

City of **S**ammamish, Washington

2015-2016 Biennial Budget



Investing in our Community



Sammamish Community and Aquatics Center

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INTRODUCTION



Sammamish City Hall, 801 228th Ave SE, Sammamish, WA 98075

The vision of Sammamish is a community of families.

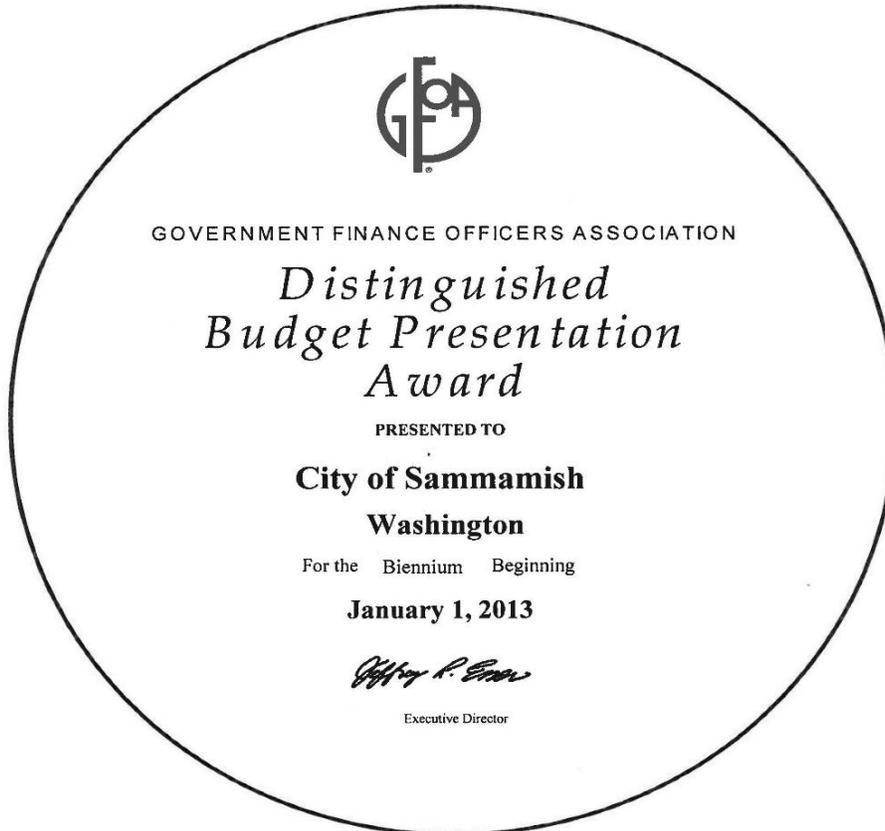
A blend of small-town *atmosphere* with a suburban character.

It is characterized by *quality neighborhoods*, vibrant natural features,
and outstanding recreational opportunities.

Residents are actively involved in the decisions that shape the community
and ensure a special sense of place.



Budget Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sammamish, Washington for its biennial budget for the fiscal biennium beginning January 1, 2013.

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

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

Sammamish City Council



Mayor Tom Vance



**Deputy Mayor
Kathleen Huckabay**



Tom Odell



Don Gerend



Ramiro Valderrama



Nancy Whitten

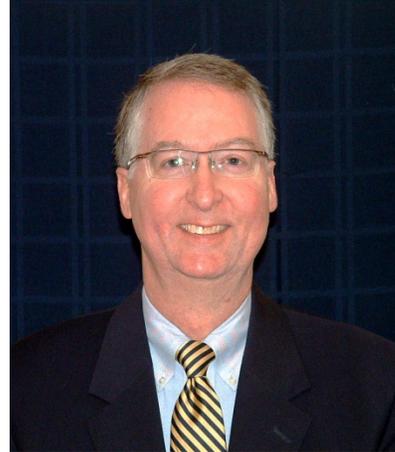


Bob Keller

Samammish Executive Staff



**City Manager
Ben Yazici**



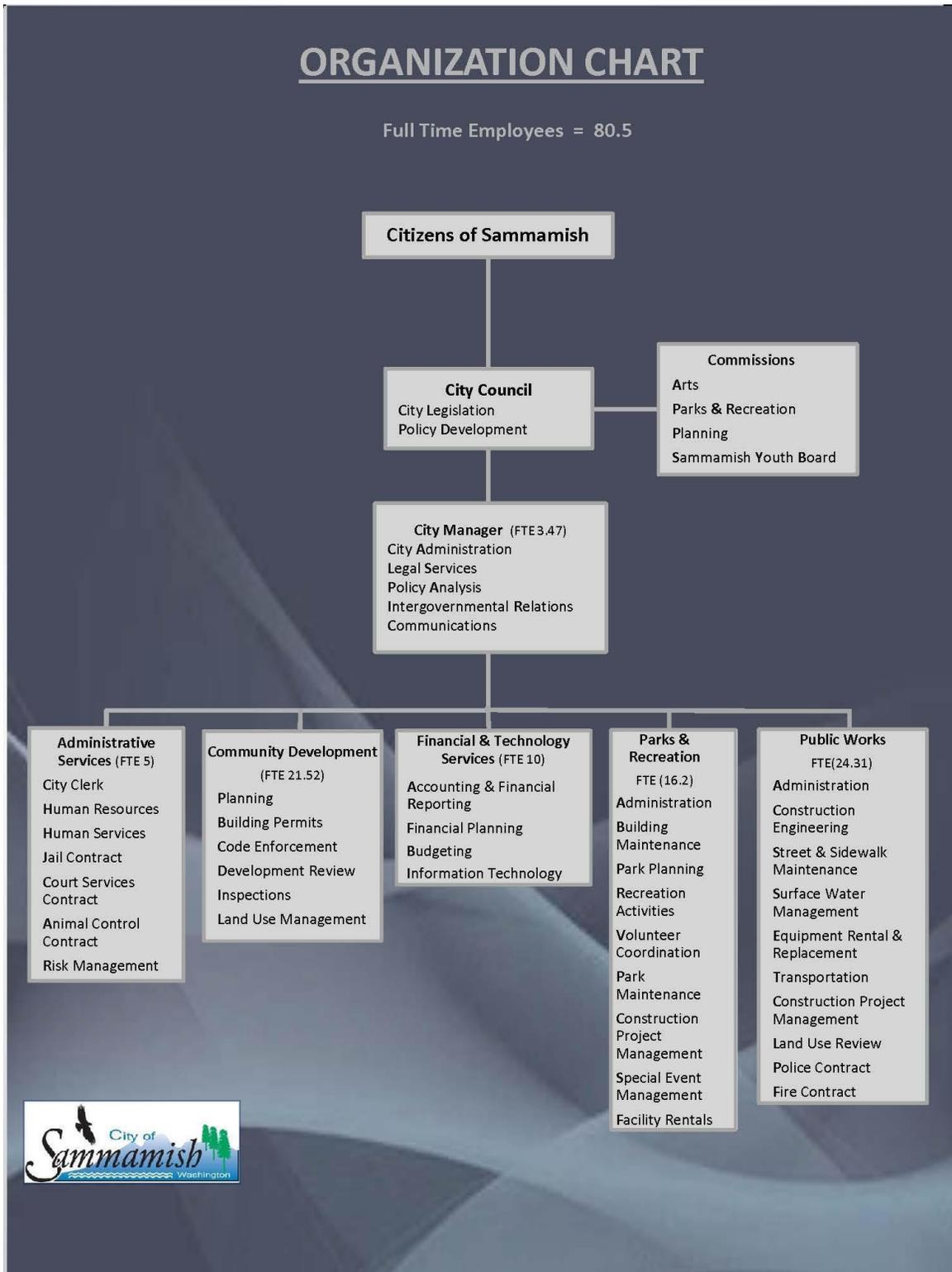
**Deputy City Manager
Lyman Howard**

Director of Public Works/Assistant City Manager	Laura Philpot
Director of Finance & IT/Assistant City Manager	Joe Guinasso
Director of Parks & Recreation	Jessi Bon
Director of Administrative Services	Beth Goldberg
Director of Community Development	Jeff Thomas

Prepared by the City of Samammish Finance Department in close cooperation with staff throughout the organization.

Special acknowledgement to Chris Gianini, Deputy Finance Director, and Allison Gubata, Administrative Assistant, for their hard work and dedication in making the 2015-2016 budget process a success.

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



Boards & Commissions

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

The members include:

- Anne Schaefer, Chair
- Barbara Jirsa
- Ramu Iyer
- Kelli Ron
- Margaret Rosenow
- Priti Joshi
- Steve Wright
- Claradell Shedd
- Lin Garretson

Parks and Recreation Commission

The Parks and Recreation Commission is an 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:

- Nicole Beaty
- Cheryl Wagner
- Hank Klein
- Sid Gupta
- Loreen Leo
- Mary Doerrer
- Stephanie Hibner
- Doug Eglington
- Katherine Low

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:

- Ryan Kohlmann, Chair
- Frank Blau, Vice Chair
- Philip Cherian
- Shanna Collins
- Cynthia Krass
- Eric Brooks
- Larry Crandall

Sammamish Youth Board

The Board's mission is to unite youth, adults and government to form a relationship that promotes equality and mutual respect, as well as to create integral activities that lead to a stronger community.

The Leadership Team for 2015 includes:

- Mia Richards, Chair
- Akanksha Bawa
- Alexa Christianson
- Erika Kumar
- Sophia Hu
- Siddhant Jain

Community Profile

General Information

Incorporated:	1999
Population:	49,260
Land Area:	22 square miles
Elevation:	310 feet
Average temperature:	53 degrees
Average rainfall:	35 inches
Average snowfall:	3 inches

Sammamish City Hall



Taxes

Assessed property value	\$11,177,697,009
Median home value	\$527,000
City property tax rate-2015	\$2.05/\$1,000
City sales tax rate	0.85%

(Source: City Budget Office & King County)

Sammamish Landing Park Opening



Top Ten Employers

Issaquah School District	439
Lake WA School District	425
Safeway	175
Sahalee Country Club	150
QFC Grocery	110
Columbia Athletic	100
Plateau Club	100
Starbucks	82
City of Sammamish	80.5
Eastside Catholic High School	80

Demographics

Median household income	\$169,859
Median age	38.2
% under 18	35.4%
Number of households	15,846
Owner occupied housing	88%
Average home sale value	\$745,900
Education:	
B.A. or higher	80.1%
H.S. or higher	99.3%

(Source: WA State OFM)

About Sammamish

Government

The City of Sammamish 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 2015, there are 80.5 full-time employees of the city authorized, excluding seasonal workers. There are no bargaining units representing city employees.

History

The present day City of Sammamish was once home to Native American Indian tribes. The original inhabitants of Sammamish were a west coast Salish tribe in the Sammamish River Valley in central King County, Washington. Their name is variously translated as meander dwellers or willow people. The name Sammamish is derived from two Northwest Indian words, Samena meaning hunter and Mish meaning people.

Europeans arrived in the late 1800's and began logging operations. The town of Monohon, Washington, located in the present-day City of Sammamish, was founded by Martin Monohon who homesteaded the area in 1877. Lumber and milling operations contributed to the financial success of the community along the eastern shore of Lake Sammamish.

The mills facilitated other business ventures in the area including logging camps, a wood-turning shop, and a boat and canoe company. Educational services to the Monohon residents in the early 1900's included a school with eight grades where church services were held on Sundays. The area surrounding the mill town was populated with farms and summer residences.

By the late 1930's three resorts had sprung up on two lakes in what is now the southern half of the Sammamish plateau. The plateau remained a rural area with a country atmosphere through the 1950's with the population reaching about 1,000 for the first time during that decade. In the 1960's a small amount of development began creeping in and by 1970 the three resorts were gone with the population passing 5,000 in the early 1970's.

In the mid 1980's growth accelerated dramatically as more homes, schools, and shopping centers were built. Around 1984 the plateau's population passed 10,000. By 1985 talk of incorporation as a city or annexation to a nearby city had begun. A vote in 1991 to join neighboring Issaquah failed as did a vote to incorporate the following year. A renewed movement to become a city, born of frustration with development policies set by the county government, met with voter approval in 1998. Sammamish was officially incorporated in August 1999 and the population passed 40,000 in 2007.

The historic Freed house, before and after exterior renovation



Present Day Sammamish

The City of Sammamish is located in King County, WA along the east side of Lake Sammamish and rises steeply to a plateau above the lake. The city is approximately six miles wide and six miles long with a total land area of about 22 square miles lying 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 2014 population of 49,260. As of the 2010 census the City of Sammamish is the 23rd largest city in Washington State.

The city is primarily a bedroom community to Seattle and Bellevue with the large majority of its residents employed outside the city. The local economy is based chiefly upon businesses which provide goods and services to local residents. There is no significant industry within the city.

Two commercial complexes within the city offer convenient shopping for residents. Sammamish Highlands Center features a Safeway supermarket and several small shops and businesses while Pine Lake Village is anchored by a QFC supermarket. The city has designated several blocks north of City Hall as a Town Center with mixed use retail and residential development expected to begin in the next few years.

Sammamish Neighborhood



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 school districts within the city limits. About one-third of the city lies in the

Issaquah School District to the south and two-thirds lies in the Lake Washington School District to the north. A private school, Eastside Catholic School, was added to the community in 2008. This school serves 6th through 12th grade and is located between the two existing high schools along Sammamish’s central 228th Avenue arterial.

Sammamish is full of recreational potential including parks at Pine Lake, Beaver Lake, Lake Sammamish, East Sammamish Park, and NE Sammamish Park. A new Community and Aquatics Center, owned by the city and operated by the YMCA, is scheduled to open in early 2016. The city has partnered with the two school districts to convert grass sports fields to artificial turf for year round use by soccer, football, baseball, and lacrosse teams. This young and vital community invites you to come for a look; stay for a lifetime.

Economic Condition and Outlook

With little industry in Sammamish the city looks to the effects of the Puget Sound regional economy for its impact on citizens. Puget Sound has bounced back from the recession more quickly than the nation, enjoying a lower unemployment rate and higher growth rate than the country as a whole. Exports combined with strong employers such as Boeing, Amazon, and Microsoft are influential in the region’s relatively strong economy.

At the end of 2014 the national economy looks to have entered into a healthy and sustainable expansion more closely matching what the Puget Sound region has been experiencing. The national and Puget Sound economies are expected to converge and grow at about the same rate of approximately 3.5% for the next few years.

In Sammamish, a primarily residential city with little commercial activity, the housing market is a good indicator of the local economy. Property sales have flattened somewhat in 2014 after a record year in 2013. The median sale price in 2014 was \$689,875 compared to \$644,125 in 2013 and \$562,225 in 2012. The number of property sales in 2014 was 1,264 compared to 1,333 in 2013 but remained well above the previous five year average of 935 sales. Building activity remains strong with several new developments under construction.

Like all parts of the country, factors beyond the city’s control could affect the regional economy. The 2016 national elections, European and Chinese economies, and the duration of low energy prices are just a few of the economic unknowns that will play out in coming years.

BUDGET MESSAGE

To the Honorable Citizens of Sammamish:

Every two years it is my pleasure as the City Manager of Sammamish to present the latest biennial budget to both the City Council and the community at large. I believe this document, covering fiscal years 2015 and 2016, does an excellent job of blending our residents' values and goals with the financial realities that must always be taken into account.

I have good reason to be confident in the 2015-2016 Budget. Our Council is fiscally conservative, our department heads are prudent, and our highly decorated finance department fully deserves the enormous respect it has gained over the past decade. As it has many times in the past, for example, the Government Finance Officers Association again honored Sammamish with its Distinguished Budget Presentation award.

Carrying out the Sammamish Vision

To provide high quality services at the lowest cost, Sammamish operates as a contract city with a relatively small staff of 80.5 full time equivalent (FTE) employees serving a population of about 50,000. City services provided through contracts and agreements with private companies and other governments include police; fire; garbage; legal; street and stormwater maintenance; as well as development review and engineering during peak workload periods. Water and sewer utility services are provided by two utility districts.

Sammamish is by design primarily a residential community. Ideals for the City of Sammamish cited in the adopted Comprehensive Plan include:

- Community Design-small town atmosphere, family friendly, kid-safe, community gathering spaces, and a respect for the character and integrity of existing neighborhoods.
- Environment-preserve trees and greenways, protect and enhance streams, wetlands, and wildlife corridors.
- Recreation-create a safe and interesting network of trails, establish a parks and recreation system that meets the high standards of the community.
- Government-provide accessible, quality, government services, encourage active, involved citizens, develop civic and cultural opportunities and experiences.
- Transportation-improve access to and from Sammamish, improve traffic flow within the city, balance transportation modes, create connectivity.

I believe the 2015-2016 Biennial Budget moves the city towards these ideals in a fiscally responsible manner.

Looking back over the past two years

Our City Council members should be proud of the city's performance during this dynamic economic era. Although they kept a firm grip on the purse strings, the Council made vital investments in our community and carefully guarded the bright future Sammamish has come to expect. Here are some examples:

- Executed new Interlocal Agreement with Eastside Fire & Rescue, including a new funding model, which is anticipated to save the City \$2.8 million on fire services through 2021.
- Executed the operating agreement with the YMCA, completed design, and began construction of the Community and Aquatics Center.
- Completed Phase II of Evans Creek Preserve (Sahalee entrance).
- Completed construction of Sammamish Landing Park.
- Completed the Inglewood Hill Road and the 244th Avenue non-motorized improvements.
- Completed improvements to Beaver Lake Lodge including a new deck, ADA ramps, and exterior trim painting.
- Completed the design and installation of the Council Chambers and Emergency Operations Center Audio/Video upgrade project.
- Implemented credit card payment options for City Hall customers.
- Completed the Shoreline Master Program.
- Completed the Environmental Critical Areas update.

These concrete additions to community infrastructure were accompanied by a continuing commitment to top-notch customer service. Whether it was a polite and prompt response at our reception desk, a stalwart effort by our road crews during inclement weather, or improving the way we deliver services to the community, I was proud of the performance our front line personnel provided during the last biennium. We pledge to do as well or better in the years to come.

Our priorities looking ahead

Before spending public dollars, Council members must first understand the community's priorities. Drawing on their own long history in Sammamish, and the avalanche of feedback they receive through public meetings, community surveys, and impromptu conversations at the grocery store, Council members do their best to capture what residents are willing to invest in. And then they must pass along that vision to the City Manager and the city staff. Here are the priorities for the 2015-2016 Biennium:

- Completion of the Community and Aquatics Center project with an anticipated opening date in early 2016.
- Execute a new garbage service provider contract.
- Completion of the 2015 Comprehensive Plan Rewrite.
- Town Center Implementation.
- Begin construction of the Inglewood Drainage project.
- Complete construction of Big Rock Park Phase I.
- Complete acquisition, design, and construction of the Lower Commons to Big Rock Park trail.
- Complete design and construction of Beaver Lake Preserve Phase II.
- Reconstruction of 212th Way SE (AKA Snake Hill Road).
- Complete the preliminary design and public involvement process for Sahalee Way.
- Complete the preliminary design for SE 4th Street.

- Construct the SE 14th Street connection.
- Design and construct Non-motorized improvements on 212th Ave. SE.
- Implement automated Human Resources and GIS-based Asset Management systems.
- Redesign the City's website.

Expenditure Highlights in 2015-2016

The Community and Aquatics Center

Working in partnership with the YMCA (who contributed \$5 million towards construction); the city is creating a 69,000-square-foot amenity featuring swimming, exercise and many other recreational opportunities for our residents. The 2015-2016 Budget of \$22.7 million reflects funding to complete construction of the facility. The total cost of the Community and Aquatics Center is \$34.5 million and is scheduled to open in early 2016.

Responding to the Continued Robust Development Environment

Beginning in 2013 the City saw a dramatic shift from a sluggish economic recovery to experiencing one of the strongest upticks in development activity since the City's inception. The 2015-2016 Budget assumes a continuation of this trend and includes the addition of resources to allow the City to keep up with the demand and provide predictable services to the development community. Funding for consulting services is supplemented with the addition of a Right-of-Way Inspector, Building Inspector, and Permit Technician (0.5 FTE). These essential new resources are anticipated to be fully funded through the 7% increase in permit processing revenue.

Capital Infrastructure Project Delivery

While the 2013-2014 Budget focused on critical planning projects (e.g. Comprehensive Plan Rewrite and Economic Development Plan), the 2015-2016 Budget emphasizes the delivery of several significant capital projects. In addition to the Community and Aquatics Center, projects such as the stabilization of Snake Hill Road, widening of Sahalee Way, design and installation of the Intelligent Transportation System, and stormwater improvements in the Inglewood neighborhood are all scheduled to be completed during the biennium.

Background

Thanks to the contract city approach, the city's staff has remained small and a high proportion of our revenue has been devoted to infrastructure since incorporation in 1999. Before we became a city, capital investment here amounted to approximately \$1 million per year. Since incorporation, our annual capital investment has averaged close to \$11 million. Despite that dramatic uptick in capital investment, our residents pay lower taxes than those living in unincorporated King County.

With the City Council's fiscal conservatism, Sammamish has always had minimal debt, and today, the city is almost debt free. A Public Works Trust Fund loan, at a startlingly low interest rate of 0.5 percent, is the only remaining debt the city is carrying. At the end of the biennium the balance of that loan will be \$2.7 million which is scheduled to be retired in 2021. Thanks to this nearly debt-free status, and our healthy

financial reserves, the City Council again decided to forego the one percent annual increase in property tax revenue allowed by state law.

Financial Overview

This 2015-2016 Budget maintains the city's strong financial position with an ending fund balance of over \$34 million. A large portion of this ending fund balance in 2016 is due to anticipated collections of capital revenues that are being saved to offset future capital construction and equipment costs beyond the 2015-2016 biennium as part of our long-term financial planning strategy. While \$34 million is more than adequate to maintain our excellent financial health, I feel we should maintain the healthiest ending fund balance possible, especially in light of our parks and transportation funding needs, volatile national and global economy, and our limited revenue options.

To maintain our strong financial position, we must keep our operating expenses at reasonable levels and not build in expenses that we won't be able to maintain if there is insufficient growth in our revenue. The largest general fund revenue component is property tax, which represents nearly 70% of our revenue. The budget assumes no property tax increase through 2016, which will represent the seventh year in a row the City Council has elected not to take the one percent annual increase allowed by law. The general fund pays for many city expenses, including maintenance and operations, public safety, and a portion of our capital expenditures. The more we minimize our maintenance and operation expenses, the more we have available for capital investments. In 2015 and 2016, the City's general fund expenses will increase by an average of 2.9 percent per year. These figures are in alignment with the rate of inflation, which for our local area in 2014 was an increase of 2.0 percent, based on the Seattle-Tacoma-Bremerton Consumer Price Index-(Urban Consumers) from June 2013 to June 2014.

Overview of Revenues

The Biennial Budget reflects a significant increase in revenue from the 2013-2014 Biennium to the 2015-2016 Biennium. Overall revenues, net of interfund transfers, have grown nearly 12 percent primarily due to the continuation of strong development activity. The operating budget reflects the impact through increases to sales tax and permit processing fees while the capital budgets see an increase in impact fees, system development charges, and Real Estate Excise Tax collections.

The Washington State economic forecast anticipates the economic recovery will continue at a moderate pace. Locally, the economy in Sammamish has shown strong signs of recovery from the recession. The projections used in the 2015-2016 Budget reflect the continuation of development levels we experienced in 2014.

Transportation and Parks CIP fund revenues are budgeted to increase 23% over the 2013-2014 biennium. Impact fees are expected to match the actual levels experienced in 2014. As a result, park impact fees are budgeted to increase by 36% from the previous biennium while transportation impact fees are budgeted to grow by 33%. Real Estate Excise Tax (REET) is expected to grow more conservatively at 14%, as it is also subject to sales of existing properties.

The improvement in development activity is also projected to have a positive impact on General Fund revenues. Revenues derived from building review and inspection services are budgeted to increase by 7% compared to 2013-2014 budgeted levels. Approximately 33% of sales tax revenue received by the city comes from new construction. As a result, sales tax revenue is budgeted at \$7.3 million, reflecting a 25% increase over the 2013-2014 biennium.

The 2015-2016 budget reflects an increase to the Surface Water Fee of 2.5% in 2015 and 2016. System Development Charges remain unchanged at \$1,491 per Equivalent Residential Dwelling Unit (ERDU).

Revenues (with Transfers)				
Funds	Fund Name	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
001	General Fund	\$60,707,551	\$62,346,980	\$67,156,220
101	Street Fund	12,813,248	12,548,300	12,573,000
201	Debt Service Fund	3,473,589	1,112,000	1,101,333
301	Gen Gov't CIP Fund	3,183,208	31,000	1,698,750
302	Parks CIP Fund	9,269,556	12,422,000	21,463,000
340	Transportation CIP Fund	8,786,035	8,370,500	10,130,000
408	Surface Wtr Mgt	5,226,403	6,313,221	7,224,897
438	Surface Water CIP Fund	1,522,628	2,807,500	2,754,000
501	Equipment Rental/Replacement	494,221	563,388	745,666
502	Technology Replacement	1,460,757	1,459,500	1,952,000
503	Risk Management Fund	419,331	418,800	796,800
Totals		\$107,356,527	\$108,393,189	\$127,595,666

In 2011 the State legislature passed House Bill 1953 allowing REET to be used for operations and maintenance of existing capital projects through the end of 2016, in addition to previously allowed uses. The City Council expressed a desire to continue utilizing REET for these purposes and, as a result, \$1.5 Million of the city’s REET revenue will again be transferred to the Street Fund for operation and maintenance of the street infrastructure.

The 2015-2016 budget assumes no property tax increase through 2016. This will represent the seventh year in a row (beginning in 2010) that the City Council has elected to forego the 1% annual increase allowed by state law.

Expenditures

The 2015-2016 expenditure budget reflects an operating cost increase that responds to the demands of a robust development environment, the need to maintain growth in the roads and parks infrastructure systems, and a continued investment to ensure our technology systems are reliable and secure. A significant change in operating costs is related to the federally mandated Patient Protection and Affordable Care Act (PPACA). The 2015-2016 expenditure budget includes \$250,000 to reflect medical benefits beginning in 2016 for full time employees working 30 or more hours per week.

Expenditure increases in the CIP funds reflect the anticipated delivery of several significant capital projects during the biennium. The largest of these is the Community Center project. The \$22.7 Million 2015-2016

budget reflects construction costs to complete the project with an opening in 2016. Other projects improving the transportation and stormwater systems include Snake Hill Stabilization (\$9.0 Million), Sahalee Way – 220th to the City Limits (\$2.7 Million), and Inglewood Hill Drainage (\$1.9 Million).

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

Expenditures (with Transfers)				
Funds	Fund Name	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
001	General Fund	\$60,217,661	\$71,337,037	\$75,546,057
101	Street Fund	10,386,107	10,697,060	11,536,035
201	Debt Service Fund	3,473,589	1,112,000	1,101,333
301	Gen Gov't CIP Fund	929,970	3,620,000	8,580,000
302	Parks CIP Fund	7,347,752	15,795,643	28,180,500
340	Transportation CIP Fund	6,229,204	9,386,745	19,691,333
408	Surface Wtr Mgt	4,744,368	6,454,368	7,090,800
438	Surface Water CIP Fund	1,029,036	3,384,968	3,609,968
501	Equipment Rental/Replacement	495,829	595,238	328,658
502	Technology Replacement	1,143,224	1,798,400	2,155,900
503	Risk Management Fund	742,268	706,000	836,325
Totals		\$96,739,008	\$124,887,459	\$158,656,909

Ending Fund Balance

The 2015-2016 budget includes drawing down the aggregate fund balance from an estimated beginning fund balance of \$65.4 Million in 2015 to \$34.4 Million at the end of 2016. The reduction in fund balance is due in large part to the practice of budgeting for contingencies. The 2015-2016 budget includes \$10.4 Million of contingencies set aside for unforeseen events but rarely utilized. Completing construction of the Community Center (and related transfers) accounts for the largest change in fund balance along with the delivery of several large transportation capital projects. Despite the overall change, the projected ending fund balances remain healthy, and the overall strategy to pay as we go remains intact. Of the \$34.4 million in ending fund balance, \$18.7 million of that is unrestricted, meaning it is available for any purpose at the discretion of the City Council.

Ending Fund Balances				
Funds	Fund Name	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
001	General Fund	\$18,340,898	\$9,298,841	\$11,695,969
101	Street Fund	3,358,155	5,209,395	6,560,439
201	Debt Service Fund	0	0	0
301	Gen Gov't CIP Fund	8,754,593	5,165,593	1,912,528
302	Parks CIP Fund	12,188,626	8,814,983	2,480,109
340	Transportation CIP Fund	13,877,117	12,860,872	7,947,814
408	Surface Wtr Mgt	1,085,176	944,029	1,438,603
438	Surface Water CIP Fund	2,121,543	1,544,075	941,101
501	Equipment Rental/Replacement	871,181	839,331	1,163,404
502	Technology Replacement	666,503	327,603	124,089
503	Risk Management Fund	397,825	110,625	114,306
Totals		\$61,661,617	\$45,115,347	\$34,378,362

Conclusion

I believe the 2015-2016 biennial budget addresses the priorities of the Council and meets the needs of the departments. While it does not address every need for which funding has been requested, it will, nevertheless, produce two more years of solid achievement for the city of Sammamish.

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

I want to thank all the department heads for their excellent work on the budget this year, and I'd especially like to highlight the work of Finance Director Joe Guinasso and Deputy Finance Director Chris Gianini. Thanks to their determination, discipline, and attention to detail, this budget is clear in its intent, deeply reflective of the community's priorities, and another confident step into a bright financial future.

Respectfully,



Ben Yazici
City Manager

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

Budget Process

Sammamish prepares a biennial budget following the process and time limits that are required by State law in the Revised Code of Washington (RCW) 35A.34. By law the first year of the biennial budget must be an odd numbered year. Accordingly, the preparation of the biennial budget occurs in the preceding even-numbered year.

Legal Requirements

- By the first Monday in September a budget call must be sent by the Finance Director to all departments instructing the departments to prepare a detailed estimate of department specific revenues and expenditures and to return the estimates to the Finance Director. The Finance Director is required to provide the proper forms to be filled out by departments in accordance with the requirements and classifications established by the State Auditor. In practice, the city issues the budget call in June to allow sufficient time for budget preparation and discussions with the City Manager and the Finance Director.
- By October 1, the Finance Director must present the proposed preliminary budget to the City Manager. This activity occurs in the July/August timeframe in Sammamish.
- At least 60 days before the ensuing fiscal year the proposed budget must be filed with the City Clerk who then publishes a public notice that the budget is available along with the dates of budget hearings. By this same date the budget document along with a written explanation of the budget and recommendations must be presented to the City Council by the City Manager. The city's practice is to undertake these activities in late September or early October to allow enough time for Council Study Sessions and citizen input at the budget hearings.
- The City Council must adopt the budget by ordinance prior to January 1st of the first year of the biennium.
- A mid-biennial review of the budget is required within the last four months of the first year of the biennium. Any modifications to total fund revenues or expenditures deemed necessary during the mid-biennial review must be adopted by ordinance.

Budget Preparation Activities

Aside from the legal requirements above, preparing a responsible budget involves a wide range of participants and activities.

- The City Council meets early in the year to establish overall city priorities and spends the next few months reviewing and discussing these priorities with the City Manager.
- Citizens and City Commissions provide input to the Council regarding items they would like included in or excluded from the budget.
- The City Manager shares the Council direction with the department directors, provides guidelines for budget preparation, reviews and revises department budget proposals, formulates the budget message and presents the budget to the Council.
- The Finance Department evaluates and reports the city's financial condition to the City Manager and the Council, forecasts revenues, calculates personnel costs and other fixed costs.
- City departments prepare detailed expenditure estimates for ongoing and new programs and attend Council meetings to explain their budget requests.

Amending the Budget

The City Council adopts the budget by ordinance at the fund level. Any revisions that subsequently alter the total revenues or expenditures of a fund require adoption by ordinance. By city practice, any revisions which transfer expenditure budgets among departments in the same fund are approved by the City Council but do not require an ordinance. The City Manager and the Finance Director are authorized to transfer budget amounts between account numbers within departments.

Budgeting, Accounting, and Reporting System

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

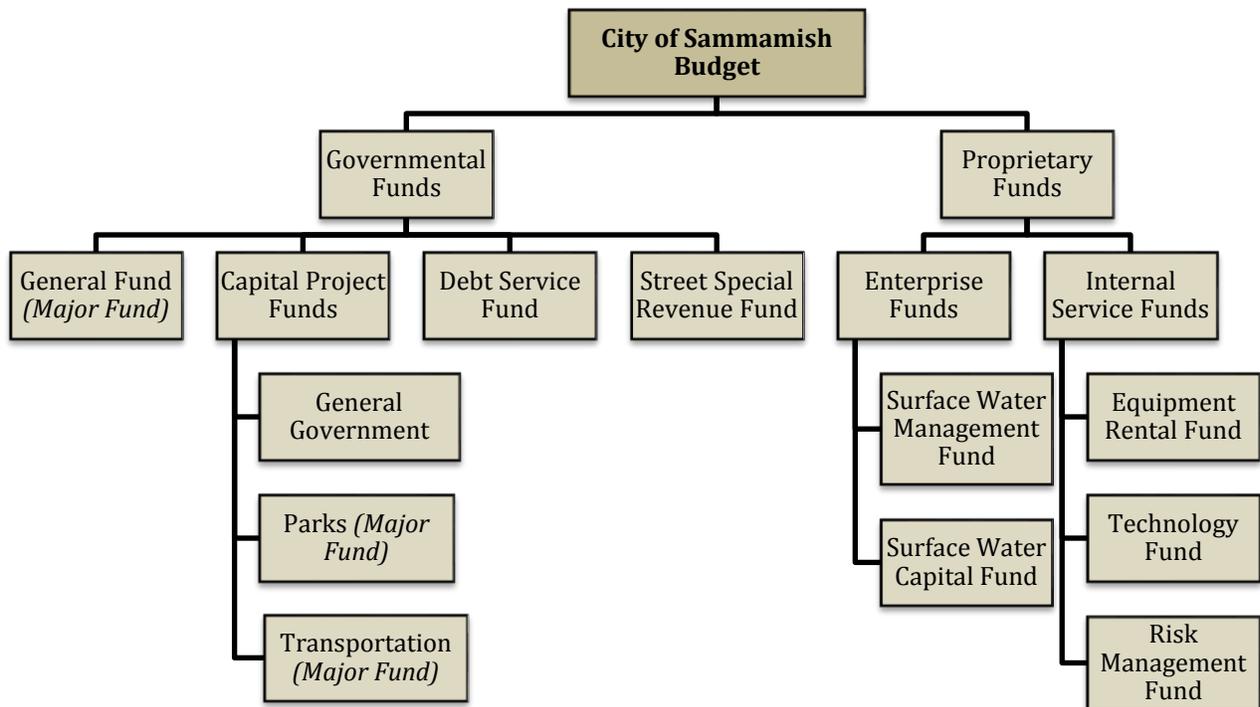
Budget Fund Structure

The city budget is composed of 11 separate appropriated funds, which are each independently balanced revenues and beginning fund balances must equal expenditures and ending fund balances. There are no unbudgeted funds. The city's budget is divided into two primary sections, governmental funds and proprietary funds. Within each of these primary sections there are operating funds and capital funds.

Governmental funds include the general fund, the street special revenue fund, the debt service fund and 3 capital project funds for general government projects, parks projects, and transportation projects. Governmental funds are generally supported by taxes, fees and charges, and contributions from other governments. They provide services such as police, fire, development activities, street maintenance, parks, and administrative functions.

Proprietary funds are further divided into enterprise funds that provide services to those outside of the government and internal service funds that provide services to other funds of the city. Services provided by proprietary funds are self-supporting with fees paid by users of their services.

GUIDE TO SAMMAMISH'S BUDGET - ORGANIZATION OF FUNDS



Fund Descriptions

Governmental Funds

Major Governmental Funds

General Fund - Sammamish's general fund is one of three funds to qualify as a major fund for budget purposes. A major fund is any budgeted fund that represents more than 10% of the total appropriated revenues or expenditures. The general fund budget covers all transactions of the city that pertain to its general administration and the services traditionally provided to its citizens. This includes law enforcement, legal services, fire and emergency services, community development, recreation, public works administration and engineering, facility maintenance, finance, and city administration. The general fund also transfers money to other city funds for capital and maintenance activities. General fund expenditures are paid for primarily with taxes, development fees and charges, and contributions or grants from other governments.

Parks Capital Project Fund - This fund supports the acquisition and development of park capital improvement projects identified in the city's 6 year parks capital improvement plan. Revenues are received from general fund transfers, real estate excise taxes on the sale of property, impact fees on new construction, state and federal grants, investment interest, and a county tax levy for parks. Trail system development, renovation of a lakeside dock and swimming beach, renovation of school ball fields with artificial turf for year round use by the city and the school district, and installation of a dog park represent the array of park projects undertaken by the city.

Transportation Capital Project Fund - This fund was established to fund and track the construction of projects approved in the city's 6 year transportation capital improvement plan. This plan sets forth major projects and improvements needed in the area of streets, sidewalks, signals, and intersections. Funding sources include general fund transfers, real estate excise taxes on the sale of property, transportation impact fees on new construction, investment interest, and state and federal grants. Recently completed projects include non-motorized safety improvements to 244th Avenue and sidewalk improvements to Inglewood Hill Road.

Non-major Governmental Funds

Street Special Revenue Fund - The street fund is required by Washington State law and was established to provide efficient and safe movement of motor vehicles, bicyclists, and pedestrians and to conveniently connect Sammamish to the surrounding areas. Street maintenance activities such as sweeping; snow plowing; street landscape upkeep; patching and resurfacing roadways; and keeping signals and street signage in good condition are budgeted in this fund. Funding sources include a State shared tax on motor vehicle fuels, transfers from the general fund, and 35% of real estate excise tax on the sale of property.

Debt Service Fund - This fund accumulates money through transfers from other funds for the payment of principal and interest on the city's general obligation debt. The transfers from other funds are based on which fund used the debt proceeds to build capital assets.

General Government Capital Project Fund - Construction and purchase of capital improvements benefitting the city as a whole is the purpose of this fund. Money to pay for the activities in this fund comes from transfers from the general fund, bond sales, loans or grants from other governments, and investment interest.

Non-major Proprietary Funds

Enterprise Funds

Surface Water Management Fund – This is a utility operating fund created to manage the conveyance, detention, and treatment of surface water in the city. Adequate drainage to protect property and reduction of water pollution are two of its primary goals. Sammamish includes several lakes used for recreation and fishing which require monitoring and action to protect their integrity. Residents are billed an annual surface water fee to provide much of the financing for this fund. Other sources of money for surface water activities are grants and investment interest.

Surface Water Capital Fund – Acquiring funding for and building facilities for the surface water utility system is the purpose of this fund. Revenues are received from charges to developers building in the city that will add to the surface water runoff, transfers from the surface water management fund, and state and federal grants and loans. The system capacity is also increased by surface water detention and conveyance systems built by developers and contributed to the city. Examples of surface water facilities that may be built or contributed to the city are detention ponds, stream restoration, and surface water culverts. Growth and federal water quality standards and regulations require improvement and expansion of the city's surface water system capital infrastructure.

Internal Service Funds

Equipment Rental and Replacement Fund – The budget in this fund is for the maintenance and replacement of city vehicles and rolling stock equipment such as backhoes, gators, and trailers. The department to which the vehicle or equipment is assigned pays scheduled maintenance and replacement fees to the fund. The scheduled fees are reviewed and revised at each budget cycle based on actual maintenance cost history and updated projected replacement costs.

Technology Replacement Fund – This fund provides for city-wide network communications, electronics, and information systems. The information technology staff is responsible for maintaining the computer information systems, strategic information technology planning, user and application support. Funding is provided by transfers from the general fund and the surface water management fund.

Risk Management Fund – The budget in the city's risk management fund covers insurance premiums, claims settlements, self-insured unemployment claims and administration of a risk management and safety program. Transfers from the general fund and the surface water management fund support these risk management activities.

Operating & Capital Funds Used By Departments/Divisions

Department/Division	Major Funds			Non-Major Funds			
	General Fund	Parks Capital Fund	Transp. Capital Fund	Street Fund	Gen. Govt. Capital Fund	Surface Water Mgmt. Fund	Surface Water Cap. Fund
Administrative Svcs.	X						
Building Division-CD	X						
City Clerk	X						
City Council	X						
City Manager	X						
Facilities	X						
Finance	X				X		
Fire	X						
Park Administration	X	X					
Park Maintenance	X						
Park Planning	X	X					
Park Recreation	X						
Permit Center-CD	X						
Planning-CD	X						
Police	X						
Public Works Admin.	X		X	X		X	X
Public Works Eng.	X		X	X	X	X	X
Public Works Mntnce.				X		X	

Budgetary Basis

The city must adopt a balanced budget by Washington State law. Each of the funds budgeted must independently balance, meaning total revenues must equal total expenditures within each fund. Total revenues include beginning fund balances and total expenditures include ending fund balances. The equation could then be shown as:

$$\text{Beginning fund balance} + \text{revenues} = \text{Ending fund balance} + \text{expenditures}$$

Budget projections for revenues and expenditures are prepared on the modified accrual basis for all funds. The city’s audited financial statements are prepared in accordance with Government Accounting Standards Board (GASB) Statement #34, which differs, in some cases, from the modified accrual basis (see description in the following Accounting and Reporting Basis section).

Under the modified accrual basis, revenues earned during the fiscal year are recognized when they are both measurable and available. “Measurable” means the amount of the transaction can be reasonably determined. “Available” means collectible within the fiscal year or soon enough thereafter to pay for expenditures incurred during the fiscal year. Sammamish has determined the available period to be within 60 days of the end of the fiscal year. Expenditures are recognized when the related obligations (goods have been purchased or services have been received) are incurred. Two exceptions are accrued employee leave and long-term debt which are recognized when due.

Revenue budgets are prepared at the line-item or source of revenue level (e.g. plumbing permits, park user fees, property taxes, etc.). General government operating revenues are summarized by revenue type (e.g. taxes, licenses and permits, charges for services, etc.) and across funds. Major revenue sources and trends are highlighted in the executive summary section.

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

Accounting and Reporting Basis

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

Governmental funds are reported on two different basis of accounting under GASB 34. The entity-wide statements are reported on the accrual basis similar to private business. Under this method of accounting and reporting all revenues are recognized when earned, regardless of when they are received and all expenses are recognized when they are incurred. The individual governmental fund statements are reported on the modified accrual basis as described in the Budgetary Basis section. The street special revenue fund is budgeted as a separate fund as required by Washington state law but is combined with the general fund for financial reporting purposes as required by GAAP.

The proprietary funds are reported on the accrual basis of accounting in both the entity-wide statements and the individual fund statements.

Unlike the accrual basis, the modified accrual basis used for budgeting all funds recognizes:

- Long term debt proceeds as revenue
- Capital outlays and debt service principal payments as expenditures
- No expenditure for depreciation of capital assets
- No expenditure for earned but unpaid employee leave accruals

Financial Policies

A primary responsibility of the city is the care of public funds and the wise management of city finances to provide adequate funding for desired services and maintenance of city facilities.

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

- Provide quality, responsive community services in a cost efficient manner.
- Provide an appropriate level of police, fire and other protective services.
- Build the type and number of transportation and recreation capital improvement projects desired by the residents.
- Maintain capital assets including streets, parks, and buildings in very good condition.
- Maintain vehicles and equipment to achieve their longest reasonable useful lives.
- Develop a proactive and desirable parks and recreation program.
- Participate in regional initiatives for transportation, protection and preservation of salmon, protection of the natural environment, and water quality.
- Adopt conservative borrowing practices.

- Plan and coordinate responsible community development and growth.
- Promote a strong community communication network and effective working relations with citizens.

The financial health of the City of Sammamish is dependent upon establishing and following sound financial policies. These financial policies address accounting, the operating budget, revenues, expenditures, capital assets, capital improvements, debt, reserves, and investments.

Accounting, Financial Reporting and Auditing Policies

The City of Sammamish will maintain the highest standard of accounting practices in conformance with generally accepted accounting principles, the State of Washington Budgeting, Accounting and Reporting System, and federal, state, and local laws.

- A comprehensive accounting system will be maintained to provide all financial information necessary to effectively operate the city.
- The city will meet the financial reporting standards set by the Governmental Accounting Standards Board.
- Full disclosure will be provided in all city financial reports and bond representations.
- An annual audit will be performed by the State Auditor's Office as required by state law.
- A timely annual financial report will be filed that meets the requirements of the State Auditor's Office.

Operating Budget Policies

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

- The city will maintain a budgetary control system to ensure compliance with the budget and prepare monthly reports comparing actual revenues and expenditures to budgeted amounts. The comparative reports will be published quarterly. Where practical, the city will develop performance measures to be included in the biennial operating budget document.
- The City Council will establish municipal service levels and priorities for the ensuing biennium prior to and during the development of the budget. The City Manager will incorporate the Council's objectives and priorities into the city's budget proposal.
- The city will budget for adequate maintenance and timely replacement of capital assets and provide for maintenance schedules to ensure that each facility is maintained to maximize its useful life.
- The city will pay for all current expenditures with current revenues. The city's general fund budget will not be balanced through the use of transfers from other funds, appropriations from fund balances or growth revenue such as service expansion fees.
- The city will not incur an operating deficit in any fund at year-end.
- The city will project capital expenditures annually for the next six years. The six-year transportation plan will be approved by City Council annually as required by state law. Capital projections will include estimated operating costs of future capital improvements included in the capital improvement budget.
- The city will strive to pay competitive salaries and benefits and provide a quality work environment to attract and retain quality, experienced, dedicated employees.

- The city shall prepare a concise summary and guide to key issues and aspects of the operating and capital components of the budget for the education and involvement of the public. The summary should be publicly available for both the proposed budget and the adopted budget.
- The city should prepare financial, service and program performance measures as an important component of decision-making and incorporate them into governmental budgeting.
- An appropriate balance will be maintained between resources allocated for direct services to the public and resources allocated to ensure sound management, internal controls, and legal compliance.

Revenue and Expenditure Policies

- Revenue forecasts will assess the full spectrum of resources that can be allocated for public services. The revenue system will be diversified to protect it from short-run fluctuations in any one revenue source. Should an economic downturn develop which could result in revenue shortfalls or fewer available resources, the city will immediately make adjustments in anticipated expenditures to compensate. Revenue sources will be periodically reviewed for fairness and equitable impact.
- State and federal funds may be used, but only when the city can be assured that the total costs and requirements of accepting funds are known and will not adversely impact the city's general fund. Future impacts on the budget will be considered in all grant requests.
- The city will annually review all fees for licenses, permits, fines, and other miscellaneous charges as part of the budget process. The full cost of providing a service should be calculated in order to provide a basis for setting the charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
- Deficit financing and borrowing will not be used to support on-going city services and operations.
- Expenditures will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-documented repayment schedule of short duration.
- High priority will be given to expenditures that will reduce future operating costs, such as increased use of technology and equipment and prudent business methods.
- If expenditure reductions are necessary, complete elimination of a specific service is preferable to lowering the quality of programs provided.
- Before the city enters into any agreements that would create fixed ongoing expenditures, the cost implications of such agreements will be fully determined for current and future years.
- Organizations that are not part of the city, but which receive funding from the city, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by City Council. Annual review and reauthorization of funding is required.
- All externally mandated services for which full or partial funding is available will be fully costed out to allow for reimbursement of expenditures. The estimated direct costs of service will be budgeted in the fund performing the service.

Capital Asset Policies

The City Council has adopted policies to establish control over and safeguard capital assets.

- A capital asset is a tangible or intangible asset having an expected life of more than one year and costing more than \$5,000.
- The Finance Department will establish and maintain a capital asset system and conduct or oversee an annual inventory of machinery, equipment, and software.
- All capital assets will be tagged with a uniquely numbered city asset tag identifying the asset as belonging to the City of Sammamish.
- The City Manager has the authority to dispose of capital assets with a value of \$10,000 or less. Disposition of assets with a value over \$10,000 must be approved by the City Council.
- The Finance Department shall be notified immediately upon the discovery of the disappearance or theft of a city asset. A police report must be filed and the disappearance reported to the State Auditor as required by state law.
- The city will project its equipment (e.g. vehicle replacement and maintenance needs for the next several years) and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed. The intent of the maintenance program shall be to maintain all city equipment at an adequate level to protect the city's capital investment and to minimize future maintenance and replacement costs.

Capital Improvement Policies

- The City of Sammamish shall establish as a primary fiscal responsibility the preservation, maintenance and improvement of the city's capital facilities. Proper planning and implementation of sound capital policies avoids fiscal emergencies and unplanned costs in the future.
- A comprehensive multi-year plan for capital improvements will be prepared and updated biennially.
- A biennial capital improvement budget will be developed and adopted by the City Council as part of the city budget.
- Financial analysis of funding sources will be conducted for all proposed capital improvement projects.
- 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 to provide capital improvements or services in a timely manner.
- New development shall pay its fair share of the capital improvements that are necessary to serve the development as system development charges, impact fees and mitigation fees.
- The capital improvement program shall be consistent with the capital facilities element of the city's comprehensive plan.
- Capital projects shall be financed to the greatest extent possible through user fees and benefit districts when direct benefit to users results from construction of the project.

Debt Management Policies

The success of the city in funding capital projects and improvements is dependent upon sound financial planning objectives and implementation strategies. Issuing debt and the amount of debt issued by the city is an important factor in measuring its financial performance and condition. Proper use and management of borrowing can yield significant advantages.

- Long-term borrowing will be confined to capital improvements or similar projects with an extended life which cannot be financed from current revenues or reserves.
- Debt payments shall not extend beyond the estimated useful life of the project being financed. The city will keep the average maturity of general obligation bonds at or below twenty years.
- The city will maintain good communications with bond rating agencies concerning its financial condition, and will take all reasonable measures to ensure an excellent bond rating.
- The city will not use lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approved by Council, the useful life of the item must be equal to or greater than the length of the lease. No lease purchases will be approved by the City Council beyond a five-year lease.
- The city may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All short-term borrowing will be subject to Council approval by ordinance or resolution, and will bear interest at prevailing rates.
- Where possible, the city will use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
- The city will use refunding bonds where appropriate when restructuring its current outstanding debt.

General Obligation Bonds (Voted)

- Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
- Before general obligation bond propositions are placed before the voters, the capital project under consideration should be included as part of the capital improvement program.

Limited Tax General Obligation Bonds (Non-voted)

- Prior to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been exhausted.
- Limited tax general obligation bonds should only be issued under certain conditions:
 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
 3. A catastrophic condition occurs.

The Finance Department will:

- Establish close teamwork among the finance department and administration, bond counsel and the managing underwriter to effectively plan and fund the city's capital projects.
- Conduct advance financial planning for the city's capital projects and examine alternative ways of financing projects to ensure the city is providing proper and timely solutions to funding capital projects.
- Prepare a standard process for planning and establishing debt financing for capital projects which clearly defines: a.) the timing for debt financing, b.) the role of the various participants in the financing process and c.) steps in the process, which need to be completed to achieve successful, project funding.
- Develop an efficient and cost effective mechanism and approach for establishing local improvement district financing.
- Determine the most practicable and cost effective ways of providing interim financing for city capital projects.

- Establish the most stable and favorable financial, economic and political environment for the city to provide the most attractive credit rating for financing the city's larger capital projects.
- Obtain the most competitive pricing on debt issues and broker commissions to ensure a favorable value to the city's customers.

Reserve and Fund Balance Policies

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

- The city will maintain an adequate fund balance for each fund to ensure sufficient resources for cash flow and to mitigate revenue shortages or emergencies.
- Prudent use of reserve funds will enable the city to defray future costs, take advantage of matching grant funds and provide the city with the ability to exercise flexible financial planning in developing future capital projects.
- Fund balances will be used in the following order: restricted, committed, assigned, unassigned. (Definitions may be found in the glossary.)
- The minimum fund balance will be attained and maintained through prudent management of expenditures, revenue management and/or contributions from the general fund.
- The city will maintain reserves required by law, ordinance and/or bond covenants to ensure service levels, stability and to protect against economic downturns and emergencies.
 - The Council has passed an ordinance setting a general fund reserve balance of no less than 10% of annually budgeted general fund operating revenues.
 - Vehicle replacement, technology, and risk management funds may be considered part of the city's fiscal reserves.
- Restrictions of fund reserves will be judged as to their adequacy in terms of projected needs.
- The city will appropriate funds to the equipment rental and replacement fund biennially to provide for the maintenance and timely replacement of equipment. The reserve portion will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon either an adopted equipment replacement schedule or on an as needed basis.
- The city will appropriate funds to the technology replacement fund biennially for the facilitation of information processing, computer hardware and software needs and replacement or upgrading of obsolete or deficient items.
- The city will appropriate funds to the risk management fund biennially for the purpose of centralizing and tracking all insurance premiums, deductible payments, unemployment, and any other costs related to risk management.

Investment Policies and Cash Management

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

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

- The city shall maintain a cash management program which includes collection of accounts receivable, disbursement of funds, and prudent investment of its available cash.
- As permitted by law and city ordinances and to maximize the effective investment of assets, all funds not needed for general obligations may be pooled into one account for investment purposes. The income derived from this account will be distributed to the various funds based on their average balances on a periodic basis. Proceeds of bond issues shall not be pooled with other assets of the city but shall be invested as provided by applicable bond ordinances.
- The Finance Director shall periodically furnish the City Manager and City Council with a report that will include the amount of interest earned to date. An annual report will be provided which will summarize investment activity for the year and will give the rate of return for the year.
- State and local laws require an annual audit of the financial records of the city. That audit will include a review of all investment activity for the year to review compliance with these investment procedures.
- Sufficient cash shall be maintained to provide adequate funds for current operating expenditures.
- The city will select its official banking institution through a formal bidding process to provide the city with the most comprehensive, flexible and cost effective banking service available.

Long Term Debt Capacity

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

1. The first limit is on the amount of general obligation debt that can be incurred without a vote of the people (Council manic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For the tax year 2015, this limit is \$167,665,455.
2. The second statutory limit is the amount of general obligation debt a city may incur for general governmental purposes with the vote of the people (voted debt). The amount of voted debt allowed is reduced by the amount of Council manic debt described above. The limit of voted and Council manic debt combined is 2.5% of the assessed value. For tax year 2015, this limit is \$279,442,425.
3. The third limit allows a city to incur general obligation debt of up to an additional 2.5% of its assessed value for bond issues approved by the voters for the purpose of parks and open space development. The two 2.5% limits provide an overall voted limit of 5% of assessed value, or \$558,884,850. Voter-approved measures require a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has one Public Works Trust Fund loan for transportation outstanding as of December 31, 2014 in the amount of \$3,733,333.

Legal Debt Margin

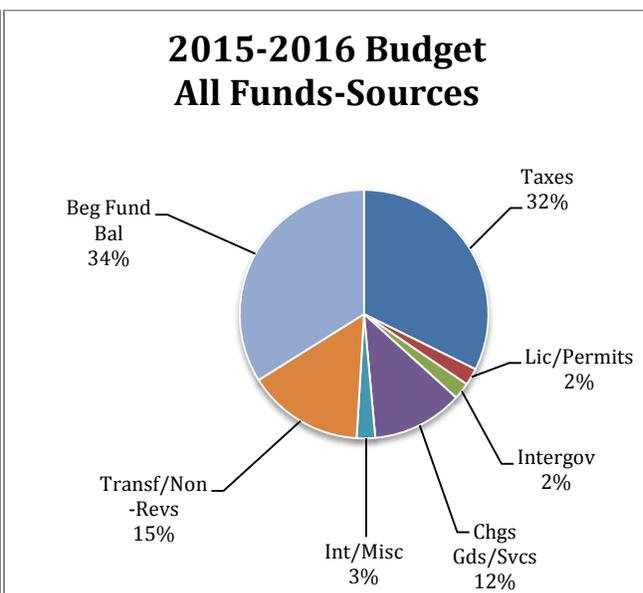
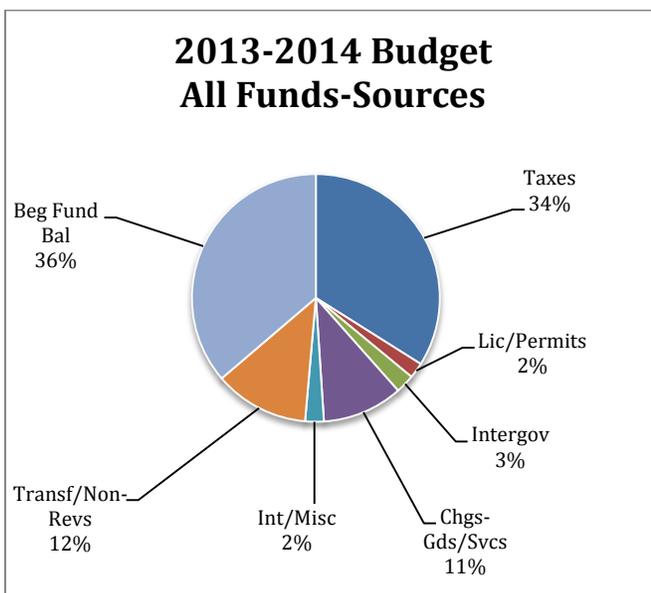
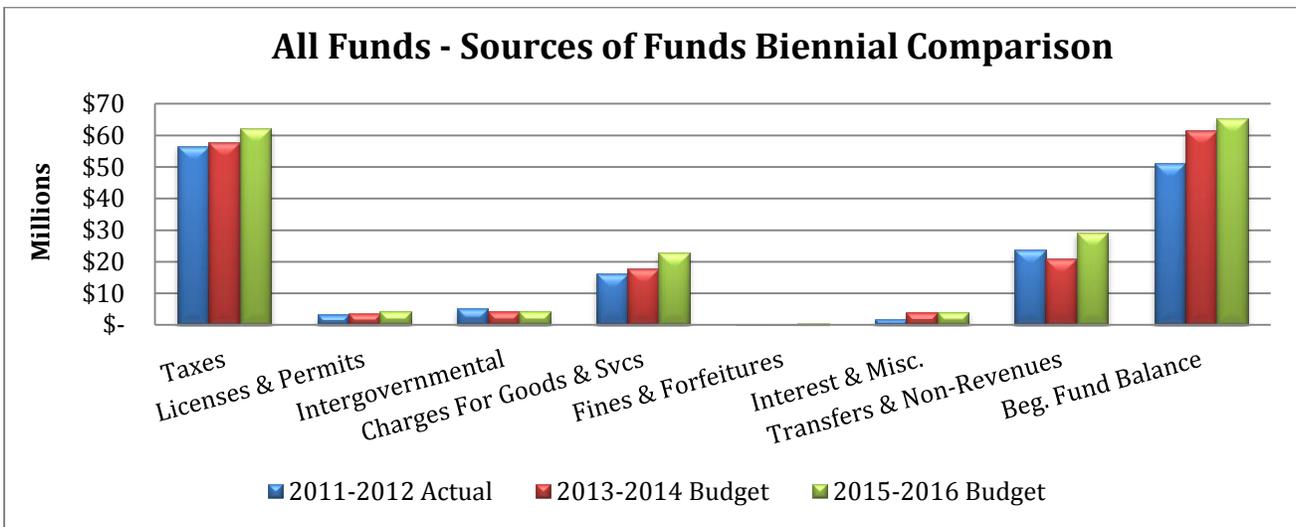
	2011	2012	2013	2014	2015	2016 (est)
Debt limit (in thousands)	\$430,260	\$418,816	\$420,262	\$463,510	\$558,885	\$566,000
Net debt applicable to limit	\$ 7,233	\$ 4,800	\$ 4,267	\$ 3,733	\$ 3,200	\$ 2,667
Legal debt margin (in thousands)	\$423,027	\$414,016	\$415,995	\$459,777	\$555,685	\$563,333

EXECUTIVE SUMMARY

ALL FUNDS - SOURCES OF FUNDS

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Beginning Fund Balance	\$ 51,086,736	\$ 61,661,617	\$ 65,439,605
Taxes	\$ 56,659,224	\$ 57,735,000	\$ 62,382,990
Licenses & Permits	3,318,077	3,466,300	4,301,800
Intergovernmental	5,359,607	4,195,200	4,207,500
Charges for Services	16,189,226	17,869,159	22,827,305
Fines & Forfeits	225,062	236,500	510,300
Interest & Miscellaneous	1,905,501	3,892,630	4,124,438
Transfers & Non-revenues	23,699,831	20,998,400	29,241,333
Total Revenues	\$ 107,356,528	\$ 108,393,189	\$ 127,595,666
Total Fund (with BFB)	\$ 158,443,264	\$ 170,054,806	\$ 193,035,271

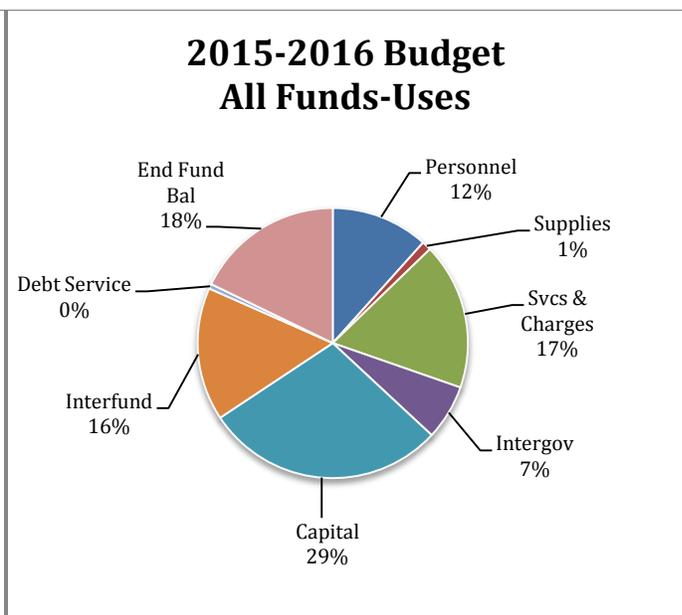
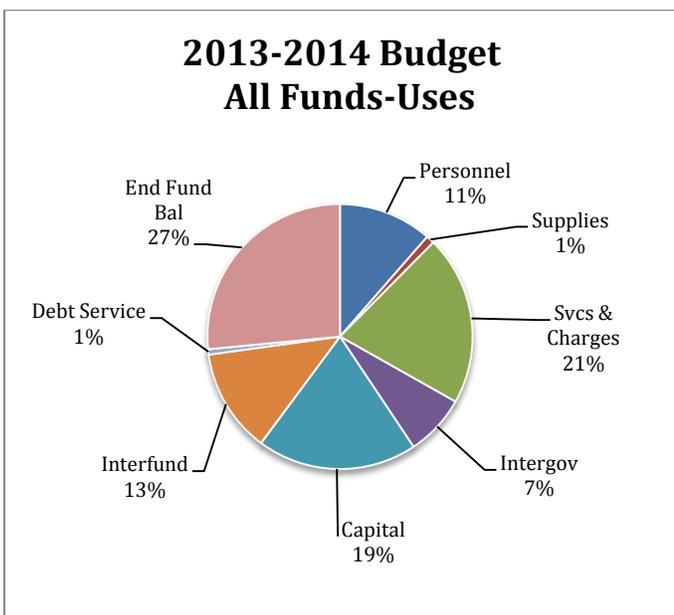
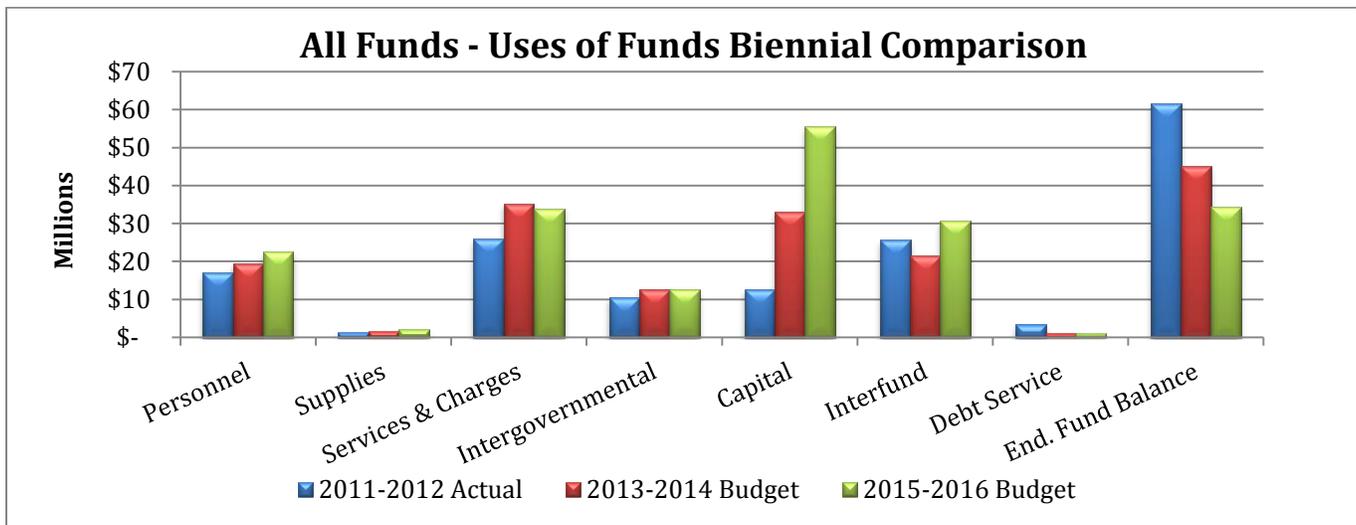
Notes: Property, sales, and real estate excise taxes are projected to increase based on continued strong construction activity. Charges for services, which include development revenue and impact fees, are also expected to benefit from robust development. Increased transfers reflect \$12.5 million in transfers to fund the construction of the Community and Aquatic Center.



ALL FUNDS - USES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 17,071,762	\$ 19,434,300	\$ 22,492,061
Supplies	1,494,072	1,706,000	2,149,040
Services & Charges	25,909,500	35,274,742	33,921,221
Intergovernmental	10,438,870	12,692,341	12,734,005
Capital	12,743,724	33,184,488	55,480,450
Interfund	25,607,494	21,535,588	30,778,799
Debt Service	3,473,589	1,112,000	1,101,333
Total Expenditures	\$ 96,739,011	\$ 124,939,459	\$ 158,656,909
Ending Fund Balance	61,704,253	45,115,347	34,378,362
Total with EFB	\$ 158,443,264	\$ 170,054,806	\$ 193,035,271

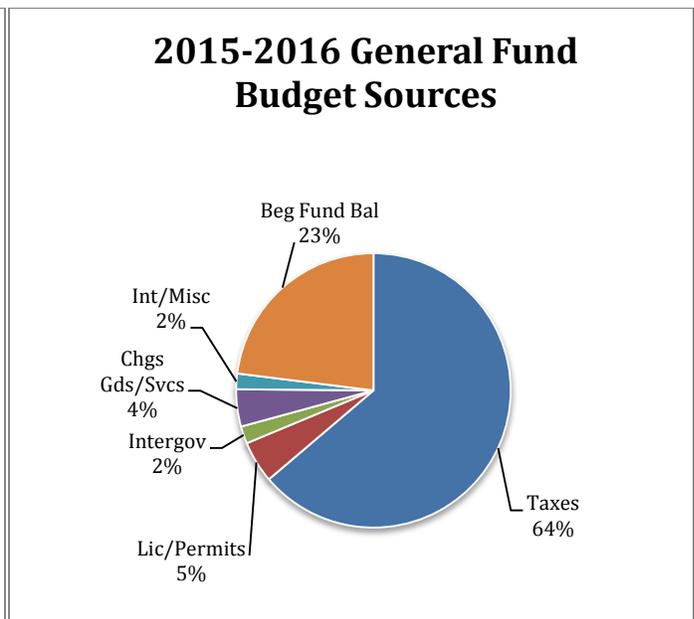
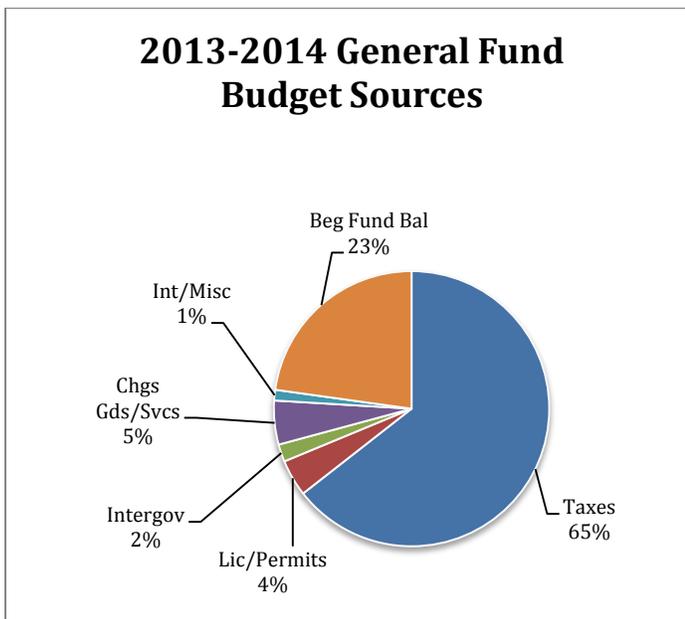
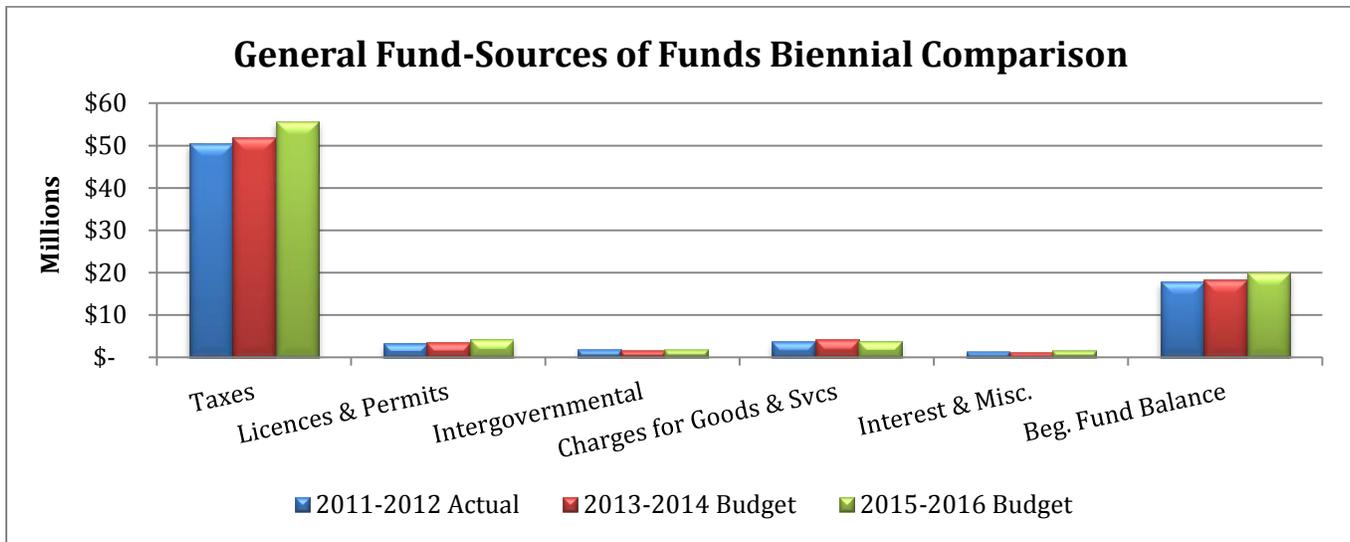
Notes: Five new positions and 2016 health care coverage for seasonal employees are included in personnel costs for 2015-2016. A Community and Aquatic Center will be completed at a final cost of \$34.5 million along with several street projects. Interfund transfers include \$12.5 million to fund the Community and Aquatic Center.



GENERAL FUND - SOURCES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 17,851,007	\$ 18,340,898	\$ 20,085,806
Taxes	\$ 50,409,595	\$ 51,840,000	\$ 55,642,990
Licenses & Permits	3,318,077	3,466,300	4,301,800
Intergovernmental	1,918,849	1,648,200	1,779,500
Charges for Services	3,728,099	4,150,100	3,822,900
Interest & Miscellaneous	1,332,929	1,242,380	1,609,030
Total Revenues	\$ 60,707,549	\$ 62,346,980	\$ 67,156,220
Total Fund (with BFB)	\$ 78,558,556	\$ 80,687,878	\$ 87,242,026

Notes: Property and sales taxes are projected to benefit from new home construction activity. Charges for services revenue will level out as the backlog of subdivision plat reviews sitting idle during the economic downturn has moved through the system.

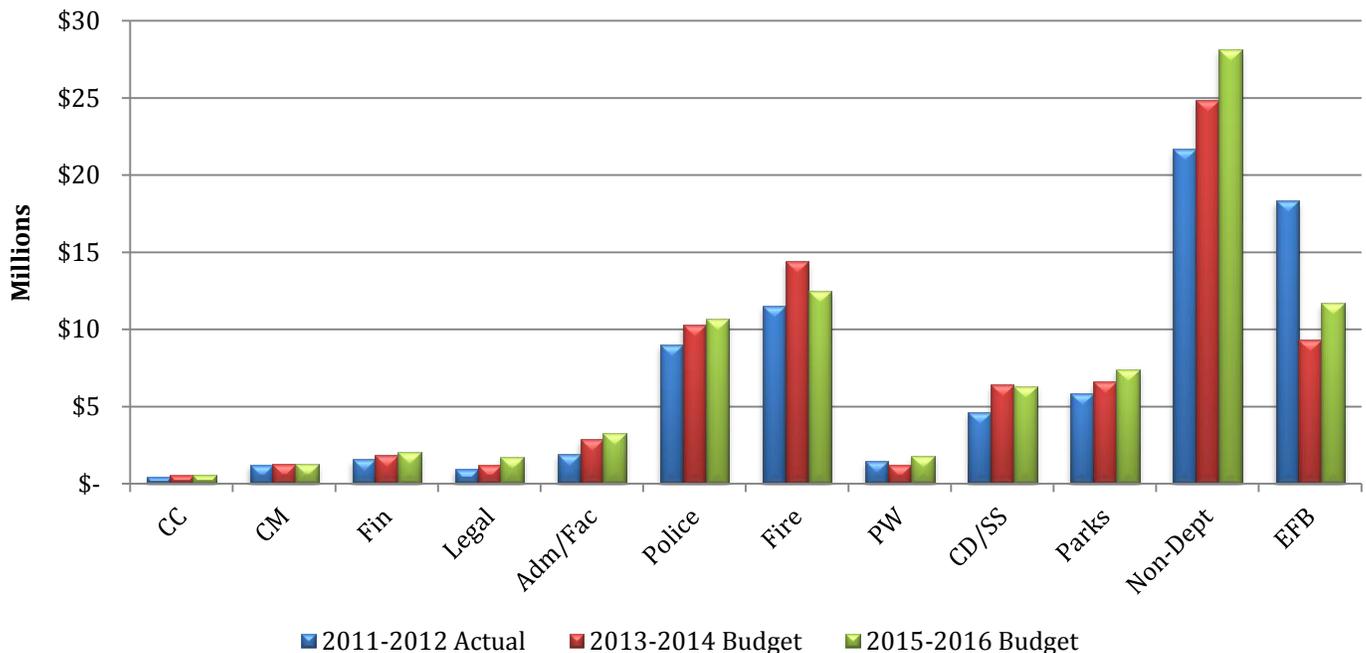


GENERAL FUND – USES OF FUNDS BY DEPARTMENT

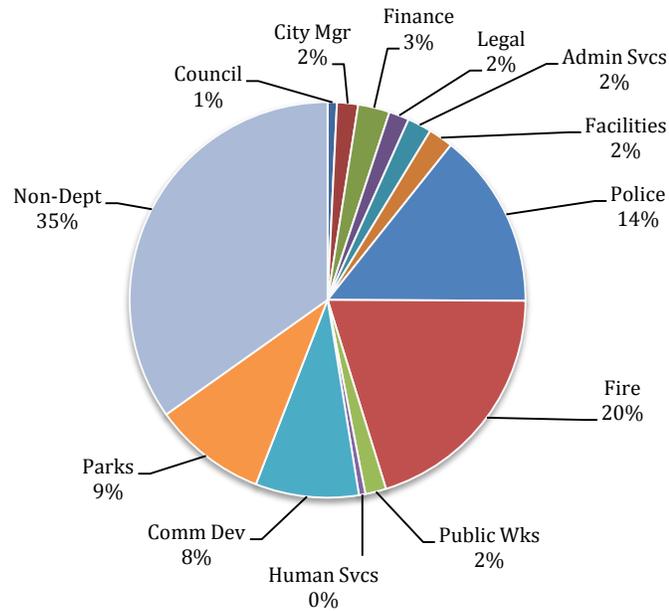
Function	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
City Council	\$ 448,715	\$ 540,400	\$ 565,800
City Manager	1,227,211	1,230,000	1,276,460
Finance	1,578,570	1,845,300	2,017,900
Legal Services	901,905	1,173,624	1,703,500
Administrative Services	1,217,841	1,409,100	1,687,100
Facilities	661,075	1,439,400	1,558,900
Police Services	9,010,766	10,262,113	10,643,957
Fire Services	11,522,165	14,390,615	12,455,113
Public Works	1,491,124	1,217,025	1,799,750
Social & Human Services	351,240	377,000	383,000
Community Development	4,275,030	6,021,600	5,927,961
Parks & Recreation	5,858,153	6,615,100	7,386,730
Non-Departmental	21,673,865	24,867,760	28,139,886
Total Expenditures	\$ 60,217,660	\$ 71,389,037	\$ 75,546,057
Ending Fund Balance	18,340,896	9,298,841	11,695,969
Total Fund (with EFB)	\$ 78,558,556	\$ 80,687,878	\$ 87,242,026

Notes: The largest increase from actual 2011-2012 results to the 2015-2016 budget is in non-departmental. Contingency funding is budgeted each biennium but typically not spent. Transfers to the Parks CIP Fund increased to fund construction of the Community and Aquatics Center. The Public Works budget increased from the addition of 2.6 positions. The decrease in Fire from 2013-2014 to 2015-2016 resulted from a one-time budget of \$2 million to study starting a city fire department in 2014.

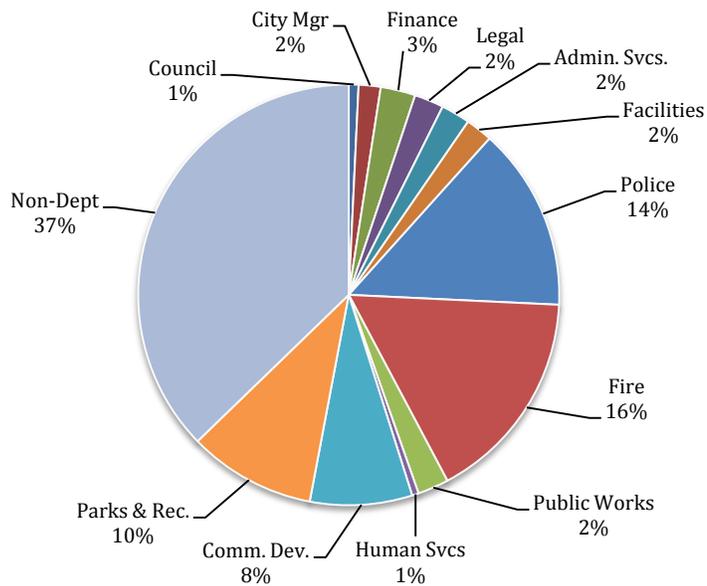
General Fund-Uses of Funds by Department



2013-2014 General Fund Budget by Department



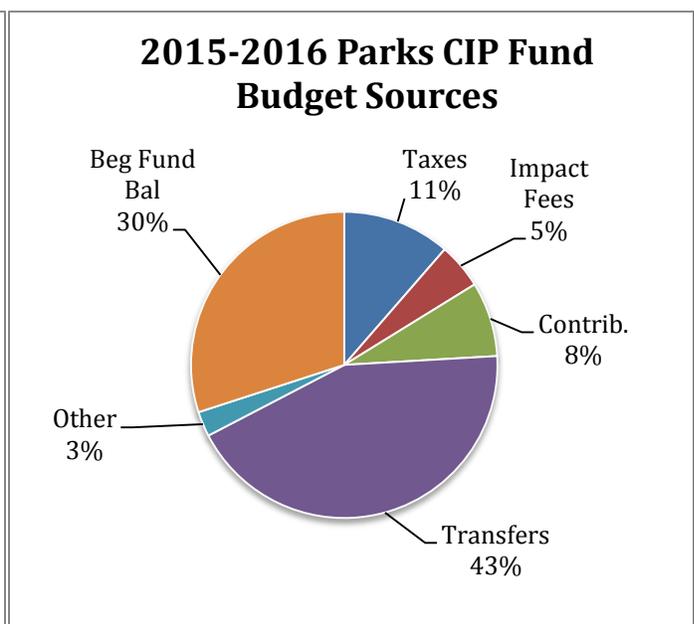
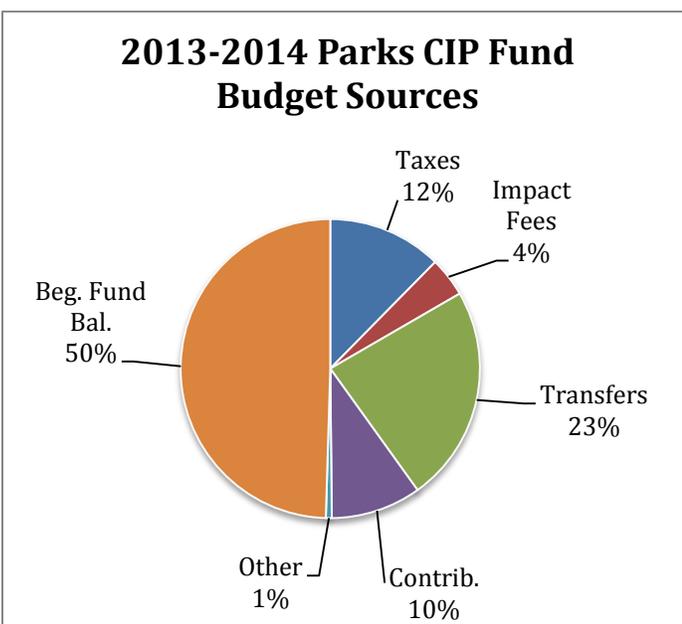
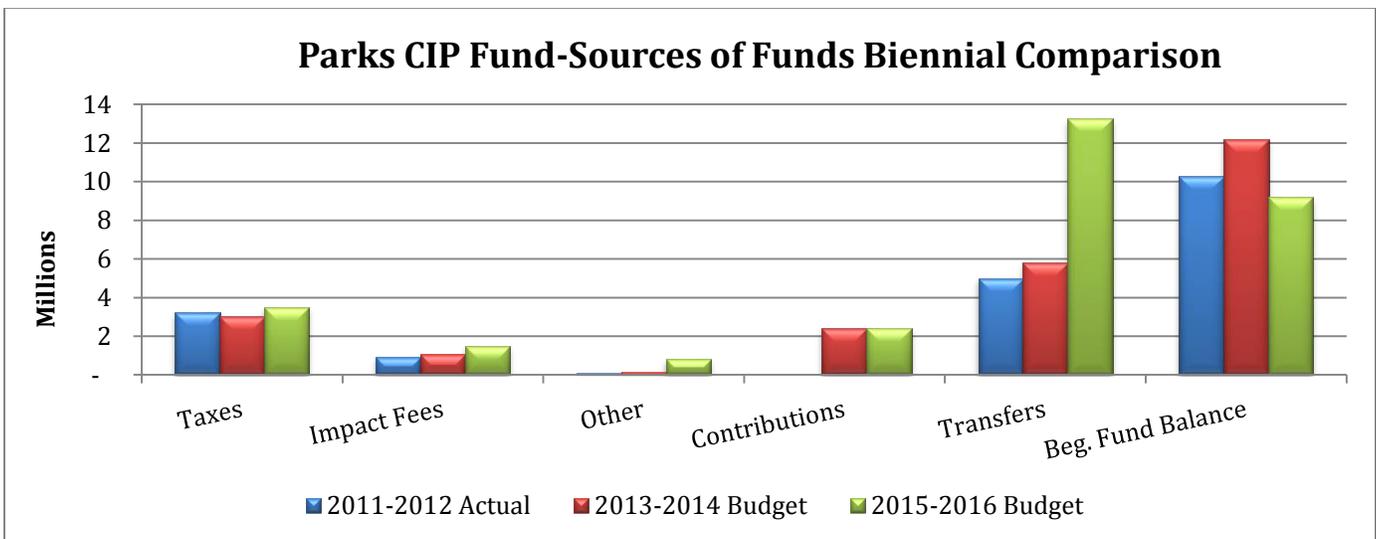
2015-2016 General Fund Budget by Department



PARKS CIP FUND - SOURCES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 10,266,821	\$ 12,188,626	\$ 9,197,609
Taxes	\$ 3,234,134	\$ 3,045,000	\$ 3,490,000
Intergovernmental	-	100,000	-
Impact Fees	929,754	1,050,000	1,475,000
Investment Interest	105,668	57,000	10,000
Contributions	-	2,400,000	2,418,000
Sale of Capital Assets	-	-	800,000
Operating Transfers	5,000,000	5,770,000	13,270,000
Total Revenues	\$ 9,269,556	\$ 12,422,000	\$ 21,463,000
Total Fund (with BFB)	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609

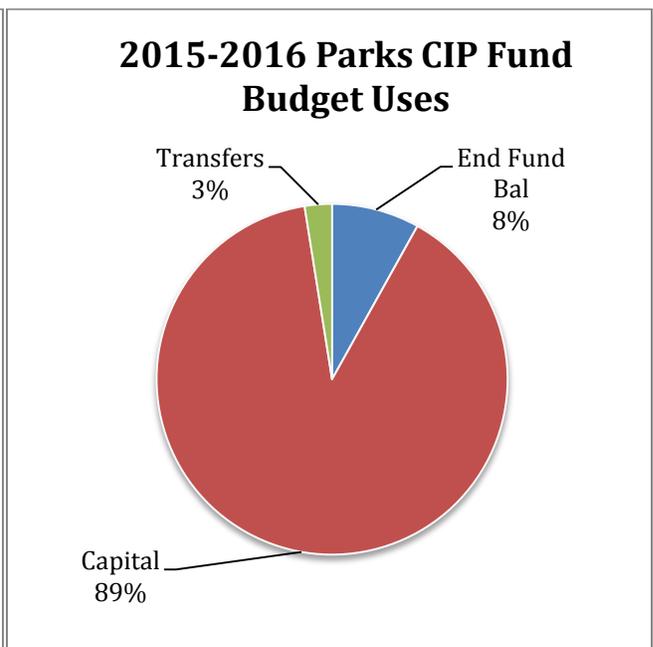
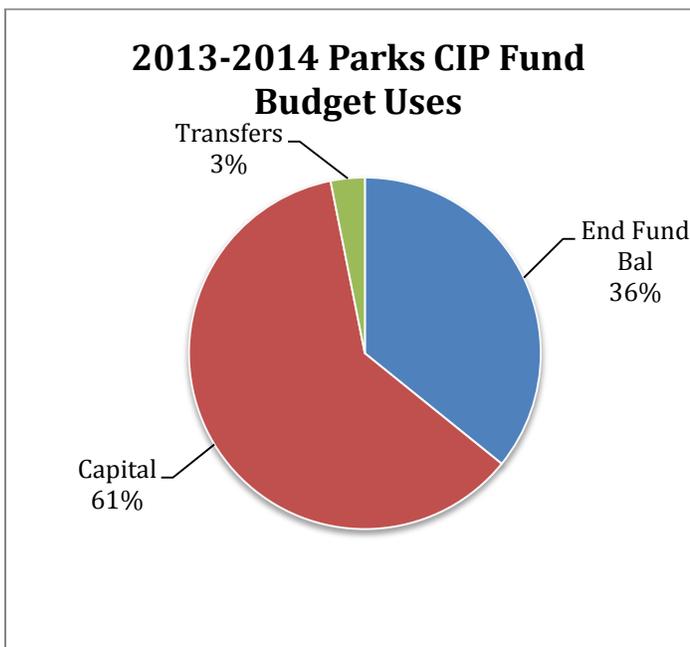
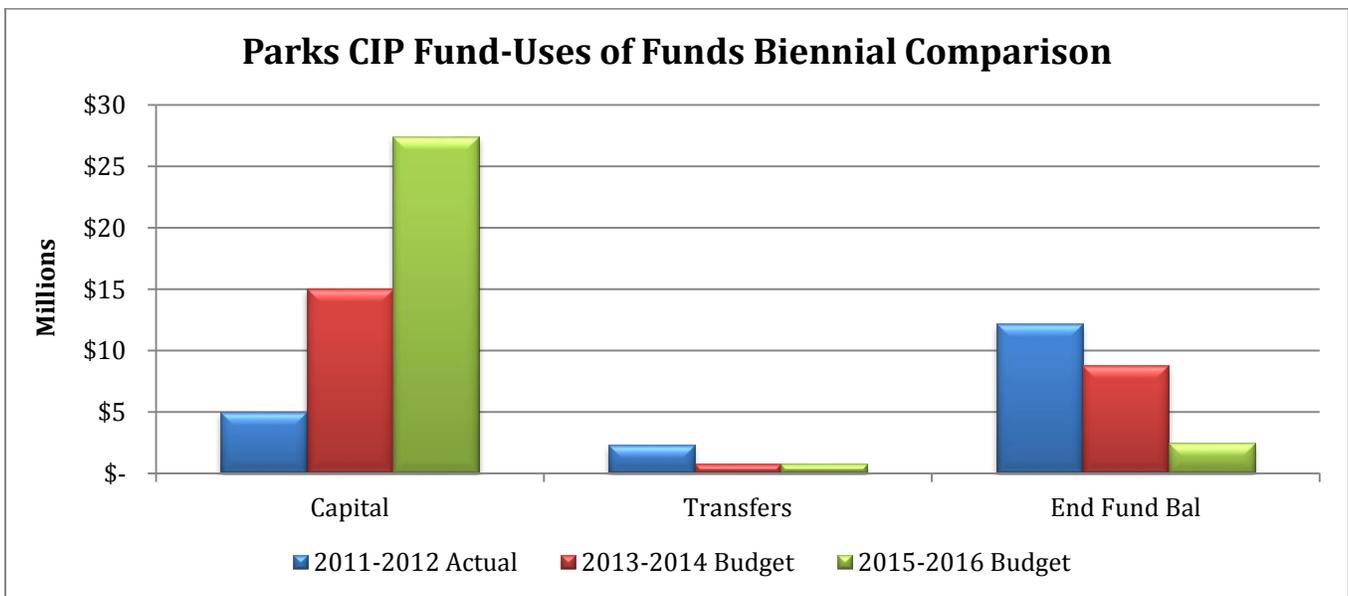
Notes: Real Estate Excise Taxes and Impact Fees are projected to increase in the 2015-2016 biennium in conjunction with increases in home construction and sales. The increased operating transfers and contributions are providing additional funding for construction of a \$34.5 million Community and Aquatics Center expected to be completed in early 2016.



PARKS CIP FUND – USES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Capital	\$ 4,996,831	\$ 15,025,643	\$ 27,410,500
Operating Transfers	2,350,922	770,000	770,000
Total Expenditures	\$ 7,347,753	\$ 15,795,643	\$ 28,180,500
Ending Fund Balance	12,188,624	8,814,983	2,480,109
Total Fund (with EFB)	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609

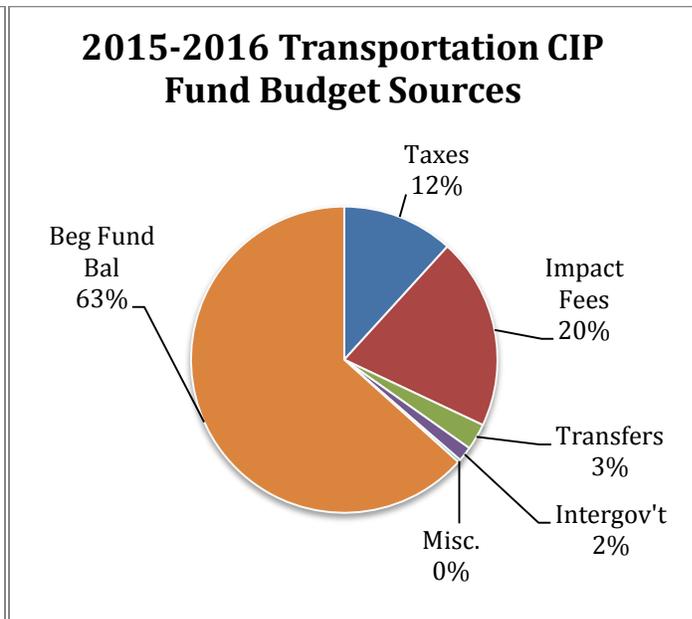
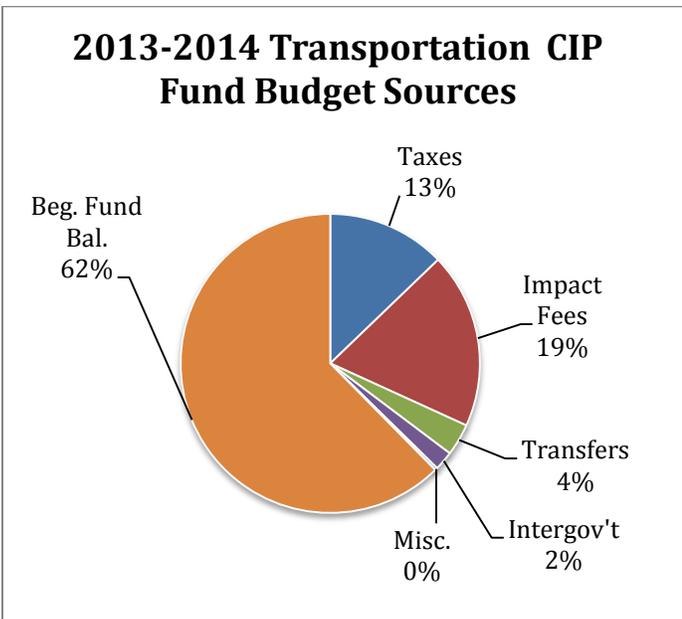
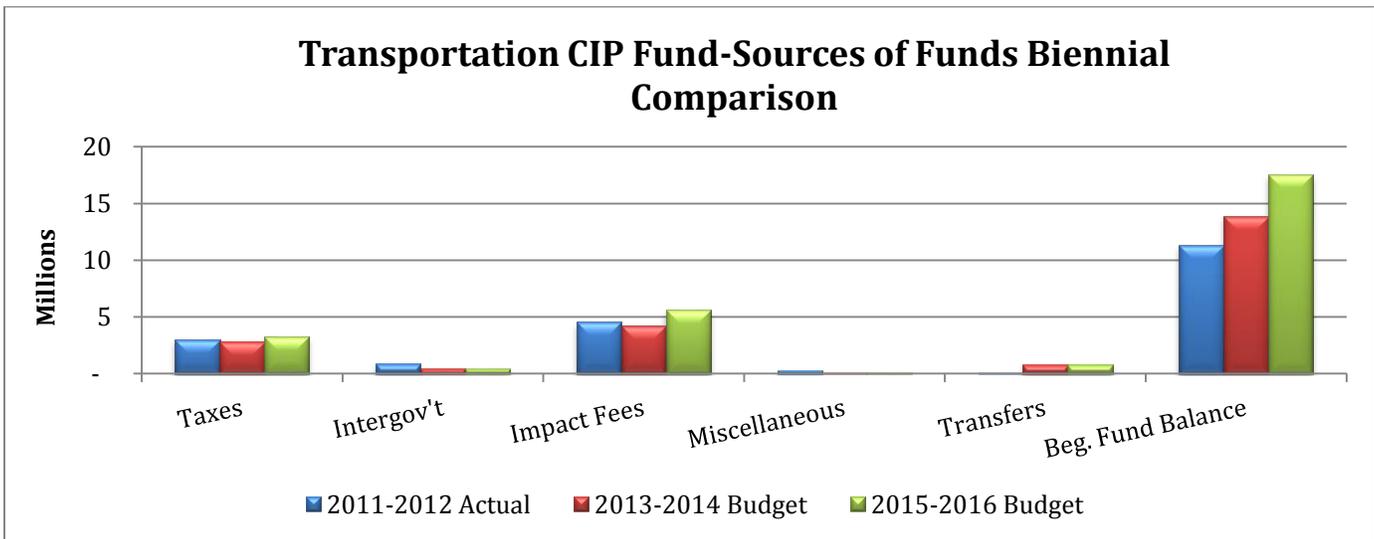
Notes: The major Parks project in 2015-2016 is construction of a \$34.5 million Community and Aquatic Center. The facility is scheduled to open in early 2016 and is being funded with cash reserves and a \$5 million contribution from the YMCA.



TRANSPORTATION CIP FUND - SOURCES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 11,320,286	\$ 13,877,117	\$ 17,509,147
Taxes	\$ 3,015,493	\$ 2,850,000	\$ 3,250,000
Intergovernmental	869,022	462,000	430,000
Impact/Concurrency Fees	4,545,974	4,227,500	5,600,000
Miscellaneous	298,155	61,000	80,000
Transfers & Non-revenues	57,391	770,000	770,000
Total Revenues	\$ 8,786,035	\$ 8,370,500	\$ 10,130,000
Total Fund (with BFB)	\$20,106,321	\$ 22,247,617	\$ 27,639,147

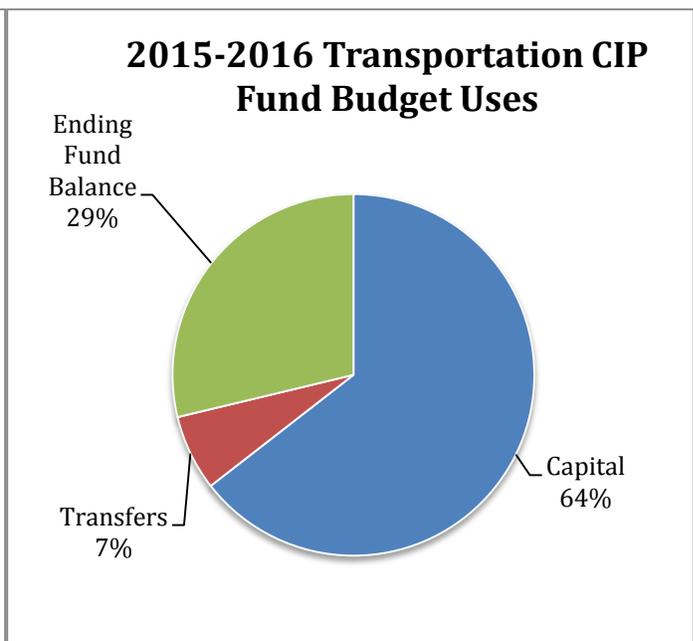
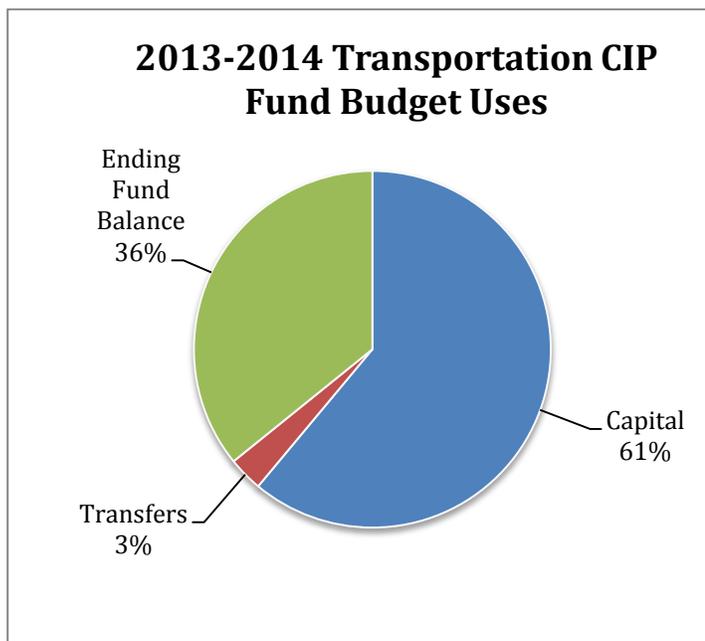
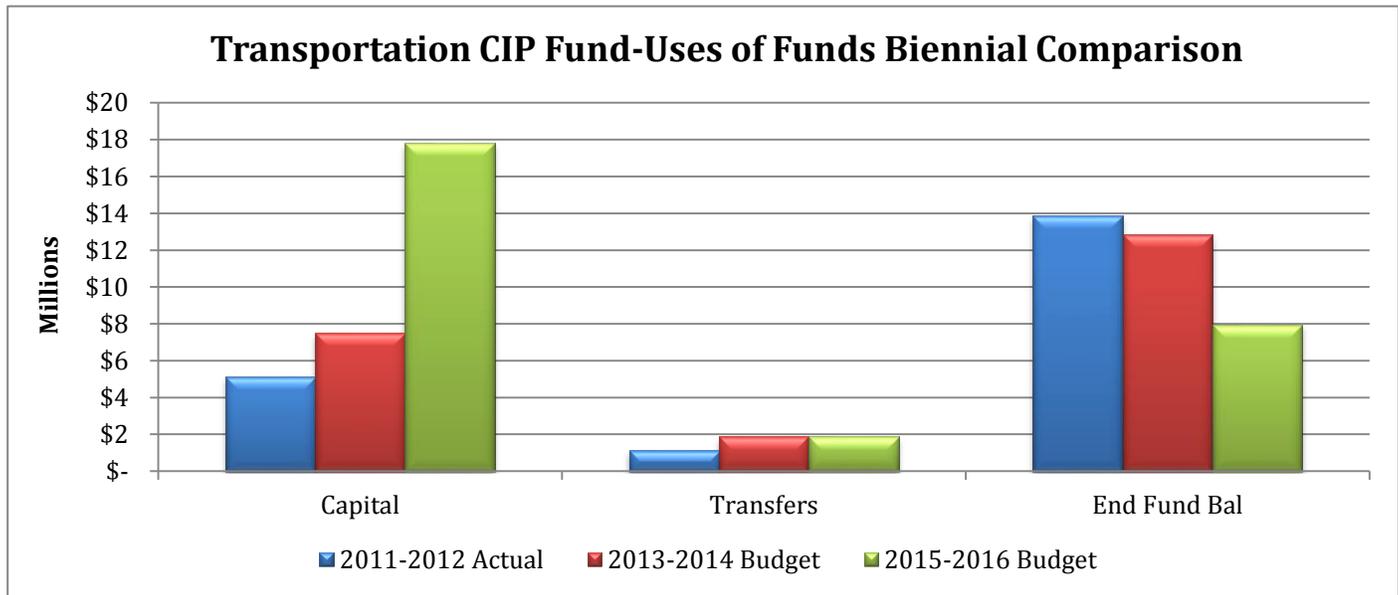
Notes: Real Estate Excise Taxes and Impact Fees are projected to increase in the 2015-2016 biennium in conjunction with increases in home construction and sales.



TRANSPORTATION CIP FUND – USES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Capital	\$ 5,106,538	\$ 7,504,745	\$ 17,820,000
Operating Transfers	1,122,667	1,882,000	1,871,333
Total Expenditures	\$ 6,229,205	\$ 9,386,745	\$ 19,691,333
Ending Fund Balance	13,877,116	12,860,872	7,947,814
Total Fund (with EFB)	\$20,106,321	\$ 22,247,617	\$ 27,639,147

Notes: Major capital projects for 2015-2016 include \$9 million of improvements to 212th Way SE and sidewalk installation on Sahalee Way between 220th Ave. and the city limits at an approximate cost of \$2.7 million.

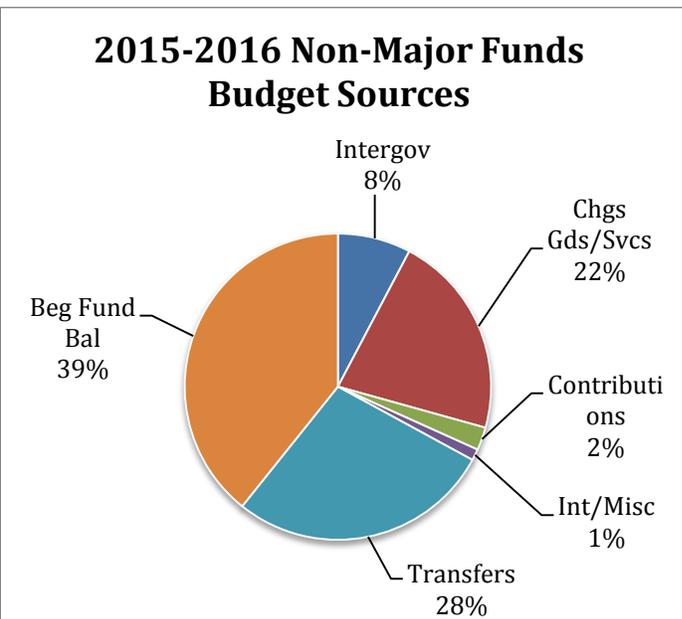
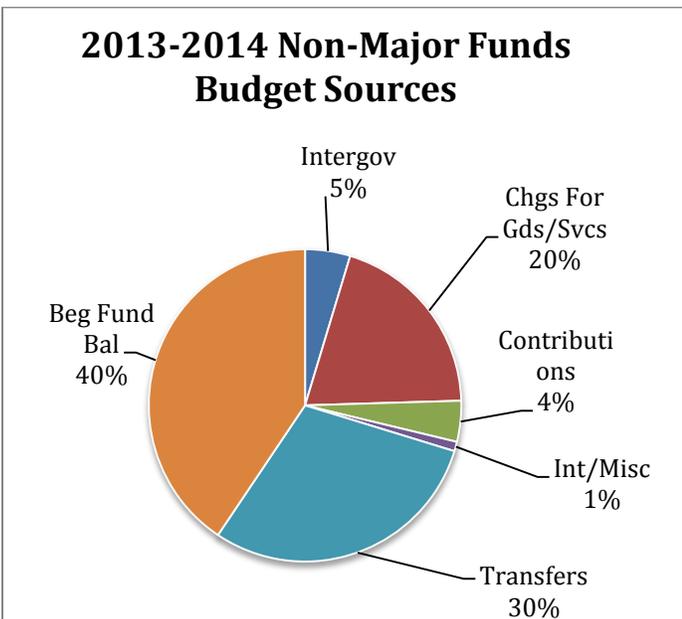
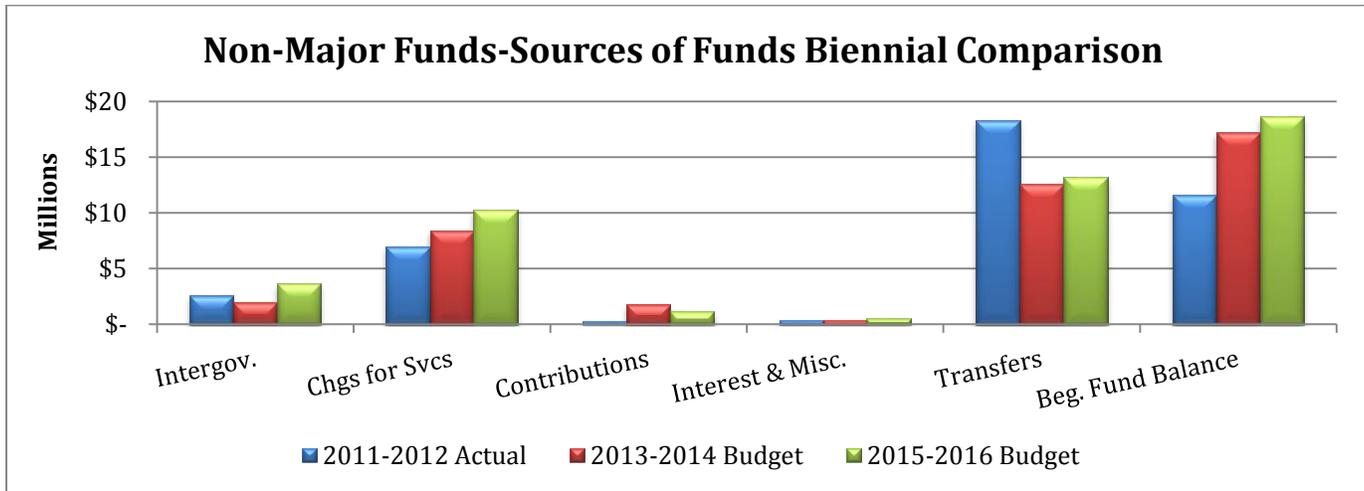


NON-MAJOR FUNDS - SOURCES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 11,648,622	\$ 17,254,976	\$ 18,647,043
Intergovernmental	\$ 2,571,735	\$ 1,985,000	\$ 3,666,750
Charges for Services	6,985,399	8,441,559	10,260,655
Contributions	306,824	1,798,400	1,150,000
Interest & Miscellaneous	415,079	416,750	567,708
Transfers & Non-revenues	18,314,349	12,612,000	13,201,333
Total Revenues	\$ 28,593,386	\$ 25,253,709	\$ 28,846,446
Total Fund (with BFB)	\$ 40,242,008	\$ 42,508,685	\$ 47,493,489

Non-Major Funds include:

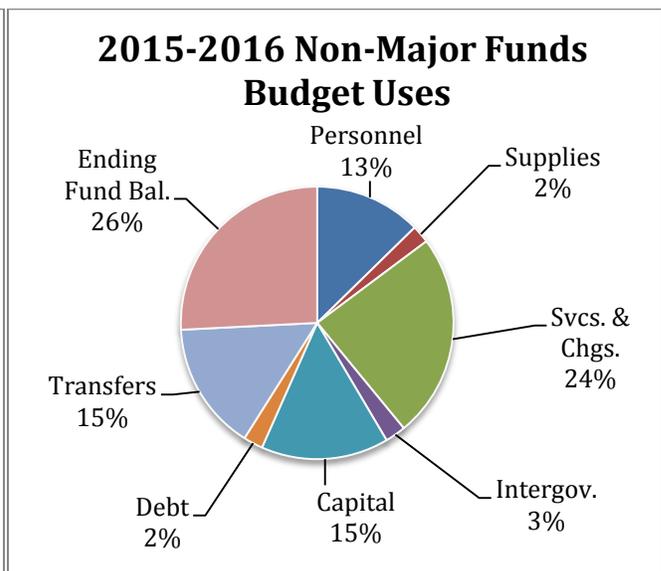
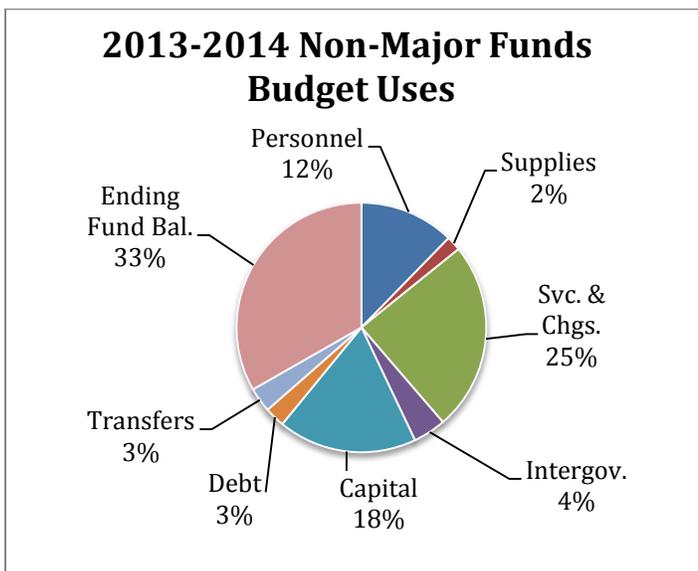
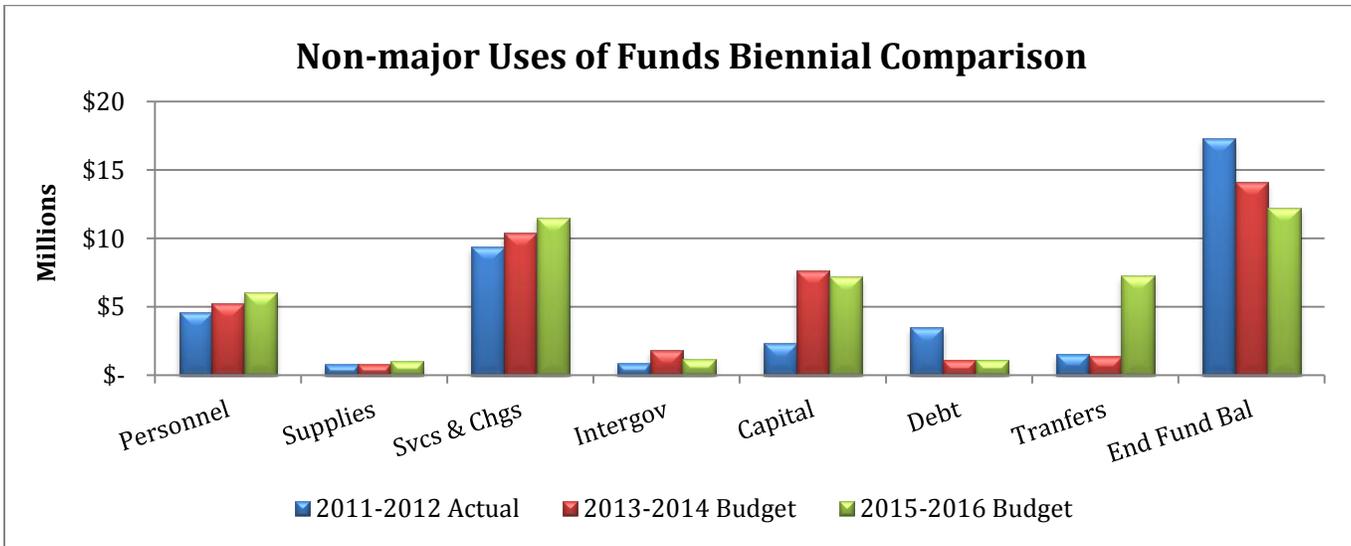
- Street
- Debt Service
- General Gov't. Capital
- Storm Water Operating
- Storm Water Capital
- Equipment Rental & Replacement
- Technology Replacement
- Risk Management



NON-MAJOR FUNDS – USES OF FUNDS

Function	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 4,591,620	\$ 5,226,850	\$ 6,014,400
Supplies	773,186	806,900	1,003,800
Services & Charges	9,358,192	10,412,388	11,530,418
Intergovernmental	861,932	1,809,968	1,161,968
Capital	2,358,150	7,639,100	7,186,700
Debt Principal	3,241,667	1,066,666	1,066,666
Debt Interest	231,922	45,334	34,667
Interfund	1,527,723	1,360,828	7,240,400
Total Expenditures	\$ 22,944,392	\$ 28,368,034	\$ 35,239,019
Ending Fund Balance	17,297,616	14,140,651	12,254,470
Total Fund (with EFB)	\$ 40,242,008	\$ 42,508,685	\$ 47,493,489

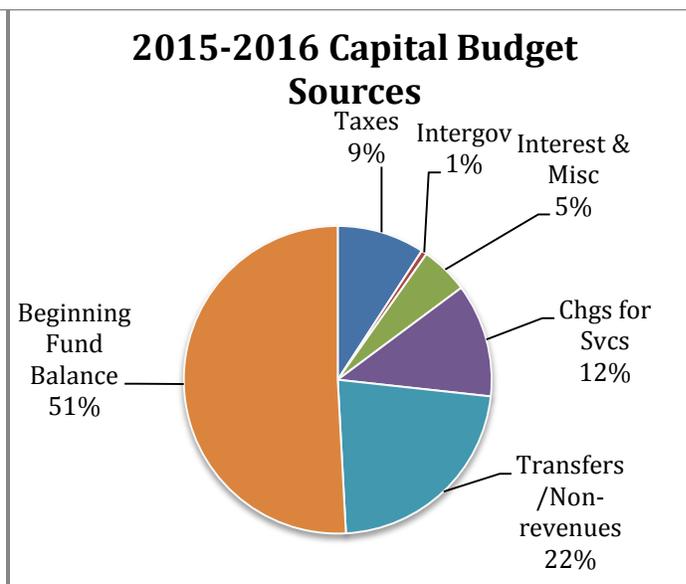
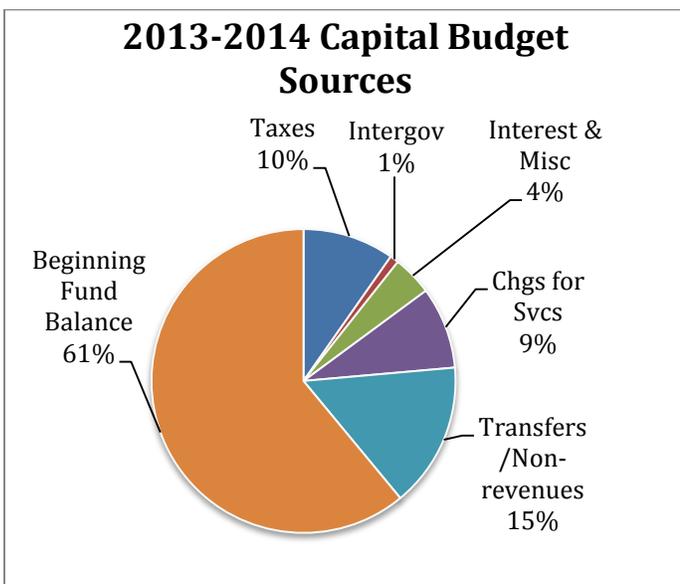
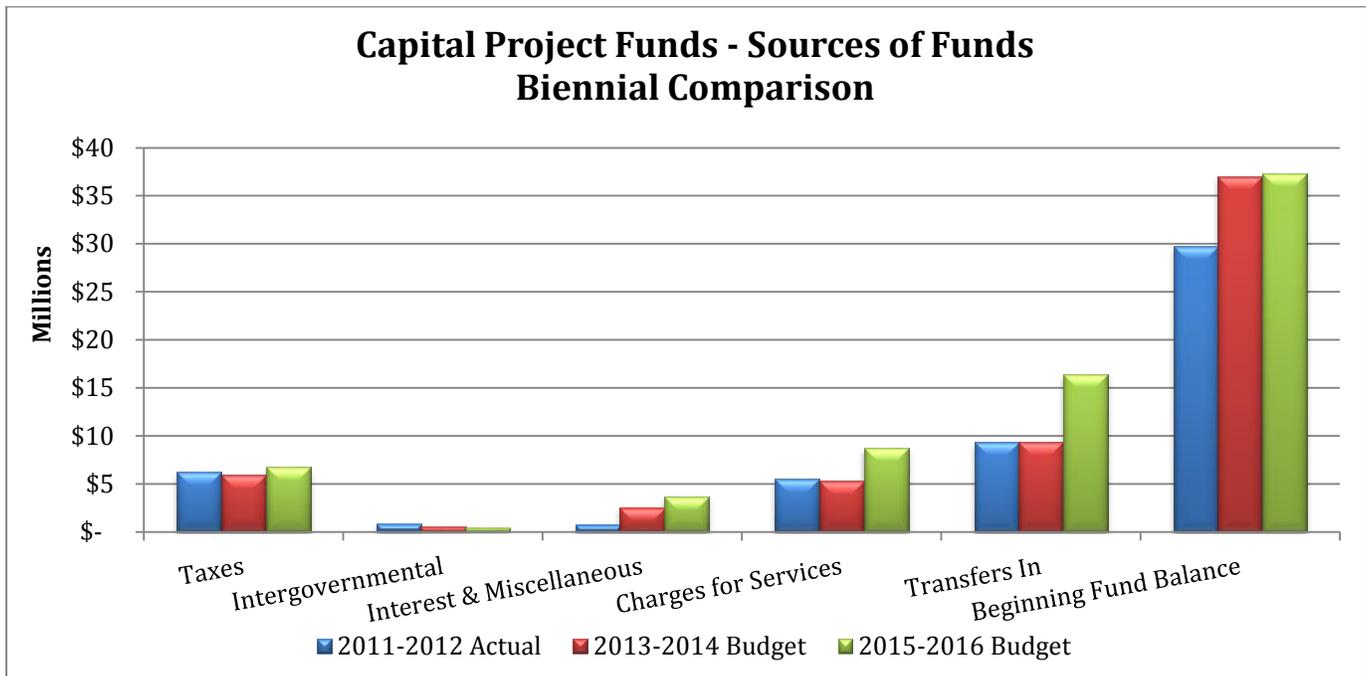
- Non-Major Funds include:
- Street
 - Debt Service
 - General Gov't. Capital
 - Storm Water Operating
 - Storm Water Capital
 - Equipment Rental & Replacement
 - Technology Replacement
 - Risk Management



CAPITAL PROJECT FUNDS – SOURCES OF FUNDS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 29,720,304	\$ 36,941,879	\$ 37,297,603
Taxes	\$ 6,249,627	\$ 5,895,000	\$ 6,740,000
Intergovernmental	869,022	562,000	430,000
Charges for Services	5,475,728	5,277,500	8,743,750
Interest & Miscellaneous	789,711	2,558,100	3,692,000
Transfers & Non-revenues	9,377,339	9,338,400	16,440,000
Total Revenues	\$22,761,427	\$23,631,000	\$36,045,750
Total Fund (with BFB)	\$52,481,731	\$60,572,879	\$73,343,353

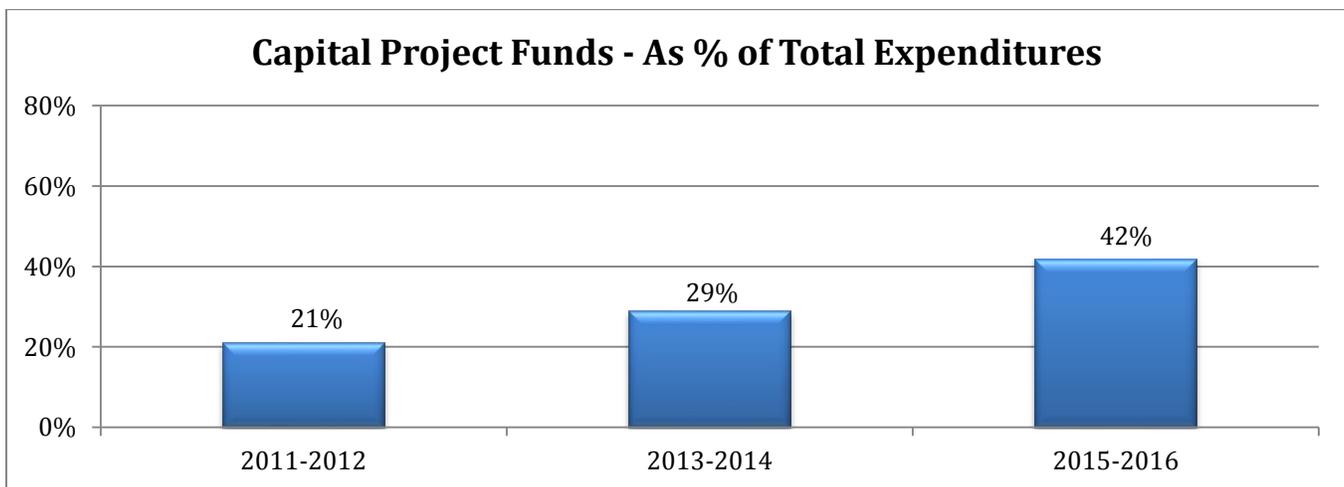
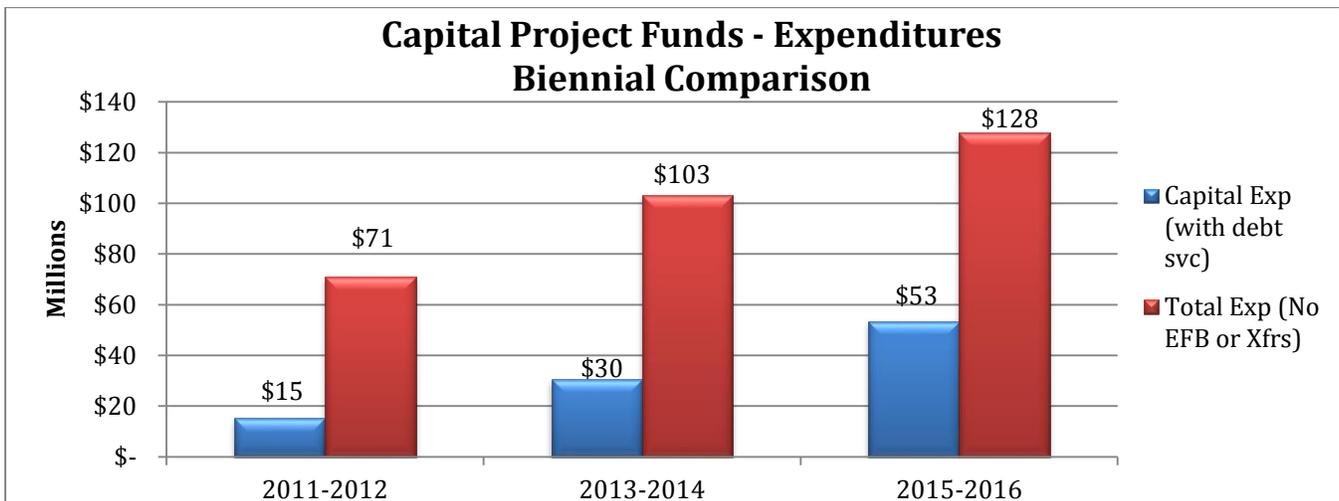
Notes: Impact/concurrency fees and Real Estate Excise Taxes are projected to increase with continued strong development activity. Transfers to the Parks CIP Fund increased for construction of the Community and Aquatics Center.



ALL FUNDS vs. CAPITAL PROJECT EXPENDITURES COMPARISON

General, Parks, Transportation, and Surface Water Capital Funds

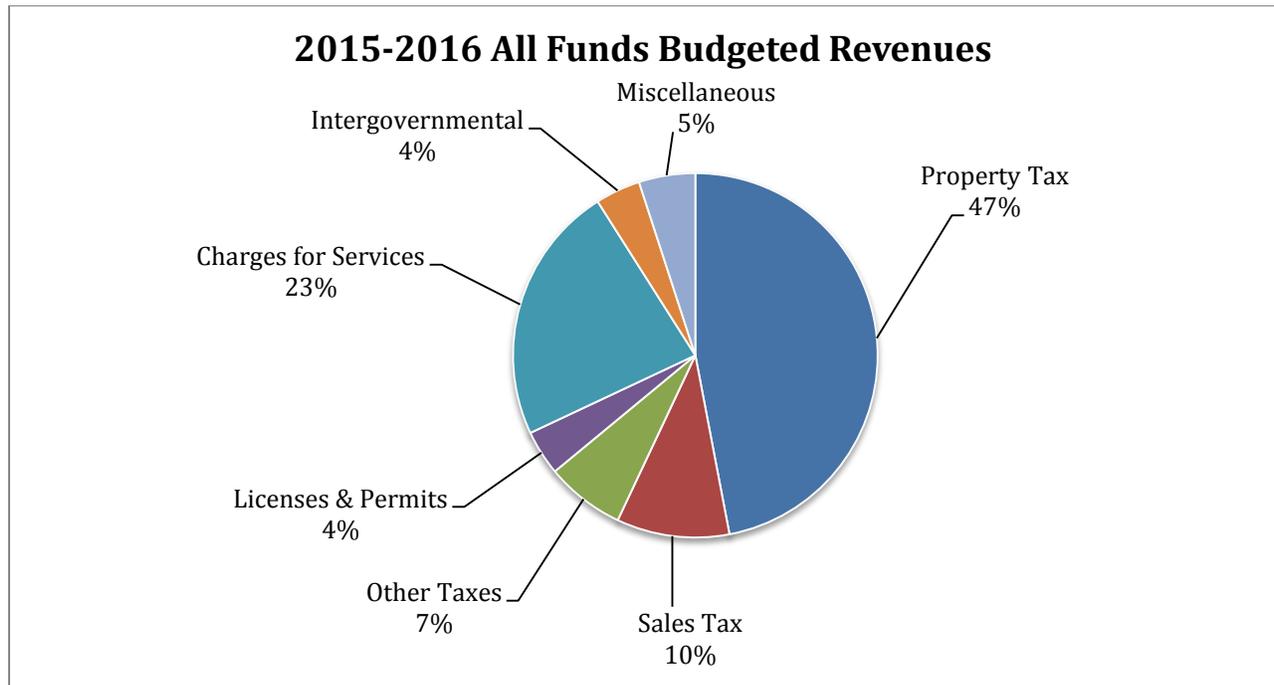
Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Capital Exp (with devt svc/no transfers)	\$ 15,268,120	\$ 30,422,356	\$ 53,441,801
Total Exp. (No EFB or transfers)	\$ 71,083,565	\$ 103,349,471	\$ 127,800,110
% of Total Expenditures	21%	29%	42%



Expenditures By Capital Project Fund Type

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
General Govt CIP	\$ 929,970	\$ 3,620,000	\$ 3,530,000
Parks CIP	7,347,752	15,025,643	27,410,500
Transportation CIP	6,229,204	8,616,745	18,921,333
SWM CIP	761,194	3,159,968	3,579,968
Total	\$ 15,268,120	\$ 30,422,356	\$ 53,441,801

REVENUES



Revenue History- All Funds

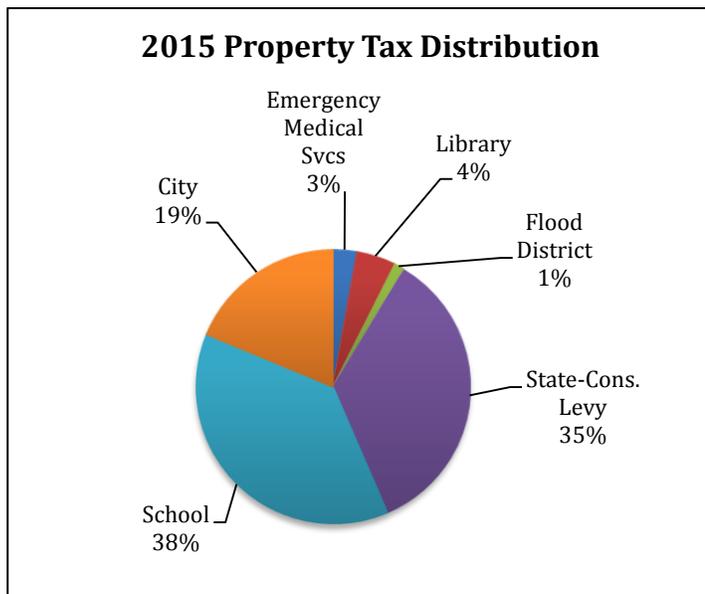
Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Property Tax	\$ 21,412,438	\$ 21,406,210	\$ 21,754,345	\$ 22,280,000	\$ 22,855,000	\$ 23,180,000
Sales Tax	3,579,700	4,011,247	4,368,406	4,100,000	4,733,000	4,874,990
Other Taxes	2,828,149	3,421,579	4,757,110	3,600,000	3,620,000	3,120,000
Lic & Permits	1,529,556	1,788,521	2,037,092	1,924,350	2,141,600	2,160,200
Intergovernmental	1,973,234	3,386,373	2,665,618	1,857,600	2,331,500	1,876,000
Charges for Services	7,226,842	8,962,384	11,420,053	10,183,010	12,010,683	10,816,622
Miscellaneous	1,014,060	1,116,503	1,131,141	3,277,465	3,510,094	1,124,644
Total	\$ 39,563,979	\$ 44,092,817	\$ 48,133,765	\$ 47,222,425	\$ 51,201,877	\$ 47,152,456

Revenue Overview

Sammamish is a residential community experiencing strong development with over 75% of total city revenues coming from three sources. Property taxes are the primary source of revenue, providing 47% of the total city budgeted revenues for 2015-2016. Charges for services, the second largest revenue source, is the most sensitive to economic changes and typically brings in between 18% and 24% of city revenues. Sales tax revenue is the third highest source of revenue contributing about 9% of the city’s revenues. Overall revenue estimates are based on historical trend information tempered with the economic outlook for the 2015-2016 budget period.

MAJOR REVENUES

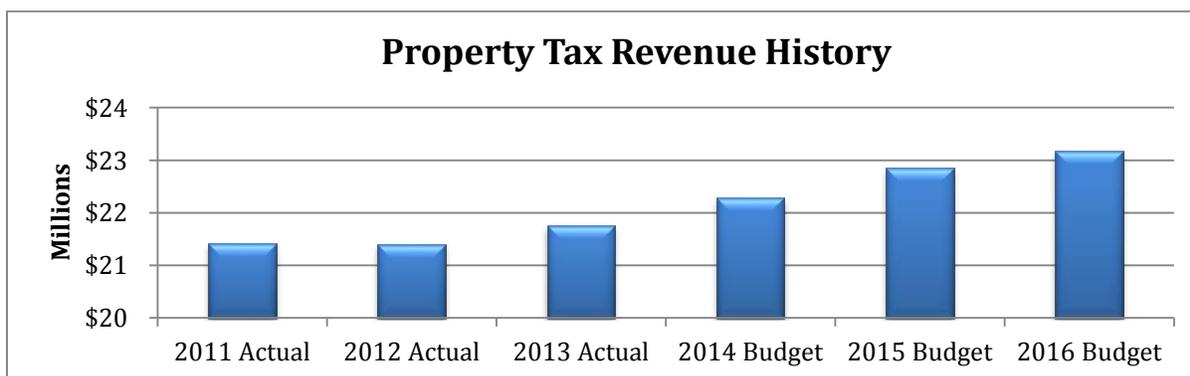
Property Tax



Property tax is the city’s primary source of funding for general city services. The city expects to receive \$46.04 million in property tax revenues in the 2015-2016 biennium. 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 47% of total revenues, the portion of the city’s property tax levy compared to each property owner’s total bill is relatively small (approximately 19%).

Property Tax Revenue Projection:

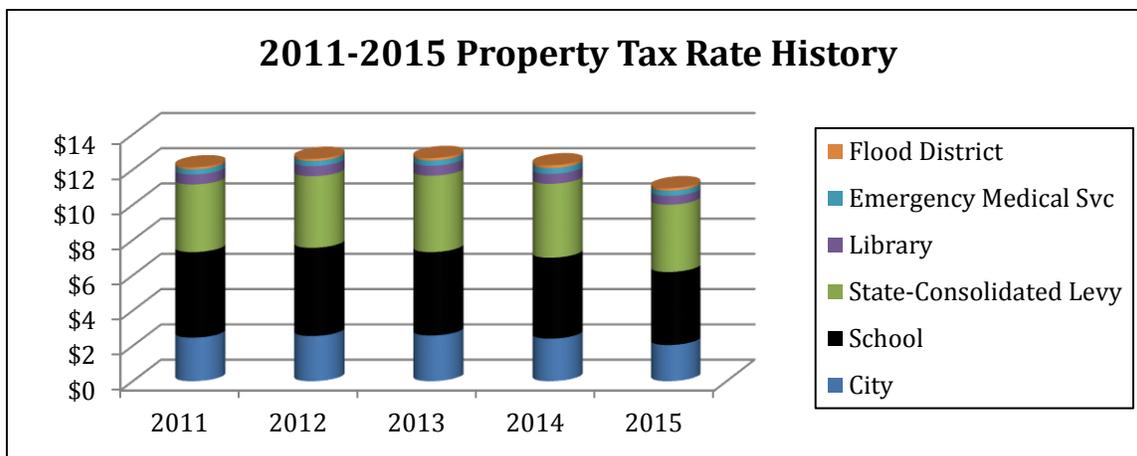
Property taxes are a very stable source of revenue for the city that are not affected by fluctuations in the property’s assessed value unless the city reaches the maximum allowable rate of \$3.10 per \$1,000 of assessed valuation. The city’s property tax rate for 2015 is \$2.05. The highest rate reached by the city since incorporation in 1999 was \$2.61 in 2006. Each year’s property taxes are calculated by adding the taxes on new construction to the prior year’s levy amount. In addition State law allows the amount of the property tax levy to increase by the lesser of the Implicit Price Deflator or 1% each year without a vote of the people. Citizens may vote to increase the property tax levy by a greater percentage. The City Council has chosen to forego the 1% increase from 2010 forward. The city saves or “banks” the unused 1% increase for possible future use as allowed by State law. Property tax revenue projections are based on continuing this policy of not taking the 1% annual increase and include increases for new construction only.



Property Tax Rate History Per \$1,000 Of Assessed Value

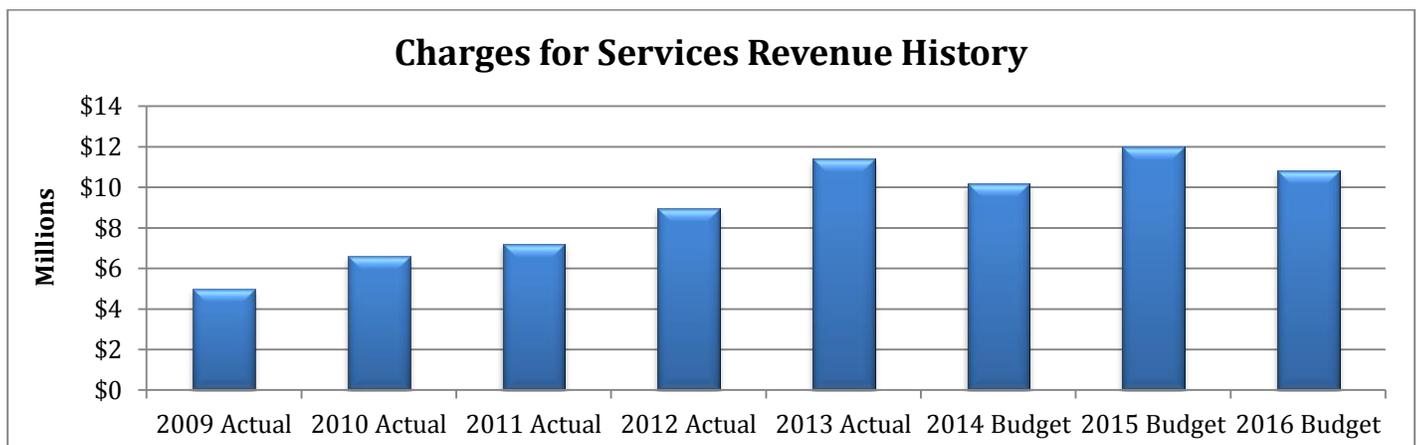
Jurisdiction	2011	2012	2013	2014	2015
Emergency Medical Svc	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.34	\$ 0.30
Library	0.57	0.57	0.57	0.56	0.50
KC Ferry/Flood Districts	0.11	0.12	0.14	0.16	0.14
State-Consolidated Levy	3.84	4.07	4.34	4.19	3.82
School	4.85	5.00	4.73	4.59	4.14
City	2.47	2.56	2.59	2.41	2.05
Total	\$12.14	\$12.62	\$12.67	\$12.25	\$10.95

The maximum allowable city rate per \$1,000 of AV is \$3.10.



Charges for Services

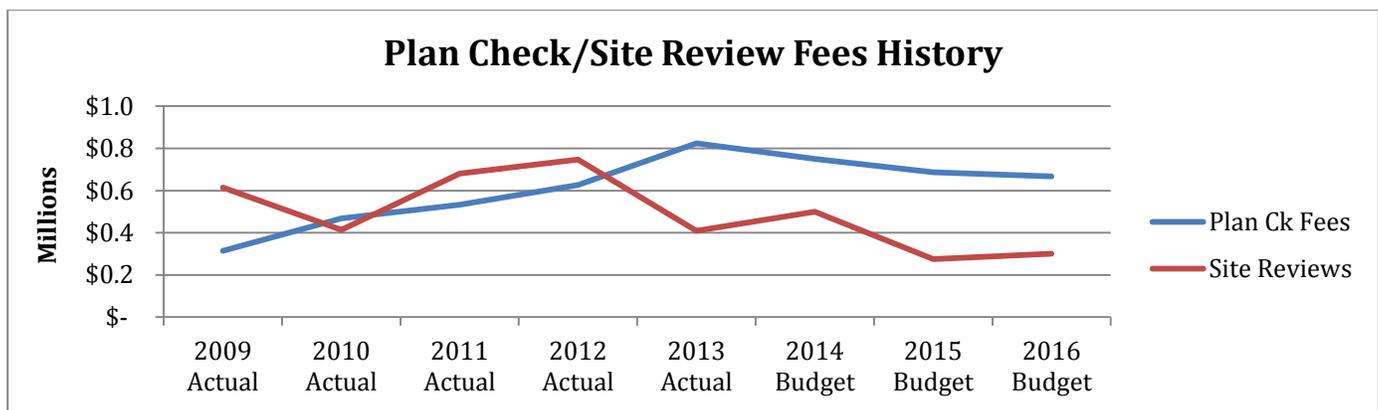
This second largest category of city revenues, providing 18% to 24% of total city revenues, includes development revenue streams that are sensitive to economic factors. Sammamish is a relatively young, growing, largely residential city with a small amount of commercial activity. The 2008 downturn in the housing market caused a significant drop in development revenues. The recovery, which took hold for Sammamish in 2011, has brought an increase in development revenues however the city remains cautious in its projections for the future. The 2015-2016 budget for charges for services revenues is \$22.83 million.



Plan and Site Review Fees Projection

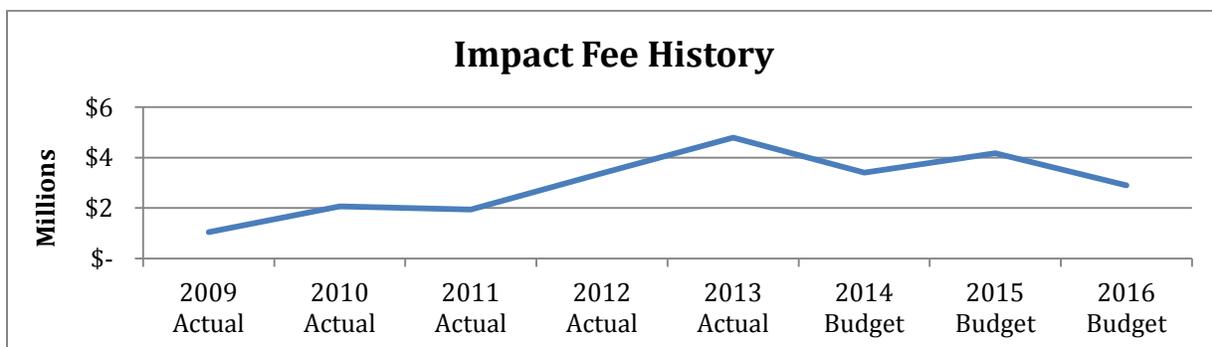
Plan and site review fees are highly dependent on development activity and can vary among years, ranging from \$880,000 in 2010 to \$1.23 million in 2013. These fees are collected for the review of subdivision, short plat, and building plans for compliance with the city’s codes. Fees are generally collected at a level estimated to recover the cost of the service provided. Plans for subdivisions and short plats provide a window into construction activity in the coming year or two and play an important role in budgeting revenues. They are an indicator rather than a guarantee of future construction. As was demonstrated in the latest housing construction downturn, planned development can stop before any homes are built.

Projection of the review fees for the biennium is based on the Community Development Department’s most realistic estimate of development activity for the two year period. Although the city projects review fee revenue beyond the biennium for long-range forecasting purposes, projections for the years farther in the future are based on average historical base levels. This revenue source is continuously monitored and the budget adjusted for the second year of the biennium when warranted.



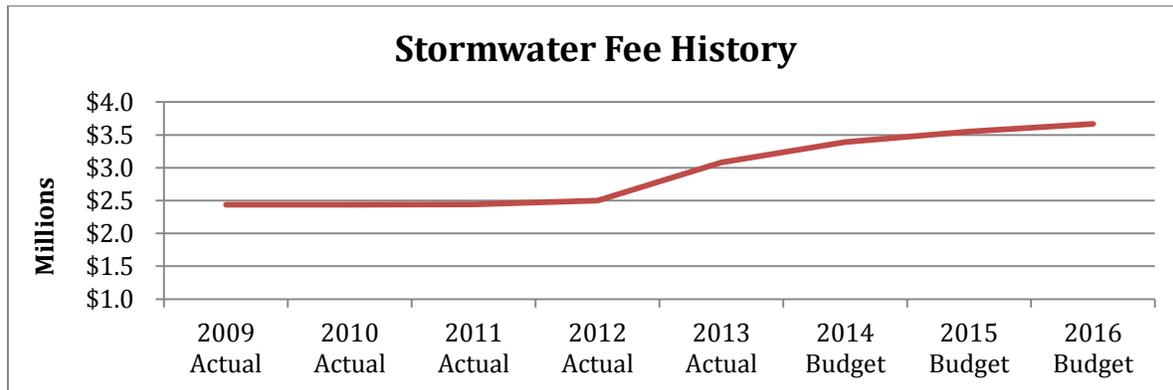
Impact Fee Projection

Impact fees for Parks and Transportation are linked to development and collected on new construction in the City of Sammamish in accordance with state laws governing their assessment and use. They make up the second largest direct revenue dedicated to capital construction, following real estate excise taxes. Initial impact fee rates were set by the City Council following a rate study to determine the impact of new development on the city’s transportation and parks systems. Rates are periodically reviewed and may be updated based on a City Council rate recommendation or on a calculation based on a published construction cost index. Projections for the 2015-2016 biennium and beyond are based on the same principles as the review fees described above.



Stormwater Fee Projection

Stormwater fees are charged at a flat rate for residential property and by amount of impervious surface for commercial properties. Rates are set by the City Council to cover the cost of operating the stormwater utility including setting aside funds to replace infrastructure. Rate increases of 18% and 15% were applied in 2013 and 2014 after a long period of no rate increases dating back to 2005. A 2.5% rate increase is budgeted for each year of the 2015-2016 biennium.

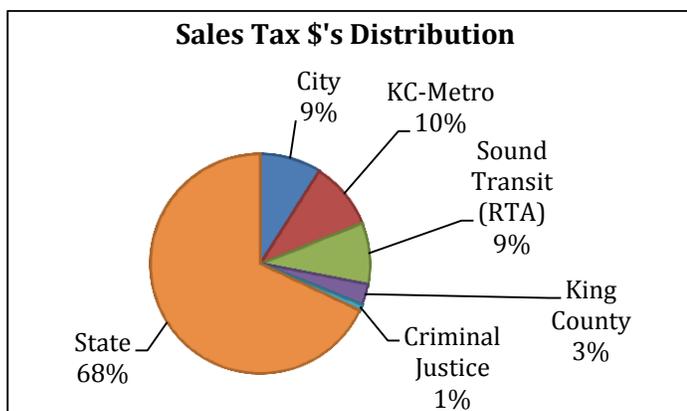


Field Use Fee Projection

A smaller but fairly predictable source of charges for services revenue is a fee collected for the use of both synthetic and artificial turf athletic fields by sports groups. The demand for field time exceeds the supply of available field space putting a cap on growth of field use fees. This revenue source is projected to grow by the rate of inflation applied annually to the city’s fee schedule. Field use fee revenue for 2013 was \$364,578.

Sales Tax

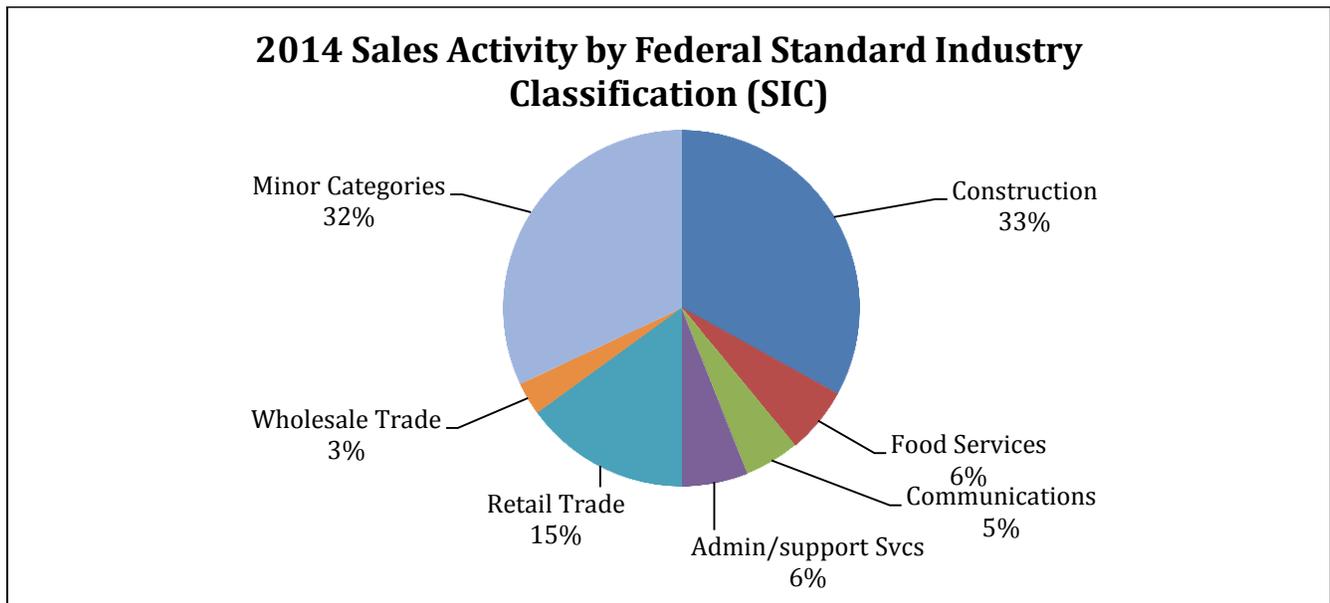
Jurisdiction	Percentage
State	6.50%
City	0.85%
King County-Metro	0.90%
Sound Transit (RTA)	0.90%
King County	0.25%
Criminal Justice	0.10%
Total	9.50%



Sales tax is the third largest source of revenue for the City of Sammamish. In 2015-2016 biennium the city expects to receive \$7.31 million in general sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products). In Sammamish construction related activity generates about 33% of the sales tax revenue.

The total sales tax rate is 9.5%, with 0.85% returned to the City of Sammamish and the remainder distributed to the state and other public agencies. From a total sales tax collections perspective, this means that only 9% of the sales tax collected within Sammamish actually gets returned to the city.

The city also expects to receive \$2.3 million for 2015-2016 in Criminal Justice sales tax which is levied by King County and distributed state-wide based on population.

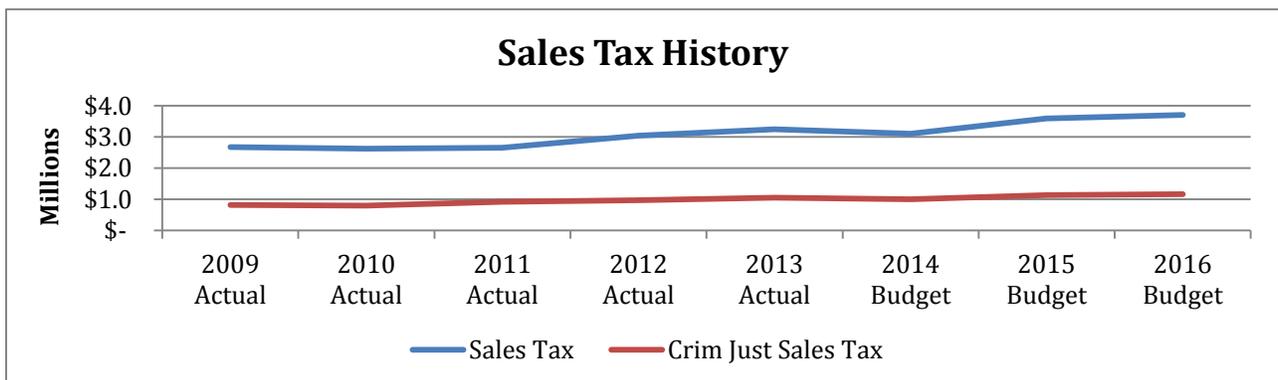


Sales Tax Projection

As noted in the Revenue Overview, sales tax revenue is about 9% of the city’s total revenues. Sales tax projections are based on historical time-line trends with inflationary increases going forward. The result of the inflationary increase is then adjusted up or down for expected construction activity which makes up 33% of the city’s sales tax revenue. For the long-term financial forecast beyond 2016 the city is projecting a modest annual increase.

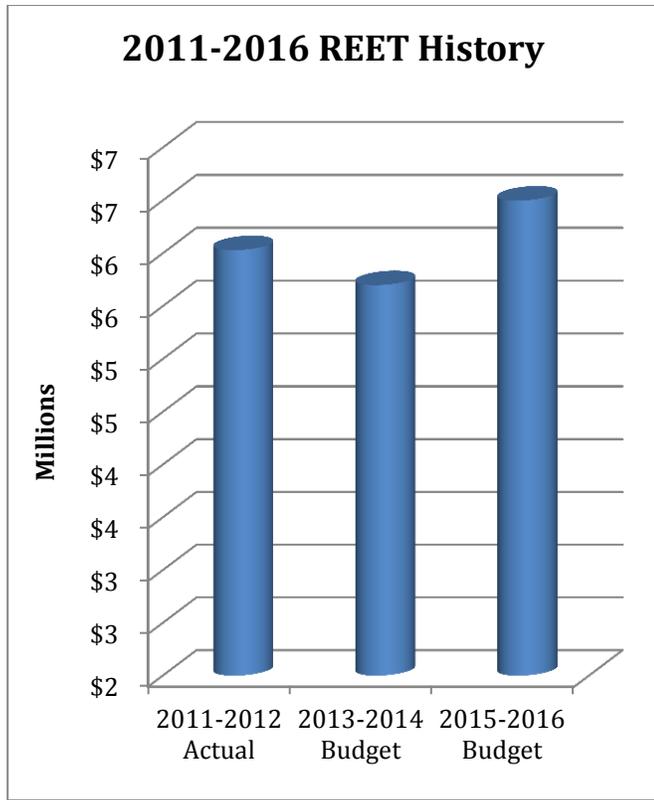
Criminal Justice Sales Tax

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



OTHER REVENUES

Real Estate Excise Tax



Real estate excise tax (REET) is the city’s largest direct revenue dedicated to capital funding. It is levied on all sales of real estate measured by the full selling price including any liens, mortgages, and other debts used to secure the purchases. The state levies their portion of this tax at 1.28%. Cities are also authorized to impose a local tax of .50%. The first .25% (REET 1) must be used primarily for local capital improvements identified in the city’s capital facilities plan element of the city’s comprehensive plan. The second .25% (REET 2) must also be used for capital improvements but has restrictions on the purchase of land. Through the end of 2016 the greater of \$100,000 or 35% of available REET funds (not to exceed \$1 million each for REET 1 and 2) may be used for maintenance and operation of existing capital facilities.

Real Estate Excise Tax Projection

Conservative REET projections for 2015-2016 and beyond are based on the average turnover in real estate in the city for the past five years. While the trend in building permits for new construction has improved significantly since 2008 and home sales have stayed strong in 2014, the city remains cautious in looking ahead with a slowly improving economy.

Licenses and Permits

Building Related Permits

Included in this category are building permits, plumbing permits, clear/grade permits, mechanical permits, electrical permits, and right of way permits. Fees imposed for permits are determined by the type of permit plus additional fees determined by the dollar value, size of the project, or hourly services provided. Building permit revenue exceeded the 2013-2014 budget by 18% as the housing market continued the recovery that began in 2011. Revenues for the 2015-2016 biennium are expected to level out as the pent up demand following the 2008 crisis has largely been met and the housing market returns to a more normal activity level.

Franchise Fees

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

Intergovernmental

Liquor Profits and Excise Tax

Prior to 2012 liquor sales in Washington State were controlled by a state operated monopoly. Profits from liquor sales by the state were distributed to cities and counties from the Liquor Revolving Fund. Initiative 1183 (I-1183), approved by Washington voters in November 2011, privatized liquor sales in Washington State and established liquor license fees to replace the liquor profits formerly received by the state and shared with Washington counties and cities. Under I-1183 liquor license fees distributed to the counties and cities equal the former liquor profits distributed in a “comparable period” plus \$10 million for public safety purposes. The “comparable period” is assumed to be quarterly distributions received from December 2010 through September 2011.

Historically the state has shared 28% of the liquor excise taxes with counties and cities. For a period of one year, quarterly distributions received from October 2012 through July 2013, the state retained the local share of liquor excise taxes previously shared with counties and cities. Beginning with the October 2013 quarterly distribution the state resumed sharing liquor excise taxes with local governments at 50% of the previous percentage less \$10 million. Due to the possibility that the state legislature will again change the formula for sharing liquor excise taxes with counties and cities; the city has not included any liquor excise tax revenue in its 2015-2016 budget.

Motor Vehicle Fuel Tax (“Gas Tax”)

In Washington State cities receive a portion of the state collected gasoline tax. In 2014 the rate is \$20.57 per capita with a 2015 estimate of \$20.29 per capita. These funds must be deposited in a Street Fund for street maintenance.

Miscellaneous

Investment Income

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

Potential Future Revenue Sources

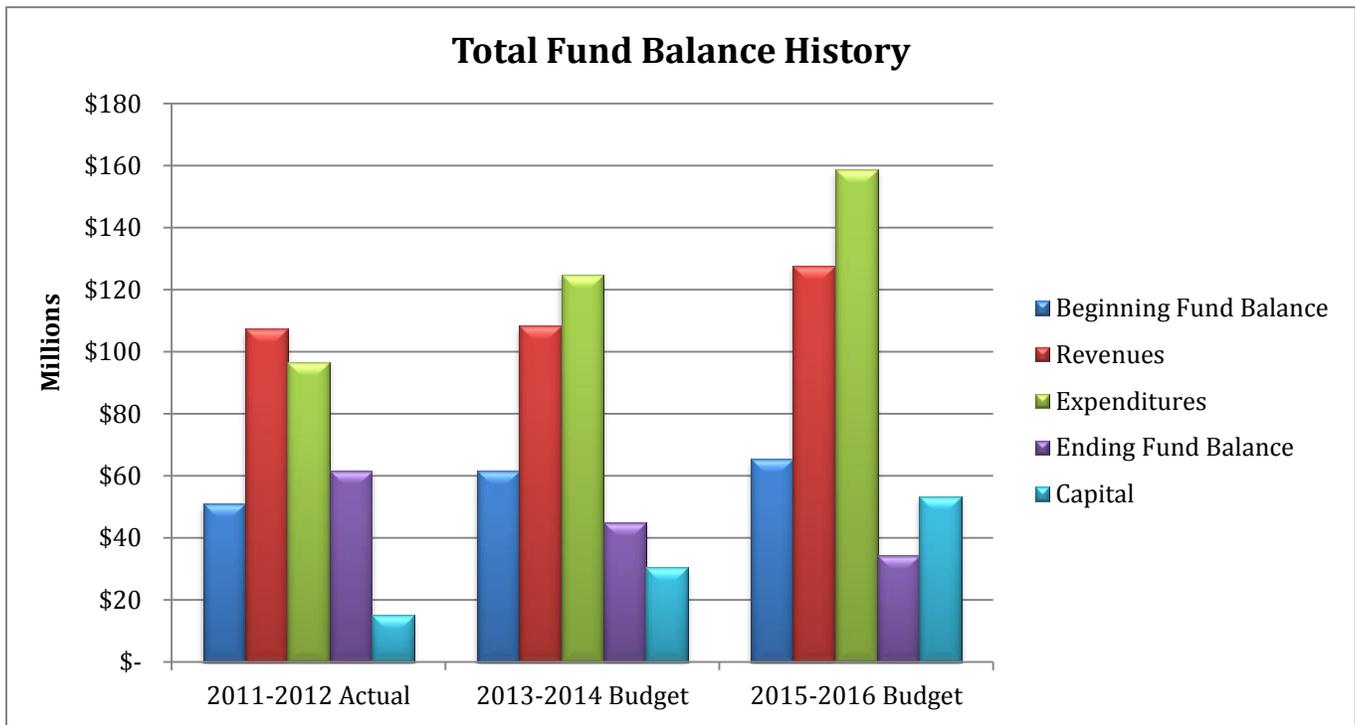
Utility Tax

State law allows cities to levy a utility tax on private utilities and city-owned utilities that provide electricity, water, sewer, stormwater, natural gas, steam, phone and cable television. The maximum rate for electric, gas, steam, and phone utilities is 6% unless the citizens vote for a higher tax rate. There are no restrictions on the rate that may be charged for water, sewer, stormwater, and cable television utilities. Sammamish does not currently levy this tax on any utilities.

Business and Occupation Tax

Cities may levy a B & O tax of 0.2% on the gross revenue of businesses operating within the city limits. Sammamish does not levy this tax and currently businesses pay a only modest business license fee to conduct business in the city limits.

2011-2016 TOTAL FUND BALANCES OVERVIEW



Fund balance for governmental funds is defined as the cumulative total excess or deficiency of revenues over/under expenditures over the life of the fund.

The forecast of an approximately \$16.6 million decrease in ending fund balance from 2011-2012 actuals to 2013-2014 budget followed by the approximately \$10.7 million decrease in 2015-2016 budgeted ending fund balance is due primarily to fluctuating capital project spending and conservative estimates of development revenues. Actual revenues for 2013 were \$7.2 million higher than budgeted and 2014 revenues are on track to exceed the budget by more than \$3 million due to a continued strong recovery in the housing market. The 2013 capital budget was underspent by \$13.5 million with 2014 showing a similar trend. The actual fund balance at the end of 2014 is expected to be approximately \$65 million compared to the \$45 million budgeted and displayed in the chart above. The 2015-2016 budget was developed using the expected \$65 million ending fund balance for 2014 as the beginning fund balance for 2015.

CITY BUDGET- ALL FUNDS

2015 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 20,085,806	\$ 33,313,440	\$ 41,174,755	\$ 12,224,491		\$ (7,861,315)
101	Street Fund	5,523,474	6,286,500	5,826,675	5,983,299		459,825
201	Debt Service Fund	-	552,000	552,000	-		-
301	Gen Gov't CIP	8,793,778	899,750	8,555,000	1,138,528		(7,655,250)
302	Parks CIP Fund	9,197,609	18,653,000	23,980,500	3,870,109		(5,327,500)
340	Transportation CIP	17,509,147	6,105,000	5,817,000	17,797,147		288,000
408	Surface Wtr Mgt	1,304,506	3,556,354	3,458,775	1,402,085		97,579
438	Surface Wtr Cap Prj.	1,797,069	1,304,000	989,984	2,111,085		314,016
501	Equipment Rental	746,396	372,833	175,879	943,350		196,954
502	Technology Repl.	327,989	976,000	1,102,300	201,689		(126,300)
503	Risk Mgt Fund	153,831	380,000	379,500	154,331		500
	Totals	\$ 65,439,605	\$ 72,398,877	\$ 92,012,368	\$ 45,826,114		\$ (19,613,491)

2016 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 12,224,491	\$ 33,842,780	\$ 34,371,302	\$ 11,695,969		\$ (528,522)
101	Street Fund	5,983,299	6,286,500	5,709,360	6,560,439		577,140
201	Debt Service Fund	-	549,333	549,333	-		-
301	Gen Gov't CIP	1,138,528	799,000	25,000	1,912,528		774,000
302	Parks CIP Fund	3,870,109	2,810,000	4,200,000	2,480,109		(1,390,000)
340	Transportation CIP	17,797,147	4,025,000	13,874,333	7,947,814		(9,849,333)
408	Surface Wtr Mgt	1,402,085	3,668,543	3,632,025	1,438,603		36,518
438	Surface Wtr Cap Prj.	2,111,085	1,450,000	2,619,984	941,101		(1,169,984)
501	Equipment Rental	943,350	372,833	152,779	1,163,404		220,054
502	Technology Repl.	201,689	976,000	1,053,600	124,089		(77,600)
503	Risk Mgt Fund	154,331	416,800	456,825	114,306		(40,025)
	Totals	\$ 45,826,114	\$ 55,196,789	\$ 66,644,541	\$ 34,378,362		\$ (11,447,752)

2015-2016 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 20,085,806	\$ 67,156,220	\$ 75,546,057	\$ 11,695,969		\$ (8,389,837)
101	Street Fund	5,523,474	12,573,000	11,536,035	6,560,439		1,036,965
201	Debt Service Fund	-	1,101,333	1,101,333	-		-
301	Gen Gov't CIP	8,793,778	1,698,750	8,580,000	1,912,528		(6,881,250)
302	Parks CIP Fund	9,197,609	21,463,000	28,180,500	2,480,109		(6,717,500)
340	Transportation CIP	17,509,147	10,130,000	19,691,333	7,947,814		(9,561,333)
408	Surface Wtr Mgt	1,304,506	7,224,897	7,090,800	1,438,603		134,097
438	Surface Wtr Cap Prj.	1,797,069	2,754,000	3,609,968	941,101		(855,968)
501	Equipment Rental	746,396	745,666	328,658	1,163,404		417,008
502	Technology Repl.	327,989	1,952,000	2,155,900	124,089		(203,900)
503	Risk Mgt Fund	153,831	796,800	836,325	114,306		(39,525)
	Totals	\$ 65,439,605	\$ 127,595,666	\$ 158,656,909	\$ 34,378,362		\$ (31,061,243)

The city's legally adopted budget spans the 2015-2016 biennium. Budgets for the individual years of the biennium are shown for discussion purposes only.

The total fund balance of the city is budgeted to decrease \$31.1 million in the 2015-2016 biennium. Major and non-major fund balance changes are discussed below.

INCREASES/DECREASES IN 2015-2016 BUDGETED FUND BALANCES DISCUSSION:

MAJOR FUNDS

General Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General Fund	2015	\$ 20,085,806	33,313,440	41,174,755	\$ 12,224,491	\$ (7,861,315)
001	General Fund	2016	\$ 12,224,491	33,842,780	34,371,302	\$ 11,695,969	\$ (528,522)

While the General Fund balance is budgeted to decrease \$8.4 million in the 2015-2016 biennium, it remains well above the required reserve amount of just over \$3.3 million. Budgeted decreases in this fund’s ending balance include \$6 in contingency funding. Historically the city has spent very little, if any, of the budgeted contingency funding. Budgeted transfers from the General Fund to capital funds over the biennium total \$9.04 million of which \$7.5 million is for the city’s new Community and Aquatics Center. The city operates primarily on a “pay as you go” basis for capital expenditures rather than issuing debt.

Parks CIP Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
302	Parks CIP Fund	2015	\$ 9,197,609	18,653,000	23,980,500	3,870,109	\$ (5,327,500)
302	Parks CIP Fund	2016	\$ 3,870,109	2,810,000	4,200,000	2,480,109	\$ (1,390,000)

The 2016 ending fund balance for the Parks CIP Fund is budgeted to decrease \$6.72 million from the 2015 beginning balance. The city is building a Community and Aquatics Center. Construction began in 2014 and the Center is scheduled to open in early 2016, at a cost of \$34.5 million. The YMCA is contributing \$5 million towards the construction costs. The remaining costs will be funded by 2015-2016 transfers of \$12.5 million from the General Fund and the General CIP Fund and from revenues and fund balance of the Parks CIP Fund. No debt will be issued to fund the Center.

Transportation CIP Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
340	Transportation CIP	2015	\$ 17,509,147	6,105,000	5,817,000	17,797,147	\$ 288,000
340	Transportation CIP	2016	\$ 17,797,147	4,025,000	13,874,333	7,947,814	\$ (9,849,333)

The 2016 ending fund balance for the Transportation CIP Fund is budgeted to decrease \$9.56 million from the 2015 beginning balance. Two significant road construction projects are planned for the 2015-2016 biennium along with several smaller projects and ongoing programs. Improvements to stabilize 212th Way SE are budgeted at \$9 million. Sahalee Way will be widened and sidewalks added at an expected cost of \$2.7 million. Design of SE 4th Street in the Towncenter area is budgeted at \$1.45 million. Ongoing transportation projects include the sidewalk program and the neighborhood traffic calming program.

NON-MAJOR FUNDS

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
	Non-Major Funds Total	2015	\$ 18,647,043	14,327,437	21,040,113	\$ 11,934,367	\$ (6,712,676)
	Non-Major Funds Total	2016	\$ 11,934,367	14,519,009	14,198,906	\$ 12,254,470	\$ 320,103

The 2016 ending fund balances in the eight non-major funds are budgeted to decrease \$6.39 million from the 2015 beginning balances. Most of the decrease occurs in the General Government CIP Fund due to the transfer of \$5 million to the Parks CIP Fund for the Community and Aquatics Center in accordance with the city’s policy of preferred funding of capital projects with cash. This same fund has a contingency expenditure budget of \$3.5 million for the city’s portion of Towncenter infrastructure projects. A significant storm drainage project on Inglewood Hill Road is the main contributor to the \$856,000 decrease in the Storm Water Capital Fund’s ending fund balance.

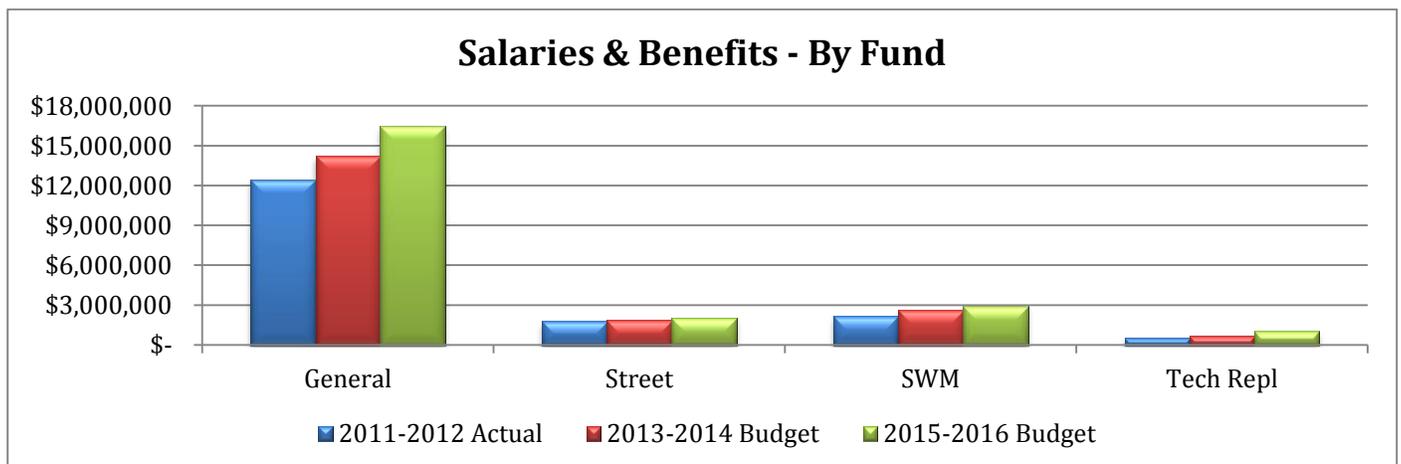
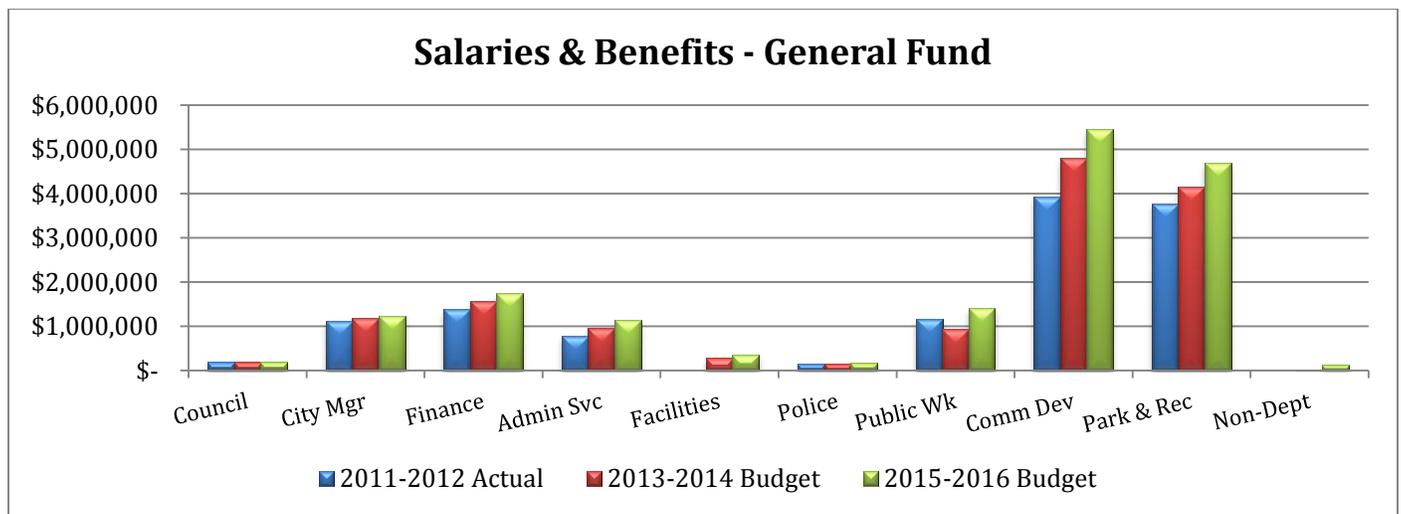
Changes in other non-major funds are related to building reserve levels and fluctuations in street maintenance expenditures. The Street Fund ending balance is projected to increase \$1.04 million. Over half of the expenditures in this fund are for pavement overlays. The ending fund balance in the Street Fund is budgeted with a cushion to allow for year to year annual maintenance expenditure changes. The ending fund balances in the Surface Water Management Fund and the three Internal Service Funds are targeted at maintaining sufficient reserves for operations and equipment replacement.

SALARIES AND BENEFITS

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

Fund Name	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
General Fund	\$ 12,480,142	\$ 14,209,850	\$ 16,477,661
City Council	184,053	181,600	182,000
City Manager	1,124,292	1,178,300	1,223,400
Finance	1,382,450	1,568,100	1,735,700
Admin Svcs	790,692	963,700	1,131,300
Facilities	-	282,600	353,500
Police	152,625	157,400	173,300
Public Works	1,170,249	928,250	1,399,700
Community Development	3,916,183	4,801,800	5,452,061
Parks & Rec	3,759,598	4,145,700	4,696,900
Non-Dept	-	2,400	129,800
Street Fund	1,793,506	1,857,350	2,035,200
Surface Wtr Mgmt	2,145,137	2,639,200	2,904,300
Technology Repl	\$ 547,089	\$ 690,300	\$ 1,014,900
Totals	\$ 16,965,874	\$ 19,396,700	\$ 22,432,061

Notes: The 2015-2016 budget includes 5 new positions and 2016 medical benefits for 9-month seasonal employees. Development revenues will support the 2 additional Inspectors and a half-time Permit Technician. A Project Engineer was added in Public Works to handle the increase in street projects. A Network Administrator was added in the Information Technology Fund. The Administrative Services Department staff was increased by a half-time Volunteer Coordinator.



2015-2016 AUTHORIZED POSITIONS						2015 - Annual Salary Range	
FUND/Department	2013 Act.	2014 Act	2015 Bgt	2016 Bgt	Grade	Minimum	Maximum
GENERAL FUND							
Mayor (Part-time)	1	1	1	1			
Councilmember (Part-time)	6	6	6	6			
City Manager	0.4711	0.4711	0.4711	0.4711		*per contract	
Executive Assistant	1	1	1	1	K	\$57,111	\$78,160
Deputy City Manager	1	1	1	1	U-X	\$110,263	\$183,827
Communications Manager	1	1	1	1	O	\$74,302	\$101,688
Finance							
Finance Dir./Asst. City Manager	1	1	1	1	U-W	\$110,263	\$172,123
Deputy Finance Director	1	1	1	1	S	\$96,669	\$132,298
Accounting Manager	1	1	1	1	Q	\$84,751	\$115,988
Finance Specialist I	1	1	1	1	I	\$50,070	\$68,524
Finance Specialist II	1	1	1	1	K	\$57,111	\$78,160
Administrative Assistant	1	1	1	1	I	\$50,070	\$68,524
Administrative Services							
City Clerk	1	1	1	1	N	\$69,571	\$95,213
Deputy City Clerk	0	0	1	1	K	\$57,111	\$78,160
Admin. Svcs. Director	1	1	1	1	U/V	\$110,263	\$161,164
Administrative Assistant	1	1	0.5	0.5	I	\$50,070	\$68,524
Volunteer Coordinator	0	0	0.5	0.5	I	\$50,070	\$68,524
Facilities							
Project Manager	1	1	1	1	O	\$74,302	\$101,688
Public Works							
Public Works Dir./Asst City Mgr.	0.3	0.3	0.3	0.3	U-W	\$110,263	\$172,123
Deputy Public Works Director	0	0.3	0.3	0.3	S	\$96,669	\$132,298
Administrative Assistant	0.3	0.3	0.3	0.3	I	\$50,070	\$68,524
City Engineer	0.3	0.3	0.3	0.3	R	\$90,514	\$123,875
Sr. Project Engineer	0.6	0.6	0.6	0.6	P	\$79,355	\$108,603
Project Eng - Dev. Review	0.25	0.25	0.25	0.25	N	\$69,571	\$95,213
Project Engineer	0	0	0.3	0.3	N	\$69,571	\$95,213
Traffic Engineer	0.5	0.5	0.5	0.5	P	\$79,355	\$108,603
Construction Inspector	1	1	2	2	K	\$57,111	\$78,160
GIS Coordinator	0.3	0.3	0.3	0.3	K	\$57,111	\$78,160
Office Assistant	0.15	0.15	0.15	0.15	E	\$38,485	\$52,669
Community Development							
City Manager	0.5289	0.5289	0.5289	0.5289		*per contract	
Community Dev Director	1	1	1	1	U/V	\$110,263	\$161,164
Deputy Community Dev Dir	1	1	1	1	S	\$96,669	\$132,298
Senior Planner	4	4	4	4	M	\$65,142	\$89,151
Associate Planner	0	1	1	1	L	\$60,994	\$83,475
Code Compliance Officer	1	1	1	1	K	\$57,111	\$78,160
Code Compliance Coordinator	0	0.5	0.5	0.5	J	\$53,474	\$73,183
Administrative Assistant	1	1	1	1	I	\$50,070	\$68,524
Office Assistant	2	2	1.5	1.5	E	\$38,485	\$52,669
Building Official	1	1	1	1	Q	\$84,751	\$115,988
Plans Examiner	1	2	2	2	M	\$65,142	\$89,151
Sr. Building Inspector	1	1	1	1	L	\$60,994	\$83,475
Building Inspector	1	1	2	2	K	\$57,111	\$78,160
Permit Technician	1	1	2	2	I	\$50,070	\$68,524
Permit Manager	1	1	1	1	M	\$65,142	\$89,151
Wetland Biologist	1	1	1	1	M	\$65,142	\$89,151
Police							
Administrative Assistant	1	1	1	1	I	\$50,070	\$68,524

2015-2016 AUTHORIZED POSITIONS						2015 - Annual Salary Range	
FUND/Department	2013 Act.	2014 Act	2015 Bgt	2016 Bgt	Grade	Minimum	Maximum
Parks							
Parks Director	1	1	1	1	U/V	\$110,263	\$161,164
Deputy Prks Director	1	1	1	1	S	\$96,669	\$132,298
Parks/Rec Supervisor	0	1	1	1	L	\$60,994	\$83,475
Parks Resource Supervisor	1	1	1	1	L	\$60,994	\$83,475
Parks Project Manager	2	2	2	2	N	\$69,571	\$95,213
Recreation Coordinator	1	1	1	1	I	\$50,070	\$68,524
Lead Maintenance Worker	1.2	1.2	1.2	1.2	J	\$53,474	\$73,183
Parks Maintenance Worker II	4	4	4	4	I	\$50,070	\$68,524
Parks Maintenance Worker I	1	1	1	1	C	\$33,740	\$46,176
Administrative Assistant	1	1	1	1	I	\$50,070	\$68,524
Facilities Coordinator	1	0	0	0	I	\$50,070	\$68,524
Volunteer Coordinator	1	1	1	1	I	\$50,070	\$68,524
STREET FUND							
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$74,302	\$101,688
Lead Maintenance Worker	0.4	0.4	0.4	0.4	J	\$53,474	\$73,183
Maintenance Worker II	2	2	2	2	I	\$50,070	\$68,524
Public Works Dir./Asst City Mgr.	0.35	0.35	0.35	0.35	U-W	\$110,263	\$172,123
Deputy Public Works Director	0	0.35	0.35	0.35	S	\$96,669	\$132,298
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$50,070	\$68,524
City Engineer	0.35	0.35	0.35	0.35	R	\$90,514	\$123,875
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$79,355	\$108,603
Project Eng - Dev. Review	0.25	0.25	0.25	0.25	N	\$69,571	\$95,213
Associate Engineer	0.5	0	0	0	O	\$74,302	\$101,688
Project Engineer	0	0	0.35	0.35	N	\$69,571	\$95,213
Traffic Engineer	0	0.5	0.5	0.5	P	\$79,355	\$108,603
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$57,111	\$78,160
Streets Maintenance Worker I	1	1	1	1	C	\$33,740	\$46,176
Office Assistant	0.68	0.68	0.68	0.68	E	\$38,485	\$52,669
SURFACE WATER MANAGEMENT							
Public Works Dir./Asst City Mgr.	0.35	0.35	0.35	0.35	U-W	\$110,263	\$172,123
Deputy Public Works Director	0	0.35	0.35	0.35	S	\$96,669	\$132,298
Administrative Assistant	0.35	0.35	0.35	0.35	I	\$50,070	\$68,524
City Engineer	0.35	0.35	0.35	0.35	R	\$90,514	\$123,875
Sr. Project Engineer	0.7	0.7	0.7	0.7	P	\$79,355	\$108,603
Project Eng - Dev. Review	0.5	0.5	0.5	0.5	N	\$69,571	\$95,213
Stormwater Program Manager	1	1	1	1	Q	\$84,751	\$115,988
Project Engineer	0	0	0.35	0.35	N	\$69,571	\$95,213
Stormwater Technician	1	1	1	1	J	\$53,474	\$73,183
Inspector	1	1	1	1	K	\$57,111	\$78,160
GIS Coordinator	0.35	0.35	0.35	0.35	K	\$57,111	\$78,160
Office Assistant	0.68	0.68	0.68	0.68	E	\$38,485	\$52,669
Infrastructure Op & Maint Mgr	0.5	0.5	0.5	0.5	O	\$74,302	\$101,688
Lead Maintenance Worker	1.4	1.4	1.4	1.4	J	\$53,474	\$73,183
Maintenance Worker II	2	2	2	2	I	\$50,070	\$68,524
TECHNOLOGY REPLACEMENT							
IS Manager	1	1	1	1	Q	\$84,751	\$115,988
IT Support Specialist	1	1	1	1	M	\$65,142	\$89,151
Network Administrator	0	0	1	1	O	\$74,302	\$101,688
Web Master	1	1	1	1	M	\$65,142	\$89,151
Total FTE for City	71.50	75.00	80.50	80.50			

GENERAL FUND OPERATING BUDGET

GENERAL FUND SUMMARY

Fund Overview

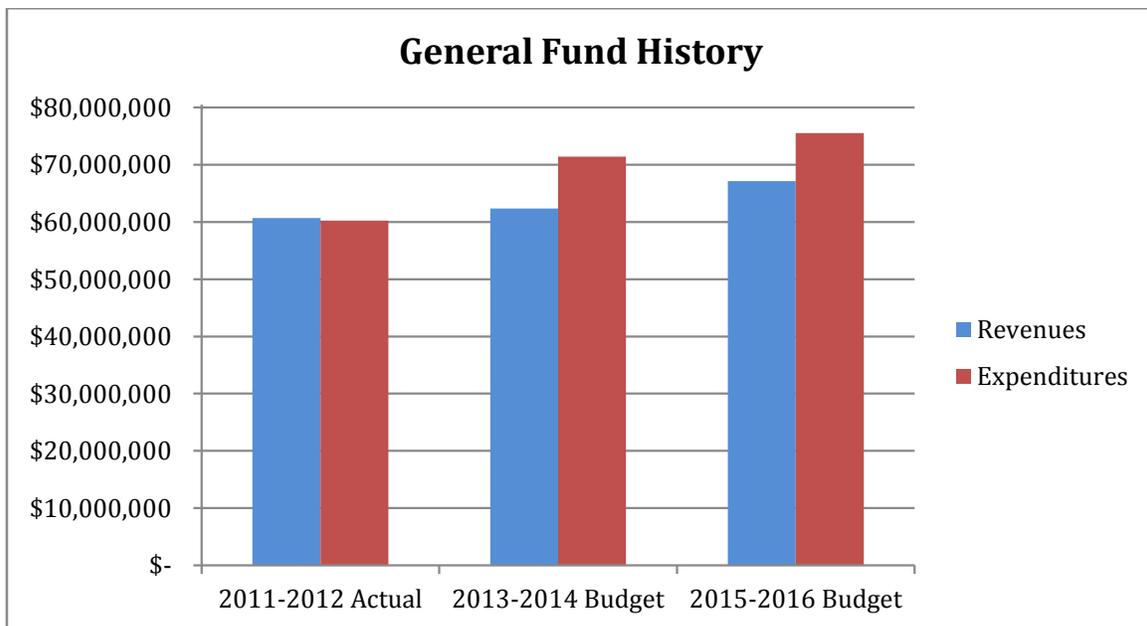
The General Fund is the primary operating fund for the City of Sammamish. The core services of the City such as police, fire, parks, public works administration and engineering, community development, and general administration are budgeted within this fund. The fund is mostly supported by property and sales taxes, development revenues and state shared revenues.

Significant Changes from the Prior Biennium

Property and sales tax revenue is forecast to increase \$3.8 million. This discretionary source of income is allocated to fund general administration, legal, public safety, public works, parks, and to maintain a healthy ending fund balance.

License and permit revenues are forecast to increase \$835,000, primarily from building permit activity in the improved housing economy. This increase funds additional development staff to handle the growing workload including maintaining a quick turnaround time for issuing development permits.

The City budgets very conservatively meaning revenues are budgeted at the low end and expenditures are budgeted at the high end including \$3 million per year for unknown contingencies. Therefore, while expenditures are budgeted to exceed revenues, the typical actual outcome is for revenues to exceed expenditures. The City is on target to end the 2013-2014 biennium with actual General Fund revenues exceeding expenditures.



General Fund Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 17,851,007	\$ 18,340,898	\$ 20,085,806
Taxes	\$ 50,409,595	\$ 51,840,000	\$ 55,642,990
Licenses & Permits	3,318,077	3,466,300	4,301,800
Intergovernmental	1,918,849	1,648,200	1,779,500
Charges for Services	3,728,099	4,150,100	3,822,900
Interest & Miscellaneous	1,332,929	1,242,380	1,609,030
Total Revenues	\$ 60,707,549	\$ 62,346,980	\$ 67,156,220
Total Fund (with BFB)	\$ 78,558,556	\$ 80,687,878	\$ 87,242,026

General Fund Expenditure Summary

Function	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
City Council	\$ 448,715	\$ 540,400	\$ 565,800
City Manager	1,227,211	1,230,000	1,276,460
Finance	1,578,570	1,845,300	2,017,900
Legal Services	901,905	1,173,624	1,703,500
Administrative Services	1,217,841	1,409,100	1,687,100
Facilities	661,075	1,439,400	1,558,900
Police Services	9,010,766	10,262,113	10,643,957
Fire Services	11,522,165	14,390,615	12,455,113
Public Works	1,491,124	1,217,025	1,799,750
Social & Human Services	351,240	377,000	383,000
Community Development	4,275,030	6,021,600	5,927,961
Parks & Recreation	5,858,153	6,615,100	7,386,730
Non-Departmental	21,673,865	24,867,760	28,139,886
Total Expenditures	\$ 60,217,660	\$ 71,389,037	\$ 75,546,057
Ending Fund Balance	18,340,896	9,298,841	11,695,969
Total Fund (with EFB)	\$ 78,558,556	\$ 80,687,878	\$ 87,242,026

CITY COUNCIL DEPARTMENT

Department Overview

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

Responsibilities

- Set the city's strategic direction and overall goals
- Enact municipal laws
- Approve long-term capital improvement projects and funding options
- Evaluate current and future revenue sources to fund public services
- Engage the community, through open communication, in continually improving the level of city services
- Maintain a regional presence and influence

Budget Highlights

- \$19,000 increase for communication regarding the potential annexation of the Klahanie area to Sammamish

2013/2014 Accomplishments

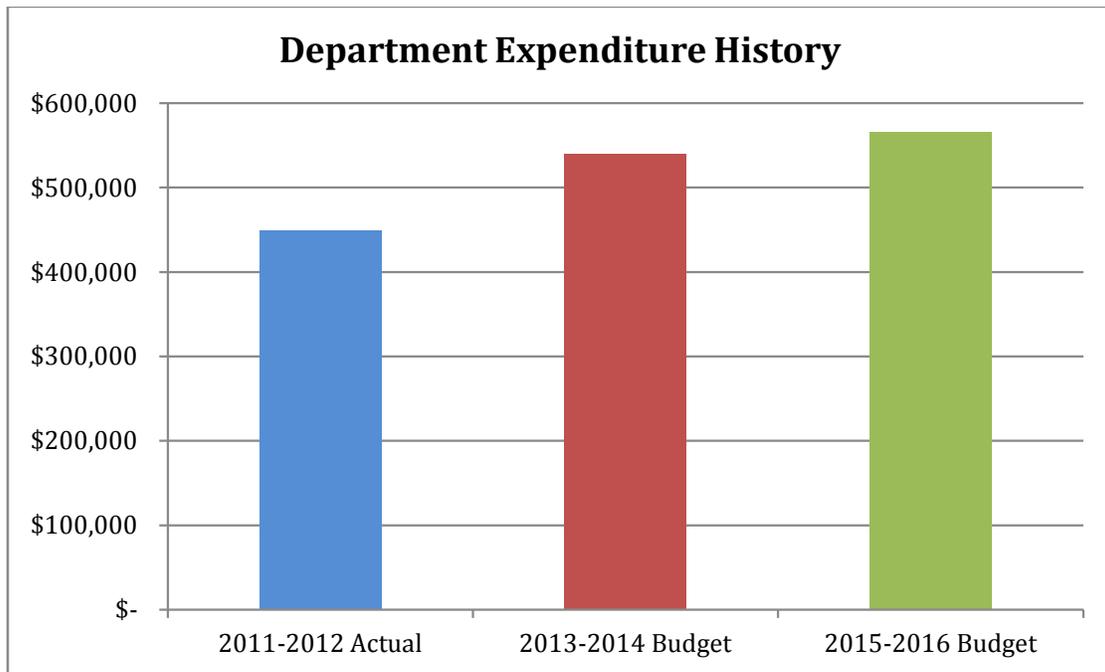
- ✓ Executed Interlocal Agreement with Eastside Fire & Rescue, including a new funding model, which is anticipated to save the City \$2.8 million on fire services through 2021
- ✓ Homeless encampment ordinance
- ✓ Klahanie to Sammamish Potential Annexation Area
- ✓ Community & Aquatics Center contract approval
- ✓ Adopted 6 year Transportation Improvement Plan & Parks Capital Investment Plan
- ✓ Tree retention ordinance

2015/2016 Objectives

1. Klahanie annexation
2. Accept Community and Aquatics Center completion
3. Town Center development
4. Comprehensive Plan Update acceptance

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 184,053	\$ 181,600	\$ 182,000
Supplies	20,739	25,000	26,000
Services & Charges	243,923	333,800	357,800
Total	\$ 448,715	\$ 540,400	\$ 565,800



Position History				
	2013 Actual	2014 Actual	2015	2016
Mayor (Part-Time)	1	1	1	1
Councilmembers (Part-Time)	6	6	6	6
TOTAL	7	7	7	7

CITY MANAGER DEPARTMENT

Department Overview

The City Manager is appointed by the City Council to run the city's day-to-day operations. This department provides management direction to all departments and coordinates city activities in accordance with policies and direction set by the City Council. The staff of the City Manager Department oversees policy analysis, intergovernmental relations, communications, neighborhood involvement, and provides administrative support to the City Council and Council committees.

Responsibilities

- Properly administer all affairs of the city
- Ensure all laws and ordinances are faithfully executed
- Provide policy advice to the City Council
- Handle personnel functions
- Prepare the preliminary city budget for presentation to Council
- Enhance community communications

Budget Highlights

- No significant changes to the City Manager Department budget for 2015-2016.

2013/2014 Accomplishments

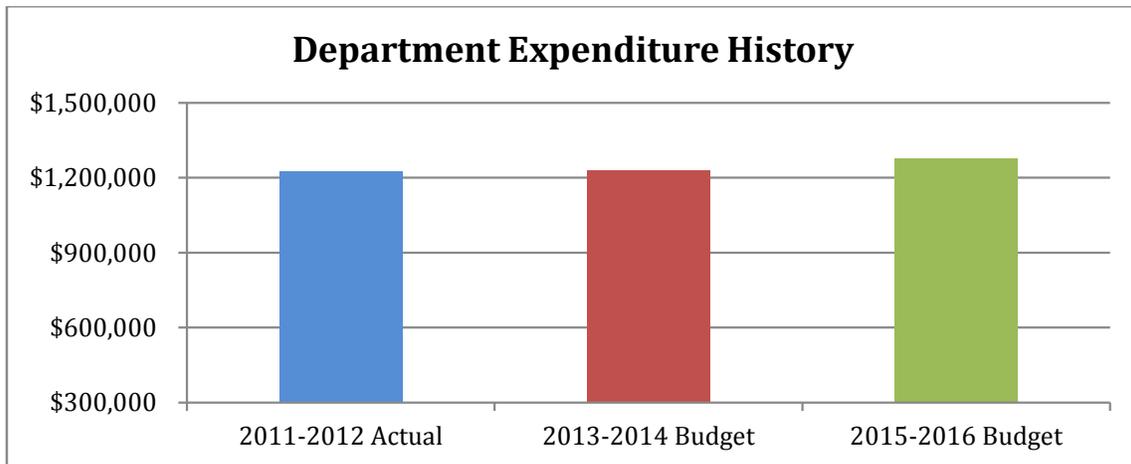
- ✓ Responsibly managed city operations while increasing reserve balances
- ✓ Significant steps taken to switch Klahanie to the Sammamish Potential Annexation Area
- ✓ Community & Aquatics Center project approved by Council and construction started

2015/2016 Objectives

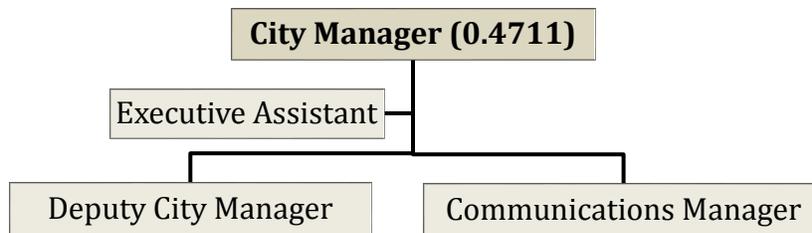
1. Klahanie annexation vote
2. Open the Community and Aquatics Center. This project resulted from a high priority rating on citizen surveys and fits with the city's vision of being family friendly with a high quality recreation system. In keeping with the "contract city" approach the Center will be operated and maintained by the YMCA.
3. Move Town Center development forward with the desired small town atmosphere
4. Continue working with the City Council and the citizens toward their vision of Sammamish

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,124,291	\$ 1,178,300	\$ 1,223,400
Supplies	24,859	19,300	19,300
Services & Charges	78,061	32,400	33,760
Total	\$ 1,227,211	\$ 1,230,000	\$ 1,276,460



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Manager	0.4711	0.4711	0.4711	0.4711
Executive Assistant	1	1	1	1
Deputy City Manager	1	1	1	1
Communications Mgr.	1	1	1	1
TOTAL	3.4711	3.4711	3.4711	3.4711

LEGAL SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

The Legal Services Department manages several contracts for legal services. The contract model allows for access to a wide range of legal specialists. The city has contracts for legal services with a City Attorney, Prosecuting Attorney, Hearing Examiner, Public Defender, and Public Defense Screener. Municipal court costs are budgeted in this department.

Responsibilities

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

Budget Highlights

- Litigation budget increased from \$150,000/biennium to \$300,000/biennium for development related legal expenditures
- Prosecuting Attorney's budget increased by \$66,500/biennium to allow for appearances in appeals court, reducing the likelihood that cases will be dismissed
- Court Services budget increased by \$260,000/biennium to reflect an increase in citations issued and court costs charged by King County. Court costs are largely offset by fines

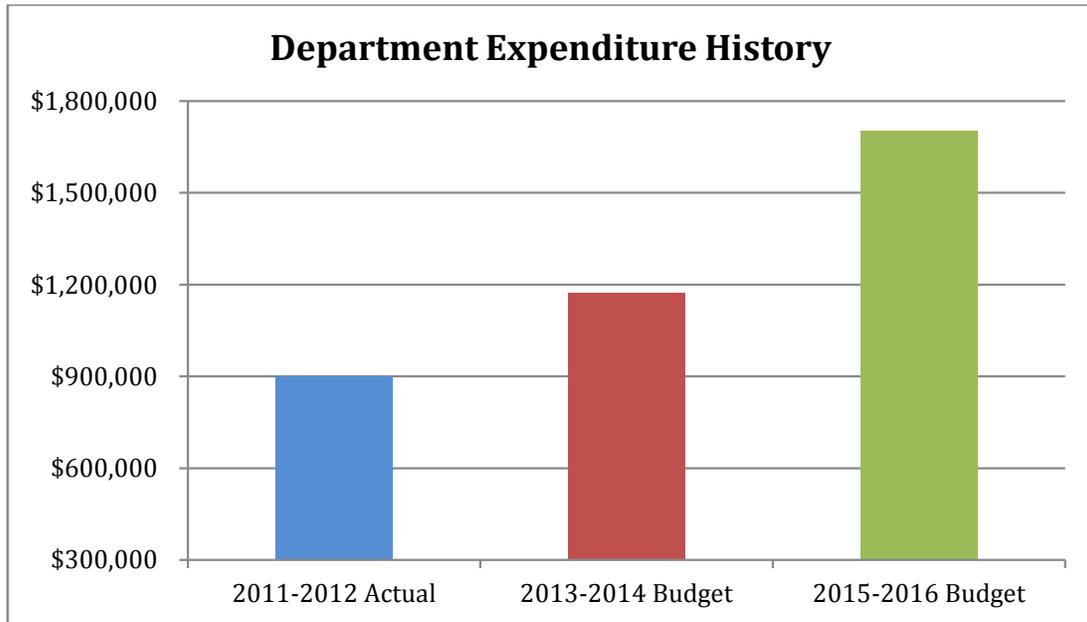
2013/2014 Accomplishments

- ✓ Analyzed the coverage ratio of Court revenues to expenditures
- ✓ Recommended increasing Prosecuting Attorney appearances in Appeals Court to recover a higher percent of Court costs
- ✓ Reviewed and renewed contracts for City Attorney, Hearing Examiner, and Prosecuting Attorney in keeping with the city's "contract" model of operations
- ✓ Updated the Public Defender contract to meet new State caseload standards

2015/2016 Objectives

1. Minimize litigation expenditures through fair and accurate application of applicable laws
2. Collect a higher percentage of fines levied for tickets and citations through increased Prosecuting Attorney appearances at Appeals Court
3. Monitor caseloads for compliance with new State standards in providing public defense services for qualified individuals
4. Conduct legal review of proposed ordinances, resolutions, and contracts

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Services & Charges	\$ 586,605	\$ 833,624	\$ 1,103,500
Intergovernmental	315,300	340,000	600,000
Total	\$ 901,905	\$ 1,173,624	\$ 1,703,500



FINANCE DEPARTMENT

Responsibility: Finance Director/Assistant City Manager

Department Overview

The Finance Department supports the community of Sammamish by providing outstanding and innovative financial services. The mission of the Finance Department is to safeguard assets of the city, minimize the use of limited resources, and to create the most effective and efficient operating environment that best serves the citizens in keeping with the vision of quality government services.

Responsibilities

- Ensure the financial stability of the city
- Maintain the city's accounting records in compliance with state laws and regulations
- Evaluate business processes to enhance revenues and reduce expenditures
- Provide policy and management assistance to the City Manager
- Develop a simple and effective budget
- Analyze and report on revenues and expenditures compared to the budget
- Maximize investment return within state authorized investment options

Budget Highlights

- No significant changes to the Finance Department budget for 2015-2016.

2013/2014 Accomplishments

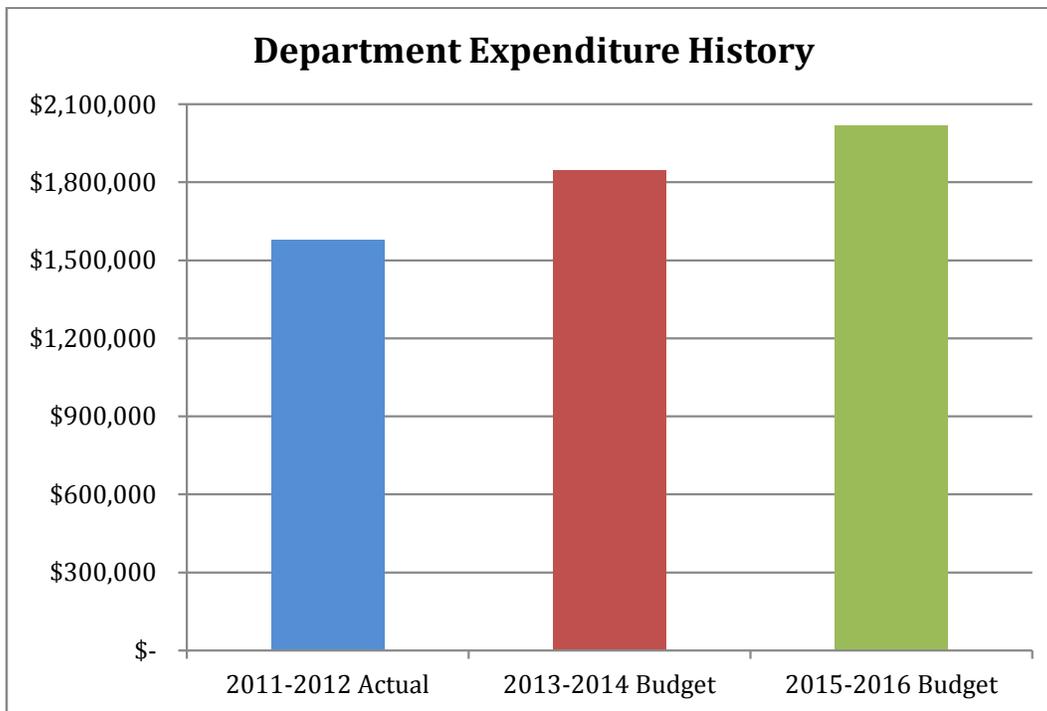
- ✓ Received a clean audit opinion on the year-end financial statements
- ✓ Received National Awards for the city's Biennial Budget and Comprehensive Annual Financial Reports
- ✓ Implemented credit card payment options
- ✓ Automated the Finance and Permit software interface

2015/2016 Objectives

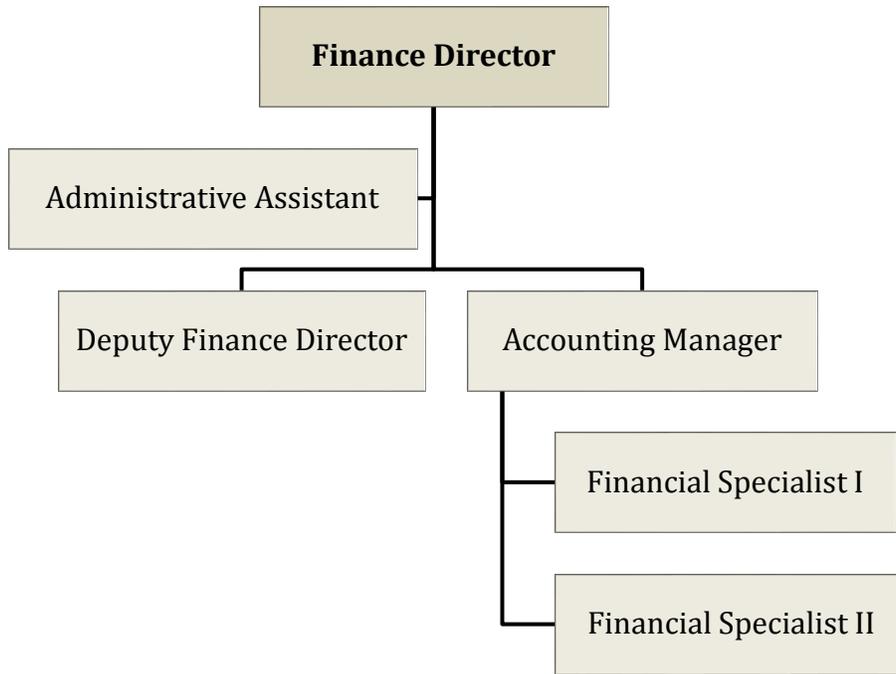
1. Receive clean audit opinions
2. Earn National Awards for the budget and annual financial reports
3. Provide analysis and financial support for the potential Klahanie annexation
4. Analyze and recommend financing options for Town Center infrastructure

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,382,451	\$ 1,568,100	\$ 1,735,700
Supplies	11,563	12,000	12,100
Services & Charges	108,318	165,200	170,100
Intergovernmental	76,238	100,000	100,000
Total	\$ 1,578,570	\$ 1,845,300	\$ 2,017,900



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Finance Dir./Asst. City Mgr.	1	1	1	1
Deputy Finance Director	1	1	1	1
Accounting Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Financial Specialist II	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	6	6	6	6

ADMINISTRATIVE SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administrative Services Department manages many of these contracts including jail, legal services, court services, garbage/recycling, and cable television franchise. Additional functions of this department include Human Resources and the City Clerk.

Responsibilities

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

Budget Highlights

- Half-time Volunteer Coordinator position has been added at a cost of approximately \$50,000 per year.
- A total of \$90,000 is included in the budget for consultants, customer surveys, and technical review services for the city’s soon to expire Cable Services Franchise Agreement and Solid Waste Contract

2013/2014 Accomplishments

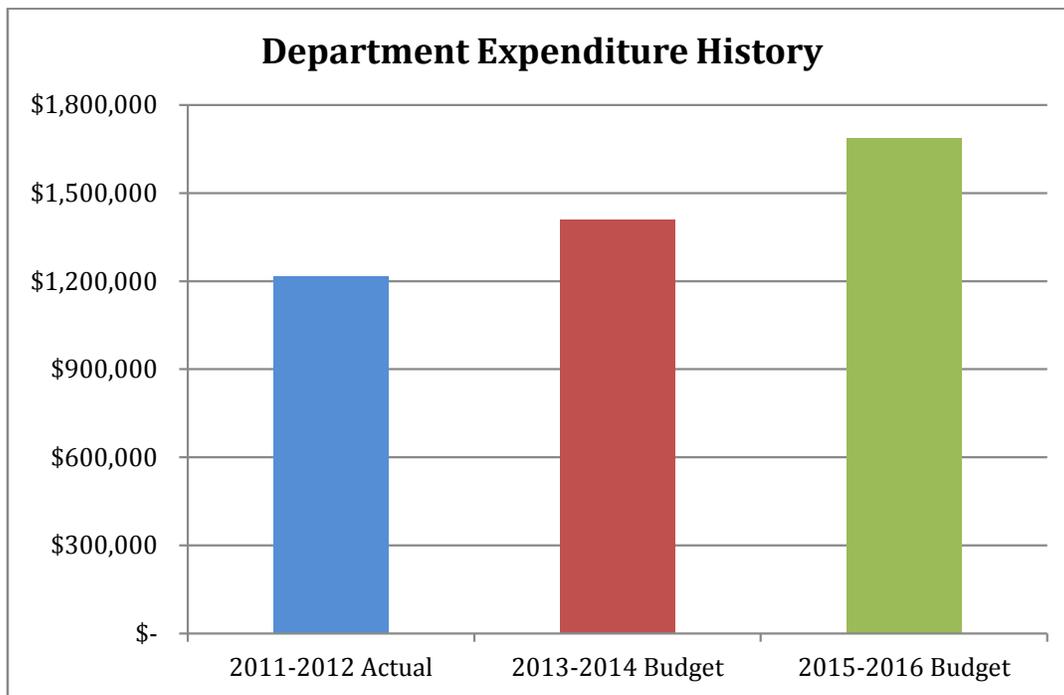
- ✓ Began work on a new garbage provider contract
- ✓ Continued the city’s successful recycling program
- ✓ Implemented new procedures for new hires and departing employees
- ✓ Negotiated a contract with a new Section 125 Plan administrator to take effect in 2015
- ✓ Ensured city records were created and maintained in accordance with State requirements

2015/2016 Objectives

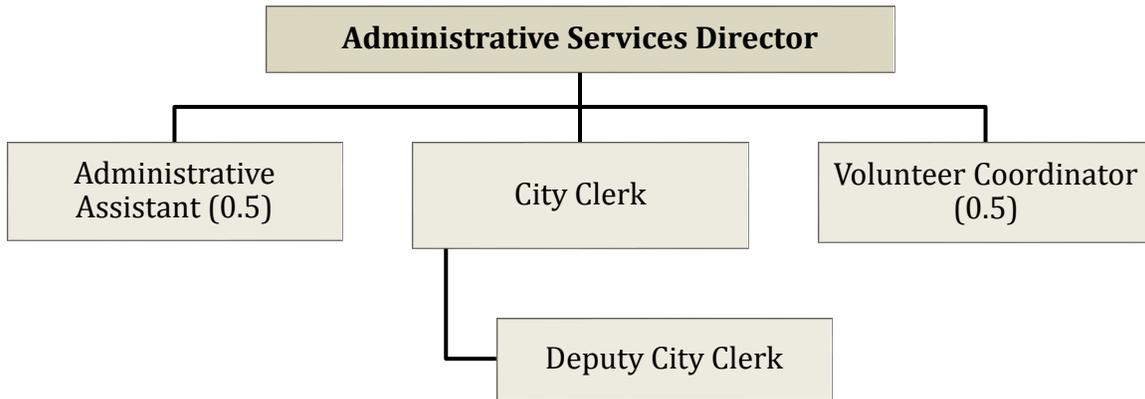
1. Begin service under a new garbage provider contract by the end of 2015
2. Implement an updated city e-mail retention policy
3. Automate the city’s public records request system
4. Implement the Springbrook automated Human Resources system
5. Ensure creation and retention of required city records

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 790,692	\$ 963,700	\$ 1,131,300
Supplies	8,321	17,400	20,400
Services & Charges	418,829	428,000	535,400
Total	\$ 1,217,842	\$ 1,409,100	\$ 1,687,100



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Admin. Services Director	1	1	1	1
Administrative Assistant	1	1	.5	.5
Volunteer Coordinator	0	0	.5	.5
City Clerk	1	1	1	1
Deputy City Clerk	0	0	1	4
TOTAL	3	3	4	4

ADMINISTRATIVE DIVISION

Division Overview

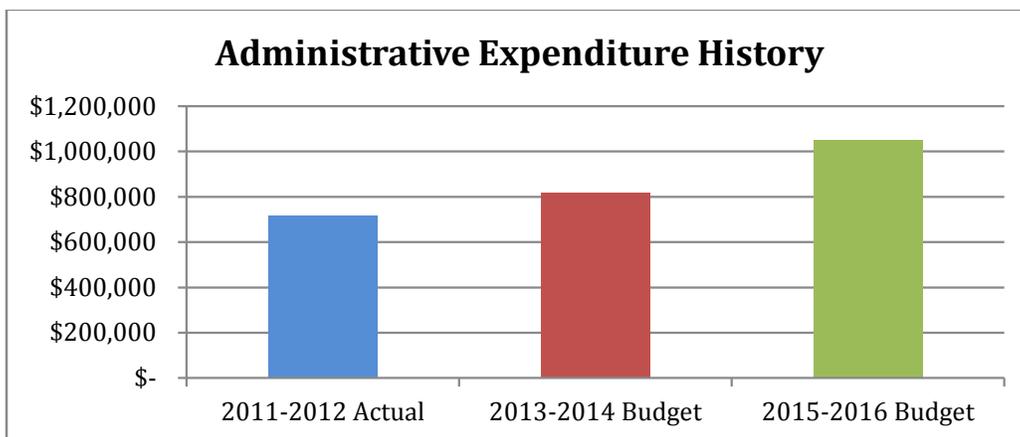
The Administrative Division provides contract management and human resource services including personnel and administrative policies, benefits administration, staff recruiting, development and training, and departmental oversight and support.

Responsibilities

- Manage multiple contracts
- Provide policy and management analysis and advice to the City Manager
- Coordinate the waste reduction, recycling, and garden waste programs and events
- Manage and administer human resource services

Administrative Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 387,042	\$ 529,700	\$ 653,100
Supplies	4,865	11,400	14,400
Services & Charges	324,030	276,000	383,400
Total	\$ 715,937	\$ 817,100	\$ 1,050,900



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Admin. Services Director	1	1	1	1
Administrative Assistant	0	0	.5	.5
Volunteer Coordinator	0	0	.5	.5
TOTAL	1	1	2	2

CITY CLERK DIVISION

Division Overview

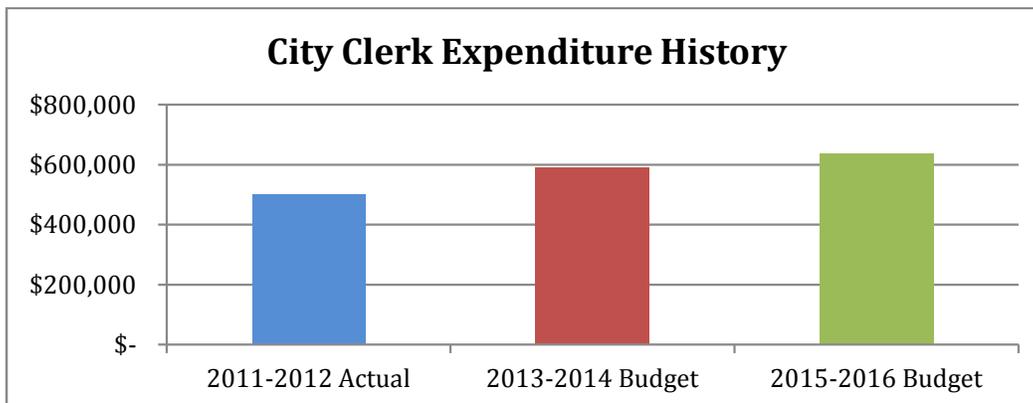
The City Clerk is responsible to the Administrative Services Director for support of Sammamish City Council meetings including agendas, minutes, packets, and legal notices. The City Clerk is also responsible for citywide records management including public disclosure, electronic records access, contract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

Responsibilities

- Ensure accurate required records are created and retained
- Prepare and distribute information packets to City Councilmembers for all City Council meetings
- Ensure required legal notices are published correctly and on time
- Coordinate and respond to public records requests
- Maintain contract files and monitor adherence to standard contract formats

City Clerk Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 403,650	\$ 434,000	\$ 478,200
Supplies	3,456	6,000	6,000
Services & Charges	94,799	152,000	152,000
Total	\$ 501,905	\$ 592,000	\$ 636,200



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Clerk	1	1	1	1
Administrative Assistant	1	1	0	0
Deputy City Clerk	0	0	1	1
TOTAL	2	2	2	2

SOCIAL AND HUMAN SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

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

Responsibilities

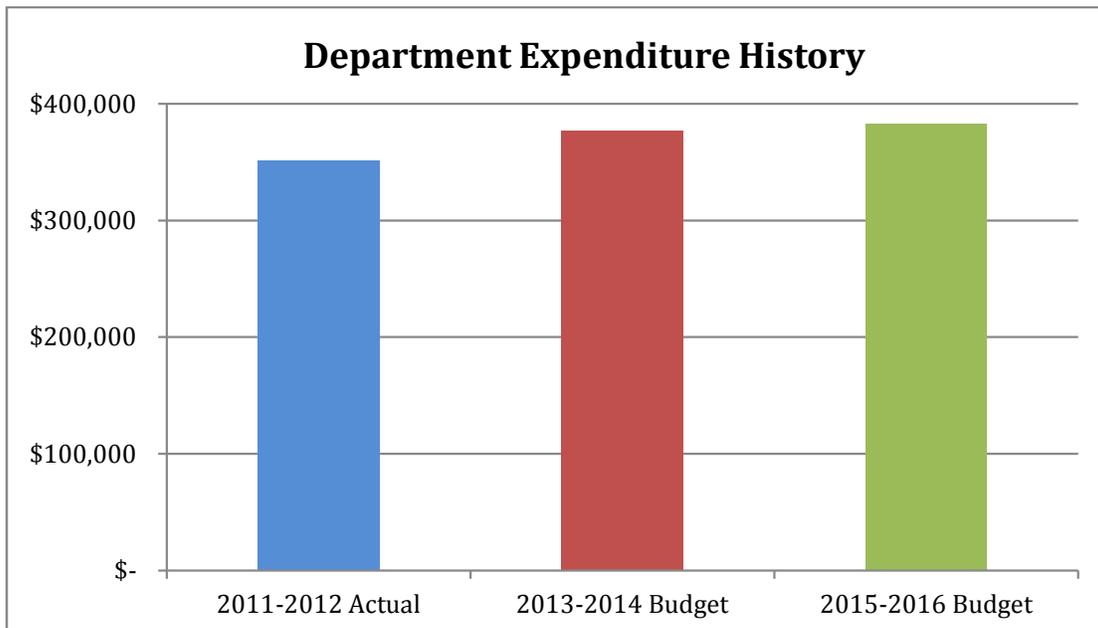
- Review grant applications and recommend funding levels to the City Council
- Review human services reimbursement requests for compliance with established criteria

Budget Highlights

- A \$3,000/year service fee was added by the City of Bellevue, which administers human services funding requests made to multiple cities by the same agency

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Services & Charges	\$ 351,240	\$ 377,000	\$ 383,000
Total	\$ 351,240	\$ 377,000	\$ 383,000



FACILITIES DEPARTMENT

Responsibility: Parks and Recreation Director

Department Overview

In 2013 the budget for all of the city's buildings was consolidated in the Facilities Department to better manage maintenance contracts and overall facility costs. Previously these functions were divided among Parks, Public Works, and General Government. In 2014 a nine-month seasonal position was added to perform basic maintenance functions. The Facilities Department includes the expenditures for operation and maintenance of all city buildings.

Responsibilities

- Maintain all city buildings and mechanical systems in good condition to ensure long life cycles
- Coordinate facility maintenance at leased facilities (Sween House, Recreation Center)
- Perform basic maintenance and repair activities
- Manage annual repair and maintenance contracts and the custodial contract
- Schedule major repairs and maintenance

Budget Highlights

- \$41,200 for major maintenance projects to replace the floors in the City Hall kitchen and the Police report preparation area, re-roof the Beaver Lake Shop, and replace the Beaver Lake Lodge furnace
- \$35,000 budgeted in 2016 to offer health insurance to a nine-month seasonal employee in accordance with the Affordable Care Act

2013/2014 Accomplishments

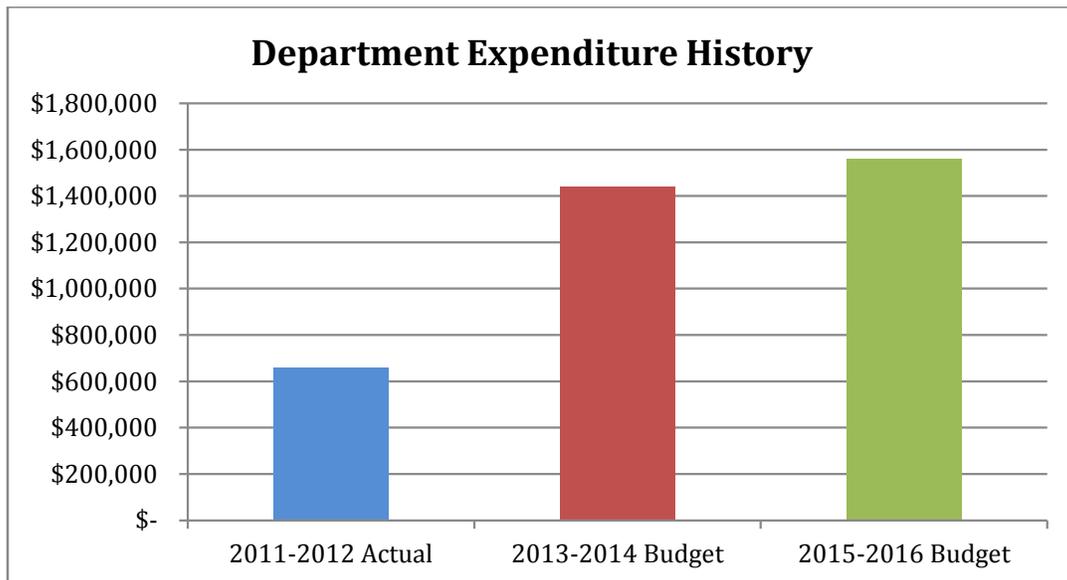
- ✓ In partnership with the IT Department, completed the Council Chambers AV upgrade
- ✓ Installed new generators at Fire Stations #82 and #83
- ✓ Beaver Lake Lodge improvements - new deck, ramps, and exterior trim painting
- ✓ Replaced stairs at NE Sammamish Park and Evans Pond Trail
- ✓ Relocated the Emergency Operations Center equipment to the Council Chambers
- ✓ Refinished and repaired the weathered siding at City Hall and the adjacent pergola
- ✓ Completed in-house design and construction of the garden shed at the Lower Commons

2015/2016 Objectives

1. Generator installation at Fire Station #81
2. City Hall HVAC computer system upgrade
3. Transition the facility maintenance database to the new Asset Management System
4. Beaver Lake Shop repairs including roof replacement
5. City Hall repairs including kitchen floor and Police carpet replacement
6. Furnace replacement at Beaver Lake Lodge

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ -	\$ 282,600	\$ 353,500
Supplies	41,763	60,000	96,000
Services & Charges	619,312	1,096,800	1,109,400
Total	\$ 661,075	\$ 1,439,400	\$ 1,558,900



Position History				
	2013 Actual	2014 Actual	2015	2016
Facilities Project Manager	1	1	1	1
TOTAL	1	1	1	1

FIRE DEPARTMENT

Responsibility: Public Works Director/Assistant City Manager

Department Overview

Fire Services are provided through an Interlocal Agreement among five entities, three cities and two fire districts, forming Eastside Fire & Rescue (EF&R). Fire Services encompass fire prevention, fire suppression, and basic life support activities.

Responsibilities

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

Budget Highlights

- \$1.9 million decrease from 2013-2014 budget due to the inclusion in 2013-2014 of a \$2 million contingency for Sammamish to explore starting its own Fire Department.
- The city is realizing savings due to a new funding model approved in 2013.

Goals and Accomplishments

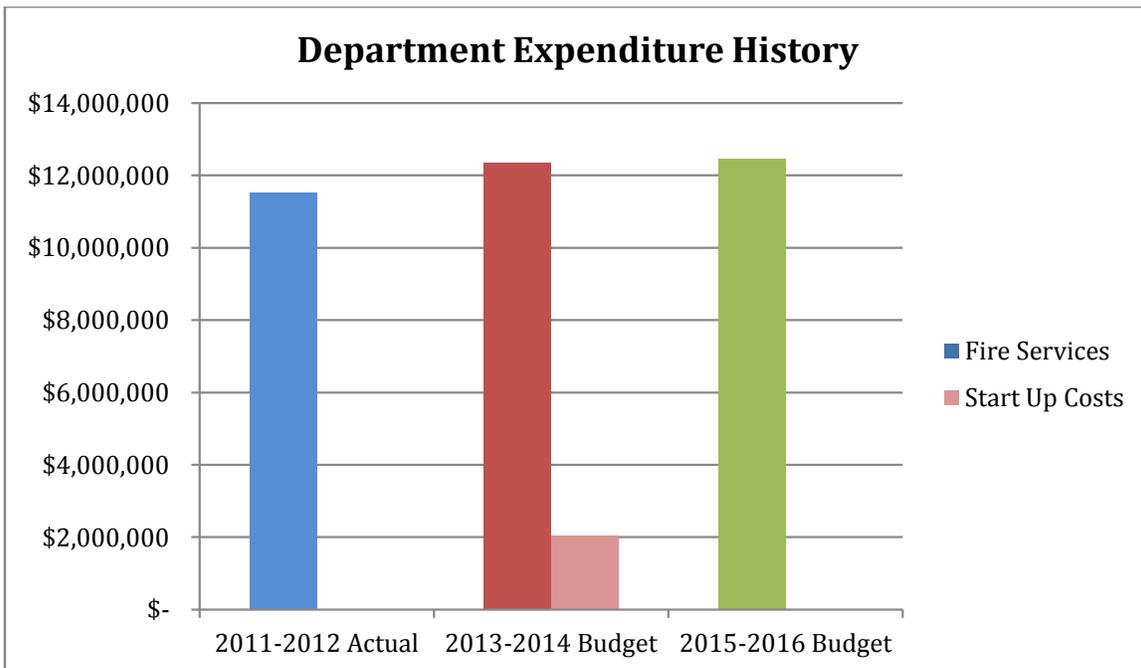
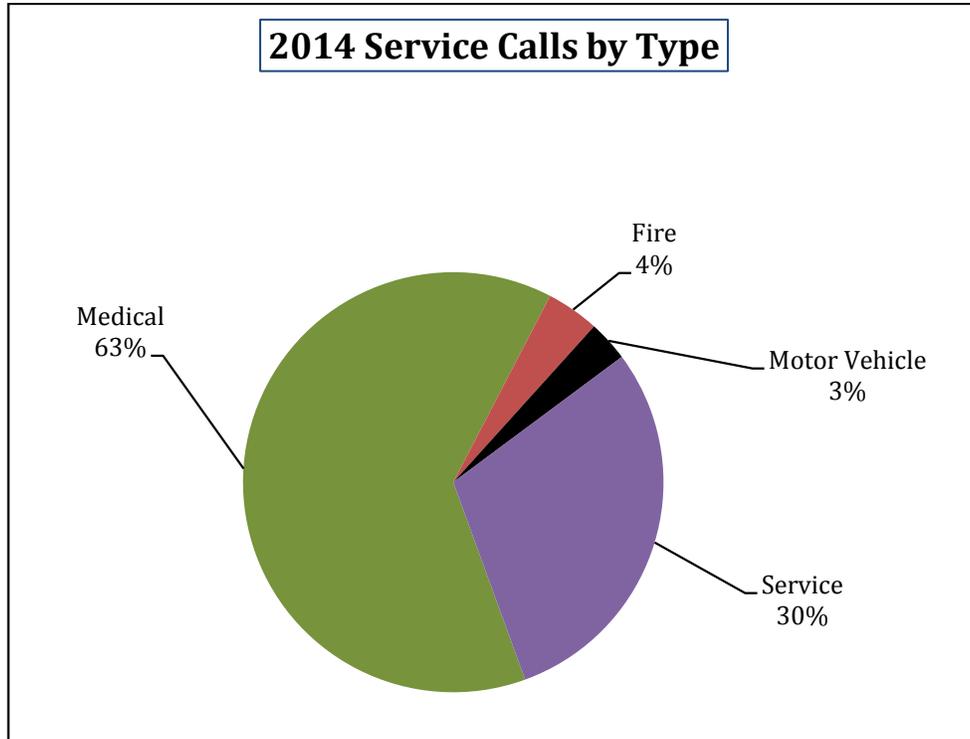
- ✓ Eastside Fire & Rescue (EF&R) sets goals and reports accomplishments for their entire five entity service area rather than for each city.
- ✓ EF&R routinely meets their turnout time goals for medical calls over 92% of the time and for fire calls over 97% of the time.
- ✓ Sammamish expects to continue receiving the same established high quality fire and life safety services from EF&R in the 2015-2016 biennium.

Key Comparison Metrics

Cost of Fire Services per capita in 2012 = \$123.54
 Cost of Fire Services per capita in 2013 = \$125.93
 2013 direct calls for Medical/Fire/Motor Vehicle/Service -1605
 2014 direct calls for Medical/Fire/Motor Vehicle/Service -1627

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Services & Charges	\$ 11,522,165	\$ 12,355,715	\$ 12,455,113
Department Start Up Costs	-	2,034,900	-
Total	\$ 11,522,165	\$ 14,390,615	\$ 12,455,113



POLICE DEPARTMENT

Responsibility: Public Works Director/Assistant City Manager

Department Overview

Police is one of the city's contracted services in keeping with the "contract city" mode of operation. The city contracts with King County for Police Services to provide crime prevention, investigation, traffic enforcement, youth outreach programs, and water safety services. Sammamish, along with eleven other contract cities, negotiates the cost of Police services with King County annually. Police Officers are based at Sammamish City Hall and operate with a community-oriented policing philosophy. In partnership with the Issaquah and Lake Washington School Districts the Police Department provides a School Resource Officer program to the local schools.

Responsibilities

- Cultivate a city where citizens feel safe and the crime rate is low
- Enhance community police services
- Work with the youth population to reduce impaired teenaged driving
- Focus on activities most likely to cause human injury or substantial property damage

Budget Highlights

- No significant changes to the Police budget for the 2015-2016 biennium.

2013/2014 Accomplishments

- ✓ Created a Police Reserve Program
- ✓ Initiated the Impaired Driving Education and Action (IDEA) community group
- ✓ Improved communications with the community through creation of Sammamish Police Department Twitter and Facebook pages
- ✓ Participated in community forums on teen drug use
- ✓ Updated emergency response information for all Sammamish schools
- ✓ All Sammamish officers issued smart phones through King County contract

2015/2016 Objectives

1. Continue to grow the Reserve Officer Program
2. Conduct a mock emergency school response drill in Sammamish
3. Create an Explorer program

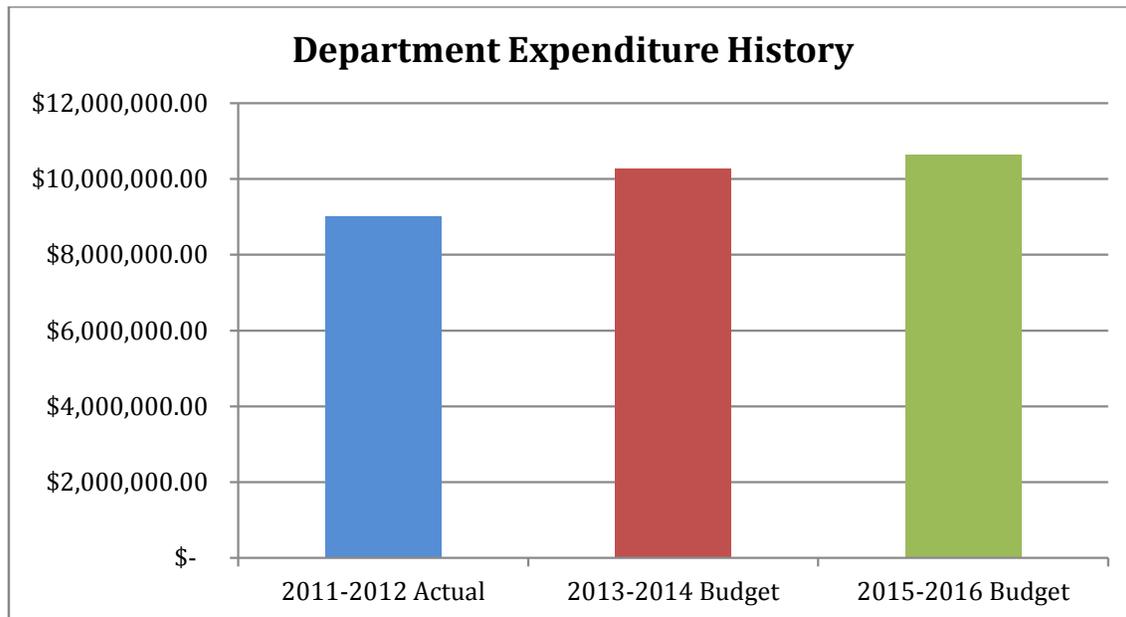
Key Comparison Metrics

At a statewide level, other cities in Washington State spent 32% of their general fund budgets on police services in 2013 compared with Sammamish at 17% of its 2013 general fund budget.

- Cost of Police Services per capita in 2012=\$97
- Cost of Police Services per capita in 2013=\$110
- Direct calls for service in 2012=4,255
- Direct calls for service in 2013=3,939

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 152,625	\$ 157,400	\$ 173,300
Supplies	40,537	10,400	70,900
Services & Charges	58,471	72,140	54,940
Intergovernmental	8,759,133	10,022,173	10,344,817
Total	\$ 9,010,766	\$ 10,262,113	\$ 10,643,957



Position History				
	2013 Actual	2014 Actual	2015	2016
Administrative Asst.	1	1	1	1
TOTAL	1	1	1	1

PUBLIC WORKS DEPARTMENT

Responsibility: Public Works Director/Assistant City Manager

Department Overview

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

Responsibilities

- Oversee department activities
- Issue Right of Way use permits and monitor activities in the rights of way
- Review plans and conduct inspections in coordination with the Community Development Department
- Provide mapping and other service type activities that support the Street and Surface Water programs

Budget Highlights

- Added one Inspector, 30% of the cost of a Deputy Public Works Director, and 30% of the cost of a Project Engineer at a cost of about \$200,000/year
- \$135,000 has been added for engineering consulting services related to the recent increase in development activity.

2013/2014 Accomplishments

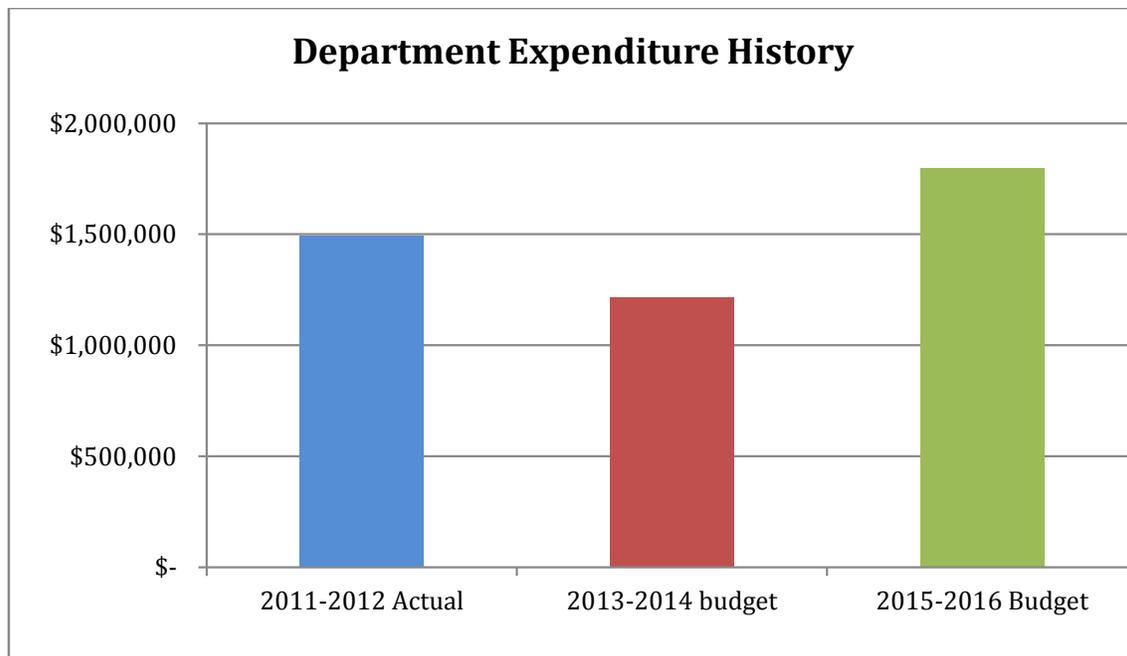
- ✓ Grant applications submitted for SE 4th St.
- ✓ Began the Public Works Standards update
- ✓ Worked with neighboring jurisdictions to collect mitigation fees for the parks and transportation systems from development that impacts Sammamish

2015/2016 Objectives

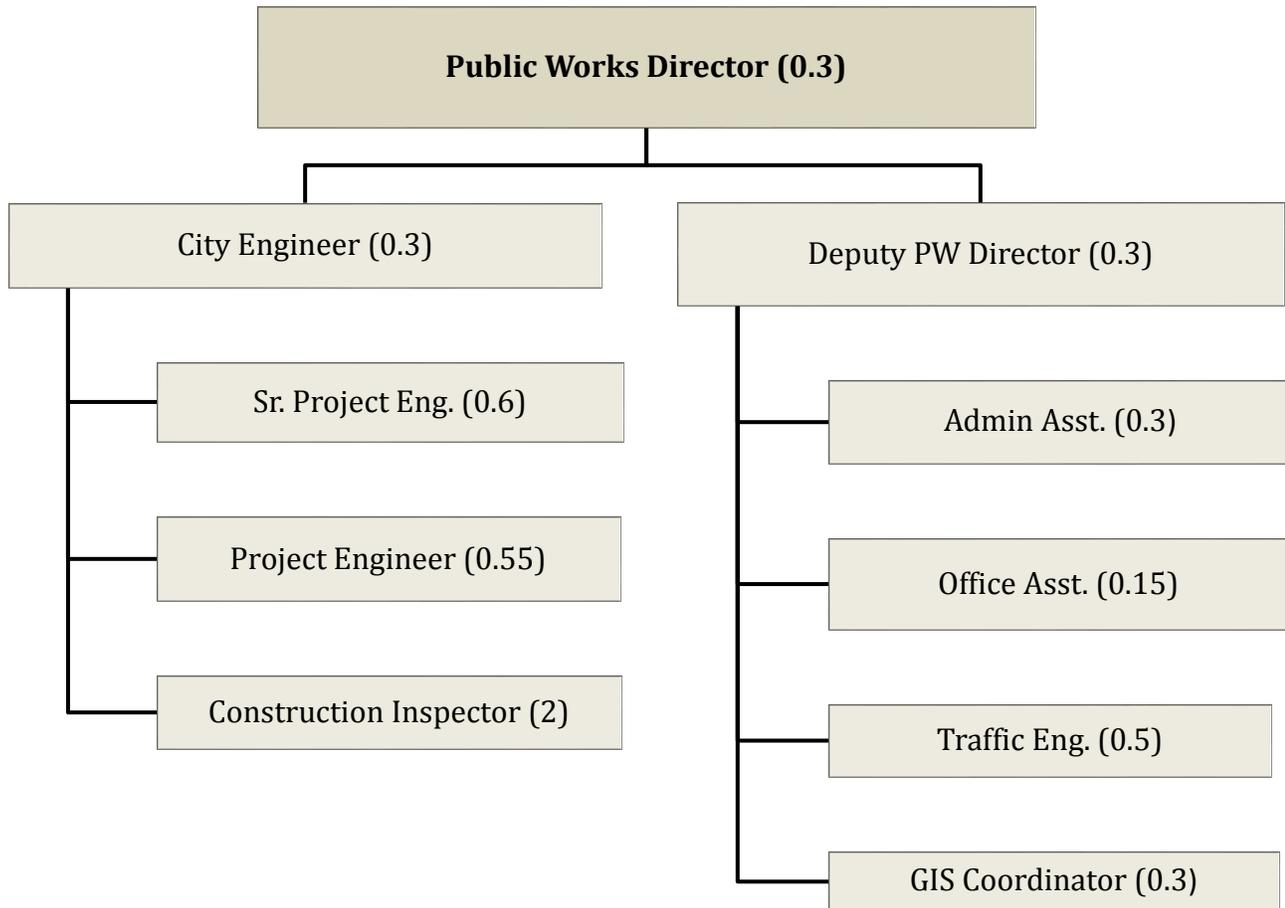
1. Provide timely and accurate development review and inspections for new city infrastructure
2. Complete the Public Works Standards update
3. Complete the Asset Management System implementation
4. Provide desktop GIS service to all city employees

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,170,249	\$ 928,250	\$ 1,399,700
Supplies	12,621	14,600	10,000
Services & Charges	165,700	173,175	244,050
Intergovernmental	142,554	101,000	110,000
Capital	-	-	36,000
Total	\$ 1,491,124	\$ 1,217,025	\$ 1,799,750



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Pub Wks Dir/Asst City Mgr	0.3	0.3	0.3	0.3
Deputy PW Director	0	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
City Engineer	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng.-Dev. Review	0.25	0.25	0.25	0.25
Project Engineer	0	0	0.3	0.3
Traffic Engineer	0.5	0.5	0.5	0.5
Construction Inspector	1	1	2	2
GIS Coordinator	0.3	0.3	0.3	0.3
Office Assistant	0.15	0.15	0.15	0.15
TOTAL	3.7	4.0	5.3	5.3

ADMINISTRATION DIVISION

Division Overview

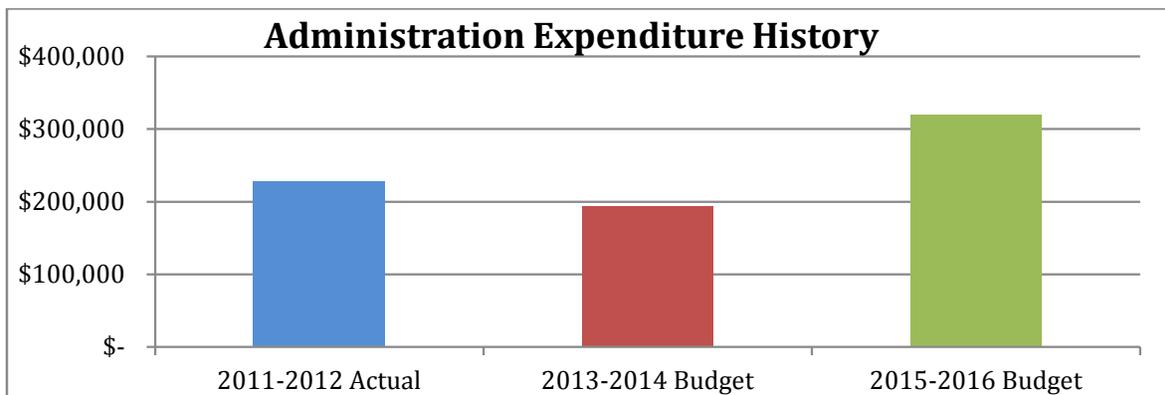
The Administration Division provides guidance, leadership, and administrative support to the Public Works Department. Division personnel also develop and sustain relationships with regional agencies that relate to transportation, capital improvements, long-range planning, and project funding.

Responsibilities

- Manage and direct the activities of the Public Works Department
- Analyze projects, including funding options, making reports and recommendations to the City Manager and Council
- Maintain regional influence and presence
- Provide ongoing evaluation of Federal and State legislation that impacts the city
- Issue Right of Way permits and manage their use

Administration Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 183,197	\$ 189,450	\$ 311,300
Supplies	2,118	1,800	2,000
Services & Charges	41,783	2,375	6,800
Total	\$ 227,098	\$ 193,625	\$ 320,100



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Pub Wks Dir/Asst City Mgr	0.3	0.3	0.3	0.3
Deputy Pub Wks Director	0	0.3	0.3	0.3
Administrative Assistant	0.3	0.3	0.3	0.3
Office Assistant	0.15	0.15	0.15	0.15
TOTAL	0.75	1.05	1.05	1.05

ENGINEERING DIVISION

Division Overview

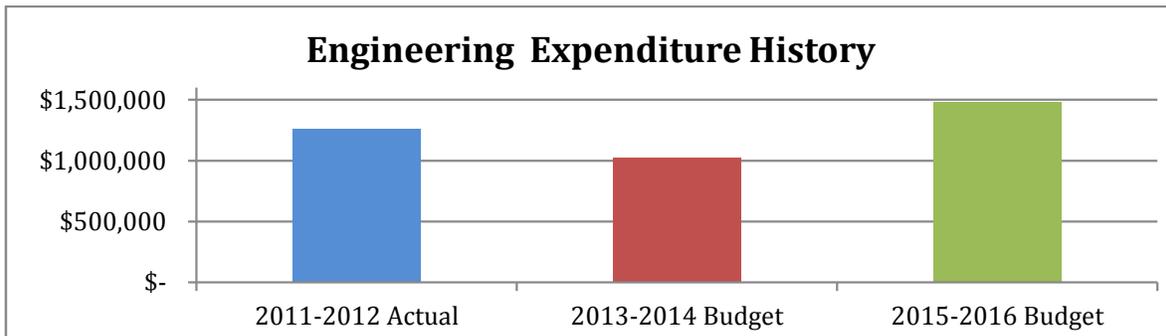
The Engineering Division is responsible for designing and overseeing new privately constructed city infrastructure. This division provides updates to various city plans and systems including: the 6-year Transportation Improvement Plan, traffic counts, accident statistics, and Public Works Standards.

Responsibilities

- Design efficient multi-modal transportation systems
- Manage construction projects
- Secure grant funding for capital programs
- Maintain the city’s Public Works Standards
- Operate the Geographic Information System

Engineering Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 987,052	\$ 738,800	\$ 1,088,400
Supplies	10,503	12,800	8,000
Services & Charges	123,917	170,800	237,250
Intergovernmental	142,554	101,000	110,000
Capital	-	-	36,000
Total	\$ 1,264,026	\$ 1,023,400	\$ 1,479,650



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Engineer	0.3	0.3	0.3	0.3
Sr. Project Engineer	0.6	0.6	0.6	0.6
Project Eng. - Dev. Review	0.25	0.25	0.25	0.25
Project Engineer	0	0	0.3	0.3
Traffic Engineer	0.5	0.5	0.5	0.5
Construction Inspector	1	1	2	2
GIS Coordinator	0.3	0.3	0.3	0.3
TOTAL	2.95	2.95	4.25	4.25

COMMUNITY DEVELOPMENT DEPARTMENT

Responsibility: Community Development Director

Department Overview

The Community Development Department manages and oversees the development services functions, keeping in mind the Sammamish vision of environmental responsibility and a small town atmosphere. It is made up of three divisions-Planning, Building, and Permits. The Code Compliance Officer, part of the Planning Division, is responsible for building and development code compliance along with nuisance code violations.

Responsibilities

- Develop policies and codes including the state required Comprehensive Plan
- Review plats and building plans
- Issue permits and conduct inspections
- Evaluate and plan for any state legislative impacts to the city
- Communicate with the City Manager on policy issues
- Educate and help citizens to comply with city codes
- Provide support to the Planning Commission

Budget Highlights

- Added one Building Inspector position at a cost of about \$100,000 per year.
- One half-time Permit Technician position has been converted from temporary to regular employee status with no budget impact.
- One half-time Office Assistant position has been converted to a half-time Permit Technician position with minimal budget impact.
- The Planning Division completed several projects being done by outside consultants during the 2013-2014 biennium, decreasing the professional services budget for 2015-2016 by \$601,000.

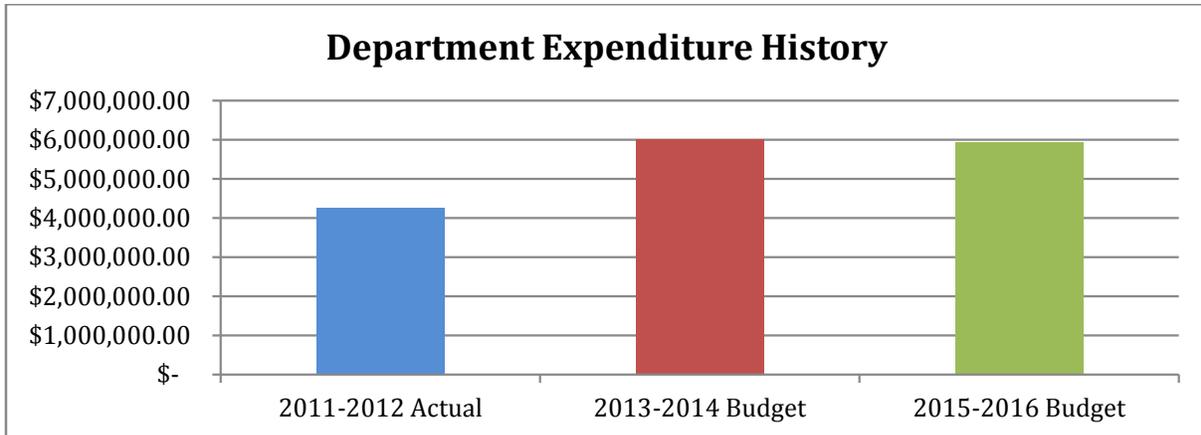
2013/2014 Accomplishments

- ✓ Shoreline Master Program
- ✓ Environmental Critical Areas
- ✓ Home Occupation Code
- ✓ Marijuana Code
- ✓ Permit System Implementation

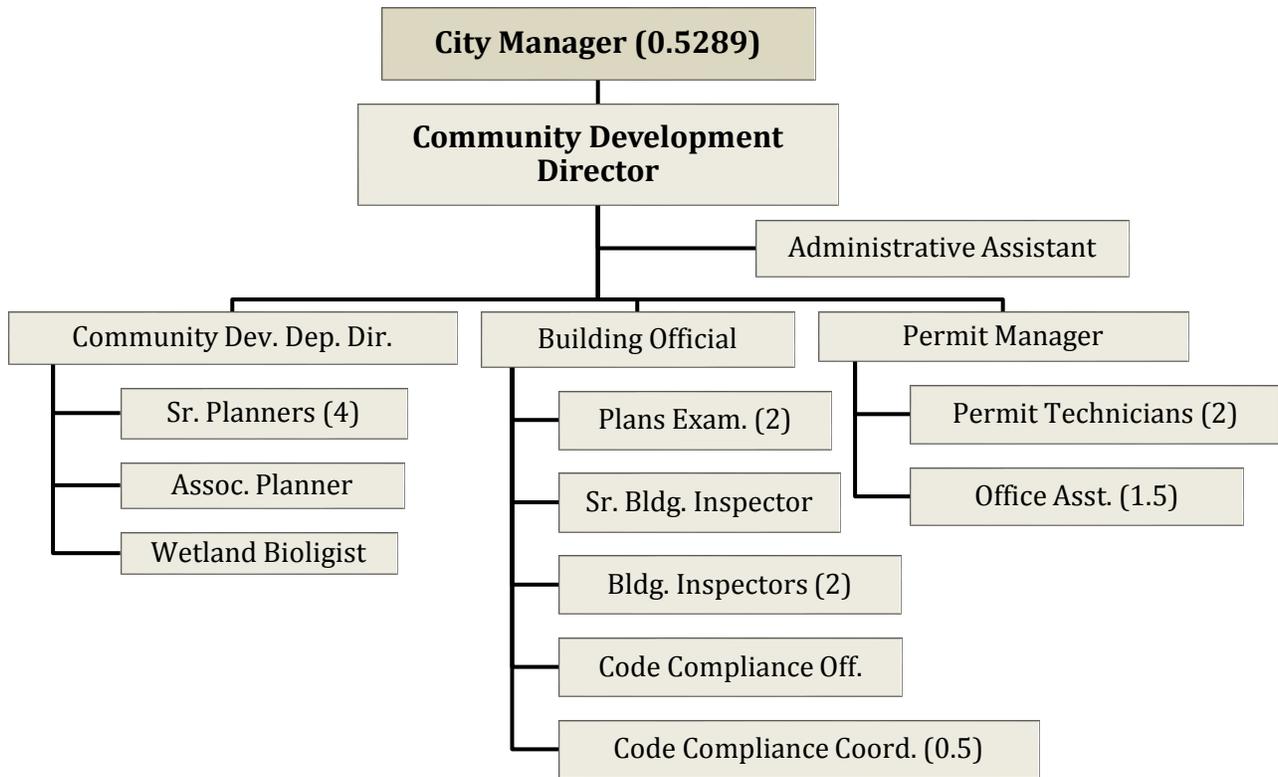
2015/2016 Objectives

1. Comprehensive Plan Update
2. Town Center Implementation
3. Annexations
4. Tree Retention Code
5. Impervious Surface Code
6. Reduce open code compliance cases

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 3,916,184	\$ 4,801,800	\$ 5,452,061
Supplies	23,826	47,500	51,700
Services & Charges	324,071	1,162,300	414,200
Intergovernmental	10,949	10,000	10,000
Total	\$ 4,275,030	\$ 6,021,600	\$ 5,927,961



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Senior Planner	4	4	4	4
Sr. Planner/Wetland Biologist	1	1	1	1
Associate Planner	0	1	1	1
Code Compliance Officer	1	1	1	1
Code Compliance Coordinator	0	0.5	0.5	0.5
Administrative Assistant	1	1	1	1
Permit Center Manager	1	1	1	1
Permit Technician	1	1	2	2
Office Assistant	2	2	1.5	1.5
Building Official	1	1	1	1
Plans Examiner	1	2	2	2
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	2	2
TOTAL	17.5289	20.0289	21.5289	21.5289

PLANNING DIVISION

Division Overview

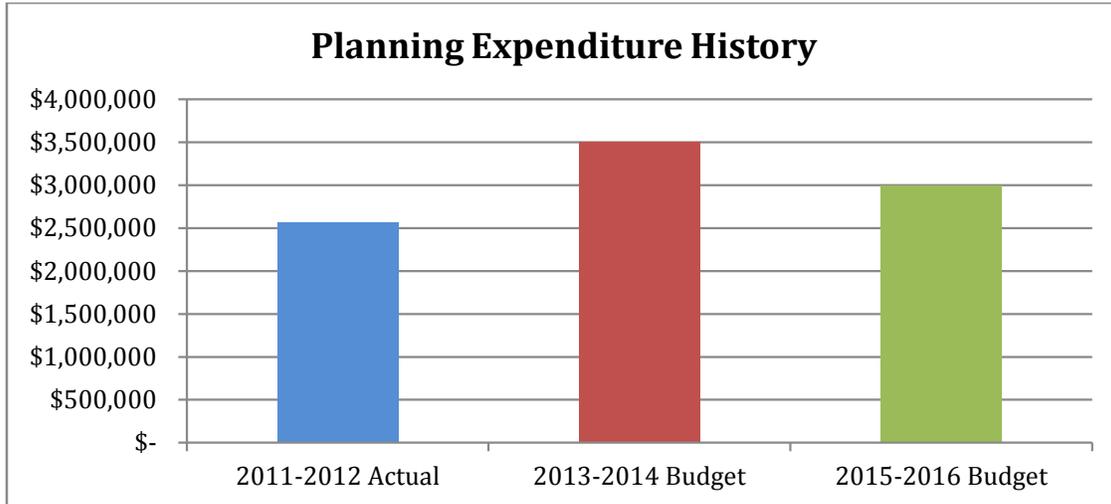
The Planning Division is primarily a land use management agency that includes department administration, current and long-range planning, coordination on regional environmental issues and watershed planning. This division provides professional policy guidance on land use issues to the City Council and citizen advisory committees. Staff members process land use permits, review environmentally sensitive areas, and provide code compliance services.

Responsibilities

- Manage and direct the activities of the Department of Community Development
- Participate in regional planning and growth management issues
- Provide capital project assistance and critical areas monitoring
- Develop recommendations for cost-saving measures
- Establish effective inter-departmental processes and communication
- Support the Planning Commission

Planning Division Summary

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Personnel	\$ 2,363,583	\$ 2,689,100	\$ 2,792,961
Supplies	8,802	15,300	16,300
Services & Charges	178,483	786,600	175,700
Intergovernmental	10,949	10,000	10,000
Total	\$ 2,561,817	\$ 3,501,000	\$ 2,994,961



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Manager	0.5289	0.5289	0.5289	0.5289
Comm. Dev. Director	1	1	1	1
Comm. Dev. Deputy Director	1	1	1	1
Senior Planner	4	4	4	4
Associate Planner	0	1	1	1
Sr. Planner/Wetland Biologist	1	1	1	1
Code Compliance Officer	1	1	1	1
Code Compliance Coordinator	0	0.5	0.5	0.5
Administrative Assistant	1	1	1	1
TOTAL	9.5289	11.0289	11.0289	11.0289

BUILDING DIVISION

Division Overview

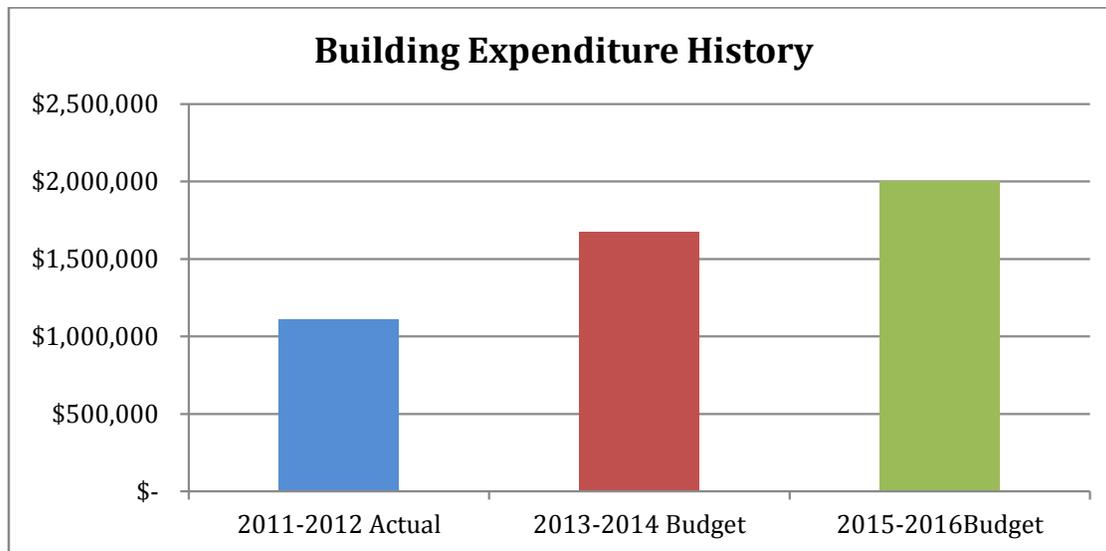
The Building Division conducts building plan reviews, inspections, and implements the State uniform building code. This Division is responsible for ensuring that buildings and structures comply with adopted building code standards through professional plan review and inspection services.

Responsibilities

- Ensure staff expertise and abilities through certification, training, and workshops
- Design and implement building standards that promote public health, safety, and accessibility
- Conduct application review and inspection processes in an efficient, fair, and cooperative manner

Building Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 987,076	\$ 1,397,300	\$ 1,819,400
Supplies	9,769	23,400	26,400
Services & Charges	109,397	253,000	158,900
Total	\$ 1,106,242	\$ 1,673,700	\$ 2,004,700



Position History				
	2013 Actual	2014 Actual	2015	2016
Building Official	1	1	1	1
Plans Examiner	1	2	2	2
Sr. Building Inspector	1	1	1	1
Building Inspector	1	1	2	2
TOTAL	4	5	6	6

PERMIT CENTER DIVISION

Division Overview

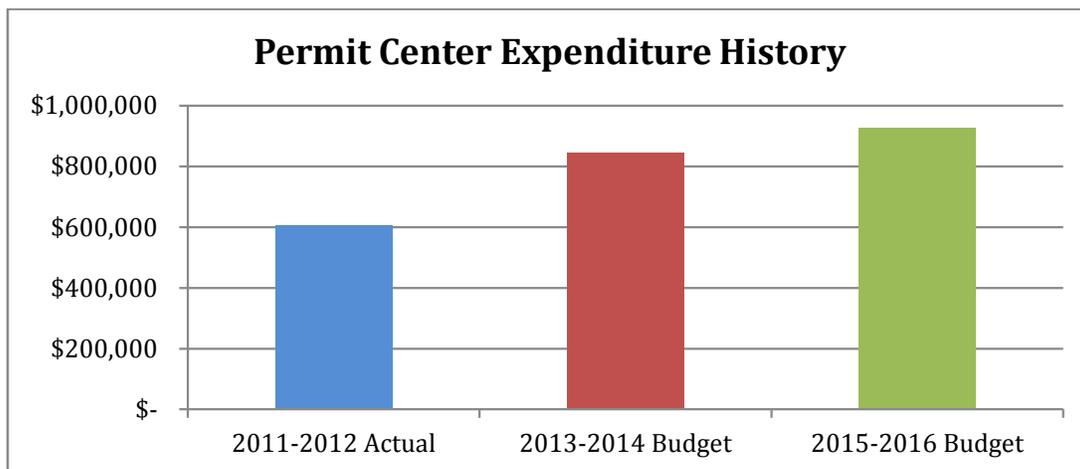
The Permit Center provides coordinated, one-stop administration of all development permits. This division receives building, land-use, and inspection services applications and coordinates the review and processing of permits. Through the E-Gov Alliance the City of Sammamish offers website access to building permit applications.

Responsibilities

- Provide front-line customer service to Sammamish property owners and residents
- Process building, remodel, clear/grade, land use and subdivision permits
- Provide training and professional development to staff
- Fine tune the city’s Trakit permitting software for continued customer service improvement

Permit Center Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 565,525	\$ 715,400	\$ 839,700
Supplies	5,255	8,800	9,000
Services & Charges	36,191	122,700	79,600
Total	\$ 606,971	\$ 846,900	\$ 928,300



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Permit Center Manager	1	1	1	1
Permit Technician	1	1	2	2
Office Assistant	2	2	1.5	1.5
TOTAL	4	4	4.5	4.5

PARKS AND RECREATION DEPARTMENT

Responsibility: Parks and Recreation Director

Department Overview

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.

Responsibilities

- Develop and manage a parks and recreation system that meets diverse community needs
- Provide recreational opportunities, including special events, that promote healthy lifestyles and a sense of community
- Perform high quality park maintenance operations to provide safe places to play and recreate
- Coordinate with the Public Works maintenance crew on the general upkeep of the city's public areas
- Identify financing strategies for the development and operation of parks and recreation facilities

Budget Highlights

- One maintenance position budgeted at about \$97,000/year was transferred to the Parks Department from Streets and Stormwater.
- \$167,000 budgeted beginning in 2016 to offer medical insurance to nine month seasonal workers under the Affordable Care Act requirements
- \$120,000 budgeted to buy trees and shrubs for the volunteer landscaping projects at the new Community Center and other city locations

2013/2014 Accomplishments

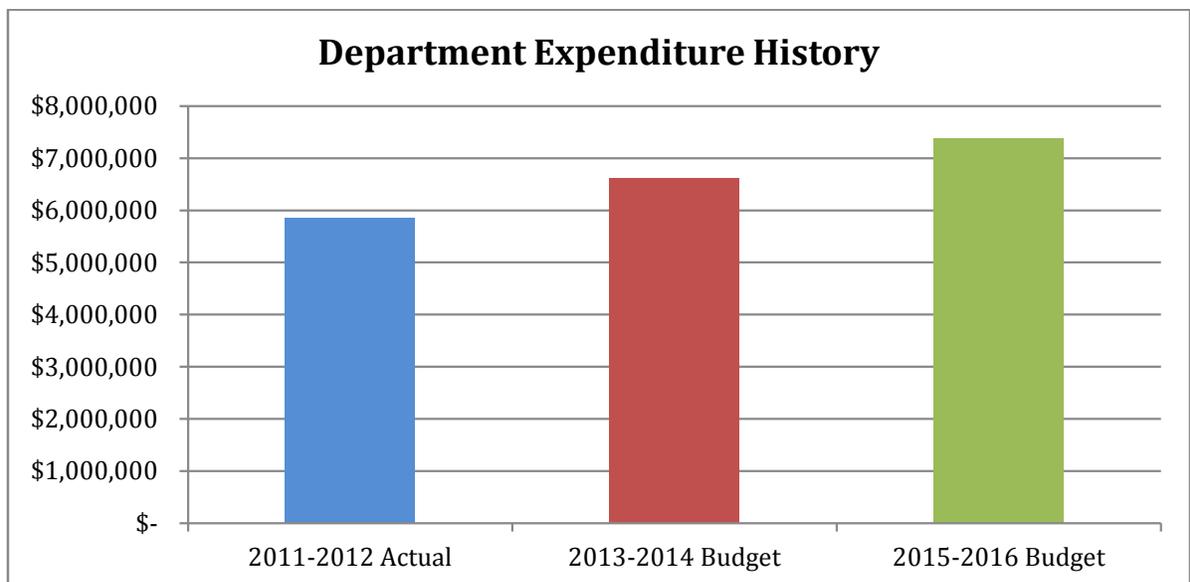
- ✓ Approved an operating agreement with the YMCA for the new Community and Aquatics Center
- ✓ Adopted the Big Rock Park Site Plan
- ✓ Hosted numerous special events and community programs
- ✓ Hosted over 50 major volunteer work parties in Sammamish parks, including 16 Eagle Scout projects
- ✓ Took over the Adopt-a-Road program and hosted over 20 road clean-up projects

2015/2016 Objectives

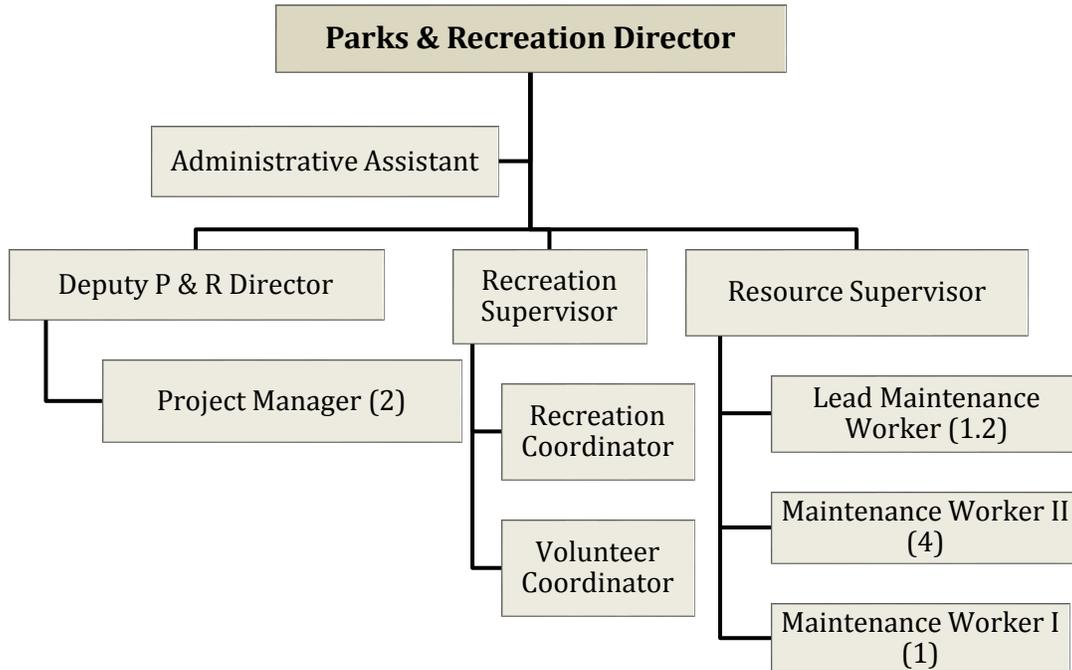
1. Oversee the completion of the Community and Aquatics Center project with an anticipated opening date in early 2016
2. Complete the reforestation project at the Lower Commons using volunteers and in-house resources
3. Begin design of East Sammamish Park Phase I improvements
4. Complete the Trails, Bikeways, and Paths Plan update
5. Continue to host community special events including the 4th on the Plateau, summer concerts, and the Kids First Series

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 3,759,597	\$ 4,145,700	\$ 4,696,900
Supplies	512,248	638,000	786,340
Services & Charges	1,560,212	1,814,200	1,874,240
Intergovernmental	2,584	2,200	2,000
Capital	23,512	15,000	27,250
Total	\$ 5,858,153	\$ 6,615,100	\$ 7,386,730



Department Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Volunteer Coordinator	1	1	1	1
Project Manager	2	2	2	2
Recreation Supervisor	0	1	1	1
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	0	0	0
Resource Supervisor	1	1	1	1
Maintenance Worker II	4	4	4	4
Maintenance Worker I	1	1	1	1
Lead Maintenance Worker	1.2	1.2	1.2	1.2
TOTAL	15.2	15.2	15.2	15.2

ADMINISTRATION DIVISION

Division Overview

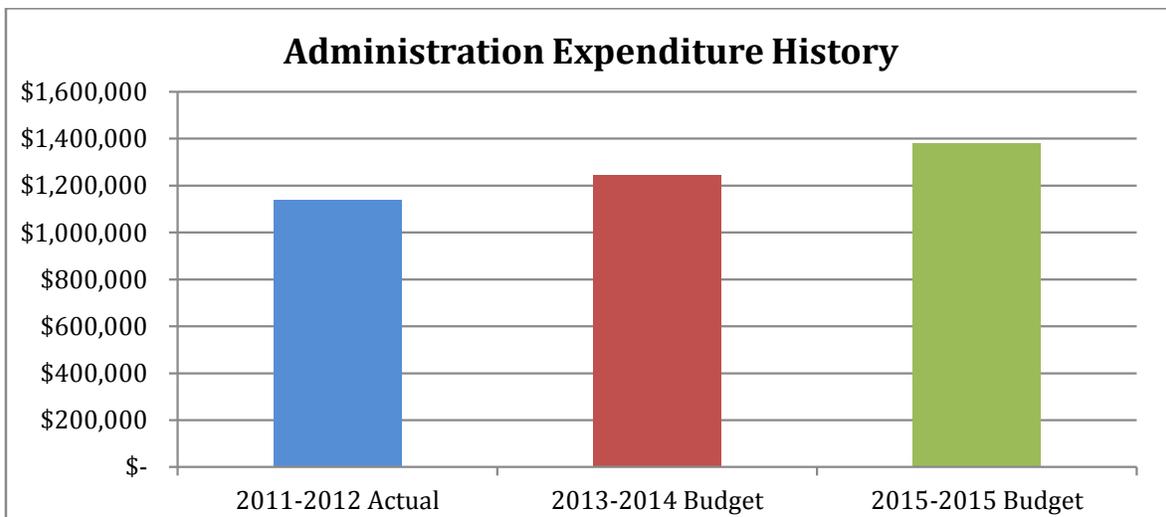
The Administration Division provides direction and leadership for the Parks and Recreation Department in implementing the goals and objectives of the City Council.

Responsibilities

- Manage and direct the activities of the Parks and Recreation Department
- Provide administrative support to the Parks and Recreation Commission
- Work with the City Manager and other department directors on CIP planning and funding
- Coordinate the construction of major capital projects

Administration Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 973,970	\$ 1,073,100	\$ 1,062,600
Supplies	40,450	42,400	164,900
Services & Charges	122,504	129,500	153,600
Total	\$ 1,136,924	\$ 1,245,000	\$ 1,381,100



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Parks & Rec. Director	1	1	1	1
Parks & Rec. Deputy Director	1	1	1	1
Administrative Assistant	1	1	1	1
Volunteer Coordinator	1	0	0	0
TOTAL	4	3	3	3

PLANNING DIVISION

Division Overview

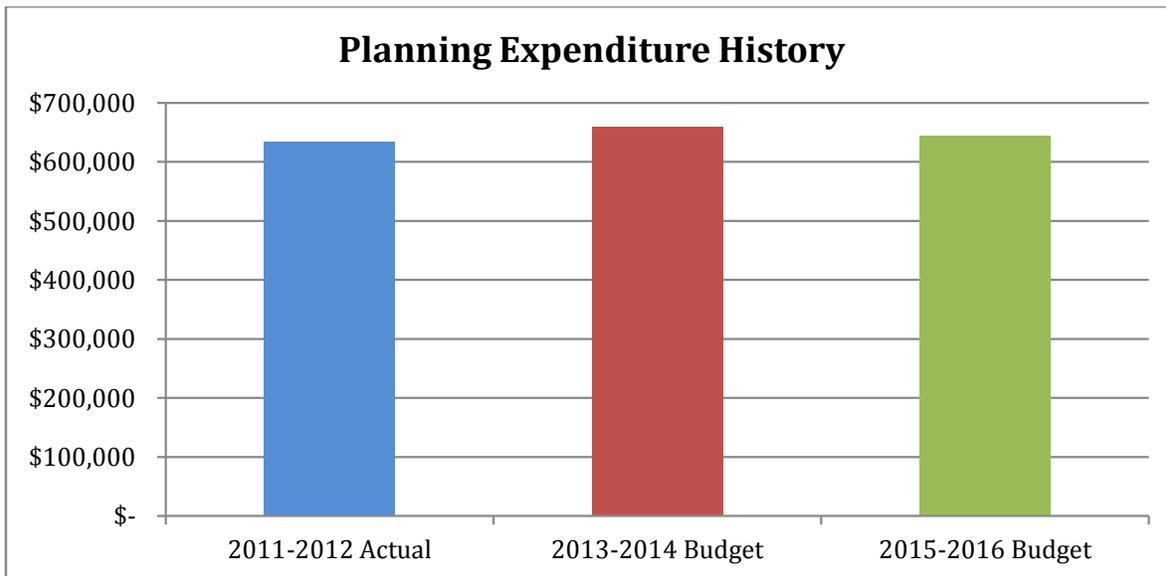
Park Planning and Development staff supervises and manages park capital improvement projects and coordinates short and long-term park planning efforts.

Responsibilities

- Develop and complete budgeted Parks capital projects
- Design and develop park, trail, and facility long-term plans
- Research future joint park-facility partnerships and land acquisitions

Planning Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 581,725	\$ 454,400	\$ 500,900
Supplies	5,781	10,000	7,000
Services & Charges	46,888	195,000	135,600
Total	\$ 634,394	\$ 659,400	\$ 643,500



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Parks Project Manager	2	2	2	2
TOTAL	2	2	2	2

RECREATION DIVISION

Division Overview

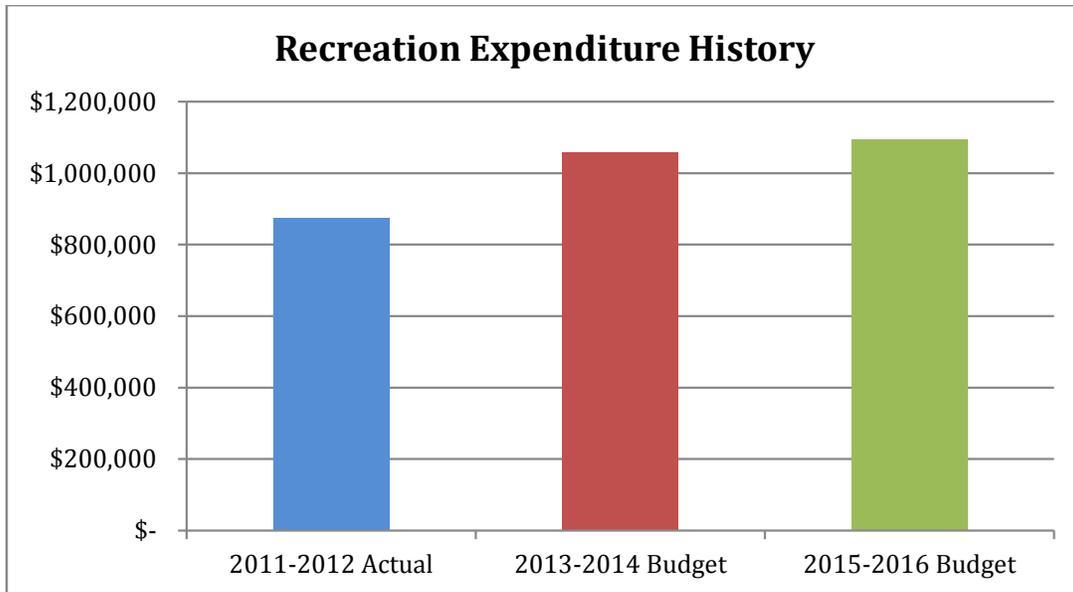
Recreation Division staff coordinates and facilitates the delivery of recreation programs and services throughout the city and the city's park system.

Responsibilities

- Administer Sammamish Youth Board programs and events
- Oversee seasonal community events including the summer concert series and the Kids First series
- Produce and oversee the 4th of July celebration at the Sammamish Commons
- Manage summer lifeguards at Pine Lake Park
- Recruit and schedule volunteers for multiple city events and activities
- Coordinate and implement the joint use agreements with the Issaquah and Lake Washington School Districts
- Facilitate operation of the Farmer's Market in partnership with the Sammamish Chamber of Commerce
- Manage all facility booking and reservations for sports fields and rental facilities

Recreation Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 497,701	\$ 552,700	\$ 592,600
Supplies	44,841	76,000	73,000
Services & Charges	329,117	422,800	421,800
Intergovernmental	2,348	2,200	2,000
Capital	-	3,000	5,250
Total	\$ 874,007	\$ 1,056,700	\$ 1,094,650



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Recreation Supervisor	0	1	1	1
Recreation Coordinator	1	1	1	1
Facilities Coordinator	1	0	0	0
Volunteer Coordinator	0	1	1	1
TOTAL	2	3	3	3

MAINTENANCE DIVISION

Division Overview

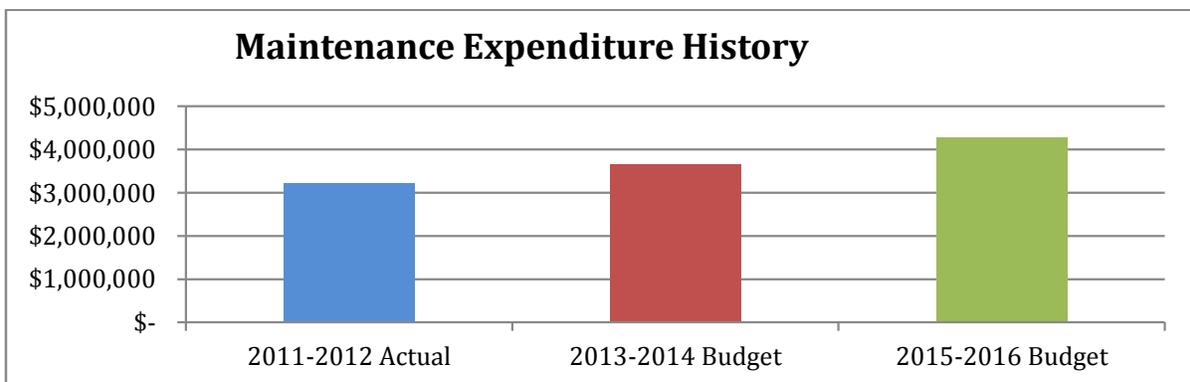
The Parks Maintenance Division maintains the park system and shares resources with the Public Works Maintenance Division. The Parks Maintenance and Operations team includes 13 seasonal positions in 4 and 9 month durations, staggered throughout the year, to supplement the full time staff.

Responsibilities

- Provide oversight and direct supervision of in-house park operations including maintenance of sports fields, play areas, landscaping, and small repair and maintenance projects
- Provide support for recreation and volunteer events
- Manage a variety of contracted maintenance services
- Implement the city’s Tree Program in its parks
- Coordinate with the Parks Planning Division to ensure efficient park design
- Provide advice to other departments for street project landscaping

Maintenance Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,706,201	\$ 2,065,500	\$ 2,540,800
Supplies	421,176	509,600	541,440
Services & Charges	1,061,703	1,066,900	1,163,240
Intergovernmental	236	-	-
Capital	23,512	12,000	22,000
Total	\$ 3,212,828	\$ 3,654,000	\$ 4,267,480



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Parks Resource Supervisor	1	1	1	1
Lead Maintenance Worker	1.2	1.2	1.2	1.2
Park Maintenance Worker II	4	4	4	4
Park Maintenance Worker I	1	1	1	1
TOTAL	7.2	7.2	7.2	7.2

NON-DEPARTMENTAL

Responsibility: Finance Director/Assistant City Manager

Department Overview

The Non-Departmental Department budgets for general government obligations and programs that are attributable to the city as a whole. These general responsibilities include voter registration and election costs, economic development, general city services, memberships in regional organizations, pollution control, and regional public health responsibilities. Transfers from the general fund to other funds are budgeted in this department.

Responsibilities

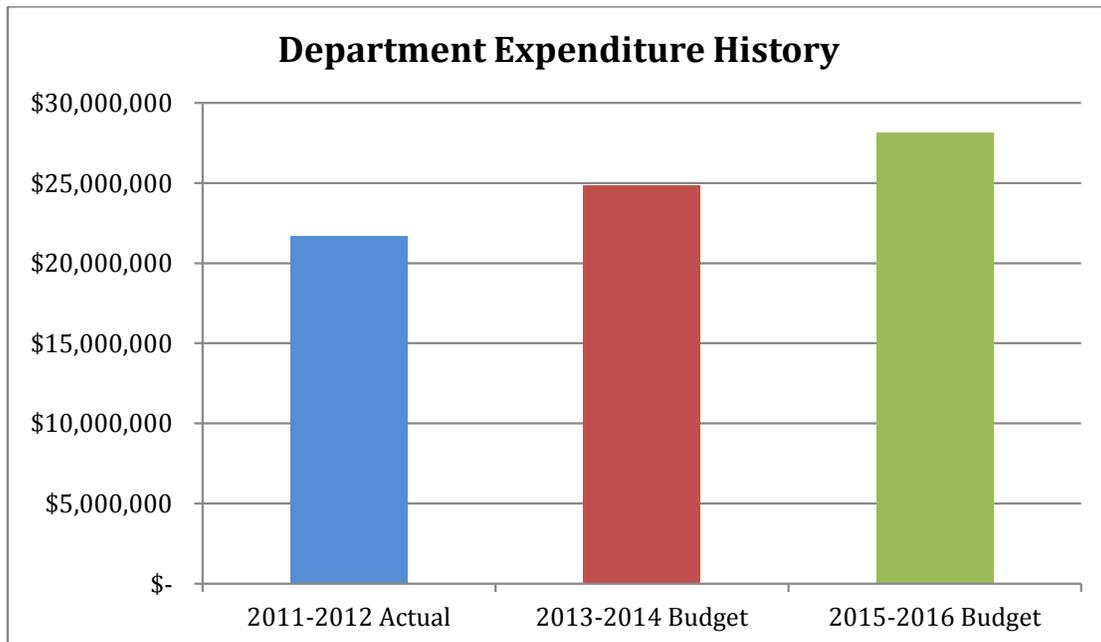
- Voter registration and elections
- Support regional government organizations
- Coordinate economic development activities
- Fund pollution and health efforts
- Provide financial support to other funds for street operation and maintenance, general capital improvements, parks capital improvements, and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

Budget Highlights

- Changes in several areas increased the Non-Departmental budget for 2015-2016 by \$3.3 million over the 2013-2014 budget. The transfer to the Parks Capital Fund increased \$2.5 million. This increase is a combination of a \$7.5 million transfer for construction of the Community and Aquatics Center and a \$5.0 million decrease in the transfer for general parks projects.
- Economic Development expenditures decreased \$340,000 upon completion of the Economic Development Plan and a delay in the need for assisting private developers with Town Center Quadrant planning.
- Transfers to Internal Service Funds increased \$874,000 to fund a new Network Services position, increases in property insurance due to new facilities, and increases for fleet replacement. \$127,000 was added to fund a Management Intern position providing multi-department support. Election costs are budgeted \$65,000 higher in anticipation of a special annexation election in 2015.

Department Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
<i>Voter Registration Section</i>			
Intergovernmental	\$ 194,719	\$ 220,000	\$ 285,000
<i>Economic Development Section</i>			
Services & Charges	-	380,200	40,200
<i>Other Gen. Gov. Services</i>			
Personnel	-	-	129,800
Supplies	24,408	54,900	52,500
Services & Charges	515,126	3,602,900	3,615,100
Intergovernmental	4,098	-	8,020
Capital	251,100	3,000,000	3,000,000
Interfund Transfers	1,986,234	2,022,760	2,897,066
<i>Pollution Control Section</i>			
Intergovernmental	55,454	63,000	88,200
<i>Public Health Section</i>			
Intergovernmental	22,778	24,000	24,000
<i>Operating Transfers Out Section</i>			
Interfund Transfers	18,619,948	15,500,000	18,000,000
Total	\$ 21,673,865	\$ 24,867,760	\$ 28,139,886



SPECIAL REVENUE FUND-OPERATING BUDGET

STREET FUND

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

STREET FUND

Responsibility: Public Works Director/Assistant City Manager

Fund Overview

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

Responsibilities

- Planning and contracting for repaving of city streets to maintain their surfaces in good condition
- Management of contracts with King County and private companies for timely maintenance and repair of roadways and traffic control devices that can be done more efficiently by others than with in-house crews
- Snow and ice removal
- Street sweeping
- Level of service transportation system modeling

Budget Highlights

- Partial funding by the Street Fund of a Deputy Public Works Director and a Project Engineer position added approximately \$107,000 per year to the 2015-2016 budget
- The supplies budget increased \$100,000 for snow and ice removal products that won't degrade the asphalt, thereby saving on future repaving costs
- Professional services increased about \$775,000.
 - Private contractors will be providing road maintenance and landscaping previously contracted through King County. Combining the switch to private contractors with additional streets to maintain added \$300,000 to the 2015-2016 budget.
 - \$290,000 is budgeted for upgrading ADA sidewalk crossings and reflective street signs required by federal law
 - \$100,000 is budgeted to convert to longer lasting LED street lights
 - Street sweeping increased \$67,100 allowing for more use of sand, which needs to be swept off the road, for snow and ice control
- Intergovernmental expenditures decreased \$238,000 reflecting the reduction in maintenance contracting with King County.

2013/2014 Accomplishments

- ✓ Provided snow and ice removal as needed to keep the roadways cleared during adverse weather events
- ✓ Completed 2013 and 2014 overlay contracts covering approximately 15 miles of city streets and accounting for nearly \$6,000,000 of the fund's expenditures
- ✓ Updated the Level of Service Standards for the Transportation System
- ✓ Updated the city's transportation element of the Comprehensive Plan

2015/2016 Objectives

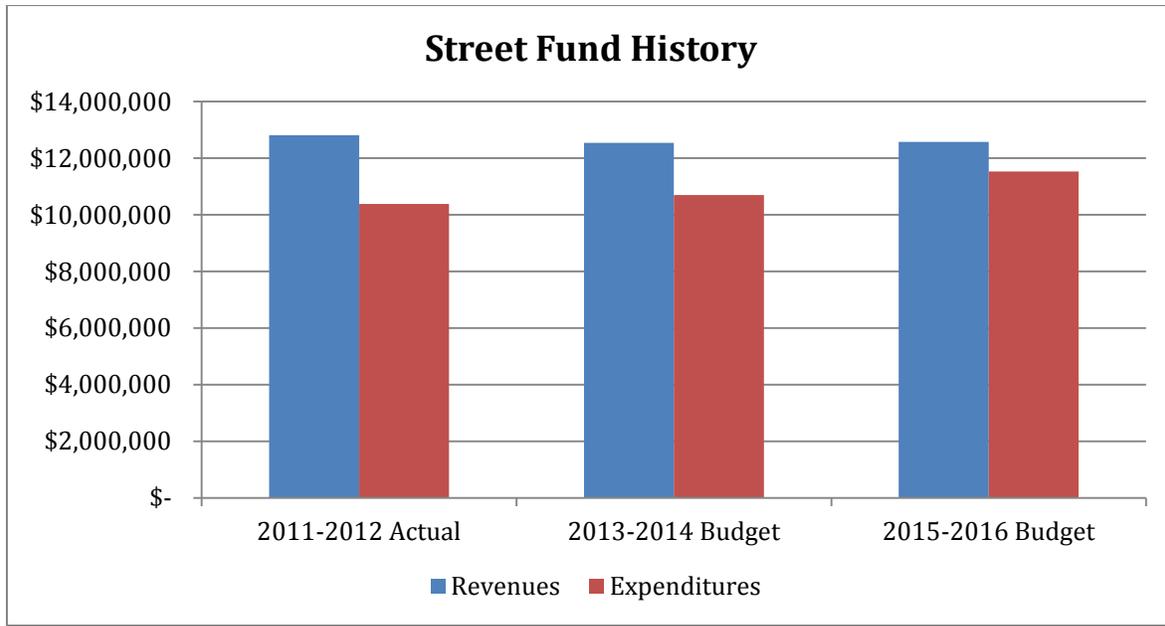
1. Develop an LED conversion schedule for street lights to save on energy costs
2. Begin conversion of street lights to LED fixtures
3. Complete the street sign inventory/reflectivity review
4. Complete the pavement marking inventory
5. Overlay approximately 15 miles of city streets as part of the Pavement Management Program

Street Fund Revenue Summary

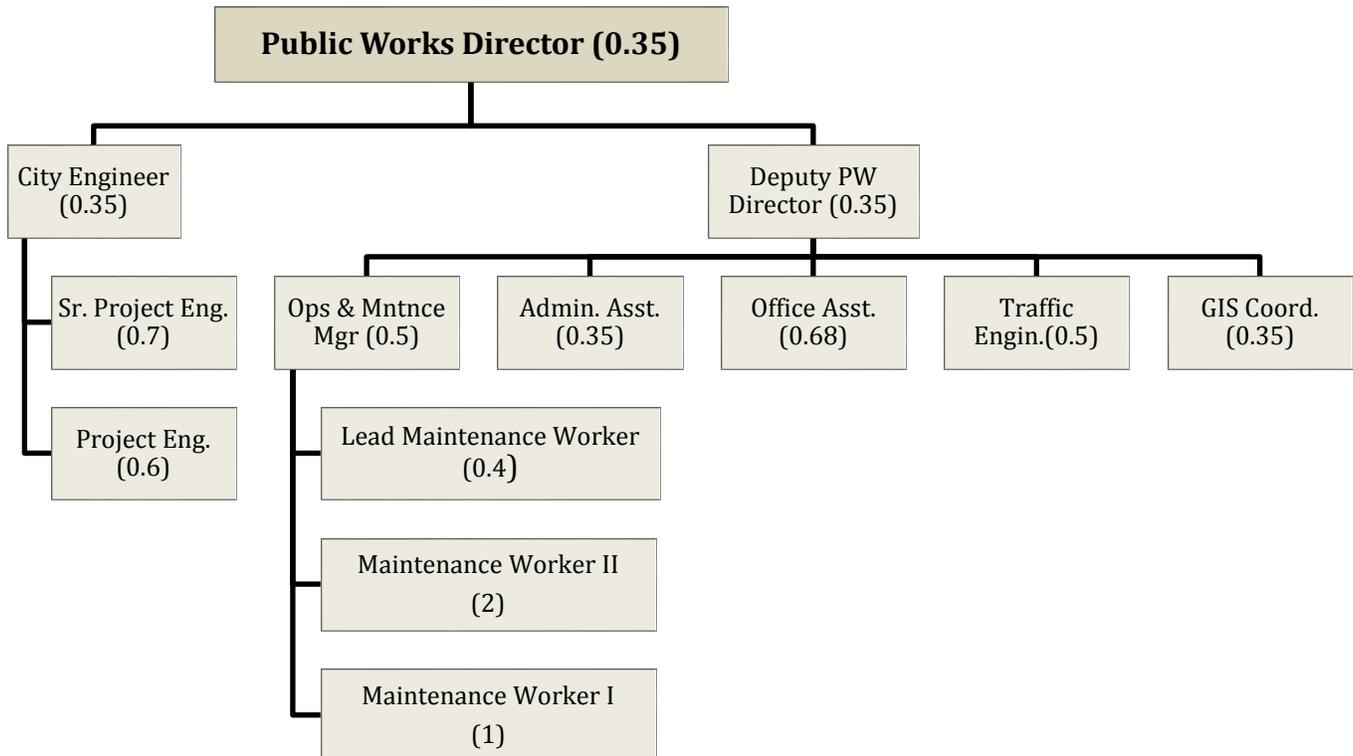
Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 931,009	\$ 3,358,155	\$ 5,523,474
Intergovernmental	\$ 2,233,977	\$ 1,985,000	\$ 1,998,000
Charges for Services	-	50,000	60,000
Transfers & Non-revenues	10,520,812	10,500,000	10,500,000
Interest & Miscellaneous	58,460	13,300	15,000
Total Revenues	\$ 12,813,249	\$ 12,548,300	\$ 12,573,000
Total Fund (with BFB)	\$ 13,744,258	\$ 15,906,455	\$ 18,096,474

Street Fund Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,793,506	\$ 1,857,350	\$ 2,035,200
Supplies	501,251	419,650	548,000
Services & Charges	7,591,947	7,470,250	8,125,735
Intergovernmental	-	760,000	522,000
Capital	346,817	30,000	9,000
Interfund	152,586	159,810	296,100
Total Expenditures	\$ 10,386,107	\$ 10,697,060	\$ 11,536,035
Ending Fund Balance	3,358,151	5,209,395	6,560,439
Total Fund (with EFB)	\$ 13,744,258	\$ 15,906,455	\$ 18,096,474



Street Fund Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0	0.35	0.35	0.35
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Maintenance Worker	0.4	0.4	0.4	0.4
Maintenance Worker II	2	2	2	2
Maintenance Worker I	1	1	1	1
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.25	0.25	0.25	0.25
Project Engineer	0	0	0.35	0.35
Associate Engineer	0.5	0	0	0
Traffic Engineer	0	0.5	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
TOTAL	7.43	7.78	8.13	8.13

ADMINISTRATION DIVISION

Division Overview

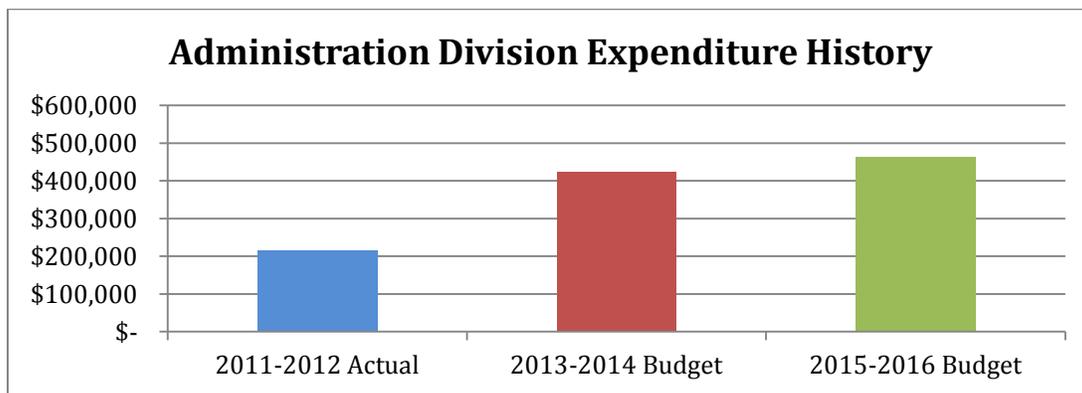
The Administration Division provides guidance, leadership and overall administrative support to street operating functions. Division personnel develop and sustain relationships with regional agencies related to transportation, capital improvements, long-range planning, and project funding.

Responsibilities

- Manage and direct the activities of the Street Department
- Analyze projects, including funding options, making reports and recommendations to the City Manager and Council
- Maintain regional influence and presence
- Provide ongoing evaluation of Federal and State legislation that impacts the city

Administration Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 213,537	\$ 221,050	\$ 359,400
Supplies	826	1,800	1,800
Services & Charges	1,662	202,250	101,950
Total Expenditures	\$ 216,025	\$ 425,100	\$ 463,150



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
TOTAL	1.38	1.73	1.73	1.73

ENGINEERING DIVISION

Division Overview

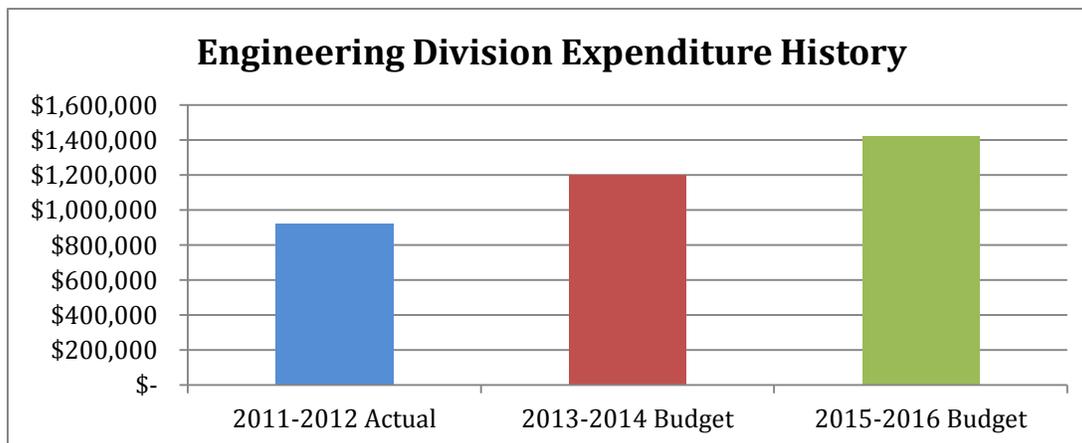
The Engineering Division plans for future transportation enhancements, manages pavement overlay contracts, and coordinates convenient interconnects to the regional transportation system.

Responsibilities

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

Engineering Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 530,356	\$ 566,400	\$ 693,300
Supplies	8,547	12,800	10,000
Services & Charges	224,909	442,700	421,185
Capital	7,595	18,000	3,000
Interfund	152,586	159,810	296,100
Total Expenditures	\$ 923,993	\$ 1,199,710	\$ 1,423,585



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Engineer-Dev Review	0.25	0.25	0.25	0.25
Project Engineer	0	0	0.35	0.35
Associate Engineer	0.5	0	0	0
Traffic Engineer	0	0.5	0.5	0.5
GIS Coordinator	0.35	0.35	0.35	0.35
TOTAL	2.15	2.15	2.50	2.50

MAINTENANCE DIVISION

Division Overview

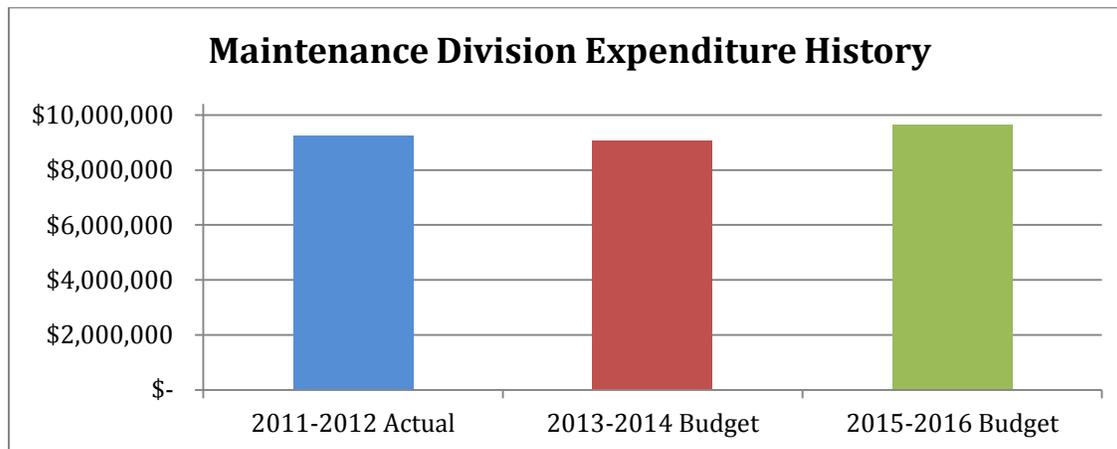
The Street Maintenance Division is responsible for maintaining the city’s streets and shares resources with the Parks Maintenance Division. The Streets Maintenance Division team includes 4.5 seasonal positions in 4 and 9 month durations, staggered throughout the year, to supplement the full time staff.

Responsibilities

- Repave selected city streets based on condition assessments
- Manage street sweeping and landscape maintenance contracts
- Snow and ice removal
- Small works repair and maintenance projects such as sidewalk repairs and trail resurfacing
- Street shoulder mowing and maintenance

Maintenance Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,049,613	\$ 1,069,900	\$ 982,500
Supplies	491,878	405,050	536,200
Services & Charges	7,365,376	6,825,300	7,602,600
Intergovernmental	-	760,000	522,000
Capital	339,222	12,000	6,000
Total Expenditures	\$ 9,246,089	\$ 9,072,250	\$ 9,649,300



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Mntnce Worker	0.4	0.4	0.4	0.4
Maintenance Worker II	2	2	2	2
Maintenance Worker I	1	1	1	1
TOTAL	3.9	3.9	3.9	3.9

DEBT SERVICE FUND

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

DEBT SERVICE FUND

Responsibility: Finance Director/Assistant City Manager

Fund Overview

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

Responsibilities

Accumulate sufficient funds to make timely debt service payments on the 2001 Public Works Trust Fund Loan which was used to help fund the widening of 228th Avenue SE from 2 lanes to 4 lanes, add turn lanes, medians, and sidewalks.

The long-term debt service schedule reflecting payments beyond 2016 is available in the Appendix

Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Operating Transfers-Pks	\$ 2,350,922	\$ -	\$ -
Operating Transfers-Trns	1,122,667	1,112,000	1,101,333
Total Revenues	\$3,473,589	\$1,112,000	\$1,101,333
Total Fund (with BFB)	\$3,473,589	\$1,112,000	\$1,101,333

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
PWTF Loan Principal	\$ 1,066,667	\$ 1,066,666	\$ 1,066,666
LTGO Bond Principal	2,175,000	-	-
PWTF Loan Interest	56,000	45,334	34,667
LTGO Bond Interest	175,922	-	-
Total Expenditures	\$3,473,589	\$1,112,000	\$1,101,333
Ending Fund Balance	-	-	-
Total Fund (with EFB)	\$3,473,589	\$1,112,000	\$1,101,333

CAPITAL PROJECT FUNDS SUMMARY BY FUND

Capital project funds are used to acquire, build, or develop facilities and equipment with a useful life of more than one year and costing \$5,000 or more. Examples include road construction, sports fields, and buildings. Surface Water capital projects are budgeted in the Surface Water Capital Fund. Vehicle and equipment purchases are budgeted in the Equipment Rental and Replacement Fund. Computer and communication equipment purchases are budgeted in the Technology Replacement Fund.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM (CIP)

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

PARKS CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund supports the acquisition and development of park capital improvement projects identified in the city's six-year Parks Capital Improvement Plan. Revenues are received from the General Fund, real estate excise taxes, state and federal parks grants, and parks impact fees.

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund was established to fund implementation of the transportation projects approved in the city's six-year Transportation Capital Improvement Plan (TIP). The projects identified in the Transportation Capital Fund support major improvements and purchases needed in the area of streets, sidewalks, signals and intersections. Revenues are received from the General Fund, real estate excise taxes, state and federal grants, and street impact fees.

GENERAL GOVERNMENT CIP FUND

Responsibility: Finance Director/Assistant City Manager

Fund Overview

The General Government CIP Fund was established to fund construction of capital facilities that benefit city government as a whole.

Responsibilities

- Budget for and monitor the use of funds for general capital facilities

Budget Highlights

- \$3.5 million is budgeted for the city’s portion of infrastructure improvements in the Town Center
- \$5 million will be transferred to the Parks CIP Fund for the Community and Aquatics Center

2013/2014 Accomplishments

- ✓ There were no general government projects in the 2013-2014 biennium.

2015/2016 Objectives

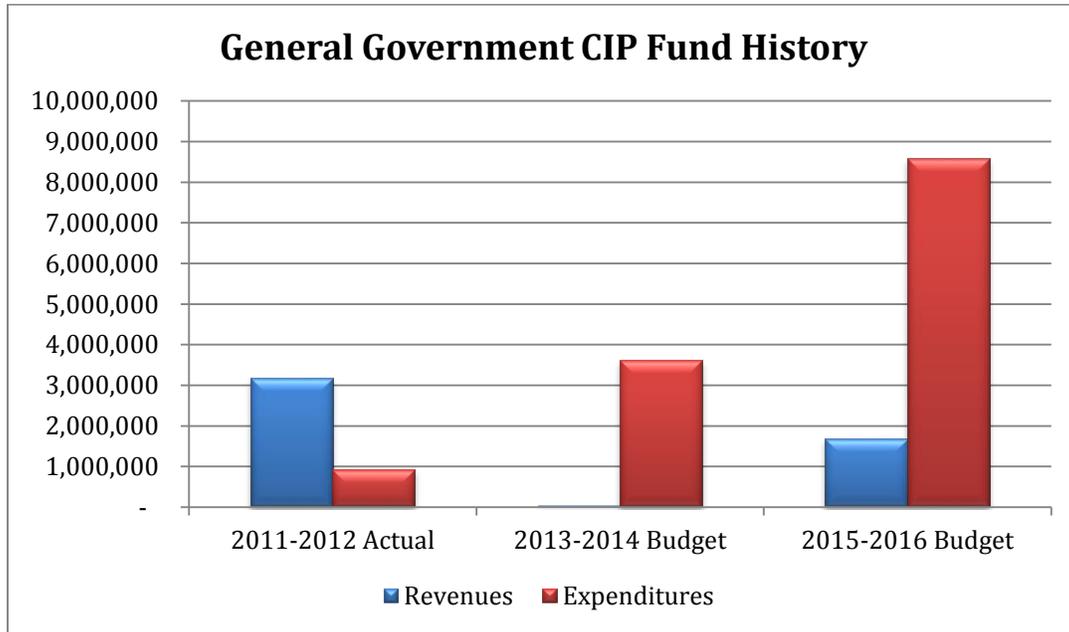
1. Generator replacement utility hook-ups
2. Town Center infrastructure projects & LID match

Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 6,501,355	\$ 8,754,593	\$ 8,793,778
Investment Interest	\$ 63,260	\$ 31,000	\$ 30,000
Charges for Services	-	-	1,668,750
Operating Transfers	3,119,948	-	-
Total Revenues	\$ 3,183,208	\$ 31,000	\$ 1,698,750
Total Fund (with BFB)	\$ 9,684,563	\$ 8,785,593	\$ 10,492,528

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Capital	\$ 929,970	\$ 3,620,000	\$ 3,530,000
Interfund Transfers	-	-	5,050,000
Total Expenditures	\$ 929,970	\$ 3,620,000	\$ 8,580,000
Ending Fund Balance	8,754,593	5,165,593	1,912,528
Total Fund (with EFB)	\$ 9,684,563	\$ 8,785,593	\$ 10,492,528



2015-2016 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2015-2016 Budget	Projected Total Cost
Fire Station 81 generator utility hook-up costs	\$ 30,000	\$ 30,000
Reserves for Towncenter infrastructure	3,500,000	Unknown
Total	\$ 3,530,000	

Future Maintenance and Operating Costs:

Generator utility hook-up costs are expected to have no impact on the city's operating budget.

PARKS CIP FUND

Responsibility: Parks and Recreation Director

Fund Overview

The Parks CIP Fund was established to fund construction of park and recreation capital facilities. Examples of the use of this fund include construction of new parks, completion of park improvement projects, building all-weather trails, and installing artificial turf on sports fields for year round use.

Responsibilities

- Acquire sufficient land to provide a variety of outdoor recreation opportunities
- Build the right type and amount of recreation facilities for residents of Sammamish
- Budget for and monitor the use of funds for park capital facilities

Budget Highlights

- \$22.7 million is budgeted to complete the Community and Aquatics Center to be operated by the YMCA
- The Eastlake High School Field #1 artificial turf is scheduled for its 10 year replacement for \$1 million from funds set aside for this purpose

2013/2014 Accomplishments

- ✓ Completed design and began construction of the Community and Aquatics Center
- ✓ Completed the design and installation of new playground equipment at the Upper Commons
- ✓ Completed Phase II of Evans Creek Preserve (Sahalee entrance)
- ✓ Completed construction of Sammamish Landing Park
- ✓ Constructed the Community Garden at the Lower Commons

2015/2016 Objectives

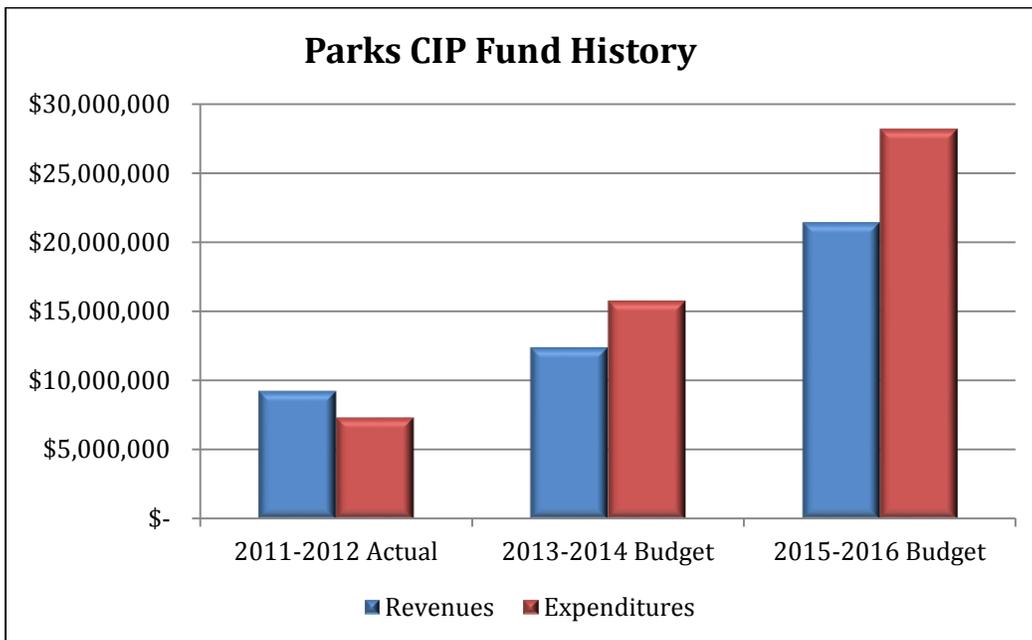
1. Complete construction of the Community and Aquatics Center with a projected opening date in early 2016
2. Complete construction of Big Rock Park Phase I
3. Complete acquisition, design, and construction of the Lower Commons to Big Rock Park trail
4. Complete ADA trail improvements at the Lower Commons
5. Complete design and construction of Beaver Lake Preserve Phase II

Revenue Summary

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Beginning Fund Balance	\$ 10,266,821	\$ 12,188,626	\$ 9,197,609
Taxes	\$ 3,234,134	\$ 3,045,000	\$ 3,490,000
Intergovernmental	-	100,000	-
Impact Fees	929,754	1,050,000	1,475,000
Investment Interest	105,668	57,000	10,000
Contributions	-	2,400,000	2,418,000
Sale of Capital Assets	-	-	800,000
Operating Transfers	5,000,000	5,770,000	13,270,000
Total Revenues	\$ 9,269,556	\$ 12,422,000	\$ 21,463,000
Total Fund (with BFB)	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609

Expenditure Summary

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Capital	\$ 4,996,831	\$ 15,025,643	\$ 27,410,500
Operating Transfers	2,350,922	770,000	770,000
Total Expenditures	\$ 7,347,753	\$ 15,795,643	\$ 28,180,500
Ending Fund Balance	12,188,624	8,814,983	2,480,109
Total Fund (with EFB)	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609



2015-2016 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2015-2016 Budget	Projected Total Cost
East Sammamish Park Improvements. Upgrade playground-spray park, climbing wall, picnic shelter restoration. Expand parking lot, improve tennis court access, trail, pedestrian lighting.	\$ 100,000	\$ 1,250,000
Beaver Lake Preserve. Remove invasive plants, level and improve meadow. Build trails connected to existing trails.	200,000	200,000
Evans Creek Preserve. Ongoing trail development.	25,000	25,000
Eastlake High School Field #1 turf replacement. Replace artificial turf on 10 year cycle.	1,000,000	1,000,000
Parks capital replacement program	400,000	400,000
Capital contingency reserve	291,500	291,500
Land acquisition. Funds set aside to purchase land for parks as it becomes available.	1,000,000	1,000,000
Sammamish Landing restroom & utilities. Restroom building with outdoor showers & associated utility hook-ups.	340,000	340,000
Sammamish Commons trail connection. Trail connecting Lower Sammamish Commons to Big Rock Park. Doesn't include land acquisition.	300,000	300,000
Future trail connections. Trail connections to be determined upon completion of the trails plan update in 2015.	550,000	550,000
Community and Aquatics Center. Complete construction, begun in 2014, of the Center. \$5 million to be paid by the YMCA.	22,704,000	34,500,000
Big Rock Park improvements. Improvements to be determined by the site plan scheduled for completion in 2015.	400,000	400,000
Indoor Fieldhouse. Site planning and operational analysis.	100,000	100,000
Total	\$27,410,500	\$ 40,356,500

Future Maintenance and Operating Costs:

The Community and Aquatics Center will be operated by the YMCA including responsibility for capital and routine maintenance on the building and its contents. The city is responsible for its portion of the insurance at \$60,000 per year and maintenance of the irrigation system, parking garage, and parking lot. Annual maintenance and operating costs related to the above projects, including the Community and Aquatics Center, are estimated to increase about \$50,000. Expenditure increases are expected in the areas of contracted landscape maintenance services, seasonal employee hours, and maintenance supplies.

2015-2020 SIX YEAR PARKS CAPITAL IMPROVEMENT PROGRAM

Project list and potential projects subject to City Council budget decisions

Project Title	TOTAL	2015	2016	2017	2018	2019	2020	Potential
ATHLETIC FIELDS	2,000,000	-	1,000,000	1,000,000	-	-	-	5,950,000
1 Ingleswood Jr. High - Phase I Upgrade existing football field with synthetic turf and lights. Includes restroom, soccer/lacrosse overlay with new drainage and irrigation.	-							2,400,000
2 East Sammamish Park Athletic Fields - Soccer Field Upgrade existing soccer field with drainage, synthetic turf goal boxes, irrigation, retaining walls, bleachers.	-							750,000
3 Beaver Lake Park Athletic Fields - Soccer Field One multi-use rectangular synthetic field with lighting.	-							1,500,000
4 Beaver Lake Park Athletic Fields - Baseball Fields Reconfigure 3 existing natural turf softball fields to 3 natural turf little league baseball fields.	-							1,300,000
5 Eastlake Community Fields - Field Turf Replacement Replacement of the carpet at ELHS community fields.	1,000,000		1,000,000					
6 Skyline Community Fields - Field Turf Replacement Replacement of the carpet at Skyline community fields.	1,000,000			1,000,000				
BEAVER LAKE PARK	2,325,000	-	-	250,000	1,800,000	275,000	-	3,580,000
7 Beaver Lake Park - Lakeside Restroom Restroom with outdoor shower for beach use. (Requires future sewer connection.)	-							250,000
8 Beaver Lake Park - Lakeside Improvements Swim beach, floating platform, fishing pier, shoreline restoration, parking lot expansion, stormwater improvements, playground, site furnishings, landscape and irrigation.	2,000,000			250,000	1,750,000			
9 Beaver Lake Park - Lakeside Lodge Lodge improvements with SW terrace and trail improvements.	-							335,000
10 Beaver Lake Park - Westside Parking Ballfield parking lot expansion, vehicular access reconfiguration and park entryway at corner of 24th & 244th.	325,000				50,000	275,000		
11 Beaver Lake Park - Dog Park Expansion Dog park expansion and trail improvements. Requires 3 baseball field reconfiguration - see item #4.	-							320,000
12 Beaver Lake Park - Westside Plaza New restroom at ballfields, picnic shelter, sports plaza and play area. Requires 3 baseball field reconfiguration - see item #4.	-							2,250,000
13 Beaver Lake Park - Center Woods Trail Improvements.	-							425,000
BEAVER LAKE PRESERVE	200,000	200,000	-	-	-	-	-	500,000
14 Beaver Lake Preserve - Phase II Picnic meadow restoration with site furnishings on shoreline side of Preserve. Trail connections to shoreline. Improved/repared trail to Soaring Eagle Park. Potential smaller view platform. Note: Project was funded in 2013/2014 - deferred to 2015.	200,000	200,000						
15 Beaver Lake Preserve - Phase III Parking lot expansion, restrooms, one view deck and two viewpoints, wildlife blind, signage, complete trail improvements. (Does not include sewer connection/frontage improvements).	-							500,000
EAST SAMMAMISH PARK	1,250,000	-	100,000	1,150,000	-	-	-	1,000,000
16 East Sammamish Park - Playground Playground upgrades, new spray park, climbing wall and picnic shelter relocation.	700,000		50,000	650,000				
17 East Sammamish Park - Parking Parking lot expansion, frontage improvements, pedestrian lighting, tennis court access and trail to Margaret Mead Elementary.	550,000		50,000	500,000				
18 East Sammamish Park - Restroom Restroom, trail improvements and destination garden.	-							500,000
19 East Sammamish Park - Picnic New picnic shelter, site furnishings, plantings.	-							500,000

Project Title		TOTAL	2015	2016	2017	2018	2019	2020	Potential
EVANS CREEK PRESERVE		425,000	25,000	-	-	-	50,000	350,000	1,950,000
20	Evans Creek Preserve - Circulation Includes vehicular bridge replacement, internal road, 20 stall lower parking lot, 224 St road improvements and culvert replacement.	-	-	-	-	-	-	-	1,750,000
21	Evans Creek Preserve - Picnic Shelter & Play Area Picnic structure and informal play area.	400,000	-	-	-	-	50,000	350,000	-
22	Evans Creek Preserve - Trails Completion of internal trail system and habitat improvements.	25,000	25,000	-	-	-	-	-	-
23	Evans Creek Preserve - Trail Connector Equestrian/bicycle outer trail connector to Emerald Necklace. (Does not include property or easement acquisition costs).	-	-	-	-	-	-	-	200,000
BIG ROCK PARK		400,000	400,000	-	-	-	-	-	-
24	Big Rock Park - Phase I Phase I improvements TBD by 2014 Master Plan. Note: Project was funded in 2013/2014 - deferred to 2015	400,000	400,000	-	-	-	-	-	-
25	Big Rock Park - Phase II Phase II improvements TBD by adoption of 2014 Master Plan.	-	-	-	-	-	-	-	TBD
NE SAMMAMISH PARK		-	-	-	-	-	-	-	150,000
26	NE Sammamish Park - Restroom Replace portable restroom with flush toilets and permanent restroom building.	-	-	-	-	-	-	-	150,000
SAMMAMISH LANDING		340,000	340,000	-	-	-	-	-	3,500,000
27a	Sammamish Landing - Restroom Restroom building with outdoor shower facilities for swimmer rinse off. Shower use will be seasonal.	240,000	240,000	-	-	-	-	-	-
27b	Sammamish Landing - Utility Connection for Restroom Includes sanitary sewer, electricity and additional water service. The sewer line is currently located on the east side of the East Sammamish Parkway and will need to be directionally bored to make the connection. Additional utility connection fees apply.	100,000	100,000	-	-	-	-	-	-
28	Sammamish Landing - North North trails, beach, trailside garden with shelter and site furnishings.	-	-	-	-	-	-	-	1,000,000
29	Sammamish Landing - South South trails, beach, trailside terrace with shelter, play area and vegetation.	-	-	-	-	-	-	-	1,000,000
30	Sammamish Landing - Central Beach Central beach, retaining walls and boardwalk.	-	-	-	-	-	-	-	1,500,000
SAMMAMISH COMMONS		300,000	-	-	-	-	50,000	250,000	-
31	Lower Commons Development of a waterless restroom building and playground/spray park upgrades.	300,000	-	-	-	-	50,000	250,000	-
THIRTY ACRES (SOARING EAGLE PARK)		250,000	-	-	50,000	200,000	-	-	-
32	Thirty Acres (Soaring Eagle Park) - Master Plan Complete the Master Plan for Soaring Eagle Park.	250,000	-	-	50,000	200,000	-	-	-
TRAILS		300,000	300,000	550,000	550,000	-	-	-	-
33	Beaver Lake Trail Multi-use path along one side of road from Beaver Lake Park to Beaver Lake Preserve. (Does not include acquisition costs)	-	-	-	-	-	-	-	TBD
34	Placeholder for Future Trail Connections Trails connections to be determined upon completion of the trails plan update in 2015.	-	-	550,000	550,000	-	-	-	-
35	Sammamish Commons Trail Connection Phase I Lower Sammamish Commons to Big Rock Park (Does not include acquisition costs). Note: Project was funded in 2013/2014 - deferred to 2015.	300,000	300,000	-	-	-	-	-	-

Project Title		TOTAL	2015	2016	2017	2018	2019	2020	Potential
LAND ACQUISITION		2,000,000	250,000	750,000	-	-	500,000	500,000	-
36	Land Acquisition Acquire land for future parks as opportunities become available.	2,000,000	250,000	750,000			500,000	500,000	
RECREATION FACILITIES		22,762,504	21,712,504	1,050,000	-	-	-	-	-
Community Center									
37	New community and aquatic center at the Sammamish Commons	22,662,504	21,662,504	1,000,000					
Indoor Field House									
38	Facility master planning process and operations analysis.	100,000	50,000	50,000					
GENERAL		1,200,000	200,000	200,000	200,000	200,000	200,000	200,000	-
Capital Replacement Program									
39	This ongoing program allocates funds for the repair and replacement of parks structures and equipment.	1,200,000	200,000	200,000	200,000	200,000	200,000	200,000	
GENERAL		889,000	126,500	165,000	300,000	200,000	37,500	60,000	-
Capital Contingency Reserve									
40	Reserve fund for capital projects - varies based on projects.	889,000	126,500	165,000	300,000	200,000	37,500	60,000	
TOTAL CIP EXPENDITURES		35,741,504	23,554,004	3,815,000	3,500,000	2,400,000	1,112,500	1,360,000	16,630,000
PARKS CIP REVENUE									
Beginning Fund Balance (Unrestricted)			8,190,000	2,073,996	2,383,996	2,008,996	1,783,996	2,381,496	
Anticipated Carryforward from 2014			900,000	-	-	-	-	-	
Operating Contribution - General Fund			-	-	-	-	-	-	
Unrestricted Capital Funds Contribution - Community Center			12,000,000	1,000,000	-	-	-	-	
YMCA Contribution			2,418,000	-	-	-	-	-	
Field Turf Replacement Fund (Restricted)			-	1,000,000	1,000,000	-	-	-	
Real Estate Excise Tax (REET)			1,200,000	1,200,000	1,200,000	1,250,000	1,250,000	1,250,000	
Park Impact Fees			675,000	800,000	800,000	800,000	335,000	335,000	
King County 2014-2019 Levy Funding			240,000	120,000	120,000	120,000	120,000	-	
Investment Interest			5,000	5,000	5,000	5,000	5,000	5,000	
Anticipated Grants			-	-	-	-	-	-	
TOTAL PARKS CIP REVENUE			25,628,000	6,198,996	5,508,996	4,183,996	3,493,996	3,971,496	
ENDING FUND BALANCE			2,073,996	2,383,996	2,008,996	1,783,996	2,381,496	2,611,496	

Adopted July 1, 2014 by Resolution R2014-591

TRANSPORTATION CIP FUND

Responsibility: Public Works Director/Assistant City Manager

Fund Overview

The Transportation CIP Fund was established to fund construction of transportation capital facilities. Examples of the use of this fund include building a bridge on 244th to join the north and south sections of the road and installing flashing beacons in school zones for pedestrian safety.

Responsibilities

- Budget for and monitor the use of funds for transportation capital projects
- Build transportation systems that make it easy and safe to travel in Sammamish
- Build transportation systems that support development and growth
- Include systems for multiple methods of travel such as car, bus, bicycle, and walking
- Adhere to federal and state transportation system requirements

Budget Highlights

- \$9 million is budgeted to reconstruct 212th Way SE to address stability and maintenance
- The design & permitting to widen Sahalee Way including sidewalks & bike lanes is budgeted at \$2.7 million

2013/2014 Accomplishments

- ✓ Inglewood Hill Road non-motorized improvements
- ✓ 244th Avenue non-motorized improvements
- ✓ NE 25th Way traffic calming (a neighborhood improvement project)
- ✓ Completed the property acquisition and design for SE 14th Street construction

2015/2016 Objectives

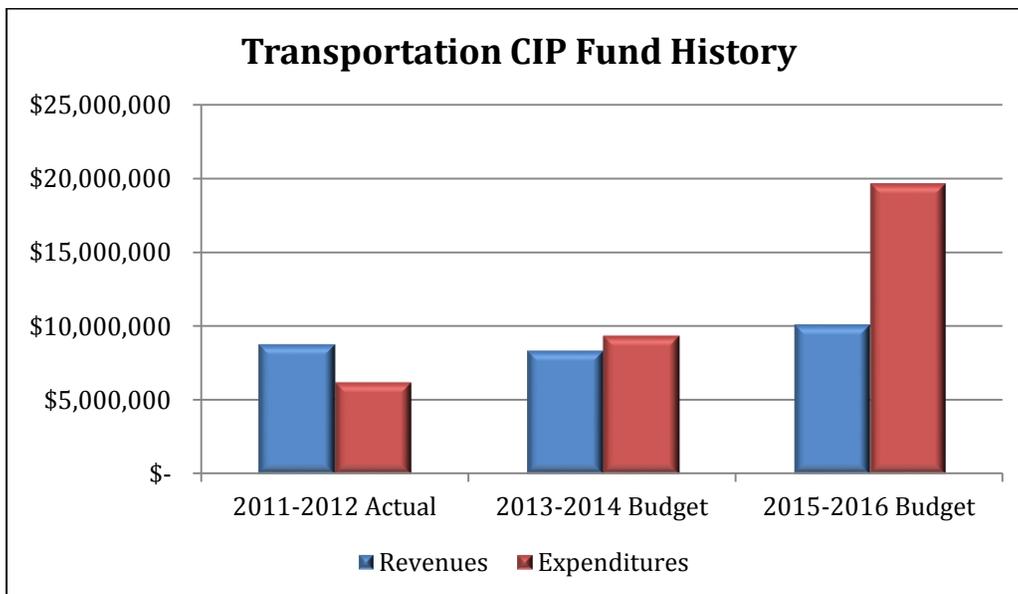
1. 212th Way SE (AKA Snake Hill Road) reconstruction
2. Complete the preliminary design and public involvement process for Sahalee Way
3. Complete the preliminary design for SE 4th Street
4. Construct the SE 14th Street connection
5. Design and construct Non-motorized improvements on 212th Ave. SE

Revenue Summary

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Beginning Fund Balance	\$ 11,320,286	\$ 13,877,117	\$ 17,509,147
Taxes	\$ 3,015,493	\$ 2,850,000	\$ 3,250,000
Intergovernmental	869,022	462,000	430,000
Impact/Concurrency Fees	4,545,974	4,227,500	5,600,000
Miscellaneous	298,155	61,000	80,000
Transfers & Non-revenues	57,391	770,000	770,000
Total Revenues	\$ 8,786,035	\$ 8,370,500	\$ 10,130,000
Total Fund (with BFB)	\$20,106,321	\$ 22,247,617	\$ 27,639,147

Expenditure Summary

Description	2011-2012	2013-2014	2015-2016
	Actual	Budget	Budget
Capital	\$ 5,106,538	\$ 7,504,745	\$ 17,820,000
Operating Transfers	1,122,667	1,882,000	1,871,333
Total Expenditures	\$ 6,229,205	\$ 9,386,745	\$ 19,691,333
Ending Fund Balance	13,877,116	12,860,872	7,947,814
Total Fund (with EFB)	\$20,106,321	\$ 22,247,617	\$ 27,639,147



2015-2016 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2015-2016 Budget	Projected Total Cost
Intersection safety enhancements such as audible pedestrian signals, guardrails, enhanced crosswalk markings.	\$ 400,000	\$ 400,000
Neighborhood projects-work with residents to identify and address neighborhood traffic safety concerns.	600,000	600,000
Add sidewalks as identified by the City Council.	300,000	300,000
School safety zone improvements-flashing beacons, additional signage, striping changes, curb modifications.	50,000	50,000
Install new and enhanced street lighting in response to citizen requests and safety concerns.	30,000	30,000
Capital contingency reserve	500,000	500,000
Reconstruct 212th Way SE to address stability and maintenance concerns.	9,000,000	9,165,000
Install adaptive traffic signal control system on 228th Ave.	490,000	665,000
Design/permitting phase to widen SE 4th St. from a 2 lane to a 3 lane minor arterial to provide a gateway to Town Center.	1,450,000	17,950,000
Add a southbound lane on 228th Ave SE from SE 32nd to Issaquah Pine Lake Road.	800,000	800,000
Non motorized projects-to be determined in 2015-2016.	850,000	850,000
Widen Sahalee Way NE from 220th Ave NE to the city limits to 3 lanes with curbs, gutters, bike lanes, sidewalks, raised median.	2,700,000	15,688,000
Add sidewalks on 212th Ave SE to eliminate the gap between SE 24th and The Crossings at Pine Lake.	650,000	650,000
Total	\$17,820,000	\$ 47,648,000

Future Maintenance and Operating Costs:

Maintenance and operating costs for the above projects are estimated at \$15,000 per year for contract landscape maintenance and electricity costs.

2015 - 2020 SIX YEAR TRANSPORTATION IMPROVEMENT PROGRAM

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

All Projects costs and revenue projections are in 2013 dollars

TIP	Project Title	Total Project	2015	2016	2017	2018	2019	2020	Future Years	6 Yrs Total
Capital Projects										
1	SE 4th St - 218th Ave SE to 228th Ave SE Widen to 3 lanes with bike lanes, curb, gutter, and	17,896,000	1,400,000	3,900,000	12,596,000					17,896,000
2	Issaquah-Pine Lake Rd - Klahanie Blvd to SE 32nd	16,530,000							16,530,000	-
3	Issaquah-Pine Lake Rd - SE 48th to Klahanie Blvd	17,618,000			800,000	1,500,000	2,500,000		12,818,000	4,800,000
4	East Lake Sammamish Parkway SE / SE 24th St Intersection	3,698,000							3,698,000	-
5	Sahalee Way NE - 220th Ave NE to North City Limits	15,688,000	1,100,000	1,600,000	5,200,000	7,788,000				15,688,000
6	228th Ave SE - SE 32nd St to Issaquah-Pine Lake Rd	800,000	125,000	675,000						800,000
7	Issaquah-Fall City Rd - SE 48th St to Klahanie Dr SE t									
8	Public Works Trust Fund Loan Repayment 228th Ave NE Improvements	10,546,410	552,000	549,333	546,667	544,000	541,333	538,667	536,000	3,272,000
9	212th Ave SE Gap Project - SE 24th St to Crossings	650,000	650,000							650,000
10	Non-motorized Transportation Projects Sidewalks, Trails, Bikeways, and Paths, etc.	3,150,000	150,000	750,000	750,000	750,000	750,000	750,000		3,900,000
Capital Programs										
11	Sidewalk Projects Various sidewalk projects, includes gap projects,	1,250,000	250,000	250,000	250,000	250,000	250,000	250,000		1,500,000
12	Intersection and Safety Improvements Various intersection and other spot improvements as needed, including channelization, signing, safety	1,000,000	200,000	200,000	200,000	200,000	200,000	200,000		1,200,000
13	Neighborhood CIP Various capital improvements including safety improvements, gap projects, bike routes, pedestrian	500,000	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									
Total Expenditures			4,527,000	8,024,333	20,442,667	11,132,000	4,341,333	1,838,667	33,582,000	50,306,000

NOTE: Project Outside City Limits. If Klahanie is annexed to the City of Sammamish funding for this project will be added for 2016.

	100%	100%	100%	100%	100%	100%
Operating Contribution Percentage	100%	100%	100%	100%	100%	100%
2015 Beginning Fund Balance	17,209,147					17,209,147
Transportation Fund Revenue (REET)	1,200,000	1,200,000	1,200,000	1,250,000	1,250,000	6,100,000
Road Impact Fees (includes beginning fund balance)	3,500,000	2,100,000	1,750,000	1,750,000	1,750,000	10,850,000
Anticipated grants	-	650,000	7,000,000	7,000,000	750,000	16,150,000
TOTAL	21,909,147	3,950,000	9,950,000	10,000,000	3,750,000	50,309,147
Accumulative Project Expenditures	4,527,000	12,551,333	32,994,000	44,126,000	48,467,333	50,306,000
Annual Cash Flow Surplus or Deficit	17,382,147	(4,074,333)	(10,492,667)	(1,132,000)	(591,333)	1,911,333
Accumulative Cash Flow Surplus or Deficit	17,382,147	13,307,814	2,815,147	1,683,147	1,091,814	3,003,147

Adopted June 17, 2014 by Resolution R2014-589

ENTERPRISE FUNDS SUMMARY BY FUND

Enterprise Funds are used to budget an activity for which a fee is charged to external users for goods and services.

SURFACE WATER MANAGEMENT FUND

The Surface Water Management Fund is a self-supporting fund operated much like a business. Revenues are primarily from fees charged to customers. The Surface Water Utility program provides for the conveyance, detention and treatment of surface water. The utility was established to provide adequate drainage to protect property and to reduce water pollution.

SURFACE WATER CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

This Surface Water Capital Improvement Program Fund was established to finance capital projects for the surface water utility system. Revenues are derived from the system development charges, transfers from the Surface Water Management Fund, state and federal grants/loans, and contributions.

SURFACE WATER MANAGEMENT FUND

Responsibility: Public Works Director/Assistant City Manager

Fund Overview

Surface Water Management is a utility fund that includes three divisions: administration, engineering, and maintenance. The utility program was established to provide adequate drainage to protect lakes, streams, and property. Growth and federal National Pollutant Discharge Elimination System (NPDES) regulations require increased monitoring and maintenance of the surface water system.

Responsibilities

- Inspect and maintain the surface water system in compliance with NPDES requirements
- Educate residents, businesses, and students to reduce pollutants entering the system
- Seek grants to help defray the cost of NPDES compliance
- Review land use in coordination with the Department of Community Development

Budget Highlights

- Charges for Services revenue is budgeted \$910,000 higher in 2015-2016 due to growth and a 2.5% rate increase each year
- Overall transfers increased by \$693,000
 - Based on the 2012 Rate Study, transfers to the Stormwater Capital Fund increased \$600,000 over the biennium to provide funding for capital projects
 - An additional \$93,000 will be transferred to Internal Service Funds for fleet replacement, insurance, and technology services

2013/2014 Accomplishments

- ✓ Completed the city-wide surface water system mapping efforts
- ✓ Inspected all storm drainage facilities
- ✓ Cleaned 50% of the city's storm water catch basins with a vactor truck
- ✓ Changed 50% of the city's storm water vault cartridges
- ✓ Cleared and/or mowed all pond facilities owned by the city
- ✓ Established a stormwater quality monitoring program
- ✓ Completed the Stormwater Comprehensive Plan

2015/2016 Objectives

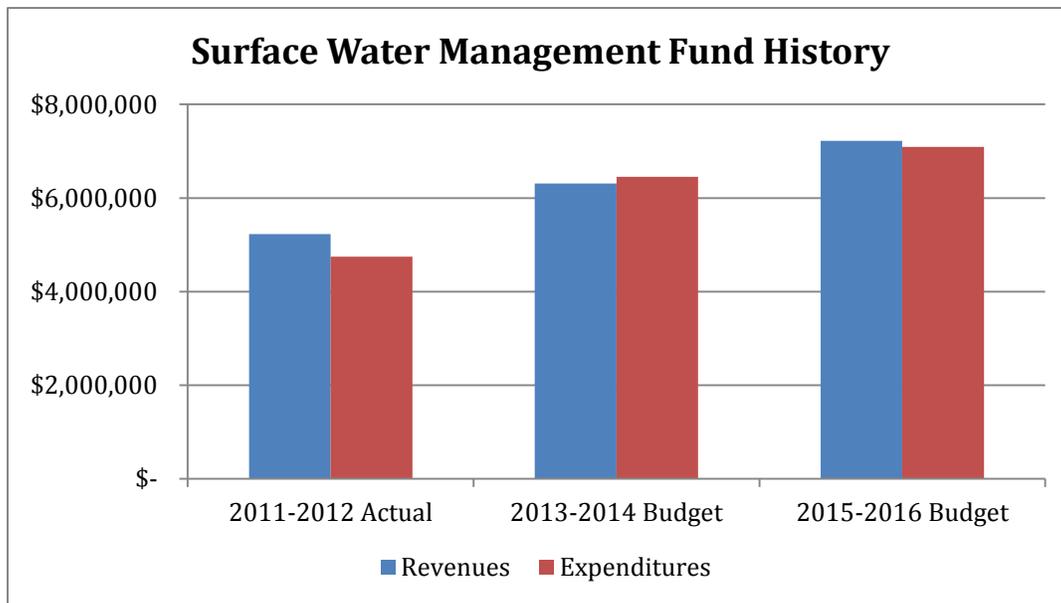
1. Develop a Kokanee based educational program
2. Monitor the designated stormwater quality and make the results available for public access
3. Review and recommend changes to the city code to stay in compliance with National Pollutions Discharge Elimination System (NPDES) requirements

Surface Water Management Fund Revenue Summary

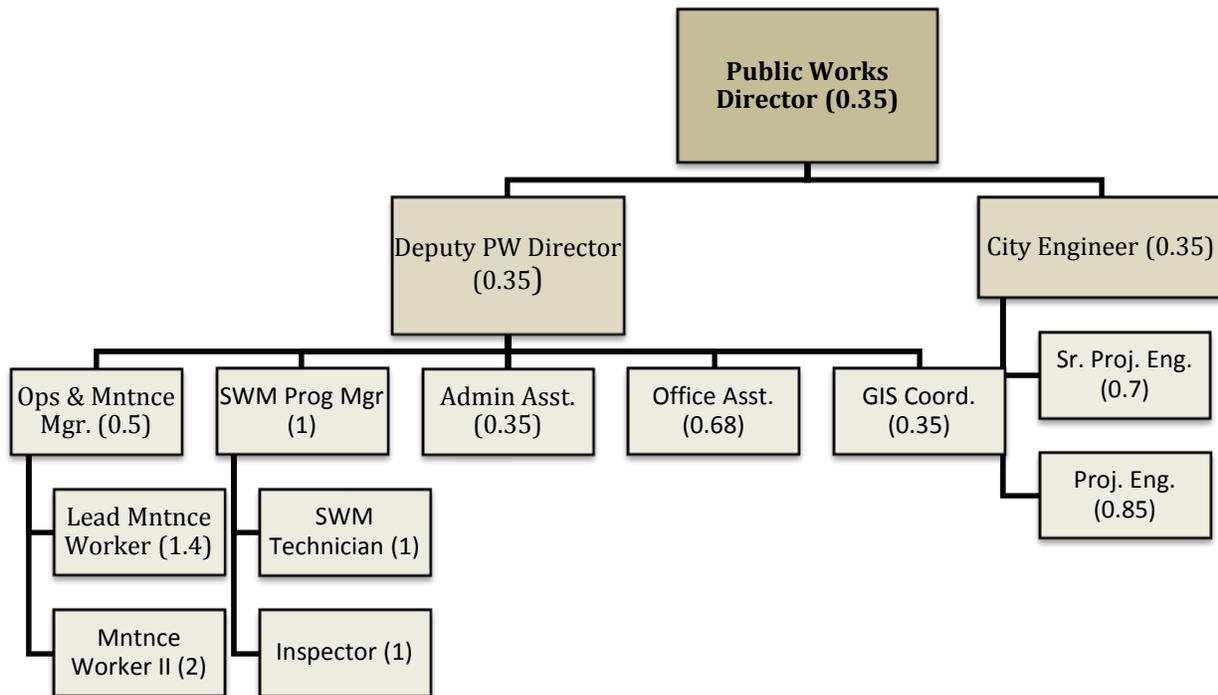
Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 649,813	\$ 1,085,176	\$ 1,304,506
Intergovernmental	\$ 302,492	\$ -	\$ -
Charges for Services	4,941,961	6,310,521	7,219,897
Miscellaneous	(18,050)	2,700	5,000
Total Revenues	\$ 5,226,403	\$ 6,313,221	\$ 7,224,897
Total Fund (with BFB)	\$ 5,876,216	\$ 7,398,397	\$ 8,529,403

Surface Water Management Fund Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 2,145,137	\$ 2,639,200	\$ 2,904,300
Supplies	170,257	298,250	336,800
Services & Charges	512,191	1,593,900	1,739,400
Intergovernmental	523,955	710,000	210,000
Capital	17,691	12,000	6,000
Operating Transfers	1,375,137	1,201,018	1,894,300
Total Expenditures	\$ 4,744,368	\$ 6,454,368	\$ 7,090,800
Ending Fund Balance	1,131,848	944,029	1,438,603
Total Fund (with EFB)	\$ 5,876,216	\$ 7,398,397	\$ 8,529,403



Surface Water Management Fund Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0	0.35	0.35	0.35
Oper & Maint. Mgr	0.5	0.5	0.5	0.5
Lead Maintenance Worker	1.4	1.4	1.4	1.4
Maintenance Worker II	2	2	2	2
Administrative Assistant	0.35	0.35	0.35	0.35
City Engineer	0.35	0.35	0.35	0.35
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Eng. - Dev. Review	0.5	0.5	0.5	0.5
Project Engineer	0	0	0.35	0.35
Surface Water Program Manager	1	1	1	1
Surface Water Technician	1	1	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
Inspector	1	1	1	1
Office Assistant	0.68	0.68	0.68	0.68
TOTAL	10.18	10.53	10.88	10.88

ADMINISTRATION DIVISION

Division Overview

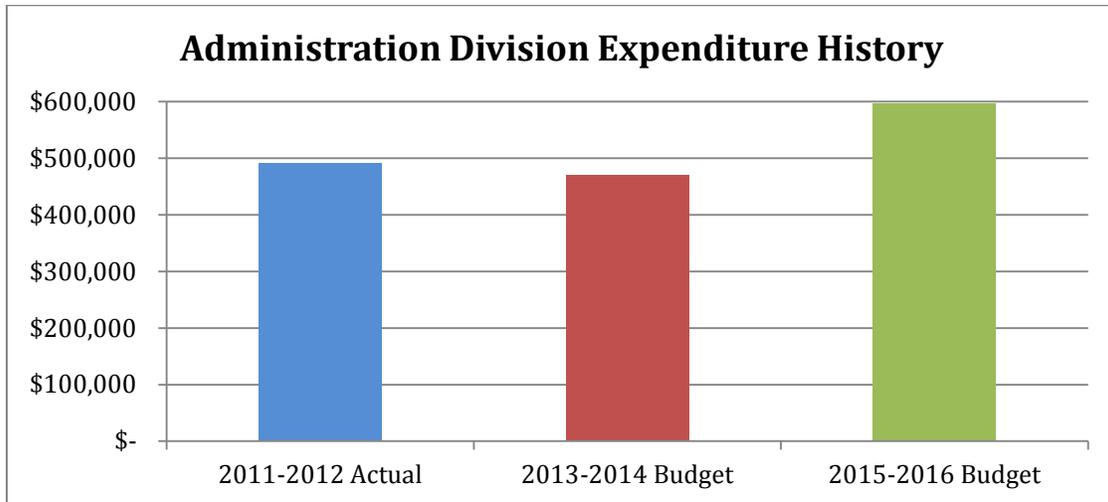
The Administration Division provides overall administrative support and leadership to surface water operating functions and tasks and provides guidance and leadership in the establishment of surface water operations. Division personnel develop and sustain relationships with regional agencies that relate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

Responsibilities

- Manage and direct the activities of the Surface Water Management Fund
- Analyze work programs and make reports and recommendations to the City Manager and City Council
- Maintain regional presence
- Provide ongoing evaluation of Federal and State legislation

Administration Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 223,560	\$ 221,100	\$ 359,400
Supplies	2,397	1,800	1,800
Services & Charges	80,096	77,000	25,700
Intergovernmental	186,211	170,000	210,000
Total Expenditures	\$ 492,264	\$ 469,900	\$ 596,900



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Public Works Dir./Asst. City Mgr.	0.35	0.35	0.35	0.35
Deputy Public Works Director	0	0.35	0.35	0.35
Administrative Assistant	0.35	0.35	0.35	0.35
Office Assistant	0.68	0.68	0.68	0.68
TOTAL	1.38	1.73	1.73	1.73

ENGINEERING DIVISION

Division Overview

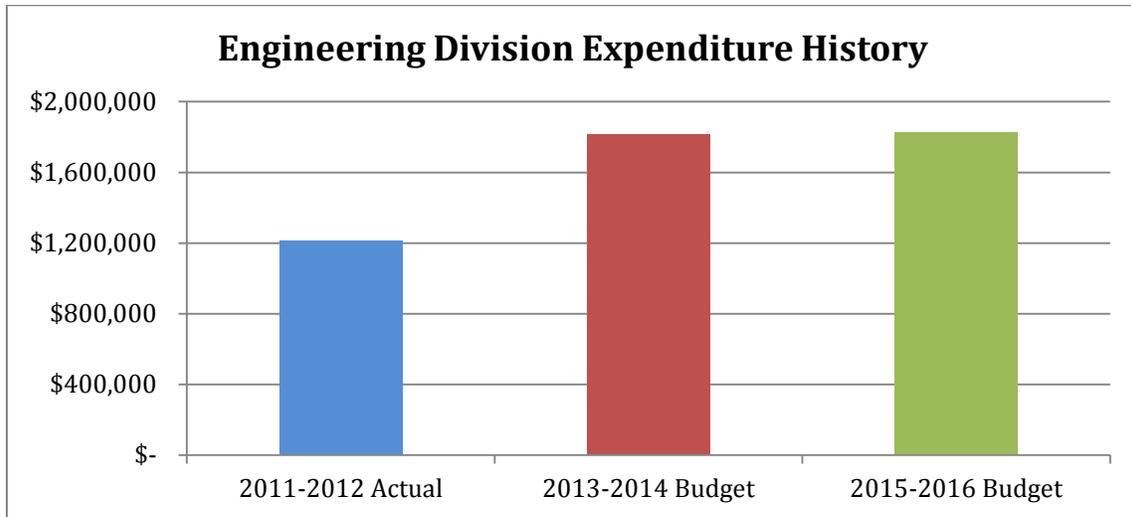
The Engineering Division plans for future surface water system enhancements, manages consultant contracts, and coordinates interconnects to the regional surface water system.

Responsibilities

- Surface water system inspections
- Water quality monitoring
- Education and outreach
- Infrastructure mapping
- Grant application and support
- Update surface water sections of the city's Public Works Standards

Engineering Division Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 1,087,055	\$ 1,323,300	\$ 1,517,900
Supplies	12,984	11,800	11,200
Services & Charges	107,156	478,100	299,700
Intergovernmental	3,404	-	-
Total Expenditures	\$ 1,210,599	\$ 1,813,200	\$ 1,828,800



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
City Engineer	0.35	0.35	0.35	0.35
Surface Water Program Manager	1	1	1	1
Sr. Project Engineer	0.7	0.7	0.7	0.7
Project Engineer-Dev Review	0.5	0.5	0.5	0.5
Project Engineer	0	0	0.35	0.35
Surface Water Technician	1	1	1	1
Inspector	1	1	1	1
GIS Coordinator	0.35	0.35	0.35	0.35
TOTAL	4.90	4.90	5.25	5.25

MAINTENANCE DIVISION

Division Overview

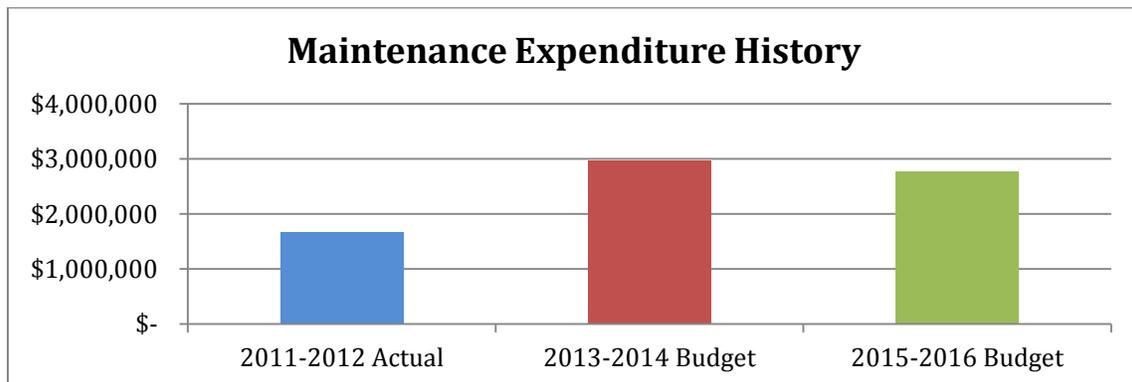
The Maintenance Division’s aim is to maintain healthy streams and lakes, control soil erosion, and minimize flooding. The division is responsible for keeping surface water conveyance systems clear and monitoring and controlling water pollutants.

Responsibilities

- Meet the NPDES standards for keeping the storm drains clear
- Meet the NPDES standards for frequency of storm vault filter replacements
- Manage soil to minimize erosion

Maintenance Division Summary

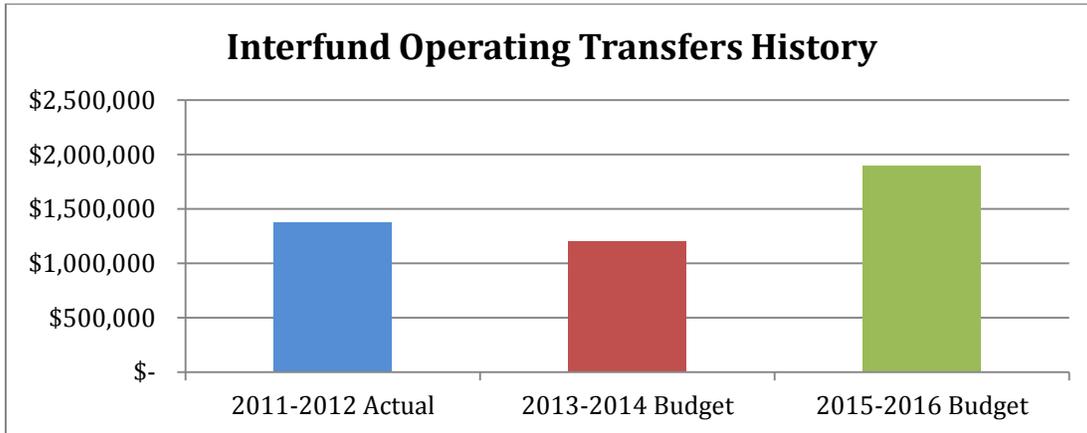
Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 834,522	\$ 1,094,800	\$ 1,027,000
Supplies	154,876	284,650	323,800
Services & Charges	324,939	1,038,800	1,414,000
Intergovernmental	334,340	540,000	-
Capital	17,691	12,000	6,000
Total Expenditures	\$ 1,666,368	\$ 2,970,250	\$ 2,770,800



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
Operations & Maint. Mgr.	0.5	0.5	0.5	0.5
Lead Maintenance Workers	1.4	1.4	1.4	1.4
Maintenance Worker II	2	2	2	2
TOTAL	3.9	3.9	3.9	3.9

INTERFUND OPERATING TRANSFERS

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Transfer to CIP fund	\$ 1,200,000	\$ 1,000,000	\$ 1,600,000
Transfer to Equip .fund	75,433	101,314	127,150
Transfer to Tech. fund	43,704	43,704	58,500
Transfer to Risk fund	56,000	56,000	108,650
Total Expenditures	\$ 1,375,137	\$ 1,201,018	\$ 1,894,300



SURFACE WATER CAPITAL FUND

Responsibility: Public Works Director/Assistant City Manager

Fund Overview

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

Responsibilities

- Budget for and monitor the use of funds for stormwater capital projects
- Build stormwater systems that effectively manage water runoff and prevent flooding, erosion, and pollution
- Adhere to federal and state stormwater regulations

Budget Highlights

- \$1.85 million is budgeted to develop a comprehensive solution to historic drainage issues in the Inglewood drainage basin
- \$1.24 million is budgeted for the stormwater portion of transportation capital projects

2013/2014 Accomplishments

- ✓ Completed 60% design documents for the Inglewood Drainage project
- ✓ Completed the stormwater improvements near 187th
- ✓ Designed fixes for various known major stormwater repairs and localized flooding issues

2015/2016 Objectives

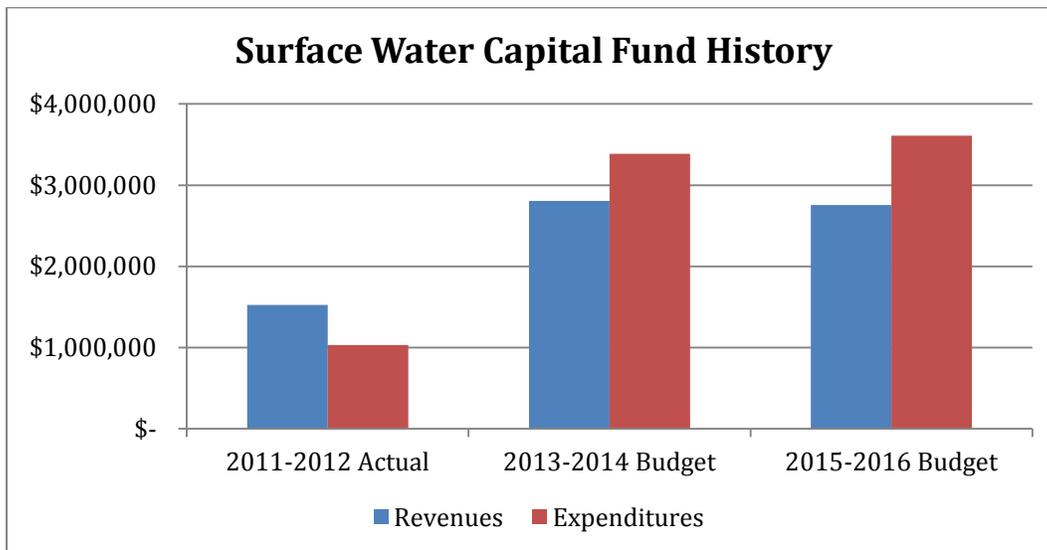
1. Complete the design and permitting for the Inglewood Drainage project
2. Begin construction of the Inglewood Drainage project
3. Facilitate a regional stormwater solution for the Town Center
4. Complete the stormwater component of planned transportation projects
5. Construct the stormwater system major repairs to solve localized flooding issues

Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 1,631,842	\$ 2,121,543	\$ 1,797,069
Contributions	\$ 306,824	\$ 1,798,400	\$ 1,150,000
Miscellaneous	15,804	9,100	4,000
Operating Transfers	1,200,000	1,000,000	1,600,000
Total Revenues	\$ 1,522,628	\$ 2,807,500	\$ 2,754,000
Total Fund (with BFB)	\$ 3,154,470	\$ 4,929,043	\$ 4,551,069

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Intergovernmental	\$ 189,967	\$ 189,968	\$ 189,968
Capital	839,069	3,195,000	3,420,000
Total Expenditures	\$ 1,029,036	\$ 3,384,968	\$ 3,609,968
Ending Fund Balance	2,125,434	1,544,075	941,101
Total Fund (with EFB)	\$ 3,154,470	\$ 4,929,043	\$ 4,551,069



2015 - 2016 Budgeted Projects with Estimated Maintenance & Operating Costs

Proposed CIP Project	2015-2016 Budget	Projected Total Cost
Sidewalk program-Stormwater component of sidewalk projects in the Transportation CIP.	\$ 50,000	\$ 50,000
Drainage capital resolutions to address issues as they arise.	250,000	250,000
Construct stormwater facilities in the Ingelwood Neighborhood drainage area.	1,850,000	3,700,000
Stormwater component of the 212th Ave SE project in the Transportation CIP.	200,000	200,000
Stormwater component of the Sahalee Way project in the Transportation CIP.	540,000	1,838,800
Stormwater component of the SE 4th St. project in the Transportation CIP.	280,000	1,539,600
Stormwater component of the SE 228th widening project in the Transportation CIP.	120,000	120,000
Stormwater component of the non-motorized projects in the Transportation CIP.	100,000	100,000
Total	\$ 3,390,000	\$ 7,798,400

Future Maintenance and Operating Costs:

The above projects are expected to improve surface water flow and reduce flooding thereby offsetting future increases in maintenance & operating costs.

2015 - 2020 SIX YEAR STORMWATER DRAFT CAPITAL IMPROVEMENT PROGRAM

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

All Projects costs and revenue projections are in 2014 dollars

TIP	Project Title	Total Project	2015	2016	2017	2018	2019	2020	Future Years	6 Yrs Total
Capital Projects										
1	Inglewood Neighborhood Drainage Project	3,700,000	250,000	1,600,000	1,600,000					3,450,000
2	Salmon Passage Projects Zaccuse or Ebright Improvements	2,500,000						100,000	2,400,000	-
3	212th Way Improvements Stormwater component	-	100,000	100,000						
4	Issaquah-Pine Lake Rd - SE 48th to Klahanie Blvd Stormwater component	480,000			80,000	150,000	250,000			480,000
5	Sahalee Way NE-220th Ave NE to north city limits Stormwater component	1,838,800	220,000	320,000	520,000	778,800				1,838,800
6	Issaquah-Pine Lake Rd - Klahanie Blvd to SE 32nd Stormwater component	1,653,000							1,653,000	
7	228th Ave SE - Se 32nd St to Issaquah-Pine Lake Rd Stormwater component	120,000	20,000	100,000						120,000
8	SE 4th St - 218th Ave SE to 228th Ave SE Stormwater component	1,539,600	140,000	140,000	1,259,600					1,539,600
9	West Beaver Lake Drive Culvert improvement between Hazel Wolfe wetland and Beaver lake	490,000				100,000	390,000			490,000
10	Non-motorized Transportation Projects Stormwater component	500,000		100,000	100,000	100,000	100,000	100,000		500,000
Capital Programs										
11	Major Stormwater Repairs	750,000	125,000	125,000	125,000	125,000	125,000	125,000		750,000
12	Sidewalk Program	150,000	25,000	25,000	25,000	25,000	25,000	25,000		150,000
13	Beaver Management	90,000	15,000	15,000	15,000	15,000	15,000	15,000		90,000
14	Basin Planning Pine Lake Creek basin	300,000	150,000	150,000						300,000
15	Basin Planning Laughing Jacobs Creek basin	350,000					150,000	200,000		350,000
6 yr. Total Project Expenditures-Stormwater		14,461,400	1,045,000	2,675,000	3,724,600	1,293,800	1,055,000	565,000	4,053,000	10,058,400

INTERNAL SERVICE FUNDS SUMMARY OF FUNDS

Internal Service Funds are used to budget an activity for which a fee is charged to internal users for goods and services.

EQUIPMENT RENTAL & REPLACEMENT FUND

The Equipment Rental and Replacement Fund budget covers the cost of maintaining and replacing city vehicles and equipment for all city departments. The fund accumulates the resources for vehicle and equipment replacements in the future. The funds or departments using the vehicle or equipment pay the maintenance and scheduled replacement fees.

TECHNOLOGY REPLACEMENT FUND

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

RISK MANAGEMENT FUND

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

EQUIPMENT RENTAL AND REPLACEMENT FUND

Responsibility: Finance Director/Assistant City Manager

Fund Overview

This fund is responsible for the repair, maintenance, and replacement of city vehicles and equipment. Vehicle and equipment replacements are reviewed on a standard longevity schedule but replaced only when they are no longer serviceable with reasonable maintenance.

Responsibilities

- Maintain vehicles and equipment in good working order
- Establish and annually review a replacement schedule for all vehicles and equipment
- Purchase vehicles and equipment suitable for the job at the right time and at the lowest overall cost

Budget Highlights

- The following equipment is scheduled for replacement in the 2015-2016 biennium:
 - 3 trailers
 - 1 field groomer
 - 2 sander/spreaders
 - 1 gator

2013/2014 Accomplishments

- ✓ Replaced 6 trucks, 1 excavator, and 2 traffic reader boards
- ✓ Extended the service lives of 28 pieces of equipment and vehicles beyond their industry standard longevity periods through regular maintenance

2015/2016 Objectives

1. Replace 7 pieces of equipment
2. Maintain all vehicles and equipment to prolong their service lives

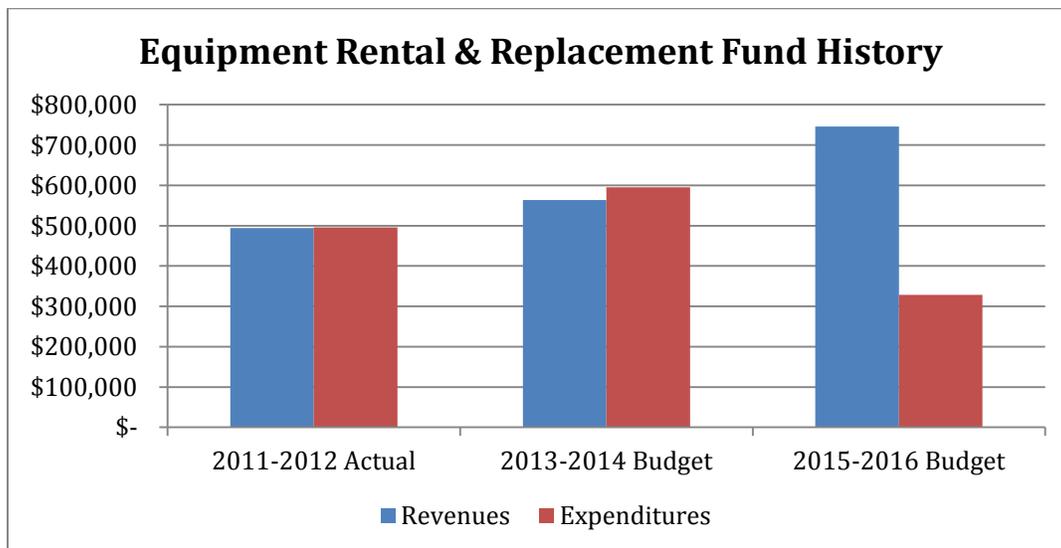
Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 872,786	\$ 871,181	\$ 746,396
Charges for Services	\$ 170,638	\$ 208,238	\$ 234,958
Intergovernmental	35,266	-	-
Miscellaneous	288,317	307,150	510,708
Sale of Capital Assets	-	48,000	-
Total Revenues	\$ 494,221	\$ 563,388	\$ 745,666
Total Fund (with BFB)	\$ 1,367,007	\$ 1,434,569	\$ 1,492,062

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Services & Charges	\$ 301,072	\$ 208,238	\$ 234,958
Capital	194,757	387,000	93,700
Total Expenditures	\$ 495,829	\$ 595,238	\$ 328,658
Replacements	\$ 533,950	\$ 711,838	\$ 1,124,846
Maintenance Reserve	337,228	127,493	38,558
Ending Fund Balance	871,178	839,331	1,163,404
Total Fund (with EFB)	\$ 1,367,007	\$ 1,434,569	\$ 1,492,062

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



TECHNOLOGY REPLACEMENT FUND

Responsibility: Finance Director/Assistant City Manager

Fund Overview

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

Responsibilities

- Analyze, select, install and maintain technology hardware that best meets the city's needs at the lowest cost
- Analyze software requested by city departments, coordinate installation and maintenance
- Website maintenance
- Televising public meetings

Budget Highlights

- \$75,000 is budgeted for website redesign
- 1 Network Administrator position is budgeted at about \$125,000 per year
- 2 servers are scheduled for replacement at a cost of \$30,000 each
- 1 new backup server is budgeted at \$36,000
- A Human Resources module is budgeted at \$17,000

2013/2014 Accomplishments

- ✓ Upgraded the Emergency Operations Center
- ✓ Upgraded the Council Chambers
- ✓ Replaced telephone system provider at a lower overall cost

2015/2016 Objectives

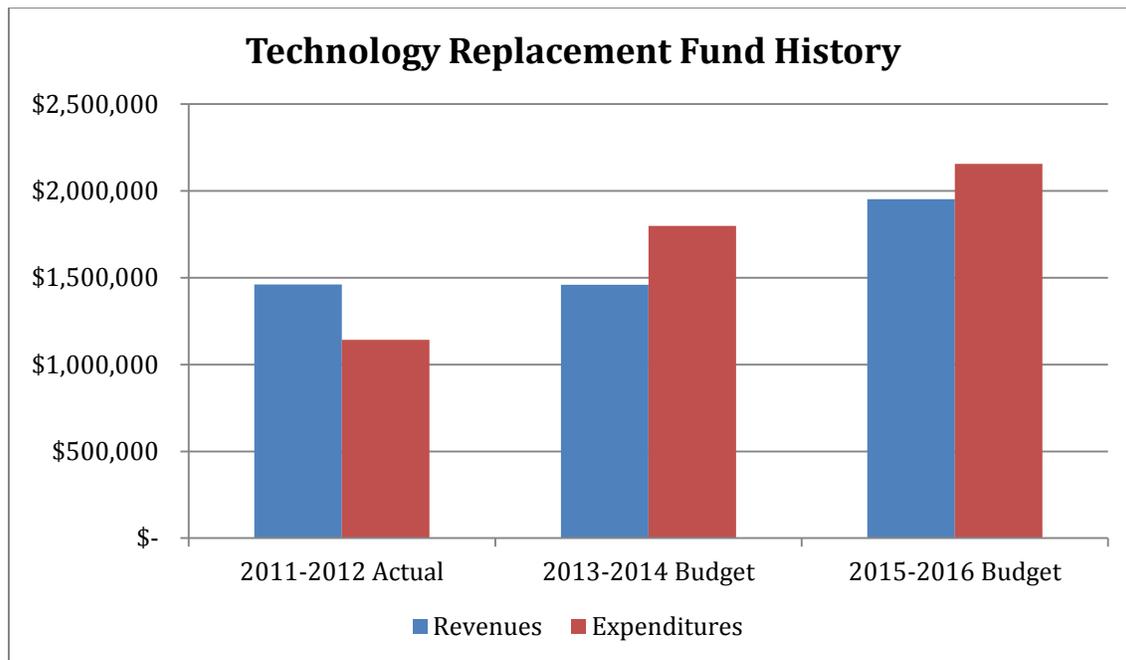
1. Replace 2 servers and install 1 new backup server
2. Purchase and coordinate installation of a Human Resources module
3. Redesign the city's website

Revenue Summary

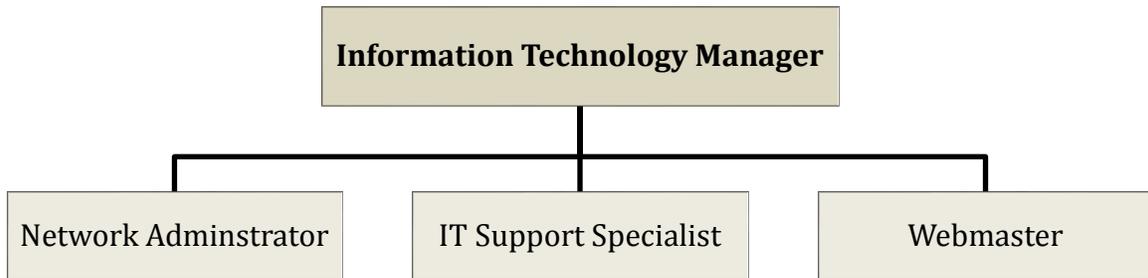
Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 341,055	\$ 666,503	\$ 327,989
Charges for Services	\$ 1,456,800	\$ 1,456,800	\$ 1,950,000
Investment Interest	3,957	2,700	2,000
Total Revenues	\$ 1,460,757	\$ 1,459,500	\$ 1,952,000
Total Fund (with BFB)	\$ 1,801,812	\$ 2,126,003	\$ 2,279,989

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 547,089	\$ 690,300	\$ 1,014,900
Supplies	101,678	89,000	119,000
Services & Charges	316,602	474,000	654,000
Intergovernmental	148,010	150,000	240,000
Capital	29,846	395,100	128,000
Total Expenditures	\$ 1,143,225	\$ 1,798,400	\$ 2,155,900
Ending Fund Balance	658,587	327,603	124,089
Total Fund (with EFB)	\$ 1,801,812	\$ 2,126,003	\$ 2,279,989



Technology Fund Organization Chart



Position History				
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015</u>	<u>2016</u>
IT Manager	1	1	1	1
Network Administrator	0	0	1	1
IT Support Specialist	1	1	1	1
Webmaster	1	1	1	1
TOTAL	3	3	4	4

RISK MANAGEMENT FUND

Responsibility: Administrative Services Director

Fund Overview

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

Responsibilities

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

Budget Highlights

- \$20,000 increase in unemployment budget based on actuals
- \$60,000 increase in insurance premiums budgeted for the new Community and Aquatic Center in 2016
- \$50,000 increase in insurance premiums budgeted for inflation

2013/2014 Accomplishments

- ✓ Obtained insurance to cover city risks at a reasonable cost.
- ✓ Provided on-site flu shots for all city employees.

2015/2016 Objectives

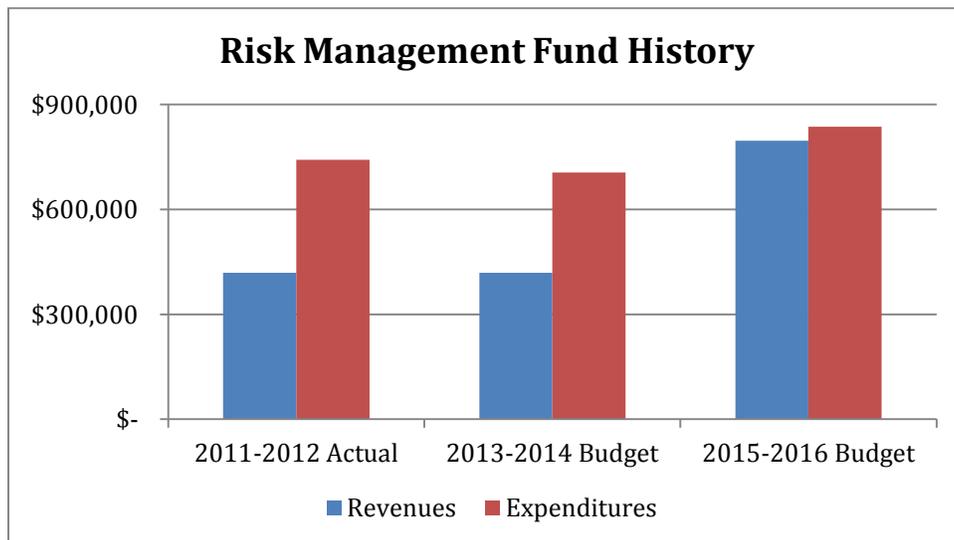
1. Obtain liability insurance and property insurance for new and existing city property at the most reasonable cost.
2. Operate effective safety programs.

Revenue Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Beginning Fund Balance	\$ 720,762	\$ 397,825	\$ 153,831
Charges for Services	\$ 416,000	\$ 416,000	\$ 795,800
Investment Interest	3,331	2,800	1,000
Total Revenues	\$ 419,331	\$ 418,800	\$ 796,800
Total Fund (with BFB)	\$ 1,140,093	\$ 816,625	\$ 950,631

Expenditure Summary

Description	2011-2012 Actual	2013-2014 Budget	2015-2016 Budget
Personnel	\$ 105,888	\$ 40,000	\$ 60,000
Services & Charges	636,380	666,000	776,325
Total Expenditures	\$ 742,268	\$ 706,000	\$ 836,325
Ending Fund Balance	397,825	110,625	114,306
Total Fund (with EFB)	\$ 1,140,093	\$ 816,625	\$ 950,631



DETAILED REVENUES & EXPENDITURES by FUND

**CITY OF SAMMAMISH
WASHINGTON
ORDINANCE NO. O2014-381**

**AN ORDINANCE OF THE CITY OF SAMMAMISH,
WASHINGTON, ADOPTING THE 2015-2016 BIENNIAL
BUDGET.**

WHEREAS, State law, Chapter 35A.34 RCW, requires the City to adopt a biennial budget and provides procedures for the filing of estimates, a preliminary budget, public hearings, and final fixing of the budget; and

WHEREAS, a preliminary biennial budget for the fiscal years 2015-2016 has been prepared and filed, a public hearing has been held for the purposes of fixing the final budget; and the City Council has deliberated and has made adjustments and changes deemed necessary and proper;

**NOW, THEREFORE THE CITY COUNCIL OF THE CITY OF SAMMAMISH,
WASHINGTON DO ORDAIN AS FOLLOWS:**

Section 1. Adoption

The final 2015-2016 biennial budget for the City of Sammamish, Washington covering the period from January 1, 2015, through December 31, 2016 is hereby adopted at the total fund level per the totals referenced in the attached Table A. A copy of this budget is on file with the office of the City Clerk, along with further reference details that are incorporated in these fund totals.

Section 2. Summary of Revenues and Appropriations.

Attached as Table A, in summary form, are the total estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined.

Section 3. Filing of Ordinance.

A complete copy of the final 2015-2016 budget, as adopted, together with a certified copy of this adopting ordinance shall be transmitted by the City Clerk to the Division of Municipal Corporations of the office of the State Auditor and to the Association of Washington Cities.

Section 4. Effective Date.

That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance as required by law.

**ADOPTED BY THE CITY COUNCIL AT A SPECIAL MEETING THEREOF ON
THE 17th DAY OF NOVEMBER 2014.**

Thomas E. Vance, Mayor

Attest/Authenticated:

Melonie Anderson, City Clerk

Approved as to Form

Michael R. Kenyon, City Attorney

Budget Study Sessions:	September 9th, & October 7th, 14th, and 21st
Public Hearing:	November 4, 2014
First Reading:	November 4, 2014
Public Hearing:	November 17, 2014
Date Adopted:	November 17, 2014
Date of Publication	November 20, 2014
Effective Date:	November 25, 2014

City of Sammamish - Ordinance 02014-381 - Table A
2015-2016 BIENNIAL BUDGET = \$193,035,271

FUND	BEGINNING		REVENUES & OTHER SOURCES		EXPENSES & OTHER USES		ENDING	
	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016	2015-2016
001 General Fund	\$ 20,085,806	\$ 67,156,220	\$ 75,546,057	\$ 11,695,969				
101 Street Fund	5,523,474	12,573,000	11,536,035	6,560,439				
201 G.O. Debt Service Fund	-	1,101,333	1,101,333	-				
301 CIP General Fund	8,793,778	1,698,750	8,580,000	1,912,528				
302 CIP Parks Fund	9,197,609	21,463,000	28,180,500	2,480,109				
340 CIP Transportation	17,509,147	10,130,000	19,691,333	7,947,814				
408 Surface Water Management-Operating Fund	1,304,506	7,224,897	7,090,800	1,438,603				
438 Surface Water Management-CIP Fund	1,797,069	2,754,000	3,609,968	941,101				
501 Equipment Replacement Fund	746,396	745,666	328,658	1,163,404				
502 Information Services Replacement Fund	327,989	1,952,000	2,155,900	124,089				
503 Risk Management Fund	153,831	796,800	836,325	114,306				
2015-2016 TOTAL BIENNIAL BUDGET	\$ 65,439,605	\$ 127,595,666	\$ 158,656,909	\$ 34,378,362				

2015 ANNUAL BUDGET FOR REFERENCE PURPOSES

	FY 2015	FY 2015	FY 2015	FY 2015
001 General Fund	\$ 33,313,440	\$ 41,174,755	\$ 12,224,491	\$ 5,983,299
101 Street Fund	5,523,474	6,286,500	5,826,675	552,000
201 G.O. Debt Service Fund	-	552,000	8,555,000	1,138,528
301 CIP General Fund	8,793,778	899,750	23,980,500	3,870,109
302 CIP Parks Fund	9,197,609	18,653,000	5,817,000	17,797,147
340 CIP Transportation	17,509,147	6,105,000	3,458,775	1,402,085
408 Surface Water Management-Operating Fund	1,304,506	3,556,354	989,984	943,350
438 Surface Water Management-CIP Fund	1,797,069	1,304,000	175,879	201,689
501 Equipment Replacement Fund	746,396	372,833	1,102,300	154,331
502 Information Services Replacement Fund	327,989	976,000	379,500	
503 Risk Management Fund	153,831	380,000		
TOTAL BUDGET	\$ 65,439,605	\$ 72,398,877	\$ 92,012,368	\$ 45,826,114

2016 ANNUAL BUDGET FOR REFERENCE PURPOSES

	FY 2016	FY 2016	FY 2016	FY 2016
001 General Fund	\$ 12,224,491	\$ 33,842,780	\$ 34,371,302	\$ 11,695,969
101 Street Fund	5,983,299	6,286,500	5,709,360	6,560,439
201 G.O. Debt Service Fund	-	549,333	549,333	-
301 CIP General Fund	1,138,528	799,000	25,000	1,912,528
302 CIP Parks Fund	3,870,109	2,810,000	4,200,000	2,480,109
340 CIP Transportation	17,797,147	4,025,000	13,874,333	7,947,814
408 Surface Water Management-Operating Fund	1,402,085	3,668,543	3,632,025	1,438,603
438 Surface Water Management-CIP Fund	2,111,085	1,450,000	2,619,984	941,101
501 Equipment Replacement Fund	943,350	372,833	152,779	1,163,404
502 Information Services Replacement Fund	201,689	976,000	1,053,600	124,089
503 Risk Management Fund	154,331	416,800	456,825	114,306
TOTAL BUDGET	\$ 45,826,114	\$ 55,196,789	\$ 66,644,541	\$ 34,378,362

City of Sammamish
General Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 17,851,007	\$ 18,340,898	\$ 20,085,806
001-000-311-10-00-00	Property Tax	\$ 42,818,648	\$ 44,050,000	\$ 46,035,000
001-000-313-11-00-00	Sales & Use Tax	5,699,529	5,867,500	7,308,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	1,891,418	1,922,500	2,299,990
	TOTAL TAXES	\$ 50,409,595	\$ 51,840,000	\$ 55,642,990
001-000-321-91-00-00	Cable Franchise Fee	\$ 1,142,557	\$ 1,100,000	\$ 1,275,000
001-000-321-99-00-00	Business Licenses	125,080	100,000	120,000
001-000-322-10-01-00	Building Permits	1,501,026	1,650,000	2,199,600
001-000-322-10-02-00	Plumbing Permits	144,943	164,700	189,600
001-000-322-10-03-00	Grading Permits	13,067	17,200	16,200
001-000-322-10-04-00	Mechanical Permits	197,450	226,400	243,700
001-000-322-10-05-00	Shoreline Development Permits	4,060	16,500	5,500
001-000-322-10-06-00	Demolition Permits	1,348	500	1,400
001-000-322-40-00-00	Right of Way Permits	173,708	174,100	230,500
001-000-322-90-01-00	Miscellaneous Permits & Fees	14,838	16,900	20,300
	TOTAL LICENSES & PERMITS	\$ 3,318,077	\$ 3,466,300	\$ 4,301,800
001-000-333-20-60-00	US DOT - Speeding	\$ 3,991	\$ -	\$ -
001-000-333-20-60-10	US DOT - DUI	4,123	3,000	3,000
001-000-334-03-10-00	Dept of Ecology Grant	60,075	92,000	96,000
001-000-334-03-51-00	WA Traffic Safety Commission	10,237	-	-
001-000-336-06-21-00	Criminal Justice-Population	20,678	22,800	24,600
001-000-336-06-25-00	Criminal Justice - Contr Svcs	135,559	135,800	135,800
001-000-336-06-26-00	Criminal Justice - Spec Prog	77,898	80,600	87,600
001-000-336-06-51-00	DUI-Cities	18,411	10,000	10,000
001-000-336-06-94-00	Liquor Excise	396,202	57,000	162,500
001-000-336-06-95-00	Liquor Profits/I-1183 License Fees	750,627	700,000	696,000
001-000-336-06-95-01	Liquor License Fees-Public Safety	43,010	169,000	168,000
001-000-337-07-00-00	KC Recycling Grant	122,001	128,000	133,000
001-000-337-07-02-00	KC Community Arts Program	13,000	-	13,000
001-000-338-21-00-01	School Resource Officer Svcs	255,965	250,000	250,000
001-000-339-18-11-00	ARRA Stimulus Grant	7,072	-	-
	TOTAL INTERGOVERNMENTAL	\$ 1,918,849	\$ 1,648,200	\$ 1,779,500
001-000-341-33-00-00	Warrant Fee	\$ 638	\$ -	\$ -
001-000-341-81-01-00	Copies	3,875	6,000	6,000
001-000-341-99-00-00	Passport Services	40,280	40,000	40,000
001-000-342-10-01-00	Vehicle Impound Fees	10,400	10,000	10,000
001-000-343-10-00-00	Drainage Svcs-Pmt from SWM (1)	-	178,000	78,000
001-000-343-93-00-00	Animal Licenses (2)	266,512	235,400	235,400
001-000-345-11-00-00	Beaver Lake Assessment	96,757	99,000	110,000
001-000-345-81-01-00	Subdivision Preliminary Review	146,511	155,300	189,600
001-000-345-83-01-00	Building Plan Check Fees	1,120,411	1,275,000	1,354,000
001-000-345-83-03-00	Energy Plan Check Fees	38,900	50,000	40,600
001-000-345-83-04-00	Sprinkler Plans Check	-	12,000	6,800
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	45,965	50,600	13,700
001-000-345-89-01-00	SEPA Review Fee	22,796	32,800	26,300
001-000-345-89-02-00	Site Plan Review	750,383	842,600	575,200
001-000-345-89-03-00	Notice of Appeal	250	-	-
001-000-345-89-04-00	Counter Service Fee	357,729	405,100	338,500
001-000-345-89-05-00	Boundary Line Adjustments	377	-	-
001-000-345-89-06-00	Shoreline Exemption	4	400	600
001-000-345-89-07-00	Short Plat Fee	8,788	6,300	9,500

001-000-345-89-08-00	DPW Plan Review	108,567	-	-
001-000-345-89-09-00	Preapplication Conference.	26,427	33,700	27,200
001-000-345-89-11-00	Code Enforce Investigation Fee	169	17,300	2,500
001-000-345-89-12-00	Outside Services Plan Review	(3,525)	600	600
001-000-345-89-13-00	Concurrency Test Fee	5,539	-	-
001-000-345-89-14-00	Public Notice Fee	9,647	20,000	12,200
001-000-347-30-01-00	Park Use Fees	47,456	40,000	55,000
001-000-347-30-02-00	Field Use Fees	612,347	630,000	680,000
001-000-347-40-01-00	Admission Fees	664	-	-
001-000-347-60-01-00	Recreational Class Fees	455	10,000	200
001-000-347-90-20-00	Vendor Display Fees	9,777	-	11,000
CHARGES FOR GOODS & SVCS		\$ 3,728,099	\$ 4,150,100	\$ 3,822,900
001-000-350-00-00-00	Municipal Court Fines (3)	\$ (29)	\$ 220,000	\$ 500,000
001-000-352-30-00-00	Mand Insurance/Admn	1,064	-	-
001-000-353-10-00-00	Traffic Infraction Penalties	92,472	-	-
001-000-353-70-00-00	Non-Traffic Infraction Penalty	1,830	-	-
001-000-354-00-00-00	Civil Parking Infraction Pnlty	16,335	-	-
001-000-355-20-00-00	DUI Fines	10,153	-	-
001-000-355-80-00-00	Other Criminal Traffic Misd	29,887	-	-
001-000-356-90-00-00	Other Criminal Non-Traffic	10,457	-	-
001-000-357-39-00-00	Court Costs Recoupments	39,654	-	-
001-000-359-90-01-00	Development Fines	5,159	10,000	4,000
001-000-359-90-02-00	False Alarm Fines	4,750	4,000	4,000
001-000-359-90-03-00	Code Violations	13,331	2,000	2,000
001-000-359-90-04-00	Field Use Fine	-	500	300
TOTAL FINES & FORFEITS		\$ 225,062	\$ 236,500	\$ 510,300
001-000-361-11-00-00	Interest Income	\$ 168,885	\$ 105,000	\$ 110,000
001-000-361-40-00-00	Sales Interest	3,693	6,000	1,350
001-000-362-40-00-00	Space and Facilities Leases ST	150	-	-
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	113,877	100,000	115,000
001-000-362-40-02-00	Sammamish Commons Rental Fees	20,910	15,000	13,000
001-000-362-50-00-00	Space and Facilities Leases LT	463,411	280,000	295,000
001-000-362-51-00-00	City Hall 2nd floor lease-KC Sheriff	-	214,000	222,000
001-000-362-51-00-00	City Hall 2nd floor utilities-KC Sheriff	-	35,000	31,500
001-000-367-11-00-00	Donation-Memorial Bench Program	1,340	-	-
001-000-367-11-00-01	Donations	7,771	-	-
001-000-367-11-01-00	Fireworks Donation	51,300	50,000	45,000
001-000-367-11-01-01	Donations-Park Events	47,302	20,000	35,000
001-000-367-19-00-00	Contributions Fire District 10	178,880	178,880	178,880
001-000-369-30-01-00	Confiscated/Forfeited Property	4,913	-	-
001-000-369-90-01-00	Miscellaneous	18,136	2,000	2,000
001-000-369-90-00-03	Over/Short	3	-	-
TOTAL MISCELLANEOUS		\$ 1,080,571	\$ 1,005,880	\$ 1,048,730
001-000-386-83-00-00	JIS - Trauma Care	\$ 10,246	\$ -	\$ -
001-000-386-97-00-00	Local JIS Account	260	-	-
001-000-386-99-00-00	School Zone	12,624	-	-
001-000-397-00-03-01	Transfer from GG CIP-Jail Proceeds	-	-	50,000
001-000-398-00-00-00	Compensation from Ins Recovery	4,166	-	-
TOTAL NON-REVENUES		\$ 27,296	\$ -	\$ 50,000
TOTAL REVENUES		\$ 60,707,551	\$ 62,346,980	\$ 67,156,220
TOTAL FUND		\$ 78,558,558	\$ 80,687,878	\$ 87,242,026

(1) Reimbursement from the Surface Water Management Fund for facilities maintenance expenditures paid by the General Fund.

(2) Revenue to offset the estimated \$117,700 annual cost of Animal Control services provided by King County.

(3) Revenue to offset the estimated \$300,000 annual cost of Court services provided by King County.

City of Sammamish
Summary of General Fund Expenditures by Department
Budget to Expenditure Comparison
2015/2016 Budget Process

Department	Section	2011-2012 Actual Expenditures	2013-2014 Budget	2015-2016 Budget
City Council		\$ 448,715	\$ 540,400	\$ 565,800
City Manager		\$ 1,227,211	\$ 1,230,000	\$ 1,276,460
Finance		\$ 1,578,570	\$ 1,845,300	\$ 2,017,900
Legal Services		\$ 901,905	\$ 1,173,624	\$ 1,703,500
Administrative Services	City Clerk	\$ 501,904	\$ 592,000	\$ 636,200
	Administration	715,938	817,100	1,050,900
	Total	\$ 1,217,841	\$ 1,409,100	\$ 1,687,100
Facilities		\$ 661,075	\$ 1,439,400	\$ 1,558,900
Police Services		\$ 9,010,766	\$ 10,262,113	\$ 10,643,957
Fire Services		\$ 11,522,165	\$ 14,390,615	\$ 12,455,113
Public Works	Administration	\$ 227,098	\$ 193,625	\$ 320,100
	Engineering	1,264,026	1,023,400	1,479,650
	Total	\$ 1,491,124	\$ 1,217,025	\$ 1,799,750
Social & Human Services		\$ 351,240	\$ 377,000	\$ 383,000
Community Development	Planning	\$ 2,554,947	\$ 3,501,000	\$ 2,994,961
	Building	1,106,242	1,673,700	2,004,700
	Permit Center	606,972	846,900	928,300
	ARRA Grant	6,869	-	-
	Total	\$ 4,275,030	\$ 6,021,600	\$ 5,927,961
Parks & Recreation	Arts/Culture/Wellness	\$ 111,398	\$ 110,100	\$ 133,100
	Volunteer Services	203,459	232,800	291,900
	Administration	822,067	902,100	956,100
	Planning & Dev'l	634,395	659,400	643,500
	Recreation Prgms	874,006	1,056,700	1,094,650
	Park Resource Mgt	3,212,828	3,654,000	4,267,480
	Total	\$ 5,858,153	\$ 6,615,100	\$ 7,386,730
Non-Departmental	Voter Registration	\$ 194,719	\$ 220,000	\$ 285,000
	Economic Development	-	380,200	40,200
	Other Gen Gov't Svcs	2,780,967	8,680,560	9,702,486
	Pollution Control	55,454	63,000	88,200
	Public Health	22,778	24,000	24,000
	Operating Trnfs Out	18,619,948	15,500,000	18,000,000
	Total	\$ 21,673,865	\$ 24,867,760	\$ 28,139,886
TOTAL GENERAL FUND EXPENDITURES		\$ 60,217,661	\$ 71,389,037	\$ 75,546,057
Ending Fund Balance		\$ 18,340,897	\$ 9,298,841	\$ 11,695,969
GRAND TOTAL GENERAL FUND		\$ 78,558,558	\$ 80,687,878	\$ 87,242,026

**City of Sammamish
General Fund**

**City Council Department
2015/2016 Budget Process**

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-011-511-60-11-00	Salaries	\$ 145,200	\$ 145,200	\$ 145,200
001-011-511-60-21-00	Benefits	38,853	36,400	36,800
	TOTAL PERSONNEL	\$ 184,053	\$ 181,600	\$ 182,000
001-011-511-60-31-00	Office & Operating Supplies	\$ 4,560	\$ 4,000	\$ 5,000
001-011-511-60-31-01	Meeting Expense	2,959	12,000	12,000
001-011-511-60-31-05	Meeting Meal Expense (1)	8,424	9,000	9,000
001-011-511-60-35-00	Small Tools & Minor Equipment	4,796	-	-
	TOTAL SUPPLIES	\$ 20,739	\$ 25,000	\$ 26,000
001-011-511-60-41-00	Professional Services (2)	\$ 13,377	\$ 29,000	\$ 29,000
001-011-511-60-41-05	Newsletter (3)	72,570	110,000	120,000
001-011-511-60-42-00	Communications (4)	42,524	40,000	40,000
001-011-511-60-42-01	Postage (5)	69,412	94,000	103,000
001-011-511-60-43-00	Travel (6)	26,528	30,000	30,000
001-011-511-60-45-00	Rent for Public Mtg Space	767	-	-
001-011-511-60-45-01	Meeting Room Rental	1,000	-	-
001-011-511-60-48-00	Repair and Maintenance	257	-	-
001-011-511-60-49-01	Memberships (7)	2,505	2,800	2,800
001-011-511-60-49-03	Training-Seminars/Conference	6,985	8,000	8,000
001-011-511-60-49-12	Special Celebrations (8)	8,000	10,000	15,000
001-011-511-60-49-13	Sister City Program	-	10,000	10,000
	TOTAL SERVICES & CHARGES	\$ 243,924	\$ 333,800	\$ 357,800
	TOTAL DEPARTMENT	\$ 448,715	\$ 540,400	\$ 565,800

(1) Light refreshments at Council mtgs: \$100/mo x 11. Dinners @ \$850 each (Issq CC, Redmd CC, ISD/LWSD boards)

(2) Retreat moderator \$5,000, miscellaneous video/photography \$2,000, Citizen Survey \$15,000 in 2016.

(3) Newsletter to remain at 3 colors; special inserts paid by requesting city department.

(4) Audio,video recording for Council and Planning Commission meetings.

(5) Bulk newsletter and other postage.

(6) \$10,000 for NLC, AWC, AWC Legislative, Sound Cities, Samm Chamber of Commerce and \$5,000 for retreat.

(7) Rotary - \$1,200; Eastside Transportation Partnership - \$200.

(8) Sammi Awards increased from \$5,000/year to \$7,500/year in 2015 at Council direction.

City of Sammamish
General Fund

City Manager's Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-013-513-10-11-00	Salaries	\$ 829,607	\$ 876,800	\$ 896,400
001-013-513-10-21-00	Benefits	294,684	301,500	327,000
	TOTAL PERSONNEL	\$ 1,124,292	\$ 1,178,300	\$ 1,223,400
001-013-513-10-31-00	Office & Operating Supplies	\$ 12,529	\$ 10,000	\$ 10,000
001-013-513-10-31-01	Meeting Expense	3,087	-	-
001-013-513-10-31-02	Books	319	1,000	1,000
001-013-513-10-31-05	Meeting Meal Expense (1)	5,713	3,300	3,300
001-013-513-10-35-00	Small Tools & Minor Equipment	3,211	5,000	5,000
	TOTAL SUPPLIES	\$ 24,859	\$ 19,300	\$ 19,300
001-013-513-10-41-00	Professional Services	\$ 56,373	\$ -	\$ -
001-013-513-10-41-04	Copying	257	2,000	2,000
001-013-513-10-42-00	Communications	2,583	4,000	4,000
001-013-513-10-42-02	Postage	199	2,000	1,000
001-013-513-10-43-00	Travel	9,128	14,000	14,000
001-013-513-10-45-00	Operating Rentals	1,200	-	-
001-013-513-10-49-00	Miscellaneous	275	-	-
001-013-513-10-49-01	Memberships (2)	5,501	6,400	7,280
001-013-513-10-49-03	Training (3)	2,545	4,000	5,480
	TOTAL SERVICES & CHARGES	\$ 78,061	\$ 32,400	\$ 33,760
	TOTAL DEPARTMENT	\$ 1,227,211	\$ 1,230,000	\$ 1,276,460

(1) Mayor/Deputy Mayor agenda mtg - \$50 (33 per year).

(2) International County/City Managers Association (ICMA) \$2,800, WA City/County Managers Association (WCMA) \$380, Costco \$165, Urban Land Institute \$175, Professional Engineer License \$120.

(3) ICMA conference, AWC conference, National League of Cities conference, Chamber lunches, computer system training, miscellaneous legislative/financial.

City of Sammamish
General Fund

Finance Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-014-514-20-11-00	Salaries	\$ 1,026,953	\$ 1,145,800	\$ 1,238,300
001-014-514-20-21-00	Benefits	355,497	422,300	497,400
	TOTAL PERSONNEL	\$ 1,382,450	\$ 1,568,100	\$ 1,735,700
001-014-514-20-31-00	Office & Operating Supplies	\$ 5,617	\$ 7,000	\$ 7,000
001-014-514-20-31-01	Meeting Expense (1)	327	1,000	1,000
001-014-514-20-31-02	Books	1,829	1,500	1,500
001-014-514-20-32-00	Fuel	439	500	600
001-014-514-20-35-00	Small Tools & Minor Equipment	3,352	2,000	2,000
	TOTAL SUPPLIES	\$ 11,563	\$ 12,000	\$ 12,100
001-014-514-20-41-00	Professional Services (2)	\$ 28,238	\$ 50,000	\$ 50,000
001-014-514-20-41-04	Copying (3)	6,788	9,000	12,000
001-014-514-20-42-00	Communications	190	-	-
001-014-514-20-42-02	Postage	-	200	-
001-014-514-20-43-00	Travel Meals & Lodging	4,521	12,000	11,000
001-014-514-20-48-00	Software Maintenance (4)	56,685	74,000	76,000
001-014-514-20-49-00	Award Programs Application Fees (5)	2,036	2,400	1,700
001-014-514-20-49-01	Memberships (6)	6,065	6,600	9,400
001-014-514-20-49-03	Training (7)	3,795	11,000	10,000
	TOTAL SERVICES & CHARGES	\$ 108,318	\$ 165,200	\$ 170,100
001-014-514-20-51-00	State Auditor - Intergov't Svc (8)	\$ 76,238	\$ 100,000	\$ 100,000
	TOTAL INTERGOVERNMENTAL	\$ 76,238	\$ 100,000	\$ 100,000
	TOTAL DEPARTMENT	\$ 1,578,570	\$ 1,845,300	\$ 2,017,900

- (1) 6 Finance committee @ \$50, 4 regional finance @ \$50.
- (2) ANI Administrators, US Bank, Microflex, Bank of America, miscellaneous finance.
- (3) Printing budget document and Comprehensive Annual Financial Report.
- (4) Springbrook & Sympro (financial and investment software) maintenance/licenses.
- (5) Application fees to GFOA for annual financial reporting (CAFR) and biennial Distinguished Budget Award programs.
- (6) American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), National Institute for Government Purchasing (NIGP), Puget Sound Finance Officers Association (PSFOA), Springbrook National Users Group, WA Finance Officers Association (WFOA), WA Municipal Treasurers Association (WMTA), WA State Purchasing Co-op, Pacific Northwest Public Purchasing Association, International City Manager's Association (ICMA).
- (7) GFOA Conference (2), WFOA Conference (3), WMTA (1), other courses.
- (8) Fees paid to State Auditor to audit city annual financial statements. Potential for federal single audit.

City of Sammamish
General Fund

Legal Services and Public Safety
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-015-515-91-41-92	Public Defender	\$ 57,686	\$ 84,000	\$ 100,000
001-015-515-30-41-04	Copying	1,245	2,000	2,000
001-015-515-30-41-90	City Attorney-Base	321,663	357,624	381,000
001-015-515-30-41-91	Prosecuting Attorney (1)	151,294	180,000	246,500
001-015-515-30-41-93	City Attorney- Litigation (2)	46,475	150,000	300,000
001-015-515-30-41-94	Miscellaneous Legal	3,314	-	6,000
001-015-558-60-41-00	Hearing Examiner	4,929	60,000	68,000
TOTAL SERVICES & CHARGES		\$ 586,605	\$ 833,624	\$ 1,103,500
001-015-512-50-51-00	Municipal Court Costs (3)	\$ 315,300	\$ 340,000	\$ 600,000
TOTAL INTERGOVERNMENTAL		\$ 315,300	\$ 340,000	\$ 600,000
TOTAL DEPARTMENT		\$ 901,905	\$ 1,173,624	\$ 1,703,500

(1) Increased by \$30,000/year for Prosecutor to appear on court appeals.

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

(3) Expect an increase over 2013/2014 for 2015/2016 based on actual experience. Offset by revenues of \$250,000 per year.

City of Sammamish
General Fund

Administrative Services Department

2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
City Clerk				
001-018-514-30-11-00	Salaries	\$ 285,218	\$ 299,100	\$ 323,900
001-018-514-30-12-00	Overtime	560	-	-
001-018-514-30-21-00	Benefits	117,872	134,900	154,300
TOTAL PERSONNEL		\$ 403,650	\$ 434,000	\$ 478,200
001-018-514-30-31-00	Office & Operating Supplies	\$ 2,496	\$ 6,000	\$ 6,000
001-018-514-30-31-01	Meeting Expense	32	-	-
001-018-514-30-35-00	Small Tools & Minor Equipment	928	-	-
TOTAL SUPPLIES		\$ 3,456	\$ 6,000	\$ 6,000
001-018-514-30-41-00	Professional Services (1)	\$ 35,687	\$ 42,000	\$ 42,000
001-018-514-30-41-04	Copying	1,008	2,000	2,000
001-018-514-30-42-00	Communication	-	2,000	2,000
001-018-514-30-43-00	Travel	2,347	2,000	2,000
001-018-514-30-44-00	Advertising (2)	51,185	100,000	100,000
001-018-514-30-49-00	Miscellaneous	473	-	-
001-018-514-30-49-01	Memberships (6)	780	2,000	2,000
001-018-514-30-49-03	Training	3,318	2,000	2,000
TOTAL SERVICES & CHARGES		\$ 94,799	\$ 152,000	\$ 152,000
TOTAL CITY CLERK SVCS		\$ 501,904	\$ 592,000	\$ 636,200
Administrative				
001-018-518-10-11-00	Salaries (3)	\$ 301,074	\$ 357,100	\$ 423,700
001-018-518-10-21-11	Tuition Reimbursement	2,766	50,000	50,000
001-018-518-10-21-00	Benefits	83,202	122,600	179,400
TOTAL PERSONNEL		\$ 387,042	\$ 529,700	\$ 653,100
001-018-518-10-31-00	Supplies	\$ 4,291	\$ 9,000	\$ 10,000
001-018-518-10-31-01	Meeting Expense	574	1,000	1,000
001-018-518-10-31-02	Maps and publications	-	1,000	1,000
001-018-518-10-35-00	Small Tools & Minor Equipment	-	400	2,400
TOTAL SUPPLIES		\$ 4,865	\$ 11,400	\$ 14,400
001-018-518-10-41-00	Professional Services (4)	\$ 15,873	\$ 34,000	\$ 138,000
001-018-518-10-42-00	Communications	-	3,000	3,000
001-018-518-10-43-00	Travel	1,740	2,000	3,000
001-018-518-10-44-00	Advertising	485	10,000	1,000
001-018-518-10-45-00	Operating Rentals	219	-	-
001-018-518-10-48-00	Repair & Maintenance	-	2,000	2,000
001-018-518-10-49-00	Miscellaneous	2	-	-
001-018-518-10-49-01	Memberships (6)	1,055	1,000	1,400
001-018-518-10-49-03	Training	1,814	4,000	4,000
001-018-554-30-41-00	Prof Svcs: Animal Control (5)	302,842	220,000	231,000
TOTAL SERVICES & CHARGES		\$ 324,030	\$ 276,000	\$ 383,400
TOTAL ADMINISTRATIVE SVCS		\$ 715,938	\$ 817,100	\$ 1,050,900
TOTAL DEPARTMENT		\$ 1,217,841	\$ 1,409,100	\$ 1,687,100

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	(1) Municipal Code updates and records storage.			
	(2) State mandated public notices for meetings, hearings, ordinances, etc.			
	(3) Half time Volunteer Coordinator position added.			
	(4) \$10,000 for recruiting/citywide training programs.\$35,000 consultant/survey for 2015 solid waste contract. \$60,000 survey/technical franchise review-cable services. \$20,700 temporary data entry-new Human Resources system.			
	(5) KC contract for animal control services. Contract amount is offset by pet licensing revenue.			
	(6) International Institute of Municipal Clerks, WA Municipal Clerks Association, King County Municipal Clerks Association, WA City/County Managers Association; National Public Employers Labor Relations Association.			

City of Sammamish
General Fund

Facilities Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Facilities Section				
001-019-518-30-11-00	Salaries	\$ -	\$ 197,200	\$ 205,700
001-019-518-30-13-01	Salaries 9 month		26,600	53,200
001-019-518-30-21-00	Benefits	-	58,800	59,600
001-019-518-30-21-00	Benefits 9 month	-	-	35,000
TOTAL PERSONNEL		\$ -	\$ 282,600	\$ 353,500
001-019-518-30-31-00	Office & Operating Supplies	\$ 26,798	\$ 46,000	\$ 76,000
001-019-518-30-31-03	Kitchen Supplies	16	-	-
001-019-518-30-35-00	Small Tools/Minor Equip	6,863	12,000	20,000
001-019-518-30-35-01	Minor equipment	8,086	2,000	-
TOTAL SUPPLIES		\$ 41,763	\$ 60,000	\$ 96,000
001-019-518-30-41-00	Professional Services (1)	\$ 113,776	\$ 205,000	\$ 255,400
001-019-518-30-42-00	Communications (2)	64,971	148,400	92,000
001-019-518-30-43-00	Travel	-	1,000	1,000
001-019-518-30-45-00	Rentals & Leases	157	10,000	10,000
001-019-518-30-47-00	Utilities (3)	239,497	398,000	384,000
001-019-518-30-48-00	Repair & Maintenance	200,911	333,400	324,800
001-019-518-30-49-03	Training	-	1,000	1,000
TOTAL SERVICES & CHARGES		\$ 619,312	\$ 1,096,800	\$ 1,068,200
TOTAL FACILITIES		\$ 661,075	\$ 1,439,400	\$ 1,517,700
Capital Facilities Maintenance Section				
001-019-518-30-48-01	Repair & Maintenance (4)	\$ -	\$ -	\$ 41,200
TOTAL CAPITAL MAINTENANCE		\$ -	\$ -	\$ 41,200
TOTAL CAPITAL FACILITIES		\$ -	\$ -	\$ 41,200
TOTAL DEPARTMENT		\$ 661,075	\$ 1,439,400	\$ 1,558,900

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

- (1) Custodial, fire system inspections, security monitoring, pressure washing.
- (2) Reduction in costs with new phone provider at City Hall.
- (3) Increased by \$6,000/year for PSE green energy at Council direction.
- (4) Major periodic repair and maintenance on city facilities as listed below.

2015 Major repair and maintenance projects.

- City Hall kitchen floor replacement-\$7,300
- Police report preparation area floor replacement-\$5,400
- Beaver Lake Shop roof-\$20,000
- Beaver Lake Lodge furnace and hot water heater replacement-\$8,500

City of Sammamish
General Fund

Police Services Department

2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-021-521-10-11-00	Salaries	\$ 124,793	\$ 127,500	\$ 137,800
001-021-521-10-12-00	Overtime	757	-	-
001-021-521-10-21-00	Benefits	27,074	29,900	35,500
	TOTAL PERSONNEL	\$ 152,625	\$ 157,400	\$ 173,300
001-021-521-10-31-00	Office & Operating Supplies	\$ 3,604	\$ 6,400	\$ 6,400
001-021-521-10-31-01	Supplies-Reserve Officer Program	-	60,000	60,000
001-021-521-10-31-05	Meeting Meal Expense	203	-	500
001-021-521-10-34-00	Maps and publications	83	-	-
001-021-521-10-35-00	Small Tools & Minor Equipment	36,647	4,000	4,000
	TOTAL SUPPLIES	\$ 40,537	\$ 70,400	\$ 70,900
001-021-521-10-41-00	Professional Services (1)	\$ 19,812	\$ 16,000	\$ 16,000
001-021-521-10-41-04	Copying	126	-	-
001-021-521-10-42-00	Communications	17,771	19,200	-
001-021-521-10-42-02	Postage	73	-	-
001-021-521-10-43-00	Travel	2,724	14,000	15,000
001-021-521-10-48-00	Repair & Maintenance	4,205	4,000	4,000
001-021-521-10-49-00	Miscellaneous	241	-	-
001-021-521-10-49-01	Memberships (2)	950	1,940	1,940
001-021-521-10-49-03	Training	12,569	17,000	18,000
	TOTAL SERVICES & CHARGES	\$ 58,471	\$ 72,140	\$ 54,940
001-021-521-20-51-01	Police Service Contract (3)	\$ 8,471,401	\$ 9,642,173	\$ 10,024,817
001-021-523-60-51-01	Jail Contract	287,732	320,000	320,000
	TOTAL INTERGOVERNMENTAL	\$ 8,759,133	\$ 9,962,173	\$ 10,344,817
	TOTAL DEPARTMENT	\$ 9,010,766	\$ 10,262,113	\$ 10,643,957

(1) Domestic Violence Advocate hourly contract as required.

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

(3) King County Sheriff contracted police services.

City of Sammamish
General Fund

Fire Services Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-022-522-50-47-00	Utilities (1)	\$ 4,604	\$ 6,400	\$ 8,100
001-022-522-20-51-00	Eastside Fire & Rescue (2)	11,517,561	12,349,315	12,447,013
001-022-522-20-41-01	Prof Svcs-Dept. Start Up Costs	-	2,034,900	-
TOTAL SERVICES & CHARGES		\$ 11,522,165	\$ 14,390,615	\$ 12,455,113
TOTAL DEPARTMENT		\$ 11,522,165	\$ 14,390,615	\$ 12,455,113

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

(2) Includes equipment replacement and maintenance reserve contributions.

City of Sammamish
General Fund

Public Works Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Administration Section				
001-040-543-10-11-00	Salaries	\$ 132,947	\$ 141,250	\$ 226,100
001-040-543-10-21-00	Benefits	50,250	48,200	85,200
	TOTAL PERSONNEL	\$ 183,197	\$ 189,450	\$ 311,300
001-040-543-10-31-00	Office & Operating Supplies	\$ 1,152	\$ 1,400	\$ 1,400
001-040-543-10-31-05	Meeting Meals Expense	120	400	-
001-040-543-10-32-00	Fuel	278	-	-
001-040-543-10-34-00	Maps and publications	257	-	400
001-040-543-10-35-00	Small Tools & Minor Equipment	311	-	200
	TOTAL SUPPLIES	\$ 2,118	\$ 1,800	\$ 2,000
001-040-543-10-41-00	Professional Services	\$ 35,892	\$ -	\$ -
001-040-543-10-41-04	Copying	31	-	-
001-040-543-10-42-00	Communications	2,742	-	-
001-040-543-10-43-00	Travel	792	700	500
001-040-543-10-48-00	Repair & Maintenance	442	-	-
001-040-543-10-49-01	Memberships (1)	612	375	3,300
001-040-543-10-49-03	Training (2)	1,272	1,300	3,000
	TOTAL SERVICES & CHARGES	\$ 41,783	\$ 2,375	\$ 6,800
	TOTAL ADMINISTRATION	\$ 227,098	\$ 193,625	\$ 320,100
Engineering Section				
001-000-542-10-11-00	Salaries	\$ 726,218	\$ 517,000	\$ 726,100
001-000-542-10-12-00	Overtime	465	-	-
001-000-542-10-21-00	Benefits	260,369	221,800	362,300
	TOTAL PERSONNEL	\$ 987,052	\$ 738,800	\$ 1,088,400
001-040-542-10-31-00	Office & Operating Supplies	\$ 3,646	\$ 4,000	\$ 4,000
001-040-542-10-31-01	Meeting Expense	-	400	-
001-040-542-10-31-04	Safety Clothing	633	600	600
001-040-542-10-32-00	Fuel	4,924	2,400	3,000
001-040-542-10-34-00	Maps and publications	139	400	400
001-040-542-10-35-00	Small Tools & Minor Equipment	1,161	5,000	-
	TOTAL SUPPLIES	\$ 10,503	\$ 12,800	\$ 8,000
001-040-542-10-41-00	Professional Services	\$ 772	\$ 89,000	\$ 30,000
001-040-542-10-41-02	Engineering Services (3)	109,034	65,000	200,000
001-040-542-10-41-04	Copying	58	400	-
001-040-542-10-42-00	Communications	5,899	3,000	3,000
001-040-542-10-43-00	Travel	1,275	1,000	1,000
001-040-542-10-48-00	Repair & Maintenance	885	6,700	-
001-040-542-10-49-01	Memberships (1)	643	900	850
001-040-542-10-49-03	Training	5,352	4,800	2,400
	TOTAL SERVICES & CHARGES	\$ 123,917	\$ 170,800	\$ 237,250
001-040-533-10-51-00	Intergovernmental-BLMD (4)	\$ 142,554	\$ 101,000	\$ 110,000
	TOTAL INTERGOVERNMENTAL	\$ 142,554	\$ 101,000	\$ 110,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-040-594-43-64-00	Machinery & Equipment (5)	\$ -	\$ -	\$ 36,000
	TOTAL CAPITAL	\$ -	\$ -	\$ 36,000
	TOTAL ENGINEERING	\$ 1,264,026	\$ 1,023,400	\$ 1,479,650
	TOTAL DEPARTMENT	\$ 1,491,124	\$ 1,217,025	\$ 1,799,750

(1) Memberships include: Public Works Dept. ICMA dues, professional engineer license renewals, American Public Works Association, Urban and Regional Information Systems Association. (Some memberships split 3 ways-Parks, Streets, SWM).

(2) Includes cost to send senior level employee to Cascade executive training in 2015.

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

(4) Beaver Lake Management District-paid for by an assessment on the property owners within the BLMD. Covers monitoring, data collection, and administration. Expenditures are offset by revenues.

(5) Vehicle for new ROW Inspector position.

City of Sammamish
General Fund

Social & Human Services Department
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-050-559-20-41-00	Professional Services (1)	\$ 351,240	\$ 357,000	\$ 357,000
001-050-559-20-41-00	Affordable Housing (2)	-	20,000	20,000
001-050-559-20-41-00	Administrative Fee (3)	-	-	6,000
TOTAL SERVICES & CHARGES		\$ 351,240	\$ 377,000	\$ 383,000
TOTAL DEPARTMENT		\$ 351,240	\$ 377,000	\$ 383,000

(1) City Council determines funding. Includes \$2,500 for Sammamish Cares permits.

(2) City contribution to the A Regional Coalition for Housing (ARCH) trust fund.

(3) Beginning in 2015 the City of Bellevue is charging a fee to administer the Human Services grant funding program.

City of Sammamish
General Fund

Community Development

2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Planning Section				
001-058-558-60-11-00	Salaries	\$ 1,729,165	\$ 1,939,100	\$ 1,990,661
001-058-558-60-12-00	Overtime	3,031	10,000	10,000
001-058-558-60-21-00	Benefits	631,387	740,000	792,300
TOTAL PERSONNEL		\$ 2,363,582	\$ 2,689,100	\$ 2,792,961
001-058-558-60-31-00	Office & Operating Supplies	\$ 5,979	\$ 7,000	\$ 8,000
001-058-558-60-31-01	Meeting Expense	1,686	2,600	2,600
001-058-558-60-31-02	Books	220	200	200
001-058-558-60-32-00	Fuel	385	500	500
001-058-558-60-34-00	Maps and publications	-	1,000	1,000
001-058-558-60-35-00	Small Tools & Minor Equipment	532	4,000	4,000
TOTAL SUPPLIES		\$ 8,802	\$ 15,300	\$ 16,300
001-058-558-60-41-00	Professional Services - Planning	\$ 130,038	\$ 601,000	\$ -
001-058-558-60-41-01	Prof Svcs-Reimbursed Services (1)	-	120,000	120,000
001-058-558-60-41-04	Copying	2,333	20,000	12,000
001-058-558-60-42-00	Communications	831	1,600	-
001-058-558-60-42-02	Postage	3,434	12,000	9,000
001-058-558-60-43-00	Travel	3,274	10,000	10,000
001-058-558-60-44-00	Advertising/Public Notices	50	2,000	1,500
001-058-558-60-48-00	Repair & Maintenance	22,010	-	-
001-058-558-60-49-00	Miscellaneous	275	-	-
001-058-558-60-49-01	Memberships (5)	6,850	8,000	11,200
001-058-558-60-49-03	Training	9,386	12,000	12,000
TOTAL SERVICES & CHARGES		\$ 178,483	\$ 786,600	\$ 175,700
001-058-558-60-51-00	Intergovernmental Services	\$ 4,080	\$ 10,000	\$ 10,000
TOTAL INTERGOVERNMENTAL		\$ 4,080	\$ 10,000	\$ 10,000
TOTAL PLANNING		\$ 2,554,947	\$ 3,501,000	\$ 2,994,961
Building Section				
001-058-524-20-11-00	Salaries	\$ 689,207	\$ 931,000	\$ 1,189,200
001-058-524-20-12-00	Overtime	6,619	20,000	20,000
001-058-524-20-21-00	Benefits	291,249	446,300	610,200
TOTAL PERSONNEL		\$ 987,076	\$ 1,397,300	\$ 1,819,400
001-058-524-20-31-00	Office & Operating Supplies	\$ 2,936	\$ 5,000	\$ 6,000
001-058-524-20-31-01	Meeting Expense	78	400	400
001-058-524-20-31-02	Books	654	8,000	10,000
001-058-524-20-31-04	Safety Clothing & Equipment	979	2,000	2,000
001-058-524-20-32-00	Fuel	4,611	6,000	6,000
001-058-524-20-34-00	Maps	-	2,000	-
001-058-524-20-35-00	Small Tools & Minor Equipment	513	-	2,000
TOTAL SUPPLIES		\$ 9,769	\$ 23,400	\$ 26,400
001-058-524-20-41-00	Professional Services (2)	\$ 92,913	\$ 220,000	\$ 120,000
001-058-524-20-41-04	Copying	1,646	2,000	2,000
001-058-524-20-42-00	Communications	4,937	11,800	15,000
001-058-524-20-42-02	Postage	8	200	200
001-058-524-20-43-00	Travel	1,949	5,000	6,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-058-524-20-44-00	Advertising			200
001-058-524-20-48-00	Repair & Maintenance	247	3,000	1,500
001-058-524-20-49-01	Memberships (5)	1,120	1,000	2,000
001-058-524-20-49-03	Training	6,577	10,000	12,000
TOTAL SERVICES & CHARGES		\$ 109,397	\$ 253,000	\$ 158,900
TOTAL BUILDING		\$ 1,106,242	\$ 1,673,700	\$ 2,004,700
Permit Center Section				
001-058-558-50-11-00	Salaries	\$ 406,748	\$ 511,100	\$ 567,400
001-058-558-50-12-00	Overtime	18	2,000	2,000
001-058-558-50-21-00	Benefits	158,759	202,300	270,300
TOTAL PERSONNEL		\$ 565,525	\$ 715,400	\$ 839,700
001-058-558-50-31-00	Office & Operating Supplies	\$ 5,160	\$ 6,000	\$ 6,000
001-058-558-50-31-02	Books	-	2,000	1,000
001-058-558-50-32-00	Fuel	66	200	-
001-058-558-50-34-00	Maps and publications	-	600	-
001-058-558-50-35-00	Small Tools & Minor Equipment	29	-	2,000
TOTAL SUPPLIES		\$ 5,255	\$ 8,800	\$ 9,000
001-058-558-50-41-00	Professional Services (3)	\$ 27,216	\$ 52,900	\$ 12,000
001-058-558-50-41-04	Copying	752	2,000	1,000
001-058-558-50-42-00	Communications	-	1,000	-
001-058-558-50-42-02	Postage	22	200	-
001-058-558-50-43-00	Travel	998	2,000	2,000
001-058-558-50-48-00	Repair & Maintenance	168	-	-
001-058-558-50-49-00	Miscellaneous (4)	80	56,000	60,000
001-058-558-50-49-01	Memberships (5)	758	600	600
001-058-558-50-49-03	Training	6,198	8,000	4,000
TOTAL SERVICES & CHARGES		\$ 36,191	\$ 122,700	\$ 79,600
TOTAL PERMIT CENTER		\$ 606,972	\$ 846,900	\$ 928,300
ARRA Salaries				
	ARRA Home Energy Reports	\$ 6,667	\$ -	\$ -
	ARRA Sustainability Strategy	203	-	-
TOTAL ARRA EXPENSE		\$ 6,869	\$ -	\$ -
TOTAL DEPARTMENT		\$ 4,275,030	\$ 6,021,600	\$ 5,927,961

(1) Reimbursed Prof Services -wetland, on call engineering, surveying, geotech.

(2) Contract peer review/inspection-Town Center.

(3) Contract technical assistance - Piedmont Signs.

(4) Credit card merchant fees.

(5) Memberships include: American and Washington Associations of Code Enforcement, American Planning Association, International Code Council, King County Cities Climate Change Coalition, Society of Wetland Scientists, WA Association of Building Officials, WA Association of Permit Technicians.

City of Sammamish
General Fund

Parks & Recreation Department

2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Arts Section				
001-076-573-20-31-00	Office & Operating Supplies	\$ 5,808	\$ 8,000	\$ 8,000
001-076-573-20-35-00	Small Tools & Minor Equipment	9,680	4,000	4,000
	TOTAL SUPPLIES	\$ 15,488	\$ 12,000	\$ 12,000
001-076-573-20-41-00	Professional Svs-Arts Commission	\$ 30,948	\$ 33,600	\$ 46,600
001-076-573-20-41-04	Copying-Arts Commission	4,447	600	600
001-076-573-20-42-02	Postage	3	200	200
001-076-573-20-44-00	Advertising	4,511	1,000	1,000
001-076-573-20-45-00	Operating Rentals & Leases	4,463	1,500	1,500
001-076-573-20-48-00	Repair & Maintenance	-	2,000	2,000
001-076-573-20-49-01	Memberships (11)	235	200	200
001-076-573-20-49-03	Training-Seminars/Conferences	-	500	500
	TOTAL SERVICES & CHARGES	\$ 44,607	\$ 39,600	\$ 52,600
	TOTAL ARTS	\$ 60,095	\$ 51,600	\$ 64,600
Culture Section				
001-076-573-20-41-01	Professional Svcs-Sam. Symphony (1)	\$ 15,950	\$ 20,000	\$ 30,000
001-076-573-20-41-02	Prof. Svc - Master Chorus Eastside	2,000	2,000	2,000
001-076-573-90-41-01	Prof Services-Farmer's Market	20,000	20,000	20,000
001-076-573-90-41-02	Prof Svcs - Heritage Society	10,000	10,000	10,000
	TOTAL SERVICES & CHARGES	\$ 47,950	\$ 52,000	\$ 62,000
	TOTAL CULTURE	\$ 47,950	\$ 52,000	\$ 62,000
Wellness Section				
001-076-517-90-31-00	Supplies - Wellness Prog	\$ 2,440	\$ 3,000	\$ 2,500
001-076-517-90-35-00	Small Tools - Wellness Prog	-	-	1,000
	TOTAL SUPPLIES	\$ 2,440	\$ 3,000	\$ 3,500
001-076-517-90-41-00	Professional Svcs - Wellness	\$ 700	\$ 2,000	\$ 1,500
001-076-517-90-43-00	Travel - Wellness Prog	178	500	500
001-076-517-90-49-00	Miscellaneous - Wellness Prog	-	-	-
001-076-517-90-49-03	Training/Conf - Wellness	35	1,000	1,000
	TOTAL SERVICES & CHARGES	\$ 913	\$ 3,500	\$ 3,000
	TOTAL WELLNESS	\$ 3,353	\$ 6,500	\$ 6,500
Volunteer Services				
001-076-518-90-11-00	Salary	\$ 120,069	\$ 134,800	\$ 105,100
001-076-518-90-21-08	Volunteer L&I	423	400	400
001-076-518-90-21-00	Benefits	65,543	72,600	36,600
	TOTAL PERSONNEL	\$ 186,034	\$ 207,800	\$ 142,100
001-076-518-90-31-00	Office & Operating Supplies (2)	\$ 13,271	\$ 17,400	\$ 136,000
001-076-518-90-35-00	Small Tools & Minor Equipment	347	2,000	3,400
	TOTAL SUPPLIES	\$ 13,619	\$ 19,400	\$ 139,400
001-076-518-90-41-00	Professional Services (3)	\$ 336	\$ 1,500	\$ 7,000
001-076-518-90-41-04	Copying	113	600	-
001-076-518-90-42-02	Postage	9	200	-

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-076-518-90-43-00	Travel	356	1,000	1,000
001-076-518-90-44-00	Advertising	250	800	1,000
001-076-518-90-45-00	Operating Rentals	1,944	-	-
001-076-518-90-49-00	Miscellaneous	10	-	-
001-076-518-90-49-01	Memberships (11)	175	500	400
001-076-518-90-49-03	Training	613	1,000	1,000
TOTAL SERVICES & CHARGES		\$ 3,806	\$ 5,600	\$ 10,400
TOTAL VOLUNTEER SERVICES		\$ 203,459	\$ 232,800	\$ 291,900

Administration Section

001-076-571-10-11-00	Salaries	\$ 598,719	\$ 654,900	\$ 662,500
001-076-571-10-21-00	Benefits	189,217	210,400	258,000
TOTAL PERSONNEL		\$ 787,936	\$ 865,300	\$ 920,500
001-076-571-10-31-00	Office & Operating Supplies	\$ 7,618	\$ 6,000	\$ 8,000
001-076-571-10-32-00	Fuel	124	-	-
001-076-571-10-35-00	Small Tools & Minor Equipment	1,161	2,000	2,000
TOTAL SUPPLIES		\$ 8,903	\$ 8,000	\$ 10,000
001-076-571-10-41-00	Professional Services	\$ 6,348	\$ 10,000	\$ 8,000
001-076-571-10-41-04	Copying	759	-	-
001-076-571-10-42-00	Communications	32	400	400
001-076-571-10-42-02	Postage	127	2,000	2,000
001-076-571-10-43-00	Travel	2,152	8,000	6,000
001-076-571-10-49-01	Memberships (11)	3,083	3,400	4,200
001-076-571-10-49-03	Training	5,132	5,000	5,000
TOTAL SERVICES & CHARGES		\$ 17,633	\$ 28,800	\$ 25,600
001-076-594-76-64-61	Machinery and Equipment	\$ 7,595	\$ -	\$ -
TOTAL MACHINERY & EQUIPMENT		\$ 7,595	\$ -	\$ -
TOTAL ADMINISTRATION		\$ 822,067	\$ 902,100	\$ 956,100

Planning & Development

001-076-576-95-11-00	Salaries	\$ 432,366	\$ 347,500	\$ 374,900
001-076-576-95-21-00	Benefits	149,359	106,900	126,000
TOTAL PERSONNEL		\$ 581,725	\$ 454,400	\$ 500,900
001-076-576-95-31-00	Office & Operating Supplies	\$ 2,988	\$ 4,000	\$ 4,000
001-076-576-95-32-00	Fuel	689	1,000	1,000
001-076-576-95-35-00	Small Tools & Minor Equipment	2,105	5,000	2,000
TOTAL SUPPLIES		\$ 5,781	\$ 10,000	\$ 7,000
001-076-576-95-41-00	Professional Services (4)	\$ 40,698	\$ 159,000	\$ 108,000
001-076-576-95-41-04	Copying	1,883	20,000	8,000
001-076-576-95-42-00	Communications	106	-	-
001-076-576-95-42-02	Postage	4	-	-
001-076-576-95-43-00	Travel	161	2,000	4,000
001-076-576-95-48-00	Software Maintenance	2,000	8,000	8,000
001-076-576-95-49-01	Memberships (11)	1,312	1,600	3,200
001-076-576-95-49-03	Training	724	4,400	4,400
TOTAL SERVICES & CHARGES		\$ 46,888	\$ 195,000	\$ 135,600
TOTAL PLANNING & DEVELOPMENT		\$ 634,395	\$ 659,400	\$ 643,500

Recreation Programs Section

001-076-571-18-11-00	Salaries	\$ 254,398	\$ 268,700	\$ 288,800
001-076-571-18-12-00	Overtime	899	-	-
001-076-571-18-13-00	Part-Time (Lifeguards)	81,043	111,700	110,000
001-076-571-18-13-02	Part-Time (Facility Rental Staff)	47,250	51,500	54,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-076-571-18-13-03	Part-Time (Recreation)	10,986	10,300	12,000
001-076-571-18-21-00	Benefits	103,125	110,500	127,800
	TOTAL PERSONNEL	\$ 497,701	\$ 552,700	\$ 592,600
001-076-571-18-31-00	Office & Operating Supplies	\$ 35,254	\$ 50,000	\$ 50,000
001-076-571-18-35-00	Small Tools & Minor Equipment	9,587	26,000	23,000
	TOTAL SUPPLIES	\$ 44,841	\$ 76,000	\$ 73,000
001-076-571-18-41-00	Professional Services-Recreation	\$ 204,538	\$ 242,000	\$ 244,200
001-076-571-18-41-04	Copying	44,471	76,000	76,000
001-076-571-18-42-00	Communications	318	1,200	-
001-076-571-18-42-02	Postage	3,500	-	2,000
001-076-571-18-43-00	Travel	837	3,000	3,000
001-076-571-18-44-00	Advertising	17,805	26,000	26,000
001-076-571-18-45-00	Operating Rentals & Leases	45,408	54,000	54,000
001-076-571-18-48-00	Software Maintenance	3,039	10,000	10,000
001-076-571-18-49-00	Miscellaneous	25	4,000	-
001-076-571-18-49-01	Memberships (11)	1,915	2,600	2,600
001-076-571-18-49-03	Training - Seminars/Conference	7,260	4,000	4,000
	TOTAL SERVICES & CHARGES	\$ 329,117	\$ 422,800	\$ 421,800
001-076-571-18-51-00	Intergovernmental Services	\$ 2,348	\$ 2,200	\$ 2,000
	TOTAL INTERGOVERNMENTAL	\$ 2,348	\$ 2,200	\$ 2,000
001-076-594-71-64-18	Machinery & Equipment (5)	\$ -	\$ 3,000	\$ 5,250
	TOTAL CAPITAL	\$ -	\$ 3,000	\$ 5,250
	TOTAL RECREATION PROGRAMS	\$ 874,006	\$ 1,056,700	\$ 1,094,650

Park Resource Management

001-076-576-80-11-00	Salaries	\$ 766,790	\$ 864,300	\$ 986,800
001-076-576-80-12-00	Overtime	38,151	50,000	50,000
001-076-576-80-13-00	Part-Time (Summer Help)	124,077	162,600	182,000
001-076-576-80-13-01	Part-Time (9 month)	346,335	418,200	464,000
001-076-576-80-21-00	Benefits	430,850	570,400	552,100
001-076-576-80-21-00	Benefits (Seasonals)	-	-	305,900
	TOTAL PERSONNEL	\$ 1,706,202	\$ 2,065,500	\$ 2,540,800
001-076-576-80-31-00	Office & Operating Supplies (6)	\$ 233,943	\$ 288,000	\$ 328,000
001-076-576-80-31-01	Meeting Expense	497	-	-
001-076-576-80-31-04	Safety Clothing & Equipment	11,774	16,000	16,000
001-076-576-80-32-00	Fuel	90,767	109,600	97,440
001-076-576-80-35-00	Small Tools & Equipment	84,196	96,000	100,000
	TOTAL SUPPLIES	\$ 421,176	\$ 509,600	\$ 541,440
001-076-576-80-41-00	Professional Services (7)	\$ 584,776	\$ 666,800	\$ 686,300
001-076-576-80-42-00	Communications	47,622	22,400	22,400
001-076-576-80-43-00	Travel	852	2,000	2,000
001-076-576-80-45-00	Operating Rentals & Leases (8)	71,633	56,000	106,000
001-076-576-80-47-00	Utilities	256,625	237,700	239,540
001-076-576-80-48-00	Repair & Maintenance (9)	87,661	70,000	94,000
001-076-576-80-49-00	Miscellaneous	910	-	-
001-076-576-80-49-01	Memberships (11)	92	-	-
001-076-576-80-49-03	Training - Seminars/Conference	11,531	12,000	13,000
	TOTAL SERVICES & CHARGES	\$ 1,061,703	\$ 1,066,900	\$ 1,163,240
001-076-576-80-51-00	Intergovernmental Services	\$ 236	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 236	\$ -	\$ -
001-076-594-76-64-80	Machinery & Equipment (10)	\$ 23,512	\$ 12,000	\$ 22,000
	TOTAL CAPITAL	\$ 23,512	\$ 12,000	\$ 22,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	TOTAL PARK RESOURCE MGMT	\$ 3,212,828	\$ 3,654,000	\$ 4,267,480
	TOTAL DEPARTMENT	\$ 5,858,153	\$ 6,615,100	\$ 7,386,730

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

- (1) Increase to Sammamish Symphony \$5,000 per year at Council direction.
- (2) Plants for volunteer planting projects. Includes \$15,000 per year for tree planting at Council direction.
- (3) Volunteer dinner \$3,000/year, miscellaneous \$250/year.
- (4) Wetland monitoring Beaver Lake Preserve & Sammamish Landing, park surveys, landscape architect/engineering services.
- (5) Canopy (canvas cover) for the portable stage.
- (6) Contribution to Friends of the Issaquah Hatchery increased to \$20,000 per year at Council direction.
- (7) Added field maintenance for new turf field at Eastlake High School approx. \$14,000. Honey buckets moved to rentals.
- (8) Honey bucket rentals moved from professional services approximately \$25,000.
- (9) Increase based on actuals.
- (10) Two synthetic turf field sweepers. 1/3 cost of a trailer mounted air compressor.
- (11) Memberships include: Volunteer Administrators NW, Volunteermatch.org., WA Recreation and Parks Association, National Recreation and Parks Association, American Society for Landscape Architects, WA Festivals and Events, WA State Arts Alliance.

City of Sammamish
General Fund

Non-Departmental Department

2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Voter Registration Section				
001-090-514-40-51-00	Election Costs	\$ 60,260	\$ 80,000	\$ 120,000
001-090-514-90-51-00	Voter Registration Costs	134,459	140,000	165,000
	TOTAL INTERGOVERNMENTAL	\$ 194,719	\$ 220,000	\$ 285,000
TOTAL VOTER REGISTRATION		\$ 194,719	\$ 220,000	\$ 285,000
Economic Development Section				
001-090-558-70-41-00	Professional Services-Consulting	\$ -	\$ 170,000	\$ 40,000
001-090-558-70-41-01	Professional Services-Quadrant Plans	-	200,000	-
001-090-558-70-49-01	Memberships (1)	-	10,200	200
	TOTAL SERVICES & CHARGES	\$ -	\$ 380,200	\$ 40,200
TOTAL ECONOMIC DEVELOPMENT		\$ -	\$ 380,200	\$ 40,200
Other General Government Services Section				
001-090-517-90-11-01	Committee Chair Pay	\$ -	\$ 2,400	\$ 2,400
001-090-518-90-21-00	Salaries (2)	-	-	83,200
001-090-518-90-11-00	Benefits	-	-	44,200
	TOTAL PERSONNEL	\$ -	\$ 2,400	\$ 129,800
001-090-518-50-31-00	Office & Operating Supplies	\$ 23,949	\$ 40,000	\$ 40,000
001-090-518-90-31-05	Meeting Meal Expense (3)	-	4,500	4,500
001-090-518-50-35-00	Small Tools & Minor Equipment	459	8,000	8,000
	TOTAL SUPPLIES	\$ 24,408	\$ 52,500	\$ 52,500
001-090-511-10-49-06	Sound Cities Membership	\$ 49,268	\$ 54,000	\$ 54,000
001-090-511-10-49-07	AWC Membership	59,537	60,000	60,000
001-090-511-10-49-09	Puget Snd Regional Council Memb.	39,612	44,000	44,000
001-090-511-10-49-15	National League of Cities	6,646	7,000	8,000
001-090-518-30-48-00	Repairs & Maintenance	471	4,000	4,000
001-090-518-90-41-09	Operating Contingency (6)	-	2,070,000	2,000,000
001-090-518-90-42-00	Communications	-	4,000	-
001-090-518-90-42-02	Postage	13,167	28,500	28,500
001-090-518-90-47-00	Surface Water Fees	16,764	16,800	38,000
001-090-518-90-49-00	Miscellaneous	642	-	-
001-090-518-90-49-01	Memberships	-	-	-
001-090-518-90-49-15	Friends of Lake Sam. State Park (4)	-	-	20,000
001-090-518-90-49-16	Eastside Leadership Program	-	-	-
001-090-518-90-49-17	Enterprise Seattle	10,000	-	-
001-090-525-60-49-12	Sammamish Citizen Corps	19,955	20,000	20,000
001-090-525-60-49-13	Ham Radio Maintenance	-	2,400	2,400
001-090-537-70-47-01	Recycling	182,351	180,000	190,000
001-090-557-20-41-00	Professional Services (5)	23,787	15,000	25,000
001-090-558-60-41-10	Revenue Related DCD Contingency (6)	-	1,000,000	1,000,000
001-090-558-70-49-14	Samm. Chamber of Commerce	550	1,200	1,200
001-090-559-20-49-08	ARCH Membership	92,376	96,000	120,000
	TOTAL SERVICES & CHARGES	\$ 515,126	\$ 3,602,900	\$ 3,615,100
001-090-518-90-51-00	Intergovernmental Services	\$ 4,080	\$ -	\$ 8,020

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
001-090-518-90-53-00	Intergovernmental Taxes	18	-	-
	TOTAL INTERGOVERNMENTAL	\$ 4,098	\$ -	\$ 8,020
001-090-594-18-64-01	Machinery & Equipment	\$ 251,100	\$ -	\$ -
001-090-594-18-67-01	Capital Contingency Reserve	-	3,000,000	3,000,000
	TOTAL CAPITAL	\$ 251,100	\$ 3,000,000	\$ 3,000,000
001-091-518-90-49-00	Admin Dept. Fleet Repl	\$ 2,184	\$ 1,422	\$ 9,040
001-091-518-90-48-00	Admin Dept. Fleet R&M	760	884	2,010
001-091-558-60-49-00	Comm Dev Dept. Fleet Repl	17,680	23,212	33,384
001-091-558-60-48-00	Comm Dev Dept. Fleet R&M	3,940	678	782
001-091-576-61-49-00	Parks Dept. Fleet Repl	2,184	4,738	4,752
001-091-576-61-48-00	Parks Dept. Fleet R&M	760	1,270	200
001-091-542-10-49-00	PW Engr-Insp Fleet Repl	12,014	19,030	19,682
001-091-542-10-48-00	PW Engr-Insp Fleet R&M	3,120	1,504	3,874
001-091-576-68-49-00	Parks M&O Fleet Repl	95,610	106,704	151,686
001-091-576-68-48-00	Parks M&O Fleet R&M	74,886	90,222	93,006
001-090-518-80-41-52	Interfund - Technology	1,413,096	1,413,096	1,891,500
001-090-518-90-46-53	Interfund - Risk Management	360,000	360,000	687,150
	TOTAL INTERFUND	\$ 1,986,234	\$ 2,022,760	\$ 2,897,066
	TOTAL OTHER GENERAL GOVT SVCS	\$ 2,780,967	\$ 8,680,560	\$ 9,702,486
Pollution Control Section				
001-090-553-70-51-00	Intgovtl Svc's - Air Pollution	\$ 55,454	\$ 63,000	\$ 88,200
	TOTAL INTERGOVERNMENTAL	\$ 55,454	\$ 63,000	\$ 88,200
	TOTAL POLLUTION CONTROL	\$ 55,454	\$ 63,000	\$ 88,200
Public Health Section				
001-090-562-00-53-00	External Taxes - Alcoholism	\$ 22,778	\$ 24,000	\$ 24,000
	TOTAL INTERGOVERNMENTAL	\$ 22,778	\$ 24,000	\$ 24,000
	TOTAL PUBLIC HEALTH	\$ 22,778	\$ 24,000	\$ 24,000
Operating Transfers Out Section				
001-090-597-11-55-01	Oper Trnsfr - Street (7)	\$ 10,500,000	\$ 8,960,000	\$ 8,960,000
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	3,119,948	-	-
001-090-597-11-55-32	Oper Trnsfr - Parks CIP (7)	5,000,000	5,770,000	8,270,000
001-090-597-11-55-34	Oper Trnsfr - Transport CIP (7)	-	770,000	770,000
	TOTAL INTERFUND	\$ 18,619,948	\$ 15,500,000	\$ 18,000,000
	TOTAL OPERATING TRANSFERS OUT	\$ 18,619,948	\$ 15,500,000	\$ 18,000,000
	TOTAL DEPARTMENT	\$ 21,673,865	\$ 24,867,760	\$ 28,139,886

(1) International Council of Shopping Centers \$100/year.

(2) Management Analyst Intern moved here from City Manager Department to reflect analysis work done for multiple departments.

(3) 6 all city staff @\$75, 2 employee appreciation events \$500 BBQ, \$1,300 lunch and employee of year awards

(4) Support for Executive Director of Friends of Lake Sammamish State Park at Council direction.

(5) 2 year ortho photography cycle.

(6) Contingency funds include potential medical insurance costs of \$230,000 for seasonal employees in 2015, Comprehensive Plan update actions and Comprehensive Plan docket actions.

(7) 35% of REET budgeted in Street Fund. Reduce GF transfer to Streets and increase GF transfer to Parks CIP and Transportation CIP for the amount of the REET allocation to Streets. 2015-\$7,500,000 to Parks CIP for Community Center.

City of Sammamish
Street Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 931,009	\$ 3,358,155	\$ 5,523,474
101-000-333-20-20-00	Federal Grant	\$ -	\$ 175,000	\$ -
101-000-333-83-50-00	FEMA	142,578	-	-
101-000-334-01-80-00	Military Dept State Grant	23,763	-	-
101-000-336-00-87-00	Street Fuel Tax	1,922,413	1,810,000	1,998,000
101-000-338-95-01-00	Water/Sewer District Share	145,224	-	-
	TOTAL INTERGOVERNMENTAL	\$ 2,233,978	\$ 1,985,000	\$ 1,998,000
101-000-345-89-13-00	Concurrency Test Fees (1)	\$ -	\$ 50,000	\$ 60,000
	TOTAL CHARGES FOR SERVICES	\$ -	\$ 50,000	\$ 60,000
101-000-361-11-00-00	Interest Income	\$ 20,620	\$ 13,300	\$ 15,000
101-000-367-12-00-00	Contributions-Private Source	37,840	-	-
	TOTAL MISCELLANEOUS	\$ 58,460	\$ 13,300	\$ 15,000
101-000-395-30-00-00	Restitution	\$ 5,927	\$ -	\$ -
101-000-397-00-00-01	Operating Transfers - General (2)	10,500,000	8,960,000	8,960,000
101-000-397-00-03-02	REET 1 Transfers - Parks CIP (3)	-	770,000	770,000
101-000-397-00-03-40	REET 2 Transfers - Transp. CIP (3)	-	770,000	770,000
101-000-398-00-00-00	Compensation from Ins Recovery	14,884	-	-
	TOTAL NONREVENUES	\$ 10,520,811	\$ 10,500,000	\$ 10,500,000
	TOTAL REVENUES	\$ 12,813,248	\$ 12,548,300	\$ 12,573,000
	TOTAL FUND	\$ 13,744,257	\$ 15,906,455	\$ 18,096,474

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

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

(3) 35% of REET that may be used for maintenance through 2016 transferred to the Street Fund for pavement overlay. RCW 82.46, House Bill 1953.

City of Sammamish
Street Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Maintenance Section				
101-000-542-30-11-00	Salaries	\$ 456,082	\$ 530,600	\$ 449,700
101-000-542-30-12-00	Overtime	107,980	60,000	60,000
101-000-542-30-13-00	Part-time (summer help)	47,254	69,700	70,800
101-000-542-30-13-01	Part-Time (9 month)	130,355	78,400	79,600
101-000-542-30-14-00	On-Call Pay	12,012	13,000	13,000
101-000-542-30-21-00	Benefits	295,929	318,200	246,100
101-000-542-30-21-00	Benefits (Seasonals)	-	-	63,300
	TOTAL PERSONNEL	\$ 1,049,612	\$ 1,069,900	\$ 982,500
101-000-542-30-31-00	Office & Operating Supplies	\$ 203,280	\$ 220,000	\$ 230,000
101-000-542-30-31-01	Meeting Expense	585	500	500
101-000-542-30-31-04	Safety Clothing & Equipment	11,637	9,300	9,300
101-000-542-30-32-00	Fuel	45,687	44,850	46,000
101-000-542-30-35-00	Small Tools & Minor Equipment	51,406	30,000	50,000
101-000-542-30-35-00	Communication Equipment	-	400	400
101-000-542-66-31-00	Snow & Ice Supplies (1)	179,283	100,000	200,000
	TOTAL SUPPLIES	\$ 491,878	\$ 405,050	\$ 536,200
101-000-542-30-41-00	Professional Services (2)	\$ 230,290	\$ 80,000	\$ 280,000
101-000-542-30-41-01	Prof Svc: ROW landscape (3)	236,080	235,000	335,000
101-000-542-30-42-00	Communications	31,026	14,000	14,000
101-000-542-30-43-00	Travel	2,709	4,000	2,000
101-000-542-30-45-00	Operating Rentals & Leases	47,748	40,000	50,000
101-000-542-30-47-00	Utilities	423,636	327,800	340,000
101-000-542-30-48-00	Repair & Maintenance	6,439	14,000	14,000
101-000-542-30-48-50	Roadway Maintenance	289,555	-	-
101-000-542-30-48-51	Roadway	3,432,894	-	-
101-000-542-40-48-50	Drainage	103,075	-	-
101-000-542-61-48-50	Sidewalks (4)	18,564	-	200,000
101-000-542-63-48-51	Street Lighting (5)	-	-	100,000
101-000-542-63-48-52	Street Lighting - Basic	1,100	-	-
101-000-542-64-48-50	Traffic Control Device-Routine	7,124	-	-
101-000-542-64-48-51	Traffic Control Devices (6)	1,001	-	90,000
101-000-542-64-48-52	Traffic Control Devices-Basic	193,658	-	-
101-000-542-64-48-54	Traffic Control Devices -Basic	73,973	-	-
101-000-542-66-45-00	Operating Rentals & Leases	913	-	-
101-000-542-66-48-00	Snow & Ice Control - Non-gov't	9,803	-	-
101-000-542-66-48-50	Snow and Ice Control	490	-	-
101-000-542-67-48-01	Street Cleaning	27,041	-	-
101-000-542-67-48-50	Street Cleaning	7,447	98,500	165,600
101-000-542-80-48-53	Ancillary-Discretionary Traffic	2,843	-	-
101-000-542-30-48-51	Roadway - Overlay Program (4)	2,206,733	6,000,000	6,000,000
101-000-542-30-49-00	Miscellaneous	2,212	-	-
101-000-542-30-49-03	Training	9,022	12,000	12,000
	TOTAL SERVICES & CHARGES	\$ 7,365,376	\$ 6,825,300	\$ 7,602,600
101-000-542-30-51-01	Road Maintenance Contract	\$ -	\$ 450,000	\$ 200,000
101-000-542-30-51-02	Traffic Contract	-	310,000	322,000
	TOTAL INTERGOVERNMENTAL	\$ -	\$ 760,000	\$ 522,000
101-000-594-42-63-00	Other Improvements 30% of MOC	\$ 316,631	\$ -	\$ -
101-000-594-42-64-30	Machinery & Equipment (7)	22,590	12,000	6,000
	TOTAL CAPITAL	\$ 339,222	\$ 12,000	\$ 6,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
TOTAL MAINTENANCE		\$ 9,246,088	\$ 9,072,250	\$ 9,649,300
Administration Section				
101-000-543-10-11-00	Salaries	\$ 154,930	\$ 164,800	\$ 260,800
101-000-543-10-21-00	Benefits	58,608	56,250	98,600
TOTAL PERSONNEL		\$ 213,538	\$ 221,050	\$ 359,400
101-000-543-10-31-00	Office & Operating Supplies	\$ 531	\$ 1,400	\$ 1,400
101-000-543-10-31-05	Meeting Meals	28	400	400
101-000-543-10-34-00	Maps and publications	89	-	-
101-000-543-10-35-00	Small Tools & Minor Equipment	178	-	-
TOTAL SUPPLIES		\$ 826	\$ 1,800	\$ 1,800
101-000-543-10-41-04	Copying	\$ 2	\$ -	\$ -
101-000-543-10-41-99	Street Operating Contingency (8)	-	200,000	100,000
101-000-543-10-42-00	Communications	88	-	-
101-000-543-10-43-00	Travel	-	700	700
101-000-543-10-48-00	Repair & Maintenance	1,413	-	-
101-000-543-10-49-01	Memberships (9)	-	250	250
101-000-543-10-49-03	Training	158	1,300	1,000
TOTAL SERVICES & CHARGES		\$ 1,662	\$ 202,250	\$ 101,950
TOTAL ADMINISTRATION		\$ 216,025	\$ 425,100	\$ 463,150
Engineering Section				
101-000-542-10-11-00	Salaries	\$ 389,998	\$ 406,100	\$ 483,600
101-000-542-10-12-00	Overtime	465	2,000	2,000
101-000-542-10-21-00	Benefits	139,894	158,300	207,700
TOTAL PERSONNEL		\$ 530,356	\$ 566,400	\$ 693,300
101-000-542-10-31-00	Office & Operating Supplies	\$ 3,244	\$ 4,000	\$ 4,000
101-000-542-10-31-01	Meetings	28	400	400
101-000-542-10-31-02	Books	1,174	-	-
101-000-542-10-31-04	Safety Clothing & Equipment	544	600	600
101-000-542-10-32-00	Fuel	-	2,400	-
101-000-542-10-34-00	Maps and publications	847	400	-
101-000-542-10-35-00	Small Tools & Minor Equipment	2,711	5,000	5,000
TOTAL SUPPLIES		\$ 8,547	\$ 12,800	\$ 10,000
101-000-542-10-41-00	Professional Services (10)	\$ 15,000	\$ 150,000	\$ 220,000
101-000-544-40-41-05	CIP Management System	-	10,000	-
101-000-544-40-41-06	Transportation Computer Model	68,638	20,000	20,000
101-000-544-40-41-07	Level Of Service	15,846	80,000	-
101-000-544-40-41-08	Concurrency Mgmt System (11)	3,972	50,000	50,000
101-000-547-10-41-09	Transit Program	110,547	120,000	120,000
101-000-542-10-42-00	Communications	681	3,000	3,000
101-000-542-10-43-00	Travel	2,184	1,000	1,000
101-000-542-10-47-00	Utilities	1,756	-	-
101-000-542-10-48-00	Repairs & Maintenance	1,228	2,400	1,000
101-000-542-10-49-00	Miscellaneous	355	-	-
101-000-542-10-49-01	Memberships (9)	933	1,500	1,385
101-000-542-10-49-03	Training	3,769	4,800	4,800
TOTAL SERVICES & CHARGES		\$ 224,909	\$ 442,700	\$ 421,185
101-000-594-42-64-10	Machinery & Equipment	\$ 7,595	\$ -	\$ -
101-000-594-42-64-30	Machinery & Equipment	-	18,000	-
101-000-594-42-64-33	Computer Software (12)	-	-	3,000

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	TOTAL CAPITAL	\$ 7,595	\$ 18,000	\$ 3,000
	TOTAL ENGINEERING	\$ 771,407	\$ 1,039,900	\$ 1,127,485
101-000-542-90-49-00	Street - Fleet Repl	\$ 89,330	\$ 96,984	\$ 210,518
101-000-542-90-48-00	Street - Fleet R&M	63,256	62,826	85,582
	TOTAL INTERFUND	\$ 152,586	\$ 159,810	\$ 296,100
	TOTAL EXPENDITURES	\$ 10,386,107	\$ 10,697,060	\$ 11,536,035
	Ending Fund Balance	\$ 3,358,150	\$ 5,209,395	\$ 6,560,439
	TOTAL FUND	\$ 13,744,257	\$ 15,906,455	\$ 18,096,474

- (1) Increased to buy products that don't degrade the asphalt.
- (2) Asphalt patching, fence repairs, and other miscellaneous work previously supported by King County contract.
- (3) Contract for medians, landscape strips, etc. King County can no longer provide slope mowing services.
- (4) Pavement management program and associated mandatory ADA sidewalk retrofits.
- (5) Conversion of street lights to LED. Lifespan is more than double.
- (6) Federally mandated sign replacement and repairs to guardrails and other traffic control devices.
- (7) 1/3 of the cost of a trailer mounted air compressor.
- (8) Contingency fund to be used only if needed.
- (9) Memberships: 1/3 of PE license renewals, American Public Works Association membership fees, Urban and Regional Information Systems Association. Full cost of Institute of Transportation Engineers and NW Pavement Management Association.
- (10) Sign inventory and reflectivity testing. Paving marking inventory. ADA transition plan and completion of sidewalk inventory.
- (11) The concurrency management system is supported by development fees.
- (12) Upgrade Synchro software.

City of Sammamish
G.O. Debt Service Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actual Revenues	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ -	\$ -	\$ -
201-000-397-00-03-02	Operating Transfers - Park CIP	\$ 2,350,922	\$ -	\$ -
201-000-397-00-03-40	Operating Transfers - Tran CIP	1,122,667	1,112,000	1,101,333
	TOTAL NONREVENUES	\$ 3,473,589	\$ 1,112,000	\$ 1,101,333
	TOTAL REVENUES	\$ 3,473,589	\$ 1,112,000	\$ 1,101,333
	TOTAL FUND	\$ 3,473,589	\$ 1,112,000	\$ 1,101,333

City of Sammamish
G.O. Debt Service Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012		
		Actual Expenditures	2013-2014 Budget	2015-2016 Budget
201-000-591-95-71-01	PWTF Loan Principal	\$ 1,066,666	\$ 1,066,666	\$ 1,066,666
201-000-591-76-71-11	LTGO Principal	2,175,000	-	-
201-000-592-95-83-01	Interest on PWTF Debt	56,001	45,334	34,667
201-000-592-76-83-11	Interest on 2002 LTGO Debt	175,922	-	-
TOTAL DEBT SERVICE		\$ 3,473,589	\$ 1,112,000	\$ 1,101,333
TOTAL EXPENDITURES		\$ 3,473,589	\$ 1,112,000	\$ 1,101,333
Ending Fund Balance		\$ -	\$ -	\$ -
TOTAL FUND		\$ 3,473,589	\$ 1,112,000	\$ 1,101,333

The balance of the Public Works Trust Fund loan at 12/31/2014 is \$3,733,333.

City of Sammamish
General Government Capital Improvement Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 6,501,355	\$ 8,754,593	\$ 8,793,778
301-000-345-86-00-00	Mitigation Fees (1)	\$ -		\$ 1,668,750
	TOTAL CHARGES FOR SERVICES	\$ -	\$ -	\$ 1,668,750
301-000-361-11-00-00	Interest Income	\$ 63,260	\$ 31,000	\$ 30,000
	TOTAL MISCELLANEOUS	\$ 63,260	\$ 31,000	\$ 30,000
301-000-397-00-00-01	Oper Trnsfrs - General Govt.	\$ 3,119,948	\$ -	\$ -
	TOTAL NONREVENUES	\$ 3,119,948	\$ -	\$ -
	TOTAL REVENUES	\$ 3,183,208	\$ 31,000	\$ 1,698,750
	TOTAL FUND	\$ 9,684,563	\$ 8,785,593	\$ 10,492,528

(1) Mitigation fees-Mystic Lake mitigation and settlement agreement.

City of Sammamish
General Government Capital Improvement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
301-000-594-19-62-00	Buildings (1)	\$ 199,912	\$ -	\$ 30,000
301-000-594-19-62-01	Buildings-2nd floor remodel	273,707	-	-
301-000-594-19-62-95	Buildings-Contingency	47,442	-	-
301-100-594-19-62-95	Buildings KC remodel-Contingency	59,294	-	-
301-100-594-19-63-00	City Hall Parking Lot	60,135	-	-
301-000-594-19-63-01	City Hall Parking Lot	258,743	-	-
301-000-594-19-63-00	City Hall Facilities Construction	17,526	-	-
301-000-594-79-63-95	Other Improve.-Contingency	13,211	-	-
301-000-594-73-62-00	Capital Contingency Reserve (2)	-	3,500,000	3,500,000
301-101-594-73-63-00	Emergency Planning	-	120,000	-
	TOTAL CAPITAL	\$ 929,970	\$ 3,620,000	\$ 3,530,000
301-000-597-00-55-01	Operating Tfrs - General Fund (3)	\$ -	\$ -	\$ 50,000
301-000-597-00-55-32	Operating Transfers Parks CIP (4)	-	-	5,000,000
	TOTAL INTERFUND	\$ -	\$ -	\$ 5,050,000
	TOTAL EXPENDITURES	\$ 929,970	\$ 3,620,000	\$ 8,580,000
	Ending Fund Balance	\$ 8,754,593	\$ 5,165,593	\$ 1,912,528
	TOTAL FUND	\$ 9,684,563	\$ 8,785,593	\$ 10,492,528

- (1) Fire station 81 utility hookups for generator replacement.
- (2) \$3,000,000 carry forward of Town Center reserves. \$500,000 for LID match.
- (3) Transfer proceeds from the sale of jail property to the General Fund to pay for contracted jail space.
- (4) Transfer to Parks CIP for Community Center.

City of Sammamish
Parks Capital Improvement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 10,266,821	\$ 12,188,626	\$ 9,197,609
302-000-311-10-00-00	Property Tax	\$ 218,641	\$ 95,000	\$ -
302-000-311-10-00-14	Property Tax (1)	-	100,000	240,000
302-000-318-34-00-00	Real Estate Excise Tax #1 (2)	3,015,493	2,850,000	3,250,000
	TOTAL TAXES	\$ 3,234,134	\$ 3,045,000	\$ 3,490,000
302-000-337-07-02-00	State/KC Parks Capital Grants	\$ -	\$ 100,000	\$ -
	TOTAL INTERGOVERNMENTAL	\$ -	\$ 100,000	\$ -
302-000-345-85-02-00	Parks Impact Fees	\$ 929,754	\$ 1,050,000	\$ 1,475,000
	CHARGES FOR SERVICES	\$ 929,754	\$ 1,050,000	\$ 1,475,000
302-000-361-11-00-00	Investment Interest	\$ 104,244	\$ 57,000	\$ 10,000
302-000-367-12-00-00	Contributions-Private Sources	1,424	2,400,000	2,418,000
	TOTAL MISCELLANEOUS	\$ 105,668	\$ 2,457,000	\$ 2,428,000
302-000-395-10-00-00	Sale of Capital Assets	\$ -	\$ -	\$ 800,000
302-000-397-00-00-01	Operating Transfers - General (3)	5,000,000	5,770,000	8,270,000
302-000-397-00-03-01	Operating Tfrs - Gen'l Gvt CIP (3)	-	-	5,000,000
	TOTAL NONREVENUES	\$ 5,000,000	\$ 5,770,000	\$ 14,070,000
	TOTAL REVENUES	\$ 9,269,556	\$ 12,422,000	\$ 21,463,000
	TOTAL FUND	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609

(1) King County Parks property tax levy renewal approved by the voters in 2013.

(2) 35% of REET will be transferred to the Street Fund for maintenance per RCW 82.46 and WA State House Bill 1953.

(3) Offset transfer of REET (35%) to the Street Fund for maintenance. 2015-\$12,500,000 for Community Center.

City of Sammamish
Parks Capital Improvement Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
302-357-594-76-63-00	East Sam. Park Playground/Parking (1)	\$ -	\$ -	\$ 100,000
302-331-594-76-63-00	Sam. Commons Community Garden	5,531	194,370	-
302-350-594-76-63-00	Beaver Lake Park Lakeside Restroom		15,750	-
302-351-594-76-63-00	Beaver Lake Park Shoreline Impr.		50,000	-
302-333-594-76-63-00	Beaver Lake Preserve Phase IIA	10,318	264,683	-
302-362-594-76-63-00	Beaver Lake Preserve Phase IIA (2)	-	-	200,000
302-334-594-76-63-00	Evans Creek Preserve Improv. Phase I	733,753	350,000	-
302-363-594-76-63-00	Evans Creek Pres.-Ongoing Trail Dev (3)	-	-	25,000
302-346-594-76-63-00	Eastlake HS Field 2 Renovation	1,718,161	181,394	-
302-356-594-76-63-00	Eastlake Field 1 Turf Replacement (4)	-	-	1,000,000
302-336-594-76-63-00	Parks Capital Replacement Program	-	400,000	400,000
302-337-594-76-67-01	Capital Contingency Reserve	-	728,475	291,500
302-337-594-76-61-00	Land Acquisition	724,713	-	1,000,000
302-339-594-76-63-00	Sammamish Landing Improvements	514,457	135,476	-
302-358-594-76-63-00	Samm. Landing Restroom/Utilities (5)	-	-	340,000
302-340-594-76-63-00	M & O Facility - Improvements	316,631	-	-
302-341-594-76-63-00	Reard/Freed Farmhouse	57,146	12,854	-
302-352-594-76-63-00	Sam Commons Trail Connection-Phase I (6)	-	321,000	300,000
302-361-594-76-63-00	Future Trail Connections (7)			550,000
302-342-594-76-63-00	Recreation Center Improvements	420,087	-	-
302-322-594-76-62-00	Community Center Feasibility	187,481	-	-
302-343-594-76-63-00	Community Center (8)	-	11,800,000	22,704,000
302-344-594-76-63-00	Big Rock Park Improvements (9)	22,379	533,000	400,000
302-345-594-76-63-00	Beaver Lake Lodge Remodel	155,236	38,641	-
302-348-594-76-63-00	Evans Pond Stair Improvements	115,053	-	-
302-361-594-76-63-00	Indoor Field House Site Plan (10)	-	-	100,000
302-349-594-76-63-00	NE Samm Park Stair Improvements	15,884	-	-
	TOTAL CAPITAL	\$ 4,996,830	\$ 15,025,643	\$ 27,410,500
302-000-597-00-55-10	REET 1 Transfer to Street Fund (11)	\$ -	\$ 770,000	\$ 770,000
302-000-597-00-55-21	Oper Trnsfr - Debt Service LTGO	2,350,922	-	-
	TOTAL INTERFUND	\$ 2,350,922	\$ 770,000	\$ 770,000
	TOTAL EXPENDITURES	\$ 7,347,752	\$ 15,795,643	\$ 28,180,500
	Ending Fund Balance	\$ 12,188,625	\$ 8,814,983	\$ 2,480,109
	TOTAL FUND	\$ 19,536,377	\$ 24,610,626	\$ 30,660,609

NOTES TO 2015-2016 Budget:

- (1) Playground upgrades-new spray park, climbing wall, and picnic shelter restoration. Parking lot expansion, frontage improvements, pedestrian lighting, tennis court access, and trail.
- (2) Picnic meadow restoration. Remove invasive plants, level and improve the meadow grasses. Build trails on the water side of the Preserve and connect them with existing trails.
- (3) Ongoing internal trail system completion and habitat improvements.
- (4) Replace artificial field turf at Eastlake High School Field #1-paid from sinking fund restricted for field replacements.
- (5) Restroom building with outdoor shower facilities and associated utilities-water, sewer, electricity.
- (6) Lower Sammamish Commons to Big Rock Park, not including acquisition.
- (7) Placeholder for future trail connections-Emerald Necklace.
- (8) Community and aquatic center.
- (9) Big Rock Park improvements to be determined by Site Plan.
- (10) Indoor Field House facility site planning process and operations analysis.
- (11) 35% of REET transferred to the Street Fund for maintenance per RCW 82.46 and WA State House Bill 1953.

City of Sammamish
Transportation Capital Improvement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 11,320,286	\$ 13,877,117	\$ 17,509,147
340-000-318-35-00-00	Real Estate Excise Tax - #2 (1)	\$ 3,015,493	\$ 2,850,000	\$ 3,250,000
	TOTAL TAXES	\$ 3,015,493	\$ 2,850,000	\$ 3,250,000
340-000-333-20-20-00	Federal Grants	\$ -	\$ 462,000	\$ 430,000
340-000-334-03-51-00	WA Traffic Safety Commission	22,406	-	-
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	812,635	-	-
340-000-334-04-20-00	PW Board Urban Vitality Grant	33,982	-	-
	TOTAL INTERGOVERNMENTAL	\$ 869,022	\$ 462,000	\$ 430,000
340-000-345-84-00-00	Concurrency Fees	\$ 33,640	\$ -	\$ -
340-000-345-85-01-00	Traffic Impact Fees MPS	4,381,472	4,227,500	5,600,000
340-000-345-86-00-00	SEPA Mitigation Fees	130,862	-	-
	CHARGES FOR GOODS & SVCS	\$ 4,545,974	\$ 4,227,500	\$ 5,600,000
340-000-361-11-00-00	Investment Interest	\$ 113,636	\$ 61,000	\$ 80,000
340-000-367-12-00-00	Contributions - Private Source	156,472	-	-
340-000-369-90-00-00	Miscellaneous	28,047	-	-
	TOTAL MISCELLANEOUS	\$ 298,155	\$ 61,000	\$ 80,000
340-000-395-10-00-00	Sale of Capital Assets	\$ 57,391	\$ -	\$ -
340-000-397-00-00-01	Oper Trnsfrs - General Fund (2)	-	770,000	770,000
	TOTAL NONREVENUES	\$ 57,391	\$ 770,000	\$ 770,000
	TOTAL REVENUES	\$ 8,786,035	\$ 8,370,500	\$ 10,130,000
	TOTAL FUND	\$ 20,106,321	\$ 22,247,617	\$ 27,639,147

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

(2) Operating transfer increased to offset loss of REET funding.

City of Sammamish
Transportation Capital Improvement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
340-112-595-10-63-00	244th Ave Phase 1- Improvements	\$ 305,259	\$ -	\$ -
340-115-595-30-63-00	Intersection Improvements	1,002,244	400,000	400,000
Neighborhood Projects				
340-117-595-30-63-00	Neighborhood Projects	382,658	200,000	600,000
Sidewalk Program				
340-118-595-61-63-00	Sidewalk Program (1)	458,121	500,000	300,000
340-160-595-61-63-00	School Safety Zone Improvements	-	-	50,000
340-130-595-61-63-00	SE 24th St. Sidewalk Project	17,149	-	-
340-132-595-63-63-00	Street Lighting Program	40,354	40,000	30,000
340-136-595-95-67-01	Capital Contingency Reserve	-	750,000	500,000
340-136-595-95-67-02	212th Way SE/Snake Hill Improvements	-	1,000,000	9,000,000
340-137-595-00-63-00	East Lake Sammamish Parkway	35,254		
340-148-595-90-63-00	LID 25% match support	-	100,000	-
340-149-595-10-63-00	Towncenter Roadway Analysis	613	39,000	-
340-152-595-30-63-00	218th Ave SE-SE 4th St-E Main St	-	1,000,000	-
340-153-595-30-63-00	Intelligent Transp. System Phase 1-228th Ave	-	604,000	490,000
340-151-595-30-63-00	228th Ave left turn storage	29,823	164,255	-
340-155-595-30-63-00	Issaquah Pine Lk Rd/SE 48th Signal	-	200,000	-
340-156-595-30-63-00	14th Street Improvements	-	175,000	-
340-157-595-30-63-00	SE 4th Street design (2)	-	-	1,450,000
340-158-595-30-63-00	228th Ave SE-Added SB Lane @IPLR (3)	-	-	800,000
NON-MOTORIZED TRANSPORTATION				
340-410-595-62-63-00	Projects to be determined by Council	-	-	850,000
340-404-595-62-63-00	SE 20th Street	74,680	-	-
340-405-595-62-63-00	244th Ave NE Non-motorized Impvmt	2,026,375	-	-
340-406-595-62-63-00	Inglewood Hill Road Imprvmt	702,510	97,490	-
340-407-595-62-63-00	244th Ave SE 24th to SE 32nd St	31,497	1,485,000	-
340-408-595-30-63-00	Sahalee Wy -25th Way- 37th	-	100,000	-
340-162-595-30-63-00	Sahalee Wy -220th to City limits (4)	-	-	2,700,000
340-409-595-30-63-00	212th Ave Gap Project (5)	-	650,000	650,000
TOTAL CAPITAL		\$ 5,106,537	\$ 7,504,745	\$ 17,820,000
340-000-597-00-55-10	REET 2 Transfer to Street Fund	\$ -	\$ 770,000	\$ 770,000
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	1,122,667	1,112,000	1,101,333
TOTAL INTERFUND		\$ 1,122,667	\$ 1,882,000	\$ 1,871,333
TOTAL EXPENDITURES		\$ 6,229,204	\$ 9,386,745	\$ 19,691,333
Ending Fund Balance		\$ 13,877,117	\$ 12,860,872	\$ 7,947,814
TOTAL FUND		\$ 20,106,321	\$ 22,247,617	\$ 27,639,147

- (1) Budget for sidewalk retrofit is in the Street Fund.
- (2) Widen SE 4th St. to the minor arterial 3-lane standard section. Provide gateway for Town Center. Street impact fee supported.
- (3) As recommended in the 228th Ave. Corridor Study, provide additional southbound through lane on 228th Ave. SE.
- (4) Street impact fee supported project.
- (5) Construct non-motorized improvements along the west side of 212th Ave SE to eliminate the existing gap between SE 24th St and the Crossings at Pine Lake subdivision.

City of Sammamish
Surface Water Management Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 649,813	\$ 1,085,176	\$ 1,304,506
408-000-334-03-10-00	Department of Ecology	\$ 228,564	\$ -	\$ -
408-000-334-15-60-80	Nat'l Fish & Wildlife Found.	45,835	-	-
408-000-337-07-01-00	KC Community Salmon Fund	28,093	-	-
	TOTAL INTERGOVERNMENTAL	\$ 302,492	\$ -	\$ -
408-000-343-10-00-00	Surface Water Fees	\$ 4,941,961	\$ 6,310,521	\$ 7,219,897
	CHARGES FOR GOODS & SVCS	\$ 4,941,961	\$ 6,310,521	\$ 7,219,897
408-000-361-11-00-00	Interest Income	\$ 5,967	\$ 2,700	\$ 5,000
408-000-369-90-01-00	Miscellaneous	432	-	-
	TOTAL MISCELLANEOUS	\$ 6,399	\$ 2,700	\$ 5,000
408-000-395-10-00-00	Gain (Loss) on disposition	\$ (24,449)	\$ -	\$ -
	TOTAL NONREVENUES	\$ (24,449)	\$ -	\$ -
	TOTAL REVENUES	\$ 5,226,403	\$ 6,313,221	\$ 7,224,897
	TOTAL FUND	\$ 5,876,216	\$ 7,398,397	\$ 8,529,403

City of Sammamish
Surface Water Management Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
Administration				
408-000-531-31-11-00	Salaries	\$ 164,091	\$ 164,800	\$ 260,800
408-000-531-31-21-00	Benefits	59,469	56,300	98,600
	TOTAL PERSONNEL	\$ 223,560	\$ 221,100	\$ 359,400
408-000-531-31-31-00	Office & Operating Supplies	\$ 2,351	\$ 1,400	\$ 1,400
408-000-531-31-31-01	Meetings Expense	-	-	400
408-000-531-31-31-05	Meeting Meals	-	400	-
408-000-531-31-32-00	Fuel	46	-	-
	TOTAL SUPPLIES	\$ 2,397	\$ 1,800	\$ 1,800
408-000-531-31-41-00	Professional Services	\$ 79,969	\$ 50,000	\$ 4,000
408-000-531-31-41-99	Operating Contingency	-	25,000	20,000
408-000-531-31-43-00	Travel	10	700	700
408-000-531-31-49-03	Training	117	1,300	1,000
	TOTAL SERVICES & CHARGES	\$ 80,096	\$ 77,000	\$ 25,700
408-000-531-31-51-00	Intergovernmental Services (1)	\$ 62,675	\$ 40,000	\$ 40,000
408-000-531-31-51-01	Lake Sammamish Habitat Study	30,416	40,000	50,000
408-000-531-31-51-02	Intergovernmental Obligations	-	-	-
408-000-531-31-53-00	Intergovernmental Taxes	93,120	90,000	120,000
	TOTAL INTERGOVERNMENTAL	\$ 186,211	\$ 170,000	\$ 210,000
	TOTAL ADMINISTRATION	\$ 492,264	\$ 469,900	\$ 596,900
Engineering Section				
408-000-531-32-11-00	Salaries	\$ 806,902	\$ 935,000	\$ 1,047,700
408-000-531-32-12-00	Overtime	152	2,000	2,000
408-000-531-32-21-00	Benefits	280,001	386,300	468,200
	TOTAL PERSONNEL	\$ 1,087,055	\$ 1,323,300	\$ 1,517,900
408-000-531-32-31-00	Office & Operating Supplies	\$ 10,486	\$ 4,000	\$ 4,000
408-000-531-32-31-01	Meetings	108	400	400
408-000-531-32-31-04	Safety Clothing & Equipment	266	600	600
408-000-531-32-32-00	Fuel	923	2,400	2,800
408-000-531-32-34-00	Maps and publications	164	400	400
408-000-531-32-35-00	Small Tools & Minor Equipment	1,037	4,000	3,000
	TOTAL SUPPLIES	\$ 12,984	\$ 11,800	\$ 11,200
408-000-531-32-41-00	Professional Services (2)	\$ 96,938	\$ 426,000	\$ 250,000
408-000-531-32-41-02	Engineering Services (3)	350	40,000	40,000
408-000-531-32-42-00	Communications	2,514	3,000	3,000
408-000-531-32-43-00	Travel	772	1,000	1,000
408-000-531-32-48-00	Repairs & Maintenance	1,410	2,400	-
408-000-531-32-49-00	Miscellaneous	5	-	-
408-000-531-32-49-01	Memberships (4)	791	900	900
408-000-531-32-49-03	Training	4,377	4,800	4,800
	TOTAL SERVICES & CHARGES	\$ 107,156	\$ 478,100	\$ 299,700
408-000-531-32-51-00	Intergovernmental Services	\$ 3,404	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL SERVICES	\$ 3,404	\$ -	\$ -
	TOTAL ENGINEERING	\$ 1,210,599	\$ 1,813,200	\$ 1,828,800

Maintenance & Operations Section

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
408-000-531-35-11-00	Salaries	\$ 446,765	\$ 585,800	\$ 520,300
408-000-531-35-12-00	Overtime	5,806	20,000	20,000
408-000-531-35-13-00	Part-time	48,293	69,700	70,800
408-000-531-35-13-01	Part-Time (9 month)	88,215	78,400	79,600
408-000-531-35-14-00	On-Call Pay	12,012	13,000	13,000
408-000-531-35-21-00	Benefits	233,432	327,900	259,800
408-000-531-35-21-00	Benefits (Seasonals)	-	-	63,500
TOTAL PERSONNEL		\$ 834,522	\$ 1,094,800	\$ 1,027,000
408-000-531-35-31-00	Office & Operating Supplies	\$ 70,819	\$ 200,000	\$ 220,000
408-000-531-35-31-01	Meeting Expense	140	-	-
408-000-531-35-31-04	Safety Clothing & Equipment	5,968	9,300	9,300
408-000-531-35-31-05	Meetings Meals	-	500	500
408-000-531-35-32-00	Fuel	42,336	44,850	44,000
408-000-531-35-35-00	Small Tools & Minor Equipment	35,613	30,000	50,000
TOTAL SUPPLIES		\$ 154,876	\$ 284,650	\$ 323,800
408-000-531-35-41-00	Professional Services (5)	\$ 216,716	\$ 800,000	\$ 1,260,000
408-000-531-35-41-01	Professional Services-General Fund (6)	-	178,000	78,000
408-000-531-35-42-00	Communications	29,364	14,000	14,000
408-000-531-35-43-00	Travel	549	2,000	2,000
408-000-531-35-45-00	Operating Rentals & Leases	16,763	15,000	16,000
408-000-531-35-47-00	Utility Services	46,220	5,800	20,000
408-000-531-35-48-00	Repair & Maintenance	9,525	12,000	12,000
408-000-531-35-49-00	Miscellaneous	258	-	-
408-000-531-35-49-03	Training	5,544	12,000	12,000
TOTAL SERVICES & CHARGES		\$ 324,939	\$ 1,038,800	\$ 1,414,000
408-000-531-35-51-00	Intergovernmental Services	\$ 334,340	\$ 540,000	\$ -
TOTAL INTERGOVERNMENTAL		\$ 334,340	\$ 540,000	\$ -
408-000-594-35-64-00	Machinery & Equipment (7)	\$ 17,691	\$ 12,000	\$ 6,000
TOTAL CAPITAL		\$ 17,691	\$ 12,000	\$ 6,000
TOTAL MAINTENANCE & OPERATIONS		\$ 1,666,368	\$ 2,970,250	\$ 2,770,800
Total Transfers Section				
408-000-597-00-55-48	Operating Transfers - CIP	\$ 1,200,000	\$ 1,000,000	\$ 1,600,000
408-000-597-00-55-51	Oper Trnsfrs - ER&R	7,853	-	-
408-000-531-35-49-51	SWM - Fleet Repl	43,664	50,460	77,646
408-000-531-35-48-51	SWM - Fleet R&M	23,916	50,854	49,504
408-000-531-39-41-52	Interfund - Technology	43,704	43,704	58,500
408-000-531-39-46-53	Interfund - Risk Management	56,000	56,000	108,650
TOTAL TRANSFERS		\$ 1,375,137	\$ 1,201,018	\$ 1,894,300
TOTAL EXPENSES		\$ 4,744,368	\$ 6,454,368	\$ 7,090,800
Ending Fund Balance		\$ 1,131,848	\$ 944,029	\$ 1,438,603
TOTAL FUND		\$ 5,876,216	\$ 7,398,397	\$ 8,529,403

(1) Annual National Pollutant Discharge System (NPDES) permit fees.

(2) Regional monitoring contribution required by NPDES permit. Local monitoring including: Pine Lake, Wetland 61, Chestnut Lane & Ebright Creek. Ongoing mapping requirements for NPDES permit. Grant application support. Partial reimbursement from homeowner's associations.

(3) Geotechnical and other expert support.

(4) 1/3 of membership costs for PE license renewals, American Public Works Association, Urban and Regional Information Systems Association.

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
(5)	1/2 of street sweeping, storm system vactoring , storm vault filter replacements and storm pond mowing services. Based on NPDES maintenance requirements.			
(6)	\$39,000 per year reimbursement for facility R&M paid by the General Fund.			
(7)	1/3 of the cost of a trailer mounted air compressor. Cost split among parks, streets, and surface water.			

City of Sammamish
Surface Water Capital Projects Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 1,631,842	\$ 2,121,543	\$ 1,797,069
438-000-361-11-00-00	Interest Income	\$ 15,804	\$ 9,100	\$ 4,000
	TOTAL MISCELLANEOUS	\$ 15,804	\$ 9,100	\$ 4,000
438-000-379-00-00-00	Developer Contribution Fees	\$ 306,824	\$ 798,400	\$ 1,150,000
438-000-379-00-00-00	Latecomer Fees	-	1,000,000	-
438-000-397-48-04-08	Oper Trnsfrs - Storm Oper Fund	1,200,000	1,000,000	1,600,000
	TOTAL NONREVENUES	\$ 1,506,824	\$ 2,798,400	\$ 2,750,000
	TOTAL REVENUES	\$ 1,522,628	\$ 2,807,500	\$ 2,754,000
	TOTAL FUND	\$ 3,154,470	\$ 4,929,043	\$ 4,551,069

City of Sammamish
Surface Water Capital Projects Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
438-318-595-40-63-00	Sidewalk Program	\$ 1,341	\$ 50,000	\$ 50,000
438-416-595-40-63-00	244th Ave NE Phase 1	12,386	-	-
438-420-595-40-63-00	SE 42nd St. Culvert	92	-	-
438-428-595-40-63-04	East Lake Samm Pkwy Phase 1B	3,119	-	-
438-440-595-40-63-00	Add'l Unfunded CIPs from County	-	75,000	-
438-451-531-32-41-00	Thompson Basin Study	30,253	-	-
438-452-595-40-63-00	Maintenance Facility	422,175	-	-
Drainage Resolutions and Major Stormwater Repairs				
438-413-595-40-63-00	Drainage Capital Resolutions	132,114	575,000	250,000
438-454-531-32-41-00	Ebright Creek Culvert Replacement	73,928	-	-
438-455-531-32-41-00	Update Stormwater Comp Plan	29,482	175,000	-
438-456-531-32-41-00	Beaver Management Program	12,088	50,000	30,000
438-459-595-40-63-00	Inglewood Hill Road NE	-	75,000	-
438-460-531-32-41-00	Inglewood Hill-210th Ave NE/Tamarack	122,090	-	-
438-461-595-40-63-00	Inglewood Neighborhood Drainage (1)	-	350,000	1,850,000
438-462-595-40-63-00	187th Pedestrian underpass	-	65,000	-
438-463-595-40-63-00	Towncenter Regional Stormwater	-	1,000,000	-
Stormwater Component of Transportation Projects				
438-464-595-40-63-00	218th Ave SE. SE 4th to East Main	-	150,000	-
438-465-595-40-63-00	244th Ave SE. SE 32nd to SE 24th	-	530,000	-
438-468-595-40-63-00	Snake Hill Roadway Improvements	-	-	200,000
438-469-595-40-63-00	Sahalee Way 220th to City limits	-	-	540,000
438-470-595-40-63-00	SE 4th St. Improvements	-	-	280,000
438-471-595-40-63-00	228th. SE 32nd to Pine Lake Road	-	-	120,000
438-466-595-40-63-00	Future non-motorized	-	100,000	100,000
TOTAL CAPITAL		\$ 839,068	\$ 3,195,000	\$ 3,420,000
438-000-582-38-79-96	KC Contract 1996 Principal	\$ 100,491	\$ 111,469	\$ 123,801
438-000-582-38-79-99	KC Contract 1999 Principal	38,500	42,781	47,380
438-000-582-38-89-96	KC Contract 1996 Interest	29,899	18,921	6,589
438-000-582-38-89-99	KC Contract 1999 Interest	21,078	16,797	12,198
TOTAL CONTRACT DEBT PMTS		\$ 189,967	\$ 189,968	\$ 189,968
TOTAL EXPENSES		\$ 1,029,036	\$ 3,384,968	\$ 3,609,968
Ending Fund Balance		\$ 2,125,434	\$ 1,544,075	\$ 941,101
TOTAL FUND		\$ 3,154,470	\$ 4,929,043	\$ 4,551,069

2015/2016 Projects

(1) Continue with Inglewood Drainage project consistent with the SWM CIP.

City of Sammamish
Equipment Rental & Replacement Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 872,786	\$ 871,181	\$ 746,396
501-000-339-18-11-00	ARRA Grant-DOE	\$ 35,266	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 35,266	\$ -	\$ -
501-000-349-30-00-00	Fleet R&M Charge	\$ 170,638	\$ 208,238	\$ 234,958
	TOTAL CHARGES FOR SVCS	\$ 170,638	\$ 208,238	\$ 234,958
501-000-361-11-00-00	Investment Interest	\$ 7,231	\$ 4,600	\$ 4,000
501-000-362-20-00-00	Fleet Replacement Charge	262,666	302,550	506,708
	TOTAL MISCELLANEOUS	\$ 269,897	\$ 307,150	\$ 510,708
501-000-395-10-00-00	Sale of Capital Assets	\$ 12,710	\$ 48,000	\$ -
501-000-398-00-00-00	Insurance Recovery	5,710	-	-
	TOTAL NON REVENUES	\$ 18,420	\$ 48,000	\$ -
	TOTAL REVENUES	\$ 494,221	\$ 563,388	\$ 745,666
	TOTAL FUND	\$ 1,367,007	\$ 1,434,569	\$ 1,492,062

City of Sammamish
Equipment Rental & Replacement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
501-000-548-65-31-00	Vehicle/Equipment Supplies	\$ 31,984	\$ -	\$ -
501-000-548-65-41-00	Professional Services	770	-	-
501-000-548-65-48-01	Repairs and Maintenance-City Hall	10,442	4,336	6,866
501-000-548-65-48-02	Repairs and Maintenance-Parks	57,392	90,222	57,032
501-000-548-65-48-03	Repairs and Maintenance-PW	87,619	62,826	82,828
501-000-548-65-48-04	Repairs and Maintenance-Equipment	112,865	50,854	88,232
TOTAL SERVICES & CHARGES		\$ 301,072	\$ 208,238	\$ 234,958
501-000-594-48-64-00	Machinery & Equipment (1)	\$ 159,491	\$ 387,000	\$ 93,700
501-000-594-48-64-01	ARRA Vehicles	35,266	-	-
TOTAL MACHINERY & EQUIPMENT		\$ 194,757	\$ 387,000	\$ 93,700
TOTAL EXPENSES		\$ 495,829	\$ 595,238	\$ 328,658
Ending Fund Balance*		\$ 871,178	\$ 839,331	\$ 1,163,404
TOTAL FUND		\$ 1,367,007	\$ 1,434,569	\$ 1,492,062

(1) Replacement of vehicles and equipment listed below.

2015:

E007 -Toro Workman Groomer 2100
E016 - 5 X 8 Dump Trailer
E017 - 16 ' Trailer
E130 - Traffic Trailer

2016:

E107 - Swenson Spreader/Sander
E118 - 850D Gator
E136 - Swenson Spreader/Sander

City of Sammamish
Technology Replacement Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 341,055	\$ 666,503	\$ 327,989
502-000-349-80-00-01	Interfund - General Fund	\$ 1,413,096	\$ 1,413,096	\$ 1,891,500
502-000-349-80-04-08	Interfund Services - Storm	43,704	43,704	58,500
	CHARGES FOR GOODS & SVCS	\$ 1,456,800	\$ 1,456,800	\$ 1,950,000
502-000-361-11-00-00	Interest Income	\$ 3,597	\$ 2,700	\$ 2,000
502-000-369-90-00-00	Miscellaneous	359	-	-
	TOTAL MISCELLANEOUS	\$ 3,957	\$ 2,700	\$ 2,000
	TOTAL REVENUES	\$ 1,460,757	\$ 1,459,500	\$ 1,952,000
	TOTAL FUND	\$ 1,801,812	\$ 2,126,003	\$ 2,279,989

City of Sammamish
Technology Replacement Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
502-000-518-81-11-00	Salaries	\$ 406,641	\$ 501,000	\$ 696,000
502-000-518-81-12-00	Overtime	992	-	-
502-000-518-81-21-00	Benefits	139,455	189,300	318,900
	TOTAL PERSONNEL	\$ 547,089	\$ 690,300	\$ 1,014,900
502-000-518-81-31-00	Office & Operating Supplies	\$ 12,136	\$ 9,000	\$ 9,000
502-000-518-81-35-00	Small Tools & Minor Equipment	89,542	80,000	110,000
	TOTAL SUPPLIES	\$ 101,678	\$ 89,000	\$ 119,000
502-000-518-81-41-00	Prof Svcs. contracted support (1)	\$ 80,203	\$ 170,000	\$ 273,000
502-000-518-81-42-00	Communications	200	-	-
502-000-518-81-43-00	Travel	-	2,000	2,000
502-000-518-81-48-00	Repair & Maintenance (2)	233,201	293,000	368,000
502-000-518-81-49-03	Training - Seminars/Conference	2,998	9,000	11,000
	TOTAL SERVICES & CHARGES	\$ 316,602	\$ 474,000	\$ 654,000
502-000-518-81-51-00	Intergovernmental Services (3)	\$ 148,010	\$ 150,000	\$ 240,000
	INTERGOVERNMENTAL SERVICES	\$ 148,010	\$ 150,000	\$ 240,000
502-000-594-18-64-00	Machinery & Equipment (4)	\$ 29,846	\$ 395,100	\$ 128,000
	TOTAL CAPITAL	\$ 29,846	\$ 395,100	\$ 128,000
	TOTAL EXPENSES	\$ 1,143,224	\$ 1,798,400	\$ 2,155,900
	Ending Fund Balance	\$ 658,587	\$ 327,603	\$ 124,089
	TOTAL FUND	\$ 1,801,812	\$ 2,126,003	\$ 2,279,989

(1) \$11,500 I-net, \$5,000 PCI scans, \$67,500 GIS database administration, \$15,000 miscellaneous, \$75,000 in 2015 for website re-design.

(2) Cisco \$5,000, Microsoft Enterprise agreement. \$44,000, CRW System \$31,000, firewall/antivirus, email \$30,000, ESRI \$38,000, asset management \$20,000, repair/service \$15,000.

(3) E-Gov Alliance \$58,000 2015 and \$76,000 2016, \$39,000 My Building Permit (mbp.com) in 2015 and \$40,000 in 2016, MBP enhancements \$9,000 2015 and \$18,000 2016.

(4) Equipment purchases-server replacement, back up HVAC server, Springbrook HR module, Room 129 AV upgrade.

2015 Equipment

Server replacement \$30,000
 Backup HVAC-server room \$36,000
 Springbrook HR module \$17,000

2016 Equipment

Server replacement \$30,000
 Room 129 AV upgrade \$15,000

City of Sammamish
Risk Management Fund
 2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
	Beginning Fund Balance	\$ 720,762	\$ 397,825	\$ 153,831
503-000-349-91-00-01	Interfund - General Fund	\$ 360,000	\$ 360,000	\$ 687,150
503-000-349-91-04-08	Interfund - Storm Oper Fund	56,000	56,000	108,650
	TOTAL CHARGES FOR SERVICES	\$ 416,000	\$ 416,000	\$ 795,800
503-000-361-11-00-00	Interest Income	\$ 3,331	\$ 2,800	\$ 1,000
	TOTAL MISCELLANEOUS	\$ 3,331	\$ 2,800	\$ 1,000
	TOTAL REVENUES	\$ 419,331	\$ 418,800	\$ 796,800
	TOTAL FUND	\$ 1,140,093	\$ 816,625	\$ 950,631

City of Sammamish
Risk Management Fund
2015/2016 Budget Process

Account Number	Description	2011-2012 Actuals	2013-2014 Budget	2015-2016 Budget
503-000-517-70-22-00	Unemployment Benefits	\$ 105,888	\$ 40,000	\$ 60,000
	TOTAL PERSONNEL	\$ 105,888	\$ 40,000	\$ 60,000
503-000-518-90-41-00	Professional Services	\$ 17,441	\$ -	\$ -
503-000-518-90-46-00	Insurance (1)	616,029	660,000	770,325
503-000-518-90-49-00	Program Preventative Actions (2)	2,909	6,000	6,000
	TOTAL SERVICES & CHARGES	\$ 636,379	\$ 666,000	\$ 776,325
	TOTAL EXPENSES	\$ 742,268	\$ 706,000	\$ 836,325
	Ending Fund Balance	\$ 397,825	\$ 110,625	\$ 114,306
	TOTAL FUND	\$ 1,140,093	\$ 816,625	\$ 950,631

(1) 2015-2016 Property rates increased \$60,000 for the Community Center in 2016.

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

LONG-TERM FINANCIAL FORECAST

General Fund (Includes Street Operating Fund)

2015 - 2020 Financial Forecast

(\$ in thousands)

	2015 Budget	2016 Budget	2017 Estimate	2018 Estimate	2019 Estimate	2020 Estimate
Beginning Balance	\$25,609	\$21,283	\$24,306	\$26,730	\$28,511	\$29,534
Property Tax	\$22,855	\$23,180	\$23,430	\$23,680	\$23,930	\$24,180
Sales Tax	3,600	3,708	3,819	3,934	4,052	4,173
Criminal Justice Sales Tax	1,133	1,167	1,195	1,224	1,253	1,283
Real Estate Excise Tax (OTI)	770	770	0	0	0	0
Street Fuel Tax	999	999	1,023	1,048	1,073	1,098
<i>Taxes Subtotal</i>	\$29,357	\$29,824	\$29,467	\$29,885	\$30,308	\$30,735
Miscellaneous Other Revenue	5,738	5,800	5,874	5,949	5,957	5,969
Operating Revenue Total	\$35,095	\$35,624	\$35,341	\$35,834	\$36,265	\$36,704
Personnel Costs	\$8,991	\$9,525	\$10,004	\$10,518	\$11,070	\$11,663
Maintenance & Operations	14,212	13,883	14,091	14,299	14,507	14,716
Less: Budgeted Contingencies	(3,100)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Fire Services Contract	6,147	6,300	6,521	6,749	6,985	7,230
Police Services Contract	4,903	5,122	5,302	5,487	5,679	5,878
Operating Expenditure Total	\$31,151	\$31,831	\$32,917	\$34,053	\$35,241	\$36,487
Operating Income/(Loss)	\$3,944	\$3,794	\$2,424	\$1,781	\$1,023	\$217
Operating Transfers - Capital	(8,270)	(770)	0	0	0	0
Ending Balance	\$21,283	\$24,306	\$26,730	\$28,511	\$29,534	\$29,751
<i>Minimum (10% operating revenues)</i>	<i>\$3,509</i>	<i>\$3,562</i>	<i>\$3,534</i>	<i>\$3,583</i>	<i>\$3,626</i>	<i>\$3,670</i>

Overview

The 2015-2020 General Fund forecast is a balanced financial plan that reflects the continued recovery from the Great Recession. Revenue estimates exceed forecasted expenditure levels through the life of the forecast; however, the gap narrows each year as the growth in operating costs outpaces projected revenue collections.

Ending Fund Balance is anticipated to range between \$21.2 million and \$29.8 million throughout the forecast. It's anticipated that a portion of these funds will be reprogrammed to pay for costs associated with capital projects, continuing the City's prudent financial practice of building capital facilities on a pay-as-you-go basis.

Revenue Highlights

Property tax collections account for nearly 70% of General Fund revenues. 2015 reflects the sixth year in a row that the City Council has elected to forego the 1% annual increase allowed by state law. Property tax revenue projections through 2020 are based on continuation of this direction and include increases for new construction only.

Sales Tax collections represent 11% of General Fund revenues making it the second largest source. Approximately 33% of sales tax revenue received by the city comes from new construction. As a result, sales tax revenues were increased 25% from the 2013-2014 Budget to the 2015-2016 Budget. Latter years of the forecast reflect more conservative growth at 3% per year.

Permitting fees (included in Other Miscellaneous Revenue) are anticipated to remain steady through 2018 based on forecasted single family residential units in the permitting system. Beginning in 2019, permitting fees are projected to decline by 2.5% annually reflecting a slowing of construction activity; however, the current financial forecast does not include a significant influx of construction activity related to the Town Center Plan. Adjustments to future forecasts may be made based on revised permitting estimates.

Real Estate Excise Tax (REET) reflects 35% of total REET collections transferred to the Street Operating Fund for the maintenance and repair of existing street infrastructure. House Bill 1953 gives local jurisdictions the authority to use REET for purposes other than new capital projects. It is anticipated that this legislation will be extended beyond the sunset date of 2016; however, for the purposes of this forecast, no REET revenue is assumed to be transferred to the Street Fund in 2017 and beyond.

Expenditure Highlights

In 2015 the General/Street Fund added the following positions:

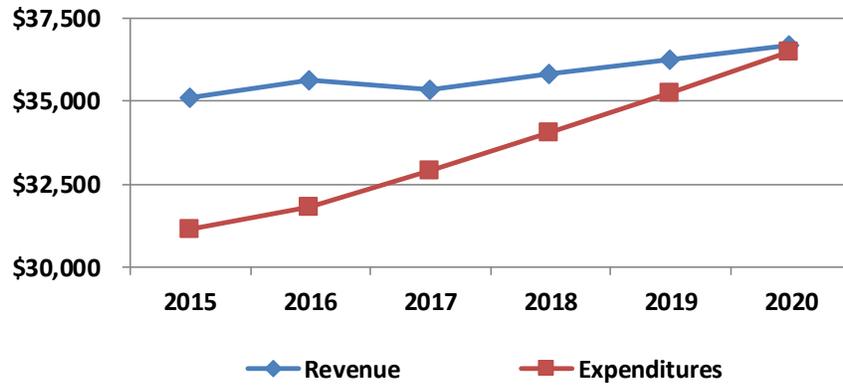
Right-of-Way Inspector (1.0 FTE)	Building Inspector (1.0 FTE)
Permit Technician (0.5 FTE)	Volunteer Coordinator (0.5 FTE)
Project Engineer (0.7 FTE)	

No new positions are assumed beyond 2015 for the life of the forecast.

Prior to 2013 the Cost of Living Adjustment (COLA), applied to employee's salaries to keep pace with inflation, was based on the change in the June-to-June CPI-U for the Seattle-Tacoma-Bremerton area. Beginning in 2013, the COLA is based on the four year average of the change in CPI-U. As a result, the budget assumes a 2.33% COLA in 2015 and 2.15% in 2016. Salaries are assumed to increase 2.75% per year for the remainder of the forecast.

2016 personnel costs reflects the impact of the Patient Protection and Affordable Care Act (PPACA) which requires employers to provide medical benefits to full time staff (defined as working 30 hours or more in a week). As a result, benefits costs for the General Fund and Street Fund are anticipated to increase by \$230,300 in 2016 and then grow by 10% annually beginning in 2017.

General Fund Forecasted Revenue and Expenditures
2015 - 2020
(\$ in Thousands)



Surface Water Management Operating Fund

2015 - 2020 Financial Forecast

(\$ in thousands)

	2015 Budget	2016 Budget	2017 Estimate	2018 Estimate	2019 Estimate	2020 Estimate
Beginning Balance	\$1,305	\$1,402	\$1,439	\$1,460	\$1,464	\$1,445
Surface Water Management Fees	\$3,554	\$3,666	\$3,758	\$3,852	\$3,948	\$4,047
Miscellaneous Other Revenue	3	3	3	4	4	4
Operating Revenue Total	\$3,556	\$3,669	\$3,760	\$3,856	\$3,952	\$4,051
Personnel Costs	\$1,405	\$1,499	\$1,575	\$1,657	\$1,744	\$1,838
Maintenance & Operations	1,304	1,283	1,314	1,345	1,377	1,410
Operating Expenditure Total	\$2,709	\$2,782	\$2,889	\$3,002	\$3,122	\$3,249
Operating Income/(Loss)	\$848	\$887	\$872	\$854	\$830	\$802
Operating Transfers -SWM Capital	(750)	(850)	(850)	(850)	(850)	(850)
Ending Balance	\$1,402	\$1,439	\$1,460	\$1,464	\$1,445	\$1,397

Overview

The 2015-2020 Surface Water Management (SWM) Operating Fund forecast is a balanced financial plan that reflects revenue estimates exceeding forecasted expenditure levels through the life of the forecast. Sufficient funding is available to pay for capital projects projected as identified in the SWM six-year CIP Plan.

The 2015-2020 forecast incorporates the results of the rate study implemented during the 2013-2014 Biennium as well as the impacts of the National Pollutant Discharge Elimination Systems (NPDES) permit requirements.

Revenue Highlights

In 2012 the City performed a comprehensive analysis of the SWM fees. Prior to 2013 SWM fees had not been adjusted since 2005. As a result, SWM fees were increased by approximately 35% over the 2013-2014 Biennium. SWM fees are projected to increase at 2.5% throughout the life of this forecast per the 2012 fee study.

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

	2014	2015	2016	2017	2018	2019	2020
Monthly Fee	\$204.00	\$209.00	\$214.23	\$219.58	\$225.07	\$230.70	\$236.46
Annual % Change		2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Expenditure Highlights

The Surface Water Management Fund added a Project Engineer (0.35 FTE) position in 2015. No new positions are assumed beyond 2015 for the life of the forecast.

Prior to 2013 the Cost of Living Adjustment (COLA), applied to employee’s salaries to keep pace with inflation, was based on the change in the June-to-June CPI-U for the Seattle-Tacoma-Bremerton area. Beginning in 2013, the COLA is based on the four year average of the change in CPI-U. As a result, the budget assumes a 2.33% COLA in 2015 and 2.15% in 2016. Salaries are assumed to increase 2.75% per year for the remainder of the forecast.

2016 personnel costs reflects the impact of the Patient Protection and Affordable Care Act (PPACA) which requires employers to provide medical benefits to full time staff (defined as working 30 hours or more in a week). As a result, benefits costs for the SWM Fund are anticipated to increase by \$31,500 in 2016 and then grow by 10% annually beginning in 2017.

PERFORMANCE MEASURES

Performance Measures

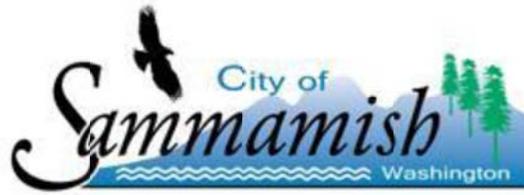
The City of Sammamish has chosen to gauge its performance through professional citizen surveys conducted every two years. The survey published in October 2014 follows as a measure of citizen satisfaction.

The survey covers a variety of topics designed to measure how well the city is living up to its vision of a community of families. The city's vision is for a blend of small-town atmosphere with a suburban character including quality neighborhoods, vibrant natural features and outstanding recreational opportunities. Residents ideally are actively involved in the decisions that shape the community and ensure a special sense of place.

The survey measures overall satisfaction with city leadership and direction, transportation issues, neighborhood safety, citizen engagement, and recreation opportunities.

The city uses the results of the surveys to guide decisions about operations and capital projects. As an example a Community and Aquatics Center is currently under construction based on prior year's survey results and citizen input.

The 2014 survey was conducted by McGuire Research <http://www.mcguire-research.com/> who also analyzed the results and prepared the following report.



2014 Citizen Survey: City Government Priorities & Performance

October 2014

McGuire Research

Global Management and Analytics



City of Sammamish
**2014 Citizen Survey:
City Government Priorities and Performance**

October 2014

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2014 Citizen Survey: City Government Priorities and Performance

October 2014

INTRODUCTION

This report summarizes the results of a telephone survey conducted on behalf of the City of Sammamish, Washington to assess citizen priorities for city government and satisfaction with city government services.

Some 400 residents, selected at random from a list of households in the city, were interviewed by telephone on October 16-19, 2014.

Survey respondents were asked to:

- Indicate aspects of Sammamish that they particularly enjoy;
- Identify areas in need of improvement;
- Indicate their satisfaction with city government;
- Evaluate a number of city government services;
- Indicate their priorities for the future allocation of city resources;
- Evaluate recent road improvements.

Demographic information was also collected so as to compare and contrast answers.

The questionnaire was provided by the City of Sammamish. It is nearly identical to the questionnaire used in 2012. Interviews were conducted by McGuire Research Services of Las Vegas, Nevada.

The report includes a bullet point summary, followed by annotated graphs displaying the results to each question and comparing the results to the 2012 and 2008 surveys, where applicable. The full questionnaire and a complete set of cross-tabulation tables is presented in the appendix.

METHODS

SAMPLE:	401 heads of household in the City of Sammamish.
TECHNIQUE:	Telephone survey with live interviewers
FIELD DATES:	October 16-19, 2014
MARGIN OF ERROR:	±5% at the 95% confidence interval. That is, in theory, had all similarly qualified voters been interviewed, there is a 95% chance the results would be within ±5% of the results in this survey.
DATA COLLECTION:	Calls were made during weekend days and weekday evenings. Trained, professional interviewers under supervision conducted all interviews. Up to four attempts were made to contact a head of household at each number in the sample before a substitute number was called. Questionnaires were edited for completeness, and a percentage of each interviewer's calls were re-called for verification.
SAMPLE WEIGHTING:	The raw data were statistically weighted slightly to adjust the age categories. Because the interviews were with heads of household, a sample older than the census estimates was expected. Nevertheless, the sample was adjusted to reflect slightly more residents under age 35 and slightly fewer over age 65.

PLEASE NOTE:	Conforming with the practice in previous years, the percentages reported for many of the questions in this survey are based on respondents who stated an opinion. The number of people who did not state an opinion on each of these questions is presented in the Appendix.
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It must be kept in mind that survey research cannot predict the future. Although great care and the most rigorous methods available were employed in the design, execution and analysis of this survey, these results can be interpreted only as representing the answers given by these respondents to these questions at the time they were interviewed.

RESPONDENT PROFILE

In interpreting these findings, it is important to keep in mind the characteristics of the people actually interviewed. This table presents a profile of the 401 respondents in the survey. The demographic profile of this sample is compared with that of the 2008 and 2012 surveys in the table below

Note: Here and throughout this report, percentages may not add to 100%, due to rounding.

		2014	2012	2008
GENDER:	Male	48%	49	na
	Female	52%	51	
AGE ¹ :	18-35	10%	21%	na
	36-50	45%	*42%	
	51-64	29%	*29%	
	65+	15%	8%	
	No Answer	1%	0	
LENGTH OF RESIDENCE	0-5 years	15%	**26%	na
	6-10	26%	25%	
	11-20	34%	32%	
	20+	25%	17%	
HOUSEHOLD	Couple w Children	56%	na	na
	Couple, no Children	31%		
	Single w Children	4%		
	Single, no Children	8%		
INCOME:	\$100,000 or less	19%	21%	18%
	\$100 to \$150,000	18%	33%	21%
	\$150 to \$200,000	17%	25%	11%
	Over \$200,000	19%	21%	12%
	No Answer	27%	0	38%

¹ weighted proportions shown

na: data not available

*Age categories extrapolated, different categories were used in different years

** estimates: precise data not available

Statistical adjustments to age categories

AGE	unweighted	weighted	2010 Census
18-35	5%	10%	16%
36-50	38%	45%	45%
51-64	36%	29%	29%
65+	18%	15%	9%
NA	3%	1%	1%

The weighted percentages were used throughout this analysis

SUMMARY

Among those expressing an opinion:

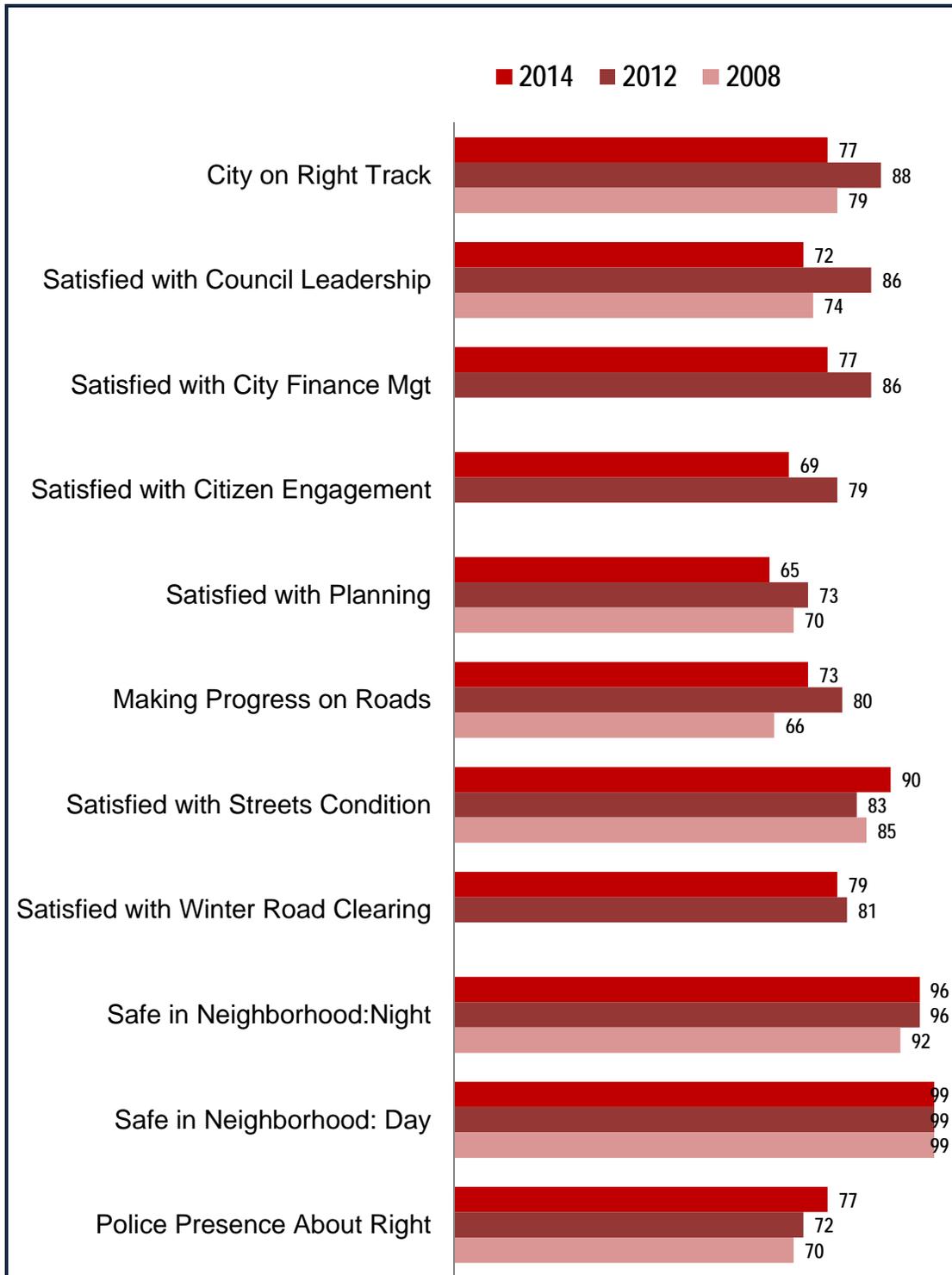
- Nearly 8 in 10 agreed that city is "on the right track"
- 7 in 10 satisfied with the leadership of city government
- 3 in 4 satisfied with management of city finances
- 7 in 10 satisfied with citizen engagement efforts
- 2 in 3 satisfied with city's long-range planning
- Nearly 3 in 4 agreed city is "making good progress" on road improvements
- 9 in 10 rated neighborhood streets as "excellent" or "good"
- 8 in 10 rated keeping roads clear in winter storms as "excellent" or "good"
- Virtually everyone said they feel safe in their neighborhoods & homes
- 3 in 4 said police presence & traffic enforcement is "about right"
- 8-9 in 10 rated environmental & recycling efforts as "excellent" or "good"

Other findings:

- "Small town feel," quiet neighborhoods top list of favorite things about Sammamish
- Reducing traffic congestion tops list of most-desired change
- Managing growth & traffic rated as top priorities for the city
- Residents most satisfied with police; least satisfied with roads & streets
- More than 9 in 10 visited city parks last year; more than half visited 12+ times
- Parks rated highly for "overall satisfaction" & "overall appearance"
- 4th of July, farmers market & concerts in the park top list of "favorite community events"

Satisfaction Summary Comparison 2008-2014

This graph compares the results from the various satisfaction questions asked in 2008, 2012 and 2014.

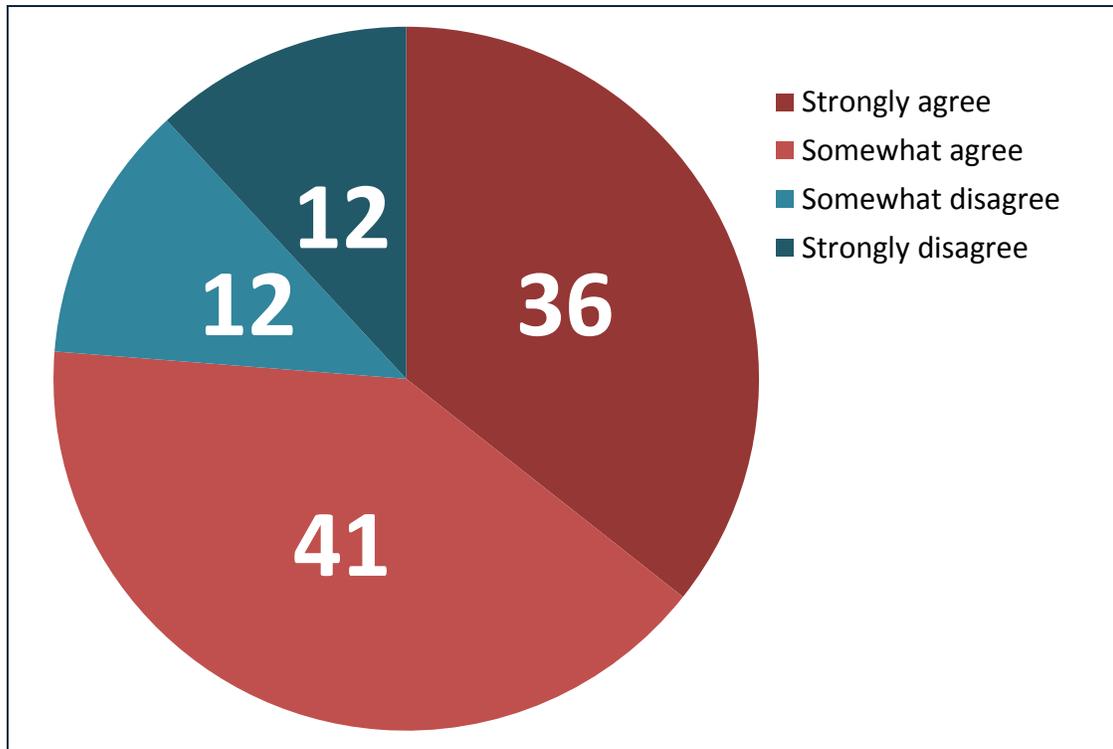


FINDINGS

Survey findings are presented in the following section in the form of annotated graphs. The findings are presented in questionnaire order.

A table below each graph compares this year's findings with those of previous surveys.

Nearly 8 in 10 Agree that City is "On the Right Track"

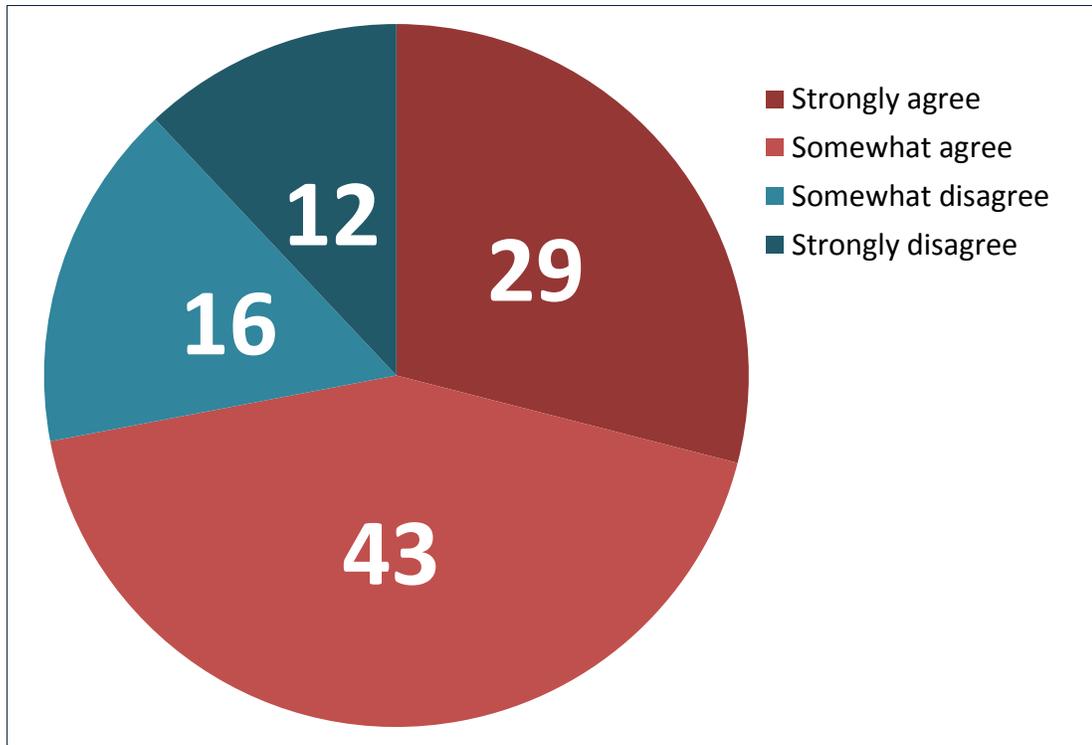


Q1: The overall direction of the City is on the right track

- **At least 30% in every demographic category "strongly agreed" that city is on the right track.**
 - ~ The lone (slight) exception is residents over age 65, only 28% of whom strongly agree.
- **The tendency to "strongly agree" goes down with longevity:**
 - ~ From 41% of those who have lived in Sammamish for less than 5 years to 30% of those who have lived here 21+ years.

	2014	2012	2008
Total Agree	77%	88%	79%
Total Disagree	24%	12%	21%

7 in 10 "Satisfied With the Leadership" of City Government

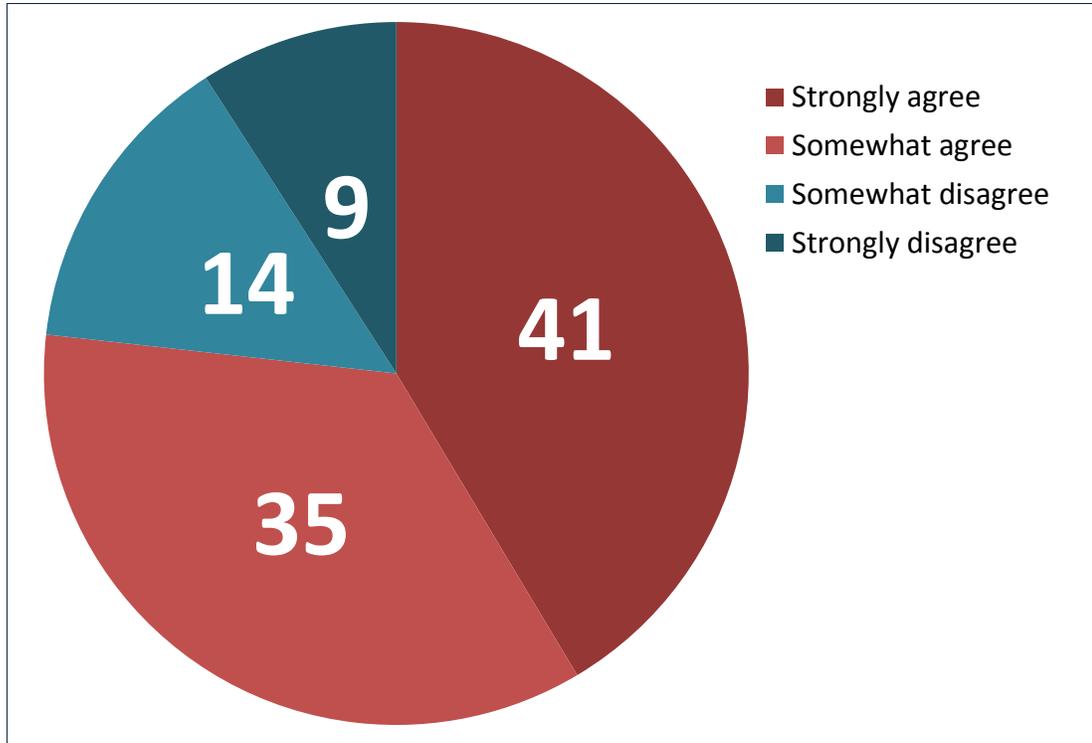


Q2 I'm satisfied with the leadership of the City Council and the City administration.

- **Satisfaction with city leadership did not differ significantly between demographic categories.**

	2014	2012	2008
Total Agree	72%	86%	74%
Total Disagree	28%	14%	26%

3 in 4 Satisfied With Management of City Finances

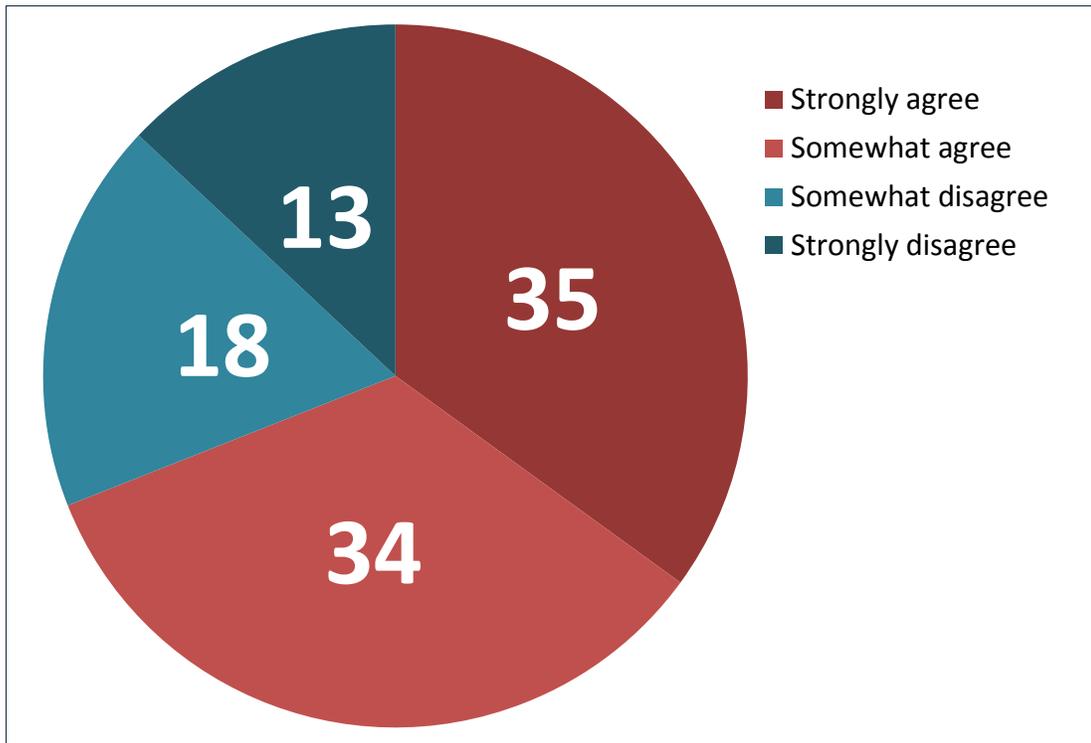


Q3: I'm satisfied with the management of the City's finances

- **Satisfaction with the city's financial management did not differ significantly between demographic categories.**

	2014	2012
Total Agree	77%	86%
Total Disagree	23%	14%

7 in 10 Satisfied with Citizen Engagement Efforts

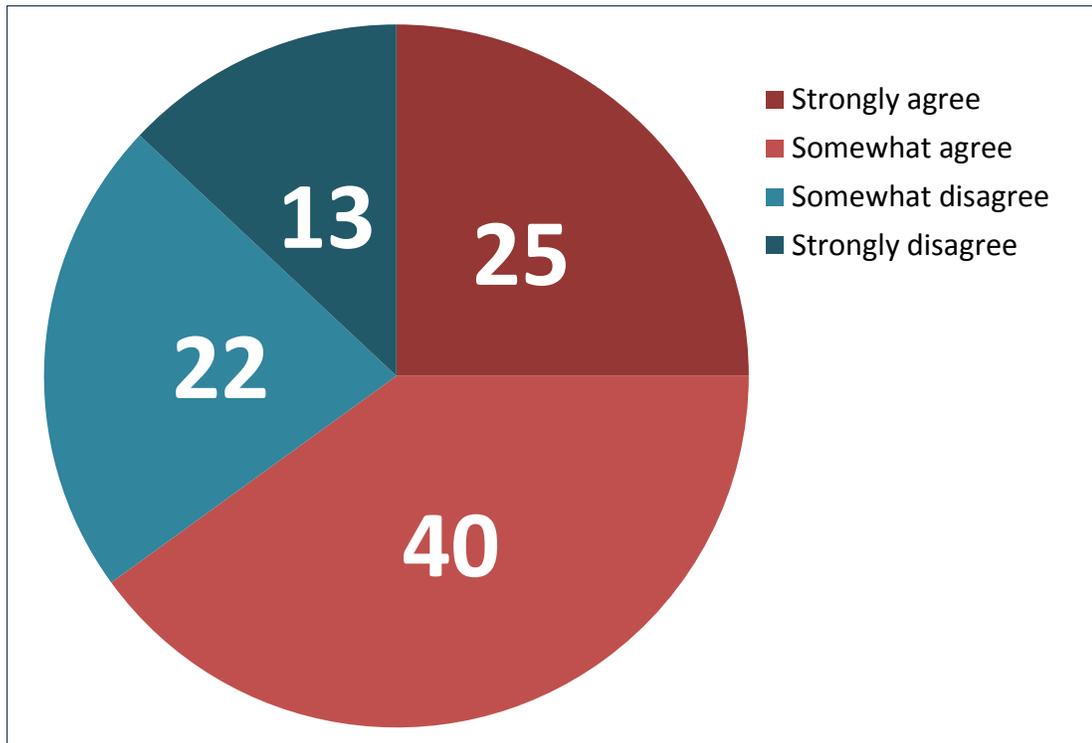


Q4: I'm satisfied with the City's efforts to reach out, engage, inform and listen to residents on important issues

- **The proportion who "agreed strongly" went down with years of residence, from:**
 - ~ 49% of those who have lived here less than 5 years to
 - ~ 34% of those who have lived here 21+ years.

	2014	2012
Total Agree	69%	79%
Total Disagree	31%	21%

2 in 3 Satisfied with City's Long-range Planning

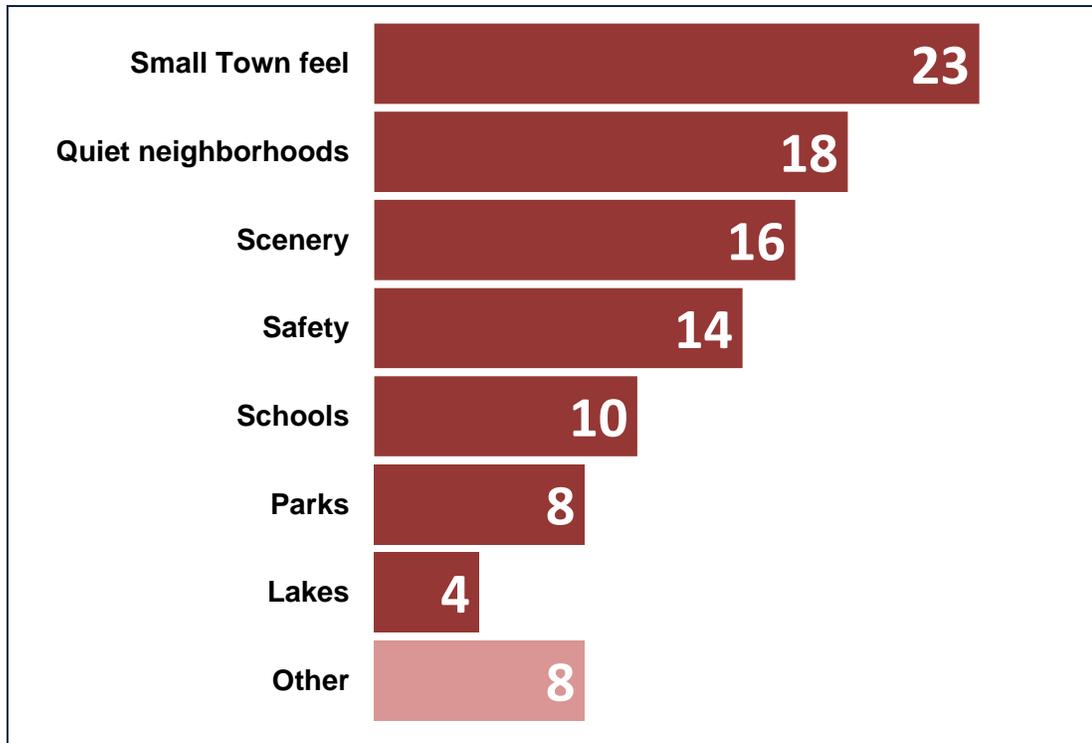


Q5: I'm satisfied with Sammamish's long-range planning for the future

- **Satisfaction with the city's financial management did not differ significantly between demographic categories.**

	2014	2012	2008
Total Agree	65%	73%	70%
Total Disagree	35%	27%	30%

"Small Town Feel," Quiet Neighborhoods Top List of Favorite Things About Sammamish

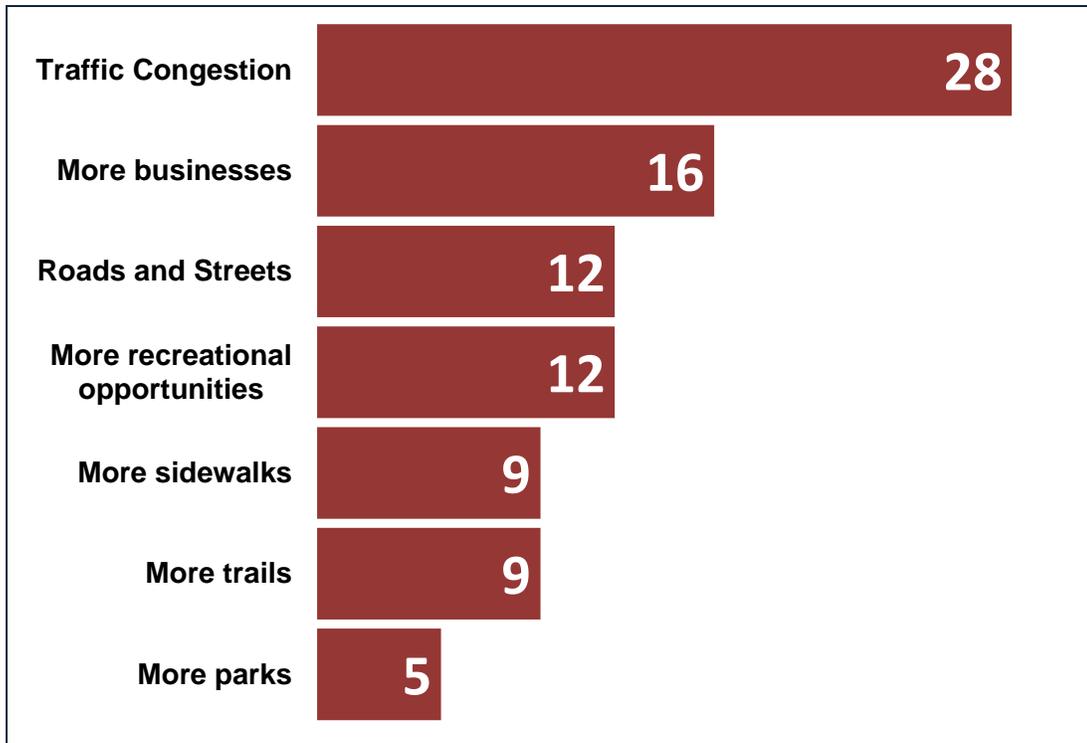


Q6: If you were to name one thing you most enjoy about living in Sammamish, what would that be?

- **The "Small Town Atmosphere" was named by nearly 1 in 4 as their "favorite thing" about living in Sammamish:**
 - ~ This atmosphere replaced parks as the top positive attribute.
 - ~ Younger residents (33% of those under 35) and new residents (29% of those here less than 5 years) were most likely to cite the small town feel as the thing they liked most.

	2014	2012	2008
Small Town Atmosphere	23%	17%	18%
Quiet Neighborhood	18%	10%	9%
Physical Beauty	16%	15%	15%
Safety	14%	13%	5%
Schools	10%	6%	6%
Parks	8%	24%	13%
Other	8%	6%	32%
Lake	4%	3%	2%

Reducing Traffic Congestion Tops List of Most-desired Change



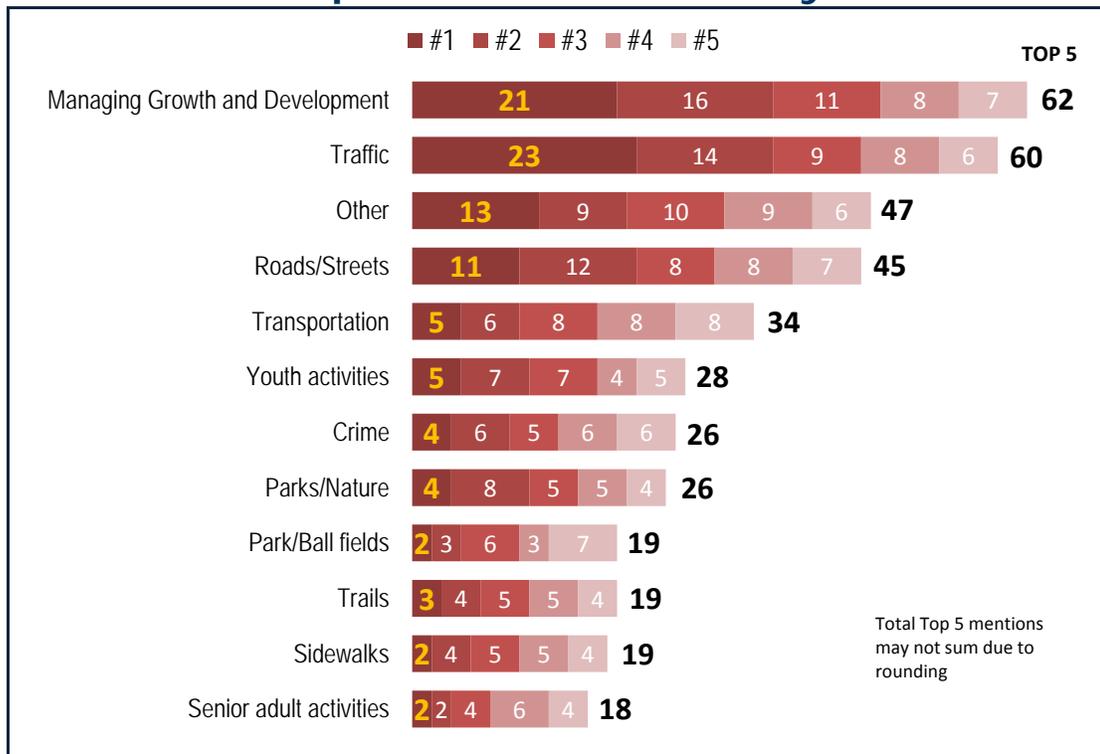
Q7: What about Sammamish would you most like to change or see happen to make the community more livable?

- **Traffic congestion remained the most-desired change, which it has been since 2008, but with more mentions this year and more distance between it and the #2 issue.**

	2014	2012	2008
Traffic Congestions	28%	19%	22%
More Businesses	16%	19%	8%
More Recreation	12%	10%	8%
Roads/Streets	12%	8%	14%
More Sidewalks	9%	5%	5%
More Trails	9%	na	na
More Parks	5%	4%	6%
Other	27%	35%	16%

Multiple answers allowed, so responses may sum to more than 100%

Managing Growth & Traffic Rated as Top Priorities for the City



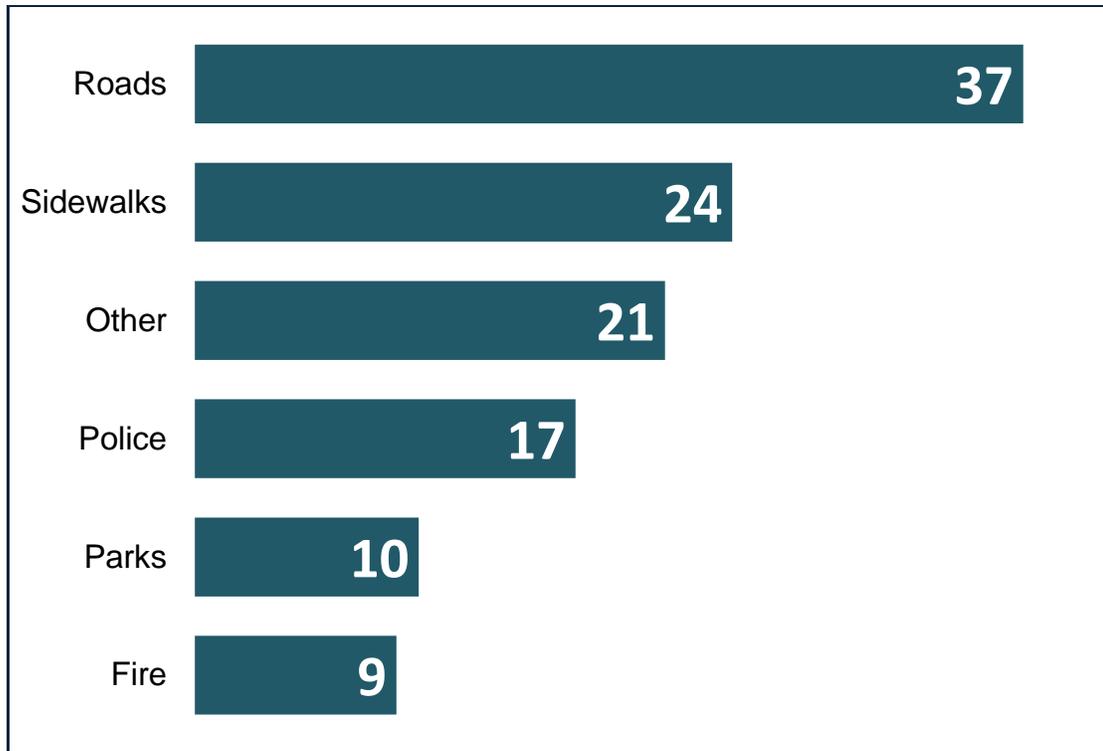
Q8: Since the City has limited resources, what are the top five priorities you think the City should address including services or capital improvements, starting with the top priority?

- **Mirroring the previous question, Traffic was rated as the #1 priority**
 ~ Growth management was listed most often as one of the top 5 priorities.

TOP PRIORITY (#1)	2014	2012	*2008
Traffic	23%	12%	37%
Managing Growth and Development	21%	10%	24%
Roads/Streets	11%	9%	28%
Youth activities	5%	4%	14%
Transportation	5%	3%	6%
Crime	4%	5%	6%
Parks/Nature	4%	11%	23%
Trails	3%	5%	6%
Park/Ball fields	2%	7%	15%
Sidewalks	2%	4%	6%
Senior adult activities	2%	-	-
Other	13%	30%	-

*2008 data appear to combine all 5 priorities

Roads & Streets Named as City Services Most in Need of Improvement



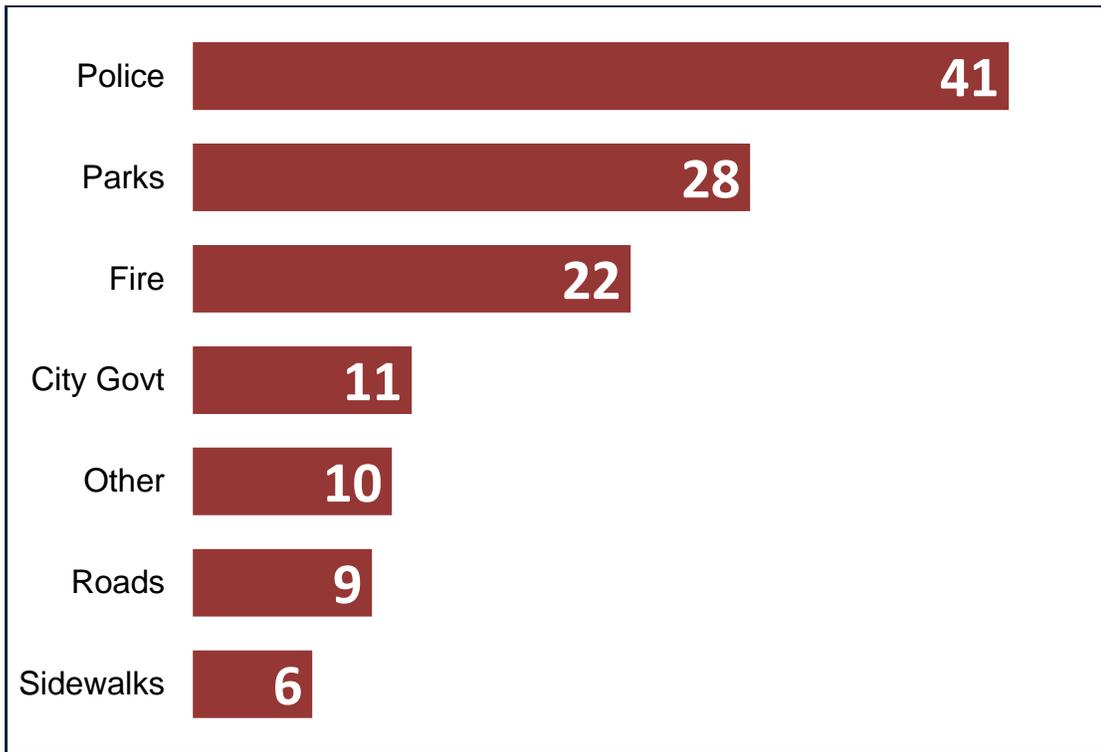
Q9: What City services are most in need of improvement

- **Opinion that city streets needed improvement went up with length of residence, from:**
 - ~ 22% among those who have lived here less than 5 years, to
 - ~ 45% among those who have lived here 21+ years

IMPROVE	2014	2012	2008
Police	17%	10%	10%
Parks	10%	19%	8%
Fire	9%	1%	2%
City Govt	na	5%	-
Other	21%	21%	0
Roads	37%	22%	24%
Sidewalks	24%	16%	10%

Multiple answers allowed, so responses may sum to more than 100%

Residents Most Satisfied with Police

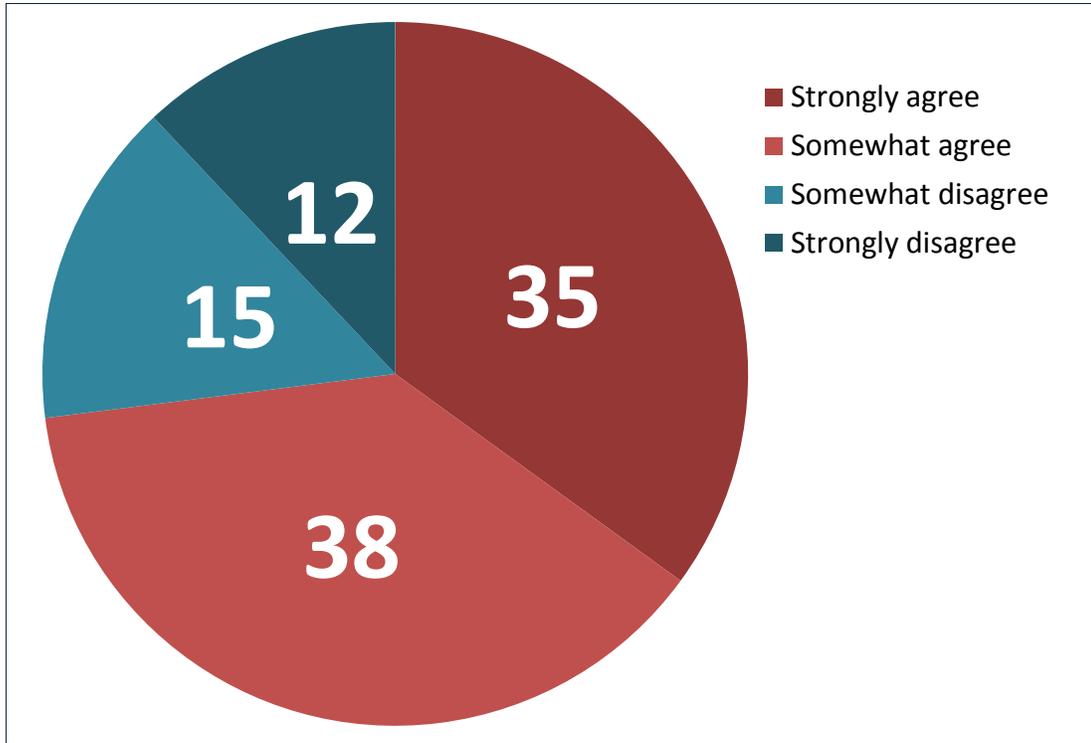


Q10: What City services are you most satisfied with?

SATISFIED	2014	2012	2008
Police	41%	24%	26%
Parks	28%	24%	28%
Fire	22%	16%	20%
City Govt	11%	4%	9%
Other	10%	19%	0
Roads	9%	12%	8%
Sidewalks	6%	1%	3%

Multiple answers allowed, so responses may sum to more than 100%

Nearly 3 in 4 Agree City is "Making Good Progress" on Road Improvements

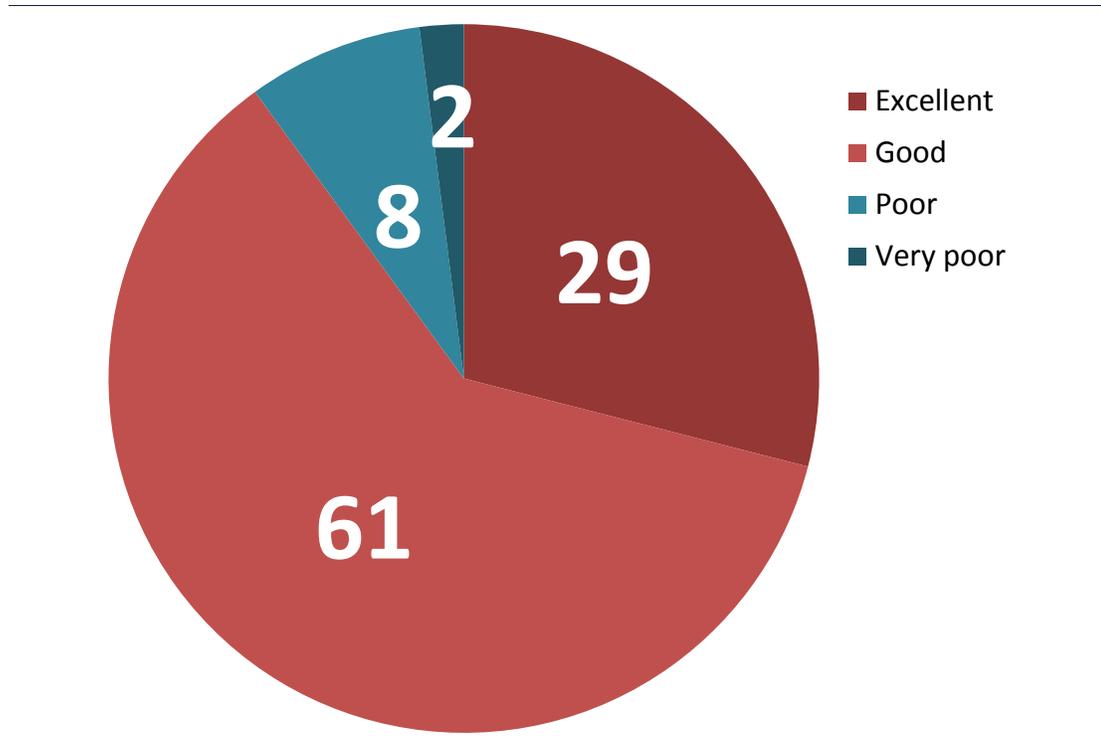


Q11: Do you agree or disagree with the following statement: The City is making good progress on improving City roads.

- **Although streets and roads topped the list of needed improvements, most residents agreed that the city is making "good progress" on improving city roads.**

	2014	2012	2008
Total Agree	73%	80%	66%
Total Disagree	27%	20%	34%

9 in 10 Rate Conditions of Neighborhood Streets as "Excellent" or "Good"

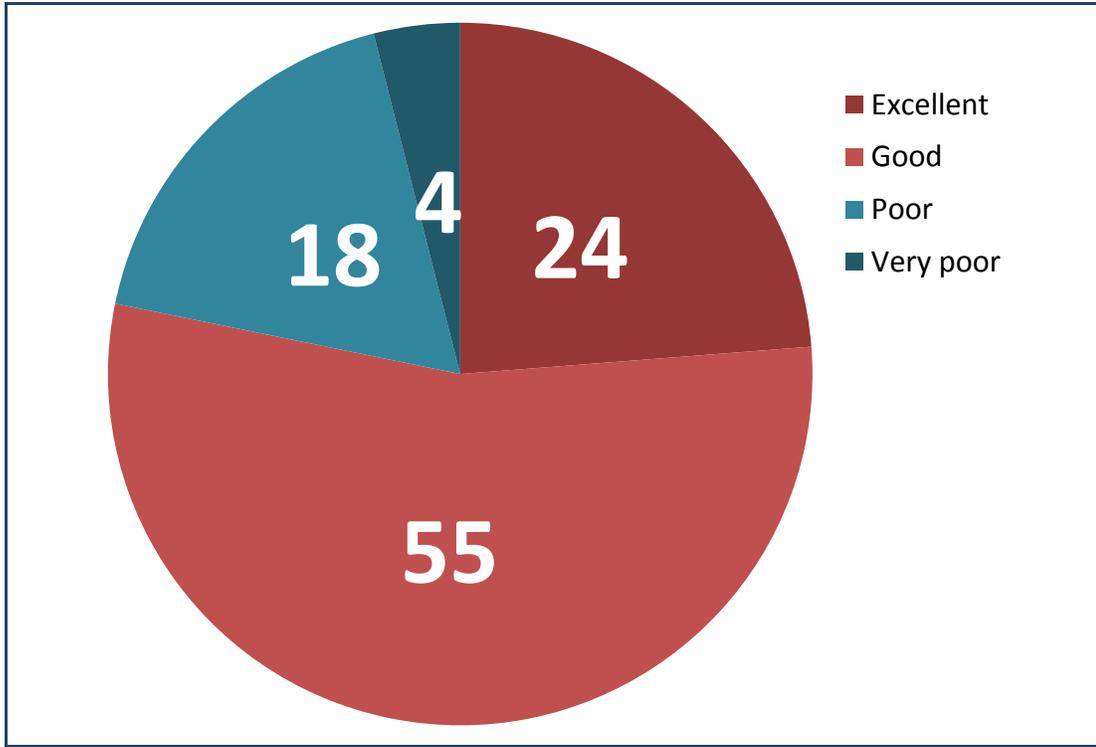


Q12: How do you rate the condition of streets and roads in your neighborhood

- **Although roads and streets were cited as the most-needed improvement, nearly everyone rated the streets in their own neighborhood positively, as "excellent" (29%) or "good" (61%).**

	2014	2012	2008
Excellent+Good	90%	83%	85%
Poor+Very Poor	10%	17%	15%

8 in 10 Rate Keeping Roads Clear in Winter Storms as "Excellent" or "Good"

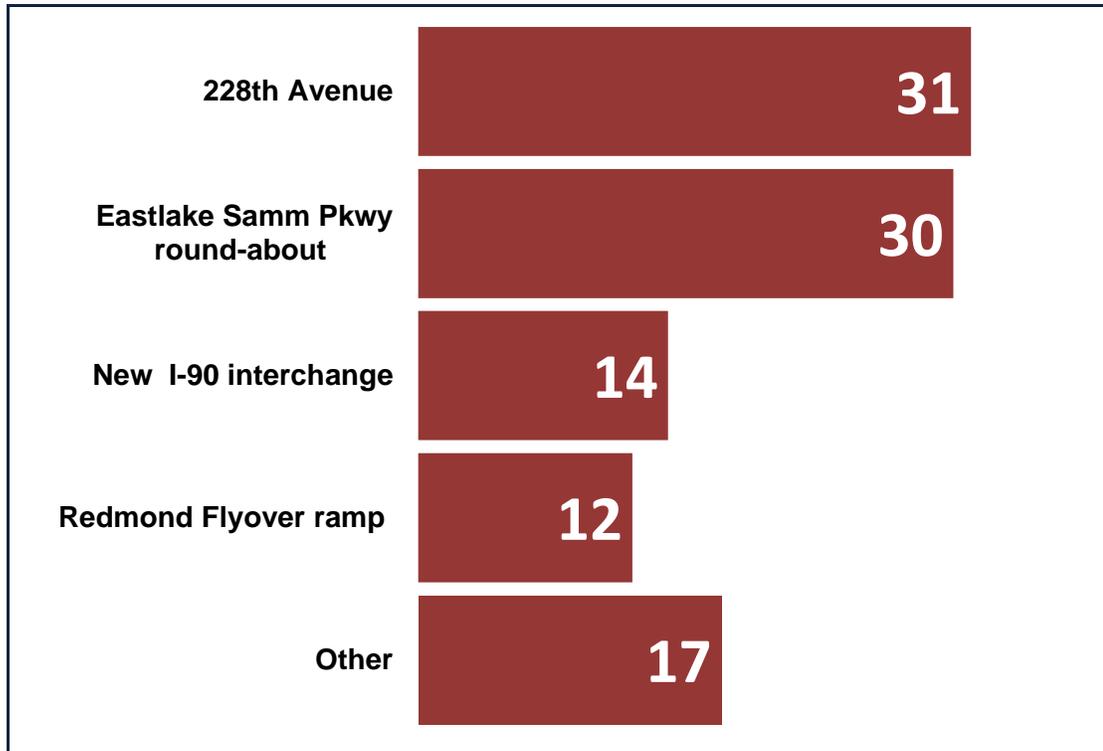


Q13: How do you rate the City's efforts to keep roads clear during winter storms?

- **The city got high marks for keeping the winter roads clear.**

	2014	2012
Excellent+Good	79%	81%
Poor+Very Poor	21%	19%

228th Ave & Roundabout at E. Lake Sammamish Parkway Are "Favorite Road Improvements"



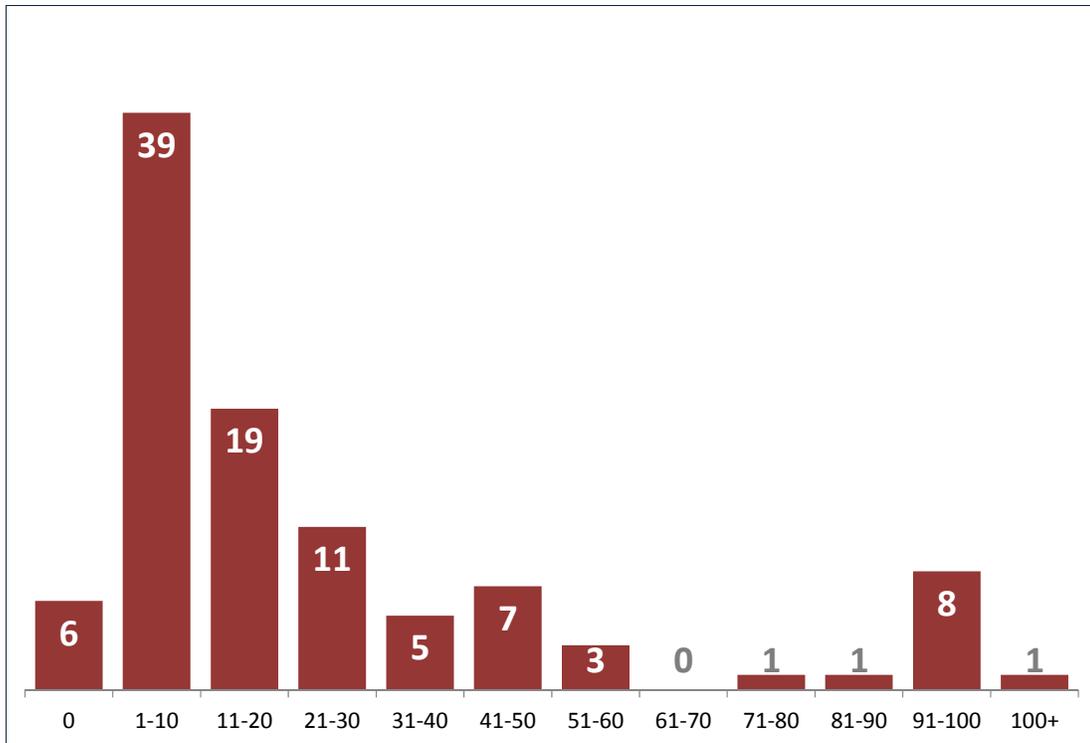
Q14: What have been your favorite road improvements in recent years?

- **228th Avenue and the East Sammamish Parkway Roundabout remain resident's "favorite" recent road improvements.**

	2014	2012
228 th Ave	31%	26%
Parkway Roundabout	30%	27%
I-90 Interchange	14%	3%
Redmond Ramp	10%	4%
Other	17%	52%

Multiple answers allowed, so responses may sum to more than 100%

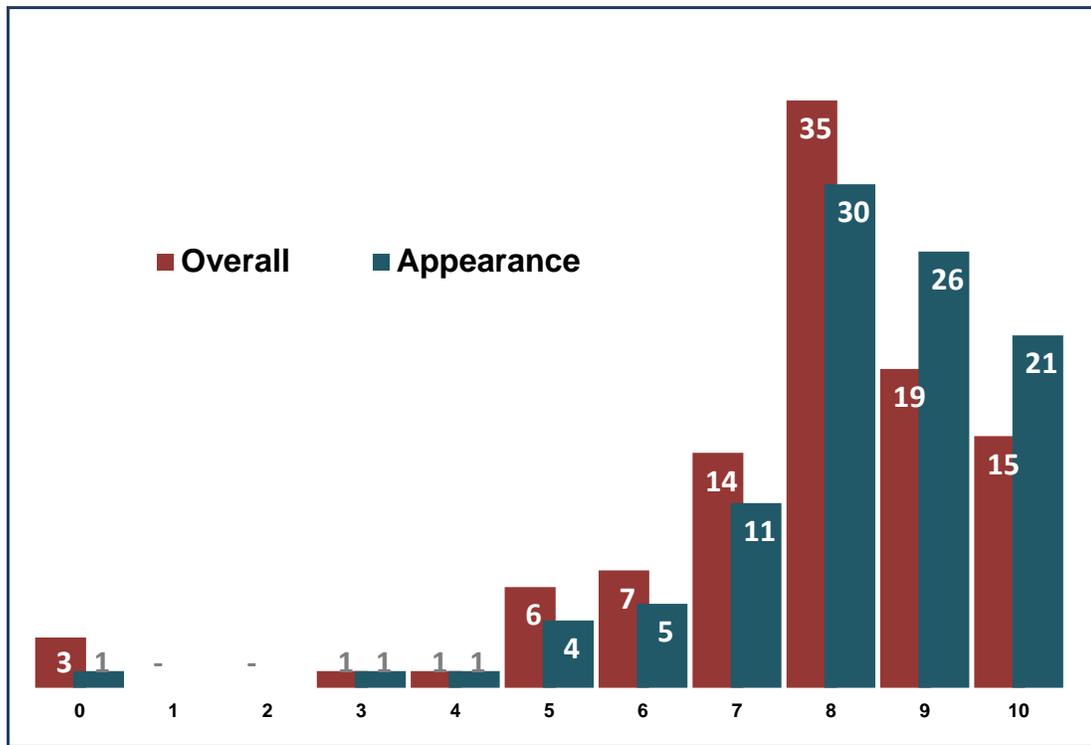
More Than 9 in 10 Visited City Parks Last Year; More Than Half Visited 12+ Times



Q15: In the past 12 months, how many times have you visited parks, recreation and other open space facilities in the City of Sammamish?

- **The number of people visiting Sammamish parks appears to have increased over 2012:**
 - ~ 94% report visiting at least once. Compared to 89% in 2102
- **Half of these respondents said they visited a city park 12 or more times in the past year.**
 - ~ The average (mean) number of visits was 25 this year, compared to 38 in 2012.
 - ~ The 2012 survey had a high number of respondents who reported visiting the parks 90+ times per year, which would have affected the average,
- **Park usage was generally uniform across demographic categories, with the exception of age**
 - ~ Every respondent but one under 50 visited a city park at least once in the last year, as did 91% of those 51-64, but only 81% of those over 65.
 - ~ Park visits also went down with age, from an average of 36 visits among those under 35 to 17 visits among those over 65.

Parks Rated Highly for "Overall Satisfaction" and "Overall Appearance"



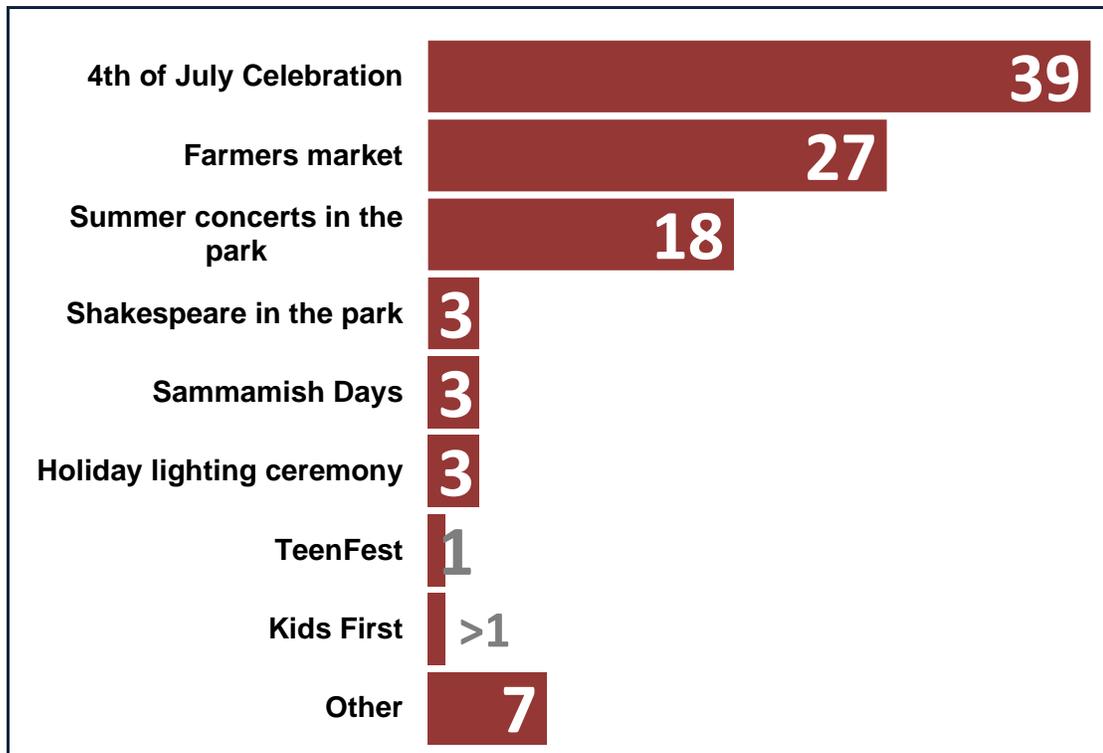
Q16: On a scale of 0 to 10, where 0 is "not at all satisfied" and 10 is "extremely satisfied", how do you rate your overall satisfaction with Sammamish's parks and recreation facilities?

Q17: On a scale of 0 to 10, where 0 is "extremely poor" and 10 is "excellent," how do you rate the overall appearance of Sammamish parks and recreation facilities?

- **As in 2012, city parks received high ratings for "overall satisfaction" and appearance.**
- **Ratings were somewhat related to whether or not a respondent visited a park at all, and to a lesser degree, the number of visits:**
 - ~ The average ratings among those who had not visited a park in the last year were:
5.3 for overall satisfaction and 6.1 for appearance.
 - ~ Among those who visited city parks 1-12 times (the median number of visits), the average ratings were:
7.6 for overall satisfaction and 8.1 for appearance.
 - ~ Among those who visited city parks 13+ times, the average ratings were:
8.1 for overall satisfaction and 8.6 for appearance.

Average Rating	2014	2012
Overall Satisfaction	7.70	7.93
Appearance	8.18	8.41

4th of July, Farmers Market & Concerts in the Park Top List of "Favorite Community Events"



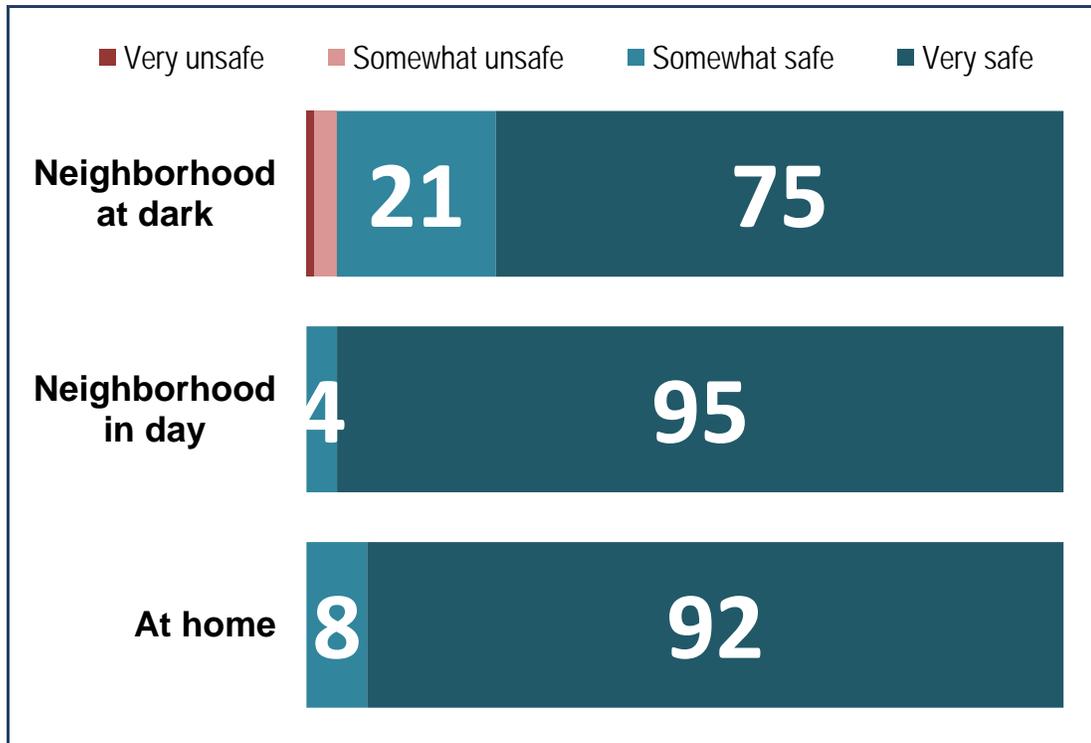
Q18: What is your favorite community event?

- **As it was in 2012, the 4th of July Celebration was cited as residents favorites community event.**
 - ~ The Farmers Market and Summer Concerts in the Park again ranked #2 and #3.
 - ~ Other events got slightly more mentions this year than in 2012.

	2014	2012
4 th of July	39%	34%
Farmers' Market	27%	33%
Summer Park Concerts	18%	20%
Shakespeare in Park	3%	1%
Sammamish Days	3%	>1
Holiday Lighting Ceremony	3%	>1
Teen Fest	1%	-
Kids First	>1	>1
Other	7%	11%

Multiple answers allowed, so responses may sum to more than 100%

Virtually Everyone Said They Feel Safe In Their Neighborhoods and Homes



Q19: How safe do you feel walking alone in your neighborhood after dark?

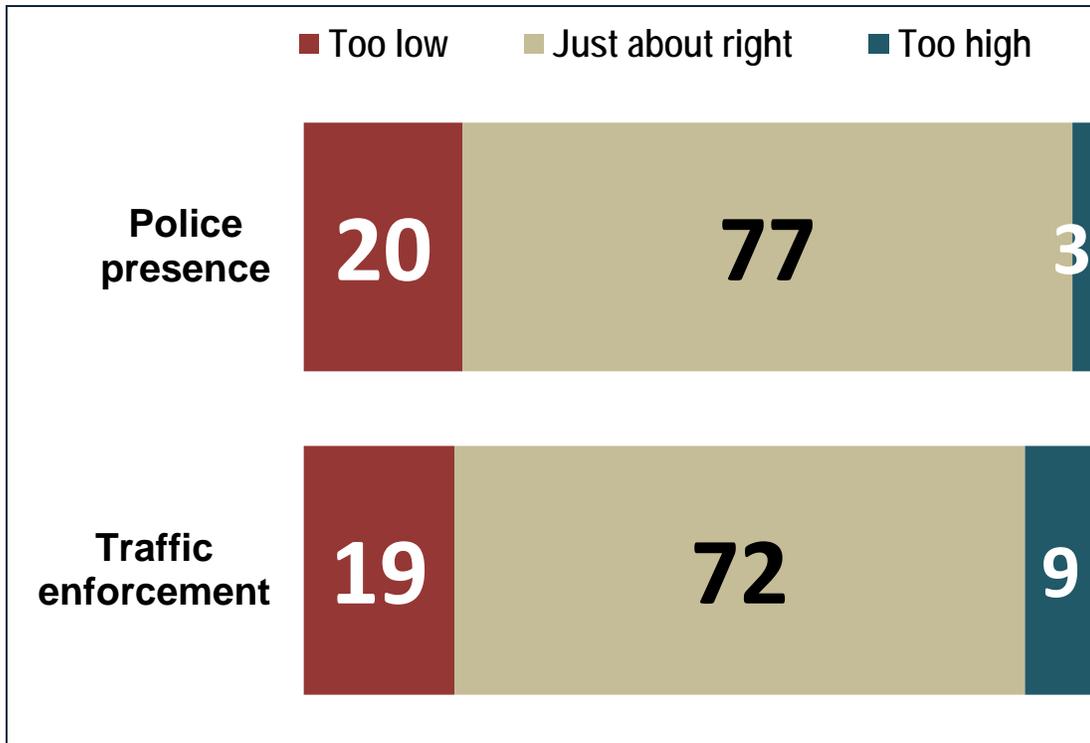
Q20: How safe do you feel walking alone in your neighborhood after dark?

Q21: How safe do you feel in your home?

- **Feeling of overall safety has not changed in the past 6 years and remains universally high.**

	After Dark			Neighborhood Day			At Home		
	2014	2012	2008	2014	2012	2008	2014	2012	2008
Safe	96%	96%	92%	99%	99%	99%	99%	98%	na
Unsafe	4%	4%	8%	>1%	1%	1%	>1%	2%	na

Around 3 in 4 Said Police Presence and Traffic Enforcement is "About Right"



Q22: Do you think the Police presence in the City is ...

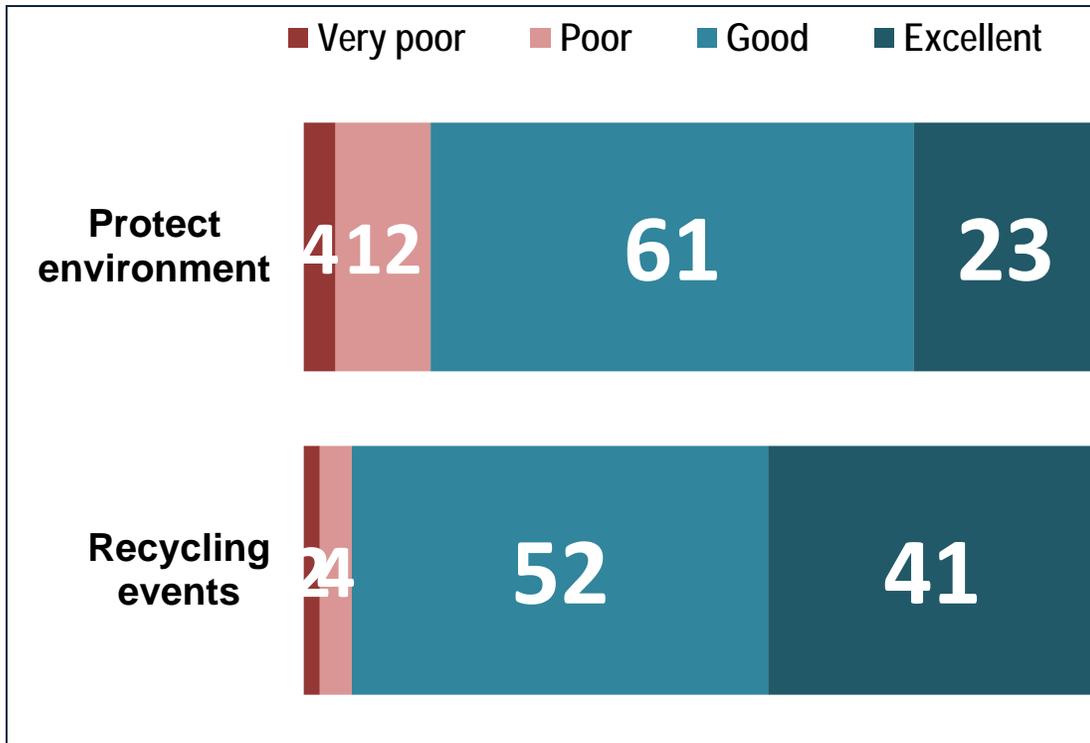
Q23: Do you think traffic enforcement by the Police is...

- **Most Residents continue to think that the police presence in the city and the traffic enforcement is about where it should be.**

Presence	2014	2012	2008
Too Low	20%	7%	2%
About Right	77%	72%	70%
Too High	3%	21%	28%

Traffic	2014	2012
Too Low	19%	17%
About Right	72%	72%
Too High	9%	12%

8-9 in 10 Rate City's Environmental and Recycling Efforts as "Excellent" or "Good"



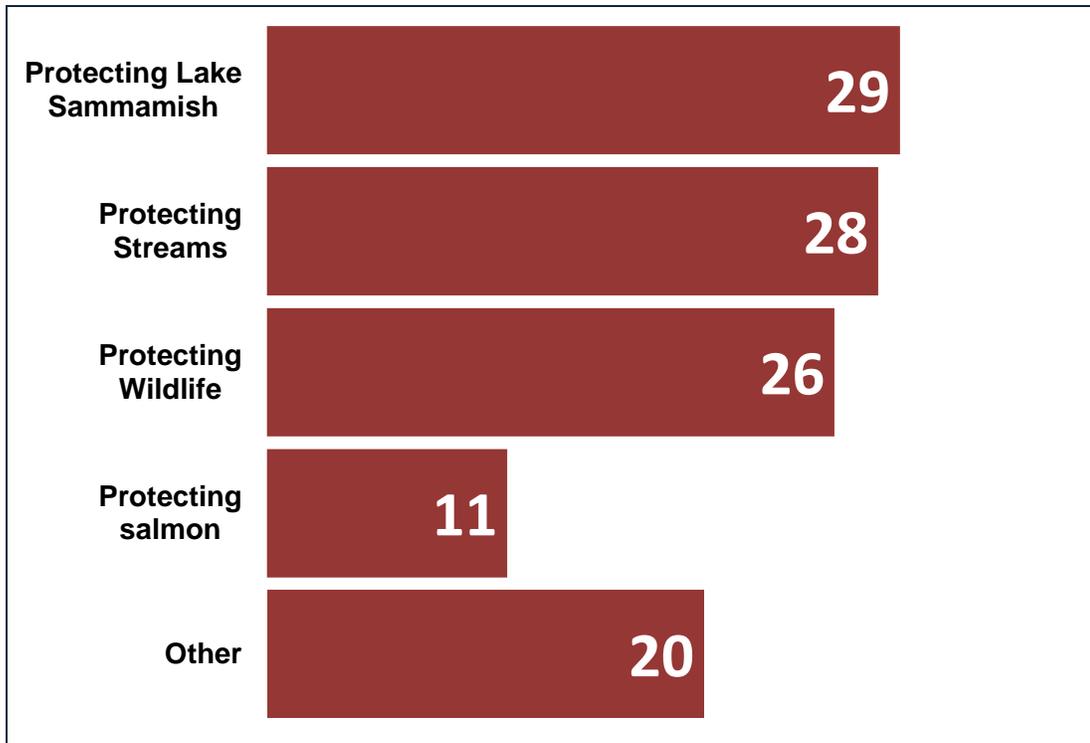
Q24: How do you rate the City's efforts to protect the environment?

Q25: How do you rate the City's recycling events?

- The city's environmental protection efforts and recycling events continue to be rated very positively**
 - ~ More than 9 in 10 rated the recycling events positively, including 41% who rated them as "excellent",

	Protect Environment		Recycling	
	2014	2012	2014	2012
Excellent+Good	84%	86%	94%	95%
Poor+Very Poor	16%	14%	6%	5%

Diverse Focus for City's Environmental Protection Efforts



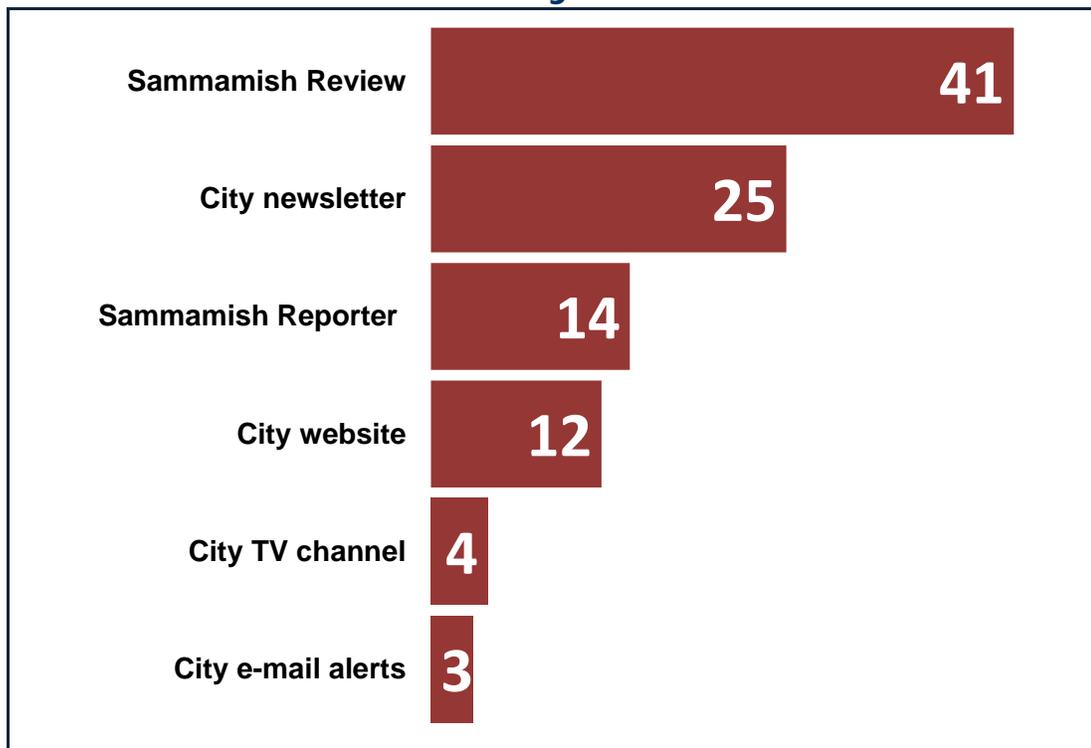
Q26: What environmental issues do you think the City should focus on?

- **Respondents expressed support for a range of environmental protection issues they thought the city should focus on.**
 - ~ Equivalent numbers suggested the city should focus on protecting Lake Sammamish, protecting streams and protecting wildlife, indicating a broad interest in environmental protection, but not a singular focus.

	2014	2012
Protect Lake Samm	29%	13%
Protecting Streams	28%	12%
Protect Wildlife	26%	7%
Protect Salmon	11%	7%
Other	20%	62%

Multiple answers allowed, so responses may sum to more than 100%

Sammamish Review Again Named as Leading Source of City Information



Q27: Which of the following sources provides you with the most information about the City of Sammamish?

- **The Sammamish Review was again named as providing the most information about the city, although the proportion of respondents naming the Review has declined from 53% in 2008 to 41% this year.**
 - ~ Newer residents are less likely than established residents to rely on the Review: 29% of those here less than 5 years mentioned it, compared to 43% of those who have lived here 6 years or more
- **The city website has doubled its usage from 6% to 12%.**
 - ~ 22% of those under age 35 cited the website; compared to 13% of those 36-50; and 9% of those over age 50.

	2014	2012	2008
Sammamish Review	41%	48%	53%
City Newsletter	25%	22%	25%
Sammamish Reporter	14%	16%	9%
City Website	12%	8%	6%
City TV Channel	4%	*	*
City Email Alerts	3%	4%	-

Multiple answers allowed, so responses may sum to more than 100%

APPENDIX

City of Sammamish Debt Service Requirements

YEAR	DEBT PAYMENT SCHEDULE		
	PRINCIPAL	INTEREST	PRIN/INT
2015	\$ 533,333	\$ 18,667	\$ 552,000
2016	\$ 533,333	\$ 16,000	\$ 549,333
2017-2021	\$ 2,666,667	\$ 40,000	\$ 2,706,667
TOTAL	\$3,733,333	\$74,667	\$3,808,000

Summary of Debt Issues

YEAR	DESCRIPTION	PURPOSE	ISSUE DATE	MATURITY DATE	INTEREST RATE	AMOUNT ISSUED	AMOUNT OUTSTANDING
2001	Public Works Trust Fund Loan	Transportation Infrastructure	5/11/2001	7/1/2021	0.5%	10,000,000	\$3,733,333
TOTAL DEBT OUTSTANDING (As of December 31, 2014)						\$10,000,000	\$3,733,333

City of Sammamish Statistics for 2015/2016 Budget Document

Permits and Values	2010	2011	2012	2013	2014
Permits Issued	1604	1614	1733	2008	2312
Estimated Value	\$77,945,921	\$102,707,214	\$114,420,169	\$142,626,148	\$151,012,283
Taxable Sales	2010	2011	2012	2013	2014
Retail Sales	\$314,947,059	\$298,491,368	\$360,359,222	\$393,134,977	\$440,463,845
Real Estate Sales	\$490,368,012	\$557,039,865	\$674,634,779	\$939,124,204	\$972,790,100
Police Offenses	2010	2011	2012	2013	2014
Criminal Homicide	0	0	0	0	1
Forcible Rape	5	8	5	6	3
Robbery	5	1	1	1	1
Aggravated Assault	9	7	8	8	3
Burglary, Commercial	16	6	8	10	26
Burglary, Residential	74	88	72	90	108
Larceny, over \$250	74	113	120	142	129
Larceny, under \$250	109	116	66	87	103
Vehicle Theft	13	14	8	13	23
Arson	1	1	5	5	6
Fire Services	2010	2011	2012	2013	2014
Total Responses	1177	1690	1361	1605	1627
Fire	44	90	63	n/a	66
Emergency Medical	918	1072	881	n/a	1028
Motor Vehicle Service	28	48	36	n/a	51
	187	480	381	n/a	482
Parks & Recreation	2010	2011	2012	2013	2014
Total Parkland	254 acres	442 acres	442 acres	490 acres	517 acres
Undeveloped Parkland	184 acres	48 acres	48 acres	30 acres	30 acres
Playgrounds in City Parks	7	7	7	7	7
Tennis Courts (includes public schools)	27	27	27	27	27
City Operated Athletic Fields (Football, Soccer, Baseball, Lacrosse)	56	11	11	12	12

**City of Sammamish Statistics
(Continued)**

City of Sammamish Largest Property Taxpayers 2014 Tax Roll Year	Total Assessed Value	% of Total Taxable Assessed Value
Boulder Creek South LLC	\$ 51,921,000	.56%
PPC Sammamish LLC	\$ 47,835,000	.516%
Regency Centers LP	\$ 47,648,700	.514%
Puget Sound Energy-Elec/Gas	\$ 36,197,618	.39%
Saffron Partners LLC	\$ 17,171,000	.185%
Sahalee Country Club	\$ 12,295,103	.133%
Colina Pine Lake LLC	\$ 7,500,000	.081%
CPTS (Safeway)	\$ 7,395,000	.08%
Oskoui Family Ltd Partnership	\$ 6,496,400	.07%
Frontier Communications NW	\$ 3,171,467	.34%
Qwest Corporation	\$ 2,252,158	.24%

Attachment "A"

	
2015 FEE SCHEDULE	
Fee Name/Description of Service	Current Fee
Administration	
Agendas, City Council	No Charge
Appeal Fee	\$250.00
Audio tape, blank	\$3.00
Budget document	Cost of reproduction
Certification of documents	\$2.00
Comprehensive plan	\$42.00
Computer generated data (customer provided disc)	\$25.00/hour
DVD/CD	\$5.00
Engineering Copies	
Black & White Copies	
C-Size (18 X 24)	\$3.00 per sheet
D-Size (24 X 36)	\$5.00 per sheet
E-Size (34 X 44)	\$7.00 per sheet
Color Maps	
E-Size (34 X 44)	\$10.00 per map
GIS Data (requires signed disclaimer)	\$20.00 per DVD
Digital Orthophotos (requires signed disclaimer)	\$20.00 per DVD
Mailing (Minimum)	\$2.00
Maps- large city base maps	Cost of reproduction
Micro disc 3.5	\$3.00
Notary public service	\$5.00/per stamp
Returned Item/NSF checks	\$25.00
Passport Processing Fee	\$25.00
Photocopy/computer print-outs	\$0.15/page (first 10 free)
Road standards	\$15.00
Zip drive	\$10.00
Business Licenses	
Adult entertainment	
Manager (annual)	\$65.00
Entertainer (annual)	\$65.00
Facility (annual)	\$1,200.00
Amusement facility/devices	\$250.00 plus \$25.00/device
Bathhouse/sauna establishment	\$65.00
Business License	\$15.00/annual
Cabaret- Dance (annual)	\$250.00
Cabaret-Music (annual)	\$100.00
Carnivals, circuses, amusement activities	\$135.00 a day
Celebration (one time)	\$35.00
Cigarette machine (annual)	\$65.00 plus \$10.00 per machine
Espresso stand/machine	\$15.00
Home occupation business	\$15.00/annual
Ice cream vendor (annual)	\$25.00 plus \$1,000,000 liability
Massage studio (annual)	\$75.00
Business License/Nonprofit – IRS 501 (3)(c)	Exempt
Pawnbrokers (annual)	\$250.00
Peddler/hawker	\$15.00

Attachment "A"

Fee Name/Description of Service	Current Fee
Photomats	\$15.00
Pool tables (annual)	\$15.00 plus \$10.00/table
Professional entertainer	\$15.00
Public dance (annual)	\$100.00
Public dance (one time event)	\$35.00
Religious organizations (nonbusiness activities only)	Exempt
Tow trucks	\$30.00 per vehicle
Building	
Pre-application and Counter Service Fees by Building Type(1 to 4)	
Type 1 plus an hourly rate of \$120.00 > 1 hours	\$120.00
Type 2 plus an hourly rate of \$120.00 > 2 hours	\$240.00
Type 3 plus an hourly rate of \$120.00 > 3 hours	\$360.00
Type 4 plus an hourly rate of \$120.00 > 4 hours	\$480.00
Building Permit	
Inspection Fee	Minimum Fee: \$120.00 per inspection
Building valuation	
\$1.00 to \$500.00	\$27.00
\$501.00 to \$2,000	\$27.00 for the first \$500 plus \$4.00 for each additional \$100 or fraction thereof to and including \$2,000
\$2,001 to \$25,000	\$81.00 for the first \$2,000 plus \$16.00 for each additional \$1,000 or fraction thereof to and including \$25,000
\$25,001 to \$50,000	\$445.00 for the first \$25,000 plus \$11.00 for each additional \$1,000 or fraction thereof to and including \$50,000
\$50,001 to \$100,000	\$731.00 for the first \$50,000 plus \$8.00 for each additional \$1,000 or fraction thereof to and including \$100,000
\$100,001 to 500,000	\$1,130.00 for the first \$100,000 plus \$6.00 for each additional \$1,000 or fraction thereof to and including \$500,000
\$500,001 to \$1,000,000	\$3,679.00 for the first \$500,000 plus \$5.00 for each additional \$1,000 or fraction thereof to and including \$1,000,000
\$ 1,000,001 and up	\$6,375.00 for the first \$1,000,000 plus \$4.00 for each additional \$1,000 or fraction thereof
Building - Plan Review Fees	
Initial Plan Review Fee (covers first review and 1 re-check)	65% of Building Permit Fee (minimum \$120.00 /hour)
Resubmittal after plans checked & approved	65% of Building Permit Fee (minimum \$120.00/hour)
Additional Reviews after 1 re-check	\$120.00 /hour
Expedited Review Fee	Double plan review fee
Consultant Fees	Cost of Service
Certificates of Occupancy (when not part of a current Building Permit)	\$240.00
Condominium Conversion Plans/Inspections	\$360.00
Hourly rate after first hour	\$120.00
Demolition Permit	\$181.00 +\$500 site bond
Energy Code	
Residential remodel/ addition	\$61.00
New Single Family	\$84.00
Tenant Improvement	
0 to 10,000 square feet	\$61.00
10,001 and up	\$84.00
Multi-family per building	\$122.00

Attachment "A"

Fee Name/Description of Service	Current Fee
New Commercial	\$111.00
Commercial addition	\$84.00
Miscellaneous Building Fees	
Re-Inspection fee when not ready and/or repeated inspections are required	\$120.00 /hour (1 hour minimum / Double for repeated re-inspections)
Inspections with no specific fee	\$120.00/hour (1 hour minimum)
Inspections outside normal work hours (2 hour minimum charge)	\$360.00 + \$181.00 /hour after 2 hours
House Moving	
<i>Class 1 and 2</i>	
Moving permit	\$72.00
Inspection fee	\$180.00
Hourly fee after first hour	\$120.00 /hour
Moved into city from outside	\$0.50/mile
<i>Class 3 and 4 – Moving permit</i>	
Cash deposit or corporate surety bond	\$10,000 or such greater amount as the building official determines necessary
A public liability insurance policy	Providing \$250,000.00 or greater as the building official deems necessary
Minimum Housing Inspection Fee	\$181.00
Plus hourly rate after first hour	\$120.00 /hour
Mobile Home Location Inspection	
Mobile home permit inspection	\$315.00
Temporary mobile home	\$250.00
Sign Fees	
Political Signs	\$10.00 per sign not removed within time limit
Signs requiring building permit, plan review, and inspection	\$420.00
Signs requiring planning review only (no building inspections or plan review)	\$181.00
Special inspections	
Fire, wind, flood damage, earthquake and other disasters	\$120.00 + \$120.00/hour
Temporary Tents/Canopies/Air Structures	
Plan Check	\$120.00 /hour
Basic permit (inspection fee)	\$134.00
Work performed without Permit (Penalty Fee) (See SMC16.20.355)	Up to an amount equal to the building, plumbing or mechanical permit fee.
Investigative fee	\$181.00 + \$120.00 /hour after first hour
WSBCC Surcharge	\$4.50 on each building permit issued, plus an additional surcharge of \$2.00 for each residential unit in a multi-unit building, but not including the first unit
Electronic Vehicle Charging	
Hourly Fee - Up to 6 hours (\$1.00 minimum)	\$1.00/hour
Hourly Fee - Over 6 hours	\$2.00/hour
Fire Code Fees	
Fire Code Fees	
Fire code permits	
Fireworks	\$120.00
Bond	As required by RCW 70.77.285

Attachment "A"

Fee Name/Description of Service	Current Fee
Fire system applications (not included in building plans)	
a) Fire alarm systems	
- one to four zones	\$153.00
- each additional zone	\$29.00
- each addressable panel	\$544.00
- plus for each device	\$2.00
b) Sprinkler systems	
Tenant improvements	
- less than 10 heads	\$90.00
- 11 or more heads	\$133.00
New Improvements	
Commercial	
- each riser	\$292.00 + \$124.00 /inspection
Residential	
	Plan check - \$234.00
	Inspection - \$134.00
Inspection of water main extension or replacement	Inspection - \$120.00
c) Fire extinguishing system	\$306.00
Plus for each nozzle	\$19.00
d) Stand pipe Installation	
Class I and II	\$306.00
Class III	\$843.00
e) Fire Pump installation	\$303.00
f) Power generators	\$101.00
g) Flammable and combustible liquids storage tanks	
Underground, 1st tank	\$153.00
Plus each additional tank	\$82.00
h) Hazardous materials storage tanks	
Less than 500 gallons – each	\$206.00
500-1,199 gallons each	\$418.00
1,200 gallons or more	\$623.00
i) Liquefied petroleum tanks	
Less than 500 gallons	\$153.00
500 – 9,999 gallons	\$306.00
10,000 gallons or more	\$603.00
j) Gaseous oxygen systems	
Less than 6,000 cubic feet	\$94.00
6,000 – 11,999 cubic feet	\$170.00
12,000 cubic feet or more	\$306.00
k) Nitrous systems	\$162.00
Plus each outlet	\$13.00
l) Medical gas systems	
Gaseous system	\$325.00
- plus each outlet	\$13.00
Liquefied system	\$700.00
- plus each outlet	\$13.00
m) Hazardous material recycling systems	

Attachment "A"

Fee Name/Description of Service	Current Fee
110 gallons or less per day capacity	\$207.00
More than 110 gallons per day capacity	\$623.00
n) Vapor recovery systems (per tank)	
Phase I – tank truck and tank	\$166.00
Phase II – vehicle fueled and tank	\$207.00
o) Cryogenic tanks (each)	\$166.00
p) Flammable liquids devices	
Spray booths – updraft (each)	\$166.00
Dip tank (each)	\$150.00
Spray booths – downdraft (each)	\$277.00
Flow coaters (each)	\$315.00
Mixing / handling room	\$411.00
q) Fiberglas work systems	
Spray of chopper booth	\$277.00
Lay up areas	\$324.00
r) Organic peroxide storage facility	\$324.00
s) Compressed natural gas systems (each)	\$315.00
t) Liquefied natural gas systems	\$602.00
u) High piles storage racks	\$315.00
v) Smoke removal systems	\$324.00
w) High rise emergency evacuation systems	\$324.00
x) Commercial candle holding devices	\$206.00
y) Computer rooms	\$324.00
z) Floor or layout plans required by the fire code for public assembly, special sales, outdoor storage of flammable liquids in drums or indoor storage of combustibles	\$324.00
aa) Fire clearances when requested of the fire marshal including, but not limited to the following:	
- state funding of school projects	\$206.00
- state of federal school, hospital, nursing home, rehabilitative facilities, or custodial facilities accreditation	\$206.00
- state licensing of mini-day care, day care, foster or boarding home	\$206.00
- state liquor license	\$206.00
- state gambling license	\$206.00
- special out-of-occupancy license	\$206.00
bb) Approval of carpet samples or decorative materials	\$206.00
cc) Special inspections for occupancy determinations or change of use requirements	\$206.00
dd) Requested preliminary inspections	\$206.00
ee) Each retest or re-inspection of a fire protection or hazardous materials system prior to acceptance of the system, issuance of a permit or issuance of a certificate of occupancy (the first test or inspection will be made without charge)	\$418.00

Attachment "A"

Fee Name/Description of Service	Current Fee
ff) Witnessing test of used underground flammable liquids storage tanks before installation	\$198.00
gg) Investigating and processing leaking underground storage tanks or hazardous materials spills and the subsequent containment and recovery of lost product	\$206.00
hh) Underground piping to flammable or combustible liquid storage tanks	\$198.00
ii) Installation, removal or abandonment, or any combination thereof, of flammable or combustible liquid storage tanks:	
- first tank (commercial)	\$206.00
- each additional tank (commercial)	\$106.00
- contractors permit for removal or abandonment of residential underground fuel tanks (annual)	\$81.00
jj) Witnessing tests of underground flammable or combustible liquid storage tanks for tank tightness	\$206.00
kk) Conducting fire flow tests or analysis	\$735.00
ll) Fuel tanks for oil burning equipment	
- commercial	\$153.00
- residential	\$74.00
mm) sprinkler system supply mains (public main to sprinkler riser) (each)	\$206.00
nn) Emergency or standby power systems	\$206.00
oo) Plan review of construction fire safety plans	\$206.00
pp) Confidence testing of fire protection systems	\$206.00
qq) High rise fire system review	\$206.00
rr) Fire protection plan review:	
Calculation of required fire flow or review of fire apparatus access roads for the following:	
- commercial buildings	\$244.00
- single family residential buildings	\$101.00
- short subdivisions – residential	\$118.00
- short subdivisions – commercial	\$118.00
- other development applications (including lot line adjustments)	\$191.00
Review of either water main extension or replacement or both	\$231.00
Review of hazardous material management plan	\$430.00
International Fire Code Review	
Fire flow and fire access review	
- commercial buildings (except large)	\$240.00
- commercial revisions / multifamily	\$263.00

Attachment "A"

Fee Name/Description of Service	Current Fee	
- large commercial (>10,000)	\$430.00	
- single family residential	\$143.00	
- short subdivisions	\$118.00	
- subdivisions	\$167.00	
- boundary line adjustments	\$62.00	
- other applications	\$59.00	
Impact Fees		
Park Impact Fees	Per SMC 14A.20	
Road Impact Fees	Per SMC 14A.15.110	
School Impact Fees	Adopted by Ordinance. See current ordinance for fees.	
- Lake Washington School District		
- Issaquah School District		
- Snoqualmie Valley School District		
School Impact Administration Fee	\$120.00	
Mechanical Fees		
	Residential	Non-Residential
Mechanical Permit Issuance Fee	\$34.00	\$44.00
New Single Family Residence Flat Fixture Fee (includes all mechanical fixtures)	\$245.00	N/A
Mechanical Application Fee	\$34.00	\$44.00
Each Additional Fixture		
	Residential	Non-Residential
Forced Air furnace	\$22.00	N/A
Forced Air furnace < 160k BTU	N/A	\$60.00
Forced Air furnace >160k BTU	N/A	\$72.00
Boiler/Compressor	\$22.00	N/A
Boiler/Compressor/Absorption Unit up to 15 HP and up to 500,000 BTUs	N/A	\$34.00
Boiler/Compressor/Absorption Unit over 15 HP and over 500,000 BTUs	N/A	\$66.00
Floor/wall/unit heater	\$22.00	\$22.00
SFR heat pump	\$22.00	\$22.00
Air handling unit	\$22.00	\$22.00
Wood stove/fireplace insert	\$22.00	\$22.00
Gas oven/cook top (built-in)	\$22.00	\$22.00
Bar-b-que	\$22.00	\$22.00
Pool or Spa heater	\$22.00	\$22.00
Gas log/log lighters	\$22.00	\$22.00
Hydronics	\$22.00	\$22.00
Exhaust fan (with duct)	\$11.00	\$22.00
Residential kitchen exhaust fan/whole house fan (with duct)	\$11.00	\$22.00
Commercial kitchen exhaust hood	N/A	\$34.00
Gas piping (first 5 outlets)	N/A	\$34.00
Gas piping (each additional outlet over 5)	N/A	\$6.00
Gas piping (flat fee)	\$34.00	N/A
Gas water heater	\$34.00	\$34.00
Clothes dryer	\$11.00	\$22.00
Miscellaneous appliance vent	\$11.00	\$22.00
Duct work only (flat fee)	\$34.00	\$34.00
Hazardous piping (first 1 thru 4 outlets)	N/A	\$34.00
Hazardous piping (each outlet over 4)	N/A	\$6.00
Earthquake Valve	\$11.00	\$22.00

Attachment "A"

Fee Name/Description of Service	Current Fee	
Other appliances	\$22.00	\$34.00
Inspections outside normal work hours (2 hour minimum)	\$360.00 + \$180.00/Hour after 2 hours	\$360.00 + \$180.00/Hour after 2 hours
Re-Inspection fees	\$120.00 per hour	\$120.00 per hour
Excessive Inspection	\$240.00 per hour	\$240.00 per hour
Inspections with no specific fee	\$120.00 per hour	\$120.00 per hour
Plan Review Fees	Multi-family: 25% of Building Permit fee	25% of Building Permit fee
Additional plan reviews	\$120.00 per hour	\$120.00 per hour
Plumbing Fees		
	Residential	Non-Residential
Plumbing Permit Issuance Fee	\$34.00	\$44.00
New Single Family Residence Flat Fixture Fee (includes all plumbing fixtures)	\$240.00 per hour	N/A
Residential Additions, and remodels per fixture fee		Non-Residential Per Fixture fee
Plumbing Application Fee	\$34.00	\$44.00
Each additional fixture		
	Residential	Non-Residential
Backflow Preventer (1/2" 2")	\$11.00	\$16.00
Backflow Preventer (3" and larger)	\$22.00	\$22.00
Bath Tub	\$11.00	\$16.00
Bathroom Sink	\$11.00	\$16.00
Bidet	\$11.00	\$16.00
Clothes washer	\$11.00	\$16.00
Dishwasher	\$11.00	\$16.00
Drinking Fountain	\$11.00	\$16.00
Floor Drain	\$11.00	\$22.00
Grease Trap	N/A	\$22.00
Hose Bib each	\$11.00	\$16.00
Hot Water Heater (electric)	\$11.00	\$16.00
Ice Maker	\$11.00	\$22.00
Laundry Tub	\$11.00	\$16.00
Other Plumbing fixtures not listed	\$11.00	\$16.00
Pressure Reducing Valve	\$11.00	\$16.00
Roof Drain	\$11.00	\$16.00
Shower	\$11.00	\$16.00
Sink	\$11.00	\$22.00
Toilet	\$11.00	\$16.00
Urinal	\$11.00	\$16.00
Inspections outside normal work hours (2 hour minimum)	\$360.00 +\$180.00/Hour after 2 hours	\$180.00/hour
Re-Inspection fee	\$120.00 per hour	\$120.00 per hour
Excessive Re-Inspections	\$240.00 per hour	\$240.00 per hour
Inspections with no specific fee	\$120.00 per hour	\$120.00 per hour
Plan Review Fees	Multi-family: 25% of Building Permit fee	25% of Building Permit fee
Additional Plan reviews	\$120.00 per hour	\$120.00 per hour
Parks and Recreation		
Regulation, Product, or Service		
Athletic Fields		
Natural Turf Fields		
Youth	\$15.50 per hour	
Adult	\$25.50 per hour	

Attachment "A"

Fee Name/Description of Service	Current Fee
Field Prep	\$40.00
Community Sports Fields	
Youth	\$56.00 per hour
Adult	\$81.50 per hour
Field Lights	\$20.00 per hour
Picnic Shelters	
Tier I Rates:	
Half-Day	
Resident	\$101.50
Non-Resident	\$254.00
Full-Day	
Resident	\$152.50
Non-Resident	\$381.00
Tier II Rates:	
Half-Day	
Resident	\$81.50
Non-Resident	\$203.00
Full-Day	
Resident	\$122.00
Non-Resident	\$304.50
Beaver Lake Lodge	
Weekday	
Resident	\$51.00 per hour
Non-Resident	\$101.50 per hour
Weekend	
Resident	\$178.00 per hour
Non-Resident	\$203.00 per hour
Damage Deposit	\$500.00
Beaver Lake Pavilion	
Weekday	
Resident	\$20.50 per hour
Non-Resident	\$41.00 per hour
Weekend	
Resident	\$30.50 per hour
Non-Resident	\$61.00 per hour
Damage Deposit	\$250.00
Sammamish Commons - Council Chambers	
Weekday	
Resident	\$25.50 per hour
Non-Resident	\$51.00 per hour
Weekend	
Resident	\$101.50 per hour
Non-Resident	\$203.00 per hour
Damage Deposit	\$500.00
Maintenance & Operations Center - Conference Room	
Weekday	
Resident	\$25.50 per hour
Non-Resident	\$51.00 per hour
Weekend	

Attachment "A"

Fee Name/Description of Service	Current Fee
Resident	\$51.00 per hour
Non-Resident	\$101.50 per hour
Damage Deposit	Up to \$500
Last-Minute Booking Discount - 2 Months Advance	Up to 25% Off
Last-Minute Booking Discount - 1 Month Advance	Up to 50% Off
Miscellaneous Fees	
Event Fees (Negotiated)	Up to \$5,000
Concession Permit - Park Facilities and Fields (Percentage of Gross Receipts)	10%
Banner Permit	
One Side Banner	\$183.00
Two Side Banner	\$365.00
Memorial Park Bench Fee	\$2000 to \$2500 depending on bench selected
PLANNING	
The listed fees are initial deposit amounts based on an hourly rate of \$120.00. If the initial deposits have been expended before the project is completed, an additional deposit will be required in the amount estimated by the Community Development Department rounded to the nearest 10 hour increment.	
NOTE: Deposits in fee schedule are separated by department for informational purposes only.	
Policy Planning Amendments (+ EIS if applicable)	\$1,800.00 + \$120.00 /hour after first 15 hours
Conditional Use Permits Compliance	\$120.00 per hour
Consultant Services	Actual Cost
Critical Areas	
-Basic Review	\$353.00
- Complex Review-Residential (after 5 hours, \$120.00/hour)	\$600.00
- Complex Review - Nonresidential (after 7 hours, \$120.00/hour)	\$840.00
- RUE critical areas	\$1,200.00 + \$120.00 /hour
- Inspection Monitoring	\$120.00 per hour
Current Use Assessment Review (Public Benefit Rating System)	
- Farm and agricultural land classification	\$150.00
- Open space and timber less than 20 acres	\$207.00
- Open space and timber greater than 20 acres	\$400.00
Environmental Checklist Review	\$600.00 + \$120.00 /hour
Environmental Impact Statements Preparation	Actual Cost
Zoning Variances & Public Agency/Utility Exceptions (deposit)	\$1,800.00 + \$120.00 /hour after first 15 hours
Unified Zoning Development Plan Prelim. Review (UZDP)	\$4,800.00
Deposit	Equal to estimated cost (to be determined by Community Dev. Director)
Legal Notice-Publication and Mailing	
Type 2	\$255.00
Type 3 & 4	\$518.00
Type 2 (UZDP only)	\$518.00
Legal Notice - Posting	Actual Cost
Partial Development-Pre-issuance Construction Authorization	
- Inspection Fee	\$960.00 + \$120.00 /hour
- Boundary Line Adjustment Review	\$480.00
- Plus Hourly Rate	\$120.00

Attachment "A"

Fee Name/Description of Service	Current Fee
Pre-application and Counter Service Intake Fees	
Type 1 (+ \$120.00 /hour > 1 hour)	\$120.00
Type 2 (+\$120.00 /hour > 2 hours)	\$240.00
Type 3 (+ \$120.00 /hour > 3 hours)	\$360.00
Type 4 and Final Plats (+\$120.00 /hour > 4 hours)	\$480.00
Type 2 (UZDP only)	\$1,200.00
Post Development Monitoring/Inspections	\$120.00 per hour
Shoreline Substantial Development	\$3,000.00 + \$120.00 /hour
Shoreline Conditional Use Review	\$3,000.00 + \$120.00 /hour
Shoreline Variance	\$3,000.00 + \$120.00 hour
Separate Lot Recognitions and Subdivisions Exemptions	\$120.00 per hour
- Recorded building envelope modifications	\$601.00
- Name Change	\$240.00
Site Specific Zone Reclassifications (Re-zone)	
- Application Fee	\$1,800.00 + \$120.00/hour
Shoreline Exemption/Letter	\$120.00 per hour
Subdivision/Preliminary Plat	
Preliminary Review Fee	\$4,800.00
- Plus Hourly Rate	\$120.00 per hour
Per Lot Fee	
10-20 Lots	\$180.00 Per Lot
21-50 Lots	\$120.00 Per Lot
51 + Lots	\$60.00 Per Lot
Short Subdivision	
Preliminary Review Fee	\$3,000.00
Plus Hourly Rate	\$120.00
Final review	\$1,200.00
- Plus Hourly Rate	\$120.00
Zoning Application Review	
- Application fee	\$1,800.00 + \$120.00 hour
- Binding Site Plan	\$1,800.00 + \$120.00/hour
- Commercial Site Development	\$1,800.00 + \$120.00/hour
- Variance	\$1,800.00 + \$120.00/hour
- Conditional Use Permit	\$1,800.00 + \$120.00/hour
Temporary Use Permit	\$1,200.00
Affidavit of Minor Correction	\$120.00
Plat Alteration or Revision	\$4,800.00 + \$120.00/hour
Minor Plat Alteration	\$3,000.00 + \$120.00/hour
Wireless Communication Facility review	\$360.00
Bond review fee	\$1,800.00 + \$120.00/hour
Bond review fee- requiring monitoring	\$3,000.00 + \$120.00/hour
Bond inspection monitoring	\$600.00
Review, not otherwise listed (1/2 hour minimum)	\$120.00 per hour
Clearing and Grade Permit	
Volume of Earth	Fee Amount
101 to 1,000 Cubic yards	\$240.00 + \$120.00/hour
1,001 to 10,000 Cubic yards	\$360.00 + \$120.00/hour
10,001 to 100,000 Cubic yards	\$480.00 + \$120.00/hour
100,001 or more Cubic yards	\$600.00 + \$120.00/hour
Clearing and Grade Review	\$120.00 + \$120.00/hour
Early Clear and Grade Review	\$2,400.00

Attachment "A"

Fee Name/Description of Service	Current Fee
Re-Inspection Fee-Excess inspection caused by contractor	\$120.00/hour (minimum 1 hour)
Work performed without permit	double permit fees
Tree Removal: 3 or less	No charge
Tree removal	\$60.00 (OTC permit)
Tree removal - requiring additional review	\$120.00 per hour
Plat/Short Plat Site Development Permit	
Short Subdivision	
Preliminary Review Fee	\$600.00
Subdivisions	
Preliminary Review Fee	
10-20 lots	\$90.00 per lot
21-50 lots	\$57.00 per lot
51+ lots	\$57.00 per lot
All Others	\$1,200.00
Police Department	
Case Report – Accident Report	(Available only through King County)
Concealed Pistol License	
- Renewal application	\$32.00
- Late renewal application (one to 90 days late)	\$42.00
- Replacement application	\$10.00
Impound Administration Fee	\$100.00
False Alarm Fee	Per SMC 12.05.025
Public Works	
The listed fees are initial deposit amounts based on an hourly rate of \$120.00. If the initial deposits have been expended before the project is completed, an additional deposit will be required in the amount estimated by the Public Works Department rounded to the nearest 10 hour increment.	
NOTE: Deposits in fee schedule are separated by department for informational purposes only.	
Concurrency Test Administrative fee	\$120.00
Concurrency Test/Exemption fee	
Single family house	\$244.00
Short plat up to 4 lots	\$244.00
Short plat 5 to 9 lots	\$1,218.00
Plats of 10 lots to 19 lots	\$1,523.00
Plats of 20 or more	\$2,538.00
All others	\$1,218.00
Independent fee calculation review	Actual cost/\$540.00 minimum
Processing fee for informational analysis for concurrency	Same rate structure as concurrency test fee
Right of way permits (SMC 14.30)	
Type A - Special Use Permit	No Charge
Type B - Construction Permit: Valuation of work < \$5,000	\$100.00 - upfront deposit required
Type B - Construction Permit: Valuation of work ≥ \$5,000	\$480.00 + \$120.00 /hour - upfront deposit required
Type C - Utility Permit	\$480.00 + \$120.00 /hour
Type D - Lease Permit	\$480.00 + \$120.00/hour - Upfront deposit required + lease payment
Street Vacation Review Fee	\$360.00 + \$120.00 /hour - upfront deposit required
Right of Way inspection Fee	\$120.00 /hour

Attachment "A"

Fee Name/Description of Service	Current Fee	
Clear & Grade Stormwater Field Review Fee	\$120.00 /hour	
Deposit	Equal to estimated cost (to be determined by the city engineer)	
Storm water Rates	<u>% Impervious Surface</u>	<u>Rate</u>
Residential		\$209.00 per Parcel
Very Light	less than 10%	\$209.00 per Parcel
Light	10.1% ≤ 20.0%	\$487.00 per acre
Moderate	20.1% ≤ 45.0%	\$1,009.00 per acre
Moderately Heavy	45.1% ≤ 65.0%	\$1,926.00 per acre
Heavy	65.1% ≤ 85.0%	\$2,462.00 per acre
Very Heavy	85.1% ≤ 100.0%	\$3,228.00 per acre
Surface water Development Charge (Per SMC 13.15)		
New residential dwelling unit or commercial building with up to 2,500 square feet of impervious coverage	\$1,491.00	
Each additional 250 square feet of impervious coverage over 2,500 square feet	\$149.10	
Other structures or additions of up to 250 square feet of impervious coverage requiring a building permit	\$149.10 + \$149.10 for each additional 250 square feet	
Surface water Retention Locks	\$32.00 plus tax	
Wireless Facilities		
<i>Fees for Site –Specific Wireless Facility Right-of-Way Agreements</i>		
- Separate support structure (such as monopole or lattice) used solely for wireless antenna, with antenna/receiver transmitter and/or equipment cabinet	\$1,000 per month	
-Antenna/receiver transmitter on an existing pole or replacement pole and equipment cabinet	\$800 per month	
-Antenna/receiver transmitter on an existing pole or replacement pole or equipment cabinet, but not both	\$700 per month	
Engineering Review Fees		
Short Plat Preliminary Plat	\$2,400.00	
- Plus Hourly Rate	\$120.00 per hour	
Subdivision/Preliminary Plat	\$4,800.00	
- Plus Hourly Rate	\$120.00 per hour	
Per Lot Fee		
10-20 Lots	\$210.00 Per Lot	
21-50 Lots	\$181.00 Per Lot	
51 + Lots	\$150.00 Per Lot	
Final Plat/Final Short Plat review	\$2,400.00	
Reasonable Use Exception	\$1,200.00	
Boundary Line Adjustment	\$60.00	
Plat Alteration	\$1,200.00	
Shoreline Substantial Dev.	\$1,200.00	
Shoreline Conditional Use	\$1,200.00	
Affidavits of Minor Correction	\$60.00	
Commercial Site Development	\$4,800.00	
Conditional Use Permit	\$4,800.00	
Unified Zoning Development Plan Engineering Review	\$4,800.00	

Attachment "A"

Fee Name/Description of Service	Current Fee
Plat/Short Plat Site Development Permit	
Early Clear and Grade Inspection	\$2,400.00
Review Fees (due @ submittal)	
Short Subdivision	\$2,400.00
Subdivision	\$2,400.00
Per Lot Fee	
10-20 Lots	\$210.00 Per Lot
21-50 Lots	\$181.00 Per Lot
51 + Lots	\$150.00 Per Lot
All Others - Review	\$2,400.00
Inspections (due @ issuance)	
Short Subdivision	\$9,600.00
- Plus Hourly Rate	\$120.00 per hour
Subdivisions	\$9,600.00
- Plus Hourly Rate	\$120.00 per hour
Per Lot Fee	
10-20 Lots	\$480.00 Per Lot
21-50 Lots	\$360.00 Per Lot
51 + Lots	\$240.00 Per Lot
All Others - Inspections	\$9,600.00
NOTE: The city manager or his/her designee has authority to correct errors in fee calculations.	

GLOSSARY OF BUDGET TERMS

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

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

- **Fund** groups indicate a discrete set of revenues and expenditures. Funds help maintain financial records of transactions. By state law, cities must balance revenues and expenditures at the fund level. BARS assigns the fund groups and the city assigns specific fund numbers. All funds in the 100 group are special revenue funds, for example, Fund 101 is the Street Fund.
- **Department/Division** numbers indicate the organizational unit making the expenditure. For example, the Finance Department uses 014 departmental codes. Revenue accounts do not contain department numbers; instead, the code 000 occupies the department/division numbers.
- **BASUB Codes** (Basic/Subaccount) include:
 - **Revenue Codes** are assigned to identify the source from which revenues are obtained and begin with a three (3).
 - **Expenditure Codes** are assigned to identify different functions for which expenditures/expenses are incurred, and begin with a five (5).
- **Element** numbers are assigned to further define (in more detail) specific types of revenues or expenditure activity related to the BASUB category.
- **Object** numbers are generally used with expenditure/expense accounts to identify types of items or services purchased such as supplies or wages.

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

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

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

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

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

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

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

Assess: To establish an official property value for taxation purposes

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

Assigned Fund Balance: Amounts that are constrained by the city's intent to use them for a specific purpose. Intent can be expressed by the City Council or any committee or city official the Council names to assign such intent.

Balanced Budget: Total revenues, including the beginning fund balance = Total expenditures, including ending fund balance.

B.A.R.S. The Washington State prescribed Budgeting, Accounting and Reporting System all local governmental entities in the State of Washington must follow.

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

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

Basis Points: A basis point refers to the measure of the yield to maturity of an investment calculated to four decimal points. A basis point is 1/100th 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 expenditures in prior fiscal years. This can also be called resources forward.

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

Biennial Budget: A biennial budget has a duration of two years, which the city separates into two distinct fiscal years. The State of Washington requires the first year to be an odd-numbered year, for example 2015/2016.

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

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

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

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

Budget Calendar: The schedule of key dates or milestones the city follows in the preparation and adoption of the budget.

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

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

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

Capital: Expenditures made to acquire, reconstruct or construct major capital assets. A capital asset is a tangible object of long-term character that will continue to be held or used, such as: land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected useful life expectancy of more than 12 months.

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

Capital Expenditures: Expenditures resulting in the acquisition or construction of capital assets.

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

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

Capital Outlay: Expenditures for buildings, improvements, furnishings, equipment, vehicles, or machinery with an individual value greater than \$5,000 and a useful life of more than one year.

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

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

Cash Basis: An accounting basis in which revenues are recorded when the cash is received and expenditures are recorded when paid.

Cash Management: The process of managing monies for the city to ensure operating cash availability and safe investment of idle cash.

Committed Fund Balance: Fund balance that may be used only for specific purposes according to constraints imposed by an ordinance passed by the City Council. These amounts cannot be used for any other purpose unless the City Council removes the constraints by passing another ordinance.

Comprehensive Annual Financial Report (CAFR): The city's official annual financial report prepared in conformity with General Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

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

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

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

Credit Rating: The credit worthiness of a governmental unit as determined by an independent rating agency. The city has no outstanding bonds and therefore is currently not rated. The city was rated AAA by Standard and Poor's for its previous bond issue. (See Ratings)

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

Debt Capacity: The amount of debt that the city can afford to assume given legal limits and fiscal policies.

Debt Service: The annual payment of interest and repayment of principal to holders of the city's bonds.

Debt Service Fund: A fund to account for payment of principal and interest on general obligation and other city-issued debt.

Department: A major administrative and financial division of resources and responsibilities within the city organization. Sammamish city departments include:

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

Depreciation:

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

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

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

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

Expenditure/Expenses: Decreases in net current assets. The difference between expenditure and an expense is a difference in what is being measured. Expenditures measure current outlays while expenses measure total costs. For example, purchases of capital assets are expenditures at the date of purchase because they use up current assets (usually cash). However, they are not expenses until the assets are used up, because they are still a resource until consumed. The expense of a capital asset occurs through depreciation.

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

Fiduciary Funds: The city may use fiduciary funds to assist in accounting for assets held under trust or agency agreements. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fines and Forfeitures: A revenue category that primarily includes court, police, traffic and parking fines, and forfeitures.

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

Fiscal Year (FY): A 12-month period to which the annual (or first or second year of the biennial) operating budget applies. At the end of each year, the city determines its financial position and the results of its operations and reports the results in the CAFR. The fiscal year is January 1 through December 31 for local governments in the State of Washington.

Full Faith and Credit: A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

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

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

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

Fund Balance: The cumulative difference between expenditures and revenues over the life of a fund. A negative fund balance is usually referred to as a deficit.

GAAP – Generally Accepted Accounting Principles: Both industry and governments use GAAP as standards for accounting and reporting financial activity. The Government Accounting Standards Board (GASB) currently sets

government GAAP. Adherence to GAAP assures that financial reports of all state and local governments-regardless of jurisdiction legal provisions and customs-contain the same type of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.

GASB – Government Accounting Standards Board: The authoritative body that sets accounting and financial standards for governmental entities.

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

General Obligation Bonds (GO Bonds): Bonds for which the city pledges its full faith and credit (the general taxing power) for repayment. Debt service is paid from property tax revenue levied (in the case of voter-approved bond) or other general revenue (in the case of Councilmanic bonds).

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

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

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

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

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

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

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

Interfund Activity: Activity among the primary funds of the city. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal activity comprises interfund transfers and interfund reimbursements.

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

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

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

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

Internal Service Funds: An accounting entity that the city uses to record and report transactions for goods and services provided by one fund to city departments on a cost reimbursement basis.

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

Levy: The total amount of taxes or special assessments imposed by the city.

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

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

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

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

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

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

Modified accrual basis: Sammamish uses this basis of accounting for year end reporting that is adapted to the governmental fund type spending. Under it, the city recognizes revenues when they become both "measurable" and "available" to finance expenditures of the current period. The city budgets on the modified accrual basis.

Net Assets: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows or resources reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

Net Interest Cost: This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either:

- (a) Dollar cost minus total scheduled coupon plus bid discount (minute bid premium), or
- (b) Interest rate minus total scheduled coupon payments plus bid discount (minus bid premium) divided by bond year dollars. Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding, multiplied by its par value.

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

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

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

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

Operating Revenues: Those revenues received within the present fiscal year that are not restricted for capital purposes.

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

PERS-Public Employees Retirement System: A State of Washington defined benefit/defined contribution pension plan to which both employees and employers contribute.

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

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

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

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

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

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

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

Property Tax Levy - Special: This special (or excess) property tax levy represents the amount of property tax that a city may charge in excess of the "regular levy" upon the approval of this tax by a vote of the people. Cities most commonly use the revenue to pay the annual costs of voter approved general obligation 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: Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Ratings: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

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

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

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

Restricted fund Balance: Fund balance that may be used only according to constraints imposed by: (1) creditors, grantors, contributors, or laws or regulations of other governments; or (2) constitutional provisions or enabling legislation. Enabling legislation authorizes the government to assess, levy, and charge or otherwise mandate payment from those outside the government and includes a legally enforceable requirement that those resources be used only for specific purposes.

Restricted/Unrestricted Revenue: Revenues are considered unrestricted unless they are designated otherwise. The City most commonly receives restricted revenue in three ways:

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

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

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

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

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

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

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

Special Revenue Funds: Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

State Shared Revenue: Revenues received from the State of Washington from sources like the liquor tax and fuel taxes.

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

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

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

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

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

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

Unassigned Fund Balance: Fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes in the general fund. Unassigned fund balance can only exist in the general fund.

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

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

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