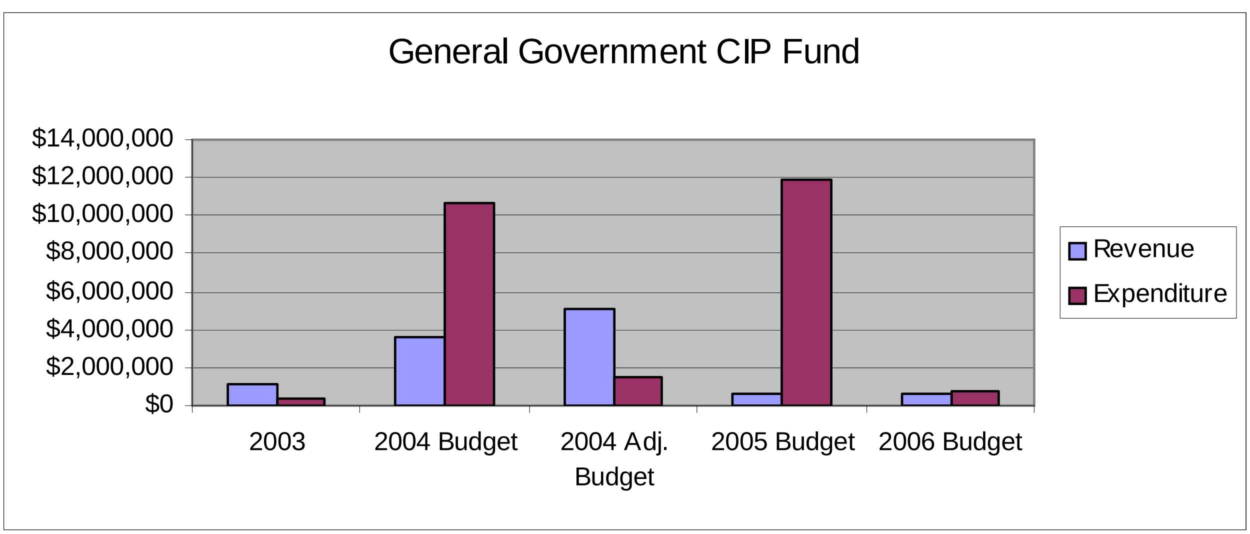
Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL				**$80,000**	**$86,900**
CAPITAL	**$348,322**	**$10,677,974**	**$1,538,000**	**$11,798,974**	**$654,100**
TOTAL EXPENDITURES	**$348,322**	**$10,677,974**	**$1,538,000**	**$11,878,974**	**$741,000**
Ending Fund Balance	$7,873,596	$525,622	$11,475,596	$169,422	$4,122
TOTAL FUND	**$8,221,918**	**$11,203,596**	**$13,013,596**	**$12,048,396**	**$745,122**





Fund History:



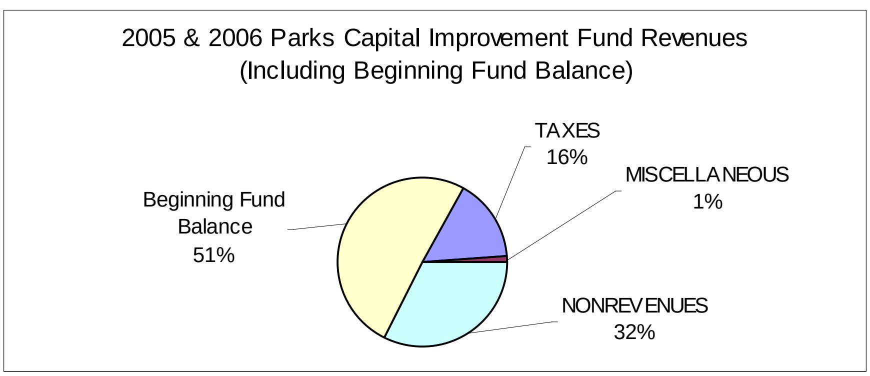
302 PARKS CIP FUND

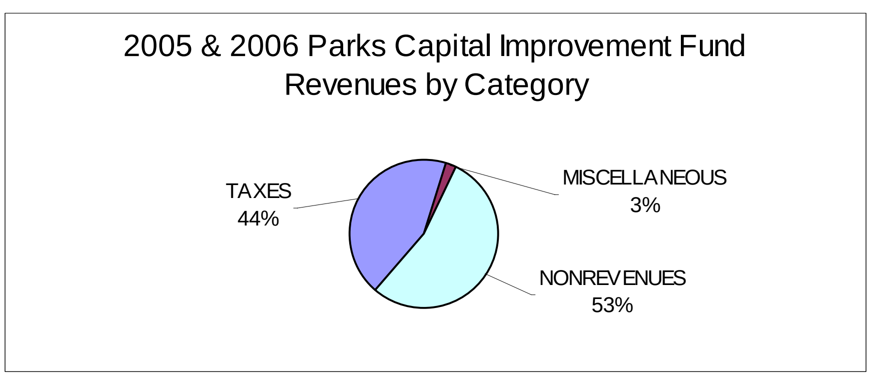
Description:

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.

Revenues Summary:

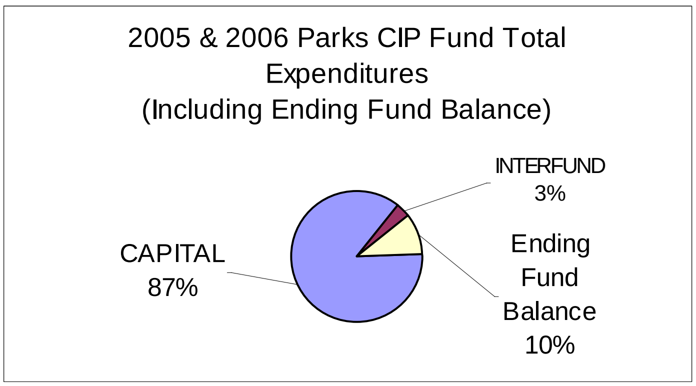
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$7,886,283	$8,848,646	$9,282,174	$9,290,837	$2,203,950
TAXES	**$2,070,208**	**$1,400,000**	**$2,000,000**	**$1,800,000**	**$1,800,000**
INTERGOVERNMENTAL	**$0**	**$300,000**	**$650,000**	**$0**	**$0**
MISCELLANEOUS	**$191,329**	**$70,000**	**$100,000**	**$104,000**	**$108,000**
NONREVENUES	**$0**	**$0**	**$0**	**$3,000,000**	**$4,100,000**
TOTAL REVENUES	**$2,261,537**	**$1,770,000**	**$2,750,000**	**$4,904,000**	**$6,008,000**
TOTAL FUND	**$10,147,820**	**$10,618,646**	**$12,032,174**	**$14,194,837**	**$8,211,950**

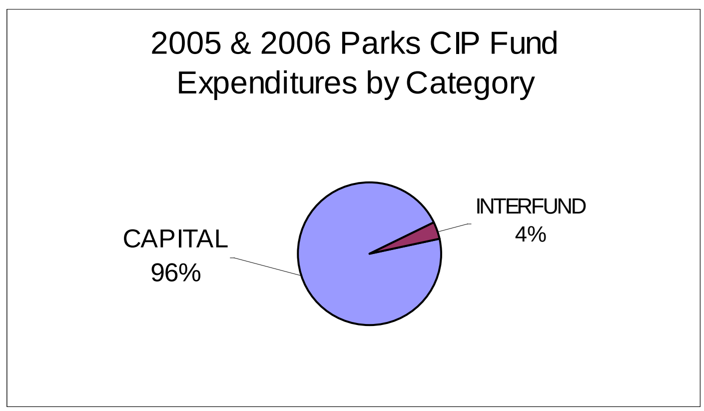




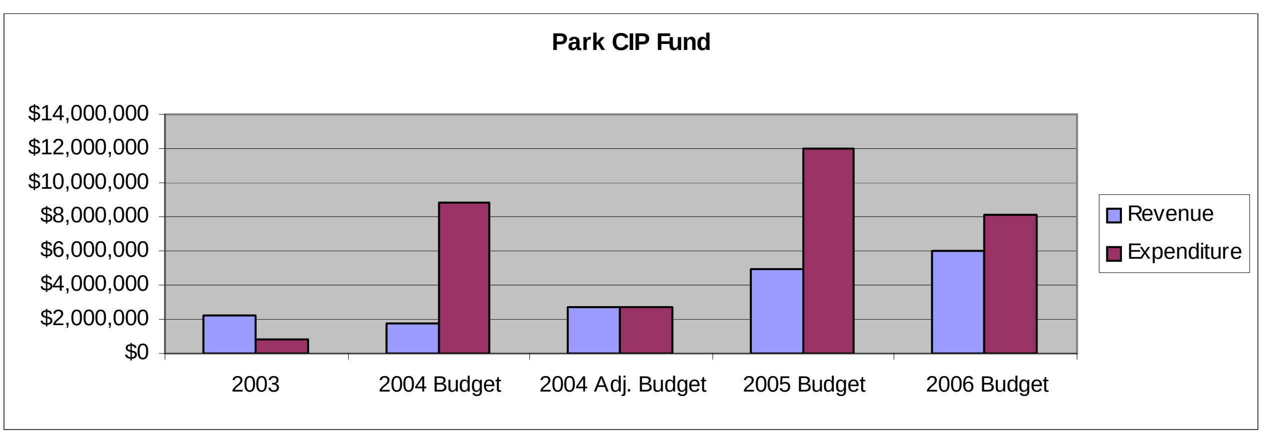
Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
CAPITAL	**$498,010**	**$8,465,000**	**$2,375,000**	**$11,621,000**	**$7,760,000**
INTERFUND	**$367,636**	**$366,337**	**$366,337**	**$369,887**	**$368,137**
TOTAL EXPENDITURES	**$865,646**	**$8,831,337**	**$2,741,337**	**$11,990,887**	**$8,128,137**
Ending Fund Balance	$9,282,174	$1,787,309	$9,290,837	$2,203,950	$83,813
TOTAL FUND	**$10,147,820**	**$10,618,646**	**$12,032,174**	**$14,194,837**	**$8,211,950**





Department History:



340 TRANSPORTATION CIP FUND

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 312.

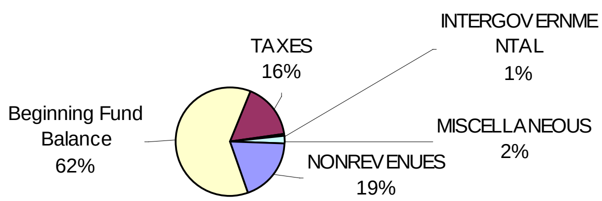
Highlights:

Major capital projects in 2005-2006 are improvements to 244th Avenue and East Lake Sammamish Parkway Design/Environmental planning work.

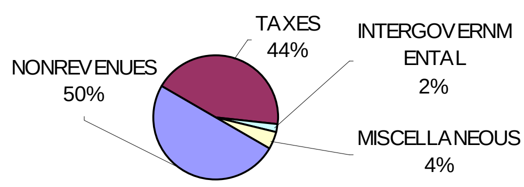
Revenues Summary:

Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$6,615,502	$5,239,209	$11,453,548	$8,360,214	$5,459,414
TAXES	**$2,070,208**	**$1,400,000**	**$2,000,000**	**$1,800,000**	**$1,800,000**
INTERGOVERNMENTAL	**$1,082,487**	**$4,158,500**	**$911,000**	**$17,700**	**$168,400**
MISCELLANEOUS	**$186,077**	**$150,000**	**$175,000**	**$182,000**	**$189,300**
NONREVENUES	**$7,500,000**	**$5,795,000**	**$5,750,000**	**$2,050,000**	**$2,050,000**
TOTAL REVENUES	**$10,838,772**	**$11,503,500**	**$8,836,000**	**$4,049,700**	**$4,207,700**
TOTAL FUND	**$17,454,274**	**$16,742,709**	**$20,289,548**	**$12,409,914**	**$9,667,114**

2005 & 2006 Transportation Capital Improvement Revenues
(Including Beginning Fund Balance)

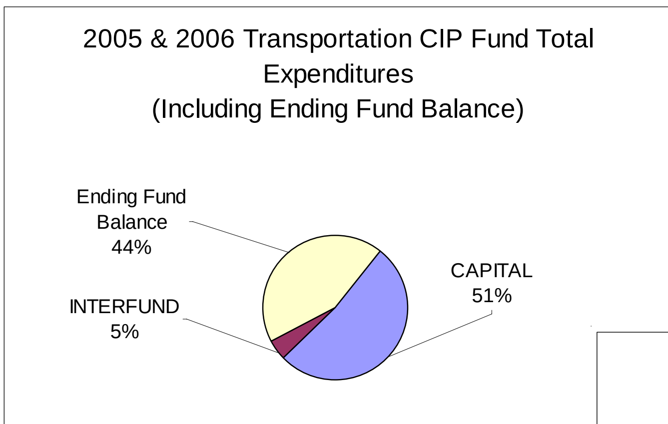


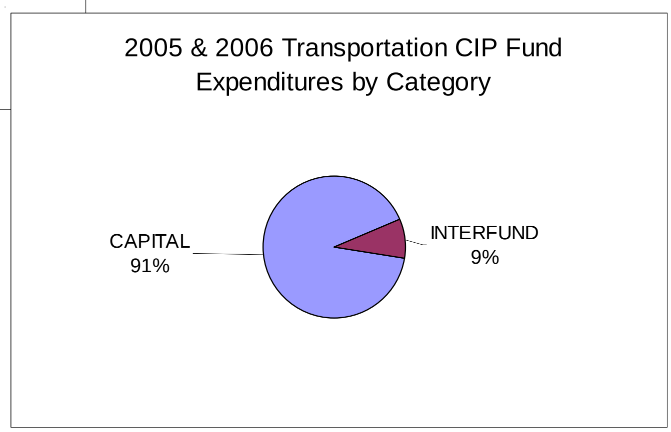
2005 & 2006 Transportation Capital Improvement Revenues
by Category



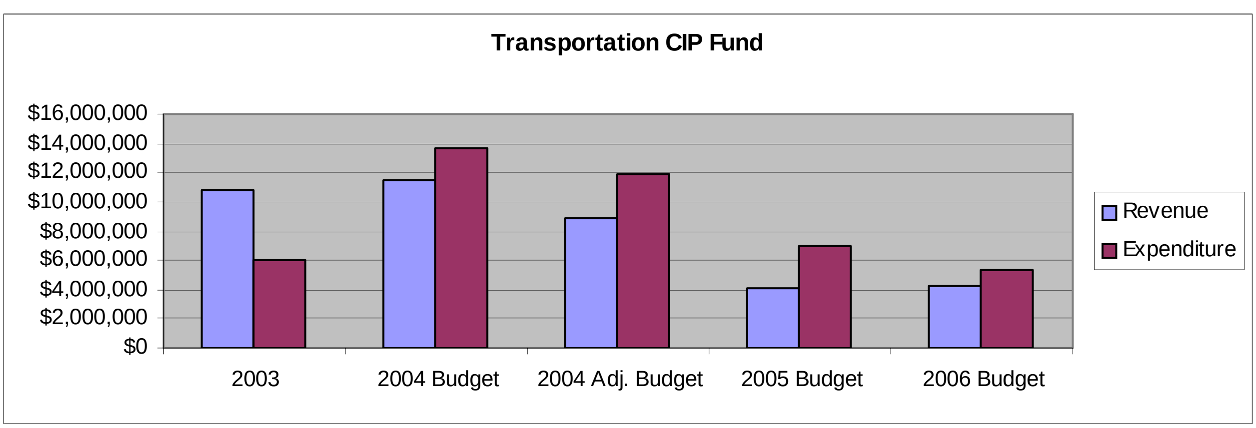
Fund Expense Summary:

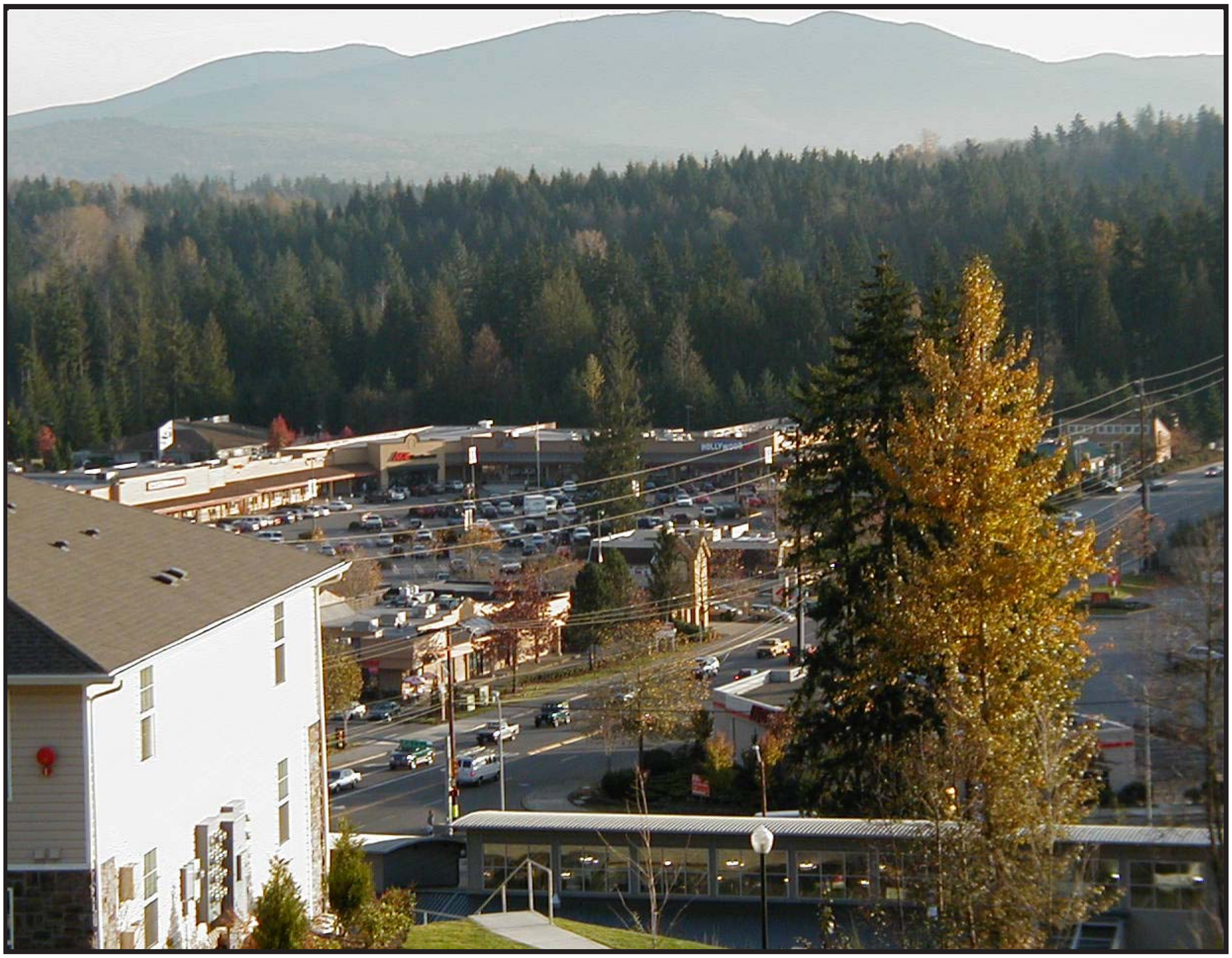
Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
CAPITAL	**$5,453,226**	**$13,189,170**	**$11,384,334**	**$6,408,000**	**$4,860,000**
INTERFUND	**$547,500**	**$545,000**	**$545,000**	**$542,500**	**$540,000**
TOTAL EXPENDITURES	**$6,000,726**	**$13,734,170**	**$11,929,334**	**$6,950,500**	**$5,400,000**
Ending Fund Balance	$11,453,548	$3,008,539	$8,360,214	$5,459,414	$4,267,114
TOTAL FUND	**$17,454,274**	**$16,742,709**	**$20,289,548**	**$12,409,914**	**$9,667,114**





Fund History:





Northern View of City Hall

INTERNAL SERVICE FUNDS
SUMMARY BY FUND

Equipment Rental and Replacement Fund

Techology Replacement Fund

Risk Management Fund

barn just off of 228th Avenue

Internal Service Fund Descriptions

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

InformationTechnology is responsible to the City Manager and is responsible for land 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.

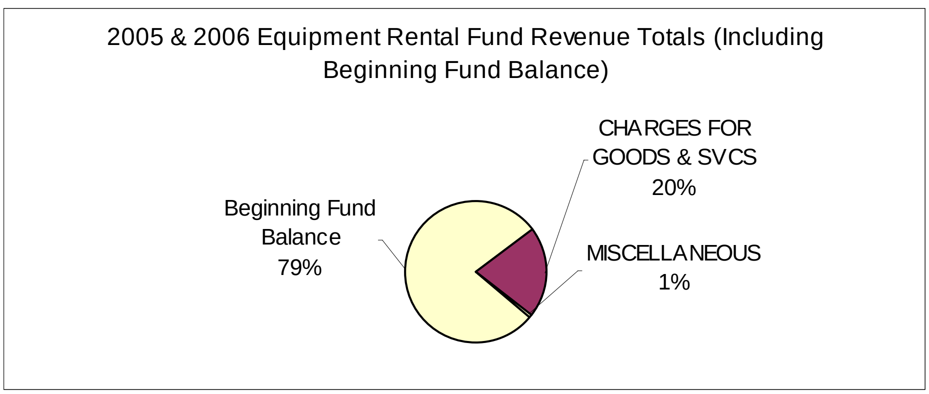
501 EQUIPMENT RENTAL AND REPLACEMENT FUND

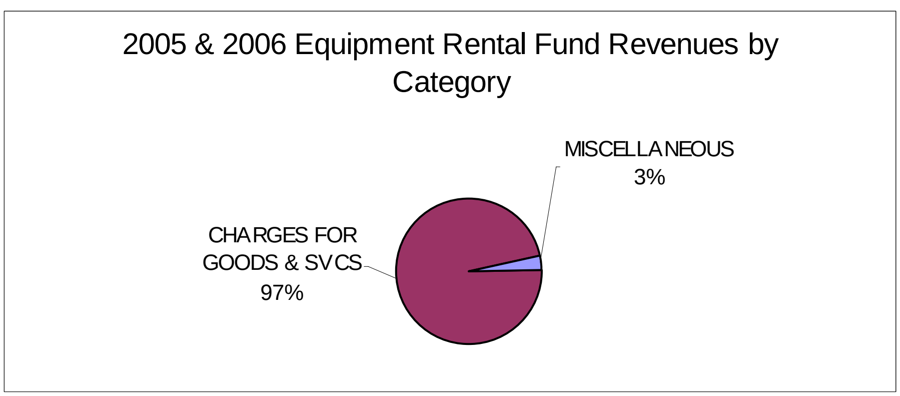
Description:

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.

Revenues Summary:

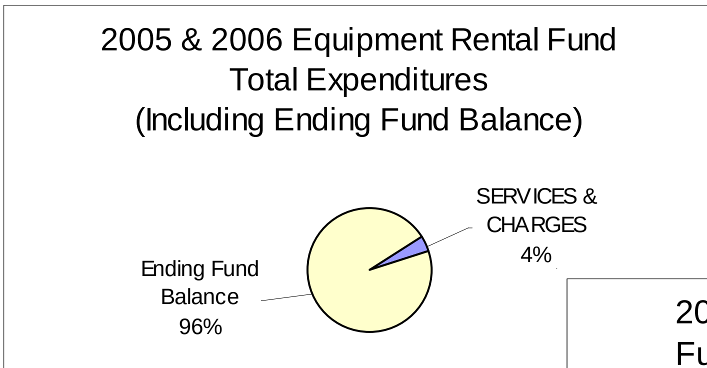
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$158,932	$236,932	$258,615	$336,615	$414,715
CHARGES FOR GOODS & SVCS	**$95,000**	**$95,000**	**$95,000**	**$95,000**	**$95,000**
MISCELLANEOUS	**$4,683**	**$1,000**	**$3,000**	**$3,100**	**$3,200**
TOTAL REVENUES	**$99,683**	**$96,000**	**$98,000**	**$98,100**	**$98,200**
TOTAL FUND	**$258,615**	**$332,932**	**$356,615**	**$434,715**	**$512,915**

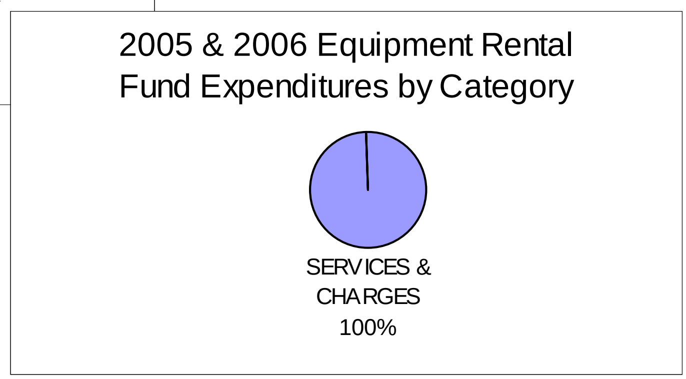


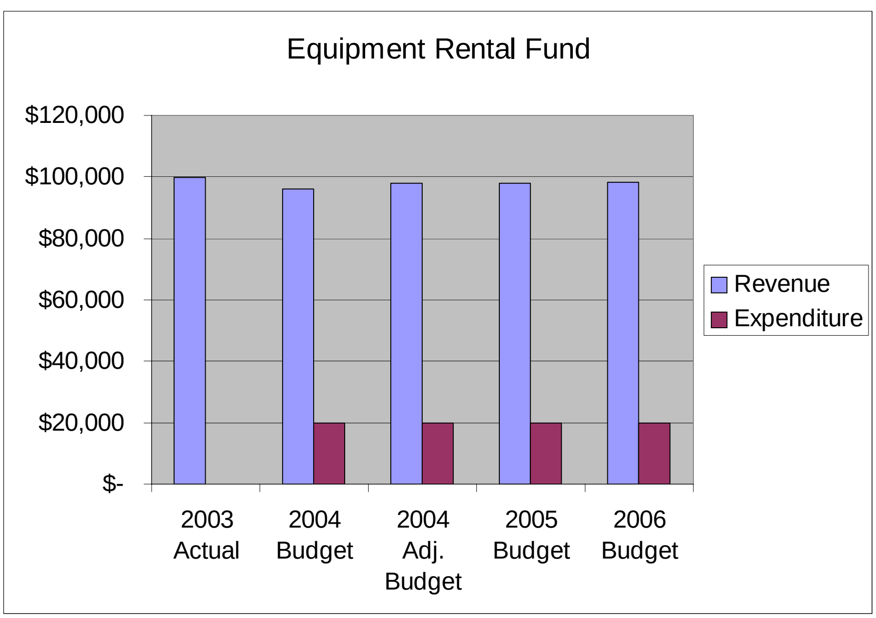


Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
SERVICES & CHARGES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
TOTAL EXPENDITURES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
Ending Fund Balance	$258,615	$312,932	$336,615	$414,715	$492,915
TOTAL FUND	**$258,615**	**$332,932**	**$356,615**	**$434,715**	**$512,915**







502 TECHNOLOGY REPLACEMENT FUND

Description:

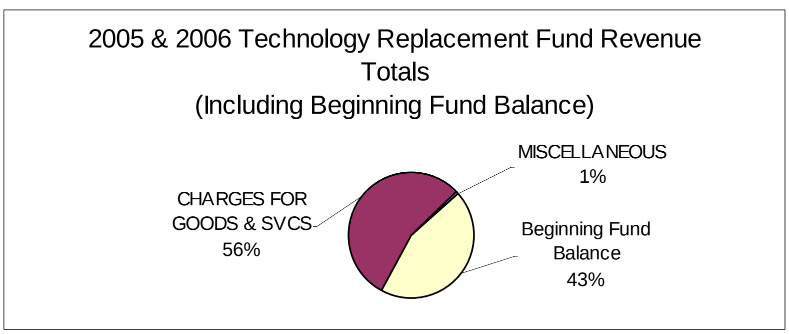
InformationTechnology is responsible to the City Manager and is responsible for City-wide communications, electronics, and information systems. Information Technology is accounted for in the Technology Replacement Fund. Its staff is responsible for maintaining the City's computerized information system;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

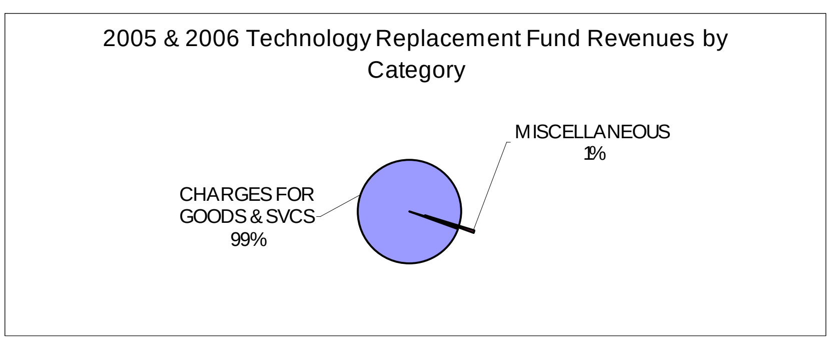
Highlights:

2005 expenditure increase is due to the addition of a web technician position and additional equipment needs.

Revenues Summary:

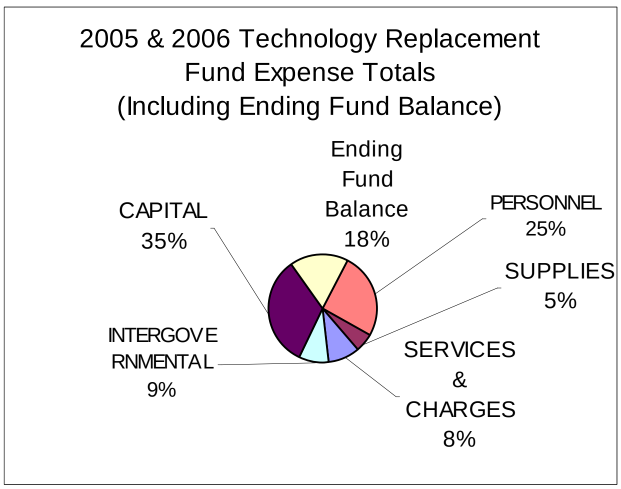
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$180,468	$115,048	$341,589	$325,489	$186,289
CHARGES FOR GOODS & SVCS	**$330,000**	**$330,000**	**$330,000**	**$330,000**	**$330,000**
MISCELLANEOUS	**$6,033**	**$2,000**	**$3,000**	**$3,100**	**$3,200**
TOTAL REVENUES	**$336,033**	**$332,000**	**$333,000**	**$333,100**	**$333,200**
TOTAL FUND	**$516,501**	**$447,048**	**$674,589**	**$658,589**	**$519,489**

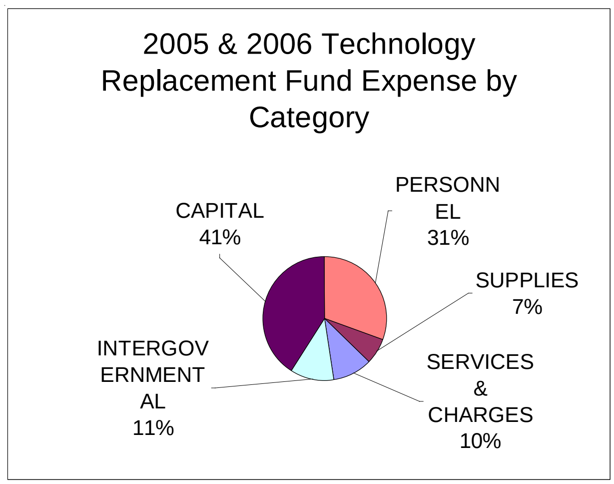


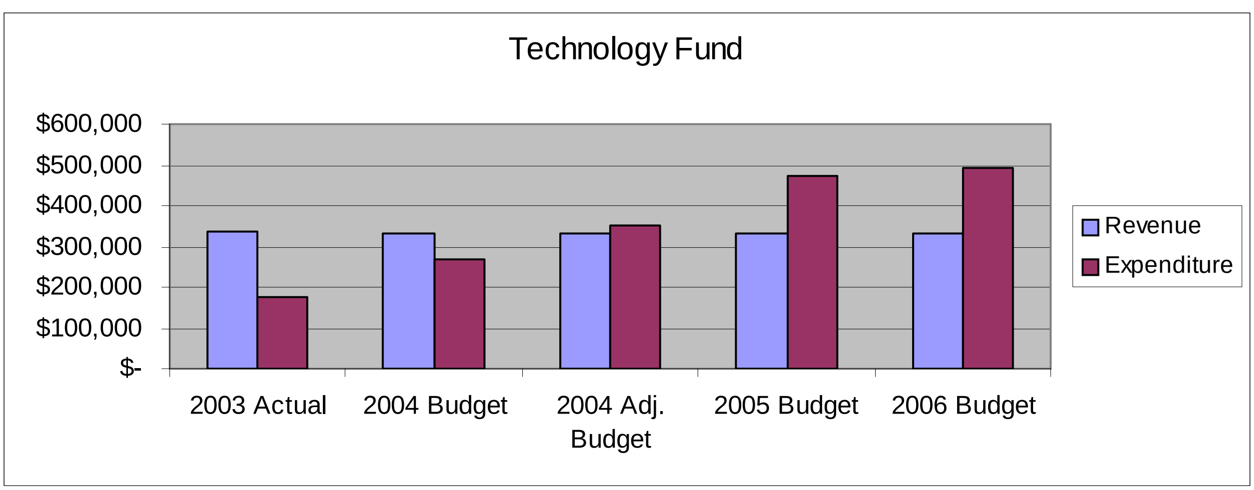


Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	**$75,965**	**$78,681**	**$105,700**	**$143,300**	**$152,800**
SUPPLIES	**$15,654**	**$21,500**	**$31,800**	**$32,000**	**$32,000**
SERVICES & CHARGES	**$843**	**$61,500**	**$61,500**	**$50,000**	**$50,000**
INTERGOVERNMENTAL	**$32,833**	**$35,000**	**$35,000**	**$55,000**	**$55,000**
CAPITAL	**$49,617**	**$70,100**	**$115,100**	**$192,000**	**$204,000**
TOTAL EXPENSES	**$174,912**	**$266,781**	**$349,100**	**$472,300**	**$493,800**
Ending Fund Balance	$341,589	$180,267	$325,489	$186,289	$25,689
TOTAL FUND	**$516,501**	**$447,048**	**$674,589**	**$658,589**	**$519,489**







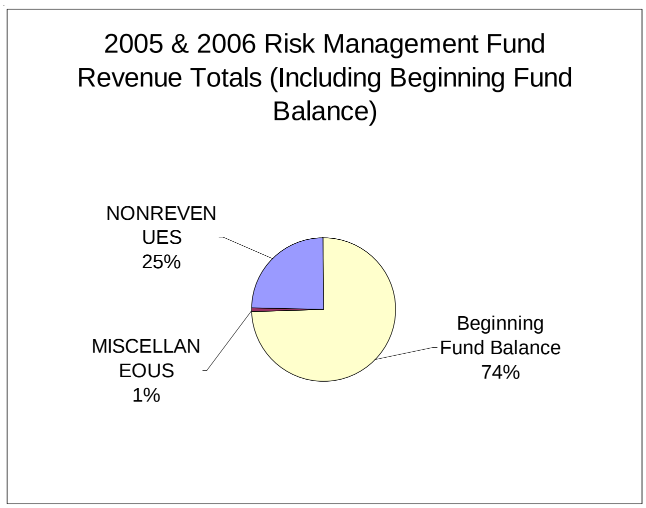
503 RISK MANAGEMENT FUND

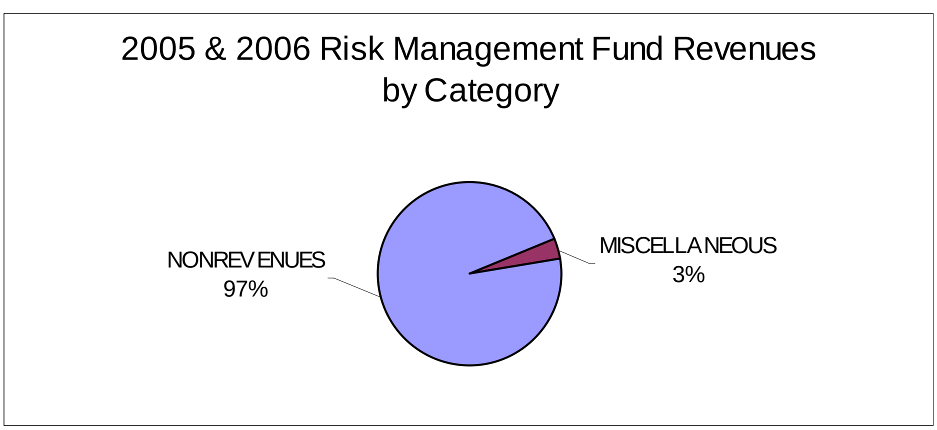
Description:

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.

Revenues Summary:

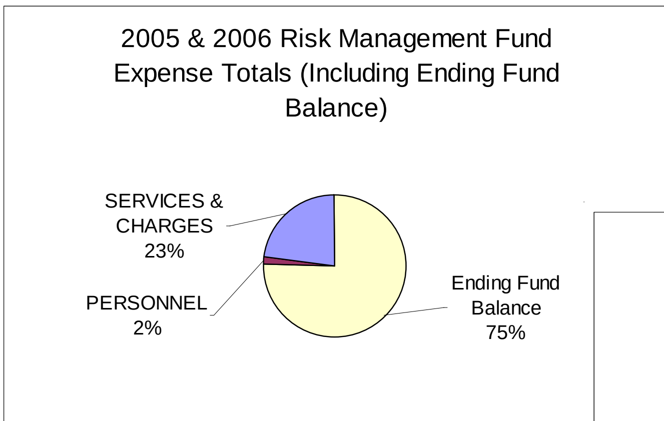
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$496,893	$585,926	$615,617	$660,617	$689,917
MISCELLANEOUS	**$13,661**	**$7,000**	**$7,000**	**$7,300**	**$7,600**
NONREVENUES	**$223,000**	**$223,000**	**$223,000**	**$223,000**	**$223,000**
TOTAL REVENUES	**$236,661**	**$230,000**	**$230,000**	**$230,300**	**$230,600**
TOTAL FUND	**$733,554**	**$815,926**	**$845,617**	**$890,917**	**$920,517**

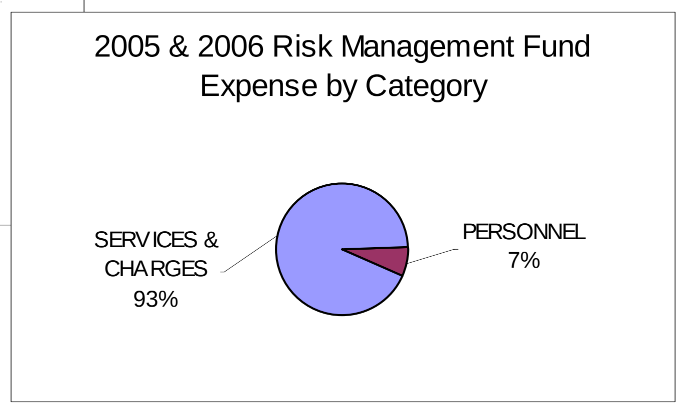


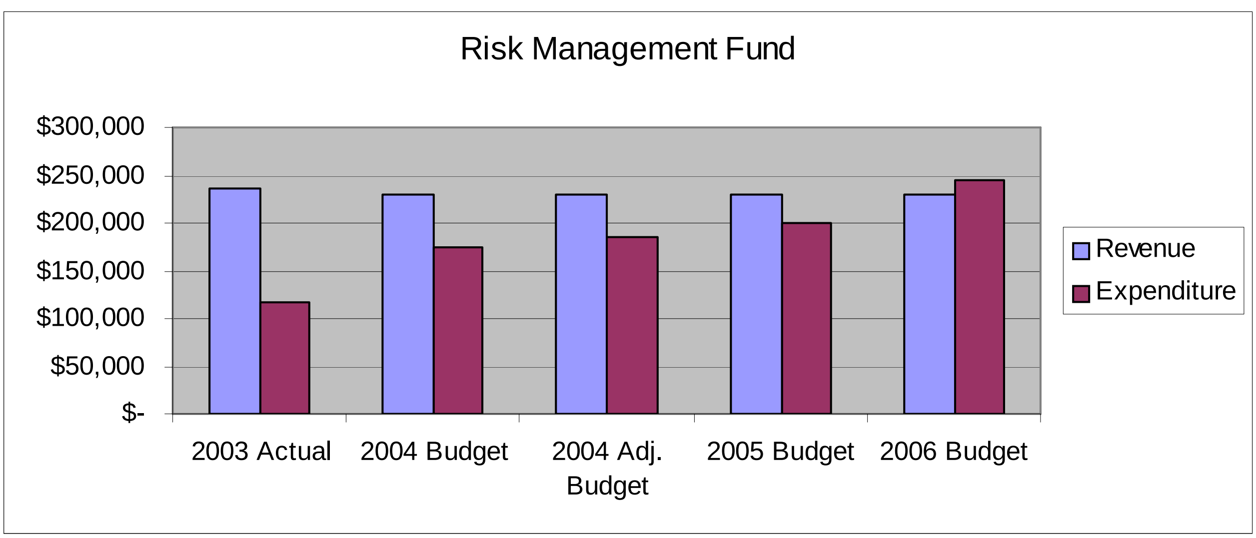


Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
PERSONNEL	**$11,630**	**$15,000**	**$15,000**	**$15,000**	**$15,000**
SERVICES & CHARGES	**$106,307**	**$158,500**	**$170,000**	**$186,000**	**$230,000**
TOTAL EXPENDITURES	**$117,937**	**$173,500**	**$185,000**	**$201,000**	**$245,000**
Ending Fund Balance	$615,617	$642,426	$660,617	$689,917	$675,517
TOTAL FUND	**$733,554**	**$815,926**	**$845,617**	**$890,917**	**$920,517**







Country road west of 212th

TRUST FUNDS
SUMMARY BY FUND

Development Impact Fees Fund

Residential area north of SE 8th Street

Trust Fund Descriptions

Development Impact Fees Fund

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

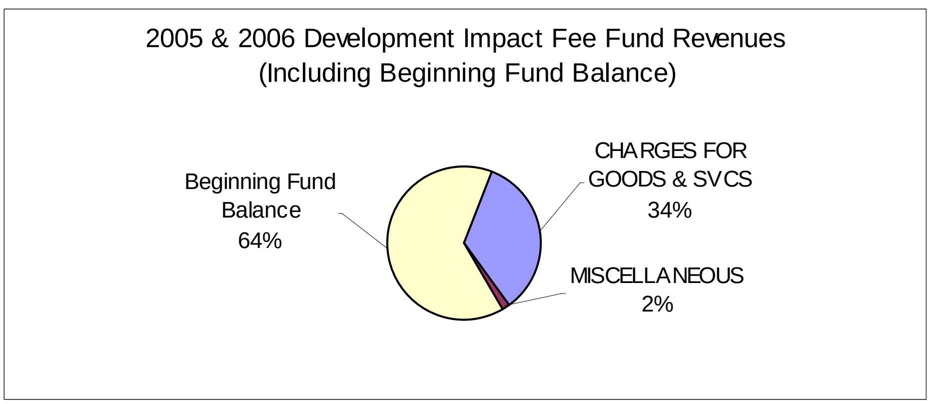
601 DEVELOPMENT IMPACT FEES

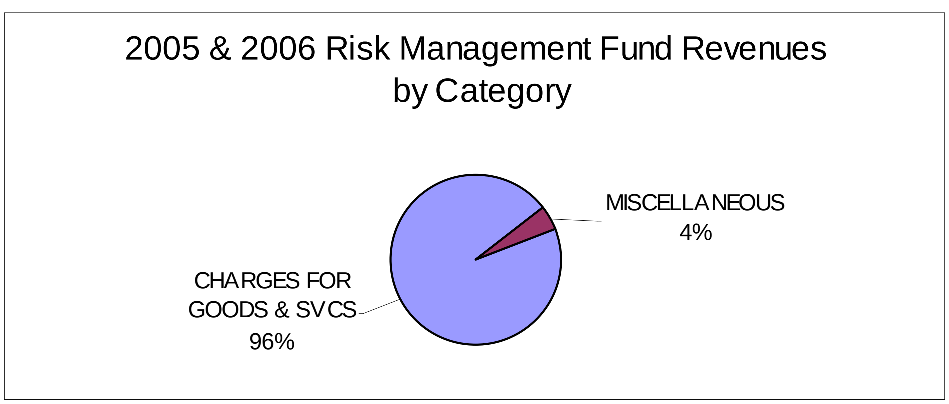
Description:

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

Revenues Summary:

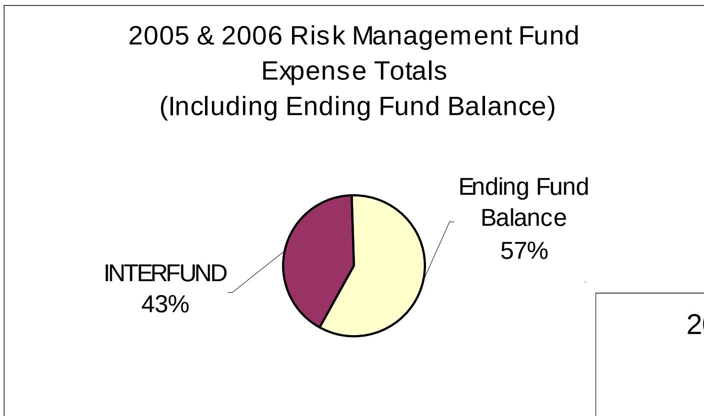
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$3,155,292	$815,292	$1,551,927	$1,596,927	$1,433,327
GOODS & SVCS	**$1,524,573**	**$800,000**	**$960,000**	**$800,000**	**$800,000**
MISCELLANEOUS	**$72,062**	**$35,000**	**$35,000**	**$36,400**	**$37,900**
TOTAL REVENUES	**$1,596,634**	**$835,000**	**$995,000**	**$836,400**	**$837,900**
TOTAL FUND	**$4,751,927**	**$1,650,292**	**$2,546,927**	**$2,433,327**	**$2,271,227**

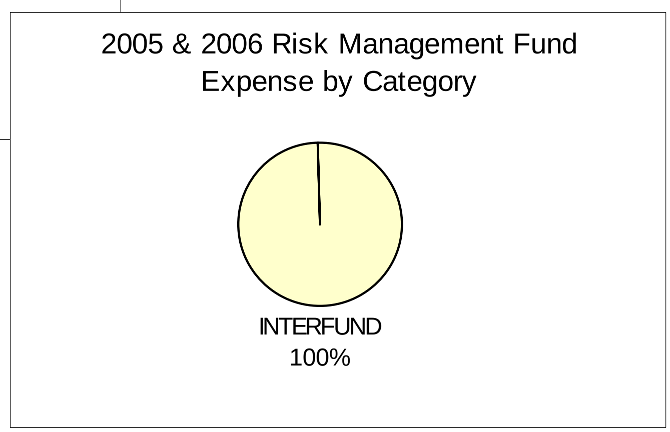


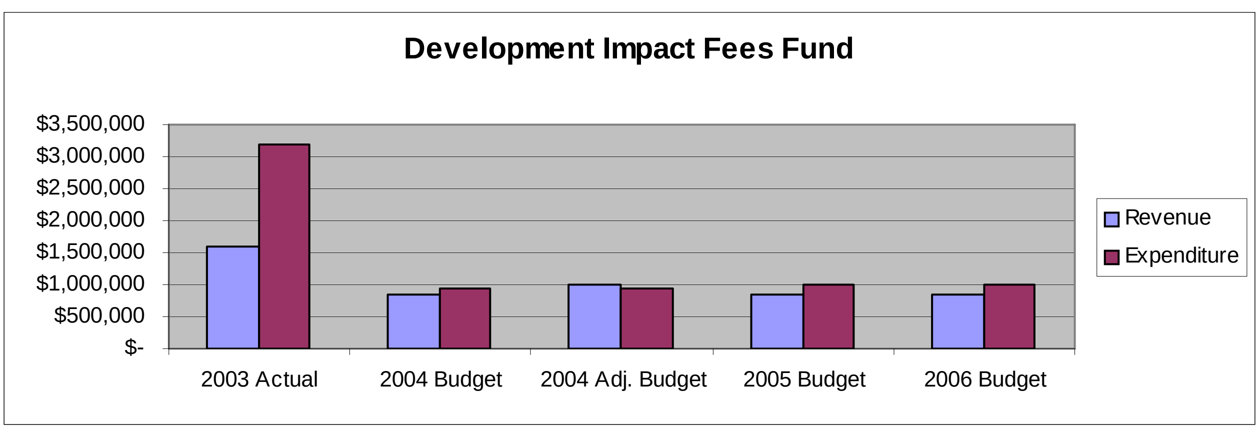


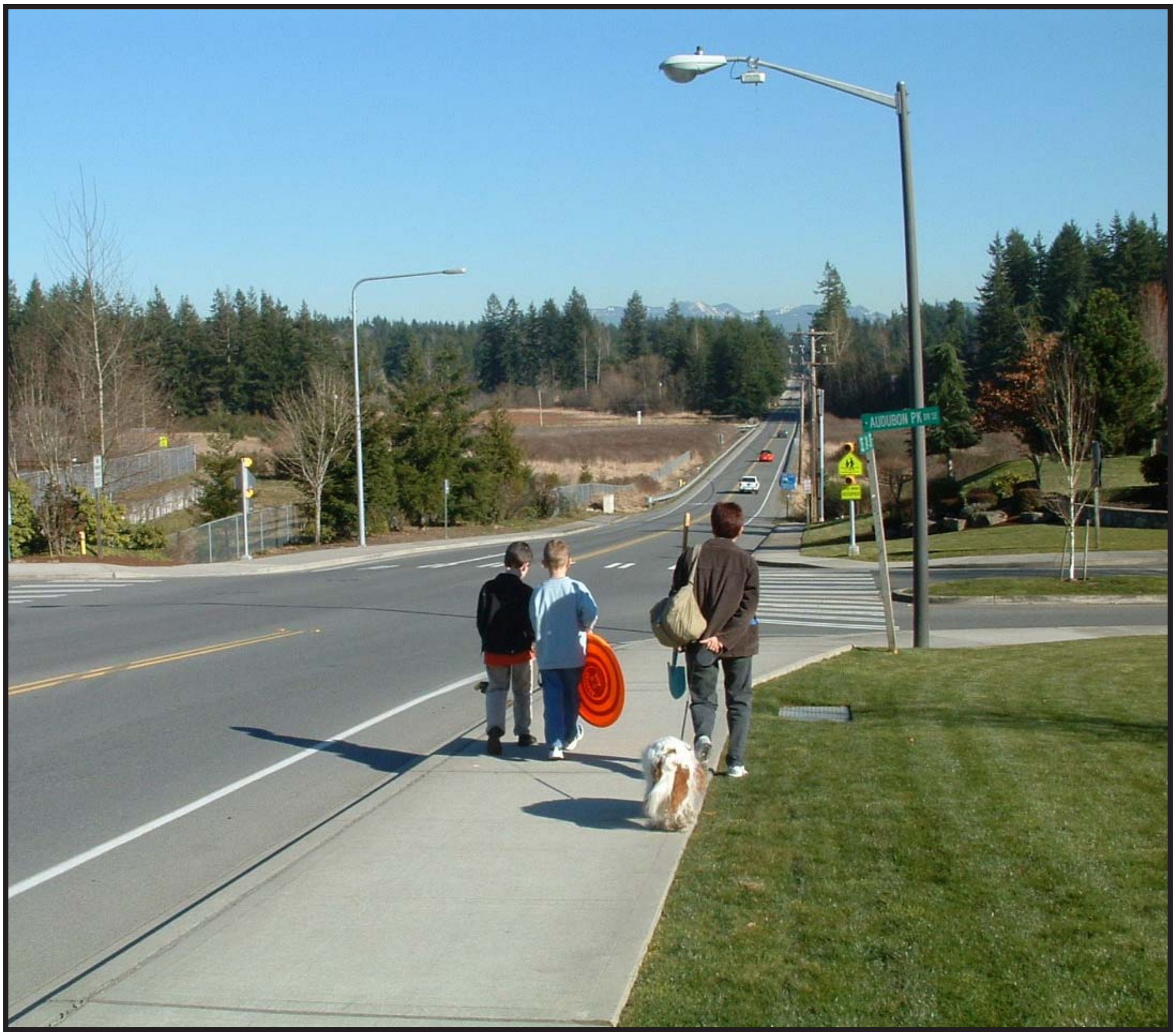
Fund Expense Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
INTERFUND	**$3,200,000**	**$950,000**	**$950,000**	**$1,000,000**	**$1,000,000**
TOTAL EXPENDITURES	**$3,200,000**	**$950,000**	**$950,000**	**$1,000,000**	**$1,000,000**
Ending Fund Balance	$1,551,927	$700,292	$1,596,927	$1,433,327	$1,271,227
TOTAL FUND	**$4,751,927**	**$1,650,292**	**$2,546,927**	**$2,433,327**	**$2,271,227**









Sidewalk along SE 24th Street

ENTERPRISE FUNDS
SUMMARY BY FUND

Surface Water Management Fund

Surface Water Capital Improvement Fund

Enterprise Fund Descriptions

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 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.

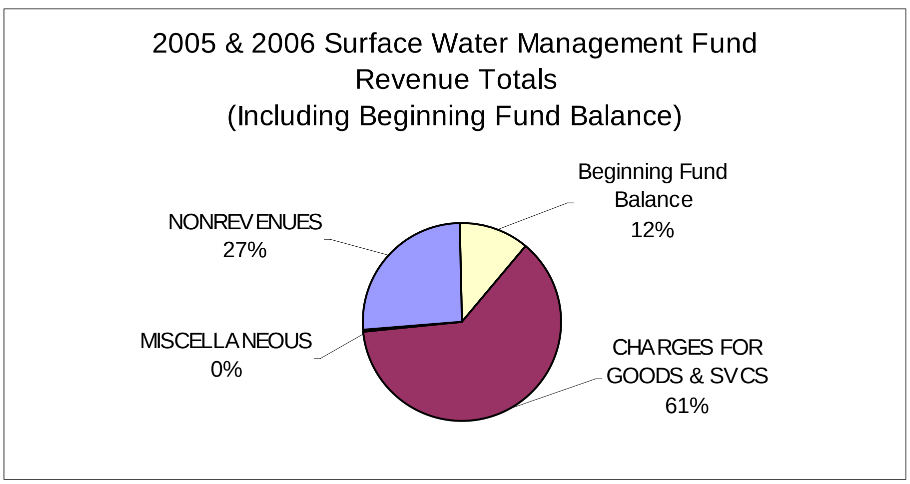
408 SURFACE WATER MANAGEMENT FUND

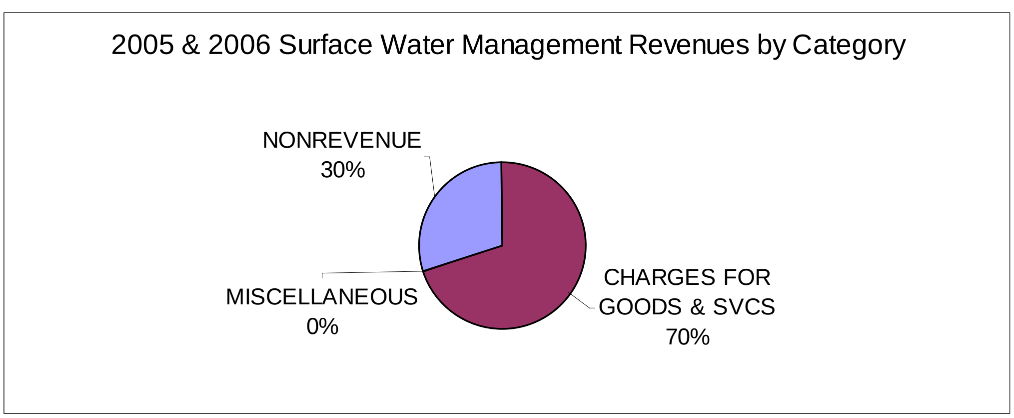
Description:

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.

Revenues Summary:

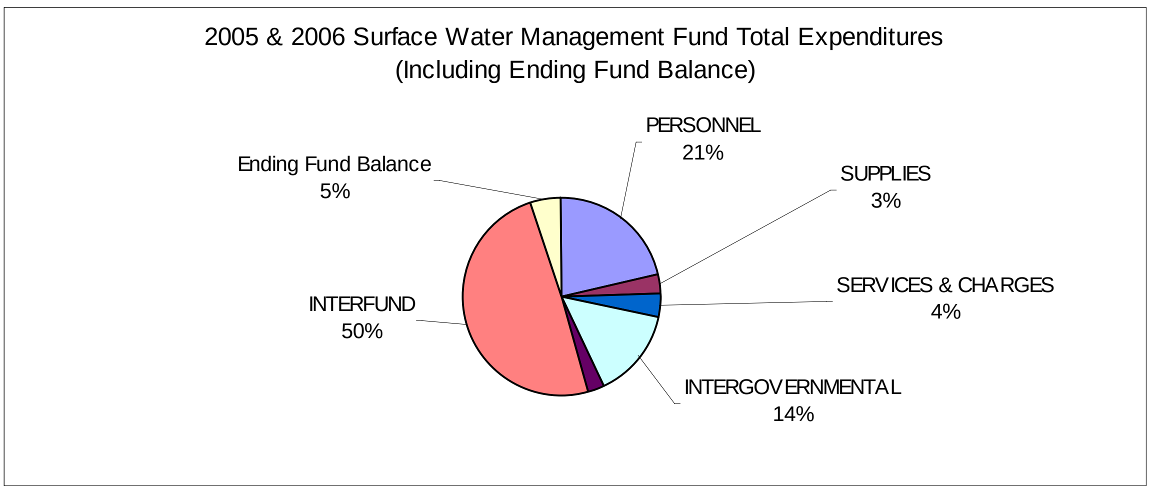
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$244,480	$258,571	$448,614	$460,149	$303,495
CHARGES FOR GOODS & SVCS	**$1,408,134**	**$1,385,000**	**$1,385,000**	**$1,985,000**	**$1,985,000**
MISCELLANEOUS	**$6,931**	**$7,000**	**$7,050**	**$7,350**	**$7,650**
NONREVENUES					**$1,720,000**
TOTAL REVENUES	**$1,415,065**	**$1,392,000**	**$1,392,050**	**$1,992,350**	**$3,712,650**
TOTAL FUND	**$1,659,546**	**$1,650,571**	**$1,840,664**	**$2,452,499**	**$4,016,145**



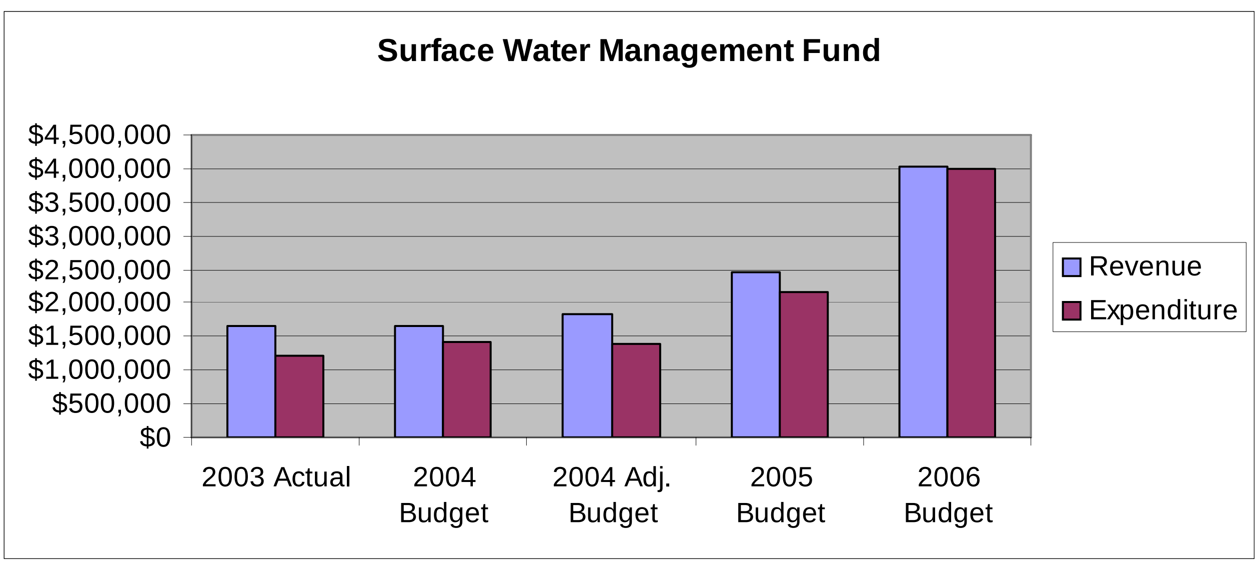


Fund Summary:

Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Total Fund					
PERSONNEL	**$494,851**	**$565,954**	**$578,500**	**$654,400**	**$735,500**
SUPPLIES	**$63,942**	**$75,220**	**$75,220**	**$99,730**	**$106,630**
SERVICES & CHARGES	**$47,778**	**$71,200**	**$71,875**	**$119,375**	**$131,505**
INTERGOVERNMENTAL	**$439,206**	**$440,049**	**$453,499**	**$459,999**	**$466,499**
CAPITAL	**$117,156**	**$232,500**	**$153,420**	**$82,500**	**$82,500**
INTERFUND	**$48,000**	**$48,000**	**$48,000**	**$733,000**	**$2,466,685**
TOTAL EXPENSES	**$1,210,932**	**$1,432,923**	**$1,380,515**	**$2,149,004**	**$3,989,319**
Ending Fund Balance	$448,614	$217,648	$460,149	$303,495	$26,826
TOTAL FUND	**$1,659,546**	**$1,650,571**	**$1,840,664**	**$2,452,499**	**$4,016,145**

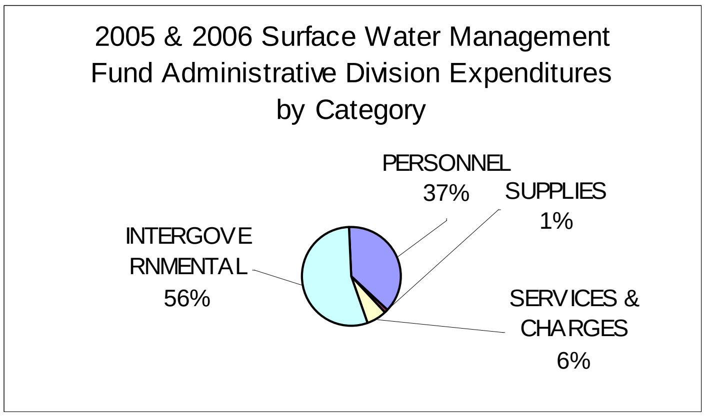


Fund History:

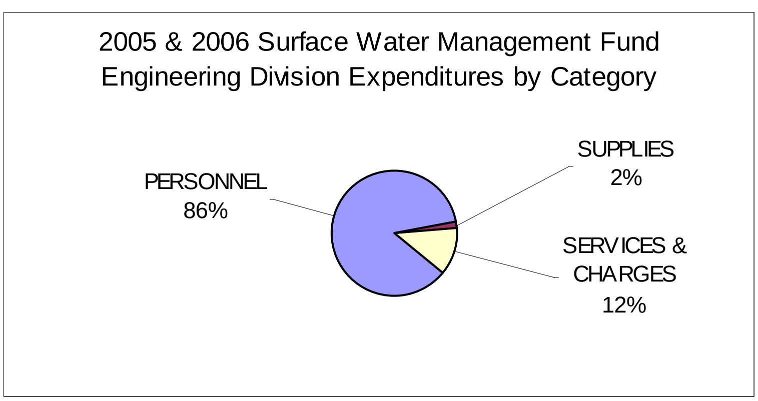


408 SURFACE WATER MANAGEMENT FUND EXPENDITURE - CONT.

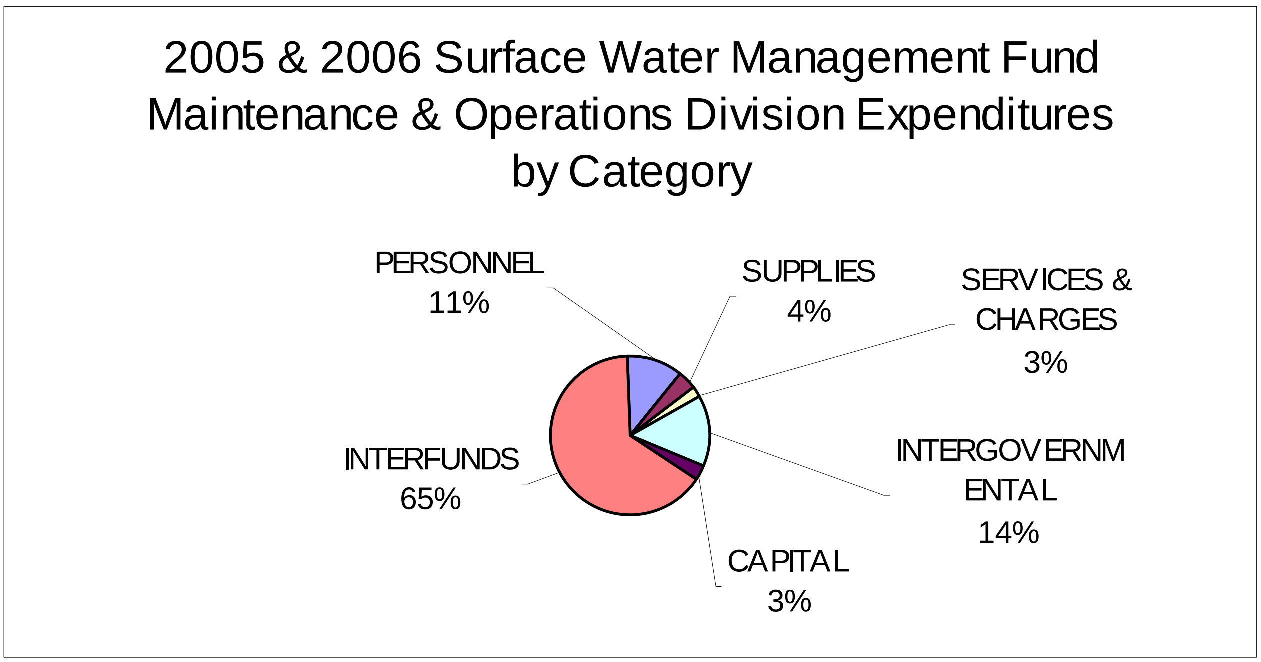
Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Administration					
PERSONNEL	$75,666	$81,262	$93,600	$83,500	$90,600
SUPPLIES	$2,979	$2,070	$2,070	$2,560	$3,010
SERVICES & CHARGES	$2,247	$7,675	$8,350	$15,575	$14,580
INTERGOVERNMENTAL	$128,339	$115,049	$128,499	$129,999	$131,499
TOTAL ADMINISTRATION	$209,232	$206,056	$232,519	$231,634	$239,689



Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Engineering Section					
PERSONNEL	$227,379	$266,898	$267,000	$317,800	$339,600
SUPPLIES	$4,081	$5,150	$5,150	$5,780	$5,990
SERVICES & CHARGES	$7,183	$4,225	$4,225	$41,800	$49,425
CAPITAL	$0	$5,000	$0	$0	$0
TOTAL ENGINEERING	$238,643	$281,273	$276,375	$365,380	$395,015



Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Maintenance & Operations Section					
PERSONNEL	$191,805	$217,794	$217,900	$253,100	$305,300
SUPPLIES	$56,882	$68,000	$68,000	$91,390	$97,630
SERVICES & CHARGES	$38,348	$59,300	$59,300	$62,000	$67,500
INTERGOVERNMENTAL	$310,867	$325,000	$325,000	$3,300	$335,000
CAPITAL	$117,156	$227,500	$153,420	$82,500	$82,500
INTERFUND	$48,000	$48,000	$48,000	$7,330	$2,466,685
TOTAL MAINTENANCE & OPERATIONS	$763,058	$945,594	$871,620	$499,620	$3,354,615



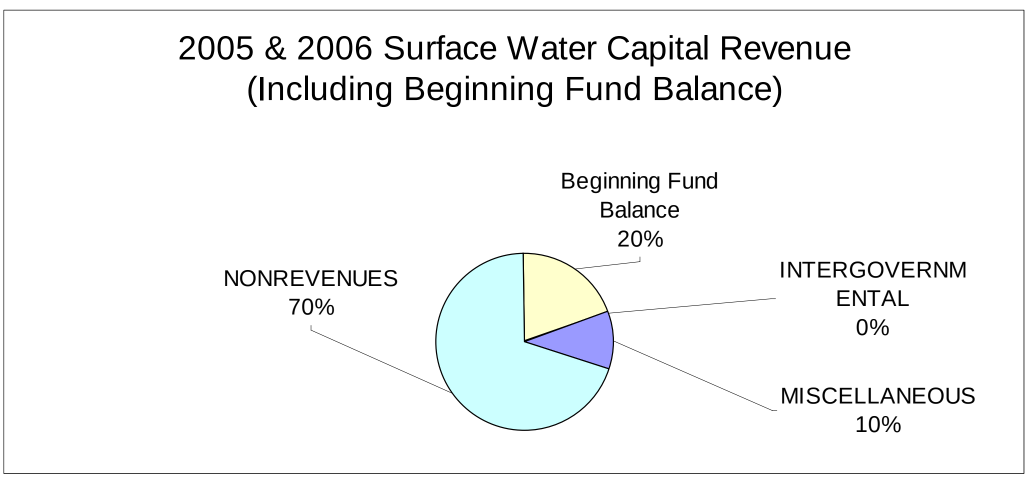
438 SURFACE WATER CAPITAL FUND

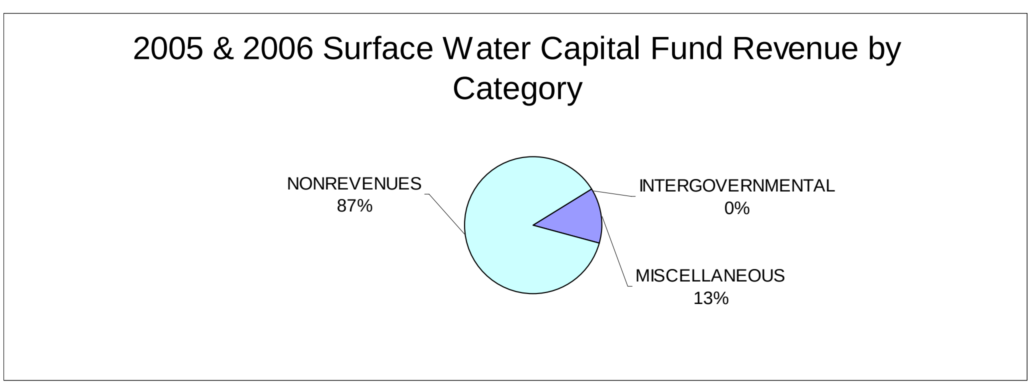
Description:

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.

Revenues Summary:

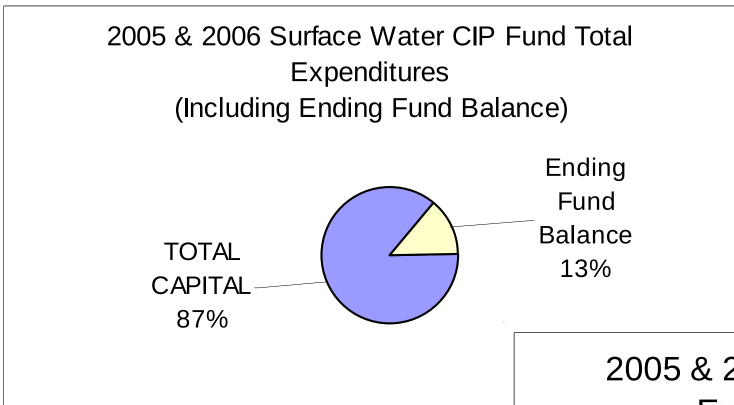
Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
Beginning Fund Balance	$84,790	$321,543	$755,772	$531,310	$281,710
INTERGOVERNMENTAL	**$1,487,250**	**$0**	**$0**	**$0**	**$0**
MISCELLANEOUS	**$410,060**	**$184,000**	**$445,000**	**$210,400**	**$210,800**
NONREVENUES	**$0**	**$0**	**$0**	**$685,000**	**$2,210,000**
TOTAL REVENUES	**$1,897,310**	**$184,000**	**$445,000**	**$895,400**	**$2,420,800**
TOTAL FUND	**$1,982,101**	**$505,543**	**$1,200,772**	**$1,426,710**	**$2,702,510**

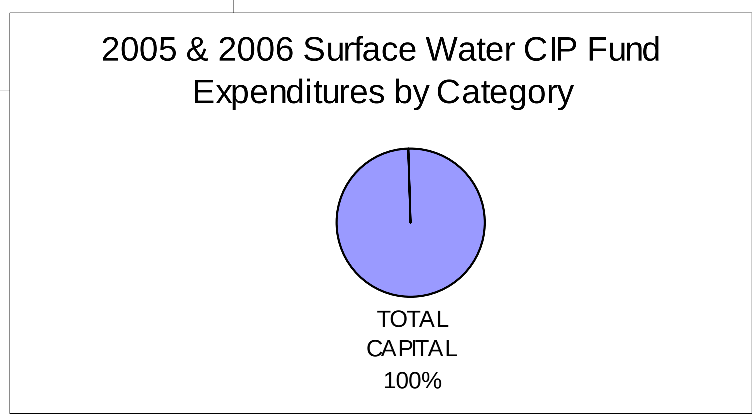




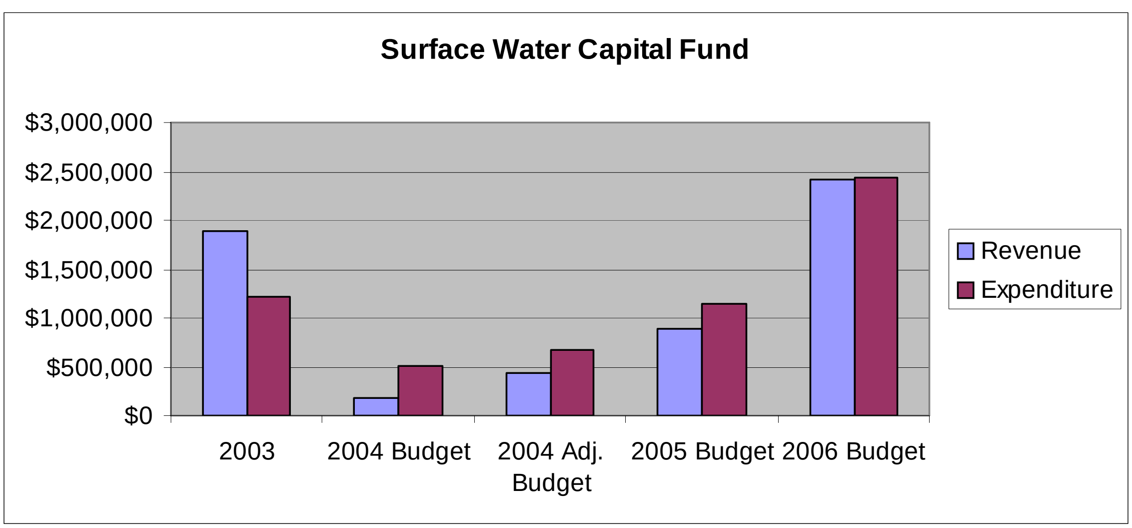
Fund Summary:

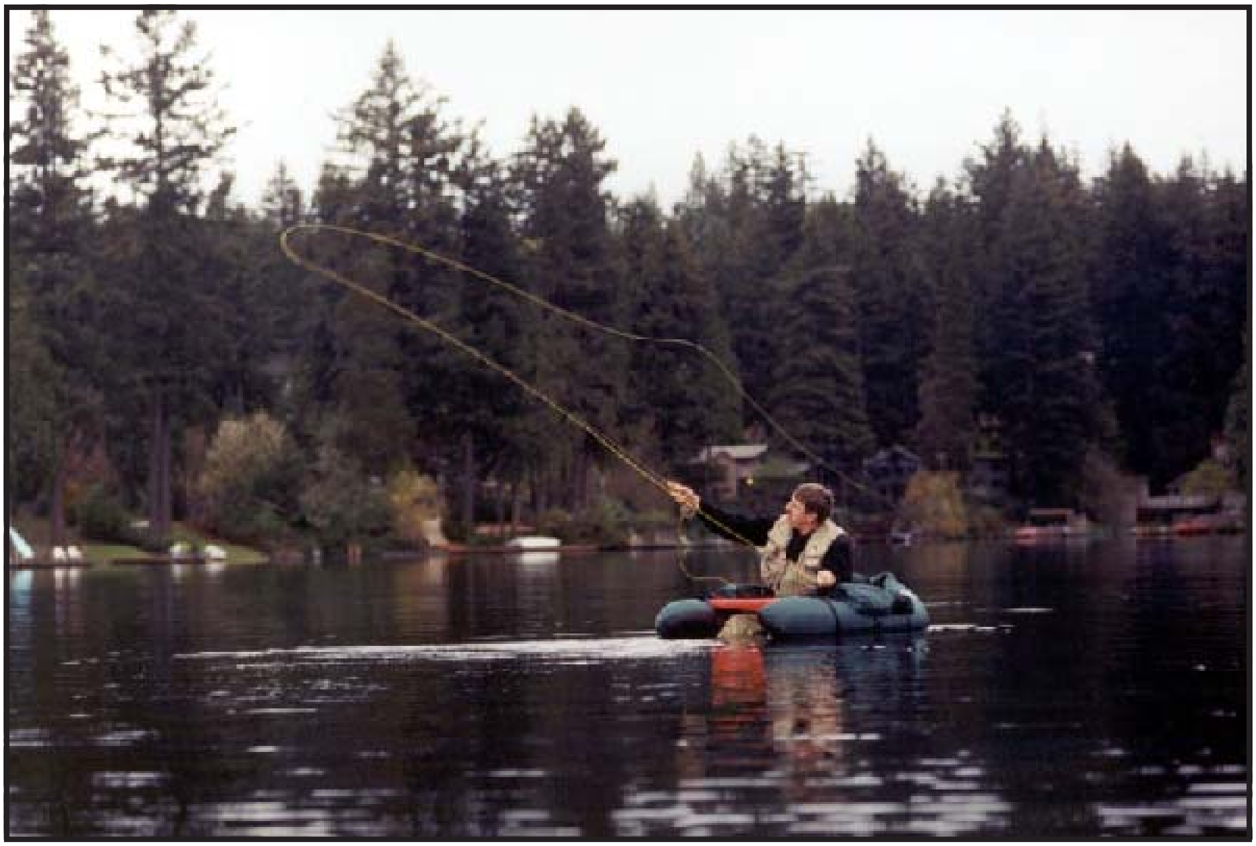
Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
CAPITAL	**$1,226,329**	**$505,000**	**$669,462**	**$1,145,000**	**$2,435,000**
TOTAL EXPENDITURES	**$1,226,329**	**$505,000**	**$669,462**	**$1,145,000**	**$2,435,000**
Ending Fund Balance	$755,772	$543	$531,310	$281,710	$267,510
TOTAL FUND	**$1,982,101**	**$505,543**	**$1,200,772**	**$1,426,710**	**$2,702,510**





Fund History:





Fly fishing on one of the local lakes

DETAILED REVENUES AND EXPENDITURES BY FUND

City of Sammamish
Washington

CITY OF SAMMAMISH GENERAL FUND REVENUES - 2005/2006 BUDGET PROCESS

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$10,763,185.61	$8,728,915	$13,919,466	$9,763,952	$8,022,596
001-000-311-10-00-00	Property Tax	$14,411,357.29	$15,450,000	$15,450,000	$16,800,000	$17,500,000
001-000-313-10-00-00	Sales & Use Tax	$2,114,601.81	$1,700,000	$2,000,000	$1,820,000	$1,900,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	$659,878.10	$650,000	$650,000	$680,000	$705,000
001-000-317-20-00-00	Leasehold Excise Tax	$502.54	$575	$500	$520	$540
	TOTAL TAXES	**$17,186,339.74**	**$17,800,575**	**$18,100,500**	**$19,300,520**	**$20,105,540**
001-000-321-30-00-00	Fire Works Permit	$500.00	$0	$0	$0	$0
001-000-321-90-00-00	Business Licenses	$49,578.75	$0	$40,000	$41,600	$43,300
001-000-321-91-00-00	Cable Franchise Fee	$254,196.91	$335,000	$320,000	$300,000	$300,000
001-000-321-91-01-00	Wireless ROW Fees	$11,790.00	$0	$20,000	$20,800	$21,000
001-000-322-10-01-00	Building Permits	$1,288,867.52	$720,045	$1,150,000	$900,000	$850,000
001-000-322-10-02-00	Plumbing Permits	$94,813.71	$60,560	$90,000	$93,600	$97,300
001-000-322-10-03-00	Grading Permits	$4,441.30	$1,560	$5,500	$5,700	$6,000
001-000-322-10-04-00	Mechanical Permits	$102,424.94	$56,100	$80,000	$83,200	$86,500
001-000-322-10-05-00	Shoreline Development Permits	$0.00	$20,000	$0	$0	$0
001-000-322-10-06-00	Demolition Permits	$6,510.00	$3,000	$7,050	$7,300	$7,600
001-000-322-10-08-00	Sprinkler Plans Check	$152.72	$2,000	$2,500	$2,600	$2,700
001-000-322-10-14-00	Site Development Permit Fee	$0.00	$1,500	$0	$0	$0
001-000-322-30-00-00	Animal Licenses	$138.00	$100	$200	$210	$220
001-000-322-40-00-00	Right of Way Permits	$3,705.00	$5,000	$6,000	$6,250	$6,500
001-000-322-90-01-00	Miscellaneous Permits & Fees	$45,978.50	$100,000	$3,000	$3,120	$3,240
	TOTAL LICENCES & PERMITS	**$1,863,097.35**	**$1,304,865**	**$1,724,250**	**$1,464,380**	**$1,424,360**
001-000-331-20-60-40	WA State Traffic Safety-DUI	$1,925.12	$0	$1,000	$1,000	$1,000
001-000-334-02-50-00	Dept of Fish & Wildlife Grant			$130	$0	$0
001-000-334-03-10-00	Dept of Ecology Grant			$3,000	$0	$0
001-000-334-03-20-00	Recycling Grant	$69,357.76	$55,860	$40,000	$75,000	$75,000
001-000-334-03-51-00	WA Traffic Safety Commission	$8,193.00	$0	$3,700	$3,850	$4,000
001-000-334-04-21-00	GMA Grant	$31,462.00	$0	$21,705	$0	$0
001-000-336-04-22-00	Local Government Assistance	$737,000.00	$276,900	$276,900	$184,600	$0
001-000-336-06-21-00	Criminal Justice-Population	$5,970.87	$5,980	$5,980	$8,000	$8,000
001-000-336-06-22-00	Criminal Justice - DCD #1	$6,793.93		$0	$0	$0
001-000-336-06-23-00	Criminal Justice - DCD #2	$9,422.96		$0	$0	$0
001-000-336-06-24-00	Criminal Justice - DCD #3	$9,466.71		$0	$0	$0
001-000-336-06-25-00	Criminal Justice - Special Prog.	$44,269.77	$44,397	$30,000	$26,700	$27,000
001-000-336-06-26-00	Criminal Justice - Contract Svc		$23,887	$20,000	$20,800	$21,600

City of Sammamish General Fund Revenues - 2005/2006 Budget Process

Account Number	Description	2003 Actual Revenues	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
001-000-336-06-51-00	DUI-Cities	$5,868.99	$7,120	$5,000	$5,200	$5,400
001-000-336-06-94-0C	Liquor Excise	$124,092.84	$120,000	$130,000	$142,600	$145,500
001-000-336-06-95-0C	Liquor Profits	$218,045.90	$200,000	$200,000	$267,000	$275,700
001-000-337-07-01-0C	KC Waterworks Grant	$3,500.00	$0	$1,000	$1,040	$1,080
001-000-338-21-00-01	School Resource Officer Svcs	$96,250.00	$70,000	$40,000	$40,000	$40,000
	INTERGOVERNMENTAL	**$1,371,619.85**	**$804,144**	**$778,415**	**$775,790**	**$604,280**
001-000-341-50-01-0C	Copies of Public Records	$13,434.16	$5,000	$7,000	$7,300	$7,600
001-000-341-50-02-0C	City Maps	$470.87	$500	$400	$420	$440
001-000-341-99-00-0C	Passport Services	$17,490.00	$0	$13,500	$14,000	$14,600
001-000-342-20-01-0C	EFR Review Fee	$5,797.00	$0	$8,700	$9,000	$9,400
001-000-342-40-01-0C	EFR Inspection Fee	$1,875.00	$0	$500	$520	$540
001-000-342-90-01-0C	Vehicle Impound Fees	$10,600.00	$1,100	$10,000	$10,400	$10,800
001-000-343-17-00-0C	Beaver Lake Assessment	$38,581.19	$37,500	$40,000	$41,600	$43,200
001-000-345-81-01-0C	Subdivision Preliminary Review	$248.00	$25,000	$3,300	$3,400	$3,600
001-000-345-83-01-0C	Building Plan Check Fees	$827,142.75	$673,670	$750,000	$650,000	$625,000
001-000-345-83-03-0C	Energy Plan Check Fees	$44,634.00	$36,325	$34,500	$35,000	$30,000
001-000-345-85-01-0C	Admin Fee for Impact/Mitigation	$46,613.80	$18,035	$32,200	$20,000	$20,000
001-000-345-89-01-0C	SEPA Review Fee	$7,443.00	$10,300	$7,100	$5,000	$5,000
001-000-345-89-02-0C	Site Plan Review	$121,286.35	$159,135	$80,000	$120,000	$120,000
001-000-345-89-03-0C	Notice of Appeal	$1,443.50	$1,910	$1,500	$1,000	$1,000
001-000-345-89-04-0C	Preapplication/Service Fee	$183,604.50	$88,615	$155,000	$80,000	$80,000
001-000-345-89-05-0C	Boundary Line Adjustments	$5,472.00	$6,365	$3,100	$3,200	$5,400
001-000-345-89-06-0C	Shoreline Exemption	$108.00	$850	$350	$100	$100
001-000-345-89-07-0C	Short Plat Fee	$1,856.00	$12,360	$1,000	$2,000	$2,000
001-000-345-89-08-0C	DPW Plan Review	$172,508.43	$38,195	$280,000	$200,000	$200,000
001-000-345-89-09-0C	Preapplication Conference.	$1,453.50	$6,000	$5,200	$5,400	$5,600
001-000-345-89-10-0C	Preliminary Engineering Fee	$0.00	$635	$0	$0	$0
001-000-345-89-11-0C	Code Enforce Investigation Fee	$4,884.00	$3,180	$2,700	$2,800	$2,900
001-000-345-89-12-0C	Outside Services Plan Review	$243,950.19	$44,560	$68,000	$50,000	$50,000
001-000-345-89-13-0C	Concurrency Administration Fee	$0.00	$0	$20,500	$21,300	$22,200
001-000-347-30-01-0C	Park Use Fees	$28,980.03	$7,000	$15,500	$16,100	$16,800
001-000-347-30-02-0C	Field Use Fees	$17,485.18	$7,000	$4,000	$4,200	$4,300
001-000-347-40-02-01	Event Admission-Samm Arts Comm	$0.00	$0	$700	$730	$760
001-000-347-60-01-0C	Recreational Class Fees	$0.00	$10,000	$0	$0	$0
001-000-347-90-00-0C	Park Concessions	$9,253.39	$30,000	$600	$620	$640
001-000-347-90-10-0C	Rec Guide Revenue	$500.00	$0	$0	$0	$0
	CHARGES FOR GOODS & SVCS	**$1,807,114.84**	**$1,223,235**	**$1,545,350**	**$1,304,090**	**$1,281,880**

City of Sammamish General Fund Revenues - 2005/2006 Budget Process

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
001-000-350-00-00-00	Municipal Court Fines	$33,839.92	$25,000	$33,400	$34,700	$36,100
001-000-359-90-01-00	Development Fines	$10,368.00	$7,000	$6,400	$6,700	$6,900
001-000-359-90-02-00	False Alarm Fines	$8,900.00	$10,100	$4,300	$4,500	$4,700
001-000-359-90-03-00	Code Violations	$2,250.00	$7,500	$100	$100	$100
	TOTAL FINES & FORFEITS	**$55,357.92**	**$49,600**	**$44,200**	**$46,000**	**$47,800**
001-000-361-11-00-00	Interest Income	$295,141.28	$350,000	$300,000	$312,000	$324,500
001-000-361-40-00-00	Sales Interest	$4,701.17	$10,000	$2,700	$2,800	$2,900
001-000-362-40-00-00	Space and Facilities Leases ST	$6,075.00	$0	$8,500	$8,800	$9,200
001-000-362-50-00-00	Space and Facilities Leases LT	$2,023.00	$0	$5,100	$5,300	$5,500
001-000-362-60-00-00	Housing Rentals/Leases	$0.00	$4,000	$0	$0	$0
001-000-367-00-00-00	Sammamish Day Donations	$7,169.91	$4,000	$0	$0	$0
001-000-367-00-01-00	Donations	$2,137.22	$0	$8,500	$8,840	$9,200
001-000-367-00-02-00	Arts Commission Donations			$300	$310	$320
001-000-369-30-01-00	Confiscated/Forfeited Property	$6,045.59	$0	$1,500	$1,560	$1,600
001-000-369-90-00-00	Miscellaneous	$4,675.01	$200	$3,000	$3,100	$3,200
001-000-369-90-00-03	Over/Short	$81.32	$0	$20	$20	$20
001-000-369-90-01-00	Sammamish Day Merchandise	$4.13	$0	$20	$20	$20
001-000-395-20-00-00	Compensation from Ins Recovery	$2,280.00	$0	$2,000	$2,100	$2,200
001-000-300-20-00-00	Interfund Loan Debt Service-SWM					$208,685
	TOTAL MISCELLANEOUS	**$330,333.63**	**$368,200**	**$331,640**	**$344,850**	**$567,345**
	TOTAL REVENUES	**$22,613,863.33**	**$21,550,619**	**$22,524,355**	**$23,235,630**	**$24,031,205**
	TOTAL FUND	**$33,377,048.94**	**$30,279,534**	**$36,443,821**	**$32,999,582**	**$32,053,801**

City of Sammamish Summary of General Fund Expenditures - 2005/2006 Budget Process
EXPENSE SUMMARY

Department	Section	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
City Council		$ 197,636	$ 200,661	$ 239,020	$ 246,910	$ 246,910
City Manager		$ 289,194	$ 532,918	$ 536,440	$ 506,290	$ 531,560
Finance		$ 376,238	$ 488,020	$ 453,360	$ 458,965	$ 542,265
Legal Services		$ 359,363	$ 408,140	$ 408,140	$ 416,000	$ 424,500
Admistrative Services	City Clerk	$ 177,495	$ 186,787	$ 185,055	$ 244,755	$ 259,655
	Administration	$ 202,417	$ 220,648	$ 247,150	$ 226,200	$ 242,900
Total		$ 379,912	$ 407,435	$ 432,205	$ 470,955	$ 502,555
Facilities		$ 321,812	$ 343,160	$ 399,860	$ 400,140	$ 285,680
Police Services		$ 3,029,079	$ 3,269,120	$ 3,388,690	$ 3,656,745	$ 3,781,590
Fire Services		$ 4,291,907	$ 4,955,427	$ 4,955,500	$ 5,524,979	$ 4,767,273
Public Works	Administration	$ 70,287	$ 80,868	$ 148,090	$ 92,050	$ 97,360
	Engineering	$ 362,133	$ 434,999	$ 435,650	$ 391,365	$ 423,425
Total		$ 432,420	$ 515,867	$ 583,740	$ 483,415	$ 520,785
Social & Human Services		$ 53,984	$ 60,500	$ 60,500	$ 130,000	$ 130,000
Community Development	Planning	$ 1,193,975	$ 1,130,082	$ 1,209,875	$ 1,370,440	$ 1,290,650
	Building	$ 710,208	$ 619,067	$ 778,800	$ 675,410	$ 655,315
	Permit Center		$ 186,452	$ 215,045	$ 279,855	$ 239,705
Total		$ 1,904,183	$ 1,935,601	$ 2,203,720	$ 2,325,705	$ 2,185,670
Parks & Recreation	Adminstration/Culture	$ 108,641	$ 310,100	$ 311,200	$ 196,350	$ 225,350
	Planning & Devl	$ 93,179	$ 94,407	$ 108,500	$ 197,900	$ 210,100
	Recreation Prgms	$ 155,383	$ 209,793	$ 215,432	$ 215,032	$ 224,232
	Park Resource Mgt	$ 601,217	$ 724,317	$ 763,325	$ 839,550	$ 1,037,000
Total		$ 958,420	$ 1,338,617	$ 1,398,457	$ 1,448,832	$ 1,696,682
Non-Departmental	Voter Registration	$ 33,255	$ 65,000	$ 48,000	$ 65,000	$ 65,000
	Other Gen Gov't Svcs	$ 609,567	$ 3,246,360	$ 1,280,737	$ 3,121,200	$ 3,122,300
	Pollution Control	$ 18,905	$ 20,000	$ 19,500	$ 19,850	$ 20,300
	Public Health	$ 6,707	$ 5,000	$ 7,000	$ 7,000	$ 7,000
	Operating Trnfs Out	$ 6,195,000	$ 8,695,000	$ 10,265,000	$ 5,695,000	$ 8,915,000
Total		$ 6,863,434	$ 12,031,360	$ 11,620,237	$ 8,908,050	$ 12,129,600
TOTAL GENERAL FUND EXPENDITURES		**$ 19,457,583**	**$ 26,486,826**	**$ 26,679,869**	**$ 24,976,986**	**$ 27,745,070**
Ending Fund Balance		**$ 13,919,467**	**$ 3,792,708**	**$ 9,763,953**	**$ 8,022,596**	**$ 4,308,731**
GRAND TOTAL GENERAL FUND		**$ 33,377,050**	**$ 30,279,534**	**$ 36,443,822**	**$ 32,999,582**	**$ 32,053,801**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
CITY COUNCIL DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 Budget	2004 Adjusted Budget	2005 Budget	2006 Budget
001-011-511-60-11-00	Salaries	$71,325.00	$72,600	$72,600	$72,600	$72,600
001-011-511-60-21-00	Benefits	$5,640.87	$5,161	$5,170	$5,150	$5,150
	TOTAL PERSONNEL	**$76,965.87**	**$77,761**	**$77,770**	**$77,750**	**$77,750**
001-011-511-60-31-00	Office & Operating Supplies	$2,248.45	$1,000	$2,000	$2,000	$2,000
001-011-511-60-31-01	Meeting Expense	$346.22	$500	$150	$1,100	$1,100
001-011-511-60-31-05	Meeting Meal Expense			$1,850		
001-011-511-60-35-00	Small Tool & Minor Equipment	$8,921.10	$700	$5,700	$7,000	$7,000
	TOTAL SUPPLIES	**$11,515.77**	**$2,200**	**$9,700**	**$10,100**	**$10,100**
001-011-511-60-41-00	Professional Services	$4,513.93	$5,300	$10,300	$7,800	$7,800
001-011-511-60-42-00	Communications	$65,984.53	$60,000	$70,000	$90,000	$90,000
001-011-511-60-42-01	Postage	$1,800.00	$3,200	$15,000	$20,000	$20,000
001-011-511-60-43-00	Travel	$10,932.82	$10,000	$16,000	$18,000	$18,000
001-011-511-60-44-00	Advertising	$0.00	$500	$500	$0	$0
001-011-511-60-45-00	Rent for Public Mtg Space	$861.48	$100	$2,000	$2,000	$2,000
001-011-511-60-45-01	Meeting Room Rental	$1,537.30	$1,900	$0	$0	$0
001-011-511-60-49-00	Miscellaneous	$1,742.61	$10,000	$5,000	$10,000	$10,000
001-011-511-60-49-01	Memberships	$100.00	$1,200	$4,250	$260	$260
001-011-511-60-49-12	Special Celebrations	$6,979.28	$3,500	$3,500	$3,500	$3,500
	TOTAL SERVICES & CHARGES	**$94,451.95**	**$95,700**	**$126,550**	**$151,560**	**$151,560**
001-011-514-20-64-00	Machinery & Equipment	$14,702.30	$25,000	$7,000	$7,500	$7,500
001-011-514-20-64-03	Computer Hardware			$18,000		
	TOTAL CAPITAL	**$14,702.30**	**$25,000**	**$25,000**	**$7,500**	**$7,500**
	TOTAL DEPARTMENT	**$197,635.89**	**$200,661**	**$239,020**	**$246,910**	**$246,910**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
CITY MANAGER'S DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 Budget	2006 Budget
001-013-513-10-11-00	Salaries	$205,653.05	$381,507	$381,510	$358,250	$369,350
001-013-513-10-21-00	Benefits	$62,938.37	$103,181	$103,200	$92,450	$106,650
	TOTAL PERSONNEL	**$268,591.42**	**$484,688**	**$484,710**	**$450,700**	**$476,000**
001-013-513-10-31-00	Office & Operating Supplies	$3,968.69	$4,400	$4,400	$4,400	$4,400
001-013-513-10-31-02	Meeting Expense	$770.35	$800	$800	$2,000	$2,000
001-013-513-10-31-05	Meeting Meal Expense	$3,794.90	$3,280	$3,280	$2,500	$2,500
001-013-513-10-32-00	Fuel	$18.22	$180	$180	$0	$0
001-013-513-10-34-00	Books & Maps	$16.00	$420	$420	$300	$300
001-013-513-10-35-00	Small Tools & Minor Equipment	$1,314.46	$500	$500	$5,000	$5,000
	TOTAL SUPPLIES	**$9,882.62**	**$9,580**	**$9,580**	**$14,200**	**$14,200**
001-013-513-10-41-00	Professional Services	$250.00	$26,000	$26,000	$26,000	$26,000
001-013-513-10-41-04	Copying	$250.24	$200	$200	$500	$500
001-013-513-10-42-00	Communications	$565.17	$600	$600	$800	$800
001-013-513-10-42-02	Postage	$66.42	$4,000	$4,000	$250	$250
001-013-513-10-43-00	Travel	$6,900.71	$5,000	$5,000	$8,000	$8,000
001-013-513-10-44-00	Advertising	$0.00	$100	$100	$0	$0
001-013-513-10-48-00	Repair & Maintenance	$0.00	$50	$50	$0	$0
001-013-513-10-49-00	Miscellaneous	$29.92	$1,500	$1,500	$2,000	$2,000
001-013-513-10-49-01	Memberships	$916.00	$1,000	$1,000	$3,840	$3,810
001-013-513-10-49-02	Staff Training	$0.00	$200	$200	$0	$0
	TOTAL SERVICES & CHARGES	**$8,978.46**	**$38,650**	**$38,650**	**$41,390**	**$41,360**
001-013-513-10-64-03	Computer Hardware	$1,741.58	$0	$3,500	$0	$0
	TOTAL CAPITAL	**$1,741.58**	**$0**	**$3,500**	**$0**	**$0**
	TOTAL DEPARTMENT	**$289,194.08**	**$532,918**	**$536,440**	**$506,290**	**$531,560**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
FINANCE DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 Annual BUDGET	2004 Adjusted Budget	2005 Annual BUDGET	2006 Annual BUDGET
001-014-514-20-11-00	Salaries	$224,382.68	$263,114	$265,650	$292,100	$306,900
001-014-514-20-21-00	Benefits	$51,054.95	$62,856	$62,900	$74,300	$86,600
	TOTAL PERSONNEL	**$275,437.63**	**$325,970**	**$328,550**	**$366,400**	**$393,500**
001-014-514-20-31-00	Office & Operating Supplies	$2,927.14	$4,800	$4,800	$4,800	$4,800
001-014-514-20-31-01	Meeting Expense	$126.97	$200	$720	$720	$720
001-014-514-20-32-00	Fuel	$103.56	$150	$150	$150	$150
001-014-514-20-34-00	Books & Maps	$317.95	$300	$300	$300	$300
001-014-514-20-35-00	Small Tools & Minor Equipment	$3,591.84	$200	$200	$0	$200
	TOTAL SUPPLIES	**$7,067.46**	**$5,650**	**$6,170**	**$5,970**	**$6,170**
001-014-514-20-41-00	Professional Services (1)	$17,584.41	$74,500	$32,240	$12,000	$72,000
001-014-514-20-41-04	Copying (2)	$4,175.19	$5,000	$1,500	$5,000	$1,500
001-014-514-20-42-00	Communications	$0.00	$0	$0	$0	$0
001-014-514-20-42-02	Postage	$126.72	$200	$150	$150	$150
001-014-514-20-43-00	Travel Meals & Lodging	$6,407.64	$8,000	$8,000	$2,300	$1,800
001-014-514-20-43-01	Training			$0	$6,160	$6,160
001-014-514-20-48-00	Maintenance Software (3)	$20,575.00	$22,000	$22,000	$25,000	$25,000
001-014-514-20-49-00	Miscellaneous	$309.81	$100	$150	$150	$150
001-014-514-20-49-01	Memberships	$765.00	$600	$600	$835	$835
	TOTAL SERVICES & CHARGES	**$49,943.77**	**$110,400**	**$64,640**	**$51,595**	**$107,595**
001-014-514-20-51-00	State Auditor	$40,031.48	$22,000	$30,000	$30,000	$30,000
	TOTAL INTERGOVERNMENTAL	**$40,031.48**	**$22,000**	**$30,000**	**$30,000**	**$30,000**
001-014-514-20-64-00	Machinery & Equipment (4)	$3,757.73	$24,000	$24,000	$5,000	$5,000
	TOTAL CAPITAL	**$3,757.73**	**$24,000**	**$24,000**	**$5,000**	**$5,000**
	TOTAL DEPARTMENT	**$376,238.07**	**$488,020**	**$453,360**	**$458,965**	**$542,265**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
LEGAL SERVICES AND PUBLIC SAFETY

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-015-515-20-41-04	Copying	$0.00	$1,000	$1,000	$1,000	$1,000
001-015-515-20-41-90	City Attorney	$211,781.35	$195,000	$195,000	$212,000	$217,000
001-015-515-20-41-91	Prosecuting Attorney	$97,203.33	$96,410	$96,410	$100,000	$103,500
001-015-515-20-41-92	Public Defender	$18,745.00	$62,730	$62,730	$50,000	$50,000
001-015-558-60-41-00	Hearing Examiner	$31,633.50	$53,000	$53,000	$53,000	$53,000
	TOTAL SERVICES & CHARGES	**$359,363.18**	**$408,140**	**$408,140**	**$416,000**	**$424,500**
	TOTAL DEPARTMENT	**$359,363.18**	**$408,140**	**$408,140**	**$416,000**	**$424,500**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
ADMINISTRATIVE SERVICES DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	City Clerk					
001-018-514-30-11-00	Salaries	$94,961.59	$104,480	$104,500	$149,400	$157,300
001-018-514-30-12-00	Overtime	$63.21	$0	$0	$0	$0
001-018-514-30-21-00	Benefits	$30,085.82	$29,872	$29,900	$53,100	$60,600
	TOTAL PERSONNEL	**$125,110.62**	**$134,352**	**$134,400**	**$202,500**	**$217,900**
001-018-514-30-31-00	Office & Operating Supplies	$2,800.55	$5,000	$5,000	$5,000	$5,000
001-018-514-30-34-00	Books Maps for Resale	$0.00	$200	$200	$500	$500
001-018-514-30-35-00	Small Tools & Minor Equipment	$54.85	$0	$0	$0	$0
	TOTAL SUPPLIES	**$2,855.40**	**$5,200**	**$5,200**	**$5,500**	**$5,500**
001-018-514-30-41-00	Professional Services	$19,888.68	$26,000	$10,000	$10,000	$10,000
001-018-514-30-42-00	Communication	$0.00	$300	$300	$300	$300
001-018-514-30-43-00	Travel	$858.55	$1,400	$1,400	$200	$100
001-018-514-30-43-01	Training				$800	$400
001-018-514-30-44-00	Advertising	$25,473.71	$13,780	$30,000	$25,000	$25,000
001-018-514-30-48-00	Repair & Maintenance	$0.00	$300	$0	$0	$0
001-018-514-30-49-00	Miscellaneous	$206.00	$200	$200	$200	$200
001-018-514-30-49-01	Memberships	$375.00	$255	$255	$255	$255
	TOTAL SERVICES & CHARGES	**$46,801.94**	**$42,235**	**$42,155**	**$36,755**	**$36,255**
001-018-514-30-64-00	Machinery & Equipment	$2,727.08	$5,000	$3,300	$0	$0
	TOTAL CAPITAL	**$2,727.08**	**$5,000**	**$3,300**	**$0**	**$0**
	TOTAL CITY CLERK SVCS	**$177,495.04**	**$186,787**	**$185,055**	**$244,755**	**$259,655**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
ADMINISTRATIVE SERVICES DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Administrative					
001-018-518-10-11-00	Salaries	$136,914.72	$145,264	$145,300	$150,600	$160,800
001-018-518-10-12-00	Overtime	$209.41	$0	$0	$0	$0
001-018-518-10-21-00	Benefits	$29,829.37	$33,675	$33,700	$37,800	$44,300
	TOTAL PERSONNEL	**$166,953.50**	**$178,939**	**$179,000**	**$188,400**	**$205,100**
001-018-518-10-31-00	Supplies	$2,192.77	$5,200	$5,200	$5,200	$5,200
001-018-518-10-32-00	Fuel	$624.69	$1,000	$1,000	$1,000	$1,000
001-018-518-10-34-00	Books & Maps	$144.63	$500	$500	$500	$500
001-018-518-10-35-00	Small Tools & Minor Equipment	$766.26	$200	$200	$200	$200
	TOTAL SUPPLIES	**$3,728.35**	**$6,900**	**$6,900**	**$6,900**	**$6,900**
001-018-518-10-41-00	Professional Services	$12,564.16	$8,500	$40,000	$10,000	$10,000
001-018-518-10-42-00	Communications	$529.72	$1,500	$1,500	$1,500	$1,500
001-018-518-10-43-00	Travel	$1,477.15	$2,700	$2,700	$700	$700
001-018-518-10-43-01	Training				$2,000	$2,000
001-018-518-10-44-00	Advertising	$16,824.07	$19,060	$15,000	$15,000	$15,000
001-018-518-10-48-00	Repair & Maintenance	$103.31	$300	$300	$1,000	$1,000
001-018-518-10-49-00	Miscellaneous	$9.00	$500	$500	$500	$500
001-018-518-10-49-01	Memberships	$228.00	$250	$250	$200	$200
	TOTAL SERVICES & CHARGES	**$31,735.41**	**$32,810**	**$60,250**	**$30,900**	**$30,900**
001-018-518-10-64-00	Machinery & Equipment	$0.00	$2,000	$1,000	$0	$0
	TOTAL CAPITAL	**$0.00**	**$2,000**	**$1,000**	**$0**	**$0**
	TOTAL ADMINISTRATIVE SVCS	**$202,417.26**	**$220,648**	**$247,150**	**$226,200**	**$242,900**
	TOTAL DEPARTMENT	**$379,912.30**	**$407,435**	**$432,205**	**$470,955**	**$502,555**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
FACILITIES DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-019-518-30-31-00	Office & Operating Supplies	$4,948.89	$4,000	$7,500	$7,500	$7,500
001-019-518-30-31-03	Kitchen Supplies	$0.00	$0	$0	$0	$0
001-019-518-30-35-00	Small Tools & Minor Equipment	$1,070.12	$500	$500	$500	$500
	TOTAL SUPPLIES	**$6,019.01**	**$4,500**	**$8,000**	**$8,000**	**$8,000**
001-019-518-30-41-00	Professional Services	$10,599.48	$43,000	$55,000	$50,000	$50,000
001-019-518-30-42-00	Communications	$34,403.63	$25,360	$32,560	$61,360	$64,430
001-019-518-30-45-00	Rentals & Leases	$224,983.07	$231,150	$231,150	$240,000	$120,000
001-019-518-30-45-02	Water Cooler Rental	-$15.61	$0	$0	$0	$0
001-019-518-30-47-00	Utilities	$13,291.72	$28,500	$47,500	$30,780	$33,250
001-019-518-30-48-00	Repair & Maintenance	$10,656.69	$10,650	$25,650	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$293,918.98**	**$338,660**	**$391,860**	**$392,140**	**$277,680**
001-019-518-30-63-00	Other Improvements	$21,874.01	$0	$0	$0	$0
	TOTAL CAPITAL	**$21,874.01**	**$0**	**$0**	**$0**	**$0**
	TOTAL DEPARTMENT	**$321,812.00**	**$343,160**	**$399,860**	**$400,140**	**$285,680**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
POLICE SERVICES DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-021-521-20-11-00	Salaries	$34,082.01	$38,865	$38,900	$40,400	$41,200
001-021-521-20-21-00	Benefits	$4,127.51	$4,547	$4,600	$5,700	$6,600
	TOTAL PERSONNEL	**$38,209.52**	**$43,412**	**$43,500**	**$46,100**	**$47,800**
001-021-521-20-31-00	Office & Operating Supplies	$6,758.06	$2,000	$2,000	$2,070	$2,150
001-021-521-20-32-00	Fuel	$103.26			$0	$0
001-021-521-20-34-00	Books & Maps	$97.92	$120	$120	$125	$130
001-021-521-20-35-00	Small Tools & Minor Equipment	$4,389.51	$5,650	$5,650	$6,050	$6,270
	TOTAL SUPPLIES	**$11,348.75**	**$7,770**	**$7,770**	**$8,245**	**$8,550**
001-021-521-20-41-00	Professional Services	$2,605.51	$45,976	$10,000	$10,000	$10,000
001-021-521-20-42-00	Communications	$11,250.64	$10,000	$10,000	$15,800	$13,670
001-021-521-20-43-00	Travel	$11,366.61	$10,000	$10,000	$9,660	$10,000
001-021-521-20-43-01	Training				$9,445	$9,780
001-021-521-20-47-00	Utilities	-$196.08	$0	$0	$0	$0
001-021-521-20-48-00	Repair & Maintenance	$720.86	$1,000	$1,000	$1,035	$1,070
001-021-521-20-49-00	Miscellaneous	$1,508.36	$2,115	$2,115	$2,190	$2,270
001-021-521-20-49-01	Memberships	$820.00	$635	$635	$970	$970
001-021-521-20-49-21	Investigative Funds	$3,795.00	$0	$0	$0	$0
	TOTAL SERVICES & CHARGES	**$31,870.90**	**$69,726**	**$33,750**	**$49,100**	**$47,760**
001-021-521-20-51-01	Police Service Contract	$2,913,522.30	$3,052,452	$3,194,560	$3,450,100	$3,570,900
001-021-521-20-51-03	Jail Contract	$32,496.40	$95,760	$95,760	$99,200	$102,580
	TOTAL INTERGOVERNMENTAL	**$2,946,018.70**	**$3,148,212**	**$3,290,320**	**$3,549,300**	**$3,673,480**
001-021-521-20-64-00	Machinery & Equipment	$1,630.68	$0	$13,350	$4,000	$4,000
	TOTAL CAPITAL	**$1,630.68**	**$0**	**$13,350**	**$4,000**	**$4,000**
	TOTAL DEPARTMENT	**$3,029,078.55**	**$3,269,120**	**$3,388,690**	**$3,656,745**	**$3,781,590**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
FIRE SERVICES DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-022-522-10-31-00	Office & Operating Supplies	$801.05	$0	$0		
001-022-522-10-41-00	Professional Services EF&R	$4,120,830.46	$4,727,533	$4,727,600	$4,997,079	$4,767,273
001-022-522-10-41-01	Professional Services RFD	$167,894.00	$167,894	$167,900	$167,900	$0
	TOTAL SERVICES & CHARGES	**$4,289,525.51**	**$4,895,427**	**$4,895,500**	**$5,164,979**	**$4,767,273**
001-022-522-10-63-00	Other Improvements	$2,381.32	$60,000	$60,000	$360,000	$0
	TOTAL CAPITAL	**$2,381.32**	**$60,000**	**$60,000**	**$360,000**	**$0**
	TOTAL DEPARTMENT	**$4,291,906.83**	**$4,955,427**	**$4,955,500**	**$5,524,979**	**$4,767,273**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PUBLIC WORKS DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Administration Section					
001-040-530-10-11-00	Salaries	$51,381.00	$57,188	$67,700	$56,850	$60,600
001-040-530-10-21-00	Benefits	$12,213.10	$12,465	$12,500	$14,650	$17,000
	TOTAL PERSONNEL	**$63,594.10**	**$69,653**	**$80,200**	**$71,500**	**$77,600**
001-040-530-10-31-00	Office & Operating Supplies	$1,717.40	$1,300	$1,300	$1,500	$1,900
001-040-530-10-31-01	Meetings	$28.28	$110	$110	$115	$120
001-040-530-10-31-05	Meeting Meals	$127.09	$135	$135	$140	$145
001-040-530-10-32-00	Fuel	$43.24	$110	$110	$130	$145
001-040-530-10-34-00	Books, Maps & Subscriptions	$186.95	$550	$550	$675	$700
001-040-530-10-35-00	Small Tools & Minor Equipment	$803.79	$225	$225	$300	$350
	TOTAL SUPPLIES	**$2,906.75**	**$2,430**	**$2,430**	**$2,860**	**$3,360**
001-040-530-10-41-00	Professional Services	$461.88	$2,750	$58,750	$3,000	$3,200
001-040-530-10-41-02	Engineering Services	$131.11	$2,750	$2,750	$3,000	$3,200
001-040-530-10-41-04	Copying	$907.99	$550	$550	$575	$600
001-040-530-10-41-11	Interim Staff	$0.00	$0		$5,500	$5,600
001-040-530-10-42-00	Communications	$608.77	$175	$850	$900	$950
001-040-530-10-42-02	Postage	$24.39	$110	$110	$115	$120
001-040-530-10-43-00	Travel	$552.28	$800	$800	$100	$150
001-040-530-10-43-01	Training				$2,900	$950
001-040-530-10-44-00	Personnel Advertising	$0.00	$1,000	$1,000	$1,000	$1,000
001-040-530-10-48-00	Repair & Maintenance	$0.00	$275	$275	$250	$250
001-040-530-10-49-00	Miscellaneous	$655.11	$0			
001-040-530-10-49-01	Memberships	$445.00	$375	$375	$350	$380
	TOTAL SERVICES & CHARGES	**$3,786.53**	**$8,785**	**$65,460**	**$17,690**	**$16,400**
	TOTAL ADMINISTRATION	**$70,287.38**	**$80,868**	**$148,090**	**$92,050**	**$97,360**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PUBLIC WORKS DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Engineering Section					
001-040-532-20-11-00	Salaries	$218,940.72	$228,223	$228,250	$190,600	$201,100
001-040-532-20-12-00	Overtime	$1,266.05	$800	$800	$900	$1,000
001-040-532-20-21-00	Benefits	$47,336.13	$61,951	$62,000	$55,500	$63,500
	TOTAL PERSONNEL	**$267,542.90**	**$290,974**	**$291,050**	**$247,000**	**$265,600**
001-040-532-20-31-00	Office & Operating Supplies	$2,275.00	$3,150	$3,150	$3,200	$3,350
001-040-532-20-31-01	Meeting Expense	$79.65	$175	$175	$180	$190
001-040-532-20-32-00	Fuel	$751.37	$300	$300	$400	$450
001-040-532-20-34-00	Books & Maps	$213.87	$275	$275	$400	$500
001-040-532-20-35-00	Small Tools & Minor Equipment	$1,135.11	$1,250	$1,250	$1,300	$1,350
	TOTAL SUPPLIES	**$4,455.00**	**$5,150**	**$5,150**	**$5,480**	**$5,840**
001-040-532-20-41-00	Professional Services	$11,446.10	$15,000	$15,000	$2,000	$2,000
001-040-532-20-41-02	Engineering Services	$67,322.13	$110,000	$110,000	$120,000	$130,000
001-040-532-20-41-04	Copying	$739.66	$800	$800	$825	$850
001-040-532-20-42-00	Communications	$1,628.84	$275	$850	$1,800	$1,900
001-040-532-20-42-02	Postage	$0.00	$50	$50	$60	$70
001-040-532-20-43-00	Travel	$1,146.36	$1,350	$1,350	$500	$600
001-040-532-20-43-01	Training				$2,400	$2,800
001-040-532-20-48-00	Repair & Maintenance	$166.41	$375	$375	$400	$450
001-040-532-20-49-01	Memberships	$502.00	$525	$525	$600	$655
001-040-532-20-49-04	Clothing Allowance				$300	$360
	TOTAL SERVICES & CHARGES	**$82,951.50**	**$128,375**	**$128,950**	**$128,885**	**$139,685**
001-040-532-20-64-00	Machinery & Equipment	$7,184.07	$10,500	$10,500	$7,800	$9,800
001-040-532-20-64-04	Computer Software				$2,200	$2,500
	TOTAL CAPITAL	**$7,184.07**	**$10,500**	**$10,500**	**$10,000**	**$12,300**
	TOTAL ENGINEERING	**$362,133.47**	**$434,999**	**$435,650**	**$391,365**	**$423,425**
	TOTAL DEPARTMENT	**$432,420.85**	**$515,867**	**$583,740**	**$483,415**	**$520,785**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
SOCIAL & HUMAN SERVICES DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-050-550-00-41-00	Professional Services	$53,983.98	$60,500	$60,500	$130,000	$130,000
	TOTAL SERVICES & CHARGES	**$53,983.98**	**$60,500**	**$60,500**	**$130,000**	**$130,000**
	TOTAL DEPARTMENT	**$53,983.98**	**$60,500**	**$60,500**	**$130,000**	**$130,000**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
COMMUNITY DEVELOPMENT DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 BUDGET Requested	2005 BUDGET	2006 BUDGET
	Planning Section					
001-058-558-60-11-00	Salaries	$638,235.32	$680,411	$680,500	$836,100	$832,300
001-058-558-60-12-00	Overtime	$2,634.95	$6,500	$1,200	$1,200	$1,200
001-058-558-60-21-00	Benefits	$169,168.69	$193,056	$193,100	$260,000	$272,600
	TOTAL PERSONNEL	**$810,038.96**	**$879,967**	**$874,800**	**$1,097,300**	**$1,106,100**
001-058-558-60-31-00	Office & Operating Supplies	$12,373.68	$10,610	$7,800	$8,190	$8,600
001-058-558-60-31-01	Meeting Expense	$333.41	$275	$275	$500	$525
001-058-558-60-32-00	Fuel	$580.24	$550	$550	$600	$650
001-058-558-60-34-00	Books & Maps	$798.05	$900	$1,200	$1,000	$1,025
001-058-558-60-35-00	Small Tools & Minor Equipment	$911.54	$0	$4,100	$3,500	$1,800
	TOTAL SUPPLIES	**$14,996.92**	**$12,335**	**$13,925**	**$13,790**	**$12,600**
001-058-558-60-41-00	Professional Services	$171,301.19	$140,000	$240,000	$149,450	$40,000
001-058-558-60-41-04	Copying	$16,184.79	$13,900	$2,400	$12,500	$13,200
001-058-558-60-41-51	Eastside Catholic Project	$147,068.22		$0	$0	$0
001-058-558-60-42-00	Communications	$1,597.94	$12,000	$7,500	$5,000	$5,000
001-058-558-60-42-02	Postage	$2,726.44	$1,850	$1,850	$3,500	$3,600
001-058-558-60-43-00	Travel	$4,487.17	$8,825	$5,620	$3,500	$3,600
001-058-558-60-43-01	Training			$2,480	$4,300	$4,300
001-058-558-60-44-00	Advertising/Public Notices	$0.00	$9,000	$3,000	$5,000	$5,000
001-058-558-60-48-00	Repair & Maintenance	$1,191.19	$9,600	$14,000	$14,000	$15,750
001-058-558-60-49-00	Miscellaneous	$174.00	$1,000	$1,000	$1,000	$1,300
001-058-558-60-49-01	Memberships	$2,137.00	$1,605	$1,700	$2,100	$2,200
	TOTAL SERVICES & CHARGES	**$346,867.94**	**$197,780**	**$279,550**	**$200,350**	**$93,950**
001-058-558-60-51-00	Intergovernmental Services	$19,309.60	$40,000	$40,000	$41,000	$78,000
	TOTAL INTERGOVERNMENTAL	**$19,309.60**	**$40,000**	**$40,000**	**$41,000**	**$78,000**
001-058-558-60-64-00	Machinery & Equipment	$2,761.70	$0	$1,600	$18,000	$0
	TOTAL CAPITAL	**$2,761.70**	**$0**	**$1,600**	**$18,000**	**$0**
	TOTAL PLANNING	**$1,193,975.12**	**$1,130,082**	**$1,209,875**	**$1,370,440**	**$1,290,650**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
COMMUNITY DEVELOPMENT DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Building Section					
001-058-559-20-11-00	Salaries	$483,710.55	$388,574	$388,600	$390,200	$406,100
001-058-559-20-12-00	Overtime	$14,770.36	$3,000	$7,000	$8,000	$8,000
001-058-559-20-21-00	Benefits	$132,233.18	$104,867	$104,900	$118,900	$134,400
	TOTAL PERSONNEL	**$630,714.09**	**$496,441**	**$500,500**	**$517,100**	**$548,500**
001-058-559-20-31-00	Office & Operating Supplies	$7,673.33	$4,625	$4,200	$4,410	$4,630
001-058-559-20-32-00	Fuel	$2,335.14	$1,540	$2,100	$2,200	$2,200
001-058-559-20-34-00	Books & Maps	$2,831.55	$5,187	$5,500	$3,000	$3,500
001-058-559-20-35-00	Small Tools & Minor Equipment	$6,292.33	$1,200	$2,700	$4,400	$3,835
	TOTAL SUPPLIES	**$19,132.35**	**$12,552**	**$14,500**	**$14,010**	**$14,165**
001-058-559-20-41-00	Professional Services	$33,288.64	$25,500	$142,500	$60,000	$15,000
001-058-559-20-41-01	Plan Reviews	$2,584.00	$50,000	$90,000	$62,000	$65,100
001-058-559-20-41-04	Copying	$1,213.54	$1,100	$750	$1,100	$1,100
001-058-559-20-42-00	Communications	$3,085.19	$2,870	$1,500	$1,500	$1,500
001-058-559-20-42-02	Postage	$73.95	$250	$250	$250	$250
001-058-559-20-43-00	Travel	$6,411.96	$11,300	$6,600	$2,350	$2,400
001-058-559-20-43-01	Training				$4,200	$4,400
001-058-559-20-48-00	Repair & Maintenance	$10,421.55	$1,225	$500	$750	$750
001-058-559-20-49-00	Miscellaneous	$531.50	$900	$700	$700	$700
001-058-559-20-49-01	Memberships	$1,010.00	$1,350	$1,000	$1,450	$1,450
	TOTAL SERVICES & CHARGES	**$58,620.33**	**$94,495**	**$243,800**	**$134,300**	**$92,650**
001-058-559-20-64-00	Machinery & Equipment	$1,741.57	$15,580	$20,000	$10,000	
	TOTAL CAPITAL	**$1,741.57**	**$15,580**	**$20,000**	**$10,000**	**$0**
	TOTAL BUILDING	**$710,208.34**	**$619,067**	**$778,800**	**$675,410**	**$655,315**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
COMMUNITY DEVELOPMENT DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Permit Center Section					
001-058-559-60-11-00	Salaries		$133,338	$133,400	$156,700	$168,000
001-058-559-60-12-00	Overtime		$0	$1,100	$1,100	$1,100
001-058-559-60-21-00	Benefits		$44,289	$44,300	$56,900	$65,400
	TOTAL PERSONNEL		**$177,627**	**$178,800**	**$214,700**	**$234,500**
001-058-559-60-31-00	Office & Operating Supplies		$225	$932	$800	$850
001-058-559-60-32-00	Fuel		$100	$0	$100	$100
001-058-559-60-34-00	Books & Maps		$300	$0	$300	$300
001-058-559-60-35-00	Small Tools & Minor Equipment		$75	$1,400	$6,000	$0
	TOTAL SUPPLIES		**$700**	**$2,332**	**$7,200**	**$1,250**
001-058-559-60-41-00	Professional Services		$0	$30,000	$50,000	$0
001-058-559-60-41-04	Copying		$1,200	$88	$1,000	$1,000
001-058-559-60-42-00	Communications		$600	$0	$300	$300
001-058-559-60-42-02	Postage		$200	$0	$200	$200
001-058-559-60-43-00	Travel		$4,000	$800	$1,200	$1,200
001-058-559-60-43-01	Training			$500	$500	$500
001-058-559-60-48-00	Repair & Maintenance		$275	$275	$275	$275
001-058-559-60-49-00	Miscellaneous		$300	$300	$300	$300
001-058-559-60-49-01	Memberships		$350	$350	$180	$180
	TOTAL SERVICES & CHARGES		**$6,925**	**$32,313**	**$53,955**	**$3,955**
001-058-559-60-64-00	Machinery & Equipment		$1,200	$1,600	$4,000	$0
	TOTAL CAPITAL		**$1,200**	**$1,600**	**$4,000**	**$0**
	TOTAL PERMIT CENTER		**$186,452**	**$215,045**	**$279,855**	**$239,705**
	TOTAL DEPARTMENT	**$1,904,183.46**	**$1,935,601**	**$2,203,720**	**$2,325,705**	**$2,185,670**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PARKS AND RECREATION DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Culture Section					
001-076-573-20-41-00	Professional Svs-Arts Commission			$5,000	$10,000	$10,000
001-076-573-20-41-01	Professional Services-Sammamish Symphony				$2,200	$2,200
	TOTAL CULTURE			**$5,000**	**$12,200**	**$12,200**
	Administration Section					
001-076-576-10-11-00	Salaries	$73,433.82	$224,834	$224,900	$139,300	$150,600
001-076-576-10-21-00	Benefits	$17,653.53	$62,766	$62,800	$35,300	$41,000
	TOTAL PERSONNEL	**$91,087.35**	**$287,600**	**$287,700**	**$174,600**	**$191,600**
001-076-576-10-31-00	Office & Operating Supplies	$718.92	$1,500	$1,500	$3,500	$3,500
	TOTAL SUPPLIES	**$718.92**	**$1,500**	**$1,500**	**$3,500**	**$3,500**
001-076-576-10-41-00	Professional Services	$9,082.05	$12,000	$12,000	$0	$12,000
001-076-576-10-42-00	Communications	$543.32	$1,000	$1,000	$2,000	$2,000
001-076-576-10-43-00	Travel	$5,244.07	$1,275	$1,275	$500	$500
001-076-576-10-43-01	Training				$750	$750
001-076-576-10-49-00	Miscellaneous	$1,750.00	$2,500	$2,500	$2,500	$2,500
001-076-576-10-49-01	Memberships	$215.00	$225	$225	$300	$300
	TOTAL SERVICES & CHARGES	**$16,834.44**	**$17,000**	**$17,000**	**$6,050**	**$18,050**
001-076-576-10-64-00	Machinery & Equipment	$0.00	$4,000	$0	$0	$0
	TOTAL CAPITAL	**$0.00**	**$4,000**	**$0**	**$0**	**$0**
	TOTAL ADMINISTRATION	**$108,640.71**	**$310,100**	**$306,200**	**$184,150**	**$213,150**
TOTAL ADMINISTRATION and CULTURE		**$108,640.71**	**$310,100**	**$311,200**	**$196,350**	**$225,350**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PARKS AND RECREATION DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Recreation Programs Section					
001-076-576-20-11-00	Salaries	$44,569.12	$52,651	$52,700	$51,000	$52,000
001-076-576-20-12-00	Overtime	$31.72		$0	$0	$0
001-076-576-20-13-00	Part-time	$36,654.65	$37,000	$37,000	$40,000	$42,000
001-076-576-20-21-00	Benefits	$13,016.26	$10,042	$10,100	$14,700	$20,900
	TOTAL PERSONNEL	**$94,271.75**	**$99,693**	**$99,800**	**$105,700**	**$114,900**
001-076-576-20-31-00	Office & Operating Supplies	$18,450.45	$30,000	$30,000	$30,000	$30,000
	TOTAL SUPPLIES	**$18,450.45**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
001-076-576-20-41-00	Professional Services-Recreation	$38,303.49	$77,000	$77,000	$75,000	$75,000
001-076-576-20-42-00	Communications	$1,110.87	$1,000	$1,000	$1,500	$1,500
001-076-576-20-43-00	Travel	$1,753.41	$875	$875	$500	$500
001-076-576-20-43-01	Training				$500	$500
001-076-576-20-48-00	Software Maintenance			$5,000		
001-076-576-20-49-01	Memberships	$100.00	$225	$225	$300	$300
	TOTAL SERVICES & CHARGES	**$41,267.77**	**$79,100**	**$84,100**	**$77,800**	**$77,800**
001-076-576-20-51-00	Intergovernmental Services	$76.30	$0	$0	$0	$0
	TOTAL INTERGOVERNMENTAL	**$76.30**	**$0**	**$0**	**$0**	**$0**
001-076-576-20-64-00	Machinery & Equipment	$1,316.33	$1,000	$1,532	$1,532	$1,532
	TOTAL CAPITAL	**$1,316.33**	**$1,000**	**$1,532**	**$1,532**	**$1,532**
	TOTAL RECREATION PROGRAMS	**$155,382.60**	**$209,793**	**$215,432**	**$215,032**	**$224,232**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PARKS AND RECREATION DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Planning & Development					
001-076-576-15-11-00	Salaries	$52,716.98	$58,153	$58,200	$114,700	$120,300
001-076-576-15-21-00	Benefits	$9,536.01	$10,754	$10,800	$34,200	$41,100
	TOTAL PERSONNEL	**$62,252.99**	**$68,907**	**$69,000**	**$148,900**	**$161,400**
001-076-576-15-31-00	Office & Operating Supplies	$2,617.52	$3,000	$3,000	$6,000	$6,000
001-076-576-15-41-00	Professional Services	$25,502.55	$20,000	$34,000	$40,000	$40,000
001-076-576-15-42-00	Communications	$407.99	$500	$500	$1,000	$1,000
001-076-576-15-43-00	Travel	$2,097.67	$1,500	$1,500	$750	$750
001-076-576-15-43-01	Training				$750	$750
001-076-576-15-49-01	Memberships	$300.00	$500	$500	$500	$200
	TOTAL SERVICES & CHARGES	**$30,925.73**	**$25,500**	**$39,500**	**$49,000**	**$48,700**
	TOTAL PLANNING & DEVELOPME	**$93,178.72**	**$94,407**	**$108,500**	**$197,900**	**$210,100**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
PARKS AND RECREATION DEPARTMENT (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Park Resource Management					
001-076-576-30-11-00	Salaries	$174,025.65	$258,443	$258,500	$306,800	$371,500
001-076-576-30-12-00	Overtime	$7,858.52	$0	$16,300	$10,000	$12,000
001-076-576-30-13-00	Part-Time (Summer Help)	$53,102.01	$33,600	$31,200	$31,200	$31,200
001-076-576-30-21-00	Benefits	$60,517.25	$86,349	$86,400	$83,800	$139,300
	TOTAL PERSONNEL	**$295,503.43**	**$378,392**	**$392,400**	**$431,800**	**$554,000**
001-076-576-30-31-00	Office & Operating Supplies	$82,510.14	$95,000	$95,000	$105,000	$130,000
001-076-576-30-35-00	Small Tools & Minor Equipment	$12,545.05	$10,000	$10,000	$13,000	$15,000
	TOTAL SUPPLIES	**$95,055.19**	**$105,000**	**$105,000**	**$118,000**	**$145,000**
001-076-576-30-41-00	Professional Services	$74,999.59	$145,000	$170,000	$145,000	$180,000
001-076-576-30-42-00	Communications	$5,066.90	$3,000	$3,000	$5,000	$6,000
001-076-576-30-43-00	Travel	$2,308.13	$2,700	$2,700	$750	$1,000
001-076-576-30-43-01	Training				$3,750	$4,500
001-076-576-30-47-00	Utilities	$49,992.29	$40,000	$40,000	$70,000	$90,000
001-076-576-30-48-00	Repair & Maintenance	$546.26		$0	$10,000	$10,000
001-076-576-30-49-01	Memberships	$220.00	$225	$225	$750	$1,000
001-076-576-30-49-04	Clothing Allowance	$280.53		$0	$4,500	$5,500
	TOTAL SERVICES & CHARGES	**$133,413.70**	**$190,925**	**$215,925**	**$239,750**	**$298,000**
001-076-576-30-51-00	Intergovernmental Services	$2,091.79	$0	$0	$0	$0
	TOTAL INTERGOVERNMENTAL	**$2,091.79**	**$0**	**$0**	**$0**	**$0**
001-076-576-30-64-00	Machinery & Equipment	$75,152.77	$50,000	$50,000	$50,000	$40,000
	TOTAL CAPITAL	**$75,152.77**	**$50,000**	**$50,000**	**$50,000**	**$40,000**
	TOTAL PARK RESOURCE MGMT (	**$601,216.88**	**$724,317**	**$763,325**	**$839,550**	**$1,037,000**
	TOTAL DEPARTMENT	**$958,418.91**	**$1,338,617**	**$1,398,457**	**$1,448,832**	**$1,696,682**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
NON-DEPARTMENTAL DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Voter Registration Section					
001-090-511-70-00-00	Election Costs	$33,254.78	$30,000	$15,000	$30,000	$30,000
001-090-511-80-51-00	Voter Registration Costs	$0.00	$35,000	$33,000	$35,000	$35,000
	TOTAL INTERGOVERNMENTAL	**$33,254.78**	**$65,000**	**$48,000**	**$65,000**	**$65,000**
	TOTAL VOTER REGISTRATION	**$33,254.78**	**$65,000**	**$48,000**	**$65,000**	**$65,000**
	Other General Governmental Services					
001-090-519-90-31-00	Office & Operating Supplies	$33,137.79	$30,000	$30,000	$30,000	$30,000
001-090-519-90-35-00	Small Tools & Minor Equipment	$577.10	$5,000	$2,000	$2,000	$2,000
	TOTAL SUPPLIES	**$33,714.89**	**$35,000**	**$32,000**	**$32,000**	**$32,000**
001-090-519-90-41-00	Professional Services	$6,431.33	$0	$0	$0	$0
001-090-519-90-41-09	Contract Contingency	$0.00	$900,000	$595,000	$1,000,000	$1,000,000
001-090-519-90-42-00	Communications	$0.00	$500	$0	$0	$0
001-090-519-90-42-02	Postage	$11,507.98	$12,000	$12,000	$12,000	$12,000
001-090-519-90-44-00	Advertising	$0.00	$3,000	$0	$0	$0
001-090-519-90-47-01	Recycling	$71,583.11	$55,860	$60,000	$60,000	$60,000
001-090-519-90-48-00	Repairs & Maintenance	$373.15	$1,000	$1,000	$1,000	$1,000
001-090-519-90-49-00	Miscellaneous	$58.46	$30,000	$5,000	$5,000	$5,000
001-090-519-90-49-01	Memberships (1)	$294.15	$1,000	$3,000	$3,000	$3,000
001-090-519-90-49-06	Suburban Cities Membership	$11,299.16	$13,000	$20,000	$20,000	$20,000
001-090-519-90-49-07	AWC Membership	$17,240.95	$20,000	$20,000	$20,750	$21,400
001-090-519-90-49-08	ARCH Membership	$33,825.00	$35,000	$36,000	$36,000	$36,000
001-090-519-90-49-09	Puget Snd Regional Council Memb.	$15,043.00	$15,000	$15,500	$16,450	$16,900
001-090-519-90-49-11	Natural Yard Care Program	$2,696.00	$0	$0	$0	$0
001-090-519-90-49-12	Sammamish Citizen Corps				$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$170,352.29**	**$1,086,360**	**$767,500**	**$1,184,200**	**$1,185,300**
001-090-519-90-51-00	Intergovernmental Services	$500.00	$0	$11,400	$0	$0
	TOTAL INTERGOVERNMENTAL	**$500.00**	**$0**	**$11,400**	**$0**	**$0**

City of Sammamish General Fund Expenditures - 2005/2006 Budget Process
NON-DEPARTMENTAL DEPARTMENT

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
001-090-519-90-67-01	Capital Contingency Reserve	$0.00	$1,720,000	$64,837	$1,500,000	$1,500,000
	TOTAL CAPITAL	**$0.00**	**$1,720,000**	**$64,837**	**$1,500,000**	**$1,500,000**
001-090-519-90-95-51	Interfund - ER & R	$85,000.00	$85,000	$85,000	$85,000	$85,000
001-090-519-90-95-52	Interfund - Technology	$320,000.00	$320,000	$320,000	$320,000	$320,000
	TOTAL INTERFUND	**$405,000.00**	**$405,000**	**$405,000**	**$405,000**	**$405,000**
	TOTAL OTHER GENERAL GOVT S'	**$609,567.18**	**$3,246,360**	**$1,280,737**	**$3,121,200**	**$3,122,300**
	Pollution Control Section					
001-090-531-70-51-00	Intgovtl Svc's - Air Pollution	$18,905.00	$20,000	$19,500	$19,850	$20,300
	TOTAL INTERGOVERNMENTAL	**$18,905.00**	**$20,000**	**$19,500**	**$19,850**	**$20,300**
	TOTAL POLLUTION CONTROL	**$18,905.00**	**$20,000**	**$19,500**	**$19,850**	**$20,300**
	Public Health Section					
001-090-562-00-53-00	External Taxes - Alcoholism	$6,707.20	$5,000	$7,000	$7,000	$7,000
	TOTAL INTERGOVERNMENTAL	**$6,707.20**	**$5,000**	**$7,000**	**$7,000**	**$7,000**
	TOTAL PUBLIC HEALTH	**$6,707.20**	**$5,000**	**$7,000**	**$7,000**	**$7,000**
	Operating Transfers Out Section					
001-090-597-11-94-11	Oper Trnsfr - Street	$1,000,000.00	$1,000,000	$1,000,000	$1,200,000	$1,600,000
001-090-597-11-94-31	Oper Trnsfr - Gen Gov CIP	$1,000,000.00	$3,500,000	$5,070,000	$500,000	$500,000
001-090-597-11-94-32	Oper Trnsfr - Parks CIP	$0.00	$0	$0	$3,000,000	$4,100,000
001-090-597-11-94-34	Oper Trnsfr - Transport CIP	$4,000,000.00	$4,000,000	$4,000,000	$800,000	$800,000
001-090-597-11-96-53	Oper Trnsfr - Risk Management	$195,000.00	$195,000	$195,000	$195,000	$195,000
001-090-597-11-96-55	Interfund Loan to SWM Operating Fund					$1,720,000
	TOTAL INTERFUND	**$6,195,000.00**	**$8,695,000**	**$10,265,000**	**$5,695,000**	**$8,915,000**
	TOTAL OPERATING TRANSFERS OUT	**$6,195,000.00**	**$8,695,000**	**$10,265,000**	**$5,695,000**	**$8,915,000**
	TOTAL DEPARTMENT	**$6,863,434.16**	**$12,031,360**	**$11,620,237**	**$8,908,050**	**$12,129,600**

City of Sammamish - 2005/2006 Budget Process
STREET FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$1,376,668.17	$1,153,013	$1,357,332	$1,271,317	$1,135,552
101-000-336-00-81-00	Local Vehicle Licenses	$7,521.56	$0	$0	$0	$0
101-000-336-00-87-00	Street Fuel Tax	$493,228.32	$470,000	$470,000	$523,900	$539,260
101-000-337-07-03-00	KC Earthquake Reimbursement	$19,586.20	$0	$1,605	$0	$0
	TOTAL INTERGOVERNMENTAL	**$520,336.08**	**$470,000**	**$471,605**	**$523,900**	**$539,260**
101-000-361-11-00-00	Interest Income	$31,521.96	$30,000	$30,000	$31,200	$32,400
	TOTAL MISCELLANEOUS	**$31,521.96**	**$30,000**	**$30,000**	**$31,200**	**$32,400**
101-000-397-00-00-00	Operating Transfers - General	$1,000,000.00	$1,000,000	$1,000,000	$1,200,000	$1,600,000
	TOTAL NONREVENUES	**$1,000,000.00**	**$1,000,000**	**$1,000,000**	**$1,200,000**	**$1,600,000**
	TOTAL REVENUES	**$1,551,858.04**	**$1,500,000**	**$1,501,605**	**$1,755,100**	**$2,171,660**
	TOTAL FUND	**$2,928,526.21**	**$2,653,013**	**$2,858,937**	**$3,026,417**	**$3,307,212**

City of Sammamish - 2005/2006 Budget Process
STREET FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Maintenance Section					
101-000-542-30-11-00	Salaries	$122,998.62	$131,863	$131,900	$171,100	$197,600
101-000-542-30-12-00	Overtime	$7,062.58	$5,000	$5,000	$12,000	$12,000
101-000-542-30-13-00	Part-time (summer help)	$27,457.75	$38,500	$38,500	$15,600	$15,600
101-000-542-30-14-00	On-Call Pay	$6,021.50	$7,500	$5,000	$5,000	$5,000
101-000-542-30-21-00	Benefits	$37,191.31	$34,931	$35,000	$51,500	$75,100
	TOTAL PERSONNEL	**$200,731.76**	**$217,794**	**$215,400**	**$255,200**	**$305,300**
101-000-542-30-31-00	Office & Operating Supplies	$107,267.85	$100,000	$100,000	$105,000	$120,000
101-000-542-30-31-05	Meeting				$500	$500
101-000-542-30-32-00	Fuel	$9,254.96	$4,250	$4,250	$8,500	$8,500
101-000-542-30-35-00	Small Tools & Minor Equipment	$8,440.59	$3,500	$3,500	$7,500	$7,500
101-000-542-30-35-01	Equipment Rental				$15,000	$15,000
	TOTAL SUPPLIES	**$124,963.40**	**$107,750**	**$107,750**	**$136,500**	**$151,500**
101-000-542-30-41-00	Professional Services	$3,307.90	$5,000	$55,000	$125,000	$125,000
101-000-542-30-41-01	Prof Svc: ROW landscape				$75,000	$80,000
101-000-542-30-42-00	Communications	$6,856.81	$5,750	$5,750	$7,000	$7,500
101-000-542-30-42-01	Comm Equipment				$2,500	$2,500
101-000-542-30-43-00	Travel	$1,806.41	$3,000	$3,000	$1,500	$1,500
101-000-542-30-43-01	Training				$5,000	$5,000
101-000-542-30-47-00	Utilities	$88,822.69	$70,000	$70,000	$80,000	$80,000
101-000-542-30-48-00	Repair & Maintenance	$25,342.45	$37,500	$37,500	$57,500	$60,000
101-000-542-30-48-01	Vehicle Maintenance				$8,000	$8,000
101-000-542-30-49-00	Miscellaneous	$620.68	$550	$550	$700	$700
101-000-542-30-49-04	Clothing Allowance	$2,996.22	$2,750	$2,750	$4,500	$4,500
	TOTAL SERVICES & CHARGES	**$129,753.16**	**$124,550**	**$174,550**	**$366,700**	**$374,700**
101-000-542-30-51-00	Intergovernmental Services	$417.60	$0			
101-000-542-30-51-01	Road Maintenance Contract	$561,130.05	$685,000	$480,000	$400,000	$400,000
101-000-542-30-51-02	Traffic Contract	$121,814.87	$105,000	$105,000	$105,000	$110,000
	TOTAL INTERGOVERNMENTAL	**$683,362.52**	**$790,000**	**$585,000**	**$505,000**	**$510,000**

City of Sammamish - 2005/2006 Budget Process
STREET FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
101-000-542-30-61-00	Land	$0.00	$75,000	$0	$0	$0
101-000-542-30-62-00	Buildings	$12,747.00	$100,000	$10,000	$120,000	$1,170,000
101-000-542-30-63-00	Other Improvements	$2,325.60	$0	$0		
101-000-542-30-64-00	Machinery & Equipment	$138,849.78	$50,000	$126,150	$50,000	$50,000
101-000-542-30-64-04	Computer Software	$4,362.88	$0	$0	$3,500	$3,500
	TOTAL CAPITAL	**$158,285.26**	**$225,000**	**$136,150**	**$173,500**	**$1,223,500**
	TOTAL MAINTENANCE	**$1,297,096.10**	**$1,465,094**	**$1,218,850**	**$1,436,900**	**$2,565,000**
	Administration Section					
101-000-543-10-11-00	Salaries	$61,306.27	$66,719	$79,000	$66,400	$70,700
101-000-543-10-21-00	Benefits	$14,359.40	$14,543	$14,600	$17,100	$19,900
	TOTAL PERSONNEL	**$75,665.67**	**$81,262**	**$93,600**	**$83,500**	**$90,600**
101-000-543-10-31-00	Office & Operating Supplies	$898.60	$1,500	$1,300	$1,500	$1,900
101-000-543-10-31-05	Meeting Meals				$140	$145
101-000-543-10-32-00	Fuel	$0.00	$110	$110	$130	$145
101-000-543-10-34-00	Books & Maps	$370.91	$550	$550	$675	$700
	TOTAL SUPPLIES	**$1,269.51**	**$2,160**	**$1,960**	**$2,445**	**$2,890**
101-000-543-10-41-00	Professional Services	$97.70	$2,750	$500	$500	$500
101-000-543-10-41-02	Engineering Services	$0.00	$2,750	$0	$0	$0
101-000-543-10-41-04	Copying	$224.40	$1,100	$1,100	$1,150	$1,200
101-000-543-10-41-11	Interim Staff	$0.00	$0	$0	$5,500	$5,600
101-000-543-10-42-00	Communications	$512.77	$175	$850	$900	$950
101-000-543-10-42-02	Postage	$0.00	$110	$110	$115	$120
101-000-543-10-43-00	Travel	$283.75	$800	$800	$100	$150
101-000-543-10-43-01	Training				$2,900	$950
101-000-543-10-48-00	Repair & Maintenance	$0.00	$275	$275	$250	$250
101-000-543-10-49-00	Miscellaneous	$109.00	$0			
101-000-543-10-49-01	Memberships	$231.00	$550	$550	$250	$290
	TOTAL SERVICES & CHARGES	**$1,458.62**	**$8,510**	**$4,185**	**$11,665**	**$10,010**
101-000-543-10-64-02	Computer Software				$350	$350
	TOTAL CAPITAL	**$0.00**	**$0**	**$0**	**$350**	**$350**
	TOTAL ADMINISTRATION	**$78,393.80**	**$91,932**	**$99,745**	**$97,960**	**$103,850**

City of Sammamish - 2005/2006 Budget Process
STREET FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Engineering Section					
101-000-543-20-11-00	Salaries	$129,909.71	$187,023	$187,100	$217,500	$225,500
101-000-543-20-12-00	Overtime	$1,109.58	$800	$800	$900	$1,000
101-000-543-20-21-00	Benefits	$26,131.44	$46,650	$46,700	$62,900	$71,700
	TOTAL PERSONNEL	**$157,150.73**	**$234,473**	**$234,600**	**$281,300**	**$298,200**
101-000-543-20-31-00	Office & Operating Supplies	$2,144.84	$3,150	$3,150	$3,200	$3,350
101-000-543-20-31-01	Meetings	$157.81	$175	$175	$180	$190
101-000-543-20-32-00	Fuel	$119.52	$350	$350	$400	$450
101-000-543-20-34-00	Books & Maps	$111.68	$275	$275	$400	$500
101-000-543-20-35-00	Small Tools & Minor Equipment	$403.95	$1,250	$1,250	$1,300	$1,350
	TOTAL SUPPLIES	**$2,937.80**	**$5,200**	**$5,200**	**$5,480**	**$5,840**
101-000-543-20-41-00	Professional Services	$20,968.52	$23,000	$23,000	$5,000	$46,000
101-000-543-20-41-02	Engineering Services				$20,000	$3,000
101-000-543-20-41-04	Copying	$395.67	$800	$800	$825	$850
101-000-543-20-42-00	Communications	$1,118.07	$275	$2,500	$2,650	$2,800
101-000-543-20-43-00	Travel	$1,571.55	$2,250	$2,250	$500	$600
101-000-543-20-43-01	Training				$2,400	$2,800
101-000-543-20-48-00	Repairs & Maintenance	$0.00	$375	$375	$400	$475
101-000-543-20-49-00	Miscellaneous	$772.00	$0			
101-000-543-20-49-01	Memberships	$412.00	$300	$300	$450	$505
101-000-543-20-49-04	Clothing Allowance				$500	$525
	TOTAL SERVICES & CHARGES	**$25,237.81**	**$27,000**	**$29,225**	**$32,725**	**$57,555**
101-000-543-20-64-00	Machinery & Equipment	$0.00	$2,500	$0	$4,000	$0
101-000-543-20-64-02	Computer Software				$32,500	$5,000
	TOTAL CAPITAL	**$0.00**	**$2,500**	**$0**	**$36,500**	**$5,000**
	TOTAL ENGINEERING	**$185,326.34**	**$269,173**	**$269,025**	**$356,005**	**$366,595**
	Earthquake Section					
101-990-542-30-51-01	Earthquake Repairs - King Cty	$10,378.26	$0			
	TOTAL EARTHQUAKE	**$10,378.26**	**$0**	**$0**	**$0**	**$0**
	TOTAL EXPENDITURES	**$1,571,194.50**	**$1,826,200**	**$1,587,620**	**$1,890,865**	**$3,035,445**
	Ending Fund Balance	$1,357,331.71	$826,813	$1,271,317	$1,135,552	$271,767
	TOTAL FUND	**$2,928,526.21**	**$2,653,013**	**$2,858,937**	**$3,026,417**	**$3,307,212**

City of Sammamish - 2005/2006 Budget Process
ARTERIAL STREET FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$284,108.48	$207,758	$220,194	$145,694	$146,394
102-000-336-00-88-00	Arterial Street Fuel Tax	$230,617.16	$220,000	$220,000	$245,000	$252,000
	TOTAL INTERGOVERNMENTAL	**$230,617.16**	**$220,000**	**$220,000**	**$245,000**	**$252,000**
102-000-361-11-00-00	Investment Interest	$5,468.72	$9,000	$5,500	$5,700	$6,000
	TOTAL MISCELLANEOUS	**$5,468.72**	**$9,000**	**$5,500**	**$5,700**	**$6,000**
	TOTAL REVENUES	**$236,085.88**	**$229,000**	**$225,500**	**$250,700**	**$258,000**
	TOTAL FUND	**$520,194.36**	**$436,758**	**$445,694**	**$396,394**	**$404,394**

City of Sammamish - 2005/2006 Budget Process
ARTERIAL STREET FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
102-000-597-03-10-00	Oper Trnsfr - Transportation	$300,000.00	$300,000	$300,000	$250,000	$250,000
	TOTAL INTERFUND	**$300,000.00**	**$300,000**	**$300,000**	**$250,000**	**$250,000**
	TOTAL EXPENDITURES	**$300,000.00**	**$300,000**	**$300,000**	**$250,000**	**$250,000**
	Ending Fund Balance	$220,194.36	$136,758	$145,694	$146,394	$154,394
	TOTAL FUND	**$520,194.36**	**$436,758**	**$445,694**	**$396,394**	**$404,394**

City of Sammamish - 2005/2006 Budget Process
G.O. DEBT SERVICE FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$0.00	$0	$0	$0	$0
201-000-397-32-00-00	Operating Transfers - Park CIP	$367,636.26	$366,337	$366,337	$369,887	$368,137
201-000-397-34-00-00	Operating Transfers - Tran CIP	$547,500.00	$545,000	$545,000	$542,500	$540,000
	TOTAL NONREVENUES	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
	TOTAL REVENUES	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
	TOTAL FUND	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**

City of Sammamish - 2005/2006 Budget Process
G.O. DEBT SERVICE FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
201-000-591-00-71-01	PWTF Loan Prin.	$500,000.00	$500,000	$500,000	$500,000	$500,000
201-000-591-00-71-11	LTGO Principal	$210,000.00	$215,000	$215,000	$225,000	$230,000
201-000-592-00-83-01	Interest on PWTF Debt	$47,500.00	$45,000	$45,000	$42,500	$40,000
201-000-592-00-83-11	Interest on 2002 LTGO Debt	$157,636.26	$151,337	$151,337	$144,887	$138,137
	TOTAL DEBT SERVICE	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
	TOTAL EXPENDITURES	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**
	Ending Fund Balance	$0.00	$0	$0	$0	$0
	TOTAL FUND	**$915,136.26**	**$911,337**	**$911,337**	**$912,387**	**$908,137**

City of Sammamish - 2005/2006 Budget Process
GENERAL GOVERNMENT CIP FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$7,053,596.13	$7,653,596	$7,873,596	$11,475,596	$169,422
301-000-361-11-00-00	Interest Income	$168,321.84	$50,000	$70,000	$72,800	$75,700
	TOTAL MISCELLANEOUS	**$168,321.84**	**$50,000**	**$70,000**	**$72,800**	**$75,700**
301-000-397-00-00-00	Oper Trnsfrs - General Govt.	$1,000,000.00	$3,500,000	$5,070,000	$500,000	$500,000
	TOTAL NONREVENUES	**$1,000,000.00**	**$3,500,000**	**$5,070,000**	**$500,000**	**$500,000**
	TOTAL REVENUES	**$1,168,321.84**	**$3,550,000**	**$5,140,000**	**$572,800**	**$575,700**
	TOTAL FUND	**$8,221,917.97**	**$11,203,596**	**$13,013,596**	**$12,048,396**	**$745,122**

City of Sammamish - 2005/2006 Budget Process
GENERAL GOVERNMENT CIP FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
301-000-594-10-11-00	Salaries				$66,950	$71,300
301-000-594-10-21-00	Benefits				$13,050	$15,600
	TOTAL PERSONNEL				**$80,000**	**$86,900**
301-000-594-00-63-00	City Hall Facilities Construction	$348,321.86	$10,033,974	$1,538,000	$11,298,974	$0
301-000-594-00-64-02	City Hall Facilities Furniture & Fixtur	$0.00	$144,000	$0	$0	$154,100
301-000-596-00-67-01	Capital Contingency Reserve	$0.00	$500,000	$0	$500,000	$500,000
	TOTAL CAPITAL	**$348,321.86**	**$10,677,974**	**$1,538,000**	**$11,798,974**	**$654,100**
	TOTAL EXPENDITURES	**$348,321.86**	**$10,677,974**	**$1,538,000**	**$11,878,974**	**$741,000**
	Ending Fund Balance	$7,873,596.11	$525,622	$11,475,596	$169,422	$4,122
	TOTAL FUND	**$8,221,917.97**	**$11,203,596**	**$13,013,596**	**$12,048,396**	**$745,122**

City of Sammamish - 2005/2006 Budget Process
PARKS CIP FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$7,886,282.88	$8,848,646	$9,282,174	$9,290,837	$2,203,950
302-000-317-35-00-00	Real Estate Excise Tax #1	$2,070,208.16	$1,400,000	$2,000,000	$1,800,000	$1,800,000
	TOTAL TAXES	**$2,070,208.16**	**$1,400,000**	**$2,000,000**	**$1,800,000**	**$1,800,000**
302-000-334-04-02-01	WA Dept of Econ Dev-Pine Lake Grant			$600,000	$0	$0
302-000-337-07-01-00	KC Waterworks Grant	$0.00	$300,000	$0	$0	$0
302-000-337-07-03-00	KC Sportfield Grant			$50,000	$0	$0
	TOTAL INTERGOVERNMENTAL	**$0.00**	**$300,000**	**$650,000**	**$0**	**$0**
302-000-361-11-00-00	Investment Interest	$191,329.22	$70,000	$100,000	$104,000	$108,000
	TOTAL MISCELLANEOUS	**$191,329.22**	**$70,000**	**$100,000**	**$104,000**	**$108,000**
302-000-397-00-00-00	Operating Transfers - General	$0.00	$0	$0	$3,000,000	$4,100,000
	TOTAL NONREVENUES	**$0.00**	**$0**	**$0**	**$3,000,000**	**$4,100,000**
	TOTAL REVENUES	**$2,261,537.38**	**$1,770,000**	**$2,750,000**	**$4,904,000**	**$6,008,000**
	TOTAL FUND	**$10,147,820.26**	**$10,618,646**	**$12,032,174**	**$14,194,837**	**$8,211,950**

City of Sammamish - 2005/2006 Budget Process
PARKS CIP FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Pine Lake Park Restoration					
302-323-594-00-63-00	Pine Lake Park Restoration	$107,996.49	$1,225,000	$1,225,000	$0	
	Bill Reams Park Restoration					
302-324-594-00-63-00	Bill Reams Park Restoration	$5,703.31	$300,000	$200,000	$144,000	
	NE Sammamish Park Restoration					
302-325-594-00-63-00	NE Samm Park Restoration	$60.41	$0			
	City Trail System Development					
302-326-594-00-63-00	City Trail System Development	$31,437.30	$25,000	$25,000	$100,000	$100,000
	Habitat/Tree Planting					
302-327-594-00-63-00	Habitat/Tree Planting	$8,801.92	$10,000	$10,000	$10,000	$10,000
	Skate Park					
302-328-594-00-63-00	Skate Park	$0.00	$210,000			
	Ebright Creek Park					
302-330-594-00-63-00	Ebright Creek Park	$170,865.78	$2,500,000	$50,000	$2,479,000	
	Beaver Lake					
302-331-594-00-63-00	Beaver Lake Preserve	$0.00	$25,000	$25,000	$200,000	
	Sammamish Commons					
302-332-594-00-63-00	Sammamish Commons	$161,807.49	$2,000,000	$500,000	$2,718,000	
	Evan's Creek Preserve					
302-334-594-00-63-00	Evan's Creek Preserve	$6,185.50	$300,000	$0		
	School Parks / Sportsfields					
302-335-594-00-63-00	School Parks / Sportsfields	$0.00	$0	$0	$2,500,000	$2,500,000
	Parks Capital Replacement Program					
302-336-594-00-63-00	Parks Capital Replacement Program	$1,966.75	$170,000	$90,000	$150,000	$130,000
	Capital Contingency Reserve					
302-337-594-00-67-01	Capital Contingency Reserve	$3,185.05	$1,700,000	$250,000	$550,000	

City of Sammamish - 2005/2006 Budget Process
PARKS CIP FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Land Acquisition					
302-337-594-00-63-00	Land Acquisition				$1,000,000	
	Sammamish Commons Phase II					
302-338-594-00-63-00	Sammamish Commons Phase II					$1,000,000
	Waterfront Park					
302-339-594-00-63-00	Waterfront Park					$100,000
	Maintenance Facility					
302-340-594-00-63-00	Maintenance Facility (30%)				$120,000	$1,170,000
	Reard/Freed Farmhouse					
302-341-594-00-63-00	Reard/Freed Farm House Relocation/Reconstruction				$250,000	
	Trails/Pathways					
302-401-594-00-63-00	South Pine Lake Route				$550,000	$1,250,000
302-402-594-00-63-00	228th Ave NE: NE 12th to NE 25th Way				$350,000	$850,000
302-403-594-00-63-00	212th Ave SE: SE 13th St. to SE 14th St.				$330,000	
302-404-594-00-63-00	NE 22nd St: 236th Ave NE to 238th Ave				$170,000	
302-405-594-00-63-00	Beaver Lake Natural Preserve Trail					$350,000
302-406-594-00-63-00	Beaver Lake Trail Head					$300,000
	TOTAL CAPITAL	**$498,010.00**	**$8,465,000**	**$2,375,000**	**$11,621,000**	**$7,760,000**
302-000-597-21-00-00	Oper Trnsfr - Debt Service LTGO	$367,636.26	$366,337	$366,337	$369,887	$368,137
	TOTAL INTERFUND	**$367,636.26**	**$366,337**	**$366,337**	**$369,887**	**$368,137**
	TOTAL EXPENDITURES	**$865,646.26**	**$8,831,337**	**$2,741,337**	**$11,990,887**	**$8,128,137**
	Ending Fund Balance	$9,282,174.00	$1,787,309	$9,290,837	$2,203,950	$83,813
	TOTAL FUND	**$10,147,820.26**	**$10,618,646**	**$12,032,174**	**$14,194,837**	**$8,211,950**

City of Sammamish - 2005/2006 Budget Process
TRANSPORTATION CIP FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$6,615,501.86	$5,239,209	$11,453,548	$8,360,214	$5,459,414
340-000-317-34-00-00	Real Estate Excise Tax - #2	$2,070,208.19	$1,400,000	$2,000,000	$1,800,000	$1,800,000
	TOTAL TAXES	**$2,070,208.19**	**$1,400,000**	**$2,000,000**	**$1,800,000**	**$1,800,000**
340-000-334-00-00-00	State Grants	$0.00	$1,658,500	$814,000	$0	$150,000
340-000-335-00-00-00	WDOT Grant State Shared Rev	$14,994.80	$0			
340-000-338-95-00-00	Sound Transit Contrib P&R	$6,000.00	$2,500,000	$0		
340-000-338-95-01-00	Wtr/Swr District Share-228th 1B	$226,287.89	$0			
340-000-338-95-02-00	Wtr/Swr District Share-228th 1C	$835,204.29	$0			
340-000-338-95-05-00	County Share of SPAC study			$80,000	$0	$0
340-000-345-84-00-00	Concurrency Fees			$17,000	$17,700	$18,400
	TOTAL INTERGOVERNMENTAL	**$1,082,486.98**	**$4,158,500**	**$911,000**	**$17,700**	**$168,400**
340-000-361-11-00-00	Investment Interest	$186,077.30	$150,000	$175,000	$182,000	$189,300
	TOTAL MISCELLANEOUS	**$186,077.30**	**$150,000**	**$175,000**	**$182,000**	**$189,300**
340-000-391-80-00-00	Public Works Trust Fund Loan	$0.00	$545,000	$500,000	$0	$0
340-000-397-01-00-00	Oper Trnsfrs - General Govt.	$4,000,000.00	$4,000,000	$4,000,000	$800,000	$800,000
340-000-397-12-00-00	Oper Trnsfrs - Arterial Street	$300,000.00	$300,000	$300,000	$250,000	$250,000
340-000-397-36-00-00	Oper Trnsfrs - Devel Impact	$3,200,000.00	$950,000	$950,000	$1,000,000	$1,000,000
	TOTAL NONREVENUES	**$7,500,000.00**	**$5,795,000**	**$5,750,000**	**$2,050,000**	**$2,050,000**
	TOTAL REVENUES	**$10,838,772.47**	**$11,503,500**	**$8,836,000**	**$4,049,700**	**$4,207,700**
	TOTAL FUND	**$17,454,274.33**	**$16,742,709**	**$20,289,548**	**$12,409,914**	**$9,667,114**

City of Sammamish - 2005/2006 Budget Process
TRANSPORTATION CIP FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	228th Ave Phase 1A					
340-109-595-00-63-00	228th Ave Phase 1A	$0.00	$0	$333,824	$0	$0
	228th Ave Phase 1B					
340-110-595-00-63-00	228th Ave Phase 1B	$64,307.21	$0	$110,690	$0	$0
	228th Ave Phase 1C					
340-111-595-00-63-00	228th Ave Phase 1C	$3,809,923.93	$0	$2,886,760	$0	$0
	244th Ave Phase I					
340-112-595-00-63-00	244th Ave Phase I	$89,388.72	$3,450,000	$511,380	$960,000	$1,200,000
	Intersection Improvements					
340-115-595-00-63-00	Intersection Improvements	$26,963.54	$250,000	$303,030	$250,000	$250,000
	City Entrance Signs					
340-116-595-00-63-00	City Entrance Signs	$345.39	$5,000	$5,000	$5,000	$5,000
	Neighborhood Projects					
340-117-595-00-63-00	Neighborhood Projects	$102,828.43	$150,000	$197,170	$150,000	$150,000
	Sidewalk Program					
340-118-595-00-63-00	Sidewalk Program	-$95,301.65	$200,000	$257,900	$200,000	$200,000
	Pavement Management Program					
340-119-595-00-63-00	Pavement Management Program	$202,874.60	$250,000	$297,125	$300,000	$600,000
	CIP Management System					
340-120-595-00-63-00	CIP Management System	$15,000.00	$15,000	$15,000	$15,000	$15,000
	Transportation Plan					
340-121-595-00-63-00	Transportation Plan	$46,348.55	$20,000	$20,000	$30,000	$35,000
	Transportation Computer Model					
340-122-595-00-63-00	Transportation Computer Model	$15,058.14	$15,000	$15,000	$20,000	$25,000
	Level Of Service					
340-123-595-00-63-00	Level Of Service	$7,235.00	$11,000	$14,765	$95,000	$20,000
	Concurrency Management System					
340-124-595-00-63-00	Concurrency Management System	$19,999.91	$20,000	$31,500	$30,000	$35,000
	Mitigation Payment System					
340-125-595-00-63-00	Mitigation Payment System	$15,264.52	$20,000	$56,000	$20,000	$25,000
	SE 32nd Way/Pine Lake Rd					
340-126-595-00-63-00	SE 32nd Way/Pine Lake Rd	$163,666.74	$993,170	$1,604,500	$0	$0

City of Sammamish - 2005/2006 Budget Process
TRANSPORTATION CIP FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	244th Ave Phase 2					
340-127-595-00-63-00	Issaq Pine Lake Rd Exten.	$67,032.12	$1,980,000	$2,202,960	$700,000	$0
340-128-595-00-63-00	244th Ave NE - SE 32nd to SE 8th	$100.00	$0			
	Transit Program					
340-129-595-00-63-00	Transit Program	$0.00	$2,500,000	$40,000	$40,000	$40,000
	SE 24th Street Sidewalk					
340-130-595-00-63-00	SE 24th Street Sidewalk	$325,294.57	$500,000	$854,620	$700,000	
	228th Avenue Phase 1D					
340-131-595-00-63-00	228th Avenue Phase 1D	$500,000.00	$0			
	Street Lighting Program					
340-132-595-00-63-00	Street Lighting Program	$2,884.38	$10,000	$27,110	$10,000	$10,000
	Roadway Stability Studies					
340-134-595-00-63-00	Roadway Stability Studies	$74,012.04	$0			
	ELS Pkwy to 187th NE Enviro Doc					
340-133-595-00-63-00	ELS Pkwy to 187th NE Enviro Doc			$200,000	$1,000,000	$0
	ELS Pkwy-Inglewood to NE 26th					
340-137-595-00-63-00	ELSPkwy-Inglewood to NE 26th		$800,000	$0	$0	$800,000
	NE 8th St Walkway					
340-138-595-00-63-00	NE 8th St Walkway - 228th to 244th			$0	$340,000	$0
	ELSPkwy/Louis Thompson Rd Int.					
340-139-595-00-63-00	ELSPkwy/Louis Thompson Rd Int.			$0	$450,000	$0
	Duthie Hill/Issaquah-Beaver Lk Rd Int.					
340-140-595-00-63-00	Duthie Hill/Issaquah-Beaver Lk Rd Int.			$0	$0	$450,000
	Banner Pole Across 228th					
340-141-595-00-63-00	Banner Poles Across 228th				$26,000	
	Opticom Gates					
340-142-595-00-63-00	Opticom Gates				$67,000	
	Capital Contingency Reserve					
340-136-595-00-67-01	Capital Contingency Reserve	$0.00	$1,000,000	$400,000	$1,000,000	$1,000,000
	212th Snake Hill Contingency					
340-136-595-00-67-02	212th Snake Hill Contingency		$1,000,000	$1,000,000	$0	$0
	TOTAL CAPITAL	**$5,453,226.14**	**$13,189,170**	**$11,384,334**	**$6,408,000**	**$4,860,000**
340-000-597-21-00-00	Oper Trnsfr - Debt Svc PWTF	$547,500.00	$545,000	$545,000	$542,500	$540,000
	TOTAL INTERFUND	**$547,500.00**	**$545,000**	**$545,000**	**$542,500**	**$540,000**
	TOTAL EXPENDITURES	**$6,000,726.14**	**$13,734,170**	**$11,929,334**	**$6,950,500**	**$5,400,000**
	Ending Fund Balance	$11,453,548.19	$3,008,539	$8,360,214	$5,459,414	$4,267,114
	TOTAL FUND	**$17,454,274.33**	**$16,742,709**	**$20,289,548**	**$12,409,914**	**$9,667,114**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER MANAGEMENT FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$244,480.39	$258,571	$448,614	$460,149	$303,495
408-000-343-83-00-00	Surface Water Fees	$1,408,134.40	$1,385,000	$1,385,000	$1,985,000	$1,985,000
	CHARGES FOR GOODS & SVCS	**$1,408,134.40**	**$1,385,000**	**$1,385,000**	**$1,985,000**	**$1,985,000**
408-000-361-11-00-00	Interest Income	$6,877.97	$7,000	$7,000	$7,300	$7,600
408-000-369-90-01-00	Miscellaneous	$52.94		$50	$50	$50
	TOTAL MISCELLANEOUS	**$6,930.91**	**$7,000**	**$7,050**	**$7,350**	**$7,650**
	TOTAL REVENUES	**$1,415,065.31**	**$1,392,000**	**$1,392,050**	**$1,992,350**	**$1,992,650**
408-000-391-10-01-00	Interfund Proceeds					$1,720,000
	TOTAL NON-REVENUES					**$1,720,000**
	TOTAL FUND	**$1,659,545.70**	**$1,650,571**	**$1,840,664**	**$2,452,499**	**$4,016,145**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER MANAGEMENT FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Administration					
408-000-538-31-11-00	Salaries	$61,306.22	$66,719	$79,000	$66,400	$70,700
408-000-538-31-21-00	Benefits	$14,360.26	$14,543	$14,600	$17,100	$19,900
	TOTAL PERSONNEL	**$75,666.48**	**$81,262**	**$93,600**	**$83,500**	**$90,600**
408-000-538-31-31-00	Office & Operating Supplies	$2,851.71	$1,300	$1,300	$1,500	$1,900
408-000-538-31-31-01	Meetings	$24.59	$110	$110	$115	$120
408-000-538-31-31-05	Meeting Meals				$140	$145
408-000-538-31-32-00	Fuel	$0.00	$110	$110	$130	$145
408-000-538-31-34-00	Books & Maps	$102.75	$550	$550	$675	$700
	TOTAL SUPPLIES	**$2,979.05**	**$2,070**	**$2,070**	**$2,560**	**$3,010**
408-000-538-31-41-00	Professional Services	$54.50	$2,750	$2,750	$2,000	$2,500
408-000-538-31-41-02	Engineering Services	$0.00	$2,750	$2,750	$3,000	$3,200
408-000-538-31-41-04	Copying	$0.00	$550	$550	$575	$600
408-000-538-31-41-11	Interim Staff	$0.00			$5,500	$5,600
408-000-538-31-42-00	Communications	$1,607.55	$175	$850	$900	$950
408-000-538-31-42-02	Postage				$100	$105
408-000-538-31-43-00	Travel	$179.13	$800	$800	$100	$150
408-000-538-31-43-01	Training				$2,900	$950
408-000-538-31-48-00	Repair & Maintenance	$160.77	$275	$275	$250	$250
408-000-538-31-49-00	Miscellaneous	$130.50	$0			
408-000-538-31-49-01	Memberships	$115.00	$375	$375	$250	$275
	TOTAL SERVICES & CHARGES	**$2,247.45**	**$7,675**	**$8,350**	**$15,575**	**$14,580**
408-000-538-31-51-00	Intergovernmental Services	$14,472.48	$550	$15,000	$15,500	$16,000
408-000-538-31-51-02	Intergovernmental Obligations	$93,499.00	$93,499	$93,499	$93,499	$93,499
408-000-538-31-53-00	Intergovernmental Taxes	$20,367.17	$21,000	$20,000	$21,000	$22,000
	TOTAL INTERGOVERNMENTAL	**$128,338.65**	**$115,049**	**$128,499**	**$129,999**	**$131,499**
	TOTAL ADMINISTRATION	**$209,231.63**	**$206,056**	**$232,519**	**$231,634**	**$239,689**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER MANAGEMENT FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Engineering Section					
408-000-538-32-11-00	Salaries	$186,264.37	$214,010	$214,100	$246,700	$258,200
408-000-538-32-12-00	Overtime	$1,109.59	$800	$800	$900	$1,000
408-000-538-32-21-00	Benefits	$40,004.98	$52,087	$52,100	$70,200	$80,400
	TOTAL PERSONNEL	**$227,378.94**	**$266,898**	**$267,000**	**$317,800**	**$339,600**
408-000-538-32-31-00	Office & Operating Supplies	$2,684.35	$3,150	$3,150	$3,000	$3,000
408-000-538-32-31-01	Meetings	$28.12	$175	$175	$180	$190
408-000-538-32-32-00	Fuel	$141.42	$300	$300	$400	$450
408-000-538-32-34-00	Books & Maps	$33.32	$275	$275	$400	$500
408-000-538-32-35-00	Small Tools & Minor Equipment	$1,193.90	$1,250	$1,250	$1,800	$1,850
	TOTAL SUPPLIES	**$4,081.11**	**$5,150**	**$5,150**	**$5,780**	**$5,990**
408-000-538-32-41-00	Professional Services	$2,443.42	$0		$19,000	$26,000
408-000-538-32-41-02	Engineering Services	$0.00	$0		$17,000	$17,000
408-000-538-32-41-04	Copying	$313.89	$800	$800	$825	$850
408-000-538-32-42-00	Communications	$834.32	$275	$275	$900	$950
408-000-538-32-43-00	Travel	$2,317.76	$2,250	$2,250	$500	$600
408-000-538-32-43-01	Training				$2,400	$2,800
408-000-538-32-48-00	Repairs & Maintenance	$808.38	$375	$375	$400	$425
408-000-538-32-49-01	Memberships	$465.00	$525	$525	$475	$500
408-000-538-32-49-04	Clothing				$300	$300
	TOTAL SERVICES & CHARGES	**$7,182.77**	**$4,225**	**$4,225**	**$41,800**	**$49,425**
408-000-538-32-64-00	Machinery & Equipment	$0.00	$5,000	$0	$0	$0
	TOTAL CAPITAL	**$0.00**	**$5,000**	**$0**	**$0**	**$0**
	TOTAL ENGINEERING	**$238,642.82**	**$281,273**	**$276,375**	**$365,380**	**$395,015**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER MANAGEMENT FUND EXPENDITURES (CONT,)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Maintenance & Operations Section					
408-000-538-35-11-00	Salaries	$122,999.02	$131,863	$131,900	$171,100	$197,600
408-000-538-35-12-00	Overtime	$4,800.06	$5,000	$5,000	$10,000	$12,000
408-000-538-35-13-00	Part-time	$22,199.50	$38,500	$38,500	$15,600	$15,600
408-000-538-35-14-00	On-Call Pay	$6,021.50	$7,500	$7,500	$5,000	$5,000
408-000-538-35-21-00	Benefits	$35,785.35	$34,931	$35,000	$51,400	$75,100
	TOTAL PERSONNEL	**$191,805.43**	**$217,794**	**$217,900**	**$253,100**	**$305,300**
408-000-538-35-31-00	Office & Operating Supplies	$50,230.55	$60,000	$60,000	$65,000	$70,000
408-000-538-35-31-05	Meetings				$500	$500
408-000-538-35-32-00	Fuel	$3,206.27	$4,250	$4,250	$4,890	$5,630
408-000-538-35-35-00	Small Tools & Minor Equipment	$3,444.94	$3,750	$3,750	$6,000	$6,500
408-000-538-35-35-01	Equipment Rental				$15,000	$15,000
	TOTAL SUPPLIES	**$56,881.76**	**$68,000**	**$68,000**	**$91,390**	**$97,630**
408-000-538-35-41-00	Professional Services	$5,828.49	$5,000	$5,000	$5,000	$5,000
408-000-538-35-42-00	Communications	$6,466.53	$5,750	$5,750	$5,500	$6,000
408-000-538-35-43-00	Travel	$883.10	$3,000	$3,000	$1,000	$1,000
408-000-538-35-43-01	Training				$5,000	$5,000
408-000-538-35-47-00	Utility Services	$6,878.83	$7,250	$7,250	$6,500	$6,500
408-000-538-35-48-00	Repair & Maintenance	$15,991.21	$35,000	$35,000	$35,000	$40,000
408-000-538-35-49-00	Miscellaneous	$454.97	$550	$550	$500	$500
408-000-538-35-49-04	Clothing Allowance	$1,844.50	$2,750	$2,750	$3,500	$3,500
	TOTAL SERVICES & CHARGES	**$38,347.63**	**$59,300**	**$59,300**	**$62,000**	**$67,500**
408-000-538-32-51-00	Intergovernmental Services	$310,867.34	$325,000	$325,000	$330,000	$335,000
	TOTAL INTERGOVERNMENTAL	**$310,867.34**	**$325,000**	**$325,000**	**$330,000**	**$335,000**
408-000-538-35-61-00	Land	$3,082.63	$75,000	$0	$0	$0
408-000-538-35-62-00	Buildings	$0.00	$100,000	$0	$0	$0
408-000-538-35-64-00	Machinery & Equipment	$114,072.90	$50,000	$150,920	$80,000	$80,000
408-000-538-35-64-04	Computer Software	$0.00	$2,500	$2,500	$2,500	$2,500
	TOTAL CAPITAL	**$117,155.53**	**$227,500**	**$153,420**	**$82,500**	**$82,500**
	TOTAL MAINTENANCE & OPERATI	**$715,057.69**	**$897,594**	**$823,620**	**$818,990**	**$887,930**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER MANAGEMENT FUND EXPENDITURES (CONT.)

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
408-000-597-21-00-00	OPR Transfer-Debt Service Interfund Loan					208,685
	TOTAL DEBT SERVICE					**$208,685**
	Total Interfund Section					
408-000-597-00-10-00	Operating Transfers - CIP	$0.00	$0	$0	$685,000	$2,210,000
408-000-597-51-10-00	Oper Trnsfrs - ER&R	$10,000.00	$10,000	$10,000	$10,000	$10,000
408-000-597-52-10-00	Oper Trnsfrs - Technology	$10,000.00	$10,000	$10,000	$10,000	$10,000
408-000-597-53-10-00	Oper Trnsfrs - Risk Management	$28,000.00	$28,000	$28,000	$28,000	$28,000
408-000-597-54-10-00	Oper Trnsfrs - Unemployment	$0.00	$0	$0	$0	$0
	TOTAL INTERFUND	**$48,000.00**	**$48,000**	**$48,000**	**$733,000**	**$2,258,000**
	TOTAL EXPENDITURES	**$1,210,932.14**	**$1,432,923**	**$1,380,514**	**$2,149,004**	**$3,989,319**
	Ending Fund Balance	$448,613.56	$217,648	$460,149	$303,495	$26,826
	TOTAL FUND	**$1,659,545.70**	**$1,650,571**	**$1,840,664**	**$2,452,499**	**$4,016,145**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER CIP FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$84,790.21	$321,543	$755,772	$531,310	$281,710
438-000-336-20-00-00	State Assistance	$1,487,250.00	$0	$0	$0	$0
	TOTAL INTERGOVERNMENTAL	**$1,487,250.00**	**$0**	**$0**	**$0**	**$0**
438-000-361-11-00-00	Interest Income	$21,531.25	$4,000	$10,000	$10,400	$10,800
438-000-367-12-01-00	Development Fees	$388,529.14	$180,000	$435,000	$200,000	$200,000
	TOTAL MISCELLANEOUS	**$410,060.39**	**$184,000**	**$445,000**	**$210,400**	**$210,800**
438-000-382-20-00-00	Revenue Bond Proceeds	$0.00	$0	$0	$0	$0
438-000-397-48-00-00	Oper Trnsfrs - Storm Oper Fund	$0.00	$0	$0	$685,000	$2,210,000
	TOTAL NONREVENUES	**$0.00**	**$0**	**$0**	**$685,000**	**$2,210,000**
	TOTAL REVENUES	**$1,897,310.39**	**$184,000**	**$445,000**	**$895,400**	**$2,420,800**
	TOTAL FUND	**$1,982,100.60**	**$505,543**	**$1,200,772**	**$1,426,710**	**$2,702,510**

City of Sammamish - 2005/2006 Budget Process
SURFACE WATER CIP FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	228th Ave Phase 1C					
438-311-595-40-63-00	228th Ave Phase 1C	$1,025,000.00	$0			
	Sidewalk Program					
438-318-595-40-63-00	Sidewalk Program	$0.00	$0		$45,000	$45,000
	SE 32nd Way/Pine Lake Road					
438-326-595-40-63-00	SE 32nd Way/Pine Lake Road		$300,000	$300,000		
	Unplanned Emergency CIP's					
438-410-595-40-63-00	Unplanned Emergency CIP's	$0.00	$0		$35,000	$35,000
	Flooding/Erosion Tributary/GDC					
438-413-595-40-63-00	Flooding/Erosion Tributary/GDC	$24,770.46	$0	$150,000		
	George Davis Creek Basin Study					
438-414-595-40-63-00	George Davis Creek Basin Study	$23,039.30	$0	$66,960		
	Pine Lake Wtr Quality Study					
438-415-595-40-63-00	Pine Lake Wtr Quality Study	$0.00	$165,000	$95,000	$85,000	$40,000
	244 Ave NE Phase 1					
438-416-595-40-63-00	244 Ave NE Phase 1	$0.00	$40,000	$40,000	$240,000	$300,000
	SE 42nd St. Culvert					
438-420-595-40-63-00	SE 42nd St. Culvert	$0.00	$0	$17,502	$40,000	
	Issaq Pine Lake Rd Exten.					
438-426-595-40-63-00	Issaq Pine Lake Rd Exten.				$300,000	$0
	SE 24th Street Sidewalk					
438-427-595-40-63-00	SE 24th Street Sidewalk				$100,000	$0
	ELS Pkwy-Inglewood to NE 26th					
438-428-595-40-63-00	ELSPkwy-Inglewood to NE 26th				$0	$200,000
	NE 8th St Walkway					
438-429-595-40-63-00	NE 8th St Walkway - 228th to 244th				$60,000	$0
	Add'l Unfunded CIPs from County					
438-440-595-40-63-00	Add'l Unfunded CIPs from County	$133,614.00	$0		$30,000	$30,000
	Basin Study CIP Projects					
438-450-595-40-63-00	Basin Study CIP Projects	$19,905.22	$0		$50,000	$50,000
	Thompson Basin Study					
438-451-595-40-63-00	Thompson Basin Study					$175,000
	Maintenance Facility					
438-452-595-40-63-00	Maintenance Facility				$160,000	$1,560,000
	TOTAL CAPITAL	**$1,226,328.98**	**$505,000**	**$669,462**	**$1,145,000**	**$2,435,000**
	TOTAL EXPENDITURES	**$1,226,328.98**	**$505,000**	**$669,462**	**$1,145,000**	**$2,435,000**
	Ending Fund Balance	$755,771.62	$543	$531,310	$281,710	$267,510
	TOTAL FUND	**$1,982,100.60**	**$505,543**	**$1,200,772**	**$1,426,710**	**$2,702,510**

City of Sammamish - 2005/2006 Budget Process
EQUIPMENT RENTAL & REPLACEMENT FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$158,932.07	$236,932	$258,615	$336,615	$414,715
501-000-348-31-00-00	Interfund Services - Gen	$85,000.00	$85,000	$85,000	$85,000	$85,000
501-000-348-32-00-00	Interfund Services - Street	$0.00	$0	$0	$0	$0
501-000-348-33-00-00	Interfund Services-SWM	$10,000.00	$10,000	$10,000	$10,000	$10,000
	CHARGES FOR GOODS & SVCS	**$95,000.00**	**$95,000**	**$95,000**	**$95,000**	**$95,000**
501-000-361-11-00-00	Investment Interest	$4,682.86	$1,000	$3,000	$3,100	$3,200
	TOTAL MISCELLANEOUS	**$4,682.86**	**$1,000**	**$3,000**	**$3,100**	**$3,200**
	TOTAL REVENUES	**$99,682.86**	**$96,000**	**$98,000**	**$98,100**	**$98,200**
	TOTAL FUND	**$258,614.93**	**$332,932**	**$356,615**	**$434,715**	**$512,915**

City of Sammamish - 2005/2006 Budget Process
EQUIPMENT RENTAL & REPLACEMENT FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
501-000-518-90-48-00	Repairs and Maintenance	$0.00	$20,000	$20,000	$20,000	$20,000
	TOTAL SERVICES & CHARGES	**$0.00**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	TOTAL EXPENDITURES	**$0.00**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
	Ending Fund Balance	$258,614.93	$312,932	$336,615	$414,715	$492,915
	TOTAL FUND	**$258,614.93**	**$332,932**	**$356,615**	**$434,715**	**$512,915**

City of Sammamish - 2005/2006 Budget Process
TECHNOLOGY REPLACEMENT FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$180,468.18	$115,048	$341,589	$325,489	$186,289
502-000-348-33-00-00	Interfund Services - Gen Govt	$320,000.00	$320,000	$320,000	$320,000	$320,000
502-000-348-34-00-00	Interfund Services - Street	$0.00	$0	$0	$0	$0
502-000-348-38-00-00	Interfund Services - Storm	$10,000.00	$10,000	$10,000	$10,000	$10,000
	CHARGES FOR GOODS & SVCS	**$330,000.00**	**$330,000**	**$330,000**	**$330,000**	**$330,000**
502-000-361-11-00-00	Interest Income	$6,033.20	$2,000	$3,000	$3,100	$3,200
	TOTAL MISCELLANEOUS	**$6,033.20**	**$2,000**	**$3,000**	**$3,100**	**$3,200**
	TOTAL REVENUES	**$336,033.20**	**$332,000**	**$333,000**	**$333,100**	**$333,200**
	TOTAL FUND	**$516,501.38**	**$447,048**	**$674,589**	**$658,589**	**$519,489**

City of Sammamish - 2005/2006 Budget Process
TECHNOLOGY REPLACEMENT FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
502-000-518-90-11-00	Salaries	$65,313.89	$66,926	$93,000	$111,500	$116,300
502-000-518-90-21-00	Benefits	$10,650.96	$11,755	$12,700	$31,800	$36,500
	TOTAL PERSONNEL	**$75,964.85**	**$78,681**	**$105,700**	**$143,300**	**$152,800**
502-000-518-90-31-00	Office & Operating Supplies	$12,562.45	$1,500	$30,000	$30,000	$30,000
502-000-518-90-35-00	Small Tools & Minor Equipment	$3,091.08	$20,000	$1,800	$2,000	$2,000
	TOTAL SUPPLIES	**$15,653.53**	**$21,500**	**$31,800**	**$32,000**	**$32,000**
502-000-518-90-41-00	Professional Services	$334.00	$27,500	$27,500	$25,000	$25,000
502-000-518-90-42-00	Communications	$509.42	$27,000	$27,000	$15,000	$15,000
502-000-518-90-43-00	Travel	$0.00	$7,000		$0	$0
502-000-518-90-43-01	Training			$7,000	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$843.42**	**$61,500**	**$61,500**	**$50,000**	**$50,000**
502-000-518-90-51-00	Intergovernmental Services-E-gov	$32,833.23	$35,000	$35,000	$55,000	$55,000
	INTERGOVERNMENTAL SERVICES	**$32,833.23**	**$35,000**	**$35,000**	**$55,000**	**$55,000**
502-000-518-90-64-00	Machinery & Equipment	$49,616.88	$70,100	$115,100	$192,000	$204,000
	TOTAL CAPITAL	**$49,616.88**	**$70,100**	**$115,100**	**$192,000**	**$204,000**
	TOTAL EXPENDITURES	**$174,911.91**	**$266,781**	**$349,100**	**$472,300**	**$493,800**
	Ending Fund Balance	$341,589.47	$180,267	$325,489	$186,289	$25,689
	TOTAL FUND	**$516,501.38**	**$447,048**	**$674,589**	**$658,589**	**$519,489**

City of Sammamish - 2005/2006 Budget Process
RISK MANAGEMENT FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	$496,892.99	$585,926	$615,617	$660,617	$689,917
503-000-361-11-00-00	Interest Income	$13,661.27	$7,000	$7,000	$7,300	$7,600
	TOTAL MISCELLANEOUS	**$13,661.27**	**$7,000**	**$7,000**	**$7,300**	**$7,600**
503-000-397-11-00-00	Operating Transfers Gen Govt	$195,000.00	$195,000	$195,000	$195,000	$195,000
503-000-397-48-00-00	Operating Transfers - Storm	$28,000.00	$28,000	$28,000	$28,000	$28,000
	TOTAL NONREVENUES	**$223,000.00**	**$223,000**	**$223,000**	**$223,000**	**$223,000**
	TOTAL REVENUES	**$236,661.27**	**$230,000**	**$230,000**	**$230,300**	**$230,600**
	TOTAL FUND	**$733,554.26**	**$815,926**	**$845,617**	**$890,917**	**$920,517**

City of Sammamish - 2005/2006 Budget Process
RISK MANAGEMENT FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
503-000-514-71-22-00	Unemployment Benefits	$11,629.98	$15,000	$15,000	$15,000	$15,000
	TOTAL PERSONNEL	**$11,629.98**	**$15,000**	**$15,000**	**$15,000**	**$15,000**
503-000-514-71-41-00	Professional Services	$0.00	$10,000	$0	$0	$0
503-000-514-71-46-00	Insurance	$106,307.00	$138,500	$160,000	$176,000	$220,000
503-000-514-71-49-00	Miscellaneous	$0.00	$10,000	$10,000	$10,000	$10,000
	TOTAL SERVICES & CHARGES	**$106,307.00**	**$158,500**	**$170,000**	**$186,000**	**$230,000**
	TOTAL EXPENDITURES	**$117,936.98**	**$173,500**	**$185,000**	**$201,000**	**$245,000**
	Ending Fund Balance	$615,617.28	$642,426	$660,617	$689,917	$675,517
	TOTAL FUND	**$733,554.26**	**$815,926**	**$845,617**	**$890,917**	**$920,517**

City of Sammamish - 2005/2006 Budget Process
DEVELOPMENT IMPACT FEE FUND REVENUES

Account Number	Description	2003 Actual Revenues	2004 BUDGET	2004 Adjusted BUDGET	2005 BUDGET	2006 BUDGET
	Beginning Fund Balance	3,155,292.32	$815,292	$1,551,927	$1,596,927	$1,433,327
601-000-342-85-00-00	Fire Mitigation Fees	$0.00				
601-000-344-10-01-00	Frontage Imp - NE 8th & 230th	$37,500.00				
601-000-344-70-01-00	Transit Impact Fees	$0.00				
601-000-344-81-01-00	Arterial Impact Fees	$37,426.80				
601-000-344-81-02-00	Intersection Impact Fees	$0.00				
601-000-344-85-00-00	Road Impact Fees MPS	$0.00	$800,000	$960,000	$800,000	$800,000
601-000-344-85-01-00	Traffic Zone 412 MPS	$8,760.00				
601-000-344-85-02-00	Traffic Zone 402 MPS	$25,948.00				
601-000-344-85-03-00	Traffic Zone 407 MPS	$695,116.00				
601-000-344-85-04-00	Traffic Zone 403 MPS	$10,300.00				
601-000-344-85-05-00	Traffic Zone 405 MPS	$387,314.00				
601-000-344-85-06-00	Traffic Zone 419 MPS	$26,904.00				
601-000-344-85-07-00	Traffic Zone 413 MPS	$102,430.60				
601-000-344-85-08-00	Traffic Zone 415 MPS	$1,264.00				
601-000-344-85-09-00	Traffic Zone 414 MPS	$0.00				
601-000-344-85-10-00	Traffic Zone 416 MPS	$918.00				
601-000-345-86-00-00	SEPA Mitigation Fees	$95,261.48				
601-000-344-90-01-00	Non-Motorized Impact Fees	$95,429.84				
601-000-345-85-00-00	Parks Mitigation Fees	$0.00				
	CHARGES FOR GOODS & SVCS	**$1,524,572.72**	**$800,000**	**$960,000**	**$800,000**	**$800,000**
601-000-361-11-00-00	Investment Interest	$72,061.61	$35,000	$35,000	$36,400	$37,900
	TOTAL MISCELLANEOUS	**$72,061.61**	**$35,000**	**$35,000**	**$36,400**	**$37,900**
	TOTAL REVENUES	**$1,596,634.33**	**$835,000**	**$995,000**	**$836,400**	**$837,900**
	TOTAL FUND	**$4,751,926.65**	**$1,650,292**	**$2,546,927**	**$2,433,327**	**$2,271,227**

City of Sammamish - 2005/2006 Budget Process
DEVELOPMENT IMPACT FEE FUND EXPENDITURES

Account Number	Description	2003 Actual Expenditures	2004 BUDGET	2004 Adjusted Budget	2005 BUDGET	2006 BUDGET
	Total Interfund Section					
601-000-597-00-10-00	Operating Transfers - Trans CIP	$3,200,000.00	$950,000	$950,000	$1,000,000	$1,000,000
	TOTAL INTERFUND	**$3,200,000.00**	**$950,000**	**$950,000**	**$1,000,000**	**$1,000,000**
	TOTAL EXPENDITURES	**$3,200,000.00**	**$950,000**	**$950,000**	**$1,000,000**	**$1,000,000**
	Ending Fund Balance	$1,551,926.65	$700,292	$1,596,927	$1,433,327	$1,271,227
	TOTAL FUND	**$4,751,926.65**	**$1,650,292**	**$2,546,927**	**$2,433,327**	**$2,271,227**

GLOSSARY OF BUDGET TERMS

City of Sammamish Washington

ACCOUNT NUMBER

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

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

- **Fund** groups indicate a discrete set of revenues and expenditures. Funds help maintain financial records of transactions. By state law, cities must balance revenues and expenditures at the fund level. BARS assigns the fund groups and the City assigns specific fund numbers. All funds in the 100 group are special revenue funds, for example, Fund 101 is the Street Fund.
- **Department/Division** numbers indicate the organizational unit making an expenditure. For example, the Finance Department uses 014 departmental codes. Revenue accounts do not contain department numbers; instead, the code 000 occupies the department/division numbers.
- **BASUB Codes** (Basic/Subaccount) include:

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

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

ACCRUAL BASIS

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

ACTUAL

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

AD VALOREM

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

ADOPTED BUDGET

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

ANNEXATION

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

APPROPRIATION

Through an appropriation ordinance, the City Council legally authorizes the City to spend money and to incur obligations for specific purposes. Budgetary/Operating fund appropriations lapse at the end of each calendar year. Non-operating fund appropriations, on the other hand, continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the Council granted the funds. Spending cannot exceed the level of appropriation without the Council's approval.

ARBITRAGE

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

ASSESS

To establish an official property value for taxation purposes.

ASSESSED VALUATION

When the King County Assessor's Office determines the value of both real (land and buildings) and personal property, it arrives at the assessed valuation of the property. The assessed value is the assessors estimate of Market Value. The County uses this value to compute property taxes.

BALANCED BUDGET

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

B.A.R.S.

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

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

The City's governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental, expendable trust, and agency funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. Proprietary funds are accounted for on the full accrual basis of accounting.

BASIS POINTS

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

BEGINNING FUND BALANCE

Each City fund uses this revenue account to record estimated and actual resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year. This can also be called Resources Forward.

BENEFITS

City-paid benefits are provided for employees such as: retirement, worker's compensation, life insurance, long-term disability, and medical insurance.

BIENNIAL BUDGET

A biennial budget has a duration of two years, and is separated into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2005/2006.

BOND (DEBT INSTRUMENT)

A bond is a written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date) together with period interest at a specified rate. Sammamish uses the sale of bonds to finance some of its large capital projects.

BOND RATING

See Credit Rating and Debt section of Non-Operating Budget.

BUDGET

As the City's financial operating plan for the fiscal year, the budget displays the estimated expenditures (costs) for providing services and the estimated sources of revenue (income) to pay for them. Once the City Council appropriates the fund totals shown in the budget, the totals become maximum spending limits. By state law, the City must balance its budget with expenditures equaling available revenues. RCW 35A.33 contains the legal authority and requirements for Sammamish's budget.

BUDGET AMENDMENT

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120).

BUDGET CALENDAR

The schedule of key dates or milestones the City follows in the preparation and adoption of the budget.

BUDGET GUIDELINES

The City's guidelines with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

BUDGET MESSAGE

A general discussion of the proposed budget as presented in writing by the City Manager to the Council.

BUDGET PROCESS

The process of translating planning and programming decisions into specific financial plans.

CAPITAL

Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of long-term character that will continue to be held or used, such as: land, buildings, machinery, furniture, and other equipment. A capital asset must exceed $1,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and could not be used effectively by themselves.

CAPITAL BUDGET

A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition or construction of fixed assets.

CAPITAL FACILITIES PLAN

A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The plan or schedule of expenditures and funding sources for major construction of roads, sidewalks, and City facilities, and for purchasing equipment. Sammamish's CIP follows a six-year schedule and includes projects that cost $50,000 or more to complete. These projects become fixed assets and, with the exception of certain equipment, have a useful life of ten years or more. Although the City adopts the CIP budget in a process that is separate from the adoption of the biennial budget, the biennial budget incorporates the current two years of the program.

CAPITAL OUTLAY

Expenditures for furnishings, equipment, vehicles, or machinery with an individual value greater than $1,000 and a useful life of more than one year.

CAPITAL PROJECT

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

CARRYOVERS

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

CASH BASIS

An accounting basis in which revenues are recorded when the cash is received and expenditures are recorded when paid. Sammamish prepares its budget on a cash basis.

CASH MANAGEMENT

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The City's official annual financial report prepared in conformity with General Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

\CONSUMER PRICE INDEX (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY

Sammamish appropriates money to these reserve accounts that it can use in the future should specific budget allotments run out and the City needs additional funds. Contingency accounts are particularly useful when emergencies arise that require the City to incur unforeseen expenses.

COUNCILMANIC BONDS

Councilmanic bonds refer to bonds issued with the approval of the City Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation.

CREDIT RATING

The credit worthiness of a governmental unit as determined by an independent rating agency. The City is rated by Standard and Poor's, which awarded Sammamish an AA- rating. *(See Ratings)*

CUSTOMER

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

DEBT CAPACITY

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

DEBT SERVICE

The annual payment of interest and repayment of principal to holders of the City's bonded indebtedness.

DEBT SERVICE FUND

A fund to account for payment of principal and interest on general obligation and other City-issued debt.

DEPARTMENT

A major administrative and financial division of resources and responsibilities within the City organization. Sammamish City Departments include:

- City Council
- City Manager
- City Attorney
- Administrative Services *(Police & Fire are contracted services from King County and Eastside Fire & Rescue)*
- Community Development
- Finance
- Parks and Recreation
- Public Works

DEPRECIATION

(1) Expiration in the service of the life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

DIVISION

As subdivisions or departments, divisions are budgetary or organizational units of government with limited sets of work responsibilities within their department. Divisions also serve to increase budget accountability.

ENCUMBRANCES

The amount of funds obligated to vendors for goods or services received or to be received by the City as specified in a City purchase order. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ENTERPRISE FUND

A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the City Council is that costs of providing goods and services be recovered primarily through user charges. The surface water utility is accounted for in this manner.

EXPENDITURE/EXPENSES
The payment for goods and services. On the cash basis, expenditures are recognized only when the payments are made for the cost of goods received or services rendered.

FEES
A general term for any charge for serviced levied by government associated with providing a service or permitting an activity. Major types of fees include development fees and user charges.

FIDUCIARY FUNDS
The City may use fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include:
(1) agency funds that account for resources where the City acts solely as an agent in collecting and dispending monies, and
(2) expendable trust funds that account for resources where the City acts as a formal or informal trustee for restricted fund users. The City's Development Impact Fees Fund is used by the City in this capacity.

FINES AND FORFEITURES
A revenue category that primarily includes court, police, traffic and parking fines, and forfeitures.

FISCAL POLICY
The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR
A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The Fiscal Year is January 1 through December 31 for local governments in the State of Washington.

FULL FAITH AND CREDIT
A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

FULL TIME EQUIVALENT (FTE)
Sammamish budgets its employee positions in terms of the work year of a regular, full-time employee. A half-time position budgeted for a full year is 0.5 FTE. A full-time position is 1.00 FTE.

FUND
Municipal governments organize and operate their accounting systems on a fund basis. The formal definition of the fund is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets, and liabilities.

Each fund must be budgeted independently with revenues equal to expenditures. With the exception of the General Fund, which accounts for general purpose activities and unrestricted revenue sources, each fund has a unique funding source and purpose. By establishing funds, the City can account for the use of restricted revenue sources and carry on specific activities or pursue specific objectives.

FUND BALANCE
The cumulative difference between expenditures and revenue over the life of a fund. A negative fund balance is usually referred to as a deficit.

GAAP - GENERALLY ACCEPTED ACCOUNTING PRACTICES
Both industry and governments use GAAP as standards for accounting and reporting financial activity. The Government Accounting Standards Board (GASB) currently sets government GAAP. Adherence to GAAP assures that financial reports of all state and local governments–regardless of jurisdiction legal provisions and customs–contain the same type of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.

GASB - GOVERNMENT ACCOUNTING STANDARDS BOARD
The authoritative body that sets accounting and financial standards for governmental entities.

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

GENERAL OBLIGATION BONDS
Bonds for which the City pledges its full faith and credit (the general taxing power) for repayment. Debt Service is paid from property tax revenue levied (in the case of voter-approved bond) or other general revenue (in the case of Councilmanic bonds).

GIS - Geographic Information System
GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information (i.e. spatial data) that often includes combining information from different sources to derive meaningful relationships (boundaries, land parcels, zoning, environmentally sensitive areas, etc.).

GOAL
A long-range statement of broad direction, purpose, or intent, based on the needs of the community.

GRANT
A transfer of county, state, or federal monies to the City, usually for specific programs or activities that fall within the functional purpose of the grant as stated in the law.

GROWTH MANAGEMENT
The Growth Management Act was enacted in 1990 by the Washington State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development.

This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

IMPACT FEES
Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

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

INTERFUND SERVICES
Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category. However, these billings also include equity transfers to internal service funds in support of "first time" asset acquisitions. *(See Internal Service Charge)*

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

INTERGOVERNMENT
Services purchased from other government agencies, normally including types of services that only government agencies provide.

INTERGOVERNMENTAL REVENUES
Revenues from other governments in the form of state shared revenue and grants.

INTERNAL SERVICE CHARGE
A charge from an Internal Service Fund to an operating fund for the purpose of recovering the cost of service or overhead.

INTERNAL SERVICE FUNDS

An accounting entity that the City uses to record and report transactions for goods and services provided by one department to other City departments on a cost reimbursement basis.

LEOFF

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

LEVEL OF SERVICE (LOS)

Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same depending on the needs, alternatives, and available resources.

LEVY

The total amount of taxes or special assessments imposed by the City.

LEVY RATES

The rate of tax imposed on the assessed value of real property for the computation of property tax revenues. *(See Property Tax Levy)*

LICENSE AND PERMITS

Revenue category that includes building permits, business licenses, and any other miscellaneous license.

LID - LOCAL IMPROVEMENT DISTRICT

In a local improvement district, the City makes special assessments against certain properties to defray part or all of the cost of a special improvement or service that it deems will primarily benefit those properties, such as sidewalks. The assessment can be paid in full or in installments over a set period of time.

LINE ITEM

An expenditure description at the most detailed level. Expenditure objects are broken down into specific items, such as printing.

LINE ITEM BUDGET

In its biennial budget, Sammamish estimates revenues and expenditures at the line-item level. The line-item budget contains a great degree of detail, since it indicates exactly how the City spends its money and the sources from which it receives revenue. Examples of line items in Sammamish's budget are: postage, office supplies, uniforms and clothing, hourly wages, fuel, etc.

MAINTENANCE

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

MODIFIED ACCRUAL BASIS

Sammamish uses this basis of accounting for year-end reporting that is adapted to the governmental fund type spending. Under it, the City recognizes revenues when they become both "measurable" and "available" to finance expenditures of the current period. (i.e., when it is received). The City recognizes an expenditure–other than accrued interest on general fiscal long-term debt–when it is incurred (i.e., an obligation is made).

NET INTEREST COST

This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either:
(a) Dollar Cost minus total scheduled coupon plus bid discount (minus bid premium), or
(b) Interest Rate minus total scheduled coupon payments plus bid discount (minus bid premium) divided by bond year dollars.

Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding, multiplied by its par value.

NON-DEPARTMENTAL

This category has the sole purpose of accounting for all expenditures the City cannot specifically designate to any operating department within a fund. Examples of these expenses include shared paper products and support of outside organizations.

NON-OPERATING BUDGET

This budget contains non-operating funds that the City uses to finance project with limited objectives and/or finite life spans. By law, these budgets do not lapse at year end, but may be carried forward from year to year until the monies are fully expended or their purposes are accomplished or abandoned. As a matter of practice, the City of Sammamish prepares annual budgets for all non-operating funds. The non-operating budgets accounts primarily for debt, reserves and capital projects.

OBJECT OF EXPENDITURE

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, supplies, and services and charges.

OBJECTIVE

A specific measurable achievement that may be accomplished within a specific time frame.

OPERATING REVENUES

Those revenues received within the present fiscal year.

ORDINANCE

A formal legislative enactment by the City Council and the method by which the appropriation of the budget is enacted into law per authority of the State statutes.

PERS - PUBLIC EMPLOYEES RETIREMENT SYSTEM

A State of Washington defined benefit pension plan to which both employees (other than police and fire personnel) and employers contribute.

PERSONNEL SERVICES

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

PLAN

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

PRELIMINARY BUDGET

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

PROGRAM

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

PROGRAM ACTIVITY

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

PROGRAM BUDGET

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

PROJECTIONS

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

PROPERTY TAX LEVY - REGULAR

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

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

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

PROPRIETARY FUNDS
(See Enterprise Funds)

RATINGS
In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service. Sammamish received an excellent rating of AA- from Standard and Poor's. *(See Credit Rating)*

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

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

RESIDUAL EQUITY TRANSFER
Nonrecurring or nonroutine transfers of equity between funds.

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

RESTRICTED/UNRESTRICTED REVENUE
Revenues are considered unrestricted unless they are designated otherwise. The City most commonly receives restricted revenue in three ways:
(1) A person pays a fee to the City and that money is used to provide a specific product, service, or capital asset.
(2) The receipt of money is directly tied to an expenditure.
(3) The City considers revenue restricted when voters or the Council designate it for a specific purpose.

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

REVENUE
Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, charges for services, intergovernmental grants, fines or forfeits, interest income, and other financing sources such as the proceeds derived from the sale of fixed assets.

REVENUE BONDS
City-issued bonds that pledge future revenues (usually water, sewer, garbage, or drainage charges) to cover debt payment in addition to operating costs. The City has no revenue bonds.

REVENUE ESTIMATE
A formal estimate of how much revenue will be earned from a specific revenue source for some future period–typically a future fiscal year.

SALARIES AND WAGES
Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances. *(See Personnel Services)*

SELF-INSURED

The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses. The City currently is not self-insured; it has coverage through the Washington Cities Insurance Authority (WCIA).

SERVICES AND CHARGES

Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, communications, public utility services, repair/maintenance, and insurance premiums.

SPECIAL REVENUE FUNDS

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

STATE SHARED REVENUE

Revenues received from the State of Washington from sources like the liquor tax, and fuel taxes.

STRATEGY

An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment and states the goals, objectives, and how it is going to meet the objectives through tactics to guide its core business functions.

SUPPLIES

Items used by the City to deliver services during the course of its operations, including items such as office supplies, short-lived minor equipment with no material value, periodicals and books, and generic computer software.

TAX

Compulsory charge levied by a government to finance services performed for the common benefit.

TAX LEVY

Total amount to be raised by general property taxes for the purposes stated in the tax levy ordinance. *(See also Levy Rate and Property Tax Levy)*

TAX RATE

The amount of tax stated in terms of units per $1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

TIC - TRUE INTEREST COST

The rate necessary to discount the amount payable on the respective principal and interest maturity dates to the purchase price received for bonds. TIC computations consider the time value of money.

UNAPPROPRIATED ENDING FUND BALANCE

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

UNDERWRITER

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

USER FEES

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

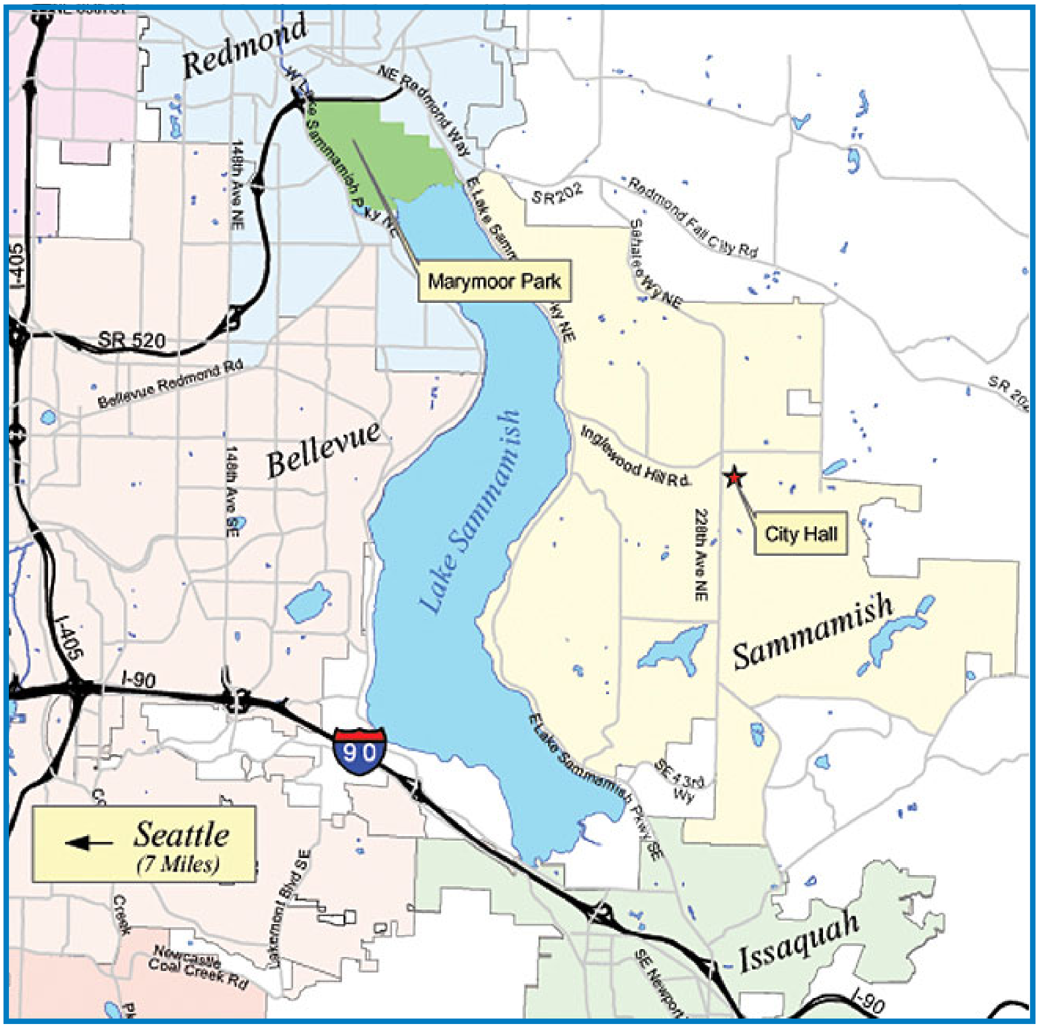
VISION

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

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.

City of Sammamish Washington



Nestled between Issaquah to the south, Redmond to the north, and rising from the eastern shores of Lake Sammamish, the City of Sammamish is beginning to take shape. This suburban community–which back in 1970 was home to only 6,000 people–still retains its rural look and feel, even though the population has swelled to more than 36,000. The city is conveniently located within easy commuting and shopping distance to many larger cities including Bellevue, Renton and Seattle.

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

Sammamish is full of recreational potential including parks at Pine Lake and Beaver Lake, East Sammamish Park, and NE Sammamish Park. The City recently acquired another tract of yet undeveloped property, which will be used to provide recreation opportunities for its citizens. Plans are currently underway to build a skate park as well.

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

ABOUT SAMMAMISH

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

The City provides a full range of municipal services including:

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

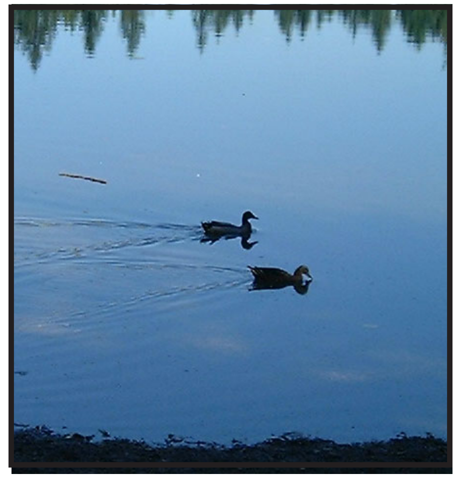
For 2005 there are 66 full-time employees of the City authorized, excluding seasonal workers. There are no bargaining units representing City employees.

Sammamish at a Glance

Population	36,560
Elevation	310 feet
Land Area	13,770 Acres
Average Temperature	52.9 degrees
Average Annual Precipitation	42 inches
Miles of City Streets	160
Residential Dwellings	12,947
City Retail Sales Tax	8.8 or 9.3%(Food & Beverage)
Fire Department Rating Class	4
City Employees (Full-Time Equivalents)	63
General Obligation Bond Rating	Standard & Poors, AA-
Assessed Valuation (2005 Tax Roll)	$6,444,349,492
City Property Tax Rate	$2.61 per $1,000

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

Demographics: (from 2000 Census Data)



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

General Information

The City of Sammamish is located on a plateau and lakeside area that rises steeply from the east side of the Lake Sammamish shore in King County Washington. The city is approximately six miles wide and six miles long with a total land area of 13,770 acres or approximately 21 square miles north of Interstate 90 and the City of Issaquah, and south of Highway 520 and the City of Redmond. Sammamish had a population of over 29,400 at the time of incorporation in 1999 which has increased to an estimated 2004 population of 36,560. This population ranks the City of Sammamish as the 24th largest city in Washington State.

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

There are several commercial complexes within the City. Sammamish Highlands Center features a Safeway supermarket with 116 employees and several smaller shops and businesses, including the City's current offices. Pine Lake Village is another commercial center, which is anchored by a QFC supermarket with 100 employees.

Two school districts divide the City along an east-west boundary. Approximately 32% of the City's assessed value lies within the Issaquah School District and 68% lies within the Lake Washington School District. Although not headquartered in the City, these two districts are among the major employers within the City with 405 and 454 employees respectively.

There are several major upscale residential communities which lie within the City. Sahalee is a private residential/ golf community located around a 27 hole course. The Sahalee Country Club hosted the PGA Tournament in 1998 and is scheduled to do so again in 2012. In August of 2002, it hosted the World Golf Championships - NEC Invitational. Plateau Golf & Country Club is a newer 18 hole golf course/clubhouse with an upscale community of condos, townhouse, and single family homes priced from $150,000 to $1,500,000+ in range.

SUMMARY OF DEBT ISSUES

YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATES	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	######	7/1/2021	0.05	9,500,000	8,500,000
2002	Non-voted G.O. Bonds	Park Land Acquisition & Development	######	12/1/2017	3.0 to 4.625	4,060,000	3,635,000
TOTAL DEBT						**$13,560,000**	**$12,135,000**

CITY OF SAMMAMISH
DEBT SERVICE REQUIREMENTS

YEAR	G.O. DEBT		
	PRINCIPAL	INTEREST	PRIN/INT
2003	710,000.00	205,136.26	915,136.26
2004	715,000.00	196,336.26	911,336.26
2005	725,000.00	187,386.26	912,386.26
2006	730,000.00	178,136.26	908,136.26
2007	740,000.00	168,736.26	908,737.26
2008	745,000.00	157,836.26	902,836.26
2009	755,000.00	146,761.26	901,761.26
2010	765,000.00	134,061.26	899,061.26
2011	775,000.00	120,961.26	895,961,26
2012	785,000.00	107,461.26	892,461.26
2013	795,000.00	93,561.26	888,561.26
2014	810,000.00	78,892.50	888,892.50
2015	825,000.00	63,062.50	888,062.50
2016	835,000.00	46,262.50	881,262.50
2017	850,000.00	28,687.50	878,687.50
2018	500,000.00	10,000.00	510,000.00
2019	500,000.00	7,500.00	507,500.00
2020	500,000.00	5,000.00	505,000.00
2021	500,000.00	2,500.00	502,500.00
TOTAL	**$13,560,000.00**	**$1,938,278.86**	

City of Sammamish Comprehensive Plan
2005-2010 Six Year Transportation Improvement Plan
Project List with Projected Expenditures

PROJECT TITLE	LONG TERM TRANSPORTATION PLAN						
	2005	2006	2007	2008	2009	2010	6-Year Total
Complete SE 24th Walkway	500,000						500,000
Construct Issaquah-Pine Lake Transit Access Road	957,000						957,000
244th Ave NE Improvement	2,792,000	4,208,000					7,000,000
Complete NE 8th St Walkway	400,000						400,000
East Lake Samm. Parkway (ELSP) Improvement	2,850,000	8,950,000	11,395,000	6,807,000	850,000	1,550,000	32,402,000
ELSP & Thompson Road Intersection	450,000						450,000
Duthie Hill/Issaquah-Beaver Lake Road Intersection		450,000					450,000
Issaquah-Pine Lake Road Improvement			250,000	1,800,000	4,200,000	3,350,000	9,600,000
ELSP & SE 24th St Intersection					550,000		550,000
Street Overlay Program	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Other Sidewalk Projects	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Mitigation Concurrency Program	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Intersection & Safety Improvements	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Neighborhood Capital Improvements	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Street Lighting Program	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Capital Facilities Program	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Project Development & Predesign	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Transit Program	40,000	40,000	40,000	40,000	40,000	40,000	240,000
City Entrance Signs	5,000	5,000	5,000	5,000	5,000	5,000	30,000
TOTAL	**8,904,000**	**14,563,000**	**12,600,000**	**9,562,000**	**6,555,000**	**5,855,000**	**$58,039,000**

TOTAL PROJECTED CONTRIBUTION FROM OPERATIONS 2005 THRU 2010:	$31,513,321
PROJECTED TRANSPORTATION FUND 340 REVENUE 2005 THRU 2010:	$20,662,193
ANTICIPATED GRANTS 2005 THRU 2010:	$6,000,000
Subtotal:	$58,175,514
PROJECTED BALANCE AT END OF 2010:	$136,514

NOTE: All values in this table reflect preliminary analysis, as of June 30, 2004.
All monetary values are shown in current dollars.
Configurations described are preliminary and are subject to change.

CITY OF SAMMAMISH STATISTICS
FOR 2005/2006 BUDGET DOCUMENT

Building Relelated Permits and Values	2000	2001	2002	2003	2004
Building Permits Issued	430	880	1383	1500	1528
Estimated Value	$121,352,499	$107,566,241	$149,870,248	$157,872,583	$136,559,780

Taxable Sales	2000	2001	2002	2003	2004
Retail Sales	$138,171,494	$205,878,300	$231,995,079	$248,776,706	$267,543,176
Real Estate Sales	$609,443,984	$594,714,410	$679,493,636	$828,083,200	$870,977,800

Police Offenses	2000	2001	2002	2003	2004
Arson	18	9	9	6	13
Assault	55	70	89	8	7
Burglary	117	121	104	105	74
Drugs	30	19	10	16	20
Homicide	0	0	0	0	0
Rape Robbery	3	4	12	3	3
Vehicle Theft	28	36	32	38	27
Traffic Enforcement				1756	1370

Fire Services	2000	2001	2002	2003	2004
Total responses:	**	1267	1317	1910	1760
Fire	**	699	641	407	356
Emergency Medical	**	1020	1057	1232	1153
Motor Vehicle	**	117	99	88	89
Service	**	130	161	183	162

Parks & Recreation	2000	2001	2002	2003	2004
Developed Parkland	**	**	125 acres	125 acres	125 acres
Undeveloped City Parkland/Wildlife	**	**	281 acres	281 acres	281 acres
Playgrounds in City Parks	**	**	4	4	5
Tennis Courts (includes public schools)	**	**	28	28	26
Athletic Fields (Football, Soccer, Baseball)	**	**	29	29	30

**Data not available

CITY OF SAMMAMISH STATISTICS
(continued)

Top Employers (2004)	Product/Service	Number of Employees
Lake Washington School District	Public Education	454
Issaquah School District	Public Education	405
Safeway Store, Sammamish Highlands	Supermarket	203
Pine Lake Club	Fitness Club	142
QFC, Pine Lake Center	Supermarket	93
Plateau Golf & Country Club	Country Club	80
Sahalee Country Club	Country Club	74
Starbucks (3 locations)	Coffee House	63
City of Sammamish	Government	60
McDonald's, Sammamish Highlands	Restaurant	52
Sammamish Plateau Water & Sewer District	Utility	43

Major Taxpayers within the City	Type of Business	Assessed Value
Regency Centers LLC	Commerical Complexes	32,627,200
Pugest Sound Energy	Electric & Gas Utility	24,536,036
Qwest Communications	Telecommunications	14,396,069
Quadrant	Residential Community	13,290,000
Sahalee Country Club	Golf & Country Club	12,782,960
Saxony LLC	Residential Community	11,925,000
Trossachs Group	Residential Community	6,209,000
Safeway	Supermarket	5,604,669
Colina Square LLC	Commerical Complex	3,560,000

INTERFUND TRANSFERS RECONCILIATION

2004-2006 Budgeted Transfers

FROM FUND	REVENUES TO FUND	TO FUND DISCRIPTION	2004 AMOUNT	2004 ADJ. AMOUNT	2005 AMOUNT	2006 AMOUNT
408	001	General Fund-Interfund Loan				$208,685
001	101	Street Fund	$1,000,000	$1,000,000	$1,200,000	$1,600,000
301	201	Debt Service	$366,337	$366,337	$369,887	$368,137
340	201		$545,000	$545,000	$542,500	$540,000
			$911,337	$911,337	$912,387	$908,137
001	301	General Fund Capital	$3,500,000	$5,070,000	$500,000	$500,000
001	302	Parks Capital			$3,000,000	$4,100,000
001	340	Transportation Capital	$4,000,000	$4,000,000	$800,000	$800,000
102	340		$300,000	$300,000	$250,000	$250,000
601	340		$950,000	$950,000	$1,000,000	$1,000,000
001	408	Surface Water Operating Interfund Loan				$1,720,000
408	438	Surface Water Management Capital Fund			$685,000	$2,210,000
001	501	Equipment Replacement	$85,000	$85,000	$85,000	$85,000
408	501		$10,000	$10,000	$10,000	$10,000
001	502	Information Technology	$320,000	$320,000	$320,000	$320,000
408	502		$10,000	$10,000	$10,000	$10,000
001	503	Risk Management	$195,000	$195,000	$195,000	$195,000
408	503		$28,000	$28,000	$28,000	$28,000
TOTAL			**$11,309,337**	**$12,879,337**	**$8,995,387**	**$13,944,822**

EXPENSES FROM FUND	TO FUND		2004 AMOUNT	2004 ADJ. AMOUNT	2005 AMOUNT	2006 AMOUNT
001	101	Street Fund	$1,000,000	$1,000,000	$1,200,000	$1,600,000
	301	General Fund Capital	$3,500,000	$5,070,000	$500,000	$500,000
	302	Parks Capital			$3,000,000	$4,100,000
	340	Transportation Capital	$4,000,000	$4,000,000	$800,000	$800,000
	408	Surface Water Operating Interfund Loan				$1,720,000
	501	Equipment Replacement	$85,000	$85,000	$85,000	$85,000
	502	Information Technology	$320,000	$320,000	$320,000	$320,000
	503	Risk Management	$195,000	$195,000	$195,000	$195,000
	subtotal		*$9,100,000*	*$10,670,000*	*$6,100,000*	*$9,320,000*
102	340	Transportation Capital	$300,000	$300,000	$250,000	$250,000
302	201	Debt Service	$366,337	$366,337	$369,887	$368,137
340	201	Debt Service	$545,000	$545,000	$542,500	$540,000
408	001	General Fund-Loan Repayment				$208,685
	438	Surface Water Management Capital Fund			$685,000	$2,210,000
	501	Equipment Replacement	$10,000	$10,000	$10,000	$10,000
	502	Information Technology	$10,000	$10,000	$10,000	$10,000
	503	Risk Management	$28,000	$28,000	$28,000	$28,000
	subtotal		*$48,000*	*$48,000*	*$733,000*	*$2,466,685*
601	340	Transportation Capital	$950,000	$950,000	$1,000,000	$1,000,000
TOTAL			**$11,309,337**	**$12,879,337**	**$8,995,387**	**$13,944,822**

CITY OF SAMMAMISH BOARDS, COMMISSIONS, AND COMMITTEES

City of Sammamish Washington

ARTS COMMISSION

At the request of the Sammamish Arts Task Force, the City Council at its July 22, 2003 meeting formed an Arts Commission. 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 Commission currently meets the third Monday of each month at 7:00 PM. The members of the Arts Commision include:

- Karen Mathews
- Carole McCallum
- Joseph McConnell
- Pamela Rembold
- Daphne Robinson

PARKS AND RECREATION COMMISSION

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

- Cornell Amaya
- Paul Brodeur
- Lynn Rehn
- David Lee
- Chris Leyerle
- Joyce McCallum
- John Rossi
- Patrick Schlight
- Tom Schloetter

PLANNING COMMISSION

The City Council appointed seven residents to serve on the City's first Planning Commision. The Planning Commission makes land use planning policy recommendations to the City Council, including advice on development regulations. The commissioners will also make recommendations on periodic adjustments to the City's comprehensive plan. The purpose of the commission is to advise the City Council on general land use and transportation planning issues; long-range capital improvement programs, annexations, and other mattters as directed by the City Council. The Planning Commission meets on the 1st and 3rd Thursdays of each month. The members include:

- Stuart Carson
- Robert Conger
- Scot Jarvis
- Robert Keller
- Catherine Kendall
- Karen Moran
- Will Sadler

SAMMAMISH YOUTH BOARD

The Board's mission is to unite youth, adults and government to form a relationship that promotes equality and mutual respect, as well as to create integral activities that lead to a stronger community. The Sammamish Youth Board meets on the third Thursday of each month at 6:00 in the Sammamish Library meeting room. The Leadership Team for 2004-2005 includes:

- Chair, Andrea Gorder
- Secretary, Connor Bishak
- Treasurer, Andrew Seliber
- Community Service Chair, Paul Knudsen
- City Laison Committee Chair, Alexa Cabellon
- Program Committee Chair, Asiya Khaki

In 2003-2004, the Sammamish Youth Board has accomplished the following:

- ♦ Conducted a variety of community service opportunities for local youth including road clean-up, storm drain stenciling, food distribution to homeless youth and reading to senior citizens;
- ♦ Awarded a mini-grant to create a drug/alcohol prevention art mural with local Sammamish middle school students;
- ♦ Partnered with local organizations to sponsor community events such as Family Bingo Night, Sammamish Highlands Holiday Celebration and Spring Eggstravaganza;
- ♦ Partcipated in quarterly meetings with the Lake Washington School District Superintendent

SPECIAL STUDY AREA TASK FORCE

The City of Sammamish has initiated a process to determine what the central part of the City, near the future City Hall, should look like in terms of land use and general physical appearance. The challenge is to develop a community vision of what the area could be and then work on how to implement that vision. To assist in drafting the community vision, the City Council has appointed a community Task Force.. The Council has strongly emphasized the need to have the vision for the area developed by the community, without further limitation by the Council. The Task Force will review the Comprehensive Plan and its appendices which are relevant to developing a vision for this special study area. Current Task Force members include:

- Robert Abbott
- Petra Johnson
- Dawn Sanders
- Stanley Bump
- Mary Pigott
- James Jordan
- Robert Sorensen
- Bill Gasperetti, Jr.
- David Misakian
- Bob White
- Anne Burke
- Ping Ching-Liu
- Brandon Stock
- Erica Tiliacos
- Jeff Hankin
- Mary O'Brien
- Gail Twelves
- Michael Immel

TECHNOLOGY COMMITTEE

The purpose of the committee is to advise the City Council on technology issues such as the community cable channel and obtaining high-speed internet connectivity to Sammamish. The committee is composed of knowledgeable City residents and meets on an as-needed basis. Current members are:

- Steve Baker
- Scott Bulger
- Richard Olsen
- Jerry de Raad
- Frank Blau
- Rick Johnson
- Chris Swallow
- Kit Eldredge
- Glenn Bowers
- David Misakian
- Vance Vallandigham