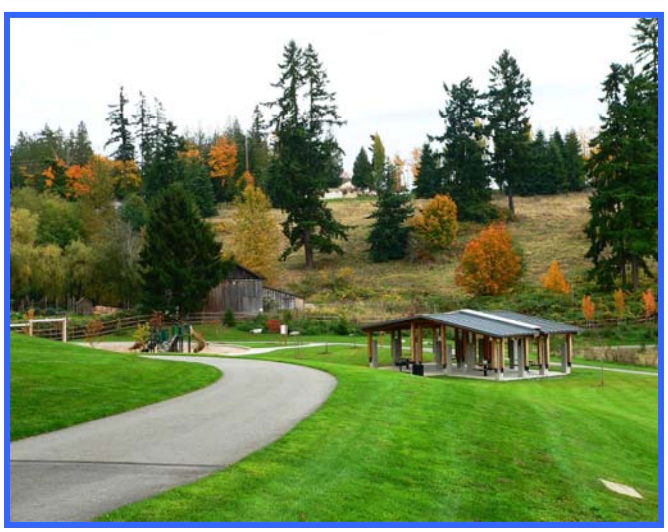
2009 – 2010
BIENNIAL BUDGET

"Investing in Our Community"

Springtime 2008 in Sammamish

Looking up from "Confluence" art sculpture during July 4th celebration at Sammamish Commons



Overlooking the lower Sammamish Commons
Fall 2008

Winter 2008 at Sammamish Commons/City Hall

CITY OF SAMMAMISH
WASHINGTON

Prepared by:
Finance Department

LEGISLATIVE BODY

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

ADMINISTRATION

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

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

Sammamish City Council

From left to right: *Mayor Don Gerend, Michele Petitti, Lee Fellinge, Kathleen Huckabay, Deputy Mayor 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 biennial budget for the fiscal year beginning January 1, 2007.

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

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Sammamish

Washington

For the Biennium Beginning

January 1, 2007

President

Executive Director

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BUDGET MESSAGE

Beaver Lake Lodge

To the Honorable Citizens of Sammamish:

On your behalf, it gives me great pleasure to submit this summary of the 2009/2010 biennial budget to the City Council. I am confident this financial roadmap will take us down the same path of prudence and progress we've successfully followed since incorporation in 1999.

In 2008, the City received national recognition for its prudent financial modeling and forecasting strategies when Standard & Poors upgraded the city's bond rating from AA to AAA, making Sammamish the youngest city in the State to ever get the top rating, and placing us in a category with only a handful of other similarly rated Washington cities.

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

In the short-term, this budget reflects several major adjustments intended to position us well for the future. We will reduce staff from a projected 79 in the original 2008 budget to 76 in 2010, and delay the timing of capital projects by phasing several initiatives over a longer period of time. As the troubled national economy continues to dampen our city revenues, these adjustments will allow us to plan community investments in a methodical and reasonable manner and continue our "pay as we go" funding policy.

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. Before I summarize the key elements contained in this document, let me first say that our residents are now benefiting enormously, during these turbulent economic times, from the care and wisdom the city council has demonstrated in the past. Were it not for the fiscally conservative approach you have consistently demanded over the years, our city would not be on the sound financial footing it now enjoys.

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, since 2001 through 2008, you have invested over $118 million in parks, roads and storm drainage projects, which is nearly $15 Million a year. This sensible formula is transforming our city. We are well on our way.

Over the past two years, the city has spent more than $14 million to improve its transportation system. We have completed and begun design and/or construction improvements to Issaquah Pine Lake Road Extension, South Pine Lake Route, 244th Avenue, East Lake Sammamish Parkway Phase IA, NE 8th Street walkway, State Route 202, 228th Avenue non-motorized improvement and the SE 24th Street Sidewalk. We have also continued storm drainage improvements related to transportation projects as well as completing the Zaccuse Creek day lighting

You also placed a very high priority on city parks. The city has completed the multi-purpose sports fields at Eastlake High School and Skyline High School, through successful partnerships with both the Lake Washington School District and the Issaquah School District. The city has completed improvements to Beaver Lake Park, and started restoration work in NE Sammamish Park. The city has completed the construction of the Sammamish Commons Phase 1, Ebright Creek Park, and the Beaver Lake dog park. We have also started or begun improvements to Pine Lake Park, Beaver Lake Preserve, Evans Creek Preserve and negotiated the transfer of a major piece of the Soaring Eagle Park land from King County.

In addition to continuing summer youth camp programs through the use of outside providers, we have also presented another very successful series of summer evening outdoor events. We coordinated outdoor movies, concerts and plays in Pine Lake Park, and the city's 4th of July celebration at the Commons began in 2007. In 2008 the city in working with the community coordinated the 1st Farmer's market and the 1st City/Boys & Girls Club Teen Fest also at the Sammamish Commons. Each of these events has continued to grow in its popularity and success in bringing our community together. The city also helped stage a continuation of the community's popular "fright fest," a Halloween weekend event that draws numerous visitors each year 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 and have budgeted to increase this to 23 officers in 2010. Before incorporation, only seven officers were assigned to our community.

In another major achievement, the city's has produced and adopted the Town Center plan. After hearing public testimony from citizens and the development community, recommendations from public hearings conducted by the Planning Commission, and various consultant and legal advise, you adopted this key planning document to manage future growth in this part of the city.

On-Going Projects

The city has many important projects underway or about to start, many of which will be completed during the 2009/2010 biennium:

- Parks land acquisition
- Additional Non-motorized Trails and Pathways Projects
- Sammamish Commons Phase II
- School Parks/Sports fields
- Beaver Lake Park Improvements
- Waterfront Park
- Joint Parks-Public Works Operations & Maintenance Facility
- East Lake Sammamish Parkway Improvements
- 244th Avenue Improvements
- Pavement Management/Overlay Program
- Thompson Basin Study
- George-Davis Creek storm water management capital project

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 Maintenance Facility capital project in 2010
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 remain consistent with those of the past two years. Parks, transportation, storm drainage, green space and pathways are clearly top Council priorities, as are trails and other non-motorized transportation improvements. But none of these goals are being pursued at the expense of financial stability, a fact made clear in this 2009-2010 budget. In the summary that follows, I will outline how the Council has targeted our community's top priorities.

Financial Stability

One of the city's incorporation promises was to provide better services while maintaining, or lowering, taxation levels inherited from King County. Today, Sammamish citizens enjoy much higher levels of service and pay lower taxes than residents of unincorporated King County.

Despite losing over $12 million from 2002 to 2006 in state revenues due to Initiative 695 (it eliminated the motor vehicle excise tax and sales tax equalization), Initiative 747 (it reduced the increase in the allowed property tax levy to 1% of the prior year's allowed levy), and Initiative 776 (it eliminated the local license fee as part of vehicle registrations), the investment in our community has improved since incorporation. Since 1999, our annual capital investment has averaged over $14 million. That compares very favorably to the aforementioned pre-incorporation investment of roughly $1 million per year. The 2009-2010 budget calls for over $40 million in capital expenditures in the next two years. Despite that robust investment, the ending fund balance projected for the end of fiscal year 2010 is approximately $9 million.

We have kept our operating expenses low by contracting for many municipal services. It's interesting to note that in 2004 the three Starbucks coffee shops in Sammamish had more employees than City Hall. We have only 2 employees per thousand of population. That compares to 7 employees per thousand for most other Puget Sound cities. We will continue to contract for many municipal services during FY 2009 and FY 2010.

The financial viability of our city has been confirmed by our AAA bond rating. This rating is equal to or better than our neighboring cities. The city's financial success can be traced to 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 program with several other Puget Sound area cities to improve performance. This "performance measurement" approach, part of a national program, relies on the measurement of key indicators common to most cities. We anticipate operational improvements, an increase in best practices, and a more efficient implementation of your "vision" as we take part in the program.

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

Parks

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

Land is extremely valuable and is disappearing rapidly in our community due to development. Consequently, the Council decided to land bank a number of parcels for parks. Since incorporation, we have acquired over 275 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. In addition, Council has placed an emphasis on Trails and Pathways improvements to improve non-motorized transportation within Sammamish. The adopted 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 2009 and FY 2010 budget not only provides approximately $10 million for capital improvements to parks, trails, and pathways, it also provides funds to contract for the resources needed to address the additional operational and maintenance requirements of our current system.

This biennial 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 have enhanced our recreational program with a farmers' market, and a 4th of July celebration with a plan to continue to seek private partners to assume the responsibility of running these events in the future.

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

Transportation Improvements

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

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

This biennial budget provides $38 million for transportation improvements. Major street construction projects in the upcoming two-year period include the following: constructing the 244th Avenue bridge and connection, construction and completion of the East Lake Parkway Project.

In addition to major capital project construction, the budget earmarks $3.8 Million for Non-motorized transportation improvements; 2,000,000 for street overlays; $600,000 for intersection improvements; $120,000 for Transit programs; $100,000 for Local Improvement District projects; $250,000 for the sidewalk program; $200,000 for neighborhood projects; and $50,000 for Town Center transportation analysis.

Storm Drainage Improvements

The Surface Water Management (SWM) budget, is slated to invest $9,093,309 over 2009-2010 for maintenance and capital improvements. We will also complete a Surface Water Management rate study in 2009 to further assess and possibly adjust this rate for future needs. At this time, future annexations, park bond projects, and Town Center implementation strategies are not included in the 2009/2010 biennial budget.

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.

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. Since incorporation in 1999, Sammamish has used a portion of its operational revenue to fund capital projects. As we've discussed many times, rising operational expenses will eventually bring that to an end. Based on the assumptions and projections informing this budget, that crossover point, the moment when operational expenses match or exceed operational revenues, will come in 2015. As is fiscally prudent to do, we have already begun discussions on what actions we can take now to address this longer term challenge.

The budget as a whole allocates over 40% of its total to capital improvements, which is a very high percentage in a municipal budget. The total budget for FY 2009 and FY 2010, without transfers is approximately $113 million; $48 million of that is dedicated to the capital budget. You have reviewed elements of the capital improvement program at every council retreat, and will do so again at future retreats to continue updating and developing the program to reflect the community's needs.

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 for eight 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 budget includes a 5.8% cost of living adjustment (COLA) in FY 2009 and a 3% COLA projected for FY 2010, as well as budget funds necessary to implement 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 have continued to operating our own cable TV channel - "Sammamish 21 TV." Our television channel airs city council meetings, important public events and a variety of informational videos. The budget continues to fund these existing programs to support better communication.

In the last biennial budget, 79 full time equivalents (FTE's) were budgeted for 2008. Following a budget adjustment last year, the number of FTE's budgeted for 2008 was reduced to 74. The new budget calls for 75 FTE's in 2009 (one additional Information System specialist) and 76 FTE's in 2010 (one additional Office Assistant/Facility Coordinator). After all the adjustments, we've moved from 79 budgeted FTE's in 2008 to 76 proposed FTE's in 2010, a reduction of three FTE's over the course of two years.

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

Issues and Initiatives for the Biennium

During the upcoming biennium, there will be major challenges:

Park Issues

Although our commitment to park funding has been strong and stable, we have not been able to address all of our park needs. A Park Bond was proposed to voters in November, 2008 and although voters passed the operating levy component, the bond component fell 3 percent short of the needed 60% majority. As we look into 2009 and 2010 we will be reassessing the projects on that bond project list and the economic conditions in deciding on further actions for expanding the park capital investments.

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 at peak times. The major freeway facilities providing access to Sammamish are located in Issaquah and Redmond. The state completed work on State Route 202 at the North end of the city, but we need to continue to work with local and regional agencies to develop technical and financial solutions for these troublesome chokepoints.

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

Fire Services/Annexation Issues

Determining the type of organization Sammamish will interact with for future Fire/EMS services is a continuing challenge. In 2007, the city signed a new agreement with our existing provider, Eastside Fire & Rescue (EF&R), that would go beyond the current 2009-2010 budget. As more community groups outside of current city-limits desire to annex into the city, we need to continue to be diligent in looking at the impacts and contract ramifications of these proposed annexations on our current and future service levels and funding.

Economic Contraction Issues

As a result of changing economic conditions, there were several significant adjustments made in the 2009-2010 Budget to reflect more current realities. Development revenue (impact fees, REET, building permit revenues) projections were projected at the 2008 activity level, a marked decrease from previous projections. As noted previously, adjustments were made to eliminate development revenue related positions as a result of this downturn. Capital projects have also been pushed out to future years as is consistent with the “pay as we go” financial implementation strategy. Also, the parks capital improvement budget was reduced to a smaller number of limited projects that were not part of the Park Bond package for which the city did not get the required 60% approval majority from voters this past November.

Although all of these expense adjustments have curtailed city-operated services, the operating expenses that are contracted, mainly police and fire continued to pass additional cost increases along to the city just to maintain existing service levels. The Eastside Fire & Rescue Fire Service contract increased 7% from 2007 to 2008 and both police and fire each increased another 5.5% from 2008 to 2009. These increases have generated further discussions on the long-term sustainability of services provided by these contracts. All other city operations (besides police and fire) were limited to a 2.6% increase per year in the 2009-2010 budget, well below the local inflation rate of 5.8% from 2008 to 2009.

Financial Overview

This 2009-2010 biennial budget maintains the City's strong financial position with an ending fund balance of nearly $9 million at the end of 2010. A large portion of this ending fund balance in 2010 is due to anticipated collections of capital revenues that are to offset future capital construction costs beyond the 2009-2010 budget as part of our long-term financial planning strategy. While $9 million is more than adequate to maintain our excellent AAA rating—as evidenced by the Standard & Poor credit rating agency—I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs and our limited revenue options.

To maintain our strong financial position, we must keep our operating expenses at reasonable levels and not build in expenses that we won't be able to maintain if there is insufficient growth in our revenue. As a sales tax equalization city; we don't generate much sales tax revenue. The largest general fund revenue component is property tax, which represents approximately 70% of our operating 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. In 2009 and 2010, the city's general fund expenses, not counting police and fire service contracts, will increase by 2.6 percent. When police and fire expenses are included, the overall operating increase for the biennium rises to 5.4 percent. That figure compares favorably to the rate of inflation – 5.8 percent, as measured by the June-to-June CPI-U for Seattle-Tacoma-Bremerton. Given that our police and fire contracts have risen significantly, I'm pleased that our ov

Revenues

The biennial budget reflects a significant decrease in revenues from 2008 to 2009 (A full reconciliation of the transfers between funds has been included in the APPENDIX, page 216). The primary reasons for this are as follows:

1) Significantly decreased capital revenue resulting from a slowing in new construction activity and the overall economy.
2) We anticipate new construction related revenues will remain the same in 2010 as budgeted in 2009.

The local economy has shown signs of a recession, and our projection reflects a decreased level of new construction activity with a conservative undertone to anticipating any economic recovery in 2010. The budget assumes 2010 revenues will closely follow 2009 projections. A conservative revenue forecast will allow us to plan effectively for the economic slowdown and continuing uncertainty that exists today. We will diligently monitor our projections should economic conditions mount and take appropriate action.

REVENUES (with Transfers)					
Funds	**Fund Name**	**2008 Amount**	**2008 Adj Amount**	**2009 Amount**	**2010 Amount**
001	General Fund	$27,290,120	$27,643,895	$27,035,640	$27,790,640
101	Street Fund	$2,080,000	$3,175,581	$1,730,000	$1,630,000
201	Tax Anticipation Fund	$938,504	$938,504	$937,260	$934,393
301	Gen Gov't CIP Fund	$5,000	$3,300,000	$5,000	$5,000
302	Park's CIP Fund	$2,750,000	$3,846,941	$2,030,000	$3,325,000
340	Transportation CIP	$10,400,000	$9,355,500	$7,900,000	$3,900,000
408	Surface Water Mgmt	$2,402,500	$2,445,000	$2,352,000	$3,152,000
438	Surface Water CIP	$1,195,000	$2,157,001	$1,405,000	$1,730,000
501	Equipment Rental	$98,000	$120,000	$100,000	$100,000
502	Technology Repl.	$313,000	$330,000	$523,000	$523,000
503	Risk Mgt Fund	$215,500	$233,000	$213,000	$213,000
	Totals	**$49,557,624**	**$54,300,422**	**$45,122,669**	**$45,141,713**

The budget recommends an increase in the regular property tax levy of 1%, the statutory maximum as a result of voter initiative I-747, however we are projected that the new construction value is to continue to increase at 1% of our assessed valuation helping fuel limited future growth in the property tax base. We also are anticipating a net increase in sales tax collections as a result of legislation on the Streamline Sales Tax Initiative that will help offset that downturn in sales taxes due to economic conditions.

LONG-TERM PROJECTIONS

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

Ending Fund Balances

The 2009/2010 Budget includes drawing down the aggregate ending fund balance from $51 Million at the end of 2008 to $9 Million at the end of 2010. In the past, ending fund balances were purposely built up to be spent on the capital infrastructure deficit. However, due to continued infrastructure spending and the loss of initiative related revenue, ending balances are becoming more modest. Despite that, the ending fund balances projected remain healthy, and the overall strategy to "pay as we" go remains intact.

Ending Fund Balances

Funds	Fund Name	2007 Actual	2008 Budget	2008 Adj.Bgt	2009 Budget	2010 Budget
001	General Fund	$15,792,384	$6,595,561	$9,922,779	$5,507,188	$4,517,385
101	Street Fund	$2,140,067	$748,969	$2,857,824	$1,949,457	$521,266
111	Dev'l Impact Fees	$937,609	$379,161	$117,609	$179,378	$243,058
201	Tax Anticipation Fund	$0	$0	$0	$0	$0
301	Gen Gov't CIP Fund	$1,323,204	$53,124	$327,362	$257,362	$262,362
302	Park's CIP Fund	$6,572,857	$19,284	$5,734,461	$1,717,401	$1,123,341
340	Transportation CIP	$24,799,344	$6,074,529	$26,590,877	$387,877	$622,544
408	Surface Water Mgmt	$625,463	$7,949	$620,696	$10,629	$11,887
438	Surface Water CIP	$1,831,544	$6,978	$2,755,226	$36,226	$12,726
501	Equipment Rental	$715,466	$752,322	$815,466	$845,466	$875,466
502	Technology Repl.	$534,831	$221,789	$267,981	$90,031	$60,281
503	Risk Mgt Fund	$843,847	$749,363	$816,847	$764,847	$700,847
	Totals	**$56,116,616**	**$15,609,029**	**$50,827,129**	**$11,745,862**	**$8,951,163**

Expenditures

(A full reconciliation of the transfers between funds has been included in the APPENDIX, page 216)

From FY 2007 to FY 2008, expenditures are projected to significantly increase and then decrease significantly from FY 2009 to FY 2010. The primary reasons include:

1) Major capital expenditures related to the 244th Avenue & East Lake Sammamish Parkway transportation capital projects scheduled for design and environmental work in 2008 and major construction and estimated completion in 2010.
2) Increases in the contracted cost of fire service from Eastside Fire & Rescue are significantly greater than inflation-only increases
3) Increases in salaries, benefits and the addition of 1 position in 2009 and 1 position in 2010.

Expenditures (with Transfers)

Funds	Fund Name	2007 Actual	2008 Budget	2008 Adj.Bgt	2009 Budget	2010 Budget
001	General Fund	$26,480,730	$29,660,950	$33,513,499	31,451,232	28,780,443
101	Street Fund	$1,928,430	$2,467,425	$2,455,188	2,638,367	3,058,192
111	Dev'l Impact Fees	$2,150,000	$2,150,000	$1,575,000	830,000	1,775,000
201	Tax Anticipation Fund	$942,660	$938,504	$938,504	937,260	934,393
301	Gen Gov't CIP Fund	$1,434,845	$100,000	$4,295,842	75,000	-
302	Park's CIP Fund	$3,844,053	$4,801,437	$4,685,337	6,047,060	3,919,060
340	Transportation CIP	$7,227,235	$23,777,467	$7,563,967	34,103,000	3,665,333
408	Surface Water Mgmt	$2,059,577	$2,526,267	$2,449,767	2,962,067	3,150,742
438	Surface Water CIP	$289,401	$1,817,000	$1,233,318	4,124,000	1,753,500
501	Equipment Rental	$0	$20,000	$20,000	70,000	70,000
502	Technology Repl.	$405,523	$541,850	$596,850	700,950	552,750
503	Risk Mgt Fund	$220,869	$260,000	$260,000	265,000	277,000
	Totals	**$46,983,324**	**$69,060,899**	**$59,587,272**	**$84,203,935**	**$47,936,413**

Conclusion

I believe the 2009-2010 biennial budget addresses the priorities of the Council and meets the needs of the departments. While it does not address every need for which funding has been requested, it will, however, produce two more years of solid achievement for the City of Sammamish.

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

I want to thank the department heads for their excellent work on the budget this year. I especially appreciate the work of Finance Director and Assistant City Manager, Lyman Howard, and Deputy Finance Director, Aaron Antin. I believe the fine work of these individuals has resulted in a solid budget proposal that will allow you, the elected representatives of the community, to continue making wise and well-informed decisions.

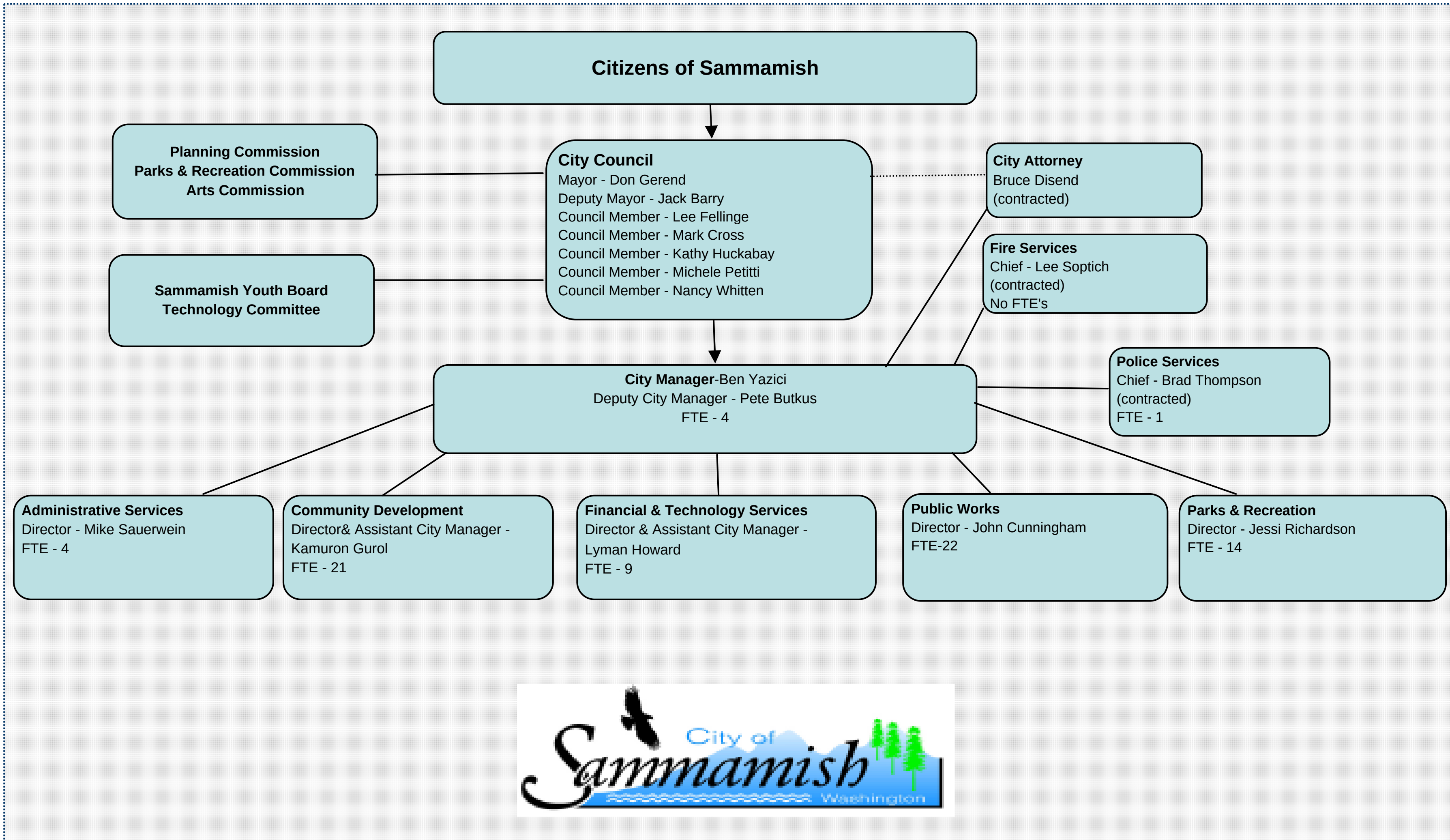
Sincerely,

Ben Yazici
City Manager

2009 Full time Employee's = 75

Updated January 1, 2009

ORGANIZATION CHART



BUDGET PROCESS

The Budget Process

Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
City Council establishes overall city priorities												
City Council review of vision & priorities												
City Manager gives direction on coming year's budget priorities.												
Finance Department provides budget instructions consistent with City Council and City Manager direction												
Departments prepare preliminary expenditure estimates including requests for personnel, equipment or new programs.												
Department line item budgets are submitted to Finance by July 31st												
Finance Department prepares budget for presentation to City Manager												
Finance Department updates preliminary revenue estimates.												
City Manager and Finance meet with department staff to review their budget proposals												
The City Manager instructs Finance Department to make specific adjustments to establish a balanced budget												
Proposed budget is prepared, printed, and filed with the City Clerk and presented to the City Council (at least 60 days prior to the ensuing fiscal year).												
The City Clerk publishes a notice of the filing of the proposed budget and publishes notice of public hearing.												
The City Council conducts preliminary public hearings.												
The City Council holds a series of study sessions and hearings to review the proposed budget recommended by the City Manager												
The City Council instructs the City Manager to make modifications to the budget.												
The City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year.												
The City Council adopts the final budget by ordinance on December 2nd, 2008.												
The final budget, as adopted, is published and distributed by March 2nd of the new year.												

Procedures for Adopting the Biennial Budget

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

Amending the Budget

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

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

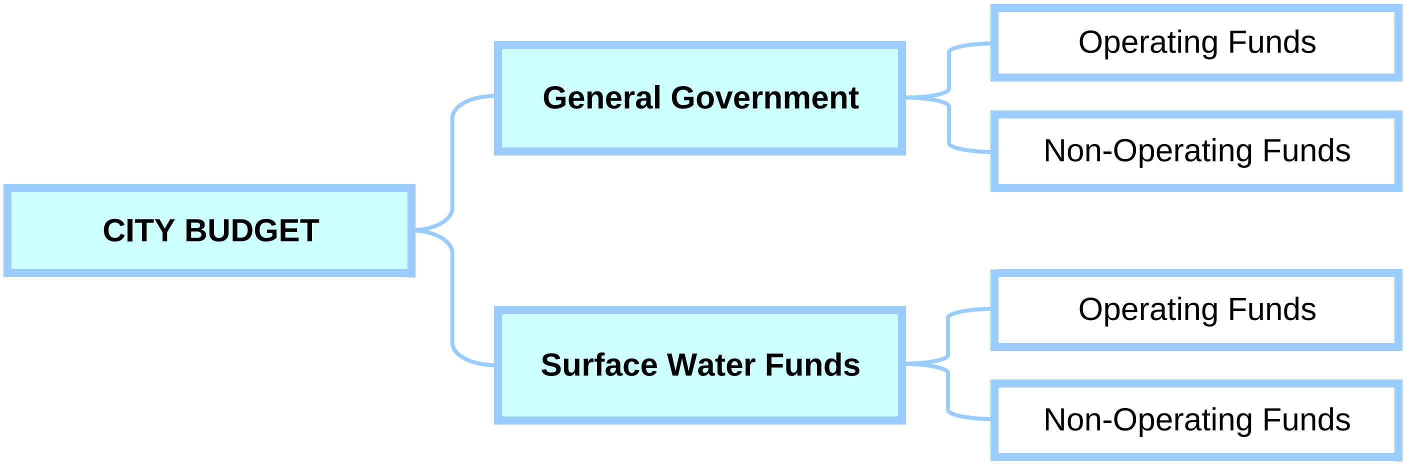
Guide to Budget Fund Structure

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

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

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

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



Budgeting, Accounting and Reporting Basis

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

Governmental Fund Types

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

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

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

- Street Fund
- Development Impact Fees Fund

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

- G.O. Debt Service Fund

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

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

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

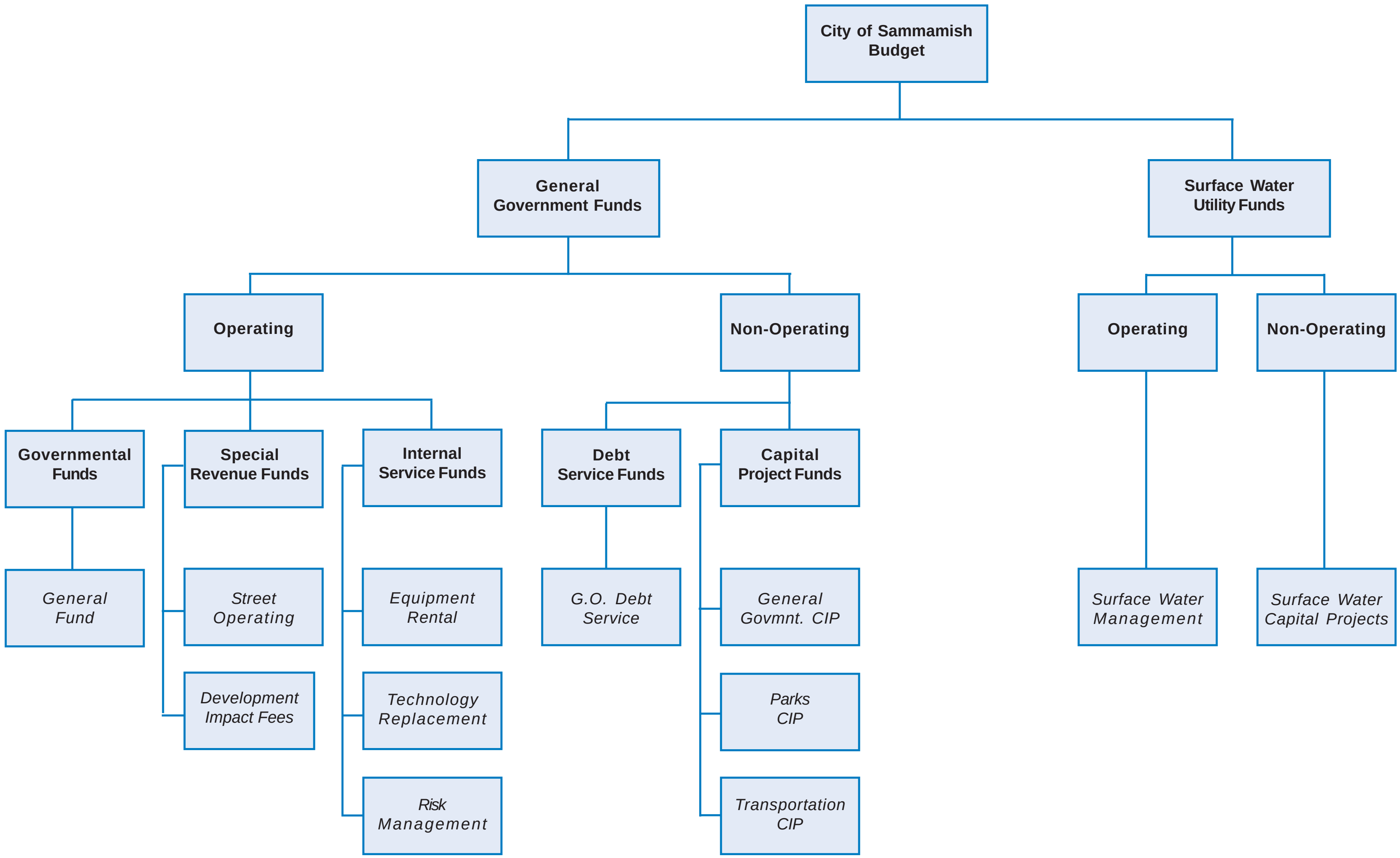
Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis.

- Surface Water Management Fund
- Surface Water Capital Fund

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

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

GUIDE TO SAMMAMISH'S BUDGET
ORGANIZATION OF FUNDS



Budgetary Basis

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

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

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

Accounting and Reporting Basis

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

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

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

Financial Policies

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

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

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

Financial Philosophies

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

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

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

Accounting, Financial Reporting and Auditing Polices

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

- A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the City.
- The City will meet the financial reporting standards set by the Governmental Accounting Standards Board.
- Full disclosure will be provided in all City financial reports and bond representations.
- An annual audit will be performed by the State Auditor's Office and include the issuance of an audit opinion.
- An annual financial report will be prepared in a timely, comprehensive and cooperative fashion to meet or exceed the State Auditor's Office standards and expectations.

I. OPERATING BUDGET POLICIES

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

1. The City will maintain a budgetary control system to ensure compliance with the budget. The City will prepare monthly status reports and quarterly financial reports comparing actual revenues and expenditure to budgeted amounts. Where practical, the City will develop performance measures to be included in the annual operating budget document.

2. The City Council will establish municipal service levels and priorities for the ensuing year prior to and during the development of the budget. The City Manager will then incorporate the Council's objectives and priorities in the City's budget proposal.

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

4. The City will pay for all current expenditures with current revenues. The City's general fund budget will not be balanced through the use of transfers from other ad valorem funds, appropriations from fund balances or growth revenue such as service expansion fees.

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

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

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

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

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

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

11. An appropriate balance will always be maintained between resources allocated for direct services to the public and resources allocated to ensure sound management, internal controls and legal compliance.

II. REVENUE AND EXPENDITURE POLICIES

1. Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. The revenue system will be diversified to protect it from short-run fluctuations in any one revenue source. Should economic downturn develop which could result in (potential) revenue shortfalls or fewer available resources, the City will immediately make adjustments in anticipated expenditures to compensate. In addition, revenue resources will be periodically reviewed for fairness and equitable impact.

2. State and Federal funds may be utilized, but only when the City can be assured that the total costs and requirements of accepting funds are known and judged not to adversely impact the City's General Fund. Future impacts on the budget will be considered in all grant requests.

3. The City will annually review all fees for licenses, permits, fines, and other miscellaneous charges as part of the budget process. The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.

4. Deficit financing and borrowing will not be used to support on-going City services and operations. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-documented repayment schedule of short duration.

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

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

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

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

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

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

11. Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by City Council. Annual review and reauthorization of funding is required.

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

III. CAPITAL IMPROVEMENT POLICIES

1. The City of Sammamish shall establish as a primary fiscal responsibility the preservation, maintenance and future improvement of the City's capital facilities, equipment and assets. Proper planning and implementation of sound capital policies and programs will assist the City in avoiding fiscal emergencies and unplanned costs in the future.

2. A comprehensive multi-year plan for capital improvements will be prepared and updated biennially. A Biennial Capital Improvement Budget will be developed and adopted by the City Council as part of the City budget.

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

4. The City will project its equipment (i.e. vehicle replacement and maintenance needs for the next several years) and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed. The intent of the maintenance program shall be to maintain all its assets at an adequate level in order to protect the City's capital investment and to minimize future maintenance and replacement costs.

5. Although the City will generally finance projects on a pay-as-you-go basis, Council may conclude that the most equitable way of financing a project that benefits the entire community will be debt financing (pay-as-you-use) in order to provide capital improvements or services in a timely manner.

6. New development shall pay for its fair share of the capital improvements that are necessary to serve the development in the form of system development charges, impact fees and mitigation fees.

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

IV. DEBT MANAGEMENT POLICIES

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

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

2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City will keep the average maturity of general obligation bonds at or below twenty years.

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

4. The City will not utilize lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approve by Council, the useful life of the item must be equal to or greater than the length of the lease. No lease purchases will be approved by the City Council beyond a five-year lease.

5. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All short-term borrowing will be subject to Council approval by ordinance or resolution, and will bear interest based upon prevailing rates.

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

7. General Obligation Bond (Voted):

    a. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

b. Before general obligation bond propositions are placed before the voters, the capital project under consideration should be included as part of the Capital Improvement Program.

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

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

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

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

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

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

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

12. Provide advance financial planning for the City's capital projects and examine alternative ways of financing projects to ensure the City is providing proper and timely solutions to funding capital projects.

13. Prepare a standard process for planning and establishing debt financing for capital projects which clearly defines: a.) the timing for debt financing, b.) the role of the various participants in the financing process and c.) the steps of the process, which need to be completed in order to achieve successful, project funding.

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

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

16. Establish the most stable and favorable financial, economic and political environment for the City in order to provide the most attractive credit rating for financing the City's larger capital projects.

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

18. Provide special services to assist the City's customers to improve the planning and understanding of the financing of City capital projects and the financial impact to the customers.

V. RESERVE AND FUND POLICIES

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

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

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

3. The City will maintain reserves required by law, ordinance and/or bond covenants to ensure service levels, stability and protect against economic downturns and emergencies. The City will maintain reserves in the General Fund in an amount not to exceed the amount established by current ordinance. The City shall strive to maintain a combined General Fund balance of no less than 10% of operating revenues with a target balance of $.375 per 1,000 of property assessed valuation.

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

    - The City will develop an Equipment Rental and Replacement fund and will appropriate funds to it annually to provide for the maintenance and timely replacement of equipment. The reserve portion will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon either an adopted equipment replacement schedule or on an as needed basis.

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

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

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

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

VI. INVESTMENT POLICIES AND CASH MANAGEMENT

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

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

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

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

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

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

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

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

Long Term Debt Capacity

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

The first is a limit on the amount of general obligation that can be incurred without a vote of the people (a.k.a. Councilmanic debt). For this type of debt, a city is limited to 1.5% of its assessed value. In 2009, this limit is $147,211,191 dollars.

The second statutory limit is the amount of general obligation debt a City may incur for general governmental purposes with the vote of the people. This limit is 2.5% of the assessed value. In 2009, this limit is $245,351,985 dollars.

The third limit allows a City to incur general obligation debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of utility improvements, or parks and open space development. The two 2.5% limits provide the City an overall voted limit of 5%, or $490,703,971 dollars. 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.

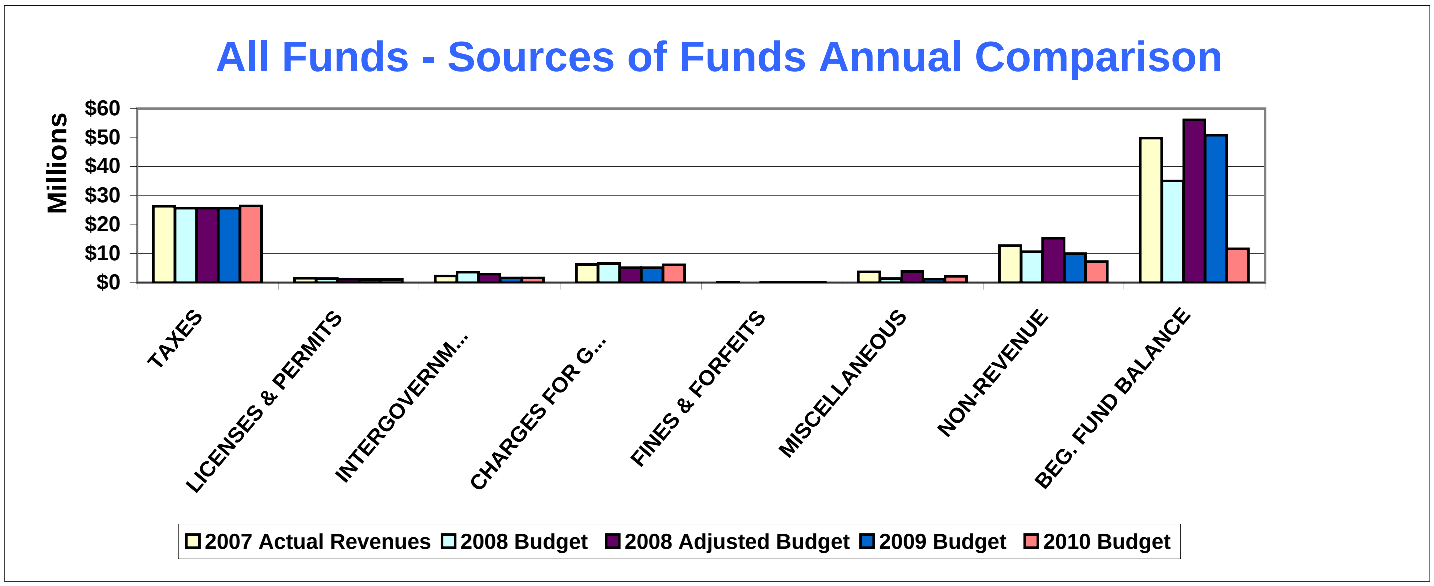
The City of Sammamish has, to date, incurred limited debt obligation by issuing one Public Works Trust Fund loan for transportation and one non-voted bond for Sammamish Commons. Outstanding obligations as of December 31, 2008 is $9,628,333.

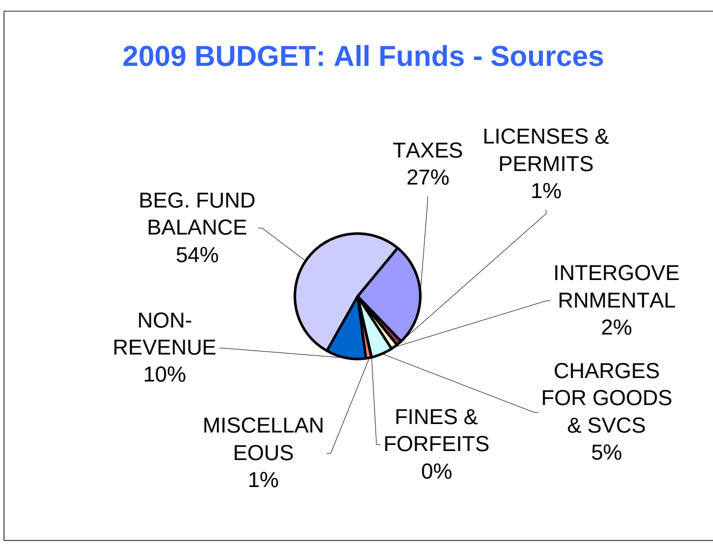
The City of Sammamish has worked on developing capital financing policies to fund the City's capital improvement program. These policies will be part of an overall capital financing policy that will be committed to meet infrastructure needs through a planned program of future financing. The goal of these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

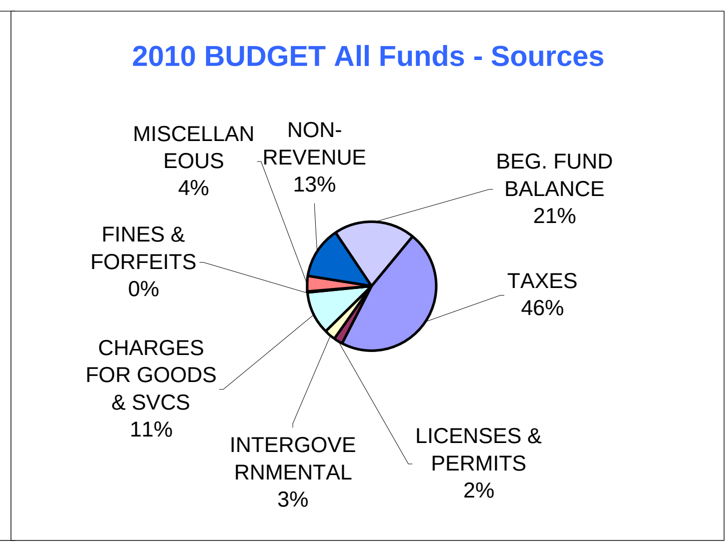
EXECUTIVE SUMMARY

ALL FUNDS - SOURCES OF FUNDS

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
TAXES	$26,404,992	$25,750,500	$25,650,500	$25,700,000	$26,450,000
LICENSES & PERMITS	$1,544,415	$1,401,200	$1,158,200	$1,150,550	$1,150,550
INTERGOVERNMENTAL	$2,354,845	$3,628,900	$2,924,585	$1,668,500	$1,673,500
CHARGES FOR GOODS & SVCS	$6,301,549	$6,637,100	$5,193,050	$5,232,769	$6,179,680
FINES & FORFEITS	$132,030	$29,700	$141,250	$113,250	$113,250
MISCELLANEOUS	$3,719,308	$1,393,720	$3,851,399	$1,257,340	$2,257,340
NON-REVENUE	$12,750,660	$10,716,504	$15,381,438	$10,000,260	$7,317,393
BEG. FUND BALANCE	$49,892,141	$35,112,305	$56,116,615	$50,827,129	$11,745,863
TOTAL	**$103,099,939**	**$84,669,929**	**$110,417,037**	**$95,949,798**	**$56,887,576**

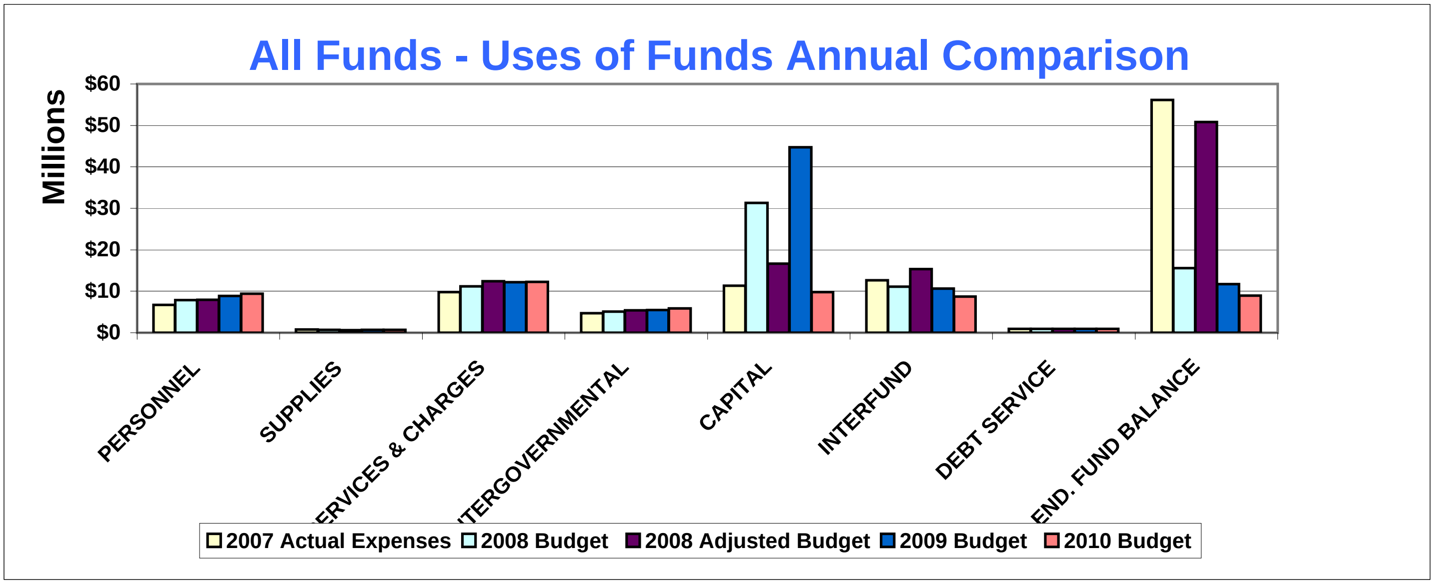


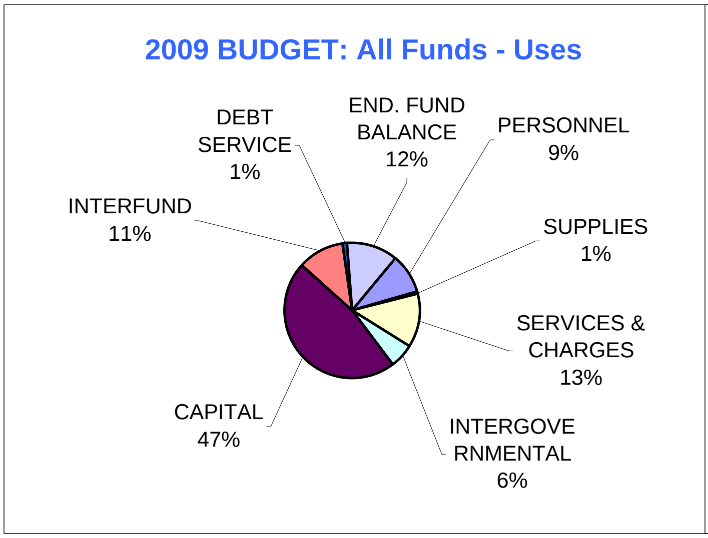


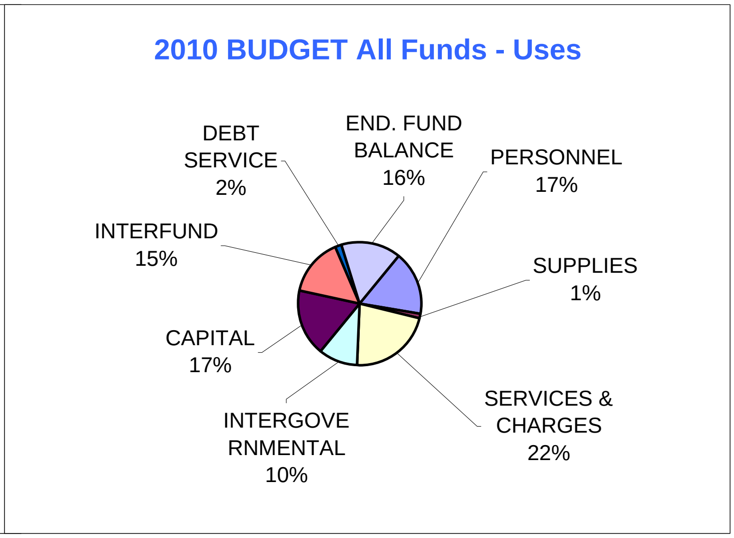


ALL FUNDS - USES OF FUNDS

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$6,736,649	$7,894,919	$7,906,900	$8,869,980	$9,433,549
SUPPLIES	$762,244	$712,475	$642,275	$661,575	$671,525
SERVICES & CHARGES	$9,824,956	$11,212,996	$12,428,966	$12,181,810	$12,230,960
INTERGOVERNMENTAL	$4,728,526	$5,114,200	$5,434,200	$5,484,500	$5,839,092
CAPITAL	$11,328,994	$31,326,600	$16,674,707	$44,717,300	$9,784,000
INTERFUND	$12,655,660	$11,121,504	$15,342,620	$10,613,260	$8,730,393
DEBT SERVICE	$942,660	$938,504	$938,504	$937,260	$934,393
END. FUND BALANCE	$56,113,979	$15,609,029	$50,827,129	$11,745,863	$8,951,163
TOTAL	**$103,093,667**	**$83,930,227**	**$110,195,301**	**$95,211,548**	**$56,575,075**

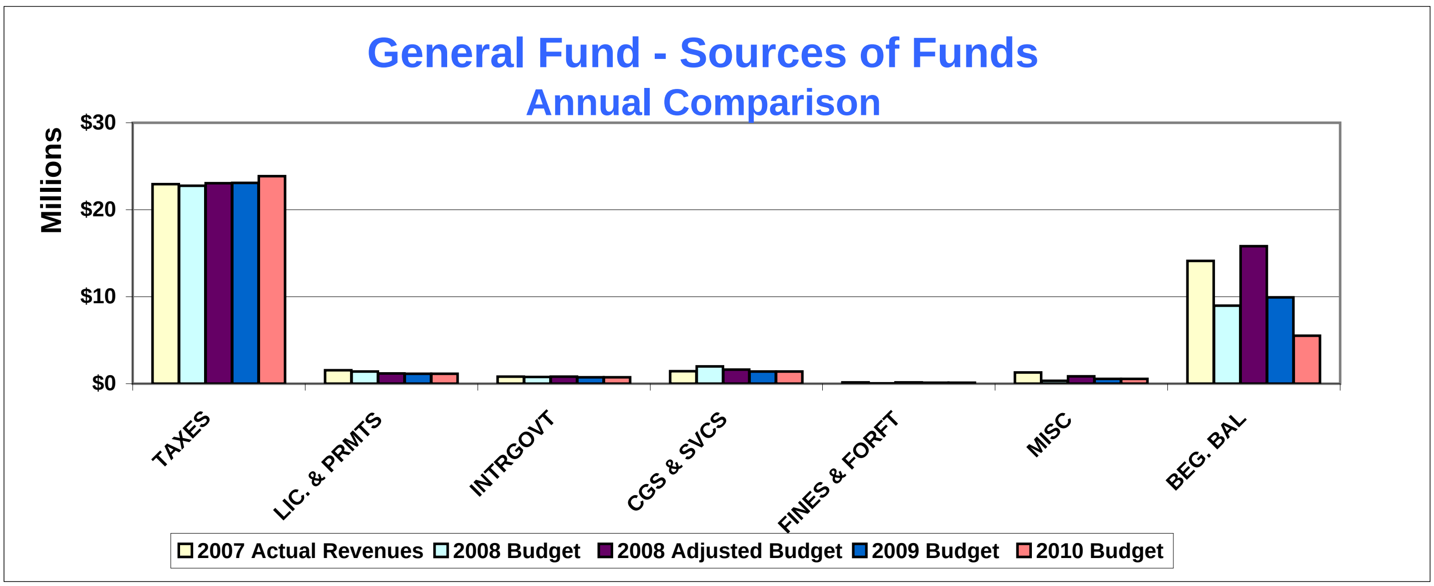


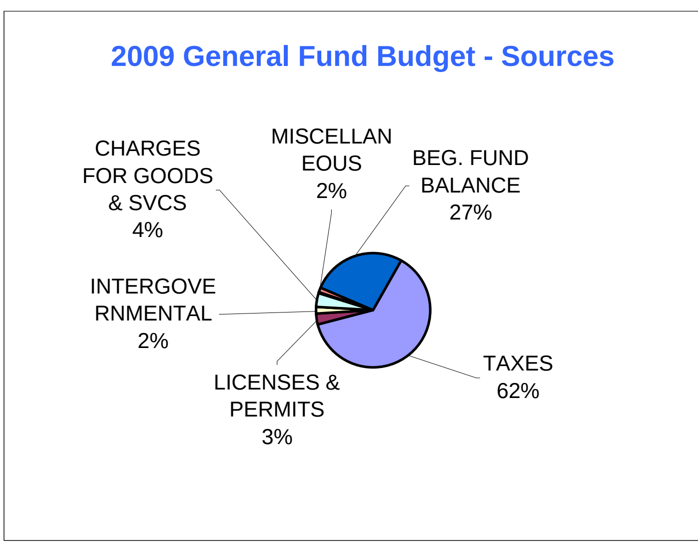


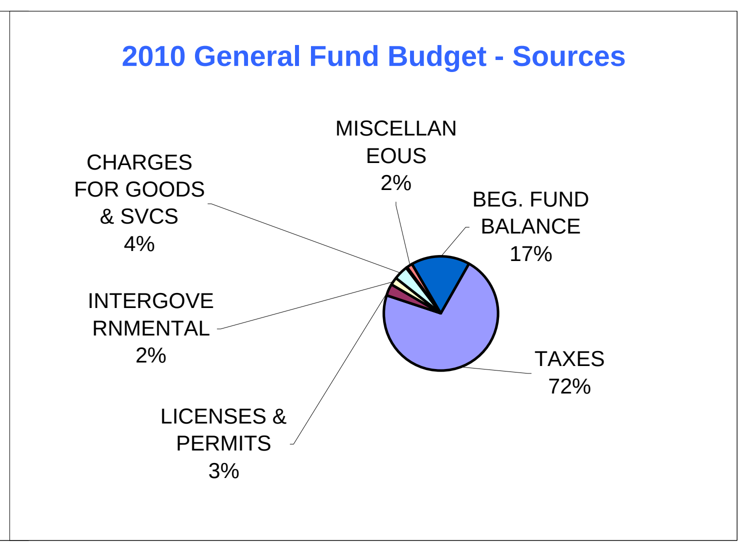


GENERAL FUND - SOURCES OF FUNDS

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
TAXES	$22,949,985	$22,750,500	$23,050,500	$23,100,000	$23,850,000
LICENSES & PERMITS	$1,544,415	$1,401,200	$1,158,200	$1,150,550	$1,150,550
INTERGOVERNMENTAL	$826,497	$778,900	$819,085	$718,500	$723,500
CHARGES FOR GOODS & SVCS	$1,434,830	$1,982,100	$1,618,050	$1,393,000	$1,393,000
FINES & FORFEITS	$132,030	$29,700	$141,250	$113,250	$113,250
MISCELLANEOUS	$1,280,998	$347,720	$856,810	$560,340	$560,340
BEG. FUND BALANCE	$14,104,359	$8,966,391	$15,792,384	$9,922,779	$5,507,188
TOTAL	**$42,273,114**	**$36,256,511**	**$43,436,279**	**$36,958,419**	**$33,297,828**

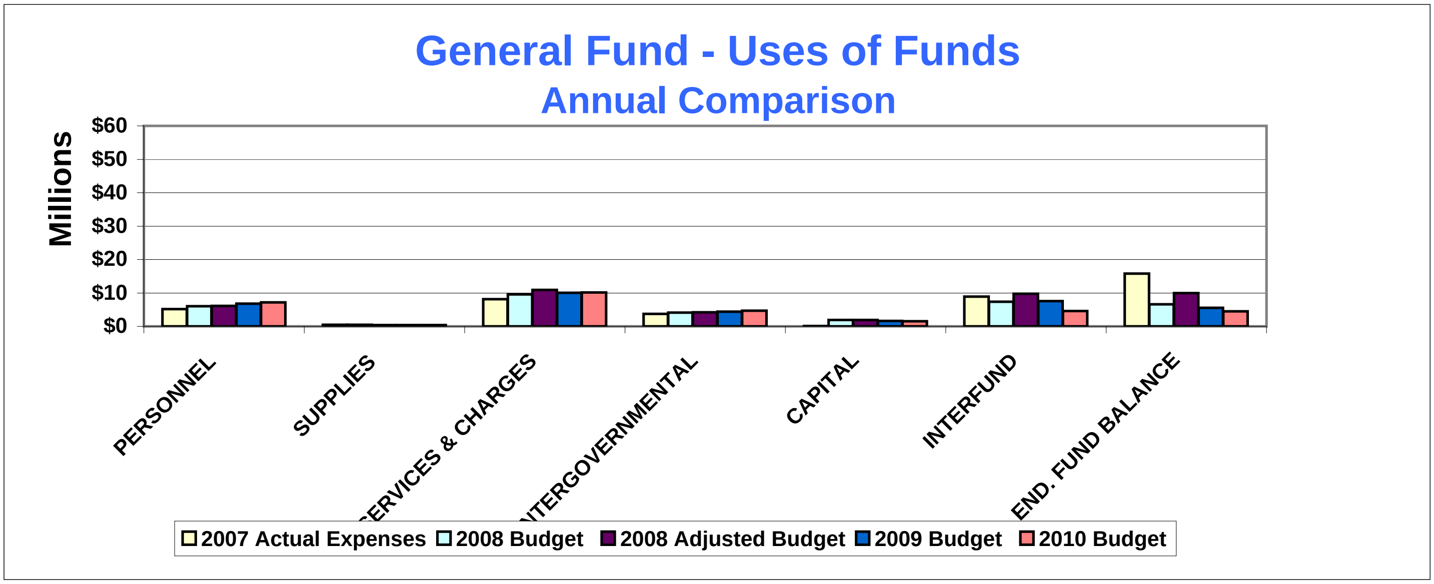


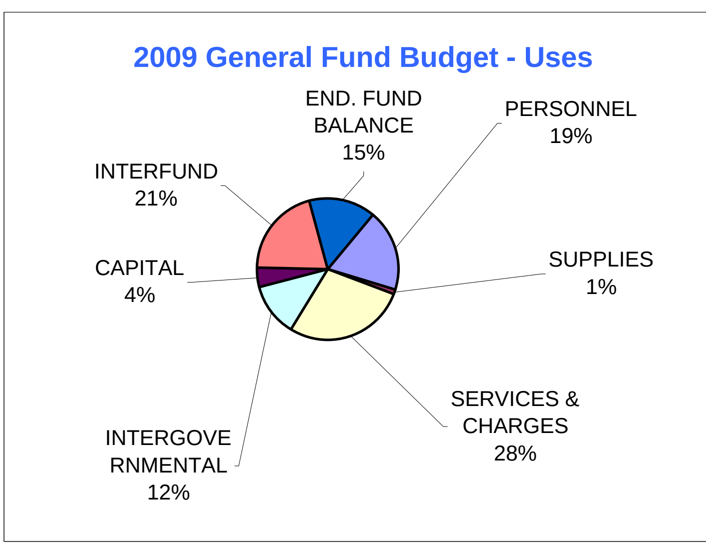


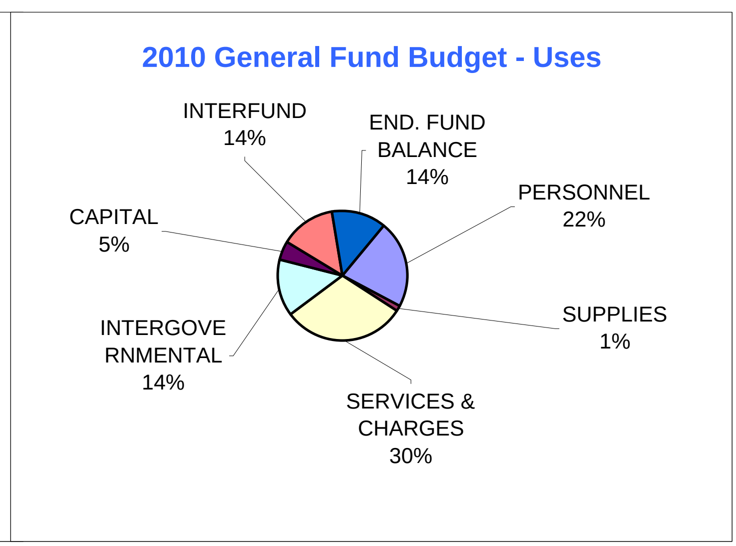


GENERAL FUND - USES OF FUNDS

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$5,193,783	$6,076,153	$6,088,133	$6,777,180	$7,209,274
SUPPLIES	$456,725	$447,025	$428,075	$411,792	$412,517
SERVICES & CHARGES	$8,129,210	$9,601,321	$10,899,791	$10,094,110	$10,135,910
INTERGOVERNMENTAL	$3,765,202	$4,110,700	$4,240,700	$4,422,000	$4,731,592
CAPITAL	$70,808.91	$1,926,000	$1,944,500	$1,627,000	$1,555,000
INTERFUND	$8,865,000	$7,365,000	$9,765,000	$7,515,000	$4,565,000
END. FUND BALANCE	$15,792,384	$6,595,561	$9,922,779	$5,507,188	$4,517,385
TOTAL	**$42,273,114**	**$36,121,760**	**$43,288,979**	**$36,354,269**	**$33,126,678**

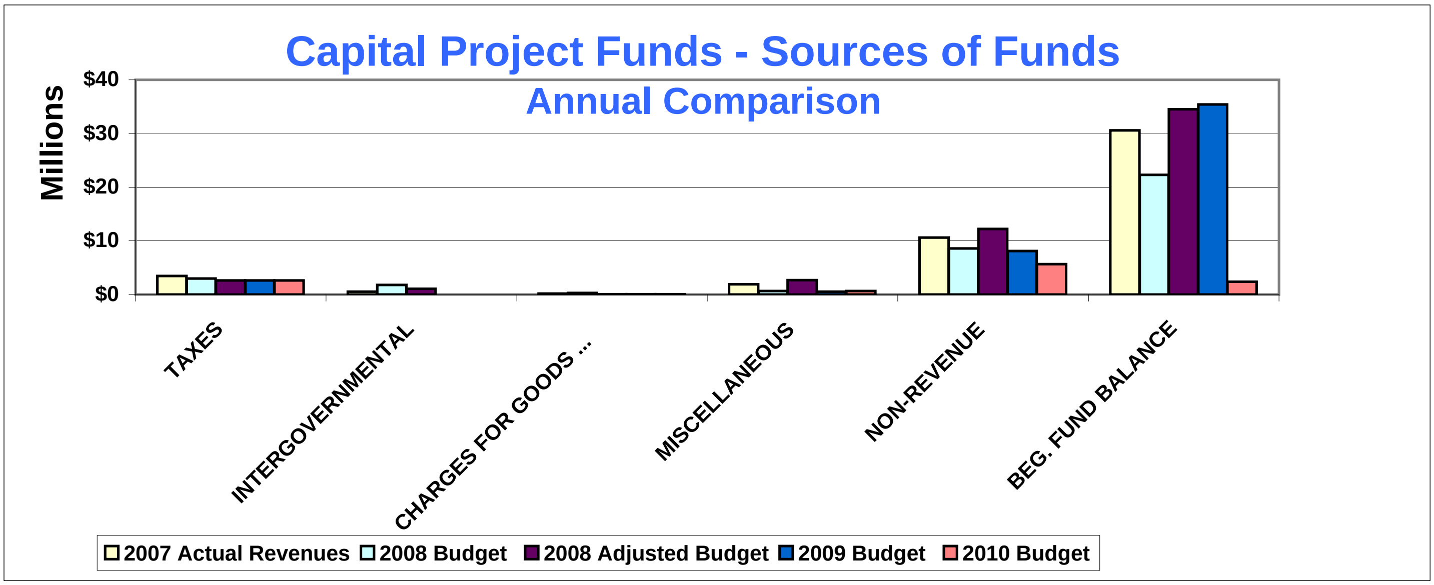


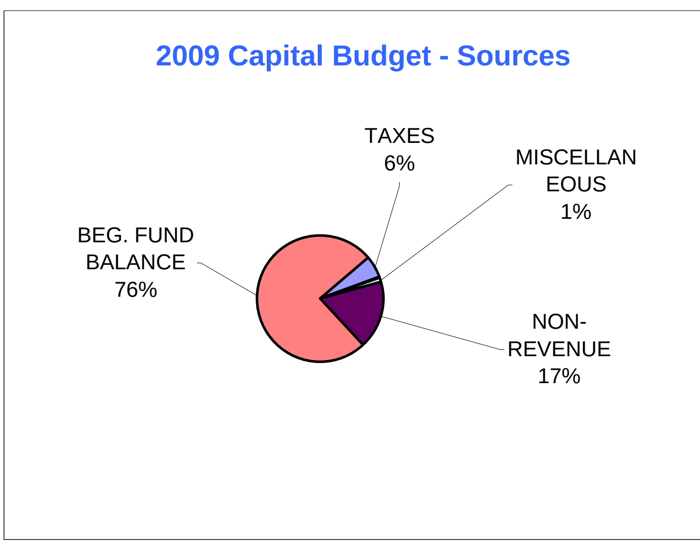


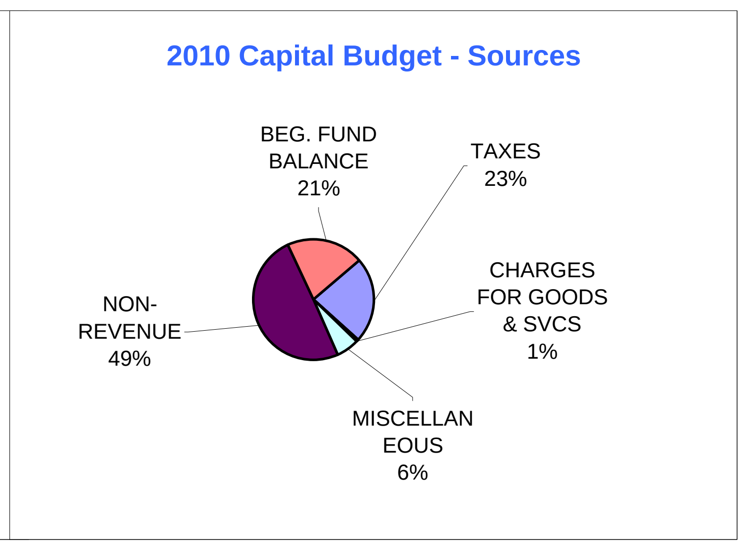


CAPITAL PROJECT FUNDS - SOURCES OF FUNDS

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
TAXES	$3,455,006	$3,000,000	$2,600,000	$2,600,000	$2,600,000
INTERGOVERNMENTAL	$565,671	$1,800,000	$1,055,500	$0	$0
CHARGES FOR GOODS & SVCS	$184,599	$325,000	$80,000	$80,000	$80,000
MISCELLANEOUS	$1,910,712	$655,000	$2,686,589	$555,000	$685,000
NON-REVENUE	$10,600,000	$8,570,000	$12,237,353	$8,105,000	$5,675,000
BEG. FUND BALANCE	$30,606,494	$22,299,819	$34,526,949	$35,407,927	$2,398,867
TOTAL	**$47,322,483**	**$36,649,819**	**$53,186,390**	**$46,747,927**	**$11,438,867**

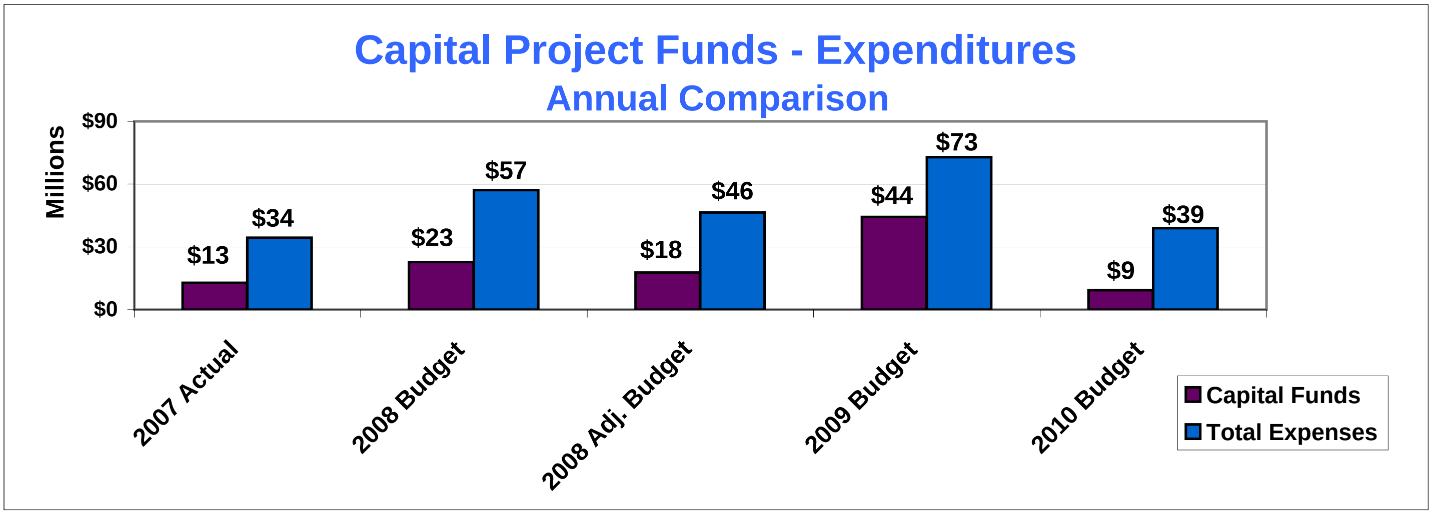


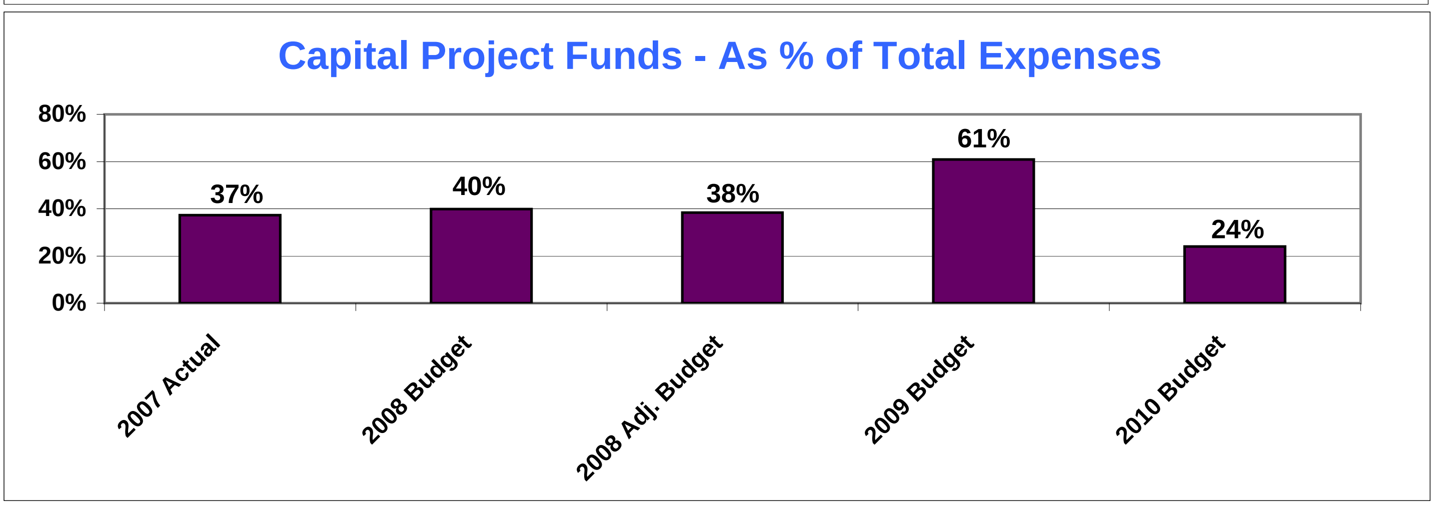




ALL FUNDS vs. CAPITAL PROJECT EXPENSES COMPARISON

Description	2007 Actual	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Capital Expenses (with Debt Svc)	$12,795,534	$22,767,437	$17,778,464	$44,349,060	$9,337,893
Total Expenses (No EFB or Xfrs)	$34,324,029	$57,199,694	$46,391,668	$72,852,425	$38,893,519
Capital Expense % of Total	**37%**	**40%**	**38%**	**61%**	**24%**





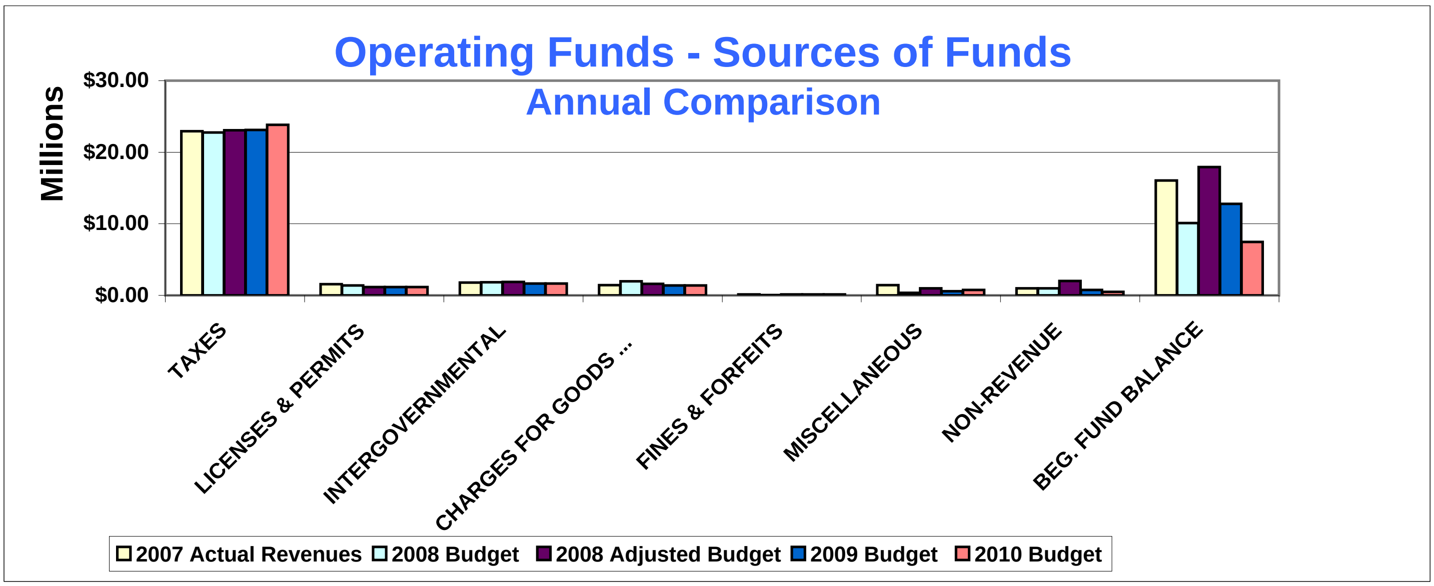
Expenditures by Capital Project Fund Type

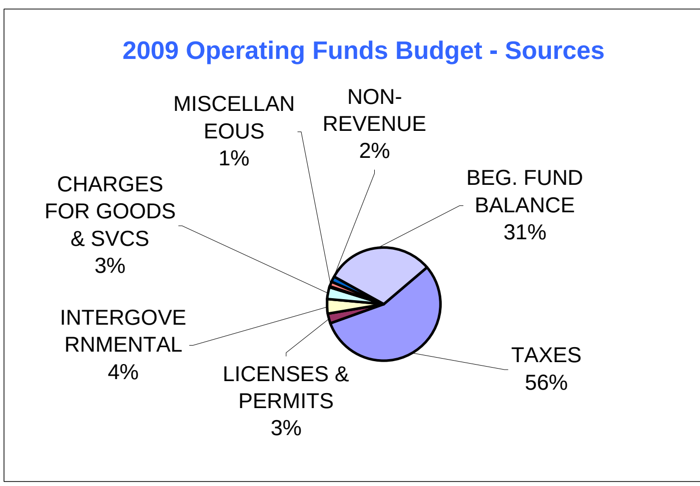
Description	2007 Actual	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
General Fund CIP	$1,434,845	$100,000	$4,295,842	$75,000	$0
Parks CIP	$3,844,053	$4,801,437	$4,685,337	$6,047,060	$3,919,060
Transportation CIP	$7,227,235	$23,777,467	$7,563,967	$34,103,000	$3,665,333
Surface Water CIP	$2,059,577	$2,526,267	$2,449,767	$2,962,067	$3,150,742
TOTAL	**$14,565,710**	**$31,205,171**	**$18,994,913**	**$43,187,127**	**$10,735,135**

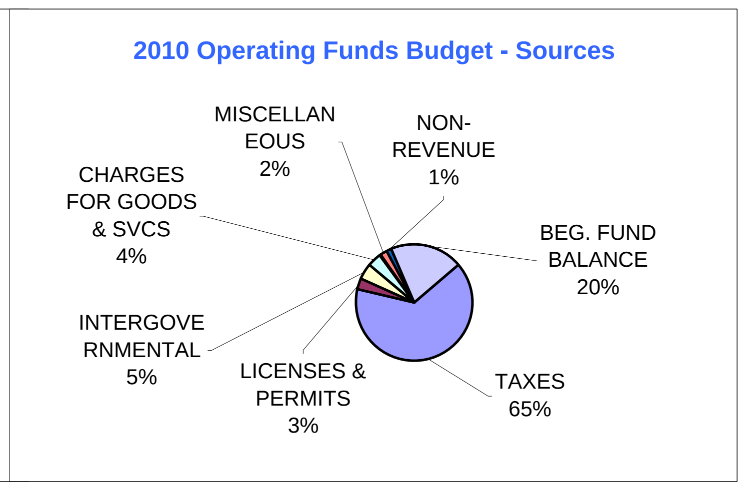
OPERATING FUNDS - SOURCES OF FUNDS

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

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
TAXES	$22,949,985.38	$22,750,500	$23,050,500	$23,100,000	$23,850,000
LICENSES & PERMITS	$1,544,414.60	$1,401,200	$1,158,200	$1,150,550	$1,150,550
INTERGOVERNMENTAL	$1,789,173.78	$1,828,900	$1,869,085	$1,668,500	$1,673,500
CHARGES FOR GOODS & SVCS	$1,434,829.55	$1,982,100	$1,618,050	$1,393,000	$1,393,000
FINES & FORFEITS	$132,030.39	$29,700	$141,250	$113,250	$113,250
MISCELLANEOUS	$1,424,372.30	$377,720	$984,810	$590,340	$740,340
NON-REVENUE	$1,000,000.00	$1,000,000	$1,997,581	$750,000	$500,000
BEG. FUND BALANCE	$16,066,805.16	$10,102,785	$17,929,814	$12,780,603	$7,456,645
TOTAL	**$46,341,611.16**	**$39,472,905**	**$48,749,291**	**$41,546,243**	**$36,877,285**



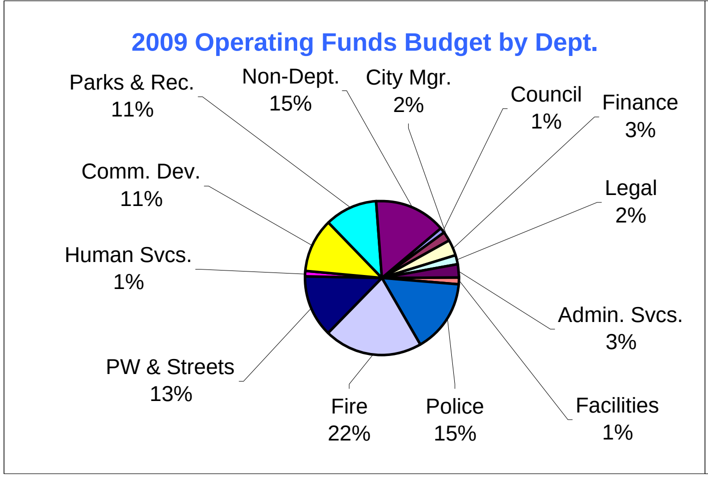


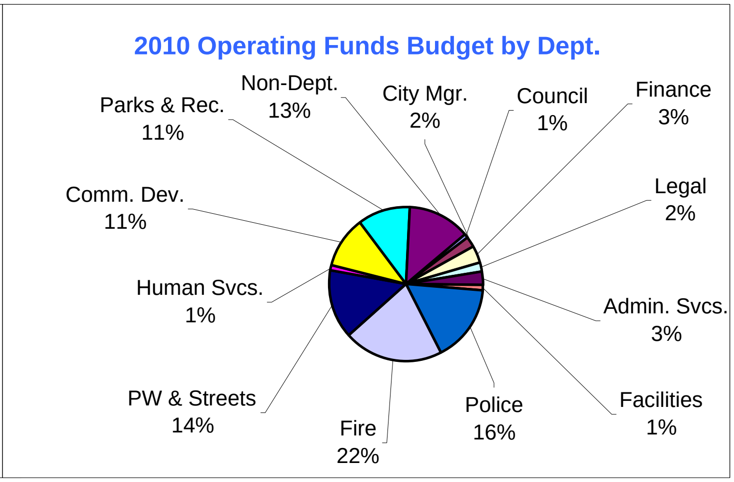


OPERATING FUNDS - EXPENDITURES BY DEPARTMENT

NOTE: Operating Funds = General Fund & Street Fund
Department Expenses exclude operating transfers out of the fund

Description	2007 Actual	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
City Council	$195,429	$264,400	$260,400	$269,220	$269,955
City Manager	$618,077	$538,700	$555,700	$598,200	$615,200
Finance	$522,779	$892,600	$942,650	$871,150	$966,550
Legal Services	$505,555	$421,320	$546,320	$535,000	$550,000
Distractive Services	$602,478	$654,333	$628,833	$767,155	$768,655
Facilities	$341,808	$537,500	$472,500	$344,000	$297,000
Police Services	$3,611,394	$4,028,490	$4,007,370	$4,224,420	$4,538,012
Fire Services	$5,002,696	$5,224,918	$5,314,358	$5,607,000	$5,887,350
Public Works & Streets	$2,552,730	$3,325,843	$2,993,243	$3,586,584	$4,055,084
Social & Human Services	$129,222	$230,000	$330,000	$260,000	$260,000
Community Development	$2,886,143	$2,997,220	$2,997,000	$3,122,150	$3,038,250
Parks & Recreation	$2,175,160	$2,847,450	$2,850,450	$3,030,030	$3,116,559
Non-Dept (Less Transfers)	$968,325	$3,365,600	$4,204,137	$4,124,690	$3,676,020
Subtotal Operating Expenses	$20,111,796	$25,328,374	$26,102,961	$27,339,599	$28,038,635
Transfers Out of Operating Funds	$8,300,000	$6,800,000	$9,532,863	$6,750,000	3,800,000
Ending Fund Balances	$17,929,815	$7,344,530	$12,780,603	$7,456,645	$5,038,651
Grand Total	**$46,341,611**	**$39,472,904**	**$48,416,427**	**$41,546,244**	**$36,877,286**



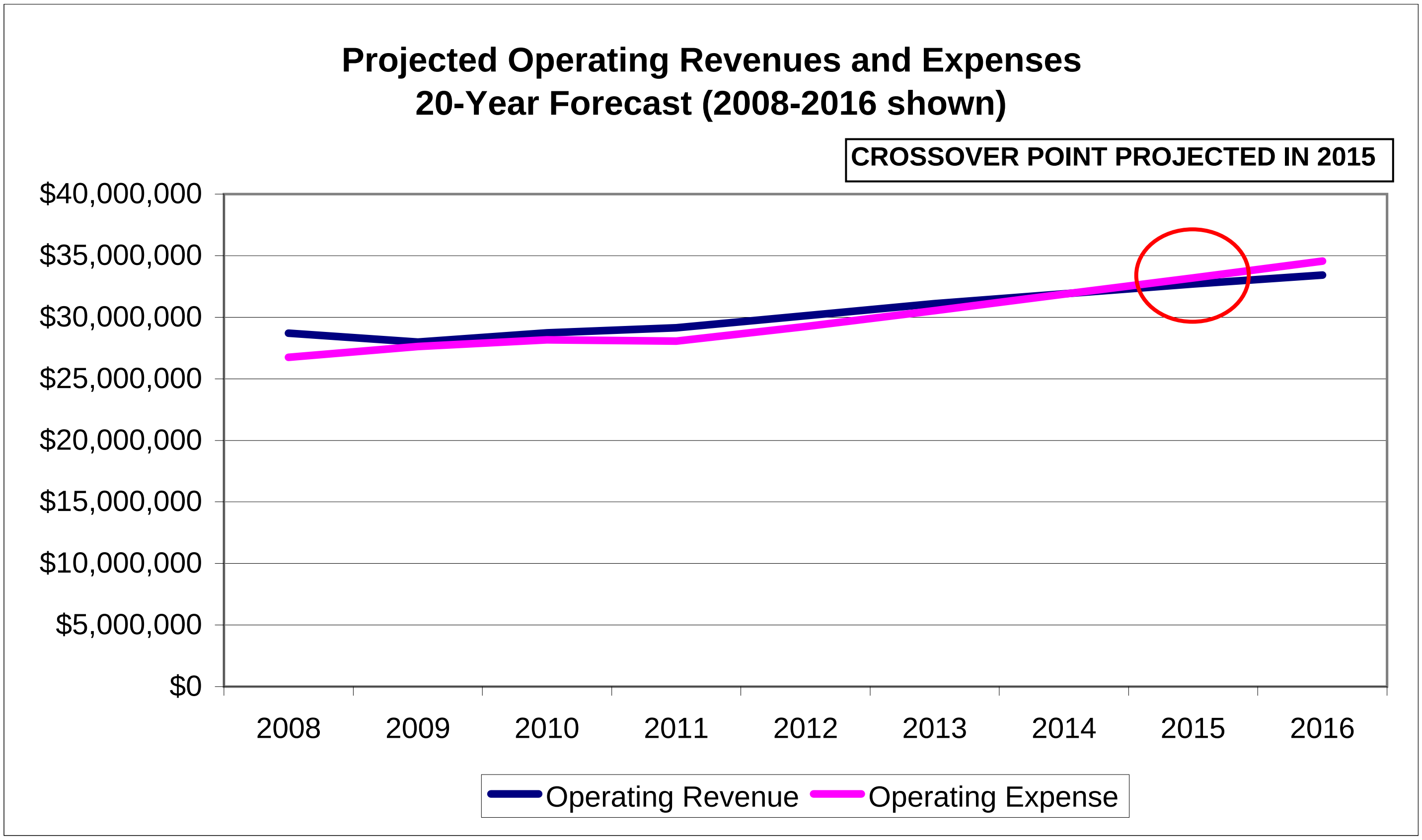


Expenditures by Operating Fund Type (Without Ending Fund Balances, with Transfers)

Description	2007 Actual	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
General Fund	$26,480,730	$29,660,950	$33,513,499	$31,451,232	$28,780,443
Street Fund	$1,931,067	$2,467,425	$2,455,188	$2,638,367	$3,058,192
TOTAL	**$28,411,797**	**$32,128,375**	**$35,968,687**	**$34,089,599**	**$31,838,635**

OPERATING 20-YEAR PROJECTION

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



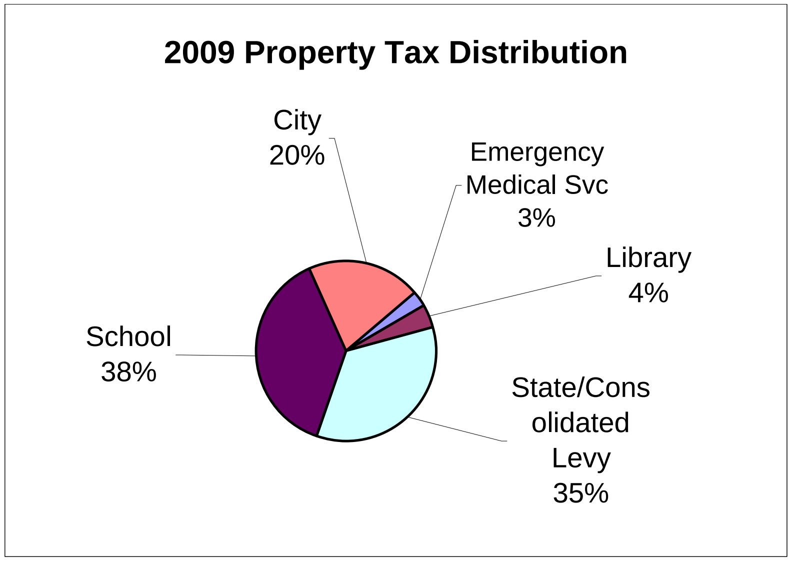
As part of our long-term financial planning, the City projects current operating revenues and expenses over a 20-Year horizon. The latest projection of the operating component of our 20-year financial forecast is reflected in the graph above. Assuming that staffing remains as currently budgeted through 2010, the city is projecting that in 2015 projected operating expenses will exceed projected operating revenues. This projected "crossover" point then becomes part of the short and long-term strategy discussions for addressing existing and future needs of the city.

As part of the cost management strategy of the city, when an operational need is identified, we look to contract for the additional service first vs. immediately hiring additional city staff. Therefore, in the above projections there is an assumed increase in contract services but not staffing beyond 2010. The amount of the increase in contract services is based upon an estimate of the additional operating need generated from the planned 20-Year Financial forecasts of our parks, transportation, and stormwater utility capital programs. The financial feasibility of managing existing and additional workload over the 20-Year Horizon is reviewed regularly by staff and Council, and the 20-Year Forecast is adjusted as needed for any refinements of the inputs. The 20-Year financial forecast is not required by the State, and is time-intensive for a small staff to undertake, but the City places a high value on the financial prudence of looking into the future. In the recent upgrade of the city's bond rating to AAA, the Standard and Poors anayst noted the city's use of long-term forecasting was a key element in their decision to upgrade.

REVENUE SOURCES - TAXES

Property Tax

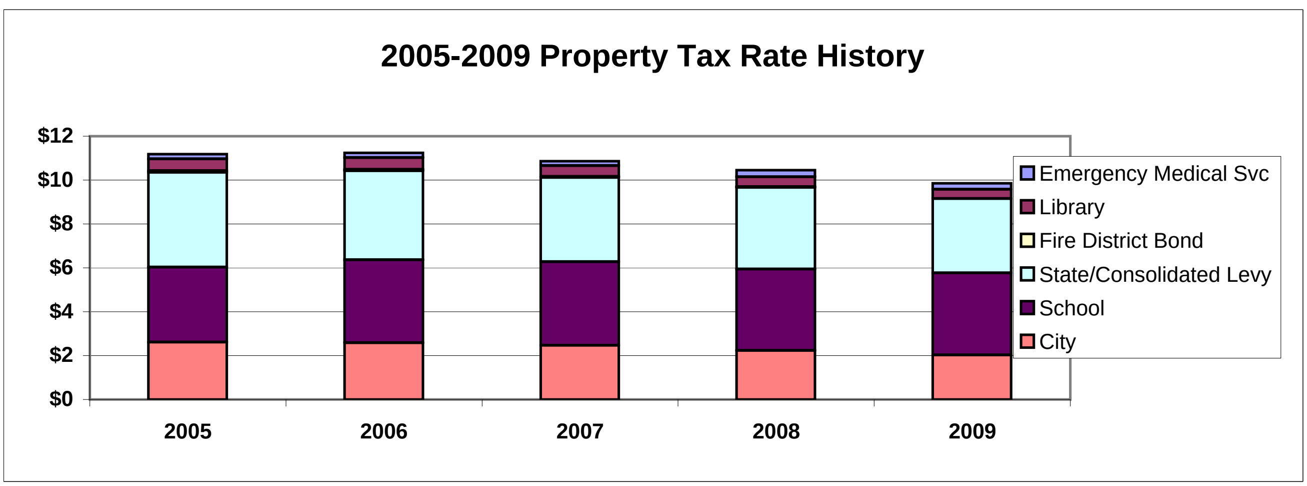
Property tax is the City's primary source of funding for general City services. In 2009, the City expects to receive $19,700,000 in property tax revenue. All real and personal property (except where exempt by law) is assessed by the King County Assessor at 100% of the property's fair market value. Assessed values are adjusted each year, based on market value changes. Although property taxes represent the City's largest source of revenue, at nearly 70% of General Fund revenue, the portion of the City's property tax levy compared to each property owner's total bill is relatively small (approximately 23%)



Property Tax Revenue Projection:

As a result of voter-approved property tax revenue statutory limitations, growth management policies adopted by the city limiting new construction, and historical trends in property valuations and delinquency rates, property tax revenue projections were based off of an estimated 5% growth in assessed valuation, 1% of which is attributable to new construction.

Jurisdiction	2005	2006	2007	2008	2009
Emergency Medical Svc	$0.23	$0.22	$0.21	$0.30	$0.27
Library	$0.53	$0.53	$0.50	$0.45	$0.42
Fire District Bond	$0.07	$0.06	$0.04	$0.03	$0.00
State/Consolidated Levy	$4.33	$4.06	$3.85	$3.72	$3.40
School	$3.42	$3.78	$3.80	$3.71	$3.72
City	$2.61	$2.58	$2.47	$2.24	$2.04
TOTAL	**$11.19**	**$11.24**	**$10.86**	**$10.45**	**$9.85**



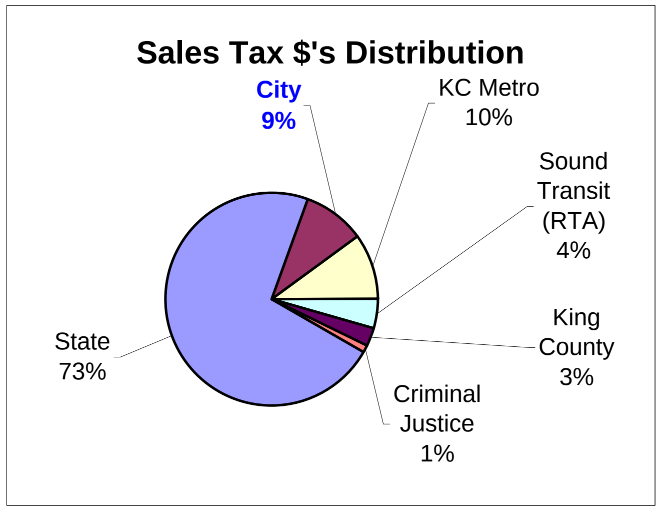
REVENUE SOURCES - TAXES

Sales Tax

Sales tax is a major source of revenue for the City of Sammamish. In 2009, the City expects to receive $2,600,000 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 42% of sales tax is generally related to construction activity. The "Others" category contains numerous classifications that are each smaller than 3% of the total sales tax collections.

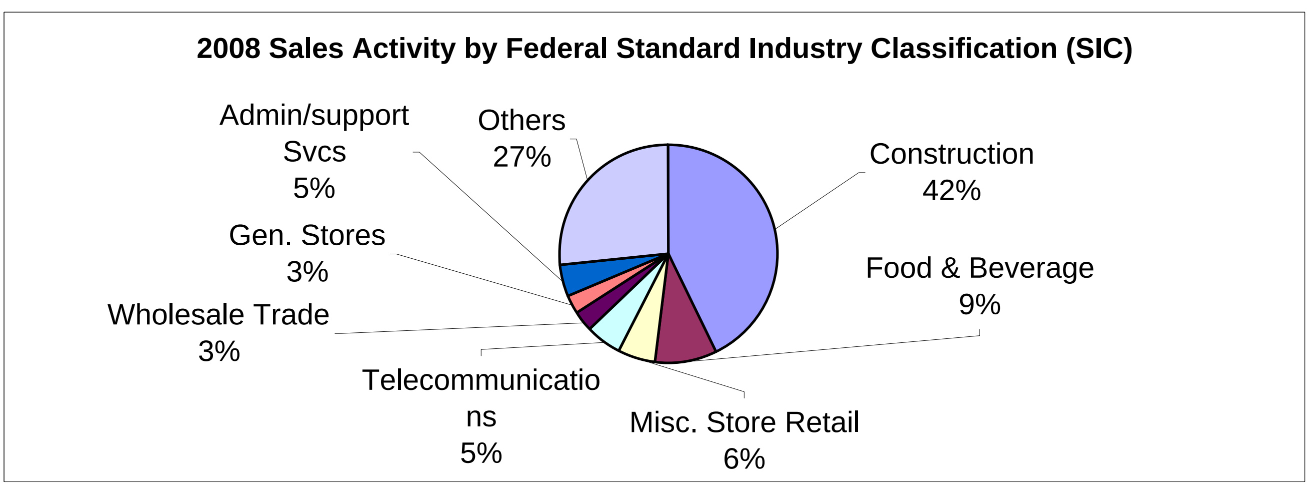
The total sales tax collected is 9% Of the 9%, 1% (less .15% that goes to King County) is returned to the City of Sammamish, with the remainder being distributed to the State and other public agencies. From a total sales tax collections perspective, this means that only 10% of the sales tax collected within Sammamish actually gets returned to the City of Sammamish. Sales of food and beverages sold by restaurants, taverns, and bars are taxed at a rate of 9.5% with the additional 0.5% earmarked for the Baseball Stadium Fund to fund the debt service on a professional baseball stadium in Seattle.

Jurisdiction	Percentage
State	6.50%
City	0.85%
KC Metro	0.90%
Sound Transit (RTA)	0.40%
King County	0.25%
Criminal Justice	0.10%
TOTAL	**9.00%**

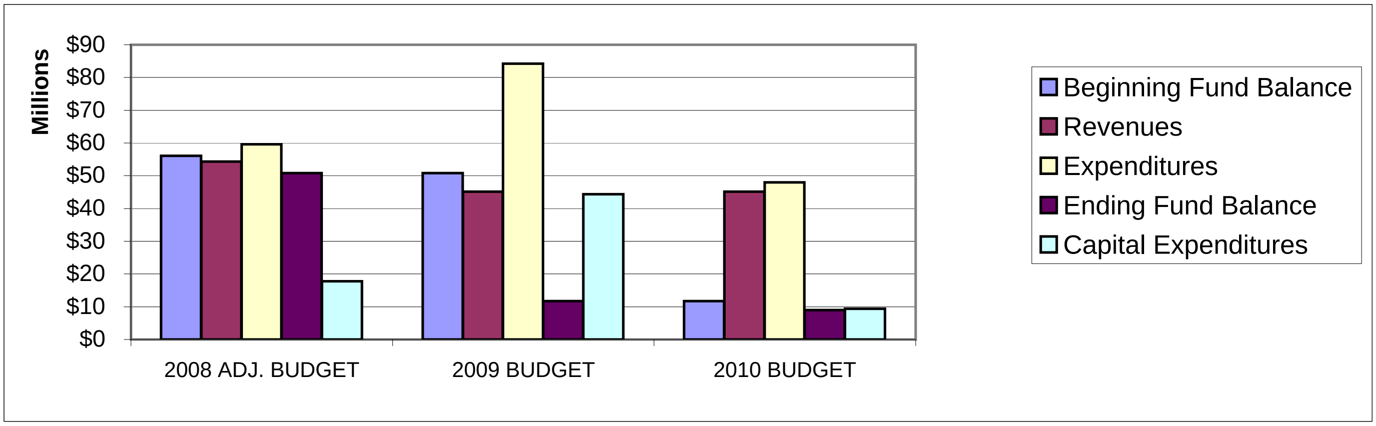


Sales Tax Revenue Projection:

Based on historical trends, tempered with a positive economic outlook through 2010, projected sales tax collections reflect modest growth in the upcoming biennium. For the 20-Year Long-Term Financial Forecast beyond 2010, the city is projecting the phased-in increase from the Streamline Sales Tax legislation will offset any slight decrease from slower economic activity.



2008-2010 TOTAL FUND BALANCES OVERVIEW



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

Revenue Estimates:

Overall revenue estimates were based on historical trend information, tempered with a positive economic outlook for 2009. Only select grant funding opportunities, which are thought to be 80% or more likely to occur are budgeted. A conservative grant forecast, based on historical trends (3-Year average) is assumed in future long-term capital project funding beyond 2010.

Increases/Decreases in Fund Balances Discussion:

In 2009 and 2010, the major decreases in Fund Balances are related to the planned capital expenditures that are budgeted. The General Fund ending fund balance decreases due to increased transfers out ($8.5 Million) to support major parks and transportation capital projects. Planned major projects in the 2009-2010 biennium are:

- PARKS: Land Acquisition ($1 Million), Beaver Lake Park Improvements ($1.875 Million), Beaver Lake Preserve ($500,000), Sammamish Commons Phase II ($1.05 Million), School Park ($1 Million), Maintenance Facility ($1.58 Million) and planning/preliminary design work for a Waterfront Park ($100,000)

- TRANSPORTATION: 244th Avenue Phase I ($14.5 Million), East Lake Sammamish Parkway capital improvement ($13.7 Million), Non-motorized Transportation projects ($3.8 Million), and pavement management/overlay projects ($2 Million)

Long-Term Forecast

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

		2008 ADJUSTED BUDGET			
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**
001	General Fund	15,792,384	27,643,895	33,513,499	9,922,779
101	Street Fund	2,137,431	3,175,581	2,455,188	2,857,824
111	Development Impact Fees	937,609	755,000	1,575,000	117,609
201	Debt Service	0	938,504	938,504	0
301	General CIP	1,323,204	3,300,000	4,295,842	327,362
302	Parks CIP	6,572,857	3,846,941	4,685,337	5,734,461
340	Transportation CIP	24,799,344	9,355,500	7,563,967	26,590,877
408	Surface Water - OPR	625,463	2,445,000	2,449,767	620,696
438	Surface Water - CIP	1,831,544	2,157,001	1,233,318	2,755,226
501	Equipment Rental	715,466	120,000	20,000	815,466
502	Technology Replacement	534,831	330,000	596,850	267,981
503	Risk Management	843,847	233,000	260,000	816,847
	Total	**56,113,980**	**54,300,422**	**59,587,272**	**50,827,128**

		2009 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	9,922,779	27,035,640	31,451,232	5,507,188	(4,415,591)
101	Street Fund	2,857,824	1,730,000	2,638,367	1,949,457	(908,367)
111	Development Impact Fees	117,609	891,769	830,000	179,378	61,769
201	Debt Service	0	937,260	937,260	0	0
301	General CIP	327,362	5,000	75,000	257,362	(70,000)
302	Parks CIP	5,734,461	2,030,000	6,047,060	1,717,401	(4,017,060)
340	Transportation CIP	26,590,877	7,900,000	34,103,000	387,877	(26,203,000)
408	Surface Water - OPR	620,696	2,352,000	2,962,067	10,629	(610,067)
438	Surface Water - CIP	2,755,226	1,405,000	4,124,000	36,226	(2,719,000)
501	Equipment Rental	815,466	100,000	70,000	845,466	30,000
502	Technology Replacement	267,981	523,000	700,950	90,031	(177,950)
503	Risk Management	816,847	213,000	265,000	764,847	(52,000)
	Total	**50,827,128**	**45,122,669**	**84,203,935**	**11,745,863**	**(39,081,265)**

		2010 BUDGET				FUND BALANCE
Funds	**Fund Name**	**Beg. Fund Bal**	**Revenue**	**Expenditures**	**End Fund Bal**	**DIFFERENCE**
001	General Fund	5,507,188	27,790,640	28,780,443	4,517,385	(989,803)
101	Street Fund	1,949,457	1,630,000	3,058,192	521,266	(1,428,192)
111	Development Impact Fees	179,378	1,838,680	1,775,000	243,058	63,680
201	Debt Service	0	934,393	934,393	0	0
301	General CIP	257,362	5,000	0	262,362	5,000
302	Parks CIP	1,717,401	3,325,000	3,919,060	1,123,341	(594,060)
340	Transportation CIP	387,877	3,900,000	3,665,333	622,544	234,667
408	Surface Water - OPR	10,629	3,152,000	3,150,742	11,887	1,258
438	Surface Water - CIP	36,226	1,730,000	1,753,500	12,726	(23,500)
501	Equipment Rental	845466	100000	70,000	875,466	30,000
502	Technology Replacement	90,031	523,000	552,750	60,281	(29,750)
503	Risk Management	764,847	213,000	277,000	700847.07	(64,000)
	Total	**11,745,863**	**45,141,713**	**47,936,413**	**8,951,163**	**(2,794,700)**

Criminal Justice Sales Tax

Under the authority granted by the State and approved by the voters, King County levies an additional .1% sales tax to support criminal justice programs. The State collects this optional sales tax and retains 1.5% of it for an administrative fee. Of the amount remaining, 10% is distributed to the county and 90% is distributed to the City. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.

Real Estate Excise Tax

Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts used to secure the purchase. The State levies their portion of this tax at 1.28%. Cities are also authorized to impose a local tax of .50%. The first .25% tax must be used primarily for local capital improvements identified under the City's capital facilities plan element of the City's Comprehensive Plan. The second .25% must be used to fund transportation capital projects.

Licenses and Permits

Building Related Permits

This category consists of revenue collected by the Community Development Department. Included in this category are building permits, plumbing permits, clear/grade permits, mechanical permits, electrical permits, and right of way permits. Fees imposed for permits are determined by the type of permit, plus additional fees determined by the either the dollar value, size of the project, or hourly services provided.

Franchise Fees

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

Intergovernmental

Local Governmental Assistance

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

Liquor Board Profits and Excise Tax

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

Motor Vehicle Fuel Tax ("Gas Tax")

In Washington State, cities receive a portion of the State-collected gasoline tax. In 2008, the rate is $23.21 per capita, with a 2009 estimate of $23.41 per capita. These funds must be deposited in a Street Fund for street maintenance.

Charges for Service

Planning Fees

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

Fines and Forfeits

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

Miscellaneous Revenue

Investment Income

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

Fund Descriptions

General Fund

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

Street Fund

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

Development Impact Fees Fund

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

General Obligation Debt Service Fund

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

General Government CIP Fund

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

Parks CIP Fund

This fund supports the acquisition and development of park capital improvement projects identified in the City's six-year Parks Capital Improvement Plan. Revenues are received from the General Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

Transportation CIP Fund

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

Surface Water Capital Projects Fund

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

Surface Water Management Fund

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

Equipment Rental & Replacement Fund

The Equipment Rental & Replacement Fund accounts for the cost of maintaining and replacing City vehicles and equipment for all City departments. The fund accumulates the resources for vehicle and equipment replacements in the future. The Funds or Departments using the vehicle or equipment pay the scheduled replacement fees.

Technology Replacement Fund

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

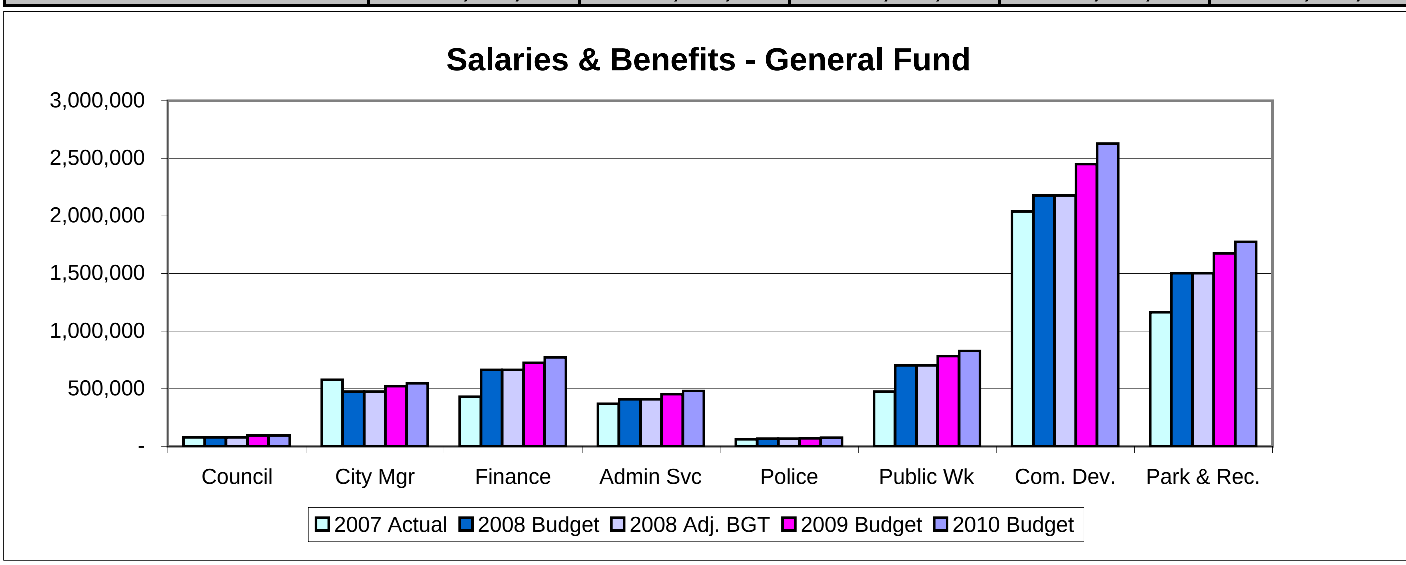
Risk Management Fund

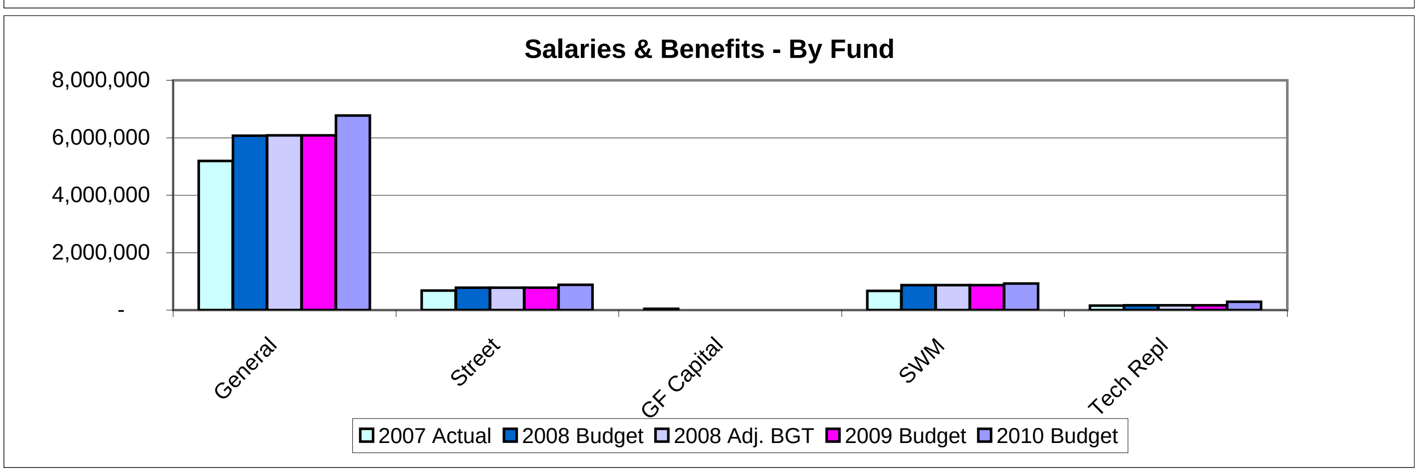
The City of Sammamish Risk Management Fund is established to account for and expend monies for the procurement of insurance claims settlement and administration of a risk management and safety program. This fund also accounts for the funding of self-insured unemployment claims through the State of Washington.

Salaries & Benefits

(includes overtime, part-time, bonus, on-call pay)

Fund Name	2007 Actual	2008 Budget	2008 Adj. BGT	2009 Budget	2010 Budget
General Fund	**5,193,783**	**6,076,153**	**6,088,133**	**6,777,180**	**7,209,274**
City Council	*$78,212*	*78,300*	*78,300*	*93,600*	*94,600*
City Manager	*$578,405*	*475,000*	*475,000*	*521,500*	*548,500*
Finance	*$429,373*	*664,500*	*664,500*	*724,000*	*772,000*
Admin Svcs	*$368,459*	*408,700*	*408,700*	*452,000*	*479,750*
Police Services	*$61,174*	*67,000*	*67,000*	*69,000*	*74,250*
Public Works	*$474,961*	*702,283*	*702,283*	*784,000*	*826,750*
Community Development	*$2,038,744*	*2,178,819*	*2,178,800*	*2,449,000*	*2,629,000*
Parks & Rec	*1,164,454.66*	*1,501,550*	*1,501,550*	*1,674,080*	*1,774,424*
Street Fund	**674,928.04**	**778,600**	**778,600**	**876,000**	**924,000**
General Fund Capital	**48,459**	**-**	**-**	**-**	**-**
Surface Wtr Mgt	**665,795.38**	**870,067**	**870,067**	**924,600**	**983,275**
Technology Repl.	**153,683.09**	**170,100**	**170,100**	**292,200**	**317,000**
Totals	**6,736,649**	**7,894,919**	**7,906,900**	**8,869,980**	**9,433,549**





2009-2010 AUTHORIZED POSITIONS

FUND Department	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Grade	2009 - Annual Salary Range Minimum	2009 - Annual Salary Range Maximum
GENERAL FUND							
Mayor (Part-time)	1	1	1	1			
Councilmember (Part-time)	6	6	6	6			
City Manager	0.4711	0.4711	0.4711	0.4711		*per contract	
Executive Secretary	1	1	1	1	K	$52,784	$72,239
Deputy City Manager	1	1	1	1	U/V	$101,910	$148,954
Communications Manager	1	1	1	1	O	$68,673	$93,984
Project Mgr - Sammamish Commons	1	1	1	1	O	$68,673	$93,984
Administrative Assistant	1	0	0	0			
Volunteer Coordinator	1	0	0	0	J	$49,423	$67,639
Finance							
Finance Director/Asst. City Mgr.	1	1	1	1	U/V	$101,910	$148,954
Deputy Finance Director	1	1	1	1	S	$89,346	$122,276
Accounting Manager		1	1	1	Q	$78,330	$107,201
Finance Specialist I	1	1	1	1	I	$46,276	$63,333
Finance Specialist II	1	1	1	1	K	$52,784	$72,239
Administrative Assistant		1	1	1	I	$46,276	$63,333
Administrative Services							
City Clerk	1	1	1	1	N	$64,301	$88,000
Deputy City Clerk	1	1	1	1	K	$52,784	$72,239
Office Assistant	0	0	0	0	A-H	$27,339	$59,300
Administrative Services Director	1	1	1	1	U/V	$101,910	$148,954
Administrative Assistant	1	1	1	1	I	$46,276	$63,333
Volunteer Coord. (moved from City Mgr Dept i		1			J	$49,423	$67,639
Public Works							
Public Work Director	0.3	0.3	0.3	0.3	U/V	$101,910	$148,954
Administrative Assistant	0.3	0.3	0.3	0.3	I	$46,276	$63,333
City Engineer	0.3	0.3	0.3	0.3	S	$89,346	$122,276
Sr. Transp Prog Eng.	0.3	0.3	0.3	0.3	Q	$78,330	$107,201
Sr. Project Engineer	0.6	0.6	0.6	0.6	P	$73,343	$100,375
Project Eng - Dev. Review	0.8	0.8	0.8	0.8	N	$64,301	$88,000
Associate Engineer	0.5	0.5	0.5	0.5	O	$68,673	$93,984
Construction Inspector	2	2	2	2	K	$52,784	$72,239
Engineering Technician	0.3	0.3	0.3	0.3	K	$52,784	$72,239
Office Assistant	0.3	0.3	0.3	0.3	A-H	$27,339	$59,300
Community Development							
City Manager	0.5289	0.5289	0.5289	0.5289		*per contract	
Community Dev Director	1	1	1	1	U/V	$101,910	$148,954
Deputy Community Dev Dir	1	1	1	1	S	$89,346	$122,276
Project Manager (Towncenter)	1	1	1	1	O	$68,673	$93,984
Senior Planner	4	4	4	4	M	$60,207	$82,397
Associate Planner	2	1	1	1	L	$56,373	$77,151
Code Enforcement Office	1	1	1	1	K	$52,784	$72,239
Administrative Assistant	1	1	1	1	I	$46,276	$63,333
Office Assistant	3	2	2	3	A-H	$27,339	$59,300
Building Official	1	1	1	1	Q	$78,330	$107,201
Plans Examiner	2	2	2	2	M	$60,207	$82,397
Sr. Building Inspector	1	1	1	1	L	$56,373	$77,151
Building Inspector	1	1	1	1	K	$52,784	$72,239
Permit Technician	2	2	2	2	I	$46,276	$63,333
Permit Manager	1	1	1	1	M	$60,207	$82,397
Wetland Biologist	1	1	1	1	M	$60,207	$82,397

2009-2010 AUTHORIZED POSITIONS

FUND Department	2007 Actual	2008 Actual	2009 Budget	2010 Budget	Grade	2009 - Annual Salary Range Minimum	 Maximum
GENERAL FUND							
Police							
Administrative Assistant	1	1	1	1	I	$46,276	$63,333
Parks							
Parks Director	1	1	1	1	U/V	$101,910	$148,954
Deputy Prks Director	0	1	1	1	S	$89,346	$122,276
Parks Resource Supervisor	1	1	1	1	L	$56,373	$77,151
Parks Project Manager	2	2	2	2	N	$64,301	$88,000
Recreation Coordinator	1	1	1	1	I	$46,276	$63,333
Lead Maintenance Worker			1.2	1.2	J	$49,423	$67,639
Parks Maintenance Worker	5	5	4	4	I	$46,276	$63,333
Administrative Assistant	1	1	1	1	I	$46,276	$63,333
Facilities Coordinator	1	1	1	1	I	$46,276	$63,333
Volunteer Coord. (moved from Admin Svs Dpt. in 2009)			1	1	J	$49,423	$67,639
General Fund Totals (less Council)	56.70	56.70	56.90	57.90			
STREET FUND							
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	$68,673	$93,984
Lead Maintenance Worker			0.4	0.4	J	$49,423	$67,639
Maintenance Worker	2.5	2.5	2	2	I	$46,276	$63,333
Public Work Director	0.35	0.35	0.35	0.35	U/V	$101,910	$148,954
Administrative Assistant	0.35	0.35	0.35	0.35	I	$46,276	$63,333
City Engineer	0.35	0.35	0.35	0.35	S	$89,346	$122,276
Sr. Transp Prog Eng	0.35	0.35	0.35	0.35	Q	$78,330	$107,201
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	$73,343	$100,375
Project Eng - Dev. Review	0.35	0.35	0.35	0.35	N	$64,301	$88,000
Associate Engineer	0.5	0.5	0.5	0.5	O	$68,673	$93,984
Engineering Technician	0.35	0.35	0.35	0.35	K	$52,784	$72,239
Office Assistant	0.85	0.85	0.85	0.85	A-H	$27,339	$59,300
Total Street Fund	7.15	7.15	7.05	7.05			
SURFACE WATER MANAGEMENT							
Public Work Director	0.35	0.35	0.35	0.35	U/V	$101,910	$148,954
Administrative Assistant	0.35	0.35	0.35	0.35	I	$46,276	$63,333
City Engineer	0.35	0.35	0.35	0.35	S	$89,346	$122,276
Sr. Transp Prog Eng	0.35	0.35	0.35	0.35	Q	$78,330	$107,201
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	$73,343	$100,375
Project Eng - Dev. Review	0.85	0.85	0.85	0.85	N	$64,301	$88,000
Sr. Stormwater Program Engineer	1	1	1	1	Q	$78,330	$107,201
Engineering Technician	0.35	0.35	0.35	0.35	K	$52,784	$72,239
Office Assistant	0.85	0.85	0.85	0.85	A-H	$27,339	$59,300
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	$68,673	$93,984
Lead Maintenance Worker			0.4	0.4	J	$49,423	$67,639
Maintenance Worker	2.5	2.5	2	2	I	$46,276	$63,333
Total Surface Water Mgmt	8.15	8.15	8.05	8.05			
TECHNOLOGY REPLACEMENT							
IS Manager	1	1	1	1	Q	$78,330	$107,201
IT Support Specialist	0	0	1	1	M	$60,207	$82,397
Web Master	1	1	1	1	M	$60,207	$82,397
Total Technology Replacement	2	2	3	3			
Total FTE for City	**74**	**74**	**75**	**76**			

Sammamish Center

GENERAL FUND
OPERATING BUDGET

EAST SAMMAMISH PARK

CITY COUNCIL DEPARTMENT

CITIZENS OF SAMMAMISH

Sammamish City Council

Mayor and City Council (Seven Elected Officials)

Council Appointed Advisory Boards & Commissions

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

Purpose and Responsibilities

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

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

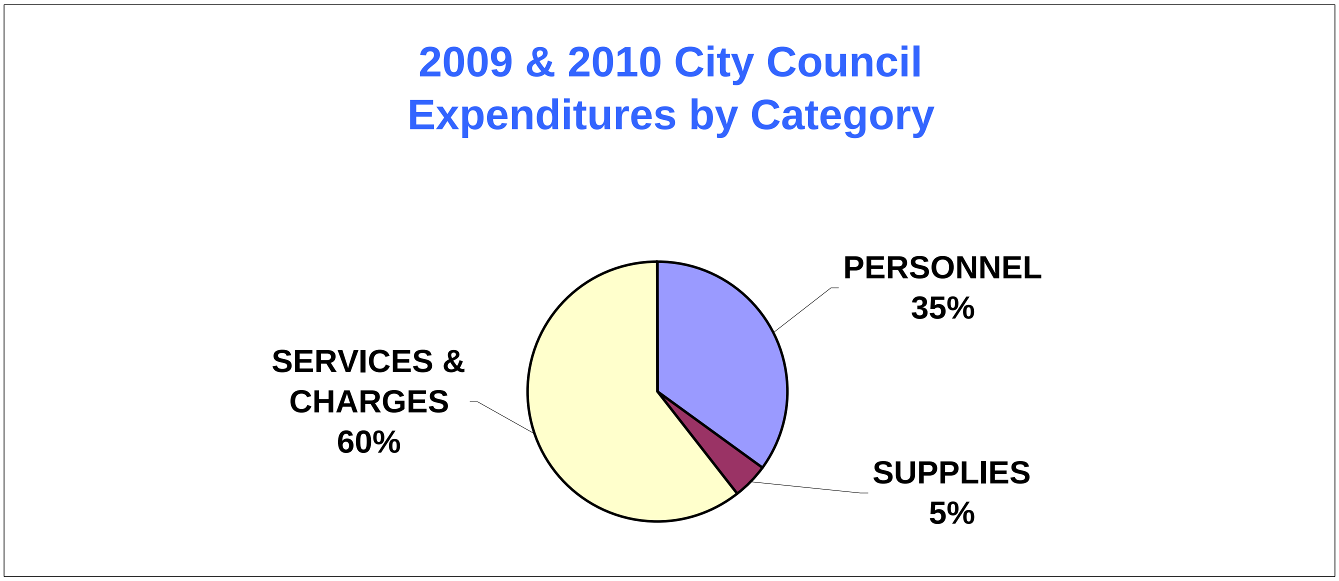
Goals/Issues/Major Work:

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

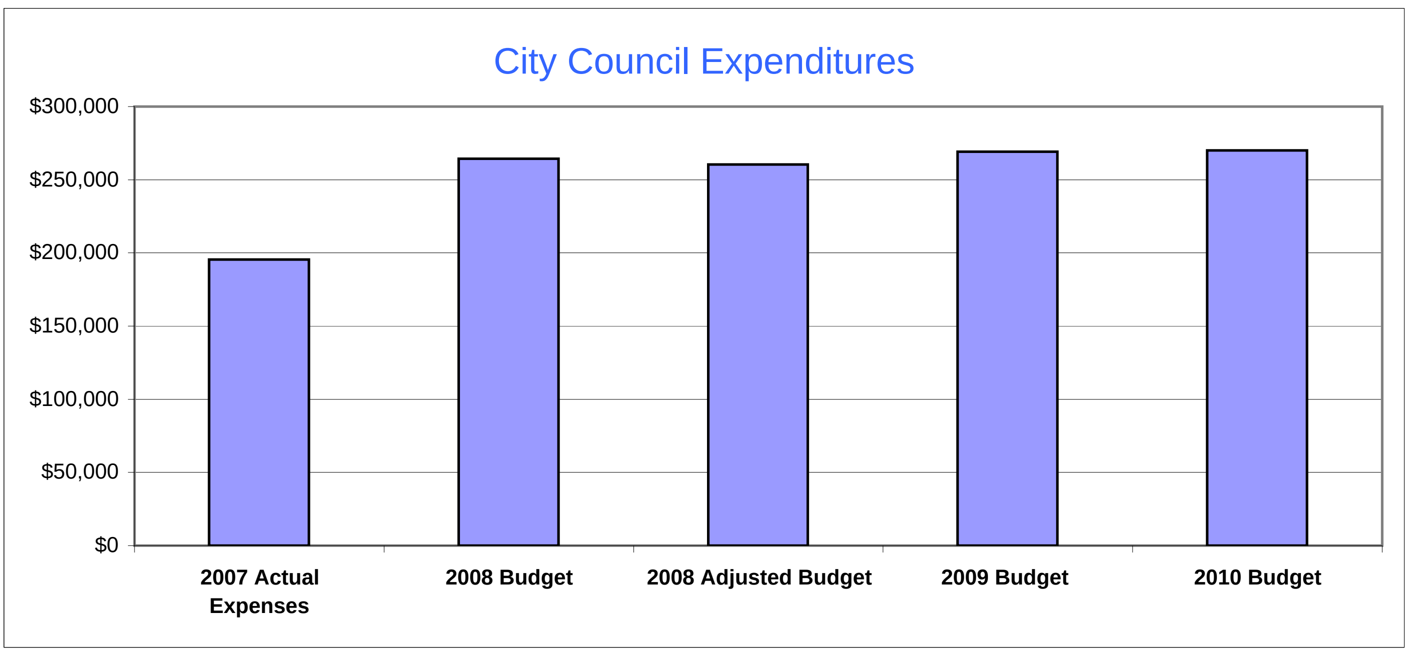
Highlight:
Increase in Personnel costs in 2009-2010 due to adding dental & vision benefits for Council

Department Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$78,212	$78,350	$78,300	$93,600	$94,600
SUPPLIES	$6,168	$24,600	$20,600	$12,600	$12,600
SERVICES & CHARGES	$111,049	$161,500	$149,000	$163,020	$162,755
CAPITAL	$0	$0	$12,500	$0	$0
TOTAL DEPARTMENT	**$195,429**	**$264,450**	**$260,400**	**$269,220**	**$269,955**



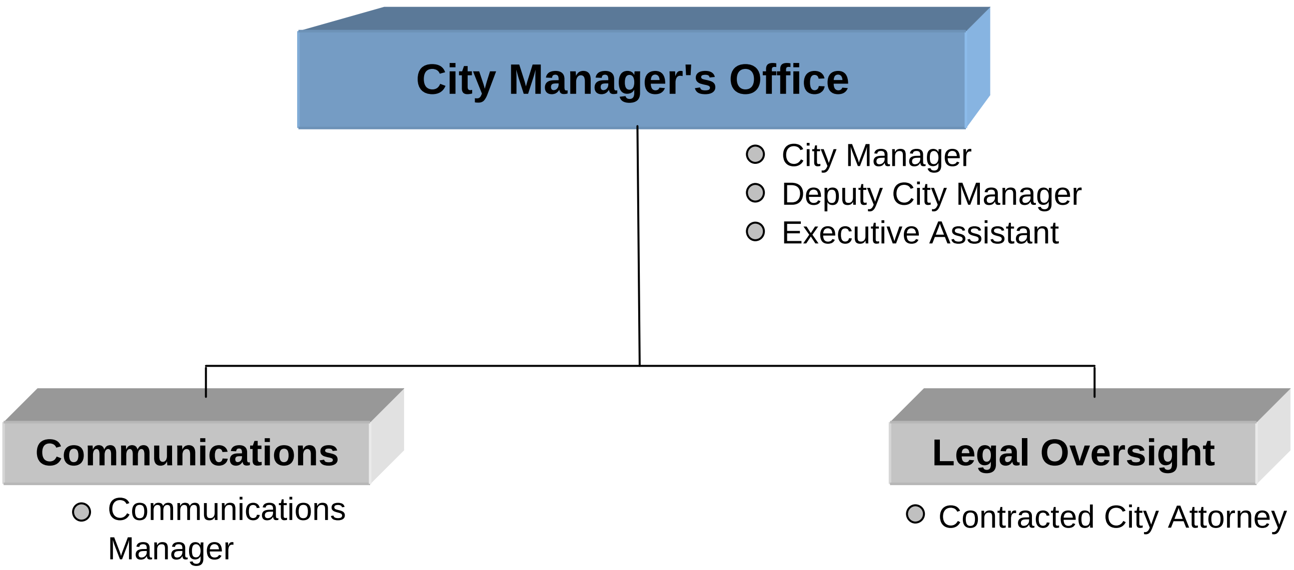
DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Mayor (Part-Time)	1	1	1	1
Councilmember (Part-Time)	6	6	6	6
TOTAL	**7**	**7**	**7**	**7**

CITY MANAGER'S DEPARTMENT



Purpose and Responsibilities

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

Goals/Issues/Major Work:

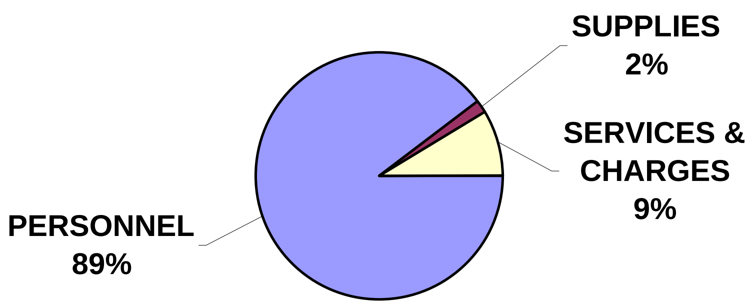
- **Provide financial stability, budgeting and planning including Sammamish Commons and City Hall projects**
- **Manage design/construction of Sammamish Commons and City Hall capital projects**
- **Provide administrative management including mentoring, training, skill assessment and communications**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

Highlight:
Moved Administrative Assistant position from City Manager to Finance Dept. in 2008

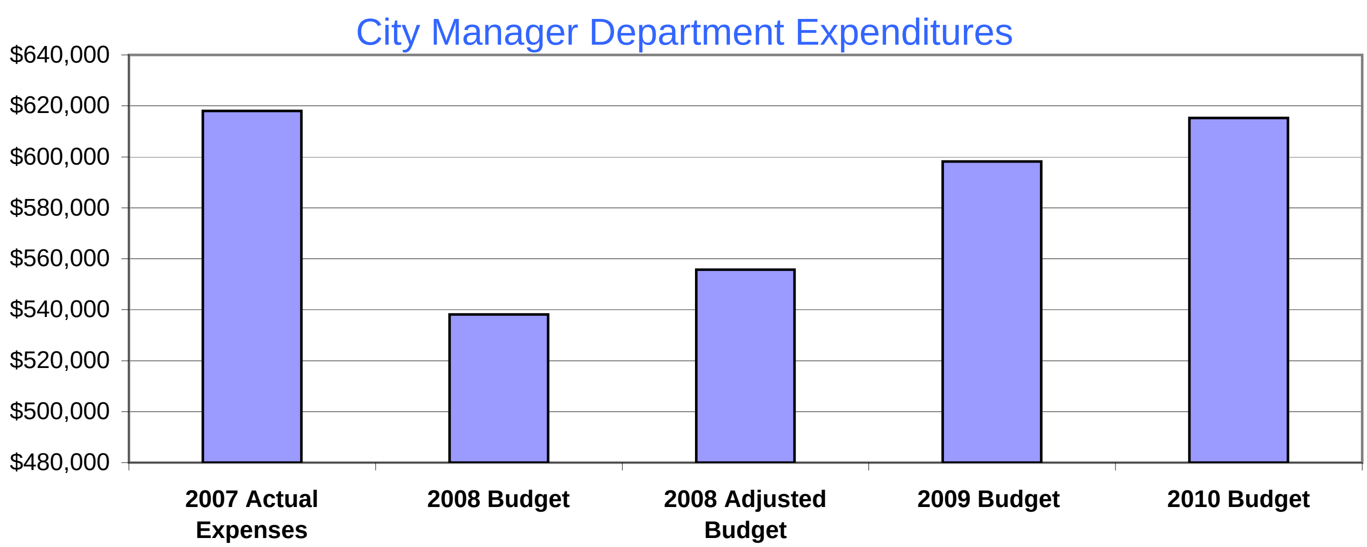
Department Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$578,405	$475,000	$487,000	$531,500	$558,500
SUPPLIES	$23,341	$11,800	$12,300	$9,300	$9,300
SERVICES & CHARGES	$16,331	$51,400	$56,400	$57,400	$47,400
TOTAL DEPARTMENT	**$618,077**	**$538,200**	**$555,700**	**$598,200**	**$615,200**

2009 & 2010 City Manager Department Expenditures by Category



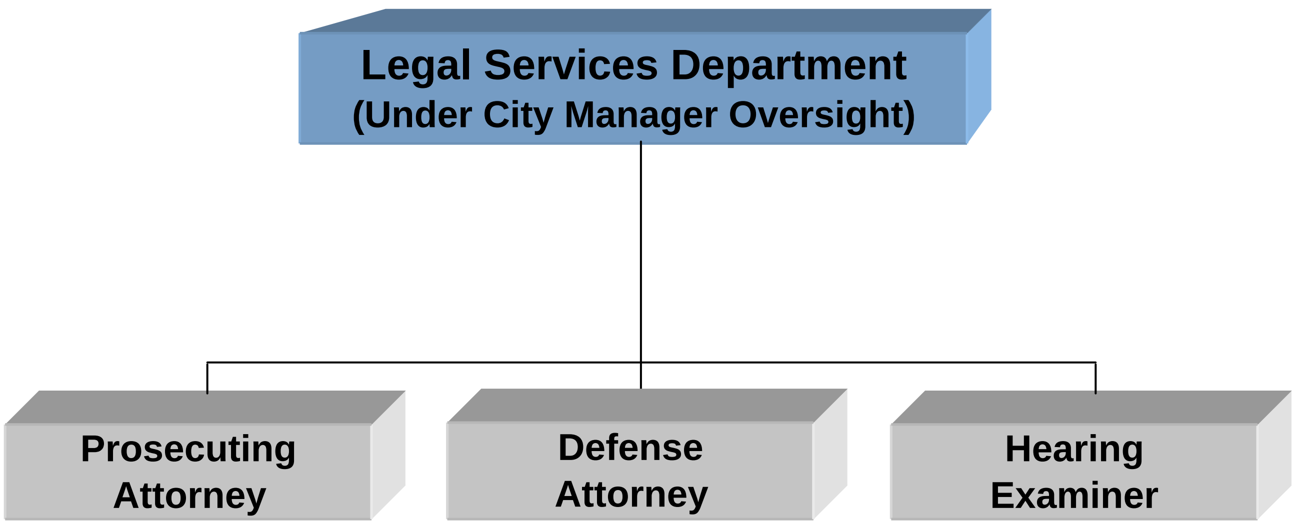
DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
City Manager	0.4711	0.4711	0.4711	0.4711
Executive Assistant	1	1	1	1
Deputy City Manager	1	1	1	1
Communications Manager	1	1	1	1
Administrative Assistant	1	0	0	0
Volunteer Coordinator	1	0	0	0
TOTAL	**5.4711**	**4.4711**	**3.4711**	**3.4711**

LEGAL SERVICES DEPARTMENT
(Contracted)



Purpose and Responsibilities

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

Goals/Issues/Major Work:

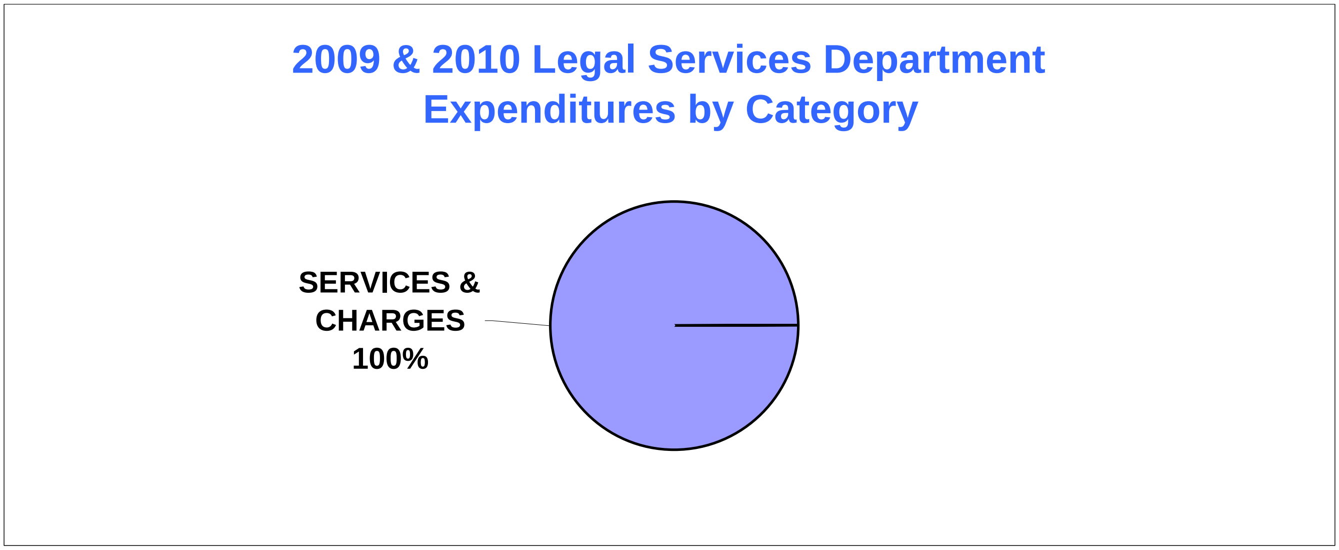
- **Provide legal council to City Council and City Administration**
- **Provide legal defense for the City**
- **Provide prosecution services for the City**
- **Provide hearing examiner services to the City**

Highlight:

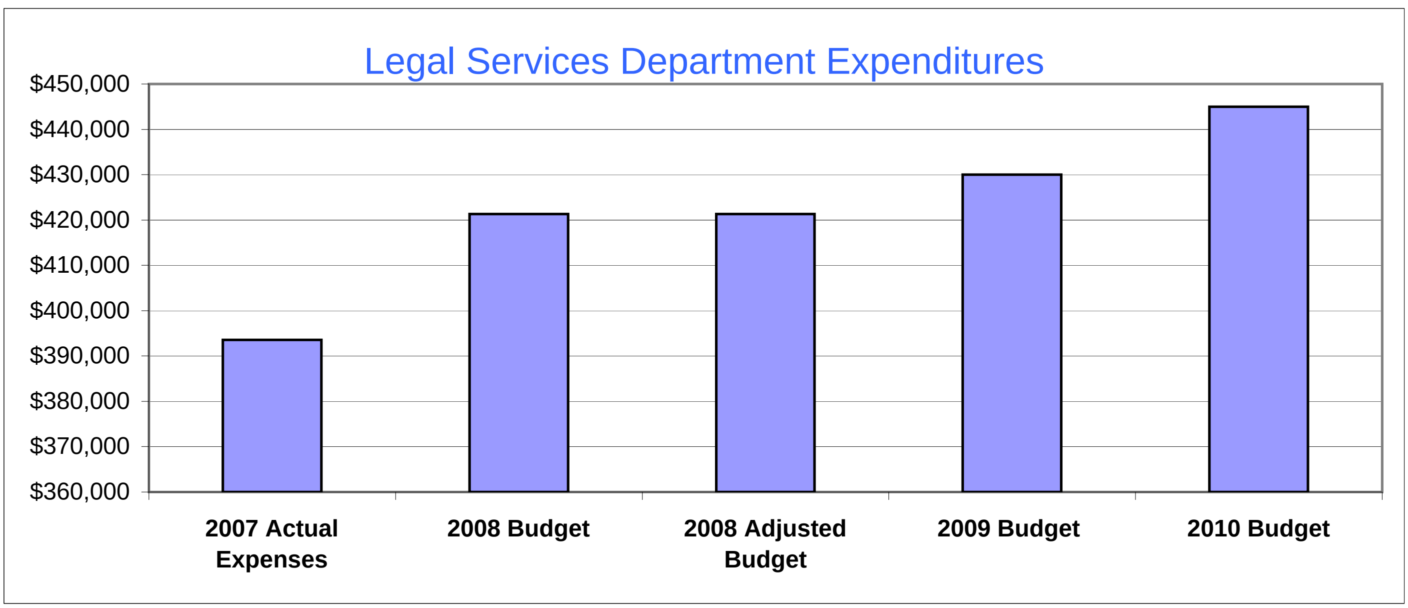
District Court Services are provided through a contract with King County that nets out court revenues with the city's share of court expenses based primarily on caseload/incidents.

Department Summary

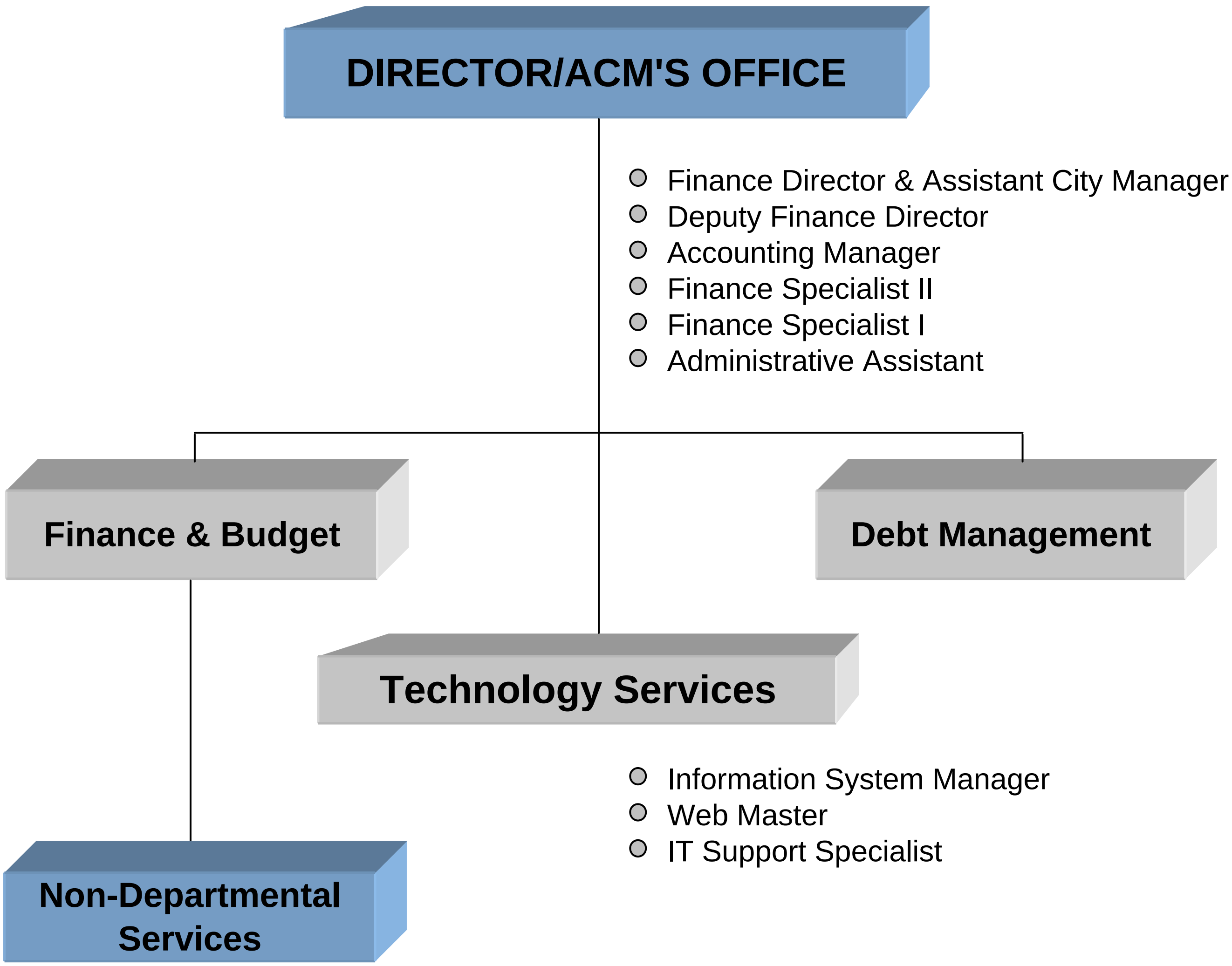
Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
SERVICES & CHARGES	$393,581	$421,320	$421,320	$430,000	$445,000
DISTRICT COURT SERVICES	$111,974	$0	$125,000	$105,000	$105,000
TOTAL DEPARTMENT	**$505,555**	**$421,320**	**$546,320**	**$535,000**	**$550,000**



DEPARTMENT EXPENSE HISTORY



FINANCIAL & TECHNOLOGY SERVICES DEPARTMENT



Purpose and Responsibilities

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

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

Goals/Issues/Major Work:

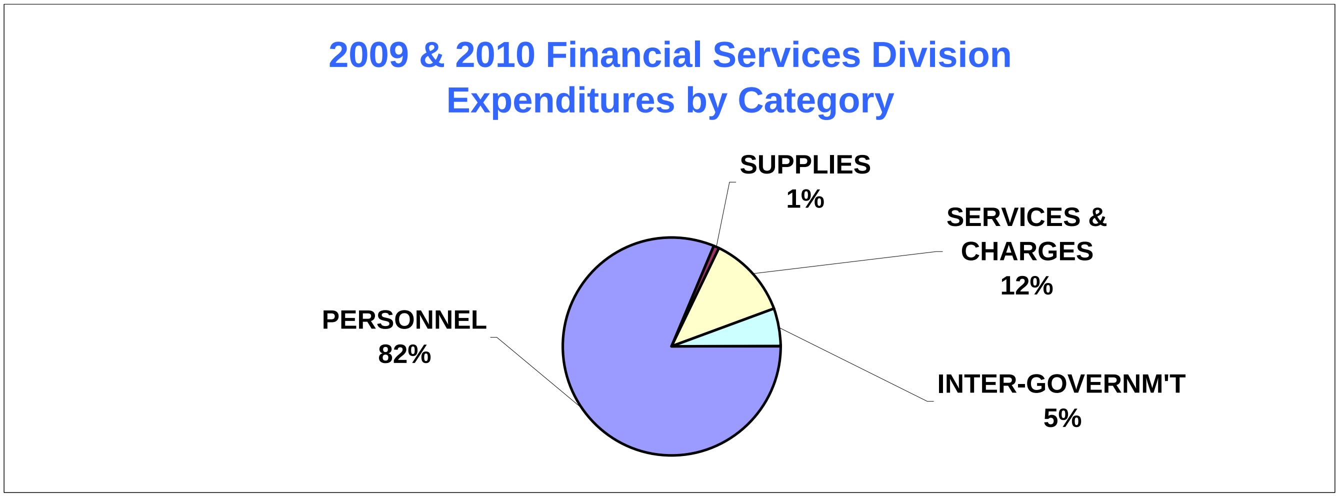
- **Ensure the financial stability of the City to maintain a AAA bond rating**
- **Provide a positive work environment for financial and technology services staff**
- **Support and improve use of electronic methods of performing City business and interaction with citizens**
- **Support the City's regional influence and presence**
- **Continue to improve the level of service to the community and staff**
- **Evaluate business processes for enhancing revenue and reducing expenditures**
- **Provide policy and management assistance to the City Manager**
- **Performance Measures Primary Coordination**
- **Enhance and refine 6-Year and 20-Year financial forecasting models**
- **Develop a simple and effective Budget and monitor revenues and expenditures against that plan**

Highlight:

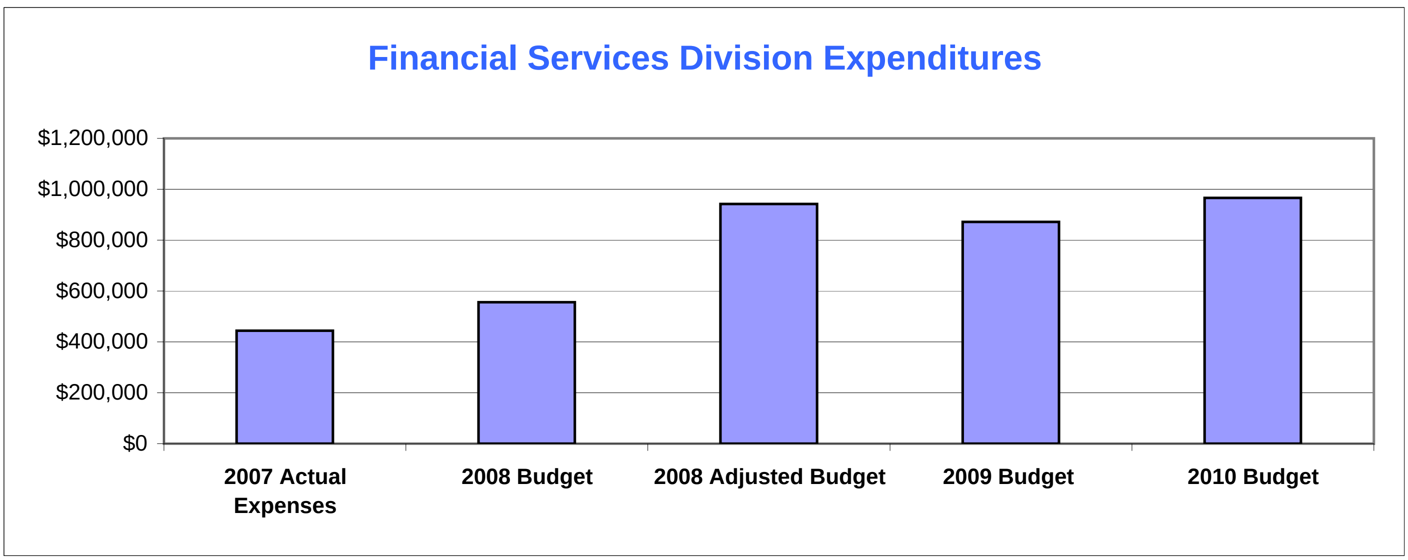
Added Accounting Manager and Admin. Asst. position moved from City Mgr. Dept in 2008.
Increase in consulting services in 2010 is due to a planned economic development study, fleet policy analysis and performance measures support

Financial Services Division Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$429,373	$664,500	$664,500	$724,000	$772,000
SUPPLIES	$4,871	$31,450	$31,450	$8,200	$8,200
SERVICES & CHARGES	$64,302	$136,150	$139,700	$88,950	$136,350
INTERGOVERNMENTAL	$24,232	$33,000	$48,000	$50,000	$50,000
CAPITAL	$0	$27,500	$59,000	$0	$0
TOTAL DEPARTMENT	**$522,779**	**$892,600**	**$942,650**	**$871,150**	**$966,550**



DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Director & Asst. City Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Financial Specialist II	1	1	1	1
Deputy Finance Director	1	1	1	1
IS Manager	1	1	1	1
IT Support Specialist	0	0	1	1
Webmaster	1	1	1	1
TOTAL	**6**	**6**	**7**	**7**

Purpose and Responsibilities

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

Goals/Issues/Major Work:

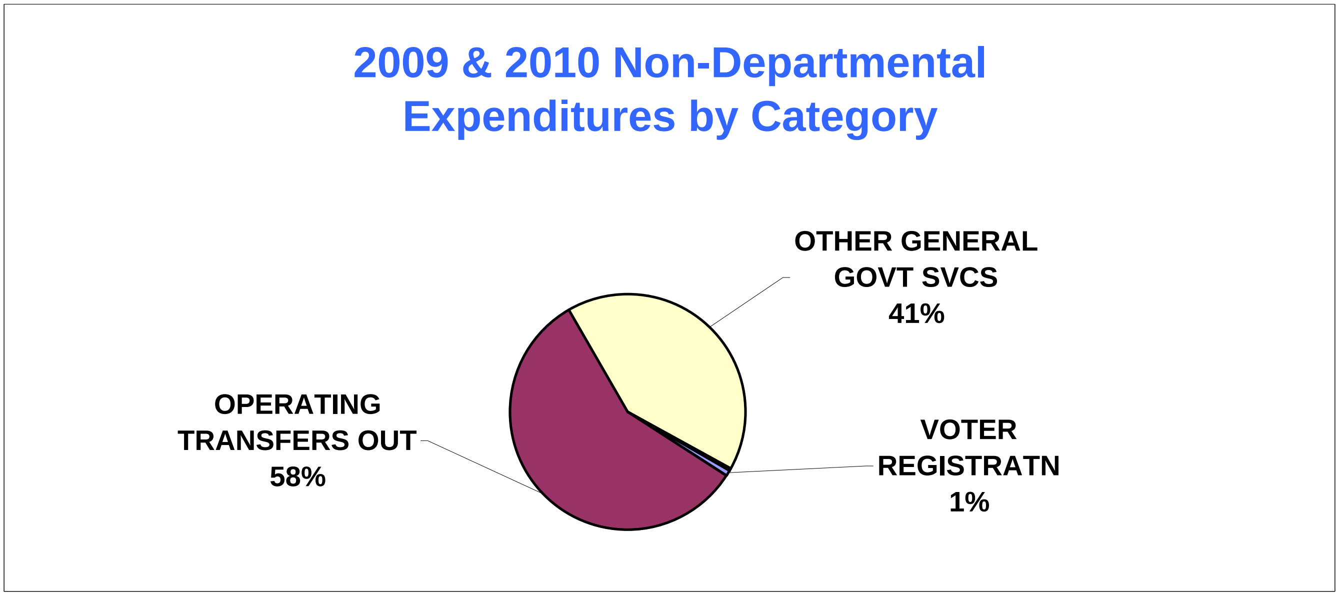
- **Support voter registration and elections**
- **Support regional government organizations**
- **Fund general City supplies**
- **Fund pollution and health effort**
- **Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements,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

Highlight:

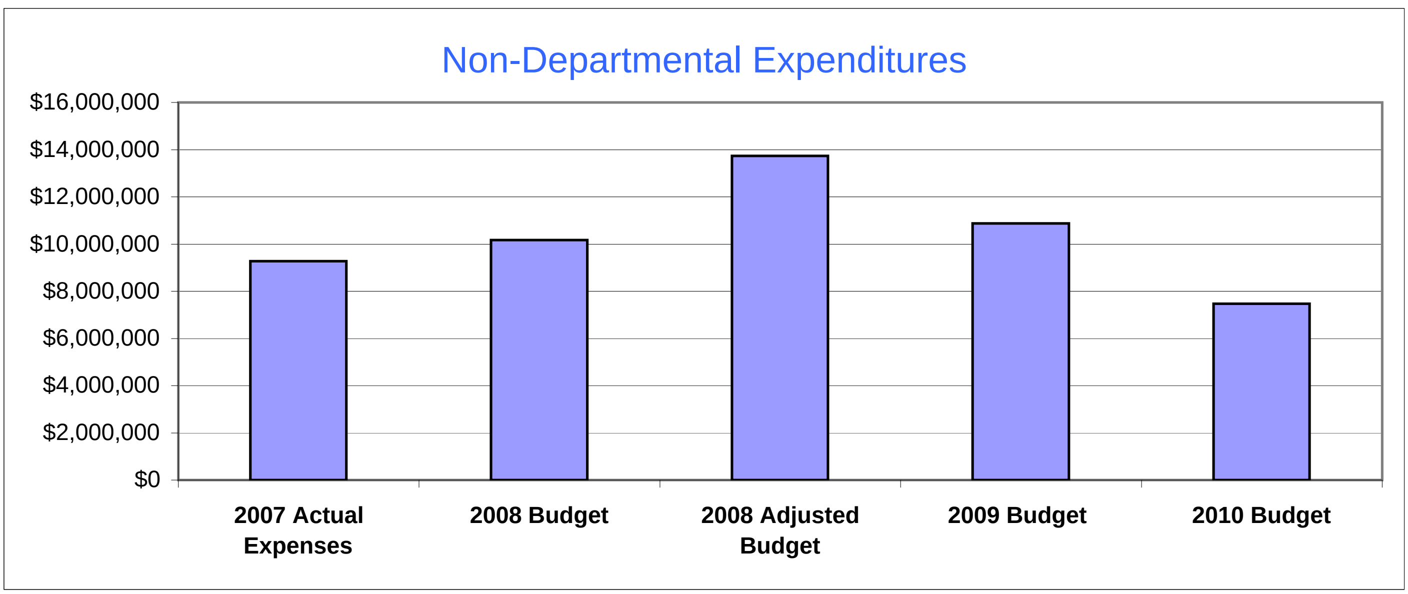
Interfund Operating transfers will fluctuate depending on the timing of when capital projects are scheduled

Non-Departmental Summary

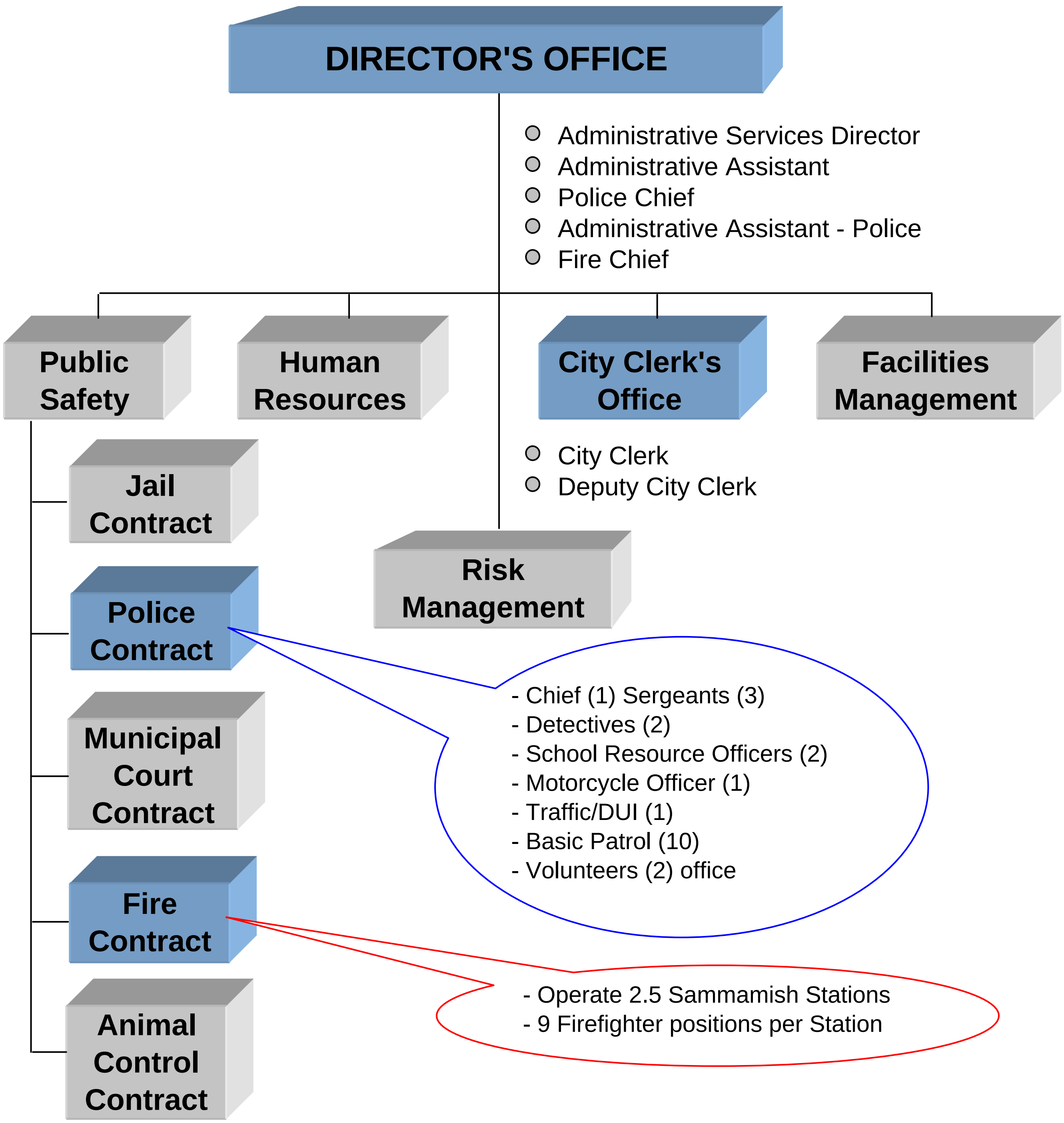
Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Voter Registration Section					
INTERGOVERNMENTAL	$93,752	$75,000	$75,000	$75,000	$75,000
Other Gen. Gov. Services					
SUPPLIES	$39,554	$94,000	$94,000	$37,000	$84,500
SERVICES & CHARGES	$0	$1,087,600	$2,259,000	$1,711,690	$1,213,520
INTERGOVERNMENTAL	$0	$0	$0	$0	$0
CAPITAL	$0	$1,500,000	$1,510,000	$1,500,000	$1,500,000
INTERFUND	$565,000	$565,000	$565,000	$765,000	$765,000
Pollution Control Section					
INTERGOVERNMENTAL	$22,719	$25,000	$25,000	$27,000	$27,000
Public Health Section					
INTERGOVERNMENTAL	$9,340	$9,000	$9,000	$9,000	$9,000
Operating Transfers Out Section					
INTERFUND	$8,300,000	$6,800,000	$9,200,000	$6,750,000	$3,800,000
TOTAL NON-DEPARTMENTAL	**$9,030,365**	**$10,155,600**	**$13,737,000**	**$10,874,690**	**$7,474,020**



DEPARTMENT EXPENSE HISTORY



ADMINISTRATIVE SERVICES DEPARTMENT



Purpose and Responsibilities

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

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

Goals/Issues/Major Work:

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

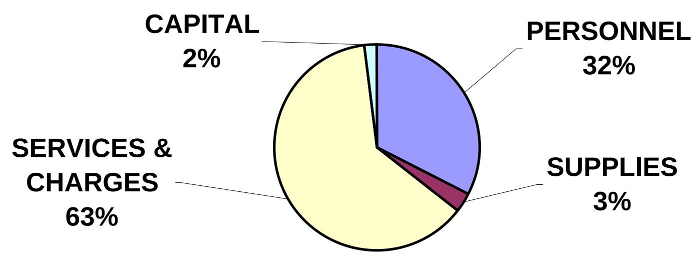
Highlight:

Continuation of the 4th of July Celebration is planned through 2010 (costs are partially offset by sponsorships)
Capital improvements in 2008 include installation of 2 AM Radio Stations for emergency use.

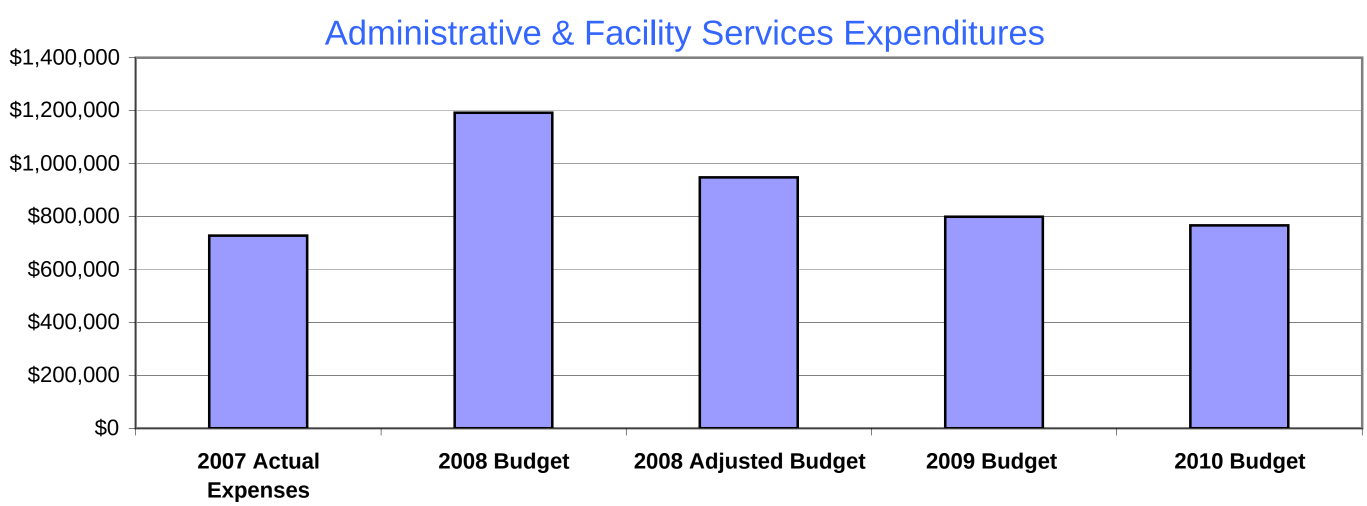
Administrative & Facility Services Department Summary
(City Clerks, Police Department and Fire Department Budgets shown separately)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$198,918	$226,200	$226,200	$248,500	$259,500
SUPPLIES	$90,283	$20,200	$20,200	$25,700	$23,700
SERVICES & CHARGES	$439,078	$512,978	$422,478	$494,500	$483,500
CAPITAL		$189,000	$189,000	$30,000	$0
TOTAL DEPARTMENT	**$728,279**	**$948,378**	**$857,878**	**$798,700**	**$766,700**

2009 & 2010 Administrative & Facility Services Expenditures by Category



DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Admin. Svcs. Director	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	**2**	2	**2**	**2**

Purpose and Responsibilities

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

Goals/Issues/Major Work:

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

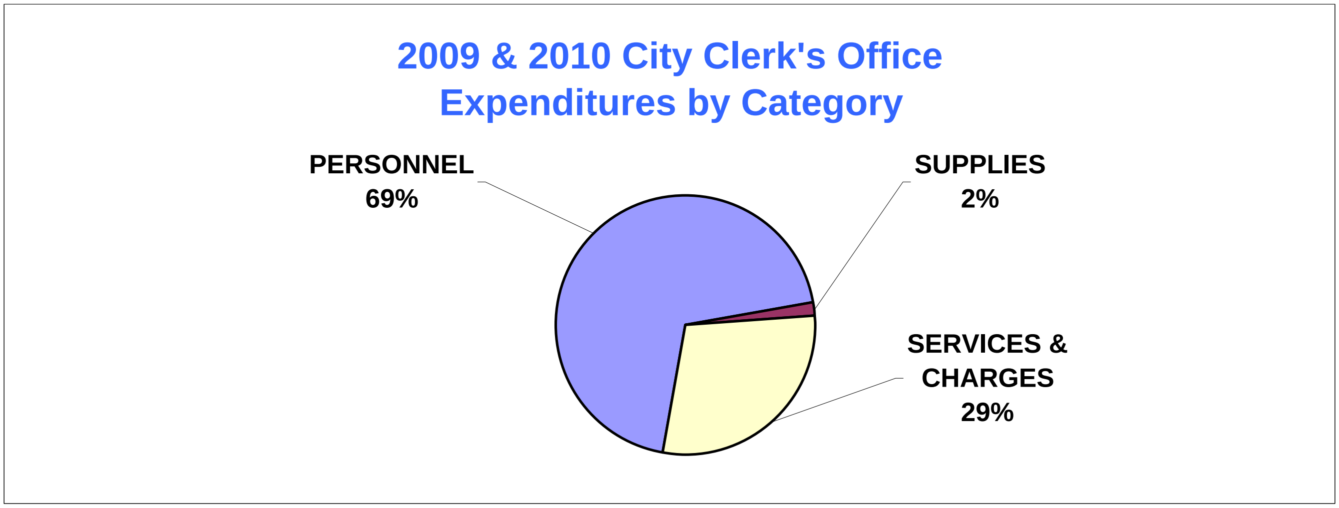
http://www.ci.sammamish.wa.us/AdministrativeServices.aspx

Highlight:

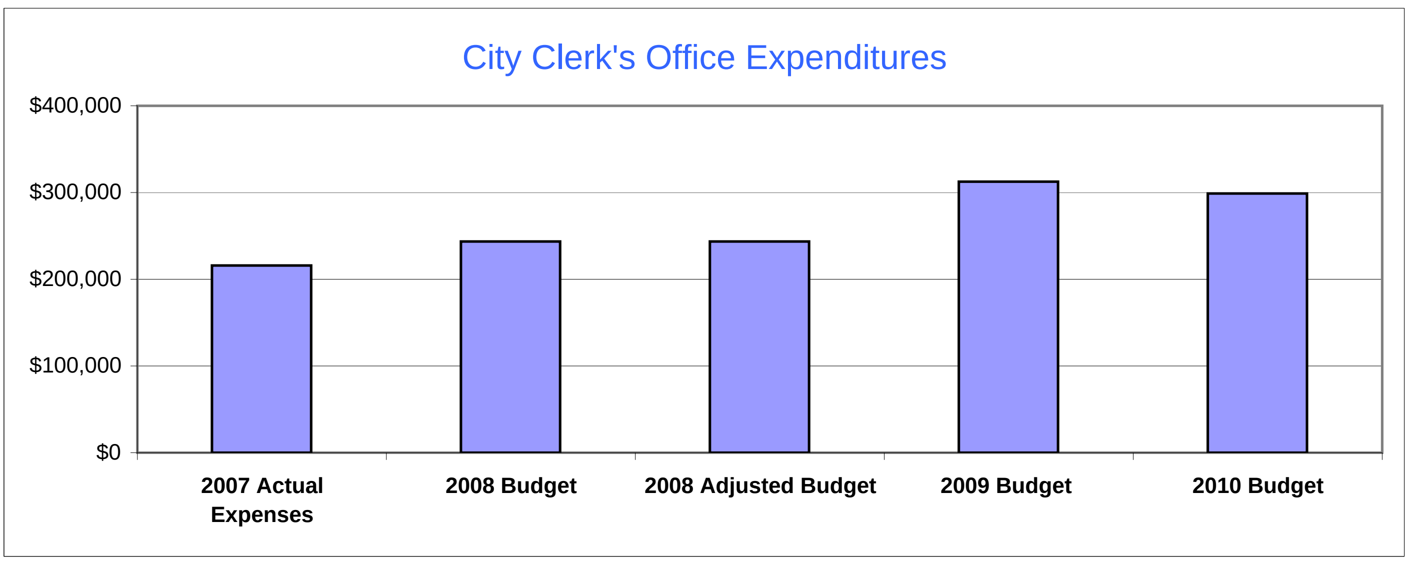
2009 Services include record retention/archiving project to be partially offset with State Grant funding. Meeting the demand for public disclosure requests is becoming increasing more challenging and costly, part of mitigating these costs requires updating our archiving and record retention processes.

City Clerk's Office Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$169,541	$182,500	$182,500	$203,500	$220,250
SUPPLIES	$2,248	$5,500	$5,500	$5,500	$5,250
SERVICES & CHARGES	$44,218	$55,455	$55,455	$103,455	$73,455
TOTAL DEPARTMENT	**$216,008**	**$243,455**	**$243,455**	**$312,455**	**$298,955**



DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
City Clerk	1	1	1	1
Office Assistant	0	0	0	0
Deputy City Clerk	1	1	1	1
TOTAL	**2**	**2**	**2**	**2**

Purpose and Responsibilities

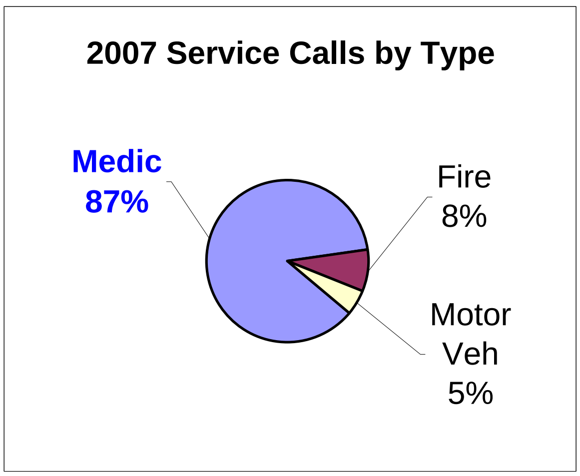
Fire Services, provided through an Interlocal Agreement with Eastside Fire & Rescue, provides for fire prevention and fire suppression activities and basic life support medical services.

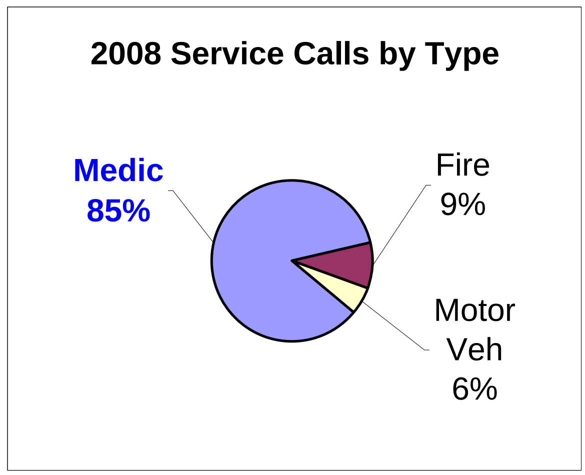
Goals/Issues/Major Work:

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

KEY COMPARISON METRICS

Cost of Fire Services per capita in 2008 = $131.06 (over 30% higher than police services)
There were 1333 direct calls for Medical/Fire/Motor Vehicle service in 2007 (vs. 3797 for police)
At a statewide level, other Cities in Washington spent 22% of their operating budgets towards fire service in 2007, compared with Sammamish at 28% of our 2007 operating budget.



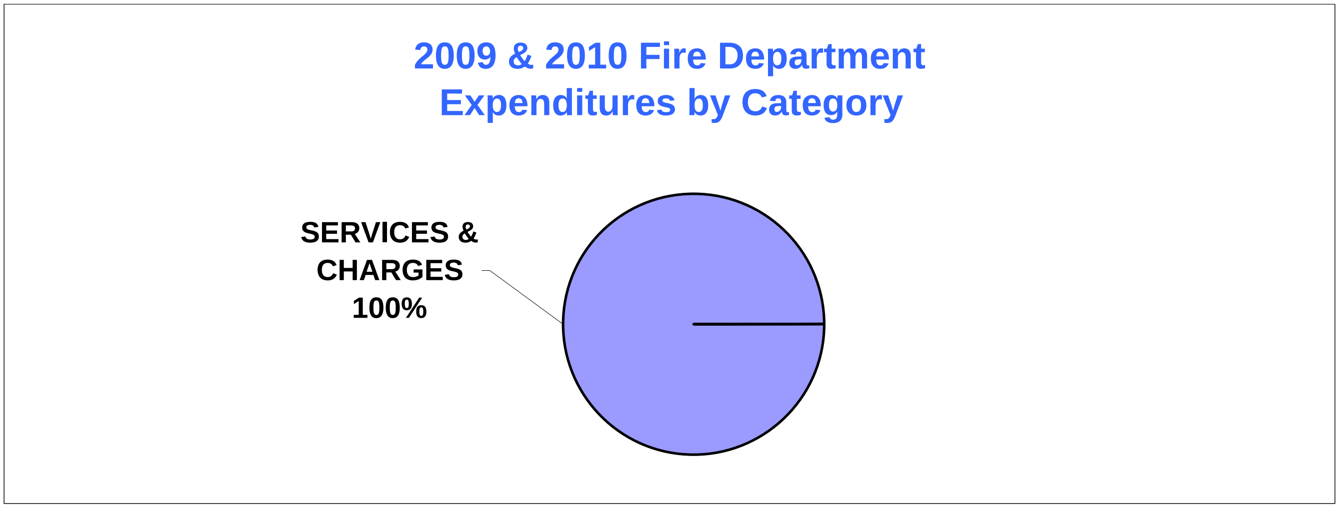


Highlight:

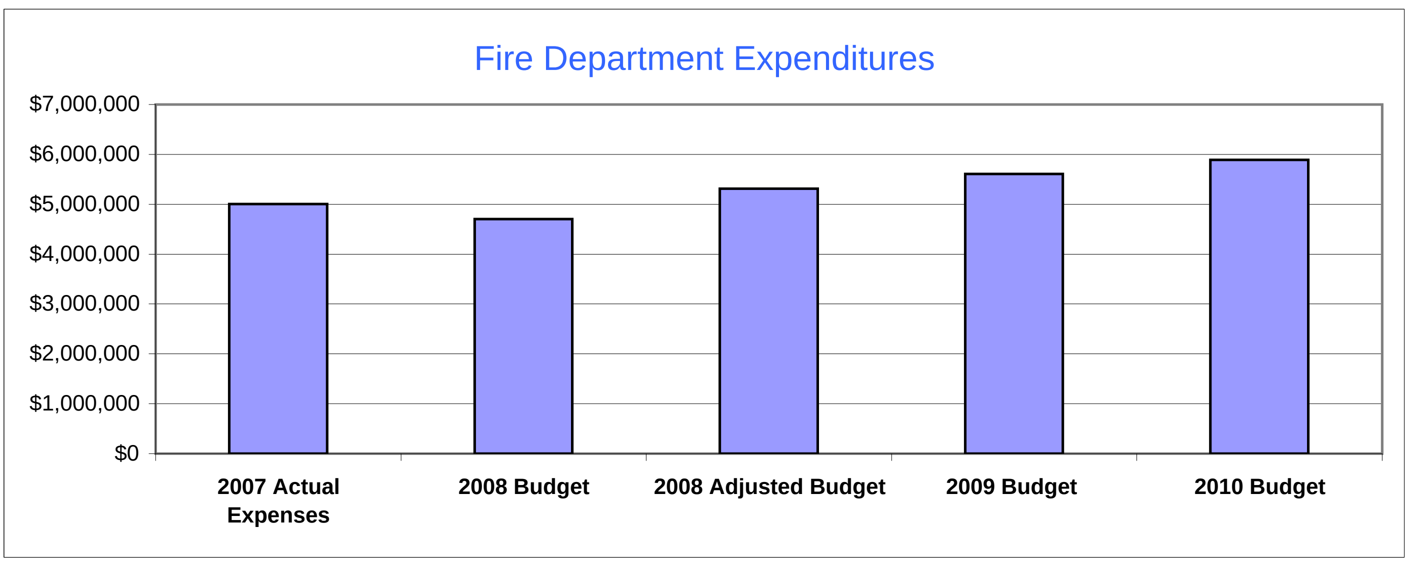
With the occurance of several citizen petitions to annex into the city, our current contract relationship with EF&R needs to be re-examined for fiscal and service level impacts. We also need to be diligent in ensuring this is a cost effective contract for Sammamish citizens over the next 5 years.

Fire Department Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
SERVICES & CHARGES	$4,962,366	$5,224,918	$5,314,358	$5,607,000	$5,887,350
CAPITAL	$40,330	$0	$0	$0	$0
TOTAL DEPARTMENT	**$5,002,696**	**$5,224,918**	**$5,314,358**	**$5,607,000**	**$5,887,350**



DEPARTMENT EXPENSE HISTORY



Purpose and Responsibilities

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

Goals/Issues/Major Work:

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

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

KEY COMPARISON METRICS

At a statewide level, other Cities in Washington spent 40% of their general funds on law & justice services in 2006 compared with Sammamish at 20% of our 2007 general fund budget.

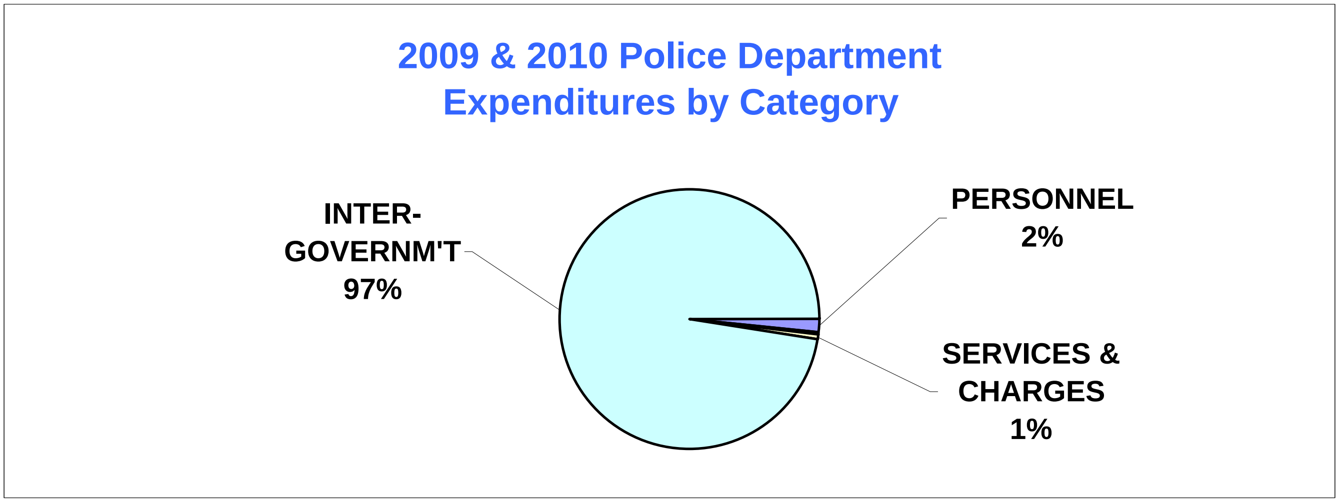
Cost of Police Services per capita in 2008 = $98.83
There were 3,797 direct calls for service in 2007

Highlight:

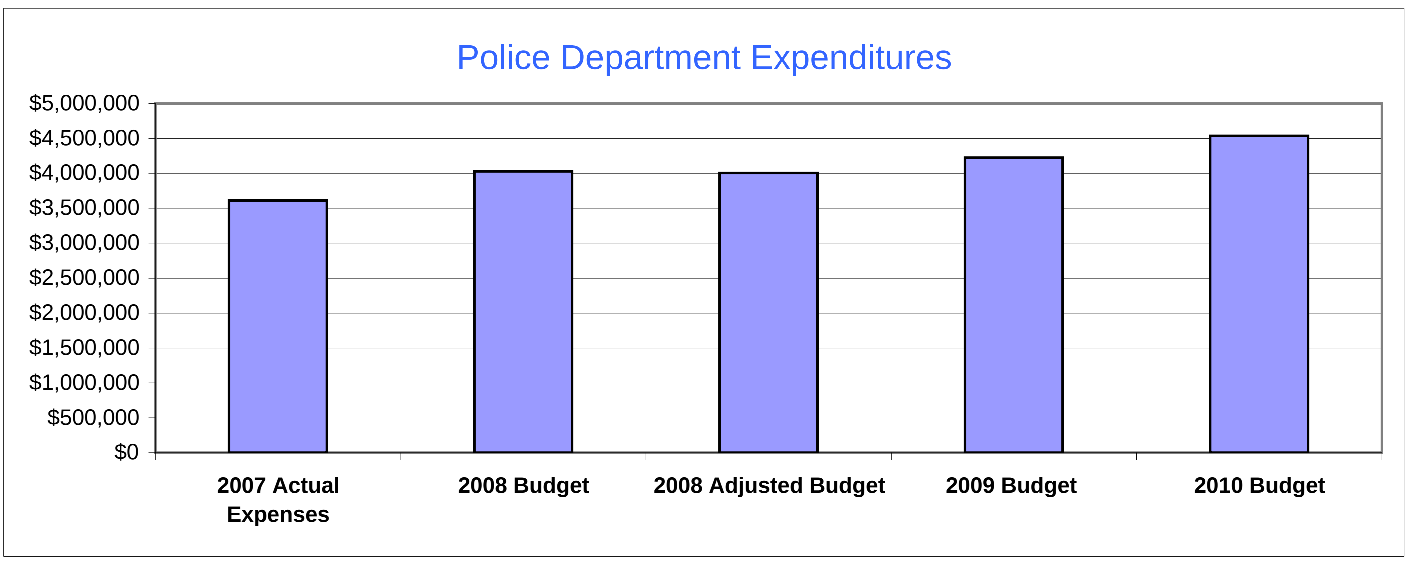
Intergovernmental contract cost increase primarily due to projected labor cost increases in health care and retirement plan costs of contracted police force.

Police Department Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$61,174	$67,000	$67,000	$69,000	$74,250
SUPPLIES	$8,124	$8,550	$8,550	$8,550	$8,550
SERVICES & CHARGES	$38,935	$42,240	$31,120	$31,870	$32,620
INTERGOVERNMENTAL	$3,503,160	$3,910,700	$3,900,700	$4,115,000	$4,422,592
TOTAL DEPARTMENT	**$3,611,394**	**$4,028,490**	**$4,007,370**	**$4,224,420**	**$4,538,012**



DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Administrative Asst. - Police	1	1	1	1
TOTAL	**1**	**1**	**1**	**1**

PUBLIC WORKS DEPARTMENT

DIRECTOR'S OFFICE

- Public Works Director
- City Engineer
- Administrative Assistant
- Office Assistant

Engineering Division

- Project Engineer (3)
- Sr. Transportation Program Engineer
- Sr. Stormwater Program Engineer
- Sr. Project Engineer (2)
- Associate Engineer
- Engineering Technician
- Construction Inspector (2)

Maintenance Division

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

Purpose and Responsibilities

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

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

Goals/Issues/Major Work:

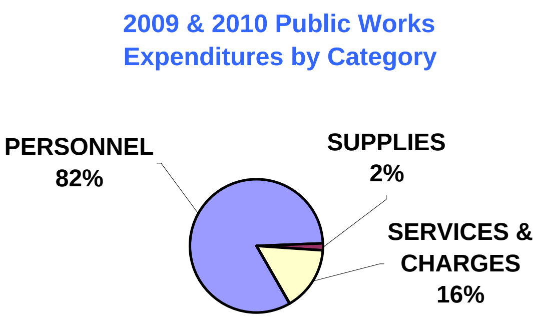
- Evaluate provisions of maintenance services, renegotiate service provider contracts and seek outside vendor sources for competitive provision of services
- Perform cleaning of ditches, entire storm drainage system fixtures (annually), storm drainage retention and detention facilities (annually)
- Performance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

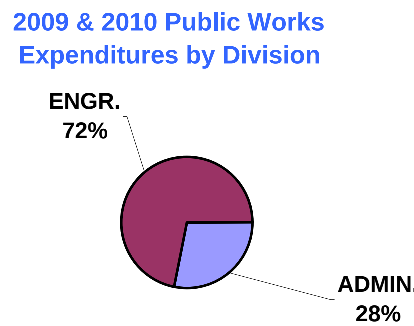
Highlight:

Project Manager moved from City Manager department in 2008, no new positions planned for 2009-2010

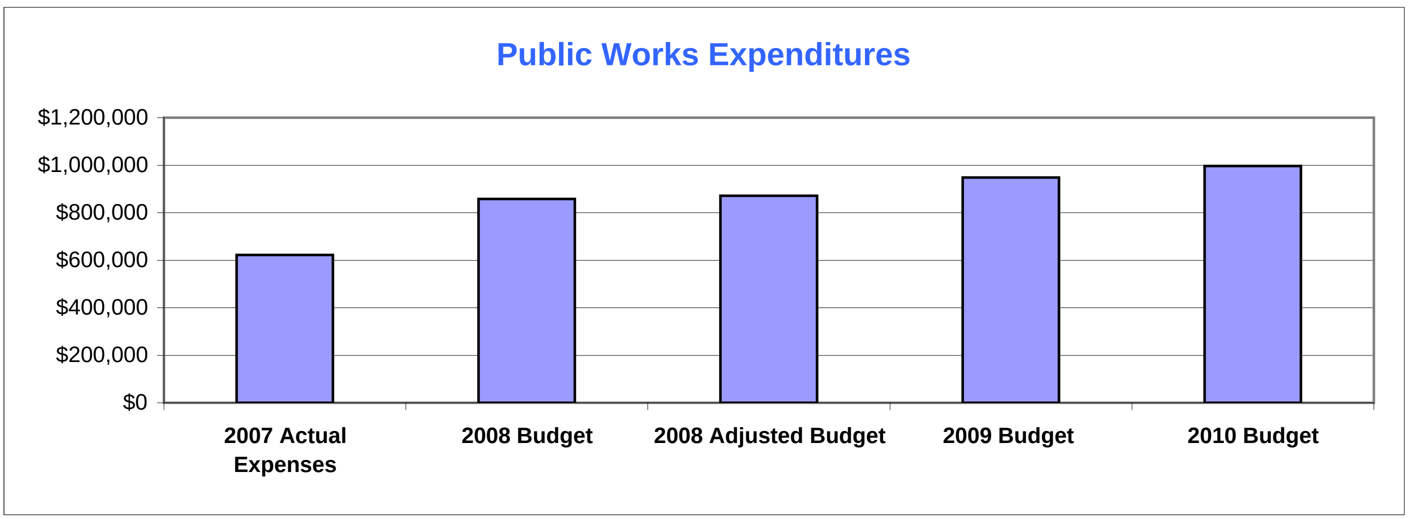
Public Works Department Summary (All Divisions)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$474,961	$702,283	$702,283	$784,000	$826,750
SUPPLIES	$13,639	$11,125	$16,375	$14,592	$15,067
SERVICES & CHARGES	$113,869	$127,510	$147,260	$149,625	$155,075
CAPITAL	$19,195	$17,500	$5,000	$0	$0
TOTAL DEPARTMENT	**$621,664**	**$858,418**	**$870,918**	**$948,217**	**$996,892**





DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Public Works Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
City Engineer	0.3	0.3	0.3	0.3
Sr. Transportation Engineer	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.8	0.8	0.8	0.8
Associate Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	2	3
Engineering Technician	0.3	0.3	0.3	0.3
Office Assistant	0.3	0.3	0.3	0.3
TOTAL	**5.7**	**5.2**	**5.7**	**6.7**

Purpose and Responsibilities

ADMINISTRATION DIVISION

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

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

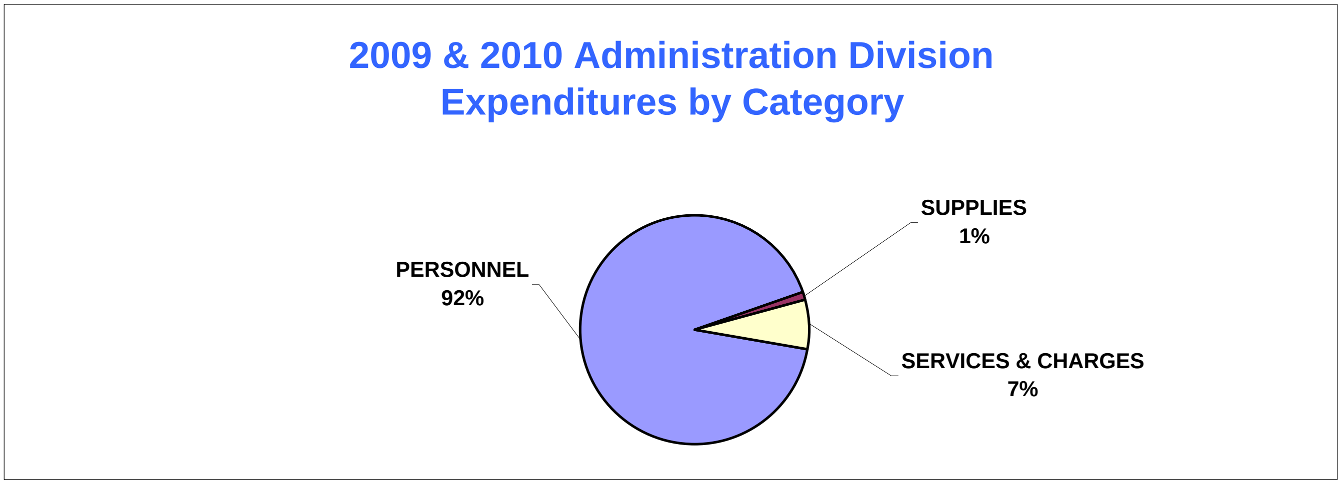
Goals/Issues/Major Work:

ADMINISTRATION DIVISION

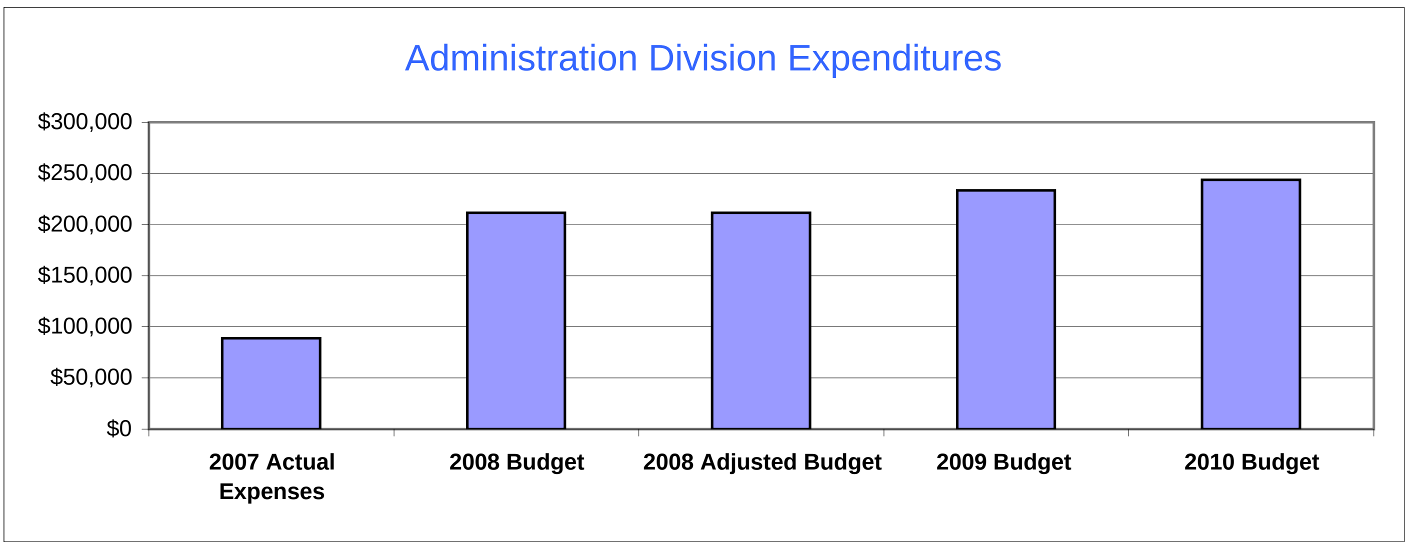
- Develop systems, processes, and reports for City Manager and Council
- Assist City Manager with annexation issues, water and sewer district assumption/merger issues, finding a Public Works operations shop location and building the facility
- Evaluate provisions of maintenance services, renegotiate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

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$79,865	$192,150	$192,150	$214,500	$224,750
SUPPLIES	$4,930	$2,850	$2,850	$2,650	$2,725
SERVICES & CHARGES	$4,127	$16,485	$16,485	$16,325	$16,350
TOTAL DEPARTMENT	**$88,922**	**$211,485**	**$211,485**	**$233,475**	**$243,825**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Public Works Director	0.3	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
Office Assistant	0.3	0.3	0.3	0.3
TOTAL	**0.9**	**0.9**	**0.9**	**0.9**

Purpose and Responsibilities

ENGINEERING DIVISION

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

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

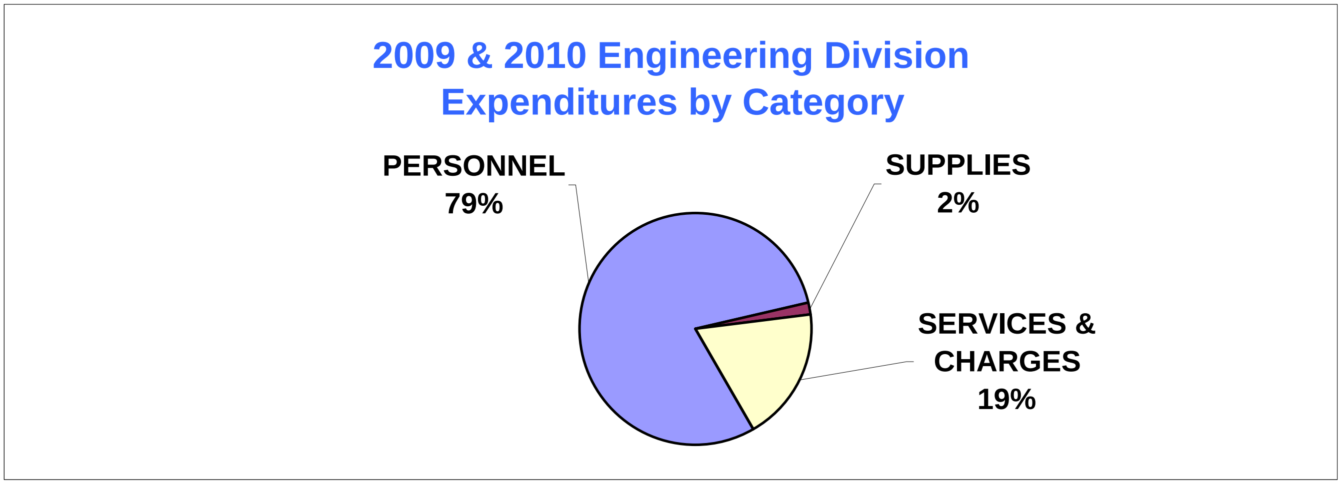
Goals/Issues/Major Work:

ENGINEERING DIVISION

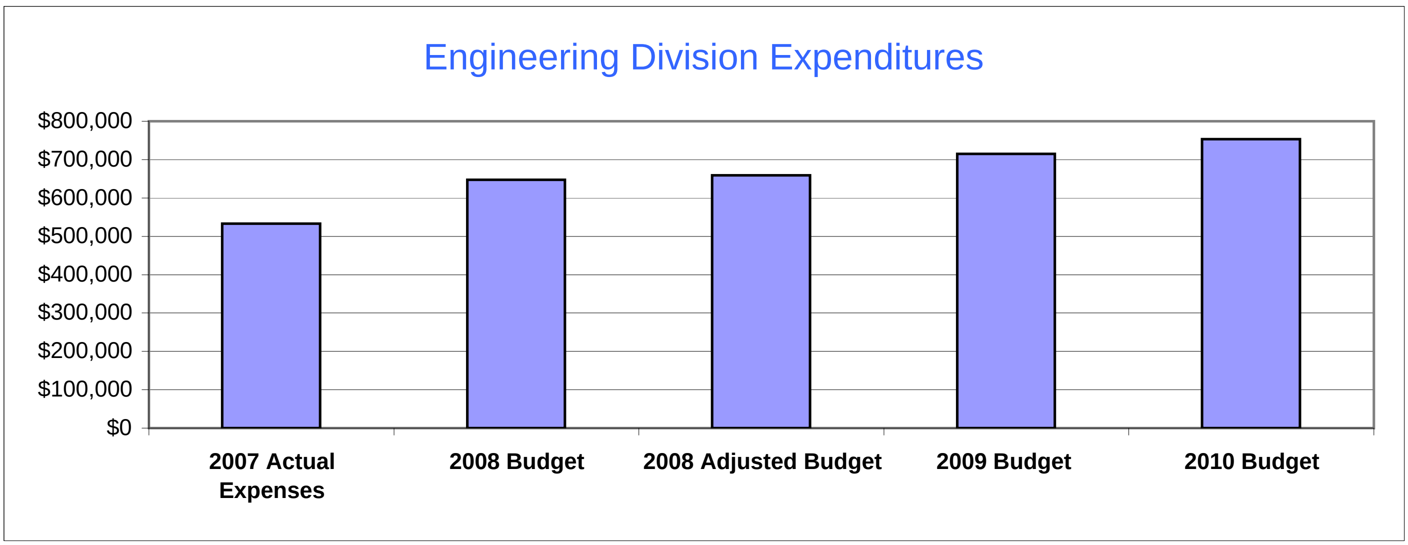
- **Secure as many state and federal grants as possible for the capital programs**
- **Support the Community Development by reviewing various permit applications**
- **Manage system to track and evaluate individual and cumulative impact of new development on the transportation system's level of service**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

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010Budget
PERSONNEL	$395,096	$510,133	$510,133	$569,500	$602,000
SUPPLIES	$8,709	$8,275	$13,525	$11,942	$12,342
SERVICES & CHARGES	$109,742	$111,025	$130,775	$133,300	$138,725
CAPITAL	$19,195	$17,500	$5,000	$0	$0
TOTAL DEPARTMENT	**$532,741**	**$646,933**	**$659,433**	**$714,742**	**$753,067**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
City Engineer	0.3	0.3	0.3	0.3
Sr. Transportation Engineer	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.8	0.8	0.8	0.8
Associate Engineer	0.5	0.5	0.5	0.5
Construction Inspector	2	2	2	2
Office Assistant	0.3	0.3	0.3	0.3
Engineering Technician	0.3	0.3	0.3	0.3
TOTAL	**5.1**	**4.3**	**5.1**	**5.1**

COMMUNITY DEVELOPMENT DEPARTMENT

DIRECTOR'S OFFICE

- Community Development Director
- Administrative Assistant

Building Division

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

Planning Division

- Deputy Director
- Senior Planner (4)
- Associate Planner (1)
- Wetland Biologist
- Code Enforcement Officer

Permit Center

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

Purpose and Responsibilities

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

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

Goals/Issues/Major Work:

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

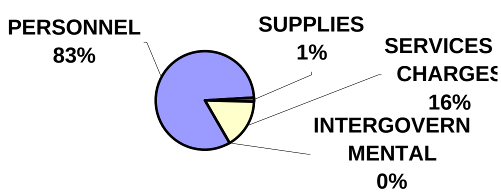
Highlight:

Addition of front counter Office Assistant/Facility Scheduler position is budgeted for 2010, an Office Assistant position was eliminated from the budget at the end of 2007.

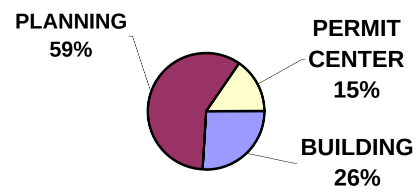
Community Development Department Summary (All Divisions)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$2,038,744	$2,178,819	$2,178,800	$2,449,000	$2,629,000
SUPPLIES	$39,793	$26,300	$26,300	$42,100	$42,700
SERVICES & CHARGES	$807,606	$742,100	$741,900	$631,050	$366,550
INTERGOVERNMENTAL	$0	$40,000	$40,000	$0	$0
CAPITAL	$0	$10,000	$10,000	$0	$0
TOTAL DEPARTMENT	**$2,886,143**	**$2,997,219**	**$2,997,000**	**$3,122,150**	**$3,038,250**

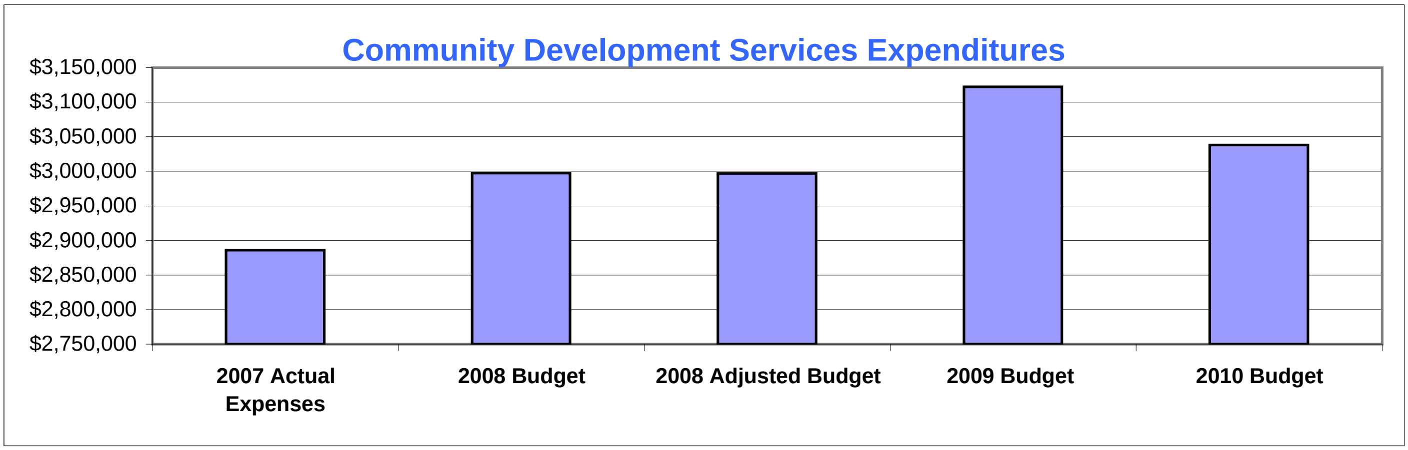
2007 & 2008 Community Development
Expenditures by Category



2007 & 2008 Community Development
Expenditures by Division



DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Senior Planner	4	4	4	4
Wetland Biologist	1	1	1	1
Associate Planner	2	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Permit Center Manager	1	1	1	1
Permit Technician	2	2	2	2
Office Assistant	3	2	2	3
Building Official	1	1	1	1
Plans Examiner	2	2	2	2
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
TOTAL	**22.5289**	**22.5289**	**20.5289**	**21.5289**

Purpose and Responsibilities

PLANNING DIVISION

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

Goals/Issues/Major Work:

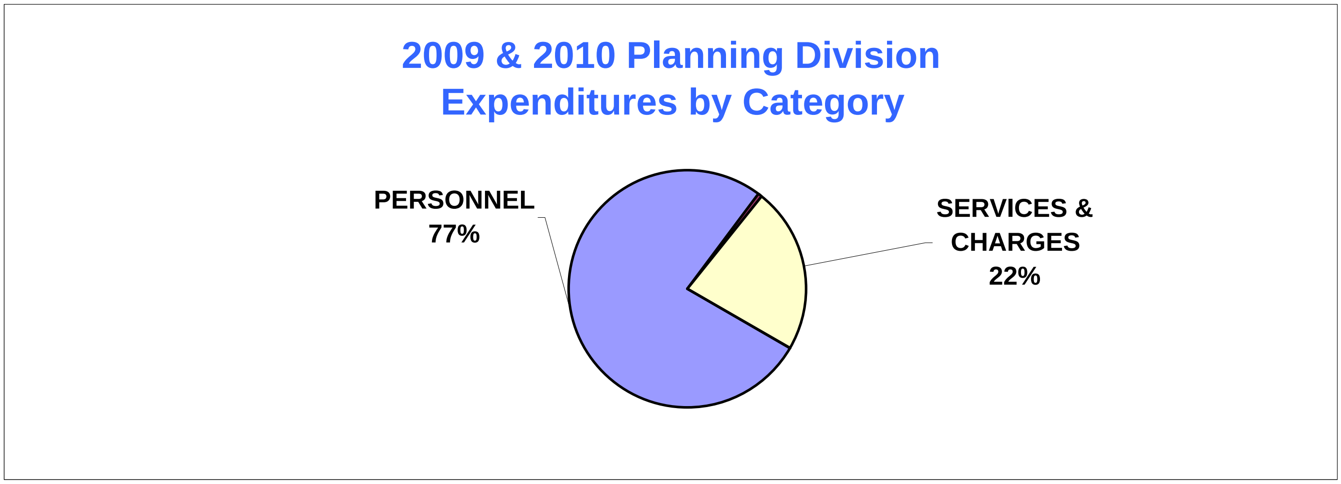
PLANNING DIVISION

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

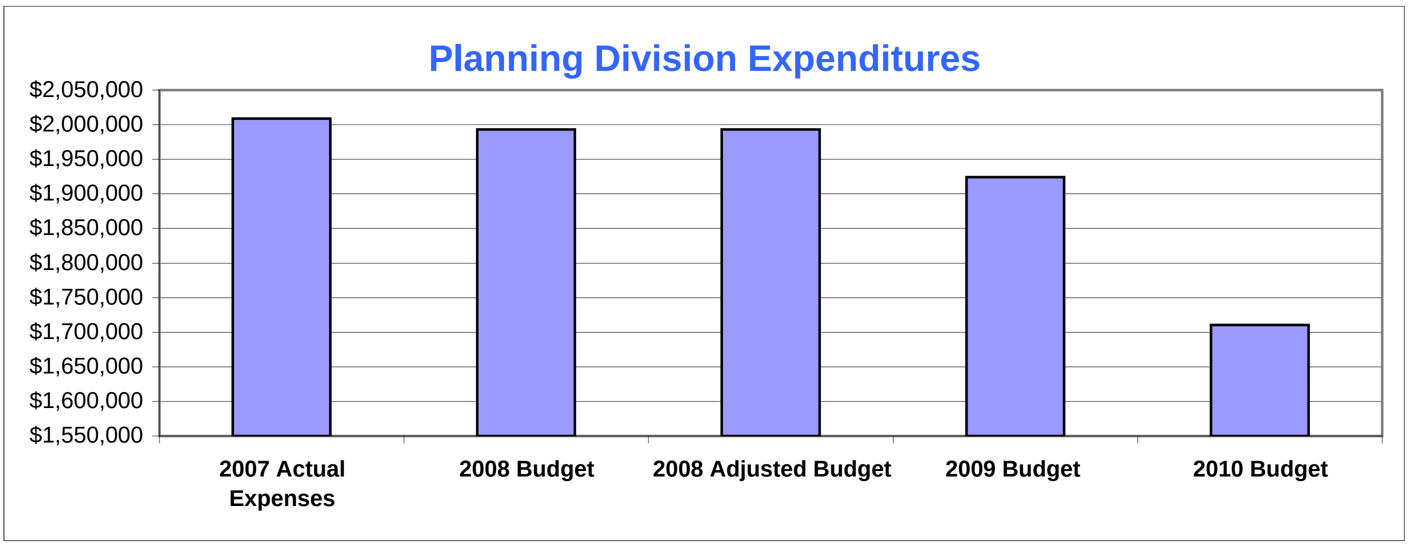
http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$1,260,953	$1,296,119	$1,296,100	$1,383,500	$1,409,000
SUPPLIES	$17,282	$9,000	$9,000	$16,700	$12,300
SERVICES & CHARGES	$730,703	$637,800	$637,800	$524,000	$289,000
INTERGOVERNMENTAL	$0	$40,000	$40,000	$0	$0
CAPITAL	$0	$10,000	$10,000	$0	$0
TOTAL DEPARTMENT	**$2,008,938**	**$1,992,919**	**$1,992,900**	**$1,924,200**	**$1,710,300**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Senior Planner	4	4	4	4
Wetland Biologist	1	1	1	1
Associate Planner	2	1	1	1
Code Enforcement Officer	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	**11.5289**	**12.5289**	**10.5289**	**10.5289**

Purpose and Responsibilities

BUILDING DIVISION

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

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

Goals/Issues/Major Work:

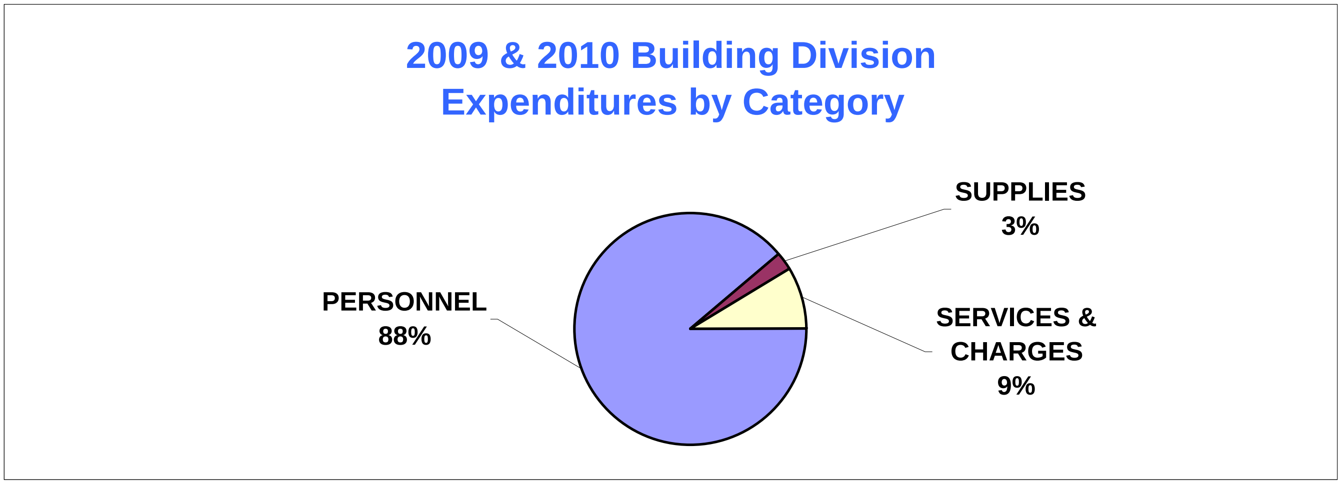
BUILDING DIVISION

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

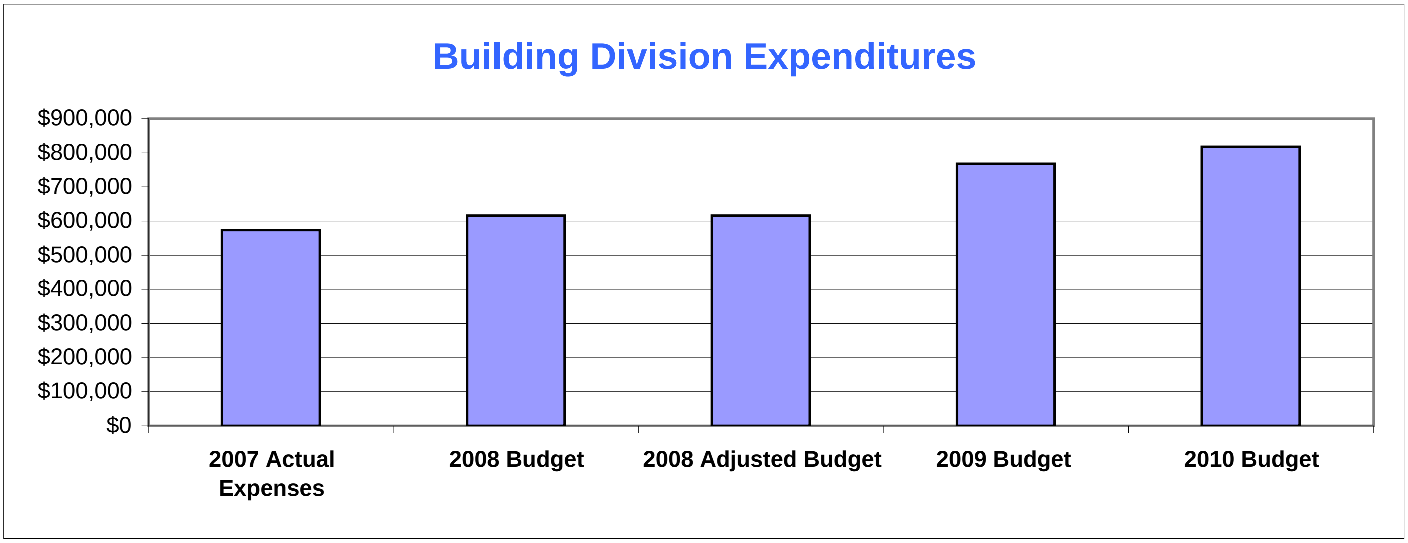
Building Division Summary

(1 of 3 divisions within Community Development)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$491,622	$533,000	$533,000	$679,000	$728,000
SUPPLIES	$17,472	$13,900	$13,900	$20,000	$20,000
SERVICES & CHARGES	$64,368	$69,250	$69,050	$69,050	$69,050
TOTAL DEPARTMENT	**$573,462**	**$616,150**	**$615,950**	**$768,050**	**$817,050**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Building Official	1	1	1	1
Plans Examiner	2	2	2	2
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	1	1
TOTAL	**5**	**5**	**5**	**5**

PERMIT CENTER DIVISION

The Permit Center Division receives building, land-use and inspection services applications and coordinates the review and processing of permits. Thru the E-Gov Alliance, the City of Sammamish offers website access to building permit applications. The site is titled MyBuildingPermit.com and has received regional, state, and national attention for its ease of use and process efficiency.

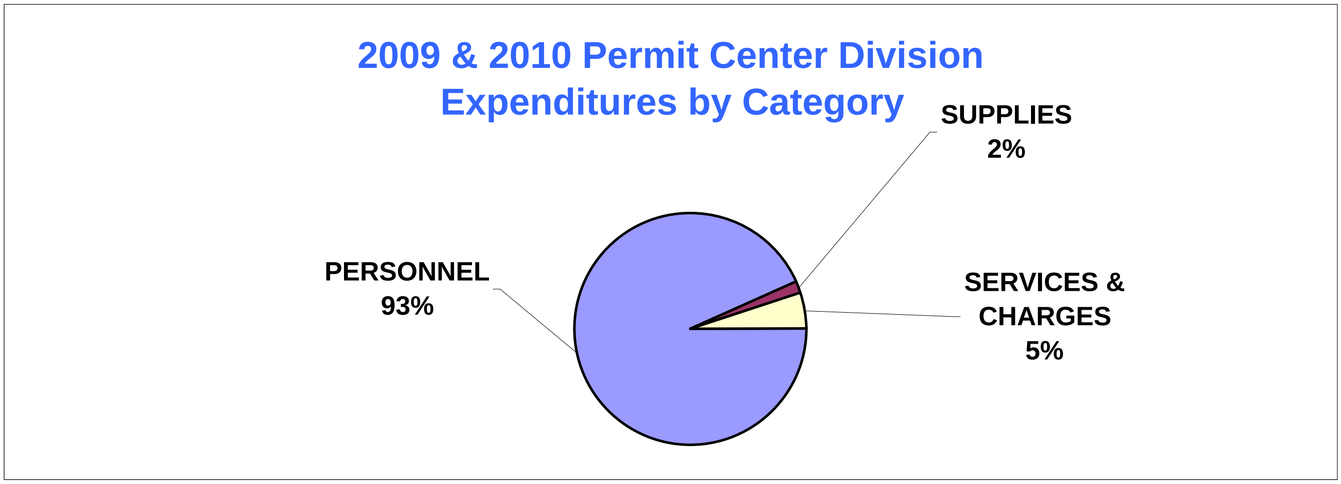
http://www.ci.sammamish.wa.us/CommunityDevelopment.aspx

PERMIT CENTER DIVISION

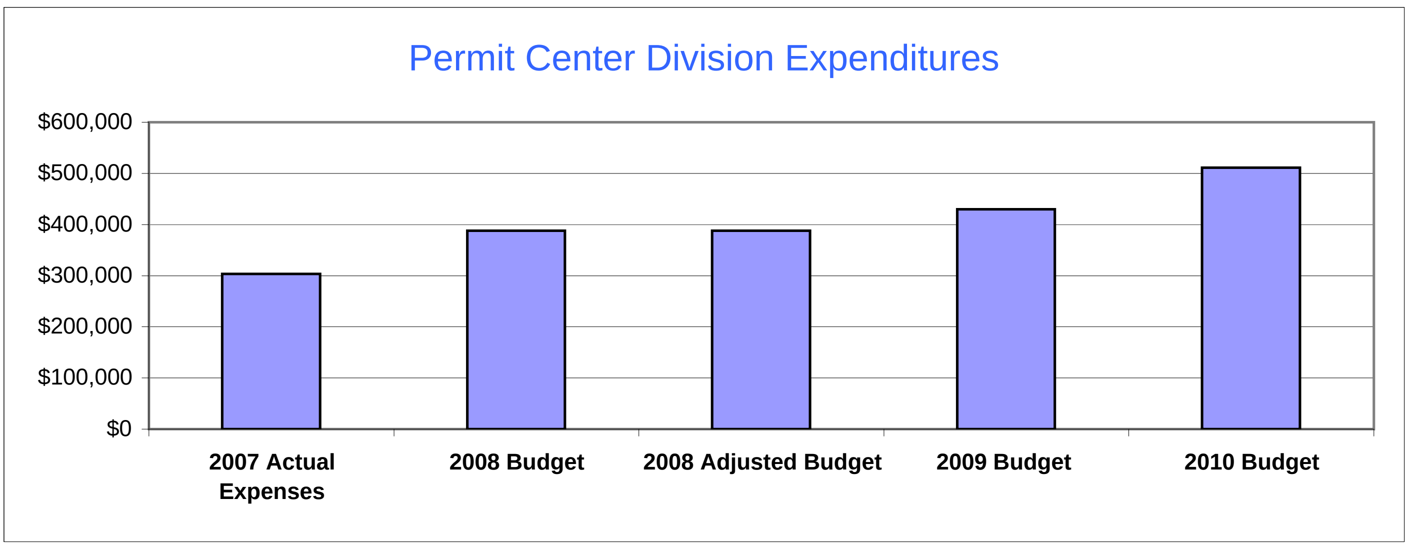
- Provide for and ensure the timely and efficient processing of development permit
- Coordinate with Public Works and Community Development staff to conduct regular development review team meetings in order to improve timely efficiency and processing of major development project applications
- Provide training and professional development to staff

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$286,169	$349,700	$349,700	$386,500	$492,000
SUPPLIES	$5,039	$3,400	$3,400	$5,400	$10,400
SERVICES & CHARGES	$12,535	$35,050	$35,050	$38,000	$8,500
CAPITAL	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	**$303,743**	**$388,150**	**$388,150**	**$429,900**	**$510,900**



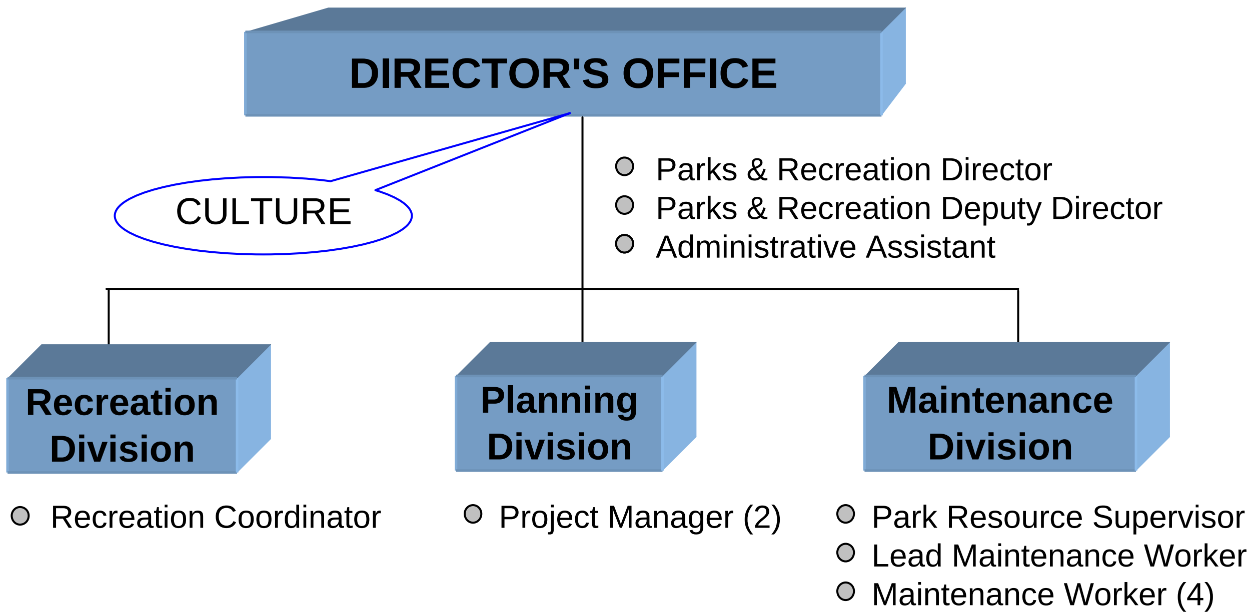
DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Permit Center Manager	1	1	1	1
Permit Technician	2	2	2	2
Office Assistant	3	2	2	3
Associate Planner	2	1	1	1
TOTAL	**8**	**5**	**6**	**7**

PARKS & RECREATION DEPARTMENT



Purpose and Responsibilities

The Sammamish Parks and Recreation Department is committed to protecting the natural beauty of Sammamish through developing a vibrant system of parks, open space and trails; providing citizens of all ages positive recreational opportunities in clean, safe and accessible facilities; and preserving the City's quality living environment for future generations.

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

Goals/Issues/Major Work:

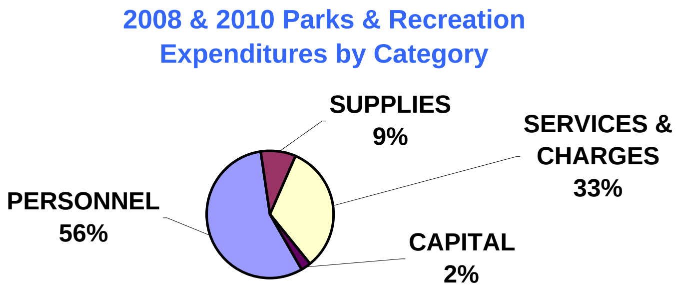
- **Provides quality recreation programs and acquisition, renovation, development operation, and maintenance of parks and recreation facilities.**
- **In coordination with the Public Works maintenance crew, facilitate the general upkeep of the parks and public areas of the City.**
- **Performance Measures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

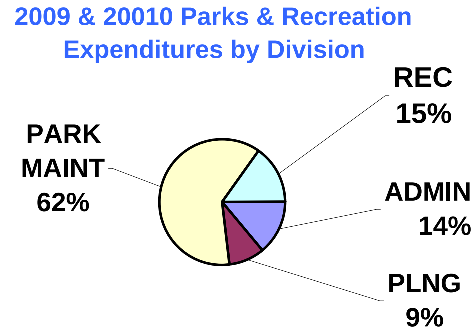
Highlight:

Continued funding for Arts Commission and Sammamish Symphony. Added funding for continuing Farmer's Market, and Volunteer Services Division moved to this department in 2009-2010

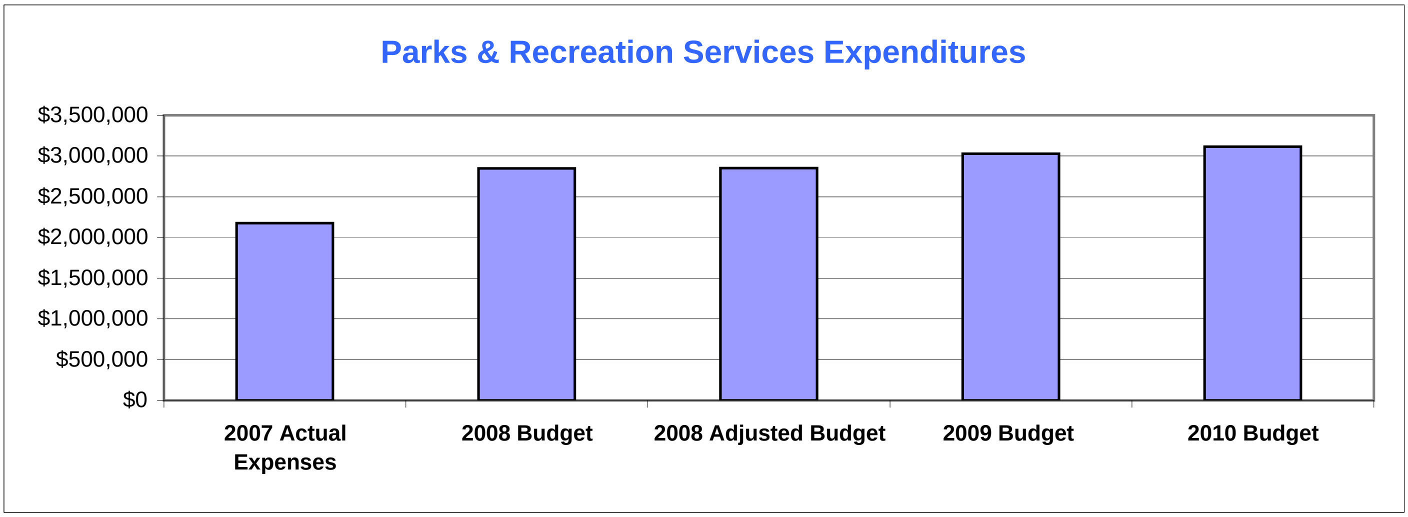
Parks & Recreation Department Summary (All Divisions)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$1,164,455	$1,501,550	$1,501,550	$1,674,080	$1,774,424
SUPPLIES	$225,904	$284,000	$263,600	$268,200	$270,400
SERVICES & CHARGES	$773,492	$872,400	$895,800	$989,750	$1,015,735
INTERGOVERNMENTAL	$25	$18,000	$18,000	$1,000	$1,000
CAPITAL	$11,284	$171,500	$171,500	$97,000	$55,000
TOTAL DEPARTMENT	**$2,175,160**	**$2,847,450**	**$2,850,450**	**$3,030,030**	**$3,116,559**





DEPARTMENT EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	0	1	1	1
Administrative Assistant	1	1	1	1
Parks Project Manager	2	2	2	2
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
Parks Resource Supervisor	1	1	1	1
Parks Maintenance Worker	5	5	4	4
Lead Maintenance Worker	0	0	1.2	1.2
TOTAL	**12**	**12**	**12**	**12**

Purpose and Responsibilities

ADMINISTRATION DIVISION

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

Goals/Issues/Major Work:

ADMINISTRATION DIVISION

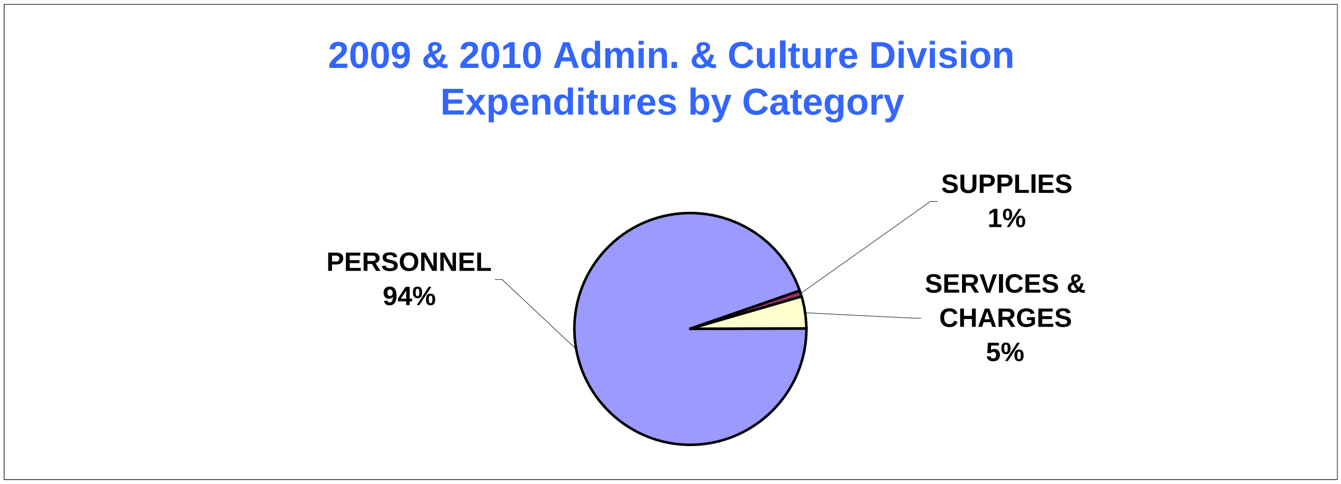
- **Serve as liaison and work with the Parks and Recreation Commission**
- **Provide excellent communications to fellow staff and the community on parks and recreation issues, projects and vision**
- **Work with the City Manager and other department heads on CIP planning and funding**
- **Assist the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

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

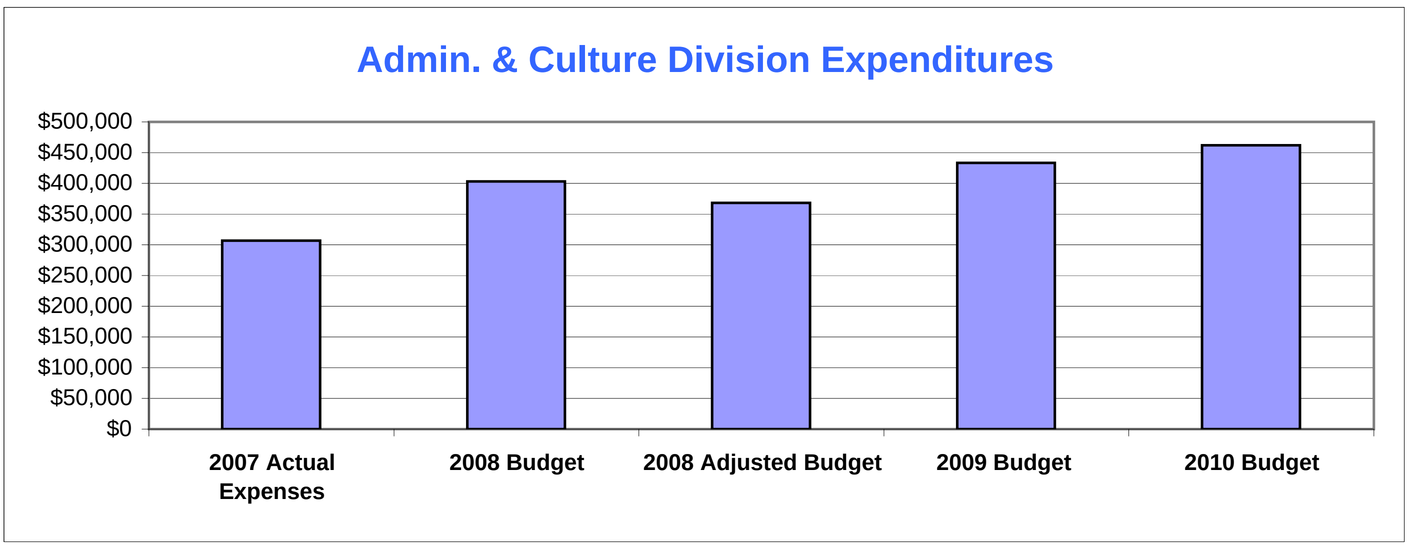
Administration & Culture Division Summary

(1 of 4 divisions within Parks & Recreation)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$279,959	$380,000	$345,300	$410,300	$438,300
SUPPLIES	$8,038	$2,500	$2,500	$3,000	$3,200
SERVICES & CHARGES	$18,719	$20,550	$20,550	$20,050	$20,250
CAPITAL	$0	$0	$0	$0	$0
TOTAL DEPARTMENT	**$306,716**	**$403,050**	**$368,350**	**$433,350**	**$461,750**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	0	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	**2**	**2**	**3**	**3**

Purpose and Responsibilities

RECREATION DIVISION

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

Goals/Issues/Major Work:

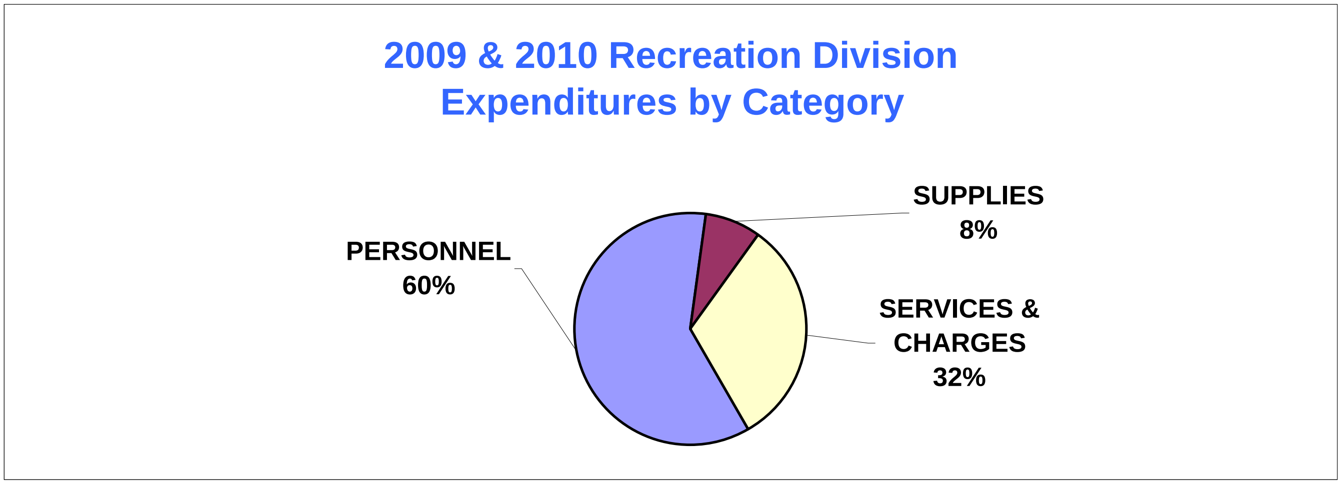
RECREATION DIVISION

- **Foster growth and management of Sammamish Youth Board programs and events**
- **Expand the summer concert series and identify partners to create other seasonal events**
- **Continue meeting quarterly with recreation providers to facilitate delivery of programs to the community**
- **Provide contracted programs and camps**
- **Manage lifeguard services at Pine Lake**
- **Coordinate and implement the Joint Use Agreements with Issaquah and Lake Washington School Districts**
- **Manage all facility booking and reservations for sports fields and facility rentals**
  Manage implementation of bringing new park facilities on-line
- **Performance Measures Implementation**

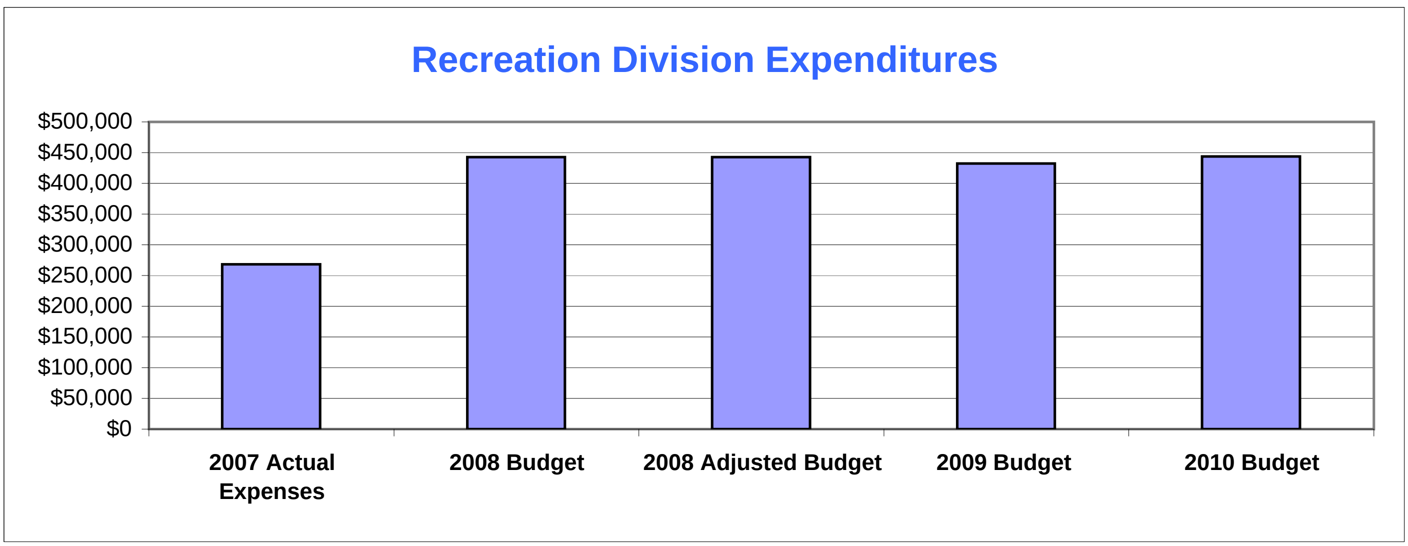
http://www.ci.sammamish.wa.us/ParksAndRec.aspx

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$179,269	$208,100	$208,100	$254,980	$268,674
SUPPLIES	$17,731	$30,000	$30,000	$33,500	$34,000
SERVICES & CHARGES	$71,069	$100,800	$100,800	$138,050	$135,250
INTERGOVERNMENTAL	$0	$17,500	$17,500	$1,000	$1,000
CAPITAL	$0	$86,500	$86,500	$5,000	$5,000
TOTAL DEPARTMENT	**$268,069**	**$442,900**	**$442,900**	**$432,530**	**$443,924**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	1	1	1
TOTAL	**2**	**2**	**2**	**2**

Purpose and Responsibilities

PLANNING DIVISION

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

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

Goals/Issues/Major Work:

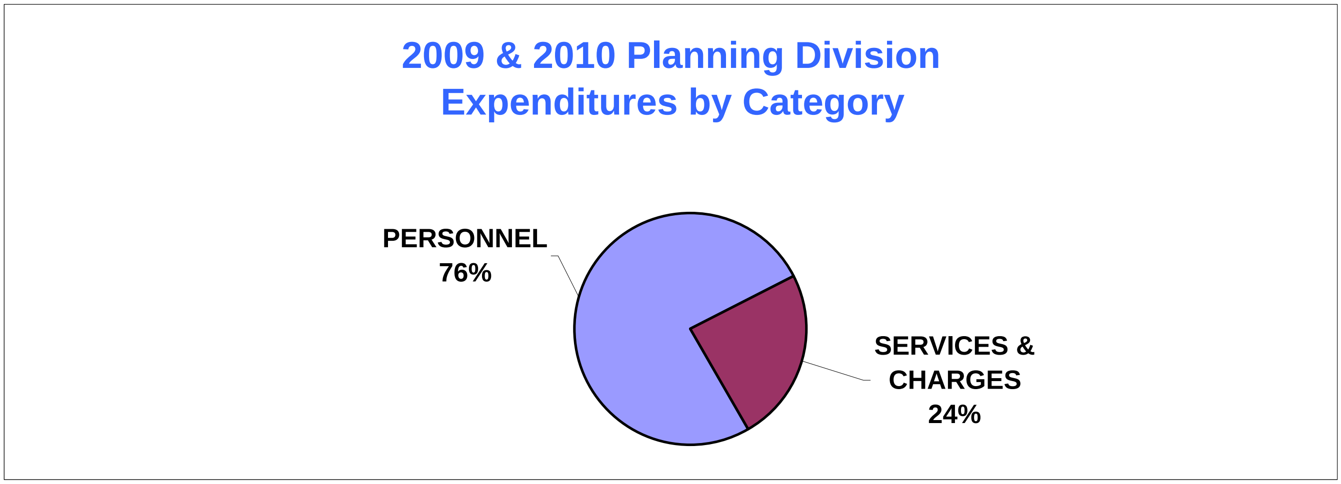
PLANNING DIVISION

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

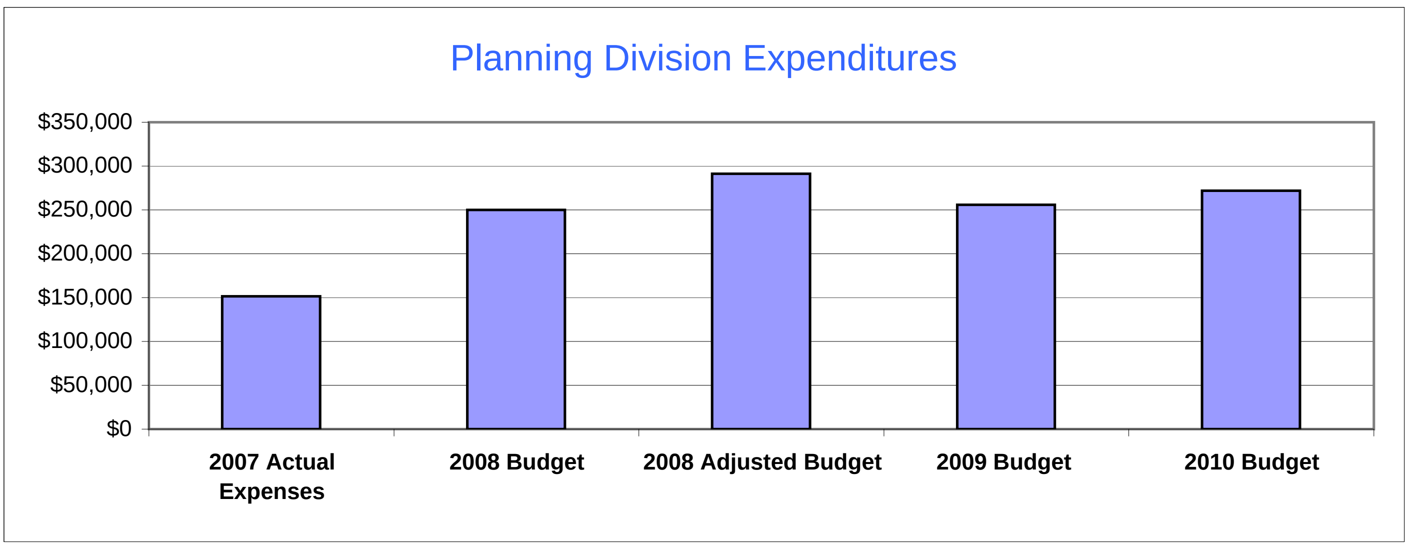
Planning Division Summary

(1 of 4 divisions within Parks & Recreation)

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$129,606	$201,450	$201,450	$192,500	$208,150
SERVICES & CHARGES	$21,837	$48,700	$89,700	$63,400	$63,600
TOTAL DEPARTMENT	**$151,443**	**$250,150**	**$291,150**	**$255,900**	**$271,750**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Parks Project Manager	2	2	2	2
TOTAL	**2**	**2**	**2**	**2**

Purpose and Responsibilities

MAINTENANCE DIVISION

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

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

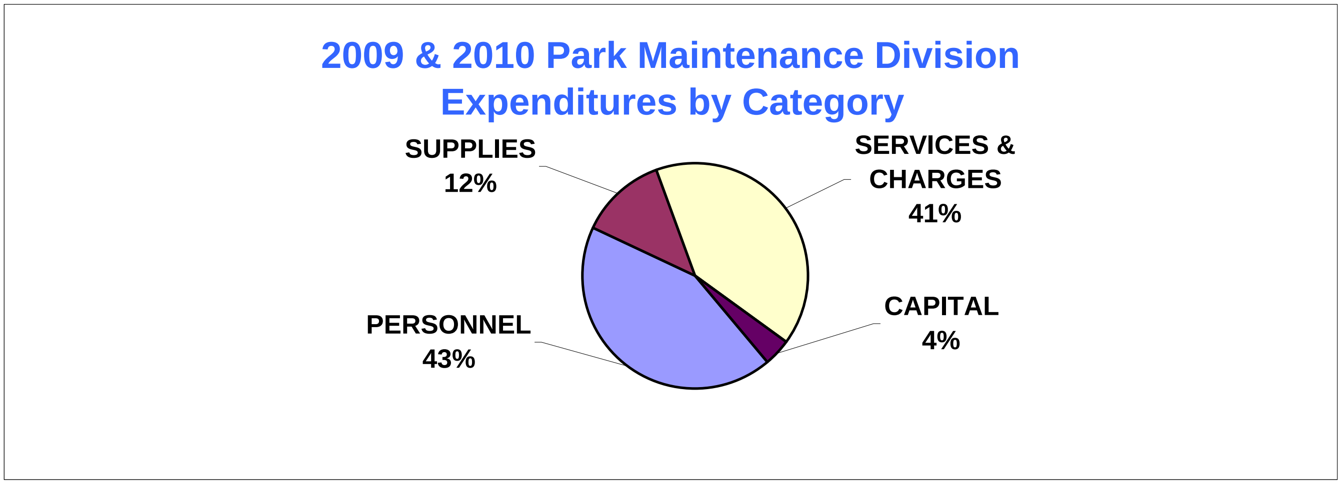
Goals/Issues/Major Work:

MAINTENANCE DIVISION

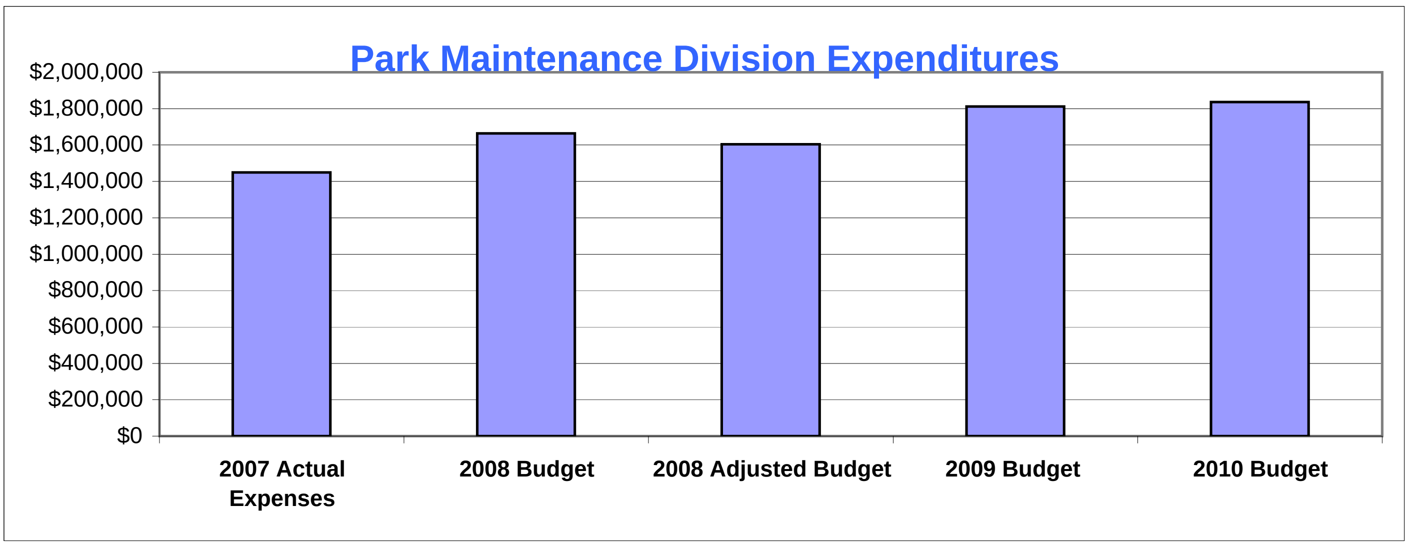
- **Manage a variety of contracted services as identified in 2007-2008 Park Operations Business Plan: janitorial services in restrooms, mowing and turf care**
- **Provide continued oversight and direct supervision of in-house park operations: management of sports fields, play areas, landscaping, and other small maintenance projects and repairs**
- **Implement the City's Tree Program in its parks. Provide advice to other departments in landscaping plans associated with street and road projects**
- **Performance Measures Implementation**

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

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$588,862	$678,100	$678,100	$769,000	$805,000
SUPPLIES	$200,135	$243,000	$222,600	$223,200	$224,700
SERVICES & CHARGES	$648,626	$656,750	$617,150	$727,850	$756,235
INTERGOVERNMENTAL	$25	$500	$500	$0	$0
CAPITAL	$11,284	$85,000	$85,000	$92,000	$50,000
TOTAL DEPARTMENT	**$1,448,932**	**$1,663,350**	**$1,603,350**	**$1,812,050**	**$1,835,935**



DIVISION EXPENSE HISTORY



Position History

	2007	2008	2009	2010
Parks Resource Supervisor	1	1	1	1
Lead Maintenance Worker	0	0	1.2	1.2
Park Maintenance Worker	5	5	4	4
TOTAL	**6**	**6**	**6.2**	**6.2**

SPECIAL REVENUE FUNDS
SUMMARY BY FUND

STREET FUND

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

DEVELOPMENT IMPACT FEES FUND

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

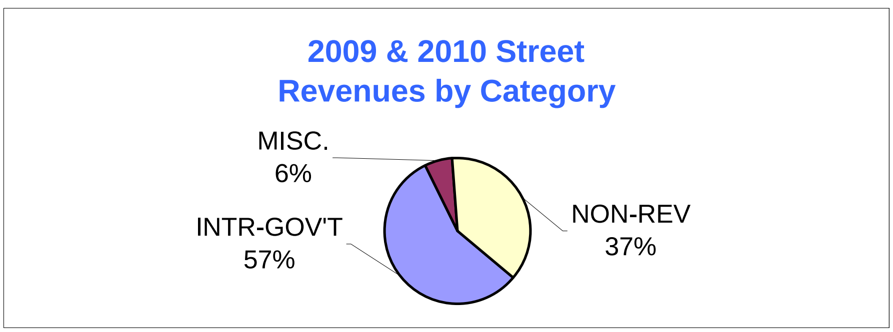
STREET FUND 101

Description

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

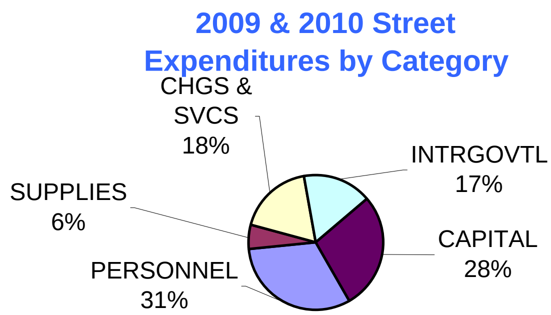
Revenue Summary

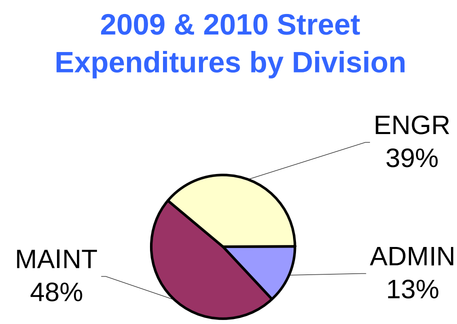
Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$1,962,446	$2,137,431	$2,857,824	$2,857,824	$1,949,457
INTERGOVERNMENTAL	$962,677	$1,050,000	$950,000	$950,000	$950,000
MISCELLANEOUS	$143,375	$128,000	$30,000	$30,000	$180,000
NON-REVENUES	$1,000,000	$1,997,581	$750,000	$750,000	$500,000
TOTAL REVENUES	**$2,106,051**	**$3,175,581**	**$1,730,000**	**$1,730,000**	**$1,630,000**
TOTAL FUND (with BFB)	**$4,068,497**	**$5,313,012**	**$4,587,824**	**$4,587,824**	**$3,579,457**



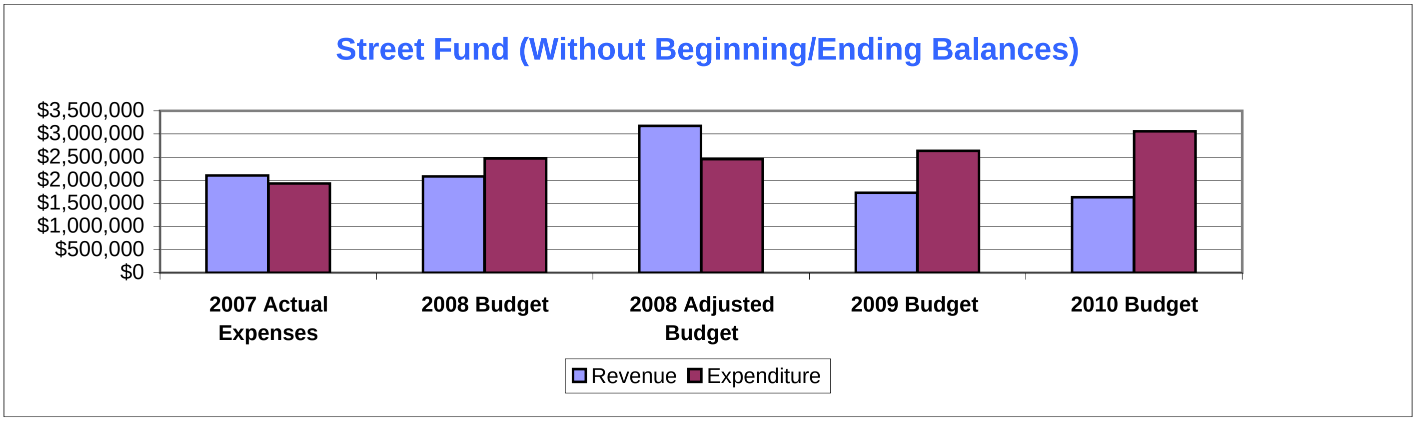
Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$674,928	$778,600	$778,600	$876,000	$924,000
SUPPLIES	$170,541	$187,250	$134,025	$164,217	$171,792
SERVICES & CHARGES	$553,805	$485,475	$512,700	$501,650	$523,400
INTERGOVERNMENTAL	$419,797	$450,000	$620,000	$466,500	$489,000
CAPITAL	$111,996	$566,100	$409,863	$630,000	$950,000
TOTAL EXPENDITURES	**$1,931,067**	**$2,467,425**	**$2,455,188**	**$2,638,367**	**$3,058,192**
Ending Fund Balance	$2,140,067	$748,969	$2,860,460	$1,952,094	$523,902
TOTAL FUND (with EFB)	**$4,071,134**	**$3,216,394**	**$5,315,648**	**$4,590,461**	**$3,582,094**





STREET FUND HISTORY



Highlight:

The increase in revenue in 2008 is related to a reimbursement of a land purchase that resulted from a more suitable site being found for the street & parks maintenance facility. The increase in 2010 is mostly due to the construction of a maintenance facility.

Position History

	2007	2008	2009	2010
Operations & Maint. Manager	0.5	0.5	0.5	0.5
Maintenance Worker	2.5	2.5	2	2
Public Works Director	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.35	0.35	0.35
Associate Engineer	0.5	0.5	0.5	0.5
Proj. Eng. - CADD	0.35	0.35	0.35	0.35
Engineering Technician	0.35	0.35	0.35	0.35
Office Assistant	0.85	0.85	0.85	0.85
TOTAL	**7.5**	**7.15**	**7**	**7**

DEVELOPMENT IMPACT FEE FUND 111

Description

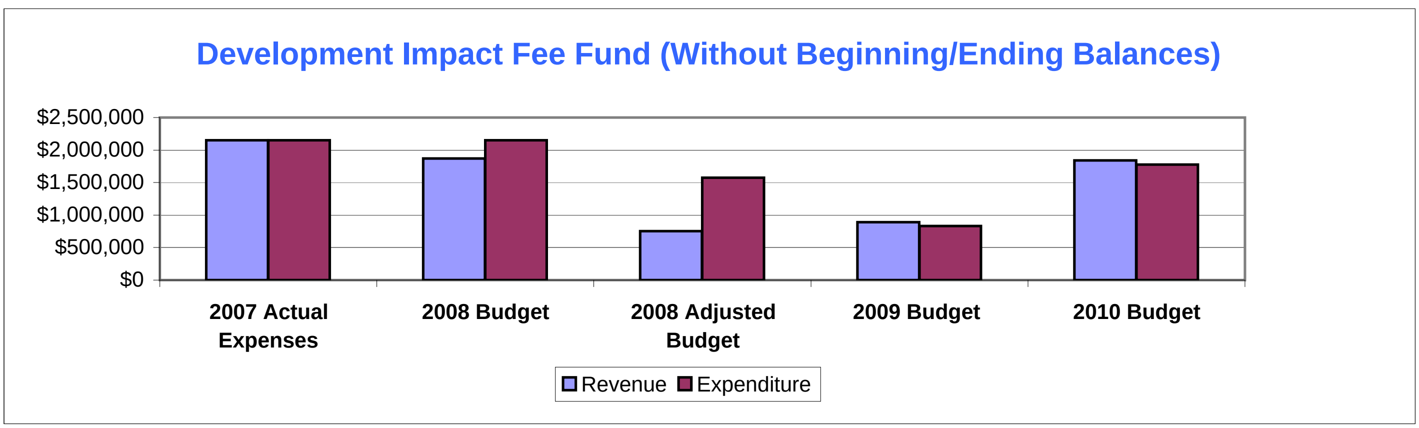
The Development Impact Fees Fund is a special revenue fund created to account for the deposit of impact mitigation fees from development projects. Monies shall be maintained within the trust fund and subsequently transferred to the appropriate capital asset fund where direct expenditures for capital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

Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$936,600	$659,161	$937,609	$117,609	$179,378
TOTAL REVENUES	$2,151,009	$1,870,000	$755,000	$891,769	$1,838,680
TOTAL FUND (with BFB)	**$3,087,609**	**$2,529,161**	**$1,692,609**	**$1,009,378**	**$2,018,058**

Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
TOTAL EXPENDITURES	$2,150,000	$2,150,000	$1,575,000	$830,000	$1,775,000
Ending Fund Balance	$937,609	$379,161	$117,609	$179,378	$243,058
TOTAL FUND (with EFB)	**$3,087,609**	**$2,529,161**	**$1,692,609**	**$1,009,378**	**$2,018,058**



Highlight:
The increase in revenue in 2010 reflects a projected optimistic moderate recovery in development related activity that would generate increased impact fee revenues.

DEBT SERVICE FUND
SUMMARY BY FUND

GENERAL OBLIGATION DEBT SERVICE FUND

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

DEBT SERVICE FUND 201

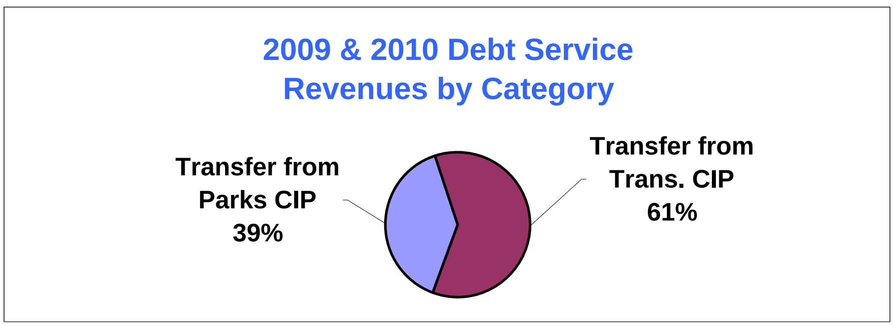
Description

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

The long-term debt servicing schedule reflecting payments beyond 2010 is available in the Appendix on page 231.

Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$0	$0	$0	$0	$0
Operating Transfers - Park CIP	$371,236	$367,837	$367,837	$369,260	$369,060
Operating Transfers - Tran CIP	$571,424	$570,667	$570,667	$568,000	$565,333
TOTAL NON-REVENUES	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**
TOTAL FUND (with BFB)	**$942,660**	**$908,137**	**$938,504**	**$937,260**	**$934,393**



Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PW Trust Fund Loan Principal	$533,333	$533,333	$533,333	$533,333	$533,333
Long Term Gen. Obligation Principal	$240,000	$245,000	$245,000	$255,000	$264,000
Interest on PWTF Debt	$38,090	$37,333	$37,333	$34,667	$32,000
Interest on 2002 LTGO Debt	$131,236	$122,837	$122,837	$114,260	$104,060
TOTAL DEBT SERVICE EXPENSE	**$942,660**	**$938,503**	**$938,504**	**$937,260**	**$934,393**
Ending Fund Balance	$0	$0	$0	$0	$0
TOTAL FUND (with EFB)	**$942,660**	**$938,503**	**$938,504**	**$937,260**	**$934,393**

Highlight:

Debt service fund payments of principal and interest are expected to decrease per repayment schedule, Additional $500,000 principle from Public Works Trust Fund Loan was drawn down in 2008 at an interest rate of 0.5%.

CAPITAL PROJECT FUNDS
SUMMARY BY FUND

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM (CIP)

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

PARK CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund supports the acquisition and development of park capital improvement projects identified in the City's six-year Parks Capital Improvement Plan. Revenues are received from the General Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)

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

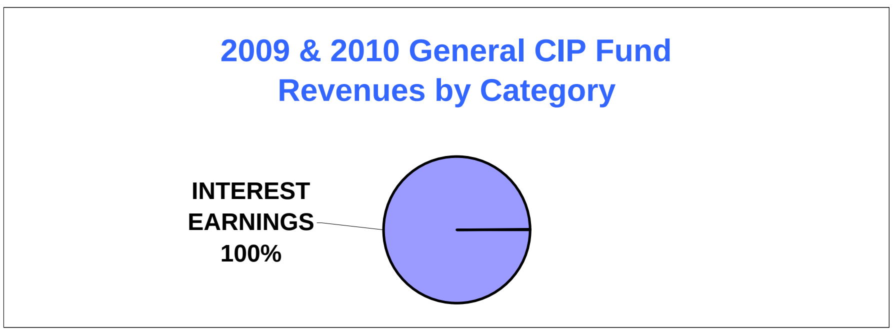
GENERAL GOVERNMENT CIP FUND 301

Description

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

Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$1,674,931	$148,124	$1,323,204	$327,362	$257,362
INTEREST EARNINGS	$83,119	$5,000	$0	$5,000	$5,000
NON-REVENUES	$1,000,000	$0	$3,300,000	$0	$0
TOTAL REVENUES	**$1,083,119**	**$5,000**	**$3,300,000**	**$5,000**	**$5,000**
TOTAL FUND (with BFB)	**$2,758,049**	**$3,875,699**	**$4,623,204**	**$332,362**	**$262,362**

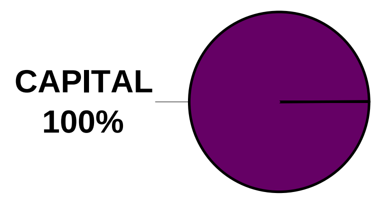


Expenditures Summary

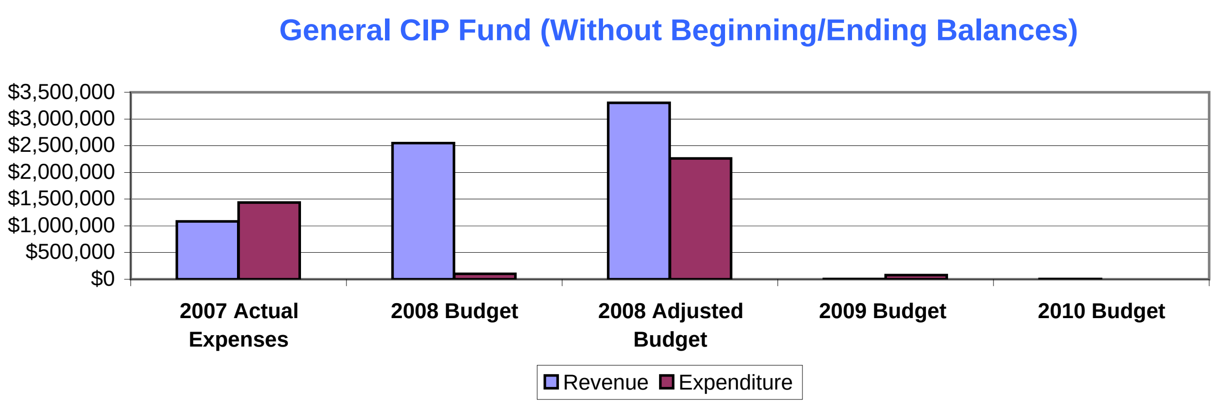
Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$48,459	$0	$0	$0	$0
CAPITAL	$1,386,386	$100,000	$2,262,589	$0	$0
TOTAL EXPENDITURES	**$1,434,845**	**$100,000**	**$2,262,589**	**$75,000**	**$0**
Ending Fund Balance	$1,323,204	$53,124	$327,362	$257,362	$262,362
TOTAL FUND (with EFB)	**$2,758,049**	**$153,124**	**$2,589,951**	**$332,362**	**$262,362**

Highlight:
The increase in expense in 2008 is related to this fund purchasing a land purchase from the Street and Park funds for a future general fund capital purpose.

2009 & 2010 General CIP Fund Expenditures by Category



GENERAL CIP FUND HISTORY



PARKS CIP FUND 302

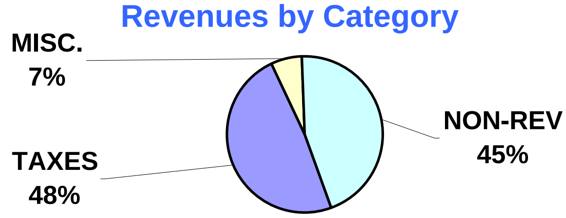
Description

This fund supports the acquisition and development of park capital improvement projects identified in the City's six-year Parks Capital Improvement Plan. Revenues are received from the General Government Fund, Real Estate Excise Taxes, state and federal parks grants, parks development impact funds, and various intergovernmental sources.

Revenue Summary

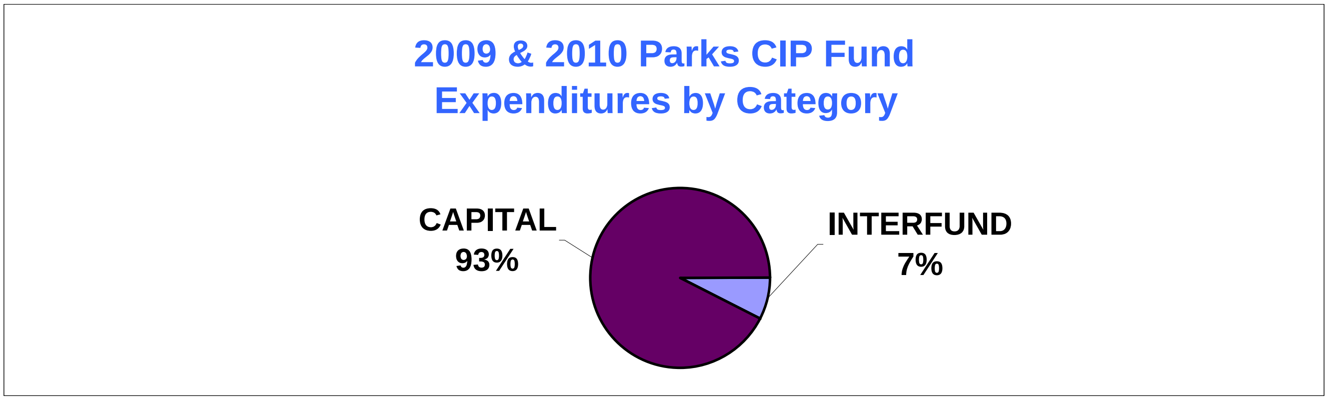
Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$6,300,265	$2,070,721	$6,572,857	$5,734,461	$1,717,401
TAXES	$1,727,503	$1,500,000	$1,300,000	$1,300,000	$1,300,000
INTERGOVERNMENTAL	$400,000	$0	$300,000	$0	$0
MISCELLANEOUS	$339,142	$100,000	$300,000	$100,000	$250,000
NON-REVENUES	$1,650,000	$1,150,000	$1,946,941	$630,000	$1,775,000
TOTAL REVENUES	**$4,116,645**	**$2,750,000**	**$3,846,941**	**$2,030,000**	**$3,325,000**
TOTAL FUND (with BFB)	**$10,416,910**	**$15,399,048**	**$10,419,798**	**$7,764,461**	**$5,042,401**

2009 & 2010 Parks CIP Fund Revenues by Category

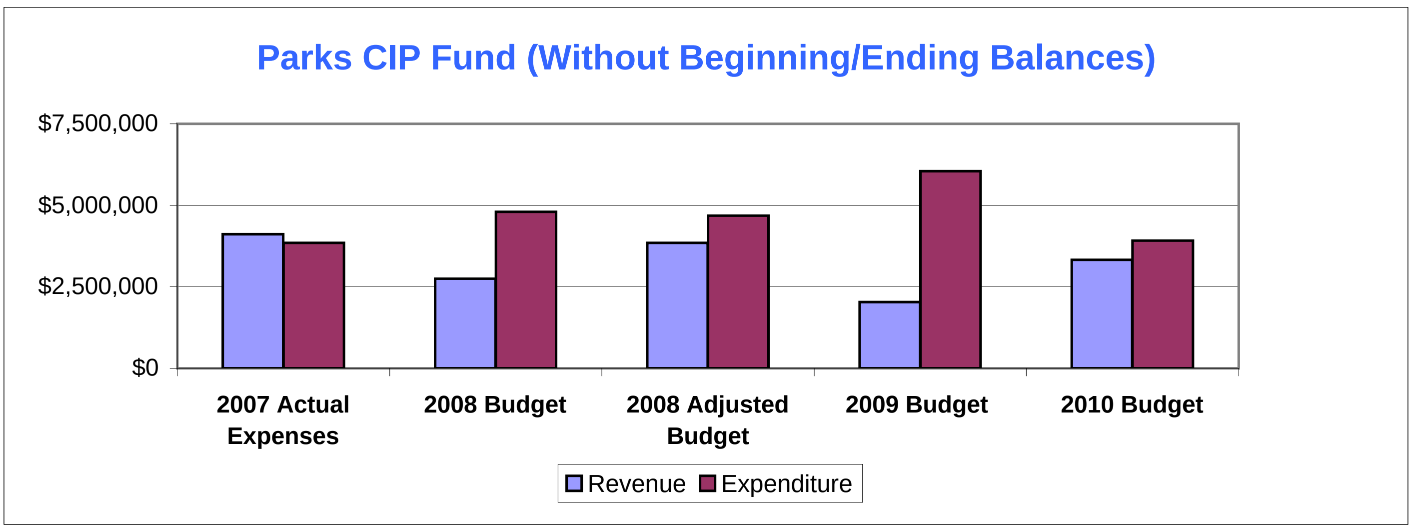


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
CAPITAL	$3,472,817	$4,433,600	$4,317,500	$5,677,800	$3,550,000
INTERFUND	$371,236	$367,837	$367,837	$369,260	$369,060
TOTAL EXPENDITURES	**$3,844,053**	**$4,801,437**	**$4,685,337**	**$6,047,060**	**$3,919,060**
Ending Fund Balance	$6,572,857	$19,284	$5,734,461	$1,717,401	$1,123,341
TOTAL FUND (with EFB)	**$10,416,910**	**$15,399,048**	**$10,419,798**	**$7,764,461**	**$5,042,401**



PARKS CIP FUND HISTORY



TRANSPORTATION CIP FUND 340

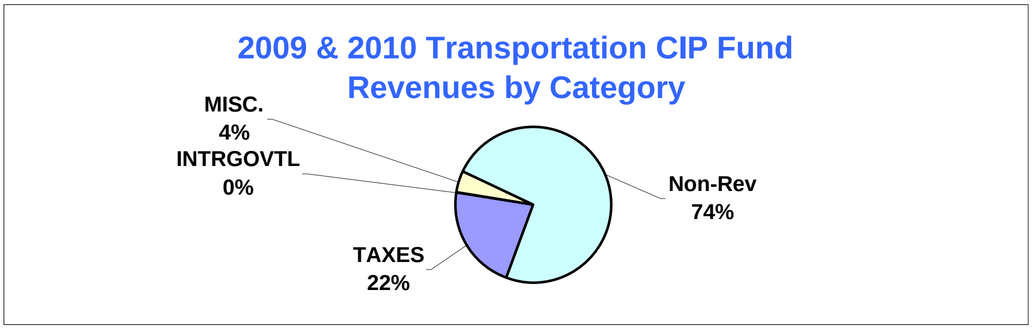
Description

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

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

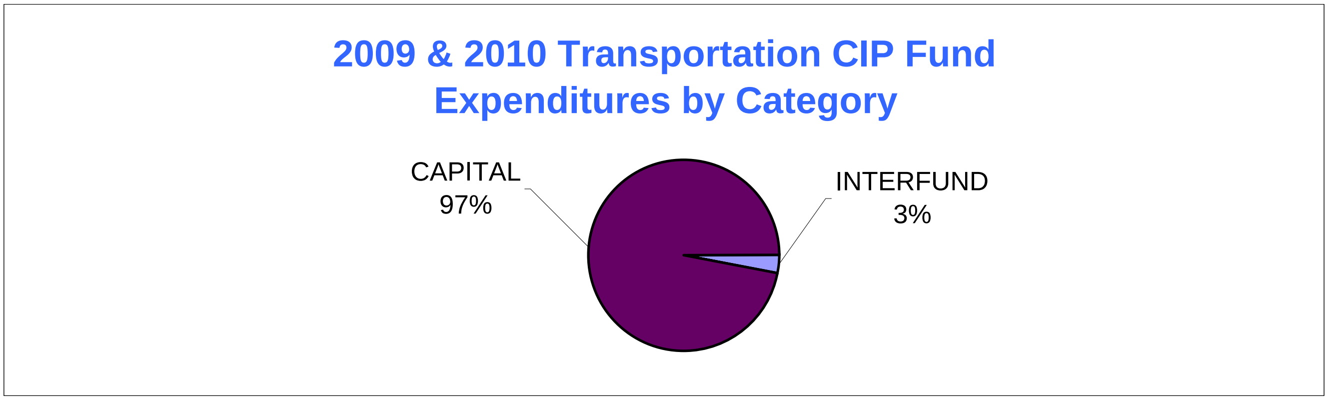
Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$21,517,139	$19,451,996	$24,799,344	$26,590,877	$387,877
TAXES	$1,727,503	$1,500,000	$1,300,000	$1,300,000	$1,300,000
INTERGOVERNMENTAL	$105,671	$1,800,000	$755,500	$0	$0
MISCELLANEOUS	$1,376,265	$300,000	$1,000,000	$400,000	$100,000
NON-REVENUES	$7,300,000	$6,800,000	$6,300,000	$6,200,000	$2,500,000
TOTAL REVENUES	**$10,509,439**	**$10,400,000**	**$9,355,500**	**$7,900,000**	**$3,900,000**
TOTAL FUND (with BFB)	**$32,026,578**	**$29,851,996**	**$34,154,844**	**$34,490,877**	**$4,287,877**

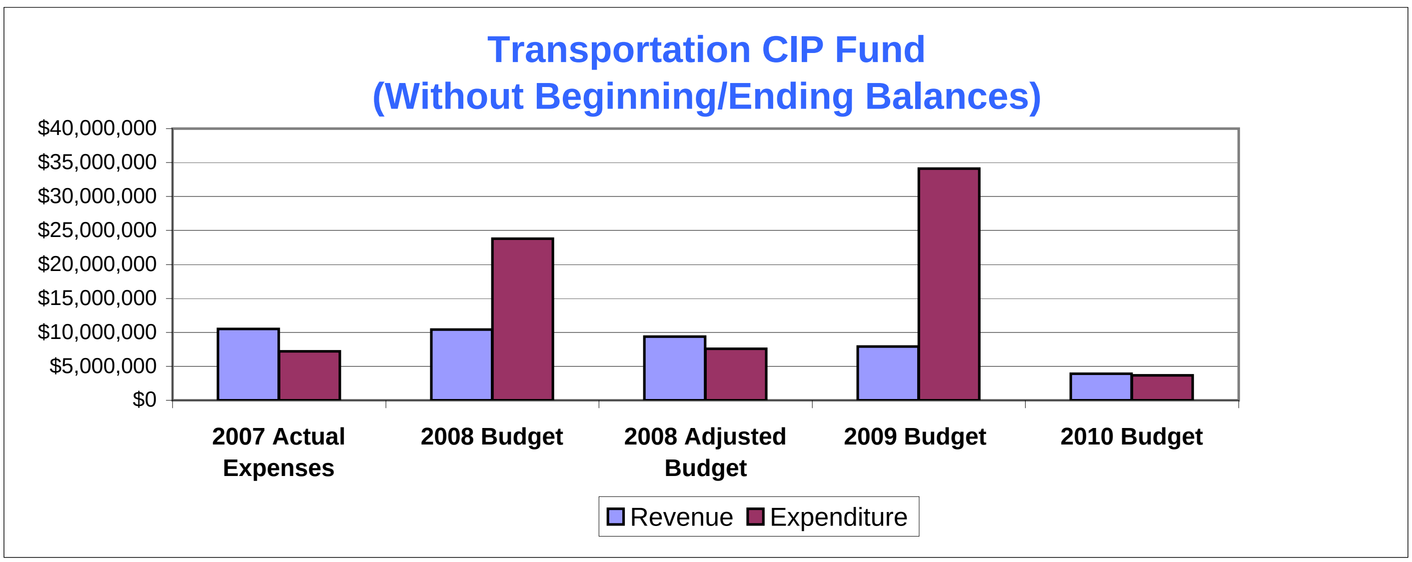


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
CAPITAL	$6,655,811	$23,206,800	$6,993,300	$33,535,000	$3,100,000
INTERFUND	$571,424	$570,667	$570,667	$568,000	$565,333
TOTAL EXPENDITURES	**$7,227,235**	**$23,777,467**	**$7,563,967**	**$34,103,000**	**$3,665,333**
Ending Fund Balance	$24,799,344	$6,074,529	$26,590,877	$387,877	$622,544
TOTAL FUND (with EFB)	**$32,026,578**	**$29,851,996**	**$34,154,844**	**$34,490,877**	**$4,287,877**



TRANSPORTATION CIP FUND HISTORY



Highlight:

Projected Capital revenues are expected to decline as a result of the current economic conditions related to new development. Capital expenses in 2009 are primarily related to 2 major projects: East Lake Samm. Parkway & 244th Avenue

Ebright Park

INTERNAL SERVICE FUNDS
SUMMARY BY FUND

EQUIPMENT RENTAL AND REPLACEMENT FUND

The Equipment Rental & Replacement Fund accounts for the cost of maintaining and replacing City vehicles and equipment for all City departments. The fund accumulates the resources for vehicle and equipment replacements in the future. The Funds or Departments using the vehicle or equipment pay the scheduled replacement fees.

TECHNOLOGY REPLACEMENT FUND

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

RISK MANAGEMENT FUND

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

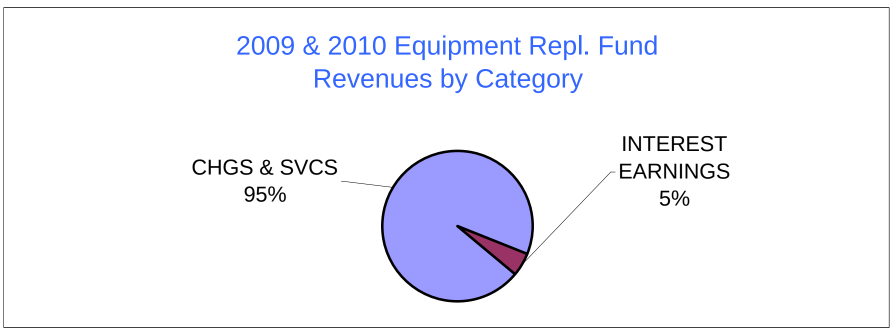
EQUIPMENT REPLACEMENT FUND 501

Description

The Equipment Rental & Replacement Fund accounts for the cost of maintaining and replacing City vehicles and equipment for all City departments. The fund accumulates the resources for vehicle and equipment replacements in the future. The Funds or Departments using the vehicle or equipment pay the scheduled replacement fees.

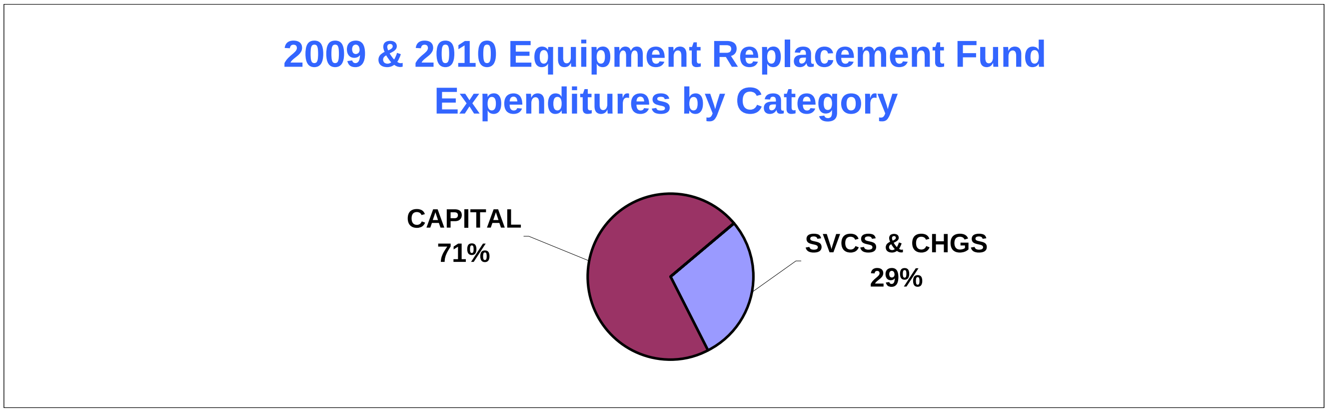
Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$581,973	$674,322	$715,466	$815,466	$845,466
CHARGES FOR GOODS/SVCS	$95,000	$95,000	$95,000	$95,000	$95,000
INTEREST EARNINGS	$38,492	$3,000	$25,000	$5,000	$5,000
TOTAL REVENUES	**$133,492**	**$98,000**	**$120,000**	**$100,000**	**$100,000**
TOTAL FUND (with BFB)	**$715,465**	**$772,322**	**$835,466**	**$915,466**	**$945,466**

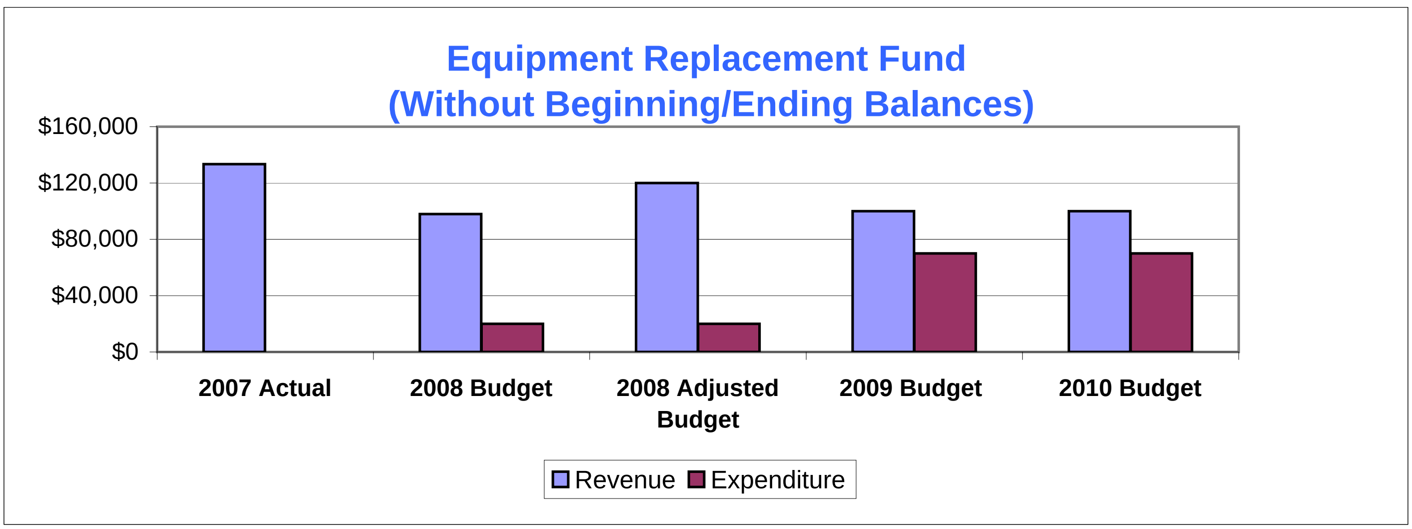


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
SERVICES & CHARGES	$0	$20,000	$20,000	$20,000	$20,000
TOTAL EXPENDITURES	**$0**	**$20,000**	**$20,000**	**$70,000**	**$70,000**
Ending Fund Balance	$715,466	$752,322	$815,466	$845,466	$875,466
TOTAL FUND (with EFB)	**$715,466**	**$772,322**	**$835,466**	**$915,466**	**$945,466**



EQUIPMENT REPLACEMENT FUND HISTORY



Highlight:

One truck replacement is planned each year for 2009 & 2010, these are the City's first and second maintenance trucks and have been in service since 2000

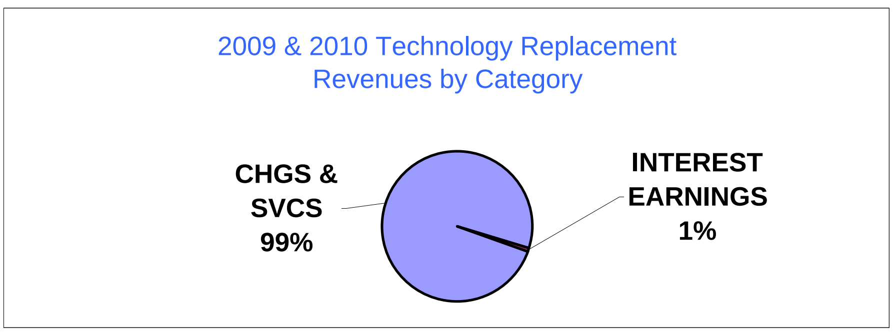
TECHNOLOGY REPLACEMENT FUND 502

Description

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

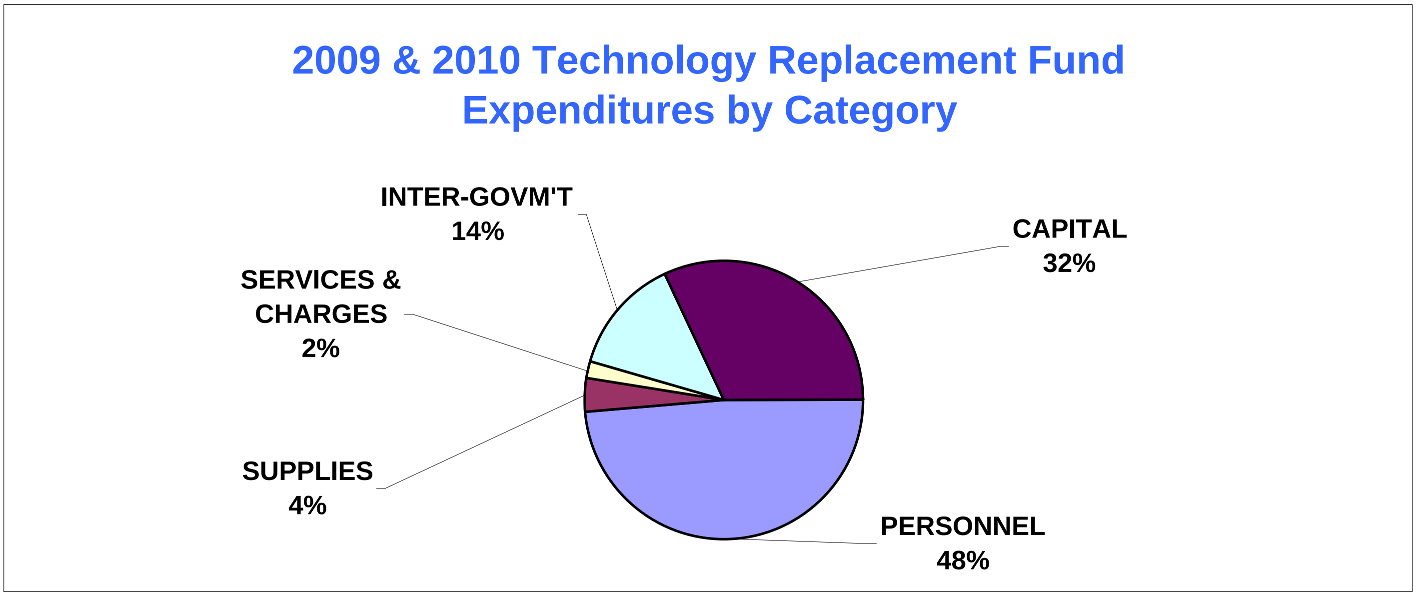
Revenue Summary

Description	2007 Actual Revenue	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$597,031	$450,639	$534,831	$267,981	$90,031
CHARGES FOR GOODS/SVCS	$310,000	$310,000	$310,000	$518,000	$518,000
INTEREST EARNINGS	$33,323	$3,000	$20,000	$5,000	$5,000
TOTAL REVENUES	**$343,323**	**$313,000**	**$330,000**	**$523,000**	**$523,000**
TOTAL FUND (with BFB)	**$940,354**	**$763,639**	**$864,831**	**$790,981**	**$613,031**

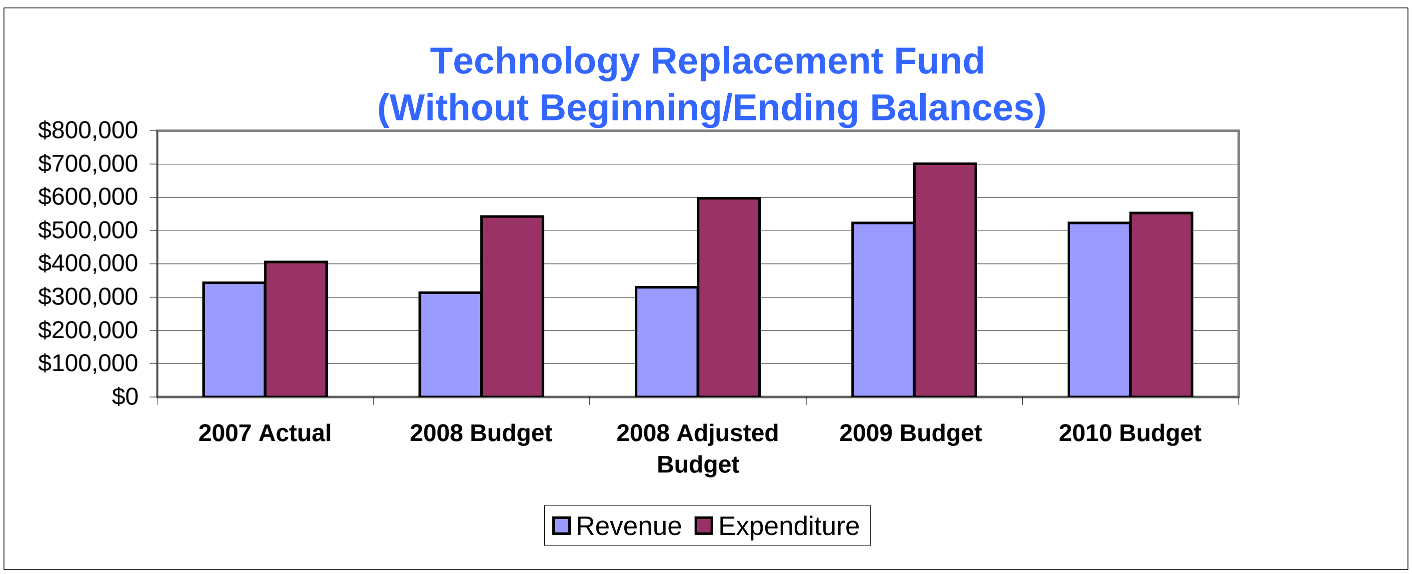


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$153,683	$170,100	$170,100	$292,200	$317,000
SUPPLIES	$94,448	$25,000	$25,000	$25,000	$25,000
SERVICES & CHARGES	$37,619	$26,750	$16,750	$11,750	$11,750
INTERGOVERNMENTAL	$44,364	$65,000	$85,000	$85,000	$85,000
CAPITAL	$75,409	$255,000	$300,000	$287,000	$114,000
TOTAL EXPENDITURES	**$405,523**	**$541,850**	**$596,850**	**$700,950**	**$552,750**
Ending Fund Balance	$534,831	$221,789	$267,981	$90,031	$60,281
TOTAL FUND (with EFB)	**$940,354**	**$763,639**	**$864,831**	**$790,981**	**$613,031**



TECHNOLOGY REPLACEMENT FUND HISTORY



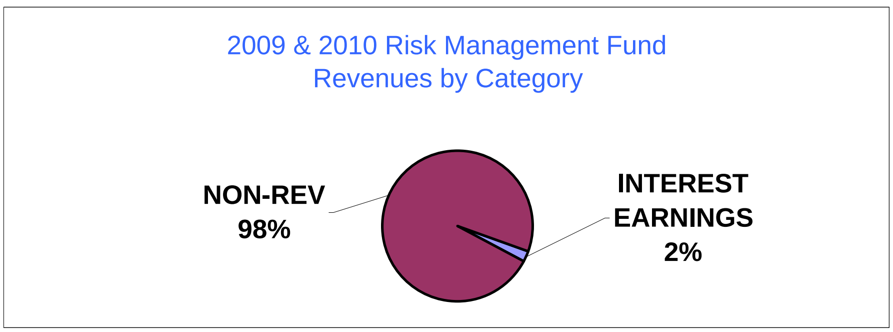
RISK MANAGEMENT FUND 503

Description

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

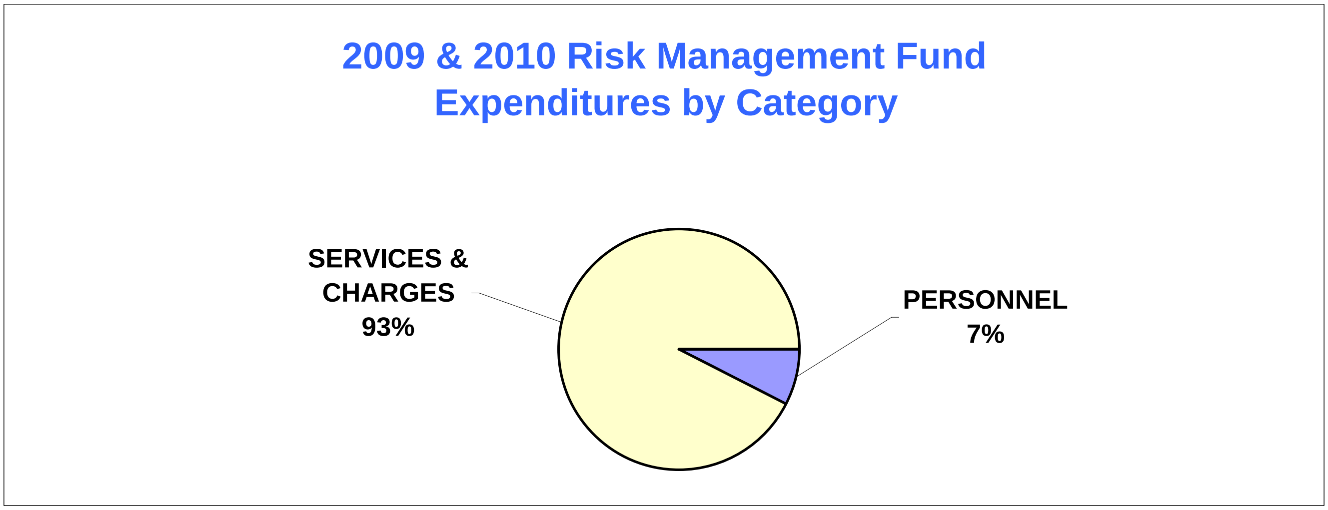
Revenue Summary

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$812,874	$793,863	$843,847	$816,847	$764,847
INTEREST EARNINGS	$43,842	$7,500	$25,000	$5,000	$5,000
NON-REVENUES	$208,000	$208,000	$208,000	$208,000	$208,000
TOTAL REVENUES	**$251,842**	**$215,500**	**$233,000**	**$213,000**	**$213,000**
TOTAL FUND (with BFB)	**$1,064,716**	**$1,009,363**	**$1,076,847**	**$1,029,847**	**$977,847**

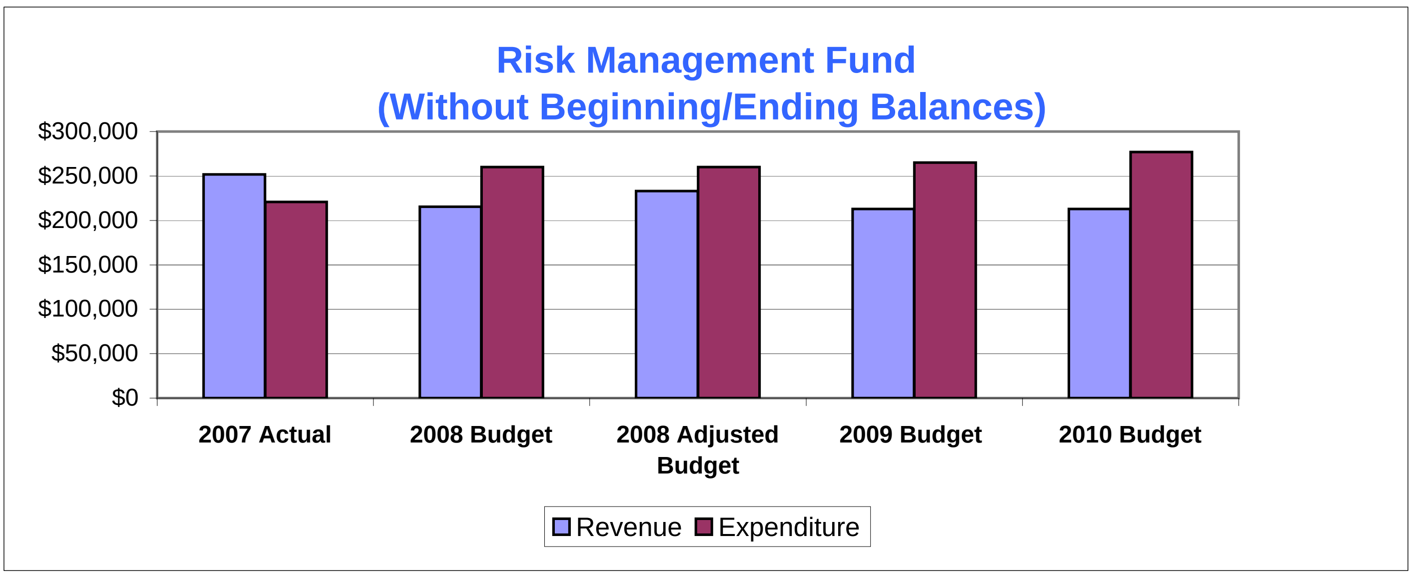


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$6,272	$20,000	$20,000	$20,000	$20,000
SERVICES & CHARGES	$214,597	$240,000	$240,000	$245,000	$257,000
TOTAL EXPENDITURES	**$220,869**	**$260,000**	**$260,000**	**$265,000**	**$277,000**
Ending Fund Balance	$843,847	$749,363	$816,847	$764,847	$700,847
TOTAL FUND (with EFB)	**$1,064,716**	**$1,009,363**	**$1,076,847**	**$1,029,847**	**$977,847**



RISK MANAGEMENT FUND HISTORY



ENTERPRISE FUNDS
SUMMARY BY FUND

SURFACE WATER MANAGEMENT FUND

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

SURFACE WATER CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

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

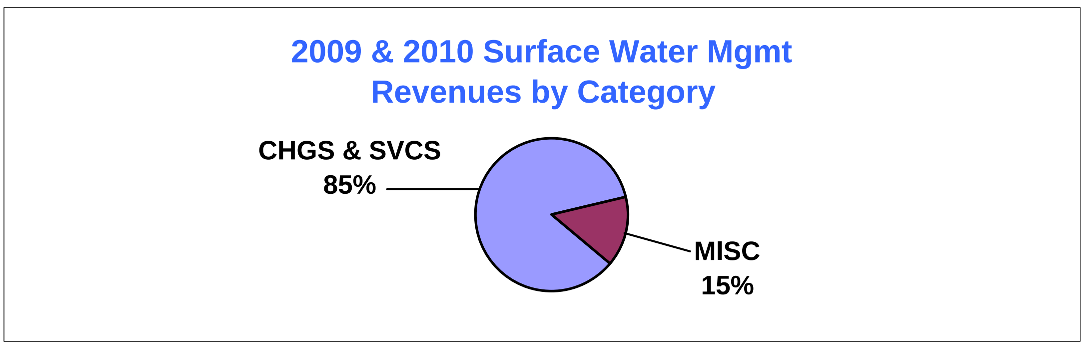
SURFACE WATER MANAGEMENT FUND 408

Description

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

Revenue Summary

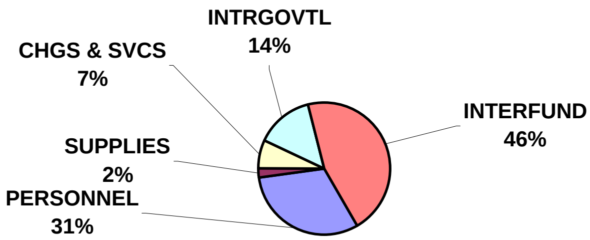
Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$290,363	$131,716	$625,463	$620,696	$10,629
CHGS FOR GOODS/SVCS	$2,351,589	$2,400,000	$2,425,000	$2,350,000	$2,350,000
MISCELLANEOUS	$43,087	$2,500	$20,000	$2,000	$802,000
TOTAL REVENUES	**$2,394,676**	**$2,402,500**	**$2,445,000**	**$2,352,000**	**$3,152,000**
TOTAL FUND (with BFB)	**$2,685,039**	**$2,534,216**	**$3,070,463**	**$2,972,696**	**$3,162,629**



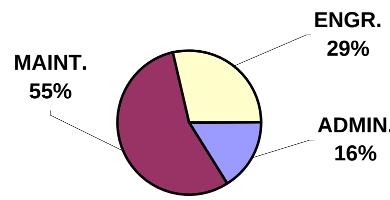
Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
PERSONNEL	$665,796	$870,067	$870,067	$924,600	$983,275
SUPPLIES	$40,529	$52,450	$55,175	$60,567	$62,217
SERVICES & CHARGES	$207,952	$422,250	$359,025	$228,400	$209,250
INTERGOVERNMENTAL	$405,662	$488,500	$395,000	$417,500	$440,000
CAPITAL	$41,639	$25,000	$72,500	$0	$0
INTERFUND	$698,000	$668,000	$698,000	$1,331,000	$1,456,000
TOTAL EXPENDITURES	**$2,059,578**	**$2,526,267**	**$2,449,767**	**$2,962,067**	**$3,150,742**
Ending Fund Balance	$625,463	$7,949	$620,696	$10,629	$11,887
TOTAL FUND (with EFB)	**$2,685,041**	**$2,534,216**	**$3,070,463**	**$2,972,696**	**$3,162,629**

2009 & 2010 SWM Expenditures by Category

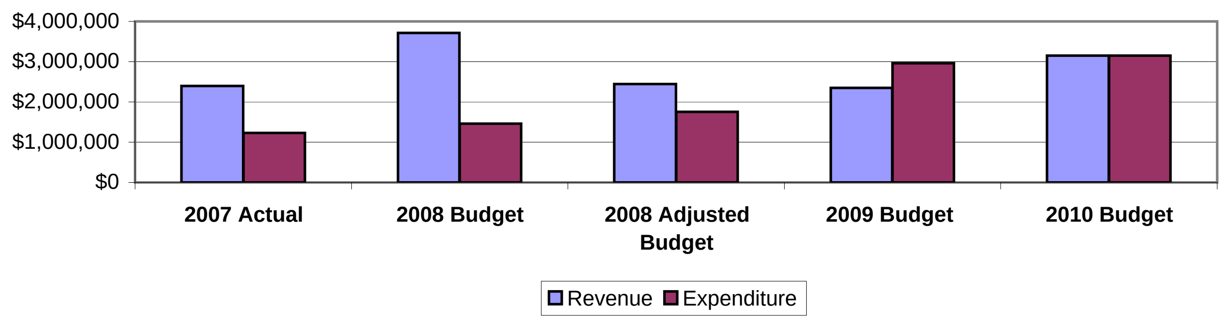


2009 & 2010 SWM Expenditures by Division



SURFACE WATER MGMT. FUND HISTORY

Surface Water Mgmt (Without Beginning/Ending Balances)



Highlight:

Surface Water operating rates have been increased only 1 time from 2000-2010, that was back in 2005. As capital needs, and State and Federal mandates take effect a rate adjustment may be a possibility as soon as 2010.

Position History

	2006	2007	2008	2009	2010
Operations & Maint. Manager	0.5	0.5	0.5	0.5	0.5
Maintenance Worker	2.5	2.5	2.5	2	2
Public Works Director	0.35	0.35	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Transportation Engineer	0.35	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.35	0.85	0.85	0.85	0.85
Sr. Stormwater Pro Eng	1	1	1	1	1
Engineering Technician	0.35	0.35	0.35	0.35	0.35
Office Assistant	0.85	0.85	0.85	0.85	0.85
TOTAL	**7.65**	**8.15**	**7.65**	**7.65**	**7.65**

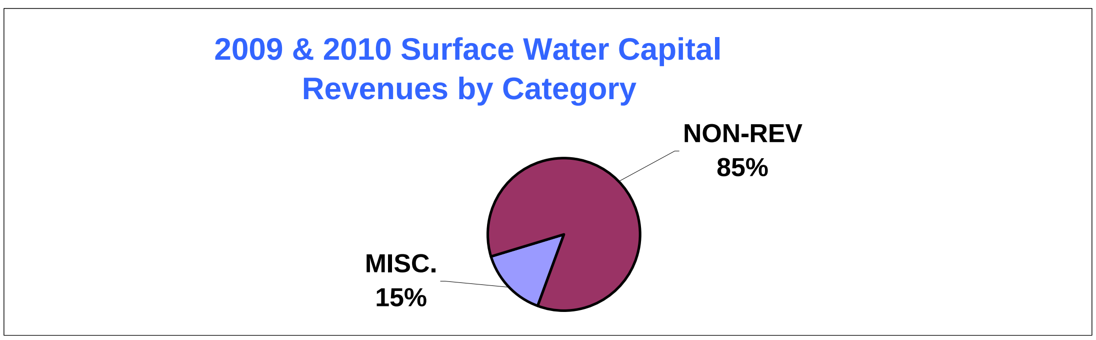
SURFACE WATER CAPITAL FUND 438

Description

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

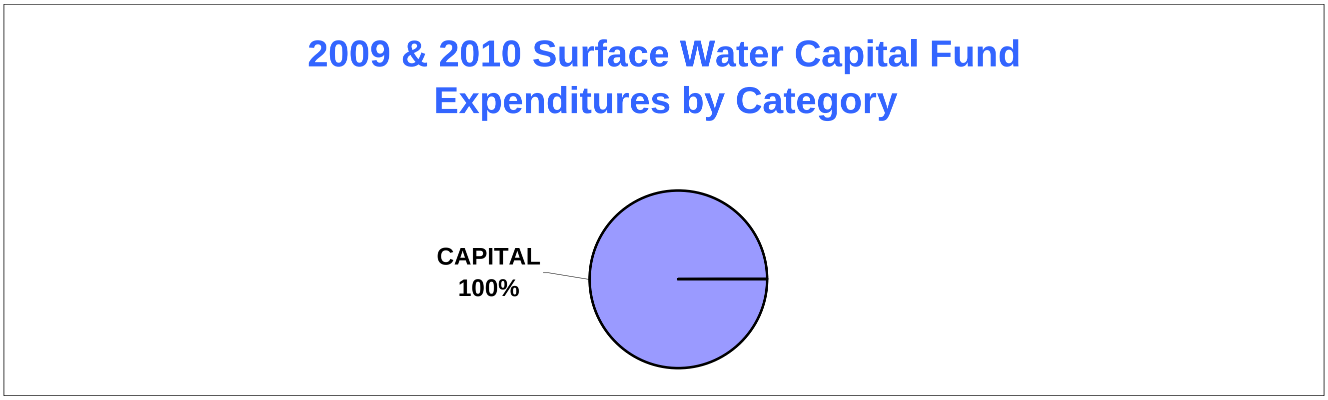
Revenue Summary

Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
Beginning Fund Balance	$1,114,159	$628,978	$1,831,544	$2,755,226	$36,226
INTERGOVERNMENTAL	$60,000				
MISCELLANEOUS	$296,785	$575,000	$1,466,589	$130,000	$330,000
NON-REVENUES	$650,000	$620,000	$690,412	$1,275,000	$1,400,000
TOTAL REVENUES	**$1,006,785**	**$1,195,000**	**$2,157,001**	**$1,405,000**	**$1,730,000**
TOTAL FUND (with BFB)	**$2,120,944**	**$1,823,978**	**$3,988,545**	**$4,160,226**	**$1,766,226**

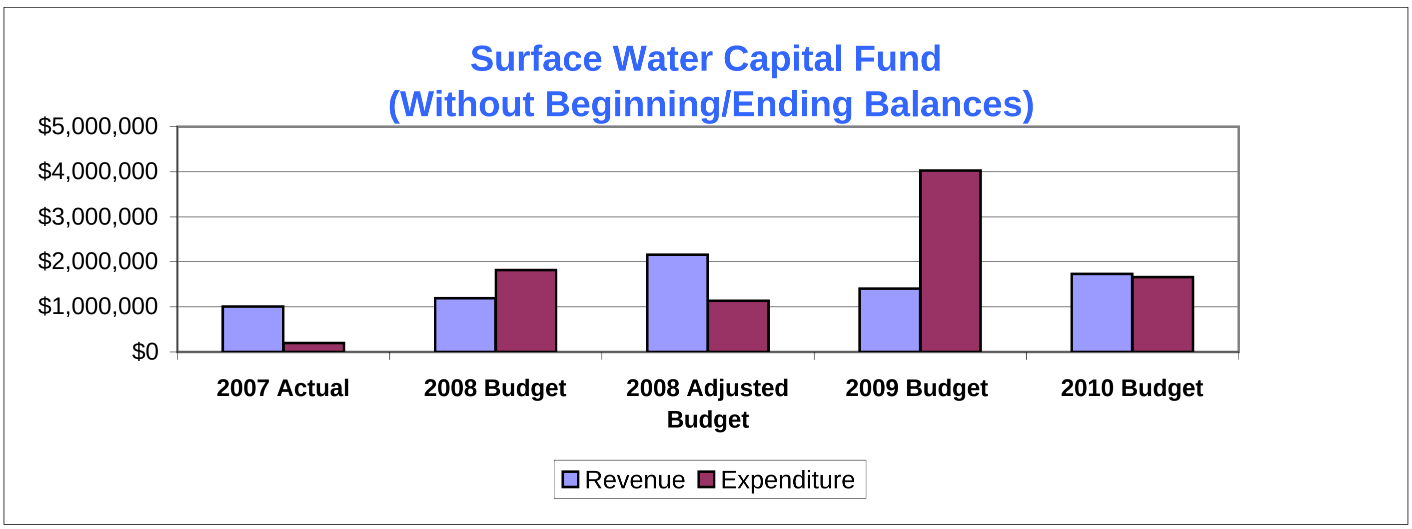


Expenditures Summary

Description	2007 Actual Expenses	2008 Budget	2008 Adjusted Budget	2009 Budget	2010 Budget
CAPITAL	$195,901	$1,817,000	$1,139,818	$4,030,500	$1,660,000
TOTAL EXPENDITURES	$289,401	$1,817,000	$1,233,318	$4,124,000	$1,753,500
Ending Fund Balance	$1,831,544	$6,978	$2,755,226	$36,226	$12,726
TOTAL FUND (with EFB)	**$2,120,945**	**$1,823,978**	**$3,988,544**	**$4,160,226**	**$1,766,226**



SURFACE WATER CAPITAL FUND HISTORY



Highlight:

Budget is primarily for planned capital improvements to the storm drainage infrastructure, a major portion of which is related to transportation improvements planned in 2009.

DETAILED REVENUES AND EXPENDITURES BY FUND

Pine Lake Dock

City of Sammamish

General Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$14,104,359	$8,966,391	$15,792,384	$9,922,779	$5,507,188
001-000-311-10-00-00	Property Tax	$18,979,801	$19,500,000	$19,500,000	$19,700,000	$20,200,000
001-000-313-10-00-00	Sales & Use Tax	$2,994,539	$2,500,000	$2,800,000	$2,600,000	$2,700,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	$975,646	$750,000	$750,000	$800,000	$950,000
001-000-317-20-00-00	Leasehold Excise Tax	$0	$500	$500		
	TOTAL TAXES	**$22,949,985**	**$22,750,500**	**$23,050,500**	**$23,100,000**	**$23,850,000**
001-000-321-90-00-00	Business Licenses	$59,315	$46,000	$46,000	$50,000	$50,000
001-000-321-91-00-00	Cable Franchise Fee	$439,132	$325,000	$450,000	$450,000	$450,000
001-000-321-91-01-00	Wireless ROW Fees	$0	$10,000	$10,000	$10,000	$10,000
001-000-322-10-01-00	Building Permits	$864,123	$800,000	$500,000	$500,000	$500,000
001-000-322-10-02-00	Plumbing Permits	$66,578	$100,000	$60,000	$60,000	$60,000
001-000-322-10-03-00	Grading Permits	$6,164	$5,000	$6,700	$5,000	$5,000
001-000-322-10-04-00	Mechanical Permits	$82,484	$90,000	$60,000	$60,000	$60,000
001-000-322-10-05-00	Shoreline Development Permits	$11,138		$14,000	$5,000	$5,000
001-000-322-10-06-00	Demolition Permits	$345	$7,000	$1,200	$250	$250
001-000-322-10-08-00	Sprinkler Plans Check	$5,933	$5,000	$5,000	$5,000	$5,000
001-000-322-30-00-00	Animal Licenses	$161	$200	$200	$200	$200
001-000-322-40-00-00	Right of Way Permits	$8,100	$8,000	$5,000	$5,000	$5,000
001-000-322-90-01-00	Miscellaneous Permits & Fees	$942	$5,000	$100	$100	$100
	TOTAL LICENCES & PERMITS	**$1,544,415**	**$1,401,200**	**$1,158,200**	**$1,150,550**	**$1,150,550**
001-000-333-97-03-00	FEMA - Public Assist Grant	$6,086		$40,185		
001-000-334-01-80-00	Military Dept - State Grant	$975		$7,000		
001-000-334-02-50-00	Dept of Fish & Wildlife Grant			$33,000		
001-000-334-03-10-00	Dept of Ecology Grant	$84,095		$30,000		
001-000-334-03-20-00	Recycling Grant	$54,125	$70,000	$60,000	$60,000	$60,000
001-000-334-03-51-00	WA Traffic Safety Commission	$1,313	$4,000	$1,500	$1,500	$1,500
001-000-334-04-21-00	GMA Grant	$12,000				
001-000-336-06-21-00	Criminal Justice-Population	$7,843	$8,900	$8,900	$9,000	$9,000
001-000-336-06-26-00	Criminal Justice - Special Prog.	$52,811	$31,000	$26,000	$32,000	$32,000
001-000-336-06-25-00	Criminal Justice - Contract Svc	$30,614	$26,000	$41,500	$30,000	$30,000
001-000-336-06-51-00	DUI-Cities	$9,168	$6,000	$6,000	$5,000	$5,000
001-000-336-06-94-00	Liquor Excise	$181,005	$181,000	$180,000	$190,000	$190,000
001-000-336-06-95-00	Liquor Profits	$290,636	$339,000	$270,000	$270,000	$270,000
001-000-337-07-02-00	KC Community Arts Program	$8,500	$1,000			
001-000-337-07-03-00	KC Community Organizing Prog	$0		$1,000	$1,000	$1,000
001-000-337-07-04-00	KC Community & Human Svcs	$1,481				
001-000-338-21-00-01	School Resource Officer Svcs	$85,844	$112,000	$114,000	$120,000	$125,000
	TOTAL INTERGOVERNMENTA	**$826,497**	**$778,900**	**$819,085**	**$718,500**	**$723,500**

Account Number	Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
001-000-341-71-01-00	Copies of Public Records	$3,830	$6,000	$2,500	$2,500	$2,500
001-000-341-71-02-00	City Maps	$147	$500	$500	$500	$500
001-000-341-70-00-00	Sales of Merchandise	$932		$0		
001-000-341-99-00-00	Passport Services	$36,720	$30,000	$20,000	$20,000	$20,000
001-000-342-40-02-00	Special Inspections	$282				
001-000-342-90-01-00	Vehicle Impound Fees	$9,650	$5,000	$5,000	$5,000	$5,000
001-000-343-17-00-00	Beaver Lake Assessment	$43,728	$43,000	$49,500	$49,500	$49,500
001-000-345-81-01-00	Subdivision Preliminary Review	$60,503	$160,000	$12,500	$12,500	$12,500
001-000-345-83-01-00	Building Plan Check Fees	$465,251	$500,000	$300,000	$350,000	$350,000
001-000-345-83-03-00	Energy Plan Check Fees	$20,020	$30,000	$9,000	$10,000	$10,000
001-000-345-83-09-00	Plan Check Fee	-$467				
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	$12,354	$15,000	$5,000	$5,000	$5,000
001-000-345-89-01-00	SEPA Review Fee	$16,759	$10,000	$15,000	$10,000	$10,000
001-000-345-89-02-00	Site Plan Review	$145,062	$150,000	$170,000	$150,000	$150,000
001-000-345-89-03-00	Notice of Appeal	$1,750	$1,000	$1,250	$1,000	$1,000
001-000-345-89-04-00	Counter Service Fee	$181,197	$300,000	$125,000	$125,000	$125,000
001-000-345-89-05-00	Boundary Line Adjustments	$5,850	$3,000	$6,000	$3,000	$3,000
001-000-345-89-06-00	Shoreline Exemption	$1,683	$500	$800	$500	$500
001-000-345-89-07-00	Short Plat Fee	$25,313	$47,000	$28,000	$25,000	$25,000
001-000-345-89-08-00	DPW Plan Review	$115,417	$450,000	$570,000	$400,000	$400,000
001-000-345-89-09-00	Preapplication Conference.	$32,174	$25,000	$13,000	$15,000	$15,000
001-000-345-89-10-00	Preliminary Engineering Fee	$0				
001-000-345-89-11-00	Code Enforce Investigation Fee	$9,911	$3,000	$13,000	$7,500	$7,500
001-000-345-89-12-00	Outside Services Plan Review	$38,542	$50,000	$6,500	$5,000	$5,000
001-000-345-89-13-00	Concurrency Administration Fee	$5,400	$7,500	$3,000	$3,000	$3,000
001-000-345-89-14-00	Public Notice Fee	$2,856		$8,000	$8,000	$8,000
001-000-347-30-01-00	Park Use Fees	$16,128	$50,000	$23,500	$20,000	$20,000
001-000-347-30-02-00	Field Use Fees	$164,851	$90,000	$225,000	$150,000	$150,000
001-000-347-40-01-00	Admission Fees	$0		$1,000		
001-000-347-40-02-00	Event Admission-Samm Arts Co	$0	$0	$0	$0	$0
001-000-347-60-01-00	Recreational Class Fees	$18,355	$5,000	$5,000	$15,000	$15,000
001-000-347-90-00-00	Park Concessions	$635	$600			
	CHARGES FOR GOODS & SVC	**$1,434,830**	**$1,982,100**	**$1,618,050**	**$1,393,000**	**$1,393,000**

Account Number	Description	2007 Actual Revenues	2008 Budget	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
001-000-350-00-00-00	Municipal Court Fines	$124,251	$20,000	$120,000	$105,000	$105,000
001-000-359-90-01-00	Development Fines	$5,061	$7,500	$5,000	$5,000	$5,000
001-000-359-90-02-00	False Alarm Fines	$2,050	$2,000	$2,350	$2,000	$2,000
001-000-359-90-03-00	Code Violations	$669	$200	$12,700	$1,000	$1,000
001-000-359-90-04-00	Field Use Fine			$1,200	$250	$250
	TOTAL FINES & FORFEITS	**$132,030**	**$29,700**	**$141,250**	**$113,250**	**$113,250**
001-000-361-11-00-00	Interest Income	$872,042	$300,000	$580,000	$300,000	$300,000
001-000-361-40-00-00	Sales Interest	$15,323	$6,000	$6,000	$12,500	$12,500
001-000-362-40-00-00	Space and Facilities Leases ST	-$1,125	$20,000			
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	$69,176		$60,000	$40,000	$40,000
001-000-362-40-02-00	Sammamish Commons Rental F	$1,425		$850	$500	$500
001-000-362-50-00-00	Space and Facilities Leases LT	$176,287	$7,000	$30,000	$30,000	$30,000
001-000-363-00-00-00	Compensation from Ins Recovery	$9,553				
001-000-367-00-02-00	Arts Commission Donations	$0	$200	$200	$100	$100
001-000-367-11-00-00	Donation-Memorial Bench Progra	$3,030		$1,200		
001-000-367-11-00-01	Donations	$13,530	$10,000	$12,000	$10,000	$10,000
001-000-367-11-01-00	Fireworks Donation	$13,700		$45,000	$25,000	$25,000
001-000-367-19-00-00	Contributions Fire District 10	$89,440		$89,440	$89,440	$89,440
001-000-369-30-01-00	Confiscated/Forfeited Property	$2,724				
001-000-369-90-00-00	Miscellaneous	$15,897	$2,000	$2,000	$1,000	$1,000
001-000-369-90-00-03	Over/Short	-$4	$20	$20		
001-000-369-90-01-00	Sammamish Day Merchandise	$0	$0	$100		
001-000-395-10-00-00	Sales of Capital Assets			$27,500	$51,800	$51,800
001-000-398-00-00-00	Compensation from Ins Recovery	$0	$2,500	$2,500		
	TOTAL MISCELLANEOUS	**$1,280,998**	**$347,720**	**$856,810**	**$560,340**	**$560,340**
	TOTAL REVENUES	**$28,168,755**	**$27,290,120**	**$27,643,895**	**$27,035,640**	**$27,790,640**
	TOTAL FUND	**$42,273,114**	**$36,256,511**	**$43,436,279**	**$36,958,419**	**$33,297,828**

City of Sammamish
Summary of Expenditures by Fund
Budget to Expense Comparison
2009/2010 Budget Process

Department	Section	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
City Council		$ 195,429	$ 264,400	$ 260,400	$ 269,220	$ 269,955
City Manager		$ 618,077	$ 538,700	$ 555,700	$ 598,200	$ 615,200
Finance		$ 522,779	$ 892,600	$ 942,650	$ 871,150	$ 966,550
Legal Services		$ 505,555	$ 421,320	$ 546,320	$ 535,000	$ 550,000
Admistrative Services	City Clerk	$ 216,008	$ 243,455	$ 243,455	$ 312,455	$ 298,955
	Administration	$ 386,471	$ 410,878	$ 385,378	$ 454,700	$ 469,700
Total		$ 602,478	$ 654,333	$ 628,833	$ 767,155	$ 768,655
Facilities		$ 341,808	$ 537,500	$ 472,500	$ 344,000	$ 297,000
Police Services		$ 3,611,394	$ 4,028,490	$ 4,007,370	$ 4,224,420	$ 4,538,012
Fire Services		$ 5,002,696	$ 5,224,918	$ 5,314,358	$ 5,607,000	$ 5,887,350
Public Works	Administration	$ 88,922	$ 211,485	$ 211,485	$ 233,475	$ 243,825
	Engineering	$ 532,741	$ 646,933	$ 659,433	$ 714,742	$ 753,067
Total		$ 621,663	$ 858,418	$ 870,918	$ 948,217	$ 996,892
Social & Human Services		$ 129,222	$ 230,000	$ 330,000	$ 260,000	$ 260,000
Community Development	Planning	$ 2,008,938	$ 1,992,919	$ 1,992,900	$ 1,924,200	$ 1,710,300
	Building	$ 573,462	$ 616,150	$ 615,950	$ 768,050	$ 817,050
	Permit Center	$ 303,743	$ 388,151	$ 388,150	$ 429,900	$ 510,900
Total		$ 2,886,143	$ 2,997,220	$ 2,997,000	$ 3,122,150	$ 3,038,250
Parks & Recreation	Adminstration & Culture	$ 306,716	$ 403,050	$ 425,050	$ 433,350	$ 461,750
	Volunteer Services	$ -	$ 88,000	$ 88,000	$ 96,200	$ 103,200
	Planning & Dev'l	$ 151,443	$ 250,150	$ 291,150	$ 255,900	$ 271,750
	Recreation Prgms	$ 268,069	$ 442,900	$ 442,900	$ 432,530	$ 443,924
	Park Resource Mgt	$ 1,448,932	$ 1,663,350	$ 1,603,350	$ 1,812,050	$ 1,835,935
Total		$ 2,175,160	$ 2,847,450	$ 2,850,450	$ 3,030,030	$ 3,116,559
Non-Departmental	Voter Registration	$ 93,752	$ 75,000	$ 75,000	$ 75,000	$ 75,000
	Other Gen Gov't Svcs	$ 842,514	$ 3,256,600	$ 4,428,000	$ 4,013,690	$ 3,563,020
	Pollution Control	$ 22,719	$ 25,000	$ 25,000	$ 27,000	$ 29,000
	Public Health	$ 9,340	$ 9,000	$ 9,000	$ 9,000	$ 9,000
	Operating Trnfs Out	$ 8,300,000	$ 6,800,000	$ 9,200,000	$ 6,750,000	$ 3,800,000
Total		$ 9,268,325	$ 10,165,600	$ 13,737,000	$ 10,874,690	$ 7,476,020
TOTAL GENERAL FUND EXPENDITURES		**$ 26,480,730**	**$ 29,660,950**	**$ 33,513,499**	**$ 31,451,232**	**$ 28,780,443**
Ending Fund Balance		**$ 15,792,384**	**$ 6,595,561**	**$ 9,922,779**	**$ 5,507,188**	**$ 4,517,385**
GRAND TOTAL GENERAL FUND		**$ 42,273,114**	**$ 36,256,511**	**$ 43,436,279**	**$ 36,958,419**	**$ 33,297,828**

City of Sammamish
General Fund

City Council Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-011-511-60-11-00	Salaries	$72,600	$72,600	$72,600	$72,600	$72,600
001-011-511-60-21-00	Benefits (1)	$5,612	$5,700	$5,700	$21,000	$22,000
	TOTAL PERSONNEL	**$78,212**	**$78,300**	**$78,300**	**$93,600**	**$94,600**
001-011-511-60-31-00	Office & Operating Supplies	$986	$2,000	$2,000	$2,000	$2,000
001-011-511-60-31-01	Meeting Expense	$97	$5,000	$5,000		
001-011-511-60-31-05	Meeting Meal Expense (2)	$0	$7,600	$7,600	$7,600	$7,600
001-011-511-60-32-00	Fuel	$4,828				
001-011-511-60-34-00	Maps	$57				
001-011-511-60-35-00	Small Tool & Minor Equipment	$200	$10,000	$6,000	$3,000	$3,000
	TOTAL SUPPLIES	**$6,168**	**$24,600**	**$20,600**	**$12,600**	**$12,600**
001-011-511-60-41-00	Professional Services (3)	$4,968	$10,000	$10,000	$15,000	$10,000
001-011-511-60-42-00	Communications (4)	$53,582	$90,000	$77,500	$70,000	$70,000
001-011-511-60-42-01	Postage (5)	$27,563	$30,000	$30,000	$40,000	$44,000
001-011-511-60-43-00	Travel	$11,201	$14,000	$14,000	$14,700	$15,435
001-011-511-60-43-01	Training - Seminars/Conference	$2,193	$4,000	$4,000	$4,000	$4,000
001-011-511-60-44-00	Advertising	$60	$0	$0		
001-011-511-60-45-00	Rent for Public Mtg Space	$677	$1,000	$1,000		
001-011-511-60-49-00	Miscellaneous	$680	$5,000	$5,000	$5,000	$5,000
001-011-511-60-49-01	Memberships (6)	$1,340	$1,500	$1,500	$8,320	$8,320
001-011-511-60-49-12	Special Celebrations (7)	$8,785	$6,000	$6,000	$6,000	$6,000
	TOTAL SERVICES & CHARGES	**$111,049**	**$161,500**	**$149,000**	**$163,020**	**$162,755**
001-011-594-11-64-01	Furniture and Equipment			$12,500		
	TOTAL CAPITAL	**$0**	**$0**	**$12,500**	**$0**	**$0**
	TOTAL DEPARTMENT	**$195,429**	**$264,400**	**$260,400**	**$269,220**	**$269,955**

(1) Add Dental and Vision coverage, per July, 2008 Council Meeting
(2) Light refreshments & dinners for City Council meetings
(3) Expert Testimony (SEPA, etc), Retreat Moderator, special studies, add chamber lighting assessment in 2009($5k)
(4) TV, Videos & Newsletter Print Productions
(5) Newsletter & other Postage
(6) Rotary: 1 = $1200; Kiwanis: 2 = $500; Transpo. Partnership 1 = $1000; Enterprise Seattle 1 = $5000; IACP 1 = $120, ETP 2 = $200, other = $30
(7) Sammi Awards ($4000 in 2007, $3000 in 2008-2010) and volunteer recognition (2009-2010)

City of Sammamish
General Fund

City Manager's Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-013-513-10-11-00	Salaries	$438,480	$367,500	$379,500	$405,500	$423,500
001-013-513-10-21-00	Benefits	$139,926	$107,500	$107,500	$126,000	$135,000
	TOTAL PERSONNEL	**$578,405**	**$475,000**	**$487,000**	**$531,500**	**$558,500**
001-013-513-10-31-00	Office & Operating Supplies	$7,555	$4,000	$4,000	$2,000	$2,000
001-013-513-10-31-02	Books	$148	$1,000	$1,000	$500	$500
001-013-513-10-31-05	Meeting Meal Expense	$5,214	$2,500	$2,500	$2,000	$2,000
001-013-513-10-32-00	Fuel	$47	$0	$0		
001-013-513-10-34-00	Maps	$522	$300	$300	$300	$300
001-013-513-10-35-00	Small Tools & Minor Equipment	$9,855	$4,000	$4,500	$4,500	$4,500
	TOTAL SUPPLIES	**$23,341**	**$11,800**	**$12,300**	**$9,300**	**$9,300**
001-013-513-10-41-00	Professional Services (1)	$79	$25,000	$30,000	$30,000	$20,000
001-013-513-10-41-04	Copying	$989	$1,500	$1,500	$1,000	$1,000
001-013-513-10-42-00	Communications	$3,004	$3,500	$3,500	$3,500	$3,500
001-013-513-10-42-02	Postage	$348	$2,500	$2,500	$2,000	$2,000
001-013-513-10-43-00	Travel (2)	$4,747	$8,000	$8,000	$10,000	$10,000
001-013-513-10-43-01	Training	$4,257	$5,000	$5,000	$5,000	$5,000
001-013-513-10-49-00	Miscellaneous	$774	$2,000	$2,000	$2,000	$2,000
001-013-513-10-49-01	Memberships (3)	$2,133	$3,900	$3,900	$3,900	$3,900
	TOTAL SERVICES & CHARGES	**$16,331**	**$51,400**	**$56,400**	**$57,400**	**$47,400**
	TOTAL DEPARTMENT	**$618,077**	**$538,700**	**$555,700**	**$598,200**	**$615,200**

(1) Added $10,000 for Sustainability Iniative in 2009 as directed by Council at 11/18/08 public meeting
(2) Anticipated travel increase with WCMA Presidency
(3) City Mgr: ICMA, WCMA & APWA; Dep City Mgr: WCMA & APWA

City of Sammamish
General Fund

Finance Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-014-514-20-11-00	Salaries	$325,596	$490,500	$490,500	$548,000	$582,000
001-014-514-20-12-00	Overtime	$111				
001-014-514-20-21-00	Benefits	$103,666	$174,000	$174,000	$176,000	$190,000
	TOTAL PERSONNEL	**$429,373**	**$664,500**	**$664,500**	**$724,000**	**$772,000**
001-014-514-20-31-00	Office & Operating Supplies	$3,408	$5,500	$4,300	$4,500	$4,500
001-014-514-20-31-01	Meeting Expense	$313	$900	$900	$500	$500
001-014-514-20-31-02	Books	$941		$1,000	$1,000	$1,000
001-014-514-20-32-00	Fuel	$209	$250	$250	$200	$200
001-014-514-20-34-00	Maps	$0	$600	$800	$500	$500
001-014-514-20-35-00	Small Tools & Minor Equipment	$0	$24,200	$24,200	$1,500	$1,500
	TOTAL SUPPLIES	**$4,871**	**$31,450**	**$31,450**	**$8,200**	**$8,200**
001-014-514-20-41-00	Professional Services (1)	$9,986	$82,350	$81,600	$20,000	$70,000
001-014-514-20-41-04	Copying (2)	$3,356	$500	$500	$3,500	$500
001-014-514-20-42-00	Communications	$1,678		$800	$800	$800
001-014-514-20-42-02	Postage	$134	$150	$150	$150	$150
001-014-514-20-43-00	Travel Meals & Lodging	$7,107	$2,700	$3,000	$8,100	$8,500
001-014-514-20-43-01	Training	$11,851	$11,600	$11,300	$12,000	$12,000
001-014-514-20-48-00	Maintenance Software (3)	$22,156	$31,650	$35,150	$35,000	$35,000
001-014-514-20-49-00	Miscellaneous	$440	$200	$200	$200	$200
001-014-514-20-49-01	Memberships	$7,593	$7,000	$7,000	$9,200	$9,200
	TOTAL SERVICES & CHARGES	**$64,302**	**$136,150**	**$139,700**	**$88,950**	**$136,350**
001-014-514-20-51-00	Intergovernmental Services	$24,232	$33,000	$48,000	$50,000	$50,000
	TOTAL INTERGOVERNMENTAL	**$24,232**	**$33,000**	**$48,000**	**$50,000**	**$50,000**
001-014-594-14-64-00	Machinery & Equipment (4)	$0	$27,500	$59,000	$0	$0
	TOTAL CAPITAL	**$0**	**$27,500**	**$59,000**	**$0**	**$0**
	TOTAL DEPARTMENT	**$522,779**	**$892,600**	**$942,650**	**$871,150**	**$966,550**

(1) Economic Development Study moved to 2010 ($60k); ICMA performance measures & Fleet study.
(2) Printing Budget Documents
(3) Springbrook & Sympro Software Maintenance
(4) 2008 budget is for new version of springbrook (Finance software)

City of Sammamish
General Fund

Legal Services and Public Safety

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-015-512-81-41-92	Public Defender	$46,915	$42,000	$42,000	$42,000	$42,000
001-015-515-20-41-04	Copying	$1,383	$1,000	$1,000	$1,000	$1,000
001-015-515-20-41-90	City Attorney-Base (1)	$138,059	$148,320	$148,320	$157,000	$163,000
001-015-515-20-41-93	City Attorney- Litigation	$97,648	$100,000	$100,000	$100,000	$104,000
001-015-515-20-41-91	Prosecuting Attorney	$91,175	$100,000	$100,000	$100,000	$104,000
001-015-558-60-41-00	Hearing Examiner	$18,400	$30,000	$30,000	$30,000	$31,000
	TOTAL SERVICES & CHARGES	**$393,581**	**$421,320**	**$421,320**	**$430,000**	**$445,000**
001-015-515-20-51-00	District Court Services	$111,974	$0	$125,000	$105,000	$105,000
	TOTAL DEPARTMENT	**$505,555**	**$421,320**	**$546,320**	**$535,000**	**$550,000**

(1) Increase in City Attorney - Base is equal to the June 07 to June 08 CPI-U of 5.8%

City of Sammamish
General Fund

Administrative Services Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	City Clerk					
001-018-514-30-11-00	Salaries	$129,086	$138,000	$138,000	$152,000	$164,000
001-018-514-30-21-00	Benefits	$40,455	$44,500	$44,500	$51,500	$56,250
	TOTAL PERSONNEL	**$169,541**	**$182,500**	**$182,500**	**$203,500**	**$220,250**
001-018-514-30-31-00	Office & Operating Supplies	$1,815	$5,000	$4,950	$5,000	$5,000
001-018-514-30-31-01	Meeting Expense			$50		
001-018-514-30-31-02	Books		$500	$250	$250	$0
001-018-514-30-34-00	Maps	$433	$0	$250	$250	$250
	TOTAL SUPPLIES	**$2,248**	**$5,500**	**$5,500**	**$5,500**	**$5,250**
001-018-514-30-41-00	Professional Services (1)	$13,967	$15,000	$15,000	$45,000	$15,000
001-018-514-30-41-04	Copying	$0	$5,000	$5,000	$5,000	$5,000
001-018-514-30-42-00	Communication	$457	$1,000	$1,000	$1,000	$1,000
001-018-514-30-43-00	Travel	$504	$1,000	$1,000	$1,000	$1,000
001-018-514-30-43-01	Training	$765	$1,000	$1,000	$1,000	$1,000
001-018-514-30-44-00	Advertising	$28,031	$32,000	$32,000	$50,000	$50,000
001-018-514-30-49-00	Miscellaneous	$0	$200	$200	$200	$200
001-018-514-30-49-01	Memberships	$495	$255	$255	$255	$255
	TOTAL SERVICES & CHARGES	**$44,218**	**$55,455**	**$55,455**	**$103,455**	**$73,455**
	TOTAL CITY CLERK SVCS	**$216,008**	**$243,455**	**$243,455**	**$312,455**	**$298,955**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Administrative					
001-018-518-10-11-00	Salaries	$157,584	$178,000	$178,000	$192,000	$199,000
001-018-518-10-21-00	Benefits	$41,334	$48,200	$48,200	$56,500	$60,500
	TOTAL PERSONNEL	**$198,918**	**$226,200**	**$226,200**	**$248,500**	**$259,500**
001-018-518-10-31-00	Supplies	$17,096	$4,500	$4,500	$4,500	$4,500
001-018-518-10-31-01	Meeting Expense	$468	$500	$500	$500	$500
001-018-518-10-32-00	Fuel	$0	$1,000	$1,000	$1,000	$1,000
001-018-518-10-34-00	Books & Maps	$40	$500	$500	$500	$500
001-018-518-10-35-00	Small Tools & Minor Equipment	$331	$200	$200	$200	$200
	TOTAL SUPPLIES	**$17,935**	**$6,700**	**$6,700**	**$6,700**	**$6,700**
001-018-518-10-41-00	Professional Services (2)	$123,686	$55,500	$30,000	$30,000	$30,000
001-018-518-10-41-01	Fireworks Prof. Svs. (3)	$20,052	$50,000	$50,000	$75,000	$75,000
001-018-518-10-42-00	Communications	$278	$1,500	$1,500	$1,500	$1,500
001-018-518-10-43-00	Travel	$1,541	$844	$844	$1,000	$1,000
001-018-518-10-43-01	Training	$267	$3,134	$3,134	$19,000	$19,000
001-018-518-10-43-02	Tuition Reimbursement	$0	$50,000	$50,000	$56,000	$60,000
001-018-518-10-44-00	Advertising	$21,046	$15,000	$15,000	$15,000	$15,000
001-018-518-10-48-00	Repair & Maintenance	$1,189	$1,000	$1,000	$1,000	$1,000
001-018-518-10-49-00	Miscellaneous	$1,013	$500	$500	$500	$500
001-018-518-10-49-01	Memberships	$546	$500	$500	$500	$500
	TOTAL SERVICES & CHARGES	**$169,618**	**$177,978**	**$152,478**	**$199,500**	**$203,500**
	TOTAL ADMINISTRATIVE SVCS	**$386,471**	**$410,878**	**$385,378**	**$454,700**	**$469,700**
	TOTAL DEPARTMENT	**$602,478**	**$654,333**	**$628,833**	**$767,155**	**$768,655**

(1) Records Retention project in 2009, partially offset by $30k State Grant
(2) Primarily Recruiting costs, in 2007 included some 4th of July contracts & compensation study
(3) $75,000 budget for 4th on the Plateau: event cost excludes city staff and police labor/overtime; partially offset by revenue sponsors

City of Sammamish
General Fund

Facilities Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-019-518-30-31-00	Office & Operating Supplies	$16,704	$12,000	$6,500	$12,000	$12,000
001-019-518-30-35-00	Small Tools & Minor Equipment (1)	$24,281	$1,500	$5,000	$6,000	$4,000
001-019-518-30-35-01	Minor equipment-Samm Commons	$31,363		$2,000	$1,000	$1,000
	TOTAL SUPPLIES	**$72,348**	**$13,500**	**$13,500**	**$19,000**	**$17,000**
001-019-518-30-41-00	Professional Services	$73,749	$100,000	$75,000	$80,000	$80,000
001-019-518-30-42-00	Communications	$24,977	$70,000	$30,000	$30,000	$30,000
001-019-518-30-45-00	Rentals & Leases	$9,950	$5,000	$5,000	$5,000	$5,000
001-019-518-30-47-00	Utilities	$136,522	$150,000	$150,000	$150,000	$150,000
001-019-518-30-48-00	Repair & Maintenance (2)	$24,262	$10,000	$10,000	$30,000	$15,000
	TOTAL SERVICES & CHARGES	**$269,460**	**$335,000**	**$270,000**	**$295,000**	**$280,000**
001-019-594-18-64-00	Machinery & Equipment (3)	$0	$189,000	$189,000	$30,000	$0
	TOTAL CAPITAL	**$0**	**$189,000**	**$189,000**	**$30,000**	**$0**
	TOTAL DEPARTMENT	**$341,808**	**$537,500**	**$472,500**	**$344,000**	**$297,000**

(1) Replace 16 bollards in front of City Hall ($2000)
(2) 2009 Includes: 2x per year maintenance on City Hall plaza and asphalt ($5000); sand and treat all exterior wood surfaces at City Hall ($10,000)
(3) Facility improvements include 2 AM Radio Stations for $95,000 in 2008; foundation drain, elevator shaft tie, and awning ($30k) in 2009

City of Sammamish
General Fund

Police Services Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-021-521-10-11-00	Salaries	$47,436	$52,500	$52,500	$52,500	$56,750
001-021-521-10-21-00	Benefits	$13,738	$14,500	$14,500	$16,500	$17,500
	TOTAL PERSONNEL	**$61,174**	**$67,000**	**$67,000**	**$69,000**	**$74,250**
001-021-521-10-31-00	Office & Operating Supplies	$1,690	$3,000	$3,000	$3,000	$3,000
001-021-521-10-32-00	Fuel	$239	$400	$400	$400	$400
001-021-521-10-34-00	Maps	$0	$150	$150	$150	$150
001-021-521-10-35-00	Small Tools & Minor Equipment	$6,196	$5,000	$5,000	$5,000	$5,000
	TOTAL SUPPLIES	**$8,124**	**$8,550**	**$8,550**	**$8,550**	**$8,550**
001-021-521-10-41-00	Professional Services	$15,003	$6,250	$6,250	$6,250	$6,250
001-021-521-10-42-00	Communications	$9,664	$9,420	$9,500	$9,750	$10,000
001-021-521-10-43-00	Travel	$4,621	$10,000	$5,000	$5,000	$5,000
001-021-521-10-43-01	Training	$5,206	$10,000	$5,000	$5,000	$5,000
001-021-521-10-48-00	Repair & Maintenance	$3,802	$5,200	$4,000	$4,500	$5,000
001-021-521-10-49-00	Miscellaneous	$165	$400	$400	$400	$400
001-021-521-10-49-01	Memberships	$475	$970	$970	$970	$970
	TOTAL SERVICES & CHARGES	**$38,935**	**$42,240**	**$31,120**	**$31,870**	**$32,620**
001-021-521-20-51-01	Police Service Contract	$3,415,442	$3,800,700	$3,800,700	$4,010,000	$4,312,592
001-021-523-60-51-01	Jail Contract	$87,718	$110,000	$100,000	$105,000	$110,000
	TOTAL INTERGOVERNMENTAL	**$3,503,160**	**$3,910,700**	**$3,900,700**	**$4,115,000**	**$4,422,592**
	TOTAL DEPARTMENT	**$3,611,394**	**$4,028,490**	**$4,007,370**	**$4,224,420**	**$4,538,012**

City of Sammamish
General Fund

Fire Services Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-022-522-10-41-00	Professional Services EF&R (1)	$4,962,366	$5,224,918	$5,314,358	$5,607,000	$5,887,350
	TOTAL SERVICES & CHARGES	**$4,962,366**	**$5,224,918**	**$5,314,358**	**$5,607,000**	**$5,887,350**
001-022-594-22-64-00	Other Improvements	$40,330				
	TOTAL CAPITAL	**$40,330**	**$0**	**$0**	**$0**	**$0**
	TOTAL DEPARTMENT	**$5,002,696**	**$5,224,918**	**$5,314,358**	**$5,607,000**	**$5,887,350**

(1) Includes Equip Repl cost & station maintenance in 2008; 2009 budgeted at 5.5% Increase, 2010 is 5% increase over 2009

City of Sammamish
General Fund

Public Works Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Administration Section					
001-040-532-10-11-00	Salaries	$63,785	$155,000	$155,000	$168,500	$176,250
001-040-532-10-12-00	Overtime	$41				
001-040-532-10-21-00	Benefits	$16,038	$37,150	$37,150	$46,000	$48,500
	TOTAL PERSONNEL	**$79,865**	**$192,150**	**$192,150**	**$214,500**	**$224,750**
001-040-532-10-31-00	Office & Operating Supplies	$1,375	$1,250	$1,250	$1,300	$1,350
001-040-532-10-31-01	Meetings	$0	$100	$100	$100	$100
001-040-532-10-31-02	Books	$179			$0	$0
001-040-532-10-31-05	Meeting Meals Expense	$153	$175	$175	$175	$175
001-040-532-10-32-00	Fuel	$0	$75	$75	$75	$75
001-040-532-10-34-00	Maps	$0	$500	$500	$250	$275
001-040-532-10-35-00	Small Tools & Minor Equipment	$3,222	$750	$750	$750	$750
	TOTAL SUPPLIES	**$4,930**	**$2,850**	**$2,850**	**$2,650**	**$2,725**
001-040-532-10-41-00	Professional Services	$625	$3,500	$3,500	$3,500	$3,500
001-040-532-10-41-02	Engineering Services	$0	$3,500	$3,500	$3,500	$3,500
001-040-532-10-41-04	Copying	$291	$350	$350	$350	$350
001-040-532-10-41-11	Interim Staff	$0	$5,000	$5,000	$5,000	$5,000
001-040-532-10-42-00	Communications	$844	$775	$775	$750	$750
001-040-532-10-42-02	Postage	$59	$60	$60	$50	$50
001-040-532-10-43-00	Travel	$713	$600	$600	$750	$775
001-040-532-10-43-01	Training - Seminars/Conference	$678	$1,275	$1,275	$1,000	$1,000
001-040-532-10-44-00	Personnel Advertising	$0	$750	$750	$500	$500
001-040-532-10-48-00	Repair & Maintenance	$0	$250	$250	$250	$250
001-040-532-10-49-00	Miscellaneous	$916		$0	$250	$250
001-040-532-10-49-01	Memberships	$0	$425	$425	$425	$425
	TOTAL SERVICES & CHARGES	**$4,127**	**$16,485**	**$16,485**	**$16,325**	**$16,350**
	TOTAL ADMINISTRATION	**$88,922**	**$211,485**	**$211,485**	**$233,475**	**$243,825**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Engineering Section					
001-040-532-20-11-00	Salaries	$290,154	$377,140	$377,140	$413,000	$436,250
001-040-532-20-12-00	Overtime	$8,738	$1,000	$1,000	$2,500	$2,750
001-040-532-20-21-00	Benefits	$96,204	$131,993	$131,993	$154,000	$163,000
	TOTAL PERSONNEL	**$395,096**	**$510,133**	**$510,133**	**$569,500**	**$602,000**
001-040-532-20-31-00	Office & Operating Supplies	$2,793	$3,750	$3,750	$3,500	$3,650
001-040-532-20-31-01	Meeting Expense	$50	$175	$175	$175	$175
001-040-532-20-31-04	Clothing Allowance	$200		$250	$250	$250
001-040-532-20-32-00	Fuel	$894	$2,500	$2,500	$2,000	$2,250
001-040-532-20-34-00	Books & Maps	$100	$500	$500	$500	$500
001-040-532-20-35-00	Small Tools & Minor Equipment	$4,672	$1,350	$6,350	$5,517	$5,517
	TOTAL SUPPLIES	**$8,709**	**$8,275**	**$13,525**	**$11,942**	**$12,342**
001-040-532-20-41-00	Professional Services	$2,181	$25,000	$10,000	$5,000	$5,000
001-040-532-20-41-02	Engineering Services (1)	$103,391	$75,000	$110,000	$80,000	$85,000
001-040-532-20-41-04	Copying	$74	$600	$600	$350	$400
001-040-532-20-42-00	Communications	$1,158	$1,850	$1,850	$1,750	$1,750
001-040-532-20-42-02	Postage	$0	$50	$50	$50	$50
001-040-532-20-43-00	Travel	$256	$600	$600	$750	$800
001-040-532-20-43-01	Training	$1,599	$5,800	$5,800	$3,500	$3,750
001-040-532-20-48-00	Repair & Maintenance	$984	$1,200	$1,200	$1,250	$1,300
001-040-532-20-49-01	Memberships	$100	$675	$675	$650	$675
001-040-532-20-49-04	Clothing Allowance	$0	$250	$0	$0	$0
001-040-532-20-51-XX	Intergovernmental-BLMD				$40,000	$40,000
	TOTAL SERVICES & CHARGES	**$109,742**	**$111,025**	**$130,775**	**$133,300**	**$138,725**
001-040-594-32-64-00	Machinery & Equipment	$19,195	$10,000	$0	$0	$0
001-040-594-32-64-04	Computer Software	$0	$7,500	$5,000	$0	$0
	TOTAL CAPITAL	**$19,195**	**$17,500**	**$5,000**	**$0**	**$0**
	TOTAL ENGINEERING	**$532,741**	**$646,933**	**$659,433**	**$714,742**	**$753,067**
	TOTAL DEPARTMENT	**$621,663**	**$858,418**	**$870,918**	**$948,217**	**$996,892**

(1) Partial revenue offset; additional work for on-call contracts (structural, geotech, survey, inspection, etc.)

City of Sammamish
General Fund

Social & Human Services Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-050-559-20-41-00	Professional Service (1)	$129,222	$130,000	$130,000	$160,000	$160,000
001-050-559-10-41-01	Affordable Housing	$0	$100,000	$200,000	$100,000	$100,000
	TOTAL SERVICES & CHARGES	**$129,222**	**$230,000**	**$330,000**	**$260,000**	**$260,000**
	TOTAL DEPARTMENT	**$129,222**	**$230,000**	**$330,000**	**$260,000**	**$260,000**

(1) Increased funding in 2009 and 2010 to $160,000 per year as directed by Council at 11-18-08 public meeting

City of Sammamish
General Fund

Community Development

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Planning Section					
001-058-558-60-11-00	Salaries	$947,265	$971,819	$971,800	$1,016,500	$1,022,000
001-058-558-60-12-00	Overtime	$1,705	$5,000	$5,000	$7,000	$7,000
001-058-558-60-21-00	Benefits	$311,983	$319,300	$319,300	$360,000	$380,000
	TOTAL PERSONNEL	**$1,260,953**	**$1,296,119**	**$1,296,100**	**$1,383,500**	**$1,409,000**
001-058-558-60-31-00	Office & Operating Supplies	$8,343	$5,000	$5,000	$6,500	$6,500
001-058-558-60-31-01	Meeting Expense	$1,027	$525	$525	$1,000	$1,100
001-058-558-60-31-02	Books	$0			$200	$200
001-058-558-60-32-00	Fuel	$721	$650	$650	$1,500	$1,700
001-058-558-60-34-00	Books & Maps	$1,065	$1,025	$1,025	$1,000	$1,000
001-058-558-60-35-00	Small Tools & Minor Equipment	$6,125	$1,800	$1,800	$6,500	$1,800
	TOTAL SUPPLIES	**$17,282**	**$9,000**	**$9,000**	**$16,700**	**$12,300**
001-058-558-60-41-00	Professional Services - Planning	$677,600	$573,000	$573,000	$377,000	$142,000
001-058-558-60-41-01	Prof Svcs-Reimbursed Services	$0		$0	$70,000	$70,000
001-058-558-60-41-04	Copying	$2,479	$7,000	$7,000	$7,000	$7,000
001-058-558-60-42-00	Communications	$1,178	$4,000	$4,000	$600	$600
001-058-558-60-42-02	Postage	$124	$3,800	$3,800	$2,500	$2,500
001-058-558-60-43-00	Travel	$1,396	$4,000	$4,000	$5,000	$5,000
001-058-558-60-43-01	Training	$10,982	$6,500	$6,500	$6,500	$6,500
001-058-558-60-44-00	Advertising/Public Notices	$18,237	$20,000	$20,000	$33,500	$33,500
001-058-558-60-48-00	Repair & Maintenance	$15,994	$16,850	$16,850	$18,000	$18,000
001-058-558-60-49-00	Miscellaneous	$275	$50	$50	$300	$300
001-058-558-60-49-01	Memberships	$2,440	$2,600	$2,600	$3,600	$3,600
	TOTAL SERVICES & CHARGES	**$730,703**	**$637,800**	**$637,800**	**$524,000**	**$289,000**
001-058-558-60-51-00	Intergovernmental Services	$0.00	$40,000	$40,000	$0	$0
	TOTAL INTERGOVERNMENTAL	**$0.00**	**$40,000**	**$40,000**	**$0**	**$0**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-058-594-58-64-00	Machinery & Equipment	$0.00	$10,000	$10,000	$0	$0
	TOTAL CAPITAL	**$0.00**	**$10,000**	**$10,000**	**$0**	**$0**
	TOTAL PLANNING	**$2,008,938**	**$1,992,919**	**$1,992,900**	**$1,924,200**	**$1,710,300**
	Building Section					
001-058-559-20-11-00	Salaries	$360,032	$371,500	$371,500	$467,000	$500,000
001-058-559-20-12-00	Overtime	$6,913	$15,000	$15,000	$25,000	$25,000
001-058-559-20-21-00	Benefits	$124,677	$146,500	$146,500	$187,000	$203,000
	TOTAL PERSONNEL	**$491,622**	**$533,000**	**$533,000**	**$679,000**	**$728,000**
001-058-559-20-31-00	Office & Operating Supplies	$2,129	$4,000	$4,000	$4,000	$4,000
001-058-559-20-31-01	Meeting Expense	$0	$500	$500	$1,000	$1,000
001-058-559-20-31-02	Books	$0	$0	$0	$5,000	$5,000
001-058-559-20-31-04	Clothing Allowance	$151	$1,500	$1,500	$2,000	$2,000
001-058-559-20-32-00	Fuel	$4,604	$2,400	$2,400	$4,000	$4,000
001-058-559-20-34-00	Maps	$5,316	$4,000	$4,000	$1,000	$1,000
001-058-559-20-35-00	Small Tools & Minor Equipment	$5,272	$1,500	$1,500	$3,000	$3,000
	TOTAL SUPPLIES	**$17,472**	**$13,900**	**$13,900**	**$20,000**	**$20,000**
001-058-559-20-41-00	Professional Services	$54,214	$50,000	$50,000	$50,000	$50,000
001-058-559-20-41-04	Copying	$796	$1,100	$1,000	$1,000	$1,000
001-058-559-20-42-00	Communications	$2,119	$3,000	$3,000	$3,000	$3,000
001-058-559-20-42-02	Postage	$71	$250	$250	$250	$250
001-058-559-20-43-00	Travel	$2,959	$3,400	$3,400	$3,400	3,400
001-058-559-20-43-01	Training	$3,365	$4,400	$4,400	$4,400	$4,400
001-058-559-20-48-00	Repair & Maintenance	$464	$5,100	$5,000	$5,000	$5,000
001-058-559-20-49-00	Miscellaneous	$9	$1,000	$1,000	$1,000	$1,000
001-058-559-20-49-01	Memberships	$370	$1,000	$1,000	$1,000	$1,000
	TOTAL SERVICES & CHARGES	**$64,368**	**$69,250**	**$69,050**	**$69,050**	**$69,050**
	TOTAL BUILDING	**$573,462**	**$616,150**	**$615,950**	**$768,050**	**$817,050**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Permit Center Section					
001-058-559-60-11-00	Salaries	$209,028	$252,100	$252,100	$276,500	$343,000
001-058-559-60-12-00	Overtime	$183	$1,000	$1,000	$2,000	$2,000
001-058-559-60-21-00	Benefits	$76,959	$96,600	$96,600	$108,000	$147,000
	TOTAL PERSONNEL	**$286,169**	**$349,700**	**$349,700**	**$386,500**	**$492,000**
001-058-559-60-31-00	Office & Operating Supplies	$4,092	$2,500	$2,500	$4,000	$4,000
001-058-559-60-31-02	Books	$0			$500	$1,000
001-058-559-60-32-00	Fuel	$0	$100	$100	$100	$100
001-058-559-60-34-00	Maps	$852	$300	$300	$300	$300
001-058-559-60-35-00	Small Tools & Minor Equipment	$95	$500	$500	$500	$5,000
	TOTAL SUPPLIES	**$5,039**	**$3,400**	**$3,400**	**$5,400**	**$10,400**
001-058-559-60-41-00	Professional Services	$8,379	$30,000	$30,000	$30,000	$0
001-058-559-60-41-04	Copying	$2,000	$1,000	$1,000	$1,000	$1,000
001-058-559-60-42-00	Communications	$447	$750	$750	$500	$500
001-058-559-60-42-02	Postage	$131	$200	$200	$100	$100
001-058-559-60-43-00	Travel	$829	$600	$600	$600	$600
001-058-559-60-43-01	Training	$678	$2,200	$2,200	$5,500	$6,000
001-058-559-60-49-01	Memberships	$70	$300	$300	$300	$300
	TOTAL SERVICES & CHARGES	**$12,535**	**$35,050**	**$35,050**	**$38,000**	**$8,500**
	TOTAL PERMIT CENTER	**$303,743**	**$388,151**	**$388,150**	**$429,900**	**$510,900**
	TOTAL DEPARTMENT	**$2,886,143**	**$2,997,220**	**$2,997,000**	**$3,122,150**	**$3,038,250**

City of Sammamish
General Fund

Parks & Recreation Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Culture Section					
001-076-573-20-31-00	Office & Operating Supplies					
001-076-573-20-41-00	Professional Svs-Arts Commission	$10,482	$20,800	$20,800	$20,800	$20,800
001-076-573-20-41-01	Professional Services-Sammamish Sy	$2,625	$0	$5,000	$5,000	$5,000
001-076-573-20-41-04	Copying-Arts Commission	$134	$200	$200	$0	$0
001-076-573-90-41-01	Prof Services-Farmer's Market (1)		$20,000	$37,000	$10,000	$10,000
	TOTAL CULTURE	**$13,241**	**$41,000**	**$63,000**	**$35,800**	**$35,800**
	Volunteer Services					
001-076-519-90-11-00	Salary		$49,000	$49,000	$54,000	$58,250
001-076-519-90-21-08	Volunteer L&I		$100	$100	$100	$100
001-076-519-90-21-00	Benefits		$25,800	$25,800	$29,000	$31,750
	TOTAL PERSONNEL	**$0**	**$74,900**	**$74,900**	**$83,100**	**$90,100**
001-076-519-90-31-00	Supplies		$7,500	$7,500	$7,500	$7,500
001-076-519-90-35-00	Small Tools & Minor Equipment		$1,000	$1,000	$1,000	$1,000
	TOTAL SUPPLIES	**$0**	**$8,500**	**$8,500**	**$8,500**	**$8,500**
001-076-519-90-41-00	Professional Services					
001-076-519-90-41-04	Copying		$2,000	$2,000	$2,000	$2,000
001-076-519-90-42-02	Postage		$600	$600	$600	$600
001-076-519-90-43-00	Travel		$1,000	$1,000	$1,000	$1,000
001-076-519-90-43-01	Training		$300	$300	$300	$300
001-076-519-90-49-00	Miscellaneous		$500	$500	$500	$500
001-076-519-90-49-01	Memberships		$200	$200	$200	$200
	TOTAL SERVICES & CHARGES	**$0**	**$4,600**	**$4,600**	**$4,600**	**$4,600**
	TOTAL VOLUNTEER SERVICES	**$0**	**$88,000**	**$88,000**	**$96,200**	**$103,200**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Administration Section					
001-076-576-10-11-00	Salaries	$215,132	$274,000	$274,000	$287,000	$308,000
001-076-576-10-21-00	Benefits	$51,586	$65,000	$65,000	$87,500	$94,500
	TOTAL PERSONNEL	**$266,718**	**$339,000**	**$339,000**	**$374,500**	**$402,500**
001-076-576-10-31-00	Office & Operating Supplies	$6,134	$2,500	$2,500	$3,000	$3,200
001-076-576-10-35-00	Small Tools & Minor Equipment	$1,904				
	TOTAL SUPPLIES	**$8,038**	**$2,500**	**$2,500**	**$3,000**	**$3,200**
001-076-576-10-41-00	Professional Services	$9,276	$10,000	$10,000	$10,000	$10,000
001-076-576-10-41-04	Copying	$112		$0		
001-076-576-10-42-00	Communications	$108	$2,000	$2,000	$1,000	$1,000
001-076-576-10-43-00	Travel	$2,557	$3,450	$3,450	$5,350	$5,550
001-076-576-10-43-01	Training	$6,190	$1,400	$1,400	$2,000	$2,000
001-076-576-10-49-00	Miscellaneous	$65	$2,000	$2,000	$0	$0
001-076-576-10-49-01	Memberships	$411	$1,700	$1,700	$1,700	$1,700
	TOTAL SERVICES & CHARGES	**$18,719**	**$20,550**	**$20,550**	**$20,050**	**$20,250**
	TOTAL ADMINISTRATION	**$293,475**	**$362,050**	**$362,050**	**$397,550**	**$425,950**
	Planning & Development					
001-076-576-15-11-00	Salaries	$104,031	$141,300	$141,300	$155,500	$168,150
001-076-576-15-12-00	Overtime	$1,617				
001-076-576-15-21-00	Benefits	$23,958	$60,150	$60,150	$37,000	$40,000
	TOTAL PERSONNEL	**$129,606**	**$201,450**	**$201,450**	**$192,500**	**$208,150**
001-076-576-15-31-00	Office & Operating Supplies	$2,799	$2,000	$2,000	$2,000	$2,200
001-076-576-15-41-00	Professional Services	$17,951	$40,000	$81,000	$50,000	$50,000
001-076-576-15-41-04	Copying		$3,000	$3,000	$3,000	$3,000
001-076-576-15-42-00	Communications	$617	$1,000	$1,000	$1,000	$1,000
001-076-576-15-43-00	Travel	$123	$750	$750	$1,700	$1,700
001-076-576-15-43-01	Training	$147	$750	$750	$1,800	$1,800
001-076-576-15-48-00	Software Maintenance		$1,000	$1,000	$3,000	$3,000
001-076-576-15-49-01	Memberships	$200	$200	$200	$900	$900
	TOTAL SERVICES & CHARGES	**$21,837**	**$48,700**	**$89,700**	**$63,400**	**$63,600**
	TOTAL PLANNING & DEVELOPMEN	**$151,443**	**$250,150**	**$291,150**	**$255,900**	**$271,750**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Recreation Programs Section					
001-076-576-18-11-00	Salaries	$101,284	$110,150	$110,150	$121,000	$128,000
001-076-576-18-12-00	Overtime	$279				
001-076-576-18-13-00	Part-Time (Lifeguards)	$39,813	$57,000	$57,000	$62,440	$65,562
001-076-576-18-13-02	Part-Time (Facility Monitors)	$2,958	$4,000	$4,000	$24,640	$25,072
001-076-576-18-13-03	Part-Time (Recreation)		$4,000	$4,000	$4,800	$5,040
001-076-576-18-21-00	Benefits	$34,935	$32,950	$32,950	$42,100	$45,000
	TOTAL PERSONNEL	**$179,269**	**$208,100**	**$208,100**	**$254,980**	**$268,674**
001-076-576-18-31-00	Office & Operating Supplies	$15,735	$16,500	$16,500	$17,500	$18,000
001-076-576-18-35-00	Small Tools & Minor Equipment	$1,996	$13,500	$13,500	$16,000	$16,000
	TOTAL SUPPLIES	**$17,731**	**$30,000**	**$30,000**	**$33,500**	**$34,000**
001-076-576-18-41-00	Professional Services-Recreation (2)	$54,848	$92,000	$92,000	$82,000	$79,000
001-076-576-18-41-04	Copying	$0	$3,000	$3,000	$37,000	$37,000
001-076-576-18-42-00	Communications	$873	$1,500	$1,500	$1,250	$1,250
001-076-576-18-43-00	Travel	$1,257	$750	$750	$2,200	$2,400
001-076-576-18-43-01	Training - Seminars/Conference	$11,414	$1,750	$1,750	$1,900	$1,900
001-076-576-18-45-00	Equipment Rental				$8,200	$8,200
001-076-576-18-48-00	Software Maintenance	$2,519	$1,500	$1,500	$5,000	$5,000
001-076-576-18-49-01	Membership	$158	$300	$300	$500	$500
	TOTAL SERVICES & CHARGES	**$71,069**	**$100,800**	**$100,800**	**$138,050**	**$135,250**
001-076-576-18-51-00	Intergovernmental Services	$0	$17,500	$17,500	$1,000	$1,000
	TOTAL INTERGOVERNMENTAL	**$0**	**$17,500**	**$17,500**	**$1,000**	**$1,000**
001-076-594-76-64-00	Machinery & Equipment	$0	$86,500	$86,500	$5,000	$5,000
	TOTAL CAPITAL	**$0**	**$86,500**	**$86,500**	**$5,000**	**$5,000**
	TOTAL RECREATION PROGRAMS	**$268,069**	**$442,900**	**$442,900**	**$432,530**	**$443,924**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Park Resource Management					
001-076-576-80-11-00	Salaries	$321,062	$343,000	$343,000	$375,000	$400,000
001-076-576-80-12-00	Overtime	$10,114	$13,000	$13,000	$23,000	$23,000
001-076-576-80-13-00	Part-Time (Summer Help)	$34,109	$48,000	$48,000	$70,000	$71,000
001-076-576-80-13-01	Part-Time (9 month)	$82,639	$116,000	$116,000	$105,500	$105,500
001-076-576-80-21-00	Benefits	$140,938	$158,100	$158,100	$195,500	$205,500
	TOTAL PERSONNEL	**$588,862**	**$678,100**	**$678,100**	**$769,000**	**$805,000**
001-076-576-80-31-00	Office & Operating Supplies	$145,449	$173,000	$173,000	$160,000	$160,500
001-076-576-80-31-04	Clothing Allowance	$8,377	$5,600	$5,600	$6,400	$6,400
001-076-576-80-32-00	Fuel	$24,734	$26,000	$26,000	$26,800	$27,800
001-076-576-80-35-00	Small Tools & Equipment	$21,575	$18,000	$18,000	$30,000	$30,000
001-076-576-30-35-01	Equipment Rental	$0	$20,400	$0	$0	$0
	TOTAL SUPPLIES	**$200,135**	**$243,000**	**$222,600**	**$223,200**	**$224,700**
001-076-576-80-41-00	Professional Services	$413,177	$440,300	$440,300	$507,100	$529,085
001-076-576-80-42-00	Communications	$5,059	$6,700	$6,700	$5,500	$5,500
001-076-576-80-43-00	Travel	$268	$1,500	$1,500	$2,850	$3,050
001-076-576-80-43-01	Training - Seminars/Conference	$2,562	$4,250	$4,250	$5,000	$5,000
001-076-576-80-45-00	Operating Rentals & Leases	$96,268		$20,400	$20,000	$20,000
001-076-576-80-47-00	Utilities	$80,073	$180,000	$120,000	$124,000	$130,200
001-076-576-80-48-00	Repair & Maintenance	$50,623	$23,000	$23,000	$62,000	$62,000
001-076-576-80-49-01	Memberships	$596	$1,000	$1,000	$1,400	$1,400
	TOTAL SERVICES & CHARGES	**$648,626**	**$656,750**	**$617,150**	**$727,850**	**$756,235**
001-076-576-80-51-00	Intergovernmental Services	$25	$500	$500	$0	$0
	TOTAL INTERGOVERNMENTAL	**$25**	**$500**	**$500**	**$0**	**$0**
001-076-594-76-64-00	Machinery & Equipment	$11,284	$85,000	$85,000	$92,000	$50,000
	TOTAL CAPITAL	**$11,284**	**$85,000**	**$85,000**	**$92,000**	**$50,000**
	TOTAL PARK RESOURCE MGMT	**$1,448,932**	**$1,663,350**	**$1,603,350**	**$1,812,050**	**$1,835,935**
	TOTAL DEPARTMENT	**$2,175,160**	**$2,847,450**	**$2,850,450**	**$3,030,030**	**$3,116,559**

(1) Farmer's Market in 2009-2010 to be self-funded, supplemental support of $10k per year budgeted

(2) 2008 Includes $5k for Diversity Event, 2009 $5k for City's 10th Birthday celebration

GENERAL NOTE: As additional Park facilities are built and begin service, operation and maintenance expenses increase. These expense increases are reflected in the Park Resources professional services account line. As no new FTE's are proposed, added workload addressed through additional contracted services.

City of Sammamish
General Fund

Non-Departmental Department

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Voter Registration Section					
001-090-511-70-00-00	Election Costs	$0	$25,000	$25,000	$25,000	$25,000
001-090-511-80-51-00	Voter Registration Costs	$93,752	$50,000	$50,000	$50,000	$50,000
	TOTAL INTERGOVERNMENTAL	**$93,752**	**$75,000**	**$75,000**	**$75,000**	**$75,000**
	TOTAL VOTER REGISTRATION	**$93,752**	**$75,000**	**$75,000**	**$75,000**	**$75,000**
	Other General Governmental Services					
001-090-519-90-11-00	Master Employee Program	$0	$72,000	$72,000	$15,000	$62,500
001-090-519-90-31-00	Office & Operating Supplies	$20,508	$20,000	$20,000	$20,000	$20,000
001-090-519-90-35-00	Small Tools & Minor Equipment	$19,046	$2,000	$2,000	$2,000	$2,000
	TOTAL SUPPLIES	**$39,554**	**$94,000**	**$94,000**	**$37,000**	**$84,500**
001-090-519-90-41-00	Professional Services	$16	$24,500	$12,500	$0	$0
001-090-519-90-41-09	Contract Contingency	$0	$856,600	$2,000,000	$1,000,000	$1,000,000
001-090-519-90-41-10	Revenue Related DCD Contingency	$0	$0	$0	$500,000	$0
001-090-519-90-42-00	Communications (1)	$46,692	$500	$40,500	$2,000	$2,000
001-090-519-90-42-02	Postage	$10,835	$12,000	$12,000	$12,640	$13,270
001-090-519-90-47-01	Recycling	$74,237	$60,000	$60,000	$60,000	$60,000
001-090-519-90-48-00	Repairs & Maintenance	$1,190	$1,000	$1,000	$1,000	$1,000
001-090-519-90-49-00	Miscellaneous	$464	$2,500	$2,500	$2,500	$2,500
001-090-519-90-49-01	Memberships	$9,597	$8,500	$8,500	$0	$0
001-090-519-90-49-06	Suburban Cities Membership	$19,300	$25,000	$25,000	$26,000	$27,000
001-090-519-90-49-07	AWC Membership	$24,518	$27,000	$27,000	$27,000	$27,000
001-090-519-90-49-08	ARCH Membership	$41,111	$39,000	$39,000	$42,000	$45,000
001-090-519-90-49-09	Puget Snd Regional Council Memb.	$0	$21,000	$21,000	$21,000	$21,000
001-090-519-90-49-12	Sammamish Citizen Corps	$10,000	$10,000	$10,000	$10,000	$10,000
001-090-519-90-49-13	RACES/AREAS maintenance				$800	$1,200
001-090-519-90-49-14	Samm. Chamber of Commerce				$350	$350
001-090-519-90-49-15	National League of Cities				$3,200	$3,200
001-090-519-90-49-16	Eastside Leadership Program (2)				$3,200	
	TOTAL SERVICES & CHARGES	**$237,960**	**$1,087,600**	**$2,259,000**	**$1,711,690**	**$1,213,520**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
001-090-594-19-64-01	Machinery & Equipment	$0	$10,000	$10,000	$0	$0
001-090-594-19-67-01	Capital Contingency Reserve	$0	$1,500,000	$1,500,000	$1,500,000	$1,500,000
	TOTAL CAPITAL	**$0**	**$1,510,000**	**$1,510,000**	**$1,500,000**	**$1,500,000**
001-090-519-90-95-51	Interfund - Equip Rental & Repl	$85,000	$85,000	$85,000	$85,000	$85,000
001-090-519-90-95-52	Interfund - Technology	$300,000	$300,000	$300,000	$500,000	$500,000
001-090-519-90-96-53	Interfund - Risk Management	$180,000	$180,000	$180,000	$180,000	$180,000
	TOTAL INTERFUND	**$565,000**	**$565,000**	**$565,000**	**$765,000**	**$765,000**
	TOTAL OTHER GENERAL GOVT SV	**$842,514**	**$3,256,600**	**$4,428,000**	**$4,013,690**	**$3,563,020**
	Pollution Control Section					
001-090-531-70-51-00	Intgovtl Svc's - Air Pollution	$22,719	$25,000	$25,000	$27,000	$29,000
	TOTAL INTERGOVERNMENTAL	**$22,719**	**$25,000**	**$25,000**	**$27,000**	**$29,000**
	TOTAL POLLUTION CONTROL	**$22,719**	**$25,000**	**$25,000**	**$27,000**	**$29,000**
	Public Health Section					
001-090-562-00-53-00	External Taxes - Alcoholism	$9,340	$9,000	$9,000	$9,000	$9,000
	TOTAL INTERGOVERNMENTAL	**$9,340**	**$9,000**	**$9,000**	**$9,000**	**$9,000**
	TOTAL PUBLIC HEALTH	**$9,340**	**$9,000**	**$9,000**	**$9,000**	**$9,000**
	Operating Transfers Out Section					
001-090-597-11-55-01	Oper Trnsfr - Street	$1,000,000	$1,000,000	$1,000,000	$750,000	$500,000
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	$1,000,000	$0	$3,300,000	$0	$0
001-090-597-11-55-32	Oper Trnsfr - Parks CIP	$1,500,000	$1,000,000	$100,000	$500,000	$1,500,000
001-090-597-11-55-34	Oper Trnsfr - Transport CIP	$4,800,000	$4,800,000	$4,800,000	$5,500,000	$1,000,000
001-090-597-11-96-55	Interfund Loan to SWM Operating Fund					$800,000
	TOTAL INTERFUND	**$8,300,000**	**$6,800,000**	**$9,200,000**	**$6,750,000**	**$3,800,000**
	TOTAL OPERATING TRANSFERS OUT	**$8,300,000**	**$6,800,000**	**$9,200,000**	**$6,750,000**	**$3,800,000**
	TOTAL DEPARTMENT	**$9,268,325**	**$10,165,600**	**$13,737,000**	**$10,874,690**	**$7,476,020**

(1) Nextel charges of $2000/year + 2010 Phase II of emergency radios plan
(2) Added per Council Direction at 11-18-08 public meeting

City of Sammamish

Street Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$1,962,446	$1,136,394	$2,137,431	$2,857,824	$1,949,457
101-000-336-00-87-00	Street Fuel Tax	$962,677	$1,050,000	$1,050,000	$950,000	$950,000
	TOTAL INTERGOVERNMENTAL	**$962,677**	**$1,050,000**	**$1,050,000**	**$950,000**	**$950,000**
101-000-361-11-00-00	Interest Income	$128,715	$30,000	$100,000	$30,000	$30,000
101-000-363-00-00-00	Compensation from Ins Recovery	$14,659		$28,000		
101-000-395-10-00-00	Lamb House Sale (30%)					$150,000
	TOTAL MISCELLANEOUS	**$143,375**	**$30,000**	**$128,000**	**$30,000**	**$180,000**
101-000-397-00-00-01	Operating Transfers - General	$1,000,000	$1,000,000	$1,000,000	$750,000	$500,000
101-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP			$997,581		
	TOTAL NONREVENUES	**$1,000,000**	**$1,000,000**	**$1,997,581**	**$750,000**	**$500,000**
	TOTAL REVENUES	**$2,106,051**	**$2,080,000**	**$3,175,581**	**$1,730,000**	**$1,630,000**
	TOTAL FUND	**$4,068,497**	**$3,216,394**	**$5,313,012**	**$4,587,824**	**$3,579,457**

City of Sammamish

Street Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Maintenance Section					
101-000-542-30-11-00	Salaries	$185,150	$210,000	$210,000	$229,000	$241,000
101-000-542-30-12-00	Overtime	$18,023	$13,000	$13,000	$17,500	$18,000
101-000-542-30-13-00	Part-time (summer help)	$13,381	$13,500	$13,500	$14,250	$15,250
101-000-542-30-13-01	Part-Time (9 month)	$30,721	$37,500	$37,500	$37,500	$37,500
101-000-542-30-14-00	On-Call Pay	$5,742	$6,500	$6,500	$6,500	$6,750
101-000-542-30-21-00	Benefits	$83,855	$93,300	$93,300	$112,000	$120,000
	TOTAL PERSONNEL	**$336,871**	**$373,800**	**$373,800**	**$416,750**	**$438,500**
101-000-542-30-31-00	Office & Operating Supplies	$115,556	$125,000	$100,000	$125,000	$130,000
101-000-542-30-31-01	Meeting Expense	$129			$100	$125
101-000-542-30-31-04	Clothing Allowance	$5,334		$3,750	$4,000	$4,250
101-000-542-30-31-05	Meeting	$0	$250	$250	$0	$0
101-000-542-30-32-00	Fuel	$18,930	$13,500	$13,500	$15,000	$16,500
101-000-542-30-35-00	Small Tools & Minor Equipment	$7,250	$8,750	$8,750	$9,250	$9,750
101-000-542-30-35-01	Equipment Rental	$18,437	$32,500	$0	$0	$0
	TOTAL SUPPLIES	**$165,637**	**$180,000**	**$126,250**	**$153,350**	**$160,625**
101-000-542-30-41-00	Professional Services	$255,633	$142,500	$142,500	$150,000	$157,500
101-000-542-30-41-01	Prof Svc: ROW landscape	$53,795	$103,000	$103,000	$105,000	$110,000
101-000-542-30-42-00	Communications	$3,198	$6,500	$6,500	$6,500	$6,500
101-000-542-30-42-01	Comm Equipment	$0	$1,000	$1,000	$500	$500
101-000-542-30-43-00	Travel	$788	$2,250	$2,250	$1,750	$2,000
101-000-542-30-43-01	Training	$5,769	$2,750	$2,750	$3,000	$3,250
101-000-542-30-45-00	Operating Rentals & Leases		$105,000	$32,500	$25,000	$20,000
101-000-542-30-47-00	Utilities	$27,736	$52,500	$105,000	$110,000	$115,000
101-000-542-30-48-00	Repair & Maintenance	$116,875	$30,000	$52,500	$65,000	$72,500
101-000-542-30-48-01	Vehicle Maintenance	$29,477	$800	$30,000	$0	$0
101-000-542-30-49-00	Miscellaneous	$29,318	$3,750	$800	$1,000	$1,250
101-000-542-30-49-04	Clothing Allowance	$2,636				
	TOTAL SERVICES & CHARGES	**$525,226**	**$450,050**	**$478,800**	**$467,750**	**$488,500**
101-000-542-30-51-00	Intergovernmental Services	$5,913		$0	$0	$0
101-000-542-30-51-01	Road Maintenance Contract	$317,085	$330,000	$500,000	$346,500	$364,000
101-000-542-30-51-02	Traffic Contract	$96,800	$120,000	$120,000	$120,000	$125,000
	TOTAL INTERGOVERNMENTAL	**$419,797**	**$450,000**	**$620,000**	**$466,500**	**$489,000**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
101-000-594-42-63-00	Other Improvements (1)	$3,500	$558,600	$40,000	$630,000	$950,000
101-000-594-42-64-00	Machinery & Equipment	$108,496				
	TOTAL CAPITAL	**$111,996**	**$558,600**	**$40,000**	**$630,000**	**$950,000**
	TOTAL MAINTENANCE	**$1,559,527**	**$2,012,450**	**$1,638,850**	**$2,134,350**	**$2,526,625**
	Administration Section					
101-000-543-10-11-00	Salaries	$74,417	$79,100	$79,100	$87,000	$91,500
101-000-543-10-12-00	Overtime	$48				
101-000-543-10-21-00	Benefits	$18,711	$20,200	$20,200	$25,500	$27,250
	TOTAL PERSONNEL	**$93,176**	**$99,300**	**$99,300**	**$112,500**	**$118,750**
101-000-543-10-31-00	Office & Operating Supplies	$29	$1,250	$1,250	$1,000	$1,000
101-000-543-10-31-05	Meeting Meals	$0	$150	$150	$150	$150
101-000-543-10-34-00	Books & Maps	$25	$500	$500	$400	$425
101-000-543-10-35-00	Small Tools & Minor Equipment	$0	$350	$350	$500	$500
	TOTAL SUPPLIES	**$54**	**$2,250**	**$2,250**	**$2,050**	**$2,075**
101-000-543-10-41-00	Professional Services	$100	$500	$500	$500	$500
101-000-543-10-41-02	Engineering Services	$8,407	$5,000	$2,500	$5,000	$5,000
101-000-543-10-41-04	Copying	$212	$525	$525	$250	$275
101-000-543-10-41-11	Interim Staff	$0	$5,000	$5,000	$5,000	$5,000
101-000-543-10-42-00	Communications	$712	$775	$775	$500	$525
101-000-543-10-42-02	Postage	$0	$125	$125	$100	$100
101-000-543-10-43-00	Travel	$607	$100	$100	$500	$525
101-000-543-10-43-01	Training	$455	$900	$900	$750	$750
101-000-543-10-48-00	Repair & Maintenance	$0	$250	$250	$250	$250
101-000-543-10-49-01	Memberships	$0	$250	$250	$250	$250
	TOTAL SERVICES & CHARGES	**$10,494**	**$13,425**	**$10,925**	**$13,100**	**$13,175**
	TOTAL ADMINISTRATION	**$103,724**	**$114,975**	**$112,475**	**$127,650**	**$134,000**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Engineering Section					
101-000-542-10-11-00	Salaries	$189,776	$232,000	$232,000	$260,250	$274,000
101-000-542-10-12-00	Overtime	$0	$1,000	$1,000	$1,250	$1,250
101-000-542-10-21-00	Benefits	$55,105	$72,500	$72,500	$85,250	$91,500
	TOTAL PERSONNEL	**$244,881**	**$305,500**	**$305,500**	**$346,750**	**$366,750**
101-000-542-10-31-00	Office & Operating Supplies	$646	$3,250	$3,250	$2,500	$2,750
101-000-542-10-31-01	Meetings	$15	$150	$150	$150	$150
101-000-542-10-31-04	Clothing Allowance	$408		$525	$500	$525
101-000-542-10-34-00	Maps	$223	$500	$500	$500	$500
101-000-542-10-35-00	Small Tools & Minor Equipment	$3,558	$1,100	$1,100	$5,167	$5,167
	TOTAL SUPPLIES	**$4,850**	**$5,000**	**$5,525**	**$8,817**	**$9,092**
101-000-542-10-41-00	Professional Services	$8,025	$6,000	$7,500	$6,250	$6,500
101-000-542-10-41-02	Engineering Services	$0	$5,000	$5,000	$5,000	$5,000
101-000-543-20-41-04	Copying	$212	$525	$525	$400	$425
101-000-542-10-42-00	Communications	$1,315	$625	$625	$625	$650
101-000-542-10-43-00	Travel	$1,575	$2,250	$2,250	$2,000	$2,250
101-000-542-10-43-01	Training	$1,721	$5,800	$5,800	$5,000	$5,250
101-000-542-10-48-00	Repairs & Maintenance	$4,631	$750	$750	$1,000	$1,100
101-000-542-10-49-00	Miscellaneous	$7		$0	$0	$0
101-000-542-10-49-01	Memberships	$599	$525	$525	$525	$550
101-000-543-20-49-04	Clothing Allowance		$525			
	TOTAL SERVICES & CHARGES	**$18,085**	**$22,000**	**$22,975**	**$20,800**	**$21,725**
101-000-594-42-64-10	Machinery & Equipment	$0	$2,500	$0	$0	$0
101-000-594-42-64-33	Computer Software	$0	$5,000	$37,000	$0	$0
	TOTAL CAPITAL	**$0**	**$7,500**	**$37,000**	**$0**	**$0**
101-000-597-00-55-32	Operating Transfer - Parks CIP			$332,863		
	TOTAL INTERFUND	**$0.00**	**$0.00**	**$332,863**	**$0.00**	**$0.00**
	TOTAL ENGINEERING	**$267,816**	**$340,000**	**$703,863**	**$376,367**	**$397,567**
	TOTAL EXPENDITURES	**$1,931,067**	**$2,467,425**	**$2,455,188**	**$2,638,367**	**$3,058,192**
	Ending Fund Balance	$2,137,431	$748,969	$2,857,824	$1,949,457	$521,266
	TOTAL FUND	**$4,068,497**	**$3,216,394**	**$5,313,012**	**$4,587,824**	**$3,579,457**

(1) 30% of Maintenance Facility (2008-2010 budget of $5.4 Million)

City of Sammamish

Development Impact Fees Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$936,600	$659,161	$937,609	$117,609	$179,378
111-000-344-10-03-00	Frontage Imp-288th Ave NE	$35,465.00				
111-000-345-85-01-00	Traffic Impact Fees MPS	$1,885,548	$1,700,000	$650,000	$742,698	$1,544,812
111-000-345-85-02-00	Parks Impact Fees	$189,117.04	$150,000	$95,000	$134,071	$278,868
111-000-361-11-00-00	Investment Interest	$40,879.21	$20,000	$10,000	$15,000	$15,000
	TOTAL REVENUES	**$2,151,009**	**$1,870,000**	**$755,000**	**$891,769**	**$1,838,680**
	TOTAL FUND	**$3,087,609**	**$2,529,161**	**$1,692,609**	**$1,009,378**	**$2,018,058**

City of Sammamish

Development Impact Fees

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
111-000-597-00-55-34	Operating Transfers - Trans CIP	$2,000,000	$2,000,000	$1,500,000	$700,000	$1,500,000
111-000-597-00-55-32	Operating Transfers - Parks CIP	$150,000	$150,000	$75,000	$130,000	$275,000
	TOTAL EXPENDITURES	**$2,150,000**	**$2,150,000**	**$1,575,000**	**$830,000**	**$1,775,000**
	Ending Fund Balance	$937,609	$379,161	$117,609	$179,378	$243,058
	TOTAL FUND	**$3,087,609**	**$2,529,161**	**$1,692,609**	**$1,009,378**	**$2,018,058**

City of Sammamish

G.O. Debt Service Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$0	$0	$0	$0	$0
201-000-397-32-00-00	Operating Transfers - Park CIP	$371,236.26	$367,837	$367,837	$369,260	$369,060
201-000-397-34-00-00	Operating Transfers - Tran CIP	$571,423.61	$570,667	$570,667	$568,000	$565,333
	TOTAL NONREVENUES	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**
	TOTAL REVENUES	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**
	TOTAL FUND	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**

Previously named Tax Anticipation Note Fund

City of Sammamish

G.O. Debt Service Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
201-000-591-95-71-01	PWTF Loan Princ	$533,333	$533,333	$533,333	$533,333	$533,333
201-000-591-76-71-11	LTGO Principal	$240,000	$245,000	$245,000	$255,000	$265,000
201-000-592-95-83-01	Interest on PWTF Debt	$38,090	$37,333	$37,333	$34,667	$32,000
201-000-592-76-83-11	Interest on 2002 LTGO Debt	$131,236	$122,837	$122,837	$114,260	$104,060
	TOTAL DEBT SERVICE	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**
	TOTAL EXPENDITURES	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**
	Ending Fund Balance	$0	$0	$0	$0	$0
	TOTAL FUND	**$942,660**	**$938,504**	**$938,504**	**$937,260**	**$934,393**

City of Sammamish

General Government CIP Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$1,674,931	$148,124	$1,323,204	$327,362	$257,362
301-000-361-11-00-00	Interest Income	$83,119	$5,000	$0	$5,000	$5,000
	TOTAL MISCELLANEOUS	**$83,119**	**$5,000**	**$0**	**$5,000**	**$5,000**
301-000-397-00-00-00	Oper Trnsfrs - General Govt.	$1,000,000	$0	$3,300,000	$0	$0
	TOTAL NONREVENUES	**$1,000,000**	**$0**	**$3,300,000**	**$0**	**$0**
	TOTAL REVENUES	**$1,083,119**	**$5,000**	**$3,300,000**	**$5,000**	**$5,000**
	TOTAL FUND	**$2,758,049**	**$153,124**	**$4,623,204**	**$332,362**	**$262,362**

City of Sammamish

General Government Capital Improvement Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
301-000-594-10-11-00	Salaries (1)	$39,491				
301-000-594-10-21-00	Benefits	$8,968				
	TOTAL PERSONNEL	**$48,459**	**$0**	**$0**	**$0**	**$0**
301-000-594-19-61-01	Land Purchase (3)			$767,341		
301-000-594-19-62-00	Buildings (3)			$515,248		
301-000-594-19-63-00	City Hall Facilities Construction (2)	$1,298,021		$500,000	$75,000	$0
301-000-594-79-63-01	Sammamish Commons Art	$88,365	$100,000	$110,000		
301-000-594-73-63-02	Community Facility Space (4)			$300,000		
301-000-594-19-67-01	Capital Contingency Reserve			$70,000		
	TOTAL CAPITAL	**$1,386,386**	**$100,000**	**$2,262,589**	**$75,000**	**$0**
301-000-597-00-55-11	Operating Tfrs - Street Fund (3)			$997,581		
301-000-597-00-55-32	Operating Transfers Parks CIP (3)			$995,260		
301-000-597-00-55-48	Oper Tfrs - SWM CIP (3)			$40,412		
	TOTAL INTERFUND	**$0**	**$0**	**$2,033,253**		
	TOTAL EXPENDITURES	**$1,434,845**	**$100,000**	**$4,295,842**	**$75,000**	**$0**
	Ending Fund Balance	$1,323,204	$53,124	$327,362	$257,362	$262,362
	TOTAL FUND	**$2,758,049**	**$153,124**	**$4,623,204**	**$332,362**	**$262,362**

(1) Moved Sammamish Commons Project Manager position to Public Works (001-040) in 2008
(2) $75,000 for grasscrete replacement @ City Hall;
(3) Interfund Reimbursement for general purpose property acquisition
(4) Sween House project location

City of Sammamish

Parks CIP Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$6,300,265	$2,070,721	$6,572,857	$5,734,461	$1,717,401
302-000-317-34-00-00	Real Estate Excise Tax #1	$1,727,503	$1,500,000	$1,300,000	$1,300,000	$1,300,000
	TOTAL TAXES	**$1,727,503**	**$1,500,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**
302-000-337-07-02-00	KC Conservation Futures Grant	$400,000		$300,000		
	TOTAL INTERGOVERNMENTAL	**$400,000**	**$0**	**$300,000**	**$0**	**$0**
302-000-361-11-00-00	Investment Interest	$339,142	$100,000	$300,000	$100,000	$100,000
	Lamb House Sale (30%)					$150,000
	TOTAL MISCELLANEOUS	**$339,142**	**$100,000**	**$300,000**	**$100,000**	**$250,000**
302-000-397-00-00-01	Operating Transfers - General	$1,500,000	$1,000,000	$100,000	$500,000	$1,500,000
302-000-397-36-00-00	Oper Trnsfrs - Parks Impact Fee	$150,000	$150,000	$75,000	$130,000	$275,000
302-000-395-10-10-00	Disposition of Capital Assets			$443,818		
302-000-397-00-01-01	Operating Tfrs - Street Fund			$332,863		
302-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP			$995,260		
	TOTAL NONREVENUES	**$1,650,000**	**$1,150,000**	**$1,946,941**	**$630,000**	**$1,775,000**
	TOTAL REVENUES	**$4,116,645**	**$2,750,000**	**$3,846,941**	**$2,030,000**	**$3,325,000**
	TOTAL FUND	**$10,416,910**	**$4,820,721**	**$10,419,798**	**$7,764,461**	**$5,042,401**

City of Sammamish

Parks Capital Improvement Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Pine Lake Park Restoration					
302-323-594-76-63-00	Pine Lake Park Restoration	$97,263	$1,450,000	$1,616,400		
	Bill Reams Park Restoration					
302-324-594-76-63-00	Bill Reams Park Restoration	$47,966	$200,000	$452,000		
	NE Sammamish Park Restoration					
302-325-594-76-63-00	NE Samm Park Restoration	$15,410				
	Habitat/Tree Planting					
302-327-594-76-63-00	Habitat/Tree Planting	$4,711				
	Ebright Creek Park					
302-330-594-00-63-00	Ebright Creek Park	$524,426				
	Beaver Lake Park					
302-331-594-76-63-00	Beaver Lake Park	$32,173		$167,800	$125,000	$1,750,000
	Sammamish Commons					
302-332-594-76-63-00	Sammamish Commons	$6,510				
	Beaver Lake Preserve					
302-333-594-76-63-00	Beaver Lake Preserve Phase IIA	$249,677				$500,000
	Evan's Creek Preserve					
302-334-594-76-63-00	Evan's Creek Preserve	$71,824	$1,000,000	$75,000	$925,000	
	School Parks / Sportsfields					
302-335-594-76-63-00	School Parks	$25,203		$195,200	$1,500,000	
	Parks Capital Replacement Program					
302-336-594-76-63-00	Parks Capital Replacement Program		$100,000	$100,000	$50,000	$50,000
	Capital Contingency Reserve					
302-337-594-76-67-01	Capital Contingency Reserve		$400,000	$632,500	$300,000	$300,000
	Land Acquisition					
302-337-594-76-61-00	Land Acquistion	$2,353,205	$625,000	$625,000	$1,000,000	
	Sammamish Commons Phase II					
302-338-594-76-63-00	Sammamish Commons Phase II	$37,435		$75,000	$1,047,800	
	Lake Samm. Waterfront Park					
302-339-594-76-63-00	Waterfront Park		$100,000	$100,000	$100,000	

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Maintenance Facility (30%)					
302-340-594-76-62-00	M & O Facility - Bldg	$3,500				
302-340-594-76-63-00	M & O Facility - Improvements			$40,000	$630,000	$950,000
	Reard/Freed Farmhouse					
302-341-594-76-62-00	Reard/Freed Farmhouse	$3,515		$238,600		
	TOTAL CAPITAL	**$3,472,817**	**$4,433,600**	**$4,317,500**	**$5,677,800**	**$3,550,000**
302-000-597-00-55-21	Oper Trnsfr - Debt Service LTGO	$371,236	$367,837	$367,837	$369,260	$369,060
	TOTAL INTERFUND	**$371,236**	**$367,837**	**$367,837**	**$369,260**	**$369,060**
	TOTAL EXPENDITURES	**$3,844,053**	**$4,801,437**	**$4,685,337**	**$6,047,060**	**$3,919,060**
	Ending Fund Balance	$6,572,857	$19,284	$5,734,461	$1,717,401	$1,123,341
	TOTAL FUND	**$10,416,910**	**$4,820,721**	**$10,419,798**	**$7,764,461**	**$5,042,401**

City of Sammamish

Transportation CIP Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$21,517,139	$19,451,996	$24,799,344	$26,590,877	$387,877
340-000-317-35-00-00	Real Estate Excise Tax - #2	$1,727,503	$1,500,000	$1,300,000	$1,300,000	$1,300,000
	TOTAL TAXES	**$1,727,503**	**$1,500,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**
340-000-333-20-20-00	Federal Grants (1)			$742,500		
340-000-334-03-51-00	WA Traffic Safety Commission	$22,484				
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	$48,279	$1,800,000			
340-000-345-84-00-00	Concurrency Fees	$34,908		$13,000		
	TOTAL INTERGOVERNMENTAL	**$105,671**	**$1,800,000**	**$755,500**	**$0**	**$0**
340-000-361-11-00-00	Investment Interest	$1,344,755	$300,000	$1,000,000	$400,000	$100,000
340-000-367-12-00-00	Contributions - Private Source	$31,510				
	TOTAL MISCELLANEOUS	**$1,376,265**	**$300,000**	**$1,000,000**	**$400,000**	**$100,000**
340-000-391-80-00-00	Public Works Trust Fund Loan	$500,000				
340-000-397-00-00-01	Oper Trnsfrs - General Govt.	$4,800,000	$4,800,000	$4,800,000	$5,500,000	$1,000,000
340-000-397-36-00-00	Oper Trnsfrs - Devel Impact	$2,000,000	$2,000,000	$1,500,000	$700,000	$1,500,000
	TOTAL NONREVENUES	**$7,300,000**	**$6,800,000**	**$6,300,000**	**$6,200,000**	**$2,500,000**
	TOTAL REVENUES	**$10,509,439**	**$10,400,000**	**$9,355,500**	**$7,900,000**	**$3,900,000**
	TOTAL FUND	**$32,026,578**	**$29,851,996**	**$34,154,844**	**$34,490,877**	**$4,287,877**

(1) Federal Grant for East Lake Samm. Parkway

City of Sammamish

Transportation Capital Improvement Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	228th Ave Phase 1C					
340-111-595-00-63-00	228th Ave Phase 1C	$491,994				
	244th Ave Phase I					
340-112-595-10-63-00	244th Ave Phase 1- Improvments	$462,631	$13,500,000	$1,200,000	$14,535,000	
340-112-595-20-61-00	244th Ave Phase 1-Land					
	Intersection Improvements					
340-115-595-30-63-00	Intersection Improvements	$65,466	$496,700	$200,000	$300,000	$300,000
	City Entrance Signs					
340-116-595-30-63-00	City Entrance Signs	$0	$11,000	$0	$0	$0
	Neighborhood Projects					
340-117-595-30-63-00	Neighborhood Projects	$44,389	$165,000	$100,000	$100,000	$100,000
	Sidewalk Program					
340-118-595-61-63-00	Sidewalk Program	$119,728	$220,000	$125,000	$125,000	$125,000
	Pavement Management Program					
340-119-542-30-48-00	Pavement Management Program	$493,919	$338,800	$350,000	$1,000,000	$1,000,000
	CIP Management System					
340-120-544-40-41-00	CIP Management System	$0	$16,500	$0	$15,000	$15,000
	Transportation Computer Model					
340-122-544-40-41-00	Transportation Computer Model	$89,132	$0	$15,000		
	Level Of Service					
340-123-544-40-41-00	Level Of Service	$91,024	$0	$25,000	$20,000	$20,000
	Concurrency Management System					
340-124-544-40-41-00	Concurrency Management System	$7,699	$45,000	$2,500	$20,000	$20,000
	Mitigation Payment System					
340-125-544-40-41-00	Mitigation Payment System		$0	$0	$30,000	$30,000
	Issaq Pine Lake Rd Exten.					
340-127-595-30-63-00	Issaq Pine Lake Rd Exten.	$2,128,860	$0	$100,000	$0	$0
	Transit Program					
340-129-544-40-41-00	Transit Program	$0	$44,000	$40,000	$60,000	$60,000
	SE 24th Street Sidewalk					
340-130-595-61-63-00	SE 24th St. Sidewalk Project	$92,371	$0	$35,000	$15,000	$10,000

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	228th Avenue Phase 1D					
340-131-595-30-63-00	228th Avenue Phase 1D	$14,285		$0		
	Street Lighting Program					
340-132-595-63-63-00	Street Lighting Program	$18,649	$22,000	$10,000	$20,000	$20,000
	ELS Pkwy to 187th NE Enviro Doc					
340-133-595-10-63-00	ELS Pkwy to 187th NE Enviro Doc	$89,684	$0	$145,000	$0	$0
	Capital Contingency Reserve					
340-136-595-95-67-01	Capital Contingency Reserve		$1,000,000	$0	$1,000,000	$0
	212th Snake Hill Contingency					
340-136-595-95-67-02	212th Snake Hill Contingency		$0	$1,000,000	$0	$0
	ELS Pkwy-Inglewood to NE 26th					
340-137-595-30-63-00	ELS Pkwy-Inglewood to NE 26th	$7,171	$1,500,000	$1,312,000	$13,715,000	
	NE 8th St Walkway					
340-138-595-62-63-00	NE 8th St Walkway - 228th to 244th	$85,318	$0			
	ELSPkwy/Louis Thompson Rd Int.					
340-139-595-30-63-00	ELS Pkwy/Louis Thompson Rd Int	$192,182	$0	$50,000		
	SR202 Improvement					
340-143-595-30-63-00	SR202 Improvement	$226,757	$0	$40,000		
	Future Transportation Project					
340-145-595-30-63-00	Future Transportation Project		$650,000	$0	$0	$0
	Local Improvement Districts					
340-148-595-90-63-00	LID 25% match support		$250,000	$0	$100,000	$0
	Towncenter Roadway Analysis					
340-149-595-10-63-00	Towncenter Roadway Analysis	$5,722	$0	$25,000	$50,000	$0
340-404-595-62-63-00	**NON-MOTORIZED TRANSPORTATION**		$3,080,000	$150,000	$2,430,000	$1,400,000
	South Pine Lake Route					
340-401-595-62-63-00	South Pine Lake Route	$53,045	$1,442,800	$1,538,800		
	228th Ave NE					
340-402-595-62-63-00	228th Ave NE: NE 12th to NE 25th Wa	$1,875,787		$30,000		
	212th Ave SE					
340-403-595-62-63-00	212th Ave SE: SE 13th St. to SE 14th St.		$425,000	$500,000		
	TOTAL CAPITAL	**$6,655,811**	**$23,206,800**	**$6,993,300**	**$33,535,000**	**$3,100,000**
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	$571,424	$570,667	$570,667	$568,000	$565,333
	TOTAL INTERFUND	**$571,424**	**$570,667**	**$570,667**	**$568,000**	**$565,333**
	TOTAL EXPENDITURES	**$7,227,235**	**$23,777,467**	**$7,563,967**	**$34,103,000**	**$3,665,333**
	Ending Fund Balance	$24,799,344	$6,074,529	$26,590,877	$387,877	$622,544
	TOTAL FUND	**$32,026,578**	**$29,851,996**	**$34,154,844**	**$34,490,877**	**$4,287,877**

City of Sammamish

Surface Water Management Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$290,363	$131,716	$625,463	$620,696	$10,629
408-000-333-97-03-00	FEMA - Public Assist Grant	$51,530				
408-000-334-01-80-00	Military Dept - State Grant	$10,145				
408-000-334-03-10-00	Department of Ecology - State Grant			$75,000		
408-000-343-83-00-00	Surface Water Fees	$2,289,915	$2,400,000	$2,350,000	$2,350,000	$2,350,000
	CHARGES FOR GOODS & SVCS	**$2,351,589**	**$2,400,000**	**$2,425,000**	**$2,350,000**	**$2,350,000**
408-000-361-11-00-00	Interest Income	$32,712	$2,500	$20,000	$2,000	$2,000
408-000-369-90-01-00	Miscellaneous	$1,267				
408-000-395-20-00-00	Compensation from Ins Recovery	$9,108				
408-000-391-10-01-00	Interfund Proceeds					$800,000
	TOTAL MISCELLANEOUS	**$43,087**	**$2,500**	**$20,000**	**$2,000**	**$802,000**
	TOTAL REVENUES	**$2,394,677**	**$2,402,500**	**$2,445,000**	**$2,352,000**	**$3,152,000**
	TOTAL FUND	**$2,685,040**	**$2,534,216**	**$3,070,463**	**$2,972,696**	**$3,162,629**

City of Sammamish

Surface Water Management Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Administration					
408-000-538-31-11-00	Salaries	$74,417	$79,100	$79,100	$87,000	$92,000
408-000-538-31-12-00	Overtime	$48				
408-000-538-31-21-00	Benefits	$18,711	$20,200	$20,200	$25,500	$27,500
	TOTAL PERSONNEL	**$93,176**	**$99,300**	**$99,300**	**$112,500**	**$119,500**
408-000-538-31-31-00	Office & Operating Supplies	$500	$1,600	$1,600	$1,600	$1,700
408-000-538-31-31-01	Meetings	$0	$100	$100	$100	$100
408-000-538-31-31-05	Meeting Meals	$15	$150	$150	$150	$150
408-000-538-31-32-00	Fuel	$1,301	$150	$150	$150	$150
408-000-538-31-34-00	Books & Maps	$0	$525	$525	$500	$525
	TOTAL SUPPLIES	**$1,816**	**$2,525**	**$2,525**	**$2,500**	**$2,625**
408-000-538-31-41-00	Professional Services (1)	$7,068	$103,000	$145,000	$30,000	$5,000
408-000-538-31-41-02	Engineering Services	$0	$3,000	$3,000	$2,500	$2,500
408-000-538-31-41-04	Copying	$0	$275	$275	$150	$150
408-000-538-31-41-11	Interim Staff	$0	$5,000	$5,000	$5,000	$5,000
408-000-538-31-42-00	Communications	$0	$625	$625	$500	$500
408-000-538-31-42-02	Postage	$0	$100	$100	$100	$100
408-000-538-31-43-00	Travel	$602	$275	$275	$300	$325
408-000-538-31-43-01	Training	$163	$775	$775	$750	$750
408-000-538-31-48-00	Repair & Maintenance	$0	$275	$275	$250	$275
408-000-538-31-49-01	Memberships	$0	$300	$300	$150	$150
	TOTAL SERVICES & CHARGES	**$7,834**	**$113,625**	**$155,625**	**$39,700**	**$14,750**
408-000-538-31-51-00	Intergovernmental Services	$66,182	$58,500	$58,500	$65,000	$70,000
408-000-538-31-51-01	Lake Sammamish Habitat Study	$10,000	$15,000	$15,000	$15,000	$15,000
408-000-538-31-51-02	Intergovernmental Obligations	$0	$93,500	$0	$0	$0
408-000-538-31-53-00	Intergovernmental Taxes	$34,540	$35,000	$35,000	$37,500	$40,000
	TOTAL INTERGOVERNMENTAL	**$110,722**	**$202,000**	**$108,500**	**$117,500**	**$125,000**
	TOTAL ADMINISTRATION	**$213,548**	**$417,450**	**$365,950**	**$272,200**	**$261,875**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Engineering Section					
408-000-538-32-11-00	Salaries	$204,662	$297,960	$297,960	$305,250	$326,000
408-000-538-32-12-00	Overtime	$0	$1,000	$1,000	$1,000	$1,000
408-000-538-32-21-00	Benefits	$53,696	$100,007	$100,007	$105,000	$113,500
	TOTAL PERSONNEL	**$258,358**	**$398,967**	**$398,967**	**$411,250**	**$440,500**
408-000-538-32-31-00	Office & Operating Supplies	$749	$2,600	$2,600	$1,500	$1,500
408-000-538-32-31-01	Meetings	$0	$175	$175	$150	$175
408-000-538-32-31-04	Clothing Allowance	$0		$225	$1,500	$1,750
408-000-538-32-32-00	Fuel	$60	$750	$750	$250	$250
408-000-538-32-34-00	Maps	$75	$525	$525	$500	$500
408-000-538-32-35-00	Small Tools & Minor Equipment	$2,008	$2,100	$2,100	$5,167	$5,167
	TOTAL SUPPLIES	**$2,893**	**$6,150**	**$6,375**	**$9,067**	**$9,342**
408-000-538-32-41-00	Professional Services	$10,890	$28,000	$45,000	$25,000	$27,500
408-000-538-32-41-02	Engineering Services	$16,351	$20,000	$5,000	$5,000	$5,000
408-000-538-32-41-04	Copying	$0	$500	$500	$500	$500
408-000-538-32-42-00	Communications	$0	$275	$275	$250	$250
408-000-538-32-43-00	Travel	$10	$625	$625	$650	$675
408-000-538-32-43-01	Training	$522	$5,800	$5,800	$5,000	$5,250
408-000-538-32-48-00	Repairs & Maintenance	$29	$800	$800	$750	$750
408-000-538-32-49-01	Memberships	$100	$525	$525	$500	$500
408-000-538-32-49-04	Clothing		$225			
	TOTAL SERVICES & CHARGES	**$27,902**	**$56,750**	**$58,525**	**$37,650**	**$40,425**
408-000-538-32-51-00	Intergovernmental Services	$23,236				
	TOTAL ENGINEERING	**$312,389**	**$461,867**	**$463,867**	**$457,967**	**$490,267**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Maintenance & Operations Section					
408-000-538-35-11-00	Salaries	$185,150	$210,000	$210,000	$224,000	$236,000
408-000-538-35-12-00	Overtime	$2,905	$10,000	$10,000	$10,000	$10,000
408-000-538-35-13-00	Part-time	$13,381	$15,000	$15,000	$15,600	$16,225
408-000-538-35-13-01	Part-Time (9 month)	$27,967	$37,500	$37,500	$39,000	$40,550
408-000-538-35-14-00	On-Call Pay	$5,742	$6,000	$6,000	$6,250	$6,500
408-000-538-35-21-00	Benefits	$79,117	$93,300	$93,300	$106,000	$114,000
	TOTAL PERSONNEL	**$314,262**	**$371,800**	**$371,800**	**$400,850**	**$423,275**
408-000-538-35-31-00	Office & Operating Supplies	$19,618	$15,000	$15,000	$20,000	$21,000
408-000-538-35-31-04	Clothing Allowance	$3,203	$4,000	$4,000	$4,000	$4,000
408-000-538-35-31-05	Meetings		$275	$275	$250	$250
408-000-538-35-32-00	Fuel	$7,498	$10,000	$10,000	$10,000	$10,000
408-000-538-35-35-00	Small Tools & Minor Equipment	$1,789	$4,500	$7,000	$7,250	$7,500
408-000-538-35-35-01	Equipment Rental	$3,712	$10,000	$10,000	$7,500	$7,500
	TOTAL SUPPLIES	**$35,820**	**$43,775**	**$46,275**	**$49,000**	**$50,250**
408-000-538-35-41-00	Professional Services	$135,185	$105,000	$100,000	$107,000	$110,000
408-000-538-35-42-00	Communications	$3,413	$7,500	$7,500	$7,500	$7,500
408-000-538-35-43-00	Travel	$276	$1,100	$1,100	$1,000	$1,000
408-000-538-35-43-01	Training	$197	$3,250	$3,250	$2,500	$2,500
408-000-538-35-45-00	Operating Rentals & Leases	$2,840		$0	$0	$0
408-000-538-35-47-00	Utility Services	$5,914	$7,500	$7,500	$7,500	$7,500
408-000-538-35-48-00	Repair & Maintenance	$24,316	$127,000	$25,000	$25,000	$25,000
408-000-538-35-49-00	Miscellaneous	$75	$525	$525	$550	$575
	TOTAL SERVICES & CHARGES	**$172,216**	**$251,875**	**$144,875**	**$151,050**	**$154,075**
408-000-538-35-51-00	Intergovernmental Services	$271,704	$286,500	$286,500	$300,000	$315,000
	TOTAL INTERGOVERNMENTAL	**$271,704**	**$286,500**	**$286,500**	**$300,000**	**$315,000**
408-000-594-38-64-00	Machinery & Equipment	$41,639	$25,000	$72,500	$0	$0
	TOTAL CAPITAL	**$41,639**	**$25,000**	**$72,500**	**$0**	**$0**
	TOTAL MAINTENANCE & OPERATI	**$835,640**	**$978,950**	**$921,950**	**$900,900**	**$942,600**

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Total Transfers Section					
408-000-597-00-55-48	Operating Transfers - CIP	$650,000	$620,000	$650,000	$1,275,000	$1,400,000
408-000-597-21-00-00	Operating Trf-Debt Svc Interfd Loan	$0	$0	$0		
408-000-597-00-55-51	Oper Trnsfrs - ER&R	$10,000	$10,000	$10,000	$10,000	$10,000
408-000-538-39-95-52	Interfund - Technology	$10,000	$10,000	$10,000	$18,000	$18,000
408-000-538-39-96-53	Interfund - Risk Management	$28,000	$28,000	$28,000	$28,000	$28,000
	TOTAL TRANSFERS	**$698,000**	**$668,000**	**$698,000**	**$1,331,000**	**$1,456,000**
	TOTAL EXPENDITURES	**$2,059,577**	**$2,526,267**	**$2,449,767**	**$2,962,067**	**$3,150,742**
	Ending Fund Balance	$625,463	$7,949	$620,696	$10,629	$11,887
	TOTAL FUND	**$2,685,040**	**$2,534,216**	**$3,070,463**	**$2,972,696**	**$3,162,629**

(1) 2008 & 2009 Includes $25,000 per year for Pine Lake Water Quality Study

City of Sammamish

Surface Water Capital Fund Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$1,114,159	$628,978	$1,831,544	$2,755,226	$36,226
438-000-337-07-04-00	KC Conservation Dist Sp Assess	$60,000				
	TOTAL INTERGOVERNMENTAL	**$60,000**	**$0**	**$0**	**$0**	**$0**
438-000-361-11-00-00	Interest Income	$112,186	$50,000	$100,000	$50,000	$50,000
438-000-379-00-00-00	Developer Contribution Fees			$4,000		
438-000-379-12-01-00	Development Fees	$184,599	$325,000	$80,000	$80,000	$80,000
438-000-395-10-10-01	Lamb House Sale (40%)		$200,000			$200,000
438-000-395-10-10-00	Disposition of Capital Assets			$1,282,589		
	TOTAL MISCELLANEOUS	**$296,785**	**$575,000**	**$1,466,589**	**$130,000**	**$330,000**
438-000-397-00-03-01	Oper Tfrs - Gen'l Govt CIP			$40,412		
438-000-397-48-00-00	Oper Trnsfrs - Storm Oper Fund	$650,000	$620,000	$650,000	$1,275,000	$1,400,000
	TOTAL NONREVENUES	**$650,000**	**$620,000**	**$690,412**	**$1,275,000**	**$1,400,000**
	TOTAL REVENUES	**$1,006,785**	**$1,195,000**	**$2,157,001**	**$1,405,000**	**$1,730,000**
	TOTAL FUND	**$2,120,945**	**$1,823,978**	**$3,988,545**	**$4,160,226**	**$1,766,226**

City of Sammamish

Surface Water Capital Projects Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
	Sidewalk Program					
438-318-595-40-63-00	Sidewalk Program	$0	$50,000	$25,000	$25,000	$25,000
	SE 32nd Way/Pine Lake Road					
438-326-595-40-63-00	SE 32nd Way/Pine Lake Road	$2,790				
	South Pine Lake Route					
438-401-595-40-63-00	South Pine Lake Route			$159,000		
	Unplanned Emergency CIP's					
438-410-595-40-63-00	Unplanned Emergency CIP's	$4,500	$38,500	$0	$0	$0
	Flooding/Erosion Tributary/GDC					
438-413-538-32-41-00	Flooding/Erosion Tributary/GDC	$0	$155,000	$50,000	$150,000	$150,000
	244 Ave NE Phase 1					
438-416-595-40-63-00	244 Ave NE Phase 1	$70,850	$200,000	$75,000	$564,000	
	SE 42nd St. Culvert					
438-420-595-40-63-00	SE 42nd St. Culvert	$3,492		$44,500		
	SE 24th Street Sidewalk					
438-427-595-40-63-00	SE 24th Street Sidewalk	$27,533		$1,500		
	ELS Pkwy-Inglewood to NE 26th					
438-428-595-40-63-00	ELSPkwy-Inglewood to NE 26th	$0	$200,000	$213,000	$2,151,500	
	Zaccuse Creek Daylighting					
438-430-595-40-63-00	Zaccuse Creek Daylighting	$83,236		$2,000		
	Add'l Unfunded CIPs from County					
438-440-595-40-63-00	Add'l Unfunded CIPs from County	$0	$70,500	$0	$0	
	Basin Study CIP Projects					
438-450-595-40-63-00	Basin Study CIP Projects	$0	$110,000	$0	$115,000	$100,000
	Thompson Basin Study					
438-451-538-32-41-00	Thompson Basin Study		$193,000	$76,000	$200,000	$100,000
	Maintenance Facility (40%)					
438-452-595-40-61-00	M&O Facility - Land			$443,818		
438-452-595-40-62-00	M&O Facility - Building					
438-452-595-40-63-00	Maintenance Facility	$3,500	$800,000	$50,000	$825,000	$1,285,000
	TOTAL CAPITAL	**$195,901**	**$1,817,000**	**$1,139,818**	**$4,030,500**	**$1,660,000**
408-000-538-31-51-02	Intergovernmental Obligations	$93,500	$0	$93,500	$93,500	$93,500
	TOTAL EXPENDITURES	**$289,401**	**$1,817,000**	**$1,233,318**	**$4,124,000**	**$1,753,500**
	Ending Fund Balance	$1,831,544	$6,978	$2,755,226	$36,226	$12,726
	TOTAL FUND	**$2,120,945**	**$1,823,978**	**$3,988,545**	**$4,160,226**	**$1,766,226**

City of Sammamish

Equipment Rental & Replacement Fund Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$581,973	$674,322	$715,466	$815,466	$845,466
501-000-348-31-00-00	Interfund Services - Gen	$85,000	$85,000	$85,000	$85,000	$85,000
501-000-397-00-04-08	Interfund Services-SWM	$10,000	$10,000	$10,000	$10,000	$10,000
	CHARGES FOR GOODS & SVCS	**$95,000**	**$95,000**	**$95,000**	**$95,000**	**$95,000**
501-000-361-11-00-00	Investment Interest	$38,492	$3,000	$25,000	$5,000	$5,000
	TOTAL MISCELLANEOUS	**$38,492**	**$3,000**	**$25,000**	**$5,000**	**$5,000**
	TOTAL REVENUES	**$133,492**	**$98,000**	**$120,000**	**$100,000**	**$100,000**
	TOTAL FUND	**$715,466**	**$772,322**	**$835,466**	**$915,466**	**$945,466**

City of Sammamish

Equipment Rental & Replacement Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
501-000-548-65-48-00	Repairs and Maintenance	$0	$20,000	$20,000	$20,000	$20,000
	TOTAL SERVICES & CHARGES	**$0**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
501-000-594-48-64-00	Machinery & Equipment				$50,000	$50,000
	TOTAL EXPENDITURES	**$0**	**$20,000**	**$20,000**	**$70,000**	**$70,000**
	Ending Fund Balance	$715,466	$752,322	$815,466	$845,466	$875,466
	TOTAL FUND	**$715,466**	**$772,322**	**$835,466**	**$915,466**	**$945,466**

(1) Replacement of Truck #1 (2009) & Truck #2 (2010); both equipped for snow & ice response

City of Sammamish

Technology Replacement Fund Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$597,031	$450,639	$534,831	$267,981	$90,031
502-000-348-33-00-00	Interfund - General Fund	$300,000	$300,000	$300,000	$500,000	$500,000
502-000-348-38-00-00	Interfund Services - Storm	$10,000	$10,000	$10,000	$18,000	$18,000
	CHARGES FOR GOODS & SVCS	**$310,000**	**$310,000**	**$310,000**	**$518,000**	**$518,000**
502-000-361-11-00-00	Interest Income	$33,323	$3,000	$20,000	$5,000	$5,000
	TOTAL MISCELLANEOUS	**$33,323**	**$3,000**	**$20,000**	**$5,000**	**$5,000**
	TOTAL REVENUES	**$343,323**	**$313,000**	**$330,000**	**$523,000**	**$523,000**
	TOTAL FUND	**$940,354**	**$763,639**	**$864,831**	**$790,981**	**$613,031**

City of Sammamish

Technology Replacement Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
502-000-518-81-11-00	Salaries	$121,475	$135,900	$135,900	$220,000	$238,000
502-000-518-81-12-00	Overtime	$1,415				
502-000-518-81-21-00	Benefits	$30,793	$34,200	$34,200	$72,200	$79,000
	TOTAL PERSONNEL	**$153,683**	**$170,100**	**$170,100**	**$292,200**	**$317,000**
502-000-518-81-31-00	Office & Operating Supplies	$19,372	$5,000	$5,000	$5,000	$5,000
502-000-518-81-35-00	Small Tools & Minor Equipment	$75,076	$20,000	$20,000	$20,000	$20,000
	TOTAL SUPPLIES	**$94,448**	**$25,000**	**$25,000**	**$25,000**	**$25,000**
502-000-518-81-41-00	Professional Services	$9,528	$20,000	$10,000	$5,000	$5,000
502-000-518-81-42-00	Communications	$0	$750	$750	$750	$750
502-000-518-81-43-00	Travel	$0	$1,000	$1,000	$1,000	$1,000
502-000-518-81-43-01	Training - Seminars/Conference	$150	$5,000	$5,000	$5,000	$5,000
502-000-518-81-48-00	Repair & Maintenance	$27,941				
	TOTAL SERVICES & CHARGES	**$37,619**	**$26,750**	**$16,750**	**$11,750**	**$11,750**
502-000-518-81-51-00	Intergovernmental Services	$44,364	$65,000	$85,000	$85,000	$85,000
	INTERGOVERNMENTAL SERVICES	**$44,364**	**$65,000**	**$85,000**	**$85,000**	**$85,000**
502-000-594-18-64-00	Machinery & Equipment	$75,409	$255,000	$300,000	$287,000	$114,000
	TOTAL CAPITAL	**$75,409**	**$255,000**	**$300,000**	**$287,000**	**$114,000**
	TOTAL EXPENDITURES	**$405,523**	**$541,850**	**$596,850**	**$700,950**	**$552,750**
	Ending Fund Balance	$534,831	$221,789	$267,981	$90,031	$60,281
	TOTAL FUND	**$940,354**	**$763,639**	**$864,831**	**$790,981**	**$613,031**

City of Sammamish

Risk Management Fund Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Revenues	2008 BUDGET	2008 Adjusted BUDGET	2009 BUDGET	2010 BUDGET
	Beginning Fund Balance	$812,874	$793,863	$843,847	$816,847	$764,847
503-000-361-11-00-00	Interest Income	$43,841.86	$7,500	$25,000	$5,000	$5,000
	TOTAL MISCELLANEOUS	**$43,841.86**	**$7,500**	**$25,000**	**$5,000**	**$5,000**
503-000-348-91-00-01	Interfund - General fund	$180,000.00	$180,000	$180,000	$180,000	$180,000
503-000-348-91-04-08	Interfund - Storm Oper Fund	$28,000.00	$28,000	$28,000	$28,000	$28,000
	TOTAL NONREVENUES	**$208,000.00**	**$208,000**	**$208,000**	**$208,000**	**$208,000**
	TOTAL REVENUES	**$251,841.86**	**$215,500**	**$233,000**	**$213,000**	**$213,000**
	TOTAL FUND	**$1,064,715.86**	**$1,009,363**	**$1,076,847**	**$1,029,847**	**$977,847**

City of Sammamish

Risk Management Fund

2009/2010 Budget Process

Account Number	Description	2007 Actual Expenditures	2008 BUDGET	2008 Adjusted Budget	2009 BUDGET	2010 BUDGET
503-000-514-71-22-00	Unemployment Benefits	$6,271.79	$20,000	$20,000	$20,000	$20,000
	TOTAL PERSONNEL	**$6,271.79**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
503-000-514-71-46-00	Insurance	$213,781.00	$230,000	$230,000	$242,000	$254,000
503-000-514-71-49-00	Miscellaneous (1)	$816.00	$10,000	$10,000	$3,000	$3,000
	TOTAL SERVICES & CHARGES	**$214,597.00**	**$240,000**	**$240,000**	**$245,000**	**$257,000**
	TOTAL EXPENDITURES	**$220,868.79**	**$260,000**	**$260,000**	**$265,000**	**$277,000**
	Ending Fund Balance	$843,847	$749,363	$816,847	$764,847	$700,847
	TOTAL FUND	**$1,064,715.86**	**$1,009,363**	**$1,076,847**	**$1,029,847**	**$977,847**

(1) 2009-2010 to include flu shot coverage for immediate families of employees and Council

LONG-TERM FINANCIAL FORECAST
PLANNING FOR THE FUTURE

The following section provides a summary look at the long-term Financial Forecast that was reviewed with Council as part of the budget discussions in 2008. At the time the 2009-2010 budget was being created, Council was evaluating revised long-term projections that included significant reductions in development revenues (Impact fees, REET). In January of 2009, the Council dedicated time at their annual Council Retreat to further discuss the City's long-term financial sustainability strategy, a copy of those presentation files is included in the section as a preview of the on-going discussions in this area as well as the near-term financial forecast model summary and the assumptions used in that model.

FINANCIAL SUSTAINABILITY

JANUARY 2009

CITY COUNCIL RETREAT

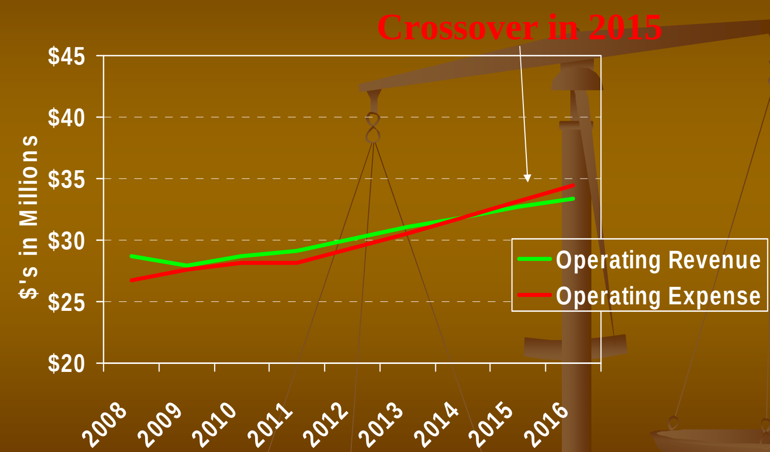
City of Sammamish Washington

PROBLEM STATEMENT

There is a structural imbalance in operating revenues and expenses that is <u>not</u> sustainable in the long term.

PROJECTED OPERATING Revenues & Expenses

(Dec.'08 model update)



Structural Imbalance, crossover is coming

GOAL STATEMENT

Develop a sustainable financial strategy, adopted before the crossover point using a fair, transparent and rational process

OBJECTIVE TODAY

Develop agreement on what the process is for accomplishing this goal and develop a timeline for that process

FINANCIAL RETREAT OVERVIEW JUNE, 2008

In June, 2008 went into depth defining the factors surrounding the problem and looking at what options were available.

CITY RESPONSIBILITIES CONTINUE TO GROW

THEN	NOW
	RUN IT
	MAINTAIN IT
BUILD IT	BUILD IT

- Expenditures per Capita
- Then: Build It
- Now: Run it, Maintain it, build it
- Expectations increasing – Residential Turnover (7 years)

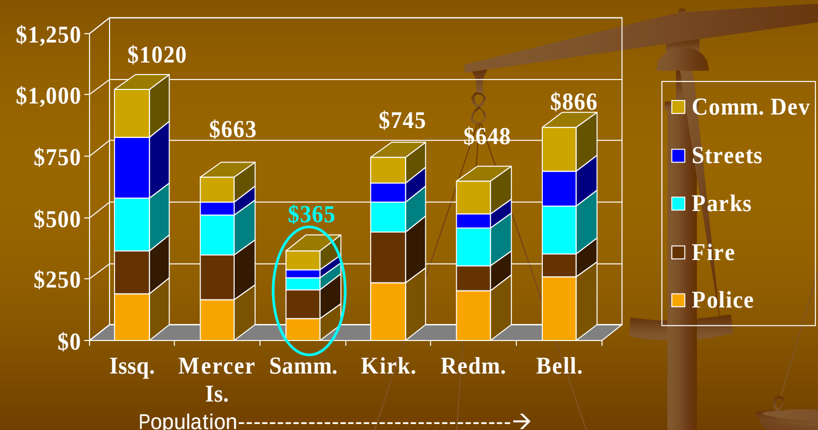
SINCE JUNE, 2008 ECONOMIC UPDATE

- Economic Uncertainty – Stocks freefalling
- Unemployment – 7.1% in WA, 4.6 M Nationally, Microsoft layoffs 5,000
- Banking Crisis – WaMu, Wachovia, etc.
- Waning Consumer Confidence – Reduction in wealth
- Tightening Credit Markets – Getting a loan is tough
- Recession
- Summary: Financial markets down, interest rates down, housing market down, growth is down and job loss/unemployment are up
- The problem may move closer....

CITY OF SAMMAMISH MODE OF OPERATIONS

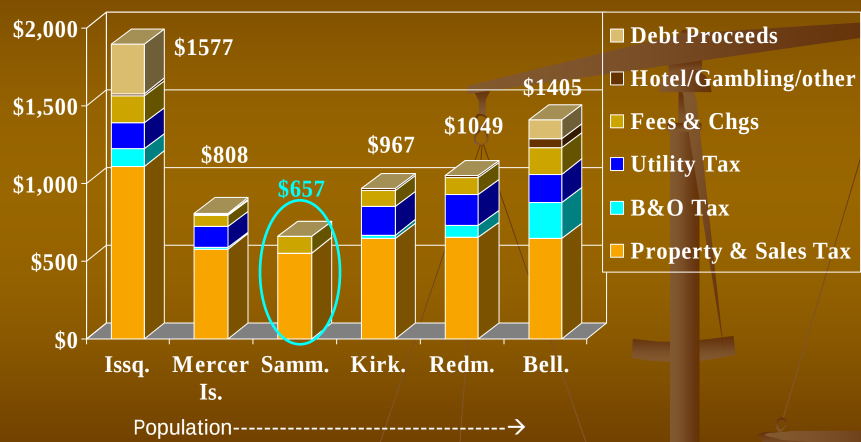
- Prudent Financial Management – “AAA”
- Higher Service/Lower Taxes
- Lean/Efficient Staffing Levels
- Contract Model/Approach
- Lesser Levels of Service –Not Full Service

OPER. EXPENSE PER CAPITA: Eastside Cities Comparison (2007)



Sammamish has LOWEST Per Capita Expense on Eastside

OPER. REVENUE PER CAPITA: Eastside Cities Comparison (2007)



Sammamish has LOWEST Per Capita Revenue on Eastside

GENERAL APPROACHES:

1. Lower Costs & Level of Service (LOS)
2. Keep LOS & Fill Rev/Exp gap
3. Expand services & substantially enhance revenues
4. Other ?

MECHANISMS SUGGESTED:

1. Use of consultant expertise
2. Use of advisory panel (Complex issue)
3. "Muni Finance 101" Coursework
4. Newsletter education
5. Newspaper articles
6. Channel 21

Other Mechanisms Considered:

- Phone Survey
- Focus Groups
- Town Hall meetings
- Charettes

20-YEAR FINANCIAL MODEL: REVENUES & EXPENDITURES SUMMARY THRU 2015

2008-2015 Financial Forecast Summary

	2008 Budget	2009 Budget	2010 Budget	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected
REVENUES								
General Revenues								
Property Tax (4% AV/1.5% New Const.)	19,500,000	19,700,000	20,200,000	20,500,000	21,200,000	21,900,000	22,400,000	22,900,000
Sales Tax (SST Added in 2008)	2,800,000	2,600,000	2,700,000	2,789,200	2,881,968	2,978,447	3,078,785	3,183,136
Local Crim Justice Sales Tax	750,000	800,000	950,000	988,000	1,027,520	1,068,621	1,111,366	1,155,820
Taxes Subtotal	23,050,000	23,100,000	23,850,000	24,277,200	25,109,488	25,947,068	26,590,150	27,238,956
Building/Grading/Plumbing/Mech. Permits	626,700	625,000	625,000	637,500	650,250	663,255	676,520	690,051
Building Plan Check/Engineering Fees	1,171,500	1,030,000	1,030,000	1,050,600	1,071,612	1,093,044	1,114,905	1,137,203
Other Charges/Fees for Services	446,550	363,000	363,000	367,510	380,487	393,948	407,912	422,399
Charges/Fees for Services Subtotal	2,244,750	2,018,000	2,018,000	2,055,610	2,102,349	2,150,247	2,199,337	2,249,653
Intergovernmental Revenue	819,085	718,500	723,500	752,440	782,538	813,839	846,393	880,248
Cable Franchise Fees	450,000	450,000	450,000	468,000	486,720	506,189	526,436	547,494
Investment Interest Revenue	580,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Licenses & Other Permits	81,500	75,550	75,550	78,261	81,074	83,994	87,023	90,168
Fines/Donations/Miscellaneous	418,560	373,590	373,590	214,924	221,449	228,235	235,292	242,632
General Revenues Subtotal	*27,643,895*	*27,035,640*	*27,790,640*	*28,146,435*	*29,083,617*	*30,029,571*	*30,784,632*	*31,549,151*
Dedicated Revenues (Streets/Capital)								
Street Fuel Tax (OPR)	1,050,000	950,000	950,000	988,000	1,027,520	1,068,621	1,111,366	1,155,820
Transportation Impact Fees	650,000	742,698	1,544,812	6,446,619	7,664,643	4,307,648	2,822,252	2,822,252
Parks Impact Fees	95,000	134,071	278,868	1,163,736	1,383,613	777,612	509,470	509,470
Interest/Grants/Misc other Revenues	2,563,500	565,000	565,000	265,000	265,000	265,000	265,000	265,000
REET 1: Parks	1,300,000	1,300,000	1,300,000	1,450,000	1,500,000	1,550,000	1,650,000	1,750,000
REET 2: Transportation	1,300,000	1,300,000	1,300,000	1,450,000	1,500,000	1,550,000	1,650,000	1,750,000
Operating Revenues	28,693,895	27,985,640	28,740,640	29,134,435	30,111,137	31,098,192	31,895,998	32,704,971
Capital Revenues	5,908,500	4,041,769	4,988,680	10,775,355	12,313,256	8,450,260	6,896,722	7,096,722
Strategic Reserve (10% General Fund Rev.)	**(2,764,390)**	**(2,703,564)**	**(2,779,064)**	**(2,814,644)**	**(2,908,362)**	**(3,002,957)**	**(3,078,463)**	**(3,154,915)**
TOTAL REVENUE AVAILABLE	**31,838,006**	**29,323,845**	**30,950,256**	**37,095,146**	**39,516,032**	**36,545,495**	**35,714,257**	**36,646,779**
EXPENDITURES								
Operations & Maintenance (w/ Operating Capital)	17,425,946	17,779,129	17,748,023	17,101,816	17,767,116	18,471,351	19,217,436	20,008,544
Fire/EMS Service Contract	5,314,358	5,607,000	5,887,350	6,182,000	6,491,000	6,816,000	7,157,000	7,443,280
Police/Jail Services	4,007,370	4,224,420	4,538,012	4,763,141	4,999,519	5,247,715	5,508,324	5,729,556
Interfund Loan to SWM Fund	-	-	800,000	-	-	-	-	-
Subtotal Operating Expenses	26,747,674	27,610,549	28,973,385	28,046,956	29,257,635	30,535,065	31,882,761	33,181,380
Operating Rev's less Expenses (No Reserve)	***1,946,221***	***375,091***	***(232,745)***	***1,087,479***	***853,503***	***563,126***	***13,237***	***(476,409)***
General Fund Capital	980,000	75,000	-	-	-	-	-	-
Parks Capital	4,317,500	5,677,800	3,550,000	-	-	-	-	-
Transportation Capital	6,993,300	33,535,000	3,100,000	-	-	-	-	-
Debt Service (PWTF & Parks G.O.Bond)	938,504	937,260	934,393	931,129	927,462	923,395	923,560	922,563
Capital Subtotal	13,229,304	40,225,060	7,584,393	931,129	927,462	923,395	923,560	922,563
Impact of Activities by Year (EFB Impact)	(5,374,583)	(35,808,200)	(2,828,459)	10,931,705	12,239,297	8,089,992	5,986,400	5,697,750
ACCUMULATED TOTALS (without Reserve)	48,234,390	12,426,190	9,597,731	20,529,436	32,768,733	40,858,725	46,845,124	52,542,875

20-YEAR FINANCIAL MODEL: REVENUES & EXPENDITURES SUMMARY THRU 2015

2008-2015 Financial Forecast Summary

	2008 Budget	2009 Budget	2010 Budget	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected
SURFACE WATER MANAGEMENT UTILITY								
REVENUES								
SWM Utility Rate Fees	2,350,000	2,350,000	2,350,000	2,444,000	2,541,760	2,643,430	2,749,168	2,859,134
SWM Development Fees (Capital)	80,000	80,000	80,000	83,200	86,528	89,989	93,589	97,332
Interfund Loan from General Fund	-	-	800,000	-	-	-	-	-
Interest Income/Grants/Misc	199,000	52,000	252,000	52,000	52,000	52,000	52,000	52,000
Revenue Subtotal	2,629,000	2,482,000	3,482,000	2,579,200	2,680,288	2,785,420	2,894,756	3,008,467
EXPENSES								
Operations & Maintenance(No interfund transfers)	1,751,767	1,631,067	1,694,742	1,770,251	1,851,155	1,936,776	2,027,465	2,123,603
Debt Service (KC Debt + GF Loan re-payment)	93,500	93,500	93,500	93,499	93,499	93,499	93,499	93,499
Capital Expenses	696,000	4,030,500	1,660,000	0	0	0	0	0
TOTAL BALANCE BY YEAR	87,733	(3,273,067)	33,758	715,450	735,634	755,144	773,792	791,364
ACCUMULATED TOTALS	2,592,739	(680,328)	(646,570)	68,880	804,514	1,559,658	2,333,450	3,124,815
Grand Total BALANCE BY YEAR	**(5,286,850)**	**(39,081,267)**	**(2,794,701)**	**11,647,155**	**12,974,931**	**8,845,136**	**6,760,192**	**6,489,114**
Grand Total ACCUMULATED TOTALS	**50,827,129**	**11,745,862**	**8,951,161**	**20,598,316**	**33,573,247**	**42,418,383**	**49,178,575**	**55,667,689**

City of Sammamish
Long-Term Financial Projection Exercise - December, 2008 Update

LIST OF ASSUMPTIONS

Assumes 4% annual growth in Expenses and Revenues from 2011 to 2026, except as noted
Assumes 74 FTE in 2008, 75 in 2009, 76 in 2010 (+Add Police Officer in 2010)
Interest Earnings remain constant (2009 Budgeted amount)
Property Taxes: AV = 5%, NC = variable (based on SFR unit forecast), Levy rate at statutory max
Benefits Expense per Input Table below
Streamline Sales Tax Impact began in 4th Quarter of 2008
$10 million PWTF Loan Repayment Schedule Added
$4 mil LTGO Bond Repayment Schedule added
KC SWM Payment made in 2002 catch-up and thereafter
Removed all interfund transfers except transfers for debt repayment
Updated Unit Forecast per DCD Sept'2008 Version (impact fees, new construction)
EF&R Cost assumes 5.5% in 2009, 5% in 2010-2014, 4% thereafter
Police Services Contract cost assumes 5.5% in 2009, 5% in 2010-2014, 4% thereafter
REET forecast in 2008 = $2.6M, projected in 2009-2010 at $2.6M, 2011+ projected at
5% turn in the projected Assessed Valuation (i.e. $2.9M for 2011)
Projected (2011+) General Fund Contingencies are at 2010 budgeted amount

SCENARIO INPUTS:

REVENUE:	**4.00%**		(Input % to increase in years 2011 and beyond)
EXPENSES:	**4.00%**		(Input % to increase in years 2011 and beyond)
	2011	2012	
	3.00%	**3.00%**	(% Increase **Salaries (COLA)**)
	2011	2012	
	10.00%	**10.00%**	(% Increase **Benefits**)

Beaver Lake Totem

PERFORMANCE MEASURES
(2007 DATA)

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

Included in this section of the budget document is a presentation of summary results from the Puget Sound Consortium of cities for the calendar year 2007 data collection period. The source of this data is the ICMA Comparative Performance Measurement FY 2007 Data Report published in 2008

Performance Measurement - 2007

Puget Sound Consortium Partners - Comparison

Purpose

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

Overview

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

2007-2008 Process

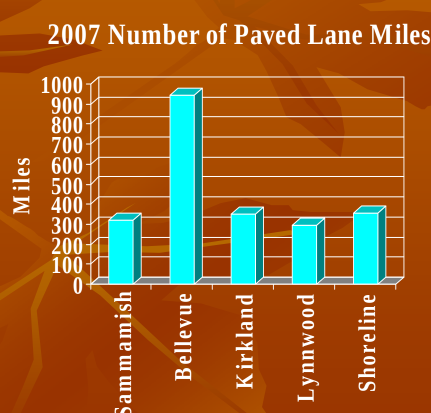
- Agreement on Core Measures
- Report out on Core Measures
- Refine/Adjust Core Measures
- 2007 try to collect more data on core measurements
- Analyze Our Trends
- Learn from the Best Performers

Our Areas of Comparison

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

Highways & Roads

Road Rehab Expenditures per Total Paved Lane Miles



City	Paved Lane Miles	Amount
Sammamish	321	$2439
Bellevue	942	$3629
Kirkland	352	$6266
Lynnwood	295	$4661
Shoreline	353	$2073

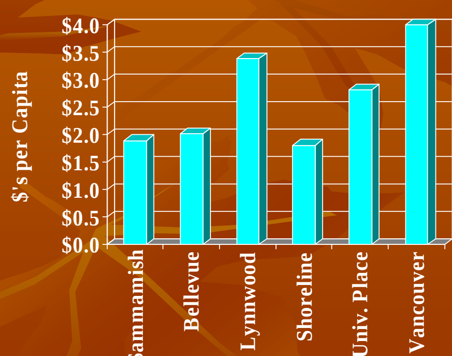
Highways & Roads “Rehab”

2007 Road Rehab Expenditures per Capita

City	Capita	Amount
Sammamish	40,260	$19
Bellevue	118,100	$29
Kirkland	47,890	$46
Lynnwood	35,490	$39
Shoreline	53,190	$14

Highways & Roads-Street Sweeping

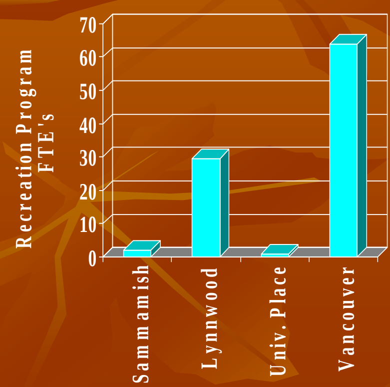
2007 Expenditure per Capita



City	Amount
Sammamish	$ 1.89
Bellevue	$ 2.02
Lynnwood	$ 3.38
Shoreline	$ 1.81
University Place	$ 2.81
Vancouver	$ 3.99

Parks & Recreation

2007 Recreation/Community Centers – FTE’s (per Capita)



City	Capita	FTE’s
Sammamish	40,260	2.0
Lynwood	45,490	29.5
University Place	31,300	1.0
Vancouver	415,000	63.8

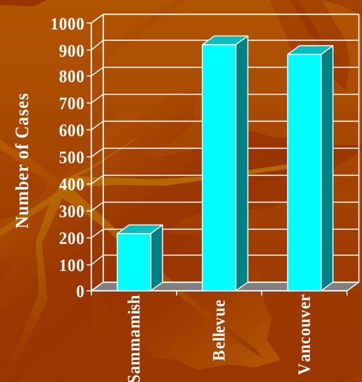
Facilities Management

2007 Custodial Expenditures per Sq. Ft. of Admin./Office Space

City	Square Footage	Expenditure
Sammamish	41,500	$0.78
Bellevue	376,789	$1.04
Shoreline	55,616	$2.52
University Place	23,265	$0.69
Vancouver	217,591	$1.73

Code Enforcement

Number of zoning code violation cases initiated during the 2007 reporting period

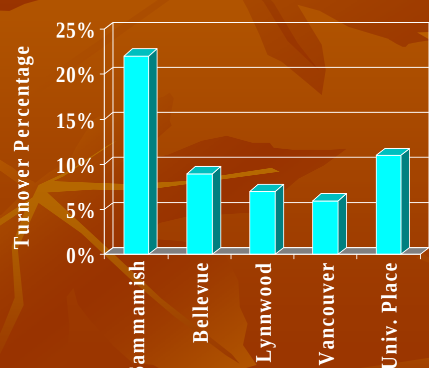


City	Number of Cases
Sammamish	216
Bellevue	919
Vancouver	883

Human Resources

2007 Turnover Rates -

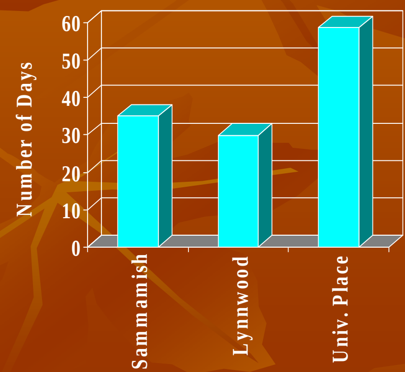
(not including public safety or IT)



City	Percent
Sammamish	22%
Bellevue	9%
Lynnwood	7%
Vancouver	6%
University Pl	11%

Human Resources - Recruitment

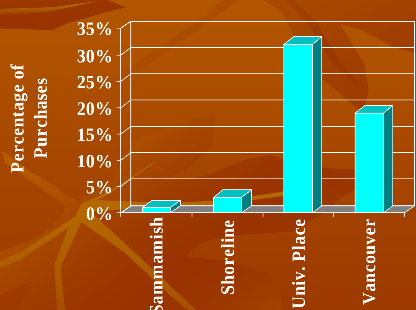
No. of Working Days for Recruitment in 2007
(no testing or special assessment)



City	Days
Sammamish	35
Lynnwood	29.86
University Pl	58.6

Purchasing

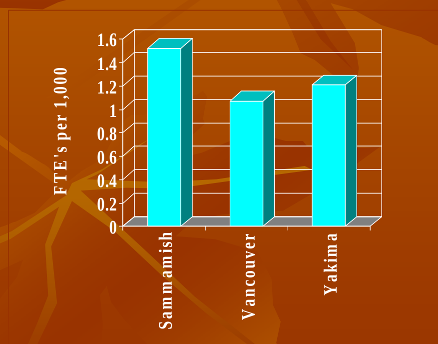
2007 Percentage of Purchasing made using Credit/Purchasing Card



City	Percent
Sammamish	1%
Shoreline	3%
University Pl.	32%
Vancouver	19%

Fire & EMS - Staffing

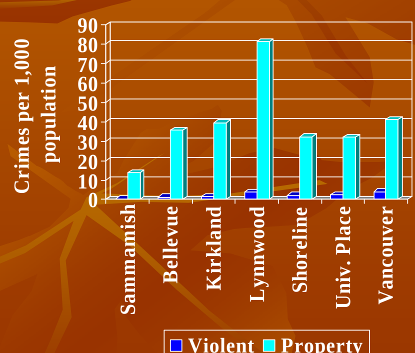
2007 Paid Fire and EMS Staffing per 1,000 Population Served (Sworn & Civilian)



City	Per 1000
Sammamish	1.52
Vancouver	1.07
Yakima	1.21

Police – 2007 Crime

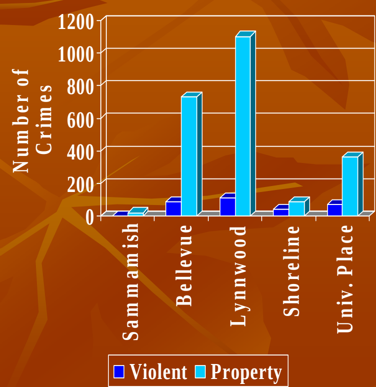
Number of UCR Part I violent and property crimes reported per 1,000 population



City	Violent Crimes	Property Crimes
Sammamish	.20	13.84
Bellevue	1.17	35.57
Kirkland	1.42	39.59
Lynwood	3.72	81.32
Shoreline	2.26	32.15
University Pl.	2.30	32.08
Vancouver	4.01	41.14

Police – 2007 Arrests

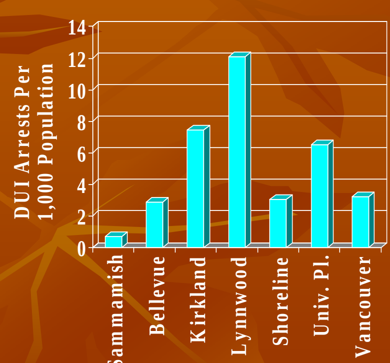
Total Arrests for UCR Part One Crimes per 1,000 population



City	Violent Crimes	Property Crimes
Sammamish	1	20
Bellevue	86	732
Lynnwood	110	1104
Shoreline	39	89
University Pl	72	361

Police – 2007 DUI Arrests

DUI Arrests per 1,000 Population



City	Arrests
Sammamish	.70
Bellevue	2.85
Kirkland	7.45
Lynnwood	12.06
Shoreline	3.03
University Pl.	6.49
Vancouver	3.21

GLOSSARY OF BUDGET TERMS

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

XXX – XXX – XXX – XX – XX
FUND DEPT BASUB ELEMENT OBJECT

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

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

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

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

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

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

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

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

ASSESS: To establish an official property value for taxation purposes

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

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

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

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

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

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

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

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

BIENNIAL BUDGET: A biennial budget has duration of two years, and is separated into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2007/2008.

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

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

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

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

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

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

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

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

CAPITAL: Expenditures made to acquire, reconstruct or construct major fixed or capital assets. A fixed asset is a tangible object of long-term character that will continue to be held or used, such as: land, buildings, machinery, furniture, and other equipment. A capital asset must exceed $5,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and could not be used effectively by themselves.

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

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition or construction of fixed assets.

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

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

CAPITAL OUTLAY: Expenditure for furnishings, equipment, vehicles, or machinery with an individual value greater than $5,000 and a useful life of more than one year.

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

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

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

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

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

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

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

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

CREDIT RATING: The credit worthiness of a governmental unit as determined by an independent rating agency. The city is rated by Standard and Poor's which awarded Sammamish an AAA-rating (See Ratings)

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

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

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

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

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

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

DEPRECIATION:

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

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

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

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

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

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

FIDUCIARY FUNDS: The City may use fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INTERNAL SERVICE FUNDS: An accounting entity that the City uses to record and report transactions for goods and services provided by one department to other City departments on a cost reimbursement basis.
LEOFF: This is the State of Washington’s Law Enforcement Officers and Fire/Fighters retirement system.

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

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

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

LICENSE AND PERMITS: Revenue category that includes building permits, business licenses, and any other miscellaneous license.

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

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

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

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

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

NET INTEREST COST: This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either:

(a) Dollar Cost minus total scheduled coupon plus bid discount (minute bid premium), or
(b) (b) Interest Rate minus total scheduled coupon payments plus bid discount (minus bid premium) divided by bond year dollars.

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

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

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

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

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

OPERATING REVENUES: Those revenues received within the present fiscal year.

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

PERS-PUBLIC EMPLOYEES RETIREMENT SYSTEM: A State of Washington defined benefit pension plan to which both employees (other than police and fire personnel) and employers contribute.

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

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

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

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

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

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

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

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

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

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

PROPRIETARY FUNDS: (See Enterprise Funds)

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

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

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

RESIDUAL EQUITY TRANSFER: Nonrecurring or non-routine transfers of equity between funds.

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

RESTRICTED/UNRESTRICTED REVENUE: Revenues are considered unrestricted unless they are designated otherwise. The City most commonly receives restricted revenue in three ways:

(1) A person pays a fee to the City and that money is used to provide a specific product, service, or capital asset.
(2) The receipt of money is directly tied to expenditure.
(3) The City considers revenue restricted when voters or the Council designate it for a specific purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

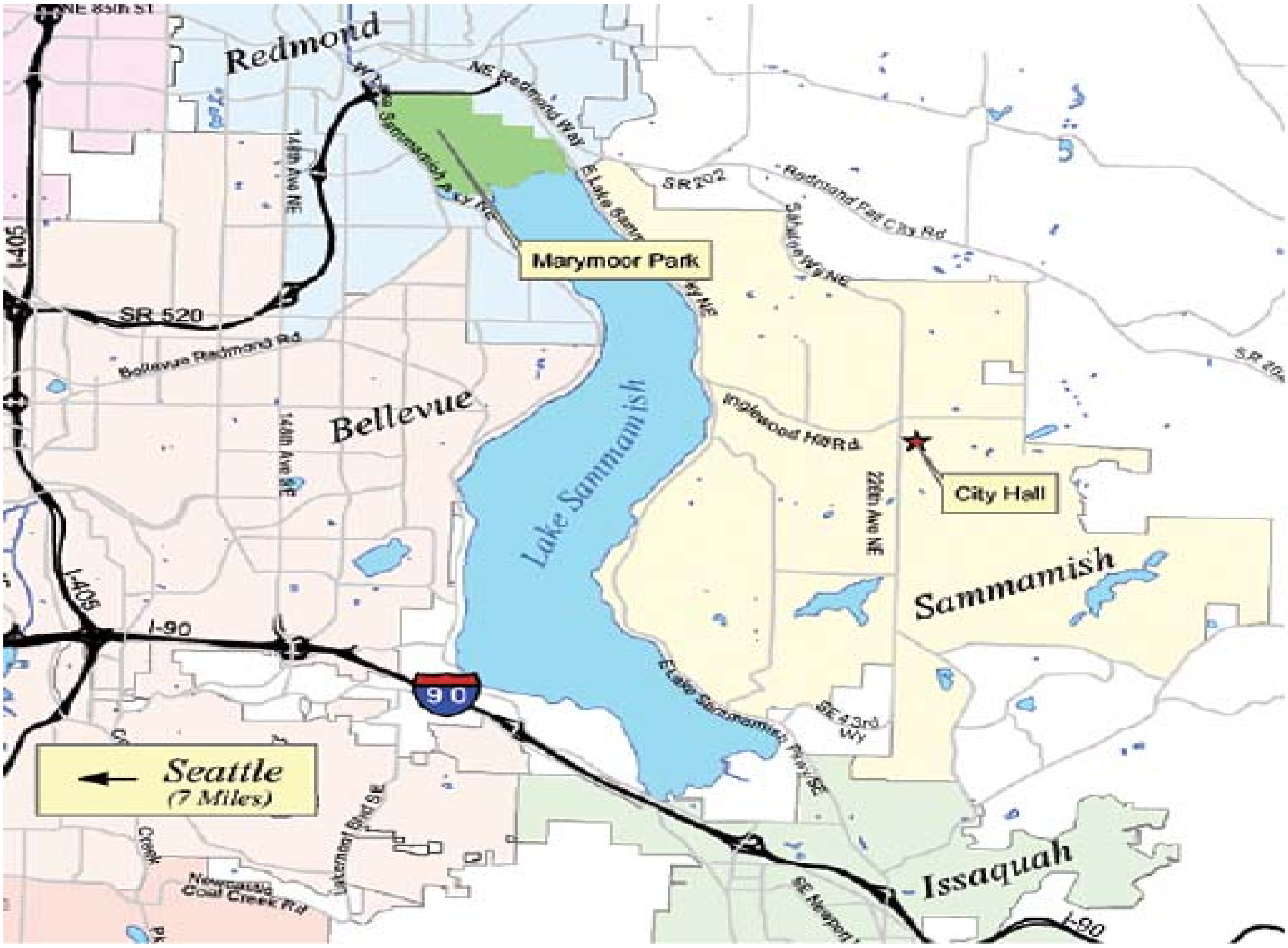
USER FEES: The amount the City receives for the provision of services and commodities, or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contract to mandatory property and income taxes. Citizens only pay user charges when a specific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

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

Sammamish City Hall

APPENDIX
FACTS, DEMOGRAPHICS, STATISTICS

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



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

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

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

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

ABOUT SAMMAMISH

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

The City provides a full range of municipal services including:
- Police Protection (Contracted from the King County Sheriff)
- Fire Protection (Contracted from Eastside Fire & Rescue)
- Parks and Recreation
- Public Works
- Community Development
- General Administrative Services

For 2009 there are 75 full-time employees of the City authorized, excluding seasonal workers. There are no bargaining units representing City employees.

Sammamish at a Glance

Population **40,550**
Elevation .... **310 feet (average)**
Land Area .... **21.5 square miles**
Average Temperature .... **53 degrees**
Average Annual Precipitation........ **35 inches**
Average Snowfall........ **3 inches**
Miles of City Streets **167**
Households........ **11,131**
City Retail Sales Tax .... **9.0% or 9.5 %(Food & Beverage)**
Fire Department Rating Class **4**
City Employees (2009 Full-Time Equivalents) **75**
General Obligation Bond Rating........ **Standard & Poors, AAA**
Assessed Valuation (2009 Tax Roll)........ **$9,814,079,429**
City Property Tax Rate .... **$2.04 per $1,000**

Demographics: (from 2000 Census Data)

Male/Female........ **50.5% / 49.5%**
Median Age........ **35 years**
% under 18........ **33%**
Households........ **11,131**
Owner Occupied Housing Units........ **90.1%**
Average house value **$362,900**
Educational Attainment:
B.A. or Higher........ **61.4%**
H.S. or Higher........ **98.3%**
Median Household Income........ **$101,592**

General Information

The City of Sammamish is located on a plateau and lakeside area that rises steeply from the east side of the Lake Sammamish shore in King County Washington. The city is approximately six miles wide and six miles long with a total land area of approximately 22 square miles north of Interstate 90 and the City of Issaquah, and south of Highway 520 and the City of Redmond. Sammamish had a population of over 29,400 at the time of incorporation in 1999 which has increased to an estimated 2008 population of 40,550. This population ranks the City of Sammamish as the 23rd largest city in Washington State.

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

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

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

There are several major upscale residential communities which lie within the City. Sahalee is a private residential/golf community located around a 27 hole course. The Sahalee Country Club hosted the PGA Tournament in 1998 and is scheduled to do so again in 2012. In August of 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.

CITY OF SAMMAMISH DEBT SERVICE REQUIREMENTS

YEAR	G.O. DEBT		
	PRINCIPAL	INTEREST	PRIN/INT
2009	$ 788,333	$ 148,927.93	$ 924,394.00
2010	$ 798,333	$ 136,061.26	$ 934,394.26
2011	$ 808,333	$ 122,794.59	$ 931,127.59
2012	$ 818,333	$ 109,127.93	$ 927,460.93
2013	$ 828,333	$ 95,061.26	$ 923,394.26
2014	$ 843,333	$ 80,225.83	$ 923,558.83
2015	$ 858,333	$ 64229.17	$ 922,562.00
2016	$ 868333	$ 47262.50	$ 915595.50
2017	$ 883,333	$ 29520.83	$ 912,854.00
2018	$ 533,333	$ 10,666.67	$ 543,999.67
2019	$ 533,333	$ 8,000.00	$ 541,333.00
2020	$ 533,333	$ 5,333.33	$ 538,666.33
2021	$ 533,333	$ 2,666.67	$ 535,999.67
TOTAL	**$9,628,329**	**$859,877.97**	**$10,475,340**

Summary of Debt Issues

YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATES	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	5/11/2001	7/1/2001	0.05	10,000.00	6,933,329
2002	Non-voted G.O. Bonds	Park Land Acquisition & Development	7/1/2002	12/1/2017	3.0 to 4.625	4,060,000	2,695,000
TOTAL DEBT						**$14,060,000**	**$9,628,329**

CITY OF SAMMAMISH STATISTICS FOR 2009/2010 BUDGET DOCUMENT

Permits and Values	2004	2005	2006	2007	2008
Permits Issued	1784	1696	1709	1894	1629
Estimated Value	$970,122,591	$94,548,342	$4,616,619,943	$100,245,051	$72,229,289

Taxable Sales	2004	2005	2006	2007	2008
Retail Sales	$267,543,176	$293,543,353	$313,565,765	$352,298,696	$362,359,816
Real Estate Sales	$870,977,800	$999,932,600	$911,532,000	$812,942,588	$563,793,379

Police Offenses	2004	2005	2006	2007	2008
Arson	13	5	15	0	4
Assault	7	68	50	57	5
Burglary	74	55	104	144	183
Drugs	20	18	20	18	12
Homicide	0	0	0	0	0
Rape Robbery	3	4	5	4	3
Vehicle Theft	27	25	29	8	9
Traffic Enforcement	1370	1404	1683	1347	607

Fire Services	2004	2005	2006	2007	2008
Total Responses	1760	1804	1417	1760	1842
Fire	356	146	171	129	126
Emergency Medical	1153	1471	1105	1156	1172
Motor Vehicle	89	78	76	68	76
Service	162	109	65	427	468

Parks & Recreation	2004	2005	2006	2007	2008
Developed Parkland	125 acres	125 acres	147 acres	173 acres	173 acres
Undeveloped City Parkland/Wildlife	281 acres	281 acres	271 acres	254 acres	254 acres
Playgrounds in City Parks	5	5	5	7	7
Tennis Courts (includes public schools)	26	26	26	27	27
Athletic Fields (Football, Soccer, Baseball)	30	32	34	34	34

CITY OF SAMMAMISH STATISTICS (Continued)

Top Employers	Product/Service	Number of Employees
Safeway	Grocery	175
Ski Masters Ski School	School	175
Sahalee Country Club	Country Club	150
Skyline High School	Education	150
QFC	Grocery	110
Trinity Lutheran College	Education	104
Columbia Fitness	Club	100
Eastlake High School	Education	100
Plateau Club	Country Club	100
Starbucks (includes 4 locations)	Coffee House	82
Eastside Catholic School	Education	80
City of Sammamish	Government	74
DC's Grill	Restaurant	55
McDonald's	Restaurant	51

Major Taxpayers within the City	Type of Business	2008 Assessed Value
Saffron	Apartment Complex	$26,120,900
Safeway	Grocery	$ 6,978.000
Colina Square LLC	Commercial Complex	$ 6,692,400
Pine Lake Village (*Regency Center*)	Commercial Complex	$ 5,112,900
Sammamish Plateau	Water – Utility	$ 3,243,500
Inglewood Plaza/703 228th (*Regency Center*)	Commercial Complex	$ 2,047,900
Sahalee Country Club	Golf & Country Club	$ 1,497,200
Inglewood Plaza/22647 Ing. Hill (*Regency Center*)	Commercial Complex	$ 1,367,200

INTERFUND TRANSFERS RECONCILIATION

2008-2010 Budgeted Transfers

FROM FUND	REVENUES TO FUND	TO FUND DESCRIPTION	2008 AMOUNT	2008 ADJ AMOUNT	2009 AMOUNT	2010 AMOUNT
408	001	General Fund-Interfund Loan	$0	$0	$0	$0
001	101	Street Fund	$1,000,000	$1,000,000	$750,000	$500,000
301	201	Debt Service	$367,837	$367,837	$369,260	$369,060
340	201		$570,667	$570,667	$568,000	$565,333
			$938,504	$938,504	$937,260	$934,393
001	301	General Fund Capital	$0	$3,300,000	$0	$0
001	302	Parks Capital	$1,000,000	$100,000	$500,000	$1,500,000
111	302		$150,000	$75,000	$130,000	$275,000
001	340	Transportation Capital	$4,800,000	$4,800,000	$5,500,000	$1,000,000
111	340		$2,000,000	$1,500,000	$700,000	$1,500,000
001	408	Surface Water Operating Interfund Loan	$0	$0	$0	$800,000
408	438	Surface Water Management Capital	$620,000	$650,000	$1,275,000	$1,400,000
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	$300,000	$300,000	$500,000	$500,000
408	502		$10,000	$10,000	$18,000	$18,000
001	503	Risk Management	$180,000	$180,000	$180,000	$180,000
408	503		$28,000	$28,000	$28,000	$28,000
TOTAL			**$11,121,504**	**$12,976,504**	**$10,613,260**	**$8,730,393**

EXPENSES FROM FUND	TO FUND		2008 AMOUNT	2008 ADJ AMOUNT	2009 AMOUNT	2010 AMOUNT
001	101	Street Fund	$1,000,000	$1,000,000	$750,000	$500,000
	301	General Fund Capital	$0	$3,300,000	$0	$0
	302	Parks Capital	$1,000,000	$100,000	$500,000	$1,500,000
	340	Transportation Capital	$4,800,000	$4,800,000	$5,500,000	$1,000,000
	408	Surface Water Operating Interfund Loan	$0	$0	$0	$800,000
	501	Equipment Replacement	$85,000	$85,000	$85,000	$85,000
	502	Information Technology	$300,000	$300,000	$500,000	$500,000
	503	Risk Management	$180,000	$180,000	$180,000	$180,000
	subtotal		*$7,365,000*	*$9,765,000*	*$7,515,000*	*$4,565,000*
302	201	Debt Service	$367,837	$367,837	$369,260	$369,060
340	201	Debt Service	$570,667	$570,667	$568,000	$565,333
408	001	General Fund-Loan Repayment	$0	$0	$0	$0
	438	Surface Water Management Capital	$620,000	$650,000	$1,275,000	$1,400,000
	501	Equipment Replacement	$10,000	$10,000	$10,000	$10,000
	502	Information Technology	$10,000	$10,000	$18,000	$18,000
	503	Risk Management	$28,000	$28,000	$28,000	$28,000
	subtotal		*$668,000*	*$698,000*	*$1,331,000*	*$1,456,000*
111	302	Parks Capital	$150,000	$75,000	$130,000	$275,000
	340	Transportation Capital	$2,000,000	$1,500,000	$700,000	$1,500,000
TOTAL			**$11,121,504**	**$12,976,504**	**$10,613,260**	**$8,730,393**

City of Sammamish Comprehensive Plan
2009-2014 Six Year Transportation Improvement Program
Project List with Projected Expenditures

TIP	Project Title	2009	2010	2011	2012	2013	2014	6 Yrs Total
1	**ELSP NE –NE 26th St to 196th Ave NE** Widen with bike lanes and pedestrian facilities						1,000,000	1,000,000
2	**ELSP NE – 196th Ave NE to 187th Ave NE** Widen with bike lanes and pedestrian facilities							0
3	**SE Duthie Hill Rd/Issaquah-Beaver Lake Rd. Intersection** Construct turn lanes and traffic signal			870,000				870,000
4	**Issaquah-Pine Lake Rd. – Klahanie Blvd to SE 32nd** Widen to lanes with bike lanes, curb, gutter and sidewalk							0
5	**Issaquah-Pine Lake Rd – SE 48th to Klahanie Blvd** Widen to 5 lanes with bike lanes, curb, gutter and sidewalk			2,500,000	2,500,000	9,000,000	9,850,000	23,850,000
6	**ELSP SE/SE 24th St Intersection** Construct traffic signal, turn lanes, curb, gutter & sidewalk							0
7	**Sahalee Way NE – 220th Ave NE to North City Limits** Widen to 3 lanes with bike lanes, curb, gutter and sidewalk							0
8	**Non-motorized Transportation Projects** Sidewalks, Trails, Bikeways, and Paths, etc.	3,000,000	750,000	750,000	750,000	750,000	750,000	6,750,000
9	**Overlay Program** Provides for the City's annual street overlay program and other major maintenance and rehabilitation	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
10	**Sidewalk Projects** Various sidewalk projects, includes gap projects, extensions, safety improvements	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
11	**Transportation Concurrency Program** Create and maintain programs and processes required to operate an on-going Transportation Concurrency Program	50,000	50,000	50,000	50,000	50,000	50,000	300,000
12	**Intersection and Safety Improvements** Various intersection and other spot improvements as needed, including channelization, signing, safety improvements, signalization, or other traffic control devices	500,000	300,000	300,000	300,000	300,000	300,000	2,000,000
13	**Neighborhood CIP** Various capital improvements including safety improvements, gap projects, bike routes, pedestrian safety enhancements, and school zone safety improvements	100,000	100,000	100,000	100,000	100,000	100,000	600,000
14	**Local Improvement Districts** Matching funds for use with neighborhood cooperative LID improvements	0	0	0	0	0	0	0
15	**Transit Program** Provides funding for capital project matching funds, additional transit service, and staff coordination with King County Metro transit. Sound Transit to secure transit services and facilities	60,000	60,000	60,000	60,000	60,000	60,000	360,000
	6-Yr Total Project Expenditures – Transportation	**4,310,000**	**1,860,000**	**5,230,000**	**4,360,000**	**10,860,000**	**12,710,000**	**39,330,000**
	Operating Contribution	18,600,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	30,100,000
	Transportation Fund Revenue	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	1,505,000	9,030,000
	Road Impact Feed	3,710,000	6,000,000	3,480,000	4,690,000	2,820,000	2,820,000	23,520,000
	Anticipated Grants	500,000	0	500,000	500,000	500,000	500,000	2,500,000
	TOTAL	**24,315,000**	**9,805,000**	**7,785,000**	**8,995,000**	**7,125,000**	**7,125,000**	**65,150,000**

Beaver Lake Park - Deer

CITY OF SAMMAMISH
BOARDS, COMMISSIONS, AND COMMITTEES

ARTS COMMISSION

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

The members include:

- Deborah Akerstrom
- Michael Carpenter
- Kent Greene
- Barbara Jirsa
- Vinita K
- Erica Krikorian
- Katja May
- Daphne Robinson
- Carol Ross
- Bala Subramanian

PARKS AND RECREATION COMMISSION

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

The members include:

- Rena Brady
- Pauline Cantor
- Larry Crandall
- Mary Doerrer
- Randy Jackson
- Richard Johnson
- Hank Klein
- Gail Stacy Michelman
- Steve Pelton
- Judy Petersen
- Nora Whittemore
- Steve Wright

PLANNING COMMISSION

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

The members include:

- Richard Amidei
- Stan Bump
- Scott Hamilton
- Jan Klier
- Erica Tiliacos
- Tom Vance

SAMMAMISH YOUTH BOARD

The Board's mission is to unite youth, adults and government to form a relationship that promotes equality and mutual respect, as well as to create integral activities that lead to a stronger community. The Sammamish Youth Board meets on the fourth Thursday of each month. The Leadership Team for 2009-2010 includes:

- Nabeela Arshi
- Robin VanWageningen
- Ben Dulken
- John Geil
- Lauren Hawkins
- Lummy Lin
- David Lingenbrink

TECHNOLOGY COMMITTEE

The Technology Committee consists of members approved and confirmed by the City Council. Members are residents of or persons who work in the City of Sammamish, selected for their knowledge, expertise, and /or interest in the field of technology.

This Advisory Board studies and makes recommendations to the City Council on issues referred to the Board by the Council. Upon request of the City Council, will conduct hearings and workshops on technology issues and to report the Board's findings and recommendations to the City Council. The Board will also perform other duties as may be identified by the City Council and referred to the Board for action. Current members are:

- **Don Gerend, Mayor**
- Steven Baker
- Thomas Green
- Greg McConaughey
- Rick Olsen
- Steve VanWambec
- Less Wright