

City of Sammamish, Washington

2023-2024 Biennial Budget



City Hall Sand Sculpture

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BUDGET MESSAGE

January 1, 2023

To the Residents of Sammamish:

We are pleased to present the 2023-2024 Biennial Budget for the City of Sammamish, which was adopted by the City Council on November 15, 2022. The goal of this Budget is to ensure the City's long-term financial sustainability while recognizing that the use of fund balance is required to balance the Budget. This Budget is balanced, meets statutory requirements, and is informed by City Council's newly adopted Goals and input from the June 28, 2022, financial sustainability discussion to maintain service and staffing levels. The Budget assumes the City will be fully staffed for the biennium, and it reflects the current pressure added due to the high level of inflation. It also recognizes the increasing demands for City services and the corresponding costs and staffing associated with providing necessary services.

The total 2023-2024 Biennial Budget is \$309,418,371 including the General Fund operational expenditure budget of \$127,846,976, leaving a calculated ending fund balance of \$31,915,781. Total capital expenditures for the transportation fund are \$11,705,900, with a calculated ending fund balance of \$14,414,569. General capital total expenditures are \$13,055,000 with an ending fund balance of \$8,381. Stormwater capital is \$18,626,339 with an ending fund balance of \$3,136,721.

Though the Budget is stated in numbers, it represents an action plan for the City for the 2023-2024 biennium and contains the core elements of Council's priorities. The Budget continues important work started in the 2021-2022 biennium and addresses the need to maintain the current level of service. The Budget also addresses the City's capital needs through the continuation of the Parks 6-year Capital Improvement Plan (CIP), begins to implement the newly adopted 6-year Transportation CIP, and addresses the next two years of general government capital improvement needs.

The past two years have been challenging due to the continuing impacts of COVID-19, a change in administrative leadership, and continued change on Council. In 2022 alone, three new councilmembers were elected after three previous councilmembers resigned, and it took until July to return to full capacity on the Council. Those challenges, among others, led to low staff morale, concern over frequently changing leadership, significant staff turnover and extended vacancies, and formation of the City's first Union, AFSCME Local 19.

While the City is still working towards the new normal, what is clear is the community's continued desire for a high level of customer service.

Budget Highlights

Sammamish has grown to a population of over 68,000 and this is reflected in the demand for services, park and open space, and the need to have places to congregate as we renew our desire to connect in person. While the City was able to maintain service delivery throughout the pandemic, the increase in needs required additional staffing, accomplished through contracts or temporary employees. I believe this represents our continued growth as a City as we continue to build our professional ability to provide a high standard of service.

This Budget adds eight Full Time Equivalent (FTE) positions, while eliminating one position, for a net total of seven new FTE positions over the biennium. One position is funded through stormwater rates, while the rest are funded through the General Fund. Four positions are partially or fully cost recovered through charges for service or fees, including:

- 1 FTE Assistant Planner to address the development of Town Center;
- 1 FTE Development Review Engineer to meet department review timelines while providing a less expensive service to customers than current on-call contract costs;
- 1 FTE Code Compliance Supervisor – converted from an existing Limited Term Employee (LTE) – to keep up with demand for code enforcement; and
- 1 FTE Associate Engineer in the Stormwater Fund to meet Council’s level of service selection during the stormwater rate study discussions.

The four remaining positions added include:

- 1 FTE Administrative Assistant in Human Resources – converted from an existing LTE – to continue providing internal customer service to keep up with hiring and onboarding;
- 1 FTE Facilities Project Manager – converted from an existing LTE – to manage development of new facilities and repair of existing ones;
- 1 FTE Signal Technician in the Traffic Signal Shop – converted from an existing LTE – to provide preventative maintenance, repairs and upgrades to maintain the current level of service; and
- 1 FTE Natural Resources and Sustainability Coordinator to implement the City’s climate strategies and Urban Forest Management Plan consistent with Council’s goals.

The in-house City Attorney FTE position is being eliminated to reflect the City’s return to a contracted City Attorney model.

This Budget continues the City’s longstanding practice of contracting for major services rather than delivering services directly through City staff. Sammamish contracts with the King County Sheriff’s Office (KCSO) for police services and with Eastside Fire and Rescue (EF&R) for fire protection, emergency medical services and transport, and emergency management.

The current economic climate and the high rate of inflation contributed to significant increases in both the police and fire budgets to maintain the existing levels of service. A significant portion of the increases for both are reflected in cost-of-living adjustments through labor contracts.

This Budget recognizes additional capital expenditures that are necessary to address some major repairs and upgrades at the City’s fire stations. An analysis of the three fire stations the City owns and maintains was completed in 2018 and identified deficiencies in all three. The City has completed the review and design and plans to construct a remodel of Fire Station 82 in this Budget, with a remodel of Fire Station 83 planned for the next biennium.

The City has invested significantly in infrastructure over the past several years ensuring that many needs have been addressed. However, there is still a significant inventory of infrastructure needs yet to be addressed with limited funding sources. There are additional projects planned that do not have identified funding sources, which in total outpace the planned remaining fund balance. As of today, the City does not hold any debt; however, as part of the City’s long-term financial sustainability work, debt may be required to complete large capital projects going forward.

Financial Overview

The 2023-2024 Biennial Budget maintains the City’s strong financial position with an ending fund balance of \$67,383,526, with \$31,915,781 of that in the City’s General Fund. This strong ending position comes at

the conclusion of a biennium that will sustain operations, maintain public safety investments and resources, and see several storm water infrastructure projects constructed on a pay-as-you-go basis without the issuance of any debt.

While \$67.4 million is a sizable balance, it must be recognized that nearly \$35.5 million is planned for future capital, fleet, facilities, risk management and IT infrastructure needs and is not budgeted to be available for any unrestricted or general operational expenses. Of the approximate \$32 million that is available in the General Fund, nearly \$5.5 million of that is dedicated to Council's strategic reserve. The remaining one-time projected fund balance could be further reserved for future capital infrastructure needs, emergency reserves, or operational sustainability in the future given the uncertainties of the potential growth in public safety contract costs moving forward.

The Budget requires the use of fund balance to cover the expenditures. I do not recommend that the City continue to do this, but rather provide a sustainable source of revenue to pay for the full cost necessary to deliver the high level of services, many of which are contracted, that the Council and Sammamish community have come to expect. The City Manager will work closely with Council to complete and implement a long-term financial sustainability plan.

There is considerable need for continued investment in our infrastructure including transportation, facilities, parks, and general government (City Hall, fire stations, a second maintenance and operations center, and a traffic management yard), many of which are now in need of upgrades and repairs. Our transportation related infrastructure is extremely limited in revenue sources, and capital funds are restricted to certain areas and projects and not available to address the broader number of needs. Council adopted a 6-Year Transportation Capital Improvement Plan (TCIP) this past July, solidifying which projects receive funding in the Budget. Council also identified the use of General Fund balance to complete the projects.

Our street resurfacing, sidewalk repair, and ADA improvement programs are heavily reliant upon General Fund sources. With the increase in the costs of materials and competing demands on General Fund dollars, I will work closely with Public Works. Through our pavement management program, we will explore a broader range of options for maintaining our streets more cost effectively while ensuring a reasonable pavement management index rating.

Revenues

We are taking a conservative approach to revenue for the 2023-2024 Biennium. The City Council has opted to use the 1% property tax increase allowed under State law, with all other existing revenue sources unchanged (no new revenue sources). We have forecasted capital revenues based on receipts through July 2022. Development revenues are forecasted based on the Department of Community Development permits and units forecast.

We estimate the overall sales taxes impact is increasing \$2.8 million over the biennium; however, we are seeing signs of slowing related to the current economic climate. We continue to monitor this, which is part of our regular financial management reporting and review processes. Our primary tax revenues are generated from property taxes, which continue to be limited in growth. Construction in the region has continued to stay active and there is no sign that housing demands will diminish any time soon. Sammamish is seeing a push from local developers to acquire and process lots that have significant challenges of access and terrain, so it is not difficult to conclude that they see a lot of value in our dirt, and that there is a lot of pent-up demand in the region for buildable lands. In addition, we anticipate increased development in the Town Center over the next biennium.

We have seen that property sales transactions are slowing with the increase in interest rates, as is our Real Estate Excise Tax (REET) revenues. We are projecting an increase of \$600,000 in REET revenues over the biennium; that number could slow with the decrease in transactions.

The 2023-2024 Biennial Budget reflects an increase to the Surface Water Fee of 6.25% in 2023 and then again in 2024 based on Council approval of the rate. These rates are tied to the costs of increasing compliance requirements and the enhanced level of service that Council selected for the funding of the capital improvements identified in the stormwater plan.

Expenditures

The 2023-2024 expenditure budget reflects an operating cost increase due to inflation, increased City personnel costs of a 4.7% cost of living adjustment (COLA) in 2023 and an estimated 5.3% COLA in 2024, and the use of General Fund for capital projects. It still is reflective of many key maintenance and capital items to keep us from falling behind and it addresses the need to maintain City infrastructure. Contracted Police and Fire service costs are increasing \$4.0 and \$2.2 million respectively, primarily due to COLA labor cost increases. The 2022 and 2023 police COLA increase is 16% and the 2023 COLA increase for fire services is 9.5%.

The 2023-2024 Biennial Budget requires the use of approximately \$5 million from fund balance to balance operating costs while Council continues its work on a long-term financial sustainability plan. As the use of fund balance should be reserved for one-time costs, I have delayed or halted some projects and programs until a budget balance is found long-term.

Expenditure increases in the CIP funds reflect the anticipated delivery of several capital projects during the biennium without debt financing. The larger parks, transportation, facilities and stormwater projects in the 2023-2024 capital budget are identified as follows:

- Fire Station 82 Rebuild (\$8 million)
- Property Acquisition for Storage Yard (\$2 million)
- Athletic field development
 - Inglewood Middle School (\$13.8 million)
 - East Sammamish Park (\$1.29 million)
 - Eastlake HS Turf Replacement (\$1.68 million)
- Louis Thompson Hill Road Project (\$7 million)
- Sahalee Way Improvements (\$2 million)

Conclusion

The FY2023/24 Biennial Budget addresses the goals identified by the City Council from their retreat in August of 2022, discussions held on transportation improvements culminating in passage of the Transportation Capital Improvement Plan in July of 2022, and the direction staff received as part of the long-term financial sustainability discussion in June of 2022.

As the City Manager, I have appreciated the opportunity to work with the City Council and our community on this budget that addresses a need for additional staff to meet Council's goals and the level of service Council and the community expects; returns to the contracted city attorney model; and uses fund balance to offset the significant cost increase of providing services. We will work hard to further refine our

budgeting to reflect Council's adopted goal of accountability and transparency as we continue our work to identify and implement a long-term financial sustainability plan.

A handwritten signature in black ink that reads "Scott MacColl". The signature is written in a cursive, flowing style.

Scott MacColl
City Manager

INTRODUCTION



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

Vision

Sammamish is a vibrant bedroom community blessed with a well-preserved natural environment, a family-friendly, kid-safe culture, and unrivaled connectedness. From its expanded tree canopy, to its peaceful neighborhoods, to its multi-modal transportation resources, Sammamish captures the best of the past even as it embraces a burgeoning digital future and meets housing affordability through balanced, sustainable housing. It is a state-of-the-art community-engaged, responsive and generous in its support for the full range of human endeavor.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sammamish
Washington**

For the Biennium Beginning

January 01, 2021

Christopher P. Morill

Executive Director

Sammamish City Council



Mayor Kali Clark



Deputy Mayor Amy Lam



Roisin O'Farrell



Rituja Indapure



Pam Stuart



Kent Treen



Karen Howe

Sammamish Executive Staff

City Manager Scott MacColl

Deputy City Manager Vacant

Assistant City Manager/Director of Finance Aaron Antin

Director of Administrative Services Mark Baird

Director of Community Development David Pyle

Director of Information Services Jim Hominiuk

Director of Parks, Recreation & Facilities Anjali Myer

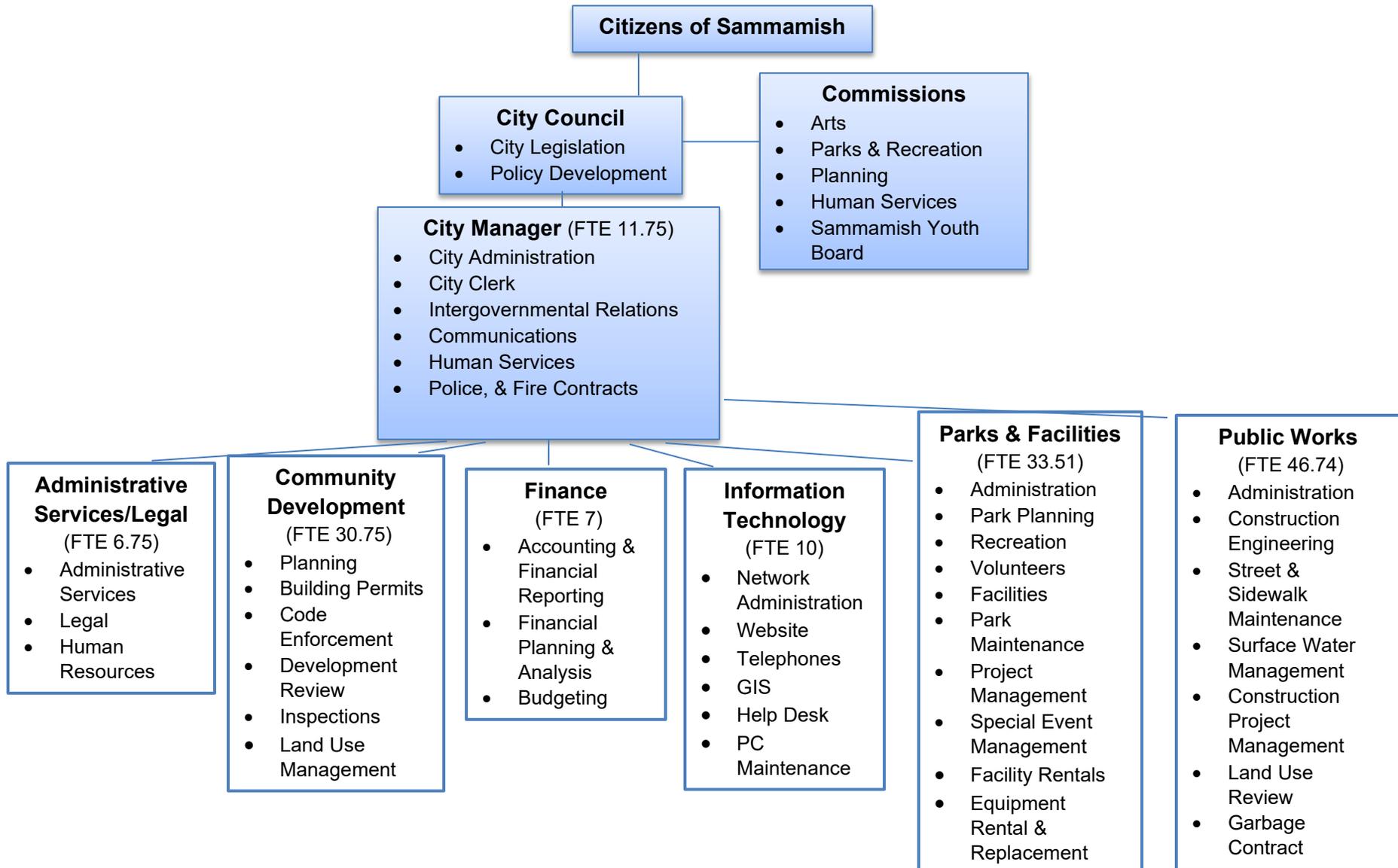
Director of Public Works Jeff Elekes

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

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

ORGANIZATION CHART

Full Time employees = 146.5



Community Profile

General Information

Incorporated:	1999
Estimated Population:	68,150
Land Area:	23.5 square miles
Elevation:	310 feet
Average temperature:	53 degrees
Average rainfall:	35 inches
Average snowfall:	3 inches

Taxes

Assessed property value	\$32,254,735,126
Median assessed home value-2022	\$1,053,000
Est. City property tax rate-2023	\$0.98/\$1,000
City sales tax rate	0.86%

(Source: City Budget Office & King County)

Big Rock Park Treehouse



Future Traffic Engineers



Top Ten Employers

Issaquah School District	675
Lake WA School District	483
YMCA	360
QFC	208
Safeway	175
Sahalee Country Club	150
City of Sammamish	146
Eastside Catholic School	120
Metropolitan Market	105
Starbucks	101

Demographics

Per capita income	\$79,050
Median age	37
% under 18	30.0%
Number of households	22,467
Owner occupied housing	84.6%
Education:	
B.A. or higher	76%
H.S. or higher	97.5%

(Source: US Census: Census.gov; King County Assessor)

About Sammamish

Government

The City of Sammamish incorporated on August 31, 1999 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 Councilmember 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 (Interlocal Agreement-Eastside Fire & Rescue)
- Parks and Recreation
- Public Works
- Community Development
- General Administrative Services

For the 2023-2024 biennium, there are 146.5 full-time employees of the city authorized, excluding seasonal workers. There is one bargaining unit representing city employees not in management or confidential positions.

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 by 2022 the population passed 68,000.

Sammmamish Skate Park



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 23.5 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. Annexation of the Klahanie area at the south end of the city on January 1, 2016 added about 10,000 new residents. The 2022 estimated population of the city is 68,150 residents. As of the 2022 Washington State Office of Financial Management estimates the City of Sammamish is the 19th largest city in Washington State.

The city is primarily a bedroom community with a 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.

Three commercial complexes within the city offer convenient shopping for residents. Sammamish Highlands Center features a Safeway supermarket, Trader Joe's, and several small shops and businesses while Pine Lake Village is anchored by a QFC supermarket. The area designated by the City Council as Town Center, home to the Metropolitan Market, is being developed on several blocks north of City Hall with mixed use retail and multi-family residential.

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 three 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 small area in the southeast portion of the city is served by the Snoqualmie Valley School District. A private school, Eastside Catholic School, was added to the community in 2008. This school serves 6th through 12th grade and is located between two public high schools along Sammamish’s central 228th Avenue arterial. Higher education can be pursued at a Central Washington University satellite campus in Sammamish.

Sammamish is full of recreational potential including parks at Pine Lake, Beaver Lake, Lake Sammamish, East Sammamish Park, Big Rock Park, and NE Sammamish Park. A popular Community and Aquatics Center, owned by the city and operated by the YMCA, has been in operation since April 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

As Sammamish is primarily a residential city, with property taxes being the city’s largest revenue source, the city has less exposure to economic changes when compared to other locations. The city relies on sales tax revenue to a lesser extent and although the city has relatively few retail establishments, it benefits from the destination sales tax court case where the city receives tax revenues when products are shipped to Sammamish addresses. Development revenues had slowed in recent years with Council created building moratoriums. These moratoriums have ended and development revenues are expected to grow in the next few years.

The housing market is one indicator of the local economy, and it has levelled off as the city enters the 2023-2024 biennium. Property sales have slowed over the last couple of years; however, the median sales price remains strong. The median sale price in 2022 was \$1,467,500 compared to \$1,412,388 in 2021. The number of property sales in 2022 was 887 compared to 1,453 in 2021 with a five-year average of 1,282 per year. Higher interest rates than in recent years are expected to continue impacting the number of home sales.

With little industry in Sammamish, the city looks to the effects of the Puget Sound regional economy for its impact on citizens. Puget Sound enjoys an unemployment rate that is similar or slightly lower than the rest of the country. There is a large emphasis on the technology sector in this region that has recently announced layoffs. Although these layoffs may slow the regional economy, it has been growing much faster, so these layoffs may assist in the region growing at the same rate as the national economy.

At the end of 2022 the national economy looks to be slowing with high inflation rates, high interest rates and a potential recession.

Like all parts of the country, factors beyond the city’s control could affect the regional economy. Uncertainty regarding a recession, the war in Ukraine, changes in the political party controlling Congress and increased government debt are just a few of the economic unknowns that will play out in coming years.

CITY COUNCIL GOALS AND PERFORMANCE MEASUREMENT

CITY COUNCIL GOALS AND DRAFT PERFORMANCE MEASUREMENT

In October of 2022, the City Council established seven goals for the City. The budget includes draft performance measures by Council goal to measure progress toward these goals. Many of the performance measures included below have targets without much history as they are draft in nature and are still being evaluated.

CITY COUNCIL GOALS

Environment

Goal: Protect and, if appropriate, enhance the natural environment and address climate change through development of citywide policies, initiatives, and actions that ensure a sustainable future.

Trust & Transparency

Goal: Ensure City government is transparent and builds trust with its diverse community by engaging residents in the decision-making process and promoting understanding of the City's activities through education and clear communication.

Safety

Goal: Maintain a high level of public safety and build citywide resilience through proactive public engagement and coordination with community partners focusing on preparedness, prevention, and mitigation.

DEIB

Goal: Advance diversity, equity, inclusion, and belonging in a measurable way throughout the community and in the City government's policies, projects, and services.

Housing

Goal: Facilitate housing options that meet a diverse range of incomes and needs.

Financial Sustainability

Goal: Ensure long term financial sustainability through efficient and effective government services funded by diverse and reliable revenue sources.

Transportation

Goal: Develop a holistic multi-modal system that equitably accommodates all modes of travel and is both environmentally and financially sustainable.

DRAFT PERFORMANCE MEASUREMENT BY CITY COUNCIL GOALS

Environment					
Goal: Protect and, if appropriate, enhance the natural environment and address climate change through development of citywide policies, initiatives, and actions that ensure a sustainable future.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
Code cases	86	165	213	200	200
Project guidance	414	682	737	600	750
Permits issued	5,116	4,869	5,713	5,000	5,400
# of Stormwater ponds mowed	266	266	280	280	290
# of single family residential stormwater systems inspected/% of residential stormwater systems in compliance	297	450	458	500/466 (93%)	>90%
# of illicit discharges to municipal stormwater systems investigated / # of illicit discharges reaching the system or waterbody	26/19 (73%)	95/10 (11%)	42/11 (26%)	49/16/ (33%)	<30%
Number of vehicles recycling events co-hosted	4	4	4	4	4
Number of restoration plants installed	N/A	N/A	4,359	980	1,000
Total number of volunteer hours	N/A	8,500	2,251	2,002	2,000

This is a proposed set of performance measures to match the City’s recently adopted Environmental Goal. The set of performance measures may lack history as the Council Goals were recently adopted.

Trust & Transparency					
Goal: Ensure City government is transparent and builds trust with its diverse community by engaging residents in the decision-making process and promoting understanding of the City’s activities through education and clear communication.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
"Coffee with Council" public engagement events	0	0	0	4	12
Council meetings per year	43	43	37	44	33
Percent of staff trained on records management*	85%	85%	85%	85%	100%
Receive a clean audit opinion on the financial statements	Yes	Yes	Yes	Yes	Yes
* Estimate					

This is a proposed set of performance measures to match the City’s recently adopted Trust & Transparency Goal.

Safety					
Goal: Maintain a high level of public safety and build citywide resilience through proactive public engagement and coordination with community partners focusing on preparedness, prevention, and mitigation.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
Development inspections	14,676	15,096	15,711	14,000	14,500
Cost of Police Services per Capita	\$ 103	\$ 114	\$ 115	\$ 115	\$ 149
Cost of Fire Services per Capita	\$ 127	\$ 123	\$ 118	\$ 121	\$ 134
* For 2023 the budgeted amount is used in the per capita calculation.					

This is a proposed set of performance measures to match the City’s recently adopted Safety Goal.

Diversity, Equity, Inclusion and Belonging (DEIB)					
Goal: Advance diversity, equity, inclusion, and belonging in a measurable way throughout the community and in the City government’s policies, projects, and services.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
Human Services Grants for Cultural Inclusion Programs	\$ 22,000	\$ 22,000	\$ 39,500	\$ 39,500	\$ 39,500
City contracts held by women and minority owned businesses	NA	NA	NA	NA	25%
EEO Diversity Information for employee workforce	NA	NA	NA	NA	60%
Vacancy Rate	16%	14%	14%	13%	10%

This is a proposed set of performance measures to match the City’s recently adopted DEIB Goal. The set of performance measures may lack history as the Council Goals were recently adopted.

Housing					
Goal: Facilitate housing options that meet a diverse range of incomes and needs.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
Contributions to A Regional Coalition for Housing (ARCH)	\$ 180,784	\$ 227,494	\$ 270,680	\$ 290,981	\$ 328,250
Human Services Grants for Rental Assistance	\$ 13,000	\$ 132,000*	\$ 37,400	\$ 37,400	\$ 37,400
* Amount is higher than normal due to additional funds provided related to Covid-19 relief					

This is a proposed set of performance measures to match the City’s recently adopted Housing Goal.

Financial Sustainability					
Goal: Ensure long term financial sustainability through efficient and effective government services funded by diverse and reliable revenue sources.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
Secure GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Information Technology Service Requests-Average response time	NA	0.5 hours	20.5 hours	91.9 hours	24 hours
System Availability	NA	99.96%	99.96%	99.95%	99.90%
Sammamish Property GIS Site Usage	NA	7,027	7,244	7,918	7,900
My Sammamish Mobile Application Requests	NA	1,170	1,674	1,732	1,700
Revenues for facility rentals	\$ 355,745	\$ 45,320	\$ 325,286	\$ 310,769	\$ 306,000

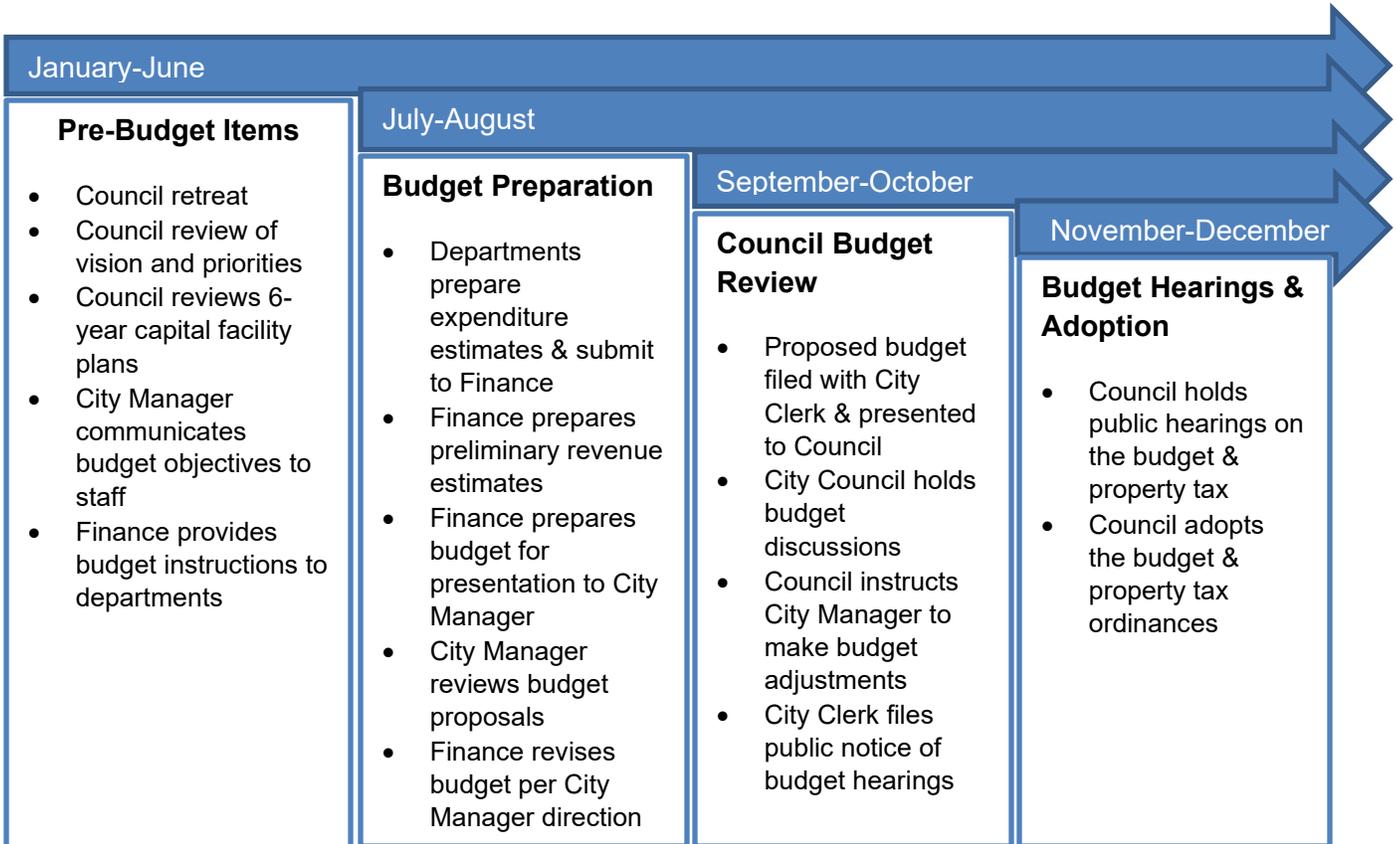
This is a proposed set of performance measures to match the City’s recently adopted Financial Sustainability Goal. The set of performance measures may lack history as the Council Goals were recently adopted.

Transportation					
Goal: Develop a holistic multi-modal system that equitably accommodates all modes of travel and is both environmentally and financially sustainable.					
Draft Measure	2019	2020	2021	Estimate 2022	Target
New or reconstructed compliant ADA ramps	118	131	50	67	40
New or reconstructed travel lanes	1.4 miles	1.5 miles	1.8 miles	1.9 miles	1.2 miles
Community van trips hours and miles	NA	NA	NA	65.5 hours 1,121 miles	65.5 hours 1,121 miles
Community Ride trips per week	NA	NA	NA	182.5 trips / week	182.5 trips / week

This is a proposed set of performance measures to match the City’s recently adopted Transportation Sustainability Goal. The set of performance measures may lack history as the Council Goals were recently adopted.

BUDGET PROCESS

The Budget Process



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 1st, the Finance Director must present the proposed preliminary budget to the City Manager.
- At least 60 days before the next 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 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 fund totals require adoption by ordinance. Revisions which transfer expenditure budgets among departments in the same fund are approved by the City Manager.

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.

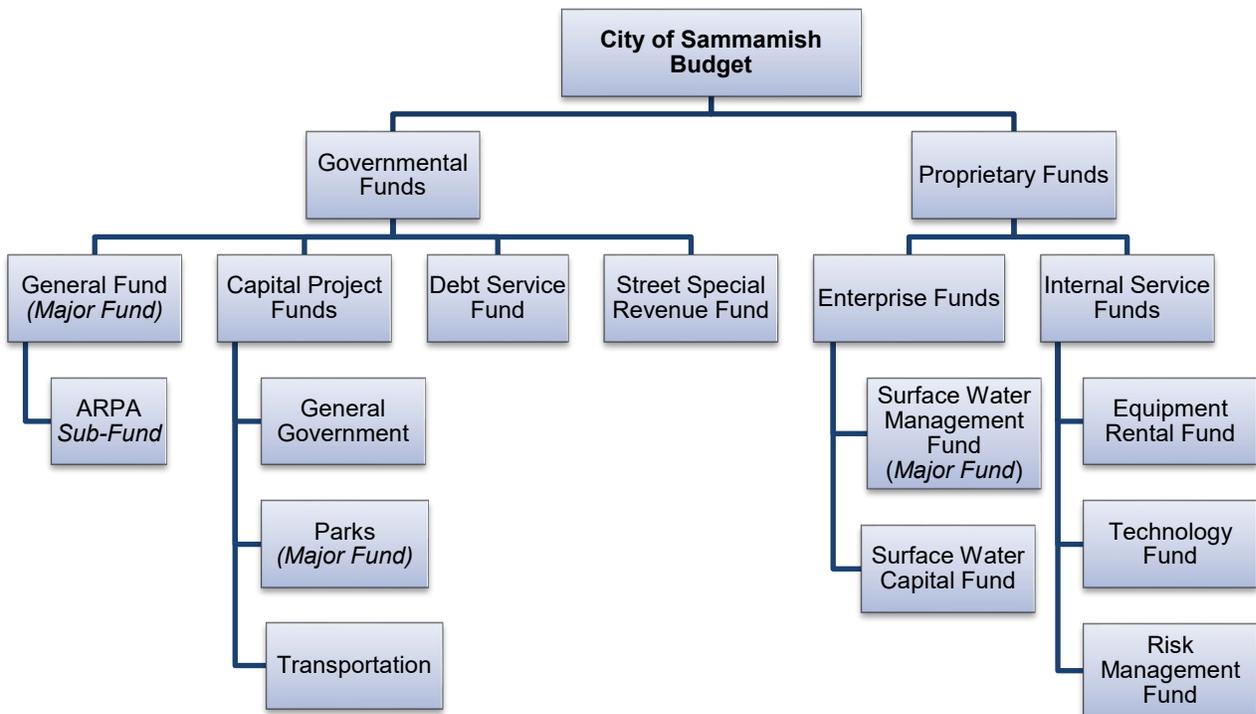
Budget Fund Structure

The city’s budget is composed of 11 appropriated funds and 1 appropriated sub-fund, 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 American Rescue Plan Act (ARPA) Fund, the Street Fund, the Debt Service Fund and 3 capital project funds for general government projects, park projects, and transportation projects. Governmental operating 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, street maintenance, 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 (CIP) Fund – The Parks CIP Fund is the second major governmental 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 may be 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.

Non-major Governmental Funds

American Rescue Plan Act (ARPA) Fund – The ARPA Fund is a sub-fund of the General Fund established on a temporary basis to receive the federal ARPA funds and record the associated expenditures. The ARPA funds were received in the "revenue loss" category and may be spent on government services with a few exceptions such as debt service and pension deposits. ARPA funds must be obligated by 12/31/2024 and spent by 12/31/2026.

Street Fund – The Street Fund is a special revenue fund required by Washington State law to receive the state shared tax on motor vehicle fuels. Street maintenance expenditures are budgeted in the General Fund. The motor vehicle fuel tax is transferred to the General Fund to help defray the cost of street maintenance activities.

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 may come from transfers from the General Fund, bond sales, loans or grants from other governments, and investment interest.

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 for streets, sidewalks, signals, and intersections. Funding sources may 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.

Proprietary Funds

Major Enterprise Fund

Surface Water Management Fund – This is a utility operating fund created to manage the conveyance, detention, and treatment of surface and storm 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. Property owners 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.

Non-Major Enterprise Fund

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 drive improvements and expansion of the city's surface water system capital infrastructure.

Non-Major 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. Additional funding is provided by the sale of vehicles and equipment.

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, and self-insured unemployment claims. Transfers from the General Fund and the Surface Water Management Fund support these risk management activities.

Operating & Capital Funds Used By Departments/Divisions

<i>Department/Division</i>	Major Funds			<i>Gen. Govt. Capital Fund</i>	<i>Transp. Capital Fund</i>	<i>Surface Water Cap. Fund</i>
	<i>General/ARPA Fund</i>	<i>Parks Capital Fund</i>	<i>Surface Water Mgmt. Fund</i>			
Administration-CD	X					
Administrative Svcs.	X					
Building Division-CD	X					
City Clerk	X					
City Council	X					
City Manager	X					
Code Compliance-CD	X					
Current Planning-CD	X					
Emergency Management	X					
Facilities	X			X		
Finance	X					
Fire	X					
Human Resources	X					
Human Services	X					
Long-range Planning-CD	X					
Park Administration	X	X				
Park Maintenance	X					
Park Planning	X	X				
Park Rec/Volunteers/Arts	X					
Permit Center-CD	X					
Police	X					
Public Works Admin.	X		X		X	X
Public Works Eng.	X		X	X	X	X
Public Works Mntnce.	X		X			
Public Works Traffic	X					
PW Development Review	X					
PW Transportation Plng	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) Statements which differ, 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. building 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. personnel, office supplies, professional services, etc.). Summary totals are provided for these object groups. 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 bases of accounting as required by GAAP. 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 ARPA Fund is budgeted as a separate fund 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
- No expenditure adjustment for actuarial changes in long-term pension costs

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. Policies approved by the City Council are identified as part of the policy description. The remaining policies are developed and administered by the Finance Department.

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 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 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 at least quarterly.
- 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 strive to pay competitive salaries and benefits and provide a quality work environment to attract and retain quality, experienced, dedicated employees.
- 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 adjust anticipated expenditures to compensate. Revenue sources will be periodically reviewed for fairness and equitable impact.
- The city will annually review all fees for licenses, permits, fines, and other miscellaneous charges as part of

the budget process.

- Real Estate Excise Tax (REET) will be divided between Transportation and Parks Capital Funds (CIP Funds) with REET 1 allocated to the Parks CIP Fund and REET 2 allocated to the Transportation CIP Fund.
- One-time revenues should be used for one-time expenditures to avoid incurring on-going costs with no on-going revenue source.
- Borrowing will not be used to support on-going city services and operations.
- 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.
- 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 capital assets inventory.
- 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 \$50,000 or less. Disposition of assets with a value over \$50,000 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 costs (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.

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 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.
- *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.
- *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:
 - A project in progress requires monies not available from alternative sources, and/or
 - Matching fund monies are available which may be lost if not applied for in a timely manner, or
 - 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.
 - Determine the most practicable and cost-effective ways of providing interim financing for city capital projects.

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 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.
 - Cumulative development revenues collected in excess of the expenditures that may, by state law, be paid with these revenues will be reserved in the general fund.
 - The Council has set a goal of 120 to 150 days of operating reserves in the Surface Water Management Fund at year end and reserves equaling 1% of the cost of the stormwater utility's total assets in the Surface Water Capital Fund.
 - Vehicle replacement, technology, and risk management funds may be considered part of the city's fiscal

reserves.

- 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 during the year for 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 (Councilmanic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For the tax year 2023, this limit is \$528,821,027.
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 Councilmanic debt described above. The limit of voted and Councilmanic debt combined is 2.5% of the assessed value. For tax year 2023, this limit is \$881,368,378.
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 \$1,762,736,756 for 2023.
4. 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 no debt outstanding as of December 31, 2022 and no plans to issue debt in the 2023-2024 biennium.

Legal Debt Margin

	2018	2019	2020	2021	2022	2023
Debt limit (in thousands)	\$532,381	\$942,366	\$1,002,994	\$992,584	\$1,200,351	\$1,762,737
Net debt applicable to limit	\$ 1,600	\$ 1,067	\$ 533	\$ 0	\$ 0	\$ 0
Legal debt margin (in thousands)	\$830,781	\$941,299	\$1,002,461	\$992,584	\$1,200,351	\$1,762,737

EXECUTIVE SUMMARY

PROPOSED VERSUS ADOPTED BUDGET

Expenditures in the proposed budget exceeded revenues in the 2023-2024 biennium by \$56.3 million, with the general operating funds accounting for \$19.8 million of the difference. The City Council elected to reduce the operating funds' gap to \$12.9 million for the 2023-2024 biennium and use fund balance to cover the excess of expenditures over revenues. These actions result in an ending fund balance in the operating funds of \$35.7 million, well over the required operating reserve of just over \$5.5 million. An additional \$2.4 million is set aside for future vehicle and equipment replacement. The City Council is in the midst of a financial sustainability study to assess options for equalizing the operating revenues and expenditures in the long-term.

The net revenue reduction of \$3.2 million includes lowering the transfer from the General Fund to the General Capital Improvement Fund by \$3.1 million and adjusting revenues in the licenses and permits and charges for services categories resulting from the elimination of positions that were projected to generate some development revenue.

Expenditure reductions include lowering a proposed \$10.9 million transfer to a capital projects fund to \$7.8 million, reducing funding for pavement preservation by \$3 million while an evaluation of the pavement overlay program is made, scaling back capital projects by \$3.1 million, and eliminating three proposed new positions.

ALL FUNDS - SOURCES OF FUNDS

Description	2023-2024 Proposed Budget	2023-2024 Adopted Budget	Difference
Beginning Fund Balance	\$ 116,739,884	\$ 116,739,884	\$ -
Taxes	\$ 101,808,000	\$ 101,808,000	\$ -
Licenses & Permits	5,519,000	5,396,000	(123,000)
Intergovernmental	16,430,695	16,430,695	-
Charges for Services	39,126,541	39,134,741	8,200
Fines & Forfeits	820,000	820,000	-
Interest & Miscellaneous	2,990,802	2,990,802	-
Transfers & Non-revenues	29,198,249	26,098,249	(3,100,000)
Total Revenues	\$ 195,893,287	\$ 192,678,487	\$ (3,214,800)
Total Fund (with BFB)	\$ 312,633,171	\$ 309,418,371	\$ (3,214,800)

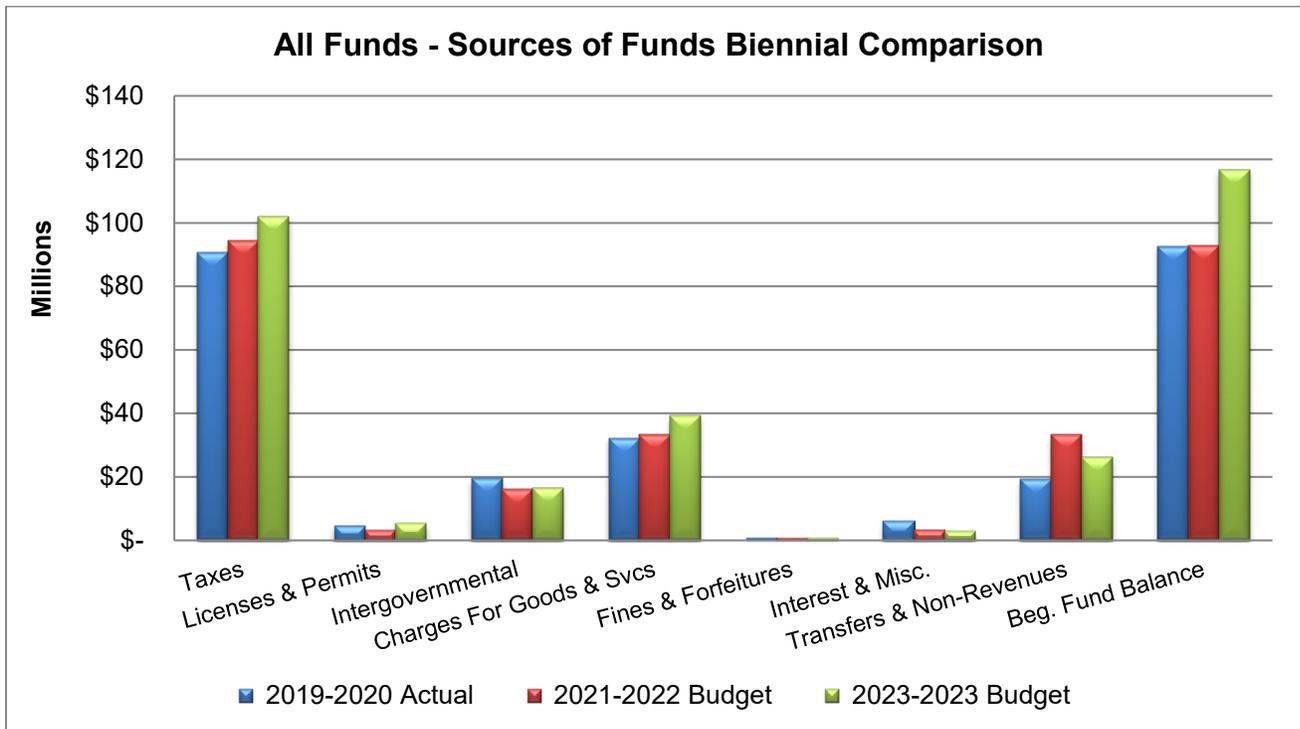
ALL FUNDS - USES OF FUNDS

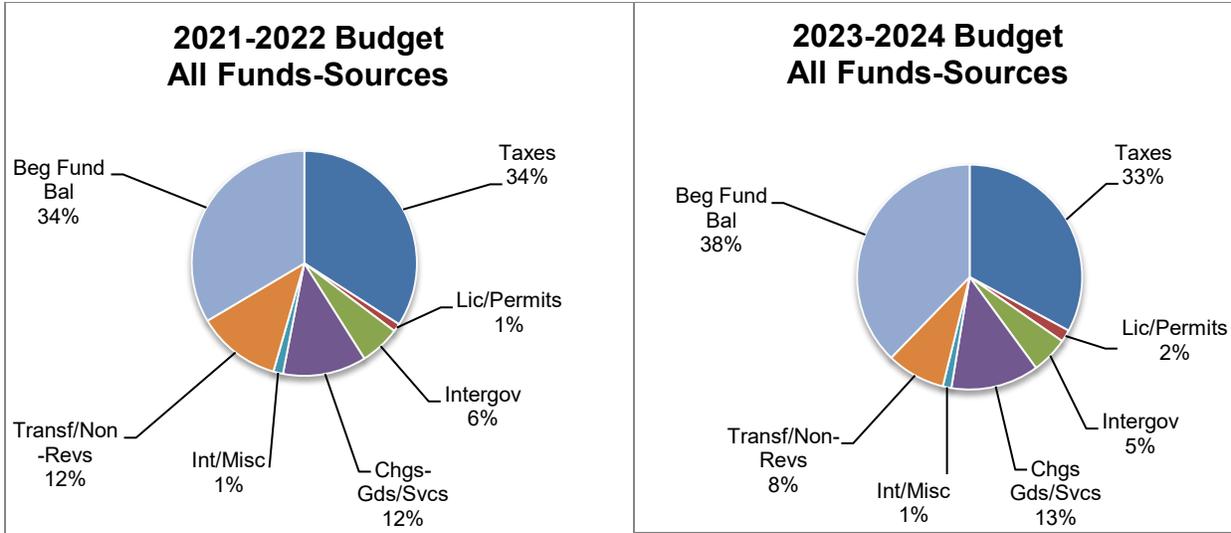
Description	2023-2024 Proposed Budget	2023-2024 Adopted Budget	Difference
Personnel	\$ 47,877,040	\$ 46,981,540	\$ (895,500)
Supplies	3,850,710	3,835,610	(15,100)
Services & Charges	84,443,178	81,434,178	(3,009,000)
Capital	77,879,493	74,744,493	(3,135,000)
Interfund	38,139,024	35,039,024	(3,100,000)
Total Expenditures	\$ 252,189,445	\$ 242,034,845	\$ (10,154,600)
Ending Fund Balance	60,443,726	67,383,526	6,939,800
Total with EFB	\$ 312,633,171	\$ 309,418,371	\$ (3,214,800)

ALL FUNDS - SOURCES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 92,536,880	\$ 92,693,567	\$ 116,739,884
Taxes	\$ 90,706,485	\$ 94,307,125	\$ 101,808,000
Licenses & Permits	4,529,090	3,219,000	5,396,000
Intergovernmental	19,539,743	15,993,554	16,430,695
Charges for Services	32,160,218	33,193,003	39,134,741
Fines & Forfeits	685,187	779,000	820,000
Interest & Miscellaneous	6,030,243	3,055,652	2,990,802
Transfers & Non-revenues	19,343,960	33,323,652	26,098,249
Total Revenues	\$ 172,994,926	\$ 183,870,986	\$ 192,678,487
Total Fund (with BFB)	\$ 265,531,806	\$ 276,564,553	\$ 309,418,371

Property taxes are projected to increase \$3.38 million over the 2023-2024 biennium for an average annual increase of 2.5% per year which includes new construction combined with the annual 1% allowed by state law. Sales tax is budgeted to increase \$3.4 million due to expected development in Town Center and strong retail sales. Development revenues in the licenses and permits and charges for services categories are budgeted higher than in the 2021-2022 biennium to reflect development fees revised as a result of a 2021 fee study as well as growth expected in Town Center.





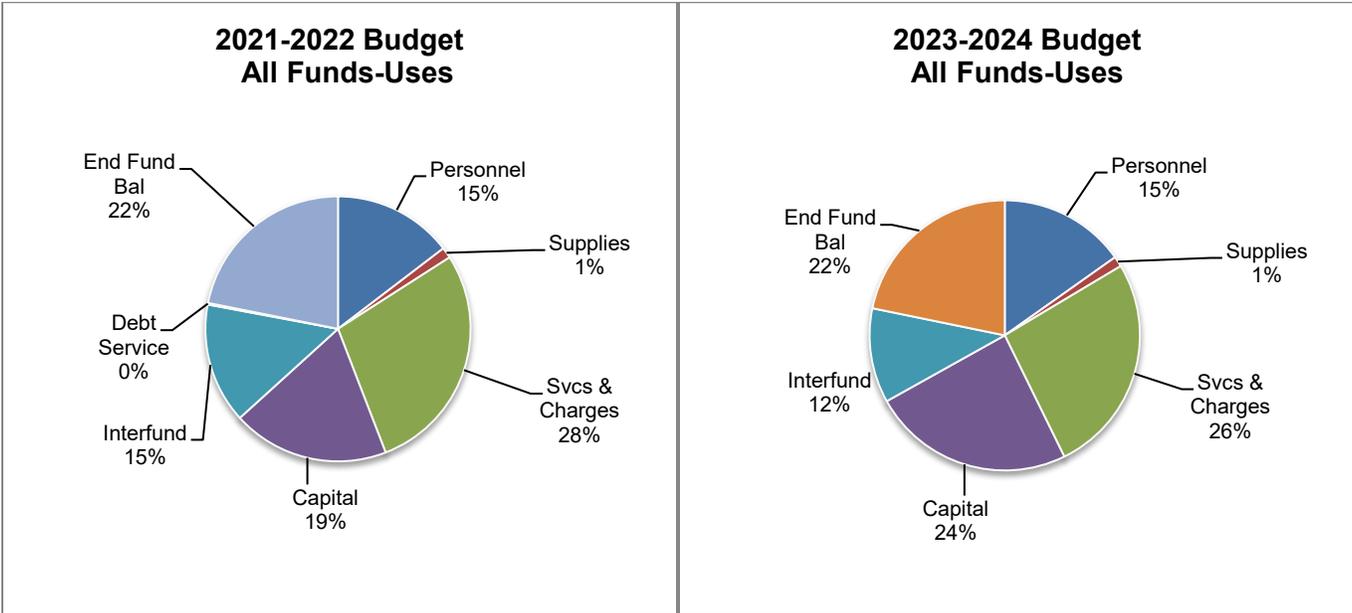
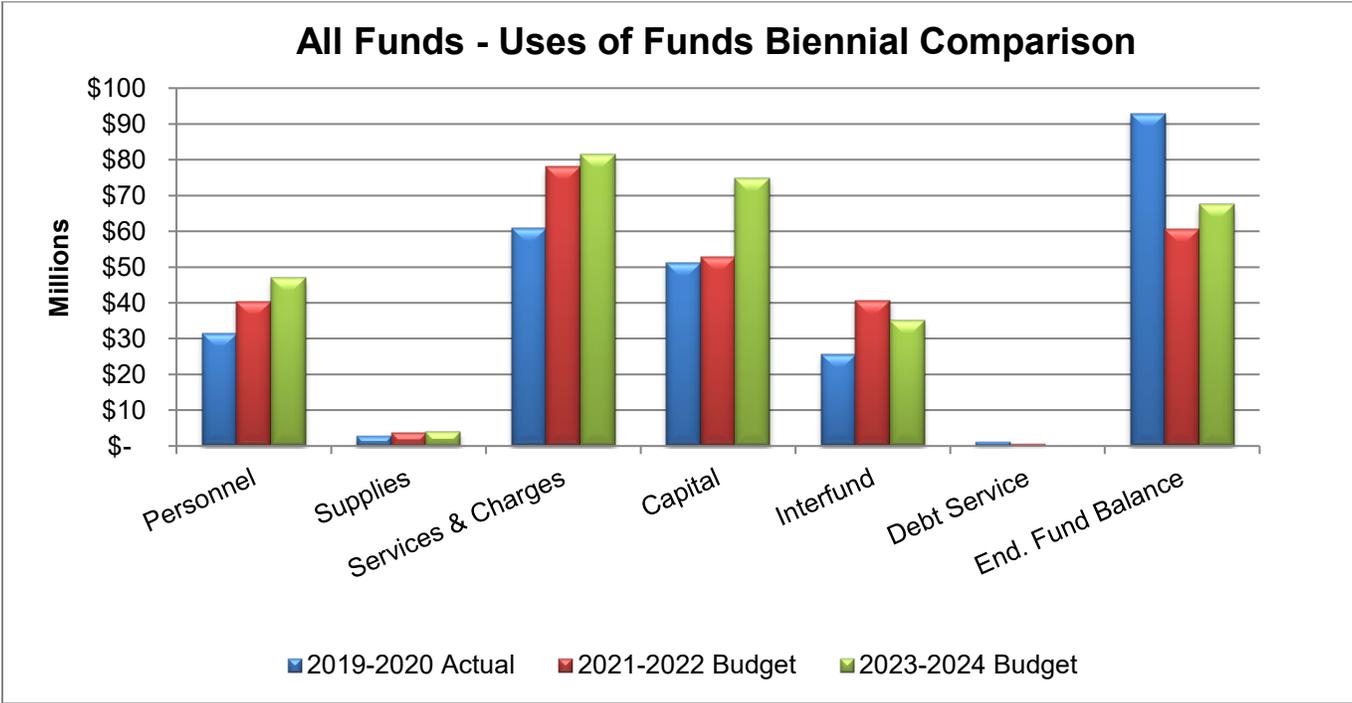
ALL FUNDS - USES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 31,347,634	\$ 40,406,500	\$ 46,981,540
Supplies	2,680,786	3,644,040	3,835,610
Services & Charges	60,975,227	78,045,809	81,434,178
Capital	51,168,136	52,881,065	74,744,493
Interfund	25,555,573	40,591,891	35,039,024
Debt Service	1,139,890	546,256	-
Total Expenditures	\$ 172,867,246	\$ 216,115,561	\$ 242,034,845
Ending Fund Balance	92,664,560	60,448,992	67,383,526
Total with EFB	\$ 265,531,806	\$ 276,564,553	\$ 309,418,371

The 2023-2024 budget includes 7 net new full-time equivalent (FTE) positions bringing the total FTE count to 146.5 from 139.5. The new positions include a natural resources and sustainability coordinator, human resources assistant, facilities project manager, traffic signal technician, development review engineer, code compliance supervisor, associate planner, and stormwater associate engineer funded by surface water fees. The city attorney position was eliminated as the city returns to contract city attorney services.

The increase in the services and charges category includes a biennial increase of \$6.4 million for contracted police and fire services and a reduction of \$4.4 million in American Rescue Plan Act (ARPA) funds along with increases in contracted maintenance, fleet, and technology services.

Capital costs fluctuate from biennium to biennium based on the particular budgeted projects. The 2023-2024 budget includes \$13 million for general government projects such as a major fire station renovation and acquisition/improvements of a storage facility for heavy equipment compared to a total 2021-2022 budget for general government projects of \$7.7 million. Capital projects in the Surface Water Management Fund for 2023-2024 are budgeted \$8.7 million higher than in 2021-2022. Significant surface water projects are completing the George Davis Creek Fish Passage improvements and the Louis Thompson Road High Density Storm Pipe.



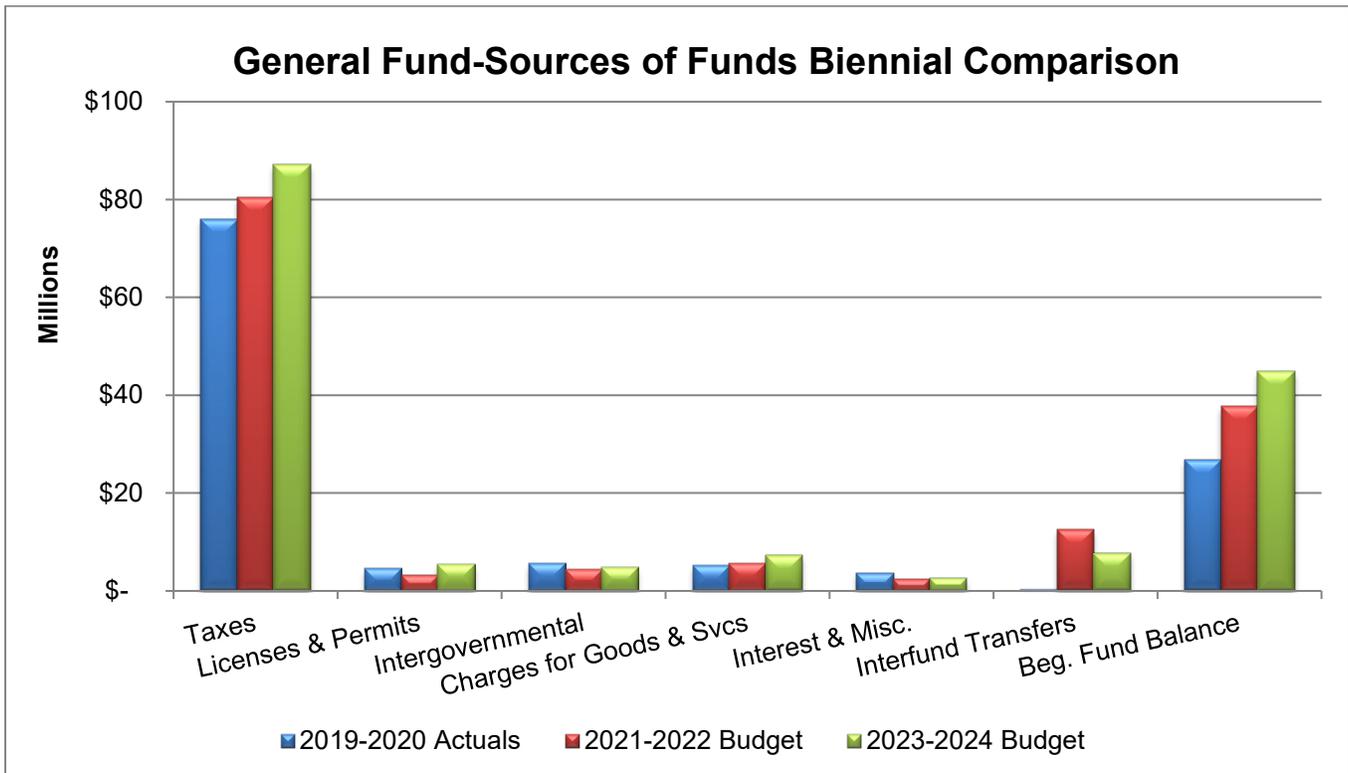
GENERAL FUND - SOURCES OF FUNDS

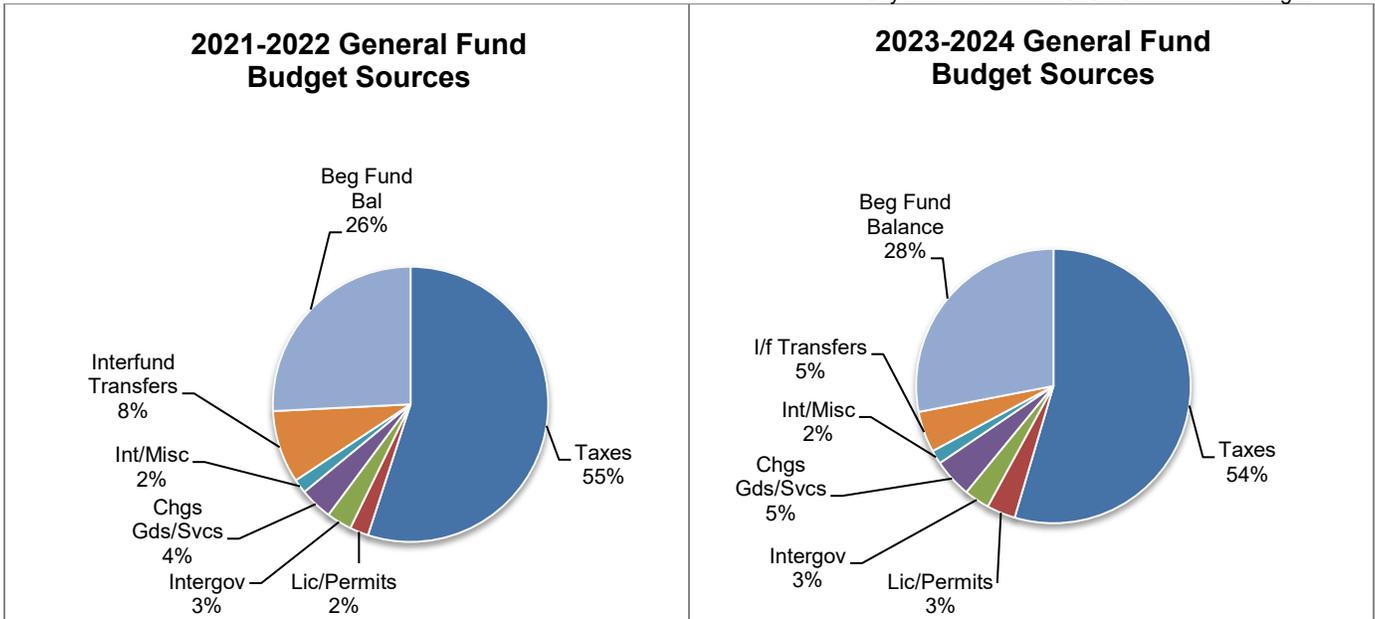
Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 26,704,937	\$ 37,708,763	\$ 44,775,689
Taxes	\$ 76,021,871	\$ 80,427,125	\$ 87,168,000
Licenses & Permits	4,529,090	3,219,000	5,396,000
Intergovernmental	5,614,001	4,326,500	4,779,100
Charges for Services	5,198,659	5,627,536	7,316,168
Interest & Miscellaneous	3,620,832	2,439,880	2,596,400
Interfund Transfers	300,000	12,470,316	7,731,400
Total Revenues	\$ 95,284,453	\$ 108,510,357	\$ 114,987,068
Total Fund (with BFB)	\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

Property taxes are projected to increase \$3.38 million, an average annual rate of 2.5%, due to new construction and the 1% increase allowed by state law. The 2023-2024 budget for sales tax is \$3.4 million higher than the conservative 2021-2022 budget developed during the uncertainty of the COVID-19 pandemic. Actual 2021-2022 sales tax revenue is projected to exceed the conservative budget amount by over \$3 million.

Revised development fees that arose from a development fee study completed in 2021 combined with expected development in Town Center in the 2023-2024 biennium led to an increase in projected revenues from permits and development review activities.

Interfund transfers in the 2021-2022 budget included gas tax revenue from the Street Fund and a one-time transfer of the \$9.3 million Street Fund ending fund balance to the General Fund to combine the activities of these two funds. The 2023-2024 interfund transfers include gas tax transferred from the Street Fund and American Rescue Plan Act (ARPA) funds transferred from the ARPA Fund to cover general city services.





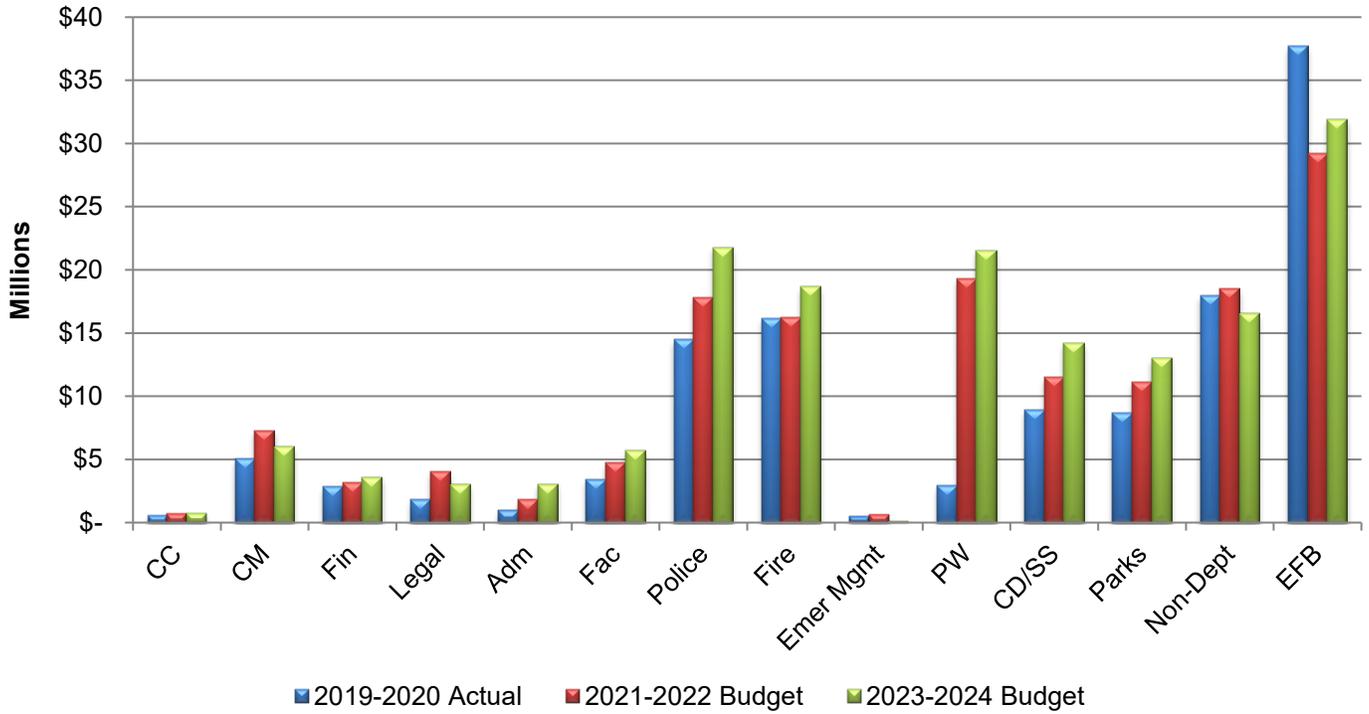
GENERAL FUND – USES OF FUNDS BY DEPARTMENT

Department	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
City Council	\$ 608,681	\$ 695,700	\$ 757,600
City Manager	5,033,068	7,286,240	6,010,700
Finance	2,833,702	3,177,700	3,583,600
Legal Services	1,826,866	4,057,200	3,046,800
Administrative Services	979,862	1,796,220	3,024,760
Facilities	3,422,569	4,776,100	5,695,800
Police Services	14,478,901	17,787,600	21,783,800
Fire Services	16,195,604	16,229,817	18,667,360
Emergency Management	464,420	647,100	130,000
Public Works	2,938,346	19,345,470	21,495,350
Social & Human Services	1,154,593	1,513,300	2,118,000
Community Development	7,728,825	9,998,850	12,023,940
Parks & Recreation	8,670,532	11,152,000	12,983,760
Non-Departmental	17,941,432	18,515,915	16,525,506
Total Expenditures	\$ 84,277,401	\$ 116,979,212	\$ 127,846,976
Ending Fund Balance	37,711,989	29,239,908	31,915,781
Total Fund (with EFB)	\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

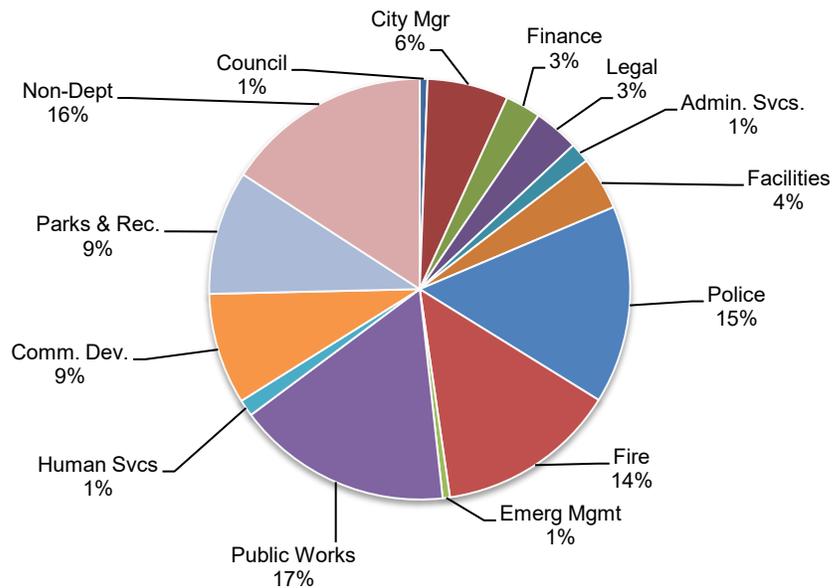
The overall increase in expenditures budgeted in 2023-2024 compared to 2021-2022 is 9%. Contributing to this increase are 7 new full-time equivalent (FTE) positions offset by 1 position elimination. The new positions are scattered among five departments.

The largest individual department increases are in the Police and Fire departments. Police and Fire services are provided through contracts with the King County Sheriff's Office for police and an interlocal agreement with Eastside Fire and Rescue for fire. Costs are heavily influenced by union labor contracts over which the city has little or no control. Contracting for these services remains the least costly option for the city.

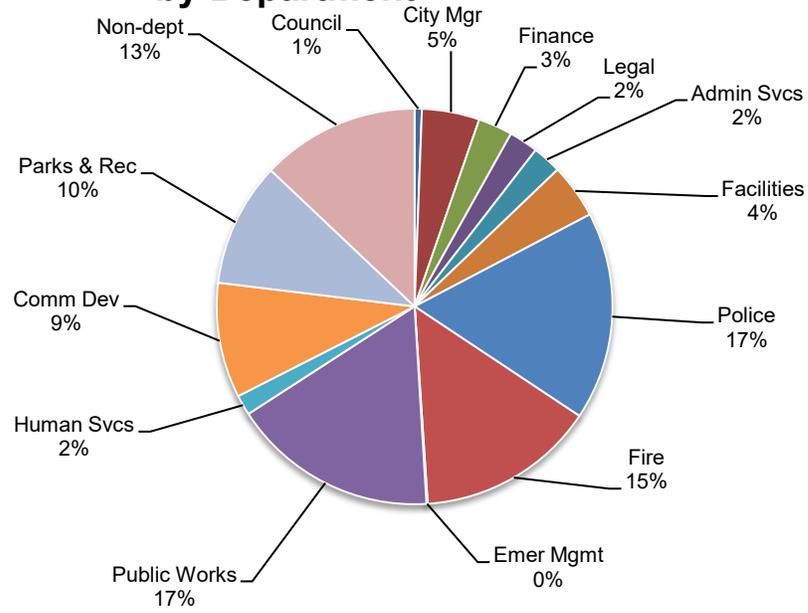
General Fund-Uses of Funds by Department



2021-2022 General Fund Budget by Department



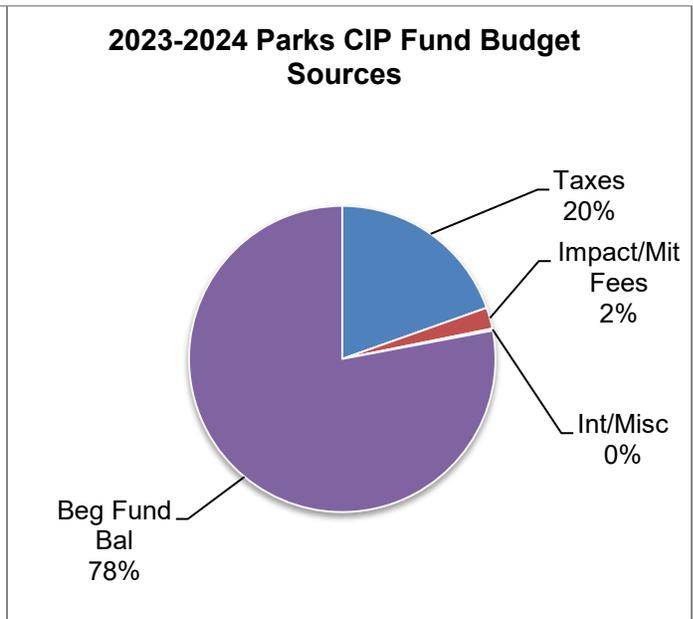
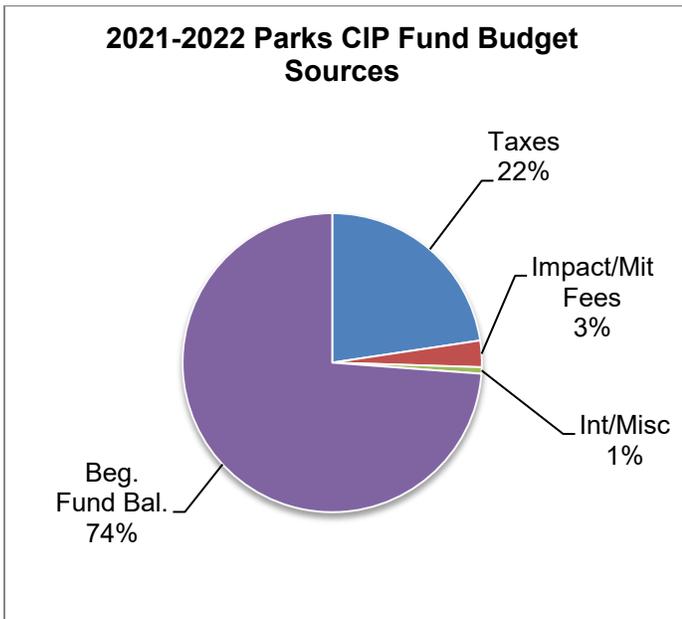
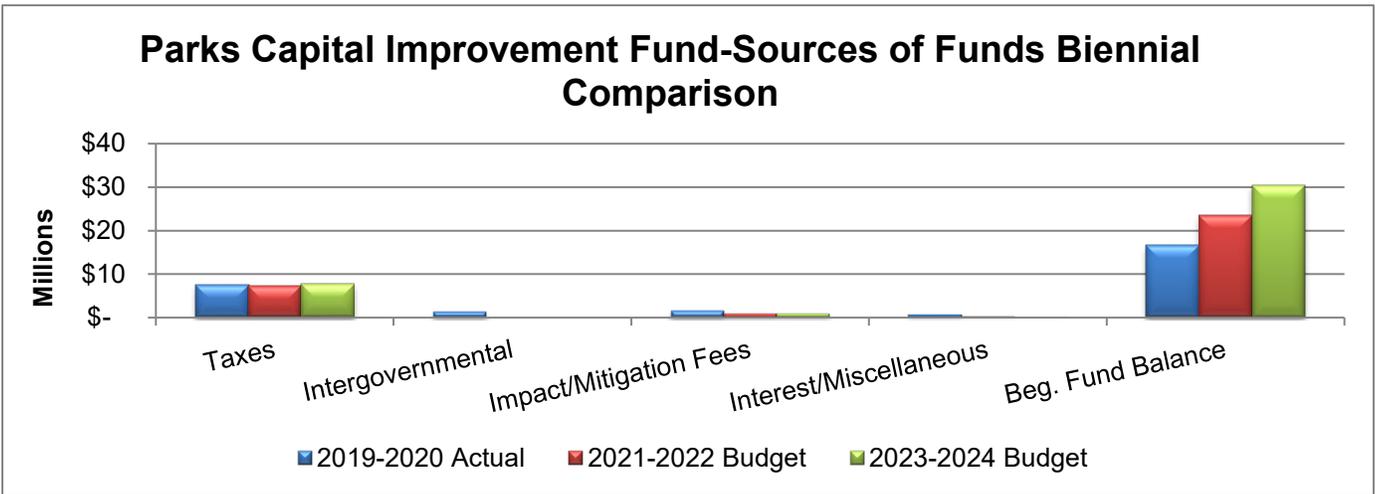
2023-2024 General Fund Budget by Department



PARKS CAPITAL IMPROVEMENT FUND - SOURCES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 16,625,240	\$ 23,423,243	\$ 30,428,961
Taxes	\$ 7,571,062	\$ 7,180,000	\$ 7,640,000
Intergovernmental	1,356,004	-	-
Impact/Mitigation Fees	1,650,910	907,500	877,000
Interest & Miscellaneous	543,300	220,000	80,000
Total Revenues	\$ 11,121,276	\$ 8,307,500	\$ 8,597,000
Total Fund (with BFB)	\$ 27,746,516	\$ 31,730,743	\$ 39,025,961

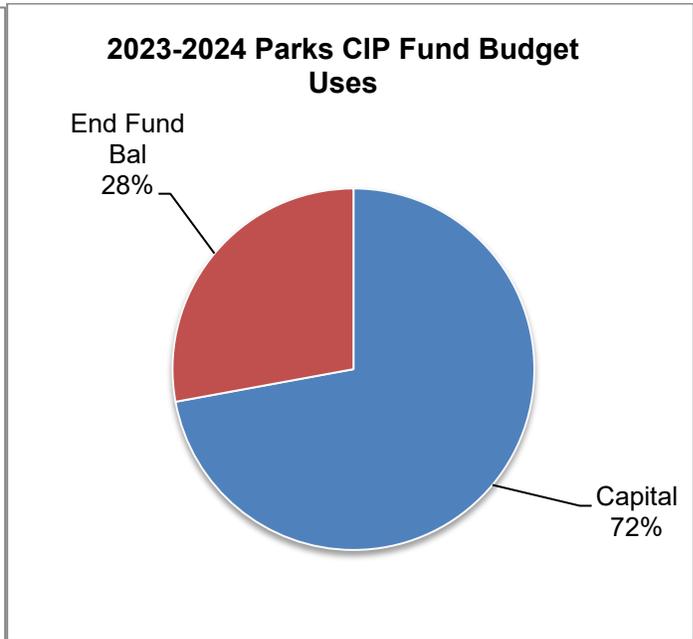
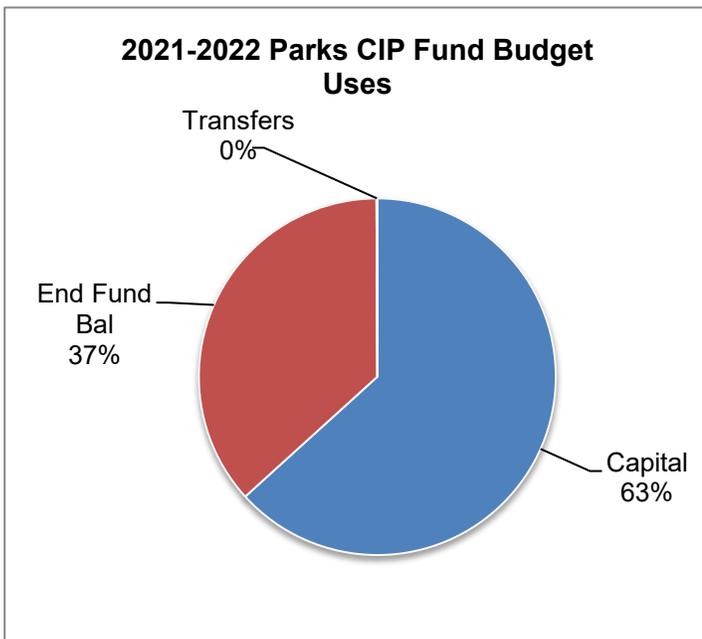
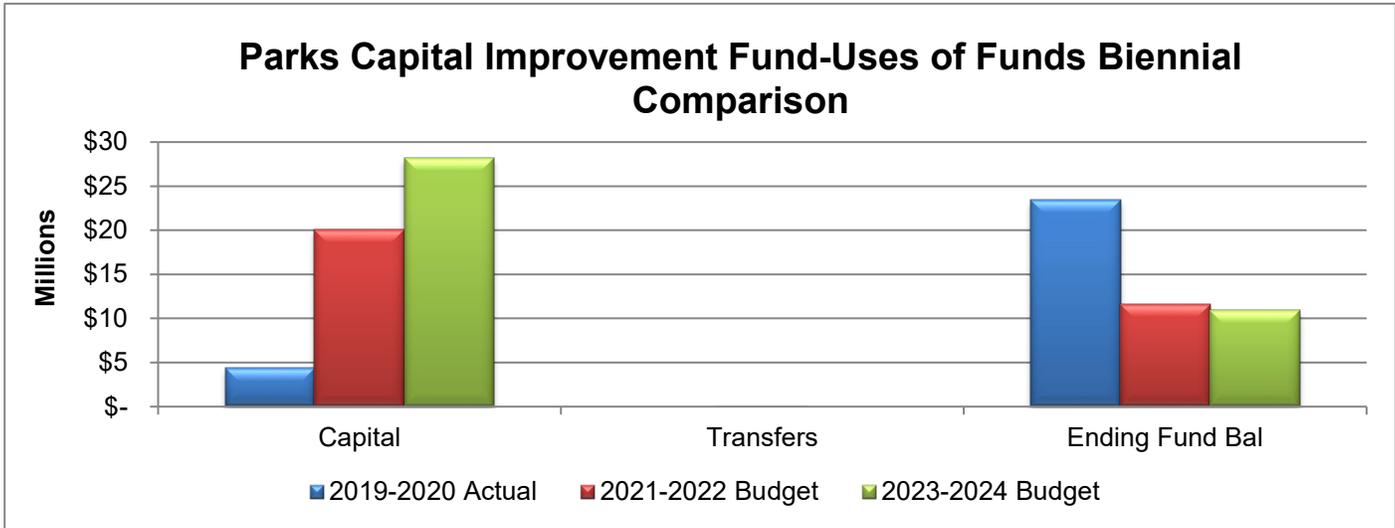
The primary source of ongoing revenue for the Parks Capital Improvement fund is Real Estate Excise Tax, a 0.5% tax on the sale of real property. Other revenue sources are a 6-year King County parks levy, park impact fees, grants, and investment interest.



PARKS CAPITAL IMPROVEMENT FUND – USES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Capital	\$ 4,323,273	\$ 20,074,000	\$ 28,143,774
Interfund Transfers	-	25,000	-
Total Expenditures	\$ 4,323,273	\$ 20,099,000	\$ 28,143,774
Ending Fund Balance	23,423,243	11,631,343	10,882,187
Total Fund (with EFB)	\$ 27,746,516	\$ 31,730,343	\$ 39,025,961

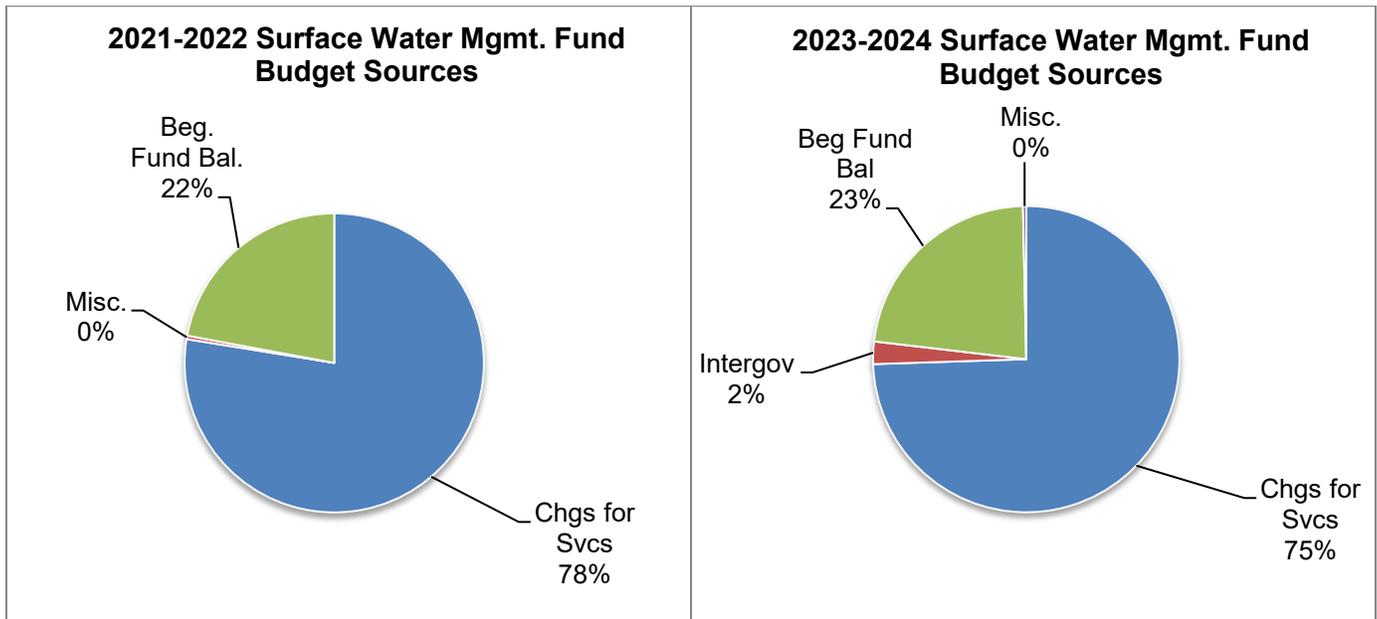
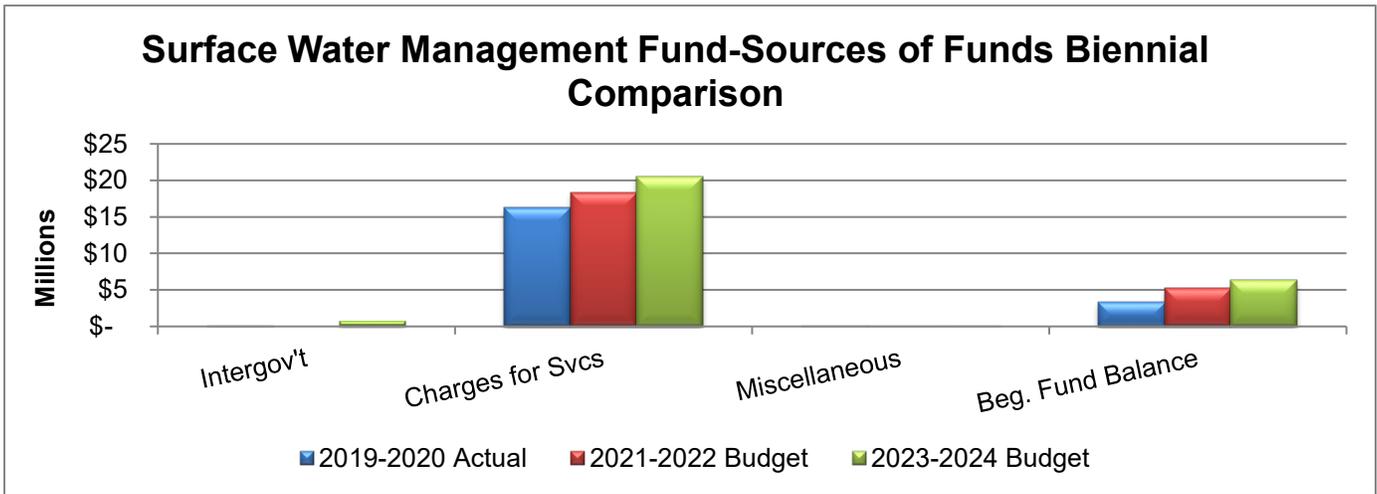
Expenditures in this fund are limited to acquiring park land and building park capital facilities. Artificial field turf installation/replacement and land purchases are the major budget items for 2023-2024.



SURFACE WATER MANAGEMENT FUND - SOURCES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 3,368,708	\$ 5,219,071	\$ 6,281,843
Intergovernmental	\$ 123,636	\$ -	\$ 653,195
Charges for Services	16,244,455	18,333,500	20,520,000
Miscellaneous	113,499	89,000	95,200
Total Revenues	\$ 16,481,590	\$ 18,422,500	\$ 21,268,395
Total Fund (with BFB)	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238

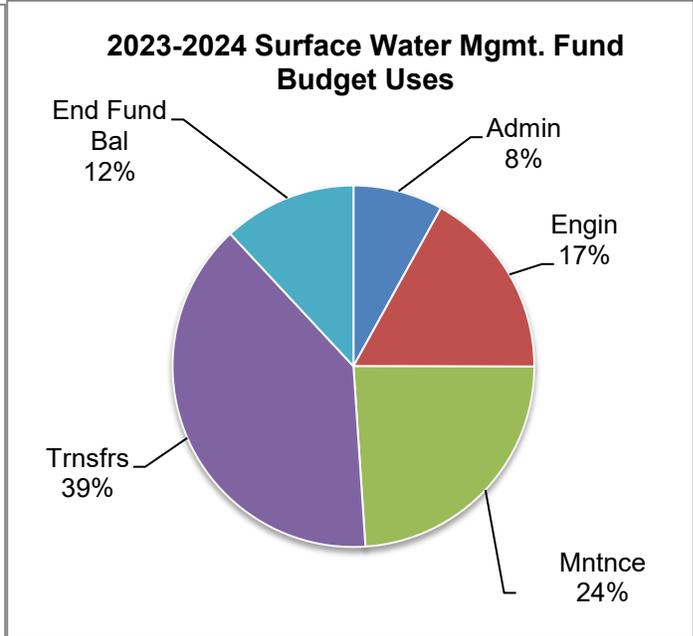
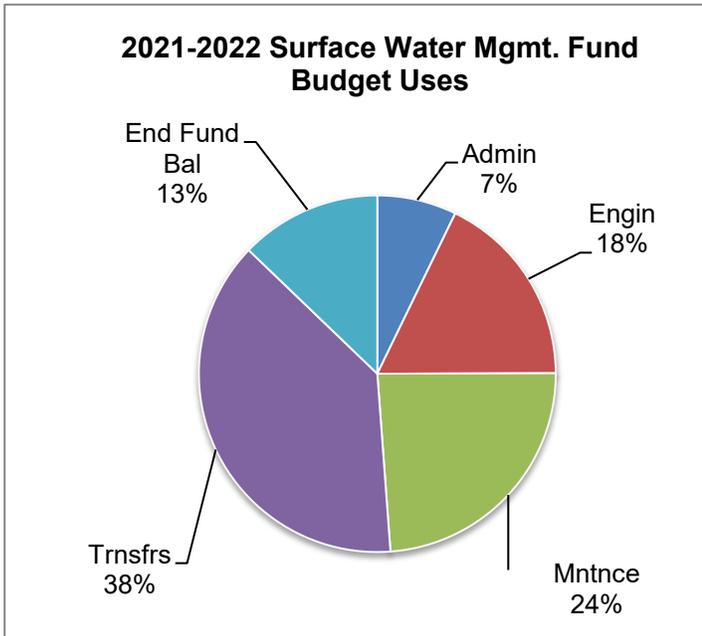
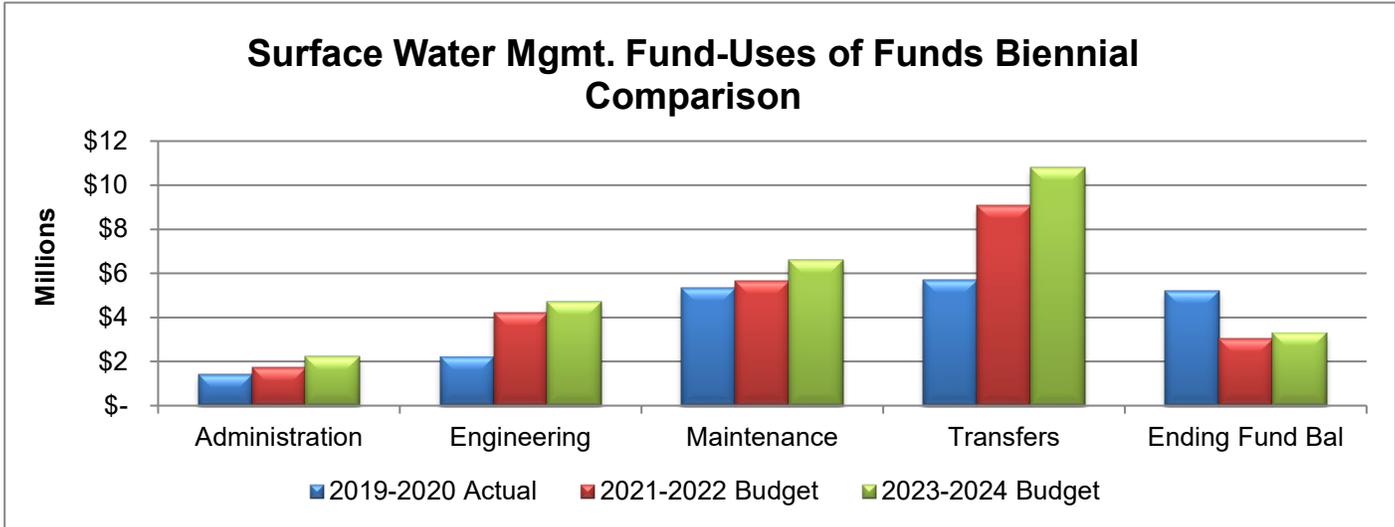
Surface water fees charged on residential and commercial property is the largest revenue source in this fund. The fees are budgeted to increase 6.25% annually in 2023 and 2024, raising the annual fee on a single-family home from \$396 in 2022 to \$447 in 2024.



SURFACE WATER MANAGEMENT FUND – USES OF FUNDS BY DIVISION

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Administration/Plng	\$ 1,412,929	\$ 1,701,800	\$ 2,213,650
Engineering	2,197,322	4,198,600	4,682,900
Maintenance	5,314,428	5,642,636	6,587,068
Interfunds	5,706,546	9,069,660	10,782,118
Total Expenditures	\$ 14,631,225	\$ 20,612,696	\$ 24,265,736
Ending Fund Balance	5,219,073	3,028,875	3,284,502
Total Fund (With EFB)	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238

Maintenance of the surface water system in compliance with federal regulations and planning/management of surface water capital projects are the primary expenses of this fund. \$9.5 million is budgeted to be transferred to the Surface Water Capital Fund over the biennium for construction of stormwater infrastructure.

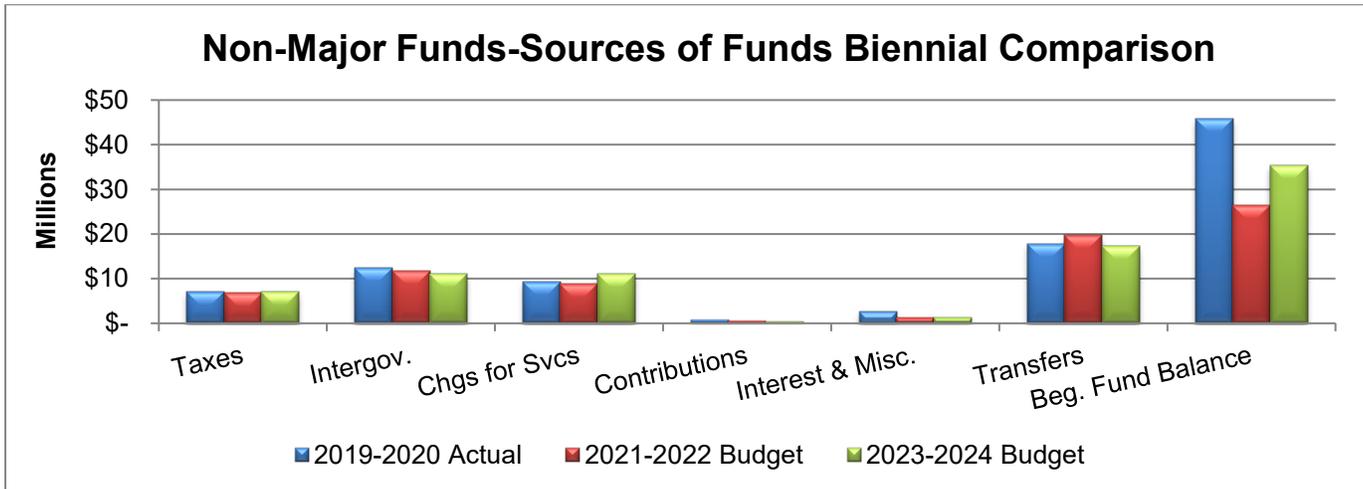


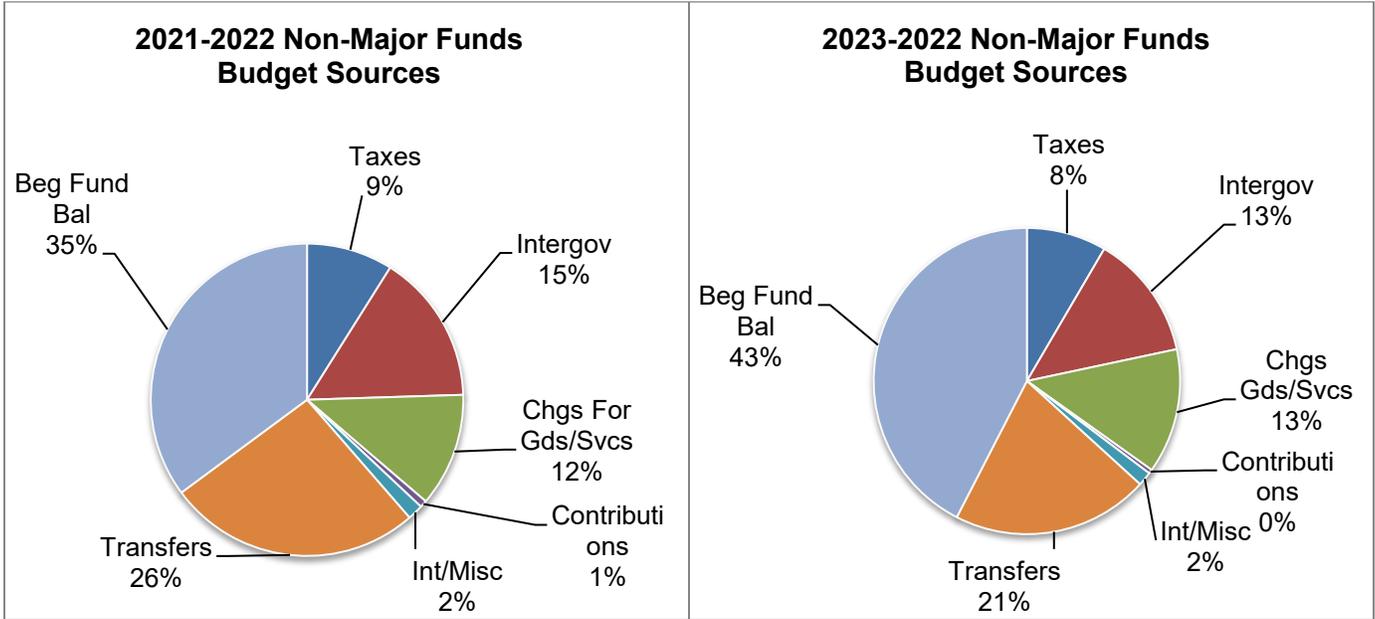
NON-MAJOR FUNDS - SOURCES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 45,837,995	\$ 26,342,490	\$ 35,253,391
Taxes	\$ 7,113,552	\$ 6,700,000	\$ 7,000,000
Intergovernmental	12,446,102	11,667,054	10,998,400
Charges for Services	9,350,194	8,824,303	10,961,441
Contributions	703,504	550,000	360,000
Interest & Miscellaneous	2,648,524	1,209,772	1,232,202
Transfers & Non-revenues	17,845,731	19,679,500	17,273,981
Total Revenues	\$ 50,107,607	\$ 48,630,629	\$ 47,826,024
Total Fund (with BFB)	\$ 95,945,602	\$ 74,973,119	\$ 83,079,415

- Non-Major Funds include:
- American Rescue Plan Act (ARPA)
 - Street
 - Debt Service
 - General Gov't. Capital
 - Transportation Capital
 - Surface Water Capital
 - Equipment Rental & Replacement
 - Technology Replacement
 - Risk Management

Overall revenues in non-major funds are projected to be slightly lower in the 2023-2024 biennium, led by a reduction in transfers to capital funds from the General Fund of \$3.4 million. Real estate excise tax revenue is projected to increase in the Transportation CIP Fund as Town Center development moves forward. The city is expecting \$680,000 less in transportation grants for a reduction in intergovernmental revenue. The \$2.1 million increase in charges for services revenue includes an additional \$1 million interfund payment for technology services, a \$500,000 increase in traffic impact fees, and a \$500,000 increase in the interfund payment for insurance.



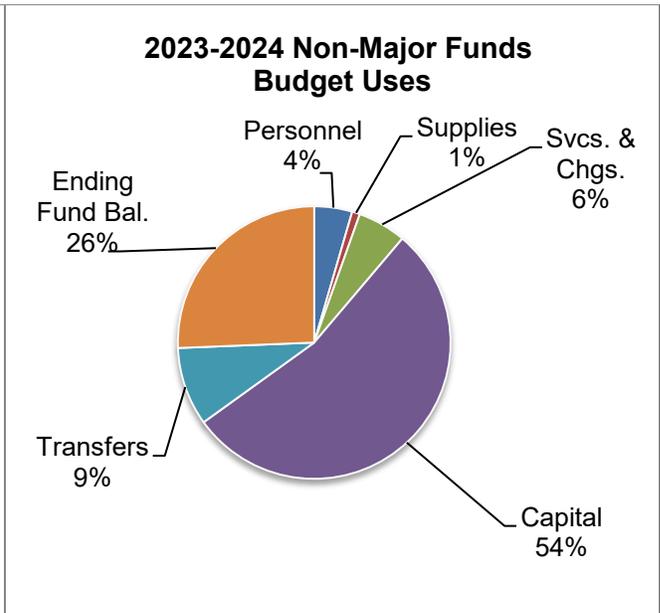
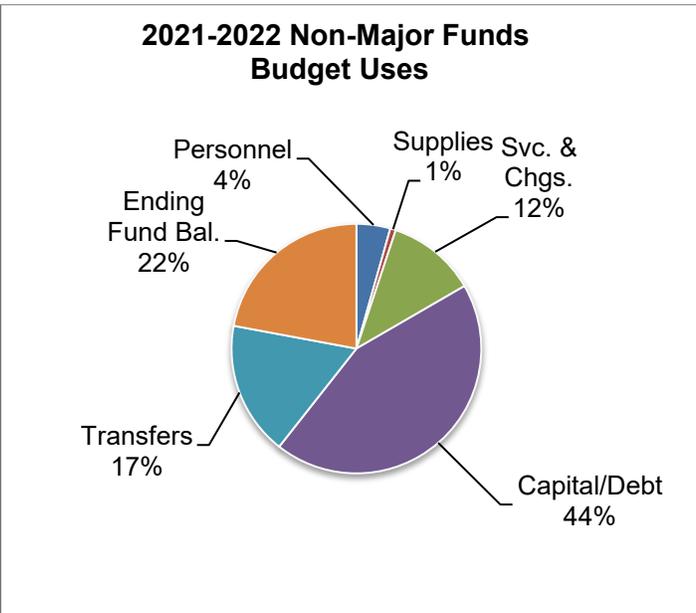
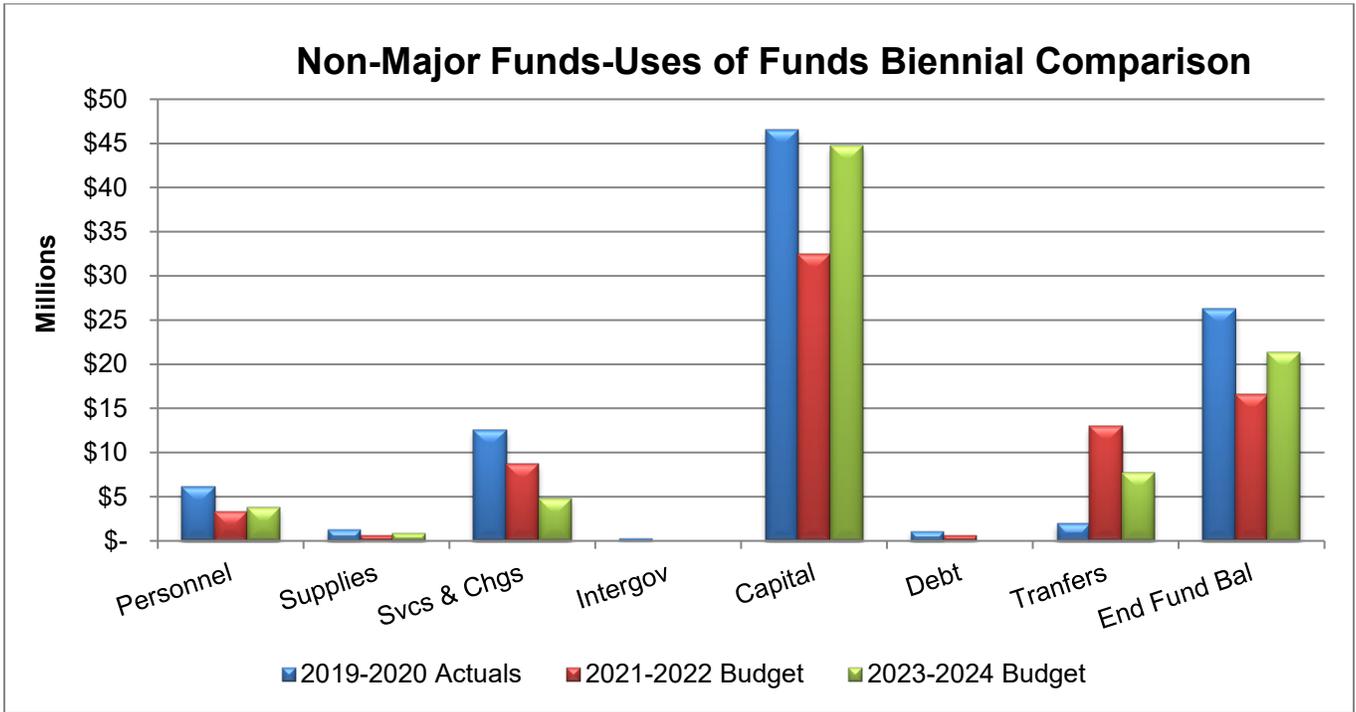


NON-MAJOR FUNDS – USES OF FUNDS

Function	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 6,068,378	\$ 3,284,800	\$ 3,738,240
Supplies	1,220,022	541,000	774,800
Services & Charges	12,585,296	8,641,316	4,781,300
Intergovernmental	285,050	10,256	-
Capital	46,489,007	32,429,565	44,752,619
Debt Principal	1,066,666	533,333	-
Debt Interest	13,333	2,667	-
Interfund	1,907,595	12,981,316	7,731,400
Total Expenditures	\$ 69,635,347	\$ 58,424,253	\$ 61,778,359
Ending Fund Balance	26,310,255	16,548,866	21,301,056
Total Fund (with EFB)	\$ 95,945,602	\$ 74,973,119	\$ 83,079,415

- Non-Major Funds include:
- American Rescue Plan Act (ARPA)
 - Street
 - Debt Service
 - General Gov't. Capital
 - Transportation Capital
 - Surface Water Capital
 - Equipment Rental & Replacement
 - Technology Replacement
 - Risk Management

The large decrease in services and charges expenditures is in the ARPA Fund with the shifting of the expenditure budget from this category to the interfund category. Timing of capital projects causes fluctuation in capital expenditures from biennium to biennium. For the 2023-2024 budget cycle there is a significant increase in the project budgets in the General Government Capital and Surface Water Capital funds. The decrease in the interfund category reflects elimination of the 2021-2022 one-time transfer of the remaining Street Fund ending fund balance in 2020 to the General Fund in 2021. The interfund category for 2023-2024 includes transferring the annual gas tax from the Street Fund to the General Fund as well as the ARPA fund transfer to the General Fund.

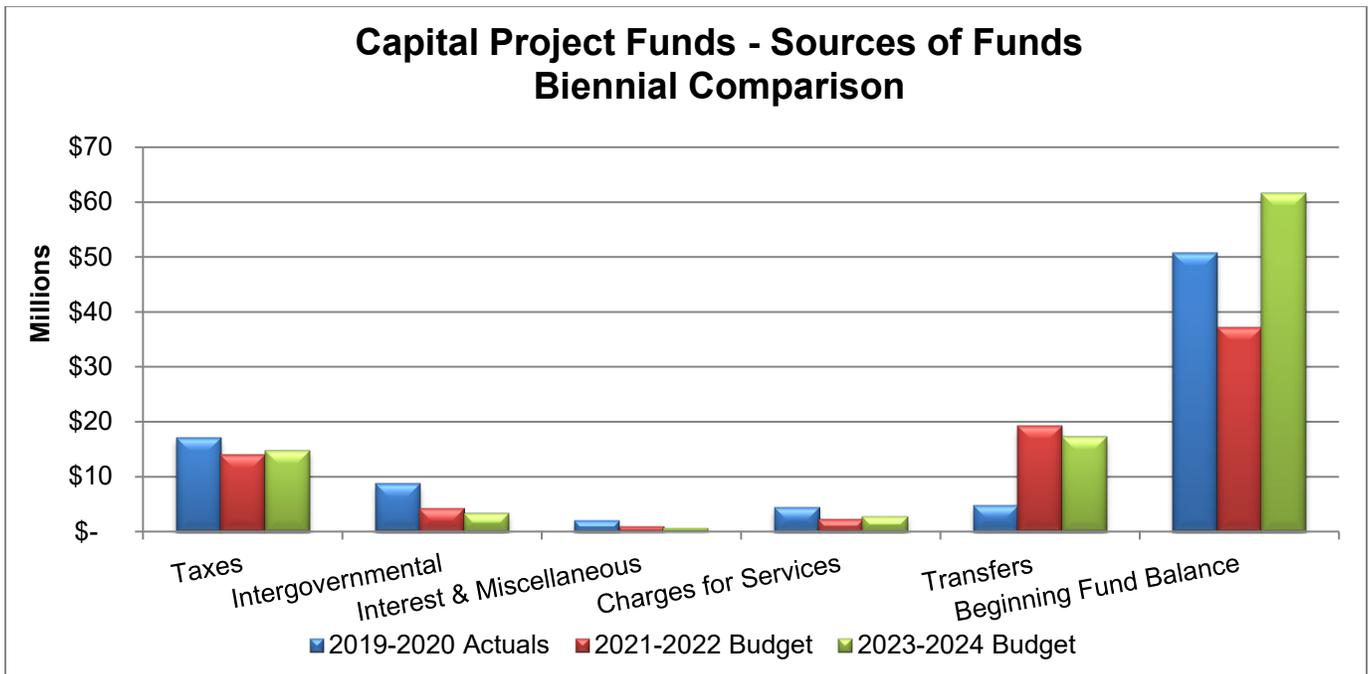


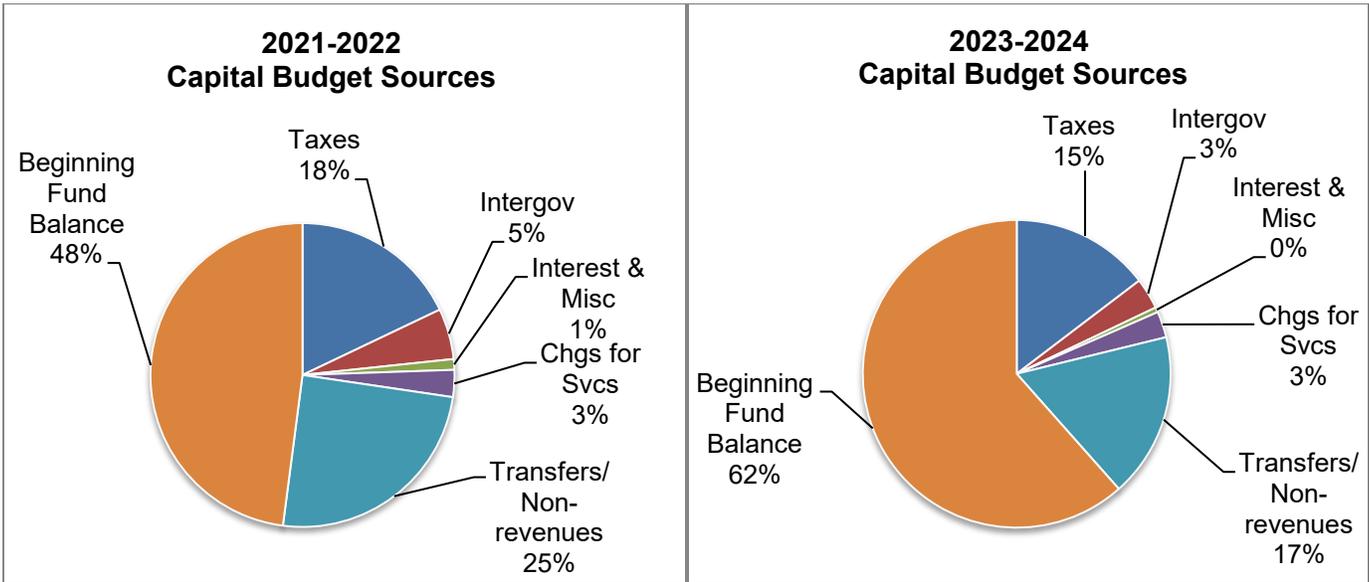
CAPITAL PROJECT FUNDS – SOURCES OF FUNDS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 50,701,087	\$ 37,122,978	\$ 61,528,890
Taxes	\$ 17,072,307	\$ 13,880,000	\$ 14,640,000
Intergovernmental	8,685,264	4,180,942	3,267,000
Charges for Services	4,383,035	2,227,500	2,743,000
Interest & Miscellaneous	1,964,945	880,000	520,000
Transfers & Non-revenues	4,809,100	19,143,500	17,273,981
Total Revenues	\$ 36,914,651	\$ 40,311,942	\$ 38,443,981
Total Fund (with BFB)	\$ 87,615,738	\$ 77,434,920	\$ 99,972,871

The main sources of funding for park and transportation capital projects are real estate excise taxes (REET), impact fees, and grants from other governments. Impact fees and REET are projected to increase slightly along with a projected increase in Town Center development. General government capital projects are funded by transfers from the General Fund.

Surface water capital projects are funded with fees collected from property owners, system development charges collected at the time of new development, and grants from other governments. The fees charged to property owners are set based on rate studies and include a component for capital projects. These fees are collected by the Surface Water Management Fund and transferred to the capital fund. System development charges are set based on the same rate studies and are charged to new development connecting to the city’s already established stormwater system. System development charges, which are related to development activities, are expected to follow the same path as impact fees in the 2023-2024 budget.

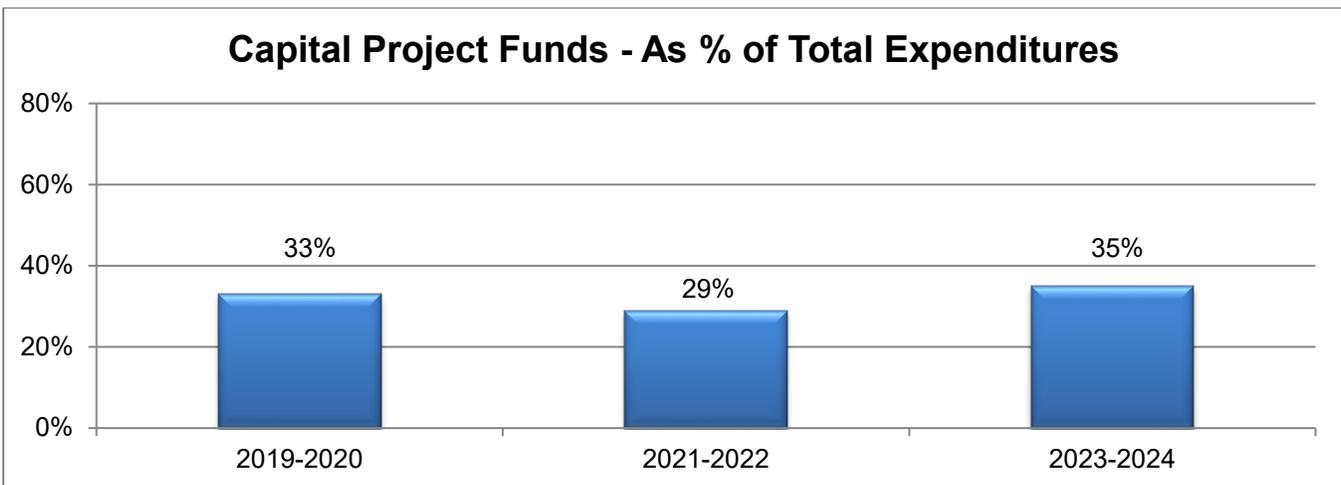
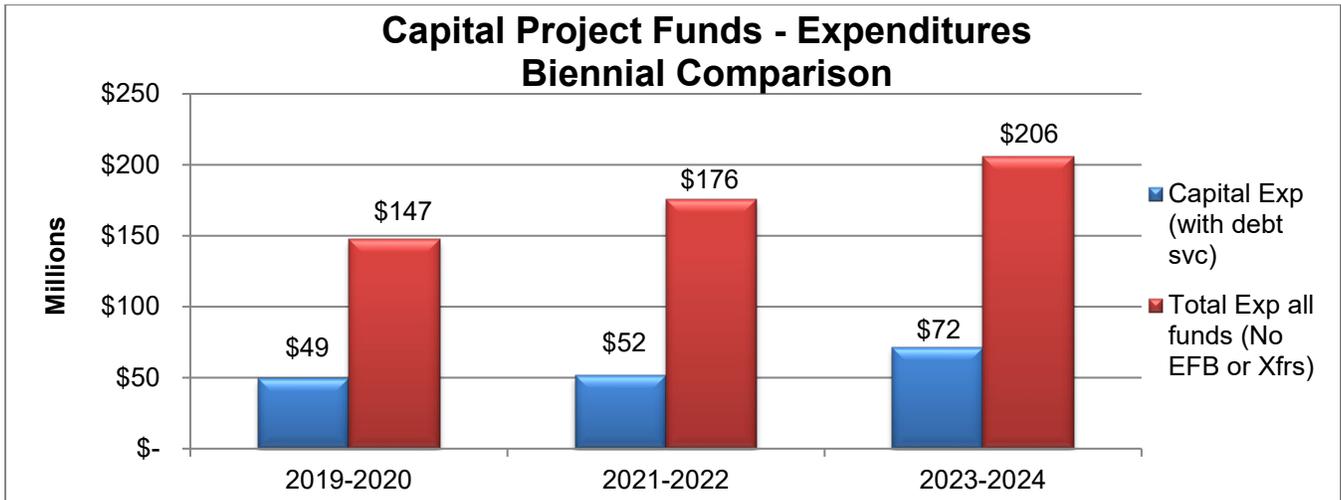




ALL FUNDS vs. CAPITAL PROJECT EXPENDITURES COMPARISON

General, Parks, Transportation, and Surface Water Capital Funds

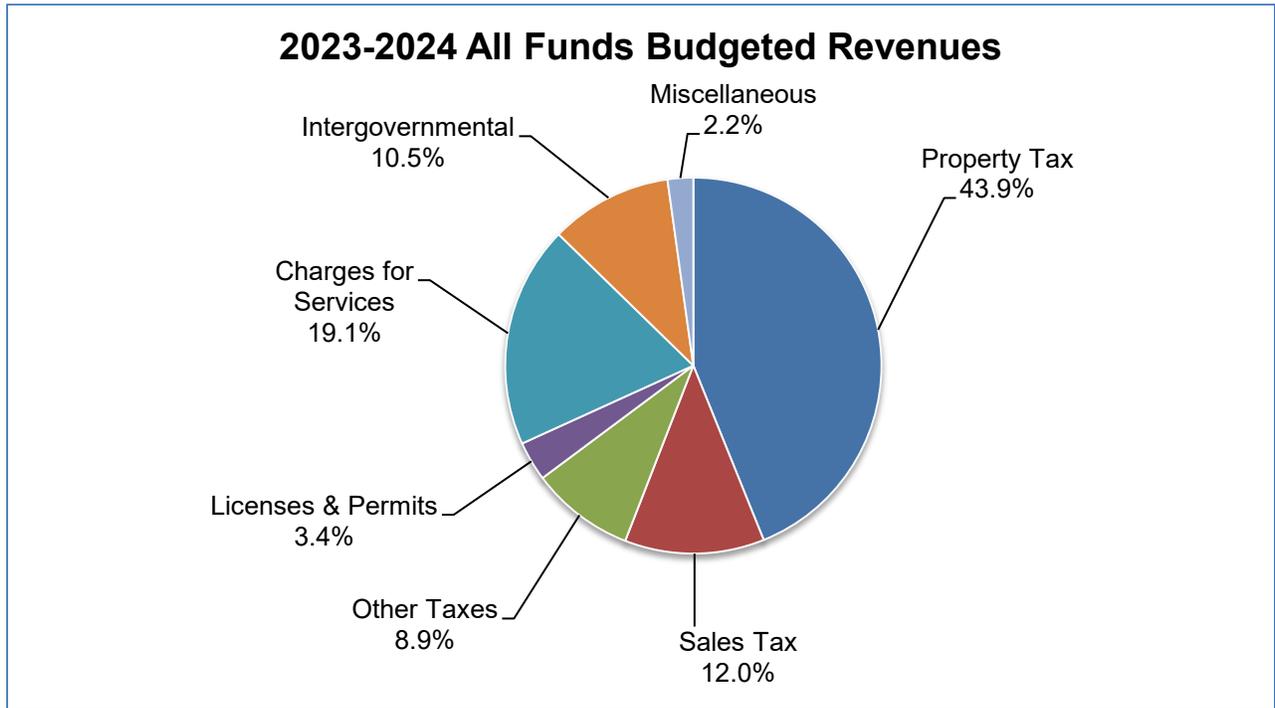
Description	2019-2022 Actual	2021-2022 Budget	2023-2024 Budget
Capital Exp (with debt svc/no transfers)	\$ 49,144,996	\$ 51,569,056	\$ 71,531,013
Total Exp all funds (No EFB or transfers)	\$ 147,311,673	\$ 175,523,670	\$ 206,995,821
% of Total Expenditures	33%	29%	35%



Expenditures By Capital Project Fund Type

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
General Govt CIP	\$ 268,751	\$ 7,699,100	\$ 13,055,000
Parks CIP	4,323,273	20,074,000	28,143,774
Transportation CIP	35,345,274	13,879,200	11,705,900
SWM CIP	9,207,698	9,916,756	18,626,339
Total	\$ 49,144,996	\$ 51,569,056	\$ 71,531,013

REVENUES



Revenue History- All Funds

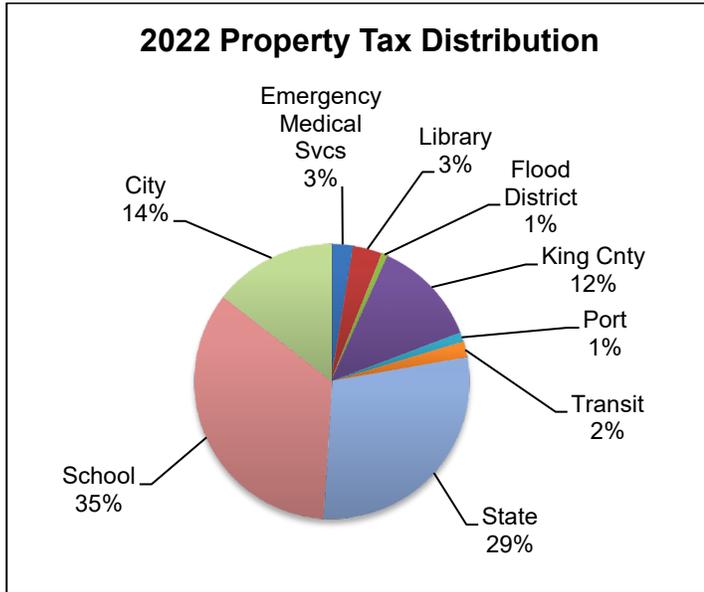
Description	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
Property Tax	\$ 29,653,998	\$ 30,382,703	\$ 32,220,680	\$ 33,562,125	\$ 34,120,000	\$ 34,820,000
Sales Tax	8,194,615	8,241,119	9,526,605	8,354,000	9,357,000	9,507,000
Other Taxes	7,167,436	7,066,614	10,105,079	7,401,500	7,002,000	7,002,000
Lic & Permits	2,232,584	2,298,298	1,831,215	1,620,000	2,653,500	2,742,500
Intergovernmental	9,331,554	10,208,190	7,113,407	10,274,248	10,770,730	5,659,965
Charges for Services	12,052,866	13,681,907	12,493,376	12,813,701	14,663,400	15,375,900
Miscellaneous	3,662,654	2,980,813	1,696,059	1,661,440	1,751,700	1,673,900
Total	\$ 72,295,707	\$ 74,859,644	\$ 74,986,421	\$ 75,687,014	\$ 80,318,330	\$ 76,781,265

Revenue Overview

Sammamish is a residential community with about 78.2% of total city revenues coming from four sources: property tax, real estate excise tax, stormwater fees, and sales tax. Property taxes are the primary source of revenue, providing 43.9% of the total city budgeted revenues for 2023-2024. Overall revenue estimates are based on historical trend information tempered with the economic outlook for the 2023-2024 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 \$68.3 million in property tax revenues in the 2023-2024 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 43.9% of total revenues, the portion of the City's property tax levy compared to each property owner's total bill is relatively small (approximately 14%).

Property Tax Revenue Projection

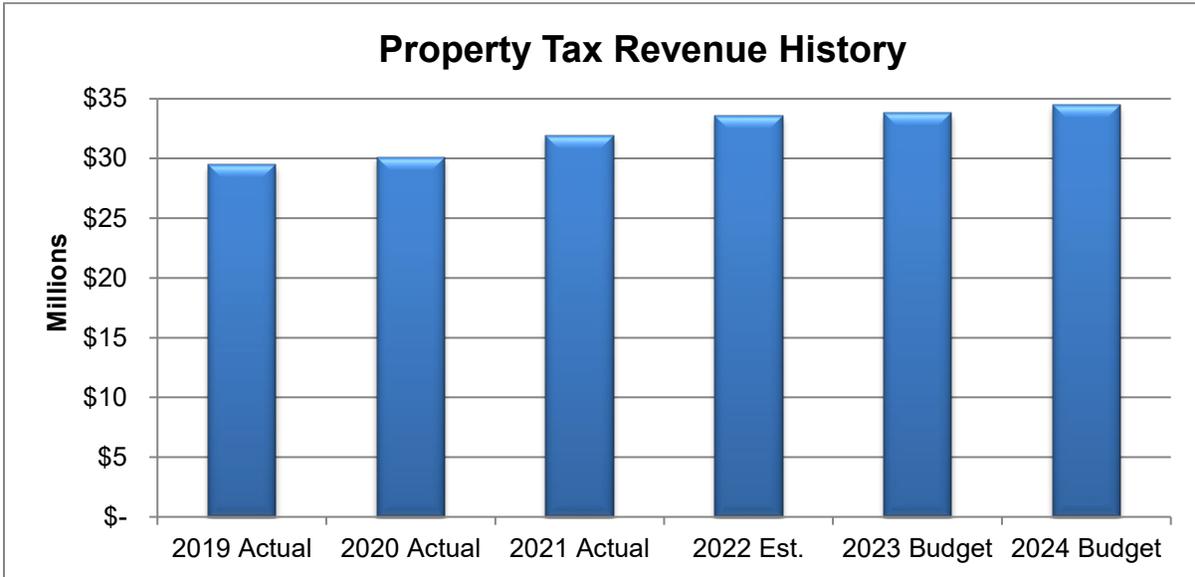
Property taxes are a very stable source of revenue for the City that are not affected by fluctuations in the property's assessed value unless the City reaches the maximum allowable rate which for 2023 is \$3.37 per \$1,000 of assessed valuation. The City's property tax rate for 2023 is estimated at \$0.98 per \$1,000 of assessed valuation. 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 annexations and 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. For 2023 the City Council voted to levy the allowable 1% increase. Property tax revenue projections for 2024 include the 1% annual increase plus new construction. No annexations are planned in the 2023-2024 biennium.

Trends

- New construction as a percentage of each year's total levy has ranged between 0.62% and 2.85% over the last ten years with an average annual new construction percentage of 1.84%.
- The 2023 new construction levy of \$214,309 makes up 0.62% of the regular levy for 2023.
- The city was under a planned building slowdown for part of the new construction measurement period which limited growth in the 2023 property taxes on new construction.

Key Assumptions

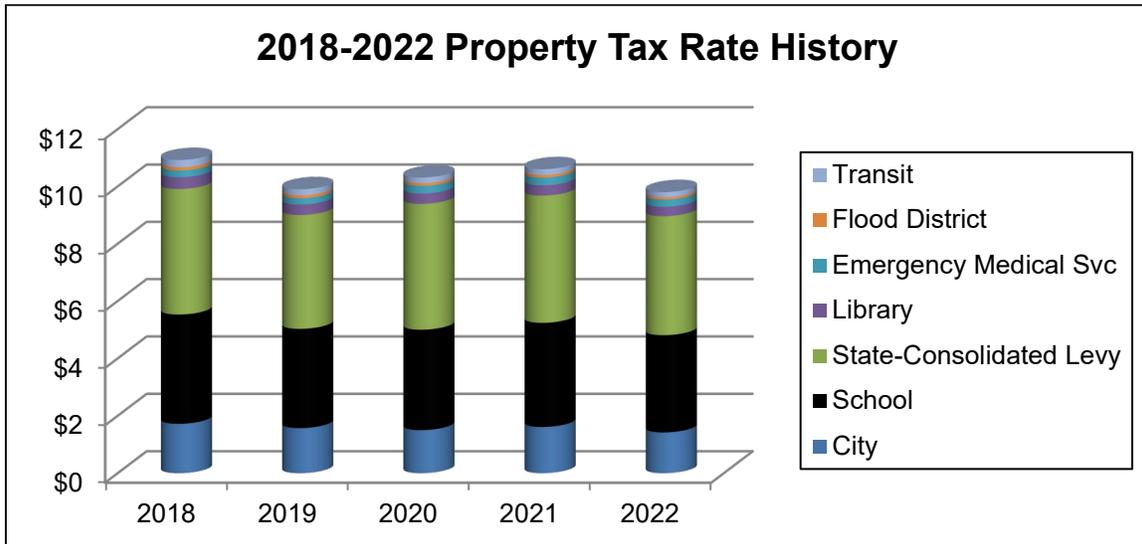
- New construction is projected to be in the normal to above normal range in the 2023-2024 biennium
- The 2023 property tax levy amount was known at the time of budget adoption
- The 2024 budgeted property tax increase for new construction is calculated at \$400,000, just under the five-year average of \$455,000



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

Jurisdiction	2018	2019	2020	2021	2022
Emergency Medical Svc	\$ 0.24	\$ 0.22	\$ 0.27	\$ 0.27	\$ 0.25
Library	0.41	0.37	0.36	0.36	0.33
KC Flood Districts	0.11	0.10	0.09	0.09	0.08
State-Consolidated Levy	4.38	3.97	4.39	4.44	4.15
Sound Transit (RTA)	0.25	0.21	0.20	0.20	0.18
School	3.81	3.46	3.50	3.63	3.39
City	1.72	1.57	1.50	1.61	1.42
Total	\$ 10.92	\$ 9.90	\$ 10.31	\$ 10.60	\$ 9.80

For 2023 the maximum allowable city rate per \$1,000 of AV is \$3.36.



Stormwater Fees

Annual Residential Fees

2017	\$	225
2018	\$	268
2019	\$	319
2020	\$	380
2021	\$	388
2022	\$	396
2023	\$	421
2024	\$	447

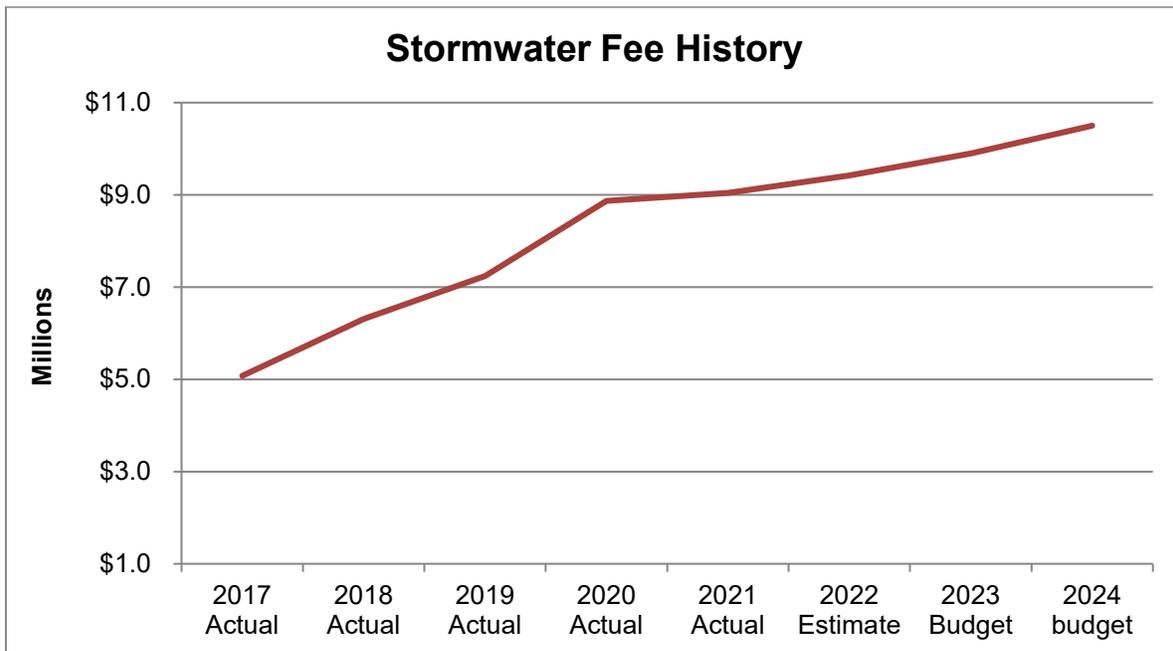
Stormwater fees are the second largest source of revenue for the City at 13% of total revenues. Stormwater fees in the 2023-2024 biennium are projected to be \$20.4 million. Residential properties are charged a flat annual rate while commercial properties are charged by the amount of their impervious surface. Rates are set by the City Council to cover the cost of operating and maintaining the stormwater utility in compliance with National Pollution Discharge Elimination System regulations and to provide funding for system infrastructure improvements.

Trends

- The rate increase for 2017 was set by the City Council at 5% prior to completion of a stormwater rate study.
- The rate study completed in 2017 led the City Council to approve 19% annual rate increases from 2018 through 2020 followed by 2% annual rate increases pending a future rate study update.
- The 2022 update to the 2017 rate study set annual stormwater fee increases at 6.25% for 2023 through 2028.

Key Assumptions

- Rate studies/updates will be done during each biennial budget cycle.
- Future stormwater rates will be set based on Council approved rate studies.



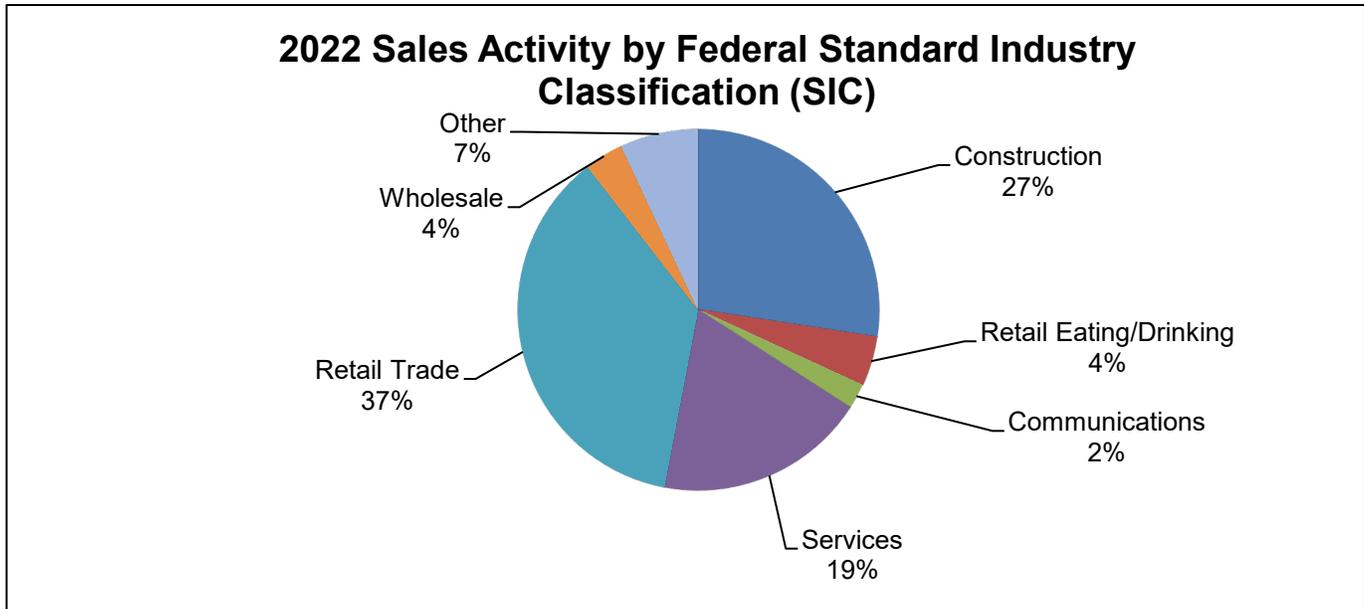
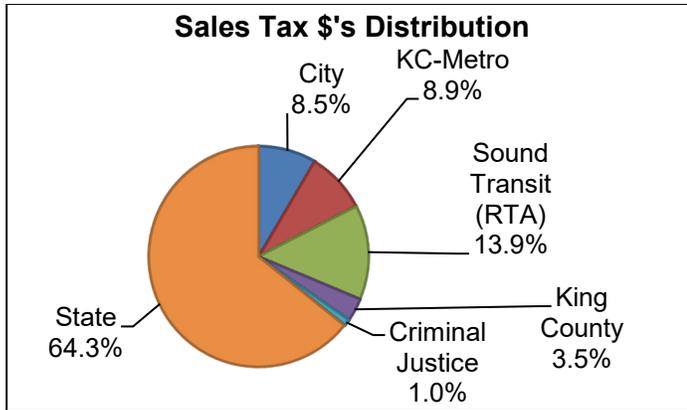
Sales Tax

Jurisdiction	Percentage
State	6.49%
City	0.86%
King County-Metro	0.90%
Sound Transit (RTA)	1.40%
King County	0.35%
Criminal Justice	0.10%
Total	10.10%

Sales tax is the third largest source of revenue for the City of Sammamish at 12% of total revenues. In the 2023-2024 biennium the City expects to receive \$14.5 million in general sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products). In 2022 retail trade generated the highest percent of sales tax at 37%.

The total sales tax rate for most of Sammamish is 10.1% with the exception of a small area of the City outside of the Regional Transit Authority (RTA) with an 8.7% rate. Of the total, 0.86% is returned to the City of Sammamish and the remainder distributed to the state and other public agencies.

The City also expects to receive \$4.25 million for 2023-2024 in Criminal Justice sales tax which is levied by King County and distributed county-wide based on population.



Sales Tax Projection

Sales tax revenue, including criminal justice sales tax revenue, is about 12% of the City's total revenues. Sales tax projections are based on a change in consumer behavior that occurred during the 2020 pandemic that continued as the pandemic waned. With the City of Sammamish having limited retail stores, consumers shifted to more online purchases, and the City benefited from the additional sales tax revenue. Sales tax was budgeted higher than the previous biennium, but lower than the projected 2022 results. This was done as 2022 taxes have come in higher than expected and the

current budget allows for a potential slowdown based on the possibility of a recession. For the financial forecast beyond 2024, the City is projecting 4% annual growth.

Trends

- Sales tax revenue decreased by 2% per year in 2019 and 2020 and then grew by an average of 14% per year for 2021 and 2022 as the country came out of the pandemic
- Destination-based sales tax from online shopping has led to recent growth in the retail category of sales
- Price inflation is expected to be mostly offset by a reduction in spending due to a possible recession.

Key Assumptions

- Continued city sales tax rate of 0.86%
- Sales will slow as the economy moves toward a recession
- Development activity will pick up slightly as the newer Council begins to allow additional development

Criminal Justice Sales Tax

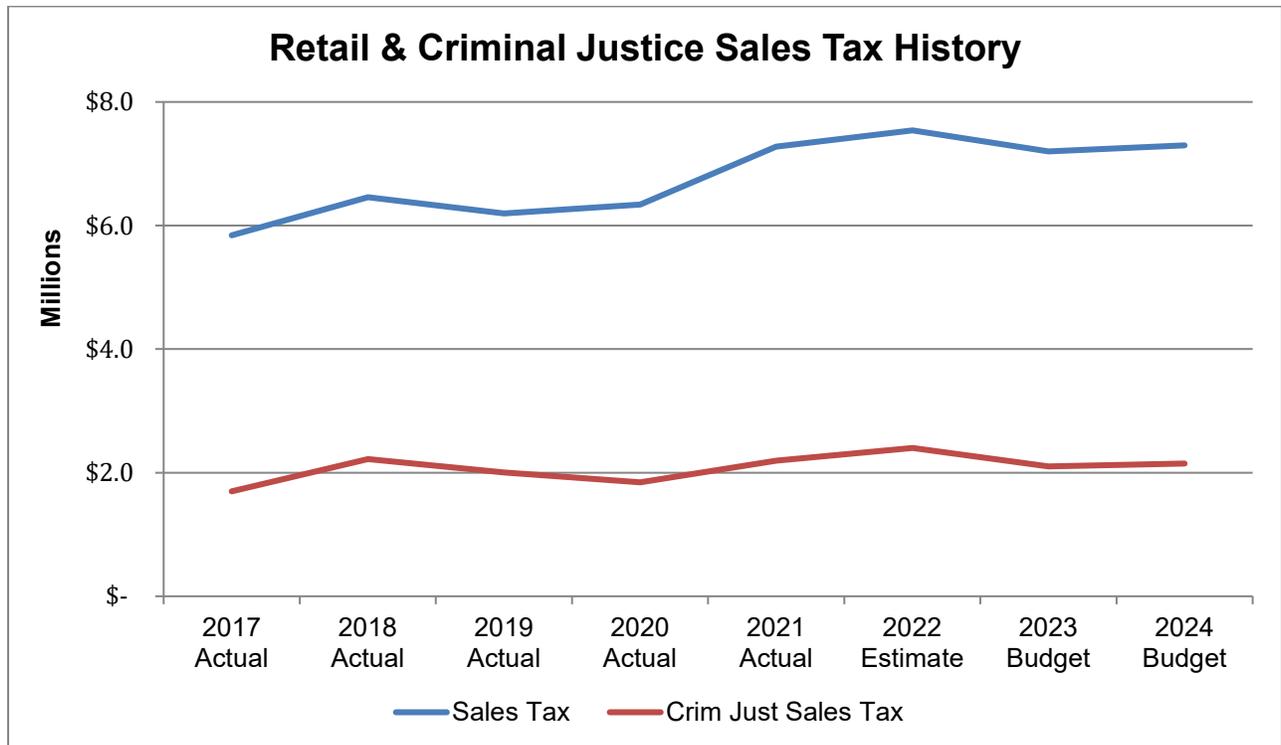
Under the authority granted by the state and approved by the voters, King County levies an additional 0.1% sales tax to support criminal justice programs. The state collects this optional sales tax and retains 1.5% of it for an administrative fee. Of the amount remaining, 10% is distributed to the county and 90% is distributed to cities and the county ratably based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.

Trends

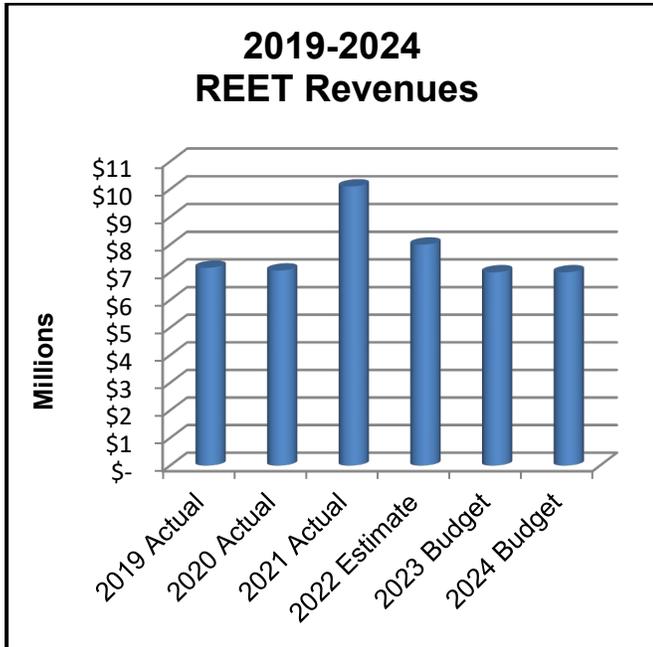
- 2023-2024 revenues are expected to increase over 2021-2022 budgeted revenues by 15%
- The six-year historic average annual increase is 8%

Key Assumptions

- Revenues are budgeted for 2023-2024 conservatively based on the 6-year annual average



Real Estate Excise Tax



Real estate excise tax (REET) is the 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 a graduated tax of between 1.1% and 3.0% based on the selling price of the property. Cities are authorized to impose a local tax of 0.50%. The first 0.25% (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 0.25% (REET 2) must also be used for capital improvements but has restrictions on the purchase of land. Beginning in 2017 25% of REET may be used for maintenance of capital facilities with some restrictions. Sammamish has chosen to use all REET for capital improvements in the 2023-2024 biennium.

Real Estate Excise Tax Projection

REET revenues for 2023-2024 are projected using a five-year historical average with more emphasis on recent years and current conditions. The five-year average, not including 2021 which fell outside the norm for the city, has remained fairly steady at an average of \$7.1 million per year. While the amount of REET revenue has remained steady, the number of sales and the selling prices changed fairly dramatically in 2022 with the number of sales dropping 30% while the median selling price rose 31%. The City has taken a conservative approach to forecasting REET revenues at the historical five-year average.

Trends

- Fluctuations in the real estate market in 2022 make a reliable trend going forward difficult to establish.
 - The number of property sales in 2022 fell to 900 from the recent annual average of 1,300.
 - The average median sales price in 2022 was \$1.89 million in April falling to \$1.3 million by year end. The average median price in the prior 3 years ranged from \$950,000 to \$1.4 million.

Key Assumptions

- The number of existing home sales and sales prices will remain steady
- New development will occur in Town Center in the 2023-2024 biennium

OTHER REVENUES

Impact Fees

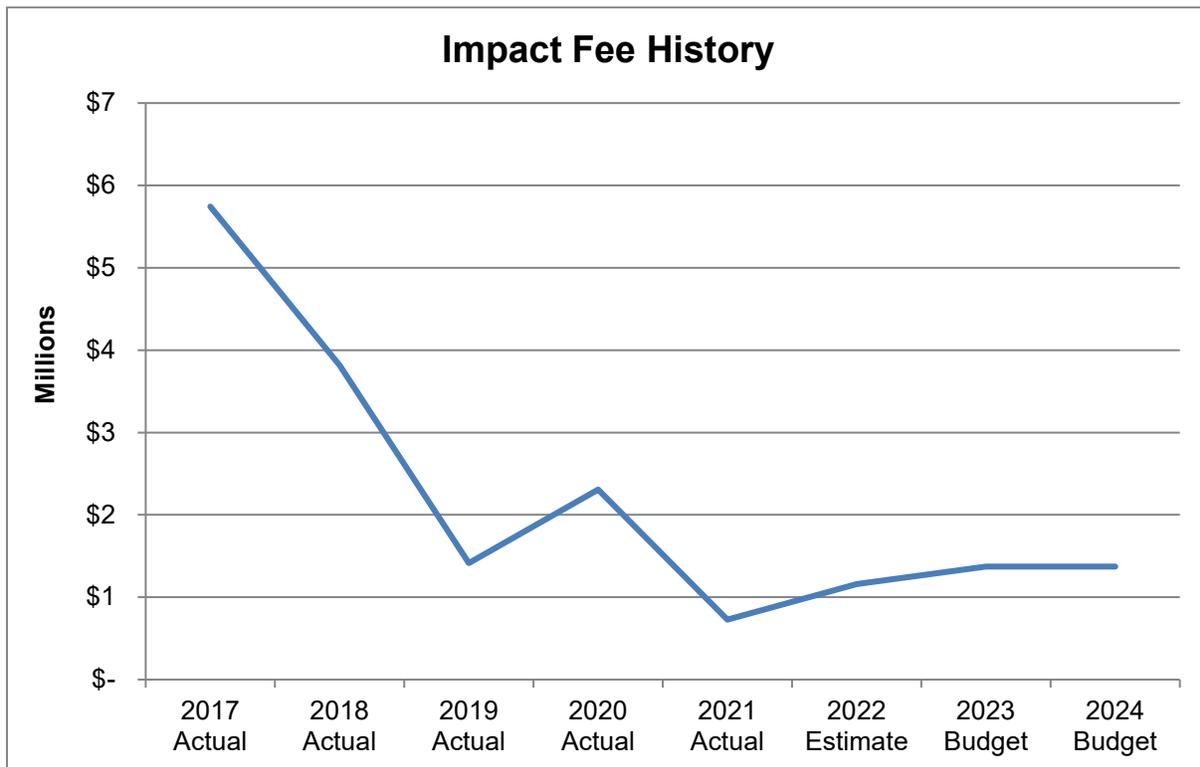
Impact fees for Parks and Transportation are linked to development and collected on new construction in the City of Sammamish in accordance with state laws governing their assessment and use. Impact fees are the second largest direct revenue dedicated to capital construction, following real estate excise taxes. Initial impact fee rates were set by the City Council in 2006 following a rate study to determine the impact of new development on the City’s transportation and park systems. Rates are periodically reviewed and may be updated based on a City Council rate recommendation. Projections for the 2023-2024 biennium are based on the Community Development Department’s estimate of development activity for the biennium.

Trends

- Impact fees in 2017 represent the tail end of a period of strong development activity.
- The low levels of impact fee revenue for 2018 through 2021 are primarily due to several 6-month building moratoriums enacted by the City Council as they assessed the level of development to allow going forward and responded to direction from the State to review and possibly revise traffic concurrency requirements for development to proceed.
- In anticipation of improving growth in the 2023-2024 biennium, impact fees have been budgeted to increase moderately

Key Assumptions

- The economy and city policies will allow for moderate growth in Sammamish.
- Town Center development will occur in 2023-2024 as expected



Affordable Housing Sales Tax

In 2019 the Washington State Legislature passed House Bill 1406 allowing counties and cities to implement a local sales tax of 0.0073% for 20 years to fund affordable or supportive housing. The sales tax received by the state is reduced by the amount that will be received by the counties and cities implementing the sales tax, resulting in no sales tax increase

to the consumer. Sammamish implemented this sales tax in 2020 and expects to receive approximately \$53,000 annually from this tax.

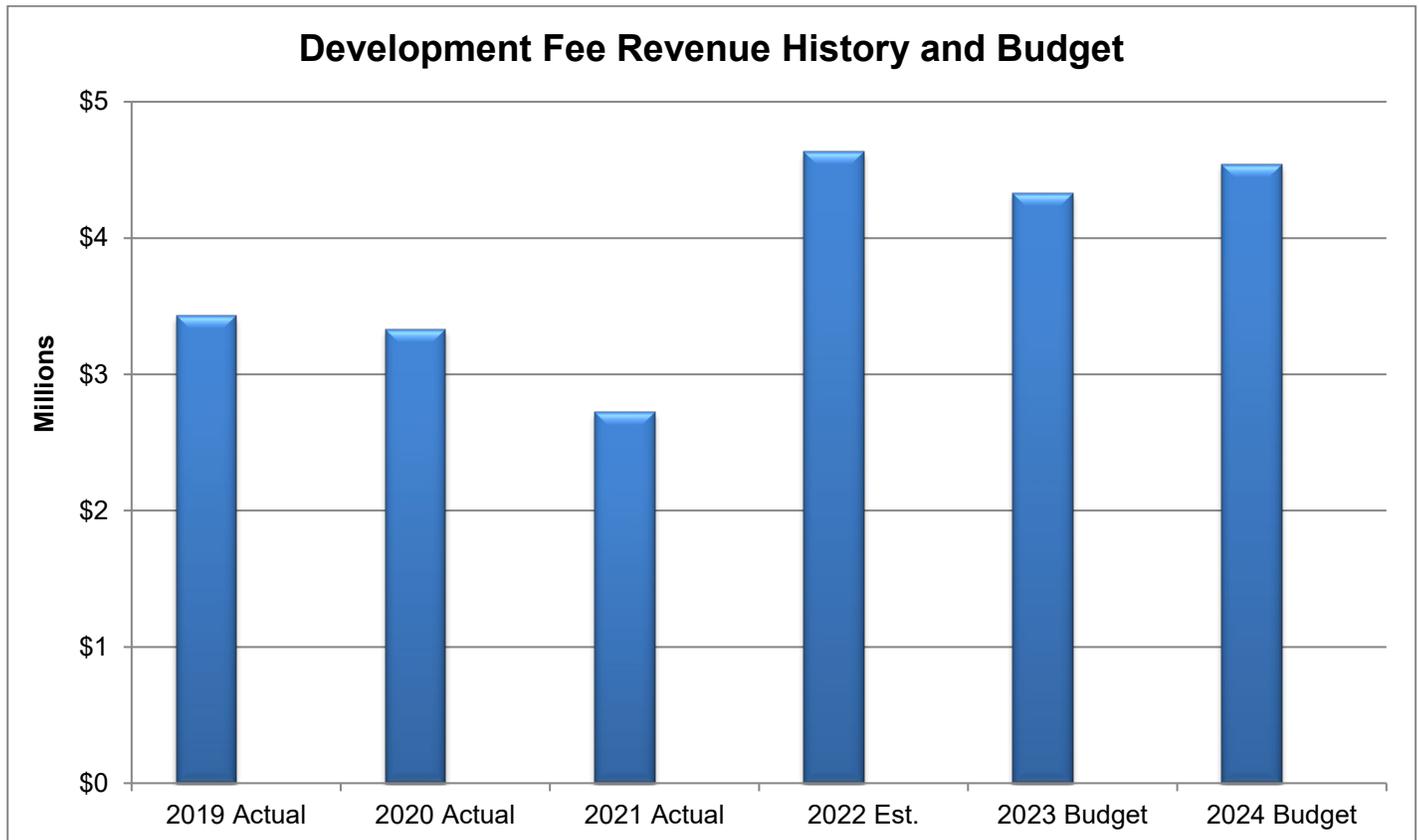
Development Revenues

This general category of city revenues includes all revenues related to development activity. A development fee study was done in 2021 with new, much higher fees put in place for 2022. These higher fees also included a 15% technology surcharge on each permit or fee. When the budget was created the full impact from these fees increases was unknown, so the 2023-2024 development fee revenue was budgeted conservatively.

Projection of the review fees for the biennium is based on the Community Development Department’s 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.

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.

Also included in the development fee revenue, from the planning side, are both plan check fees and site review fees. These fees cover the costs 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 and can vary with economic conditions as well as city policy decisions.



Field Use Fees

A smaller but historically predictable source of charges for services revenue is a fee collected for the use of both natural and artificial turf athletic fields by sports groups. In the past, the demand for field time exceeded the supply of available field space putting a cap on growth of field use fees. In 2020, this changed with COVID-19 and strict rules on groups gathering set by the Governor causing this fee revenue to decline in 2020. Field use fees returned to previous levels with the lifting of group gathering restrictions in 2022.

Cable Franchise Fees

Franchise fees are levied on cable television services in the city. These franchise fees are governed by federal law and are negotiated with the cable company. Cable TV franchise fees may be levied at a rate up to 5% of gross revenues from the franchise area every year, regardless of the administrative costs. Gross revenues from cable television have been declining in recent years as consumers reduce their reliance on cable television as other types of services become available.

Intergovernmental

Liquor Revenues

Liquor License Fees: 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.

Liquor Excise Tax: The state shares 28%, less \$10 million, of the liquor excise taxes it collects with cities.

Liquor revenues are budgeted to be just under \$1.1 million per year in 2023 and 2024, approximately \$0.1 million higher than they were in 2022, based on recently realized increases.

Motor Vehicle Fuel Tax (“Gas Tax”)

In Washington State cities and counties receive a portion of the state collected fuel tax based on an amount per capita. The fuel tax is assessed as cents per gallon, making fuel tax dependent on the number of gallons sold, not the dollar value of the sales. In 2022 the rate was \$20.49 per capita with a 2023 estimate of \$20.64 per capita. These funds must be deposited in a Street Fund and used 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. Long-term investments are made through the Washington State Treasurer’s Office Separately Managed Accounts (SMA) program. This program allows the city to take advantage of the investment expertise of the State’s investment management team and earn the optimal interest on its longer-term investments. Investments are made with four tenets in mind: 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.

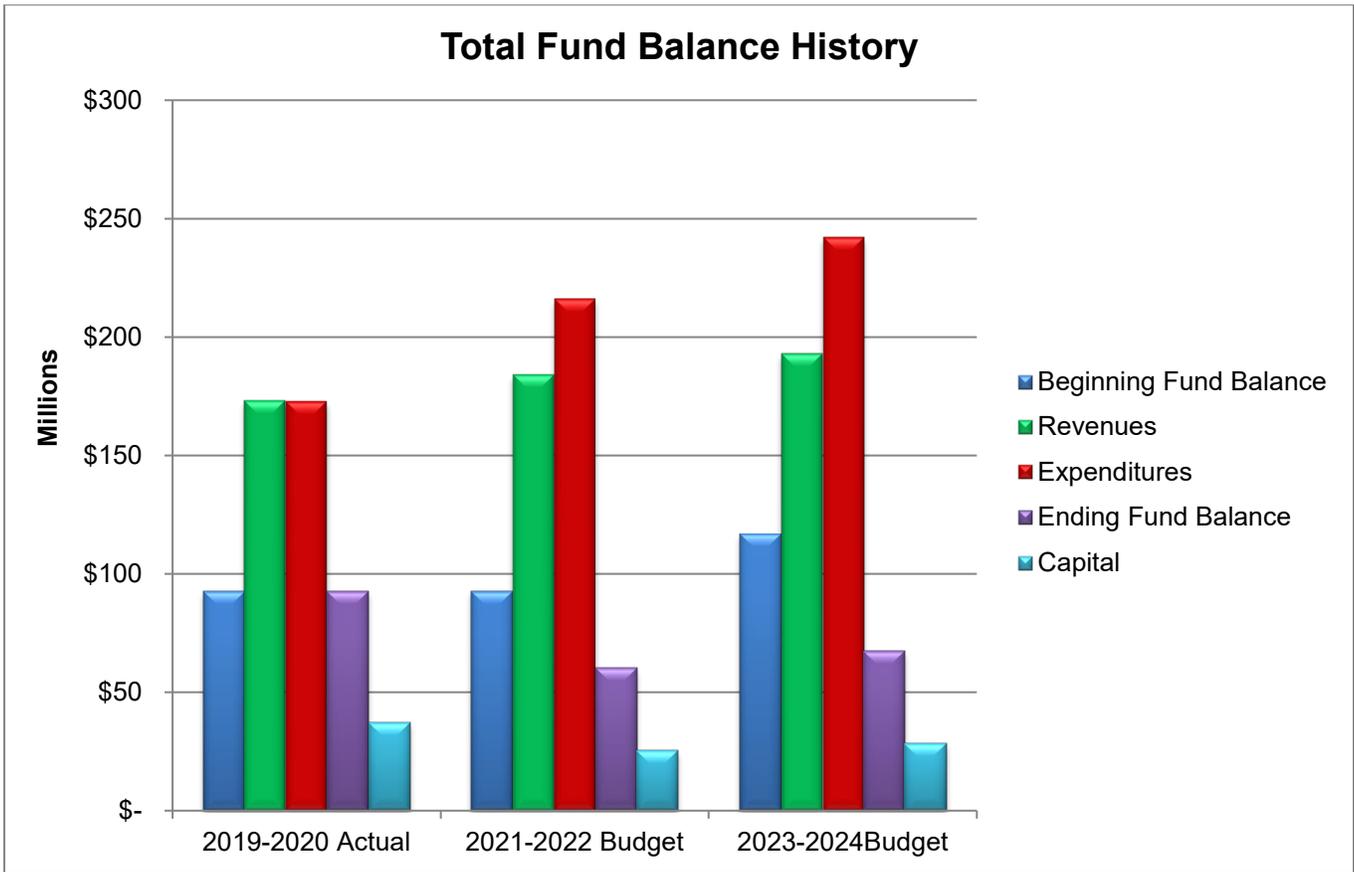
Additional City Sales Tax

Cities may submit a proposition to the voters to levy sales tax of one-tenth of one percent. Fifteen percent of the tax proceeds must be distributed to King County. Of the remaining proceeds, one-third must be used solely for criminal justice purposes, fire protection purposes, or both.

Transportation Benefit District (TBD)

Cities may set up TBDs to fund transportation projects and street maintenance costs. TBDs may be funded by a voter approved sales tax or a car tab license fee. There are currently no TBDs in the city.

2019-2024 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 \$32.2 million decrease in ending fund balance from 2019-2020 actuals to 2021-2022 budget followed by the approximately \$6.93 million increase in 2023-2024 budgeted ending fund balance is due primarily to fluctuations in significant budgeted capital project spending.

Actual revenues for 2021 were \$8.3 million higher than budgeted and 2022 revenues are on track to exceed the budget. The 2021 capital projects budget was underspent by \$11.5 million with underspending on capital estimated at close to \$22 million in 2022. The actual fund balance at the end of 2022 is expected to be approximately \$116.8 million compared to the \$61 million budgeted and displayed in the chart above.

The 2023-2024 budget was developed using the expected \$116.8 million ending fund balance for 2022 as the beginning fund balance for 2023.

CITY BUDGET- ALL FUNDS

2023 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 44,775,689	\$ 59,889,118	\$ 66,258,169	\$ 38,406,638		\$ (6,369,051)
002	ARPA Fund	-	4,400,000	4,400,000	-		-
101	Street Fund	-	1,665,700	1,665,700	-		-
301	Gen Gov't CIP	5,298,381	6,110,000	11,405,000	3,381		(5,295,000)
302	Parks CIP Fund	30,428,961	4,298,500	21,505,274	13,222,187		(17,206,774)
340	Transportation CIP	17,214,469	4,453,000	3,691,000	17,976,469		762,000
408	Surface Wtr Mgt	6,281,843	10,621,395	12,479,465	4,423,773		(1,858,070)
438	Surface Wtr Cap Prj.	8,587,079	6,086,818	4,300,470	10,373,427		1,786,348
501	Equipment Rental	2,121,071	1,033,072	1,131,590	2,022,553		(98,518)
502	Technology Repl.	1,609,768	2,530,900	3,622,800	517,868		(1,091,900)
503	Risk Mgt Fund	422,623	725,500	725,000	423,123		500
Totals		\$ 116,739,884	\$ 101,814,003	\$ 131,184,468	\$ 87,369,419		\$ (29,370,465)

2024 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 38,406,638	\$ 55,097,950	\$ 61,588,807	\$ 31,915,781		\$ (6,490,857)
002	ARPA Fund	-	-	-	-		-
101	Street Fund	-	1,665,700	1,665,700	-		-
301	Gen Gov't CIP	3,381	1,655,000	1,650,000	8,381		5,000
302	Parks CIP Fund	13,222,187	4,298,500	6,638,500	10,882,187		(2,340,000)
340	Transportation CIP	17,976,469	4,453,000	8,014,900	14,414,569		(3,561,900)
408	Surface Wtr Mgt	4,423,773	10,647,000	11,786,271	3,284,502		(1,139,271)
438	Surface Wtr Cap Prj.	10,373,427	7,089,163	14,325,869	3,136,721		(7,236,706)
501	Equipment Rental	2,022,553	897,071	552,730	2,366,894		344,341
502	Technology Repl.	517,868	4,195,600	3,762,600	950,868		433,000
503	Risk Mgt Fund	423,123	865,500	865,000	423,623		500
Totals		\$ 87,369,419	\$ 90,864,484	\$ 110,850,377	\$ 67,383,526		\$ (19,985,893)

2023-2024 Budget							Fund Balance
Funds	Fund Name	Beg Fund Bal	Increases	Decreases	End Fund Bal		Difference
001	General Fund	\$ 44,775,689	\$ 114,987,068	\$ 127,846,976	\$ 31,915,781		\$ (12,859,908)
002	ARPA Fund	-	4,400,000	4,400,000	-		-
101	Street Fund	-	3,331,400	3,331,400	-		-
301	Gen Gov't CIP	5,298,381	7,765,000	13,055,000	8,381		(5,290,000)
302	Parks CIP Fund	30,428,961	8,597,000	28,143,774	10,882,187		(19,546,774)
340	Transportation CIP	17,214,469	8,906,000	11,705,900	14,414,569		(2,799,900)
408	Surface Wtr Mgt	6,281,843	21,268,395	24,265,736	3,284,502		(2,997,341)
438	Surface Wtr Cap Prj.	8,587,079	13,175,981	18,626,339	3,136,721		(5,450,358)
501	Equipment Rental	2,121,071	1,930,143	1,684,320	2,366,894		245,823
502	Technology Repl.	1,609,768	6,726,500	7,385,400	950,868		(658,900)
503	Risk Mgt Fund	422,623	1,591,000	1,590,000	423,623		1,000
Totals		\$ 116,739,884	\$ 192,678,487	\$ 242,034,845	\$ 67,383,526		\$ (49,356,358)

The city's legally adopted budget spans the 2023-2024 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 \$49.4 million in the 2023-2024 biennium. Major and non-major fund balance changes are discussed below.

INCREASES/DECREASES IN 2023-2024 BUDGETED FUND BALANCES DISCUSSION:

MAJOR FUNDS

General Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
001	General Fund	2023	\$ 44,775,689	\$ 59,889,118	\$ 66,258,169	\$ 38,406,638	\$ (6,369,051)
001	General Fund	2024	\$ 38,406,638	\$ 55,097,950	\$ 61,588,807	\$ 31,915,781	\$ (6,490,857)

The General Fund ending balance is budgeted to decrease \$12.8 million in the 2023-2024 biennium. More than half of the \$12.8 million decrease is a non-recurring transfer of \$7.75 million to the General Government Capital Improvement Fund to renovate fire stations and acquire/improve a storage facility for equipment. The \$31.9 million ending fund balance in the General Fund remains well above the required reserve amount of \$5.5 million. The City Council has chosen to use part of the large General Fund reserves to fund ongoing General Fund expenditures in the 2023-2024 biennium and will be discussing options to match the General Fund revenues to General Fund expenditures during the final phase of their financial sustainability project in early 2023.

Parks Capital Improvement Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
302	Parks CIP Fund	2023	\$ 30,428,961	\$ 4,298,500	\$ 21,505,274	\$ 13,222,187	\$ (17,206,774)
302	Parks CIP Fund	2024	\$ 13,222,187	\$ 4,298,500	\$ 6,638,500	\$ 10,882,187	\$ (2,340,000)

The Parks Capital Improvement Fund ending balance is budgeted to decrease \$19.5 million in the 2023-2024 biennium. This decrease is in line with city policy to plan and save for capital projects to enable cash funding of as many projects as possible. Athletic field turf installation/replacement is scheduled for this biennium at an estimated cost of \$15.5 million for one new field and one field replacement. \$4.4 million is budgeted for land acquisition to enable the city to take advantage of the opportunity to buy suitable land as it becomes available. Another \$2.5 million is reserved for possible cost overruns in planned projects. Real estate excise tax and park impact fee revenues budgeted in the 2023-2024 biennium will help fund the planned projects.

Surface Water Management Fund

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
408	Surface Wtr. Mgmt.	2023	\$ 6,281,843	\$ 10,621,395	\$ 12,479,465	4,423,773	\$ (1,858,070)
408	Surface Wtr. Mgmt.	2024	\$ 4,423,773	\$ 10,647,000	\$ 11,786,271	3,284,502	\$ (1,139,271)

The 2024 ending fund balance for the Surface Water Management Fund is budgeted to decrease \$3 million from the 2023 beginning balance. Fund balance in excess of the reserves required to be maintained in the Surface Water Management Fund are transferred to the Surface Water Capital Fund to pay for capital projects. The fund balance remaining in the Surface Water Management Fund is sufficient to cover the required reserve of 120 days of operating expenses.

NON-MAJOR FUNDS

Funds	Fund Name	Year	Beg Fund Bal	Increases	Decreases	End Fund Bal	Difference
	Non-Major Funds Total	2023	\$ 35,253,391	\$ 27,004,990	\$ 30,941,560	\$ 31,316,821	\$ (3,936,570)
	Non-Major Funds Total	2024	\$ 31,316,821	\$ 20,821,034	\$ 30,836,799	\$ 21,301,056	\$ (10,015,765)

The 2024 ending fund balances in the nine non-major funds are budgeted to decrease \$13.95 million from the 2023 beginning balances. The decreases are primarily in capital project funds

- Transportation projects consume \$2.7 million of the fund balance for improvements to Sahalee Way, Louis Thompson Hill Road, and reconstruction of a failing street.
- Surface water projects bring the fund balance down \$5.5 million for a high density stormwater pipe on Louis Thompson Hill Road and the George Davis Creek Fish Passage project.
- An additional \$5.3 million of the decrease is in the General Government CIP Fund for renovation of fire stations and acquisition of equipment storage space.

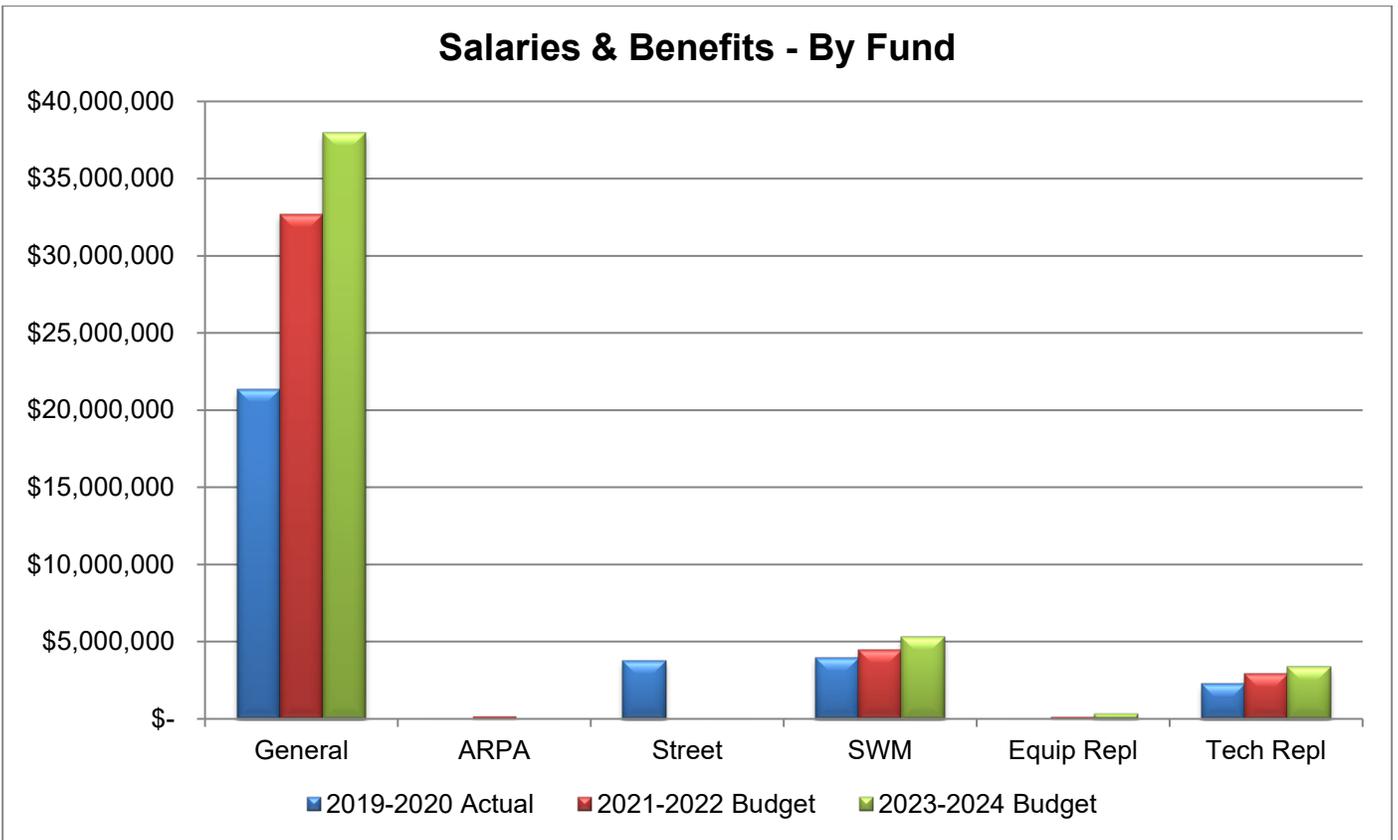
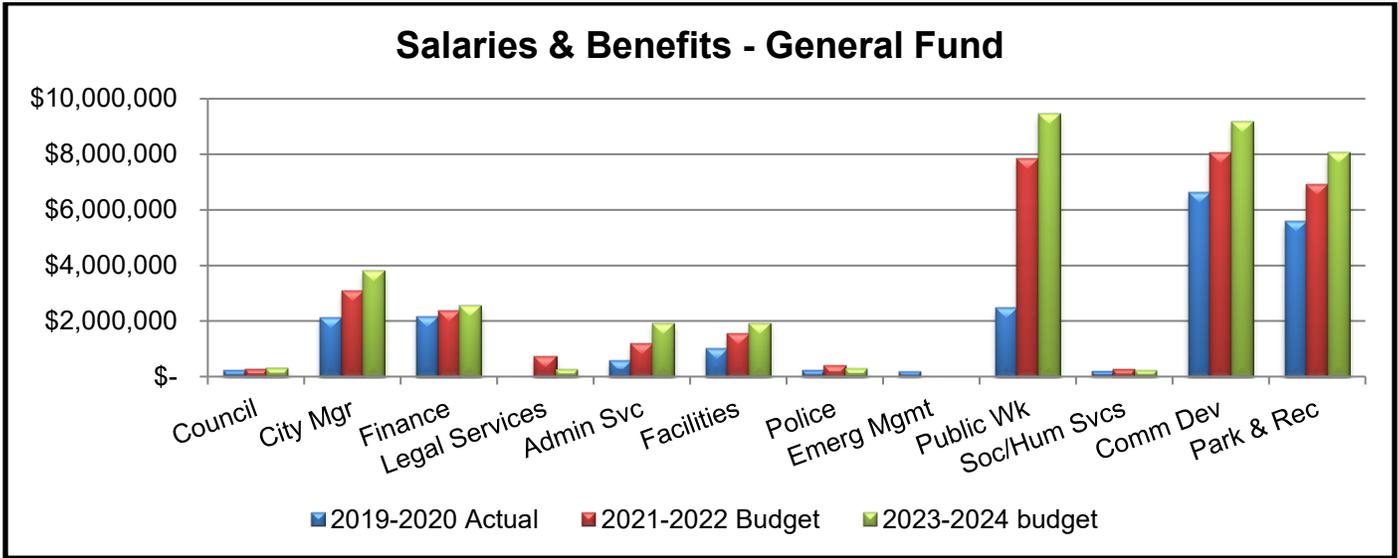
- Two large projects to improve fish passage are instrumental in reducing the Surface Water Capital Project fund balance by \$1.8 million during the biennium.
- The ending fund balances in the three Internal Service Funds increased approximately \$150,000 and are targeted at maintaining sufficient reserves for operations and equipment replacement.

SALARIES AND BENEFITS

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

Fund Name	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
General Fund	\$ 21,318,612	\$ 32,653,700	\$ 37,928,000
<i>City Council</i>	215,486	268,300	285,300
<i>City Manager</i>	2,109,459	3,093,000	3,802,300
<i>Finance</i>	2,171,740	2,372,800	2,560,700
<i>Legal Services</i>	-	722,200	253,800
<i>Admin Svcs</i>	575,165	1,175,300	1,903,200
<i>Facilities</i>	1,001,292	1,529,700	1,919,700
<i>Police</i>	219,387	410,700	275,700
<i>Emergency Management</i>	181,430	-	-
<i>Public Works</i>	2,473,091	7,857,800	9,457,300
<i>Social & Human Services</i>	179,661	243,500	227,200
<i>Community Development</i>	6,613,826	8,056,800	9,181,500
<i>Parks & Rec</i>	5,578,075	6,923,600	8,061,300
ARPA Fund	-	136,900	-
Street Fund	3,764,336	-	-
Surface Wtr Mgmt	3,960,644	4,468,000	5,315,300
Equipment Rental	-	111,800	318,340
Technology Repl	2,251,788	\$ 2,926,100	3,369,900
Totals	\$ 31,295,380	\$ 40,296,500	\$ 46,931,540

- The 2023-2024 budget includes a net of 7 new positions.
 - Two of the positions are in the Community Development department-a code compliance supervisor and an assistant planner for Town Center development.
 - Public Works added a traffic signal technician and a development review engineer.
 - A natural resources and sustainability coordinator in the City Manager’s office, a human resources assistant in the Administrative Services department, and a project manager in the Facilities department round out the new positions in the General Fund.
 - An associate engineer was added in the Surface Water Management Fund.
- The City Attorney position is eliminated in favor of returning to the contract model for attorney services.



2023-2024 AUTHORIZED POSITIONS

FUND Department	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Grade	2023 - Annual Salary Range	
								Minimum	Maximum
<i>2023 COLA for all positions is based on a 4 year rolling average = 4.7%</i>									
<i>2024 COLA for all positions is based on a 4 year rolling average = 5.3%</i>									
GENERAL FUND									
Mayor (Part-time)	1	1	1	1	1	1		\$ 18,548	\$ 18,549
Councilmember (Part-time)	6	6	6	6	6	6		\$ 16,588	\$ 16,588
City Manager									
City Manager	0.4711	0.4711	1	1	1	1	*per contract		
Deputy City Manager	1	1	1	1	1	1	UR-X	\$ 164,959	\$ 225,757
Chief of Staff	0	0	0	0	1	1	UR-Q	\$ 104,082	\$ 142,443
Assistant to the City Manager	0	1	1	1	0	0			
Executive Assistant	0.33	0.33	0	0	0	0			
**Sr. Management Analyst	0	1	1	1	0	0			
**Supervising Management Analyst	0	0	0	0	1	1	UR-O	\$ 91,250	\$ 124,882
Natural Res & Sustainability Coord	0	0	0	0	1	1	M	\$ 79,223	\$ 108,423
Communications Manager/PIO	1	1	1	1	1	1	UR-Q	\$ 104,082	\$ 142,443
City Clerk									
City Clerk	1	1	1	1	1	1	UR-N	\$ 85,440	\$ 116,931
** Deputy City Clerk	1	1	1	1	0	0			
**Management Analyst	0	0	0	0	1	1	L	\$ 74,179	\$ 101,519
Administrative Assistant	0	0	0	0	1	1	I	\$ 60,893	\$ 83,336
Public Disclosure Officer	0	0	1	1	1	1	K	\$ 69,456	\$ 95,056
Total City Manager	6.8011	6.8011	8	8	10	10			
Finance									
Director/Assistant City Manager	1	1	1	1	1	1	UR-W	\$ 154,456	\$ 211,383
Deputy Director	1	1	1	1	1	1	UR-S	\$ 118,718	\$ 162,475
Accountant	1	1	1	1	1	1	M	\$ 79,223	\$ 108,423
Accounting Manager	1	0	0	0	0	0			
Comptroller	0	1	1	1	1	1	UR-R	\$ 111,160	\$ 152,130
Finance Specialist I	1	1	1	1	1	1	I	\$ 60,893	\$ 83,336
Finance Specialist II	1	1	0	0	0	0			
Payroll Analyst	0	0	1	1	1	1	L	\$ 74,179	\$ 101,519
Sr. Budget & Rates Analyst	1	1	1	1	1	1	UR-N	\$ 85,440	\$ 116,931
Total Finance	7.00	7.00	7.00	7.00	7.00	7.00			
Legal									
City Attorney	0	0	1	1	0	0	UR-X		
Paralegal	0	0	1	1	1	1	UR-K	\$ 70,137	\$ 95,988
Total Legal	0	0	2.00	2.00	1.00	1.00			
Administrative Services									
Director	1	0	1	1	1	1	UR-V	\$ 144,621	\$ 197,924
Administrative Assistant	1.5	1.5	0	0	0	0		\$ -	\$ -
Management Analyst	0	0	0.75	0.75	0	0			
Contract Administrator	0	0	0	0	0.75	0.75	K	\$ 69,456	\$ 95,056
Supervising Management Analyst	0	0	0	0	1	1	UR-O	\$ 91,250	\$ 124,882
Human Resources									
Director	0	1	0	0	0	0			
HR Manager	0	0	0	1	0	0			
Sr. Human Resource Analyst	1	1	1	0	1	1	UR-N	\$ 85,440	\$ 116,931
Human Resource Analyst	0	0	1	1	1	1	UR-L	\$ 74,907	\$ 102,515
Human Resource Assistant			0	0	1	1	UR-I	\$ 61,490	\$ 84,154
Executive Assistant	0.34	0.34	0	0	0	0			
Total Administrative Services	3.84	3.84	3.75	3.75	5.75	5.75			
Facilities									
Administrative Assistant	0	0	0.25	0.25	0.25	0.25	I	\$ 60,893	\$ 83,336
Contract Administrator	0.25	0.25	0.25	0.25	0	0			
Executive Assistant	0.33	0.33	0	0	0	0			
Facilities & Fleet Coordinator	0	0	1	1	1	1	K	\$ 69,456	\$ 95,056
Facilities & Internal Services Superint.	0	0	0.34	0.34	0.34	0.34	UR-O	\$ 91,250	\$ 124,882
Internal Services Superintendent	0.34	0.34	0	0	0	0			
Facilities Maintenance Worker I	1	1	1	1	0	0			
Facilities Maintenance Worker II	1	1	1.33	1.67	2.67	2.67	I	\$ 60,893	\$ 83,336
Project Manager	1	1	0	0	0	0			
Facilities Project Manager			0	0	1	1	O	\$ 90,364	\$ 123,669
Sr. Project Manager	0	0	1	1	1	1	P	\$ 96,509	\$ 132,079
Total Facilities	3.92	3.92	5.17	5.51	6.26	6.26			

FUND Department	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Grade	2023 - Annual Salary Range	
								Minimum	Maximum
Public Works									
Director		0.3	0.3	0.65	0.65	0.65	0.65	UR-V \$	144,621
Deputy Director		0.3	0.3	0.65	0.65	0.65	0.65	UR-S \$	118,718
Administrative Assistant		0.47	0.47	1.48	1.48	1.48	1.48	I \$	60,893
Associate Engineer		0	0	2	2	2	2	O \$	90,364
Associate Engineer (Traffic)		0	0	0	0	1	1	O \$	90,364
City Engineer		0.3	0.3	0.65	0.65	0.65	0.65	UR-R \$	111,160
Construction Inspector		2	2	3	3	3	3	K \$	69,456
Contract Administrator		0	0	0.25	0.25	0	0		
Development Review Engineer		0	0	0	0	1.00	1.00	N \$	84,611
Engineer (Projects)		1.6	1.6	2.32	1.65	1.65	1.65	N \$	84,611
Facilities & Internal Services Superint.		0	0	0.33	0.33	0.33	0.33	UR-O \$	91,250
Lead Maintenance Worker		0	0	0.50	0.50	0.50	0.50	J \$	65,034
Lead Traffic Signal Technician		0	0	1	1	1	1	N \$	84,611
PW Maintenance Worker I		0	0	3	0	0	0	F	
PW Maintenance Worker II		0	0	3.33	6.66	6.66	6.66	I \$	60,893
Management Analyst		1	1	1	1	1	1	L \$	74,179
Public Works Superintendent		0	0	0.50	0.50	0.50	0.50	UR-O \$	91,250
Sr. Engineer (Projects)		1.6	1.6	1.30	1.30	1.30	1.30	P \$	96,509
Sr. Engineer (Traffic)		0	0	1	1	0	0	P	
Sr. Construction Inspector		1	1	0	0	0	0		
Sr. Development Review Manager		0.34	0.34	0.67	0.67	0.67	0.67	UR-Q \$	104,082
Sr. Stormwater Program Manager		0.1	0.1	0.20	0.20	0.20	0.20	UR-Q \$	104,082
Sr. Transportation Planning Manager		0	0	0	1	1	1	UR-Q \$	104,082
Traffic Engineering Manager		0.5	0.5	1	1	1	1	UR-Q \$	104,082
Traffic Signal Technician				0	0	1	1	L \$	74,179
Traffic Signal Technician-Apprentice		0	0	1	1	1	1	J \$	65,034
Transportation Planner		0	0	1	1	1	1	Q \$	103,071
Total Public Works		9.51	9.51	26.83	27.49	29.24	29.24		
Human Services									
Community Services Coordinator		0.75	0.75	0	0	0	0		
Sr. Human Svcs Coordinator		0	0	0.75	0.75	0.75	0.75	L \$	74,179
Management Analyst		0	0	0.25	0.25	0	0		
Total Human Services		0.75	0.75	1.00	1.00	0.75	0.75		
Community Development									
City Manager		0.5289	0.5289	0	0	0	0		
Director		1	1	1	1	1	1	UR-V \$	144,621
Deputy Director		1	1	1	1	1	1	UR-S \$	118,718
Administrative Assistant		0	0	0.25	0.25	0	0		
Assistant Planner		2	2	2	2	2	2	K \$	69,456
Associate Planner		1	1	1	1	2	2	L \$	74,179
Building Inspector		2	2	2	1	1	1	K \$	69,456
Building Official		1	1	0	0	0	0		
Building Services Manager		0	0	1	1	1	1	UR-P \$	97,455
Code Compliance Coordinator		0.5	0.5	1	1	1	1	J \$	65,034
Code Compliance Officer		1	1	0.75	1	1	1	K \$	69,456
Code Compliance Supervisor				0	0	1	1	O \$	90,364
Combination Inspector		0	0	0	1	1	1	M \$	79,223
Current Planning & Permit Ctr. Manager		0	0	1	1	1	1	UR-P \$	97,455
Customer Service/Permit Manager		1	0	0	0	0	0		
Electrical Inspector		1	1	1	1	1	1	L \$	74,179
Management Analyst		1	1	2	2	2	2	L \$	74,179
Office Assistant I		2	2	2	1	1	1	E \$	46,804
Office Assistant II		0	0	0	1	1	1	F \$	49,987
**Permit Supervisor		0	0	0	0	1	1	UR-M \$	80,000
Permit Technician		1	1	1	2	2	2	I \$	60,893
Planning Manager		1	1	1	1	1	1	UR-Q \$	104,082
Plans Examiner		2	2	2	2	2	2	M \$	79,223

FUND Department	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Grade	2023 - Annual Salary Range	
								Minimum	Maximum
**Principal Planner	1	1	0	0	1	1	UR-O	\$ 91,250	\$ 124,882
**Senior Planner	2	2	1	2	1	1	M	\$ 79,223	\$ 108,423
Special Project Assistant	1	1	0.75	0.75	0.75	0.75	K	\$ 69,456	\$ 95,056
Special Projects Coordinator	0	1	1	1	1	1	M	\$ 79,223	\$ 108,423
Sr. Building Inspector	1	1	1	1	1	1	L	\$ 74,179	\$ 101,519
Sr. Combination Inspector	1	1	1	1	1	1	N	\$ 84,611	\$ 115,795
Sr. Management Analyst	1	1	1	1	1	1	N	\$ 84,611	\$ 115,795
**Sr. Permit Technician	1	1	1	1	0	0			
Total Community Development	27.0289	27.0289	26.75	29.00	30.75	30.75			
Police									
Administrative Assistant	1	1	1.75	0.75	0	0			
Executive Assistant	0	0	0	1	1	1	UR-K	\$ 70,137	\$ 95,988
Total Police	1	1	1.75	1.75	1	1			
Emergency Management									
Emergency Manager	1	1	0	0	0	0			
Total Emergency Management	1	1	0	0	0	0			
Parks									
Director	1	1	1	1	1	1	UR-V	\$ 144,621	\$ 197,924
Deputy Director	1	1	1	1	1	1	UR-S	\$ 118,718	\$ 162,475
Administrative Assistant	1.33	1.33	1.25	1.25	1.25	1.25	I	\$ 60,893	\$ 83,336
Associate Planner	1	1	1	1	0	0			
Park Planner	0	0	0	0	1	1	M	\$ 79,223	\$ 108,423
Contract Administrator	0.25	0.25	0.25	0.25	0	0			
Facilities & Internal Services Superint.	0	0	0.33	0.33	0.33	0.33	UR-O	\$ 91,250	\$ 124,882
Internal Services Superintendent	0.33	0.33	0	0	0	0			
Lead Maintenance Worker	1	2	2	2	2	2	J	\$ 65,034	\$ 89,003
Parks Maintenance Worker I	8	6	6	6	4	4	F	\$ 49,987	\$ 68,410
Parks Maintenance Worker II	5	5	4.34	4.67	6.67	6.67	I	\$ 60,893	\$ 83,336
Management Analyst	0	1	1	1	1	1	L	\$ 74,179	\$ 101,519
Office Assistant	1	1	0	0	0	0			
Parks Superintendent	1	1	1	1	1	1	UR-O	\$ 91,250	\$ 124,882
Project Manager	2	2	2	2	2	2	O	\$ 90,364	\$ 123,669
Recreation & Cultural Svcs. Manager	1	1	1	1	1	1	UR-Q	\$ 104,082	\$ 142,443
Recreation Coordinator	1	1	0	0	0	0			
Recreation Supervisor	0	0	1	1	1	1	K	\$ 69,456	\$ 95,056
Rental & Systems Coordinator	0	0	1	1	1	1	I	\$ 60,893	\$ 83,336
Restoration & Volunteer Coordinator	0	0	1	1	1	1	I	\$ 60,893	\$ 83,336
Restoration Specialist	0	0	0	1	1	1	I	\$ 60,893	\$ 83,336
Volunteer Coordinator	1	1	0	0	0	0			
Total Parks	25.91	25.91	25.17	26.5	26.25	26.25			
Total General Fund (less Council)	86.76	86.76	107.42	112.00	118.00	118.00			

STREET FUND-combined with the Public Works Department in the General Fund in 2021

Contract Administrator	0.25	0.25	0	0	0	0			
Internal Services Superintendent	0.33	0.33	0	0	0	0			
Public Works Superintendent	0.5	0.5	0	0	0	0			
Lead Maintenance Worker	0.5	0.5	0	0	0	0			
Maintenance Worker II	3	3	0	0	0	0			
Maintenance Worker I	3	3	0	0	0	0			
Director	0.35	0.35	0	0	0	0			
Deputy Director	0.35	0.35	0	0	0	0			
Administrative Assistant	0.85	0.85	0	0	0	0			
Transportation Planner	1	1	0	0	0	0			
Sr. Engineer	1	1	0	0	0	0			
Sr. Signal Technician	2	1	0	0	0	0			
Traffic Signal Technician	0	1	0	0	0	0			
City Engineer	0.35	0.35	0	0	0	0			
Sr. Engineer*	0.7	0.7	0	0	0	0			
Sr. Stormwater Program Manager	0.1	0.1	0	0	0	0			
Sr. Development Review Manager	0.33	0.33	0	0	0	0			
Associate Engineer	1	1	0	0	0	0			
Project Engineer	0.7	0.7	0	0	0	0			
Traffic Engineering Manager	0.5	0.5	0	0	0	0			
Total Street Fund	16.81	16.81	0.00	0.00	0.00	0.00			

FUND Department	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Grade	2023 - Annual Salary Range	
								Minimum	Maximum
SURFACE WATER MANAGEMENT									
Director	0.35	0.35	0.35	0.35	0.35	0.35	UR-V \$	144,621	\$ 197,924
Deputy Director	0.35	0.35	0.35	0.35	0.35	0.35	UR-S \$	118,719	\$ 162,475
Administrative Assistant	0.85	0.85	1.02	1.02	1.02	1.02	I \$	60,893	\$ 83,336
Associate Engineer	1	1	1	1	2	2	O \$	90,364	\$ 123,669
City Engineer	0.35	0.35	0.35	0.35	0.35	0.35	UR-R \$	111,160	\$ 152,130
Contract Administrator	0.25	0.25	0.25	0.25	0.25	0.25	K \$	69,456	\$ 95,056
Engineering Technician	3	3	1	1	1	1	K \$	69,456	\$ 95,056
Lead Maintenance Worker	0.5	0.5	0.5	0.5	0.5	0.5	J \$	65,034	\$ 89,003
PW Maintenance Worker I	4	4	4	0	0	0			
PW Maintenance Worker II	2	2	2	6	6	6	I \$	60,893	\$ 83,336
Project Engineer	0.7	0.7	0.68	0.35	0.35	0.35	N \$	84,611	\$ 115,795
Public Works Superintendent	0.5	0.5	0.5	0.5	0.5	0.5	UR-O \$	91,250	\$ 124,882
Sr. Development Review Manager	0.33	0.33	0.33	0.33	0.33	0.33	UR-Q \$	104,082	\$ 142,444
Sr. Engineer	1.7	1.7	1.7	1.7	1.7	1.7	P \$	96,509	\$ 132,079
Sr. Stormwater Program Manager	0.8	0.8	0.8	0.8	0.8	0.8	UR-Q \$	104,082	\$ 142,444
Stormwater Infrastructure Inspector	1	1	2	2	2	2	K \$	69,456	\$ 95,056
Total Surface Water Mgmt	17.68	17.68	16.83	16.50	17.50	17.50			

EQUIPMENT RENTAL & REPLACEMENT									
Mechanic	0	0	0	1	1	1	J \$	65,034	\$ 89,003
Total Equipment Rental/Replacement	0.00	0.00	0.00	1.00	1.00	1.00			

INFORMATION TECHNOLOGY									
Director	1	1	1	1	1	1	UR-V \$	144,621	\$ 197,924
Application Systems Specialist	1	1	0	0	0	0			
IT Project Manager	0	0	0	1	1	1	O \$	90,364	\$ 123,670
IT Support Specialist	1	1	0	0	0	0			
IT Support Technician	1	1	1	1	1	1	I \$	60,893	\$ 83,336
IT Systems Administrator	0	0	1	1	1	1	P \$	96,509	\$ 132,079
Network Administrator	1	1	0	0	0	0			
Network Analyst	0	0	1	1	1	1	M \$	79,223	\$ 108,423
Sr. Applications Analyst	0	0	0	1	1	1	P \$	96,509	\$ 132,079
Sr. IS Manager	1	1	1	1	1	1	UR-Q \$	104,082	\$ 142,443
Sr. IT GIS Systems Analyst	1	1	1	1	1	1	N \$	84,611	\$ 115,795
Web Master	1	1	1	0	0	0			
Website Associate	1	1	1	1	1	1	I \$	60,893	\$ 83,336
IT GIS Systems Analyst	1	1	1	1	1	1	M \$	79,223	\$ 108,423
Total Information Technology	10.00	10.00	9.00	10.00	10.00	10.00			

Total FTE for City	131.25	131.25	133.25	139.50	146.50	146.50			
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Limited Term Employees (LTE)									
Department			Union Status	2023 Budget	2024 Budget		Grade	2023 - Annual Salary Range	
								Minimum	Maximum
Pubic Works									
Community Transportation Coordinator			R	1	1		I \$	60,893	\$ 83,336
Total LTE for City				1	1				

GENERAL FUND

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, street maintenance, community development, and general administration are budgeted within this fund. The major sources of funding are property and sales taxes, development revenues and state shared revenues.

Significant Changes from the Prior Biennium

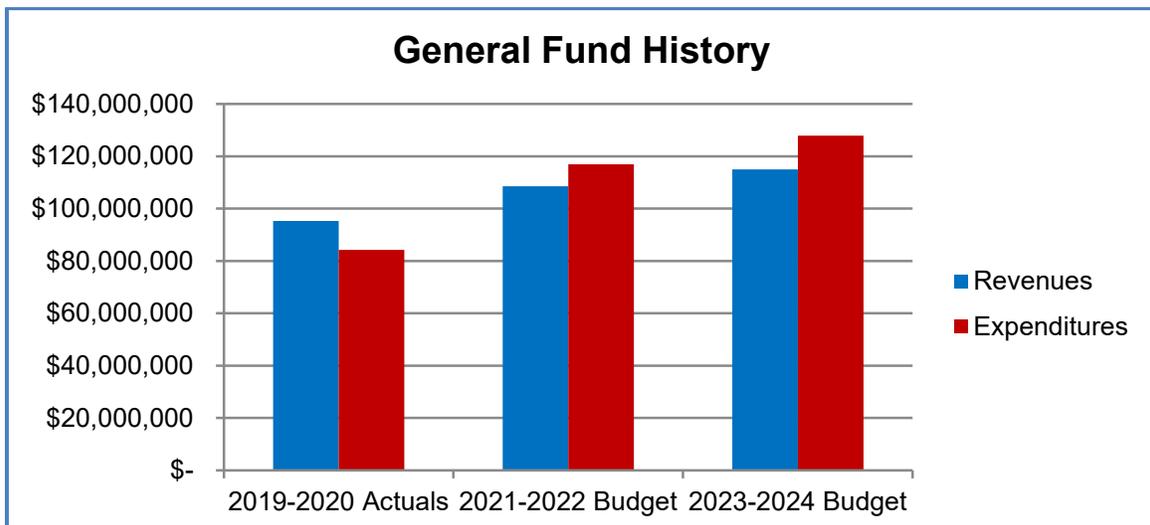
Property tax revenue is forecast to increase 5.2% from the past biennium resulting in additional revenue of \$3.4 million. Property taxes, at approximately 60% of General Fund revenues, are the main source of operating revenue for the city. Sales tax revenue, which makes up about 13%, of General Fund revenue is forecast to increase 24% or \$2.8 million. These discretionary sources of income are allocated to fund the city’s core services and to maintain sufficient ending fund balance reserves.

One-time federal funding of \$4.4 million from the American Rescue Plan Act (ARPA) is budgeted to be expended in the 2023-2024 biennium. Federal regulations for use of the ARPA funds allow the city to expend these funds to provide government services that are normally provided by the city.

Development permit fees were revised following a fee study and are forecast to be \$2.2 million higher than the prior biennium. Revenue from this source is restricted by state law and may be expended only for specific permit related costs.

Seven new positions were added and one was eliminated for a net change of six positions in the General Fund. The new positions address expected development in the Town Center, efficient use and management of a growing number of city facilities, resource sustainability, human resources, traffic signal maintenance, and code compliance. The City Attorney position was eliminated in favor of contracting for this service. Additional development revenues and cost savings for previously contracted work will offset some of the cost of the new positions.

Contracted public safety expenditures are budgeted to increase 15% for Fire and 22% for Police over the biennium for a combined total expenditure increase of \$6.4 million. Increased labor costs and resumption of capital replacement funding put on hold during the COVID pandemic are responsible for these increases.



General Fund Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 26,704,937	\$ 37,708,763	\$ 44,775,689
Taxes	\$ 76,021,871	\$ 80,427,125	\$ 87,168,000
Licenses & Permits	4,529,090	3,219,000	5,396,000
Intergovernmental	5,614,001	4,326,500	4,779,100
Charges for Services	5,198,659	5,627,536	7,316,168
Interest & Miscellaneous	3,620,832	2,439,880	2,596,400
Interfund Transfers	300,000	12,470,316	7,731,400
Total Revenues	\$ 95,284,453	\$ 108,510,357	\$ 114,987,068
Total Fund (with BFB)	\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

General Fund Expenditure Summary

Department	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
City Council	\$ 608,681	\$ 695,700	\$ 757,600
City Manager	5,033,068	7,286,240	6,010,700
Finance	2,833,702	3,177,700	3,583,600
Legal Services	1,826,866	4,057,200	3,046,800
Administrative Services	979,862	1,796,220	3,024,760
Facilities	3,422,569	4,776,100	5,695,800
Police Services	14,478,901	17,787,600	21,783,800
Fire Services	16,195,604	16,229,817	18,667,360
Emergency Management	464,420	647,100	130,000
Public Works	2,938,346	19,345,470	21,495,350
Social & Human Services	1,154,593	1,513,300	2,118,000
Community Development	7,728,825	9,998,850	12,023,940
Parks & Recreation	8,670,532	11,152,000	12,983,760
Non-Departmental	17,941,432	18,515,915	16,525,506
Total Expenditures	\$ 84,277,401	\$ 116,979,212	\$ 127,846,976
Ending Fund Balance	37,711,989	29,239,908	31,915,781
Total Fund (with EFB)	\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

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 city. 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

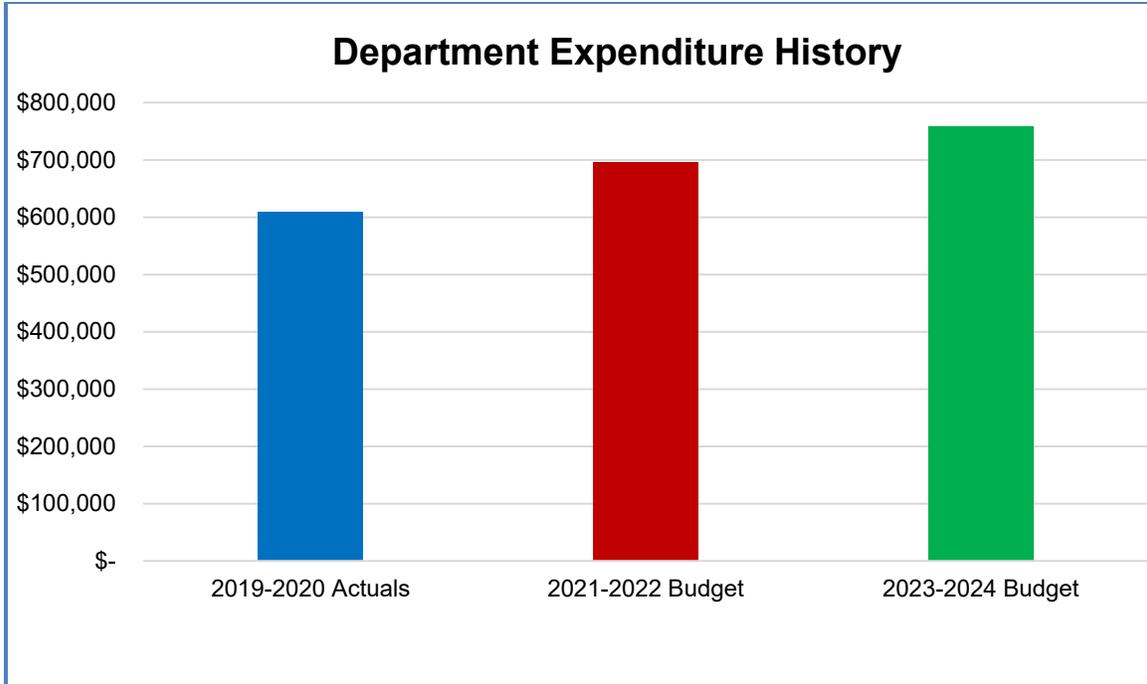
- Set the City’s strategic direction and overall goals
- Enact municipal laws
- Approve long-term capital improvement projects and funding options
- Evaluate current and future revenue sources to fund public services
- Maintain a regional presence and influence

Budget Highlights

- The City Council personnel budget remains relatively increased for inflation. Funding of \$80,000 is included as an increase in charges for services for as yet unidentified Council initiatives that may arise in the budget period.

Department Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 215,486	\$ 268,300	\$ 285,300
Supplies	9,591	18,000	18,000
Services & Charges	383,604	409,400	454,300
Total	\$ 608,681	\$ 695,700	\$ 757,600



Position Summary						
	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Mayor	1	0	1	0	1	
Deputy Mayor	1	0	1	0	1	
Councilmembers	5	0	5	0	5	
TOTAL	7	0	7	0	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, coordinating city activities in accordance with policies and direction set by the City Council. The following functions are overseen by the City Manager's Office: City Clerk, Communications, Sustainability, and General Government Services.

Responsibilities

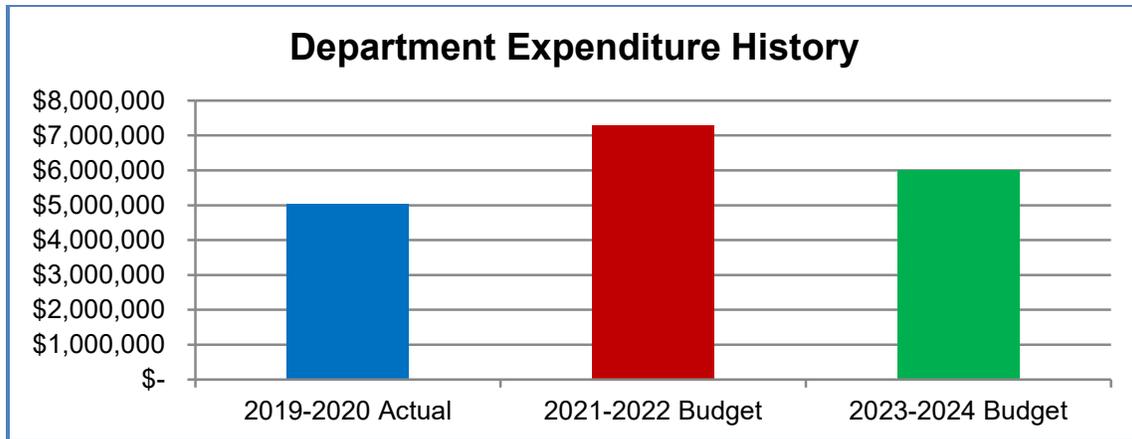
- Properly administer all affairs of the City
- Ensure all laws and ordinances are faithfully executed
- Provide policy advice to the City Council
- Develop and present the preliminary city budget to the City Council
- Enhance community communications
- Ensure provision of City Clerk functions

Budget Highlights

- Two new positions are added for the 2023-2024 biennium
 - Natural Resources/Sustainability Coordinator in the Administration Division
 - An Administrative Assistant in the City Clerk/s Office was transferred from other departments.
- One limited-term position in the Communications Division was eliminated.
- Funding for one position in the City Clerk's Division was restored.
- Three positions were reclassified to recognize changes in job duties.
- Expenditures for services & charges are reduced to reflect the one-time expenditure of CARES funds in the 2021-2022 biennium.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,109,459	\$ 3,093,000	\$ 3,802,300
Supplies	112,756	71,000	89,800
Services & Charges	2,754,148	4,122,240	2,118,600
Capital	56,711	-	-
Total	\$ 5,033,074	\$ 7,286,240	\$ 6,010,700



2021-2022 Accomplishments

- ✓ Responsibly administered the City’s affairs during the transition to a new City Manager and a change in Councilmembers in 6 of the 7 Council positions
- ✓ Aligned responsibilities among existing and new department directors to provide the most effective service while building a positive work culture

2023-2024 Goals & Relationship to Council Goals

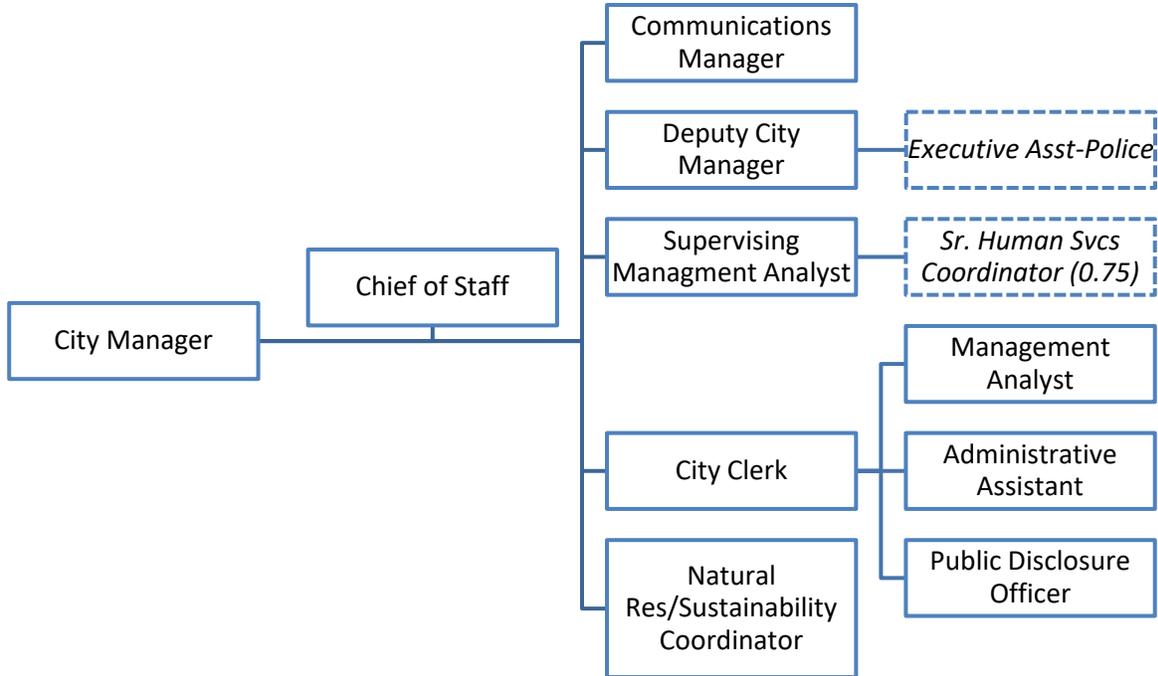
Council Goal-Environment

- Hire and develop a work program for the Natural Resources and Sustainability Coordinator staff position
- Assess the feasibility of electric options for the City’s fleet and maintenance equipment
- Develop a plan for upgrading and installing new EV charging stations at City facilities

Council Goal-Trust and Transparency

- Leverage multiple communication platforms to provide relevant and timely information to residents
- Establish a community engagement portal on the City’s website to drive engagement on the City’s major projects
- Conduct a Citywide Resident Survey to benchmark resident perspectives on government performance
- Continue to provide timely and responsive records in response to public records requests

Department Organization Chart



Boxes with a dashed outline and italic text indicate positions or functions for which this department is responsible that are budgeted in a separate department.

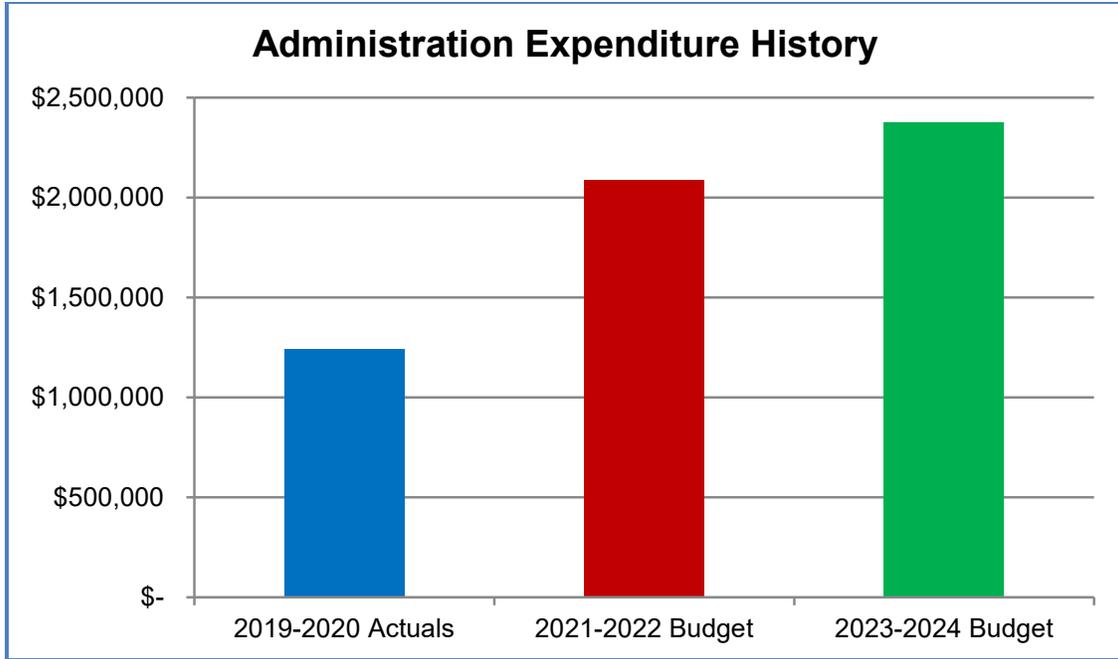
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
City Manager	0.47	0.53	1	0	1
Deputy City Manager	1	0	1	0	1
Assistant to the City Manager	0	1	1	(1)	0
Chief of Staff	0	0	0	1	1
Sr. Executive Assistant	1	(1)	0	0	0
Executive Assistant	0.33	(0.33)	0	0	0
Communications Manager	1	0	1	0	1
Management Analyst	1	(1)	0	1	1
Sr. Management Analyst	0	1	1	(1)	0
Supervising Mgmt Analyst	0	0	0	1	1
Natural Res/Sustainability Coord	0	0	0	1	1
City Clerk	1	0	1	0	1
Deputy City Clerk	1	0	1	(1)	0
Administrative Assistant	0	0	0	1	1
Public Disclosure Officer	0	1	1	0	1
TOTAL	6.8	1.2	8	2	10

ADMINISTRATION DIVISION

This division provides management direction to all departments and coordinates city activities in accordance with policies and direction set by the City Council.

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,031,497	\$ 1,759,400	\$ 2,014,200
Supplies	12,011	20,000	20,000
Services & Charges	197,200	309,600	342,000
Total	\$ 1,240,708	\$ 2,089,000	\$ 2,376,200



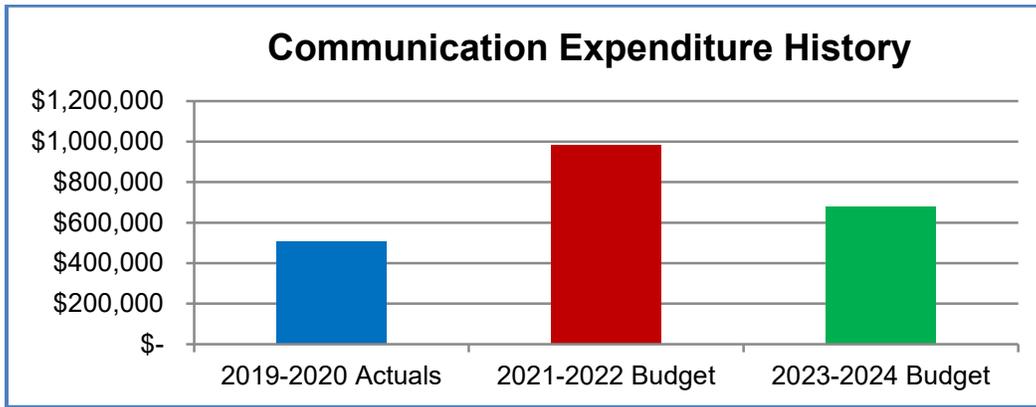
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
City Manager	0.47	0.53	1	0	1
Deputy City Manager	1	0	1	0	1
Assistant to the City Manager	0	1	1	(1)	0
Chief of Staff	0	0	0	1	1
Sr. Executive Assistant	1	(1)	0	0	0
Executive Assistant	0.33	(0.33)	0	0	0
Management Analyst	1	(1)	0	0	0
Sr. Management Analyst	0	1	1	(1)	0
Supervising Mgmt Analyst	0	0	0	1	1
TOTAL	3.8	0.2	4	0	4

COMMUNICATION DIVISION

This division serves as the public information office for Sammamish responsible for internal and external communication, social media, neighborhood involvement, and citizen surveys.

Communication Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 180,862	\$ 573,100	\$ 405,200
Supplies	19,383	15,000	15,000
Services & Charges	305,366	397,900	259,200
Total	\$ 505,611	\$ 986,000	\$ 679,400



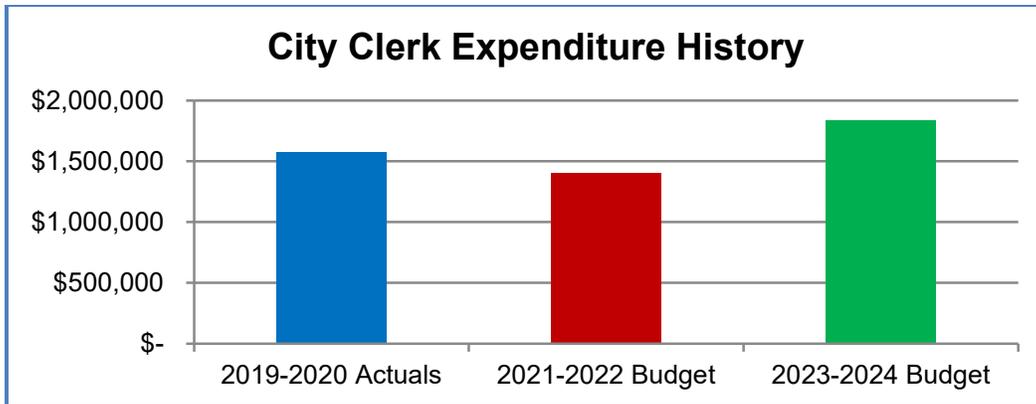
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Communications Manager	0	1	1	0	1
TOTAL	0	1	1	0	1

CITY CLERK DIVISION

The City Clerk is responsible for support of Sammamish City Council meetings including agendas, minutes, packets, and legal notices; citywide records management including public disclosure, electronic records access, contract tracking; and the City’s Municipal Code. The City Clerk also provides support to the City’s Boards, Commissions and Council committees as needed.

City Clerk Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 897,100	\$ 760,500	\$ 1,091,800
Supplies	4,795	6,000	6,000
Services & Charges	639,966	634,500	738,600
Capital	35,682	-	-
Total	\$ 1,577,543	\$ 1,401,000	\$ 1,836,400



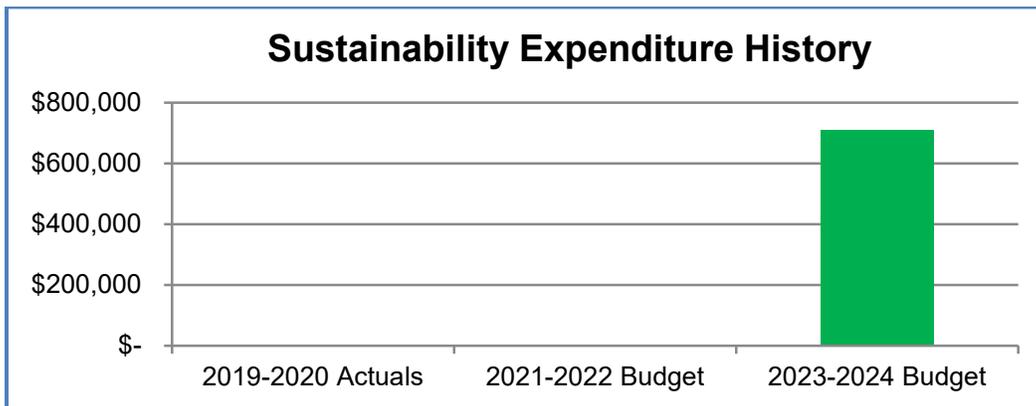
Position Summary		2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget		
City Clerk	1	0	1	0	1		
Deputy City Clerk	1	0	1	(1)	0		
Management Analyst	0	0	0	1	1		
Administrative Assistant	0	0	0	1	1		
Public Disclosure Officer	0	1	1	0	1		
TOTAL	2	1	3	1	4		

SUSTAINABILITY DIVISION

This is a new division established to address climate strategies, natural resource sustainability, and to develop environmental policies.

Sustainability Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 291,100
Supplies	-	-	4,800
Services & Charges	-	-	412,900
Total	\$ -	\$ -	\$ 708,800



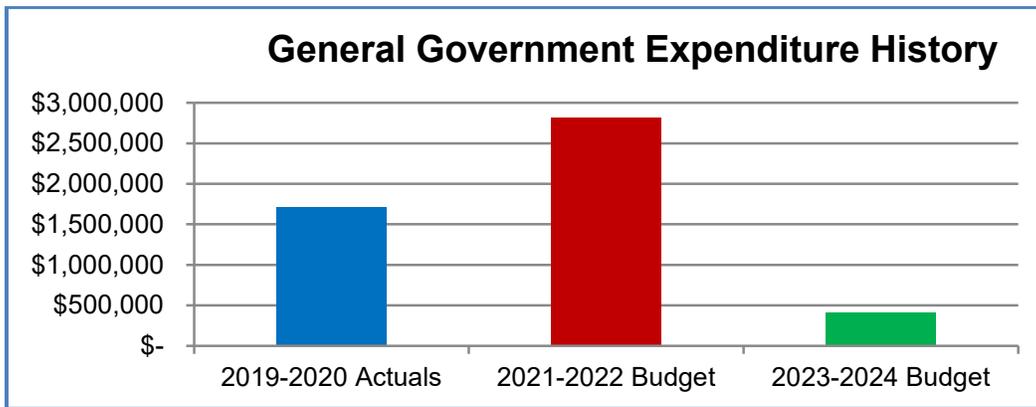
Position Summary						
	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Natural Res/Sustainability Coord	0	0	0	1	1	
TOTAL	0	0	0	1	1	

GENERAL GOVERNMENT DIVISION

This division encompasses general government expenditures not related to a specific city department including intergovernmental pollution control and the county-wide alcoholism prevention program. Many expenditures previously budgeted in this division have been reallocated to other departments.

General Government Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Supplies	\$ 76,567	\$ 30,000	\$ 44,000
Services & Charges	1,611,616	2,780,240	365,900
Capital	21,029		-
Total	\$ 1,709,212	\$ 2,810,240	\$ 409,900



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

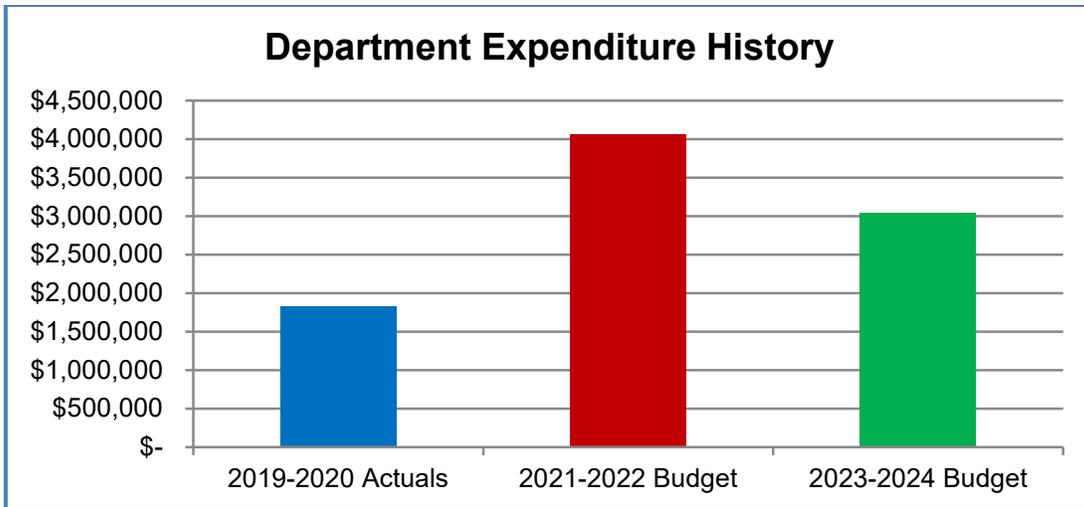
- Ensure the City’s actions comply with applicable laws to minimize the potential for litigation
- Defend the City against legal actions
- Provide legal advice to the City Council and city administration
- Advise the City Council and staff at public meetings
- Provide public defender screening and a Public Defender to eligible parties
- Provide municipal court services

Budget Highlights

- Returned to contracted City Attorney services, eliminating the City Attorney staff position.
- Reduced the litigation budget to match expected needs in 2023-2024.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ 722,200	\$ 253,800
Supplies	-	-	3,000
Services & Charges	1,826,866	3,335,000	2,790,000
Total	\$ 1,826,866	\$ 4,057,200	\$ 3,046,800



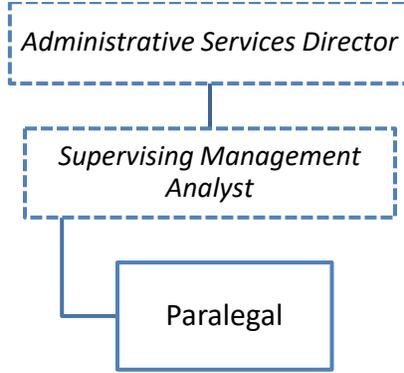
2021-2022 Accomplishments

- ✓ Successfully managed multiple legal contracts while transitioning away from an in-house City Attorney to contracting for City Attorney services

2023-2024 Goals & Relationship to Council Goals

Council Goal-Financial Sustainability

- Contract for City Attorney services
- Monitor legal services contracts
 - District court
 - Prosecuting attorney
 - Domestic Violence advocate
 - Public defense screener
- Collect a high percentage of fines levied for traffic infractions.
 - The Prosecuting Attorney will continue to represent the city at Appeals Court hearings



The box with a dashed outline and italic text indicates a position which supervises this department but which is budgeted in a separate department.

Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
City Attorney	0	1	1	(1)	0
Paralegal	0	1	1	0	1
TOTAL	0	2	2	(1)	1

FINANCE DEPARTMENT

Responsibility: Assistant City Manager/Finance Director

Department Overview

The Finance Department supports the community of Sammamish, managing risks and providing financial resiliency. The department's mission is to safeguard assets of the City, minimize the use of limited resources, and to create the most effective and efficient operating environment in keeping with the vision of quality government services.

Responsibilities

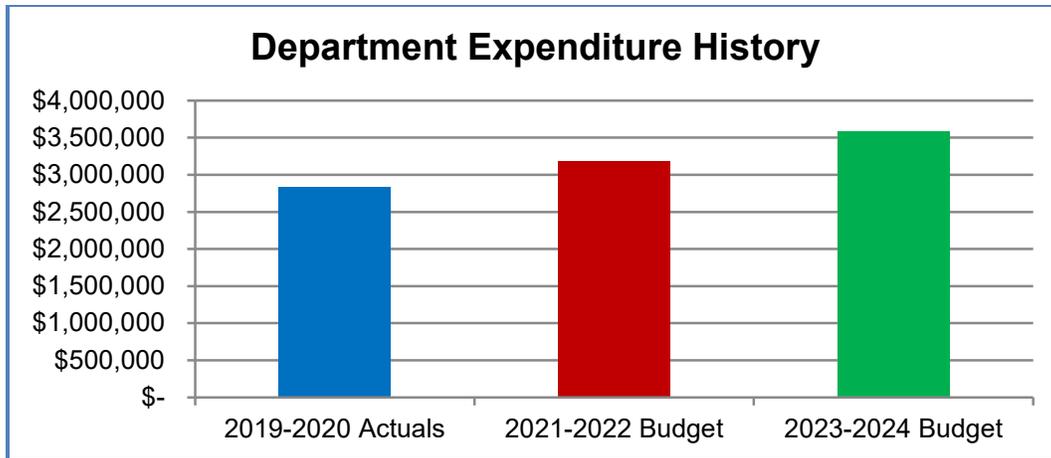
- Ensure the financial stability of the City
- Maintain the City's accounting records in compliance with state laws and regulations
- Evaluate business processes to enhance revenues and reduce expenditures
- Provide policy and financial analysis to the City Manager
- Develop a simple and effective budget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

Budget Highlights

- An increase in the budget for the annual audit reflects the requirement for a single federal audit as the city is expected to expend more than \$750,000 in federal funds in 2023.
- The increase in services and charges is due to higher merchant fees related to payments received via credit card.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,171,740	\$ 2,372,800	\$ 2,560,700
Supplies	11,312	10,500	5,000
Services & Charges	650,650	794,400	1,017,900
Total	\$ 2,833,702	\$ 3,177,700	\$ 3,583,600



2021-2022 Accomplishments

- ✓ Received unqualified audit opinions for 2020 and 2021. The 2022 audit is done in 2023.
- ✓ Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation awards
- ✓ Prepared and shepherded through the 2023-2024 budget for Council approval
- ✓ Converted accounts payable to a primarily online invoice processing system
- ✓ Made significant progress converting to a new payroll system
- ✓ Engaged in a financial sustainability planning process

2023-2024 Goals & Relationship to Council Goals

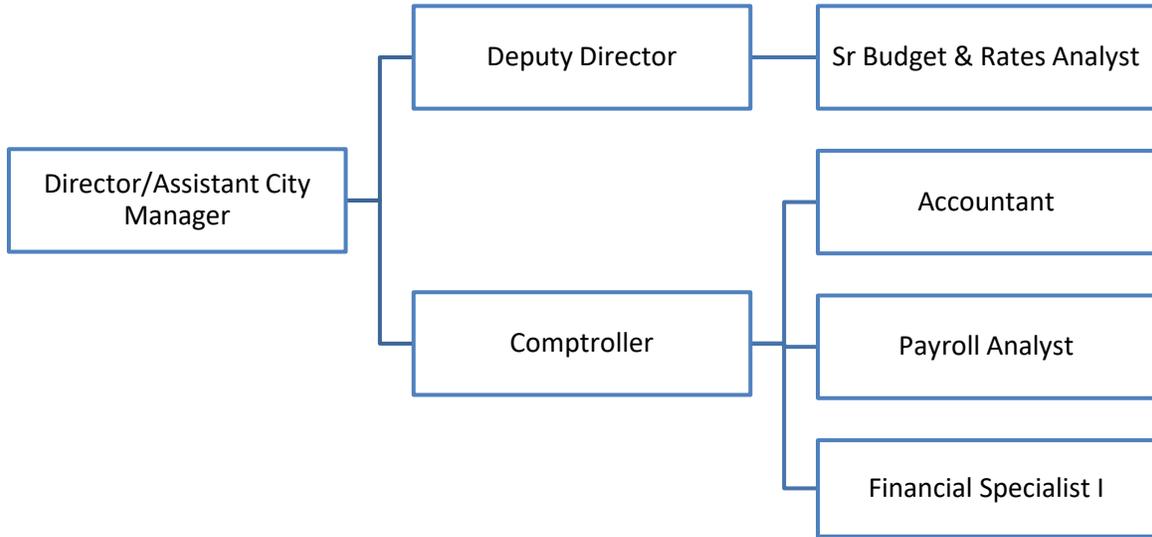
Council Goal-Financial Sustainability

- Meet the City's financial obligations for payment of vendors and employees
- Timely collect accounts receivable
- Maintain a comprehensive accounting system that complies with state law
- Prepare a responsible budget & monthly budget compliance report
- Responsibly manage cash and investments
- Prepare the long range revenue and expenditure forecasts
- Complete implementation of a new payroll system
- Receive the GFOA Distinguished Budget Award
- Support the development of a Financial Sustainability Plan
- Analyze and recommend additional operating and capital funding sources

Council Goal-Trust & Transparency

- Meet financial reporting standards set by the Government Accounting Standards Board
- Receive an unqualified audit opinion on the financial statements each year

Department Organization Chart



Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Finance Director/Assistant City Manager	1	0	1	0	1
Deputy Finance Director	1	0	1	0	1
Administrative Assistant	1	(1)	0	0	0
Accounting Manager	1	(1)	0	0	0
Comptroller	0	1	1	0	1
Sr. Budget & Rates Analyst	1	0	1	0	1
Accountant	0	1	1	0	1
Financial Specialist II	1	(1)	0	0	0
Payroll Analyst	0	1	1	0	1
Financial Specialist I	1	0	1	0	1
TOTAL	7	0	7	0	7

ADMINISTRATIVE SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

This department is responsible for general administrative services of the City and for Human Resources. The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administration Division manages many of these contracts.

Responsibilities

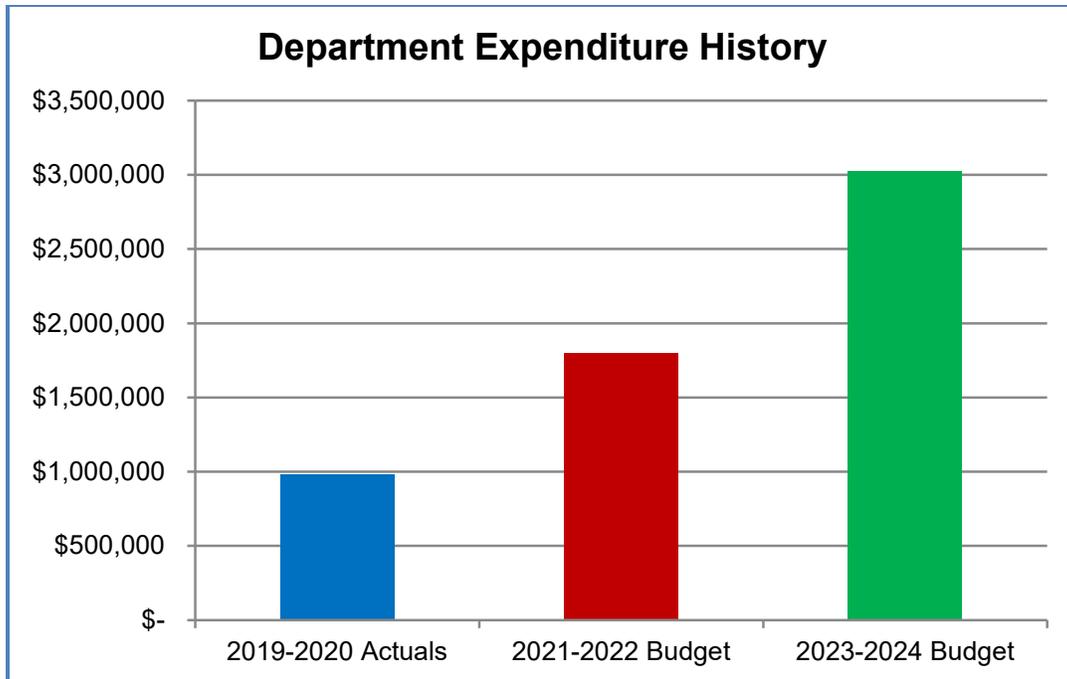
- Policy and management analysis
- Human resource services
- Contract administration
- Animal control

Budget Highlights

- Personnel changes:
 - One Human Resource Assistant was added and 0.75 Contract Administrator was transferred from other departments to Administrative Services..
 - Two positions were reclassified to reflect current job duties. One of these positions was increased from a 0.75 position to a full position through a transfer of a 0.25 position from the Human Services Department.
- Addition of a DEIB program increased the budget in the services & charges category.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 575,165	\$ 1,175,300	\$ 1,903,200
Supplies	5,564	12,200	24,060
Services & Charges	399,133	608,720	1,097,500
Total	\$ 979,862	\$ 1,796,220	\$ 3,024,760



2021-2022 Accomplishments

- ✓ Completed a comprehensive Human Resources assessment
- ✓ Revamped the hiring process to allow swifter hiring
- ✓ Created and delivered Implicit Bias Awareness Training to all staff
- ✓ Updated the new hire orientation process
- ✓ Offered new supervisor training options
- ✓ Formed the Grants and Contracts unit
- ✓ Filled most vacant positions

2023-2024 Goals & Relationship to Council Goals

Council Goal-Diversity, Equity, Inclusion & Belonging (DEIB)

- Complete a DEIB roadmap and implement the first phase

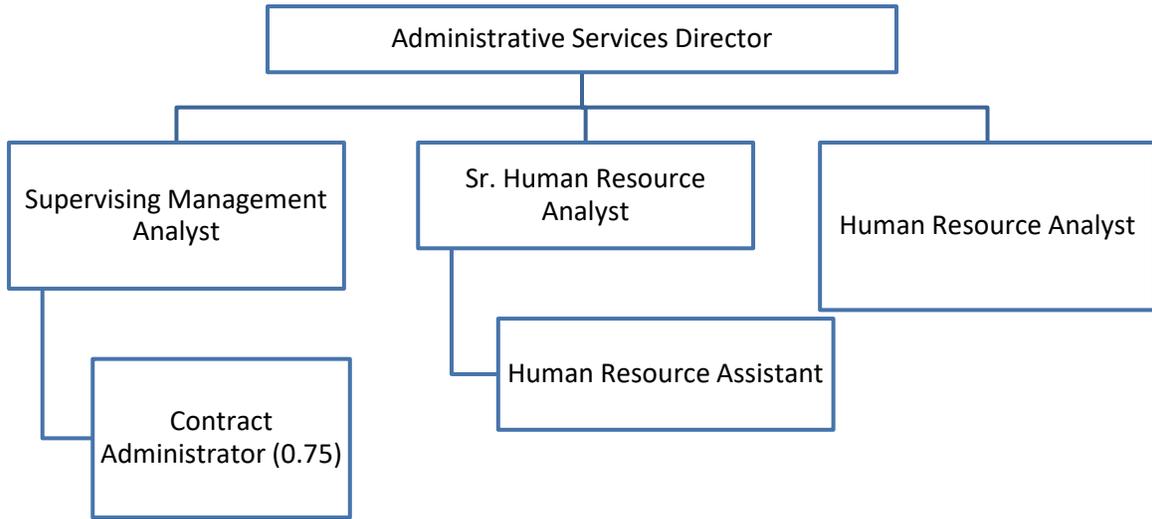
Council Goal-Trust and Transparency

- Complete and implement the recommendations of a Classification & Compensation study
- Achieve and maintain a 10% employee vacancy rate
- Complete and adopt an updated Employee Handbook and process for updating with future policies
- Establish intern and volunteer programs with supporting policies

Council Goal-Financial Sustainability

- Finalize and implement the grants and contracting process

Department Organization Chart



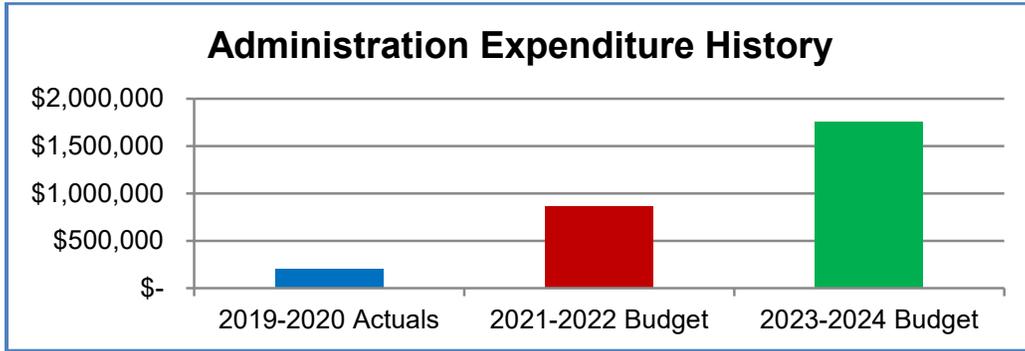
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Administrative Services Director	0	1	1	0	1
Management Analyst	0	0.75	0.75	(0.75)	0
Contract Administrator	0	0	0	0.75	0.75
Supervising Management Analyst	0	0	0	1	1
Human Resources Director	1	(1)	0	0	0
Human Resources Manager	0	1	1	(1)	0
Sr. Human Resources Analyst	1	(1)	0	1	1
Human Resource Analyst	0	1	1	0	1
Human Resource Assistant	0	0	0	1	1
Executive Assistant	0.34	(0.34)	0	0	0
Administrative Assistant	1.5	(1.5)	0	0	0
TOTAL	3.84	(0.09)	3.75	2	5.75

ADMINISTRATION DIVISION

This division is responsible for general administrative services of the city. The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administration Division manages many of these contracts.

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 925	\$ 478,800	\$ 1,062,600
Supplies	-	4,500	7,800
Services & Charges	203,539	379,200	688,900
Total	\$ 204,464	\$ 862,500	\$ 1,759,300



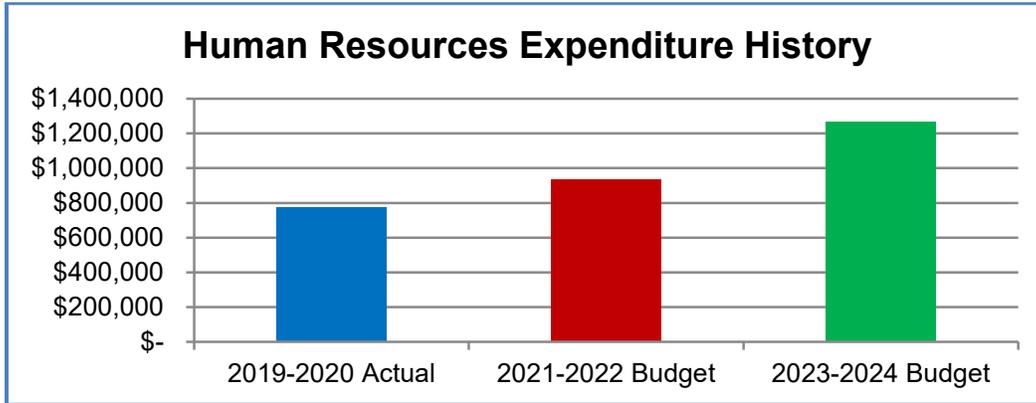
Position Summary		2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget		
Administrative Services Director	0	1	1	0	1		
Management Analyst	0	0.75	0.75	(0.75)	0		
Contract Administrator	0	0	0	0.75	0.75		
Supervising Management Analyst	0	0	0	1	1		
TOTAL	0	1.75	1.75	1	2.75		

HUMAN RESOURCES DIVISION

The Human Resources Division handles the city’s personnel matters including development and administration of personnel policies, staff recruitment and new employee orientation, benefit administration, city-wide staff training, and union contract management.

Human Resources Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 574,240	\$ 696,500	\$ 840,600
Supplies	5,564	7,700	16,260
Services & Charges	195,594	229,520	408,600
Total	\$ 775,398	\$ 933,720	\$ 1,265,460



Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Human Resources Director	1	(1)	0	0	0
Human Resources Manager	0	1	1	(1)	0
Sr. Human Resources Analyst	1	(1)	0	1	1
Human Resource Analyst	0	1	1	0	1
Human Resource Assistant	0	0	0	1	1
Executive Assistant	0.34	(0.34)	0	0	0
Administrative Assistant	1.5	(1.5)	0	0	0
TOTAL	3.84	(1.84)	2	1	3

SOCIAL AND HUMAN SERVICES DEPARTMENT

Responsibility: City Manager

Department Overview

The Social and Human Services Department coordinates and communicates to residents the services offered by various human services providers, allocates grants to local non-profit agencies serving the City, advocates for residents’ needs regionally and contributes funding for low-income housing.

Responsibilities

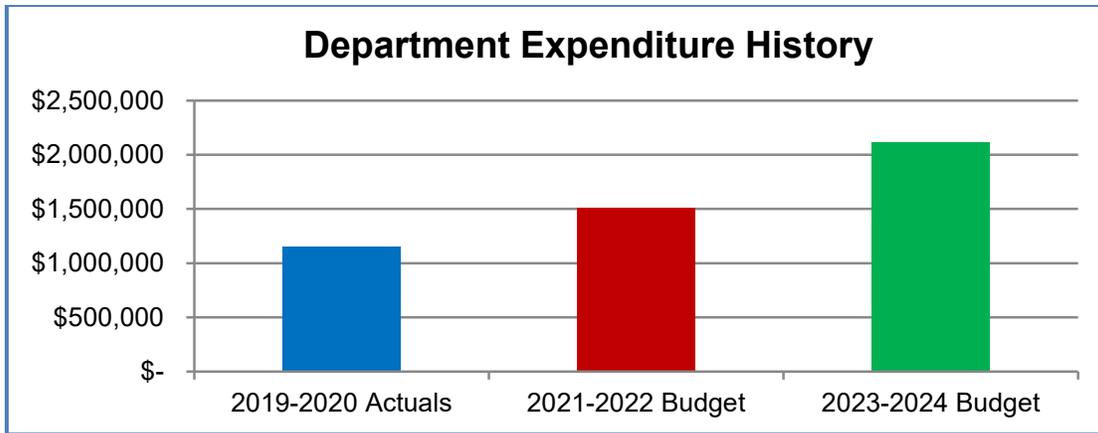
- Identify and coordinate the services offered by social and human service agencies serving Sammamish
- Coordinate with providers to fill gaps in available services
- Review grant applications in coordination with the Human Services Commission and recommend funding levels to the City Council
- Review human services grant reimbursement requests for compliance with established criteria
- Represent the City and advocate on behalf of residents at regional human services meetings

Budget Highlights

- A 0.25 position was transferred to the Administrative Services Department.
- Human services grant funding was increased by the City Council.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 179,661	\$ 243,500	\$ 227,200
Supplies	3,227	4,000	4,000
Services & Charges	971,705	1,265,800	1,886,800
Total	\$ 1,154,593	\$ 1,513,300	\$ 2,118,000



2021-2022 Accomplishments

- ✓ Administered the City's Human Services Grant Program, supporting dozens of local nonprofits working to help residents in need
- ✓ Assisted nonprofits through COVID-19 with additional grants for critical services
- ✓ Hosted a series of discussion panels with over 20 nonprofits, community groups, and subject matter experts to better understand human service needs, particularly related to COVID-19

2023-2024 Goals & Relationship to Council Goals

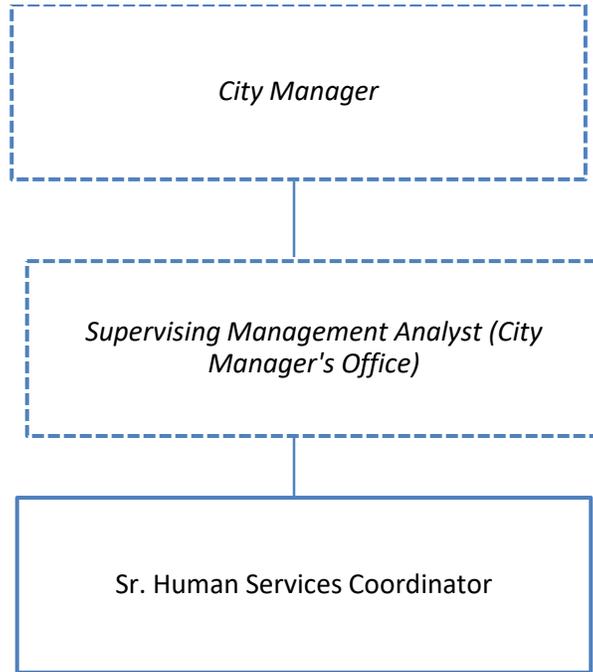
Council Goal-Diversity, Equity, Inclusion, and Belonging (DEIB)

- Establish contracted senior services programming and evaluate the demand for and success of this new initiative
- Administer the City's 2023-2024 Human Services Grant Program
- Support the work of the Human Services Commission
- Continue speaking with service providers and subject matter experts to define local human services needs

Council Goal-Trust and Transparency

- Develop webpages on the new City website to help residents find services and information

Department Organization Chart



The box with a dashed outline and italic text indicates a position which supervises this department but which is budgeted in a separate department.

Position Summary	2019-2020		2021-2022		2021-2022
	Actual	Adjustments	Budget	Adjustments	Budget
Community Services Coordinator	0.75	(0.75)	0	0	0
Sr. Human Services Coordinator	0	0.75	0.75	0	0.75
Management Analyst	0	0.25	0.25	(0.25)	0
TOTAL	0.75	0.25	1	(0.25)	0.75

FACILITIES DEPARTMENT

Responsibility: Parks, Recreation & Facilities Director

Department Overview

The Facilities Department manages building construction projects, oversees operation and maintenance of all city buildings and the city's fleet of vehicles and equipment, and manages facility maintenance contracts.

Responsibilities

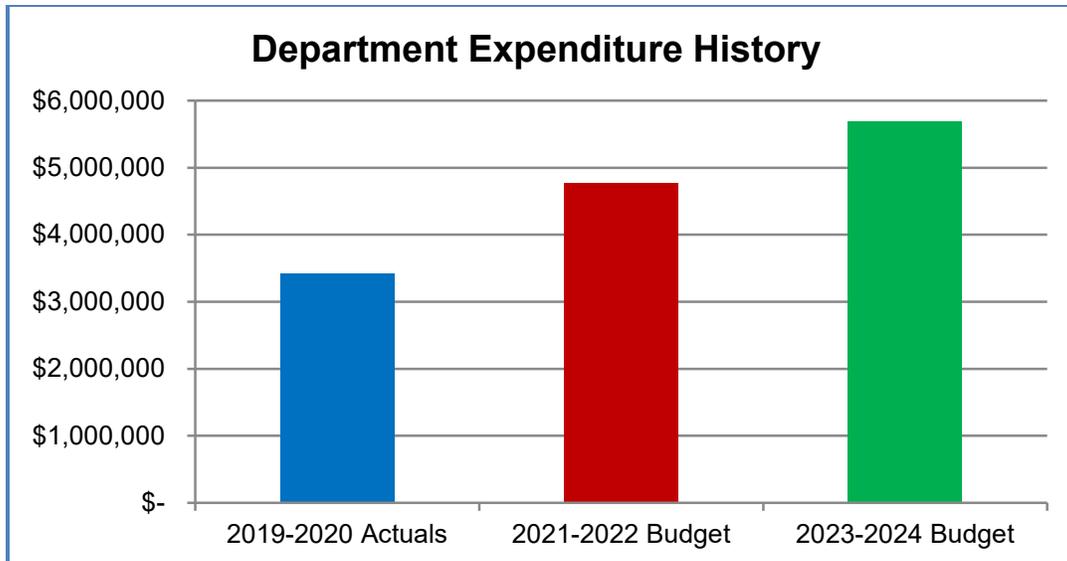
- Manage building construction projects
- Manage the maintenance and replacement of city vehicles and maintenance equipment
- Perform basic maintenance and repair activities
- Coordinate facility maintenance at leased facilities
- Manage annual repair, maintenance, and custodial contracts
- Schedule major repairs and maintenance

Budget Highlights

- One Project Manager position was added and 0.25 of the Contract Administrator position was transferred to Administrative Services.
- Maintenance contracts for landscaping, tree pruning, custodial services, etc. were increased by the service providers.
- Contracts for services such as electrical, plumbing, and elevator maintenance/repair were increased by the service providers.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,001,292	\$ 1,529,700	\$ 1,919,700
Supplies	442,251	450,600	498,500
Services & Charges	1,909,613	2,795,800	3,142,600
Capital	69,413	-	135,000
Total	\$ 3,422,569	\$ 4,776,100	\$ 5,695,800



2021-2022 Accomplishments

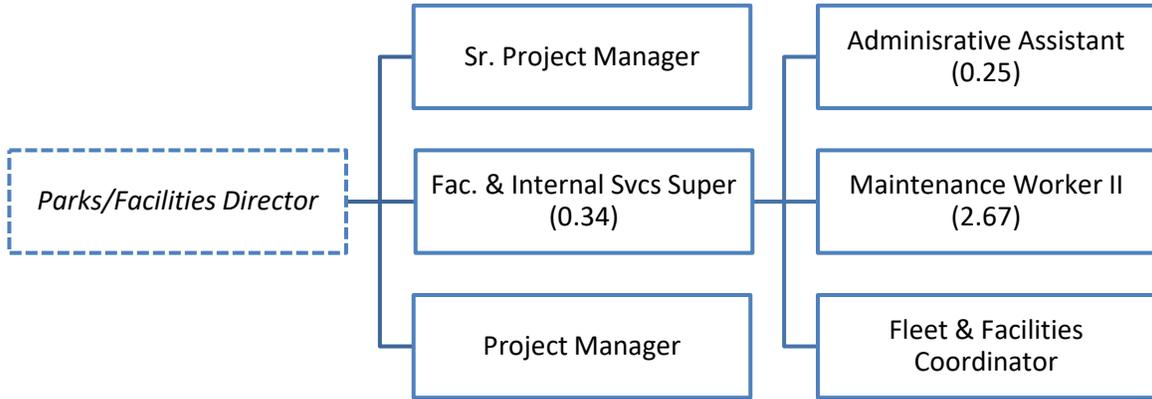
- ✓ Moved forward with renovation designs of 2 fire stations
- ✓ Replaced the traffic coating at the Community & Aquatic Center
- ✓ Installed closed circuit television cameras in the Police department and Maintenance & Operations Center
- ✓ Prepared an analysis of current and future space needs at City Hall
- ✓ Altered space in City office and public spaces to comply with COVID-19 protocols
- ✓ Replaced aging and failed HVAC equipment at Beaver Lake Lodge and Central WA University site in Sammamish
- ✓ Completed a facility conditions assessment of the 5 largest facilities, identifying various corrections and equipment lifespans

2023-2024 Goals & Relationship to Council Goals

Council Goal-Safety

- Complete design for Fire Station #83 renovation
- Complete planning and design work for renovation of the Beaver Lake shop building
- Implement new facility work order system
- Manage ongoing service and maintenance contracts
- Maintain and repair city facilities to obtain maximum useful lives

Department Organization Chart



The box with a dashed outline and italic text indicates a position which supervises this department but which is budgeted in a separate department.

Position Summary	2019-2020		2021-2022		2023-2024
	<u>Actual</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>
Internal Services Superintendent	0.34	0	0.34	0	0.34
Project Manager	1	(1)	0	1	1
Sr. Project Manager	0	1	1	0	1
Contract Administrator	0.25	0	0.25	(0.25)	0
Maintenance Worker II	1	0.67	1.67	1	2.67
Maintenance Worker I	1	0	1	(1)	0
Fleet & Facilities Coordinator	0	1	1	0	1
Administrative Assistant	0	0.25	0.25	0	0.25
Executive Assistant	0.33	(0.33)	0	0	0
TOTAL	3.92	1.59	5.51	0.75	6.26

FIRE DEPARTMENT

Responsibility: 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, emergency management, and basic life support activities.

Responsibilities

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

Budget Highlights

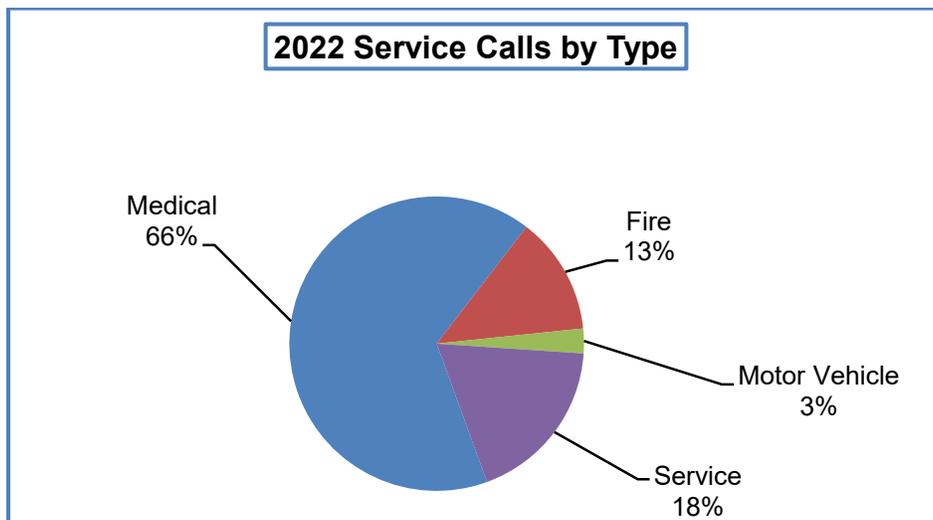
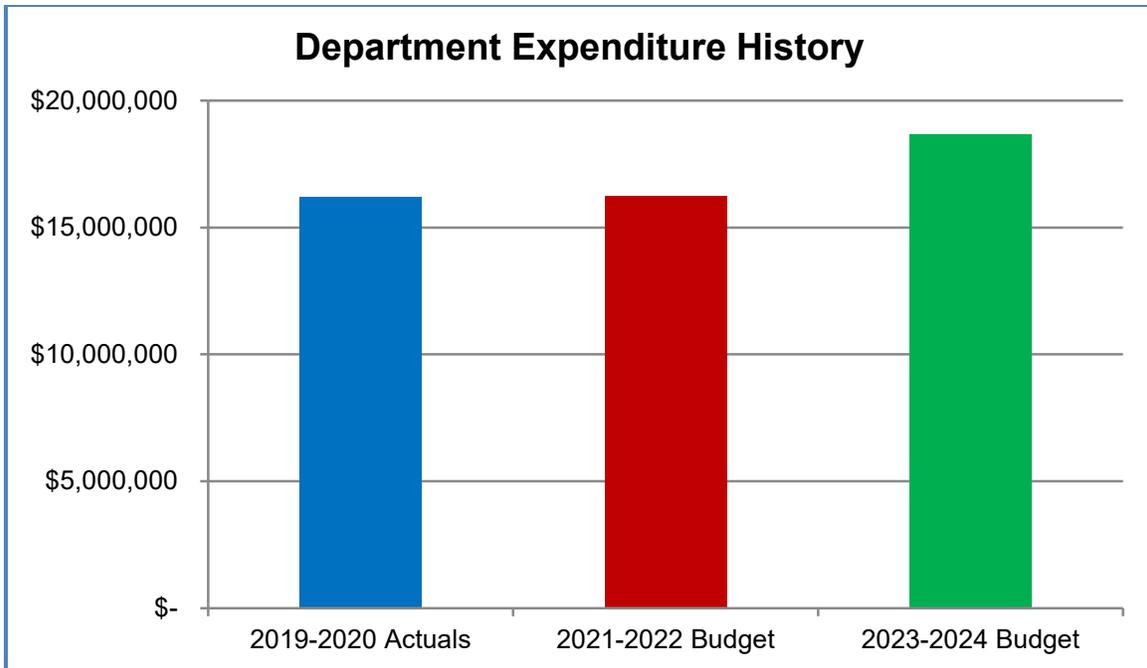
- 2023-2024 contract costs for Eastside Fire & Rescue (EF&R) include funding for equipment and facility reserves following a “funding holiday” in the 2021-2022 budget cycle to contain costs during the COVID pandemic.
- Union labor costs increased due to high inflationary pressure.
- The EF&R budget is reviewed and approved by the EF&R Board which consists of representatives from each member entity’s City Council or Fire Commission.

Key Comparison Metrics

Cost of Fire Services per capita in 2021 = \$118
 Cost of Fire Services per capita in 2022 = \$121
 2021 direct calls for Medical/Fire/Motor Vehicle/Service -2,538
 2022 direct calls for Medical/Fire/Motor Vehicle/Service -2,546

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Services & Charges	\$ 16,195,604	\$ 16,229,817	\$ 18,667,360
Total	\$ 16,195,604	\$ 16,229,817	\$ 18,667,360



2021-2022 Accomplishments

- ✓ Eastside Fire & Rescue (EF&R) sets goals and reports accomplishments for their entire service area rather than for each entity. EF&R annual reports may be viewed at www.eastsidefire-rescue.org

POLICE DEPARTMENT

Responsibility: Police Chief/ 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 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.

Responsibilities

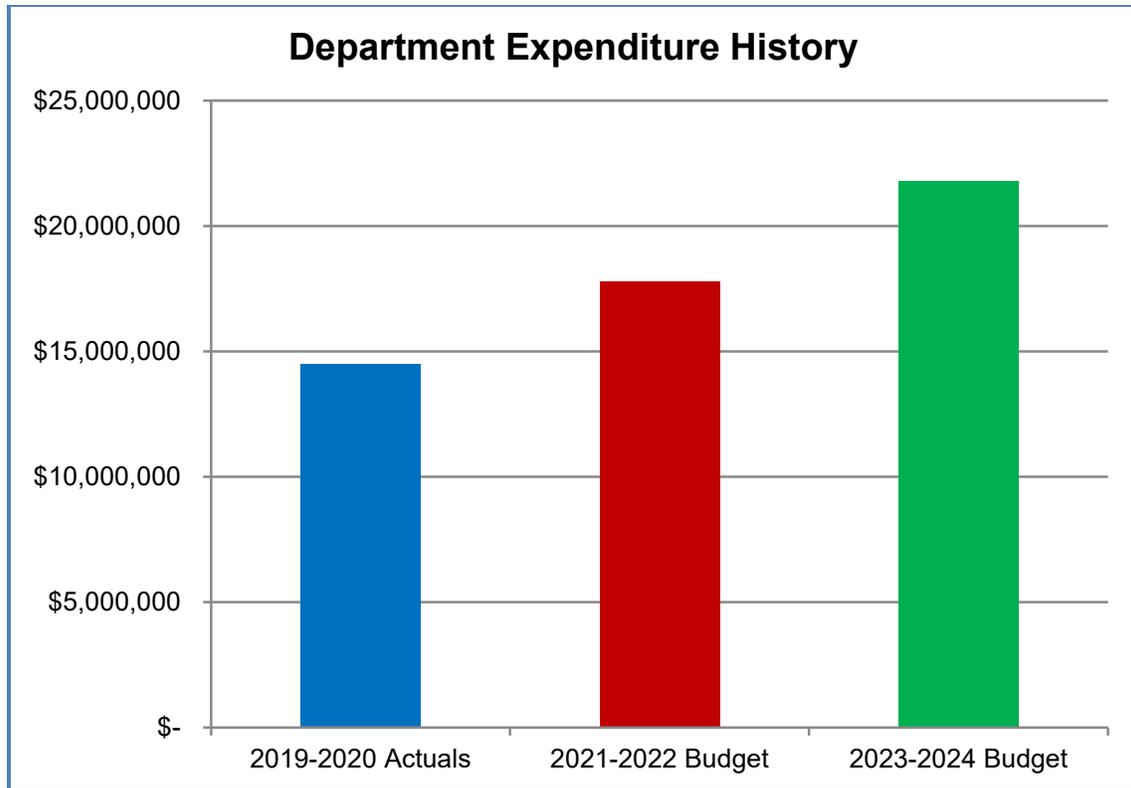
- Provide contracted police services to the City
- Focus on activities most likely to cause human injury or substantial property damage

Budget Highlights

- Transferred a 0.75 Administrative Assistant position to the City Clerk’s office.
- Union labor costs related to the Police contract with King County increased significantly due to high inflationary pressure.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 219,387	\$ 410,700	\$ 275,700
Supplies	35,056	57,100	47,200
Services & Charges	14,220,864	17,319,800	21,450,900
Capital	3,594	-	10,000
Total	\$ 14,478,901	\$ 17,787,600	\$ 21,783,800



Key Comparison Metrics

At a statewide level, other cities in Washington State spent 23% of their operating budgets on law enforcement in 2021 compared with Sammamish at 18%.

- Cost of Police Services per capita in 2021=\$115
- Cost of Police Services per capita in 2022=\$115

2021-2022 Accomplishments

The Sammamish Police Department takes great pride in participating and being proactive in many community events. The focus is on safety, community, education, preparedness, communication and prevention.

- ✓ Award received from Safewise for being The Safest City in Washington for two years in a row
- ✓ Received a Life Saver Award for a successful response to a medical distress call
- ✓ Performed life saving interventions on the Snoqualmie River, Marymoor Park, and on a city sidewalk
- ✓ Conducted water safety education and increased water patrols/police presence at the city's many lakes and parks
- ✓ Apprehended a homicide suspect and juveniles suspected in Rite Aid robberies
- ✓ Issued 34 DUI tickets in 2021 and 54 DUI tickets in 2022
- ✓ Officers and Youth Explorers participated in the Torch Run, benefitting the Special Olympics

- ✓ Participated in several city events including National Night Out, Rig-A-Palooza, 4th on the Plateau, Halloween event at City Hall, Coffee with the Community, Toys for Kids, Pride month flag raising, and Very Merry Christmas
- ✓ News media coverage of a swatting incident, a moving scam, and safety on the water
- ✓ Conducted a school safety assessment at Eastside Catholic School
- ✓ Presented “Stop the Bleed” education to teachers and staff of the Issaquah School District
- ✓ Successfully handled a domestic violence situation
- ✓ Gave tours of the police station to several 2nd grade classes

2023-2024 Goals & Relationship to Council Goals

Council Goal-Safety

- Provide appropriate and effective support to vulnerable people in mental health crisis. Analyze available co-responder models to see if any can be tailored to Sammamish’s needs.
- Enhance partnerships with city departments to ensure system resiliency in emergency management planning and response coordinations. Conduct risk assessments and exercises to verify the relevancy and effectiveness of existing plans and protocols.
- Positively impact employee welfare by fostering leadership development for all ranks, implement options for maintaining both physical and mental health, and conduct surveys for the purpose of recruiting/retaining quality personnel.

Council Goal-Diversity, Equity, Inclusion, and Belonging (DEIB)

- The department is committed to active community engagement. Explore assigning one position as a Community Engagement Officer to forge new partnerships and open the lines of communication with underrepresented groups.

Council Goal-Trust and Transparency

- Re-establish the Community Member Academy, a 10-week course led by experienced law enforcement professionals, to solicit input and gain community point of view.

Position Summary	2019-2020		2021-2022		2023-2024
	<u>Actual</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>
Executive Assistant	0	1	1	0	1
Administrative Assistant	1	(0.25)	0.75	(0.75)	0
TOTAL	1	0.75	1.75	(0.75)	1.00

EMERGENCY MANAGEMENT DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

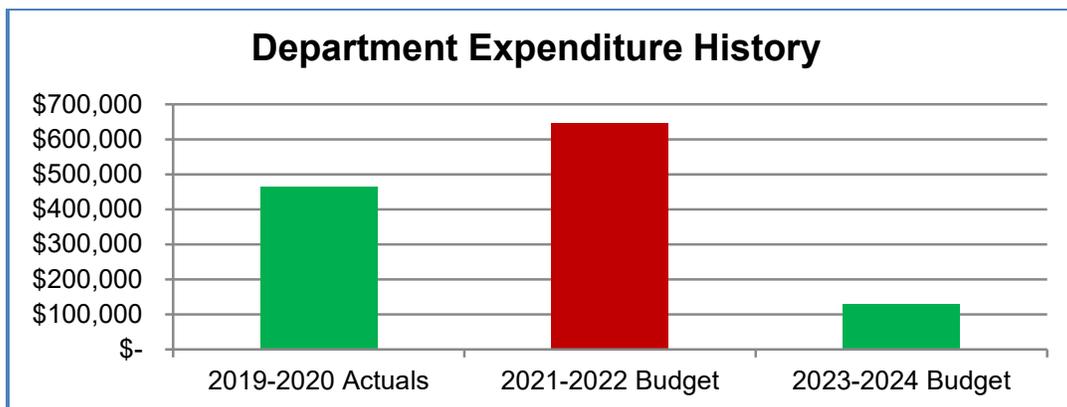
Emergency management services are provided as part of the fire services interlocal agreement with Eastside Fire & Rescue beginning in 2023. Sammamish provides additional emergency management services to its residents such as public outreach to promote individual preparedness and awareness.

Budget Highlights

- Emergency management services have been assumed by Eastside Fire & Rescue.
- The budget includes funding for city specific emergency management services not provided by Eastside Fire & Rescue.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 181,430	\$ -	\$ -
Supplies	68,770	41,000	-
Services & Charges	208,261	606,100	130,000
Capital	5,959	-	-
Total	\$ 464,420	\$ 647,100	\$ 130,000



2021-2022 Accomplishments

- ✓ The Emergency Manager position and emergency management responsibilities were transitioned to Eastside Fire & Rescue

2023-2024 Goals & Relationship to Council Goals

Council Goal-Safety

- Update the city's Comprehensive Emergency Management Plan
- Re-establish the City's Emergency Planning Committee
- Complete and maintain an up-to-date Hazardous Materials Emergency Response Plan
- Complete and maintain an up-to-date Local Hazard Mitigation Plan
- Conduct a Hazardous Identification & Vulnerability Analysis

Position Summary					
	2019-2020		2021-2022		2023-2024
	<u>Actual</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>
Emergency Manager	1	(1)	0	0	0
TOTAL	1	0	0	0	0

PUBLIC WORKS DEPARTMENT

Responsibility: Public Works Director

Department Overview

The Public Works Department provides services through six divisions: Administration, Engineering, Traffic, Transportation Planning, Development Review, and Street Maintenance. Street expenditures, formerly budgeted in a separate fund, were combined with this department in the 2021-2022 budget.

Responsibilities

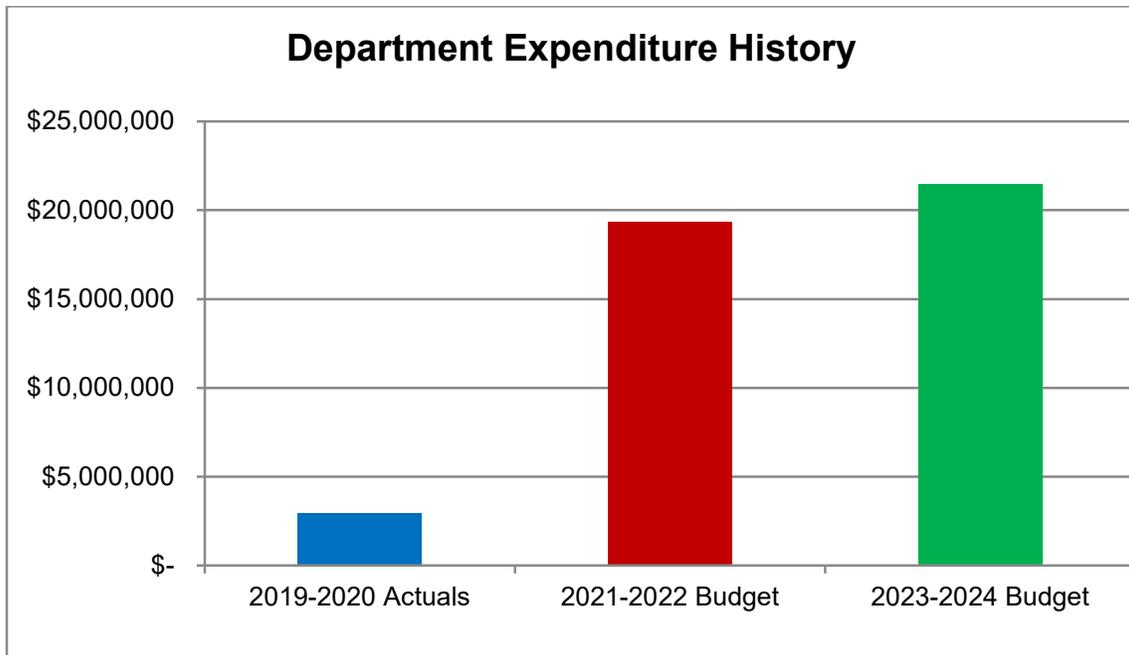
- Department oversight
- Long-range transportation planning
- Transportation Capital Improvement Program (TCIP) development and management
- Research, analysis, and reporting on public works issues to the City Manager and City Council
- Participation in regional public works groups
- Plan review and project inspection
- Transportation system maintenance
- Traffic control and management

Budget Highlights

- A reorganization for better management took the department from 4 divisions to 6 divisions, adding Transportation Planning and Development Review as the 2 new divisions.
- Personnel changes include adding a Development Review Engineer and a Traffic Signal Technician and transferring 0.25 of the Contract Administrator to the Administrative Services Department.
- The budget for capital includes several traffic control equipment upgrades.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,473,091	\$ 7,857,800	\$ 9,457,300
Supplies	25,660	1,149,140	1,027,100
Services & Charges	439,595	5,897,430	6,208,450
Capital	-	196,000	843,000
Pavement Preservation	-	4,245,100	3,959,500
Total	\$ 2,938,346	\$ 19,345,470	\$ 21,495,350



2021-2022 Accomplishments

- ✓ Hosted 4 recycling events annually
- ✓ Developed the City's first Small Wireless Facility Franchise Agreement
- ✓ Revitalized the Public Works grant application program-received grants for capital project design and for purchase of a street sweeper
- ✓ Increased use of the Community Ride program
- ✓ Adopted the Transportation Capital Improvement Program (TCIP) for 2023-2028
- ✓ Issued the Balanced Land Use Mobility (BLUMA) final environmental impact statement
- ✓ Resumed a traffic impact fee study update after a 3+ year hiatus
- ✓ Transit study preliminary planning

- ✓ Received an Honor Award in the American Council of Engineering Companies 2022 Engineering Excellence Awards competition for Issaquah Fall City Road Phase I project
- ✓ Began East Lake Sammamish Shore Lane project design and completed the 228th overlay project design
- ✓ Improved cross-departmental coordination of development review
- ✓ Traffic system upgrades-4 signal cabinets, battery back-up installation, signal timing adjusted for school calendars/events, secured junction boxes,
- ✓ Completed a road striping plan and restriped selected roads
- ✓ Completed a crosswalk assessment and the City's first Local Road Safety Plan
- ✓ Optimized signals and evaluated school traffic/queuing
- ✓ Provided excellent road clearing services for multiple snow/ice events
- ✓ Managed numerous city-wide maintenance contracts
- ✓ Pothole repair and road patching performed after several damaging snow/ice events

2023-2024 Goals & Relationship to Council Goals

Council Goal-Transportation

- Develop a Transit Plan to encourage and foster an increase in transit opportunities
- Update the transportation element and the capital improvements project list in the Comprehensive Plan
- Conduct a school traffic corridor analysis
- Overlay street pavement in the Klahanie neighborhood
- Prepare a 6-year Transportation Improvement Plan
- Conduct traffic counts at the critical intersections and gateways to the City
- Complete transportation project designs

Council Goal-Safety

- Determine the level of service for future snow/ice response
- Upgrade traffic control equipment

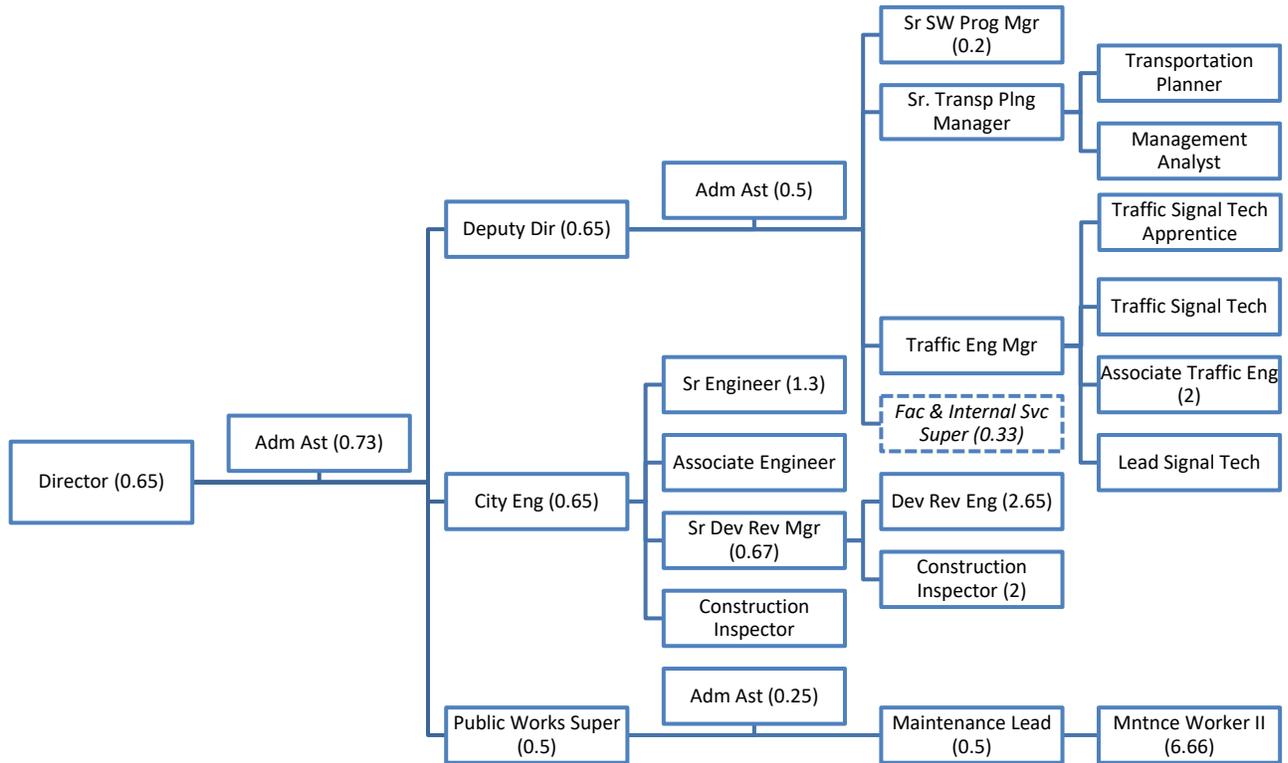
Council Goal-Trust and Transparency

- Update the Public Works Standards
- Create interactive, public facing GIS maps of city infrastructure

Council Goal-Environment

- Renegotiate contract with Republic Services
- Hold city-wide recycling events

Department Organization Chart



Boxes with a dashed outline and italic text indicate positions which are budgeted in this department but which report to a separate department and/or operating fund.

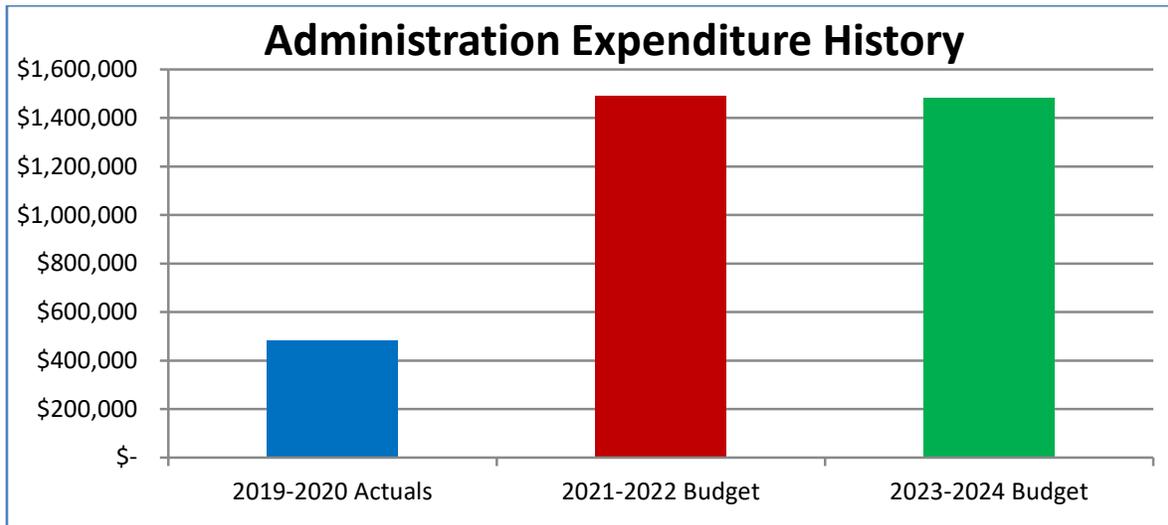
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Public Works Director	0.3	0.35	0.65	0	0.65	
Deputy Public Works Director	0.3	0.35	0.65	0	0.65	
Administrative Assistant	0.47	1.01	1.48	0	1.48	
Associate Engineer	0	2	2	0	1	
Associate Engineer-Traffic	0	0	0	1	2	
City Engineer	0.3	0.35	0.65	0	0.65	
Construction Inspector	2	1	3	0	3	
Contract Administrator	0	0.25	0.25	(0.25)	0	
Development Review Engineer	1.6	0.05	1.65	1	2.65	
Fac & Internal Svcs Superintendent	0	0.33	0.33	0	0.33	
Lead Traffic Signal Technician	0	1	1	0	1	
Maintenance Lead	0	0.5	0.5	0	0.5	
Maintenance Worker II	0	6.66	6.66	0	6.66	
Management Analyst	1	0	1	0	1	
Public Works Superintendent	0	0.5	0.5	0	0.5	
Sr. Construction Inspector	1	(1)	0	0	0	
Sr. Development Review Mgr.	0.34	0.33	0.67	0	0.67	
Sr. Engineer-Projects	1.6	(0.3)	1.3	0	1.3	
Sr. Stormwater Program Mgr.	0.1	0.1	0.2	0	0.2	
Sr. Traffic Engineer	0	1	1	(1)	0	
Sr. Transportation Planning Mgr.	0	1	1	0	1	
Traffic Engineering Manager	0.5	0.5	1	0	1	
Traffic Signal Technician	0	0	0	1	1	
Traffic Signal Technician-Apprentice	0	1	1	0	1	
Transportation Planner	0	1	1	0	1	
TOTAL	9.51	18.0	27.49	1.75	29.24	

ADMINISTRATION DIVISION

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

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 444,784	\$ 1,108,500	\$ 903,300
Supplies	6,593	27,700	27,500
Services & Charges	28,512	352,160	549,800
Total	\$ 479,889	\$ 1,488,360	\$ 1,480,600



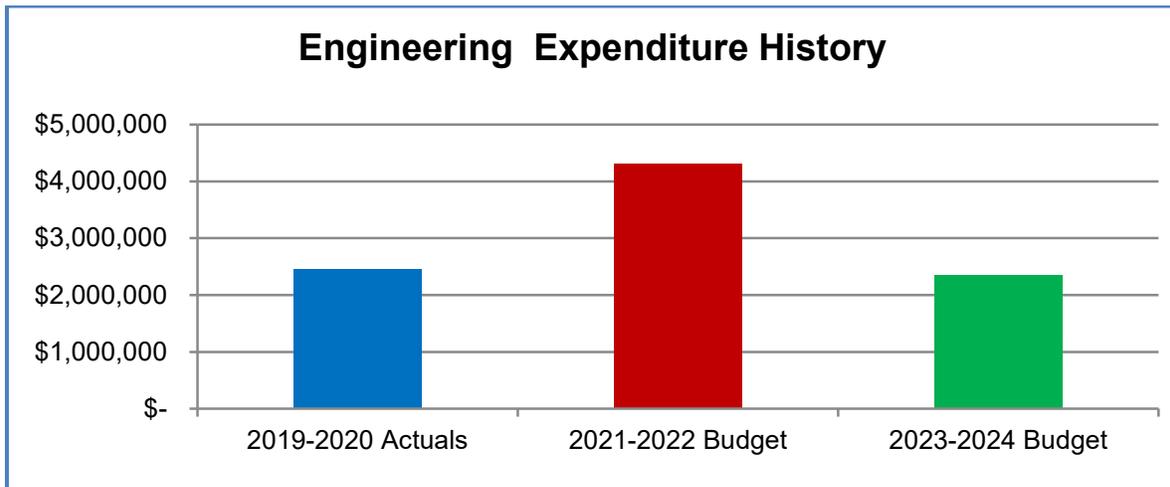
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Public Works Director	0.3	0.35	0.65	0	0.65	
Deputy Public Works Director	0.3	0.35	0.65	0	0.65	
Administrative Assistant	0.47	0.76	1.23	0	1.23	
Contract Administrator	0	0.25	0.25	(0.25)	0	
Management Analyst	1	0	1	(1)	0	
TOTAL	2.07	1.71	3.78	(1.25)	2.53	

ENGINEERING DIVISION

The Engineering Division is responsible for the planning, design and management of transportation projects and construction inspection. This division also updates various city plans such as the Transportation Master Plan and city’s Public Works Standards.

Engineering Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,028,307	\$ 3,315,000	\$ 1,491,600
Supplies	19,067	22,100	23,400
Services & Charges	411,083	945,000	804,500
Capital	-	33,600	34,000
Total	\$ 2,458,457	\$ 4,315,700	\$ 2,353,500



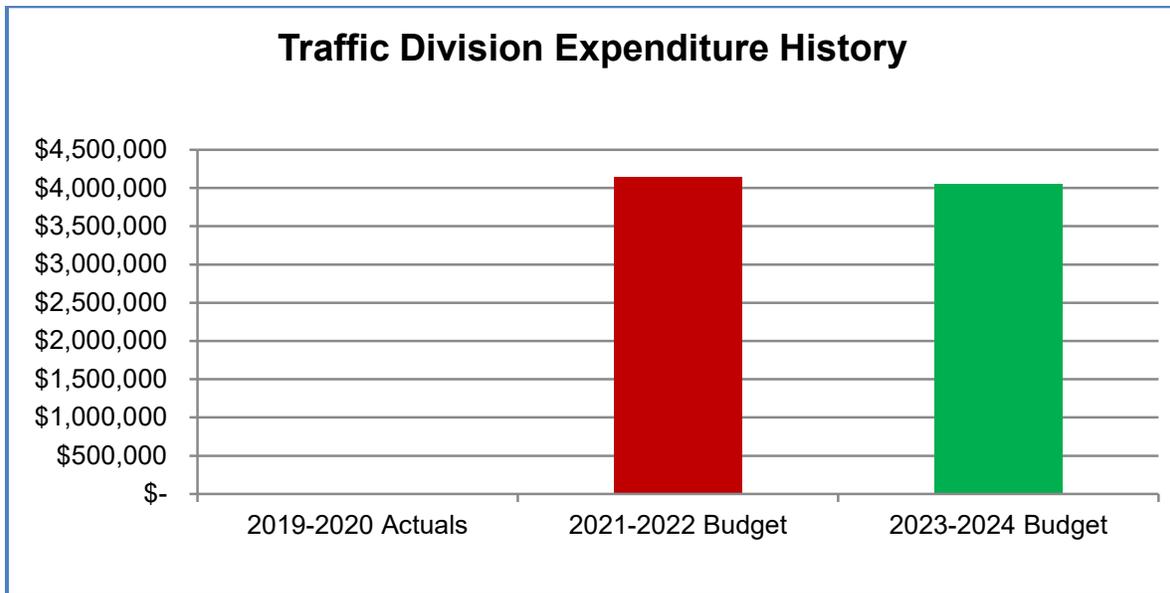
Position Summary		2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget		
Associate Engineer	0	0	0	1	1		
City Engineer	0.3	0.35	0.65	0	0.65		
Construction Inspector	3	(1)	2	(1)	1		
Project Engineer	1.6	0.05	1.65	(1.65)	0		
Sr. Construction Inspector	0	1	1	(1)	0		
Sr. Development Review Mgr.	0.34	0.33	0.67	(0.67)	0		
Sr. Engineer-Projects	1.6	0.7	2.3	(1)	1.3		
Sr. Stormwater Program Mgr.	0.1	0.1	0.2	0	0.2		
Sr. Transportation Planning Mgr.	0	1	1	(1)	0		
Traffic Engineering Manager	0.5	(0.5)	0	0	0		
Transportation Planner	0	1	1	(1)	0		
TOTAL	7.44	3.0	10.47	(6.32)	4.15		

TRAFFIC DIVISION

The Traffic Division facilitates and monitors the flow of traffic to keep the street system running smoothly through traffic signal coordination and maintenance, traffic modeling, and concurrency system management..

Traffic Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ 1,640,200	\$ 1,898,100
Supplies	-	413,740	282,900
Services & Charges	-	2,062,450	1,138,500
Capital	-	20,400	726,000
Total	\$ -	\$ 4,136,790	\$ 4,045,500



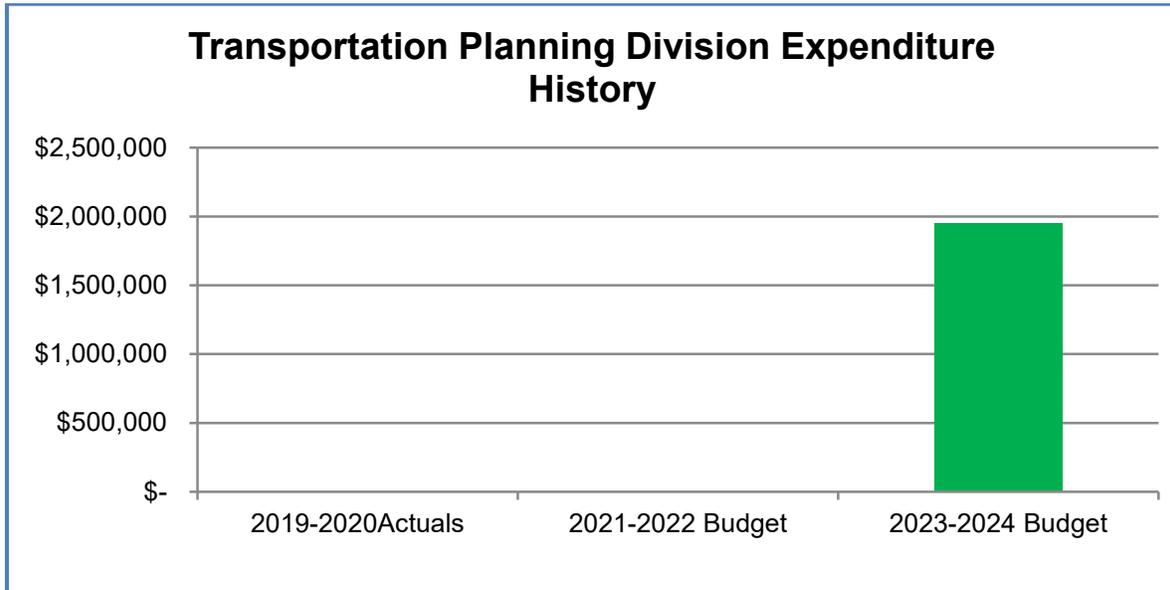
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	Budget
Associate Engineer-Traffic	0	1	1	1	2	2
Lead Traffic Signal Technician	0	1	1	0	1	1
Sr. Traffic Engineer	0	1	1	(1)	0	0
Traffic Engineering Manager	0	1	1	0	1	1
Traffic Signal Technician	0	1	1	0	1	1
Traffic Signal Technician-Apprentice	0	0	0	1	1	1
TOTAL	0	5	5	1	6	6

TRANSPORTATION PLANNING DIVISION

The Transportation Planning Division is new in the 2023-2024 budget. The responsibilities of this division are development and implementation of a long-range transportation system plan, traffic corridor analyses, coordination of transit options for citizens, and updating the transportation section of the Comprehensive Plan.

Transportation Planning Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 1,247,400
Supplies	-	-	4,600
Services & Charges	-	-	700,200
Total	\$ -	\$ -	\$ 1,952,200



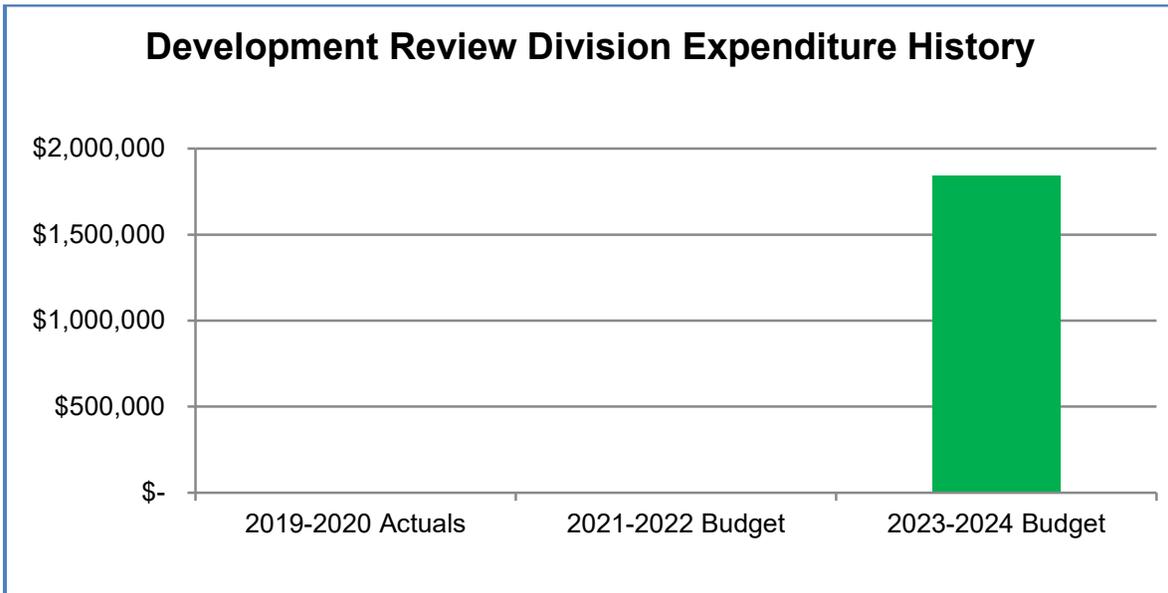
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Management Analyst	0	0	0	1	1	
Sr. Transportation Planning Mgr.	0	0	0	1	1	
Transportation Planner	0	0	0	1	1	
TOTAL	0	0	0	3	3	

DEVELOPMENT REVIEW DIVISION

The Development Review Division is new in the 2023-2024 budget. This division reviews development plans for conformity with public works related city codes and conducts construction inspections.

Development Review Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 1,728,500
Supplies	-	-	8,500
Services & Charges	-	-	102,250
Total	\$ -	\$ -	\$ 1,839,250



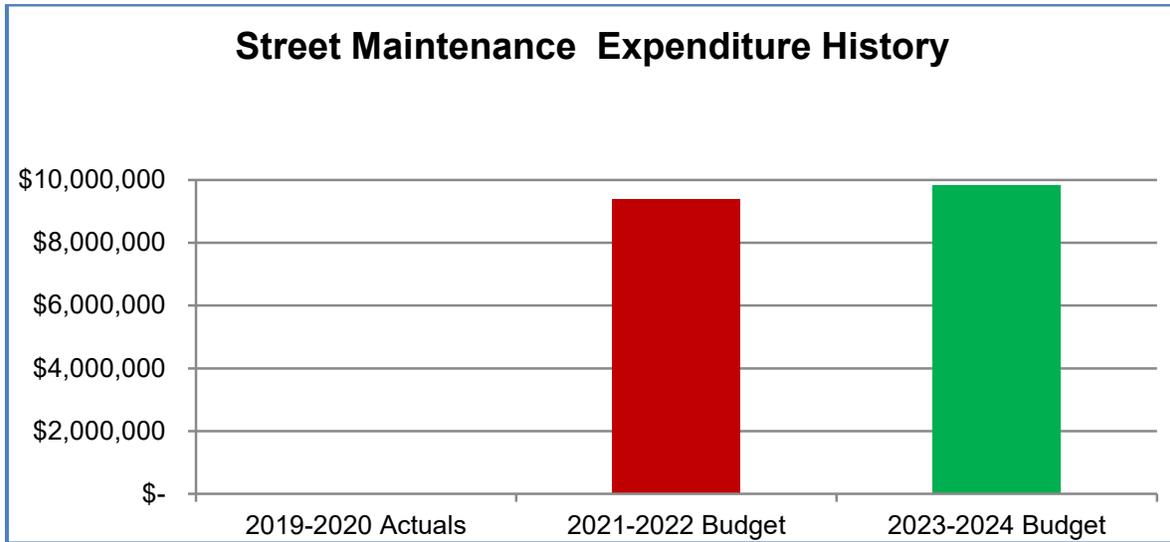
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Construction Inspector	0	0	0	2	2	
Development Review Engineer	0	0	0	2.65	2.65	
Sr. Development Review Mgr.	0	0	0	0.67	0.67	
TOTAL	0	0	0	5.32	5.32	

STREET MAINTENANCE DIVISION

The street maintenance division is responsible for keeping the city’s transportation system, including streets, sidewalks, and medians in good condition at all times, managing contracts for timely roadway maintenance, snow and ice removal, and constructing small transportation projects such as sidewalk connections.

Street Maintenance Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ 1,794,100	\$ 2,188,400
Supplies	-	685,600	680,200
Services & Charges	-	2,537,820	2,913,200
Capital	-	142,000	83,000
Pavement Preservation	-	4,245,100	3,959,500
Total Expenditures	\$ -	\$ 9,404,620	\$ 9,824,300



Prior years’ history may be found in the Street Fund.

Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	Budget
Administrative Assistant	0	0.25	0.25	0	0.25	0.25
Fac & Internal Svcs Superintendent	0	0.33	0.33	0	0.33	0.33
Maintenance Lead	0	0.5	0.5	0	0.5	0.5
Maintenance Worker I	0	0	0	0	0	0
Maintenance Worker II	0	6.66	6.66	0	6.66	6.66
Public Works Superintendent	0	0.5	0.5	0	0.5	0.5
TOTAL	0	8.24	8.24	0	8.24	8.24

COMMUNITY DEVELOPMENT DEPARTMENT

Responsibility: Community Development Director

Department Overview

The Community Development Department (DCD) develops, administers and enforces the city's standards for land use, design, construction and housing. DCD is also responsible for long-range planning including Sammamish's Comprehensive Plan and related projects-transportation improvements, downtown, and waterfront planning, and more. DCD is made up of six divisions-Administration, Long-range Planning, Current Planning, Code Compliance, Building, and Permits.

Responsibilities

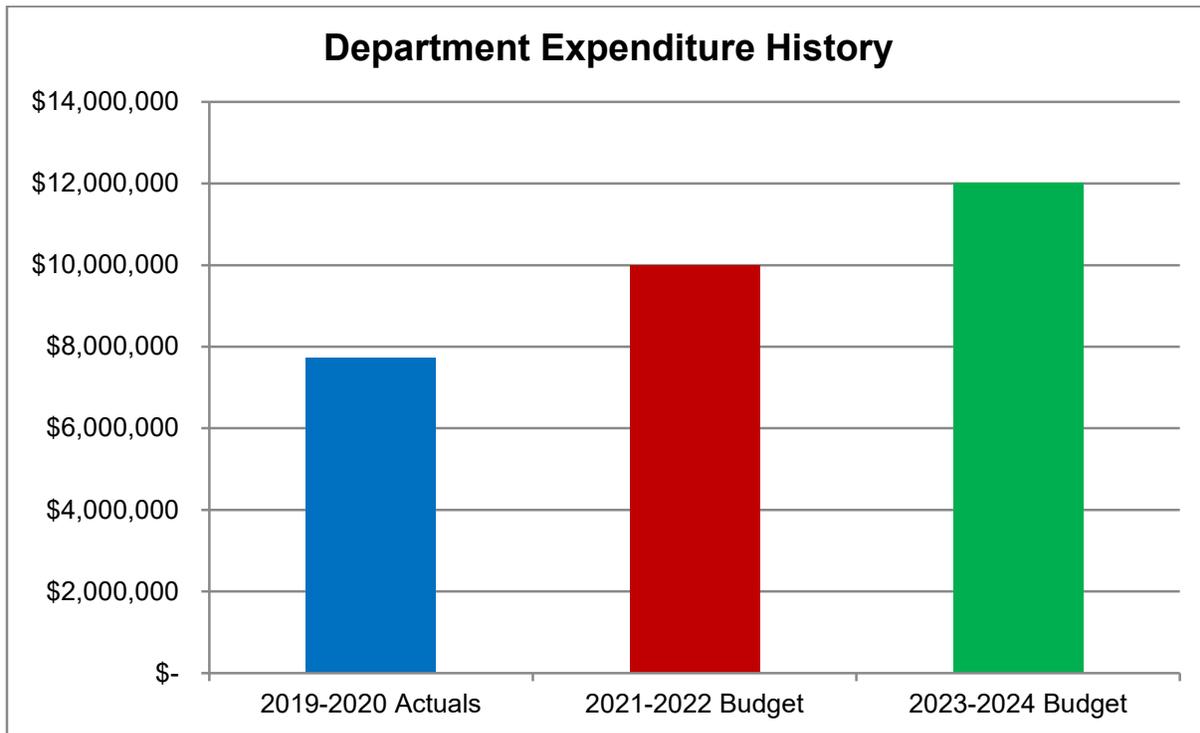
- Long-range comprehensive planning
- Land use policy advice to the City Council
- Current planning and land use permits
- Annexations and annexation policy development
- Building and electrical permits and inspections
- Environmental review
- Planning publications (assistance brochures)
- Evaluating and planning for any state legislative impacts to the City
- Providing support to the Planning Commission

Budget Highlights

- Two new positions are included in the 2023-2024 budget-a Code Compliance Supervisor and an Associate Planner to handle expected Town Center development.
- Two positions were reclassified to reflect current job duties and a 0.25 Administrative Assistant position was transferred to the City Clerk's office.
- Several studies and updates are scheduled in the 2023-2024 biennium including a Comprehensive Plan update, a climate action plan, development of a green building code, and a critical areas update.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 6,613,826	\$ 8,056,800	\$ 9,181,500
Supplies	54,935	102,300	124,750
Services & Charges	990,360	1,810,650	2,688,590
Capital	69,704	29,100	29,100
Total	\$ 7,728,825	\$ 9,998,850	\$ 12,023,940



2021-2022 Accomplishments

- ✓ Issued the Balanced Land Use Mobility (BLUMA) final environmental impact statement
- ✓ Adopted code changes related to communications facilities, school impact fees, stormwater, Phase II development regulations, and unified development.
- ✓ Received approval of the Urban Forest Management Plan implementation strategies and launched the Urban Forest work program
- ✓ Completed a development permit fee analysis and updated the fee schedule
- ✓ Upgraded the Permit Management system and added new permit types to the online application program-My Building Permit
- ✓ Drafted and implemented the in-person building services plan in response to COVID-19
- ✓ Completed the Community Visioning project
- ✓ Continued with 2024 Comprehensive Plan periodic update planning. The Comprehensive Plan can be found at www.sammamish.us in the Permits and Regulations tab.
- ✓ Worked towards developing a Housing Action Plan.

- ✓ Streamlined internal processes to accommodate hybrid work schedules, public meetings, and permit applications.

2023-2024 Goals & Relationship to Council Goals

Council Goal-Environment

- Develop and adopt greenhouse gas and vehicle miles traveled reduction strategies
- Develop and adopt a climate action plan
- Develop and include a climate change and resiliency element with the 2024 Comprehensive Plan periodic update
- Develop and adopt critical areas rules meeting community needs and in compliance with state laws
- Develop and adopt an updated transfer of development rights program and adopt an updated interlocal agreement with King County for external transfer of development rights

Council Goal-Trust & Transparency

- Continue to focus on quality and value in delivery of standard department operations and services without disruption
- Develop and adopt an updated community visioning statement
- Develop and adopt a Comprehensive Plan meeting state and county requirements
- Complete code updates for consistency and to implement direction established with the 2024 Comprehensive Plan update

Safety

- Develop and adopt the 2021 building code updates

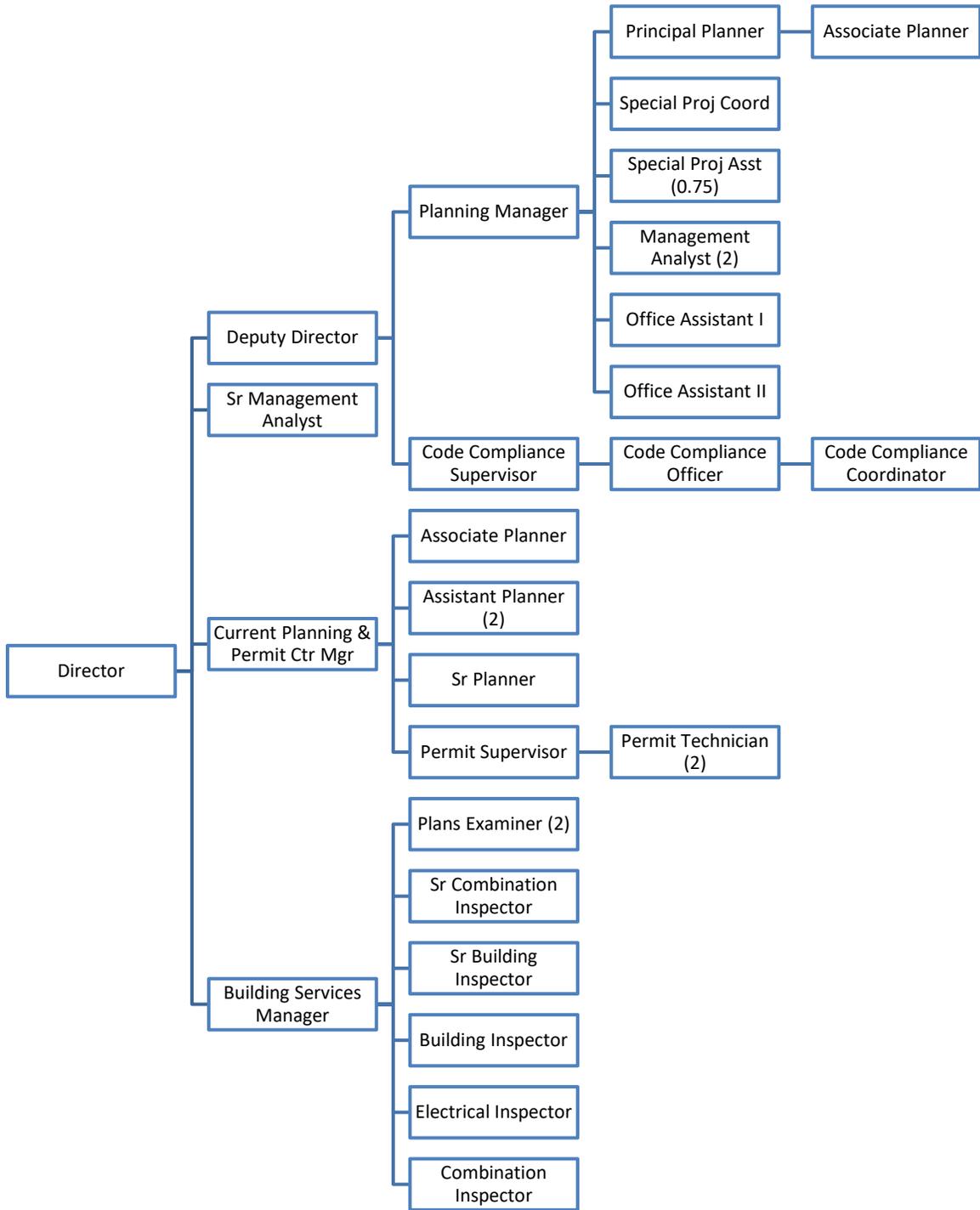
Housing

- Develop and adopt a Housing Action Plan
- Review and adopt A Regional Coalition for Housing (ARCH) budget and work plan
- Review and authorize ARCH Trust Fund proposals

Financial Sustainability

- Manage the department budget and work plan to remain on schedule and within budget

Department Organization Chart



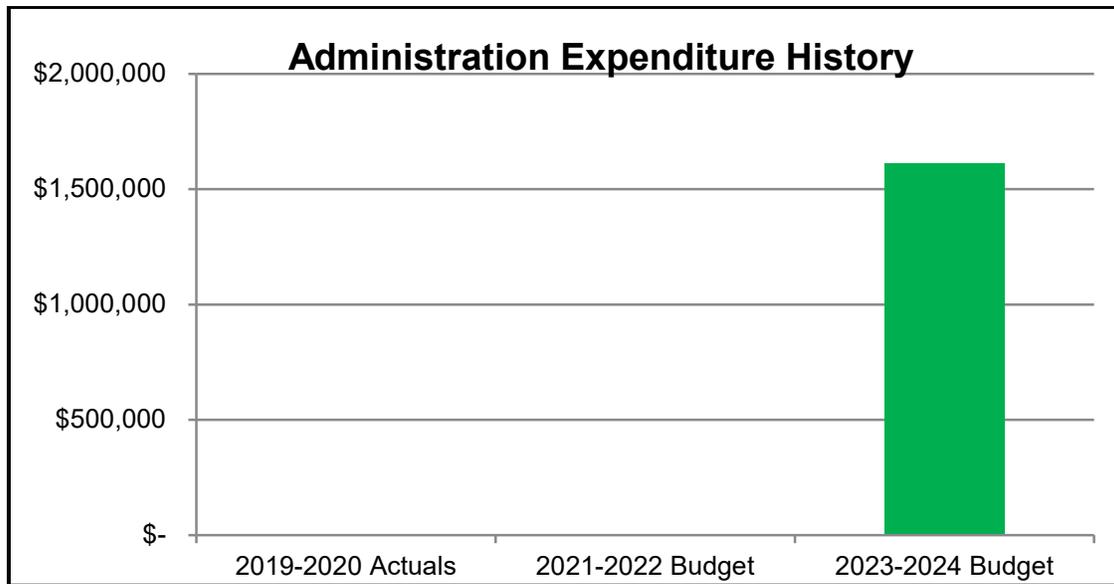
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
	City Manager	0.53	(0.53)	0	0	0
Community Development Director	1	0	1	0	1	
Deputy Comm. Dev. Director	1	0	1	0	1	
Administrative Assistant	0	0.25	0.25	(0.25)	0	
Assistant Planner	2	0	2	0	2	
Associate Planner	1	0	1	1	2	
Building Inspector	2	(1)	1	0	1	
Building Official	1	(1)	0	0	0	
Building Services Manager	0	1	1	0	1	
Code Compliance Coordinator	0.5	0.5	1	0	1	
Code Compliance Officer	1	0	1	0	1	
Code Compliance Supervisor	0	0	0	1	1	
Combination Inspector	0	1	1	0	1	
Current Plng & Permit Ctr Manager	0	1	1	0	1	
Customer Service/Permit Manager	0	0	0	0	0	
Electrical Inspector	1	0	1	0	1	
Management Analyst	1	1	2	0	2	
Office Assistant I	2	(1)	1	0	1	
Office Assistant II	0	1	1	0	1	
Permit Supervisor	0	0	0	1	1	
Permit Technician	1	1	2	0	2	
Planning Manager	1	0	1	0	1	
Plans Examiner	2	0	2	0	2	
Principal Planner	1	(1)	0	1	1	
Senior Planner	2	0	2	(1)	1	
Special Projects Assistant	1	(0.25)	0.75	0	0.75	
Special Projects Coordinator	1	0	1	0	1	
Sr. Building Inspector	1	0	1	0	1	
Sr. Combo. Building Inspector	1	0	1	0	1	
Sr. Management Analyst	1	0	1	0	1	
Sr. Permit Technician	1	0	1	(1)	0	
TOTAL	27.03	1.97	29.00	1.75	30.75	

ADMINISTRATION DIVISION

The Administration Division oversees the department, evaluates/implements new state laws affecting development, provides reception and cashiering services for all of City Hall, and coordinates on regional environmental issues.

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 1,557,000
Supplies	-	-	7,400
Services & Charges	-	-	48,060
Total	\$ -	\$ -	\$ 1,612,460



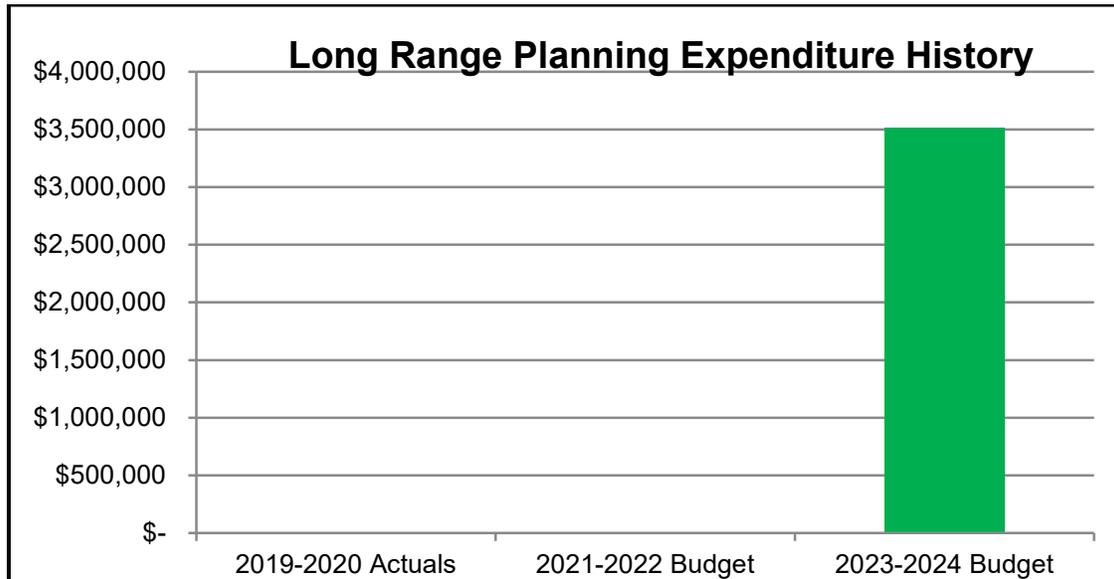
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Community Development Director	0	0	0	1	1	
Deputy Comm. Dev. Director	0	0	0	1	1	
Office Assistant I	0	0	0	1	1	
Office Assistant II	0	0	0	1	1	
Special Projects Assistant	0	0	0	0.75	1	
TOTAL	0	0	0	4.75	4.75	

LONG RANGE PLANNING DIVISION

The Long-range Planning Division is primarily an economic development and land use management agency participating in regional planning and growth management activities, assisting Town Center developers to meet city development codes and providing capital project assistance on city projects.

Long Range Planning Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 2,150,100
Supplies	-	-	48,550
Services & Charges	-	-	1,312,360
Total	\$ -	\$ -	\$ 3,511,010



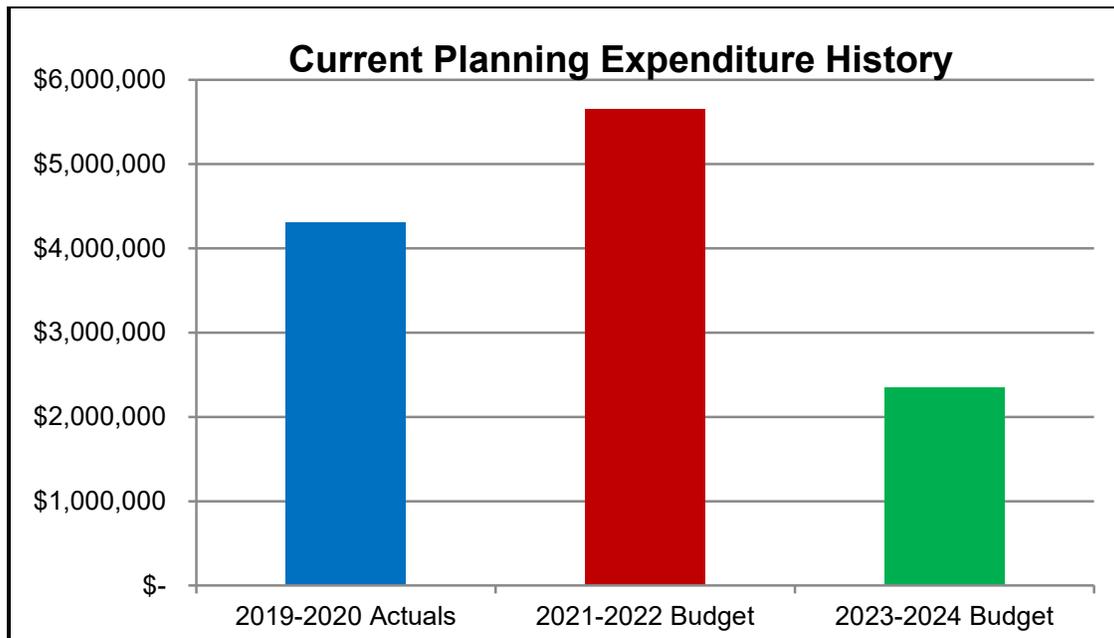
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Associate Planner	0	0	0	1	1	
Management Analyst	0	0	0	2	2	
Planning Manager	0	0	0	1	1	
Principal Planner	0	0	0	1	1	
Special Projects Coordinator	0	0	0	1	1	
Sr. Management Analyst	0	0	0	1	1	
TOTAL	0	0	0	7	7	

CURRENT PLANNING DIVISION

The Current Planning Division reviews and processes building and land use permits for conformance to applicable development and environmental regulations.

Current Planning Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 3,519,365	\$ 4,188,700	\$ 1,434,200
Supplies	22,321	40,100	8,250
Services & Charges	766,116	1,400,200	877,610
Capital	-	29,100	29,100
Total	\$ 4,307,802	\$ 5,658,100	\$ 2,349,160



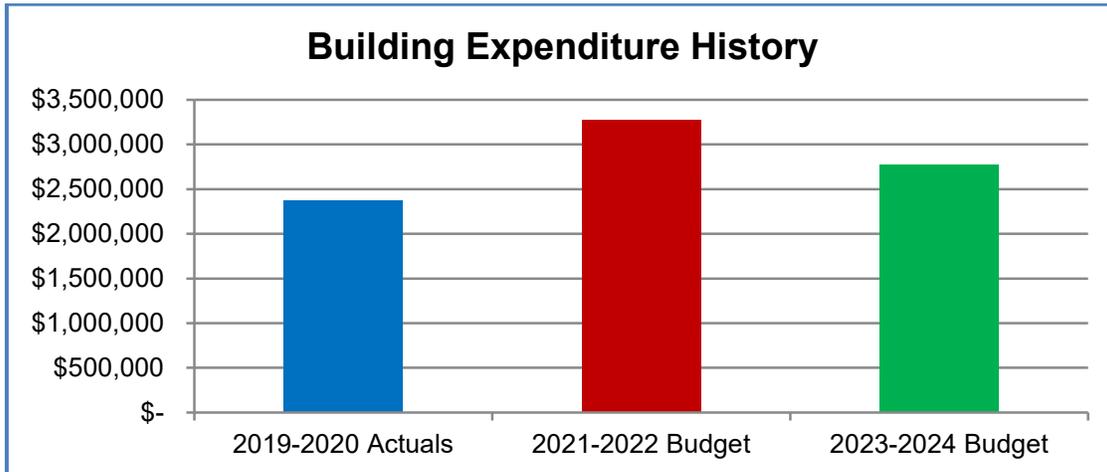
Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
City Manager	0.53	(0.53)	0	0	0
Community Development Director	1	0	1	(1)	0
Deputy Comm. Dev. Director	1	0	1	(1)	0
Administrative Assistant	0	0	0	0	0
Assistant Planner	2	0	2	0	2
Associate Planner	1	0	1	0	1
Current PIng & Permit Ctr Manager	0	1	1	0	1
Management Analyst	1	1	2	(2)	0
Planning Manager	1	0	1	(1)	0
Principal Planner	1	(1)	0	0	0
Senior Planner	2	0	2	(1)	1
Special Projects Assistant	1	(0.25)	0.75	(0.75)	0
Special Projects Coordinator	1	0	1	(1)	0
Sr. Management Analyst	1	0	1	(1)	0
TOTAL	13.53	0.22	13.75	(8.75)	5

BUILDING DIVISION

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.

Building Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,193,042	\$ 2,920,200	\$ 2,506,700
Supplies	27,214	47,800	39,200
Services & Charges	159,140	310,350	228,100
Capital	386	-	-
Total	\$ 2,379,782	\$ 3,278,350	\$ 2,774,000



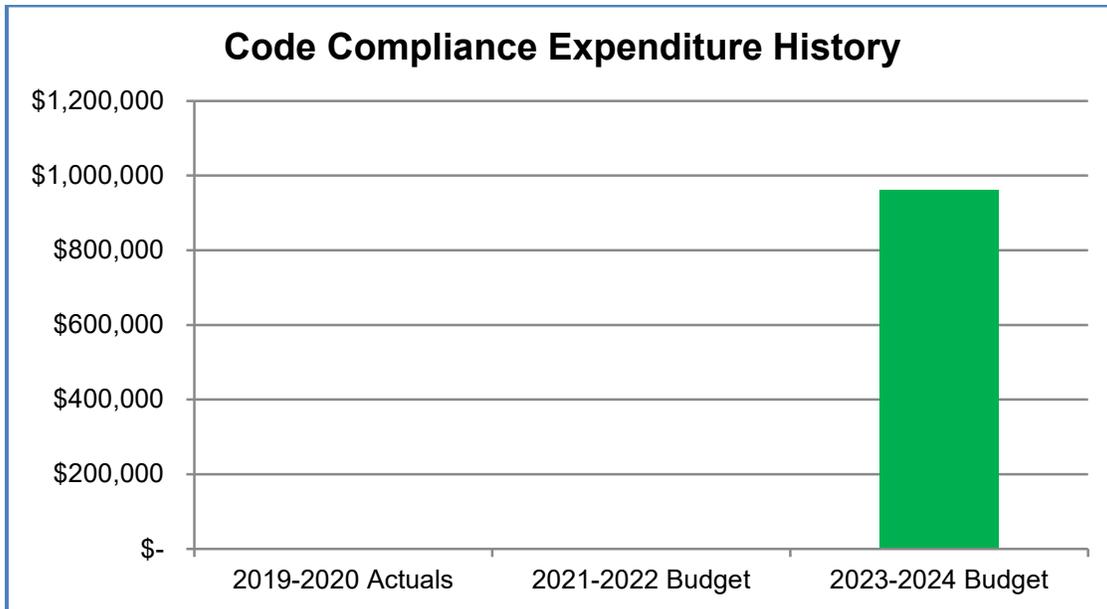
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Building Inspector	2	(1)	1	0	1	1
Building Official	1	(1)	0	0	0	0
Building Services Manager	0	1	1	0	1	1
Code Compliance Coordinator	0.5	0.5	1	(1)	0	0
Code Compliance Officer	1	0	1	(1)	0	0
Combination Inspector	0	1	1	0	1	1
Electrical Inspector	1	0	1	0	1	1
Plans Examiner	2	0	2	0	2	2
Sr. Building Inspector	1	0	1	0	1	1
Sr. Combo. Inspector	1	0	1	0	1	1
TOTAL	9.5	0.5	10.00	(2.00)	8	

CODE COMPLIANCE DIVISION

The Code Compliance Division is responsible for building and development code compliance along with nuisance code violations.

Code Compliance Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ -	\$ 823,500
Supplies	-	-	13,550
Services & Charges	-	-	123,500
Total	\$ -	\$ -	\$ 960,550



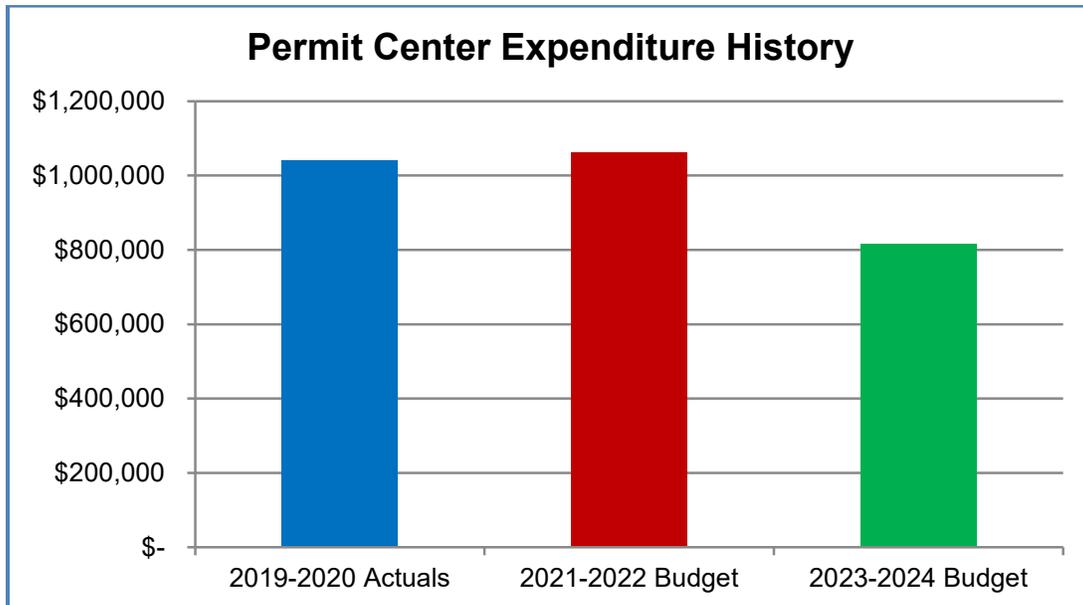
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Code Compliance Coordinator	0	0	0	1	1	
Code Compliance Officer	0	0	0	1	1	
Code Compliance Supervisor	0	0	0	1	1	
TOTAL	0	0	0	3	3	

PERMIT CENTER DIVISION

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.

Permit Center Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 901,419	\$ 947,900	\$ 710,000
Supplies	5,400	14,400	7,800
Services & Charges	65,104	100,100	98,960
Capital	69,318	-	-
Total	\$ 1,041,241	\$ 1,062,400	\$ 816,760



Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Administrative Assistant	0	0.25	0.25	(0.25)		0
Office Assistant I	2	(1)	1	(1)		0
Office Assistant II	0	1	1	(1)		0
Permit Supervisor	0	0	0	1		1
Permit Technician	1	1	2	0		2
Sr. Permit Technician	1	0	1	(1)		0
TOTAL	4	1.25	5.25	(2.25)		3

PARKS AND RECREATION DEPARTMENT

Responsibility: Parks, Recreation and Facilities 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

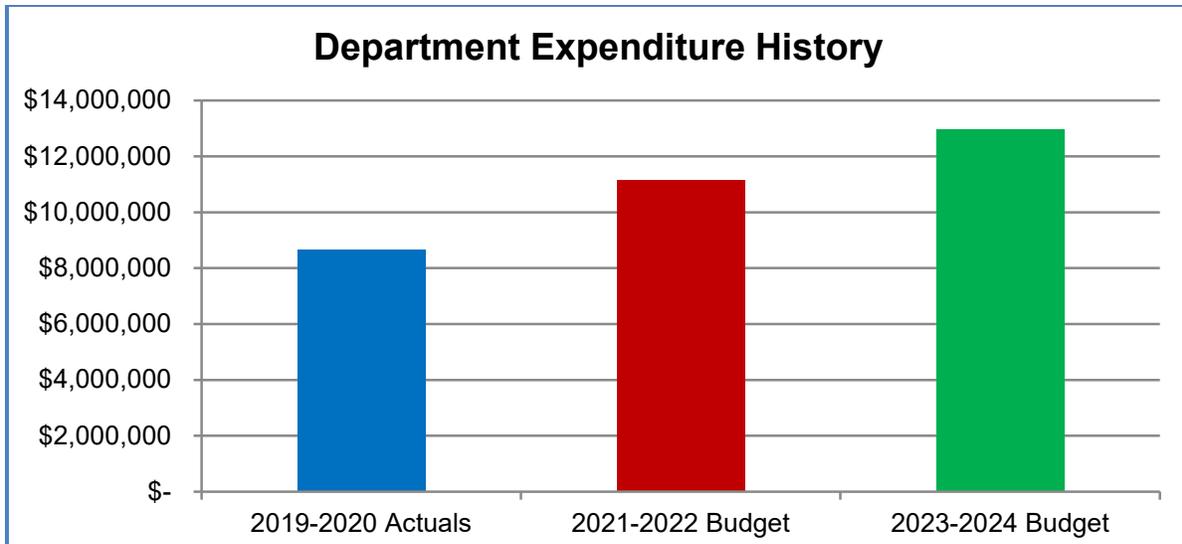
- Develop and manage a parks and recreation system that meets diverse community needs
- Provide cultural and recreational opportunities, including special events, that promote healthy lifestyles and a sense of community
- Perform high quality park maintenance operations to provide safe places to play and recreate
- Identify strategies for the development and operation of parks and recreation facilities
- Improve existing parks and provide new parks, preserves, and open spaces with amenities to support the mental and physical health of residents and serve a growing community

Budget Highlights

- The Parks budget remains relatively unchanged from the prior biennium
- The personnel budget for lifeguards and special events has been restored following the reduction in 2021-2022 for COVID-19 restrictions.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 5,578,075	\$ 6,923,600	\$ 8,061,300
Supplies	526,352	814,800	821,300
Services & Charges	2,422,636	3,261,600	3,823,160
Capital	146,682	152,000	278,000
Total	\$ 8,673,745	\$ 11,152,000	\$ 12,983,760



2021-2022 Accomplishments

- ✓ Completed the master plan for a 64 acre community park
- ✓ Incorporated new compostable dog waste bags in parks
- ✓ Administrative support provided to the Park & Recreation and Arts Commissions and to the Sammamish Youth Board
- ✓ Contracted with Skyhawks, Spotlight Repertory NW, Nature Vision, and other organizations to offer sports camps, camps, classes, and programs at parks and city facilities
- ✓ Held several very successful and well attended community events including KidsFirst Concert Series (6), Concert-in-the-Park Series (7), outdoor movie (1), special events (11), and Arts Commission events (18)
- ✓ Completed an athletic field feasibility study for 2 parks
- ✓ Applied for and received a Conservation Futures grant for \$1,517,390 towards the purchase of park property
- ✓ Established an operational agreement with the Sammamish Botanical Garden Society

2023-2024 Goals & Relationship to Council Goals

Council Goal-Environment

- Update the Parks, Recreation and Open Space (PRO) Plan
- Complete the Big Rock Park and Beaton Hill Park Master Plan
- Complete the concept design of city-owned park parcel in Town Center
- Complete design of the East Sammamish Park baseball fields
- Increase the number of Adopt-a-Road segments in the city
- Partner with local Universities to accomplish restoration goals
- Coordinate with Sammamish Stewards on the variety of restoration projects in the parks and wetland areas

Council Goal-Diversity, Equity, Inclusion, and Belonging (DEIB)

- Continue to provide community events valued by the citizens such as 4th on the Plateau, Halloween Happening, summer concerts, etc.
- Make city fields and amenities available to residents through rental agreements
- Recruit and schedule volunteers for multiple city events and activities
- Partner with the King County Library System to provide free community events and resources

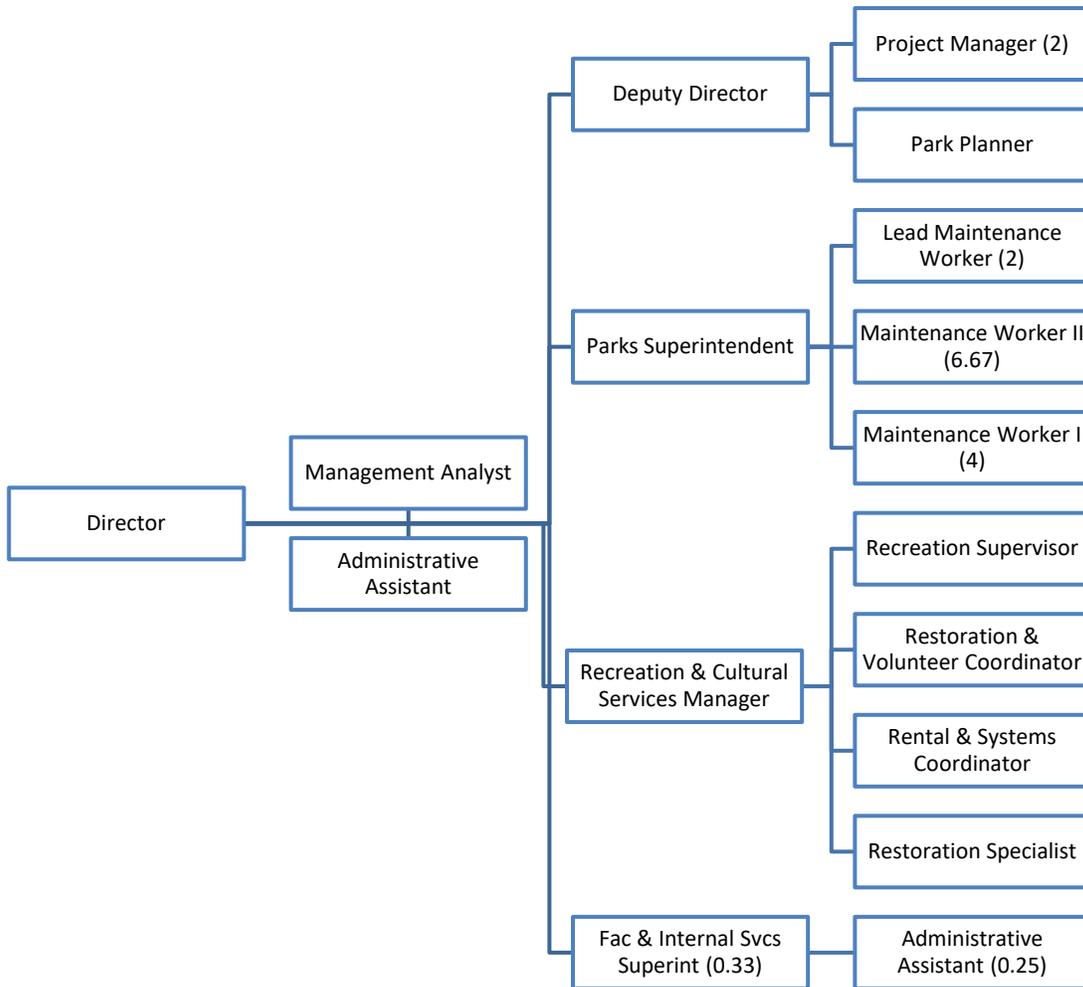
Council Goal-Trust and Transparency

- Sports fields are regularly maintained and prepared for use when reserved
- Performance of contracted maintenance companies is monitored frequently

Council Goal-Safety

- Play areas and equipment are routinely checked for safety
- Maintenance and repair projects are done as soon as needed
- Parks are maintained in a safe, ready-to-use, pleasing condition

Department Organization Chart



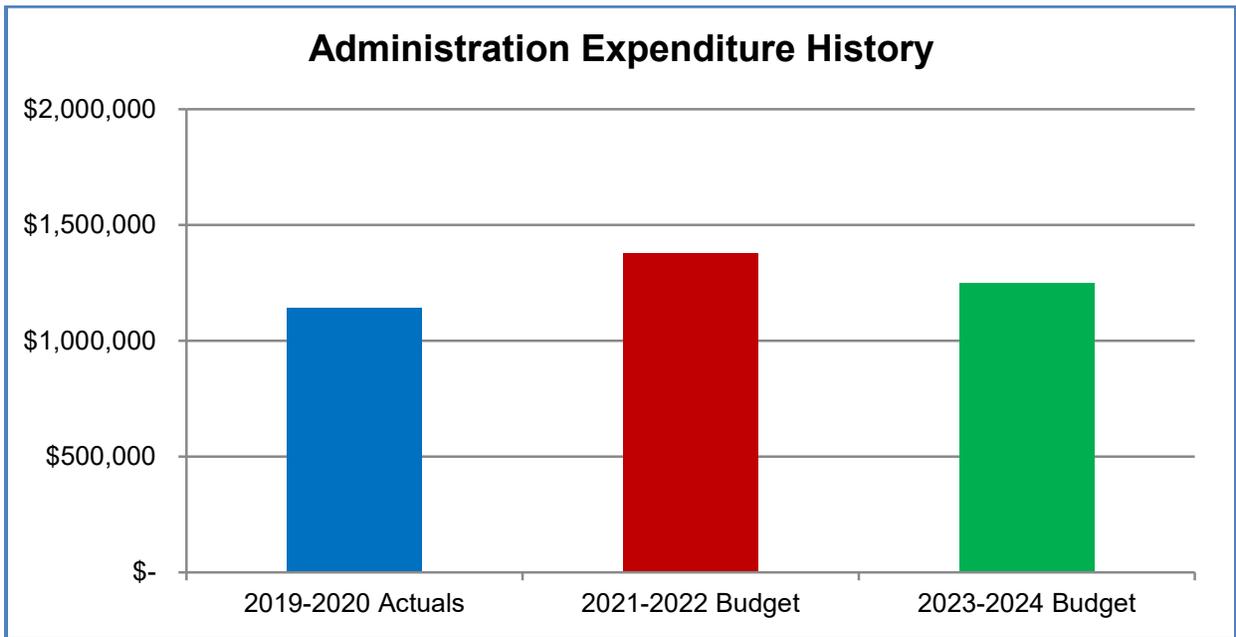
Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Parks & Recreation Director	1	0	1	0	1
Parks & Recreation Deputy Director	1	0	1	0	1
Administrative Assistant	1.33	(0.08)	1.25	0	1.25
Associate Planner	1	0	1	(1)	0
Contract Administrator	0.25	0	0.25	(0.25)	0
Fac & Int Services Superintendent	0	0.33	0.33	0	0.33
Internal Services Superintendent	0.33	(0.33)	0	0	0
Lead Maintenance Worker	2	0	2	0	2
Maintenance Worker I	6	0	6	(2)	4
Maintenance Worker II	5	(0.33)	4.67	2	6.67
Management Analyst	1	0	1	0	1
Office Assistant	1	(1)	0	0	0
Park Planner	0	0	0	1	1
Park Superintendent	1	0	1	0	1
Project Manager	2	0	2	0	2
Recreation Coordinator	1	(1)	0	0	0
Recreation & Cultural Svcs Manager	1	0	1	0	1
Recreation Supervisor	0	1	1	0	1
Rental & Systems Coordinator	0	1	1	0	1
Restoration & Vol Coordinator	0	1	1	0	1
Restoration Specialist	0	1	1	0	1
Volunteer Coordinator	1	(1)	0	0	0
TOTAL	25.91	0.59	26.5	(0.25)	26.25

ADMINISTRATION DIVISION

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

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,117,693	\$ 1,327,000	\$ 1,199,900
Supplies	3,652	10,500	10,500
Services & Charges	18,279	41,220	39,840
Total	\$ 1,139,624	\$ 1,378,720	\$ 1,250,240



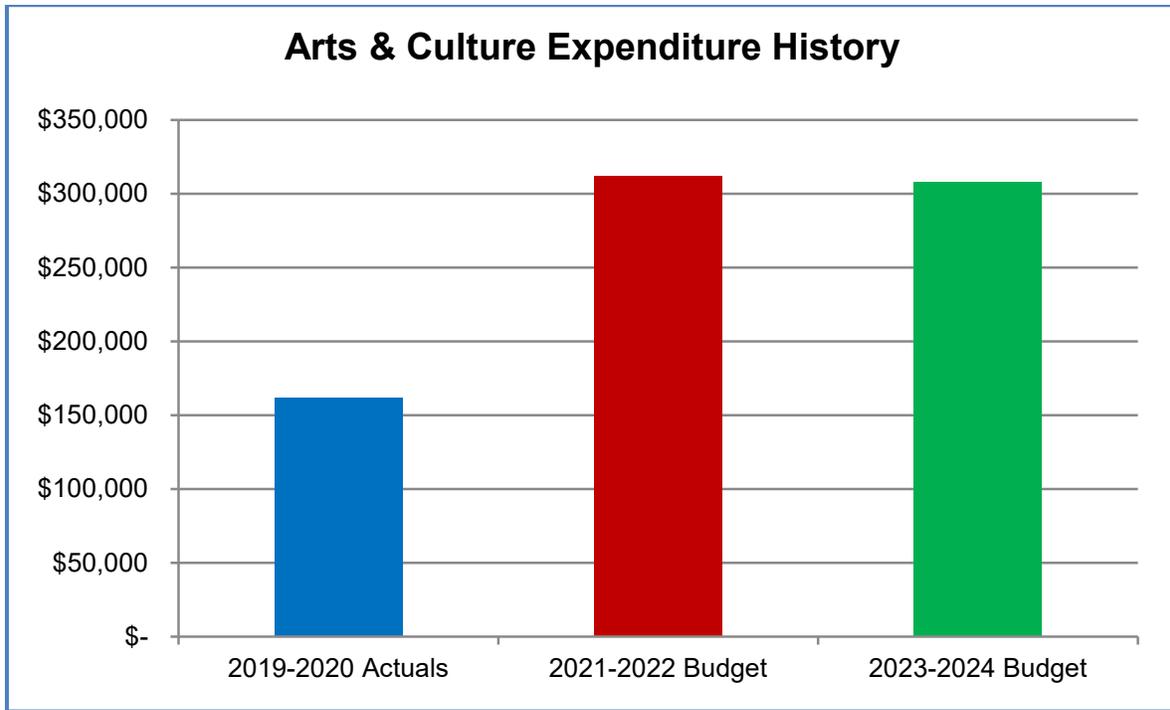
Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Contract Administrator	0.25	0	0.25	(0.25)	0
Parks & Recreation Director	1	0	1	0	1
Parks & Recreation Deputy Director	1	0	1	0	1
Administrative Assistant	1	0	1	0	1
Management Analyst	1	0	1	0	1
TOTAL	4.25	0	4.25	(0.25)	4

ARTS & CULTURE DIVISION

The Arts and Culture Division's focus is on supporting cultural events and artistic opportunities/displays for the enjoyment of residents. This division has no direct employees.

Arts & Culture Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Supplies	\$ 45,625	\$ 50,000	\$ 50,000
Services & Charges	116,368	262,100	258,000
Total	\$ 161,993	\$ 312,100	\$ 308,000

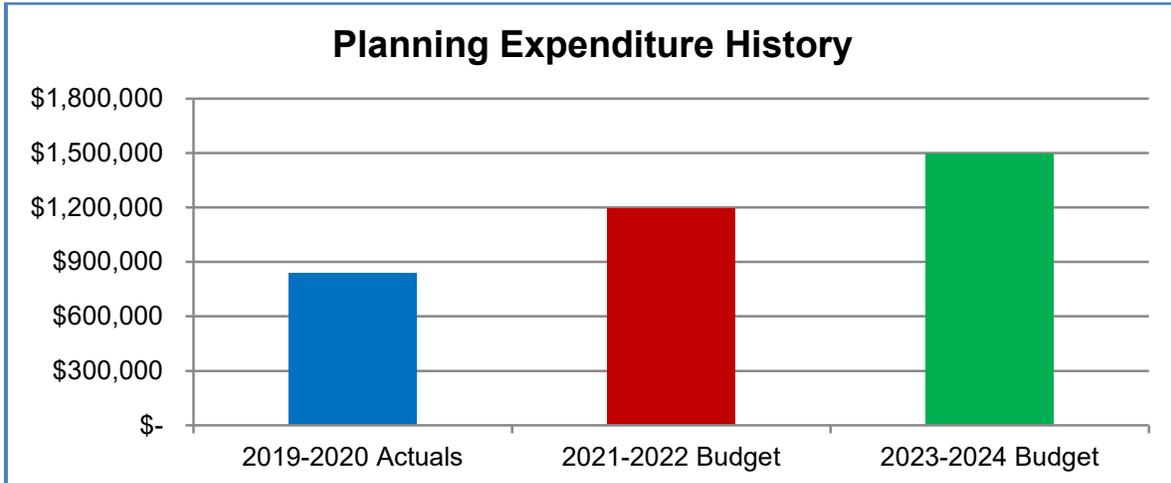


PLANNING DIVISION

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

Planning Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 663,871	\$ 829,500	\$ 944,500
Supplies	3,858	9,600	9,600
Services & Charges	170,689	356,800	544,400
Total	\$ 838,418	\$ 1,195,900	\$ 1,498,500



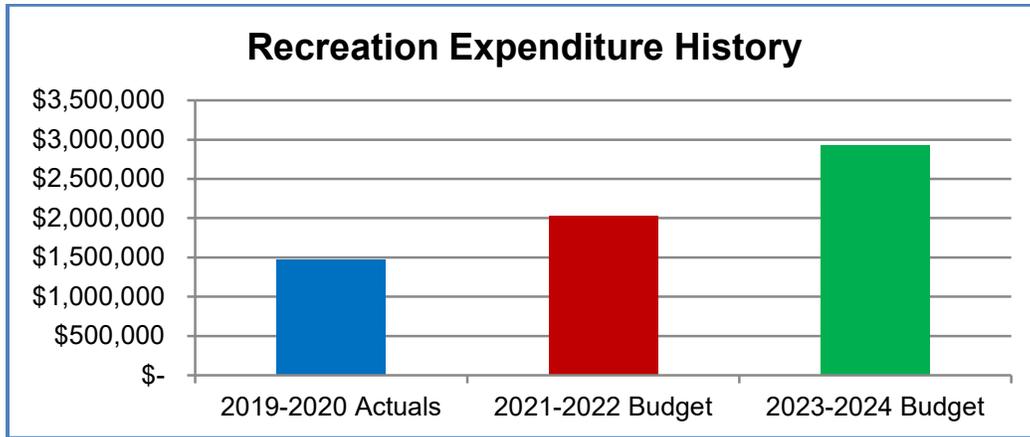
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Associate Planner	1	0	1	(1)	0	0
Park Planner	0	0	0	1	1	1
Project Manager	2	0	2	0	2	2
TOTAL	3	0	3	0	3	3

RECREATION DIVISION

Recreation Division staff members coordinate and facilitate the delivery of recreation programs and volunteer services throughout the city and the city’s park system. This division’s responsibilities include organizing community events such as the annual 4th of July celebration, facility rental bookings, providing lifeguards at city beaches, volunteer recruitment and scheduling, and administering the Sammamish Youth Board programs and events.

Recreation Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 974,496	\$ 1,358,100	\$ 1,914,500
Supplies	88,870	154,900	155,600
Services & Charges	410,311	488,200	644,860
Capital	-	28,000	218,000
Total	\$ 1,473,677	\$ 2,029,200	\$ 2,932,960



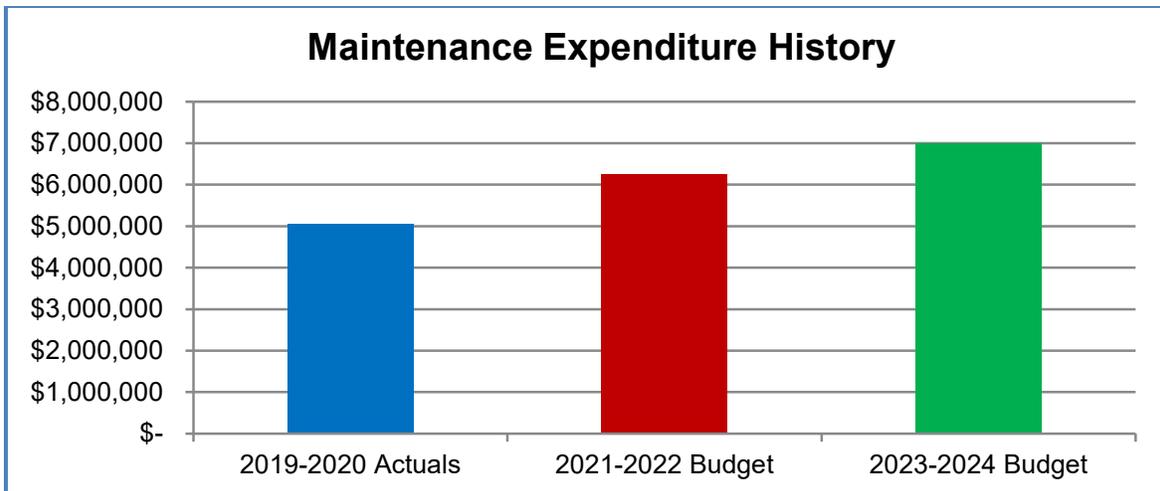
Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Office Assistant	1	(1)	0	0	0
Recreation Coordinator	1	(1)	0	0	0
Recreation & Cultural Svcs Manager	1	0	1	0	1
Recreation Supervisor	0	1	1	0	1
Rental & Systems Coordinator	0	1	1	0	1
Restoration & Vol Coordinator	0	1	1	0	1
Restoration Specialist	0	1	1	0	1
Volunteer Coordinator	1	(1)	0	0	0
TOTAL	4	1	5	0	5

MAINTENANCE DIVISION

The Parks Maintenance Division maintains the parks, trails, open spaces, and recreation facilities throughout the city with a combination of city maintenance staff and contracted services; prepares athletic fields for the various sporting teams; and supports all community special events. Field rental fees help to offset the costs of field maintenance and preparation.

Maintenance Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,822,015	\$ 3,409,000	\$ 4,002,400
Supplies	384,347	589,800	595,600
Services & Charges	1,706,989	2,113,280	2,336,060
Capital	146,682	124,000	60,000
Total	\$ 5,060,033	\$ 6,236,080	\$ 6,994,060



Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Administrative Assistant	0.33	(0.08)	0.25	0	0.25	
Fac & Int Services Superintendent	0	0.33	0.33	0	0.33	
Internal Services Superintendent	0.33	(0.33)	0	0	0	
Lead Maintenance Worker	2	0	2	0	2	
Maintenance Worker I	6	0	6	(2)	4	
Maintenance Worker II	5	(0.33)	4.67	2	6.67	
Park Superintendent	1	0	1	0	1	
TOTAL	14.66	(0.41)	14.25	0	14.25	

NON-DEPARTMENTAL

Responsibility: City Manager

Department Overview

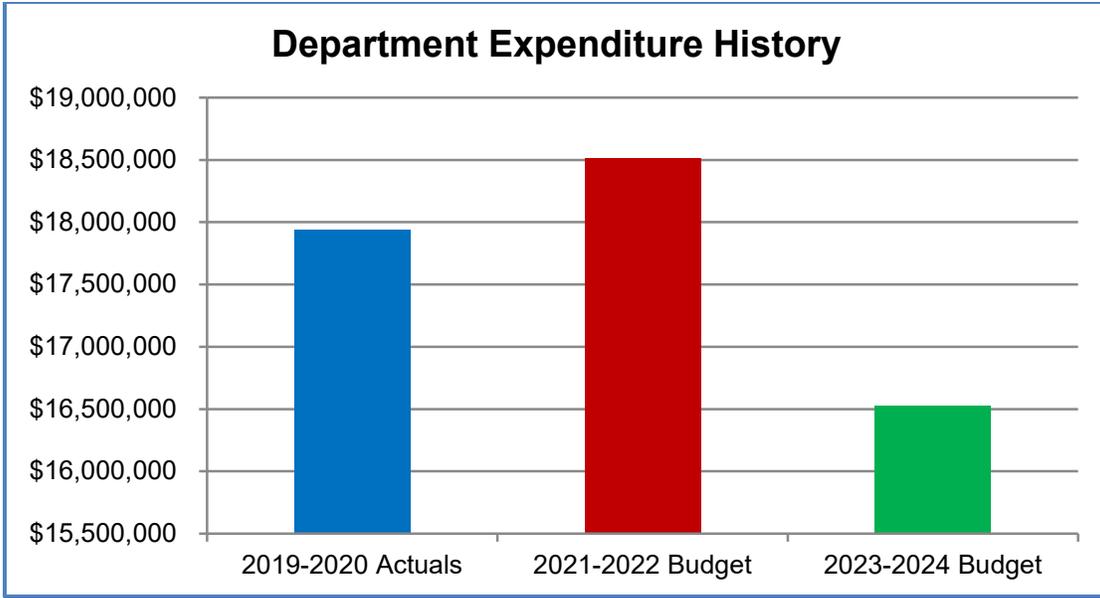
The Non-Departmental function in the 2023-2024 budget is limited to transfers among and payments for services to other funds of the city.

Budget Highlights

- Payments are made from the General Fund to 3 internal service funds providing fleet, technology and general insurance. As these costs rise, generally due to inflation, the interfund payments also increase.
- Transfers made to capital funds from operating funds fluctuate based on the capital plans for the biennium.

Department Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
<i>Other Gen. Gov. Services</i>			
Payments to Internal Service Funds	\$ 6,057,432	\$ 7,345,915	\$ 8,770,506
<i>Transfers Out Section</i>			
Transfer to Street Fund	11,810,000	-	-
Transfer to Capital Funds	74,000	11,170,000	7,755,000
Total	\$ 17,941,432	\$ 18,515,915	\$ 16,525,506



AMERICAN RESCUE PLAN ACT (ARPA) FUND

The American Rescue Plan Act (ARPA) Fund was established to account for the ARPA funds received from the federal government. The use of these funds is restricted by federal law and their use must be tracked and reported to the federal government on a periodic basis.

ARPA FUND

Responsibility: City Manager

The ARPA Fund will remain active until the funds have been fully expended. Per federal law the funds must be obligated by December 31, 2024 and fully expended by December 31, 2026.

Budget Highlights

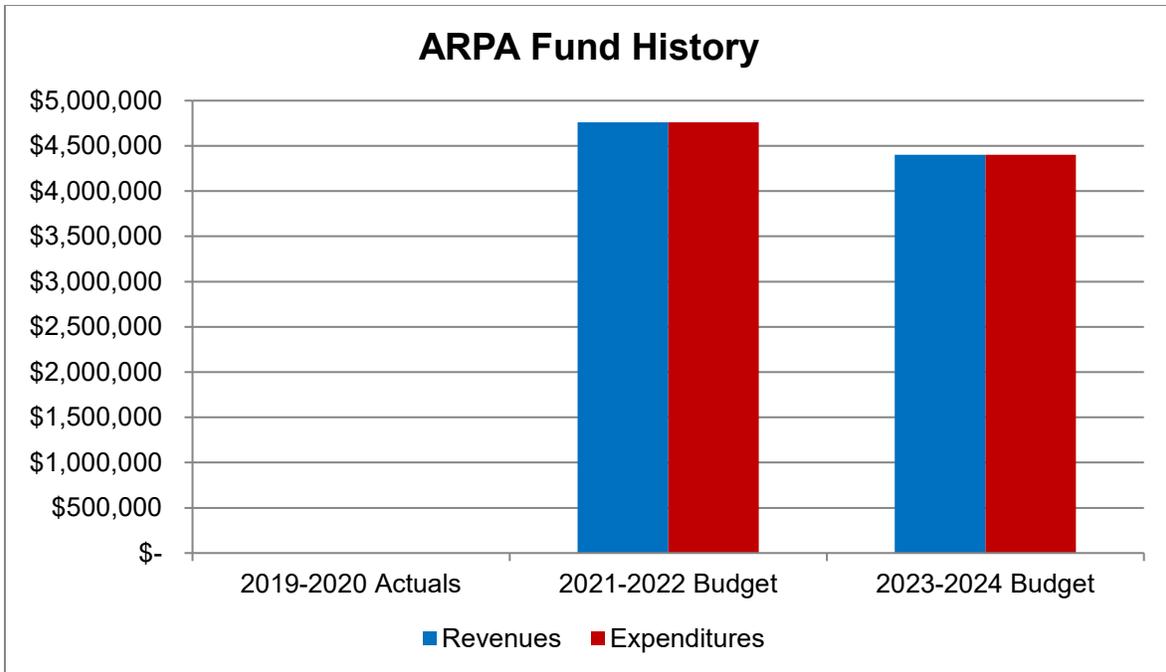
- The ARPA funds remaining at the end of 2022 are budgeted to be transferred to the General Fund to cover public safety costs in accordance with the allowable use of the funds according to the American Rescue Plan Act final regulations.

ARPA Fund Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ 4,759,912	\$ 4,400,000
Total Revenues	\$ -	\$ 4,759,912	\$ 4,400,000
Total Fund (with BFB)	\$ -	\$ 4,759,912	\$ 4,400,000

ARPA Fund Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ 136,900	\$ -
Services & Charges	-	4,623,012	-
Interfund Transfer	-	-	4,400,000
Total Expenditures	\$ -	\$ 4,759,912	\$ 4,400,000



STREET SPECIAL REVENUE FUND

Prior to the 2021-2022 budget the Street Fund provided for the efficient and safe movement of vehicles and pedestrians within the city, maintained the city's transportation infrastructure, and coordinated and provided convenient interconnect to the regional transportation system. These activities were transferred to the Public Works Department in the General Fund. The Street Fund is being maintained to receive State shared motor vehicle fuel taxes as required by Washington State law. Revenues from this tax source will be transferred to the General Fund to support the city's street activities.

STREET FUND

Responsibility: Public Works Director

Fund Overview

The Street Operating program previously budgeted in this fund included three divisions: Administration, Engineering, and Maintenance. The program, which was established to maintain the city’s transportation system, plan for future enhancements, and to coordinate convenient interconnects to the regional transportation system, was moved to the Public Works Department in the General Fund for the 2021-2022 budget.

The Street Fund will remain active to receive the state shared Motor Vehicle Fuel Tax as required by WA state law.

Responsibilities

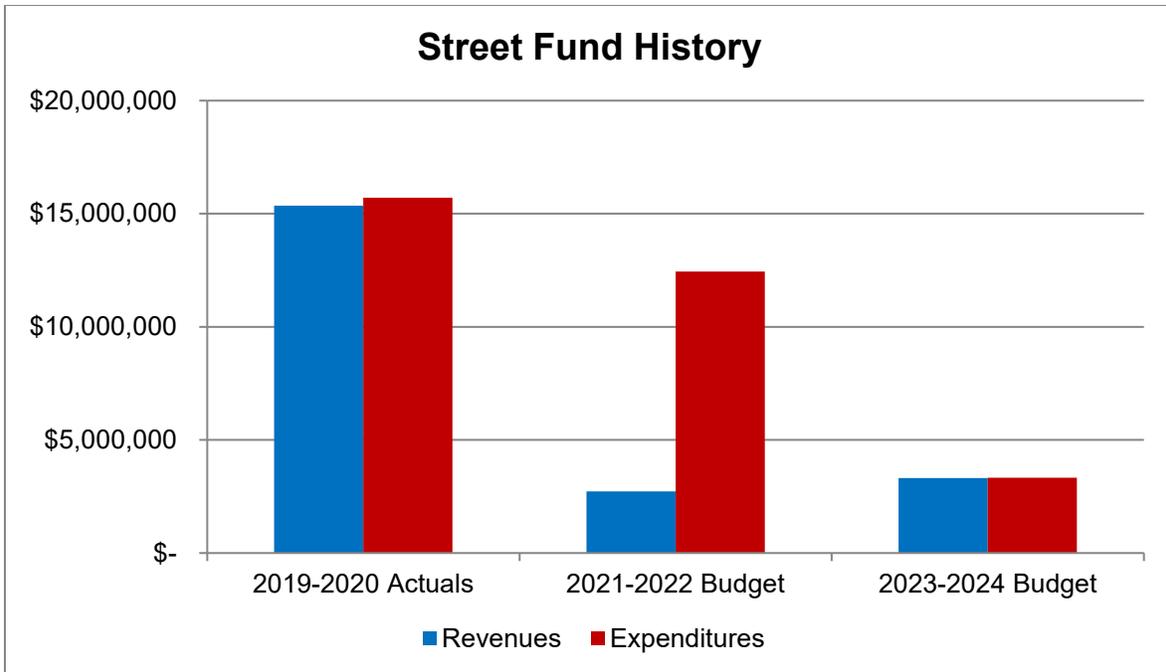
- Transfer the Motor Vehicle Fuel Tax to the General Fund to partially fund street maintenance activities.

Street Fund Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 10,058,891	\$ 9,719,116	\$ -
Intergovernmental	\$ 2,729,149	\$ 2,726,200	\$ 3,331,400
Charges for Services	194,419	-	-
Transfers & Non-revenues	11,956,632	-	-
Interest & Miscellaneous	481,465	-	-
Total Revenues	\$ 15,361,665	\$ 2,726,200	\$ 3,331,400
Total Fund (with BFB)	\$ 25,420,556	\$ 12,445,316	\$ 3,331,400

Street Fund Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 3,764,336	\$ -	\$ -
Supplies	818,823	-	-
Services & Charges	9,678,651	-	-
Intergovernmental	225,159	-	-
Capital	686,875	-	-
Interfund	527,596	12,445,316	3,331,400
Total Expenditures	\$ 15,701,440	\$ 12,445,316	\$ 3,331,400
Ending Fund Balance	9,719,116	-	-
Total Fund (with EFB)	\$ 25,420,556	\$ 12,445,316	\$ 3,331,400



Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Public Works Director	0.35	(0.35)	0	0	0
Deputy Public Works Director	0.35	(0.35)	0	0	0
City Engineer	0.35	(0.35)	0	0	0
Internal Services Superintendent	0.33	(0.33)	0	0	0
Public Works Superintendent	0.5	(0.5)	0	0	0
Traffic Engineering Manager	0.5	(0.5)	0	0	0
Sr. Stormwater Program Mgr.	0.1	(0.1)	0	0	0
Sr. Development Review Mgr.	0.33	(0.33)	0	0	0
Maintenance Supervisor	0	0	0	0	0
Transportation Planner	1	(1)	0	0	0
Sr. Traffic Signal Technician	2	(2)	0	0	0
Sr. Engineer	1.7	(1.7)	0	0	0
Project Engineer	0.7	(0.7)	0	0	0
Traffic Engineer	0	0	0	0	0
Associate Engineer	1	(1)	0	0	0
*Engineering Technician	0	0	0	0	0
*GIS Coordinator	0	0	0	0	0
Lead Maintenance Worker	0.5	(0.5)	0	0	0
Maintenance Worker II	3	(3)	0	0	0
Maintenance Worker I	3	(3)	0	0	0
Contract Administrator	0.25	(0.25)	0	0	0
Administrative Assistant	0.85	(0.85)	0	0	0
Office Assistant	0	0	0	0	0
TOTAL	16.81	(16.81)	0	0	0

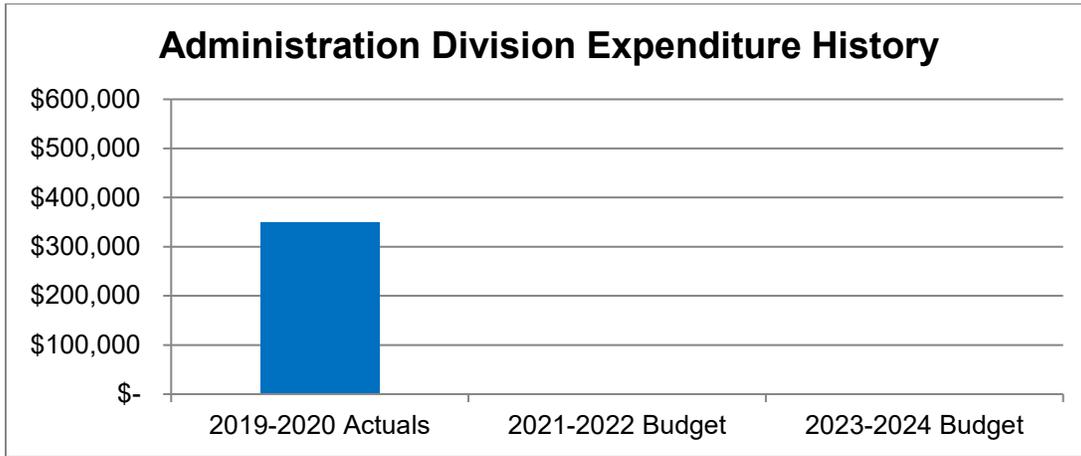
All positions have been transferred to the General Fund Public Works Department.

ADMINISTRATION DIVISION

The Administration Division in previous budgets provided guidance, leadership and overall administrative support to street operating functions. These activities were moved to the Public Works Department in the General Fund in the 2021-2022 budget.

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 330,515	\$ -	\$ -
Supplies	1,788	-	-
Services & Charges	15,780	-	-
Total Expenditures	\$ 348,083	\$ -	\$ -



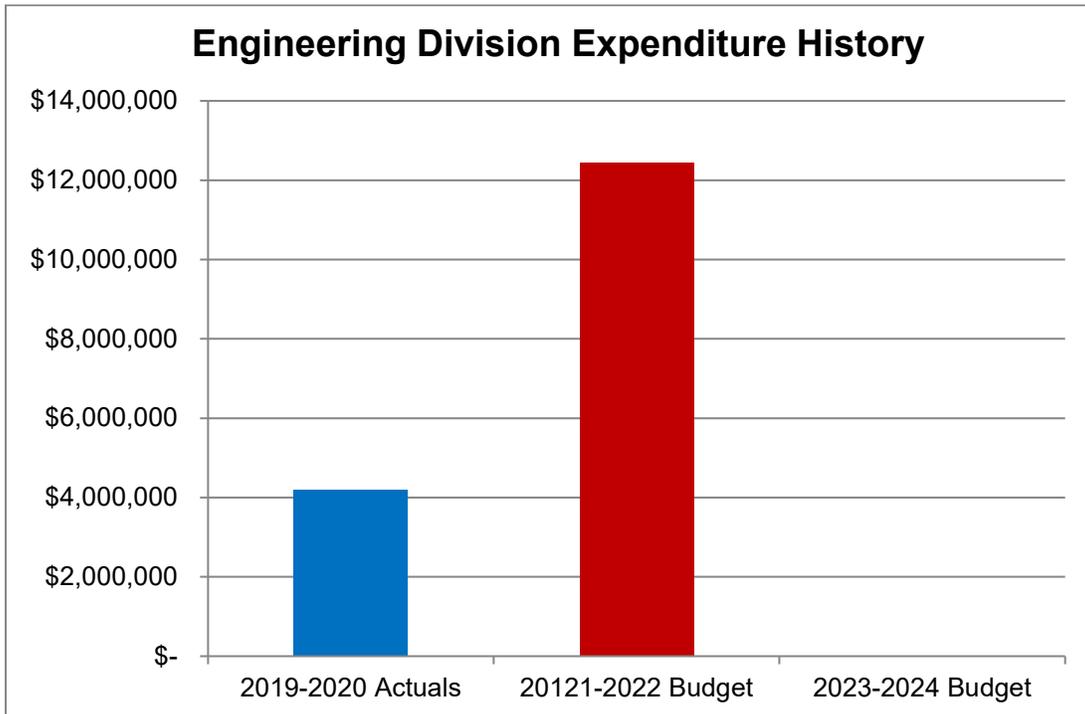
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Public Works Director	0.35	(0.35)	0	0	0
Deputy Public Works Director	0.35	(0.35)	0	0	0
Contract Administrator	0.25	(0.25)	0	0	0
Administrative Assistant	0.35	(0.35)	0	0	0
TOTAL	1.3	(1.3)	0	0	0
<i>All positions have been transferred to the General Fund Public Works Department.</i>					

ENGINEERING DIVISION

The Engineering Division in previous budgets planned for future transportation enhancements, managed pavement overlay contracts, and coordinated convenient interconnects to the regional transportation system. These activities were moved to the Public Works Department in the General Fund in the 2021-2022 budget.

Engineering Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,066,242	\$ -	\$ -
Supplies	236,764	-	-
Services & Charges	931,426	-	-
Capital	426,875	-	-
Interfund	527,596	12,445,316	-
Total Expenditures	\$ 4,188,903	\$ 12,445,316	\$ -



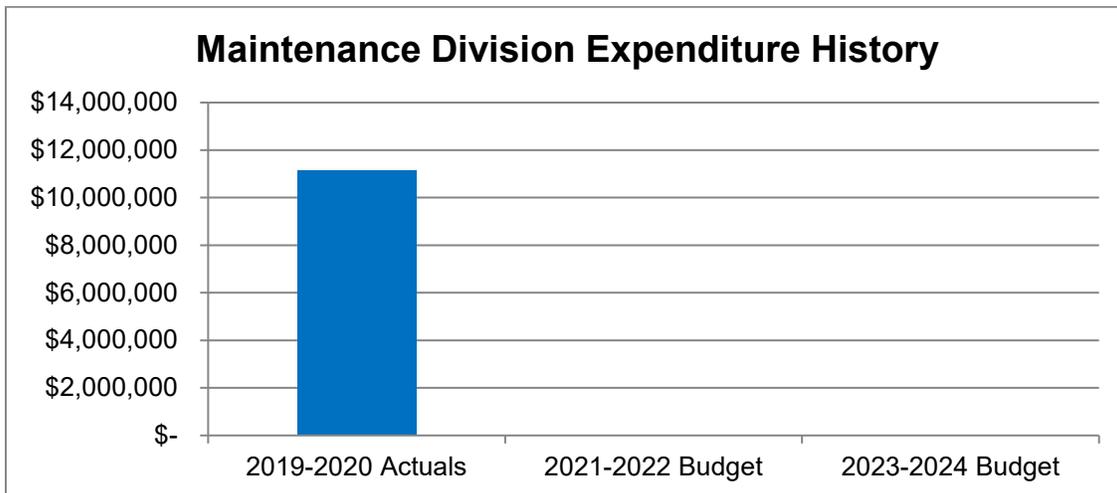
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
City Engineer	0.35	(0.35)	0	0	0
Traffic Engineering Manager	0.5	(0.5)	0	0	0
Sr. Stormwater Program Mgr.	0.1	(0.1)	0	0	0
Sr. Development Review Mgr.	0.33	(0.33)	0	0	0
Transportation Planner	1	(1)	0	0	0
Sr. Traffic Signal Technician	2	(2)	0	0	0
Sr. Engineer	1.7	(1.7)	0	0	0
Project Engineer	0.7	(0.7)	0	0	0
Project Engineer-Dev. Review	0	0	0	0	0
Traffic Engineer	0	0	0	0	0
Associate Engineer	1	(1)	0	0	0
*Engineering Technician	0	0	0	0	0
*GIS Coordinator	0	0	0	0	0
TOTAL	<u>7.68</u>	<u>(7.68)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>All positions have been transferred to the General Fund Public Works Department.</i>					

MAINTENANCE DIVISION

The Street Maintenance Division in previous budgets was responsible for maintaining the city's streets. These activities were moved to the Public Works Department in the General Fund in the 2021-2022 budget.

Maintenance Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,367,579	\$ -	\$ -
Supplies	580,271	-	-
Services & Charges	8,731,445	-	-
Intergovernmental	225,159	-	-
Capital	260,000	-	-
Total Expenditures	\$ 11,164,454	\$ -	\$ -



Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Internal Services Superintendent	0.33	(0.33)	0	0	0
Public Works Superintendent	0.5	(0.5)	0	0	0
Maintenance Supervisor	0	0	0	0	0
Lead Maintenance Worker	0.5	(0.5)	0	0	0
Maintenance Worker II	3	(3)	0	0	0
Maintenance Worker I	3	(3)	0	0	0
Administrative Assistant	0.5	(0.5)	0	0	0
TOTAL	7.83	(7.83)	0	0	0

All positions have been transferred to the General Fund Public Works Department.

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

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 outstanding debt. The city has no outstanding debt in the 2023-2024 biennium.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Operating Transfers-Trns	\$ 1,079,999	\$ 536,000	\$ -
Total Revenues	\$ 1,079,999	\$ 536,000	\$ -
Total Fund (with BFB)	\$ 1,079,999	\$ 536,000	\$ -

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
PWTF Loan Principal	\$ 1,066,666	\$ 533,333	\$ -
PWTF Loan Interest	13,333	2,667	-
Total Expenditures	\$ 1,079,999	\$ 536,000	\$ -
Ending Fund Balance	-	-	-
Total Fund (with EFB)	\$ 1,079,999	\$ 536,000	\$ -

CAPITAL PROJECT FUNDS

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. Projects in this fund are selected based on needs identified by city staff and by City Council requests.

PARKS CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund supports the acquisition and development of park capital improvement projects. Revenues are received from a voted parks levy, real estate excise taxes, state and federal grants, and parks impact fees. Projects in this fund are identified and discussed by the Parks Commission whose members are selected by the City Council through an application and interview process. The Parks Commission presents its recommendations to the City Council.

TRANSPORTATION CAPITAL IMPROVEMENT PROGRAM (CIP)

This fund was established to fund the transportation projects approved by the City Council. The projects in this fund include major improvements to streets, sidewalks, signals and intersections. Revenues are received from the General Fund, real estate excise taxes, state and federal grants, and street impact fees. Projects in this fund are first included in a 6-year Transportation Capital Improvement Program (TCIP) adopted by the City Council. The projects in each biennial budget are typically those projects included in the first two years of the current 6-year TCIP.

GENERAL GOVERNMENT CIP FUND

Responsibility: Director of Parks and Facilities

Fund Overview

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

Project Selection

- Fire station renovation-the city's 3 fire stations, manned and operated by Eastside Fire & Rescue, were built prior to 2000 with no significant renovations. They are outdated and lack facilities for the current diverse mix of firefighters. Fire Station 82 has been selected to undergo significant renovation in the 2023-2024 biennium.
- Funds have been budgeted for a city equipment storage yard.
- Fall protection while working on city buildings and restroom ADA improvements were identified by city staff as smaller projects to undertake in the 2023-2024 biennium.

Budget Highlights

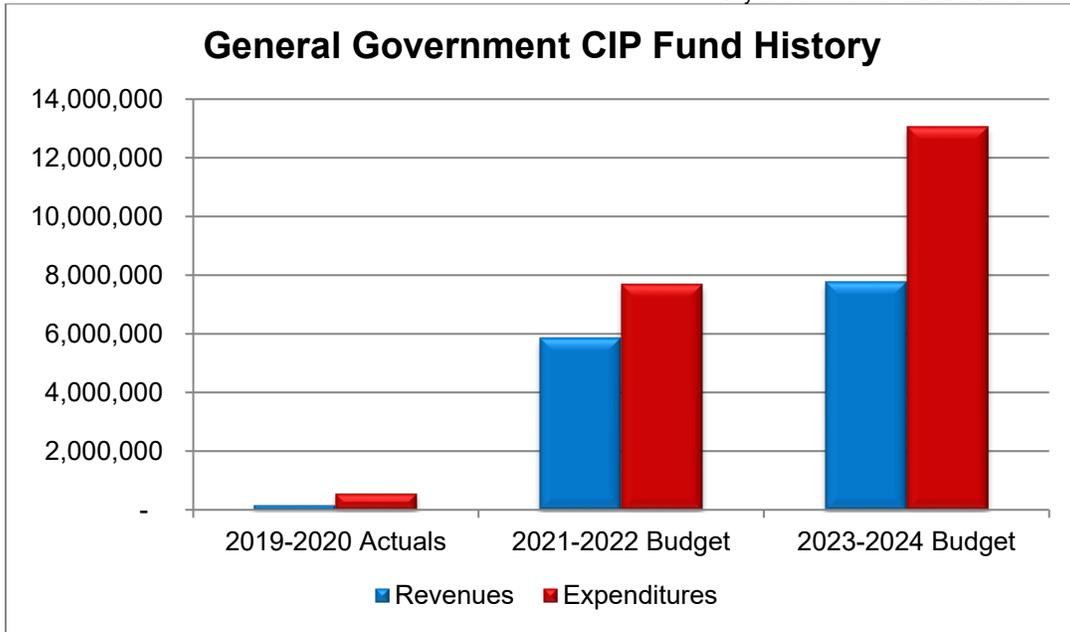
- Fire Station 82 renovations are budgeted at \$8 million.
- \$2 million is budgeted for an equipment storage yard.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 4,065,004	\$ 3,672,030	\$ 5,298,381
Investment Interest	\$ 101,778	\$ 15,000	\$ 10,000
Operating Transfers	74,000	5,850,000	7,755,000
Total Revenues	\$ 175,778	\$ 5,865,000	\$ 7,765,000
Total Fund (with BFB)	\$ 4,240,782	\$ 9,537,030	\$ 13,063,381

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Capital	\$ 268,751	\$ 7,699,100	\$ 13,055,000
Interfund Transfers	300,000	-	-
Total Expenditures	\$ 568,751	\$ 7,699,100	\$ 13,055,000
Ending Fund Balance	3,672,031	1,837,930	8,381
Total Fund (with EFB)	\$ 4,240,782	\$ 9,537,030	\$ 13,063,381



2021-2022 Accomplishments

- ✓ Completed improvements to the Maintenance & Operations Center (MOC)

2023-2024 Goals & Relationship to Council Goals

Council Goal-Safety

- Renovate and modernize Fire Station 82
- Install improvements to prevent falls during facility maintenance

Council Goal-Environment

- Install EV charging stations

2023-2024 Budgeted Projects

Capital Projects	2023-2024 Budget	Projected Total Cost
Permanent public art	\$ 50,000	\$ 50,000
Fire Station 81 sewer connection	120,000	620,000
Fire Station 82 improvements	8,000,000	8,700,000
Fire Station 83 improvements	600,000	10,300,000
Pine Lake restroom ADA	200,000	275,000
Beaver Lake restroom ADA	150,000	225,000
MOC & City Hall security cameras	300,000	300,000
Storage yard property acquisition	2,000,000	2,000,000
MOC storage yard improvements	700,000	700,000
Beaver Lake shop remodel	300,000	300,000
MOC fuel station improvement	85,000	85,000
EV charging stations	150,000	150,000
Fall protection improvements	200,000	200,000
South end maintenance center property acquisition	200,000	TBD
Total	\$ 13,055,000	TBD

Future Maintenance and Operating Costs:

The General Government projects improve current facilities rather than adding new facilities and will not result in additional maintenance and operating costs.

PARKS CIP FUND

Responsibility: Parks and Facilities 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 land acquisition; planning, design, and construction of new parks; and renovations of park amenities including trails, athletic fields, open lawn areas, dog parks, community gardens, open space and preserves.

Project Selection

- Park projects are selected based on recommendations from the Parks Commission and inclusion in the Parks and Recreation Open Space (PRO) Plan that is adopted by the City Council. The PRO Plan may be viewed at [PRO Plan FINAL adopted 03-27-2018 FOR WEBSITE.pdf \(sammamish.us\)](#).

Budget Highlights

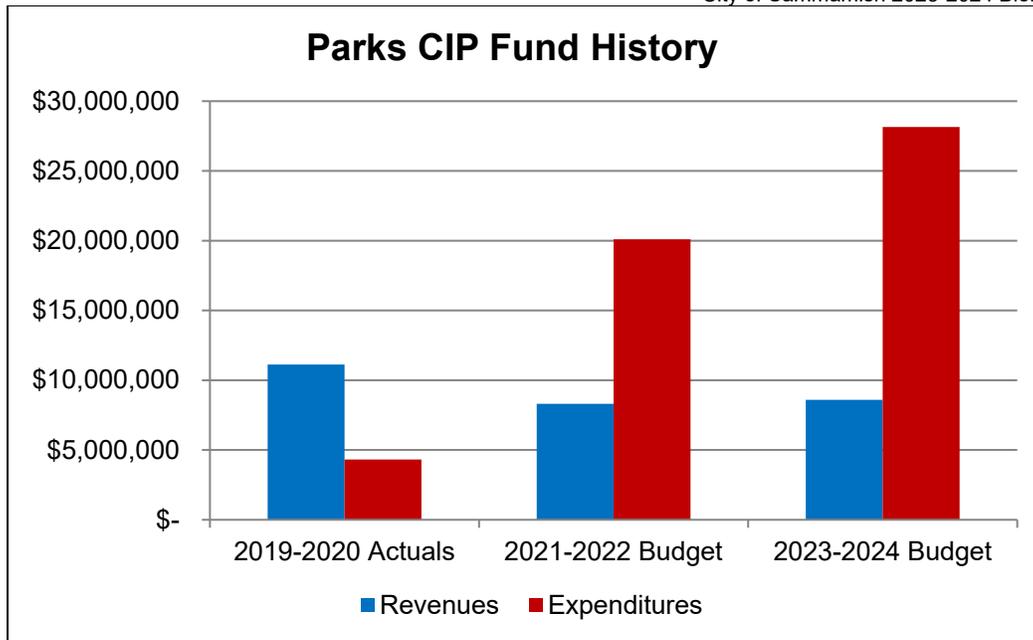
- Athletic field artificial turf installations & replacements are the most significant projects in the 2023-2024 budget at just under \$15.5 million.
- Approximately \$4.4 million is set aside for land acquisition.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 16,625,240	\$ 23,423,243	\$ 30,428,961
Taxes	\$ 7,571,062	\$ 7,180,000	\$ 7,640,000
Intergovernmental	1,356,004	-	-
Impact/Mitigation Fees	1,650,910	907,500	877,000
Interest & Miscellaneous	543,300	220,000	80,000
Total Revenues	\$ 11,121,276	\$ 8,307,500	\$ 8,597,000
Total Fund (with BFB)	\$ 27,746,516	\$ 31,730,743	\$ 39,025,961

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Capital	\$ 4,323,273	\$ 20,074,000	\$ 28,143,774
Interfund Transfers	-	25,000	-
Total Expenditures	\$ 4,323,273	\$ 20,099,000	\$ 28,143,774
Ending Fund Balance	23,423,243	11,631,343	10,882,187
Total Fund (with EFB)	\$ 27,746,516	\$ 31,730,343	\$ 39,025,961



2021-2022 Accomplishments

- ✓ Resurfaced all outdoor sport courts including adding striping for pickleball
- ✓ Upgraded athletic fields
- ✓ Installed the first accessible swing in city parks
- ✓ Completed construction and opened a 20-acre park to the public
- ✓ Completed phase II of the Parks Systemwide Wayfinding Program
- ✓ Acquired 2 new park properties totaling approximately 30 acres
- ✓ Developed interpretive signage for the Reard House at Big Rock Park
- ✓ Installed security cameras and lighting in the Big Rock Park treehouse

2023-2024 Goals & Relationship to Council Goals

Council Goal-Environment

- Complete tile replacement at the Community & Aquatics Center
- Replace artificial turf at Eastlake High School.
- Skatepark improvements
- Inglewood Middle School field improvements
- Complete demolition of 2 houses on park property
- Complete the next phase of the Parks Systemwide Wayfinding Program
- Increase the length of city-wide trails and provide new connections between recreational properties

2023-2024 Budgeted Projects

Capital Projects	2023-2024 Budget	Projected Total Cost
East Sammamish Park-Baseball field rehabilitation: Infield/outfield remodel and drainage, natural turf replacement, potential new amenities.	\$ 1,290,000	\$ 1,290,000
Beaver Lake Park-lakeside improvements: Swim beach/shoreline improvements, parking lot expansion, new playground, stormwater, landscape & irrigation.	500,000	500,000
Eastlake field 3 turf replacement	1,680,000	1,680,000
Inglewood Middle School Phase 1: Upgrade existing football field, add multi-purpose artificial turf field and lights. Restroom.	13,800,000	13,800,000
Beaton Hill/Big Rock Park South. Complete master plan for Beaton Hill Park and Big Rock Park south.	275,000	275,000
Parks barrier removal program. Remove barriers for ADA compliance.	350,000	350,000
Environmental Interpretation/Habitat Signage Certification.	20,000	20,000
Park System Wayfinding Program: Unified directional signage for wayfinding to and through parks.	85,887	85,887
Community Garden Design: Placeholder for 40 to 50 future community gardens in a TBD location.	100,000	100,000
Community Center Tile Replacement	900,000	900,000
Lower Commons Master Plan Update: Update to reflect changed use with Town Center, Green Spine, Regional Stormwater.	100,000	100,000
Parker House Demolition	140,000	140,000
Greenhouse: Place holder for greenhouse within the parks system.	500,000	500,000
Big Rock Park: Early opening preparations.	250,000	250,000
Parks capital replacement program	400,000	400,000
Capital contingency reserve	2,489,089	2,489,089
Town Center Park Projects: Placeholder for future Town Center projects to include urban plaza, central green, playground relocation and/or other	325,000	325,000
Land acquisition: Funds set aside to purchase land for parks.	4,438,798	4,438,798
Future Trail Connections: Placeholder for future trail projects.	500,000	500,000
Total	\$ 28,143,774	\$ 28,143,774

Future Maintenance and Operating Costs:

Expenditure increases are expected in the areas of contracted landscape maintenance services, seasonal employee hours, and maintenance supplies.

TRANSPORTATION CIP FUND

Responsibility: Public Works Director

Fund Overview

The Transportation CIP Fund was established to fund construction of transportation capital facilities. Examples of the use of this fund include improvements to Issaquah Fall City Road and SE 4th Street.

Project Selection

- Project selection is typically based on a 6-year Transportation Capital Improvement Program (TCIP) adopted by the City Council each year.
- The transportation projects in the 2023-2024 budget are primarily completion of projects already under construction, design of potential future projects and ongoing programs such as completing missing sidewalk sections and various safety improvements.

Budget Highlights

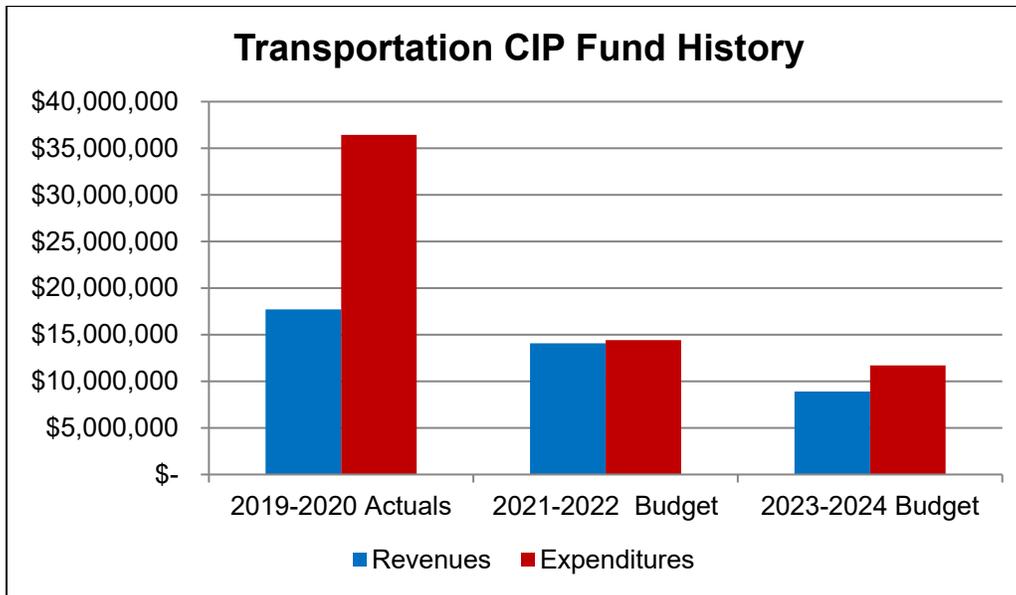
- Sahalee Way traffic flow improvements and the Louis Thompson Hill Road improvements being done in conjunction with a stormwater control project are the primary projects for the 2023-2024 biennium.
- Reconstruction of existing roads, including East Lake Sammamish Shore Lane Road, are also planned.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 26,723,508	\$ 8,012,160	\$ 17,214,469
Taxes	\$ 7,113,552	\$ 6,700,000	\$ 7,000,000
Intergovernmental	7,329,260	678,000	-
Impact/Mitigation Fees	2,732,125	1,320,000	1,866,000
Miscellaneous	538,987	65,000	40,000
Transfers & Non-revenues	-	5,320,000	-
Total Revenues	\$ 17,713,924	\$ 14,083,000	\$ 8,906,000
Total Fund (with BFB)	\$ 44,437,432	\$ 22,095,160	\$ 26,120,469

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Capital	\$ 35,345,274	\$ 13,879,200	\$ 11,705,900
Operating Transfers	1,079,999	536,000	-
Total Expenditures	\$ 36,425,273	\$ 14,415,200	\$ 11,705,900
Ending Fund Balance	8,012,159	7,679,960	14,414,569
Total Fund (with EFB)	\$ 44,437,432	\$ 22,095,160	\$ 26,120,469



2021-2022 Accomplishments

- ✓ 228th Avenue curb ramps upgraded-ADA Barrier Removal Program
- ✓ Concrete work for Klahanie overlay project in progress

2023-2024 Goals & Relationship to Council Goals

Council Goal-Transportation

- The major transportation projects are Louis Thompson Hill Road and Sahalee Way.

A full list of the projects and programs is in the following table.

2023-2024 Budgeted Projects

Capital Projects	2023-2024 Budget	Projected Total Cost
Louis Thompson Hill Road: Bike lane, sidewalk, and shoulder improvements.	\$ 3,088,000	\$ 7,720,000
SE 32nd/Issaquah-Pine Lake Road Traffic Study.	50,000	50,000
ADA barrier removal.	900,000	31,875,000
Issaquah-Fall City Road Phase 1: 242nd Avenue SE to Klahanie Drive SE. Widen to 5 lanes with roundabout, bike lanes, curb, gutter & sidewalk.	245,000	40,500,000
East Lake Sammamish Shore Lane Road: Reconstruct 900 linear feet from 3237 to 3603.	750,000	750,000
228th & SE 40th: Create center turn lane on 228th, modify median on SE 40th.	82,000	82,000
242nd Ave NE/NE 8th Traffic Study	20,000	20,000
Sahalee Way: NE 28th Place/233rd Avenue NE. Install signal	1,600,000	1,600,000
Flood mitigation: Raise roadways and add sidewalks.	289,700	289,700
Sahalee Way: City limits to 28th Pl/223rd Ave NE.	1,971,200	25,600,000
Pavement Reconstruction. Reconstruct street with a rating of 30 or less.	2,000,000	2,000,000
Intelligent Transportation System (ITS). Phase 3: Closed circuit television.	50,000	100,000
Total	\$ 11,045,900	\$ 110,586,700
Ongoing Programs		
School safety zone improvements-flashing beacons, additional signage, striping changes, curb modifications.	30,000	30,000
Sidewalk projects. Various sidewalk projects. Includes gap projects, extensions, & safety improvements.	200,000	200,000
Intersection & Safety Improvements. Intersection/other safety improvements including channelizations, signing, signalization, and/or other traffic control devices.	60,000	60,000
Neighborhood projects. Safety improvements including gap projects, bike routes, pedestrian safety and school zone safety.	140,000	140,000
Street lighting program. Provide street lighting at high priority locations with significant safety issues that can be addressed through better street lighting.	30,000	30,000
Non motorized projects-to be determined in 2023-2024.	200,000	200,000
Total	\$ 660,000	N/A

Projected total cost includes costs incurred in prior years plus future year estimates.

Future Maintenance and Operating Costs:

Additional maintenance and operating costs for the above biennial projects will be incurred for contracted right-of-way landscape maintenance and for signal electricity costs.

ENTERPRISE FUNDS

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

The Surface Water Capital Improvement Program Fund was established to finance capital projects for the surface water utility system. Revenues are derived from system development charges, transfers from the Surface Water Management Fund, state and federal grants/loans, and contributions. Project selection is based on a 6-year Capital Improvement Plan developed by city staff and presented to the City Council.

SURFACE WATER MANAGEMENT FUND

Responsibility: Public Works Director

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 diligent 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

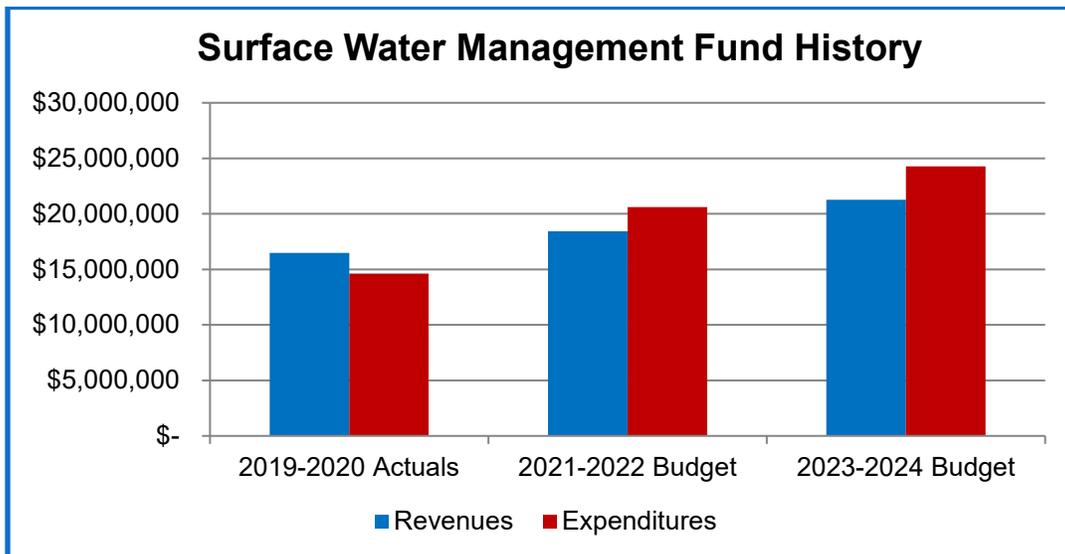
- Stormwater fees are budgeted to increase 6.25% per year in the 2023-2024 biennium following a rate study completed in 2022
- The transfer to the Surface Water Capital Fund increased \$1.5 million over the biennium
- One Associate Engineer position was added
- Budgeted \$528,000 to purchase a street sweeper

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 3,368,708	\$ 5,219,071	\$ 6,281,843
Intergovernmental	\$ 123,636	\$ -	\$ 653,195
Charges for Services	16,244,455	18,333,500	20,520,000
Miscellaneous	113,499	89,000	95,200
Total Revenues	\$ 16,481,590	\$ 18,422,500	\$ 21,268,395
Total Fund (with BFB)	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 3,960,644	\$ 4,468,000	\$ 5,315,300
Supplies	165,472	372,400	398,100
Services & Charges	4,794,770	6,702,636	7,217,218
Capital	3,793	-	553,000
Operating Transfers	5,706,546	9,069,660	10,782,118
Total Expenditures	\$ 14,631,225	\$ 20,612,696	\$ 24,265,736
Ending Fund Balance	5,219,073	3,028,875	3,284,502
Total Fund (with EFB)	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238



2021-2022 Accomplishments

- ✓ Laughing Jacobs Basin Plan
- ✓ Nine dam safety inspections, 475 stormwater system inspections, updated emergency action plans, and maintenance repairs on 4 facilities
- ✓ National Pollution Discharge Elimination System (NPDES) permit requirements compliance included education, revisions of the stormwater code, adoption of a new stormwater design manual and implementation of a source control program
- ✓ Stormwater rates updated based on a 2022 rate study adopted by Council that included an increased level of service
- ✓ Began implementation of NPDES software to track private facility inspections and spills.

2023-2024 Goals & Relationship to Council Goals

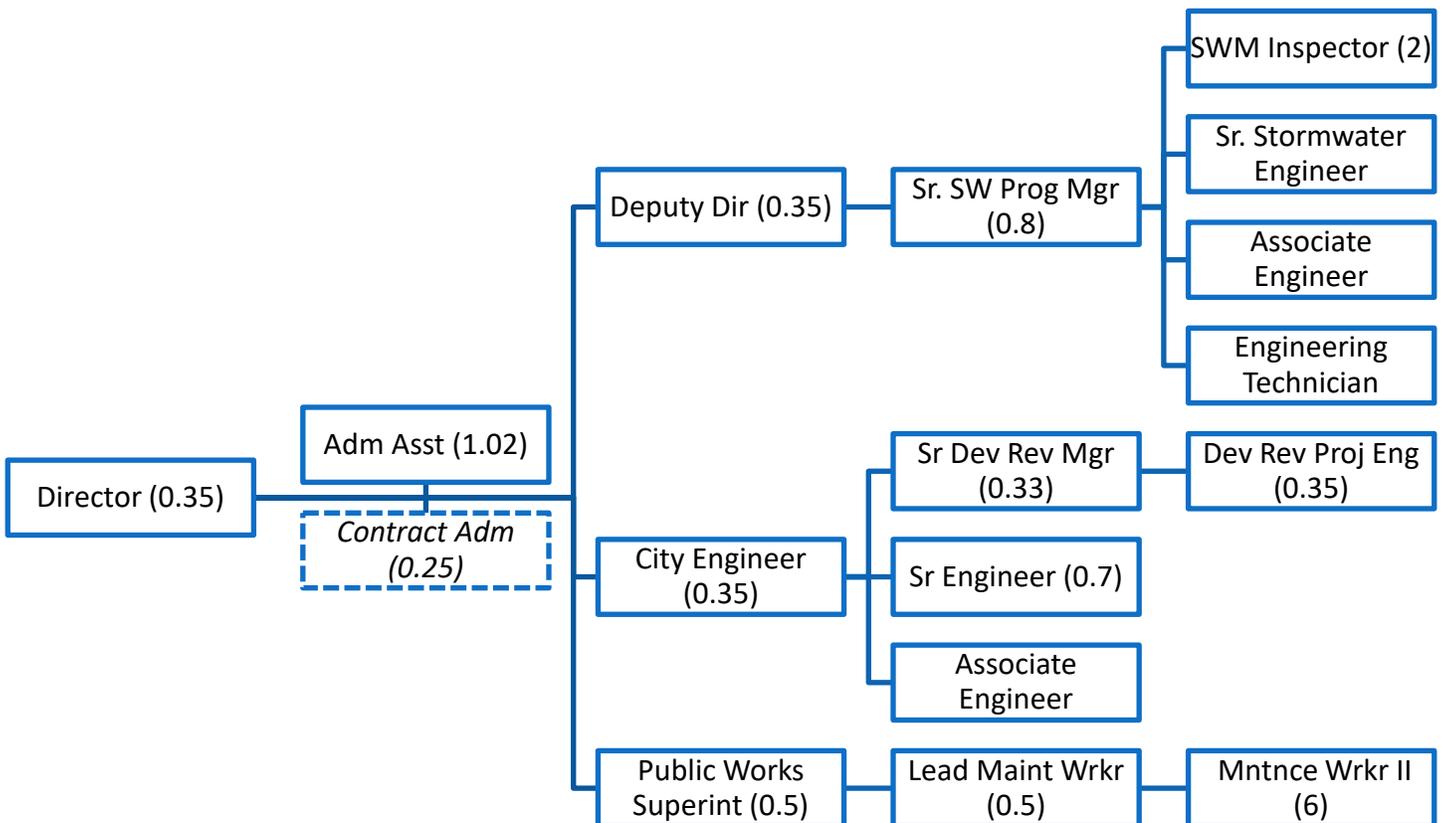
Council Goal-Environment

- Finalize a water quality enforcement policy
- Prepare a six-year Stormwater Capital Improvement Plan
- Complete stormwater retrofit study

Council Goal-Financial Sustainability

- Establish the future Stormwater System Development Charge based on the results of the 2022 fee study

Surface Water Management Fund Organization Chart



Boxes with a dashed outline and italic text indicate positions which are budgeted in this department but which report to a separate department and/or operating fund.

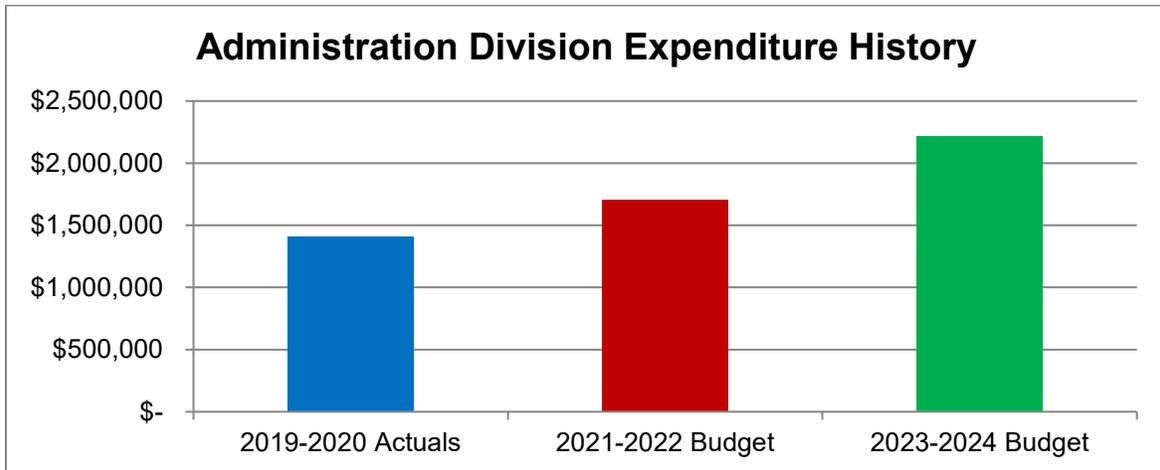
Position Summary	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
	Public Works Director	0.35	0	0.35	0	0.35
Deputy Public Works Director	0.35	0	0.35	0	0.35	
Administrative Assistant	0.85	0.17	1.02	0	1.02	
Associate Engineer	1	0	1	1	2	
City Engineer	0.35	0	0.35	0	0.35	
Contract Administrator	0.25	0	0.25	0	0.25	
Engineering Technician	3.0	(2)	1	0	1	
Lead Maintenance Worker	0.5	0	0.5	0	0.5	
Maintenance Worker I	4	(4)	0	0	0	
Maintenance Worker II	2	4	6	0	6	
Project Engineer-Dev. Review	0.7	(0.35)	0.35	0	0.35	
Public Works Superintendent	0.5	0	0.5	0	0.5	
Sr. Development Review Mgr.	0.33	0	0.33	0	0.33	
Sr. Engineer	1.7	0	1.7	0	1.7	
Sr. Stormwater Program Mgr.	0.8	0	0.8	0	0.8	
Stormwater Inspector	1	1	2	0	2	
TOTAL	17.68	(1.18)	16.5	1	17.5	

ADMINISTRATION DIVISION

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.

Administration Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 511,934	\$ 531,000	\$ 570,200
Supplies	6,571	6,800	9,400
Services & Charges	894,424	1,164,000	1,634,050
Total Expenditures	\$ 1,412,929	\$ 1,701,800	\$ 2,213,650



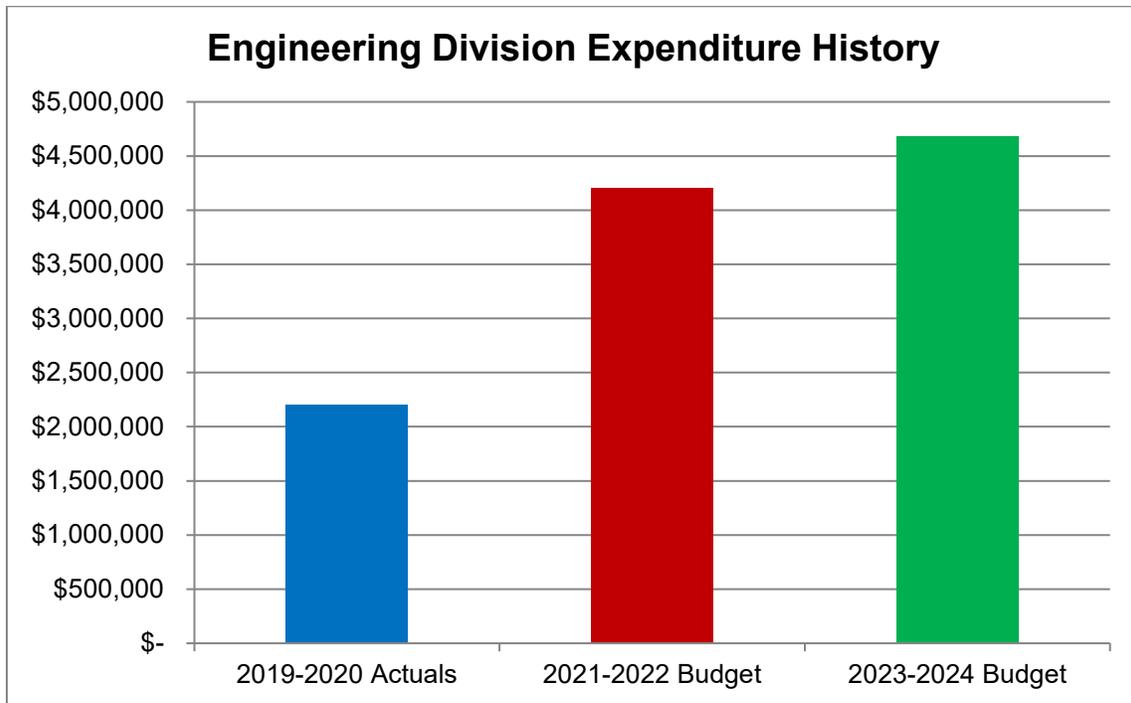
Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Public Works Director	0.35	0	0.35	0	0.35
Deputy Public Works Director	0.35	0	0.35	0	0.35
Administrative Assistant	0.35	0.42	0.77	0	0.77
Contract Administrator	0.25	0	0.25	0	0.25
TOTAL	1.3	0.42	1.72	0	1.72

ENGINEERING DIVISION

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

Engineering Division Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,875,080	\$ 2,307,200	\$ 2,856,400
Supplies	17,903	46,300	50,400
Services & Charges	304,339	1,845,100	1,751,100
Capital	-	-	25,000
Total Expenditures	\$ 2,197,322	\$ 4,198,600	\$ 4,682,900



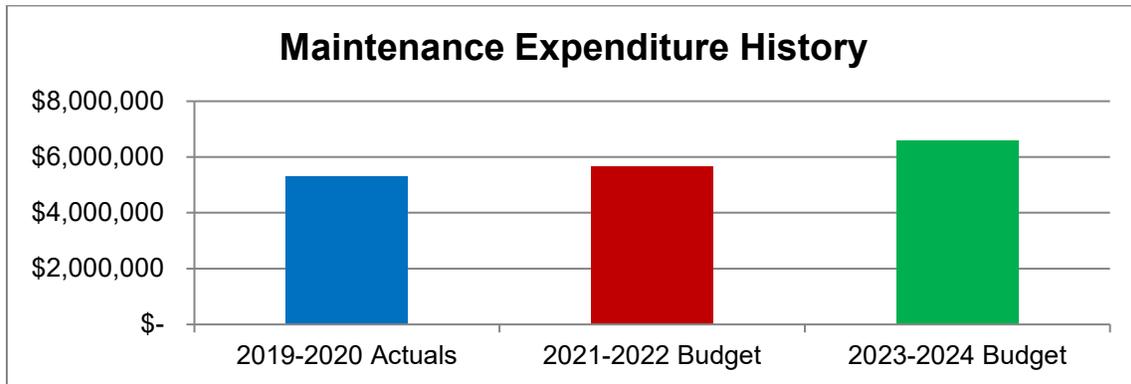
Position Summary						
	2019-2020		2021-2022		2023-2024	
	Actual	Adjustments	Budget	Adjustments	Budget	
Associate Engineer	1	0	1	1	2	
City Engineer	0.35	0	0.35	0	0.35	
Engineering Technician	3.0	(2)	1	0	1	
Project Engineer-Dev. Review	0.7	(0.35)	0.35	0	0.35	
Sr. Development Review Mgr.	0.33	0	0.33	0	0.33	
Sr. Engineer	1.7	0	1.7	0	1.7	
Sr. Stormwater Program Mgr.	0.8	0	0.8	0	0.8	
Stormwater Inspector	1	1	2	0	2	
TOTAL	8.88	(1.35)	7.53	1	8.53	

MAINTENANCE DIVISION

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.

Maintenance Division Expenditure Summary

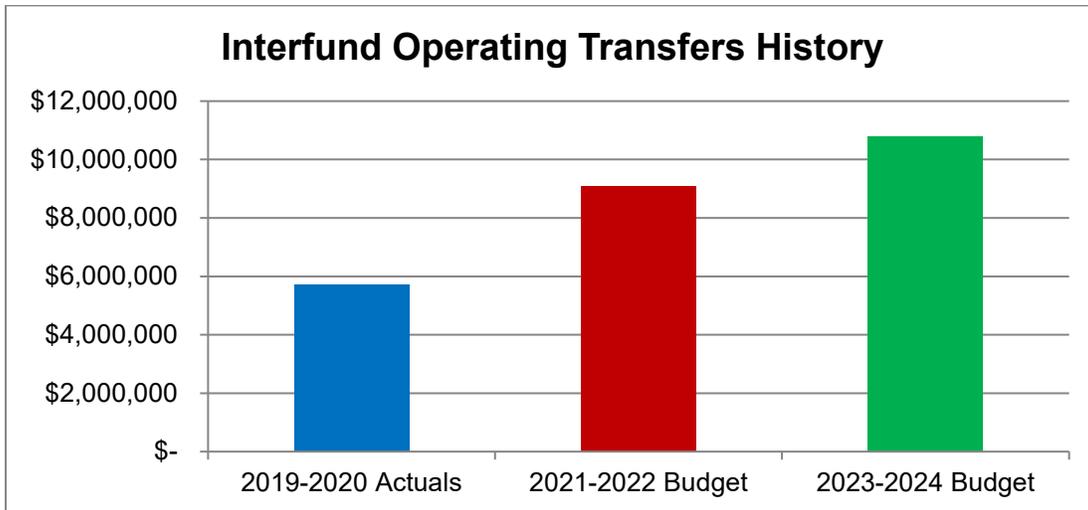
Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 1,573,630	\$ 1,629,800	\$ 1,888,700
Supplies	140,998	319,300	338,300
Services & Charges	3,596,007	3,693,536	3,832,068
Capital	3,793	-	528,000
Total Expenditures	\$ 5,314,428	\$ 5,642,636	\$ 6,587,068



Position Summary					
	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Administrative Assistant	0.50	(0.25)	0.25	0	0.25
Lead Maintenance Worker	0.5	0	0.50	0	0.5
Maintenance Worker I	4	(4)	0	0	0
Maintenance Worker II	2	4	6	0	6
Public Works Superintendent	0.5	0	0.50	0	0.5
TOTAL	7.5	(0.25)	7.25	0	7.25

INTERFUND OPERATING TRANSFERS

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Transfer to CIP fund	\$ 4,735,100	\$ 7,973,500	\$ 9,518,981
Transfer to Equip .fund	120,696	253,126	281,712
Transfer to Tech. fund	745,850	711,934	793,525
Transfer to Risk fund	104,900	131,100	187,900
Total Expenditures	\$ 5,706,546	\$ 9,069,660	\$ 10,782,118



SURFACE WATER CAPITAL FUND

Responsibility: Public Works Director

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.

Project Selection

- Projects are selected based on a 6-year Capital Improvement Program developed by city staff and approved by the City Council.
- Basin studies are conducted to determine projects that will protect the natural environment while allowing for reasonable development.
- The topography of the city splits the city into two sections, one section runs along Lake Sammamish with the second section atop a steep hillside above the lake. Controlling runoff into Lake Sammamish and maintaining fish habitat are two areas of significant concern when determining stormwater projects.

Budget Highlights

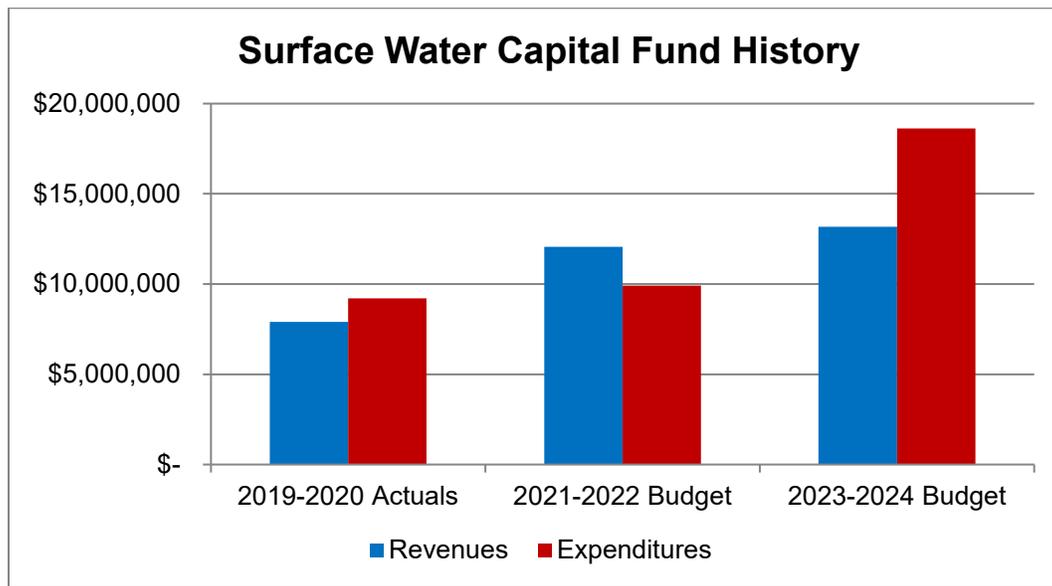
- Transfers from the Surface Water Operating Fund increased \$1.5 million over the biennium based on a rate study completed in 2022.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 3,287,335	\$ 2,015,545	\$ 8,587,079
Intergovernmental Contributions	\$ 2,387,693 703,504	\$ 3,502,942 550,000	\$ 3,267,000 360,000
Miscellaneous	77,376	30,000	30,000
Operating Transfers	4,735,100	7,973,500	9,518,981
Total Revenues	\$ 7,903,673	\$ 12,056,442	\$ 13,175,981
Total Fund (with BFB)	\$ 11,191,008	\$ 14,071,987	\$ 21,763,060

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Intergovernmental	\$ 59,891	\$ 10,256	\$ -
Capital	9,147,807	9,906,500	18,626,339
Total Expenditures	\$ 9,207,698	\$ 9,916,756	\$ 18,626,339
Ending Fund Balance	1,983,310	4,155,231	3,136,721
Total Fund (with EFB)	\$ 11,191,008	\$ 14,071,987	\$ 21,763,060



2021-2022 Accomplishments

- ✓ Ebright Creek Fish Passage project completed
- ✓ Received an award for the Ebright project for Local Outstanding Engineering Achievement from the American Society of Civil Engineers
- ✓ 30% design reached on the Louis Thompson Road Tightline project
- ✓ Adoption of the 2023-2028 Stormwater Capital Improvement Program

2023-2024 Goals & Relationship to Council Goals

Council Goal-Environment

- Significant construction projects are the Louis Thompson Road High Density Stormpipe and the George Davis Creek Fish Passage.
- Significant ongoing programs are for rehabilitation, retrofit, and restoration

A full list of projects and programs is in the following table.

2023–2024 Budgeted Projects

Capital Projects	2023-2024 Budget	Projected Total Cost
Stormwater Component of Transportation Projects		
East Lake Sammamish Shore Lane Road: Surface water facilities for reconstructed 900 linear feet from 3237 to 3603.	\$ 120,650	\$ 120,650
Sahalee Way: City limits to 28th Pl/223rd Ave NE.	\$ 492,800	\$ 492,800
Flood Mitigation	404,300	404,300
Stormwater CIP Projects		
Louis Thompson Road High Density Stormpipe	5,172,461	5,172,461
George Davis Creek fish passage	7,869,913	8,125,000
Hazel Wolf culvert improvement	450,275	450,275
Programs & Drainage Resolutions		
Stormpipe Rehabilitation Program	661,440	661,440
Storm Facility Retrofit Program	1,091,800	1,091,800
Storm Facility Restoration Program	655,080	655,080
Stormwater property acquisition fund. Acquire land for future stormwater facilities as opportunities become available.	725,000	725,000
Small Projects-\$50,000 to \$300,000	545,900	545,900
Neighborhood drainage capital resolutions. Ongoing program to address minor flooding or drainage issues in a variety of Sammamish neighborhoods.	436,720	436,720
Basin Plan implementation		
Total	\$ 18,626,339	\$ 18,881,426

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.

INTERNAL SERVICE 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; intranet and internet 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: Parks Director and Finance Director

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

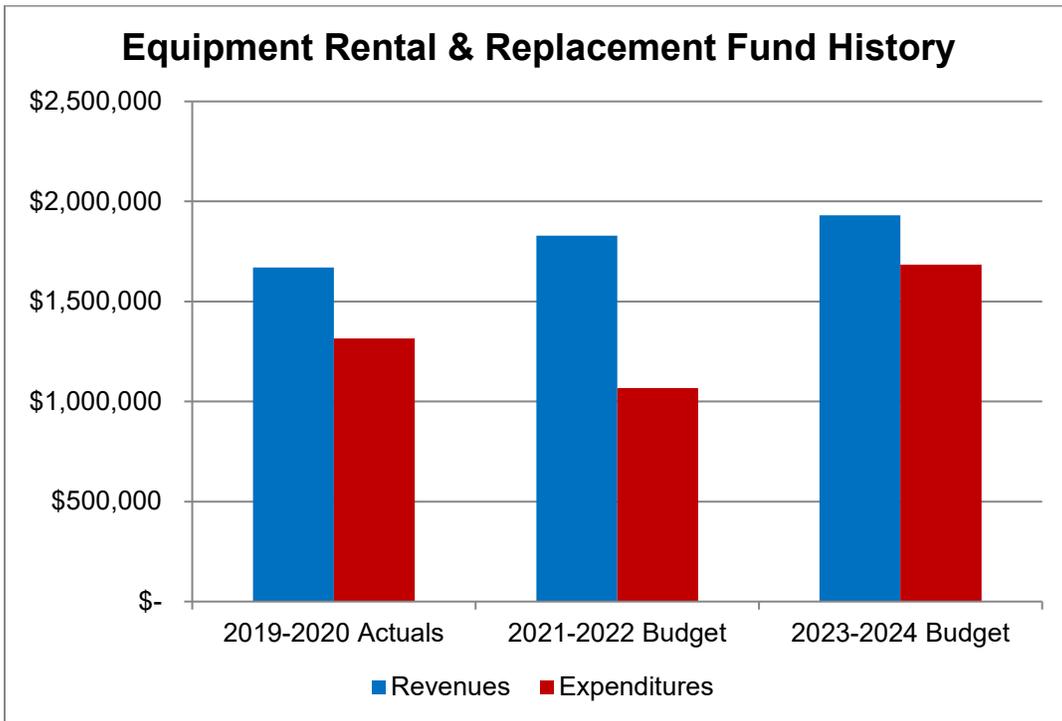
- Replacement of 11 vehicles and 6 pieces of equipment is budgeted for 2023-2024.
- The personnel budget recognizes 2 years of expenditures for a Mechanic position budgeted for only 1 year of the 2021-2022 biennium.
- Contracted labor and maintenance supplies have increased as the city's fleet grows.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 940,923	\$ 1,296,468	\$ 2,121,071
Charges for Services	\$ 300,000	\$ 746,603	\$ 788,941
Miscellaneous	1,162,272	957,772	948,202
Sale of Capital Assets	207,834	124,000	193,000
Total Revenues	\$ 1,670,106	\$ 1,828,375	\$ 1,930,143
Total Fund (with BFB)	\$ 2,611,029	\$ 3,124,843	\$ 4,051,214

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ -	\$ 111,800	\$ 318,340
Supplies	59,824	65,000	219,300
Services & Charges	387,973	479,904	216,300
Capital	866,764	409,765	930,380
Total Expenditures	\$ 1,314,561	\$ 1,066,469	\$ 1,684,320
Ending Fund Balance	\$ 1,296,468	\$ 2,058,374	\$ 2,366,894
Total Fund (with EFB)	\$ 2,611,029	\$ 3,124,843	\$ 4,051,214



2021-2022 Accomplishments

- ✓ Replaced 2 plow vehicles and 1 field rake.
- ✓ Added mechanic position with a vehicle and repair lifts.
- ✓ All vehicles and equipment were maintained on a regular schedule and off-cycle repairs were completed for a quick return to service.

2023-2024 Goals & Relationship to Council Goals

Council Goal-Safety

- Replace and put into service 11 vehicles and 6 pieces of equipment

2023 replacements

2013 Ford F250 4X4 Supercab (3)
 2013 Chev Silverado 4X4 Crewcab
 2013 Ford F250 Supercab Flatbed
 2013 Ford F150 4X2 Supercab
 2010 4X4 Ford Escape Hybrd
 2012 Nissan Leaf (EV) (2)
 Speed radar trailer
 Toyota Forklift

2024 replacements

2010 2WD Ford Escape Hybrid (2)
 John Deere Gator XUV 885D (3)
 John Deere Bunker Rake 1200

- Implement new fleet maintenance software
- All vehicles and equipment are properly maintained
 - Vehicles and equipment are on a regular maintenance schedule.
 - Off-cycle repairs are done for a quick return to service.

Position Summary					
	2019-2020		2021-2022		2023-2024
	<u>Actual</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Adjustments</u>	<u>Budget</u>
Mechanic	0	1	1	0	1
TOTAL	1	0	1	0	1

TECHNOLOGY REPLACEMENT FUND

Responsibility: Information Technology Director

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.
- Hardware and software maintenance.
- Website maintenance.
- Televised, edit, and publish public meetings.
- Integrate, update, and maintain GIS databases, local and cloud services, and maps.

Budget Highlights

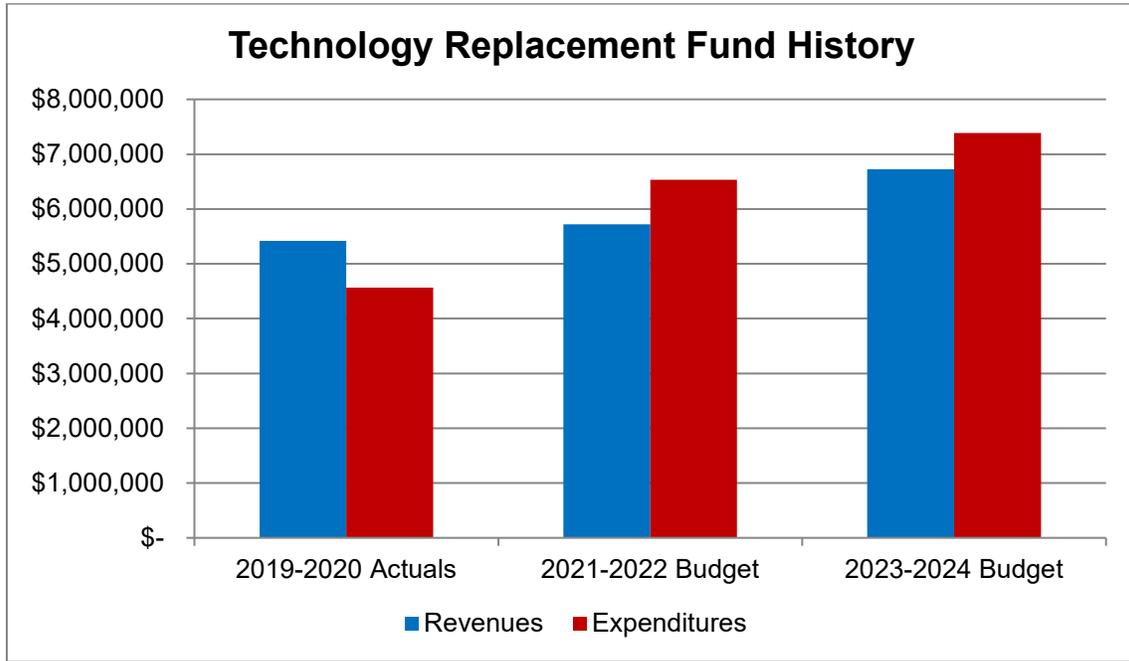
- Software licensing costs increased for the myriad of software programs used in the city.

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 416,377	\$ 1,269,828	\$ 1,609,768
Charges for Services	\$ 5,346,450	\$ 5,706,700	\$ 6,716,500
Investment Interest	73,136	14,000	10,000
Total Revenues	\$ 5,419,586	\$ 5,720,700	\$ 6,726,500
Total Fund (with BFB)	\$ 5,835,963	\$ 6,990,528	\$ 8,336,268

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 2,251,788	\$ 2,926,100	\$ 3,369,900
Supplies	341,375	476,000	555,500
Services & Charges	1,799,436	2,597,400	3,025,000
Capital	173,536	535,000	435,000
Total Expenditures	\$ 4,566,135	\$ 6,534,500	\$ 7,385,400
Ending Fund Balance	1,269,828	456,028	950,868
Total Fund (with EFB)	\$ 5,835,963	\$ 6,990,528	\$ 8,336,268



2021-2022 Accomplishments

- ✓ Upgraded the Council Chambers, Executive Briefing Room, City Hall meeting rooms, and Maintenance & Operations Center audio visual capabilities and adopted a city-wide hybrid work environment leveraging both onsite and remote work capabilities.
- ✓ Staging and deploying a new Electronic Records Management Program in concert with the City Clerk’s office, with a department-by-department phased approach.
- ✓ Deployed electronic information boards at the City Hall front entry, first and second floors, and at the Maintenance & Operations Center.
- ✓ Implemented the City Hall front counter queue system as well as an online web-based public appointment system as part of the City Hall re-opening.
- ✓ Continued expansion and awareness of the City’s cyber security posture.

2023-2024 Goals & Relationship to Council Goals

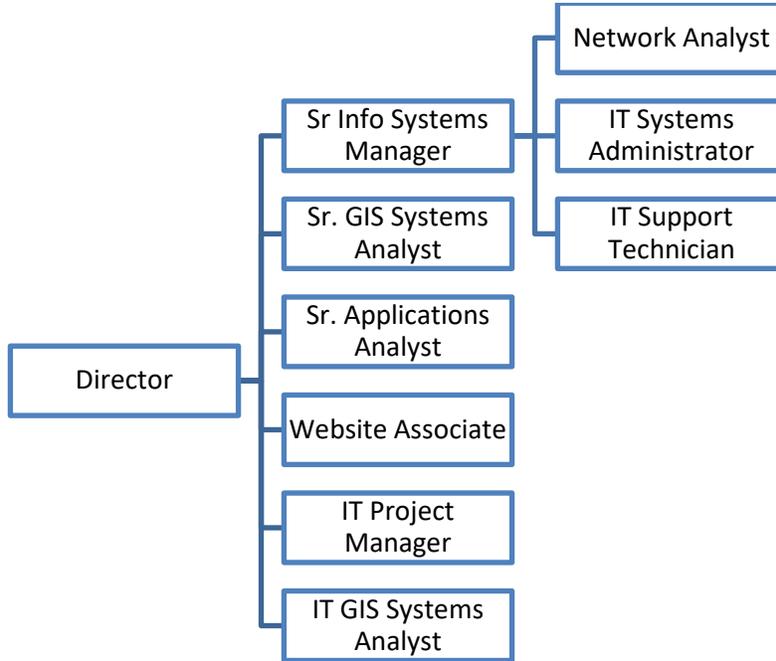
Council Goal-Trust and Transparency

- Deploy the City’s redeveloped website
- Continue working with the City Clerk’s office and each department enhancing the Electronic Records Management Program

Council Goal-Financial Sustainability

- Deploy the City’s internal Human Resources Information System
- Maintain a high level of system availability

Technology Fund Organization Chart



Position Summary	2019-2020		2021-2022		2023-2024
	Actual	Adjustments	Budget	Adjustments	Budget
Information Technology Director	1	0	1	0	1
Application Systems Specialist	1	(1)	0	0	0
IT GIS Systems Analyst	1	0	1	0	1
IT Project Manager	0	1	1	0	1
IT Support Technician	1	0	1	0	1
Network Administrator	1	(1)	0	0	0
Network Analyst	0	1	1	0	1
Sr. Applications Analyst	0	1	1	0	1
Sr. Information Systems Manager	1	0	1	0	1
Sr. IT GIS Systems Analyst	1	0	1	0	1
IT Support Specialist	1	(1)	0	0	0
IT Systems Administrator	0	1	1	0	1
Webmaster	1	(1)	0	0	0
Website Associate	1	0	1	0	1
TOTAL	10	0	10	0	10

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

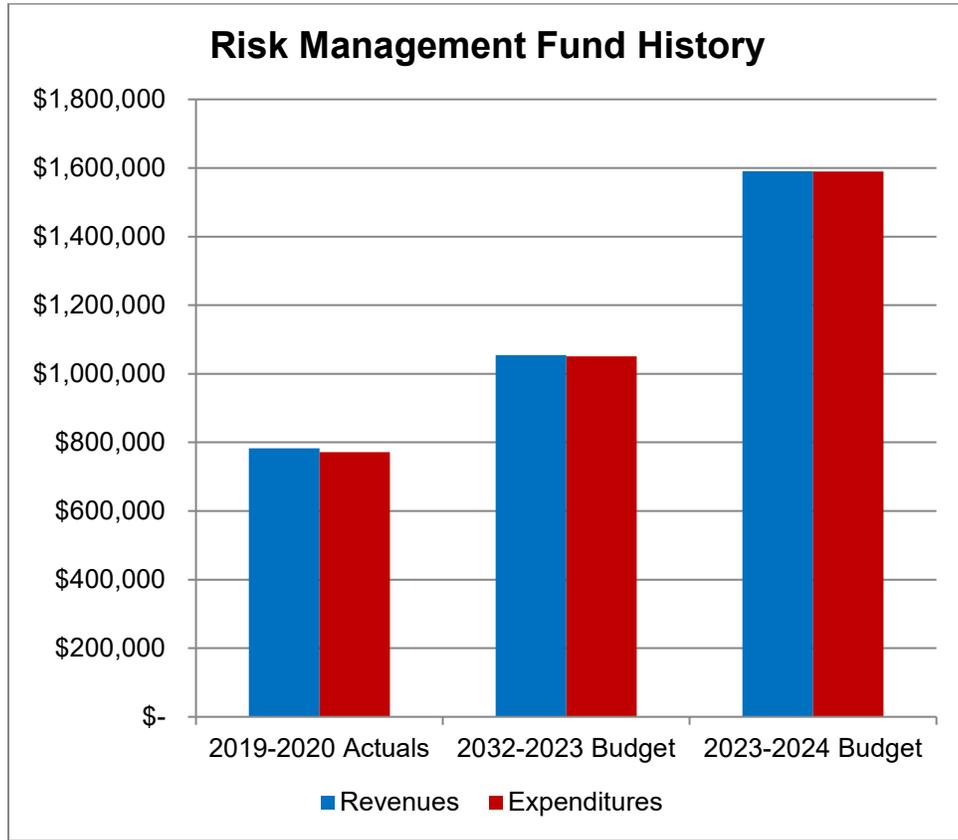
- Insurance costs increased due to a rate increase and increased facilities and assets

Revenue Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Beginning Fund Balance	\$ 345,957	\$ 357,343	\$ 422,623
Charges for Services	\$ 777,200	\$ 1,051,000	\$ 1,590,000
Investment Interest	5,676	4,000	1,000
Total Revenues	\$ 782,876	\$ 1,055,000	\$ 1,591,000
Total Fund (with BFB)	\$ 1,128,833	\$ 1,412,343	\$ 2,013,623

Expenditure Summary

Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
Personnel	\$ 52,254	\$ 110,000	\$ 50,000
Services & Charges	719,236	941,000	1,540,000
Total Expenditures	\$ 771,490	\$ 1,051,000	\$ 1,590,000
Ending Fund Balance	357,343	361,343	423,623
Total Fund (with EFB)	\$ 1,128,833	\$ 1,412,343	\$ 2,013,623



2021-2022 Accomplishments

- ✓ **Obtained insurance at the most reasonable cost:** The city’s insurance coverage is through the Washington Cities Insurance Authority which offers experience insuring cities and reasonable rates.

2023-2024 Goals & Relationship to Council Goals

Council Goal-Financial Sustainability

- **Obtain liability and property insurance at the most reasonable cost**
 - Review deductibles for the lowest overall cost of insurance.
 - Compare coverage and costs among insurers.

DETAIL REVENUES & EXPENDITURES

**CITY OF SAMMAMISH
WASHINGTON
ORDINANCE NO. O2022-546**

**AN ORDINANCE OF THE CITY OF SAMMAMISH,
WASHINGTON, ADOPTING THE 2023-2024 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 2023-2024 has been prepared and filed, public hearings have been held for the purpose 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 DOES ORDAIN AS FOLLOWS:**

Section 1. Adoption

The final 2023-2024 biennial budget for the City of Sammamish, Washington covering the period from January 1, 2023, through December 31, 2024 is hereby adopted at the total fund level per the totals referenced in the attached Table A and Table B. 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. Amendments to Table A are attached as Table B.

Section 3. Filing of Ordinance.

A complete copy of the final 2023-2024 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.

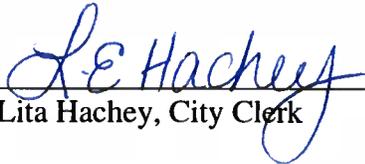
That this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance as required by law.

**PASSED BY THE CITY COUNCIL OF THE CITY OF SAMMAMISH, WASHINGTON,
ON THIS 15th DAY OF NOVEMBER 2022.**



Mayor Kali Clark

Attest/Authenticated:



Lita Hachey, City Clerk

Approved as to Form



Kari Sand, Interim City Attorney
Ogden Murphy Wallace P.L.L.C.

Public Hearing:	November 1, 2022
First Reading:	November 1, 2022
Second Reading:	November 15, 2022
Date Adopted:	November 15, 2022
Date of Publication	November 18, 2022
Effective Date:	November 23, 2022

Tables A & B

2023-2024 BIENNIAL BUDGET = \$309,418,371					
FUND	BEGINNING BALANCE 2023-2024	REVENUES & OTHER SOURCES 2023-2024	EXPENDITURES & OTHER USES 2023-2024	ENDING BALANCE 2023-2024	
001 General Fund	\$ 44,775,689	\$ 114,987,068	\$ 127,846,976	\$ 31,915,781	
002 ARPA Fund	-	4,400,000	4,400,000	-	
101 Street Fund	-	3,331,400	3,331,400	-	
301 General Government CIP Fund	5,298,381	7,765,000	13,055,000	8,381	
302 Parks CIP Fund	30,428,961	8,597,000	28,143,774	10,882,187	
340 Transportation CIP Fund	17,214,469	8,906,000	11,705,900	14,414,569	
408 Surface Water Management-Operating Fund	6,281,843	21,268,395	24,265,736	3,284,502	
438 Surface Water Management-CIP Fund	8,587,079	13,175,981	18,626,339	3,136,721	
501 Equipment Replacement Fund	2,121,071	1,930,143	1,684,320	2,366,894	
502 Information Services Replacement Fund	1,609,768	6,726,500	7,385,400	950,868	
503 Risk Management Fund	422,623	1,591,000	1,590,000	423,623	
2023-2024 TOTAL BIENNIAL BUDGET	\$ 116,739,884	\$ 192,678,487	\$ 242,034,845	\$ 67,383,526	

2023 ANNUAL BUDGET FOR REFERENCE PURPOSES					
	FY 2023	FY 2023	FY 2023	FY 2023	
001 General Fund	\$ 44,775,689	\$ 59,889,118	\$ 66,258,169	\$ 38,406,638	
002 ARPA Fund	-	4,400,000	4,400,000	-	
101 Street Fund	-	1,665,700	1,665,700	-	
301 General Government CIP Fund	5,298,381	6,110,000	11,405,000	3,381	
302 Parks CIP Fund	30,428,961	4,298,500	21,505,274	13,222,187	
340 Transportation CIP Fund	17,214,469	4,453,000	3,691,000	17,976,469	
408 Surface Water Management-Operating Fund	6,281,843	10,621,395	12,479,465	4,423,773	
438 Surface Water Management-CIP Fund	8,587,079	6,086,818	4,300,470	10,373,427	
501 Equipment Replacement Fund	2,121,071	1,033,072	1,131,590	2,022,553	
502 Information Services Replacement Fund	1,609,768	2,530,900	3,622,800	517,868	
503 Risk Management Fund	422,623	725,500	725,000	423,123	
TOTAL BUDGET	\$ 116,739,884	\$ 101,814,003	\$ 131,184,468	\$ 87,369,419	

2024 ANNUAL BUDGET FOR REFERENCE PURPOSES					
	FY 2024	FY 2024	FY 2024	FY 2024	
001 General Fund	\$ 38,406,638	\$ 55,097,950	\$ 61,588,807	\$ 31,915,781	
002 ARPA Fund	-	-	-	-	
101 Street Fund	-	1,665,700	1,665,700	-	
301 General Government CIP Fund	3,381	1,655,000	1,650,000	8,381	
302 Parks CIP Fund	13,222,187	4,298,500	6,638,500	10,882,187	
340 Transportation CIP Fund	17,976,469	4,453,000	8,014,900	14,414,569	
408 Surface Water Management-Operating Fund	4,423,773	10,647,000	11,786,271	3,284,502	
438 Surface Water Management-CIP Fund	10,373,427	7,089,163	14,325,869	3,136,721	
501 Equipment Replacement Fund	2,022,553	897,071	552,730	2,366,894	
502 Information Services Replacement Fund	517,868	4,195,600	3,762,600	950,868	
503 Risk Management Fund	423,123	865,500	865,000	423,623	
TOTAL BUDGET	\$ 87,369,419	\$ 90,864,484	\$ 110,850,377	\$ 67,383,526	

General Fund Revenues

2023/2024 Budget

Account Number	Description	2019/2020		
		Actual Revenues	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 26,704,937	\$ 37,708,763	\$ 44,775,689
001-000-311-10-00-00	Property Tax	\$ 59,579,239	\$ 64,922,125	\$ 68,300,000
001-000-313-11-00-00	Sales & Use Tax	12,534,967	11,700,000	14,500,000
001-000-313-27-00-00	Affordable Housing Sales Tax	54,441	102,000	114,000
001-000-313-71-00-00	Local Crim Justice Sales Tax	3,846,325	3,700,000	4,250,000
001-000-317-20-00-00	Leasehold Excise Tax	6,899	3,000	4,000
	TOTAL TAXES	\$ 76,021,871	\$ 80,427,125	\$ 87,168,000
001-000-321-91-00-00	Cable Franchise Fee	\$ 1,468,870	\$ 1,410,000	\$ 1,310,000
001-000-321-99-00-00	Business Licenses	124,712	110,000	120,000
001-000-322-10-01-00	Building Permits	1,843,601	1,072,500	-
001-000-322-10-02-00	Plumbing Permits	152,779	82,500	-
001-000-322-10-03-00	Grading Permits	8,136	7,000	-
001-000-322-10-04-00	Mechanical Permits	468,447	297,000	-
001-000-322-10-05-00	Shoreline Development Permits	64,540	24,000	-
001-000-322-10-06-00	Demolition Permits	986	10,000	-
001-000-322-10-10-00	Building Permits-New # in 2022	-	-	3,665,000
001-000-322-40-00-00	Right of Way Permits	380,619	198,000	286,000
001-000-322-10-07-00	Tree Permits	-	-	7,000
001-000-322-90-01-00	Miscellaneous Permits & Fees	16,400	8,000	8,000
	TOTAL LICENSES & PERMITS	\$ 4,529,090	\$ 3,219,000	\$ 5,396,000
001-000-333-20-20-50	FHWA-NHS 228th Overlay Grant	\$ -	\$ 1,530,000	\$ 1,430,500
001-000-333-20-60-00	US DOT - Speeding	288	-	-
001-000-333-20-60-10	US DOT - DUI	653	3,000	2,000
001-000-333-20-61-60	US DOT CIOT-Seatbelts	7,800	-	-
001-000-333-21-01-90	US Treasury-CARES Funds	2,996,820	-	-
001-000-333-97-04-20	Emergency Mgmt Performance Grant	30,348	-	-
001-000-333-97-04-20	Emergency Management Grant	34,926	-	-
001-000-334-04-20-00	Housing Action Plan Grant-DOC	-	-	37,575
001-000-334-04-20-01	Climate Change Grant-DOC	-	-	59,950
001-000-334-05-30-00	Comp Plan Update Grant-DOC	-	-	175,000
001-000-334-00-30-00	Secretary of State Grant	10,000	-	-
001-000-334-00-70-00	WA Dept of Enterprise Services	1,968	-	-
001-000-334-01-80-00	Military Dept - State Grant	14,916	72,000	-
001-000-334-02-30-00	Dept of Nat Resources Grant	7,500	-	-
001-000-334-03-10-00	Dept of Ecology Grant	42,358	-	-
001-000-334-03-20-00	Recycling Grant	28,500	35,500	90,000
001-000-334-03-51-00	WA Traffic Safety Commission	12,094	-	-
001-000-336-06-21-00	Criminal Justice-Population	41,866	42,800	49,000
001-000-336-06-25-00	Criminal Justice - Contr Svcs	244,455	220,000	272,000
001-000-336-06-26-00	Criminal Justice - Spec Prog	142,455	152,000	173,000
001-000-336-06-51-00	DUI-Cities	16,340	16,000	16,000
001-000-336-06-94-00	Liquor Excise	778,796	736,800	935,000
001-000-336-06-95-00	Liquor Profits/I-1183 License Fees	825,147	1,028,000	1,042,600
001-000-336-06-95-01	Liquor License Fees-Public Safety	209,261	209,400	210,000
001-000-337-07-00-00	KC Recycling Grant-Waste Reduc.	147,510	149,000	140,000
001-000-337-07-07-00	KC Hazardous Waste Mgmt	-	48,000	48,000
001-000-337-07-08-00	King County Transit Coordinator	-	84,000	98,475
001-000-337-07-02-00	KC Community Arts Program	15,000	-	-
001-000-337-07-04-00	KC Community & Human Svcs	5,000	-	-
	TOTAL INTERGOVERNMENTAL	\$ 5,614,001	\$ 4,326,500	\$ 4,779,100
001-000-341-81-01-00	Copies	\$ 1,924	\$ 2,000	\$ -
001-000-341-99-00-00	Passport Services	31,150	40,000	67,200
001-000-342-20-01-00	EFR Review Fee	83,690	70,000	72,000
001-000-342-40-01-00	EFR Inspection Fee	16,747	40,000	44,000
001-000-342-40-02-00	Electrical Inspection Fee	716,763	495,000	-
001-000-342-10-01-00	Vehicle Impound Fees	900	5,500	2,000
001-000-342-10-02-00	School Resource Officer	214,164	400,000	357,600

001-000-343-10-00-00	Drainage Svcs-Pmt from SWM (1)	284,000	499,836	539,868
001-000-343-93-00-00	Animal Licenses (2)	337,296	370,000	380,000
001-000-345-70-20-00	Information Services	-	-	287,000
001-000-345-81-01-00	Subdivision Preliminary Review	142,768	100,000	-
001-000-345-83-01-00	Building Plan Check Fees	1,309,738	907,500	-
001-000-345-83-03-00	Energy Plan Check Fees	44,001	35,000	-
001-000-345-83-20-00	Planning Review Fee	-	-	1,613,000
001-000-345-83-30-00	Building Plan Review-New # 2022	-	-	1,075,000
001-000-345-83-40-00	Public Works Review-New # 2022	-	-	555,900
001-000-345-85-01-00	Admin Fee for Impact/Mitigation	40,252	25,000	-
001-000-345-85-02-00	Administrative Service Fee	87,991	90,000	-
001-000-345-86-00-00	Historic Preservation Mitigation Fees	-	-	25,000
001-000-345-89-01-00	SEPA Review Fee	11,320	12,500	-
001-000-345-89-02-00	Site Plan Review	1,039,991	800,000	-
001-000-345-89-03-00	Notice of Appeal	1,250	3,000	4,400
001-000-345-89-04-00	Counter Service Fee	357,130	300,000	-
001-000-345-89-05-00	Boundary Line Adjustments	10,446	8,000	-
001-000-345-89-06-00	Shoreline Exemption	5,244	2,000	-
001-000-345-89-07-00	Short Plat Fee	8,931	8,000	-
001-000-345-89-08-00	DPW Plan Review	9,280	-	-
001-000-345-89-09-00	Preapplication Conference.	53,190	5,000	-
001-000-345-89-12-00	Outside Services Plan Review	-	580,000	358,750
001-000-345-89-13-00	Concurrency Test Fee	-	200,200	160,000
001-000-345-89-14-00	Public Notice Fee	7,895	7,000	41,600
001-000-345-89-99-00	Technology Surcharge 15% Fee	-	-	1,012,650
001-000-347-30-01-00	Park Use Fees	39,742	70,000	126,200
001-000-347-30-02-00	Field Use Fees	320,663	540,000	522,000
001-000-347-40-01-00	Admission Fees	360	-	-
001-000-347-60-01-00	Recreational Class Fees	15,316	-	60,000
001-000-347-90-020-00	Park Concessions	-	-	2,000
001-000-347-90-20-00	Vendor Display Fees	6,517	12,000	10,000
	CHARGES FOR GOODS & SVCS	\$ 5,198,659	\$ 5,627,536	\$ 7,316,168
001-000-350-00-00-00	Municipal Court Fines (3)	\$ 335,148	\$ 727,000	\$ 720,000
001-000-359-90-02-00	False Alarm Fines	1,650	2,000	-
001-000-359-90-03-00	Code Violations	348,389	50,000	100,000
	TOTAL FINES & FORFEITS	\$ 685,187	\$ 779,000	\$ 820,000
001-000-361-11-00-00	Interest Income	\$ 1,634,625	\$ 465,000	\$ 300,000
001-000-361-40-00-00	Sales Interest	22,761	20,000	14,000
001-000-362-40-00-00	Space and Facilities Leases ST	7,200	-	-
001-000-362-40-01-00	Beaver Lake Lodge Rental Fees	68,419	140,000	95,000
001-000-362-50-00-00	Space and Facilities Leases LT	599,766	590,000	922,000
001-000-362-51-00-00	City Hall 2nd floor lease-KC Sheriff	274,057	205,000	365,400
001-000-362-60-00-00	Housing rentals/leases	25,700	-	-
001-000-367-11-00-01	Donations	16,760	-	-
001-000-367-11-01-01	Donations-Park Events	34,917	60,000	80,000
001-000-367-19-00-00	Contributions Fire District 10	178,880	178,880	-
001-000-369-90-00-00	Miscellaneous	71,080	2,000	-
	TOTAL MISCELLANEOUS	\$ 2,934,165	\$ 1,660,880	\$ 1,776,400
001-000-395-20-00-00	Restitution	\$ 1,480	\$ -	\$ -
001-000-397-00-01-01	2020 St Fund EFB transfer	-	9,719,116	-
001-000-397-00-01-01	Gas tax transfer from Street Fund	-	2,726,200	3,331,400
001-000-397-00-00-02	Transfer from ARPA Fund	-	-	4,400,000
001-000-397-00-03-01	Transfer from GG CIP	300,000	-	-
001-000-397-00-03-02	Transfer from Parks CIP	-	25,000	-
	TOTAL NON-REVENUES	\$ 301,480	\$ 12,470,316	\$ 7,731,400
	TOTAL REVENUES	\$ 95,284,453	\$ 108,510,357	\$ 114,987,068
	TOTAL FUND	\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

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

(2) Revenue to offset the estimated annual cost of Animal Control services provided by King County.

(3) Revenue to offset the estimated annual cost of Court services provided by King County.

**City of Sammamish
Summary of General Fund Expenditures by Department
Budget to Expenditure Comparison
2023/2024 Budget**

Department		Section	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
City Council			\$ 608,681	\$ 695,700	\$ 757,600
City Manager		<i>Administration</i>	\$ 1,240,708	\$ 2,089,000	\$ 2,376,200
		<i>Communication</i>	505,611	986,000	679,400
		<i>City Clerk</i>	1,577,543	1,401,000	1,836,400
		<i>Sustainability</i>	-	-	708,800
		<i>General Gov't Services</i>	1,709,212	2,810,240	409,900
Total			\$ 5,033,074	\$ 7,286,240	\$ 6,010,700
Finance		<i>Financial Services</i>	\$ 2,514,880	\$ 2,727,700	\$ 2,933,600
		<i>Gen Gov't Services</i>	318,822	450,000	650,000
Total			\$ 2,833,702	\$ 3,177,700	\$ 3,583,600
Legal Services			\$ 1,826,866	\$ 4,057,200	\$ 3,046,800
Administrative Services		<i>Administration</i>	\$ 204,464	\$ 862,500	\$ 1,759,300
		<i>Human Resources</i>	775,398	933,720	1,265,460
Total			\$ 979,862	\$ 1,796,220	\$ 3,024,760
Facilities			\$ 3,422,569	\$ 4,776,100	\$ 5,695,800
Police Services			\$ 14,478,901	\$ 17,787,600	\$ 21,783,800
Fire Services			\$ 16,195,604	\$ 16,229,817	\$ 18,667,360
Emergency Management			\$ 464,420	\$ 647,100	\$ 130,000
Public Works		<i>Administration</i>	\$ 479,889	\$ 1,488,360	\$ 1,480,600
		<i>Engineering</i>	2,458,457	4,315,700	2,353,500
		<i>Transportation Planning</i>	-	-	1,952,200
		<i>Development Review</i>	-	-	1,839,250
		<i>Traffic</i>	-	4,136,790	4,045,500
		<i>Maintenance</i>	-	5,159,520	5,864,800
		<i>Pavement Preservation</i>	-	4,245,100	3,959,500
Total			\$ 2,938,346	\$ 19,345,470	\$ 21,495,350
Social & Human Services			\$ 1,154,593	\$ 1,513,300	\$ 2,118,000
Community Development		<i>Administration</i>	\$ -	\$ -	\$ 1,612,460
		<i>Current Planning</i>	4,287,438	5,658,100	2,349,160
		<i>Long-range Planning</i>	-	-	3,511,010
		<i>Code Compliance</i>	-	-	960,550
		<i>Building</i>	2,379,782	3,278,350	2,774,000
		<i>Permit Center</i>	1,041,241	1,062,400	816,760
Total			\$ 7,728,825	\$ 9,998,850	\$ 12,023,940
Parks & Recreation		<i>Arts & Culture</i>	\$ 161,993	\$ 312,100	\$ 308,000
		<i>Volunteer Services</i>	317,956	520,900	684,540
		<i>Administration</i>	1,136,411	1,378,720	1,250,240
		<i>Planning & Development</i>	838,418	1,195,900	1,498,500
		<i>Recreation Programs</i>	1,155,721	1,508,300	2,248,420
		<i>Park Resource Mgmt</i>	5,060,033	6,236,080	6,994,060
Total			\$ 8,670,532	\$ 11,152,000	\$ 12,983,760
Interfund Transactions		<i>Interfund Expenditures</i>	6,057,432	7,345,915	8,770,506
		<i>Interfund Transfers</i>	11,884,000	11,170,000	7,755,000
Total			\$ 17,941,432	\$ 18,515,915	\$ 16,525,506
TOTAL GENERAL FUND EXPENDITURES			\$ 84,277,407	\$ 116,979,212	\$ 127,846,976
Ending Fund Balance			\$ 37,711,983	\$ 29,239,908	\$ 31,915,781
GRAND TOTAL GENERAL FUND			\$ 121,989,390	\$ 146,219,120	\$ 159,762,757

**City of Sammamish
General Fund
City Council Department Expenditures
2023/2024 Budget**

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-011-511-60-11-00	Salaries	\$ 179,517	\$ 222,300	\$ 242,300
001-011-511-60-21-00	Benefits	35,969	46,000	43,000
	TOTAL PERSONNEL	\$ 215,486	\$ 268,300	\$ 285,300
001-011-511-60-31-00	Office & Operating Supplies	\$ 1,994	\$ 5,000	\$ 5,000
001-011-511-60-31-01	Meeting Expense	-	4,000	4,000
001-011-511-60-31-02	Books	60	-	-
001-011-511-60-31-05	Meeting Meal Expense (1)	7,537	9,000	9,000
	TOTAL SUPPLIES	\$ 9,591	\$ 18,000	\$ 18,000
001-011-511-60-41-00	Professional Services (2)	\$ 91,237	\$ 90,000	\$ 50,000
001-011-511-60-41-01	Prof Svcs-City Manager Recruitment	44,917	-	-
001-011-511-60-41-03	Kokanee Work Group	66,827	80,000	103,000
001-011-511-60-41-07	Communication Strategy	4,933	-	-
001-011-511-60-41-10	Climate Action Committee	-	25,000	-
001-011-511-60-41-04	Professional Services-Council Projects	-	-	80,000
001-011-511-60-42-00	Communications	9,417	7,800	11,000
001-011-511-60-43-00	Travel (3)	7,408	30,000	30,000
001-011-511-60-49-01	Memberships (4)	1,700	2,800	2,800
001-011-511-60-49-03	Training-Seminars/Conference (5)	5,216	8,000	8,000
001-011-511-60-49-06	Sound Cities Association	84,506	91,000	98,000
001-011-511-60-49-09	Puget Sound Regional Council	59,514	66,500	63,000
001-011-511-60-49-15	National League of Cities	7,929	8,300	8,500
	TOTAL SERVICES & CHARGES	\$ 383,604	\$ 409,400	\$ 454,300
	TOTAL DEPARTMENT	\$ 608,681	\$ 695,700	\$ 757,600

(1) Special meetings with dinners \$1,000/year, meeting snacks \$500/year, welcome and goodbye celebrations \$3,000.

(2) 2022 Council photos \$1,500, facilitator for mid-year retreat \$20,000.

(3) NLC, AWC, AWC Legislative, local travel and Council retreat.

(4) Sammamish Chamber of Commerce and Eastside Transportation Partnership .

(5) AWC conferences, NLC conferences, local trainings.

**City of Sammamish
General Fund**

**City Manager Department Expenditures
2023/2024 Budget**

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Administration				
001-013-513-10-11-00	Salaries	\$ 752,502	\$ 1,266,600	\$ 1,518,800
001-013-513-10-21-00	Benefits	278,995	492,800	495,400
	TOTAL PERSONNEL	\$ 1,031,497	\$ 1,759,400	\$ 2,014,200
001-013-513-10-31-00	Office & Operating Supplies	\$ 5,413	\$ 10,000	\$ 10,000
001-013-513-10-31-05	Meeting Meal Expense (1)	1,702	5,000	5,000
001-013-513-10-35-00	Small Tools & Minor Equipment	4,896	5,000	5,000
	TOTAL SUPPLIES	\$ 12,011	\$ 20,000	\$ 20,000
001-013-513-10-41-00	Professional Services (2)	\$ 74,441	\$ 176,000	\$ 200,000
001-013-513-10-41-04	Copying	-	2,000	1,000
001-011-511-60-41-08	Lobbyist Services	94,000	96,000	100,000
001-013-513-10-42-00	Communications	7,622	4,600	10,000
001-013-513-10-42-02	Postage	-	1,000	1,000
001-013-513-10-43-00	Travel	14,345	16,000	16,000
001-013-513-10-49-00	Miscellaneous	315	-	-
001-013-513-10-49-01	Memberships (3)	2,179	7,000	7,000
001-013-513-10-49-03	Training	4,298	7,000	7,000
	TOTAL SERVICES & CHARGES	\$ 197,200	\$ 309,600	\$ 342,000
	TOTAL ADMINISTRATION	\$ 1,240,708	\$ 2,089,000	\$ 2,376,200
Communications				
001-013-557-20-11-00	Salaries	\$ 133,205	\$ 389,800	\$ 284,700
001-013-557-20-21-00	Benefits	47,657	183,300	120,500
	TOTAL PERSONNEL	\$ 180,862	\$ 573,100	\$ 405,200
001-013-557-20-31-00	Office & Operating Supplies	\$ 19,383	\$ 10,000	\$ 10,000
001-013-557-20-35-00	Small Tools & Minor Equipment	-	5,000	5,000
	TOTAL SUPPLIES	\$ 19,383	\$ 15,000	\$ 15,000
001-013-557-20-41-00	Professional Services (4)	\$ 207,418	\$ 35,000	\$ 90,000
001-013-557-20-41-01	Newsletter Printing (5)	30,105	100,000	80,000
001-013-557-20-41-07	Website Redesign	26,333	152,700	-
001-013-557-20-41-19	Prof Services-COVID 19	9,741	-	-
001-013-557-20-42-00	Communications	2,470	3,200	3,200
001-013-557-20-42-01	Newsletter Postage	27,564	100,000	80,000
001-013-557-20-43-00	Travel	1,021	3,000	3,000
001-013-557-20-44-02	Social Media Promotion	-	2,000	1,000
001-013-557-20-49-01	Memberships	479	1,000	1,000
001-013-557-20-49-03	Training	235	1,000	1,000
	TOTAL SERVICES & CHARGES	\$ 305,366	\$ 397,900	\$ 259,200
	TOTAL COMMUNICATIONS	\$ 505,611	\$ 986,000	\$ 679,400
City Clerk				
001-018-514-30-11-00	Salaries	\$ 618,725	\$ 517,000	\$ 747,800
001-018-514-30-12-00	Overtime	835	-	-
001-018-514-30-21-00	Benefits	277,540	243,500	344,000
	TOTAL PERSONNEL	\$ 897,100	\$ 760,500	\$ 1,091,800
001-018-514-30-31-00	Office & Operating Supplies	\$ 2,849	\$ 6,000	\$ 6,000

001-018-514-30-31-02	Books	75	-	-
001-018-514-30-35-00	Small Tools & Minor Equipment	1,871	-	-
	TOTAL SUPPLIES	\$ 4,795	\$ 6,000	\$ 6,000
001-018-514-30-41-00	Professional Services (6)	\$ 92,269	\$ 100,200	\$ 40,000
001-018-554-30-41-00	Prof Svcs: Animal Control	184,758	-	-
001-018-514-30-41-04	Copying	112	400	400
001-018-514-30-43-00	Travel	2,195	7,700	7,000
001-018-514-30-44-00	Advertising (7)	45,247	100,000	80,000
001-018-514-30-48-00	Software Maintenance	60	-	-
001-018-514-30-49-01	Memberships	2,637	3,200	3,200
001-018-514-30-49-03	Training	7,117	8,000	8,000
	TOTAL SERVICES & CHARGES	\$ 334,395	\$ 219,500	\$ 138,600
001-018-594-30-64-00	Machinery & Equipment	\$ 35,682	\$ -	\$ -
	TOTAL CAPITAL	\$ 35,682	\$ -	\$ -
001-018-511-70-41-00	Election Costs	\$ 31,592	\$ 115,000	\$ 200,000
001-018-511-80-41-00	Voter Registration Costs	273,979	300,000	400,000
	TOTAL INTERGOVERNMENTAL	\$ 305,571	\$ 415,000	\$ 600,000
	TOTAL CITY CLERK SVCS	\$ 1,577,543	\$ 1,401,000	\$ 1,836,400
	Sustainability Program			
001-013-554-90-11-00	Salaries	\$ -	\$ -	\$ 190,300
001-013-554-90-21-00	Benefits	-	-	100,800
	TOTAL PERSONNEL	\$ -	\$ -	\$ 291,100
001-013-554-90-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 1,200
001-013-554-90-35-00	Small Tools & Minor Equipment	-	-	3,600
	TOTAL SUPPLIES	\$ -	\$ -	\$ 4,800
001-013-554-90-41-00	Professional Services	\$ -	\$ -	\$ 410,000
001-013-554-90-49-01	Memberships	-	-	1,000
001-013-554-90-49-03	Training	-	-	1,900
	TOTAL SERVICES & CHARGES	\$ -	\$ -	\$ 412,900
	TOTAL SUSTAINABILITY	\$ -	\$ -	\$ 708,800
	General Government Services			
	Security Breach			
001-090-518-81-31-99	Operating Supplies	\$ 19,468	\$ -	\$ -
001-090-518-81-35-99	Small Tools & Equipment	3,340	-	-
	TOTAL SUPPLIES	\$ 22,808	\$ -	\$ -
001-090-518-81-41-99	Professional Services	\$ 126,318	\$ -	\$ -
	TOTAL SERVICES & CHARGES	\$ 126,318	\$ -	\$ -
001-090-594-81-64-99	Equipment	\$ 21,029	\$ -	\$ -
	TOTAL CAPITAL	\$ 21,029	\$ -	\$ -
	TOTAL SECURITY BREACH	\$ 170,155	\$ -	\$ -
	Covid Designated Response			
001-090-518-90-41-19	Covid funds available for 2023	\$ -	\$ 2,144,140	\$ 17,600
	TOTAL SERVICES & CHARGES	\$ -	\$ 2,144,140	\$ 17,600
001-090-594-58-64-19	Capital DCD Front Counter	\$ -	\$ -	\$ -
	TOTAL CAPITAL	\$ -	\$ -	\$ -
	TOTAL COVID RESPONSE	\$ -	\$ 2,144,140	\$ 17,600

Other Services				
001-090-518-50-31-19	Supplies-COVID-19	\$ 36,485	\$ -	\$ -
001-090-518-90-31-05	Meeting Meal Expense (8)	11,231	30,000	44,000
001-090-518-50-35-00	Small Tools & Minor Equipment	2,288	-	-
001-090-518-50-35-19	Small Tools-COVID-19	3,755	-	-
TOTAL SUPPLIES		\$ 53,759	\$ 30,000	\$ 44,000
001-090-518-90-41-00	Prof. Services-ADA Transition Plan	\$ 337,290	\$ -	\$ -
001-090-518-90-41-02	Prof Svcs-Attribute Mapping GIS	81,228	-	-
001-090-518-90-41-53	Intergovernmental Taxes	10	-	-
001-090-518-90-42-02	Postage	8,654	13,000	13,000
001-090-518-90-43-00	Travel-Good to Go Passes	120	-	-
001-090-518-90-45-00	Operating Rentals (9)	2,659	5,300	5,400
001-090-518-90-47-00	Surface Water Fees (10)	28,743	32,500	136,000
001-090-518-90-49-00	Miscellaneous	411	-	-
001-090-518-90-49-01	Memberships (11)	568	500	1,300
001-090-537-70-47-01	Recycling	199,401	-	-
001-090-544-40-41-95	BLUMA EIS-PW	62,344	198,100	-
001-090-557-20-41-00	Professional Services	25	-	-
001-090-558-20-41-00	Prof-Historical Eddy House	-	25,000	-
001-090-558-60-41-95	BLUMA EIS-DCD	142,923	198,100	-
001-090-558-70-41-19	Small Business Grants-COVID-19	460,491	-	-
001-090-558-70-49-14	Samm. Chamber of Commerce	-	1,200	-
TOTAL SERVICES & CHARGES		\$ 1,324,867	\$ 473,700	\$ 155,700
Pollution Control				
001-090-553-70-51-00	Intgovtl Svc's - Air Pollution	\$ 61,520	\$ -	\$ -
001-090-553-70-41-00	Air Pollution Intgovtl Svc (12)	62,647	126,400	150,600
TOTAL POLLUTION CONTROL		\$ 124,167	\$ 126,400	\$ 150,600
Public Health				
001-090-562-00-53-00	External Taxes - Alcoholism	\$ 13,132	\$ -	\$ -
001-090-562-00-41-00	External Taxes - Alcoholism (13)	23,132	36,000	42,000
TOTAL PUBLIC HEALTH		\$ 36,264	\$ 36,000	\$ 42,000
TOTAL OTHER SERVICES		\$ 1,539,057	\$ 666,100	\$ 392,300
TOTAL GENERAL GOV'T SVCS		\$ 1,709,212	\$ 2,810,240	\$ 409,900
TOTAL DEPARTMENT		\$ 5,033,074	\$ 7,286,240	\$ 6,010,700

- (1) Mayor/Deputy Mayor agenda mtg for 5 to 8 attendees.
- (2) Retreat moderator/facilitator for Council retreats and contingency for unanticipated work.
- (3) International County/City Managers Association (ICMA), WA City/County Managers Association (WCMA)
- (4) 2023-\$40,000 for communications strategy consultant and \$30,000 for a statistically valid resident survey. 2023 & 2024-\$10,000 per year for professional photo/video service.
- (5) Bi-monthly newsletter with bonus issues.
- (6) Municipal Code updates, records storage and shredding, solicitors license background checks.
- (7) State mandated public notices for meetings, hearings, ordinances, etc.
- (8) All-staff meetings, summer staff BBQ, all-staff annual appreciation lunch.
- (9) Postage machine rental.
- (10) Annual surface water fees on general government city owned property.
- (11) Costco and Amazon Prime.
- (12) WA State Clean Air Agency assessment per RCW 70A.15.1600
- (13) Assessment on liquor profit and liquor tax revenues per RCW 66.08 and RCW 82.08.170

City of Sammamish
General Fund

Finance Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Financial Services				
001-014-514-20-11-00	Salaries	\$ 1,560,998	\$ 1,713,800	\$ 1,857,000
001-014-514-20-12-00	Overtime	423	-	1,000
001-014-514-20-21-00	Benefits	610,319	659,000	702,700
	TOTAL PERSONNEL	\$ 2,171,740	\$ 2,372,800	\$ 2,560,700
001-014-514-20-31-00	Office & Operating Supplies	\$ 10,249	\$ 9,000	\$ 4,000
001-014-514-20-31-02	Books	900	1,500	1,000
001-014-514-20-31-19	Supplies-COVID 19	163	-	-
	TOTAL SUPPLIES	\$ 11,312	\$ 10,500	\$ 5,000
001-014-514-20-41-00	Professional Services (1)	\$ 53,654	\$ 130,000	\$ 120,000
001-014-514-20-41-02	State Auditor - Intergov't Svc (3)	60,426	165,000	197,500
001-014-514-20-41-04	Copying (2)	1,867	6,000	4,000
001-014-514-20-42-00	Communications	1,168	1,400	8,400
001-014-514-20-43-00	Travel Meals & Lodging	3,724	11,000	10,000
001-014-514-20-48-00	Software Maintenance	144,142	11,000	-
001-014-514-20-49-00	Miscellaneous (4)	1,436	3,000	2,000
001-014-514-20-49-01	Memberships (5)	3,746	6,000	6,000
001-014-514-20-49-03	Training (6)	6,389	11,000	20,000
	TOTAL SERVICES & CHARGES	\$ 276,552	\$ 344,400	\$ 367,900
001-014-514-20-51-00	State Auditor - Intergov't Svc	\$ 55,276	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 55,276	\$ -	\$ -
	TOTAL FINANCIAL SERVICES	\$ 2,514,880	\$ 2,727,700	\$ 2,933,600
General Government Services				
001-090-518-90-49-02	Credit Card Merchant Fees	\$ 318,822	\$ 450,000	\$ 650,000
	TOTAL GEN GOV'T SERVICES	\$ 318,822	\$ 450,000	\$ 650,000
	TOTAL DEPARTMENT	\$ 2,833,702	\$ 3,177,700	\$ 3,583,600

- (1) Wells FargoBank fees, Separately Managed Investment Account fees, Paypal, flex plan administration.
- (2) Printing budget document and Annual Comprehensive Financial Report.
- (3) Fees paid to State Auditor to audit city annual financial statements.
- (4) Application fees to GFOA for annual financial reporting (ACFR) and biennial Distinguished Budget Award programs.
- (5) American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Puget Sound Finance Officers Association (PSFOA), WA Finance Officers Association (WFOA), WA State Purchasing Co-op, Pacific Northwest Public Purchasing Association.
- (6) GFOA Conference (2), WFOA Conference (3), other courses.

**City of Sammamish
General Fund
Legal Services Expenditures
2023/2024 Budget**

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-015-515-31-11-00	Salaries	\$ -	\$ 519,300	\$ 188,800
001-015-515-31-21-00	Benefits	-	202,900	65,000
	TOTAL PERSONNEL	\$ -	\$ 722,200	\$ 253,800
001-015-515-31-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 3,000
	TOTAL SUPPLIES	\$ -	\$ -	\$ 3,000
001-015-515-91-41-00	Professional Services (1)	\$ -	\$ -	\$ 40,000
001-015-515-91-41-92	Public Defender	104,816	205,000	220,000
001-015-515-41-41-04	Copying	-	1,000	-
001-015-515-41-41-90	City Attorney-Base (2)	475,922	-	650,000
001-015-515-41-41-91	Prosecuting Attorney	293,549	352,000	380,000
001-015-515-45-41-93	City Attorney- Litigation	505,456	1,929,500	700,000
001-015-515-30-41-94	Domestic Violence Advocate	9,066	18,000	20,000
001-015-558-60-41-00	Hearing Examiner	17,782	102,500	60,000
	TOTAL SERVICES & CHARGES	\$ 1,406,591	\$ 2,608,000	\$ 2,070,000
001-015-512-50-51-00	Municipal Court Costs	\$ 420,275	\$ -	\$ -
001-015-512-50-41-00	Municipal Court Costs (3)	-	727,000	-
001-015-512-52-41-00	Municipal Court Costs (3)	-	-	720,000
	TOTAL INTERGOVERNMENTAL	\$ 420,275	\$ 727,000	\$ 720,000
	TOTAL DEPARTMENT	\$ 1,826,866	\$ 4,057,200	\$ 3,046,800

(1) Nexus/Lexus and labor negotiatons in 2023.

(2) Contract for City Attorney services, eliminate in-house City Attorney.

(3) Offset by violation revenues.

City of Sammamish
General Fund

Administrative Services Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Human Resources.				
001-018-516-20-11-00	Salaries	\$ 397,826	\$ 456,700	\$ 564,200
001-018-516-20-21-00	Benefits	139,655	189,800	226,400
001-018-516-20-21-11	Tuition Reimbursement	36,759	50,000	50,000
TOTAL PERSONNEL		\$ 574,240	\$ 696,500	\$ 840,600
001-018-516-20-31-00	Office & Operating Supplies	\$ 5,322	\$ 4,200	\$ 6,500
001-018-516-20-31-01	Meeting Expense	-	500	1,000
001-018-516-20-31-02	Books & Publications	55	500	500
001-018-516-20-35-00	Small Tools	-	-	5,760
TOTAL SUPPLIES		\$ 5,377	\$ 5,200	\$ 13,760
001-018-516-20-41-00	Professional Services (1)	\$ 75,527	\$ 100,000	\$ 242,000
001-018-516-20-42-00	Communication	1,479	3,120	6,300
001-018-516-20-43-00	Travel	1,677	7,000	7,000
001-018-516-20-44-00	Advertising	16,849	6,000	10,000
001-018-516-20-49-00	Miscellaneous	33	-	-
001-018-516-20-49-01	Memberships	1,306	2,400	14,200
001-018-516-20-49-02	City-wide Training	3,500	9,000	9,500
001-018-516-20-49-03	Department Training	3,766	5,000	16,000
001-018-516-20-49-07	AWC Membership	91,288	95,500	102,000
TOTAL SERVICES & CHARGES		\$ 195,425	\$ 228,020	\$ 407,000
TOTAL HUMAN RESOURCES		\$ 775,042	\$ 929,720	\$ 1,261,360
Wellness				
001-018-517-90-31-00	Supplies - Wellness Prog	\$ 187	\$ 2,500	\$ 2,500
TOTAL SUPPLIES		\$ 187	\$ 2,500	\$ 2,500
001-018-517-90-41-00	Professional Svcs - Wellness	\$ 120	\$ 750	\$ 800
001-018-517-90-43-00	Travel - Wellness Prog	-	250	300
001-018-517-90-49-00	Miscellaneous - Wellness Prog	49	500	500
TOTAL SERVICES & CHARGES		\$ 169	\$ 1,500	\$ 1,600
TOTAL WELLNESS		\$ 356	\$ 4,000	\$ 4,100
TOTAL HUMAN RESOURCES/WELLNESS		\$ 775,398	\$ 933,720	\$ 1,265,460
Administrative Services				
001-018-518-10-11-00	Salaries	\$ -	\$ 333,700	\$ 765,600
001-018-518-10-21-00	Benefits	925	145,100	297,000
TOTAL PERSONNEL		\$ 925	\$ 478,800	\$ 1,062,600
001-018-518-10-31-00	Supplies	\$ (182)	\$ 2,500	\$ 2,500
001-018-518-10-31-02	Maps and publications	-	500	500
001-018-518-10-35-00	Small Tools & Minor Equipment	-	1,500	4,800
TOTAL SUPPLIES		\$ (182)	\$ 4,500	\$ 7,800
001-018-518-10-41-00	Professional Services	\$ 9,833	\$ -	\$ -
001-018-518-10-41-02	DEIB Program Prof. Svcs.	-	-	300,000
001-018-518-10-42-00	Communications	-	1,200	1,200
001-018-518-10-43-00	Travel	332	3,300	3,300
001-018-518-10-44-00	Advertising	196	-	-
001-018-518-10-48-00	Software Maintenance	15,786	-	-

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-018-518-10-49-00	Miscellaneous	1,132	-	-
001-018-518-10-49-01	Memberships	-	1,400	1,400
001-018-518-10-49-03	Training	4,400	3,300	3,000
001-018-554-30-41-00	Prof Svcs: Animal Control (2)	172,042	370,000	380,000
TOTAL SERVICES & CHARGES		\$ 203,721	\$ 379,200	\$ 688,900
TOTAL ADMINISTRATIVE SVCS		\$ 204,464	\$ 862,500	\$ 1,759,300
TOTAL DEPARTMENT		\$ 979,862	\$ 1,796,220	\$ 3,024,760

(1) NeoGov, recruiting firms, background checks, temp agencies, investigators, labor attorneys, handbook update, \$70,000 for class & comp study..

(2) King County contract for animal control services. Contract amount is offset by pet licensing revenue.

**City of Sammamish
General Fund**

**Facilities Department Expenditures
2023/2024 Budget**

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-019-518-30-11-00	Salaries	\$ 662,439	\$ 1,003,100	\$ 1,235,700
001-019-518-30-12-00	Overtime	34,199	50,000	50,000
001-019-518-30-14-00	Standby Pay	132	28,000	60,000
001-019-518-30-21-00	Benefits	304,522	448,600	574,000
	TOTAL PERSONNEL	\$ 1,001,292	\$ 1,529,700	\$ 1,919,700
001-019-518-30-31-00	Office & Operating Supplies	\$ 117,132	\$ 138,800	\$ 206,200
001-090-518-50-31-00	Office & Operating Supplies (1)	73,874	100,000	100,000
001-019-518-30-31-04	Safety Clothing	3,649	6,100	13,400
001-019-518-30-31-05	Snow & Ice	3,522	12,000	12,000
001-019-518-30-31-06	Signs & Markings	4,228	13,500	3,200
001-019-518-30-31-07	Supplies-Cubicle Reorganization	223,168	-	-
001-019-518-30-31-19	Supplies-COVID-19	603	-	-
001-019-518-30-32-00	Fuel	14,005	89,200	97,000
001-019-518-30-35-00	Small Tools/Minor Equip (2)	2,070	91,000	66,700
	TOTAL SUPPLIES	\$ 442,251	\$ 450,600	\$ 498,500
001-019-518-30-41-00	Professional Services (3)	\$ 901,459	\$ 1,026,400	\$ 1,204,000
001-019-518-30-42-00	Communications	104,202	114,700	165,400
001-019-518-30-43-00	Travel	388	3,200	4,000
001-019-518-30-45-00	Rentals & Leases	9,435	20,000	30,000
001-019-518-30-47-00	Utilities	302,332	433,700	446,800
001-019-518-30-48-00	Repair & Maintenance (4)	395,328	933,400	1,107,400
001-019-518-30-48-01	Capital Facility Repair & Mntnce	192,101	253,900	175,000
001-019-518-30-49-03	Training	4,368	10,500	10,000
	TOTAL SERVICES & CHARGES	\$ 1,909,613	\$ 2,795,800	\$ 3,142,600
001-019-594-19-63-00	Other Improvements (5)	\$ 15,345	\$ -	\$ 95,000
001-019-594-19-64-00	Machinery & Equipment (6)	54,068	-	40,000
	TOTAL CAPITAL	\$ 69,413	\$ -	\$ 135,000
	TOTAL DEPARTMENT	\$ 3,422,569	\$ 4,776,100	\$ 5,695,800

(1) Kitchen supplies, office supplies, first aid supplies, personal protective equipment, small equipment under \$5,000 not considered attractive.

(2) Shared use filing cabinets, partitions, appliances. Facilities staff purchases. Departments pay for first time purchases.

(3) Maintenance contracts-landscape, custodial, tree, pest control, etc.

(4) Contracted services-electrical, plumbing, elevator, fuel tank cleaning, etc. \$100,000 in 2023 for HVAC duct cleaning.

(5) Fence replacement-Central WA University

(6) Facilities and fleet software.

City of Sammamish
General Fund

Police Services Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-021-521-10-11-00	Salaries	\$ 151,849	\$ 275,200	\$ 197,100
001-021-521-10-21-00	Benefits	67,538	135,500	78,600
	TOTAL PERSONNEL	\$ 219,387	\$ 410,700	\$ 275,700
001-021-521-10-31-00	Office & Operating Supplies	\$ 18,354	\$ 10,000	\$ 8,000
001-021-521-10-31-01	Supplies-Reserve Officer Program	-	8,000	-
001-021-521-10-31-02	Citizens Academy	-	16,000	10,000
001-021-521-10-31-04	Safety Clothing	2,479	-	4,000
001-021-521-10-31-05	Meeting Meal Expense	386	600	4,000
001-021-521-10-31-06	Supplies-Explorer Program	1,913	10,000	8,000
001-021-521-10-31-19	Supplies-COVID-19	356	-	-
001-021-521-10-32-00	Fuel	245	1,000	1,200
001-021-521-10-35-00	Small Tools & Minor Equipment	11,323	11,500	12,000
	TOTAL SUPPLIES	\$ 35,056	\$ 57,100	\$ 47,200
001-021-521-10-41-00	Professional Services (1)	\$ 11,947	\$ 10,000	\$ 4,000
001-021-521-20-41-00	Police Service Contract	7,432,424	16,949,400	21,083,000
001-021-523-60-41-00	Jail Contract	39,292	330,000	330,000
001-021-521-10-42-00	Communications	1,718	1,400	1,400
001-021-521-10-42-02	Postage	29	-	200
001-021-521-10-43-00	Travel	9,909	10,000	12,000
001-021-521-10-45-00	Operating Rentals	-	-	300
001-021-521-10-48-00	Repair & Maintenance	7,188	6,000	10,000
001-021-521-10-49-01	Memberships (2)	1,136	1,000	2,000
001-021-521-20-49-03	Training	12,441	12,000	8,000
	TOTAL SERVICES & CHARGES	\$ 7,516,084	\$ 17,319,800	\$ 21,450,900
001-021-521-20-51-01	Police Service Contract	\$ 6,626,262	\$ -	\$ -
001-021-523-60-51-01	Jail Contract	78,518	-	-
	TOTAL INTERGOVERNMENTAL	\$ 6,704,780	\$ -	\$ -
001-021-594-21-64-00	Machinery & Equipment	\$ 3,594	\$ -	\$ 10,000
	TOTAL CAPITAL	\$ 3,594	\$ -	\$ 10,000
	TOTAL DEPARTMENT	\$ 14,478,901	\$ 17,787,600	\$ 21,783,800

(1) Towing, background checks, equipment calibration.

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

City of Sammamish
General Fund

Fire Services Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-022-522-50-47-00	Utilities (1)	\$ 9,956	\$ 11,250	\$ 12,200
001-022-522-20-51-00	Eastside Fire & Rescue (2)	16,185,648	-	-
001-022-522-20-41-00	Eastside Fire & Rescue (2)	-	16,218,567	18,655,160
TOTAL SERVICES & CHARGES		\$ 16,195,604	\$ 16,229,817	\$ 18,667,360
TOTAL DEPARTMENT		\$ 16,195,604	\$ 16,229,817	\$ 18,667,360

- (1) Surface Water fees on 3 City owned fire stations.
- (2) Includes equipment replacement and maintenance reserve

**City of Sammamish
General Fund**

**Emergency Management Department Expenditures
2023/2024 Budget**

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-025-525-60-11-00	Salaries	\$ 125,251	\$ -	\$ -
001-025-525-60-21-00	Benefits	56,179	-	-
	TOTAL PERSONNEL	\$ 181,430	\$ -	\$ -
001-025-525-60-31-00	Office & Operating Supplies	\$ 57,702	\$ 41,000	\$ -
001-025-525-60-31-19	Supplies-COVID-19	6,398	-	-
001-025-525-60-35-00	Small Tools & Minor Equipment	4,670	-	-
	SUPPLIES	\$ 68,770	\$ 41,000	\$ -
001-025-525-60-41-00	Professional Services	\$ 196,475	\$ 96,000	\$ 100,000
001-025-525-60-41-01	Contracted Emergency Manager	-	361,500	-
001-025-525-60-41-02	EMPG Grant Expenditures	2,297	74,600	-
001-025-525-60-41-95	Professional Svcs-Contingency	-	20,000	-
001-025-525-60-42-00	Communications	2,311	30,000	30,000
001-025-525-60-43-00	Travel	2,511	1,000	-
001-025-525-60-45-19	Operating Rentals-COVID-19	979	-	-
001-025-525-60-48-00	Repair & Maintenance	-	2,000	-
001-025-525-60-49-01	Memberships	190	1,000	-
001-025-525-60-49-03	Training-Seminars/Conferences	3,498	20,000	-
	TOTAL SERVICES & CHARGES	\$ 208,261	\$ 606,100	\$ 130,000
001-025-594-25-64-00	Machinery & Equipment	\$ 5,959	\$ -	\$ -
	TOTAL CAPITAL	\$ 5,959	\$ -	\$ -
	TOTAL DEPARTMENT	\$ 464,420	\$ 647,100	\$ 130,000

City of Sammamish
General Fund

Public Works Department Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Administration				
001-040-543-10-11-00	Salaries	\$ 326,930	\$ 810,700	\$ 679,600
001-040-543-10-12-00	Overtime	1,103	2,100	3,000
001-040-543-10-21-00	Benefits	116,751	295,700	220,700
	TOTAL PERSONNEL	\$ 444,784	\$ 1,108,500	\$ 903,300
001-040-543-10-31-00	Office & Operating Supplies	\$ 4,549	\$ 4,700	\$ 4,800
001-040-543-10-31-01	Meetings	326	2,000	2,000
001-040-543-10-31-04	Safety Clothing	108	-	300
001-040-543-10-31-05	Meeting Meals	1,568	1,000	1,000
001-040-543-10-31-19	Supplies-COVID-19	19	-	-
001-040-543-10-32-00	Fuel	23	19,000	19,000
001-040-543-10-34-00	Maps and publications	-	400	400
001-040-543-10-35-00	Small Tools & Minor Equipment	-	600	-
	TOTAL SUPPLIES	\$ 6,593	\$ 27,700	\$ 27,500
001-040-543-10-41-00	Professional Services (1)	\$ 13,948	\$ 72,560	\$ 168,600
001-040-543-10-41-01	Professional Services-Reimbursed	-	-	40,000
001-040-543-10-42-00	Communications	438	34,000	34,000
001-040-543-10-42-02	Postage	134	-	200
001-040-543-10-43-00	Travel	153	2,100	3,900
001-040-537-70-47-01	Recycling	-	232,500	278,000
001-040-543-10-49-01	Memberships	1,956	4,200	1,800
001-040-543-10-49-03	Training	11,883	6,800	23,300
	TOTAL SERVICES & CHARGES	\$ 28,512	\$ 352,160	\$ 549,800
	TOTAL ADMINISTRATION	\$ 479,889	\$ 1,488,360	\$ 1,480,600
Engineering				
001-040-542-10-11-00	Salaries	\$ 1,422,190	\$ 2,314,800	\$ 1,031,800
001-040-542-10-11-00	Salaries/Benefits-Interns	-	28,000	28,000
001-040-542-10-12-00	Overtime	5,206	8,000	8,000
001-040-542-10-21-00	Benefits	600,911	964,200	423,800
	TOTAL PERSONNEL	\$ 2,028,307	\$ 3,315,000	\$ 1,491,600
001-040-542-10-31-00	Office & Operating Supplies	\$ 7,391	\$ 11,000	\$ 10,000
001-040-542-10-31-01	Meeting Expense	112	2,000	2,000
001-040-542-10-31-04	Safety Clothing	2,063	4,100	6,000
001-040-542-10-31-19	Supplies-COVID-19	730	-	-
001-040-542-10-32-00	Fuel	8,596	-	-
001-040-542-10-34-00	Maps and publications	175	400	400
001-040-542-10-35-00	Small Tools & Minor Equipment	-	4,600	5,000
	TOTAL SUPPLIES	\$ 19,067	\$ 22,100	\$ 23,400
001-040-542-10-41-00	Professional Services (2)	\$ 41,947	\$ 510,000	\$ 630,000
001-040-542-10-41-02	Engineering Services-Reimb.	342,009	267,700	-
001-040-542-10-42-00	Communications	15,778	-	-
001-040-542-10-42-02	Postage	-	-	200
001-040-542-10-43-00	Travel	69	6,000	8,000
001-040-542-10-48-00	Repair & Maintenance	234	131,000	130,000
001-040-542-10-49-00	Miscellaneous	-	1,000	1,000
001-040-542-10-49-01	Memberships	3,515	7,100	7,100
001-040-542-10-49-03	Training	7,531	22,200	28,200
	TOTAL SERVICES & CHARGES	\$ 411,083	\$ 945,000	\$ 804,500
001-040-594-42-64-00	Computer Software (3)	\$ -	\$ 33,600	\$ 34,000

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
TOTAL CAPITAL		\$ -	\$ 33,600	\$ 34,000
TOTAL ENGINEERING		\$ 2,458,457	\$ 4,315,700	\$ 2,353,500
Traffic				
001-041-542-10-11-00	Salaries	\$ -	\$ 1,127,200	\$ 1,347,000
001-041-542-10-11-00	Salaries/Benefits-Interns	-	14,000	-
001-041-542-10-12-00	Overtime	-	3,000	13,900
001-041-542-10-21-00	Benefits	-	496,000	537,200
TOTAL PERSONNEL		\$ -	\$ 1,640,200	\$ 1,898,100
001-041-542-10-31-00	Office & Operating Supplies	\$ -	\$ 120,900	\$ 7,900
001-041-542-30-31-06	Safety Clothing	-	3,200	5,000
001-041-542-10-31-04	Traffic Control Devices	-	183,800	-
001-041-542-10-31-07	Spare Parts & Equipment	-	-	270,000
001-041-542-10-35-00	Small Tools & Minor Equipment	-	105,840	-
TOTAL SUPPLIES		\$ -	\$ 413,740	\$ 282,900
001-041-542-10-41-00	Professional Services (4)	\$ -	\$ 684,000	\$ 389,400
001-041-542-10-41-02	Engineering Services-Reimb.	-	-	152,000
001-041-542-10-42-00	Communications	-	-	67,200
001-041-542-10-42-02	Postage	-	-	2,000
001-041-542-10-43-00	Travel	-	800	5,400
001-041-542-10-45-00	Operating Rentals & Leases	-	12,900	5,000
001-041-542-10-48-00	Repair & Maintenance (5)	-	693,050	31,600
001-041-542-10-48-01	Software Maintenance	-	-	50,700
001-041-542-30-48-50	KC Road/Signal Maint Contract	-	330,000	418,000
001-041-542-30-48-51	Street Lighting	-	35,000	-
001-041-542-10-49-01	Memberships	-	4,200	3,600
001-041-542-10-49-03	Training	-	12,100	13,600
001-041-544-40-41-06	Transportation Computer Model	-	60,000	-
001-041-544-40-41-08	Concurrency Mgmt Sys-Reimb	-	230,400	-
TOTAL SERVICES & CHARGES		\$ -	\$ 2,062,450	\$ 1,138,500
001-041-594-42-64-00	Computer Software (6)	\$ -	\$ 20,400	\$ 80,000
001-041-594-42-64-01	Cap Equip-Traffic Signal Cabinet Upgrade	-	-	288,000
001-041-594-42-64-02	Cap Equip-Ped Pushbutton Upgrade	-	-	30,000
001-041-594-42-64-03	Cap Equip-Preemption Detection Upgrade	-	-	20,000
001-041-594-42-64-04	Cap Equip-School Zone Flshr Upgrade	-	-	150,000
001-041-594-42-64-05	Cap Equip-Speed Radar Sign Upgrade	-	-	60,000
001-041-594-42-64-06	Cap Equip-Rapid Flash Beacon Upgrade	-	-	36,000
001-041-594-42-64-07	Cap Equip-Signal Indications Upgrade	-	-	32,000
001-041-594-42-64-08	Cap Equip-Streetlight to LED Upgrade	-	-	30,000
TOTAL CAPITAL		\$ -	\$ 20,400	\$ 726,000
TOTAL TRAFFIC		\$ -	\$ 4,136,790	\$ 4,045,500
Transportation Planning				
001-040-544-40-11-00	Salaries	\$ -	\$ -	\$ 877,300
001-040-544-40-12-00	Overtime	-	-	2,000
001-040-544-40-21-00	Benefits	-	-	368,100
TOTAL PERSONNEL		\$ -	\$ -	\$ 1,247,400
001-040-544-40-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 4,000
001-040-544-40-31-01	Meeting Expense	-	-	600
TOTAL SUPPLIES		\$ -	\$ -	\$ 4,600
001-040-544-40-41-00	Professional Services (7)	\$ -	\$ -	\$ 685,000
001-040-544-40-41-04	Copying	-	-	400
001-040-544-40-42-02	Postage	-	-	1,000
001-040-544-40-43-00	Travel	-	-	4,000

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-040-544-40-49-01	Memberships	-	-	4,800
001-040-544-40-49-03	Training	-	-	5,000
	TOTAL SERVICES & CHARGES	\$ -	\$ -	\$ 700,200
	TOTAL TRANSPORTATION PLANNING	\$ -	\$ -	\$ 1,952,200
	Development Review			
001-040-544-20-11-00	Salaries	\$ -	\$ -	\$ 1,181,100
001-040-544-20-12-00	Overtime	-	-	8,000
001-040-544-20-21-00	Benefits	-	-	539,400
	TOTAL PERSONNEL	\$ -	\$ -	\$ 1,728,500
001-040-544-20-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 3,000
001-040-544-20-31-01	Meeting Expense	-	-	500
001-040-544-20-31-02	Books	-	-	200
001-040-544-20-31-04	Safety Clothing	-	-	4,200
001-040-544-20-35-00	Small Tool & Minor Equipment	-	-	600
	TOTAL SUPPLIES	\$ -	\$ -	\$ 8,500
001-040-544-20-41-02	Engineering Services Reimbursed	\$ -	\$ -	\$ 100,000
001-040-544-20-41-04	Copying	-	-	50
001-040-544-20-42-02	Postage	-	-	200
001-040-544-20-43-00	Travel	-	-	2,000
	TOTAL SERVICES & CHARGES	\$ -	\$ -	\$ 102,250
	TOTAL DEVELOPMENT REVIEW	\$ -	\$ -	\$ 1,839,250
	Maintenance			
001-040-542-30-11-00	Salaries	\$ -	\$ 1,083,200	\$ 1,370,800
001-040-542-30-11-00	Intern	-	14,000	-
001-040-542-30-12-00	Overtime	-	150,000	150,000
001-040-542-30-14-00	Standby Pay	-	24,600	31,600
001-040-542-30-21-00	Benefits	-	522,300	636,000
	TOTAL PERSONNEL	\$ -	\$ 1,794,100	\$ 2,188,400
001-040-542-30-31-00	Office & Operating Supplies	\$ -	\$ 321,000	\$ 321,000
001-040-542-30-31-04	Safety Clothing & Equipment	-	10,400	13,400
001-040-542-30-31-06	Signs & Markers	-	110,000	80,000
001-040-542-30-32-00	Fuel	-	48,000	78,000
001-040-542-30-35-00	Small Tools & Minor Equipment	-	6,400	12,800
001-040-542-66-31-00	Snow & Ice Supplies (8)	-	169,800	170,000
001-040-542-66-31-01	Snow & Ice Supplies-Tools	-	20,000	5,000
	TOTAL SUPPLIES	\$ -	\$ 685,600	\$ 680,200
001-040-542-30-41-00	Professional Services (9)	\$ -	\$ 192,320	\$ 392,400
001-040-542-30-41-01	Prof Svc: ROW landscape (10)	-	1,266,000	1,344,000
001-040-542-30-42-00	Communications	-	16,000	16,000
001-040-542-30-43-00	Travel	-	2,000	2,000
001-040-542-30-45-00	Operating Rentals & Leases	-	117,800	77,800
001-040-542-30-47-00	Utilities	-	526,000	568,000
001-040-542-30-48-00	Repair & Maintenance	-	296,000	396,000
001-040-542-30-48-50	Roadway-Slide Repair	-	80,000	80,000
001-040-542-67-48-50	Street Cleaning	-	12,000	12,000
001-040-542-30-49-03	Training	-	29,700	25,000
	TOTAL SERVICES & CHARGES	\$ -	\$ 2,537,820	\$ 2,913,200
001-040-594-42-64-30	Machinery & Equipment (11)	\$ -	\$ 142,000	\$ 83,000
	TOTAL CAPITAL	\$ -	\$ 142,000	\$ 83,000
	TOTAL MAINTENANCE	\$ -	\$ 5,159,520	\$ 5,864,800

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Pavement Preservation				
001-040-542-30-48-51	Roadway - Overlay Program	\$ -	\$ 1,501,500	\$ 529,000
001-040-542-30-48-52	Roadway Overlay-NHS Funded		1,530,000	1,430,500
001-040-542-30-48-56	Roadway Overlay-Selected Streets	-	-	2,000,000
001-040-542-61-48-50	Sidewalks (12)	-	1,213,600	-
TOTAL PAVEMENT PRESERVATION		\$ -	\$ 4,245,100	\$ 3,959,500
TOTAL DEPARTMENT		\$ 2,938,346	\$ 19,345,470	\$ 21,495,350

The Public Works Department is reorganized from 4 to 6 divisions in the 2023-2024 budget.

- (1) GIS support, small wireless facilities, solid waste contract negotiations/bid support.
- (2) Transportation master plan, wetland monitoring reports, geotech assistance, surveying support, database management, project assistance.
- (3) AutoCADD and Bluebeam.
- (4) Annual traffic counts, traffic studies.
- (5) MMU calibration, miscellaneous repairs.
- (6) MS2 TCLS crash data module, TDLS ADT traffic counts module, TMC turning movement counts module, Centracs-remote access to controller.
- (7) Transit study, comprehensive plan update, long-range completion plan, streets ordinance, school corridor traffic analysis, traffic impact fee update.
- (8) De-icer, liquid and granules.
- (9) Thermoplastic road striping, traffic engineering services, ITS tech support, annual monitoring reports required by USACE permit.
- (10) Landscape maintenance, tree service, flagging contracts.
- (11) Upgrade replacement of F450 to F550 + hook bed, 1/2 cost of chipper-shared with Stormwater.
- (12) Mandatory ADA sidewalk retrofits.

City of Sammamish
General Fund

Social & Human Services Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Community Services				
001-050-557-20-11-00	Salaries	\$ 119,820	\$ 163,000	\$ 156,500
001-050-557-20-12-00	Overtime	30	-	-
001-050-557-20-21-00	Benefits	59,811	80,500	70,700
TOTAL PERSONNEL		\$ 179,661	\$ 243,500	\$ 227,200
001-050-557-20-31-00	Office & Operating Supplies	\$ 787	\$ 4,000	\$ 4,000
001-050-557-20-31-95	Oper Supplies-Contingency	2,409	-	-
001-050-557-20-32-00	Fuel	31	-	-
TOTAL SUPPLIES		\$ 3,227	\$ 4,000	\$ 4,000
001-050-557-20-41-00	Prof. Services-HS Grants (1)	\$ 664,320	\$ 941,800	\$ 1,535,600
001-050-557-20-41-01	Prof Services-Bellevue Admin	-	-	7,200
001-050-557-20-41-04	Prof Services-Printing	-	1,000	1,000
001-050-557-20-41-09	Prof Services-COVID-10	90,887	-	-
001-050-557-20-41-95	Prof Svcs-Contingency	1,401	-	-
001-050-557-20-42-00	Communication	594	1,000	1,000
001-050-557-20-43-00	Travel	43	500	500
001-050-557-20-44-00	Advertising	392	500	1,000
001-050-557-20-45-95	Oper Rentals-Contingency	1,311	-	-
001-050-557-20-49-01	Memberships (2)	11,900	15,000	22,500
001-050-557-20-49-03	Training-Seminars/conferences	857	4,000	4,000
TOTAL SERVICES & CHARGES		\$ 771,705	\$ 963,800	\$ 1,572,800
TOTAL COMMUNITY SERVICES		\$ 954,593	\$ 1,211,300	\$ 1,804,000
Housing				
001-050-559-20-41-00	Affordable Housing (3)	\$ 200,000	\$ 200,000	\$ 200,000
001-050-559-20-41-01	Affordable Housing-AHST (4)	-	102,000	114,000
TOTAL SERVICES & CHARGES		\$ 200,000	\$ 302,000	\$ 314,000
TOTAL HOUSING		\$ 200,000	\$ 302,000	\$ 314,000
TOTAL DEPARTMENT		\$ 1,154,593	\$ 1,513,300	\$ 2,118,000

(1) Additional \$242,200 in Human Services grants in 2023 plus \$85,000 for Senior focused grants in each year. \$260,000 funded with remaining CARES \$\$.

(2) Eastside Human Services Forum membership.

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

(4) Affordable housing sales tax allocation for low-income housing. Contributed annually to ARCH.

City of Sammamish
General Fund

Community Development Department Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Administration				
001-058-558-10-11-00	Salaries	\$ -	\$ -	\$ 1,112,600
001-058-558-10-12-00	Overtime	-	-	3,000
001-058-558-10-21-00	Benefits	-	-	441,400
TOTAL PERSONNEL		\$ -	\$ -	\$ 1,557,000
001-058-558-10-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 6,000
001-058-558-10-31-01	Meeting Expense	-	-	200
001-058-558-10-31-02	Books	-	-	200
001-058-558-10-35-00	Small Tools & Minor Equipment	-	-	1,000
TOTAL SUPPLIES		\$ -	\$ -	\$ 7,400
001-058-558-10-41-02	Prof Svcs-Contracted (1)	\$ -	\$ -	\$ 18,000
001-058-558-10-41-04	Copying	-	-	300
001-058-558-10-42-00	Communications	-	-	5,600
001-058-558-10-42-02	Postage	-	-	160
001-058-558-10-43-00	Travel	-	-	8,950
001-058-558-10-49-01	Memberships	-	-	2,650
001-058-558-10-49-03	Training	-	-	12,400
TOTAL SERVICES & CHARGES		\$ -	\$ -	\$ 48,060
TOTAL ADMINISTRATION		\$ -	\$ -	\$ 1,612,460
Long-range Planning				
001-058-558-30-11-00	Salaries	\$ -	\$ -	\$ 1,502,700
001-058-558-30-12-00	Overtime	-	-	10,000
001-058-558-30-21-00	Benefits	-	-	637,400
TOTAL PERSONNEL		\$ -	\$ -	\$ 2,150,100
001-058-558-30-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 10,400
001-058-558-30-31-01	Meeting Expense	-	-	29,000
001-058-558-30-31-02	Books	-	-	200
001-058-558-30-35-00	Small Tools & Minor Equipment	-	-	8,950
TOTAL SUPPLIES		\$ -	\$ -	\$ 48,550
001-058-558-30-41-00	Professional Services (2)	\$ -	\$ -	\$ 1,204,900
001-058-558-30-41-02	Prof Svcs-Contracted (3)	-	-	80,000
001-058-558-30-41-04	Copying	-	-	800
001-058-558-30-42-00	Communications	-	-	5,600
001-058-558-30-42-02	Postage	-	-	160
001-058-558-30-43-00	Travel	-	-	4,200
001-058-558-30-44-00	Advertising/Public Notices	-	-	500
001-058-558-30-49-01	Memberships	-	-	3,200
001-058-558-30-49-03	Training	-	-	13,000
TOTAL SERVICES & CHARGES		\$ -	\$ -	\$ 1,312,360
TOTAL LONG-RANGE PLANNING		\$ -	\$ -	\$ 3,511,010
Current Planning				
001-058-558-60-11-00	Salaries	\$ 2,540,042	\$ 2,985,200	\$ 1,014,100
001-058-558-60-12-00	Overtime	3,683	18,200	30,000
001-058-558-60-21-00	Benefits	975,640	1,185,300	390,100
TOTAL PERSONNEL		\$ 3,519,365	\$ 4,188,700	\$ 1,434,200

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-058-558-60-31-00	Office & Operating Supplies	\$ 11,109	\$ 12,700	\$ 6,000
001-058-558-60-31-01	Meeting Expense	924	3,300	400
001-058-558-60-31-02	Books	217	200	200
001-058-558-60-32-00	Fuel	268	500	200
001-058-558-60-34-00	Maps and publications	-	500	200
001-058-558-60-35-00	Small Tools & Minor Equipment	9,803	22,900	1,250
	TOTAL SUPPLIES	\$ 22,321	\$ 40,100	\$ 8,250
001-058-558-60-41-00	Professional Services	\$ 220,454	\$ 749,000	\$ -
001-058-558-60-41-02	Prof Svcs-Contracted (4)	288,484	337,900	485,000
001-058-558-60-41-04	Copying	-	2,000	500
001-058-558-60-42-00	Communications	5,335	9,000	6,000
001-058-558-60-42-02	Postage	24	2,000	160
001-058-558-60-43-00	Travel	4,553	1,500	3,500
001-058-558-60-44-00	Advertising/Public Notices	300	900	200
001-058-558-60-48-00	Repair & Maintenance	494	-	-
001-058-558-60-49-01	Memberships	8,312	5,900	5,000
001-058-558-60-49-03	Training	9,518	16,400	17,600
001-058-559-20-49-08	ARCH Membership	208,278	275,600	359,650
	TOTAL SERVICES & CHARGES	\$ 745,752	\$ 1,400,200	\$ 877,610
001-058-594-58-64-00	Capital	\$ -	\$ 29,100	\$ 29,100
	TOTAL CAPITAL	\$ -	\$ 29,100	\$ 29,100
	TOTAL CURRENT PLANNING	\$ 4,287,438	\$ 5,658,100	\$ 2,349,160
	Economic Development			
001-058-558-70-41-00	Prof Svcs-Town Center Consultant	\$ 20,114	\$ -	\$ -
001-058-558-70-49-01	Memberships	250	-	-
	TOTAL SERVICES & CHARGES	\$ 20,364	\$ -	\$ -
	TOTAL ECONOMIC DEVELOPMENT	\$ 20,364	\$ -	\$ -
	Building			
001-058-524-20-11-00	Salaries	\$ 1,537,225	\$ 2,033,700	\$ 1,777,900
001-058-524-20-12-00	Overtime	5,328	15,000	14,000
001-058-524-20-21-00	Benefits	650,489	871,500	714,800
	TOTAL PERSONNEL	\$ 2,193,042	\$ 2,920,200	\$ 2,506,700
001-058-524-20-31-00	Office & Operating Supplies	\$ 7,734	\$ 10,900	\$ 9,600
001-058-524-20-31-01	Meeting Expense	80	400	200
001-058-524-20-31-02	Books	7,938	10,900	8,000
001-058-524-20-31-04	Safety Clothing & Equipment	1,025	1,700	5,800
001-058-524-20-32-00	Fuel	10,437	14,000	14,600
001-058-524-20-35-00	Small Tools & Minor Equipment	-	9,900	1,000
	TOTAL SUPPLIES	\$ 27,214	\$ 47,800	\$ 39,200
001-058-524-20-41-00	Professional Services	\$ 1,026	\$ 25,000	\$ -
001-058-524-20-41-02	Prof Svcs-Contracted (5)	115,804	210,000	166,000
001-058-524-20-41-04	Copying	-	1,000	200
001-058-524-20-42-00	Communications	20,954	19,000	15,800
001-058-524-20-42-02	Postage	-	-	100
001-058-524-20-43-00	Travel	5,895	12,700	9,000
001-058-524-20-49-01	Memberships	2,983	5,050	5,600
001-058-524-20-49-03	Training	12,478	37,600	31,400
	TOTAL SERVICES & CHARGES	\$ 159,140	\$ 310,350	\$ 228,100
001-058-594-24-64-00	Capital (6)	\$ 386	\$ -	\$ -
	TOTAL CAPITAL	\$ 386	\$ -	\$ -

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
TOTAL BUILDING		\$ 2,379,782	\$ 3,278,350	\$ 2,774,000
Code Compliance				
001-058-524-50-11-00	Salaries	\$ -	\$ -	\$ 575,300
001-058-524-50-12-00	Overtime	-	-	3,000
001-058-524-50-21-00	Benefits	-	-	245,200
TOTAL PERSONNEL		\$ -	\$ -	\$ 823,500
001-058-524-50-31-00	Office & Operating Supplies	\$ -	\$ -	\$ 5,200
001-058-524-50-31-01	Meeting Expense	-	-	200
001-058-524-50-31-02	Books	-	-	600
001-058-524-50-31-04	Safety Clothing & Equipment	-	-	4,100
001-058-524-50-32-00	Fuel	-	-	2,450
001-058-524-50-35-00	Small Tools & Minor Equipment	-	-	1,000
TOTAL SUPPLIES		\$ -	\$ -	\$ 13,550
001-058-524-50-41-00	Professional Services (6)	\$ -	\$ -	\$ 100,000
001-058-524-50-41-04	Copying	-	-	400
001-058-524-50-42-00	Communications	-	-	4,400
001-058-524-50-42-02	Postage	-	-	300
001-058-524-50-43-00	Travel	-	-	6,000
001-058-524-50-44-00	Advertising	-	-	1,000
001-058-524-50-49-01	Memberships	-	-	2,200
001-058-524-50-49-03	Training	-	-	9,200
TOTAL SERVICES & CHARGES		\$ -	\$ -	\$ 123,500
TOTAL CODE COMPLIANCE		\$ -	\$ -	\$ 960,550
Permit Center				
001-058-558-50-11-00	Salaries	\$ 612,184	\$ 635,900	\$ 493,200
001-058-558-50-12-00	Overtime	398	5,700	8,000
001-058-558-50-21-00	Benefits	288,837	306,300	208,800
TOTAL PERSONNEL		\$ 901,419	\$ 947,900	\$ 710,000
001-058-558-50-31-00	Office & Operating Supplies	\$ 5,375	\$ 7,900	\$ 3,600
001-058-558-50-31-02	Books	-	600	200
001-058-558-50-35-00	Small Tools & Minor Equipment	25	5,900	4,000
TOTAL SUPPLIES		\$ 5,400	\$ 14,400	\$ 7,800
001-058-558-50-41-00	Professional Services (7)	\$ 14,120	\$ 33,500	\$ 30,000
001-058-558-50-41-02	Prof Svcs-Contracted (8)	48,589	55,000	56,000
001-058-558-50-41-04	Copying	-	1,000	200
001-058-558-50-42-00	Communications	483	4,300	3,600
001-058-558-50-43-00	Travel	69	600	2,100
001-058-558-50-45-00	Operating Rentals	264	800	-
001-058-558-50-49-01	Memberships	115	300	1,060
001-058-558-50-49-03	Training	1,464	4,600	6,000
TOTAL SERVICES & CHARGES		\$ 65,104	\$ 100,100	\$ 98,960
001-058-594-58-64-01	Capital	\$ 69,318	\$ -	\$ -
TOTAL CAPITAL		\$ 69,318	\$ -	\$ -
TOTAL PERMIT CENTER		\$ 1,041,241	\$ 1,062,400	\$ 816,760
TOTAL DEPARTMENT		\$ 7,728,825	\$ 9,998,850	\$ 12,023,940

The Community Development Department is reorganized from 3 to 6 divisions in the 2023-2024 budget.

(1) Temporary staff support for the City Hall front desk.

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	(2) Critical areas update -\$197,500/year, 2024 Comprehensive Plan update -\$225,000/year, 2023 Housing Action Plan - \$19,900, Climate Action Plan -\$80,000/year, 2023 green building code \$60,000, TDR update - \$30,000/year, consultant for annual docket requests -\$30,000/year.			
	(3) Land use development review.			
	(4) Historic resources coordination (\$5,000), environmental services (\$350,000), arboriculture (\$50,000), land use development review (\$80,000).			
	(5) Building plan review (\$60,000), electrical & building inspection \$100,000, code update assistance (\$6,000).			
	(6) Arboriculture (\$20,000), junk car removal & minor abatement (\$80,000).			
	(7) Support for permitting system integration and operations (\$30,000).			
	(8) Mailing service (\$30,000), notice board services (\$26,000).			

**City of Sammamish
General Fund**

Parks & Recreation Department Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Arts				
001-076-573-20-31-00	Office & Operating Supplies	\$ 5,625	\$ 10,000	\$ 10,000
	TOTAL SUPPLIES	\$ 5,625	\$ 10,000	\$ 10,000
001-076-573-20-41-00	Professional Svs-Arts Commission (1)	\$ 58,477	\$ 151,000	\$ 191,000
001-076-573-20-41-04	Copying-Arts Commission	453	600	-
001-076-573-20-44-00	Advertising	480	2,000	2,000
001-076-573-20-45-00	Operating Rentals & Leases	338	1,500	3,000
001-076-573-20-49-03	Training-Seminars/Conferences	620	-	-
	TOTAL SERVICES & CHARGES	\$ 60,368	\$ 155,100	\$ 196,000
	TOTAL ARTS	\$ 65,993	\$ 165,100	\$ 206,000
Culture				
001-076-576-80-31-03	Friends of Issaquah Salmon Hatchery	\$ 40,000	\$ 40,000	\$ 40,000
	TOTAL SUPPLIES	\$ 40,000	\$ 40,000	\$ 40,000
001-076-518-90-49-15	Friends of Lake Sammamish	\$ 20,000	\$ 45,000	\$ 20,000
001-076-573-20-41-01	Professional Svcs-Sam. Symphony	15,000	30,000	30,000
001-076-573-20-41-02	Prof. Svc - Master Chorus Eastside	1,000	2,000	2,000
001-076-573-90-41-01	Prof Services-Farmer's Market	10,000	20,000	-
001-076-573-90-41-02	Prof Svcs - Heritage Society	10,000	10,000	10,000
	TOTAL SERVICES & CHARGES	\$ 56,000	\$ 107,000	\$ 62,000
	TOTAL CULTURE	\$ 96,000	\$ 147,000	\$ 102,000
Wellness (Moved to Human Resources in the 2021/2022 budget)				
001-076-517-90-31-00	Supplies - Wellness Prog	\$ 1,873	\$ -	\$ -
	TOTAL SUPPLIES	\$ 1,873	\$ -	\$ -
001-076-517-90-41-00	Professional Svcs - Wellness	\$ 990	\$ -	\$ -
001-076-517-90-43-00	Travel - Wellness Prog	33	-	-
001-076-517-90-49-00	Miscellaneous - Wellness Prog	317	-	-
	TOTAL SERVICES & CHARGES	\$ 1,340	\$ -	\$ -
	TOTAL WELLNESS	\$ 3,213	\$ -	\$ -
Volunteer Services				
001-076-518-90-11-00	Salary	\$ 137,985	\$ 200,400	\$ 286,000
001-076-518-90-11-00	Salary-intern	-	21,600	43,200
001-076-518-90-12-00	Overtime	1,111	-	-
001-076-518-90-21-00	Benefits	54,904	108,600	141,700
	TOTAL PERSONNEL	\$ 194,000	\$ 330,600	\$ 470,900
001-076-518-90-31-00	Office & Operating Supplies (2)	\$ 47,530	\$ 98,000	\$ 89,000
001-076-518-90-31-04	Safety Clothing	1,019	1,900	3,800
001-076-518-90-31-19	Supplies-COVID-19	658	-	-
001-076-518-90-32-00	Fuel	1,349	1,600	3,200
001-076-518-90-35-00	Small Tools & Minor Equipment	1,239	3,000	5,000
	TOTAL SUPPLIES	\$ 51,795	\$ 104,500	\$ 101,000

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-076-518-90-41-00	Professional Services (3)	\$ 55,419	\$ 42,700	\$ 36,400
001-076-518-90-42-00	Communication	1,579	1,800	3,840
001-076-518-90-43-00	Travel	1,579	2,000	2,000
001-076-518-90-44-00	Advertising	-	400	400
001-076-518-90-45-00	Operating Rentals	8,648	8,000	9,000
001-076-518-90-48-00	Software-Volunteer Tracking	2,200	-	-
001-076-518-90-49-01	Memberships (9)	596	300	400
001-076-518-90-49-03	Training	2,140	2,600	2,600
	TOTAL SERVICES & CHARGES	\$ 72,161	\$ 57,800	\$ 54,640
001-076-594-18-64-00	Machinery & Equipment (4)	\$ -	\$ 28,000	\$ 58,000
	TOTAL CAPITAL	\$ -	\$ 28,000	\$ 58,000
	TOTAL VOLUNTEER SERVICES	\$ 317,956	\$ 520,900	\$ 684,540
	Administration			
001-076-571-10-11-00	Salaries	\$ 823,052	\$ 981,400	\$ 895,000
001-076-571-10-21-00	Benefits	294,641	345,600	304,900
	TOTAL PERSONNEL	\$ 1,117,693	\$ 1,327,000	\$ 1,199,900
001-076-571-10-31-00	Office & Operating Supplies	\$ 1,779	\$ 8,000	\$ 8,000
001-076-571-10-32-00	Fuel	-	500	500
001-076-571-10-35-00	Small Tools & Minor Equipment	-	2,000	2,000
	TOTAL SUPPLIES	\$ 1,779	\$ 10,500	\$ 10,500
001-076-571-10-41-00	Professional Services	\$ 2,270	\$ 6,320	\$ 6,320
001-076-571-10-42-00	Communications	4,343	7,200	6,720
001-076-571-10-42-02	Postage	11	2,000	2,000
001-076-571-10-43-00	Travel	1,206	9,200	9,200
001-076-571-10-49-01	Memberships (9)	6,805	10,800	10,600
001-076-571-10-49-03	Training	2,304	5,700	5,000
	TOTAL SERVICES & CHARGES	\$ 16,939	\$ 41,220	\$ 39,840
001-076-594-76-64-61	Machinery and Equipment	\$ -	\$ -	\$ -
	TOTAL CAPITAL	\$ -	\$ -	\$ -
	TOTAL ADMINISTRATION	\$ 1,136,411	\$ 1,378,720	\$ 1,250,240
	Planning & Development			
001-076-576-95-11-00	Salaries	\$ 492,579	\$ 574,300	\$ 675,700
001-076-576-95-11-00	Intern	-	42,400	42,200
001-076-576-95-21-00	Benefits	171,292	212,800	226,600
	TOTAL PERSONNEL	\$ 663,871	\$ 829,500	\$ 944,500
001-076-576-95-31-00	Office & Operating Supplies	\$ 1,744	\$ 6,000	\$ 6,000
001-076-576-95-32-00	Fuel	370	600	600
001-076-576-95-35-00	Small Tools & Minor Equipment	1,744	3,000	3,000
	TOTAL SUPPLIES	\$ 3,858	\$ 9,600	\$ 9,600
001-076-576-95-41-00	Professional Services (5)	\$ 161,209	\$ 337,000	\$ 517,000
001-076-576-95-41-04	Copying	-	2,000	2,000
001-076-576-95-42-00	Communications	1,109	2,900	5,800
001-076-576-95-42-02	Postage	11	500	500
001-076-576-95-43-00	Travel	100	3,800	3,800
001-076-576-95-44-00	Advertising	75	-	-
001-076-576-95-48-00	Software Maintenance	494	-	4,800
001-076-576-95-49-01	Memberships (9)	4,439	3,000	3,000
001-076-576-95-49-03	Training	3,252	7,600	7,500
	TOTAL SERVICES & CHARGES	\$ 170,689	\$ 356,800	\$ 544,400

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
TOTAL PLANNING & DEVELOPMENT		\$ 838,418	\$ 1,195,900	\$ 1,498,500
Recreation Programs				
001-076-571-18-11-00	Salaries	\$ 468,170	\$ 531,200	\$ 720,600
001-076-571-18-11-00	Intern	-	41,000	43,700
001-076-571-18-12-00	Overtime	1,599	-	-
001-076-571-18-13-00	Part-Time (Lifeguards)	68,774	169,600	224,600
001-076-571-18-13-02	Part-Time (Facility Rental Staff)	22,077	40,400	44,000
001-076-571-18-13-03	Part-Time (Recreation)	10,100	21,100	-
001-076-571-18-21-00	Benefits	209,776	224,200	410,700
TOTAL PERSONNEL		\$ 780,496	\$ 1,027,500	\$ 1,443,600
001-076-571-18-31-00	Office & Operating Supplies	\$ 32,634	\$ 42,000	\$ 46,000
001-076-571-18-31-19	Supplies-COVID-19	4,291	-	-
001-076-571-18-32-00	Fuel	150	400	600
001-076-571-18-35-00	Small Tools & Minor Equipment	-	8,000	8,000
TOTAL SUPPLIES		\$ 37,075	\$ 50,400	\$ 54,600
001-076-571-18-41-00	Professional Services (6)	\$ 188,905	\$ 223,800	\$ 365,700
001-076-571-18-41-04	Copying	35,098	54,000	55,600
001-076-571-18-42-00	Communications	4,523	4,200	6,720
001-076-571-18-42-02	Postage	11,570	4,000	25,800
001-076-571-18-43-00	Travel	1,055	2,000	2,000
001-076-571-18-44-00	Advertising	8,551	14,000	6,000
001-076-571-18-45-00	Operating Rentals & Leases	61,412	99,600	99,600
001-076-571-18-45-19	Rentals-COVID-19	885	-	-
001-076-571-18-48-00	Software Maintenance	11,000	-	-
001-076-571-18-49-00	Miscellaneous	64	-	-
001-076-571-18-49-01	Memberships (9)	-	1,000	1,000
001-076-571-18-49-02	Merchant Fees	8,020	12,000	12,000
001-076-571-18-49-03	Training - Seminars/Conference	6,567	15,800	15,800
TOTAL SERVICES & CHARGES		\$ 337,650	\$ 430,400	\$ 590,220
001-076-571-18-51-00	Intergovernmental Services	\$ 500	\$ -	\$ -
TOTAL INTERGOVERNMENTAL		\$ 500	\$ -	\$ -
001-076-594-71-64-18	Machinery & Equipment	\$ -	\$ -	\$ 160,000
TOTAL CAPITAL		\$ -	\$ -	\$ 160,000
TOTAL RECREATION PROGRAMS		\$ 1,155,721	\$ 1,508,300	\$ 2,248,420
Park Resource Management				
001-076-576-80-11-00	Salaries	\$ 1,690,702	\$ 1,899,600	\$ 2,289,100
001-076-576-80-12-00	Overtime	62,943	78,000	76,000
001-076-576-80-13-00	Part-Time (Summer Help)	101,114	324,500	400,000
001-076-576-80-14-00	Standby Pay	2,772	-	-
001-076-576-80-21-00	Benefits	964,484	1,030,400	1,237,300
001-076-576-80-21-00	Benefits (Seasonals)	-	76,500	-
TOTAL PERSONNEL		\$ 2,822,015	\$ 3,409,000	\$ 4,002,400
001-076-576-80-31-00	Office & Operating Supplies (7)	\$ 294,293	\$ 420,000	\$ 420,000
001-076-576-80-31-04	Safety Clothing & Equipment	12,588	24,800	18,600
001-076-576-80-31-06	Signs & Markers	13,347	12,000	12,000
001-076-576-80-31-19	Supplies-COVID-19	4,780	-	-
001-076-576-80-32-00	Fuel	46,685	73,000	85,000
001-076-576-80-35-00	Small Tools & Equipment	12,654	60,000	60,000
TOTAL SUPPLIES		\$ 384,347	\$ 589,800	\$ 595,600

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
001-076-576-80-41-00	Professional Services (8)	\$ 974,156	\$ 1,277,360	\$ 1,426,500
001-076-576-80-42-00	Communications	21,019	20,500	38,560
001-076-576-80-43-00	Travel	355	3,000	3,000
001-076-576-80-45-00	Operating Rentals & Leases	112,521	150,000	179,400
001-076-576-80-45-19	Rentals-COVID-19	10,677	-	-
001-076-576-80-47-00	Utilities	462,953	495,420	526,000
001-076-576-80-48-00	Repair & Maintenance	90,901	134,000	146,000
001-076-576-80-49-00	Miscellaneous	604	-	-
001-076-576-80-49-01	Memberships (9)	320	800	800
001-076-576-80-49-03	Training - Seminars/Conference	33,266	32,200	15,800
	TOTAL SERVICES & CHARGES	\$ 1,706,772	\$ 2,113,280	\$ 2,336,060
001-076-576-80-51-00	Intergovernmental Services	\$ 217	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 217	\$ -	\$ -
001-076-594-76-64-80	Machinery & Equipment (10)	\$ 146,682	\$ 124,000	\$ 60,000
	TOTAL CAPITAL	\$ 146,682	\$ 124,000	\$ 60,000
	TOTAL PARK RESOURCE MGMT	\$ 5,060,033	\$ 6,236,080	\$ 6,994,060
	TOTAL DEPARTMENT	\$ 8,673,745	\$ 11,152,000	\$ 12,983,760

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

- (1) Installation of exhibit artwork, vendors and performances for Arts Showcase, temporary art exhibits, grants to exhibitors and arts organizations, Shakespeare in the Park, maintenance of current art inventory, community programs and events.
- (2) Park restoration projects, tree planting program, volunteer snacks, first aid supplies, tools, signage and safety equipment, volunteer appreciation gifts.
- (3) Annual volunteer dinner, water tank fillings, Earth Day event.
- (4) Vehicle for Restoration Specialist.
- (5) Wetland monitoring, land acquisition support, landscape architectural/engineering services, park surveys. 2023 PRO Plan update.
- (6) Special events-4th on the Plateau, Sammamish Days, concerts, Teen-Fest, etc. Recreation Guide graphic design.
- (7) Fertilizer, grass seed, soil, playground surface chips, project supplies, custodial supplies, irrigation, safety.
- (8) Custodial services, maintenance contracts, park sweeping, turf maintenance contracts, tree service.
- (9) 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.
- (10) Upgrade to v-46 Ford F-550 for additional seasonal help and snow/ice removal in parks.

City of Sammamish
General Fund

Interfund Transactions

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Interfund Expenditures				
001-091-518-90-49-00	Admin Dept. Fleet Repl	\$ 370,150	\$ 3,730	\$ 2,798
001-091-518-90-48-00	Admin Dept. Fleet R&M	1,364	5,159	6,036
001-091-518-30-49-00	Facilities Dept. Fleet Repl	20,106	19,630	17,188
001-091-518-30-48-00	Facilities Dept. Fleet R&M	5,966	6,410	9,572
001-091-558-60-49-00	Comm Dev Dept. Fleet Repl	48,990	40,000	42,802
001-091-558-60-48-00	Comm Dev Dept. Fleet R&M	3,000	20,091	22,271
001-091-571-10-49-00	Parks Dept. Fleet Repl	9,884	4,238	3,180
001-091-571-10-48-00	Parks Dept. Fleet R&M	2,542	7,500	3,115
001-091-542-10-49-00	PW Engr-Insp Fleet Repl	46,052	128,116	100,748
001-091-542-10-48-00	PW Engr-Insp Fleet R&M	5,716	19,812	24,091
001-091-576-80-49-00	Parks M&O Fleet Repl	184,356	282,870	271,842
001-091-576-80-48-00	Parks M&O Fleet R&M	86,406	213,690	190,203
001-091-542-90-49-00	Streets M&O Fleet Repl	-	363,448	373,182
001-091-542-90-48-00	Streets M&O Fleet R&M	-	316,555	378,403
001-090-518-80-41-52	Interfund - Technology	4,600,600	4,994,766	5,922,975
001-090-518-90-46-53	Interfund - Risk Management	672,300	919,900	1,402,100
TOTAL INTERFUND EXPENDITURES		\$ 6,057,432	\$ 7,345,915	\$ 8,770,506
Interfund Transfers Out				
001-090-597-11-55-01	Oper Trnsfr - Street	\$ 11,810,000	\$ -	\$ -
001-090-597-11-55-31	Oper Trnsfr - Gen Gov CIP	74,000	5,850,000	7,755,000
001-090-597-11-55-34	Oper Trnsfr - Transport CIP	-	5,320,000	-
TOTAL INTERFUND TRANSFERS		\$ 11,884,000	\$ 11,170,000	\$ 7,755,000
TOTAL DEPARTMENT		\$ 17,941,432	\$ 18,515,915	\$ 16,525,506

City of Sammamish
American Rescue Plan Act Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actual	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ -	\$ -	\$ -
002-000-332-92-10-00	Federal Grant	\$ -	\$ 4,759,912	\$ 4,400,000
	TOTAL INTERGOVERNMENTAL	\$ -	\$ 4,759,912	\$ 4,400,000
	TOTAL REVENUES	\$ -	\$ 4,759,912	\$ 4,400,000
	TOTAL FUND	\$ -	\$ 4,759,912	\$ 4,400,000

City of Sammamish
American Rescue Plan Act Fund Expenditures
 2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
002-000-518-30-11-00	Salaries	\$ -	\$ 105,600	\$ -
002-000-518-30-21-00	Benefits	-	31,300	-
	TOTAL PERSONNEL	\$ -	\$ 136,900	\$ -
002-000-518-90-41-00	Professional Services	-	\$ 4,623,012	-
	TOTAL SERVICES & CHARGES	\$ -	\$ 4,623,012	\$ -
002-000-597-00-55-01	Transfer to General Fund	\$ -	\$ -	\$ 4,400,000
	TOTAL INTERFUND TRANSACTIONS	\$ -	\$ -	\$ 4,400,000
	TOTAL EXPENDITURES	\$ -	\$ 4,759,912	\$ 4,400,000
	Ending Fund Balance	\$ -	\$ -	\$ -
	TOTAL FUND	\$ -	\$ 4,759,912	\$ 4,400,000

City of Sammamish
Street Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 10,058,891	\$ 9,719,116	\$ -
101-000-336-00-71-00	Multi-Modal Distribution	\$ 175,668	\$ 174,000	\$ 176,000
101-000-336-00-87-00	Street Fuel Tax	2,464,611	2,400,000	3,000,000
101-000-336-00-87-01	MVFT Transportation Tax	38,425	152,200	155,400
101-000-337-07-00-00	King County Transit Coordinator	28,000	-	-
101-000-338-95-01-00	Water/Sewer District Share	22,445	-	-
	TOTAL INTERGOVERNMENTAL	\$ 2,729,149	\$ 2,726,200	\$ 3,331,400
101-000-345-89-13-00	Concurrency Test Fees	\$ 194,419	\$ -	\$ -
	TOTAL CHARGES FOR SERVICES	\$ 194,419	\$ -	\$ -
101-000-361-11-00-00	Interest Income	\$ 284,940	\$ -	\$ -
101-000-367-12-00-00	Contributions-Private Source	196,525	-	-
	TOTAL MISCELLANEOUS	\$ 481,465	\$ -	\$ -
101-000-395-20-00-00	Restitution	\$ 88,555	\$ -	\$ -
101-000-397-00-00-01	Operating Transfers - General	11,810,000	-	-
101-000-398-00-00-00	Compensation from Ins Recovery	58,077	-	-
	TOTAL NONREVENUES	\$ 11,956,632	\$ -	\$ -
	TOTAL REVENUES	\$ 15,361,665	\$ 2,726,200	\$ 3,331,400
	TOTAL FUND	\$ 25,420,556	\$ 12,445,316	\$ 3,331,400

City of Sammamish
Street Fund Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Maintenance				
101-000-542-30-11-00	Salaries	\$ 764,661	\$ -	\$ -
101-000-542-30-12-00	Overtime	185,778	-	-
101-000-542-30-14-00	Standby Pay	21,269	-	-
101-000-542-30-21-00	Benefits	395,871	-	-
	TOTAL PERSONNEL	\$ 1,367,579	\$ -	\$ -
101-000-542-30-31-00	Office & Operating Supplies	\$ 174,770	\$ -	\$ -
101-000-542-30-31-04	Safety Clothing & Equipment	9,592	-	-
101-000-542-30-31-06	Signs & Markers	97,290	-	-
101-000-542-30-31-19	Supplies-COVID-19	210	-	-
101-000-542-30-32-00	Fuel	49,264	-	-
101-000-542-30-35-00	Small Tools & Minor Equipment	21,564	-	-
101-000-542-64-31-00	Traffic Control Supplies	1,650	-	-
101-000-542-66-31-00	Snow & Ice Supplies (1)	215,627	-	-
101-000-542-66-35-00	Snow & Ice Small Tools	10,304	-	-
	TOTAL SUPPLIES	\$ 580,271	\$ -	\$ -
101-000-542-30-41-00	Professional Services (2)	\$ 304,631	\$ -	\$ -
101-000-542-30-41-01	Prof Svc: ROW landscape (3)	475,448	-	-
101-000-542-30-41-51	Traffic Contract	55,519	-	-
101-000-542-30-42-00	Communications	17,000	-	-
101-000-542-30-42-02	Postage	17	-	-
101-000-542-30-43-00	Travel	954	-	-
101-000-542-30-45-00	Operating Rentals & Leases	137,607	-	-
101-000-542-30-47-00	Utilities	478,090	-	-
101-000-542-30-48-00	Repair & Maintenance	252,817	-	-
101-000-542-30-48-50	Roadway Maintenance	36,913	-	-
101-000-542-63-48-51	Street Lighting (4)	403	-	-
101-000-542-64-48-51	Traffic Control Devices (5)	55,379	-	-
101-000-542-30-49-00	Miscellaneous	55	-	-
101-000-542-30-49-03	Training	14,190	-	-
	TOTAL SERVICES & CHARGES	\$ 1,829,023	\$ -	\$ -
101-000-542-30-51-00	Intergovernmental Services	\$ 1,135	\$ -	\$ -
101-000-542-30-51-02	Traffic Contract	224,024	-	-
	TOTAL INTERGOVERNMENTAL	\$ 225,159	\$ -	\$ -
101-000-594-42-64-32	Machinery & Equipment	\$ 260,000	\$ -	\$ -
	TOTAL CAPITAL	\$ 260,000	\$ -	\$ -
	TOTAL MAINTENANCE	\$ 4,262,032	\$ -	\$ -
Pavement Preservation				
101-000-542-30-48-51	Roadway - Overlay Program	\$ 6,025,003	\$ -	\$ -
101-000-542-61-48-50	Sidewalks (6)	877,419	-	-
	TOTAL PAVEMENT PRESERVATION	\$ 6,902,422	\$ -	\$ -
Administration				
101-000-543-10-11-00	Salaries	\$ 244,018	\$ -	\$ -
101-000-543-10-12-00	Overtime	112	-	-
101-000-543-10-21-00	Benefits	86,385	-	-
	TOTAL PERSONNEL	\$ 330,515	\$ -	\$ -
101-000-543-10-31-00	Office & Operating Supplies	\$ 1,868	\$ -	\$ -
101-000-543-10-31-05	Meeting Meals	(80)	-	-

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	TOTAL SUPPLIES	1,788	\$ -	\$ -
101-000-543-10-41-00	Professional Services	\$ 8,572	\$ -	\$ -
101-000-543-10-42-00	Communications	5,325	-	-
101-000-543-10-43-00	Travel	314	-	-
101-000-543-10-49-01	Memberships (8)	872	-	-
101-000-543-10-49-03	Training	697	-	-
	TOTAL SERVICES & CHARGES	\$ 15,780	\$ -	\$ -
	TOTAL ADMINISTRATION	\$ 348,083	\$ -	\$ -
	Engineering			
101-000-542-10-11-00	Salaries	\$ 1,442,752	\$ -	\$ -
101-000-542-10-12-00	Overtime	4,674	-	-
101-000-542-10-21-00	Benefits	618,816	-	-
	TOTAL PERSONNEL	\$ 2,066,242	\$ -	\$ -
101-000-542-10-31-00	Office & Operating Supplies	\$ 190,503	\$ -	\$ -
101-000-542-10-31-01	Meetings	140	-	-
101-000-542-10-31-04	Safety Clothing & Equipment	2,327	-	-
101-000-542-10-32-00	Fuel	1,732	-	-
101-000-542-10-35-00	Small Tools & Minor Equipment	42,062	-	-
	TOTAL SUPPLIES	\$ 236,764	\$ -	\$ -
101-000-542-10-41-00	Professional Services (9)	\$ 642,593	\$ -	\$ -
101-000-544-40-41-06	Transportation Computer Model	22,387	-	-
101-000-544-40-41-08	Concurrency Mgmt System (10)	172,225	-	-
101-000-542-10-42-00	Communications	27,576	-	-
101-000-542-10-42-02	Postage	220	-	-
101-000-542-10-43-00	Travel	194	-	-
101-000-542-10-45-00	Operating Rentals	58,383	-	-
101-000-542-10-48-00	Repairs & Maintenance	360	-	-
101-000-542-10-49-00	Miscellaneous	100	-	-
101-000-542-10-49-01	Memberships (8)	2,202	-	-
101-000-542-10-49-03	Training	5,186	-	-
	TOTAL SERVICES & CHARGES	\$ 931,426	\$ -	\$ -
101-000-594-42-64-10	Machinery & Equipment	\$ 68,194	-	-
101-000-594-42-64-30	Machinery & Equipment (11)	358,681	-	-
	TOTAL CAPITAL	\$ 426,875	\$ -	\$ -
	TOTAL ENGINEERING	\$ 3,661,307	\$ -	\$ -
101-000-542-90-49-00	Street - Fleet Repl	\$ 371,502	\$ -	\$ -
101-000-542-90-48-00	Street - Fleet R&M	156,094	-	-
101-000-597-00-00-01	2020 EFB Transfer to General Fund	-	9,719,116	-
101-000-597-00-00-01	Gas tax transfer to General Fund	-	2,726,200	3,331,400
	TOTAL INTERFUND	\$ 527,596	\$ 12,445,316	\$ 3,331,400
	TOTAL EXPENDITURES	\$ 15,701,440	\$ 12,445,316	\$ 3,331,400
	Ending Fund Balance	\$ 9,719,116	\$ -	\$ -
	TOTAL FUND	\$ 25,420,556	\$ 12,445,316	\$ 3,331,400

Street fund expenditures were moved to the General Fund in 2021.

The receipt of fuel tax revenues shared with the city by the State remain in the Street Fund per state law and are subsequently transferred to the General Fund to pay for part of the street maintenance activities.

City of Sammamish
G.O. Debt Service Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ -	\$ -	\$ -
201-000-397-00-03-40	Operating Transfers - Tran CIP	\$ 1,079,999	\$ 536,000	\$ -
	TOTAL NONREVENUES	\$ 1,079,999	\$ 536,000	\$ -
	TOTAL REVENUES	\$ 1,079,999	\$ 536,000	\$ -
	TOTAL FUND	\$ 1,079,999	\$ 536,000	\$ -

City of Sammamish

G.O. Debt Service Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
201-000-591-95-71-01	PWTF Loan Principal	\$ 1,066,666	\$ 533,333	\$ -
201-000-592-95-83-01	Interest on PWTF Debt	13,333	2,667	-
	TOTAL DEBT SERVICE	\$ 1,079,999	\$ 536,000	\$ -
	TOTAL EXPENDITURES	\$ 1,079,999	\$ 536,000	\$ -
	Ending Fund Balance	\$ -	\$ -	\$ -
	TOTAL FUND	\$ 1,079,999	\$ 536,000	\$ -

City of Sammamish
General Government Capital Improvement Fund Revenues
 2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 4,065,004	\$ 3,672,030	\$ 5,298,381
301-000-361-11-00-00	Interest Income	\$ 101,778	\$ 15,000	\$ 10,000
	TOTAL MISCELLANEOUS	\$ 101,778	\$ 15,000	\$ 10,000
301-000-397-00-00-01	Oper Trnsfrs - General Govt.	\$ 74,000	\$ 5,850,000	\$ 7,755,000
	TOTAL NONREVENUES	\$ 74,000	\$ 5,850,000	\$ 7,755,000
	TOTAL REVENUES	\$ 175,778	\$ 5,865,000	\$ 7,765,000
	TOTAL FUND	\$ 4,240,782	\$ 9,537,030	\$ 13,063,381

City of Sammamish
General Government Capital Improvement Fund Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
301-000-594-19-64-00	Permanent Public Art	\$ 72,853	\$ 200,000	\$ 50,000
301-000-594-73-62-00	Building Improvements	195,898	-	-
301-000-594-73-63-02	MOC Improvements	-	3,469,100	-
301-104-594-73-63-00	Fire St 81 sewer connecton	-	500,000	120,000
301-105-594-73-63-00	Fire St 82 improvements	-	700,000	8,000,000
301-106-594-73-63-00	Fire St 83 improvements	-	300,000	600,000
301-107-594-73-63-00	PLACE HOLDER B&G Club Pkg Lot	-	200,000	-
301-108-594-73-63-00	Pine Lake Restroom ADA	-	75,000	200,000
301-109-594-73-63-00	Beaver Lake Restroom ADA	-	75,000	150,000
301-110-594-73-63-00	PLACE HOLDER Big Rock Park ADA	-	300,000	-
301-111-594-73-63-00	City Hall renovation	-	1,650,000	-
301-112-594-73-63-00	MOC & City Hall Security Cameras	-	230,000	300,000
301-100-594-18-61-00	Prop Acq-Sween house storage yd	-	-	2,000,000
301-101-594-18-63-00	MOC Storage Yard Improv	-	-	700,000
301-102-594-18-63-00	Beaver Lake Shop Remodel	-	-	300,000
301-103-594-18-63-00	MOC Fuel Station Improvement	-	-	85,000
301-115-594-18-63-00	EV Charging Stations	-	-	150,000
301-116-594-18-63-00	Fall Protection Improvements	-	-	200,000
301-114-594-18-61-00	Prop Acq-South End MOC	-	-	200,000
	TOTAL CAPITAL	\$ 268,751	\$ 7,699,100	\$ 13,055,000
301-000-597-00-00-01	Operating Tfrs - General Fund	\$ 300,000	\$ -	\$ -
	TOTAL INTERFUND	\$ 300,000	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 568,751	\$ 7,699,100	\$ 13,055,000
	Ending Fund Balance	\$ 3,672,031	\$ 1,837,930	\$ 8,381
	TOTAL FUND	\$ 4,240,782	\$ 9,537,030	\$ 13,063,381

City of Sammamish
Parks Capital Improvement Fund Revenues
 2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 16,625,240	\$ 23,423,243	\$ 30,428,961
302-000-311-10-00-14	Property Tax (1)	\$ 457,462	\$ 480,000	\$ 640,000
302-000-318-34-00-00	Real Estate Excise Tax #1	7,113,600	6,700,000	7,000,000
	TOTAL TAXES	\$ 7,571,062	\$ 7,180,000	\$ 7,640,000
302-000-337-07-02-00	KC Conservation Futures Grant	\$ 1,356,004	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 1,356,004	\$ -	\$ -
302-000-345-85-02-00	Parks Impact Fees	\$ 1,550,610	\$ 907,500	\$ 877,000
302-000-345-86-00-05	Mitigation Fees	100,300	-	-
	CHARGES FOR SERVICES	\$ 1,650,910	\$ 907,500	\$ 877,000
302-000-361-11-00-00	Investment Interest	\$ 538,465	\$ 220,000	\$ 80,000
302-000-367-12-00-00	Contributions-Private Sources	4,835	-	-
	TOTAL MISCELLANEOUS	\$ 543,300	\$ 220,000	\$ 80,000
	TOTAL REVENUES	\$ 11,121,276	\$ 8,307,500	\$ 8,597,000
	TOTAL FUND	\$ 27,746,516	\$ 31,730,743	\$ 39,025,961

(1) 6 year King County Parks property tax levy renewal approved by the voters in 2019.

Parks Capital Improvement Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
302-313-594-76-63-00	East Sam Park Baseball Field Rehab	\$ -	\$ 640,000	\$ 1,290,000
302-314-594-76-63-00	East Sam Park Pickleball Courts	-	150,000	-
302-315-594-76-63-00	Sammamish Commons Skate Park Rehab	-	300,000	-
302-316-594-76-63-00	Inglewood Middle School Artificial Turf	20,265	5,199,800	13,800,000
302-317-594-76-63-00	Environmental Interpretation/Habitat Signage	74	25,000	20,000
302-319-594-76-63-00	Beaver Lake Park Baseball Field Rehab	-	400,000	-
302-320-594-76-63-00	Eastlake Field 3 Turf Replacement	-	1,680,000	-
302-324-594-76-63-00	East Sam. Park Restoration	7,408	-	-
302-331-594-76-63-00	Community Garden Design	-	-	100,000
302-336-594-76-63-00	Parks Capital Replacement Program	140,047	400,000	400,000
302-337-594-76-61-00	Land Acquisition	1,053,870	3,573,600	4,438,798
302-337-594-76-67-01	Capital Contingency Reserve	92,040	752,000	2,489,089
302-341-594-76-63-00	Reard/Freed Farmhouse	158,947	115,900	-
302-343-594-76-63-00	Community Center Tile Replacement	39,766	-	900,000
302-351-594-76-63-00	Beaver Lake Park Shoreline Impr.	-	-	500,000
302-352-594-76-63-00	Sam Commons Trail Connection-Phase I	-	200,000	-
302-356-594-76-63-00	Eastlake Field 1 Turf Replacement	-	-	1,680,000
302-360-594-76-63-00	Beaver Lake Preserve Phase IIA	6,846	-	-
302-361-594-76-63-00	Future Trail Connections	-	500,000	500,000
302-370-594-76-63-00	Mystic Lake Trail Extension	13,537	-	-
302-371-594-76-63-00	Klahanie Athletic Field Drainage/Turf Repairs	10,550	-	-
302-372-594-76-63-00	Future Town Center Park Projects	2,511	325,000	325,000
302-374-594-76-63-00	Big Rock Park Site B, Phase I	2,612,368	-	-
302-377-594-76-63-00	Klahanie Park Master Plan	129,453	86,600	-
302-378-594-76-63-00	Parks Wayfinding System	35,591	101,500	85,887
302-379-594-76-63-00	Lower Commons Master Plan Update	-	-	100,000
302-380-594-76-63-00	Beaton/Big Rock South Master Plan	-	275,000	275,000
302-381-594-76-63-00	Parks Barrier Removal	-	350,000	350,000
302-383-594-76-63-00	Athletic Field Projects (1)	-	5,000,000	-
302-384-594-76-61-00	Parker House Demolition	-	-	140,000
302-385-594-76-63-00	Greenhouse	-	-	500,000
302-386-594-76-63-00	Big Rock Park-early opening	-	-	250,000
	TOTAL CAPITAL	\$ 4,323,273	\$ 20,074,400	\$ 28,143,774
302-000-597-00-00-01	I/f Transfer fo General Fund	\$ -	\$ 25,000	\$ -
	TOTAL INTERFUND	\$ -	\$ 25,000	\$ -
	TOTAL EXPENDITURES	\$ 4,323,273	\$ 20,099,400	\$ 28,143,774
	Ending Fund Balance	\$ 23,423,243	\$ 11,631,343	\$ 10,882,187
	TOTAL FUND	\$ 27,746,516	\$ 31,730,743	\$ 39,025,961

City of Sammamish
Transportation Capital Improvement Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 26,723,508	\$ 8,012,160	\$ 17,214,469
340-000-318-35-00-00	Real Estate Excise Tax - #2	\$ 7,113,552	\$ 6,700,000	\$ 7,000,000
	TOTAL TAXES	\$ 7,113,552	\$ 6,700,000	\$ 7,000,000
340-000-333-20-20-00	Federal Grants	\$ 210,722	\$ 578,000	\$ -
340-000-333-20-20-50	Federal Grant (ITS)	945,477	-	-
340-000-334-03-60-00	Connect WA Grant	3,400,000	100,000	-
340-000-334-03-80-00	Transprt Imprvemnt Board Grant	2,773,061	-	-
	TOTAL INTERGOVERNMENTAL	\$ 7,329,260	\$ 678,000	\$ -
340-000-345-85-01-00	Traffic Impact Fees MPS	\$ 2,171,625	\$ 1,320,000	\$ 1,866,000
340-000-345-86-00-00	SEPA/Mitigation Fees	560,500	-	-
	CHARGES FOR GOODS & SVCS	\$ 2,732,125	\$ 1,320,000	\$ 1,866,000
340-000-361-11-00-00	Investment Interest	\$ 524,660	\$ 65,000	\$ 40,000
340-000-367-12-00-00	Contributions - Private Source	14,327	-	-
	TOTAL MISCELLANEOUS	\$ 538,987	\$ 65,000	\$ 40,000
340-000-397-00-00-01	Oper Trnsfrs - General Fund	\$ -	\$ 5,320,000	\$ -
	TOTAL NONREVENUES	\$ -	\$ 5,320,000	\$ -
	TOTAL REVENUES	\$ 17,713,924	\$ 14,083,000	\$ 8,906,000
	TOTAL FUND	\$ 44,437,432	\$ 22,095,160	\$ 26,120,469

Transportation Capital Improvement Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
340-115-595-30-63-00	Intersection Improvements	\$ 284,957	\$ 100,000	\$ 60,000
340-117-595-30-63-00	Neighborhood Projects	134,906	-	140,000
340-118-595-61-63-00	Sidewalk Program	-	400,000	200,000
340-132-595-63-63-00	Street Lighting Program	2,446	15,000	30,000
340-136-595-95-67-01	Capital Contingency Reserve	-	101,200	-
340-136-595-95-67-02	212th Way SE/Snake Hill Improvements	1,490	-	-
340-150-595-10-61-00	Issaquah/Fall City Road Phase 1 Land	292,688	-	-
340-150-595-10-63-00	Issaquah/Fall City Road Phase 1	22,569,307	7,600,000	245,000
340-150-595-10-63-02	Issaquah/Fall City Road Phase 2	374,331	400,000	-
340-152-595-30-63-00	218th Ave SE-SE 4th St-E Main St	-	43,000	-
340-152-595-30-63-00	218th Ave/216th Ave: SE 4th St to Inglewood	206,517	-	-
340-154-595-30-63-00	Flashing Yellow Turn Signals	329,827	-	-
340-157-595-30-61-00	SE 4th Street-Land	223,340	-	-
340-157-595-30-63-00	SE 4th Street-Improvements	7,809,792	450,000	-
340-160-595-61-63-00	School Safety Zone Improvements	43,467	50,000	30,000
340-162-595-30-63-00	Sahalee Way -NE 25th Way to City limits	112,323	14,000	-
340-165-595-30-63-00	ITS Phase 2. 228th-NE 12th ST to SR 202	1,352,616	600,000	-
340-166-595-30-63-00	8th St/218 Ave: 212th Ave SE to SE 4th St	201,929	47,000	-
340-168-595-30-63-00	Louis Thompson Hill Road	111,744	-	3,088,000
340-169-595-30-63-00	Iss Pine Lake Road Design	1,277,369	250,000	-
340-171-595-30-63-00	Sahalee Way -NE 28th/233rd Signal	-	-	1,600,000
340-173-595-30-63-00	ITS Phase 3. Closed circuit TV	-	100,000	50,000
340-174-595-30-63-00	Sahalee Way NE/NE 36th Signal & ITS	-	300,000	-
340-175-595-30-63-00	Sahalee Way NE/NE 28th Pl/223rd Ave NE Signal	-	712,500	-
340-176-595-30-63-00	Sahalee Way Non-motorized	-	1,000,000	-
340-409-595-30-63-00	212th Ave Gap Project	16,225	-	-
340-411-595-30-63-00	SE 32nd/244th AVE SE All-way Stop	-	150,000	-
340-412-595-30-63-00	ADA Barrier Removal	-	746,500	900,000
340-413-595-30-63-00	Rebuild East Lake Sammamish Shore Lane	-	800,000	750,000
340-414-595-30-63-00	IFCR Flood Mitigation: Endeavor-SE Duthie	-	-	254,740
340-415-595-30-63-00	228th & SE 40th	-	-	82,000
340-416-595-30-63-00	Sahalee Way -City Limits to NE 28th/233rd	-	-	1,971,200
340-417-595-30-63-00	Flood Mitigation: 212th/SE 14th - SE 18th	-	-	34,960
340-418-595-30-63-00	SE 32nd/IPLR Traffic Study	-	-	50,000
340-419-595-30-63-00	Non-motorized Transportation Projects	-	-	200,000
340-420-595-30-63-00	Pavement preservation/reconstruction	-	-	2,000,000
340-421-595-30-63-00	242nd Ave NE/NE 8th	-	-	20,000
TOTAL CAPITAL		\$ 35,345,274	\$ 13,879,200	\$ 11,705,900
340-000-597-00-00-21	Oper Trnsfr - Debt Svc PWTF	\$ -	\$ 536,000	\$ -
340-000-597-00-55-21	Oper Trnsfr - Debt Svc PWTF	1,079,999	-	-
TOTAL INTERFUND		\$ 1,079,999	\$ 536,000	\$ -
TOTAL EXPENDITURES		\$ 36,425,273	\$ 14,415,200	\$ 11,705,900
Ending Fund Balance		\$ 8,012,159	\$ 7,679,960	\$ 14,414,569
TOTAL FUND		\$ 44,437,432	\$ 22,095,160	\$ 26,120,469

Need about \$11,000,000 of ending fund balance to cover restricted funds-TIF & mitigation fees.

City of Sammamish
Surface Water Management Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 3,368,708	\$ 5,219,071	\$ 6,281,843
408-000-334-03-10-00	Department of Ecology-Capacity	\$ 100,000	\$ -	\$ 50,000
408-000-334-03-20-00	Dept of Ecology-Water Quality	-	-	276,195
408-000-334-04-10-00	Recreation & Conservation	-	-	255,000
408-000-337-07-00-00	King Conservation District Grant	23,636	-	72,000
	TOTAL INTERGOVERNMENTAL	\$ 123,636	\$ -	\$ 653,195
408-000-343-10-00-00	Surface Water Fees	\$ 16,111,941	\$ 18,213,500	\$ 20,400,000
408-000-345-11-00-00	Beaverl Lake Mgmt Dist Fees	132,514	120,000	120,000
	CHARGES FOR GOODS & SVCS	\$ 16,244,455	\$ 18,333,500	\$ 20,520,000
408-000-361-11-00-00	Interest Income	\$ 91,973	\$ 65,000	\$ 32,000
408-000-362-90-00-01	Rental-Sigmar House	-	-	43,200
408-000-367-12-00-00	Contributions-HOA Monitoring (1)	21,555	24,000	20,000
408-000-369-90-01-00	Miscellaneous	(29)	-	-
	TOTAL MISCELLANEOUS	\$ 113,499	\$ 89,000	\$ 95,200
	TOTAL REVENUES	\$ 16,481,590	\$ 18,422,500	\$ 21,268,395
	TOTAL FUND	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238

(1) Contributions to Ebright Creek monitoring from the Crossings at Pine Lake and Chestnut Lane HOA groups as required by the plat approval.

City of Sammamish

Surface Water Management Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Administration				
408-000-531-31-11-00	Salaries	\$ 374,571	\$ 376,700	\$ 428,800
408-000-531-31-12-00	Overtime	112	2,000	2,000
408-000-531-31-21-00	Benefits	137,251	152,300	139,400
	TOTAL PERSONNEL	\$ 511,934	\$ 531,000	\$ 570,200
408-000-531-31-31-00	Office & Operating Supplies	\$ 1,178	\$ 1,400	\$ 1,400
408-000-531-31-31-01	Meetings Expense	-	1,400	1,400
408-000-531-31-31-05	Meeting Meals	-	-	600
408-000-531-31-32-00	Fuel	5,393	4,000	5,000
408-000-531-31-34-00	Maps and publications	-	-	1,000
	TOTAL SUPPLIES	\$ 6,571	\$ 6,800	\$ 9,400
408-000-531-31-41-00	Professional Services (1)	\$ 188,084	\$ 157,500	\$ 360,000
408-000-531-31-41-01	Professional Services-Studies (2)	-	75,000	225,000
408-000-531-31-41-51	Professional Services-Intergovt. (3)	101,470	194,100	218,400
408-000-531-31-41-52	I/G Services-Beaver Lake Mgmt District	-	151,000	125,000
408-000-531-31-41-53	Intergovernmental Taxes (4)	-	297,000	401,000
408-000-531-31-41-99	Operating Contingency	-	20,000	50,000
408-000-531-31-42-00	Communications	9,165	-	-
408-000-531-31-43-00	Travel	-	1,100	1,350
408-000-531-31-49-00	Miscellaneous	75	-	-
408-000-531-31-49-03	Training	22	3,300	3,300
	TOTAL SERVICES & CHARGES	\$ 298,816	\$ 899,000	\$ 1,384,050
408-000-531-31-51-00	Intergovernmental Services	\$ 114,390	\$ -	\$ -
408-000-531-31-53-00	Intergovernmental Taxes	262,828	-	-
	TOTAL INTERGOVERNMENTAL	\$ 377,218	\$ -	\$ -
	TOTAL ADMINISTRATION	\$ 1,194,539	\$ 1,436,800	\$ 1,963,650
Planning				
408-000-531-33-41-01	Zackuse Creek Basin Plan	\$ 17,232	\$ -	\$ -
408-000-531-33-41-02	Laughing Jacobs Creek Basin Plan	201,158	65,000	-
408-000-531-33-41-04	Pine Lake Creek Basin Plan	-	200,000	250,000
	TOTAL SERVICES & CHARGES	\$ 218,390	\$ 265,000	\$ 250,000
	TOTAL PLANNING	\$ 218,390	\$ 265,000	\$ 250,000
Engineering				
408-000-531-32-11-00	Salaries	\$ 1,345,767	\$ 1,650,400	\$ 2,025,600
408-000-531-32-11-00	Intern	-	28,000	28,000
408-000-531-32-12-00	Overtime	1,697	2,000	2,000
408-000-531-32-21-00	Benefits	527,616	626,800	800,800
	TOTAL PERSONNEL	\$ 1,875,080	\$ 2,307,200	\$ 2,856,400
408-000-531-32-31-00	Office & Operating Supplies	\$ 11,652	\$ 34,000	\$ 37,000
408-000-531-32-31-01	Meetings	379	3,400	3,400
408-000-531-32-31-04	Safety Clothing & Equipment	2,331	1,500	600
408-000-531-32-31-19	Supplies-COVID-19	24	-	-
408-000-531-32-32-00	Fuel	2,472	4,000	6,000
408-000-531-32-34-00	Maps and publications	-	400	400
408-000-531-32-35-00	Small Tools & Minor Equipment	1,045	3,000	3,000
	TOTAL SUPPLIES	\$ 17,903	\$ 46,300	\$ 50,400
408-000-531-32-41-00	Professional Services (5)	\$ 249,884	\$ 1,825,000	\$ 1,527,000
408-000-531-32-41-02	Engineering Services	-	-	200,000
408-000-531-32-41-05	Beaver Management Program	41,519	-	-
408-000-531-32-42-00	Communications	655	6,000	6,000
408-000-531-32-43-00	Travel	1,967	2,000	2,000
408-000-531-32-48-00	Repairs & Maintenance	162	-	-
408-000-531-32-49-00	Miscellaneous	16	-	-
408-000-531-32-49-01	Memberships	3,022	1,900	1,900
408-000-531-32-49-03	Training	7,114	10,200	14,200

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	TOTAL SERVICES & CHARGES	\$ 304,339	\$ 1,845,100	\$ 1,751,100
408-000-594-53-64-00	Machinery & Equipment	\$ -	\$ -	\$ 15,000
408-000-594-35-64-00	Computer Software	-	-	10,000
	TOTAL CAPITAL	\$ -	\$ -	\$ 25,000
	TOTAL ENGINEERING	\$ 2,197,322	\$ 4,198,600	\$ 4,682,900
	Maintenance & Operations			
408-000-531-35-11-00	Salaries	\$ 929,519	\$ 1,012,400	\$ 1,192,500
408-000-531-35-12-00	Overtime	78,126	32,000	64,000
408-000-531-35-14-00	Standby Pay	31,246	24,600	31,600
408-000-531-35-21-00	Benefits	534,739	560,800	600,600
	TOTAL PERSONNEL	\$ 1,573,630	\$ 1,629,800	\$ 1,888,700
408-000-531-35-31-00	Office & Operating Supplies	\$ 89,934	\$ 249,300	\$ 249,400
408-000-531-35-31-04	Safety Clothing & Equipment	8,222	15,600	12,000
408-000-531-35-31-06	Signs & Markers	526	-	-
408-000-531-35-32-00	Fuel	33,166	48,000	70,500
408-000-531-35-35-00	Small Tools & Minor Equipment	9,150	6,400	6,400
	TOTAL SUPPLIES	\$ 140,998	\$ 319,300	\$ 338,300
408-000-531-35-41-00	Professional Services (6)	\$ 2,678,985	\$ 2,925,000	\$ 3,018,100
408-000-531-35-41-01	Professional Services-General Fund (7)	284,000	499,836	539,868
408-000-531-35-41-05	Beaver Management Program	-	40,000	60,000
408-000-531-35-41-51	Beaver Lake Mgmt Dist	32,236	-	-
408-000-531-35-42-00	Communications	6,789	6,000	6,000
408-000-531-35-43-00	Travel	-	1,800	1,800
408-000-531-35-45-00	Operating Rentals & Leases	15,725	42,200	32,100
408-000-531-35-47-00	Utility Services	85,454	83,000	83,000
408-000-531-35-48-00	Repair & Maintenance	453,305	66,000	66,000
408-000-531-35-49-00	Miscellaneous	1,441	-	-
408-000-531-35-49-03	Training	25,924	29,700	25,200
	TOTAL SERVICES & CHARGES	\$ 3,583,859	\$ 3,693,536	\$ 3,832,068
408-000-531-35-41-51	I/G Services-Beaver Lake Mgmt District	\$ 12,148	\$ -	\$ -
	TOTAL INTERGOVERNMENTAL	\$ 12,148	\$ -	\$ -
408-000-594-35-64-00	Machinery & Equipment (8)	3,793	-	528,000
	TOTAL CAPITAL	\$ 3,793	\$ -	\$ 528,000
	TOTAL MAINTENANCE & OPERATIONS	\$ 5,314,428	\$ 5,642,636	\$ 6,587,068
	Interfund Transfers			
408-000-597-00-55-48	Operating Transfers - CIP	\$ 4,735,100	\$ -	\$ -
408-000-597-00-00-48	Operating Transfers - CIP	-	7,973,500	9,518,981
408-000-531-35-49-51	SWM - Fleet Repl	81,786	95,740	126,462
408-000-531-35-48-51	SWM - Fleet R&M	38,910	157,386	155,250
408-000-531-39-41-52	Interfund - Technology	745,850	711,934	793,525
408-000-531-39-46-53	Interfund - Risk Management	104,900	131,100	187,900
	TOTAL INTERFUND TRANSFERS	\$ 5,706,546	\$ 9,069,660	\$ 10,782,118
	TOTAL EXPENDITURES	\$ 14,631,225	\$ 20,612,696	\$ 24,265,736
	Ending Fund Balance	\$ 5,219,073	\$ 3,028,875	\$ 3,284,502
	TOTAL FUND	\$ 19,850,298	\$ 23,641,571	\$ 27,550,238

- (1) Charge by King County to bill for stormwater fees. 1% of revenue billed plus a flat fee per account.
- (2) Comprehensive Plan update, in-house billing study.
- (3) Ecology permit fees, King County support services, dam safety inspections, USGS water level gauge on Lk Sammamish.
- (4) State B&O taxes on stormwater revenue.
- (5) Water quality monitoring, stormwater outreach education, biologist to help with permitting, geotechnical consultant, watershed planning, source control programming, asset mapping, stormwater action management plan.
- (6) Street sweeping, storm system vactoring, storm vault filter replacements, ditch cleaning, and storm pond mowing services.
- (7) Reimbursement for facility expenses paid by the General Fund.
- (8) Street sweeper and one half chipper purchase-shared with PW-General Fund.

City of Sammamish
Surface Water Capital Projects Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 3,287,335	\$ 2,015,545	\$ 8,587,079
438-000-332-92-10-00	WS Dept of Comm-ARPA	-	2,910,000	2,810,000
438-000-334-02-70-00	WS Dept of Recreation & Conserv	289,673	-	-
438-000-337-07-01-00	KC Waterworks Grant	98,020	-	-
438-000-337-07-02-00	KC Flood Control-SRO Fund	-	192,942	-
438-000-337-07-05-00	KC Flood Reduction Grant (1)	-	400,000	457,000
438-000-337-07-06-00	KC Water Conservation Futures	2,000,000	-	-
	TOTAL INTERGOVERNMENTAL	\$ 2,387,693	\$ 3,502,942	\$ 3,267,000
438-000-361-11-00-00	Interest Income	77,376	30,000	30,000
	TOTAL MISCELLANEOUS	\$ 77,376	\$ 30,000	\$ 30,000
438-000-379-00-00-00	Developer Contribution Fees	703,504	550,000	360,000
438-000-397-00-04-08	Oper Trnsfrs - Storm Oper Fund	4,735,100	7,973,500	9,518,981
	TOTAL NONREVENUES	\$ 5,438,604	\$ 8,523,500	\$ 9,878,981
	TOTAL REVENUES	\$ 7,903,673	\$ 12,056,442	\$ 13,175,981
	TOTAL FUND	\$ 11,191,008	\$ 14,071,987	\$ 21,763,060

(1) Louis Thompson Road-2023, IFCR design-2024

Surface Water Capital Projects Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
Stormwater Projects				
438-318-595-40-63-00	Sidewalk Program	\$ -	\$ 50,000	\$ -
438-413-595-40-63-00	Drainage Capital Resolutions	261,222	200,000	436,720
438-431-595-40-63-00	Zackuse Fish Pass Culvert/Stream Restor.	6,722	-	-
438-434-595-40-63-00	Louis Thompson High Density Storm Pipe	322	2,326,500	5,172,461
438-441-595-40-61-00	Property Acquisiton Fund	600,000	500,000	725,000
438-442-595-40-63-00	Opportunity Fund-City Match	-	100,000	-
438-472-595-40-61-00	Geo Davis Creek Fish Passage Land	3,451,749	-	-
438-472-595-40-63-00	George Davis Creek Fish Passage	433,716	3,050,000	7,869,913
438-473-595-40-63-00	Ebright Creek Fish Passage Culvert	439,366	1,600,000	-
438-474-595-40-63-00	Basin Plan Project Implementation	-	400,000	-
438-475-595-40-63-00	Loree Estates Outfall Diversion	66,263	250,000	-
438-476-595-40-63-00	Storm Retrofit	104,749	-	-
438-480-595-40-63-00	Hazel Wolf Culvert Improvement	-	650,000	450,275
438-481-595-40-63-00	248th Ave Culvert, SE 21st to SE 24th	-	150,000	-
438-482-595-40-63-00	Storm Pipe Rehabilitation Program	-	-	661,440
438-483-595-40-63-00	Storm Facility Retrofit Program	-	-	1,091,800
438-484-595-40-63-00	Storm Facility Restoration Program	-	-	655,080
438-485-595-40-63-00	Projects \$50K - \$300K	-	-	545,900
Stormwater Component of Transportation Projects				
438-315-595-40-63-00	Intersection and safety improvements	-	50,000	-
438-437-595-40-63-00	Iss/Fall City Rd. 42nd Ave to Klahanie Dr	1,558,791	300,000	-
438-466-595-40-63-00	Future non-motorized	-	250,000	-
438-470-595-40-63-00	SE 4th St. Improvements	2,224,907	-	-
438-477-595-40-63-00	Neighborhood TIP projects	-	30,000	-
438-487-595-40-63-00	ELSP Shore Lane Reconstruction	-	-	120,650
438-489-595-40-63-00	Flood Mit 212 Ave SE/SE 14th-SE 18th	-	-	117,040
438-490-595-40-63-00	FI Mit SE IFCR: Endeav-SE Duithie Hill	-	-	287,260
438-491-595-40-63-00	Sahalee Way -City Limits to NE 28th/233rd	-	-	492,800
TOTAL CAPITAL		\$ 9,147,807	\$ 9,906,500	\$ 18,626,339
438-000-582-38-79-99	KC Contract 1999 Principal	\$ 37,415	\$ -	\$ -
438-000-582-38-79-01	KC Contract 2001 Principal	18,158	9,768	-
438-000-592-38-89-01	KC Contract 2001 Interest	2,354	488	-
438-000-592-38-89-99	KC Contract 1999 Interest	1,964	-	-
TOTAL DEBT PMTS		\$ 59,891	\$ 10,256	\$ -
TOTAL EXPENDITURES		\$ 9,207,698	\$ 9,916,756	\$ 18,626,339
Ending Fund Balance		\$ 1,983,310	\$ 4,155,231	\$ 3,136,721
TOTAL FUND		\$ 11,191,008	\$ 14,071,987	\$ 21,763,060

(1) Reserve policy goal per 2017 rate study is 1% of the original cost of the Stormwater assets. 1% of the asset cost as of 12/31/2021 = \$708,390

City of Sammamish
Equipment Rental & Replacement Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 940,923	\$ 1,296,468	\$ 2,121,071
501-000-349-30-00-00	Fleet R&M Charge-GF	\$ 104,996	\$ 589,217	\$ 633,691
501-000-349-30-10-10	Fleet R&M Charge-St Fund	156,094	-	-
501-000-349-30-40-80	Fleet R&M Charge-SWM	38,910	157,386	155,250
	TOTAL CHARGES FOR SVCS	\$ 300,000	\$ 746,603	\$ 788,941
501-000-361-11-00-00	Investment Interest	\$ 28,037	\$ 20,000	\$ 10,000
501-000-362-20-00-00	Fleet Repl. Charge-GF	679,536	842,032	811,740
501-000-362-20-10-10	Fleet Repl. Charge-St. Fund	371,502	-	-
501-000-362-20-40-80	Fleet Repl. Charge-SWM	81,786	95,740	126,462
	TOTAL MISCELLANEOUS	\$ 1,160,861	\$ 957,772	\$ 948,202
501-000-395-10-00-00	Sale of Capital Assets	\$ 207,834	\$ 124,000	\$ 193,000
501-000-398-00-00-00	Insurance Recovery	1,411	-	-
	TOTAL NON REVENUES	\$ 209,245	\$ 124,000	\$ 193,000
	TOTAL REVENUES	\$ 1,670,106	\$ 1,828,375	\$ 1,930,143
	TOTAL FUND	\$ 2,611,029	\$ 3,124,843	\$ 4,051,214

City of Sammamish

Equipment Rental & Replacement Fund Expenditures

2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
501-000-548-65-11-00	Salaries	\$ -	\$ 68,100	\$ 182,500
501-000-548-65-12-00	Overtime	-	-	40,000
501-000-548-65-14-00	Standby	-	-	23,340
501-000-548-65-21-00	Benefits	-	43,700	72,500
	TOTAL PERSONNEL	\$ -	\$ 111,800	\$ 318,340
501-000-548-65-31-00	Vehicle/Equipment Supplies	\$ 50,898	\$ 45,000	\$ 199,000
501-000-548-65-32-00	Fuel	-	-	3,600
501-000-548-65-35-00	Small Tools & Equipment	8,926	20,000	16,700
	TOTAL SUPPLIES	\$ 59,824	\$ 65,000	\$ 219,300
501-000-548-65-41-00	Professional Services	\$ 24,285	\$ 19,690	\$ 37,200
501-000-548-65-41-01	Professional Services-Auction	8,588	-	-
501-000-548-65-41-19	Professional Services-COVID-19	2,763	-	-
501-000-548-65-48-00	Repairs and Maintenance-Labor	314,733	361,214	176,000
501-000-548-65-48-07	Repairs and Maintenance-Parts	37,098	99,000	-
501-000-548-65-48-19	Repairs and Maintenance-COVID-19	506	-	-
501-000-548-65-49-03	Training	-	-	3,100
	TOTAL SERVICES & CHARGES	\$ 387,973	\$ 479,904	\$ 216,300
501-000-594-48-64-00	Machinery & Equipment (1)	\$ 866,764	\$ 409,765	\$ 930,380
	TOTAL MACHINERY & EQUIPMENT	\$ 866,764	\$ 409,765	\$ 930,380
	TOTAL EXPENDITURES	\$ 1,314,561	\$ 1,066,469	\$ 1,684,320
	Ending Fund Balance*	\$ 1,296,468	\$ 2,058,374	\$ 2,366,894
	TOTAL FUND	\$ 2,611,029	\$ 3,124,843	\$ 4,051,214

(1) Replacement of vehicles and equipment listed below and truck for mechanic.

2023
V-45 2013 Ford F250 4X4 Supercab
V-46 2013 Ford F250 4X4 Supercab
V-40 2013 Ford F250 4X4 Supercab
V-41 2013 Chevrolet Silverado 4X4 Crew Cab
V-42 2013 Ford F250 4X4 Supercab Flatbed
V-43 2013 Ford F150 4X2 Supercap Pickup
V-31 2010 4WD Ford Escape Hybrid
V-38 2012 Nissan Leaf EV
V-39 2012 Nissan Leaf EV
E-155 Speed Radar Trailer
E-132 Toyota Forklift Upgrade to Larger Capacity

2024
V-34 2010 2WD Ford Escape Hyt
V-35 2010 2WD Ford Escape Hyt
E-149 John Deere Gator XUV 855
E-165 John Deere Gator XUV 855
E-169 John Deere Bunker Rake 1
E-172 John Deere Gator XUV 855

City of Sammamish
Information Technology Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 416,377	\$ 1,269,828	\$ 1,609,768
502-000-349-80-00-01	Interfund - General Fund	\$ 4,600,600	\$ 4,994,766	\$ 5,922,975
502-000-349-80-04-08	Interfund Services - Storm	745,850	711,934	793,525
	CHARGES FOR GOODS & SVCS	\$ 5,346,450	\$ 5,706,700	\$ 6,716,500
502-000-361-11-00-00	Interest Income	\$ 27,817	\$ 14,000	\$ 10,000
502-000-369-90-00-00	Miscellaneous	45,319	-	-
	TOTAL MISCELLANEOUS	\$ 73,136	\$ 14,000	\$ 10,000
	TOTAL REVENUES	\$ 5,419,586	\$ 5,720,700	\$ 6,726,500
	TOTAL FUND	\$ 5,835,963	\$ 6,990,528	\$ 8,336,268

City of Sammamish
Information Technology Fund Expenditures
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
502-000-518-81-11-00	Salaries	\$ 1,612,343	\$ 2,088,000	\$ 2,430,600
502-000-518-81-12-00	Overtime	7,736	10,000	12,000
502-000-518-81-13-00	Intern	3,218	8,500	19,000
502-000-518-81-21-00	Benefits	628,491	819,600	908,300
	TOTAL PERSONNEL	\$ 2,251,788	\$ 2,926,100	\$ 3,369,900
502-000-518-81-31-00	Office & Operating Supplies	\$ 91,442	\$ 40,000	\$ 50,000
502-000-518-81-31-19	Supplies-COVID-19	8,858	-	-
502-000-518-81-35-00	Small Tools & Minor Equipment	241,075	436,000	505,500
	TOTAL SUPPLIES	\$ 341,375	\$ 476,000	\$ 555,500
502-000-518-81-41-00	Prof Svcs. contracted support (1)	\$ 803,514	\$ 1,107,500	\$ 1,425,000
502-000-518-81-41-01	Prof Svcs.-ortho photography	72,140	140,000	170,000
502-000-518-81-41-51	Intergovernmental Services	27,854	150,000	172,000
502-000-518-81-42-00	Communications	20,255	14,000	30,000
502-000-518-81-42-02	Postage	199	-	-
502-000-518-81-43-00	Travel	4,301	4,000	5,000
502-000-518-81-45-00	Operating Rentals	110,943	55,000	96,000
502-000-518-81-48-00	Repair & Maintenance (2)	619,199	940,000	940,000
502-000-518-81-48-01	Council Chambers AV Repair/Mntnce	32,058	100,000	100,000
502-000-518-81-49-01	Memberships	150	900	1,000
502-000-518-81-49-03	Training - Seminars/Conference	39,467	86,000	86,000
	TOTAL SERVICES & CHARGES	\$ 1,730,080	\$ 2,597,400	\$ 3,025,000
502-000-518-81-51-00	Intergovernmental Services	\$ 69,356	\$ -	\$ -
	INTERGOVERNMENTAL SERVICES	\$ 69,356	\$ -	\$ -
502-000-594-18-64-00	Machinery & Equipment (3)	\$ 173,536	\$ 535,000	\$ 435,000
	TOTAL CAPITAL	\$ 173,536	\$ 535,000	\$ 435,000
	TOTAL EXPENDITURES	\$ 4,566,135	\$ 6,534,500	\$ 7,385,400
	Ending Fund Balance	\$ 1,269,828	\$ 456,028	\$ 950,868
	TOTAL FUND	\$ 5,835,963	\$ 6,990,528	\$ 8,336,268

(1) Software licenses: Appspace, AWC-GiS Consortium, ActiveNav, Dynadot, Grammarly, Granicus (GovDelivery), HootSuite, iland, O365 G3, Microsoft EA (2022), SiteImprove, Smarsh, VPN Security, Encryptomatic (Message Export-Clerk PRRs), SeeClickFix, Solarwinds (Samanage Help Desk), FireEye, Cisco Meraki, Watchguard, MalwareBytes, Nuvelocity, Paessler, VMWare, Lansweeper, Veeam.

(2) Consolidated IT Expenditures-Azteca Systems (Cityworks), TDC Group Freeance (Mobile for Cityworks), BlueBeam, Central Square (Trakit), Collabware (ERMS), ESRI, DLT (AutoCad), Adobe, Diligent (iCompass), Opentext (Hightail), Springbrook, Galaxy (Community Connect-RA Volunteer Tracking), Parks Planning, Perfect Mind, Tableau, Survey Monkey, Zoom, Hightail, Castus, Fleet Management.

(3) Phone system, fleet management software, electronic records management, data growth center, iCompass agenda management upgrade.

City of Sammamish
Risk Management Fund Revenues
2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
	Beginning Fund Balance	\$ 345,957	\$ 357,343	\$ 422,623
503-000-349-91-00-01	Interfund - General Fund	\$ 672,300	\$ 919,900	\$ 1,402,100
503-000-349-91-04-08	Interfund - Storm Oper Fund	104,900	131,100	187,900
	TOTAL CHARGES FOR SERVICES	\$ 777,200	\$ 1,051,000	\$ 1,590,000
503-000-361-11-00-00	Interest Income	\$ 5,676	\$ 4,000	\$ 1,000
	TOTAL MISCELLANEOUS	\$ 5,676	\$ 4,000	\$ 1,000
	TOTAL REVENUES	\$ 782,876	\$ 1,055,000	\$ 1,591,000
	TOTAL FUND	\$ 1,128,833	\$ 1,412,343	\$ 2,013,623

City of Sammamish
Risk Management Fund Expenditures
 2023/2024 Budget

Account Number	Description	2019-2020 Actuals	2021-2022 Budget	2023-2024 Budget
503-000-517-70-22-00	Unemployment Benefits	\$ 52,254	\$ 110,000	\$ 50,000
	TOTAL PERSONNEL	\$ 52,254	\$ 110,000	\$ 50,000
503-000-518-90-41-00	Professional Services	\$ 1,395	\$ -	\$ -
503-000-518-90-46-00	Insurance	715,901	935,000	1,540,000
503-000-518-90-49-00	Program Preventative Actions	1,940	6,000	-
	TOTAL SERVICES & CHARGES	\$ 719,236	\$ 941,000	\$ 1,540,000
	TOTAL EXPENDITURES	\$ 771,490	\$ 1,051,000	\$ 1,590,000
	Ending Fund Balance	\$ 357,343	\$ 361,343	\$ 423,623
	TOTAL FUND	\$ 1,128,833	\$ 1,412,343	\$ 2,013,623

LONG-TERM FINANCIAL FORECAST

General Fund (Includes Street Operating Fund)

2023- 2028 Financial Forecast (\$ in thousands)

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
Beginning Balance	\$44,776	\$38,407	\$31,916	\$25,132	\$16,824	\$6,857
Property Tax	\$33,800	\$34,500	\$35,145	\$35,790	\$36,096	\$36,399
Sales Tax	\$7,257	\$7,357	\$7,651	\$7,957	\$8,276	\$8,607
Criminal Justice Sales Tax	\$2,102	\$2,152	\$2,238	\$2,328	\$2,421	\$2,518
Street Fuel Tax	\$1,666	\$1,666	\$1,716	\$1,767	\$1,820	\$1,875
Taxes Subtotal	\$44,825	\$45,675	\$46,750	\$47,842	\$48,613	\$49,398
Licenses & Permits	\$2,653	\$2,743	\$2,880	\$3,024	\$3,175	\$3,334
Charges for Goods & Services	\$3,591	\$3,721	\$3,907	\$4,102	\$4,308	\$4,523
Intergovernmental	\$3,153	\$1,626	\$1,675	\$1,725	\$1,777	\$1,830
One-time ARPA Fund	\$4,400	\$0	\$0	\$0	\$0	\$0
Miscellaneous Other Revenue	\$1,268	\$1,333	\$1,373	\$1,415	\$1,457	\$1,501
Revenue	\$59,889	\$55,098	\$56,585	\$58,108	\$59,329	\$60,586
Personnel Costs	\$18,363	\$19,565	\$21,410	\$22,803	\$23,961	\$25,100
Supplies	\$1,353	\$1,310	\$1,349	\$1,389	\$1,431	\$1,474
Services	\$13,448	\$12,290	\$12,659	\$13,039	\$13,430	\$13,833
Fire Services Contract	\$9,252	\$9,403	\$9,874	\$10,367	\$10,886	\$11,430
Police Services Contract	\$10,283	\$10,800	\$11,340	\$11,907	\$12,502	\$13,127
Pavement Preservation	\$2,960	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Interfund	\$3,600	\$5,170	\$5,325	\$5,485	\$5,650	\$5,819
Capital	\$895	\$400	\$412	\$424	\$437	\$450
Transfers to Capital Funds	\$6,105	\$1,650	\$0	\$0	\$0	\$0
Expenditures	\$66,258	\$61,589	\$63,369	\$66,415	\$69,297	\$72,234
Revenues less Exp. Subtotal	-\$6,369	-\$6,491	-\$6,784	-\$8,307	-\$9,968	-\$11,648
Ending Balance	\$38,407	\$31,916	\$25,132	\$16,824	\$6,857	-\$4,791
<i>Strategic Operating Reserve*</i>	\$5,822	\$5,343	\$5,487	\$5,634	\$5,751	\$5,871

* Calculation equal to 10% of operating revenues excluding restricted street fuel tax.

Overview

Sammamish is a young city, incorporated in 1999. Operating revenues exceeded operating expenditures from incorporation through 2021 allowing the city to invest in much needed infrastructure. However, the gap between annual operating revenues and operating expenditures has been narrowing each year as the growth in operating costs, including transfers to capital funds, outpaces projected revenue collections. The 2023-2028 General/Street Fund budget and forecast indicates annual operating expenditures will exceed annual operating revenues beginning in 2023. For the 2023-2024 biennium budgeted operating expenditures are \$12.8 million higher than budgeted operating revenues. After this biennium, the structural deficit is expected to continue to grow without the addition of a new revenue source or the cutting of

expenditures. For the forecasted period, the ending fund balance falls below City Council's 10% strategic operating reserve policy and turns negative in the year 2028.

Fortunately, the City had the forethought to look ahead at this structural deficit that was projected to come and immediately begin saving for the future. The result is a significant 2022 beginning fund balance of over \$44 million that is available to pay ongoing operating costs in the near term as the City Council deliberates on the city's future revenue and expenditure funding strategies. The city also engaged an outside consultant in 2022 to review the 2021-2022 GFOA budget forecast, and work with city departments and the City Manager's office to discuss tactics to address the City Council's policy goal of long-term sustainability. The long-term forecast was then updated with City Council's 2023-2024 biennial budget decisions and projects forward the current structural imbalance amounts that are estimated to result over the future six-year planning horizon. A combination of new or increased revenue sources and decreased expenditures will need to be incorporated into future budgets to ensure expenditures do not outrun revenues over the long term. City Council discussions and decisions will dictate the mix of revenues and expenditures to provide the desired services in the years ahead.

As part of the recent 2023-2024 budget creation process, at three special by-department budget review hearings and two additional public hearings, the City Council and City Manager reviewed and discussed with the public several major options for increasing revenues along with potential changes in expenditure service levels. The revenue options recently discussed include a utility tax, creating a Transportation Benefit District to implement a vehicle license fee and/or implementing photo traffic red light enforcement. On the expenditure side, the city could reduce or eliminate the lowest-level priority services. There has been further discussion between the City Manager and City Council to obtain agreement around which criteria should be used to evaluate which priorities are the top priorities vs. lowest-level priorities for City Council.

Revenue Highlights

2023 revenue includes the remaining American Rescue Plan Act (ARPA) Funds of \$4.4 million. Excluding these funds, property tax collections account for almost 61% of General Fund revenues. Property tax revenue projections from 2023 through 2028 anticipate the Council choosing to take the 1% allowable increase as well as a projected annual increase of \$300,000 per year due to new construction.

Sales tax collections, including both retail sales and the city's share of criminal justice restricted sales tax, represent over 15% of General Fund budgeted revenues in 2023, making it the second largest ongoing revenue source. Sales tax was budgeted conservatively for 2023 and 2024 as the odds of a recession have recently increased. For the forecasted period from 2025-2028, sales tax revenues are expected to increase 4% annually. During the pandemic of 2020, there was a shift in consumer preferences to online shopping. The City of Sammamish does not contain big-box retail outlets that could generate larger sales tax increases, but it has benefitted from the shift to online shopping where the sales tax on purchases is remitted to the city where the purchases are delivered. This shift has continued even as stores in neighboring cities have reopened. This shift in behavior combined with higher prices due to inflation, supports the growth in projected sales tax, that was tempered with recessionary fears in creating the conservative long-term estimate. These same inflationary and recession assumptions apply to criminal justice sales tax as it is a shared tax and is expected to grow at 4% per year after the budget years.

Revenues from licenses, permits and charges for goods and services are expected to grow at 5% annually. In the recent past there have been building moratoriums that limited growth and as these have been lifted, more development activity is expected.

Miscellaneous other revenues are forecasted to grow 3% per year

Expenditure Highlights

The City of Sammamish operates primarily on a contract basis where the total for contracted services, including police and fire make up an average of 55% of the total operating expenditures for the general fund per year. Following is a list of the major contracted services:

- Police services
- Legal services
- Landscape maintenance
- Recreation programs
- Comprehensive Plan
- Fire and Emergency services
- Building maintenance
- Peak/specialized plans review
- Court and Jail services
- Specialty planning/engineering

The City is one of over 30 cities that contract for police services with the King County Sheriff's Office (KCSO). The largest cost of this contract is based on the cost of union labor. The forecast assumes that the police contract costs grow at 5% per year.

The City, along with two neighboring cities and two fire districts, contracts for fire services with Eastside Fire and Rescue (EF&R). Annual costs for this contract are again primarily based on union labor costs and are determined by the EF&R Board which is made up of representatives from each of the five members. The forecast includes a 5% annual increase for EF&R provided fire and emergency services.

The remainder of the contracted services are expected to grow with inflation, or 3% per year. The costs of these services increase with inflation and also change annually based on the needs of the city.

Although most of the work is contracted out, the largest cost category of the portion of work that remains in-house, is personnel. The 2023-2024 budget includes 7 additional FTEs in the General Fund and one position elimination. The new positions added in 2023 are: assistant planner, development review engineer, code compliance supervisor, administrative assistant, facilities project manager, signal technician and a natural resources and sustainability coordinator. The in-house city attorney position is being eliminated to reflect the City's return to a contracted city attorney model. All new positions are budgeted at the mid-level for their position title with full family benefits. No new positions are assumed beyond 2024 for the life of the forecast.

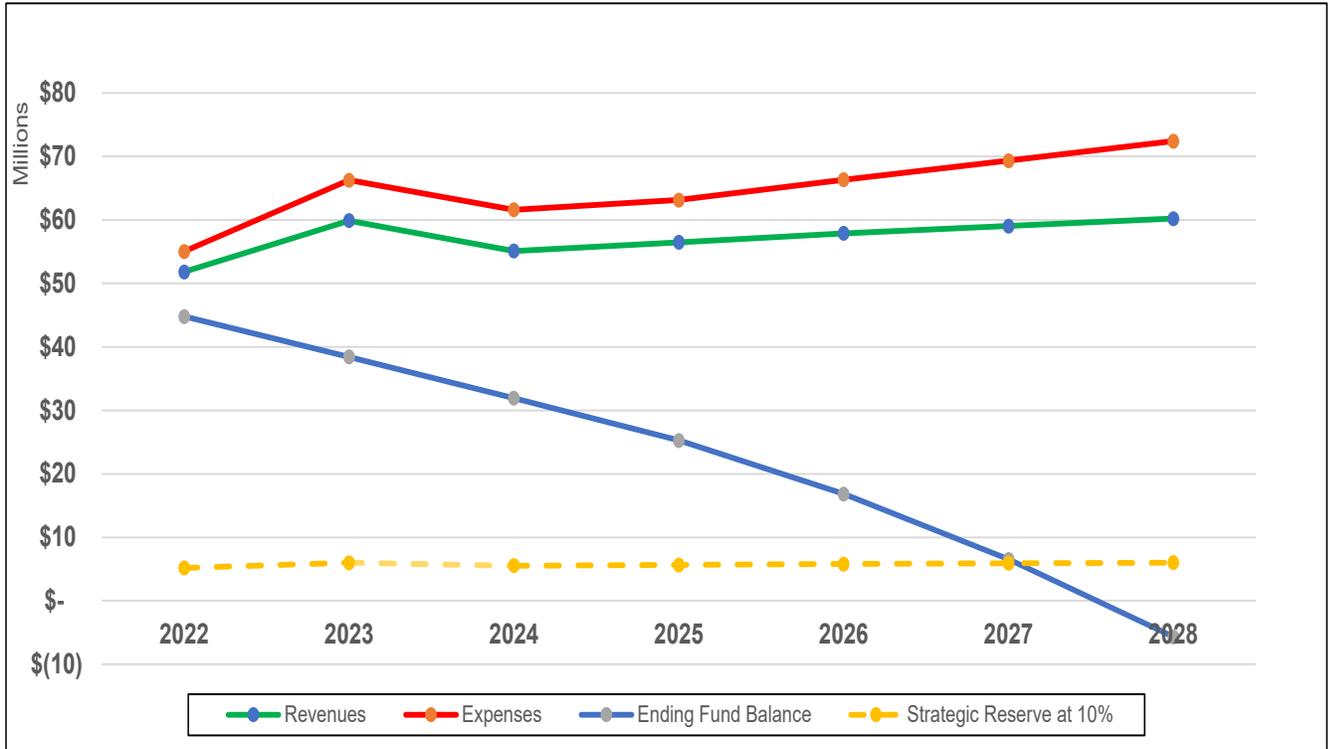
The Cost-of-Living Adjustment (COLA) annually applied to staff is based on the four-year average of the change in CPI-U for the Seattle-Tacoma-Bellevue area. As a result, the budget assumes a 4.7% COLA in 2023 and 5.3% in 2024. The forecast period assumes the annual CPI-U declines from the 10.1% rate seen in June 2022 to 4.5% in 2023 and 2024 and then down to 3.0% on an annual basis through 2028. Employees not at the maximum step in their positions' salary range may also receive an annual merit increase. The forecast assumes an average one percent annual merit increase for all positions.

The budget includes increases in medical benefits between 4.5% and 7% for different health insurance plans. The forecast period from 2025-2028 uses a 5% annual increase for all health plans. Overall, with the inclusion of COLA, step and benefit increases, personnel costs increase between 6-11% per year.

Supplies and interfund transfers are forecasted to increase 3% per year and no future operating transfers are assumed to fund capital projects beyond the 2023-2024 budget period.

A graphical depiction of the long-term operating forecast is shown below:

**General/Street Funds Forecasted Revenue, Expenditures, & Ending Fund Balance
2023– 2028
(\$ in Millions)**



Surface Water Management Operating Fund

2023 - 2028 Financial Forecast (\$ in thousands)

	2023 Budget	2024 Budget	2025 Estimate	2026 Estimate	2027 Estimate	2028 Estimate
Beginning Balance	\$6,282	\$4,424	\$3,285	\$2,878	\$2,796	\$3,017
Surface Water Management Fees	\$9,900	\$10,500	\$11,200	\$11,900	\$12,600	\$13,400
Miscellaneous Other Revenue	\$721	\$147	\$145	\$145	\$145	\$145
Operating Revenue Total	\$10,621	\$10,647	\$11,345	\$12,045	\$12,745	\$13,545
Personnel Costs	\$2,577	\$2,739	\$2,958	\$3,195	\$3,450	\$3,726
Maintenance, Operations & Other	4,971	4,460	\$4,594	\$4,732	\$4,874	\$5,020
Operating Expenditure Total	\$7,548	\$7,199	\$7,552	\$7,926	\$8,324	\$8,746
Operating Income/(Loss)	\$3,074	\$3,448	\$3,793	\$4,119	\$4,421	\$4,799
Operating Transfers-SWM Capital	(4,932)	(4,587)	(4,200)	(4,200)	(4,200)	(4,200)
Ending Balance	\$4,424	\$3,285	\$2,878	\$2,796	\$3,017	\$3,616

Reserves should be 120 days operations (1/3 of the operating expense for the year).

Overview

The 2023-2028 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 as identified in the SWM six-year CIP Plan.

Revenue Highlights

The 2023-2024 budget as well as the 2025-2028 forecast includes annual surface water fee increases of 6.25% based on a rate study completed in 2022. The rates are designed to support operations and capital projects.

	2023	2024	2025	2026	2027	2028
Annual Fee	\$420.75	\$447.05	\$474.99	\$504.67	\$536.22	\$569.73
Annual % Change	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%

Expenditure Highlights

The Surface Water Management Fund expenditures are expected to grow based on 8% annual personnel costs based on COLA, step and benefit increases for the forecasted period of 2023-2028, and includes the addition of an associate engineer in 2023. The other expenses are increased by 3% annually. Transfers to the Surface Water Capital Fund are based on average annual amounts needed to cover projected capital

projects. These transfers may differ year to year based on the timing of specific projects, but have been shown primarily consistent year to year for the forecast period. The assumption is that the total amount shown as transferred over the forecast period will cover the costs of new capital projects in total.

APPENDIX

City of Sammamish Statistics for 2023-2024 Budget Document

Permits and Values	2017	2018	2019	2020	2021
Permits Issued	4,351	5,363	6,251	4,741	5,908
Estimated Value	\$303,862,547	\$184,863,670	\$137,892,718	\$146,554,338	\$86,198,716
Taxable Sales	2017	2018	2019	2020	2021
Retail Sales	\$659,049,916	\$731,890,059	\$703,126,177	\$720,498,660	\$826,394,454
Real Estate Sales	\$1,473,825,186	\$1,486,922,749	\$1,451,269,698	\$1,431,920,491	\$2,043,207,193
Police Offenses	2017	2018	2019	2020	2021
Arson	7	6	2	7	2
Assault	79	51	71	46	69
Burglary	91	88	71	73	82
Drugs	27	3	8	18	12
Homicide	3	1	2	1	0
Rape	8	7	8	11	7
Robbery	1	6	3	0	2
Traffic Enforcement	3,052	2,617	2,459	2213	1,993
Fire Services	2017	2018	2019	2020	2021
Total Responses	2,170	2,077	2,309	2,251	2,538
Fire	248	167	182	224	378
Emergency Medical	1,445	1,403	1,613	1,525	1,614
Motor Vehicle	70	76	76	58	59
Service	407	431	438	444	487
Parks & Recreation	2017	2018	2019	2020	2021
Total Parkland	611 acres	632 acres	632 acres	647 acres	675 acres
Undeveloped Parkland	50 acres	41 acres	41 acres	52 acres	65 acres
Playgrounds in City Parks	9	9	9	10	10
Tennis Courts (includes public schools)	27	27	27	27	27
City Operated Athletic Fields (Football, Soccer, Baseball, Lacrosse)	15	15	13	13	13

City of Sammamish Statistics (Continued)

City of Sammamish Largest Property Taxpayers 2021 Tax Roll Year	Total Assessed Value	% of Total Taxable Assessed Value
UBS Realty	\$139,825,000	.70%
Boulder Creek South LLC	\$85,158,100	.43%
Madison VK LLC	\$84,622,000	.43%
Sea Inglewood 2010 LLC	\$79,788,000	.40%
Regency Centers LP	\$70,595,200	.36%
Sammamish Sky Apartments LL929800	\$60,510,000	.30%
Saffron Partners LLC	\$48,478,000	.24%
Gladstein, Michael & Robert & ME	\$40,266,000	.20%
Sammamish Village LLC	\$36,152,300	.18%
Scott B. Retzloff & Associates	\$28,999,500	.15%

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.

ARPA: American Rescue Plan Act. Federal funding provided to address the effects of COVID-19 in city finances.

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.

Beginning Fund Balance: Each city fund uses this 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 2021/2022.

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 may use the sale of bonds to finance some of its large capital projects.

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 first 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.

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.

COVID-19: An infectious disease caused by a newly discovered coronavirus and characterized by a fever, coughing, and shortness of breath. In some people the disease can also damage major organs such as the heart or kidneys. A COVID-19 world-wide pandemic-began in 2020.

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 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.

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
- Facilities
- Human Services
- Emergency Management
- Administrative Services
- Community Development

- Finance
- Parks and Recreation
- Public Works
- Fire (contracted)
- Police (contracted)

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.

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 an example of this fund type.

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.

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 1.0 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.

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

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.).

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.

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 stormwater and 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. These billings include transfers to internal service funds in support of replacement 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.

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.

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.

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.

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

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 bonds. 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.

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.

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.

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.

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.

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.