

City of Sammamish, Washington

2021-2022 Biennial Budget



Beaver Lake Lodge

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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

Budget Award

Presentation Award

PRESENTED TO

City of Sammamish

Washington

For the Biennium Beginning

January 1, 2019

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sammamish, Washington for its biennial budget for the fiscal biennium beginning January 1, 2019.

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

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

Sammamish City Council



Mayor Karen Moran



Deputy Mayor Christie Malchow



Ken Gamblin



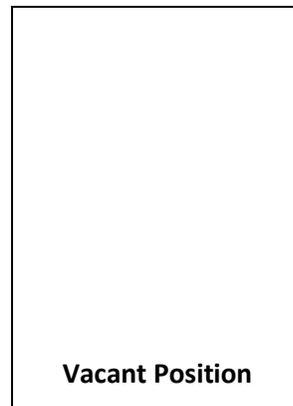
Chris Ross



Pam Stuart



Kent Treen



Vacant Position

Sammamish Executive Staff

City Manager David Rudat

Deputy City Manager Vacant

Assistant City Manager/Director of Finance Aaron Antin

Director of Administrative Services Vacant

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

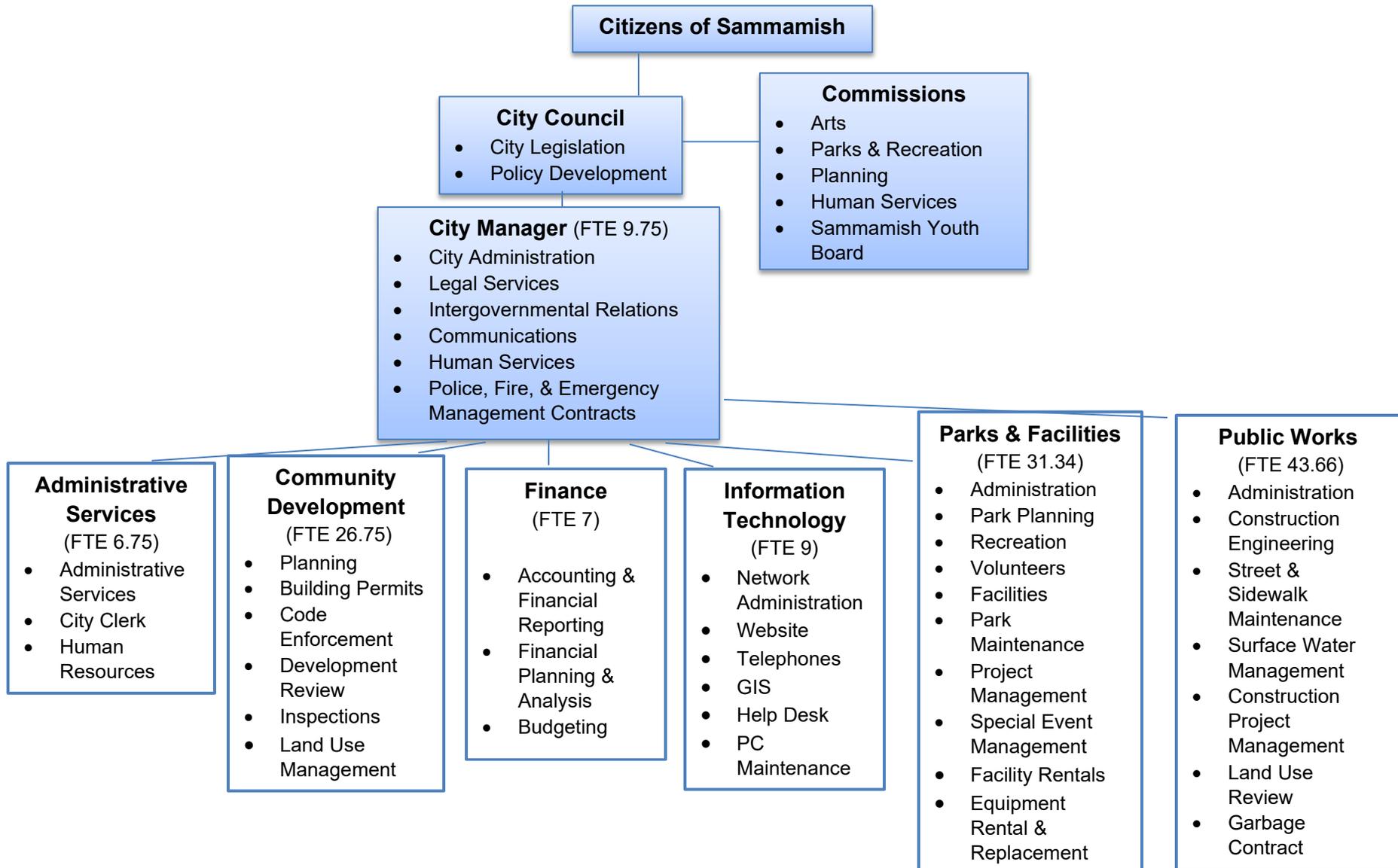
City Attorney Lisa Marshall

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 = 134.25



Community Profile

General Information

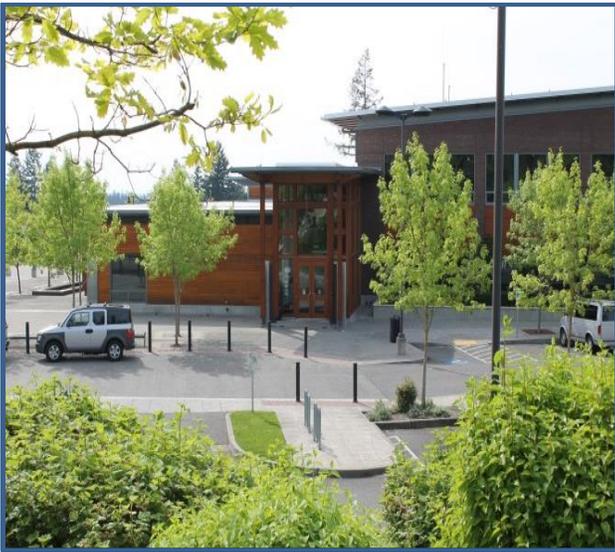
| | |
|-----------------------|-------------------|
| Incorporated: | 1999 |
| Estimated Population: | 65,100 |
| Land Area: | 23.5 square miles |
| Elevation: | 310 feet |
| Average temperature: | 53 degrees |
| Average rainfall: | 35 inches |
| Average snowfall: | 3 inches |

Taxes

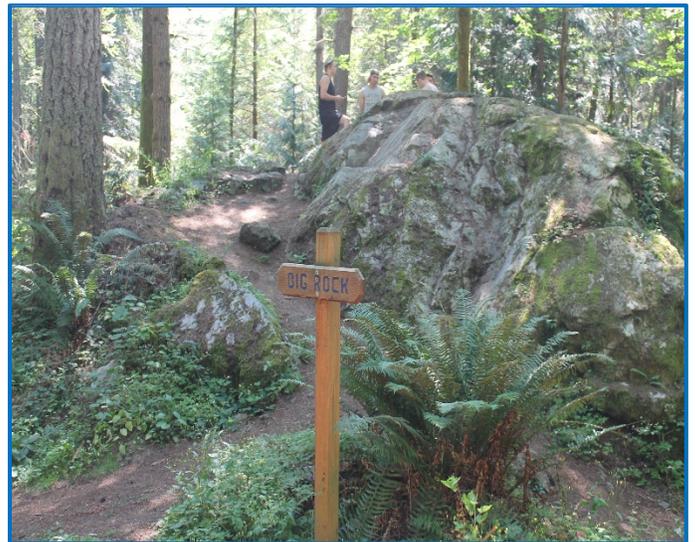
| | |
|----------------------------------|------------------|
| Assessed property value | \$19,851,689,778 |
| Median assessed home value-2020 | \$873,000** |
| Est. City property tax rate-2021 | \$1.61/\$1,000 |
| City sales tax rate | 0.86% |

(Source: City Budget Office & King County)

Sammamish City Hall



East Sammamish Park



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 | 131 |
| Eastside Catholic School | 120 |
| Metropolitan Market | 105 |
| Starbucks | 101 |

Demographics

| | |
|------------------------|-----------|
| Per capita income | \$70,377 |
| Median age | 37 |
| % under 18 | 30.0% |
| Number of households | 21,515 |
| Owner occupied housing | 85.7% |
| Median residence value | \$873,000 |
| Education: | |
| B.A. or higher | 75.2% |
| H.S. or higher | 97.4% |

(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 Council Member selected by the Council to chair meetings, authenticate documents and serves as the ceremonial head of the city. The Council is supported by several advisory boards and commissions. The Council appoints a full-time City Manager who is the head of the executive branch and serves as the professional administrator of the organization, coordinating day-to-day activities.

The city provides a full range of municipal services including:

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

For 2022, there are 134.25 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 2020 the population passed 65,000.

East Sammamish Park Playground



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 2020 estimated population of the city is 65,100 residents. As of the 2020 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.

Sammamish is full of recreational potential including parks at Pine Lake, Beaver Lake, Lake Sammamish, East Sammamish 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 sales from construction projects have declined, the continued increase in online sales has resulted in higher destination-based sales tax revenue.

The housing market is one indicator of the local economy and it continues to be strong. Property sales have slowed a bit over the last couple of years, however, the median sales price rose over 10% in the last year. The median sale price in 2020 was \$1,047,099 million compared to \$948,036 in 2019. The number of property sales in 2020 was 1,300 compared to 1,333 in 2019 and a five year average of 1,457 per year. With fewer homes on the market and continued demand, upward pressure on prices will continue. Growth in high paying technology positions continues to be strong and this, in turn supports the strong housing market.

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 a lower unemployment rate and higher growth rate than most of the country, primarily due to the growth in the local technology industry with employers such as Amazon and Microsoft driving the local growth.

At the end of 2020 the national economy looks to be slowing due to the continuing recovery from the COVID-19 pandemic, however, this recovery varies greatly region to region as some areas are currently much more impacted by the pandemic and economic shutdowns. With the roll out of the vaccine and the potential for additional stimulus payments to individuals, 2021 looks to be a year of slow recovery.

Like all parts of the country, factors beyond the city’s control could affect the regional economy. A change in political parties, uncertainty around trade, issues with the pandemic, increased government debt, and potential changes in the tax code are just a few of the economic unknowns that will play out in coming years.

City Council Priorities and Performance Measures



The City is embarking on a performance measures program to ensure departmental work programs are aligned with Council priorities. The City Council priorities above, upon which the 2021/2022 budget is based, were agreed upon in 2018. These priorities are expected to be reviewed by the Council in the 2021/2022 biennium in conjunction with setting strategic goals and direction for the city.

Each department is in the process of identifying key performance indicators, setting targets, developing strategies to achieve the Council’s priorities and tracking their progress. The performance measures identified by departments in this first stage of the performance measures program are included with the departmental sections of this document.

BUDGET MESSAGE

To the Honorable Citizens of Sammamish:

I respectfully submit the biennial budget for 2021/2022 to the citizens of Sammamish. The budget is balanced and in line with all statutory requirements and is in alignment with the Council's priorities. This budget recognizes the increasing demands for city services and the corresponding costs associated with providing necessary services. The FY2021/22 biennial budget totals \$233,801,764.

An examination of this budget reveals a General Fund and Street Fund operational budget of \$114,126,988 with transfers of \$22,536,151 and a 2022 ending fund balance of \$31,318,575. Parks, Transportation, Stormwater utility and general capital expenditures total \$56,113,987, with a combined ending fund balance of \$20,410,949. The remaining non-general fund operations expenditure appropriation pieces are \$536,000 for the final debt service payment on a public works trust fund loan, \$8,247,369 million for internal service fund operations and \$3,046,896 in reserves related to fleet, risk management and technology replacement funding. Again, these funding totals include services over the two-year biennial budget period and the nearly \$234 million biennial budget reflects fund balances (i.e. reserves) and interfund transfers.

This has been a challenging few years for the City Council with considerable turn over in key management positions here in Sammamish, which results in lost productivity, inconsistencies in management styles, and generally leads to less than optimal performance of the organization as a whole. It has been a challenging place for all of us as the advent of a world-wide major pandemic, COVID-19, has significantly impacted economies and social behaviors that none of us have ever experienced. I have found the employees genuine in their spirit of public service and it is my honor and privilege to serve with them and to serve you and this community.

Every City has its own sets of goals and objectives, and a style of budgeting that has usually been refined and tested over time. I find that the turnover in City Managers, and the complexities of the Growth Management Hearing Board Remand, the City's recent history of concurrency issues and transportation infrastructure, and coping with adopting to remote city operations, has been a particularly unique set of challenges. While not perfect, because nothing is, I have tried to present to you a budget that more directly presents its necessary expenses and recognizes new revenues that correlate to the increases in budget that have been occurring over the last several years. Although the budget is stated in numbers it represents an action plan for the City for FY2021/22.

The plan contains funding for the core elements of the City Council's priorities and is a blueprint for accountability and measuring results. While the previous biennial budget was focused on addressing some of the operational and staffing deficiencies that Council wanted to address, this budget has some minor tweaks to that plan with only a few additional staff increases that are primarily covered within the existing budget. The budget is much lighter on major projects, recognizing the limited funding that is available without Council acknowledgment and action. It highlights for the Council the limited funding available for certain projects, which can be addressed later next year or on a project by project basis, as determined by Council review and action.

Budget Highlights

The City has grown significantly over the last few years and celebrated its 20th birthday in 2019. The city has now reached a population of over 65,000 and this is reflected in the demand for services, park space, and traffic management.

As we adjust and fill the 16.5 new full time (FTE) positions that were approved in the previous biennial budget, this biennial budget has just 3 positions added in 2021 and a fourth added in 2022. The City is adding 3 FTEs but only

one is an additional cost, which is a management analyst that will support the reorganization of personnel that support Administrative Services, a position that was vacated and left unfilled nearly two years ago. Turnover in management has left several administrative positions vacant and resulted in the City taking on more compliance and internal controls compliance risk with further limited operational processes oversight. After assessing options, the most cost-effective approach to addressing this operational exposure is through reorganization to provide additional oversight of contract administration, reduce and better address risk management, and increase accountability in our operations. The two other positions, 2 FTEs, will be a result of eliminating the outside legal services base contract, and transitioning those duties as the primary City Attorney to a new in-house City Attorney and a new paralegal position. The City will improve efficiencies, accountability, and add the in-house loyalty and support to the executive team and City Council that a city our size can benefit from. The Legal Services budget is adjusted to make this transition without a reflective increase in its budget, and it is anticipated that it will further be able to find cost efficiencies over the next two years. We will still capitalize on the plan to expand our library of legal expertise and still practice cost containment without sacrificing expertise and advice on more complex issues. The cost of the legal services budget is proposed to be kept at the 2019/20 budget levels for 2021/22. The one additional FTE being added in 2022 will be for a fulltime mechanic to support the increasing need to ensure our fleet of vehicles are adequately maintained. We do this now with outside contractual services, which will be maintained to a lesser degree but is still necessary to accomplish the mission. An in-house mechanic will allow us to reduce some of our costs and be better aligned with better mechanical oversight and management. One position has been eliminated by transitioning to contracting with Eastside Fire and Rescue for an Emergency Manager rather than the city directly employing this position.

The budget continues to emphasize contracting for major services. Sammamish contracts with the King County Sheriff's Office for police services. The City completed a Police Services Study in 2018 that recommends an increase in staffing to provide better coverage and to respond to growth in the Town Center area. Whereas the Town Center development has lagged behind projections, calls for services have been trending upwards and the very lean staffing plan has revealed vulnerabilities that call for increased staffing. The budget includes the addition of a supervisor (Sergeant) and 2 additional patrol officers and one additional School Resource Officer (SRO). The SRO was requested by Lake Washington School District and is supported in part by their funding contribution. While COVID has impacted in-person school attendance, the City has benefited from the existing 2 SROs to supplement our staffing. The additional SRO will be used in the same fashion if school openings are further delayed due to COVID. This supplemental staffing has been essential to reduce overtime hours as we are burdened with carrying 3.75 FTEs vacancies due to the current budgeting and staffing requirements of the King County Sheriff's Office, an issue contract cities are having to cope with for the time being. The City continues to contract with Eastside Fire and Rescue for fire protection, Emergency Medical Services and Transport, Fire and Life Safety Planning, as well as for Emergency Management (which was transferred to EF&R mid-budget in February of 2020). All of these public safety services are now budgeted through contracts with EF&R. The budget reflects a deferral of maintenance and capital planned by EF&R, and is reflected in this biennial budget period as many of the partner agencies deal with the economic impacts of COVID-19. These costs are not eliminated, but deferred until the 2023/24 biennial budget for EF&R, at which time they must be recognized.

This budget recognizes additional capital expenditures that will be necessary to address some major repairs/upgrades at its fire stations. The fire stations have been thoroughly assessed and there are a number of deficiencies that should be addressed over the next few years. The City has been reflecting total rebuilds for all three of its fire stations in its long-term draft CIP. The City is budgeting for an architectural review for two of its fire stations and some major repairs/upgrades in the amount of \$3.5 million dollars over the next two years. This FY2021/22 budget strikes an efficient balance of funding for permanent positions, which will be sustained for the long-term, and contracted services, which will address short-term, service-demand surges that are expected to continue in the next two-years.

The City has invested significant sums in its infrastructure over the past several years ensuring that many infrastructure needs have been addressed. However, there is still a significant inventory of infrastructure needs yet to be addressed and the staff is taking inventory on how best to address many of these over the next several years. Our capital budgets are limited to restricted funds available so that the Council can take a more revealing look at its funding sources, without the subsidy of the General Fund. It is always an option for the City Council to redirect General Fund monies to its immediate list of CIP projects, or add to that list. Despite all of the investment in the infrastructure, acquisition of additional park land, and facility upgrades, residents continue to pay lower taxes than those living in unincorporated King County. Today the City is almost debt free. A Public Works Trust Fund loan, at a startlingly low interest rate of 0.5 percent, is the only remaining debt the city is presently carrying. This loan balance of \$536,000 will be paid off in 2021.

Financial Overview

The FY2021/22 budget maintains the city's strong financial position with an ending fund balance of \$54,776,420, with \$31,318,575 of that in the City's General Fund. This strong ending position comes at the conclusion of a biennium that will sustain operations, increase public safety investments and resources, and see several major transportation and storm water infrastructure projects constructed on a pay-as-you-go basis without the issuance of any debt.

While \$54.8 million is a sizable balance, it must be recognized that nearly \$23.5 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 \$31.3 million that is available in the general fund, nearly \$4.9 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.

There is considerable discussion and debate over infrastructure needs for traffic, storm water management, and the need to begin investing in our facilities (City Hall and Park Facilities), many of which are now in need of upgrades and repairs. While our storm water funds have an adequate budget for future planning and projects, our transportation related infrastructure is extremely limited in revenue sources. Capital funds are limited to certain areas and projects and not available to address the broader number of deficiencies the Council has expressed concerns over. The normal annual adoption of a 6-Year Transportation Improvement Plan would solidify Council's desires for what particular projects get consideration for funding in the upcoming biennial budget. This year, we are concerned with how we approach the challenges of meeting the Growth Management Hearing Board's (GMHB) Remand of the City's concurrency evaluation tools. The City Council decided to complete a balanced land use and mobility environmental impact statement (EIS) before identifying long-term capital transportation projects beyond this two-year budget. The City can revisit the process of long term capital project planning at any time to discuss the longer-range transportation projects, but this budget only addresses projects for the two-year term of the budget within the limited amount of capital funding that has been forecasted for the 2021-2022 period.

Our street resurfacing, sidewalk repair, and ADA improvement programs are heavily reliant upon General Fund sources. Working closely with Public Works and using our Pavement Management Program, I have reduced the funding for these particular program areas but have kept funding at a sustaining, although minimal level, and plan to explore a broader range of options for maintaining our streets more cost effectively while maintaining a high pavement management index rating. We will not threaten our high pavement index rating standard over the next two years and will still be able to extend the life of many of our streets without complete resurfacing. There are a

handful of streets that have been neglected since the City's incorporation that may require complete rebuilding. We are recommending that we study and develop plans for these sites to begin addressing these neglected streets. The cost of resurfacing as a primary option has risen significantly over the past several years and this project area is yet another contributing factor to growing service expenses where we have deferred raising revenues (property taxes) to assist in addressing these rising costs.

Revenues

The Washington State economic forecast is uncertain, primarily due to the unknown long term impacts of COVID-19, a world-wide pandemic issue. There have been wide-spread economic impacts from COVID-19 on sales tax, however Sammamish has been less impacted because it relies on sales tax to a much lesser degree than surrounding communities. Where we have seen a decrease in sales tax revenues is from construction related sales tax, as we have had a moratorium on most new construction. We estimate that the overall sales tax impact is a \$400,000 drop in sales tax revenue from 2020 to 2021. Sales tax losses from small businesses in our community have been short lived as the restrictions on travel and occupancies have been lessened markedly by the Governor and Legislature as the pandemic has continued. There has been an uptick in online sales which appears to be overtaking any shorter term losses that may have originally impacted our revenue stream. 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. At this point in time, the pandemic has not had a direct measurable impact on property taxes but can result in delayed new construction levy recognition in the future. 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. We have seen that property sales transactions are down, as is our Real Estate Excise Tax revenues, which are down approximately \$1 million from 2019 as we prepare this budget. However, COVID-19 may be impacting the sales of real estate in ways that are not yet understood or forecast.

The FY2021/22 budget reflects an increase to the Surface Water Fee of 2% in 2021 and then again in 2022. These rates are tied to the costs of increasing compliance requirements and the adequate funding of the resulting capital improvements that have been made to date.

The cost of public safety services, along with many of our services in Parks and Traffic Management have grown significantly in the past four years due to service demands for a growing population. If we look just to the Police and Fire Department service demands we can see that our budgets have grown to support this demand. Including the recommendations in this biennial budget.

This FY2021/22 budget recommends a property tax increase to help pay for the expanding services and growing budgets necessary to sustain our growing population rather than placing a higher reliability on economic trends and over utilizing reserves. This budget includes taking the allowable 1% property tax increase for 2021 plus one half of the banked capacity that has not been utilized for the past 11 years. This budget recommends that the City recognize the real cost increases for services that have occurred over the last several years but have been absorbed by running very lean operations that don't recognize the full cost of some operations and then underspending budget expectations. 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 has come to expect.

Whereas utilizing one-half of the property tax banked capacity from prior years may sound shocking and overly burdensome, it in fact only amounts to approximately \$70 annually for a Sammamish property valued at \$900,000 dollars. Therefore, the actual fiscal impact of approximately \$70 annually, in the example provided, produces approximately \$1.5 million dollars annually to the City, which significantly contributes to a more properly balanced operational budget of revenues and expenses.

| Revenues (with transfers, without beginning fund balances) | | | | |
|---|------------------------------|-------------------------|-------------------------|-------------------------|
| Fund # | Fund Name | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
| 001 | General Fund | \$ 90,918,386 | \$ 88,229,243 | \$ 104,409,688 |
| 101 | Street Fund | 15,892,821 | 14,919,600 | 2,726,200 |
| 201 | Debt Service Fund | 1,090,666 | 1,079,999 | 536,000 |
| 301 | Gen Gov't CIP Fund | 742,423 | 104,000 | 3,360,000 |
| 302 | Parks CIP Fund | 13,160,225 | 10,630,000 | 8,067,500 |
| 340 | Transportation CIP Fund | 19,129,855 | 17,008,810 | 7,820,000 |
| 408 | Surface W/tr Mgmt Fund | 11,617,417 | 16,279,000 | 18,457,500 |
| 438 | Surface Water CIP Fund | 6,647,836 | 6,425,100 | 5,837,000 |
| 501 | Equipment Rental/Replacement | 1,104,686 | 1,552,824 | 1,621,674 |
| 502 | Technology Replacement | 2,610,994 | 5,352,450 | 5,721,700 |
| 503 | Risk Management Fund | 666,071 | 778,200 | 1,057,000 |
| Totals | | \$ 163,581,380 | \$ 162,359,226 | \$ 159,614,262 |

Expenditures

The FY2021/22 expenditure budget reflects an operating cost decrease but only because this budget does not contain as many large capital expenditures as were identified in FY2019/20. It still is reflective of many key maintenance and capital items to keep us from falling behind and it addresses the need to maintain roads and parks infrastructure systems.

Contracted fire service will remain stable, but as noted, the Eastside Fire & Rescue budget defers some capital and maintenance issues until 2023/24 to keep costs lower for agencies more significantly impacted by the pandemic. Police service costs are increasing by \$2.5 million to reflect the recommended staffing increases for an additional Sergeant, 2 Patrol Officers, and an additional School Resource Officer.

Expenditures should be accounted for as accurately as possible. I have eliminated the \$3 million dollars in budgeted contingency expenditures, as it distorts actual expenditures, and requires the use of General Fund Reserves to balance operational needs. For large expenses, the City Council can make appropriations on a case by case basis.

Expenditure increases in the CIP funds reflect the anticipated delivery of several capital projects during the biennium without debt financing. Parks, transportation and stormwater projects are identified below as the larger projects in the FY2021/22 capital budget and are:

- School field turf replacement -2 fields (\$6.48 million)
- Athletic fields (\$5 million)
- Complete Issaquah/Fall City Road Phase 1 (\$2.55 million)
- Sahalee projects (\$2 million)
- George Davis Creek Fish Passage (\$3.05 million)

| Expenditures (with transfers, without ending fund balances) | | | | |
|--|------------------------------|-----------------------|-----------------------|-----------------------|
| Fund # | Fund Name | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
| 001 | General Fund | \$ 83,947,278 | \$ 98,096,967 | \$ 102,115,998 |
| 101 | Street Fund | 15,205,832 | 19,665,456 | 12,011,990 |
| 201 | Debt Service Fund | 1,090,666 | 1,079,999 | 536,000 |
| 301 | Gen Gov't CIP Fund | 522,818 | 3,924,000 | 6,000,000 |
| 302 | Parks CIP Fund | 8,705,931 | 18,071,900 | 17,227,000 |
| 340 | Transportation CIP Fund | 22,371,965 | 43,732,000 | 8,061,200 |
| 408 | Surface Wtr Mgmt Fund | 11,021,087 | 16,632,490 | 17,235,531 |
| 438 | Surface Water CIP Fund | 6,912,866 | 7,181,532 | 7,590,256 |
| 501 | Equipment Rental/Replacement | 1,185,926 | 1,197,468 | 849,669 |
| 502 | Technology Replacement | 2,634,050 | 5,348,250 | 6,346,700 |
| 503 | Risk Management Fund | 716,054 | 797,200 | 1,051,000 |
| Totals | | \$ 154,314,473 | \$ 215,727,262 | \$ 179,025,344 |

| Ending Fund Balances | | | | |
|-----------------------------|------------------------------|----------------------|----------------------|----------------------|
| Fund # | Fund Name | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
| 001 | General Fund | \$ 26,704,940 | \$ 16,837,213 | \$ 31,318,575 |
| 101 | Street Fund | 10,058,891 | 5,313,035 | - |
| 201 | Debt Service Fund | - | - | - |
| 301 | Gen Gov't CIP Fund | 4,065,004 | 245,004 | 1,071 |
| 302 | Parks CIP Fund | 16,625,240 | 9,083,340 | 9,136,820 |
| 340 | Transportation CIP Fund | 26,723,508 | 318 | 4,449,818 |
| 408 | Surface Wtr Mgmt Fund | 3,368,706 | 3,015,216 | 6,057,716 |
| 438 | Surface Water CIP Fund | 3,241,524 | 2,530,903 | 765,524 |
| 501 | Equipment Rental/Replacement | 940,922 | 1,296,279 | 2,156,449 |
| 502 | Technology Replacement | 416,377 | 299,277 | 508,944 |
| 503 | Risk Management Fund | 345,958 | 326,957 | 381,503 |
| Totals | | \$ 92,491,070 | \$ 38,947,542 | \$ 54,776,420 |

Conclusion

The FY2021/22 biennial budget addresses the priorities identified by the City Council from their retreat in January of 2020 and throughout the discussions that were held on transportation improvements related to TIP discussions, the 2's and 3's discussions on Park Improvements, and the preliminary Budget Study Sessions on Capital Projects and Revenue forecasts held in August.

I appreciate the opportunity to prepare and submit a recommended budget that modestly addresses a need for a few additional staff so that we can move towards more internal accountability and best practices; recommends an essential increase in Police services with 3 additional officers and an additional SRO; recommends the creation of an internal City Attorney position and support paralegal with no corresponding increase in costs; includes the partial

recognition of the 11 years of banked capacity as an appropriate and modest increase in revenue that is not out of line with the significant cost increase of providing services.

We will work hard to further refine our budgeting and spending practices so that we reflect the accountability and transparency that I believe the City Council desires. This budget can be further augmented with a long-term CIP, after we further evaluate our transportation decisions in a separate process later in 2021. This will be necessary for long-term planning. We will be further analyzing our many other capital investment needs over the course of 2021 so that we are well positioned to have a more complete and comprehensive 2023/2024 biennial budget. The turnover in City Managers has made consistency very difficult for the Council and the staff and we hope to stabilize our administrative systems very quickly after we begin the new biennial budget period.

This has been a turbulent year in City leadership as there has been a major change in the makeup of the City Council and a significant change in senior management at the City. The senior management change has resulted in an awkward and somewhat disjointed process in putting the budget together as it has been reviewed and received direction from three different people in the City Manager's role. The glue that has held this budget process together is the dedicated and diligent work of the Assistant City Manager/Finance Director Aaron Antin and Deputy City Manager Chris Gianini, along with Sr. Budget & Rates Analyst Lori Wile. I am extremely thankful for their determination, discipline and attention to detail in putting this budget together. I also want to thank the City's Department Directors for their work in developing and bringing forward their department budgets.

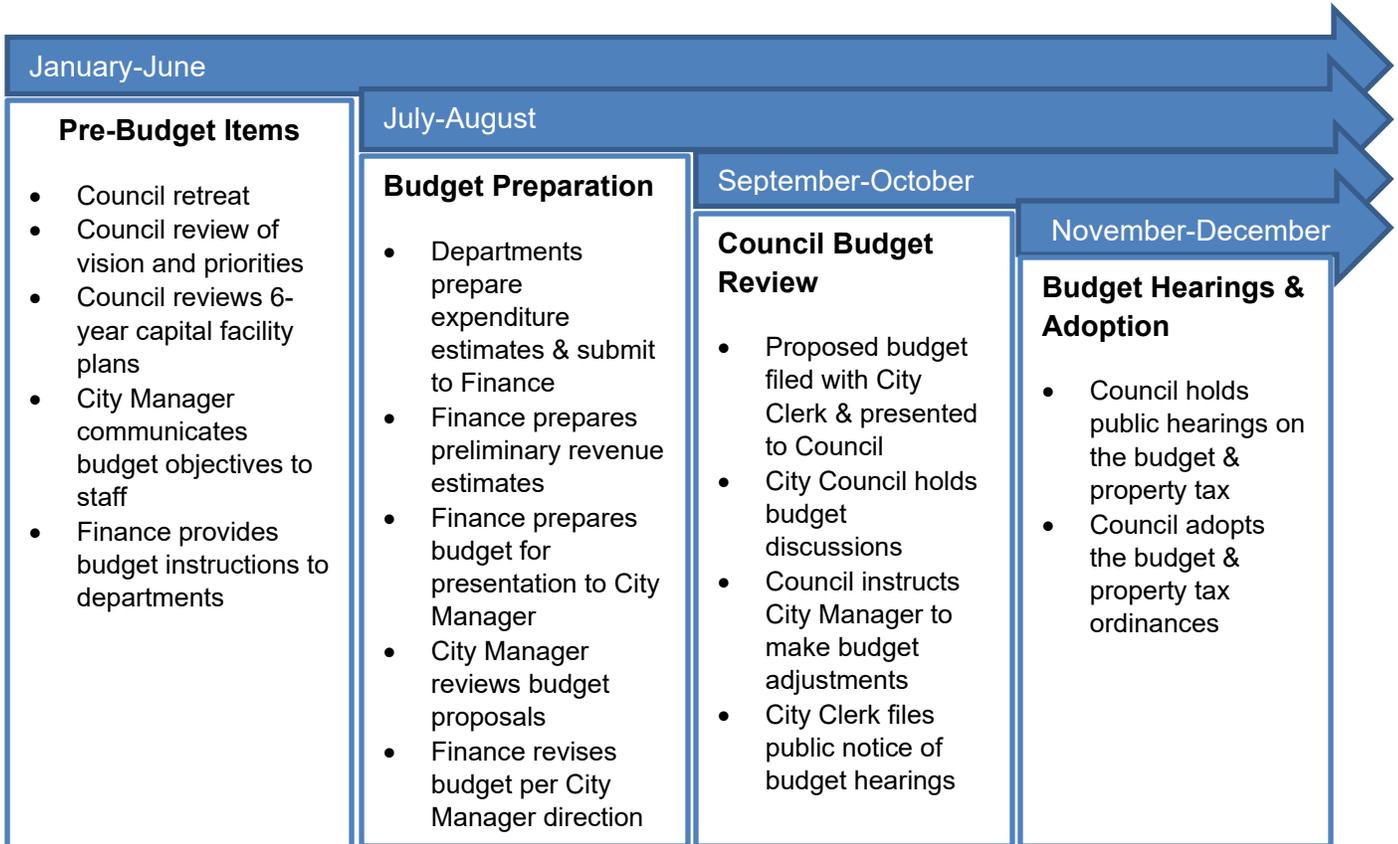
Finally, I want to thank the City Council for the time they have spent in reviewing, refining and approving this budget. I appreciate, acknowledge and thank you for your dedication and sacrifice of time that it takes to create this significant guiding document for the City. This budget is clear in its intent, deeply reflective of the community's priorities and values and another confident step toward a bright future for Sammamish.

Respectfully,

Dave Rudat
City Manager

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.

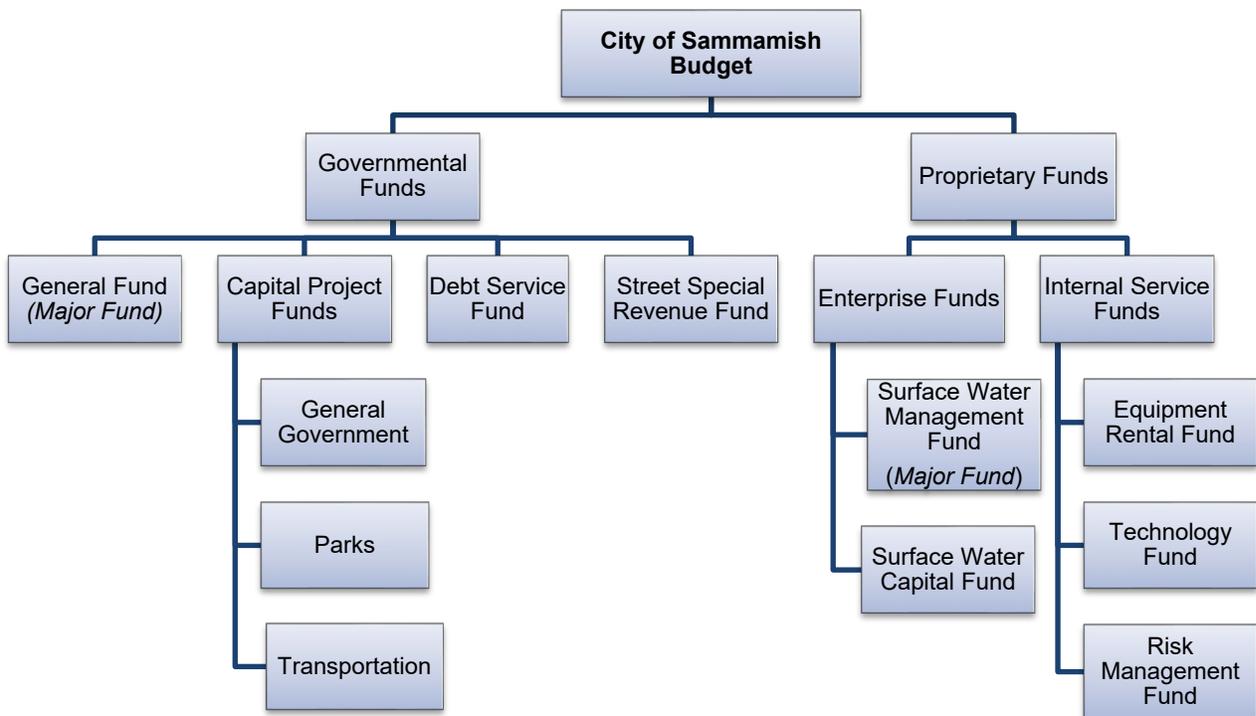
Budget Fund Structure

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

Governmental funds include the General Fund, the Street 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 two 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.

Non-major Governmental Funds

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

Parks Capital Project Fund – This fund supports the acquisition and development of park capital improvement projects identified in the city's 6-year parks capital improvement plan. Revenues are received from General Fund transfers, real estate excise taxes on the sale of property, impact fees on new construction, state and federal grants, investment interest, and a county tax levy for parks.

Transportation Capital Project Fund – This fund was established to fund and track the construction of projects approved in the city's 6-year transportation capital improvement plan. This plan sets forth major projects and improvements needed in the area of streets, sidewalks, signals, and intersections. Funding sources include General Fund transfers, real estate excise taxes on the sale of property, transportation impact fees on new construction, investment interest, and state and federal grants.

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>Parks Capital Fund</i> | <i>Transp. Capital Fund</i> | <i>Surface Water Cap. Fund</i> |
|----------------------------|---------------------|---------------------------------|--------------------------------|---------------------------|-----------------------------|--------------------------------|
| | <i>General Fund</i> | <i>Surface Water Mgmt. Fund</i> | | | | |
| Administrative Svcs. | X | | | | | |
| Building Division-CD | X | | | | | |
| City Clerk | X | | | | | |
| City Council | X | | | | | |
| City Manager | X | | | | | |
| Emergency Management | X | | | | | |
| Facilities | X | | X | | | |
| Finance | X | | | | | |
| Fire | X | | | | | |
| Human Resources | X | | | | | |
| Human Services | X | | | | | |
| Park Administration | X | | | X | | |
| Park Maintenance | X | | | | | |
| Park Planning | X | | | X | | |
| Park Rec/Volunteers/Arts | X | | | | | |
| Permit Center-CD | X | | | | | |
| Planning-CD | X | | | | | |
| Police | X | | | | | |
| Public Works Admin. | X | X | | | X | X |
| Public Works Eng. | X | X | X | | X | X |
| Public Works Traffic | X | | | | | |
| Public Works Mntnce. | X | X | | | | |

Budgetary Basis

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

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

Budget projections for revenues and expenditures are prepared on the modified accrual basis for all funds. The City's audited financial statements are prepared in accordance with Government Accounting Standards Board (GASB) 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. plumbing permits, park user fees, property taxes, etc.). General government operating revenues are summarized by revenue type (e.g. taxes, licenses and permits, charges for services, etc.) and across funds. Major revenue sources and trends are highlighted in the executive summary section.

Expenditure budgets, like revenues, are prepared at the line-item or object of expenditure level (e.g. 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 basis of accounting under GASB 34. The entity-wide statements are reported on the accrual basis similar to private business. Under this method of accounting and reporting all revenues are recognized when earned, regardless of when they are received, and all expenses are recognized when they are incurred. The individual governmental fund statements are reported on the modified accrual basis as described in the Budgetary Basis section. The Street Fund is budgeted as a separate fund as required by Washington state law but is combined with the General Fund for financial reporting purposes as required by GAAP.

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

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

- Long term debt proceeds as revenue
- Capital outlays and debt service principal payments as expenditures
- No expenditure for depreciation of capital assets
- No expenditure for earned but unpaid employee leave accruals
- 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 shall prepare a concise summary and guide to key issues and aspects of the operating and capital components of the budget for the education and involvement of the public.
- The 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.
- State and federal funds may be used, but only when the City can be assured that the total costs and requirements of accepting funds are known and will not adversely impact the city's General Fund. Future impacts on the budget will be considered in all grant requests.
- The City will annually review all fees for licenses, permits, fines, and other miscellaneous charges as part of the budget process. The full cost of providing a service should be calculated to provide a basis for setting the

charge or fee. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities. Other factors for fee or charge adjustments may include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.

- 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 will maintain good communications with bond rating agencies concerning its financial condition and will take all reasonable measures to ensure an excellent bond rating.
- The City will not use lease purchases, except in the case of extreme financial emergency, with specific approval of the City Council. If lease purchasing is approved by Council, the useful life of the item must be equal to or greater than the length of the lease. No lease purchases will be approved by the City Council beyond a five-year lease.
- The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs.
- Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. All short-term borrowing will be subject to Council approval by ordinance or resolution and will bear interest at prevailing rates.
- *General Obligation Bonds (Voted)*
 - Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
 - Before general obligation bond propositions are placed before the voters, the capital project under consideration should be included as part of the capital improvement program.
- *Limited Tax General Obligation Bonds (Non-voted)*
 - Prior to the issuance of limited tax general obligation bonds, all alternative methods of financing should have been exhausted.
 - Limited tax general obligation bonds should only be issued under certain conditions:
 - 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.
 - Prepare a standard process for planning and establishing debt financing for capital projects which clearly defines: a.) the timing for debt financing, b.) the role of the various participants in the financing process and c.) steps in the process, which need to be completed to achieve successful, project funding.
 - Determine the most practicable and cost-effective ways of providing interim financing for city capital projects.
 - Establish the most stable and favorable financial, economic and political environment for the City to provide the most attractive credit rating for financing the City's larger capital projects.
 - Obtain the most competitive pricing on debt issues and broker commissions to ensure a favorable value to the City's customers.

Reserve and Fund Balance Policies

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

- The City will maintain an adequate fund balance for each fund to ensure sufficient resources for cash flow and to mitigate revenue shortages or emergencies.
- Prudent use of reserve funds will enable the City to defray future costs, take advantage of matching grant funds and provide the City with the ability to exercise flexible financial planning in developing future capital projects.
- Fund balances will be used in the following order: restricted, committed, assigned, unassigned. (Definitions may be found in the glossary.)
- The minimum fund balance will be attained and maintained through prudent management of expenditures, revenue management and/or contributions from the general fund.
- The City will maintain reserves required by law, ordinance and/or bond covenants to ensure service levels, stability and to protect against economic downturns and emergencies.
 - The Council has passed an ordinance setting a general fund reserve balance of no less than 10% of annually budgeted general fund operating revenues.
 - 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.
 - As part of the 2017 stormwater rate study, 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.
- Restrictions of fund reserves will be judged as to their adequacy in terms of projected needs.
- The City will appropriate funds to the Equipment Rental and Replacement Fund biennially to provide for the maintenance and timely replacement of equipment. The reserve portion will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon either an adopted equipment replacement schedule or on an as needed basis.
- The City will appropriate funds to the Technology Replacement Fund biennially for the facilitation of information processing, computer hardware and software needs and replacement or upgrading of obsolete or deficient items.
- The City will appropriate funds to the Risk Management Fund biennially for the purpose of centralizing and tracking all insurance premiums, deductible payments, unemployment, and any other costs related to risk management.

Investment Policies and Cash Management

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

- The City shall manage and invest its idle cash on a continuous basis in accordance with the City Council's adopted investment policies and within guidelines established by the Washington State statutes based upon the following order of priorities: 1) Legality, 2) Safety, 3) Liquidity, 4) Yield.
- The City shall maintain a cash management program which includes collection of accounts receivable, disbursement of funds, and prudent investment of its available cash.
- As permitted by law and city ordinances and to maximize the effective investment of assets, all funds not needed for general obligations may be pooled into one account for investment purposes. The income derived from this account will be distributed to the various funds based on their average balances on a periodic basis. Proceeds of bond issues shall not be pooled with other assets of the City but shall be invested as provided by applicable bond ordinances.
- The Finance Director shall periodically furnish the City Manager and City Council with a report that will include the amount of interest earned to date. An annual report will be provided which will summarize investment activity for the year and will give the rate of return for the year.
- State and local laws require an annual audit of the financial records of the City. That audit will include a review of all investment activity 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 (Council manic debt). For this type of debt, a city is limited to 1.5% of its assessed value. For the tax year 2021, this limit is \$297,775,347.
2. The second statutory limit is the amount of general obligation debt a city may incur for general governmental purposes with the vote of the people (voted debt). The amount of voted debt allowed is reduced by the amount of Council manic debt described above. The limit of voted and Council manic debt combined is 2.5% of the assessed value. For tax year 2021, this limit is \$496,292,244.
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 \$992,584,489 for 2021. Voter-approved measures require a favorable vote of 60% or more of the voters in order to proceed with such debt financing.

The City of Sammamish has one Public Works Trust Fund loan for transportation outstanding as of December 31, 2020 in the amount of \$533,333.

Legal Debt Margin

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------------------------------|-----------|-----------|-----------|-----------|--------------|-------------|
| Debt limit (in thousands) | \$686,716 | \$724,368 | \$832,381 | \$942,366 | \$1,002,994 | \$992,584 |
| Net debt applicable to limit | \$ 2,667 | \$ 2,133 | \$ 1,600 | \$ 1,067 | \$ 533 | \$ 0 |
| Legal debt margin (in thousands) | \$684,049 | \$722,235 | \$830,781 | \$941,299 | \$ 1,002,461 | \$1,050,000 |

EXECUTIVE SUMMARY

PROPOSED VERSUS ADOPTED BUDGET

Expenditures in the proposed budget exceeded revenues in the 2021-2022 biennium by \$23.4 million, with the general operating funds accounting for \$10.9 million of the difference. The City Council elected to reduce the operating funds' gap to approximately \$7 million for the 2021-2022 biennium using fund balance to cover the excess of expenditures over revenues while they assessed options to equalize the operating revenues and expenditures in the long-term. These actions result in an ending fund balance in the operating funds of \$31.3 million, well over the required reserve of just under \$5 million.

The revenue reduction resulted from using only one half of the available unlevied property taxes for 2010 through 2020 rather than the entire available levy in the proposed budget.

Expenditure reductions include hiring delays, reductions in some contracted services, and a temporary reduction in road maintenance while an evaluation of the pavement overlay program is made.

ALL FUNDS - SOURCES OF FUNDS

| Description | 2021-2022 Proposed Budget | 2021-2022 Adopted Budget | Difference |
|------------------------------|------------------------------|-----------------------------|-----------------------|
| Beginning Fund Balance | \$ 74,187,502 | \$ 74,187,502 | \$ - |
| Taxes | \$ 93,779,000 | \$ 91,679,000 | \$ (2,100,000) |
| Licenses & Permits | 3,249,000 | 3,249,000 | - |
| Intergovernmental | 5,522,700 | 5,522,700 | - |
| Charges for Services | 32,846,102 | 32,846,102 | - |
| Fines & Forfeits | 779,000 | 779,000 | - |
| Interest & Miscellaneous | 3,178,652 | 3,178,652 | - |
| Transfers & Non-revenues | 22,359,808 | 22,359,808 | - |
| Total Revenues | \$ 161,714,262 | \$ 159,614,262 | \$ (2,100,000) |
| Total Fund (with BFB) | \$ 235,901,764 | \$ 233,801,764 | \$ (2,100,000) |

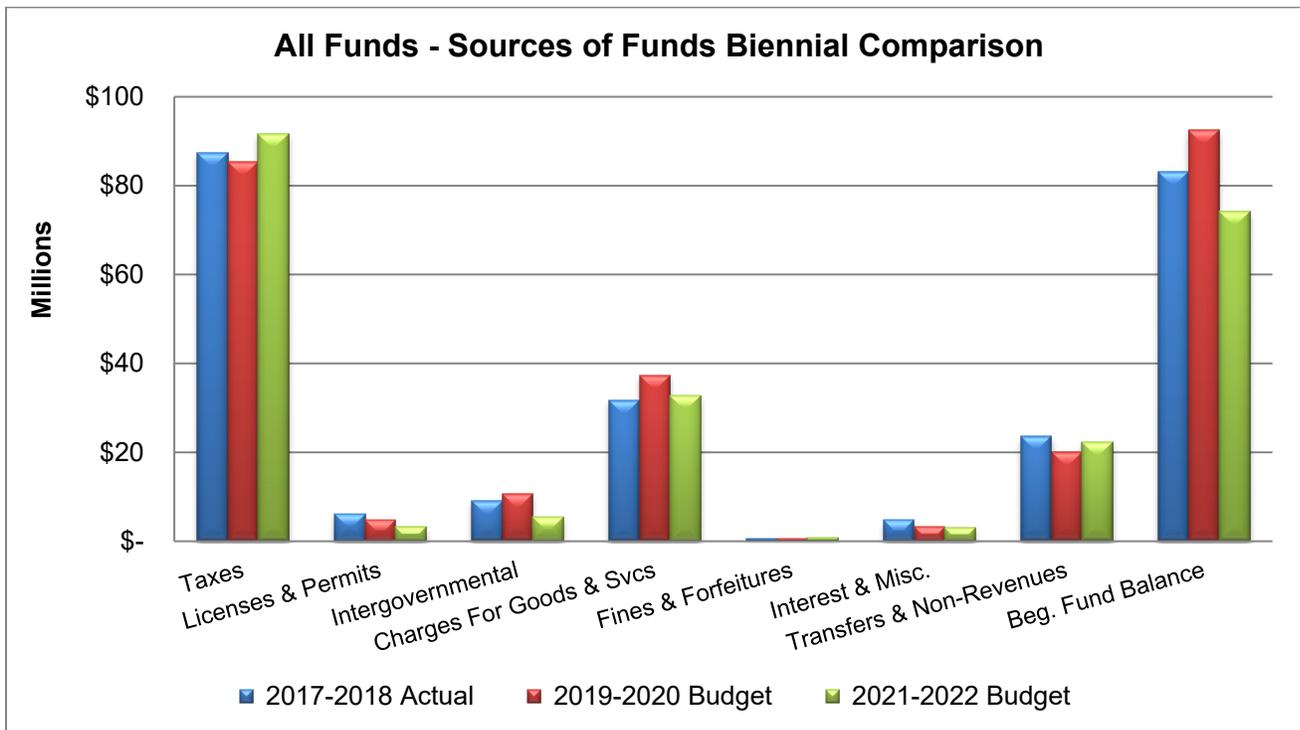
ALL FUNDS - USES OF FUNDS

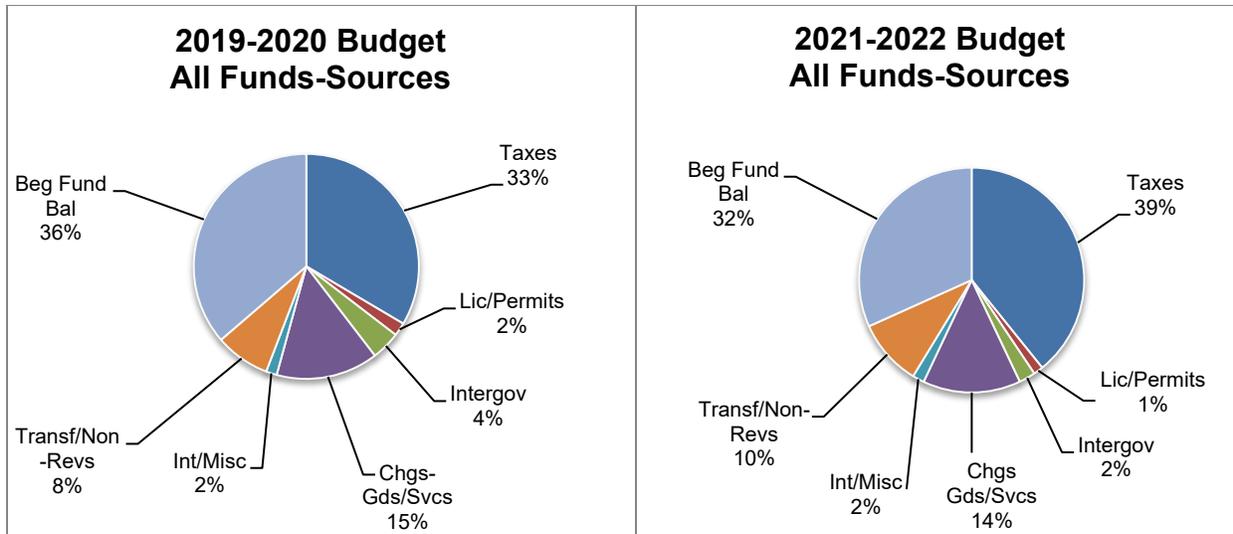
| Description | 2021-2022 Proposed Budget | 2021-2022 Adopted Budget | Difference |
|---------------------------|------------------------------|-----------------------------|-----------------------|
| Personnel | \$ 39,851,100 | \$ 39,185,600 | \$ (665,500) |
| Supplies | 3,517,540 | 3,517,540 | - |
| Services & Charges | 70,676,619 | 65,645,619 | (5,031,000) |
| Intergovernmental | 1,318,256 | 1,318,256 | - |
| Capital | 39,781,965 | 39,426,965 | (355,000) |
| Interfund | 29,395,364 | 29,395,364 | - |
| Debt Service | 536,000 | 536,000 | - |
| Total Expenditures | \$ 185,076,844 | \$ 179,025,344 | \$ (6,051,500) |
| Ending Fund Balance | 50,824,920 | 54,776,420 | 3,951,500 |
| Total with EFB | \$ 235,901,764 | \$ 233,801,764 | \$ (2,100,000) |

ALL FUNDS - SOURCES OF FUNDS

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 83,224,162 | \$ 92,536,878 | \$ 74,187,502 |
| Taxes | \$ 87,438,587 | \$ 85,360,000 | \$ 91,679,000 |
| Licenses & Permits | 6,184,979 | 4,882,000 | 3,249,000 |
| Intergovernmental | 9,180,701 | 10,624,173 | 5,522,700 |
| Charges for Services | 31,764,354 | 37,359,250 | 32,846,102 |
| Fines & Forfeits | 545,186 | 647,000 | 779,000 |
| Interest & Miscellaneous | 4,832,001 | 3,313,704 | 3,178,652 |
| Transfers & Non-revenues | 23,635,572 | 20,073,099 | 22,359,808 |
| Total Revenues | \$ 163,581,380 | \$ 162,259,226 | \$ 159,614,262 |
| Total Fund (with BFB) | \$ 246,805,542 | \$ 254,796,104 | \$ 233,801,764 |

A property tax increase of just over 5% was approved for 2021. This is the first increase, other than for new construction, since 2009. Reductions in permit and services revenues are expected due to a slowdown in development activity that will occur as Council assesses the city's future direction. Intergovernmental revenue is projected to be lower with fewer grant funded street projects



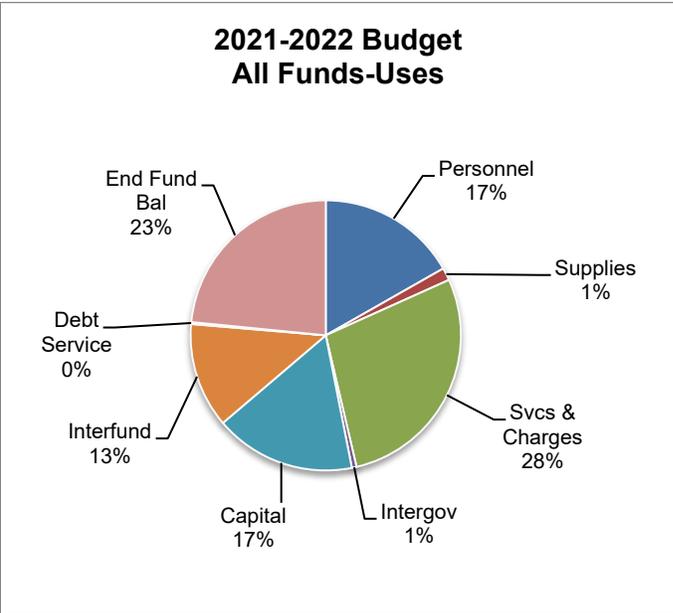
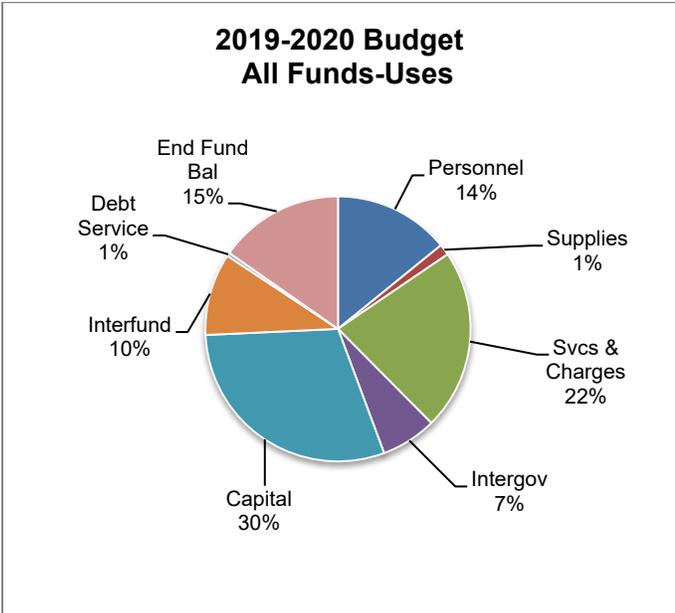
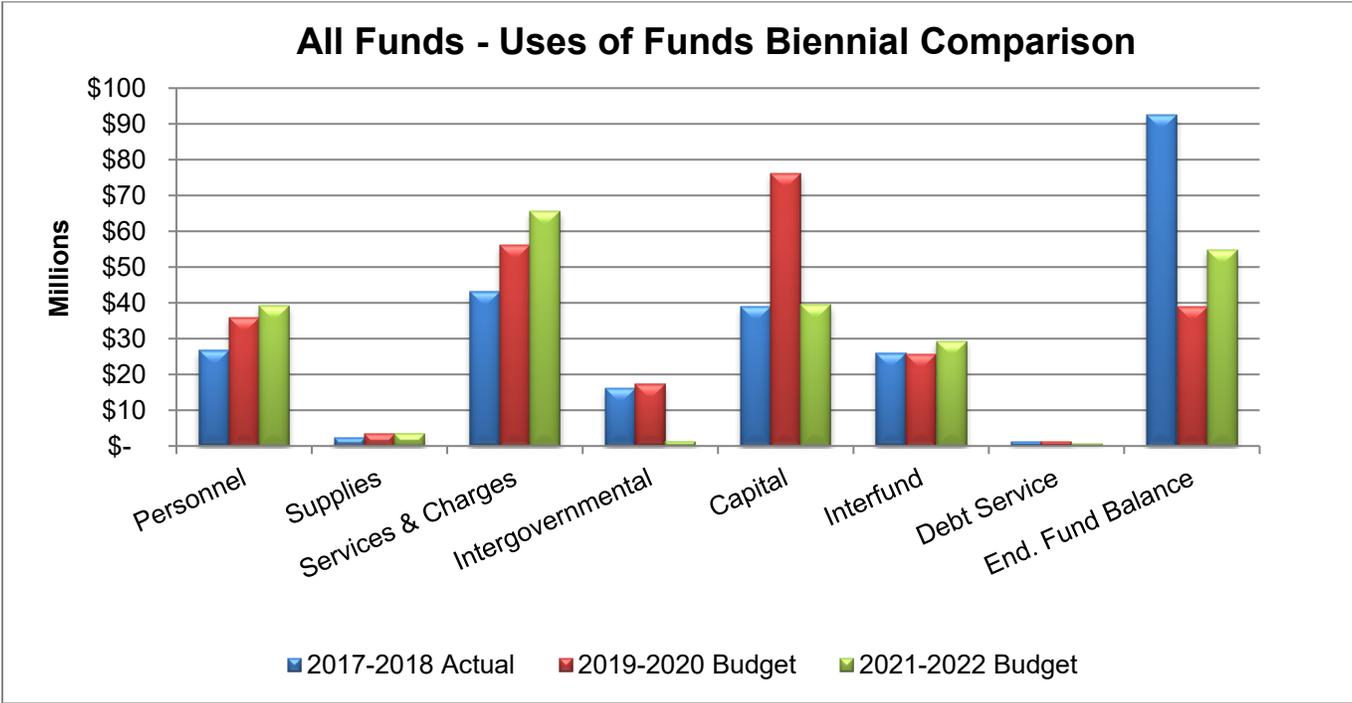


ALL FUNDS - USES OF FUNDS

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------|-----------------------|-----------------------|-----------------------|
| Personnel | \$ 26,670,146 | \$ 36,020,070 | \$ 39,185,600 |
| Supplies | 2,312,003 | 3,443,914 | 3,517,540 |
| Services & Charges | 43,147,137 | 56,269,605 | 65,645,619 |
| Intergovernmental | 16,110,369 | 17,258,191 | 1,318,256 |
| Capital | 38,926,321 | 76,221,210 | 39,426,965 |
| Interfund | 26,057,831 | 25,555,573 | 29,395,364 |
| Debt Service | 1,090,666 | 1,079,999 | 536,000 |
| Total Expenditures | \$ 154,314,473 | \$ 215,848,562 | \$ 179,025,344 |
| Ending Fund Balance | 92,491,069 | 38,947,542 | 54,776,420 |
| Total with EFB | \$ 246,805,542 | \$ 254,796,104 | \$ 233,801,764 |

The 2021-2022 budget includes 3 additional full-time equivalent (FTE) positions bringing the total FTE count to 134.25 from 131.25. The new positions include a city attorney, a paralegal, and a mechanic in 2022. City attorney services were previously provided by contract with an outside legal firm. Other personnel changes include a shared administrative support position added for Police and the front counter, a shared management analyst position for Administrative Services and Human Services, elimination of an IT business analyst position, and elimination of the Emergency Manager position which was replaced with contracted services.

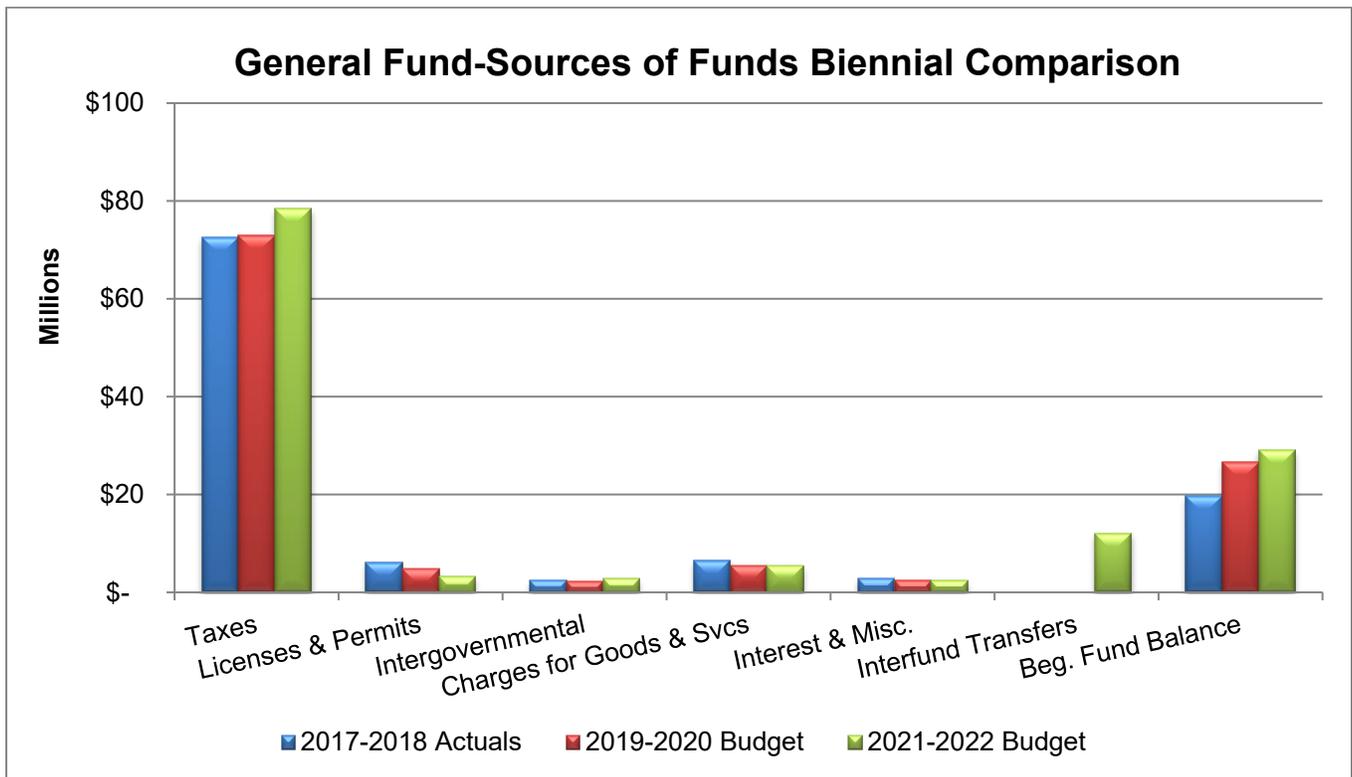
The increase in the services and charges category includes the reclassification of the Police and Fire contracts from the intergovernmental category to the services and charges category along with four additional contracted uniformed Police personnel, significant maintenance on city facilities and increases in fleet maintenance and technology services. The services and charges category was reduced by elimination of the \$6 million in contingency funds included in previous biennial budgets. Capital costs are down due to the scheduled completion of 2 major road projects

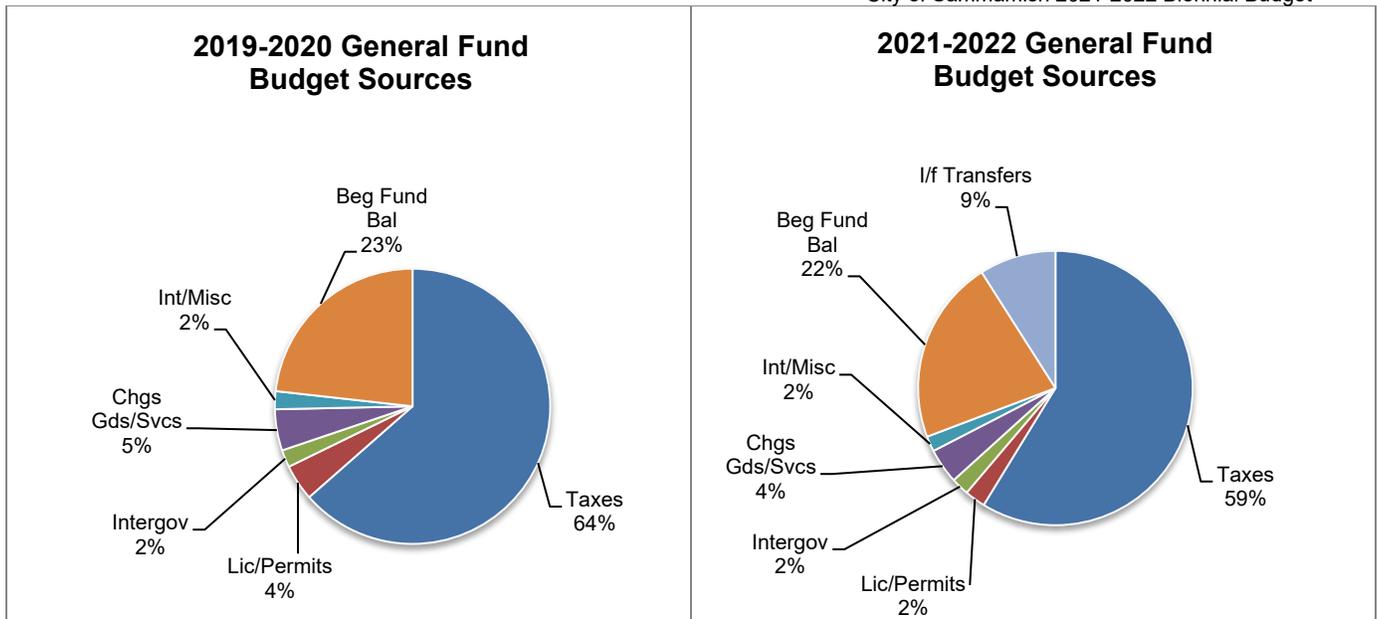


GENERAL FUND - SOURCES OF FUNDS

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 19,733,831 | \$ 26,704,937 | \$ 29,024,885 |
| Taxes | \$ 72,685,204 | \$ 73,000,000 | \$ 78,399,000 |
| Licenses & Permits | 6,184,979 | 4,882,000 | 3,249,000 |
| Intergovernmental | 2,553,249 | 2,345,763 | 2,796,500 |
| Charges for Services | 6,564,481 | 5,574,600 | 5,513,318 |
| Interest & Miscellaneous | 2,930,473 | 2,426,880 | 2,414,880 |
| Interfund Transfers | - | - | 12,036,990 |
| Total Revenues | \$ 90,918,386 | \$ 88,229,243 | \$ 104,409,688 |
| Total Fund (with BFB) | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

Property taxes are projected to increase \$5.2 million due to a 5% increase from the 2019 property tax levy combined with property tax on new construction. Sales tax is projected to increase a modest \$196,000. A current building moratorium is expected to negatively affect sales tax and other development revenues. Interfund transfers move the 2020 ending fund balance of \$9.3 million from the Street Fund to the General Fund. These transfers also include moving the annual state shared gas tax to the General Fund to contribute to the cost of street maintenance.



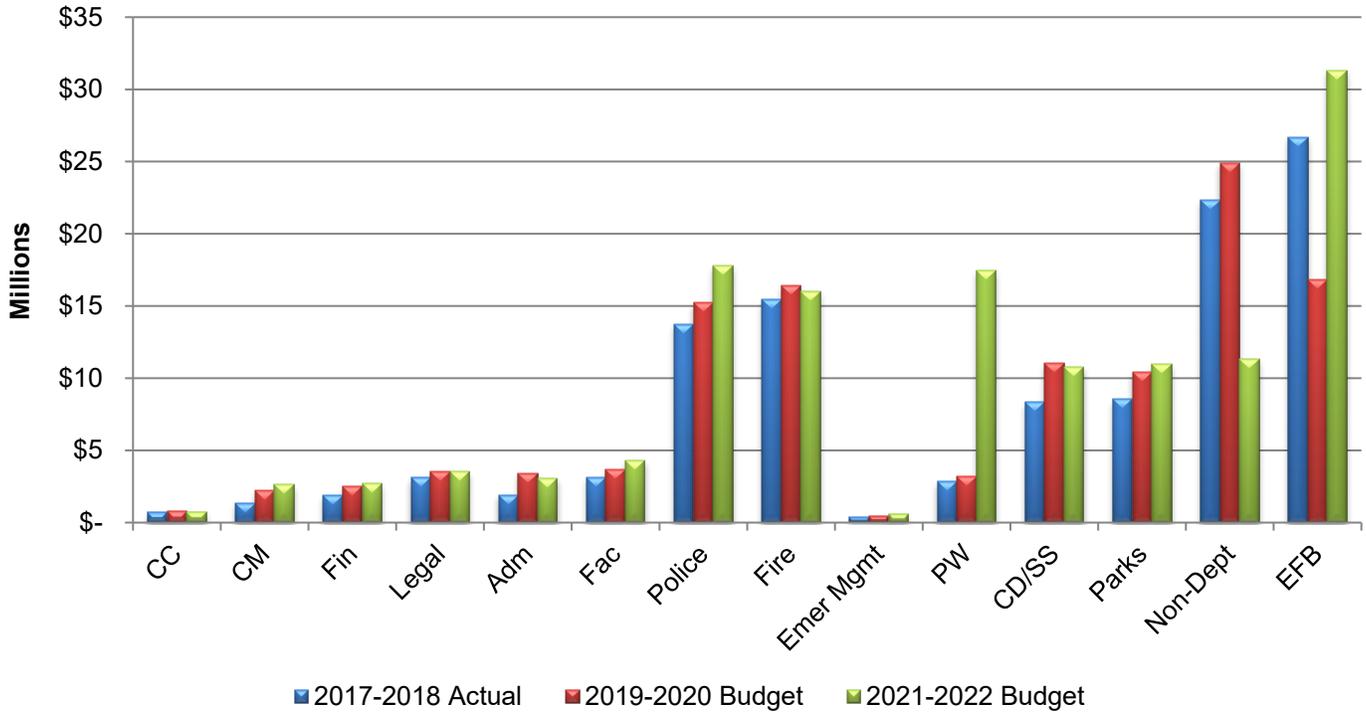


GENERAL FUND – USES OF FUNDS BY DEPARTMENT

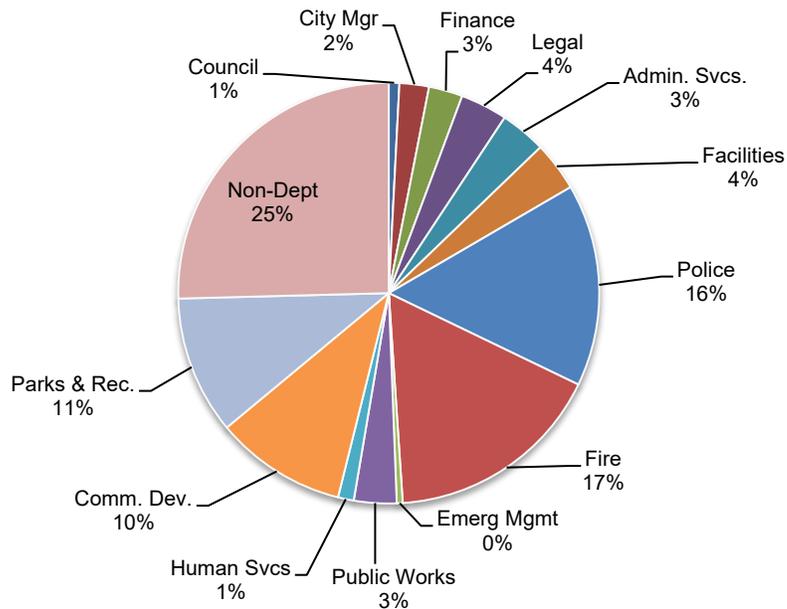
| Department | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| City Council | \$ 712,660 | \$ 795,300 | \$ 749,500 |
| City Manager | 1,359,427 | 2,222,950 | 2,647,800 |
| Finance | 1,886,542 | 2,546,490 | 2,709,900 |
| Legal Services | 3,121,101 | 3,542,850 | 3,544,100 |
| Administrative Services | 1,927,104 | 3,453,500 | 3,089,100 |
| Facilities | 3,168,679 | 3,718,480 | 4,326,700 |
| Police Services | 13,774,881 | 15,264,840 | 17,778,900 |
| Fire Services | 15,455,387 | 16,462,500 | 16,052,517 |
| Emergency Management | 392,408 | 447,100 | 578,500 |
| Public Works | 2,855,828 | 3,207,960 | 17,485,070 |
| Social & Human Services | 970,566 | 1,188,090 | 1,449,400 |
| Community Development | 7,375,880 | 9,900,560 | 9,360,250 |
| Parks & Recreation | 8,593,712 | 10,417,615 | 10,974,100 |
| Non-Departmental | 22,353,103 | 24,928,732 | 11,370,161 |
| Total Expenditures | \$ 83,947,278 | \$ 98,096,967 | \$ 102,115,998 |
| Ending Fund Balance | 26,704,939 | 16,837,213 | 31,318,575 |
| Total Fund (with EFB) | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

The large increase in Public Works results from incorporating expenditures formerly in the Street Fund into the Public Works department in the General Fund which brought with it the transfer of just under 17 employees. The large decrease in Non-Departmental is from elimination of the biennial \$11.81 million transfer to the Street Fund. The Police Services budget increased with the addition of 4 contracted uniformed Police personnel and an Administrative Assistant city position that is shared with Community Development. Two positions are added in Legal Services as the city moves to in-house City Attorney services from entirely contracted legal services and a mechanic position is added to Facilities in 2022.

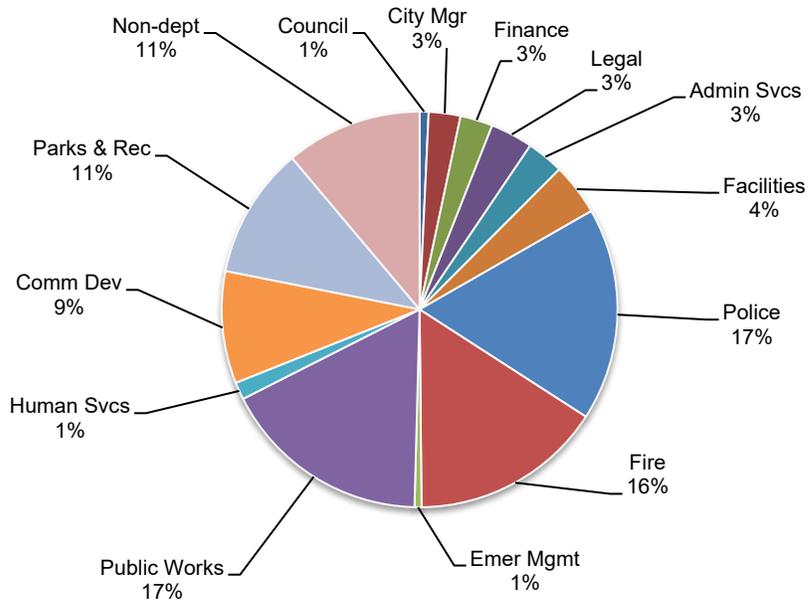
General Fund-Uses of Funds by Department



2019-2020 General Fund Budget by Department



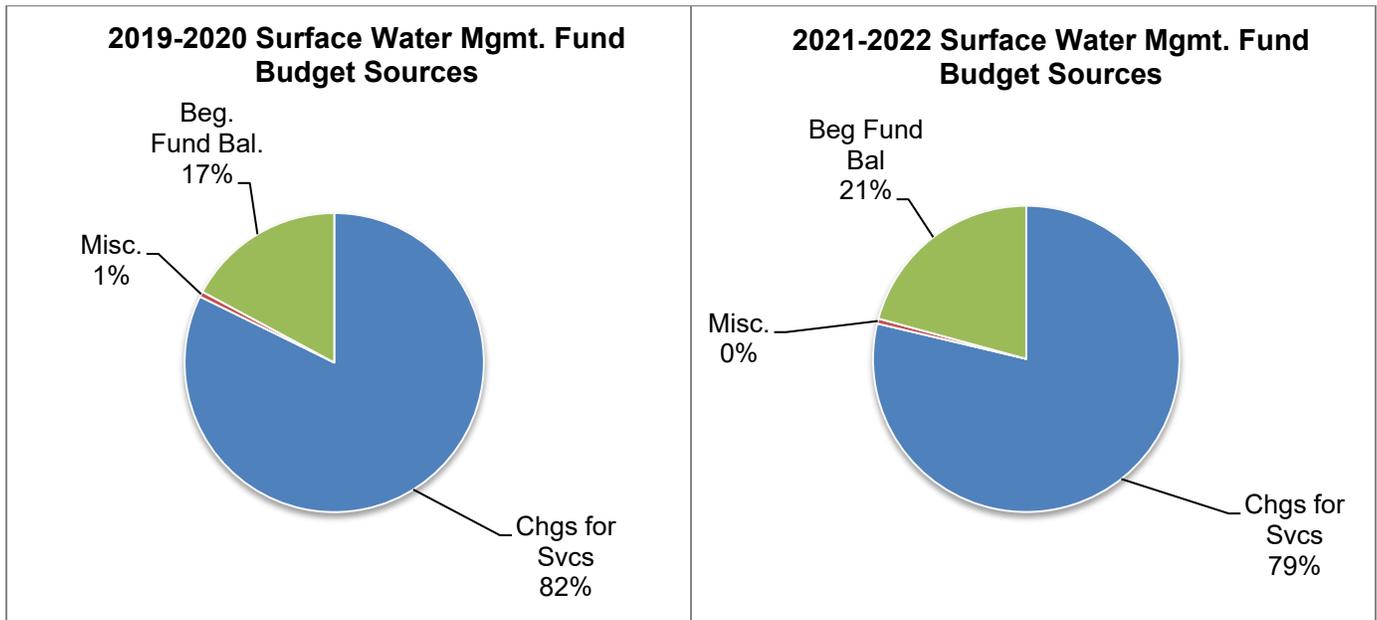
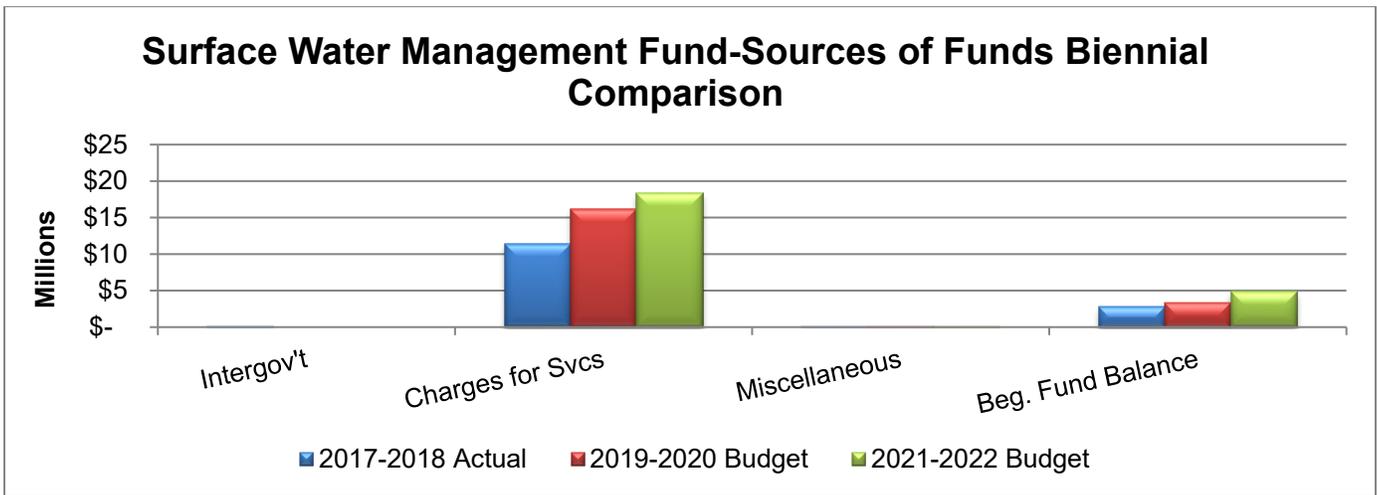
2021-2022 General Fund Budget by Department



SURFACE WATER MANAGEMENT FUND - SOURCES OF FUNDS

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 2,772,376 | \$ 3,368,706 | \$ 4,835,747 |
| Intergovernmental | \$ 60,823 | \$ - | \$ - |
| Charges for Services | 11,446,091 | 16,165,000 | 18,333,500 |
| Miscellaneous | 110,503 | 114,000 | 124,000 |
| Total Revenues | \$ 11,617,417 | \$ 16,279,000 | \$ 18,457,500 |
| Total Fund (with BFB) | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |

Surface water fees charged on residential and commercial property is the largest revenue source in this fund. The fees are budgeted to increase 2% in 2021 and 2022, raising the annual fee on a single-family home from \$380 in 2020 to \$396 in 2022.

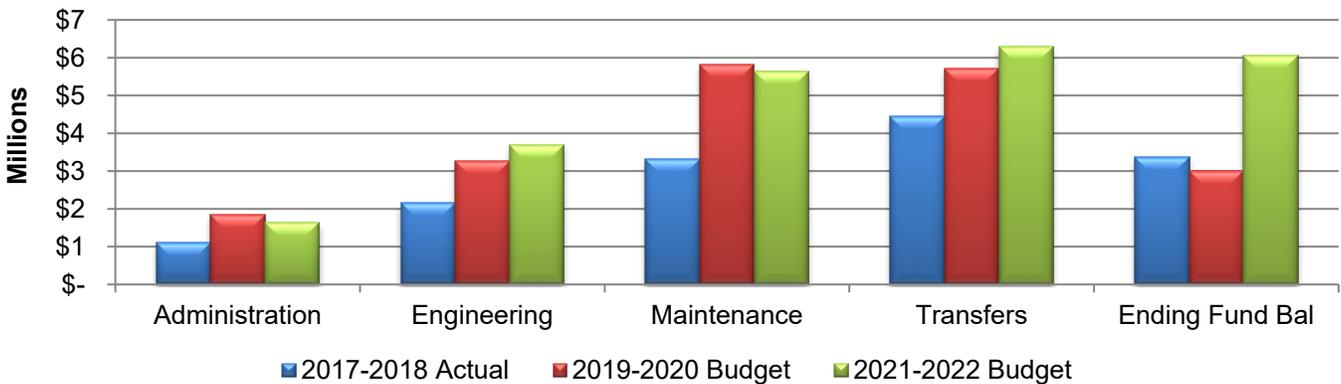


SURFACE WATER MANAGEMENT FUND – USES OF FUNDS BY DIVISION

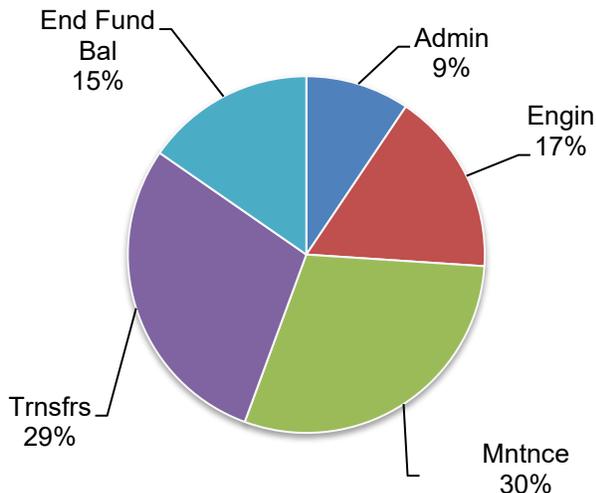
| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Administration | \$ 1,100,222 | \$ 1,850,730 | \$ 1,633,300 |
| Engineering | 2,155,700 | 3,265,874 | 3,678,700 |
| Maintenance | 3,322,635 | 5,809,340 | 5,625,318 |
| Interfund Transfers | 4,442,530 | 5,706,546 | 6,298,213 |
| Total Expenditures | \$ 11,021,087 | \$ 16,632,490 | \$ 17,235,531 |
| Ending Fund Balance | 3,368,706 | 3,015,216 | 6,057,716 |
| Total Fund (With EFB) | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |

Maintenance of the stormwater system in compliance with federal regulations and planning/management of stormwater capital projects are the primary expenses of this fund. \$6.3 million is budgeted to be transferred to the Surface Water Capital Fund over the biennium for construction of stormwater infrastructure.

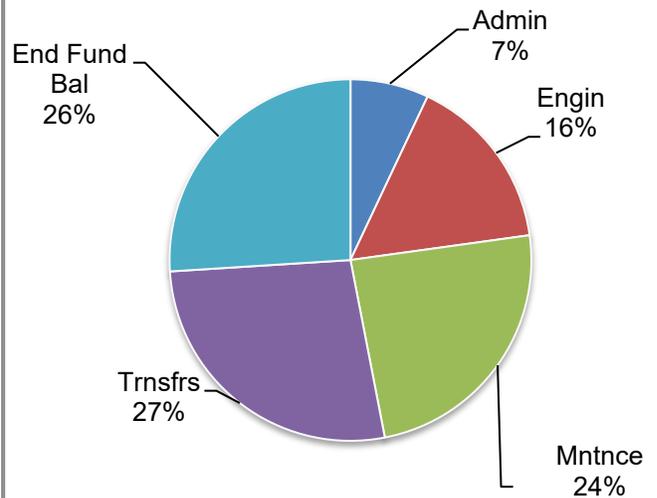
Surface Water Mgmt. Fund-Uses of Funds Biennial Comparison



2019-2020 Surface Water Mgmt. Fund Budget Uses



2021-2022 Surface Water Mgmt. Fund Budget Uses



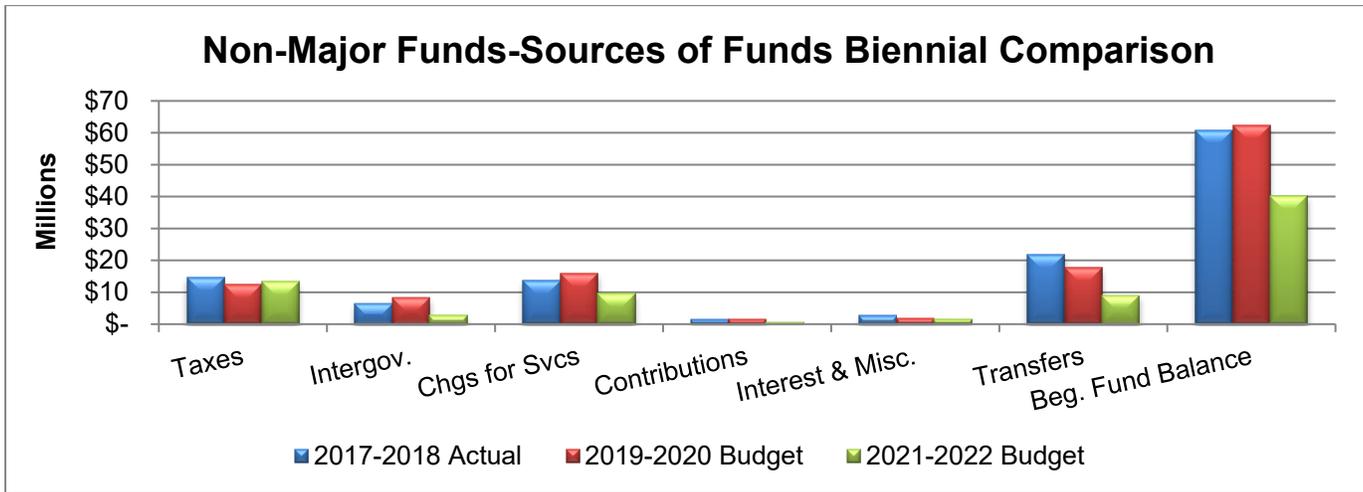
NON-MAJOR FUNDS - SOURCES OF FUNDS

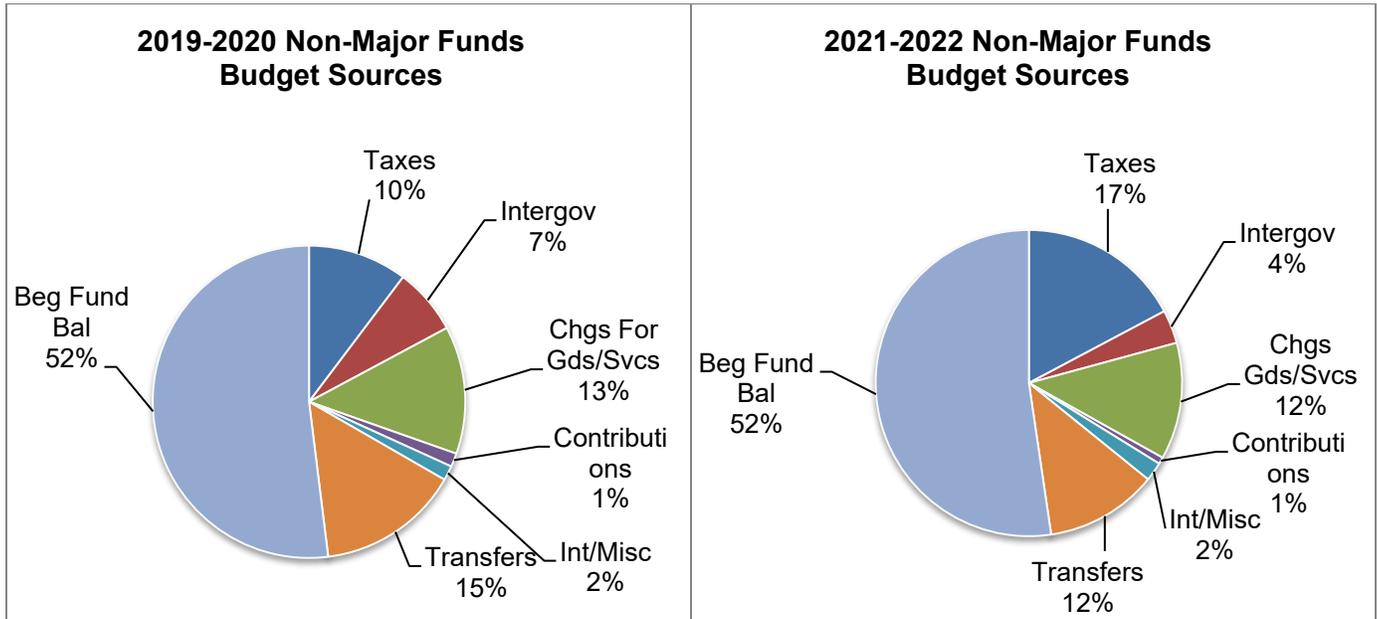
| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|----------------------|
| Beginning Fund Balance | \$ 60,717,955 | \$ 62,463,235 | \$ 40,326,870 |
| Taxes | \$ 14,753,383 | \$ 12,360,000 | \$ 13,280,000 |
| Intergovernmental | 6,566,629 | 8,278,410 | 2,726,200 |
| Charges for Services | 13,846,782 | 15,903,650 | 9,515,102 |
| Contributions | 1,401,110 | 1,690,000 | 550,000 |
| Interest & Miscellaneous | 2,687,858 | 1,819,824 | 1,542,772 |
| Transfers & Non-revenues | 21,789,815 | 17,699,099 | 9,133,000 |
| Total Revenues | \$ 61,045,577 | \$ 57,750,983 | \$ 36,747,074 |
| Total Fund (with BFB) | \$ 121,763,532 | \$ 120,214,218 | \$ 77,073,944 |

Non-Major Funds include:

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

Revenues are projected to be lower in several categories in the 2021/2022 biennium. The city is expecting no significant intergovernmental grant revenue as two large partially grant funded transportation projects near completion. Charges for services revenue includes Parks and Traffic impact fees which are budgeted \$7.2 million less than in the 2019/2020 biennium to allow for a slowdown in development under a building moratorium currently in place. The contributions category, which includes stormwater system development charges, is lower as this revenue source is also affected by the moratorium. The decrease in transfers is a result of combining the Street Fund with the Public Works department in the General Fund, eliminating the annual \$5.9 million transfer to the Street Fund.



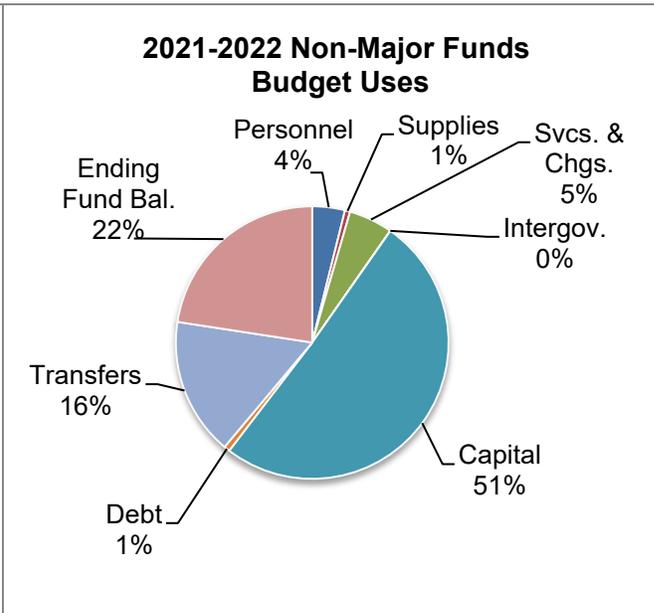
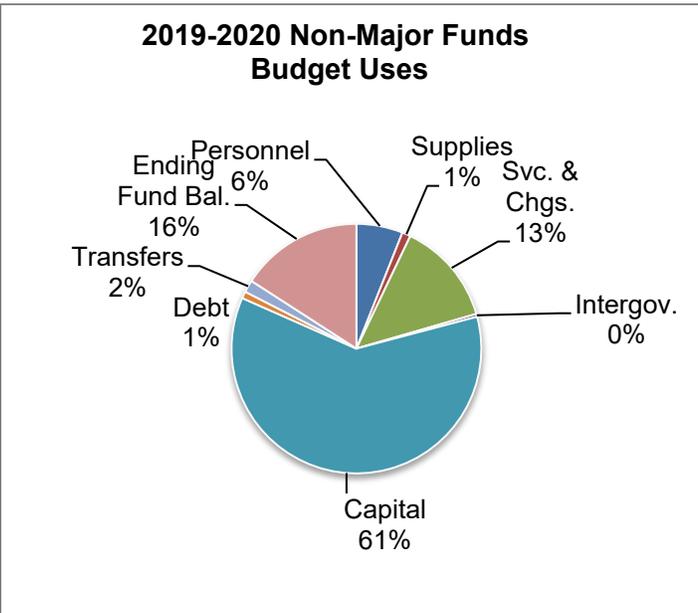
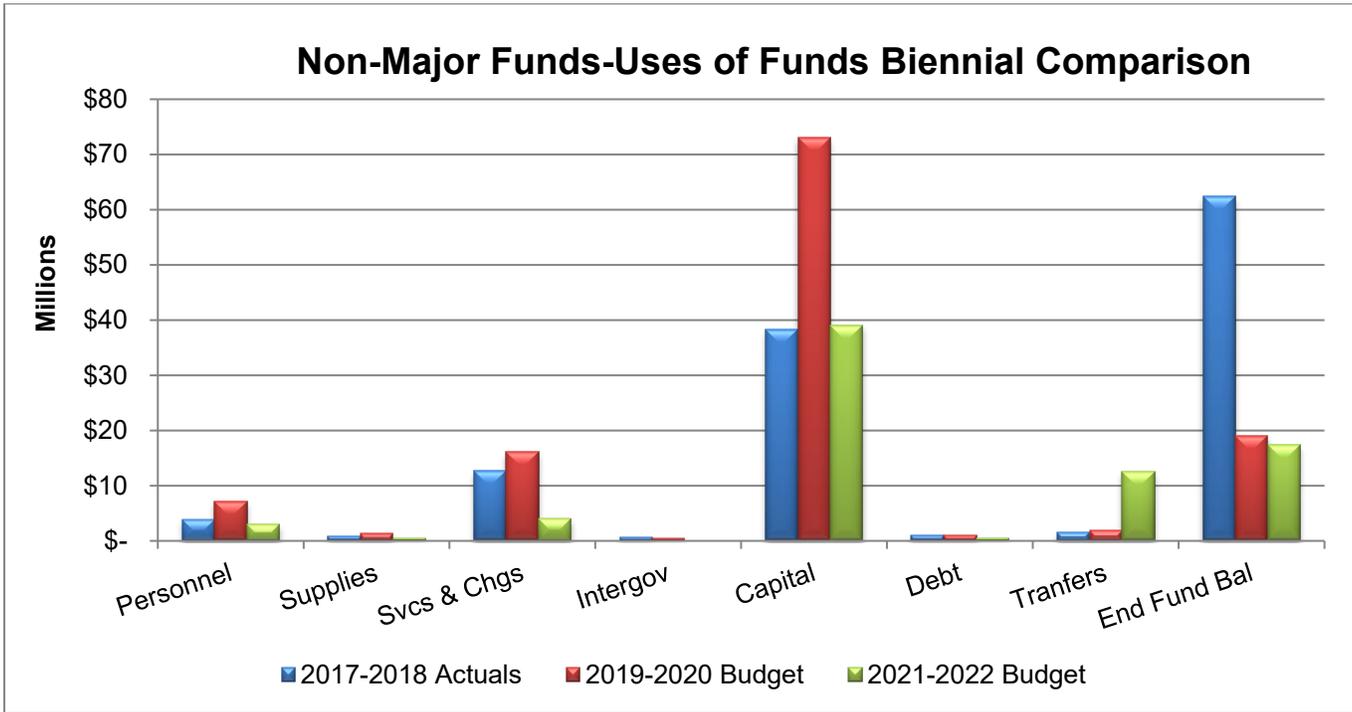


NON-MAJOR FUNDS – USES OF FUNDS

| Function | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|----------------------|
| Personnel | \$ 3,964,921 | \$ 7,223,750 | \$ 2,981,300 |
| Supplies | 922,902 | 1,319,880 | 476,000 |
| Services & Charges | 12,704,729 | 16,115,980 | 4,020,304 |
| Intergovernmental | 746,461 | 457,291 | 10,256 |
| Capital | 38,263,976 | 73,014,610 | 39,076,965 |
| Debt Principal | 1,066,666 | 1,066,666 | 533,333 |
| Debt Interest | 24,000 | 13,333 | 2,667 |
| Interfund | 1,652,453 | 1,907,595 | 12,572,990 |
| Total Expenditures | \$ 59,346,108 | \$ 101,119,105 | \$ 59,673,815 |
| Ending Fund Balance | 62,417,424 | 19,095,113 | 17,400,129 |
| Total Fund (with EFB) | \$ 121,763,532 | \$ 120,214,218 | \$ 77,073,944 |

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

The large decrease in personnel, supplies, and services and charges expenditures is the result of transferring 17 employees and the operating costs from the Street Fund to the General Fund as the expenditures of these two funds were combined for the 2021/2022 biennium. Similarly, the increase in the interfund category is a one-time transfer of the remaining Street Fund ending fund balance in 2020 to the General Fund in 2021.

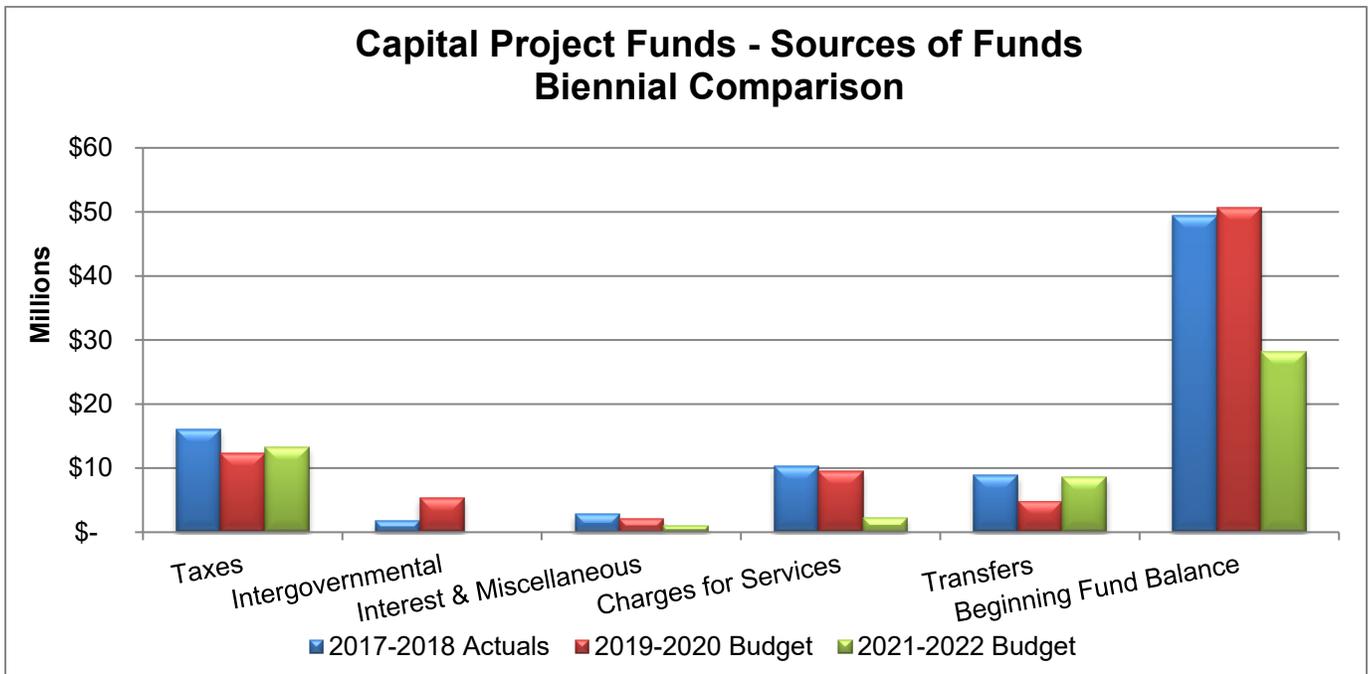


CAPITAL PROJECT FUNDS – SOURCES OF FUNDS

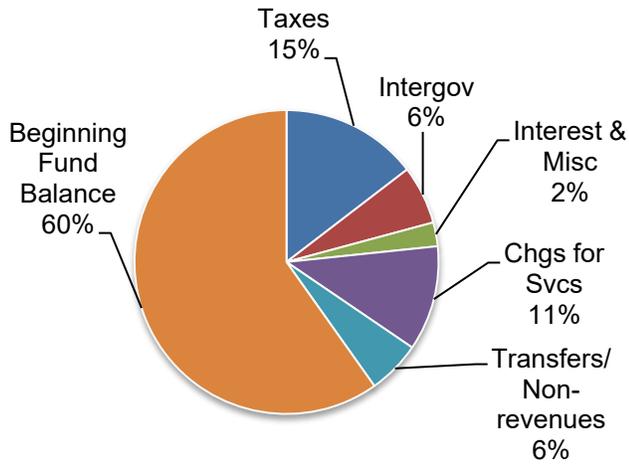
| Description | 2017-2018 Actual | 2019-2020 Budget | 2019-2020 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 49,488,517 | \$ 50,701,087 | \$ 28,147,189 |
| Taxes | \$ 16,033,916 | \$ 12,360,000 | \$ 13,280,000 |
| Intergovernmental | 1,751,940 | 5,278,810 | - |
| Charges for Services | 10,236,987 | 9,470,000 | 2,227,500 |
| Interest & Miscellaneous | 2,805,496 | 2,150,000 | 980,000 |
| Transfers & Non-revenues | 8,852,000 | 4,809,100 | 8,597,000 |
| Total Revenues | \$ 39,680,339 | \$ 34,067,910 | \$ 25,084,500 |
| Total Fund (with BFB) | \$ 89,168,856 | \$ 84,768,997 | \$ 53,231,689 |

The main sources of funding for general capital projects are real estate excise taxes (REET), impact fees, and grants from other governments. REET is projected to remain relatively stable with house prices going up a bit and sales declining somewhat due to low inventory. Impact fees are expected to remain low with a building moratorium in effect for at least the first half of 2021. No major projects are planned for which grant funding is expected.

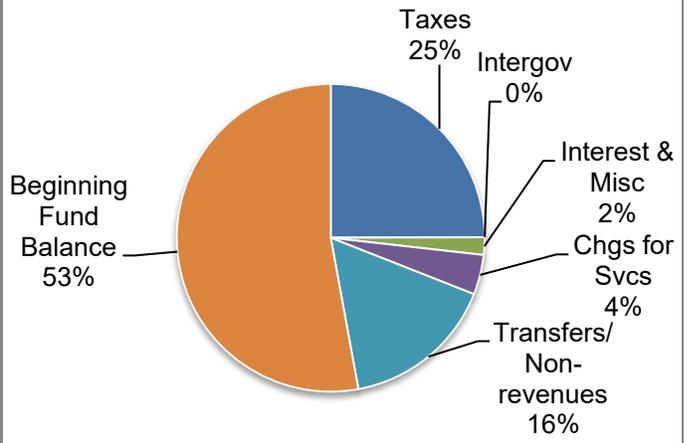
Surface water capital projects are primarily funded with fees collected from property owners, system development charges collected at the time of new development, and grants from other governments. The fees charged to property owners are set based on rate studies and include a component for capital projects. 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 2021/2022 budget.



**2019-2020
Capital Budget Sources**



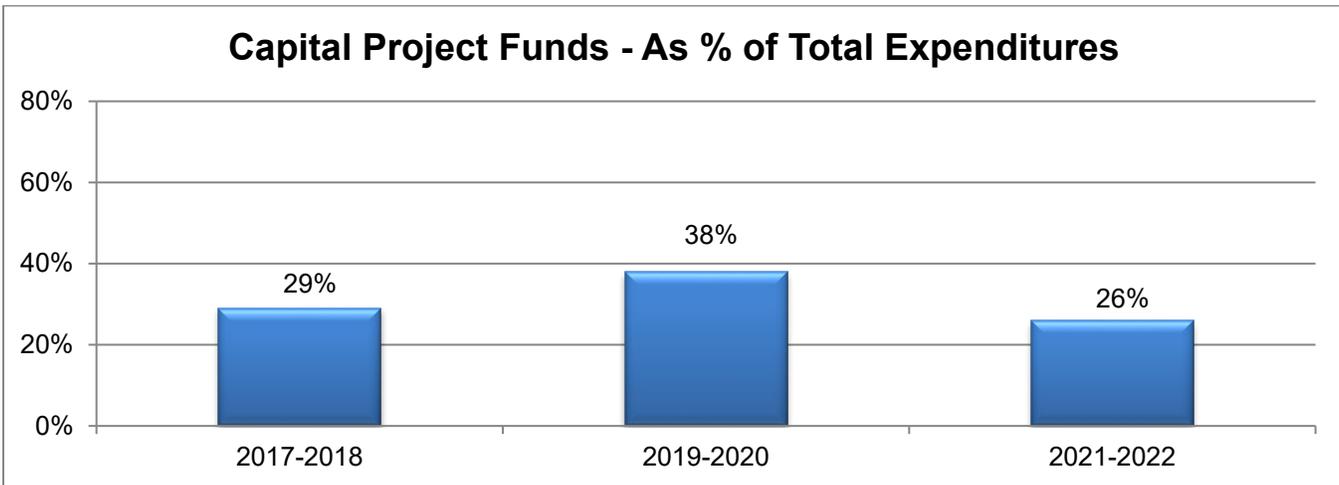
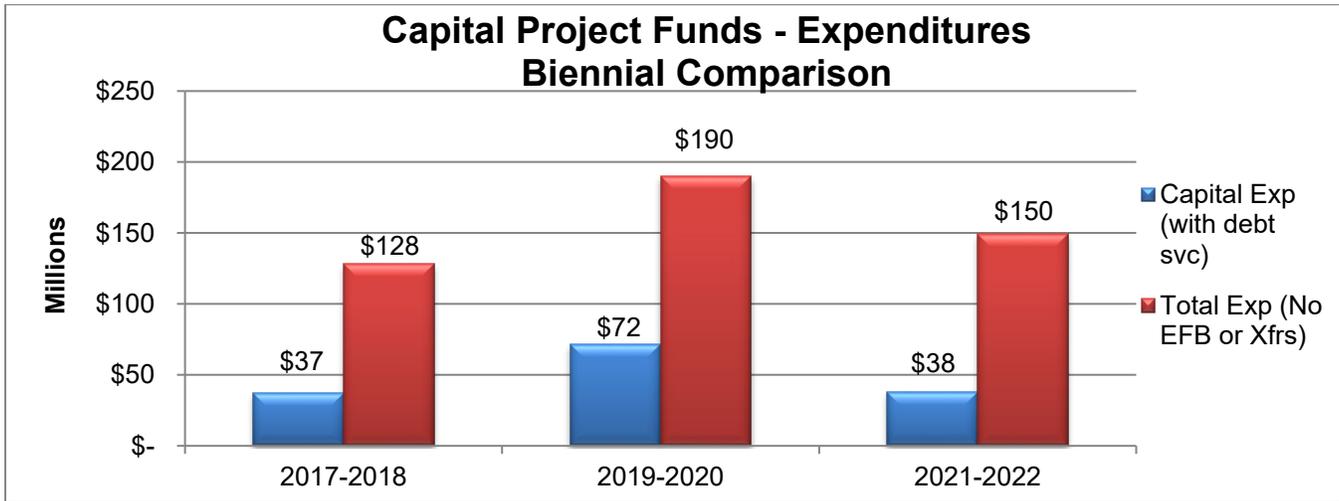
**2021-2022
Capital Budget Sources**



ALL FUNDS vs. CAPITAL PROJECT EXPENDITURES COMPARISON

General, Parks, Transportation, and Surface Water Capital Funds

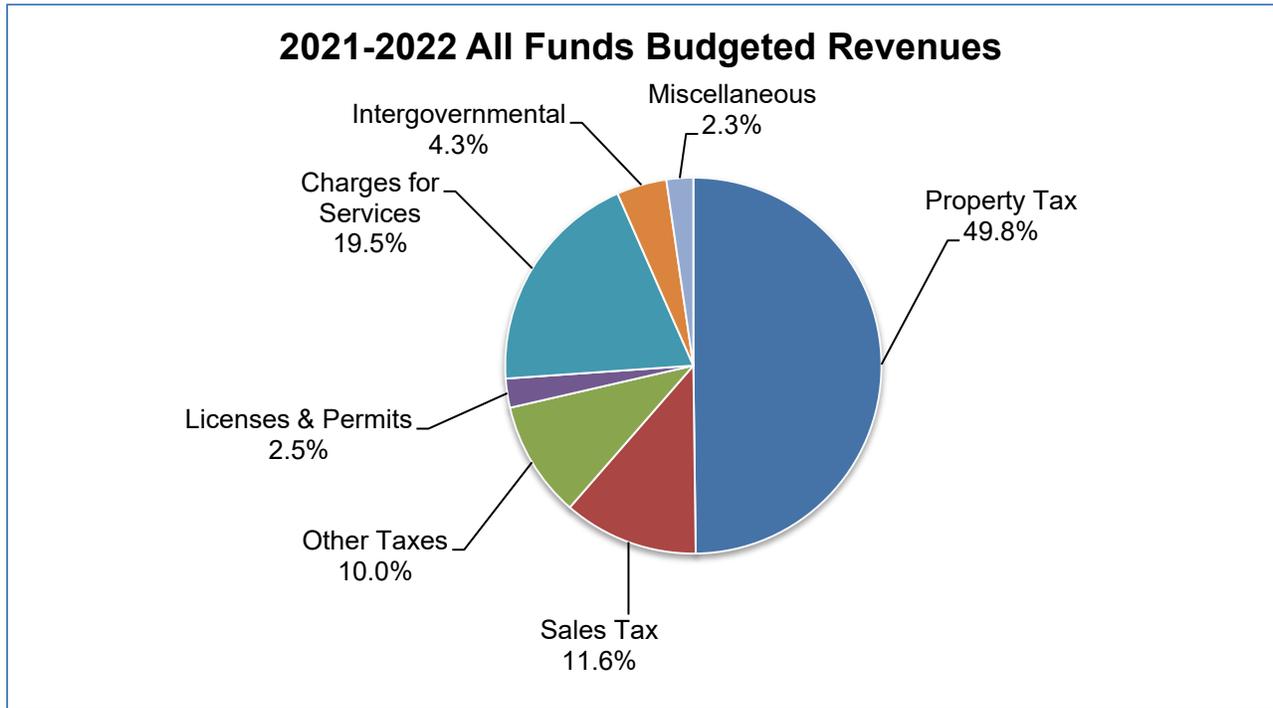
| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--|------------------|------------------|------------------|
| Capital Exp (with debt svc/no transfers) | \$ 37,269,541 | \$ 71,529,433 | \$ 38,307,200 |
| Total Exp. (No EFB or transfers) | \$ 128,256,642 | \$ 190,292,989 | \$ 149,629,980 |
| % of Total Expenditures | 29% | 38% | 26% |



Expenditures By Capital Project Fund Type

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|----------------------|----------------------|----------------------|
| General Govt CIP | \$ 369,446 | \$ 3,624,000 | \$ 6,000,000 |
| Parks CIP | 8,705,931 | 18,071,900 | 17,202,000 |
| Transportation CIP | 21,281,298 | 42,652,001 | 7,525,200 |
| SWM CIP | 6,912,866 | 7,181,532 | 7,580,000 |
| Total | \$ 37,269,541 | \$ 71,529,433 | \$ 38,307,200 |

REVENUES



Revenue History- All Funds

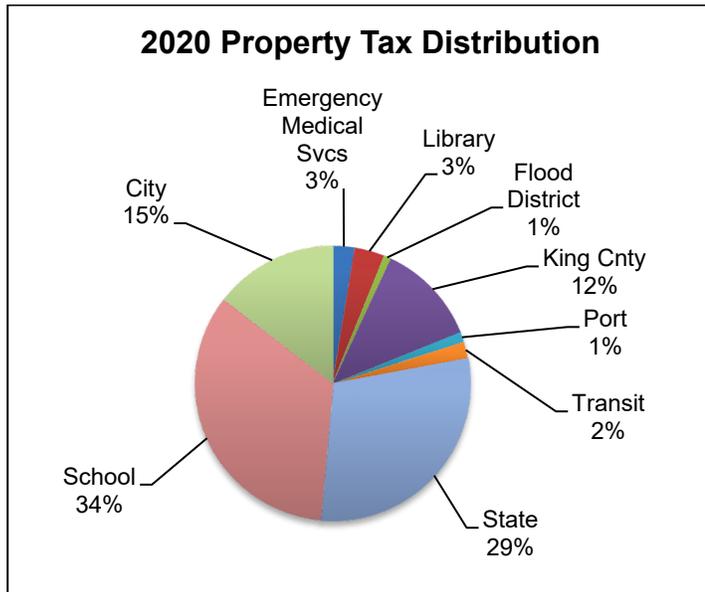
| Description | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Budget |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax | \$ 27,755,585 | \$ 28,872,131 | \$ 29,653,998 | \$ 29,480,000 | \$ 31,840,000 | \$ 32,040,000 |
| Sales Tax | 7,539,939 | 8,678,084 | 8,194,615 | 7,400,000 | 7,100,000 | 7,800,000 |
| Other Taxes | 7,468,994 | 7,123,854 | 7,167,436 | 6,000,000 | 6,049,500 | 6,849,500 |
| Lic & Permits | 3,301,229 | 2,883,749 | 2,232,584 | 2,491,000 | 1,599,000 | 1,650,000 |
| Intergovernmental | 3,439,474 | 5,741,226 | 9,331,554 | 2,697,300 | 2,661,350 | 2,861,350 |
| Charges for Services | 14,859,793 | 13,298,061 | 12,194,866 | 16,031,300 | 12,326,165 | 12,716,517 |
| Miscellaneous | 2,953,402 | 3,131,942 | 3,165,153 | 1,905,940 | 1,528,440 | 1,386,440 |
| Total | \$ 67,318,416 | \$ 69,729,047 | \$ 71,940,206 | \$ 66,005,540 | \$ 63,104,455 | \$ 65,303,807 |

Revenue Overview

Sammamish is a residential community with about 75.5% of total city revenues coming from three sources: property taxes, stormwater fees, and sales taxes. Property taxes are the primary source of revenue, providing 49.7% of the total city budgeted revenues for 2021-2022. The other two categories provide 14.2% and 11.6%, respectively. Overall revenue estimates are based on historical trend information tempered with the economic outlook for the 2021-2022 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 \$63.88 million in property tax revenues in the 2021-2022 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 49.7% of total revenues, the portion of the City's property tax levy compared to each property owner's total bill is relatively small (approximately 15%).

Property Tax Revenue Projection

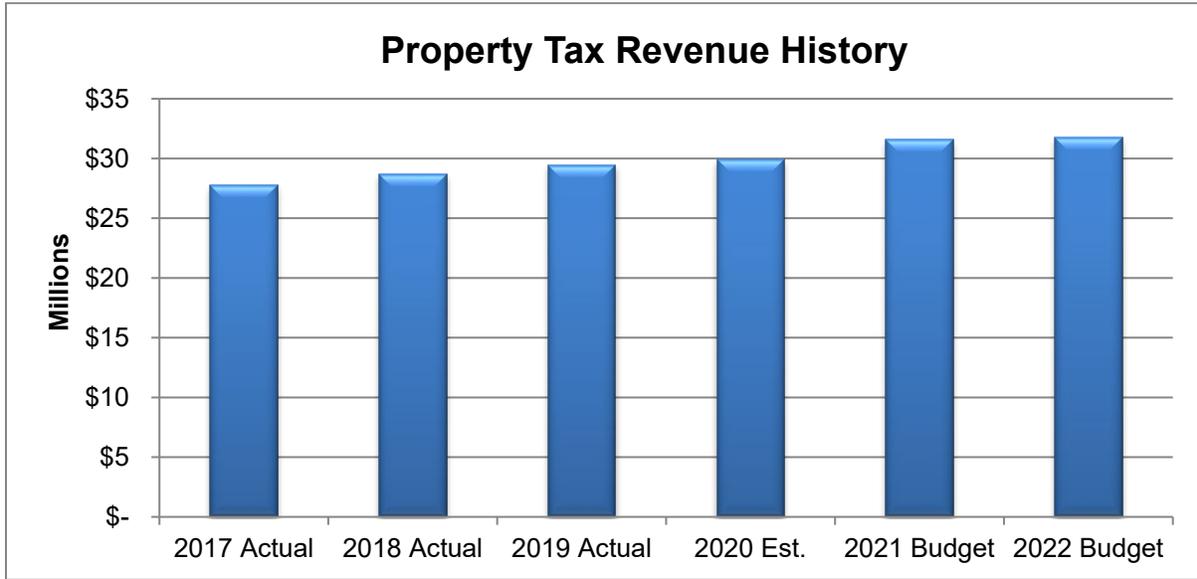
Property taxes are a very stable source of revenue for the City that are not affected by fluctuations in the property's assessed value unless the City reaches the maximum allowable rate which for 2021 is \$3.28 per \$1,000 of assessed valuation. The City's property tax rate for 2021 is estimated at \$1.61 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. The City Council chose to forego the 1% increase from 2010 through 2020. The City saved or "banked" the unused 1% increase for possible future use as allowed by State law. For the 2021 property tax levy, the City Council voted to levy the allowable 1% increase plus one half of the 2010 through 2020 banked capacity for a total levy increase of just over 5%. Property tax revenue projections for 2022 and forward are based on not taking the 1% annual increase and include increases for new construction only.

Trends

- New construction as a percentage of each year's total levy has ranged between 0.99% and 2.85% over the last ten years with an average annual new construction percentage of 1.91%.
- The 2021 new construction levy of \$315,071 makes up 0.99% of the regular levy for 2021.
- The city will be under a building moratorium for a majority of the new construction measurement period which is expected to considerably limit the growth in 2022 property taxes on new construction.

Key Assumptions

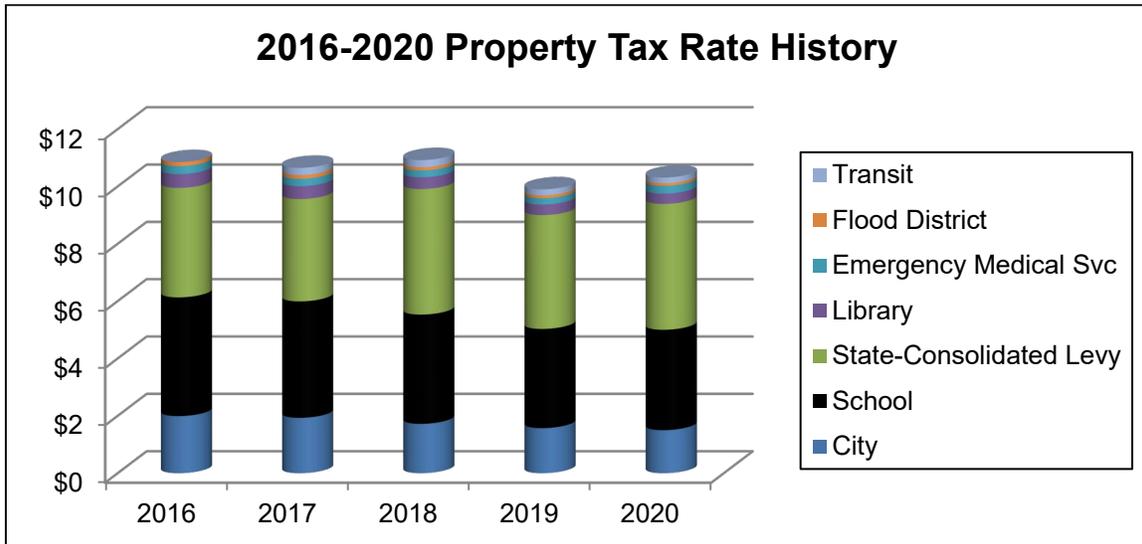
- The 2021 property tax levy amount was known at the time of budget adoption
- The 2022 budgeted property tax increase for new construction is conservatively calculated at \$200,000, approximately one half of the prior 2 years average



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

| Jurisdiction | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Emergency Medical Svc | \$ 0.28 | \$ 0.26 | \$ 0.24 | \$ 0.22 | \$ 0.27 |
| Library | 0.48 | 0.45 | 0.41 | 0.37 | 0.36 |
| KC Ferry/Flood Districts | 0.13 | 0.12 | 0.11 | 0.10 | 0.09 |
| State-Consolidated Levy | 3.82 | 3.57 | 4.38 | 3.97 | 4.39 |
| Sound Transit (RTA) | - | 0.25 | 0.25 | 0.21 | 0.20 |
| School | 4.10 | 4.06 | 3.81 | 3.46 | 3.50 |
| City | 1.99 | 1.93 | 1.72 | 1.57 | 1.50 |
| Total | \$ 10.80 | \$ 10.64 | \$ 10.92 | \$ 9.90 | \$ 10.31 |

For 2021 the maximum allowable city rate per \$1,000 of AV is \$3.28.



Stormwater Fees

Annual Residential Fees

| | | |
|------|----|-----|
| 2015 | \$ | 209 |
| 2016 | \$ | 214 |
| 2017 | \$ | 225 |
| 2018 | \$ | 268 |
| 2019 | \$ | 319 |
| 2020 | \$ | 380 |
| 2021 | \$ | 388 |
| 2022 | \$ | 396 |

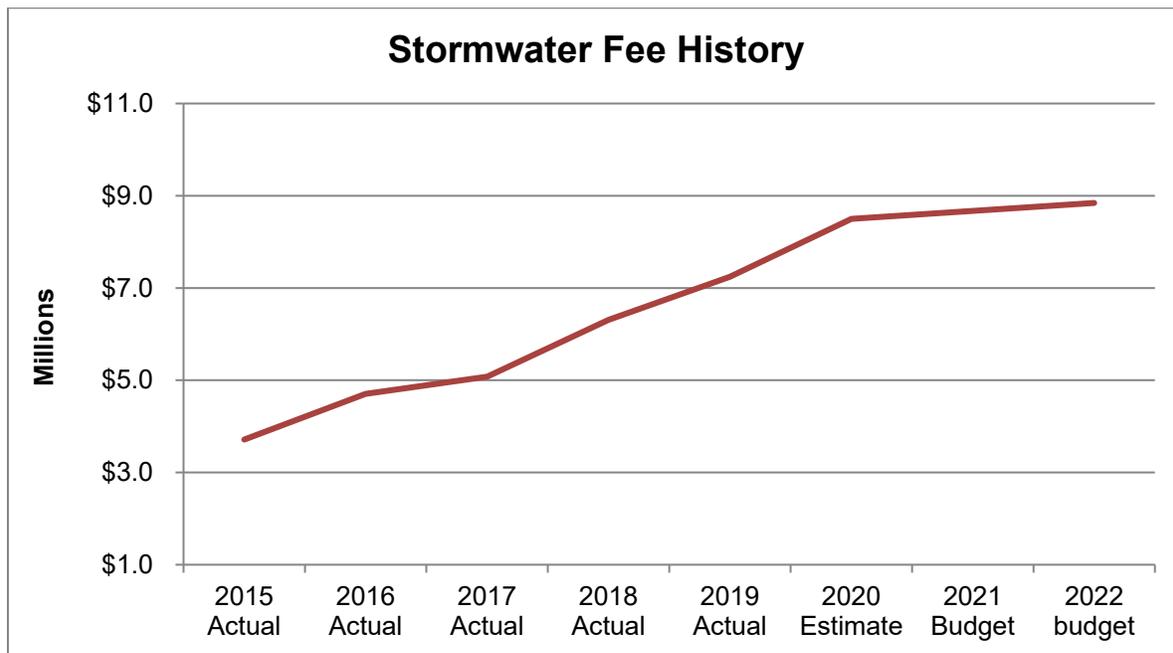
Stormwater fees are the second largest source of revenue for the City at 14.2% of total revenues. Stormwater fees in the 2021-2022 biennium are projected to be \$18.2 million. Residential properties are charged a flat annual rate while commercial properties are charged by the amount of their impervious 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 2015-2016 was 2.5% per year with a one-time interim increase of 5% for 2017 prior to completion of a 2017 rate study.
- The rate study conducted in 2017 led the City Council to approve 19% annual rate increases from 2018 through 2020 followed by 2% annual rate increases for the following years.

Key Assumptions

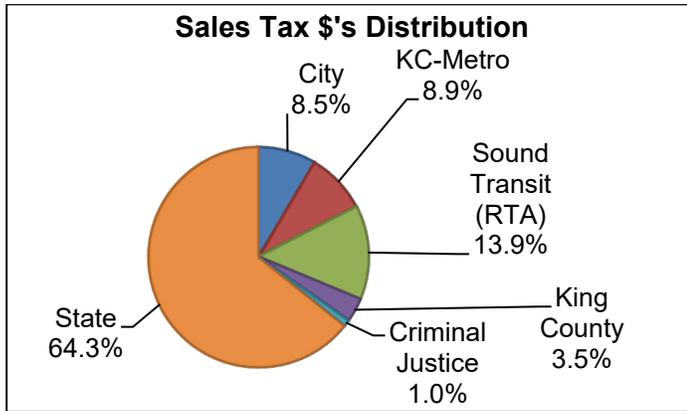
- Rate studies/updates will be done during each biennial budget cycle.
- Future stormwater rates will be set based on Council approved rate studies.



Sales Tax

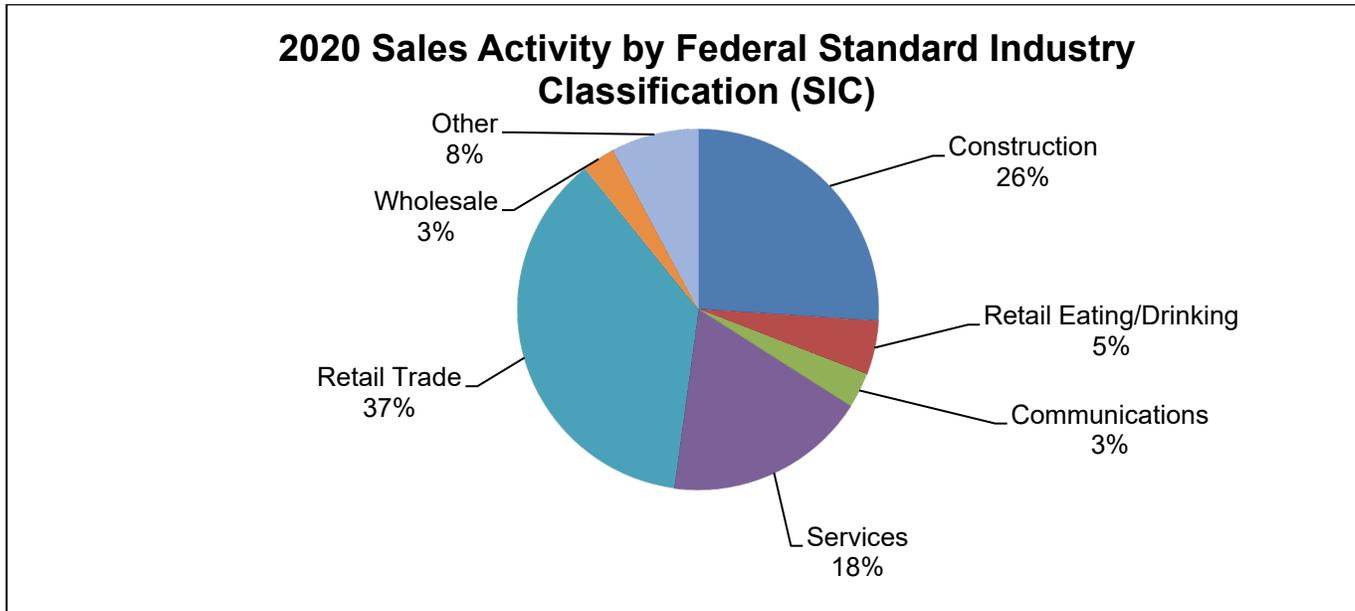
| Jurisdiction | Percentage |
|---------------------|---------------|
| State | 6.49% |
| City | 0.86% |
| King County-Metro | 0.90% |
| Sound Transit (RTA) | 1.40% |
| King County | 0.35% |
| Criminal Justice | 0.10% |
| Total | 10.10% |

Sales tax is the third largest source of revenue for the City of Sammamish at 11.6% of total revenues. In the 2021-2022 biennium the City expects to receive \$11.3 million in general sales tax revenue. Sales tax is levied on the sale of consumer goods (except for most food products). In 2020 construction related activity generated about 26% of the sales tax revenue, down from an average of 39% in the prior 3 years..



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. This is an increase to the city and a decrease to the state of 0.0073% from the 2019 tax rate due to the Affordable Housing Sales Tax described in the "Other Revenues" section of this document.

The City also expects to receive \$3.6 million for 2021-2022 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 11.6% of the City's total revenues. Sales tax projections are based on historical time-line trends with inflationary increases going forward. Projections are also based on the change in consumer behavior that occurred during the 2020 pandemic. With the City of Sammamish not having large box stores and with limited retail stores, the shift to online shopping led to a dramatic increase in destination-based sales tax revenue for the retail trade classification. As the pandemic wanes and residents return to in-person shopping in other communities, tax revenues from this category will likely decline from 2020 levels, but are expected to remain above historical levels. The next two years of sales tax are projected conservatively due to slower construction-based

activity and retail sales returning to historical levels. For the financial forecast beyond 2022, the City is projecting a modest annual growth.

Trends

- Sales tax revenue decreased by 2% per year in the past 2 years after increasing 11% between 2017 and 2018.
- A slowdown in development related activity caused the decrease in sales tax revenue.
- Destination-based sales tax from online shopping has led to recent growth in the retail category of sales

Key Assumptions

- Continued city sales tax rate of 0.86%.
- Online sales will slow as retail establishments in other cities return to normal operations as the pandemic wanes, but a higher ongoing level of retail sales tax is assumed.
- Potential slowdown in development activity dependent on City Council actions.

Criminal Justice Sales Tax

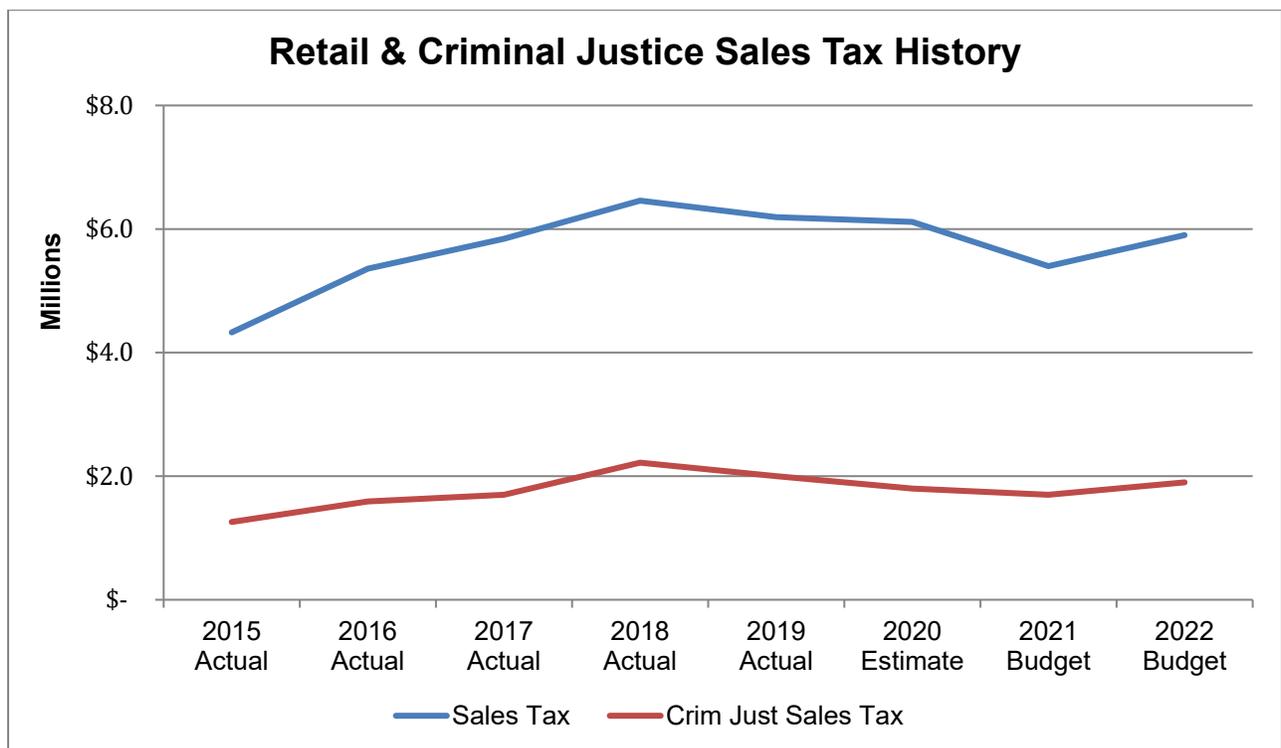
Under the authority granted by the state and approved by the voters, King County levies an additional 0.1% sales tax to support criminal justice programs. The state collects this optional sales tax and retains 1.5% of it for an administrative fee. Of the amount remaining, 10% is distributed to the county 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

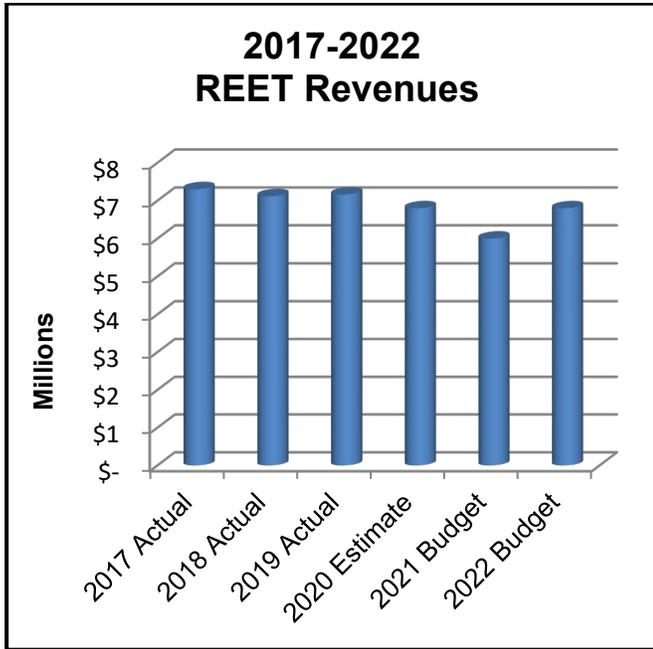
- 2021/2022 revenues are expected to increase over 2019/2020 by just under 1%
- The six-year historic average increase is 4%

Key Assumptions

- Revenues are budgeted conservatively low for 2021/2022 due to the unknown effects of the COVID-19 pandemic.



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 .50%. The first .25% (REET 1) must be used primarily for local capital improvements identified in the City's capital facilities plan element of the City's comprehensive plan. The second .25% (REET 2) must also be used for capital improvements but has restrictions on the purchase of land. 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 2021-2022 biennium.

Real Estate Excise Tax Projection

REET projections for 2021-2022 and beyond are projected using the average turnover in real estate in the City for the past five years, with more emphasis on the last few years. The trend in building permits for new construction has plateaued in recent years and fewer homes are selling. However, these homes are selling at higher prices. The City has taken a conservative approach to forecasting REET revenues by projecting the number of sales to decline and sale prices to rise slightly.

Trends

- The turnover in the assessed value of real estate ranged from 8% to 10% from 2015 to 2019.
- The average turnover has been declining in recent years and is estimated to be 7% for 2020.
- The number of homes sold annually has declined over the last few years, with 2020 seeing 2% fewer homes sold than in 2019 and 19% fewer homes sold than in 2017.

Key Assumptions

- The turnover rate of sales in 2021-2022 will be lower than estimated 2020 levels and is forecasted to be closer to 6%.
- The median home prices will rise slightly.

Impact Fees

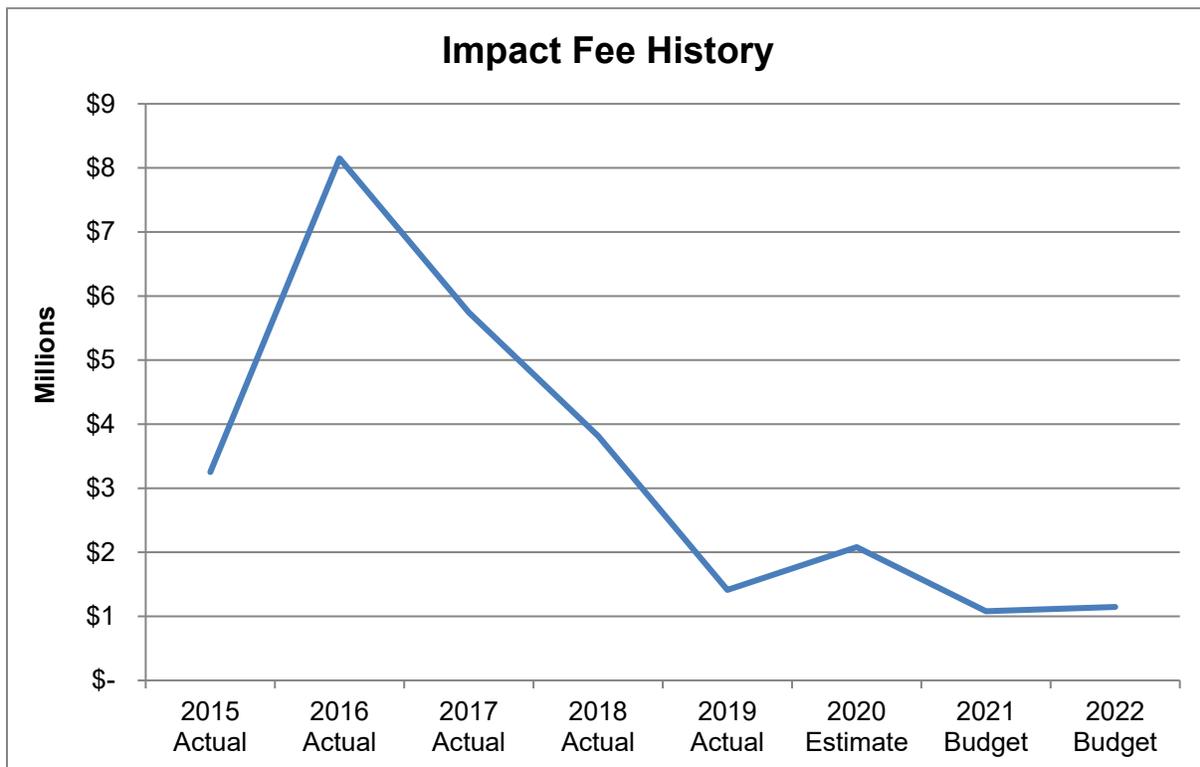
Impact fees for Parks and Transportation are linked to development and collected on new construction in the City of Sammamish in accordance with state laws governing their assessment and use. Impact fees are the second largest direct revenue dedicated to capital construction, following real estate excise 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 parks systems. Rates are periodically reviewed and may be updated based on a City Council rate recommendation. Projections for the 2021-2022 biennium and beyond are based on the Community Development Department’s estimate of development activity for the biennium.

Trends

- Two factors influenced the substantial overall increase in 2016 impact fees.
 - Based on an independent rate study, the Park impact fees increased 150% for single family homes and 180% for multi-family homes.
 - City policy was changed to eliminate the option to pay traffic impact fees in increments, requiring the entire fee to be paid at one time.
- The decline in impact fees in 2017 is attributable to developers receiving whole or partial impact fee credits for building transportation infrastructure.
- The low levels of impact fee revenue for 2018 through 2020 are primarily due to several 6-month building moratoriums enacted by the City Council as they assess the level of development to allow going forward and respond to direction from the State to review and possibly revise traffic concurrency requirements for development to proceed.
- In anticipation of continued slow growth in the 2021-2022 biennium, impact fees have been budgeted conservatively.

Key Assumptions

- The building moratorium will continue for at least the first half of 2021.
- The economy and city policies will allow for moderate growth to resume in Sammamish.
- It will take some time for development activity to stabilize to provide a basis for estimating future impact fee revenues.



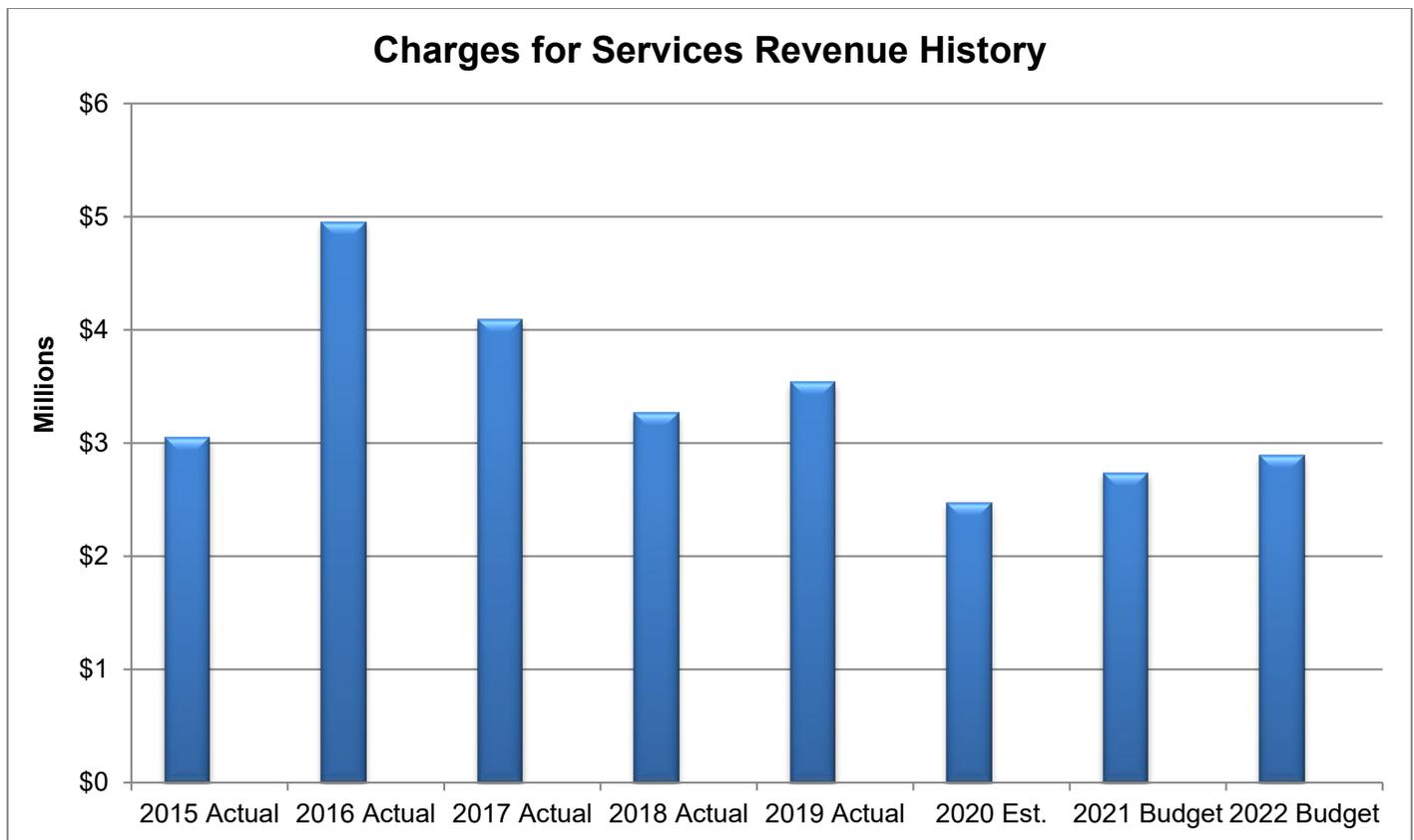
OTHER REVENUES

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 \$48,000 annually from this tax.

Charges for Services

This general category of city revenues includes plan and site review fees, field use fees, electrical reviews and inspections, animal licenses, reimbursements for school resource officers and additional smaller fees. Revenues from stormwater and impact fees that were discussed earlier as major revenue sources, are not included in the following chart.



Plan and Site Review Fees

Building plan check fees and site plan review fees are highly dependent on development activity and can vary among years, ranging from \$1.53 million in 2015 to \$1.28 million in 2019. These fees are budgeted at \$0.8 million and \$0.9 in 2021. These fees are collected for the review of subdivision, short plat, and building plans for compliance with the City's codes. Fees are generally collected at a level estimated to recover the cost of the service provided. Plans for subdivisions and short plats provide a window into construction activity in the coming year or two and play an important role in budgeting revenues. They are an indicator rather than a guarantee of future construction and can vary with economic conditions as well as city policy decisions.

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.

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. As a vaccine becomes available and restrictions are lifted, these revenues are expected to slowly return to prior COVID-19 levels.

Licenses and Permits

Building Related Permits

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

Building related permit revenue was \$1.4 million in 2019 and is budgeted to be \$0.8 and \$0.9 million in 2021 and 2022, respectively. These development revenues are budgeted conservatively to reflect a slowdown in development activity and as a result of a Council directed moratorium.

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 \$1.0 million per year in 2021 and 2022, approximately \$0.1 million higher than they were in 2019, 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. 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 2020 the rate was \$20.02 per capita with a 2021 estimate of \$21.24 per capita. Beginning in 2015 the state also began sharing the multi-modal tax with cities and counties. The multi-modal tax distribution rate in 2020 was \$1.36 per capita with a 2021 estimate of \$1.34 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. In 2020 the City moved its longer-term investments to the Washington State Treasurer's Office new 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. Investment 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.

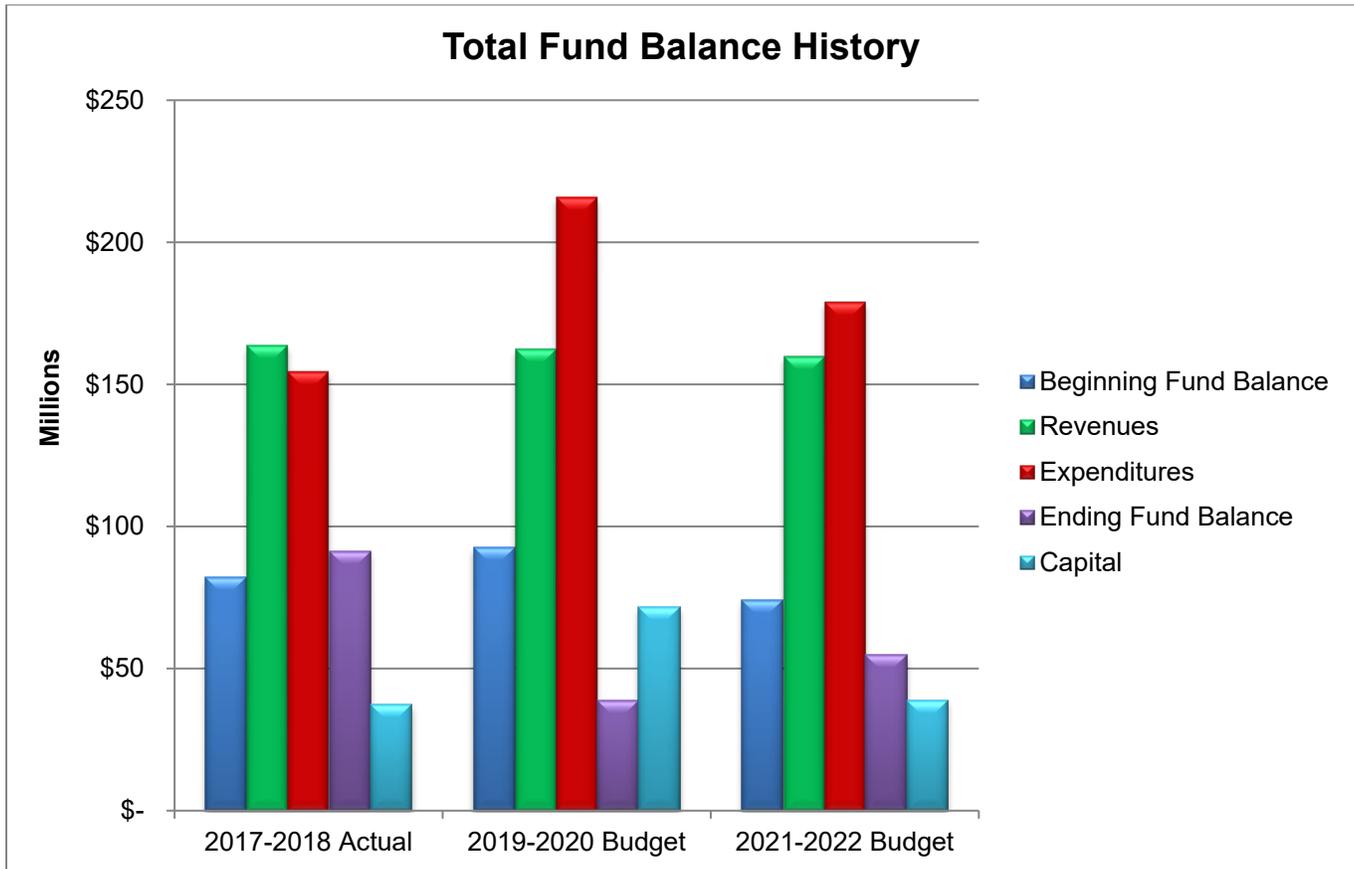
Additional City Sales Tax

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.

2017-2022 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 \$52.3 million decrease in ending fund balance from 2017-2018 actuals to 2019-2020 budget followed by the approximately \$15.8 million increase in 2021-2022 budgeted ending fund balance is due primarily to fluctuations in significant budgeted capital project spending.

Actual revenues for 2019 were \$2.3 million higher than budgeted and 2020 revenues are on track to meet the budget. The 2019 capital projects budget was underspent by \$32.5 million with underspending on capital estimated at close to \$20 million in 2020. The actual fund balance at the end of 2020 is expected to be approximately \$74 million compared to the \$39 million budgeted and displayed in the chart above.

The 2021-2022 budget was developed using the expected \$74 million ending fund balance for 2020 as the beginning fund balance for 2021.

CITY BUDGET- ALL FUNDS

| 2021 Budget | | | | | | Fund Balance |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Funds | Fund Name | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
| 001 | General Fund | \$ 29,024,885 | \$ 56,265,415 | \$ 48,749,458 | \$ 36,540,842 | \$ 7,515,957 |
| 101 | Street Fund | 9,285,790 | 1,263,100 | 10,548,890 | - | (9,285,790) |
| 201 | Debt Service Fund | - | 536,000 | 536,000 | - | - |
| 301 | Gen Gov't CIP | 2,641,071 | 10,000 | 1,250,000 | 1,401,071 | (1,240,000) |
| 302 | Parks CIP Fund | 18,296,320 | 3,840,000 | 2,963,000 | 19,173,320 | 877,000 |
| 340 | Transportation CIP | 4,691,018 | 3,690,000 | 3,882,500 | 4,498,518 | (192,500) |
| 408 | Surface Wtr Mgt | 4,835,747 | 9,135,500 | 9,790,350 | 4,180,897 | (654,850) |
| 438 | Surface Wtr Cap Prj. | 2,518,780 | 3,942,000 | 5,750,256 | 710,524 | (1,808,256) |
| 501 | Equipment Rental | 1,384,444 | 861,020 | 475,837 | 1,769,627 | 385,183 |
| 502 | Technology Repl. | 1,133,944 | 2,879,700 | 3,190,700 | 822,944 | (311,000) |
| 503 | Risk Mgt Fund | 375,503 | 501,000 | 498,000 | 378,503 | 3,000 |
| Totals | | \$ 74,187,502 | \$ 82,923,735 | \$ 87,634,991 | \$ 69,476,246 | \$ (4,711,256) |

| 2022 Budget | | | | | | Fund Balance |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Funds | Fund Name | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
| 001 | General Fund | \$ 36,540,842 | \$ 48,144,273 | \$ 53,366,540 | \$ 31,318,575 | \$ (5,222,267) |
| 101 | Street Fund | - | 1,463,100 | 1,463,100 | - | - |
| 201 | Debt Service Fund | - | - | - | - | - |
| 301 | Gen Gov't CIP | 1,401,071 | 3,350,000 | 4,750,000 | 1,071 | (1,400,000) |
| 302 | Parks CIP Fund | 19,173,320 | 4,227,500 | 14,264,000 | 9,136,820 | (10,036,500) |
| 340 | Transportation CIP | 4,498,518 | 4,130,000 | 4,178,700 | 4,449,818 | (48,700) |
| 408 | Surface Wtr Mgt | 4,180,897 | 9,322,000 | 7,445,181 | 6,057,716 | 1,876,819 |
| 438 | Surface Wtr Cap Prj. | 710,524 | 1,895,000 | 1,840,000 | 765,524 | 55,000 |
| 501 | Equipment Rental | 1,769,627 | 760,654 | 373,832 | 2,156,449 | 386,822 |
| 502 | Technology Repl. | 822,944 | 2,842,000 | 3,156,000 | 508,944 | (314,000) |
| 503 | Risk Mgt Fund | 378,503 | 556,000 | 553,000 | 381,503 | 3,000 |
| Totals | | \$ 69,476,246 | \$ 76,690,527 | \$ 91,390,353 | \$ 54,776,420 | \$ (14,699,826) |

| 2021-2022 Budget | | | | | | Fund Balance |
|------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|------------------------|
| Funds | Fund Name | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
| 001 | General Fund | \$ 29,024,885 | \$ 104,409,688 | \$ 102,115,998 | \$ 31,318,575 | \$ 2,293,690 |
| 101 | Street Fund | 9,285,790 | 2,726,200 | 12,011,990 | - | (9,285,790) |
| 201 | Debt Service Fund | - | 536,000 | 536,000 | - | - |
| 301 | Gen Gov't CIP | 2,641,071 | 3,360,000 | 6,000,000 | 1,071 | (2,640,000) |
| 302 | Parks CIP Fund | 18,296,320 | 8,067,500 | 17,227,000 | 9,136,820 | (9,159,500) |
| 340 | Transportation CIP | 4,691,018 | 7,820,000 | 8,061,200 | 4,449,818 | (241,200) |
| 408 | Surface Wtr Mgt | 4,835,747 | 18,457,500 | 17,235,531 | 6,057,716 | 1,221,969 |
| 438 | Surface Wtr Cap Prj. | 2,518,780 | 5,837,000 | 7,590,256 | 765,524 | (1,753,256) |
| 501 | Equipment Rental | 1,384,444 | 1,621,674 | 849,669 | 2,156,449 | 772,005 |
| 502 | Technology Repl. | 1,133,944 | 5,721,700 | 6,346,700 | 508,944 | (625,000) |
| 503 | Risk Mgt Fund | 375,503 | 1,057,000 | 1,051,000 | 381,503 | 6,000 |
| Totals | | \$ 74,187,502 | \$ 159,614,262 | \$ 179,025,344 | \$ 54,776,420 | \$ (19,411,082) |

The city's legally adopted budget spans the 2021-2022 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 \$19.4 million in the 2021-2022 biennium. Major and non-major fund balance changes are discussed below.

INCREASES/DECREASES IN 2021-2022 BUDGETED FUND BALANCES DISCUSSION:**MAJOR FUNDS*****General Fund***

| Funds | Fund Name | Year | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
|-------|--------------|------|---------------|------------|------------|---------------|----------------|
| 001 | General Fund | 2021 | \$ 29,024,885 | 56,265,415 | 48,749,458 | \$ 36,540,842 | \$ 7,515,957 |
| 001 | General Fund | 2022 | \$ 36,540,842 | 48,144,273 | 53,366,540 | \$ 31,318,575 | \$ (5,222,267) |

The General Fund ending balance is budgeted to increase \$2.3 million in the 2021-2022 biennium. The 2020 Street Fund budgeted remaining fund balance of \$9.3 million will be transferred to the General Fund in 2021, as part of the consolidation of street expenditures with the Public Works department in the General Fund. Without this \$9.3 million transfer the General Fund ending fund balance would decrease \$7 million. Approximately half of the \$7 million decrease is a non-recurring transfer of \$3.4 million to the General Government Capital Improvement Fund to renovate fire stations. The \$31.3 million ending fund balance in the General Fund remains well above the required reserve amount of just under \$4.8 million. The City Council has chosen to use part of the large General Fund reserves to fund ongoing General Fund expenditures in the 2021-2022 biennium and will be discussing options to match the General Fund revenues to General Fund expenditures in the 2023-2024 biennial budget.

Surface Water Management Fund

| Funds | Fund Name | Year | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
|-------|--------------------|------|--------------|-----------|-----------|--------------|--------------|
| 408 | Surface Wtr. Mgmt. | 2021 | \$ 4,835,747 | 9,135,500 | 9,790,350 | 4,180,897 | \$ (654,850) |
| 408 | Surface Wtr. Mgmt. | 2022 | \$ 4,180,897 | 9,322,000 | 7,445,181 | 6,057,716 | \$ 1,876,819 |

The 2022 ending fund balance for the Surface Water Management Fund is budgeted to increase \$1.2 million from the 2021 beginning balance. Stormwater fees are budgeted to increase commensurate with the costs of operating the surface water utility. The increase in this fund is due to fluctuating transfers to the Surface Water Capital Fund from year to year based on planned projects.

NON-MAJOR FUNDS

| Funds | Fund Name | Year | Beg Fund Bal | Increases | Decreases | End Fund Bal | Difference |
|-------|-----------------------|------|---------------|------------|------------|---------------|-----------------|
| | Non-Major Funds Total | 2021 | \$ 40,326,870 | 17,522,820 | 29,095,183 | \$ 28,754,507 | \$ (11,572,363) |
| | Non-Major Funds Total | 2022 | \$ 28,754,507 | 19,224,254 | 30,578,632 | \$ 17,400,129 | \$ (11,354,378) |

The 2022 ending fund balances in the nine non-major funds are budgeted to decrease \$22.9 million from the 2021 beginning balances.

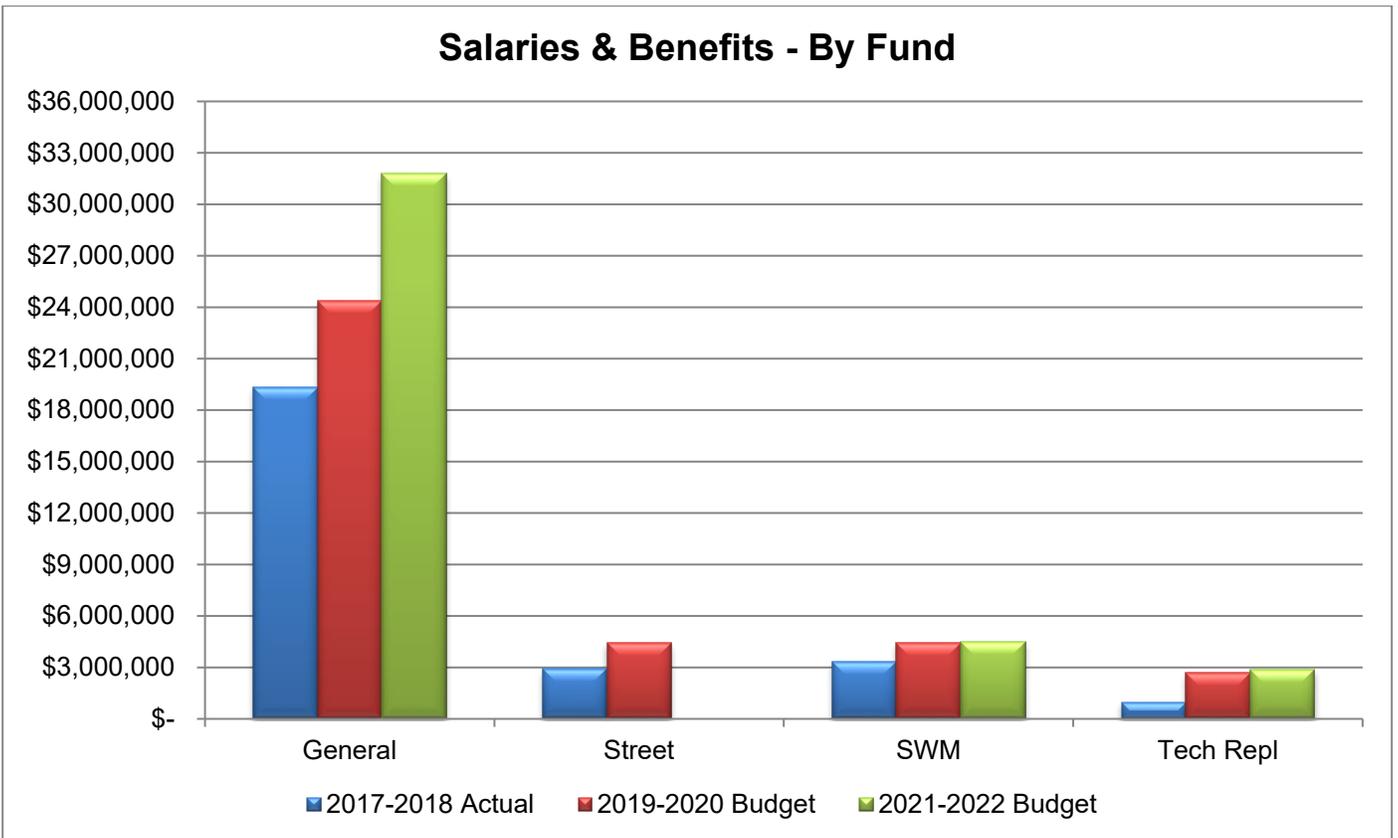
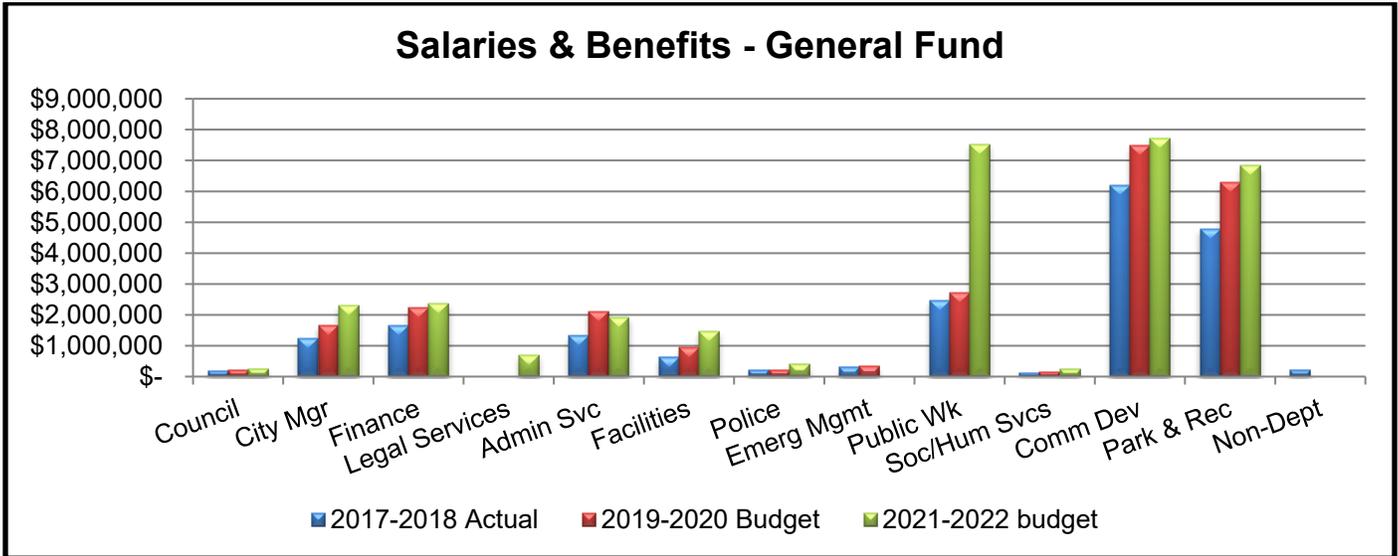
- The \$9.2 million beginning fund balance of the Street Fund will be transferred to the General Fund.
- Another \$9.2 million of the decrease occurs in the Parks CIP Fund where there is \$2 million set aside for land acquisition along with 3 projects budgeted between \$1.6 million and \$5 million each.
- An additional \$2.6 million of the decrease is in the General Government CIP Fund for renovation of fire stations and City Hall.
- 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 | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------------|----------------------|----------------------|----------------------|
| General Fund | \$ 19,342,133 | \$ 24,375,090 | \$ 31,798,500 |
| <i>City Council</i> | 182,071 | 215,900 | 260,100 |
| <i>City Manager</i> | 1,242,590 | 1,645,600 | 2,305,000 |
| <i>Finance</i> | 1,652,252 | 2,227,900 | 2,382,000 |
| <i>Legal Services</i> | - | - | 698,600 |
| <i>Admin Svcs</i> | 1,331,649 | 2,126,050 | 1,928,600 |
| <i>Facilities</i> | 615,431 | 945,400 | 1,470,700 |
| <i>Police</i> | 207,416 | 211,000 | 402,000 |
| <i>Emergency Management</i> | 304,316 | 328,100 | - |
| <i>Public Works</i> | 2,471,538 | 2,729,400 | 7,538,200 |
| <i>Social & Human Services</i> | 129,775 | 155,200 | 239,600 |
| <i>Community Development</i> | 6,209,337 | 7,477,100 | 7,725,700 |
| <i>Parks & Rec</i> | 4,793,811 | 6,313,440 | 6,848,000 |
| <i>Non-Dept</i> | 201,947 | - | - |
| Street Fund | 2,931,492 | 4,417,750 | - |
| Surface Wtr Mgmt | 3,363,092 | 4,421,230 | 4,505,800 |
| Technology Repl | \$ 975,767 | \$ 2,686,000 | 2,871,300 |
| Totals | \$ 26,612,484 | \$ 35,900,070 | \$ 39,175,600 |

- The 2021-2022 budget includes a net of 3 new positions. Two of the positions are in the Legal Services department as the city transitions to in-house City Attorney services from the all contract model. A mechanic position is added in 2022 for more cost-effective and available maintenance on city vehicles and equipment.
- The Emergency Manager position is eliminated in favor of contracting with Eastside Fire & Rescue for these services.
- An IT Applications System Specialist position was eliminated and replaced by a Management Analyst position shared between the Administrative Services and Human Resources Departments.
- An Administrative Assistant position is added to provide shared support to the Police Department and the front counter.



| 2021-2022 AUTHORIZED POSITIONS | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|-------------|-------------|---------------|----------------------------|------------|
| <i>Represented employees' salary ranges are subject to a yet to be approved collective bargaining agreement.</i> | | | | | | | | | |
| FUND | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | | 2021 - Annual Salary Range | |
| Department | Actual | Actual | Budget | Budget | Budget | Budget | Grade | Minimum | Maximum |
| GENERAL FUND | | | | | | | | | |
| Mayor (Part-time) | 1 | 1 | 1 | 1 | 1 | 1 | | \$ 1,399 | \$ 1,399 |
| Councilmember (Part-time) | 6 | 6 | 6 | 6 | 6 | 6 | | \$ 1,252 | \$ 1,252 |
| City Manager* | 0.4711 | 0.4711 | 0.4711 | 0.4711 | 1 | 1 | *per contract | | |
| Deputy City Manager* | 1 | 1 | 1 | 1 | 1 | 1 | X | \$ 152,965 | \$ 209,343 |
| Assistant to the City Manager* | 0 | 0 | 0 | 1 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Executive Assistant* | 0 | 1 | 1 | 0 | 0 | 0 | M | \$ 74,183 | \$ 101,525 |
| Executive Assistant* | 1 | 0 | 0.33 | 0.33 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Management Analyst | 0 | 0 | 1 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Sr. Management Analyst | 0 | 0 | 0 | 1 | 1 | 1 | N | \$ 79,228 | \$ 108,429 |
| Communications Manager* | 1 | 1 | 1 | 1 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| Total City Manager | 3.4711 | 3.4711 | 4.8011 | 4.8011 | 5 | 5 | | | |
| Finance | | | | | | | | | |
| Director/Assistant City Manager* | 1 | 1 | 1 | 1 | 1 | 1 | V-W | \$ 134,106 | \$ 196,014 |
| Deputy Director* | 1 | 1 | 1 | 1 | 1 | 1 | S | \$ 110,087 | \$ 150,661 |
| Comptroller* | 0 | 0 | 0 | 1 | 1 | 1 | R | \$ 103,077 | \$ 141,069 |
| Accounting Manager* | 1 | 1 | 1 | 0 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Budget & Rates Analyst* | 0 | 0 | 1 | 1 | 1 | 1 | N | \$ 79,228 | \$ 108,429 |
| Accountant* | 0 | 1 | 1 | 1 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Finance Specialist I | 1 | 1 | 1 | 1 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| Finance Specialist II | 1 | 0 | 1 | 1 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Payroll Analyst | 0 | 0 | 0 | 0 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Administrative Assistant | 1 | 1 | 0 | 0 | 0 | 0 | | | |
| Total Finance | 6 | 6 | 7 | 7 | 7 | 7 | | | |
| Legal | | | | | | | | | |
| City Attorney | 0 | 0 | 0 | 0 | 1 | 1 | V | \$ 134,106 | \$ 183,533 |
| Paralegal | 0 | 0 | 0 | 0 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Total Legal | 0 | 0 | 0 | 0 | 2 | 2 | | | |
| Administrative Services | | | | | | | | | |
| Director* | 1 | 1 | 1 | 0 | 1 | 1 | V | \$ 134,106 | \$ 183,533 |
| Administrative Assistant | 1.5 | 1.5 | 1.5 | 1.5 | 0 | 0 | | | |
| Management Analyst | 0 | 0 | 0 | 0 | 0.75 | 0.75 | L | \$ 69,460 | \$ 95,061 |
| City Clerk | | | | | | | | | |
| City Clerk* | 1 | 1 | 1 | 1 | 1 | 1 | N | \$ 79,228 | \$ 108,429 |
| Deputy City Clerk | 1 | 1 | 1 | 1 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Administrative Assistant | 0 | 0 | 0 | 0 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Public Disclosure Officer | 0 | 0 | 0 | 0 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Human Resources | | | | | | | | | |
| Director | 0 | 0 | 0 | 1 | 0 | 0 | V | \$ 134,106 | \$ 183,533 |
| Sr. Human Resource Analyst* | 1 | 1 | 1 | 1 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Human Resource Analyst | 0 | 0 | 0 | 0 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Executive Assistant* | 0 | 0 | 0.34 | 0.34 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Administrative Assistant | 0 | 0 | 0 | 0 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Total Administrative Services | 5.5 | 5.5 | 5.84 | 5.84 | 6.75 | 6.75 | | | |
| Facilities | | | | | | | | | |
| Internal Services Superintendent** | 0 | 0.34 | 0.34 | 0.34 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Facilities & Internal Services Superint.* | 0 | 0 | 0 | 0 | 0.34 | 0.34 | O | \$ 84,615 | \$ 115,802 |
| Project Manager* | 1 | 1 | 1 | 1 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Sr. Project Manager | 0 | 0 | 0 | 0 | 1 | 1 | P | \$ 90,369 | \$ 123,677 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | K | \$ 65,038 | \$ 89,009 |
| Facilities Supervisor | 1 | 0 | 0 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Maintenance Worker II | 1 | 1 | 1 | 1 | 1.33 | 1.33 | I | \$ 57,019 | \$ 78,035 |
| Maintenance Worker I | 0 | 0 | 1 | 1 | 1 | 1 | F | \$ 46,807 | \$ 64,058 |
| Mechanic | 0 | 0 | 0 | 0 | 0 | 1 | I | \$ 57,019 | \$ 78,035 |
| Administrative Assistant | 0 | 0 | 0 | 0 | 0.25 | 0.25 | I | \$ 57,019 | \$ 78,035 |
| Executive Assistant* | 0 | 0 | 0.33 | 0.33 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Facilities & Fleet Coordinator | 0 | 0 | 0 | 0 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Total Facilities | 3 | 2.59 | 3.92 | 3.92 | 5.17 | 6.17 | | | |

| 2021-2022 AUTHORIZED POSITIONS | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|--------------|--------------|--------------|----------------------------|------------|
| <i>Represented employees' salary ranges are subject to a yet to be approved collective bargaining agreement.</i> | | | | | | | | | |
| FUND | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | | 2021 - Annual Salary Range | |
| Department | Actual | Actual | Budget | Budget | Budget | Budget | Grade | Minimum | Maximum |
| Public Works | | | | | | | | | |
| Director* | 0.3 | 0.3 | 0.3 | 0.3 | 0.65 | 0.65 | V | \$ 134,106 | \$ 183,533 |
| Deputy Director* | 0.3 | 0.3 | 0.3 | 0.3 | 0.65 | 0.65 | S | \$ 110,087 | \$ 150,661 |
| Administrative Assistant | 0.3 | 0.47 | 0.47 | 0.47 | 1.48 | 1.48 | I | \$ 57,019 | \$ 78,035 |
| City Engineer* | 0.3 | 0.3 | 0.3 | 0.3 | 0.65 | 0.65 | R | \$ 103,077 | \$ 141,069 |
| Management Analyst | 1 | 1 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Sr. Development Review Manager* | 0.34 | 0.34 | 0.34 | 0.34 | 0.67 | 0.67 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Stormwater Program Manager* | 0.1 | 0.1 | 0.1 | 0.1 | 0.20 | 0.20 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Engineer* | 1.6 | 1.6 | 1.6 | 1.6 | 2.30 | 2.30 | P | \$ 90,369 | \$ 123,677 |
| Project Engineer | 1.6 | 1.6 | 1.6 | 1.6 | 2.32 | 2.32 | N | \$ 79,228 | \$ 108,429 |
| Traffic Engineer* | 0.5 | 0.5 | 0 | 0 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Traffic Engineering Manager* | 0 | 0 | 0.5 | 0.5 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| Construction Inspector | 2 | 2 | 2 | 2 | 2 | 2 | K | \$ 65,038 | \$ 89,009 |
| Sr. Construction Inspector | 1 | 1 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| GIS Coordinator | 0.3 | 0.3 | 0 | 0 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Office Assistant | 0.17 | 0 | 0 | 0 | 0 | 0 | E | \$ 43,827 | \$ 59,980 |
| Contract Administrator | 0 | 0 | 0 | 0 | 0.25 | 0.25 | K | \$ 65,038 | \$ 89,009 |
| Internal Services Superintendent* | 0 | 0 | 0 | 0 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Facilities & Internal Services Superint. | 0 | 0 | 0 | 0 | 0.33 | 0.33 | O | \$ 84,615 | \$ 115,802 |
| Public Works Superintendent* | 0 | 0 | 0 | 0 | 0.50 | 0.50 | O | \$ 84,615 | \$ 115,802 |
| Lead Maintenance Worker | 0 | 0 | 0 | 0 | 0.50 | 0.50 | J | \$ 60,897 | \$ 83,341 |
| Maintenance Worker II | 0 | 0 | 0 | 0 | 3.33 | 3.33 | I | \$ 57,019 | \$ 78,035 |
| Maintenance Worker I | 0 | 0 | 0 | 0 | 3 | 3 | F | \$ 46,807 | \$ 64,058 |
| Transportation Planner* | 0 | 0 | 0 | 0 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Signal Technician | 0 | 0 | 0 | 0 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Traffic Signal Technician | 0 | 0 | 0 | 0 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Associate Engineer | 0 | 0 | 0 | 0 | 2 | 2 | O | \$ 84,615 | \$ 115,802 |
| Total Public Works | 9.81 | 9.81 | 9.51 | 9.51 | 26.83 | 26.83 | | | |
| Human Services | | | | | | | | | |
| Community Services Coordinator | 0.75 | 0.75 | 0.75 | 0.75 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Sr. Human Svcs Coordinator | 0 | 0 | 0 | 0 | 0.75 | 0.75 | L | \$ 69,460 | \$ 95,061 |
| Management Analyst | 0 | 0 | 0 | 0 | 0.25 | 0.25 | L | \$ 69,460 | \$ 95,061 |
| Total Human Services | 0.75 | 0.75 | 0.75 | 0.75 | 1 | 1 | | | |
| Community Development | | | | | | | | | |
| City Manager* | 0.5289 | 0.5289 | 0.5289 | 0.5289 | 0 | 0 | per contract | | |
| Director* | 1 | 1 | 1 | 1 | 1 | 1 | V | \$ 134,106 | \$ 183,533 |
| Deputy Director* | 1 | 1 | 1 | 1 | 1 | 1 | S | \$ 110,087 | \$ 150,661 |
| Planning Manager* | 1 | 1 | 1 | 1 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| Senior Planner | 3 | 3 | 2 | 2 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Principle Planner* | 0 | 0 | 1 | 1 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Current Planning & Permit Ctr. Manager* | 0 | 0 | 0 | 0 | 1 | 1 | P | \$ 90,369 | \$ 123,677 |
| Sr. Management Analyst* | 0 | 1 | 1 | 1 | 1 | 1 | N | \$ 79,228 | \$ 108,429 |
| Management Analyst | 1 | 1 | 1 | 1 | 2 | 2 | L | \$ 69,460 | \$ 95,061 |
| Associate Planner | 2 | 1 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Assistant Planner | 0 | 1 | 2 | 2 | 2 | 2 | K | \$ 65,038 | \$ 89,009 |
| Sr. Planner/Code Compliance* | 1 | 0 | 0 | 0 | 0 | 0 | M | \$ 74,183 | \$ 101,525 |
| Code Compliance Officer | 1 | 1 | 1 | 1 | 0.75 | 0.75 | K | \$ 65,038 | \$ 89,009 |
| Code Compliance Coordinator | 0.5 | 0.5 | 0.5 | 0.5 | 1 | 1 | J | \$ 60,897 | \$ 83,341 |
| Administrative Assistant | 1 | 1 | 0 | 0 | 0.25 | 0.25 | I | \$ 57,019 | \$ 78,035 |
| Special Project Assistant* | 0 | 0 | 1 | 1 | 0.75 | 0.75 | K | \$ 65,038 | \$ 89,009 |
| Office Assistant | 2 | 2 | 2 | 2 | 2 | 2 | E | \$ 43,827 | \$ 59,980 |
| Building Official* | 1 | 1 | 1 | 1 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| Building Services Manager* | 0 | 0 | 0 | 0 | 1 | 1 | P | \$ 90,369 | \$ 123,677 |
| Plans Examiner | 2 | 2 | 2 | 2 | 2 | 2 | M | \$ 74,183 | \$ 101,525 |
| Sr. Building Inspector | 1 | 1 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Sr. Combination Inspector | 0 | 0 | 1 | 1 | 1 | 1 | N | \$ 79,228 | \$ 108,429 |
| Building Inspector | 2 | 2 | 2 | 2 | 2 | 2 | K | \$ 65,038 | \$ 89,009 |
| Electrical Inspector | 1 | 1 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Permit Technician | 2 | 2 | 1 | 1 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| Sr. Permit Technician | 1 | 1 | 1 | 1 | 1 | 1 | J | \$ 60,897 | \$ 83,341 |
| Customer Service/Permit Manager* | 1 | 1 | 1 | 0 | 0 | 0 | M | \$ 74,183 | \$ 101,525 |
| Special Projects Coordinator* | 0 | 0 | 0 | 1 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Total Community Development | 26.0289 | 26.0289 | 27.0289 | 27.0289 | 26.75 | 26.75 | | | |

| 2021-2022 AUTHORIZED POSITIONS | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|---------------|---------------|-------|----------------------------|------------|
| <i>Represented employees' salary ranges are subject to a yet to be approved collective bargaining agreement.</i> | | | | | | | | | |
| FUND | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | Grade | 2021 - Annual Salary Range | |
| Department | Actual | Actual | Budget | Budget | Budget | Budget | | Minimum | Maximum |
| Police | | | | | | | | | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1.75 | 1.75 | I | \$ 57,019 | \$ 78,035 |
| Total Police | 1 | 1 | 1 | 1 | 1.75 | 1.75 | | | |
| Emergency Management | | | | | | | | | |
| Emergency Manager* | 1 | 1 | 1 | 1 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Total Emergency Management | 1 | 1 | 1 | 1 | 0 | 0 | | | |
| Parks | | | | | | | | | |
| Director* | 1 | 1 | 1 | 1 | 1 | 1 | V | \$ 134,106 | \$ 183,533 |
| Deputy Director* | 1 | 1 | 1 | 1 | 1 | 1 | S | \$ 110,087 | \$ 150,661 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | K | \$ 65,038 | \$ 89,009 |
| Recreation Supervisor | 1 | 0 | 0 | 0 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Recreation Manager* | 0 | 1 | 1 | 1 | 1 | 1 | O | \$ 84,615 | \$ 115,802 |
| Parks Resource Supervisor | 1 | 0 | 0 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Parks Superintendent* | 0 | 1 | 1 | 1 | 1 | 1 | O | \$ 84,615 | \$ 115,802 |
| Internal Services Superintendent** | 0 | 0.33 | 0.33 | 0.33 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Facilities & Internal Services Superint.* | 0 | 0 | 0 | 0 | 0.33 | 0.33 | O | \$ 84,615 | \$ 115,802 |
| Project Manager* | 2 | 2 | 2 | 2 | 2 | 2 | O | \$ 84,615 | \$ 115,802 |
| Associate Planner | 0 | 0 | 1 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Management Analyst | 0 | 0 | 0 | 1 | 1 | 1 | L | \$ 69,460 | \$ 95,061 |
| Recreation Coordinator | 1 | 1 | 1 | 1 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Lead Maintenance Worker | 2 | 1 | 1 | 2 | 2 | 2 | J | \$ 60,897 | \$ 83,341 |
| Maintenance Worker II | 6 | 5 | 5 | 5 | 4.34 | 4.34 | I | \$ 57,019 | \$ 78,035 |
| Maintenance Worker I | 6 | 8 | 8 | 6 | 6 | 6 | F | \$ 46,807 | \$ 64,058 |
| Administrative Assistant | 1 | 1.33 | 1.33 | 1.33 | 1.25 | 1.25 | I | \$ 57,019 | \$ 78,035 |
| Office Assistant | 0.5 | 0.5 | 1 | 1 | 0 | 0 | E | \$ 43,827 | \$ 59,980 |
| Rental & Systems Coordinator | 0 | 0 | 0 | 0 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| Volunteer Coordinator | 1 | 1 | 1 | 1 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Restoration & Volunteer Coordinator | 0 | 0 | 0 | 0 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| Total Parks | 23.5 | 24.41 | 25.91 | 25.91 | 25.17 | 25.17 | | | |
| Non-Departmental | | | | | | | | | |
| Management Analyst | 1 | 1 | 0 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Total Non-Departmental | 1 | 1 | 0 | 0 | 0 | 0 | | | |
| Total General Fund (less Council) | 80.56 | 81.06 | 86.76 | 86.76 | 107.42 | 108.42 | | | |
| STREET FUND | | | | | | | | | |
| Infrastructure Op & Maint Mgr | 0.5 | 0 | 0 | 0 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0.25 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Internal Services Superintendent* | 0 | 0.33 | 0.33 | 0.33 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Public Works Superintendent* | 0 | 0 | 0.5 | 0.5 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Maintenance Supervisor | 0.5 | 0.5 | 0 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Lead Maintenance Worker | 1 | 0.5 | 0.5 | 0.5 | 0 | 0 | J | \$ 60,897 | \$ 83,341 |
| Maintenance Worker II | 3 | 3 | 3 | 3 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Maintenance Worker I | 3 | 3 | 3 | 3 | 0 | 0 | F | \$ 46,807 | \$ 64,058 |
| Director* | 0.35 | 0.35 | 0.35 | 0.35 | 0 | 0 | V | \$ 134,106 | \$ 183,533 |
| Deputy Director* | 0.35 | 0.35 | 0.35 | 0.35 | 0 | 0 | S | \$ 110,087 | \$ 150,661 |
| Administrative Assistant | 0.35 | 0.85 | 0.85 | 0.85 | 0 | 0 | I | \$ 57,019 | \$ 78,035 |
| Transportation Planner* | 0 | 0 | 1 | 1 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Engineer* | 0 | 0 | 1 | 1 | 0 | 0 | P | \$ 90,369 | \$ 123,677 |
| Sr. Signal Technician | 0 | 0 | 2 | 1 | 0 | 0 | M | \$ 74,183 | \$ 101,525 |
| Traffic Signal Technician | 0 | 0 | 0 | 1 | 0 | 0 | J | \$ 60,897 | \$ 83,341 |
| City Engineer* | 0.35 | 0.35 | 0.35 | 0.35 | 0 | 0 | R | \$ 103,077 | \$ 141,069 |
| Sr. Engineer* | 0.7 | 0.7 | 0.7 | 0.7 | 0 | 0 | P | \$ 90,369 | \$ 123,677 |
| Sr. Stormwater Program Manager* | 0.1 | 0.1 | 0.1 | 0.1 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| Sr. Development Review Manager* | 0.33 | 0.33 | 0.33 | 0.33 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| Associate Engineer | 0 | 1 | 1 | 1 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Project Engineer | 0.7 | 0.7 | 0.7 | 0.7 | 0 | 0 | N | \$ 79,228 | \$ 108,429 |
| Engineering Technician | 0.5 | 0.5 | 0 | 0 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Traffic Engineer* | 1.5 | 0.5 | 0 | 0 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Traffic Engineering Manager* | 0 | 0 | 0.5 | 0.5 | 0 | 0 | Q | \$ 96,514 | \$ 132,087 |
| GIS Coordinator | 0.35 | 0.35 | 0 | 0 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Office Assistant | 0.66 | 0 | 0 | 0 | 0 | 0 | E | \$ 43,827 | \$ 59,980 |
| Total Street Fund | 14.24 | 13.66 | 16.81 | 16.81 | 0.00 | 0.00 | | | |

| 2021-2022 AUTHORIZED POSITIONS | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|-------|----------------------------|------------|
| <i>Represented employees' salary ranges are subject to a yet to be approved collective bargaining agreement.</i> | | | | | | | | | |
| FUND | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | | 2021 - Annual Salary Range | |
| Department | Actual | Actual | Budget | Budget | Budget | Budget | Grade | Minimum | Maximum |
| SURFACE WATER MANAGEMENT | | | | | | | | | |
| Director* | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | V | \$ 134,106 | \$ 183,533 |
| Deputy Director* | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | S | \$ 110,087 | \$ 150,661 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | K | \$ 65,038 | \$ 89,009 |
| Administrative Assistant | 0.35 | 0.85 | 0.85 | 0.85 | 1.02 | 1.02 | I | \$ 57,019 | \$ 78,035 |
| City Engineer* | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | R | \$ 103,077 | \$ 141,069 |
| Sr. Engineer* | 0.7 | 0.7 | 1.7 | 1.7 | 1.7 | 1.7 | P | \$ 90,369 | \$ 123,677 |
| Sr. Development Review Manager* | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | Q | \$ 96,514 | \$ 132,087 |
| Associate Engineer | 1 | 1 | 1 | 1 | 1 | 1 | O | \$ 84,615 | \$ 115,802 |
| Sr. Stormwater Program Manager* | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | Q | \$ 96,514 | \$ 132,087 |
| Project Engineer | 0.7 | 0.7 | 0.7 | 0.7 | 0.68 | 0.68 | N | \$ 79,228 | \$ 108,429 |
| SW Engineering Technician | 1 | 2 | 1 | 1 | 1 | 1 | J | \$ 60,897 | \$ 83,341 |
| Engineering Technician | 0.5 | 0.5 | 2 | 2 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Construction Inspector | 1 | 1 | 1 | 1 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Stormwater Inspector | 0 | 0 | 0 | 0 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| GIS Coordinator | 0.35 | 0.35 | 0 | 0 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Office Assistant | 0.67 | 0 | 0 | 0 | 0 | 0 | E | \$ 43,827 | \$ 59,980 |
| Infrastructure Op & Maint Mgr | 0.5 | 0 | 0 | 0 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Public Works Superintendent* | 0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | O | \$ 84,615 | \$ 115,802 |
| Stormwater Supervisor | 0.5 | 0 | 0 | 0 | 0 | 0 | L | \$ 69,460 | \$ 95,061 |
| Lead Maintenance Worker | 1 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | J | \$ 60,897 | \$ 83,341 |
| Maintenance Worker I | 3 | 3 | 4 | 4 | 4 | 4 | F | \$ 46,807 | \$ 64,058 |
| Maintenance Worker II | 2 | 2 | 2 | 2 | 2 | 2 | I | \$ 57,019 | \$ 78,035 |
| Total Surface Water Mgmt | 15.45 | 15.53 | 17.68 | 17.68 | 16.83 | 16.83 | | | |
| INFORMATION TECHNOLOGY | | | | | | | | | |
| Director* | 0 | 0 | 1 | 1 | 1 | 1 | V | \$ 134,106 | \$ 183,533 |
| Sr. IS Manager* | 1 | 1 | 1 | 1 | 1 | 1 | Q | \$ 96,514 | \$ 132,087 |
| IT Support Specialist | 1 | 1 | 1 | 1 | 0 | 0 | M | \$ 74,183 | \$ 101,525 |
| IT Systems Administrator | 0 | 0 | 0 | 0 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| IT Support Technician | 0 | 0 | 1 | 1 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| GIS Coordinator | 0 | 0 | 1 | 1 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Engineering Technician | 0 | 0 | 1 | 1 | 1 | 1 | K | \$ 65,038 | \$ 89,009 |
| Network Administrator | 1 | 1 | 1 | 1 | 0 | 0 | O | \$ 84,615 | \$ 115,802 |
| Network Analyst | 0 | 0 | 0 | 0 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Application Systems Specialist | 0 | 0 | 1 | 1 | 0 | 0 | K | \$ 65,038 | \$ 89,009 |
| Web Master | 1 | 1 | 1 | 1 | 1 | 1 | M | \$ 74,183 | \$ 101,525 |
| Website Associate | 0 | 0 | 1 | 1 | 1 | 1 | I | \$ 57,019 | \$ 78,035 |
| Total Information Technology | 4 | 4 | 10 | 10 | 9 | 9 | | | |
| Total FTE for City | 114.25 | 114.25 | 131.25 | 131.25 | 133.25 | 134.25 | | | |
| * = exempt positions | | | | | | | | | |
| Limited Term Employees (LTE) | | | | | | | | | |
| Project Manager-DCD | | | | | | | | | |
| Code Compliance Officer (DCD) | | | | | | | | | |
| Communications Coordinator (CM) | | | | | | | | | |
| Community Transit Coordinator (PW) | | | | | | | | | |
| Project Manager (IT) | | | | | | | | | |

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.

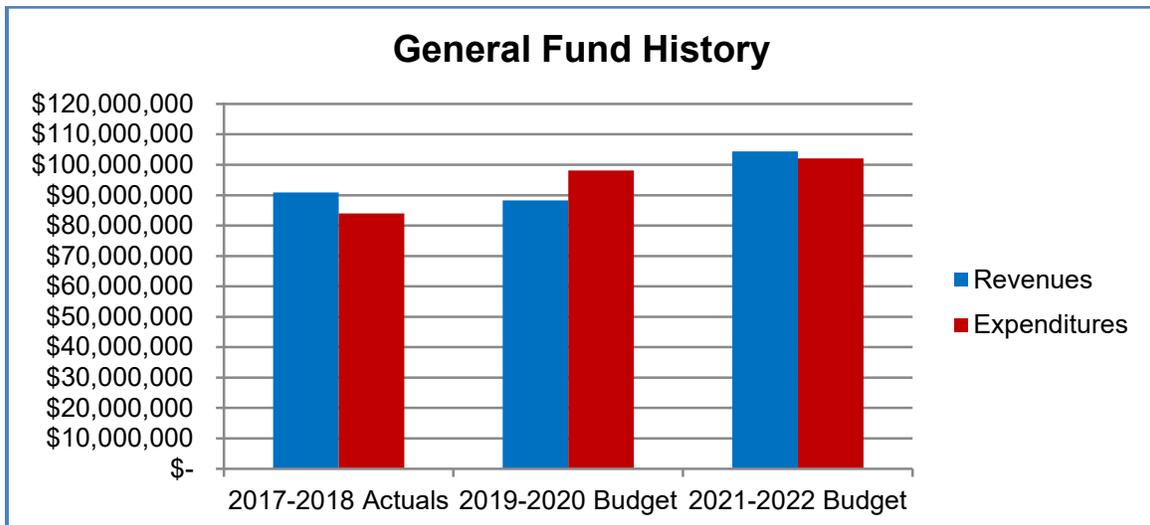
Significant Changes from the Prior Biennium

Property tax revenue is forecast to increase \$5.2 million over the biennium as the city increases property taxes for the first time since 2009. Property taxes, at over 64% of General Fund revenues, are the main source of operating revenue for the city. Sales tax revenue, which makes up about 15%, of General Fund revenue is forecast to remain fairly level. These discretionary sources of income are allocated to fund the city’s core services and to maintain sufficient ending fund balance reserves.

The expenditure section of the Street Fund has been combined with the Public Works Department in the General Fund. The Street Fund has been retained for the purpose of receiving the state shared Motor Vehicle Fuel Tax as required by WA state law. Revenue from this source along with the 2020 ending fund balance in the Street Fund, estimated at \$9.3 million, will be transferred to the General Fund to help cover the cost of street maintenance activities.

The \$5.9 million annual transfer of general tax funds to the Street Fund has been eliminated for the 2021-2022 biennium with the transfer of street maintenance activities to the General Fund.

After contracting for City Attorney services since incorporation in 1999, this function has been moved in-house with the addition of the City Attorney and Paralegal positions. The cost of these two new positions is covered by reductions in budgeted amounts for contracted legal services



General Fund Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 19,733,831 | \$ 26,704,937 | \$ 29,024,885 |
| Taxes | \$ 72,685,204 | \$ 73,000,000 | \$ 78,399,000 |
| Licenses & Permits | 6,184,979 | 4,882,000 | 3,249,000 |
| Intergovernmental | 2,553,249 | 2,345,763 | 2,796,500 |
| Charges for Services | 6,564,481 | 5,574,600 | 5,513,318 |
| Interest & Miscellaneous | 2,930,473 | 2,426,880 | 2,414,880 |
| Interfund Transfers | - | - | 12,036,990 |
| Total Revenues | \$ 90,918,386 | \$ 88,229,243 | \$ 104,409,688 |
| Total Fund (with BFB) | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

General Fund Expenditure Summary

| Department | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|-----------------------|-----------------------|-----------------------|
| City Council | \$ 712,660 | \$ 795,300 | \$ 749,500 |
| City Manager | 1,359,427 | 2,222,950 | 2,647,800 |
| Finance | 1,886,542 | 2,546,490 | 2,709,900 |
| Legal Services | 3,121,101 | 3,542,850 | 3,544,100 |
| Administrative Services | 1,927,104 | 3,453,500 | 3,089,100 |
| Facilities | 3,168,679 | 3,718,480 | 4,326,700 |
| Police Services | 13,774,881 | 15,264,840 | 17,778,900 |
| Fire Services | 15,455,387 | 16,462,500 | 16,052,517 |
| Emergency Management | 392,408 | 447,100 | 578,500 |
| Public Works | 2,855,828 | 3,207,960 | 17,485,070 |
| Social & Human Services | 970,566 | 1,188,090 | 1,449,400 |
| Community Development | 7,375,880 | 9,900,560 | 9,360,250 |
| Parks & Recreation | 8,593,712 | 10,417,615 | 10,974,100 |
| Non-Departmental | 22,353,103 | 24,928,732 | 11,370,161 |
| Total Expenditures | \$ 83,947,278 | \$ 98,096,967 | \$ 102,115,998 |
| Ending Fund Balance | 26,704,939 | 16,837,213 | 31,318,575 |
| Total Fund (with EFB) | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

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

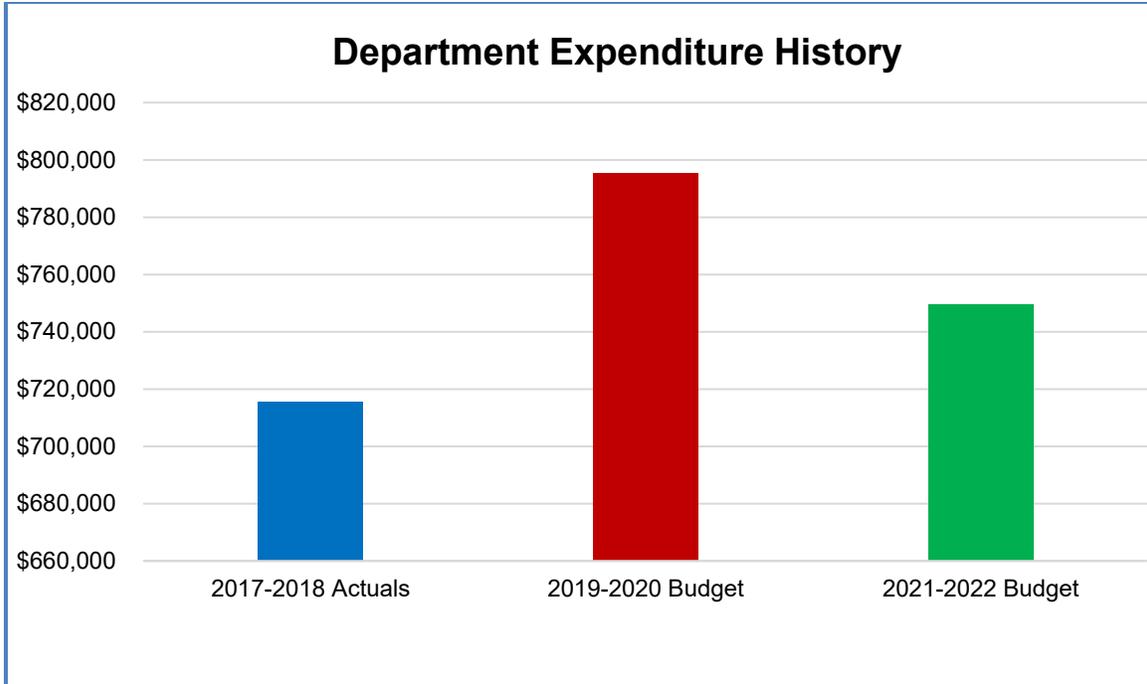
- Set the City's strategic direction and overall goals
- Enact municipal laws
- Approve long-term capital improvement projects and funding options
- Evaluate current and future revenue sources to fund public services
- Maintain a regional presence and influence

Budget Highlights

- The City Council budget remains stable for the 2021-2022 biennium with no new initiatives. The reduction from the 2019-2020 budget is due to elimination of the budget for recruiting a new City Manager.

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 182,071 | \$ 215,900 | \$ 260,100 |
| Supplies | 27,965 | 18,000 | 18,000 |
| Services & Charges | 502,624 | 561,400 | 471,400 |
| Total | \$ 712,660 | \$ 795,300 | \$ 749,500 |



| Position Summary | | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|----------------------------|---------------|--------------------|---------------|--------------------|---------------|-----------|----------|
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> | | |
| Mayor | 1 | 0 | 1 | 0 | 1 | | 1 |
| Deputy Mayor | 1 | 0 | 1 | 0 | 1 | | 1 |
| Councilmembers (part-time) | 5 | 0 | 5 | 0 | 5 | | 5 |
| TOTAL | <u>7</u> | <u>0</u> | <u>7</u> | <u>0</u> | <u>7</u> | | <u>7</u> |

CITY MANAGER DEPARTMENT

Department Overview

The City Manager is appointed by the City Council to run the City's day-to-day operations. This department provides management direction to all departments and coordinates city activities in accordance with policies and direction set by the City Council.

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

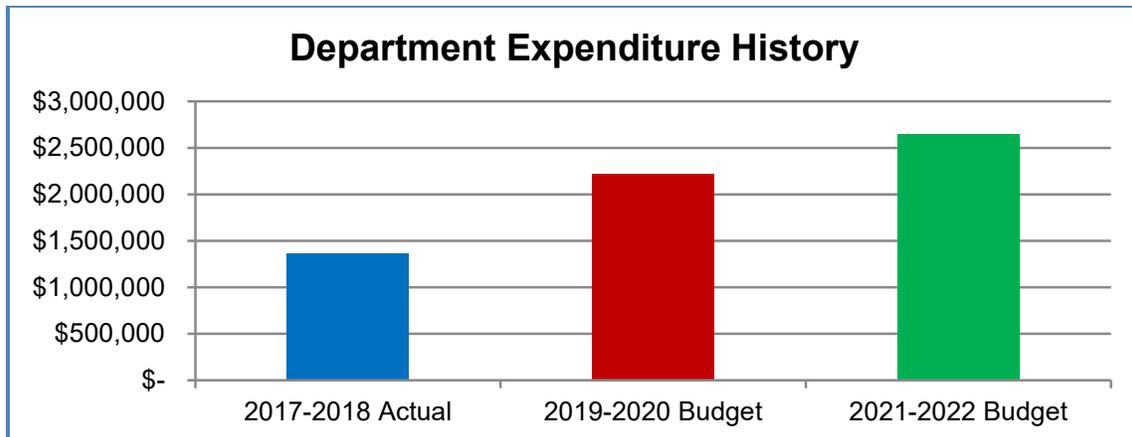
Budget Highlights

- Personnel costs for the City Manager position are now budgeted 100% in the City Manager Department. Formerly half of this position's costs were budgeted in the Community Development Department.
- A Communications Coordinator 2 year position was added for the biennium to enhance communications with the public across multiple platforms. This position replaces previously contracted consultant services.

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,242,590 | \$ 1,645,600 | \$ 2,305,000 |
| Supplies | 13,124 | 39,300 | 35,000 |
| Services & Charges | 103,713 | 538,050 | 307,800 |
| Total | \$ 1,359,427 | \$ 2,222,950 | \$ 2,647,800 |

Department Expenditure History



2019-2020 Accomplishments

- ✓ Responsibly administered the City’s affairs during the transition to a new City Manager
- ✓ Supported several City Council initiatives arising from unexpected circumstances such as COVID-19
- ✓ Organized and staffed a Communications Division to handle internal and external communications over multiple electronic and low-technology platforms
- ✓ Re-established the City’s bi-monthly printed newsletter
- ✓ Established and managed a small business grant program for local businesses negatively impacted by the coronavirus pandemic

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Fill vacant Executive team positions
- Hire a City Attorney and Paralegal to establish in-house City Attorney services
- Establish programs to provide pandemic related support to local businesses and residents
- Guide the city to resolution of development challenges

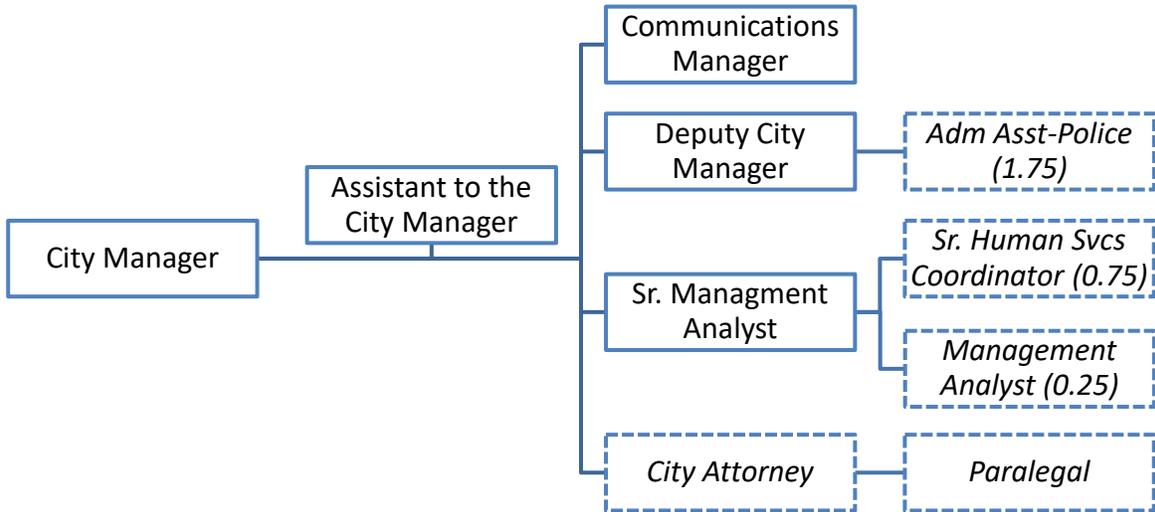
Council Priority-Communication and Engagement

- Leverage multiple communication platforms to provide relevant and topical city news and updates to residents, online and offline
- Leverage communications platforms for citizen engagement and feedback
- Unify communications platforms to mirror the same branding, tone and manner

City Manager Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Target 2021 | Target 2022 |
|----------------------------|----------------|----------------|----------------|------------------|-------------|-------------|
| Communications | | | | | | |
| Newsletters Emailed | 1,254,659 | 672,423 | 1,249,253 | 1,230,664 | 1,230,500 | 1,230,500 |
| Emailed Newsletters opened | 571,954 | 305,102 | 562,918 | 586,502 | 586,600 | 590,000 |
| Average Open Rate | 45.6% | 45.4% | 45.1% | 47.7% | 47.0% | 47.0% |

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 | 2017-2018 | | 2019-2020 | | 2021-2022 |
|-------------------------------|-------------|-------------|------------|-------------|-----------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| City Manager | 0.47 | 0 | 0.47 | 0.53 | 1 |
| Deputy City Manager | 1 | 0 | 1 | 0 | 1 |
| Assistant to the City Manager | 0 | 0 | 0 | 1 | 1 |
| Sr. Executive Assistant | 1 | 0 | 1 | (1) | 0 |
| Executive Assistant | 0 | 0.33 | 0.33 | (0.33) | 0 |
| Communications Manager | 1 | 0 | 1 | 0 | 1 |
| Management Analyst | 1 | 0 | 1 | (1) | 0 |
| Sr. Management Analyst | 0 | 0 | 0 | 1 | 1 |
| TOTAL | 4.47 | 0.33 | 4.8 | 0.2 | 5 |

ADMINISTRATION DIVISION

Division Overview

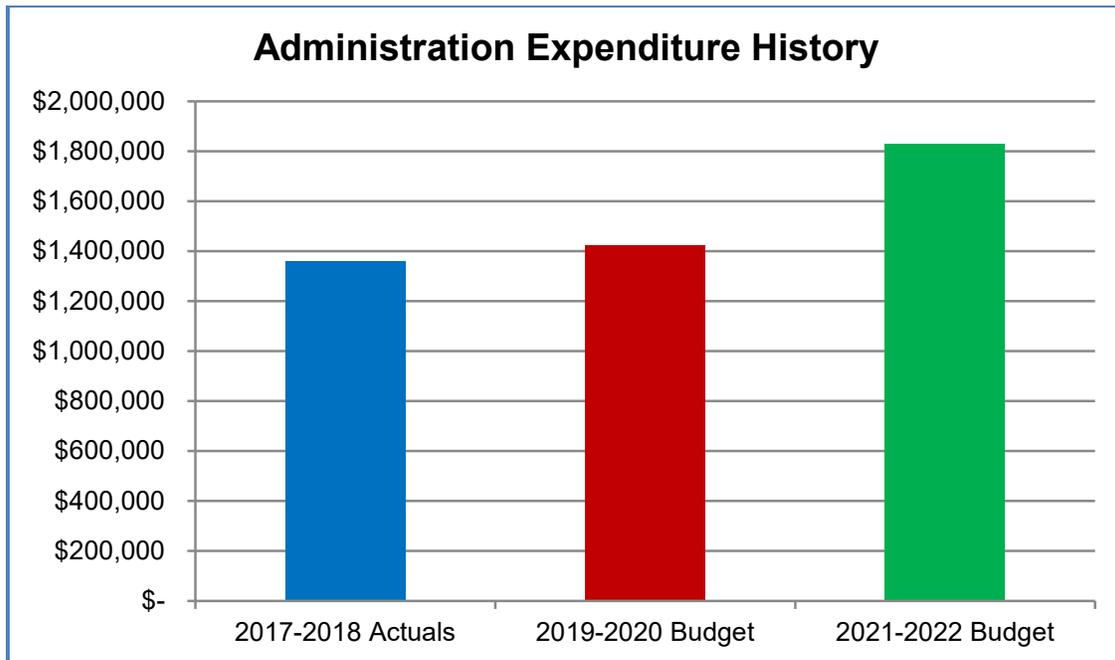
This division provides management direction to all departments and coordinates city activities in accordance with policies and direction set by the City Council.

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

Administration Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,242,590 | \$ 1,351,200 | \$ 1,732,900 |
| Supplies | 13,124 | 22,600 | 20,000 |
| Services & Charges | 103,713 | 48,000 | 77,600 |
| Total | \$ 1,359,427 | \$ 1,421,800 | \$ 1,830,500 |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|-------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| City Manager | 0.47 | 0 | 0.47 | 0.53 | 1 |
| Deputy City Manager | 1 | 0 | 1 | 0 | 1 |
| Assistant to the City Manager | 0 | 0 | 0 | 1 | 1 |
| Sr. Executive Assistant | 1 | 0 | 1 | (1) | 0 |
| Executive Assistant | 0 | 0.33 | 0.33 | (0.33) | 0 |
| Management Analyst | 1 | 0 | 1 | (1) | 0 |
| Sr. Management Analyst | 0 | 0 | 0 | 1 | 1 |
| Communications Manager | 1 | (1) | 0 | 0 | 0 |
| TOTAL | 4.47 | (0.67) | 3.8 | 0.2 | 4 |

COMMUNICATION DIVISION

Division Overview

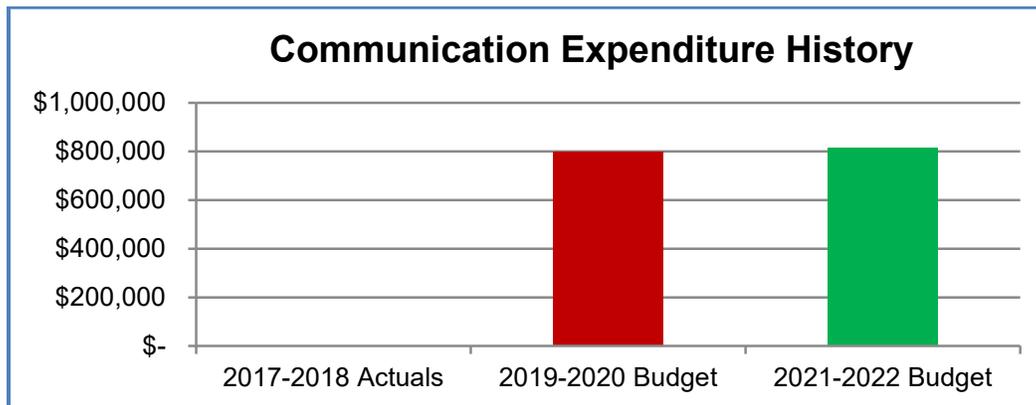
This division serves as the public information office for Sammamish and became a division of the City Manager's Department in 2019.

Responsibilities

- Internal and external communication
- Social media
- Neighborhood involvement
- Citizen satisfaction surveys

Communication Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ - | \$ 294,400 | \$ 572,100 |
| Supplies | - | 16,700 | 15,000 |
| Services & Charges | - | 490,050 | 230,200 |
| Total | \$ - | \$ 801,150 | \$ 817,300 |



| Position Summary | | | | | |
|------------------------|-----------|-------------|-----------|-------------|-----------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Communications Manager | 0 | 1 | 1 | 0 | 1 |
| TOTAL | 0 | 1 | 1 | 0 | 1 |

LEGAL SERVICES DEPARTMENT

Responsibility: City Manager

Department Overview

The City is moving from contracted City Attorney services to an in-house attorney in 2021, adding positions for one City Attorney and one Paralegal. The Prosecuting Attorney, Hearing Examiner, Public Defender, Public Defense Screener, and specialized legal functions will remain contracted services. Municipal court costs are budgeted in this department.

Responsibilities

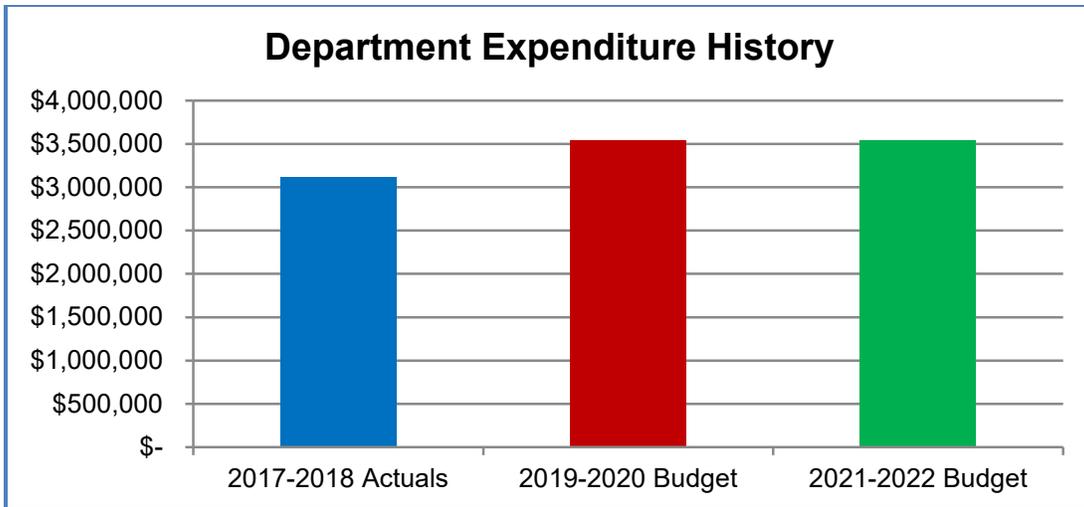
- Ensure the City’s actions comply with applicable laws to minimize the potential for litigation
- Defend the City against legal actions
- Provide legal advice to the City Council and city administration
- Advise the City Council and staff at public meetings
- Provide public defender screening and a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

Budget Highlights

- Converted to in-house City Attorney from providing these services by contract
- Reduced the contracted City Attorney and litigation budgets to reflect the change to an in-house City Attorney

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ - | \$ - | \$ 698,600 |
| Services & Charges | 2,320,677 | 2,898,850 | 2,118,500 |
| Intergovernmental | 800,424 | 644,000 | 727,000 |
| Total | \$ 3,121,101 | \$ 3,542,850 | \$ 3,544,100 |



2019-2020 Accomplishments

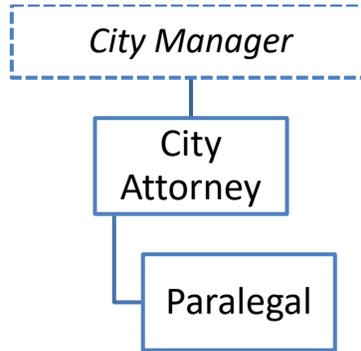
- ✓ Reduced the City’s portion of annual municipal court costs by \$30,000 over the prior 5-year average by collecting a higher percentage of fines levied.

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Establish in-house City Attorney services
- Monitor existing legal 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 dismissal rate will be under 10%

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 | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|------------------|-----------|-------------|-----------|-------------|-----------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| City Attorney | 0 | 0 | 0 | 1 | 1 | |
| Paralegal | 0 | 0 | 0 | 1 | 1 | |
| TOTAL | 0 | 0 | 0 | 2 | 2 | |

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

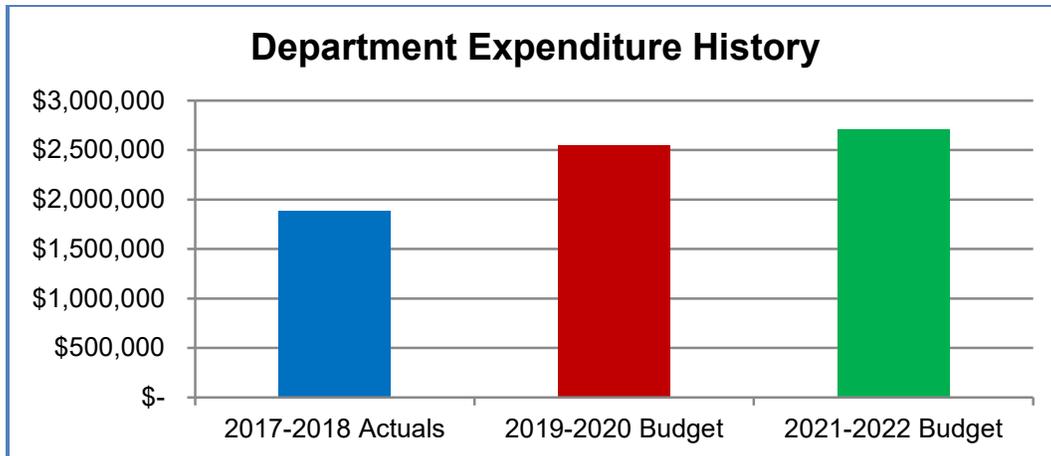
- Ensure the financial stability of the City
- Maintain the City's accounting records in compliance with state laws and regulations
- Evaluate business processes to enhance revenues and reduce expenditures
- Provide policy and financial analysis to the City Manager
- Develop a simple and effective budget
- 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 received more than \$750,000 in federal funds in 2020
- A change in the city's investment strategy resulted in higher investment management fees that are expected to be offset by optimal interest earnings
- Auditor budget moved from the intergovernmental category to the services & charges category

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,652,252 | \$ 2,227,900 | \$ 2,382,000 |
| Supplies | 5,893 | 14,550 | 10,500 |
| Services & Charges | 132,900 | 184,040 | 317,400 |
| Intergovernmental | 95,407 | 120,000 | - |
| Total | \$ 1,886,452 | \$ 2,546,490 | \$ 2,709,900 |



2019-2020 Accomplishments

- ✓ Received an unqualified audit opinion for 2019. The 2020 audit is done in 2021.
- ✓ 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 2021-2022 budget for Council approval
- ✓ Migrated the Springbrook Financial System to the cloud
- ✓ During an early 2019 ransomware attack that shut down the City’s ability to process financial transaction electronically, implemented emergency procedures to process payments and receipts manually for over a month

2021-2022 Goals & Relationship to Council Priorities

Council Priority-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
- Responsibly manage cash and investments
- Prepare the long range revenue and expenditure forecasts
- Implement an electronic timekeeping system
- Analyze and recommend additional operating and capital funding sources

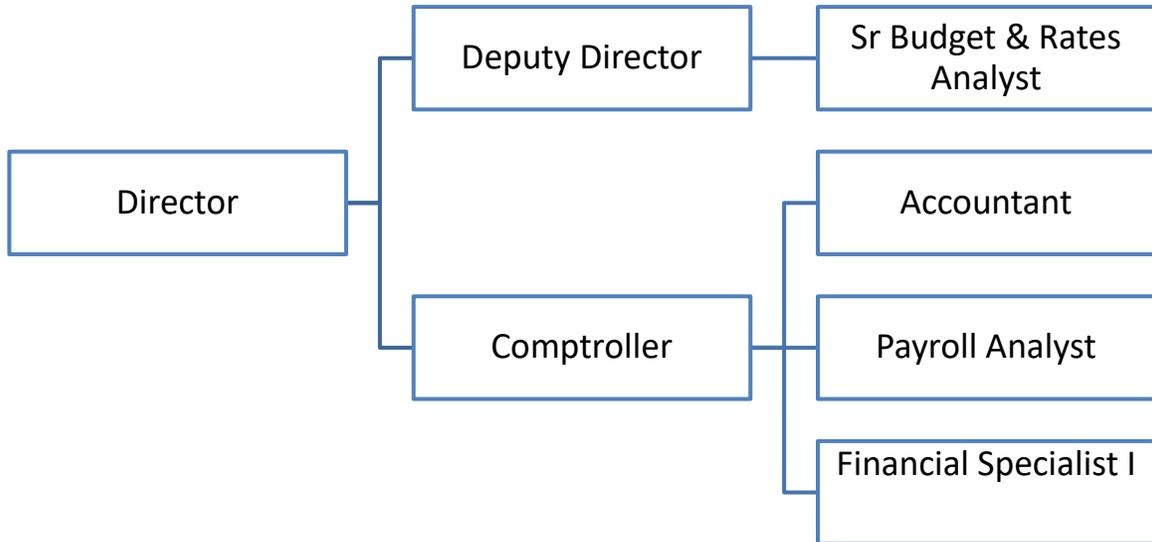
Council Priority-High Performing Government

- Meet financial reporting standards set by the Government Accounting Standards Board
- Receive the GFOA Certificate of Achievement for Financial Reporting
- Receive an unqualified audit opinion each year
- Receive the GFOA Distinguished Budget Award

**Finance
Performance Measures**

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Target 2021 | Target 2022 |
|--|-------------|-------------|-------------|---------------|-------------|-------------|
| Received a clean audit opinion on the financial statements | YES | YES | YES | YES | YES | YES |
| Secured GFOA Budget Award | YES | YES | YES | YES | YES | YES |
| Secured GFOA CAFR Award | YES | YES | YES | YES | YES | YES |

Department Organization Chart



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|--------------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Finance & Risk Management Director | 1 | 0 | 1 | 0 | 1 |
| Deputy Finance & Risk Mgmt. 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 | 0 | 1 | 1 | 0 | 1 |
| Accountant | 0 | 1 | 1 | 0 | 1 |
| Financial Specialist II | 1 | 0 | 1 | (1) | 0 |
| Payroll Analyst | 0 | 0 | 0 | 1 | 1 |
| Financial Specialist I | 1 | 0 | 1 | 0 | 1 |
| TOTAL | 6 | 1 | 7 | 0 | 7 |

ADMINISTRATIVE SERVICES DEPARTMENT

Responsibility: Administrative Services Director

Department Overview

This department is responsible for general administrative services of the City, human resources, and the City Clerk and is divided accordingly into three divisions. The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administrative Division manages some of these contracts.

Responsibilities

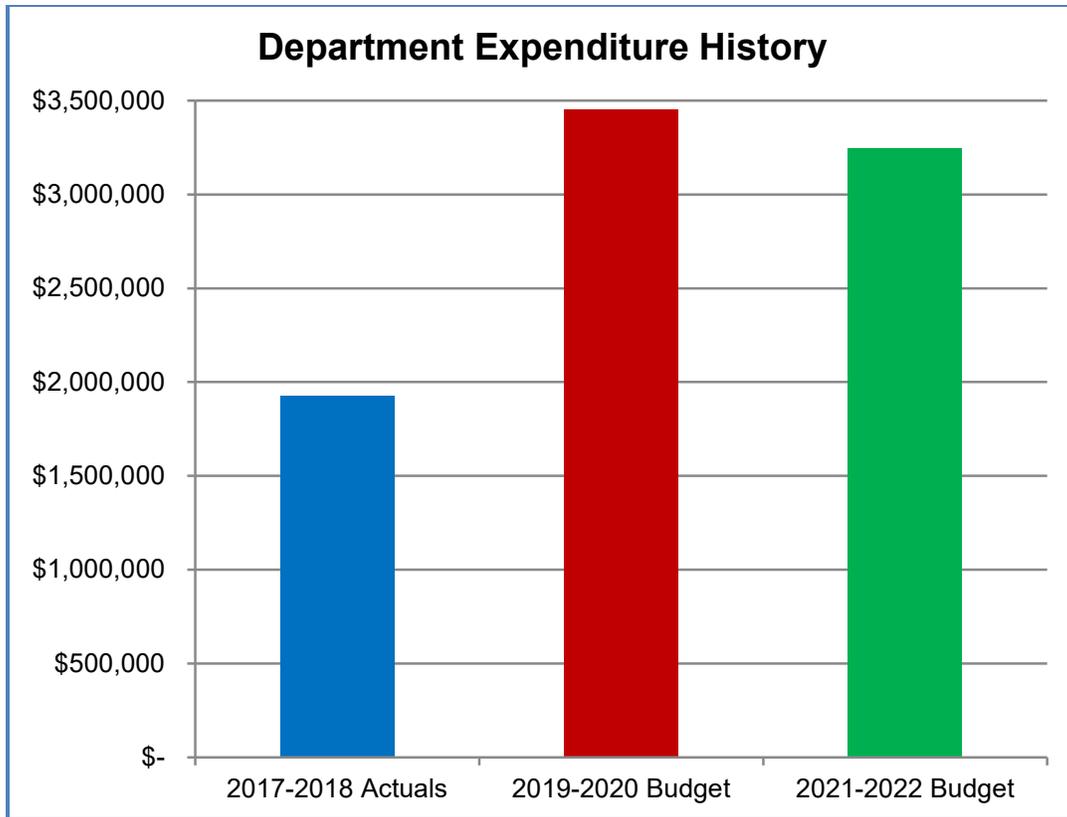
- City Council meeting support
- Records management
- Contract management
- Public disclosure requests
- Business/solicitors licensing
- Hearing Examiner support
- Policy and management analysis
- Human resource services
- Municipal Code and Comprehensive Plan updates
- Animal control

Budget Highlights

- Personnel cost changes:
 - Two short term project positions in the 2019-2020 budget within the City Clerk Division are not recurring in the 2021-2022 budget
 - Six-month hiring delay of two vacant positions within the Administrative Division
 - Positions and titles have changed with the biggest change being the addition of a 0.75 Management Analyst added to the Administrative Division

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,331,649 | \$ 2,126,050 | \$ 1,828,600 |
| Supplies | 23,857 | 36,050 | 18,000 |
| Services & Charges | 571,598 | 856,400 | 827,500 |
| Intergovernmental | - | 435,000 | 415,000 |
| Total | \$ 1,927,104 | \$ 3,453,500 | \$ 3,089,100 |



2019-2020 Accomplishments

- ✓ Transitioned from in-person City Council and Commission meetings to virtual meetings in compliance with the Governor’s order to suspend in-person meetings during the pandemic
- ✓ Provided support to the Hearing Examiner
- ✓ Published all required legal notices
- ✓ Responded to approximately 1,100 public records requests
- ✓ Developed and implemented work-at-home policies and procedures in compliance with pandemic restrictions
- ✓ Implemented Neo Gov software for employee recruitment and training

2021-2022 Goals & Relationship to Council Priorities

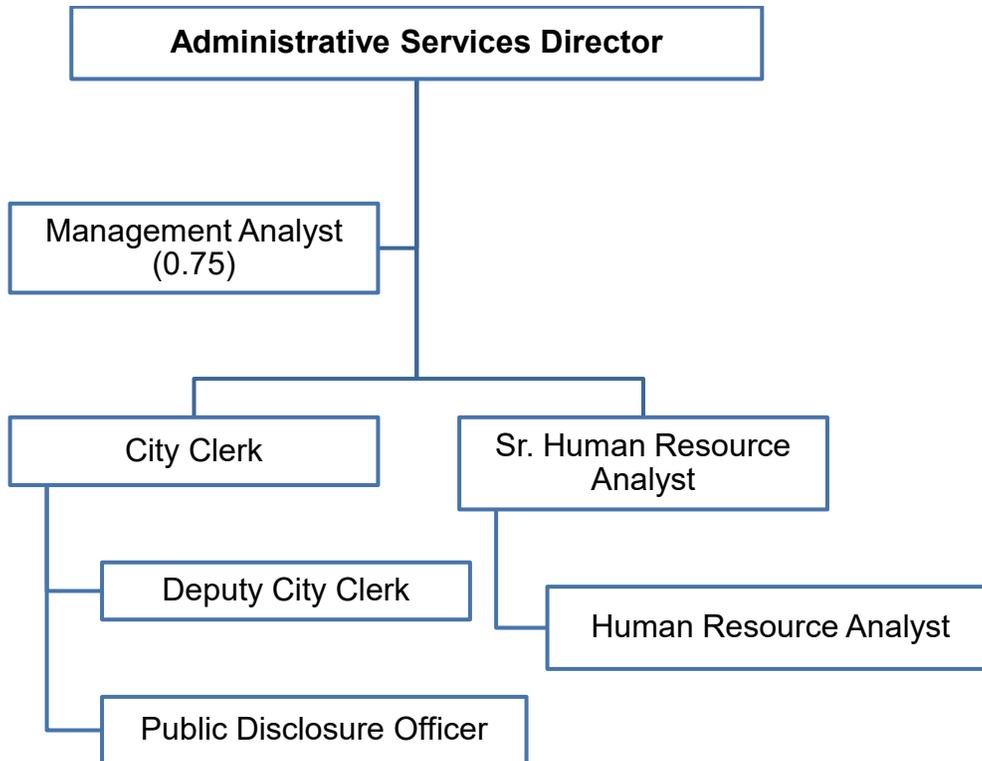
Council Priority-High Performing Government

- Publish all Council agenda packets one week prior to the meeting date
- Continue to respond to all public records requests within 5 days
- Continue partnering with the information technology team to implement the City’s electronic records management system (ERMS)
- Create and launch a public records portal to facilitate the public’s ability to search and research records online
- Implement Neo Gov software performance review module
- Complete negotiation of the City’s first union contract

**Administrative Services
Performance Measures**

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Target 2021 | Target 2022 |
|---------------|-------------|-------------|-------------|---------------|-------------|-------------|
| Vacancy Rate | 12.4% | 10.5% | 15.9% | 14.0% | 14.0% | 14.0% |
| Turnover Rate | N/A | N/A | N/A | 13.9% | 10.0% | 7.0% |

Department Organization Chart



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|----------------------------------|------------|-------------|-------------|-------------|-------------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Administrative Services Director | 1 | 0 | 1 | 0 | 1 | |
| City Clerk | 1 | 0 | 1 | 0 | 1 | |
| Deputy City Clerk | 1 | 0 | 1 | 0 | 1 | |
| Management Analyst | 0 | 0 | 0 | 0.75 | 0.75 | |
| Public Disclosure Officer | 0 | 0 | 0 | 1 | 1 | |
| Sr. Human Resources Analyst | 1 | 0 | 1 | 0 | 1 | |
| Human Resource Analyst | 0 | 0 | 0 | 1 | 1 | |
| Executive Assistant | 0 | 0.34 | 0.34 | (0.34) | 0 | |
| Administrative Assistant | 1.5 | 0 | 1.5 | (1.50) | 0 | |
| TOTAL | 5.5 | 0.34 | 5.84 | 0.91 | 6.75 | |

ADMINISTRATIVE DIVISION

Division Overview

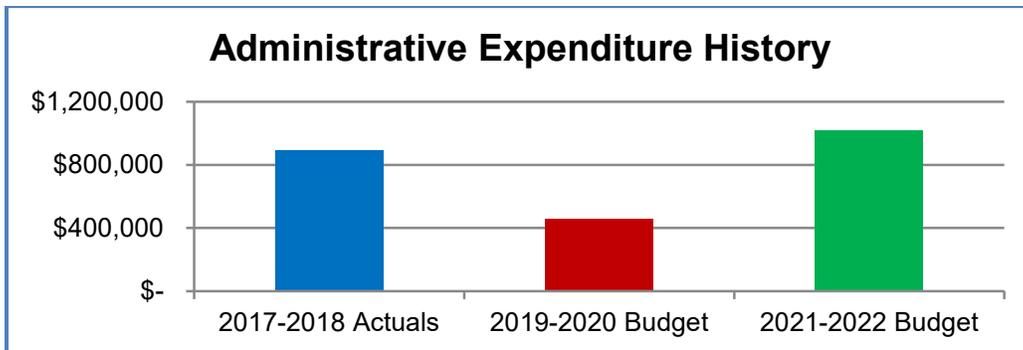
This division is responsible for general administrative services of the city. The City of Sammamish operates on a “contract for services” model with a small, core staff of permanent employees. The Administrative Division manages some of these contracts.

Responsibilities

- Effectively manage multiple contracts with other governments and private companies providing services to the City
- Provide policy and management analysis and advice to the City Manager
- Oversee City Clerk and Human Resources divisions

Administrative Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 456,663 | \$ 209,500 | \$ 479,100 |
| Supplies | 7,121 | 6,200 | 4,500 |
| Services & Charges | 426,831 | 242,400 | 379,200 |
| Total | \$ 890,615 | \$ 458,100 | \$ 862,800 |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|----------------------------------|------------|--------------|-----------|-------------|-------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Administrative Services Director | 1 | 0 | 1 | 0 | 1 |
| Sr. Human Resources Analyst | 1 | (1) | 0 | 0 | 0 |
| Management Analyst | 0 | 0 | 0 | 0.75 | 0.75 |
| Administrative Assistant | 0.5 | (0.5) | 0 | 0 | 0 |
| TOTAL | 2.5 | (1.5) | 1 | 0.75 | 1.75 |

CITY CLERK DIVISION

Division Overview

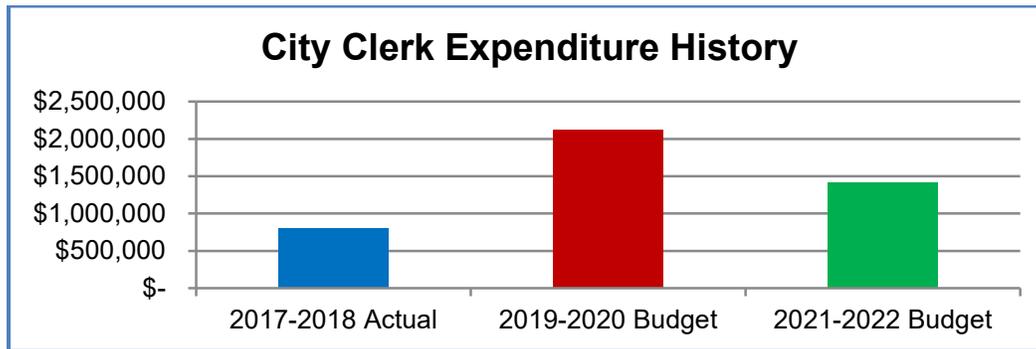
The City Clerk is responsible for support of Sammamish City Council meetings including agendas, minutes, packets, and legal notices. The City Clerk is responsible for citywide records management including public disclosure, electronic records access, contract tracking, and the City’s Municipal Code.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

Responsibilities

- Ensure required records are created and maintained in compliance with state laws
- Facilitate efficient Council meetings
- Manage public records requests and responses
- Provide staff training related to Council packets and records retention
- Provide support as needed to City Boards, Commissions and Council committees

City Clerk Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 654,676 | \$ 1,232,950 | \$ 781,900 |
| Supplies | 13,588 | 11,900 | 6,000 |
| Services & Charges | 131,434 | 449,100 | 219,500 |
| Intergovernmental | - | 435,000 | 415,000 |
| Total | \$ 799,698 | \$ 2,128,950 | \$ 1,422,400 |



| Position Summary | | | | | |
|---------------------------|-----------|-------------|-----------|-------------|-----------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | Actual | Adjustments | Budget | Adjustments | Budget |
| City Clerk | 1 | 0 | 1 | 0 | 1 |
| Deputy City Clerk | 1 | 0 | 1 | 0 | 1 |
| Public Disclosure Officer | 0 | 0 | 0 | 1 | 1 |
| Administrative Assistant | 1 | 0 | 1 | (1) | 0 |
| TOTAL | 3 | 0 | 3 | 0 | 3 |

HUMAN RESOURCES DIVISION

Division Overview

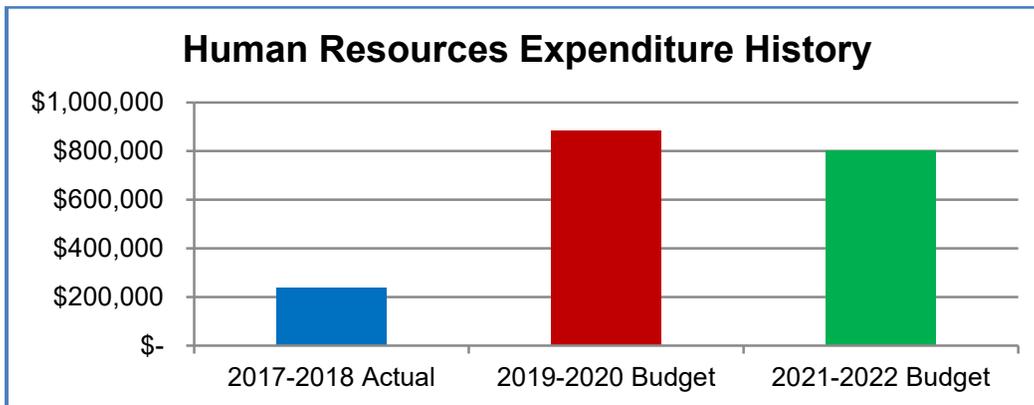
The Human Resources Division handles the city's personnel matters. The city's first employee union was certified in 2019.

Responsibilities

- Development and administration of personnel policies
- Staff recruitment and new employee orientation
- Benefit administration
- City-wide staff training
- Union contract management

Human Resources Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 220,310 | \$ 683,600 | \$ 567,600 |
| Supplies | 3,148 | 17,950 | 7,500 |
| Services & Charges | 13,333 | 164,900 | 228,800 |
| Total | \$ 236,791 | \$ 866,450 | \$ 803,900 |



| Position Summary | | | | | | |
|-----------------------------|------------|-------------|-------------|-------------|-----------|----------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | Actual | Adjustments | Budget | Adjustments | Budget | Budget |
| Sr. Human Resources Analyst | 1 | 0 | 1 | 0 | 1 | 1 |
| Human Resources Analyst | 0 | 0 | 0 | 1 | 1 | 1 |
| Executive Assistant | 0 | 0.34 | 0.34 | (0.34) | 0 | 0 |
| Administrative Assistant | 0.5 | 0 | 0.5 | (0.5) | 0 | 0 |
| TOTAL | 1.5 | 0.34 | 1.84 | 0.16 | 2 | 2 |

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

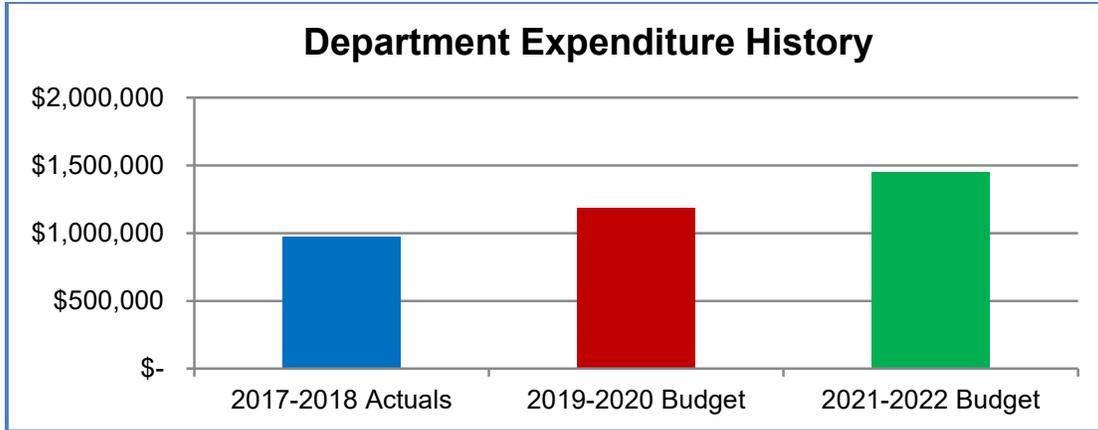
- Identify and coordinate the services offered by social and human service agencies serving Sammamish
- Coordinate with providers to fill gaps in available services
- Review grant applications in coordination with the Human Services Commission and recommend funding levels to the City Council
- Review 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

- Added a part-time Management Analyst to be hired mid-year in 2021
- Human services grants were increased by City Council vote to address needs such as youth mental health, food, clothing, shelter, domestic violence, and cultural and senior services

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 129,775 | \$ 155,200 | \$ 239,600 |
| Supplies | 2,436 | 4,500 | 4,000 |
| Services & Charges | 816,178 | 1,028,390 | 1,205,800 |
| Capital | 22,177 | - | - |
| Total | \$ 970,566 | \$ 1,188,090 | \$ 1,449,400 |



2019-2020 Accomplishments

- ✓ Responded to the opioid crisis among local youth with increased funding for counseling services
- ✓ Worked with local service providers to identify and fund services related to COVID-19 for residents in need
- ✓ Worked with regional youth services organizations to determine how best to support the community's youth
- ✓ Each reimbursement request was reviewed for compliance with established criteria by the Sr. Human Services Coordinator prior to payment

2021-2022 Goals & Relationship to Council Goals

Council Priority-Community Livability

- Develop programs to address the negative impacts of COVID-19 on residents in partnership with community service providers
- Expand community cultural connections
- Work with the Human Services Commission to review and recommend grant awards to social service agencies
- Conduct grant recipient site visits

Social and Human Services Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Estimate 2021 | Estimate 2022 |
|--|-------------|-------------|-------------|---------------|---------------|---------------|
| Amount given to Human Service Agencies | \$249,670 | \$249,670 | \$325,445 | \$790,195* | \$ 440,400 | \$ 440,400 |
| Number of Sammamish residents served | 6,024 | 5,601 | 6,574 | 7,522 | 7,000 | 7,000 |

*Includes \$325,455 Human Service grant funding, \$150,000 one-time teen mental health funding and \$314,750 Covid relief funds

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 | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|--------------------------------|------------------|--------------------|------------------|--------------------|------------------|--|
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> | |
| Community Services Coordinator | 0.75 | 0 | 0.75 | (0.75) | 0 | |
| Sr. Human Services Coordinator | 0 | 0 | 0 | 0.75 | 0.75 | |
| Management Analyst | 0 | 0 | 0 | 0.25 | 0.25 | |
| TOTAL | <u>0.75</u> | <u>0</u> | <u>0.75</u> | <u>0.25</u> | <u>1</u> | |

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

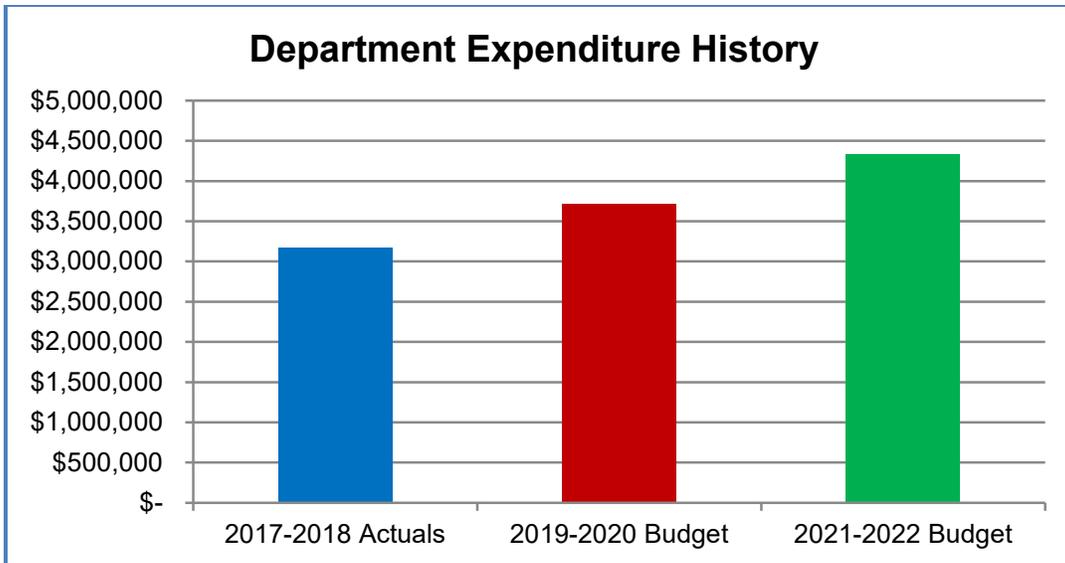
- Manage building construction projects
- Manage the maintenance and replacement of city vehicles and maintenance equipment
- Perform basic maintenance and repair activities
- Coordinate facility maintenance at leased facilities
- Manage annual repair, maintenance, and custodial contracts
- Schedule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

Budget Highlights

- Personnel costs for 3 existing positions were reallocated among departments resulting in an increase in these costs to the Facilities Department.
- 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 Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 615,431 | \$ 945,400 | \$ 1,470,700 |
| Supplies | 185,776 | 440,030 | 314,100 |
| Services & Charges | 2,309,424 | 2,295,050 | 2,541,900 |
| Capital | 58,048 | 38,000 | - |
| Total | \$ 3,168,679 | \$ 3,718,480 | \$ 4,326,700 |



2019-2020 Accomplishments

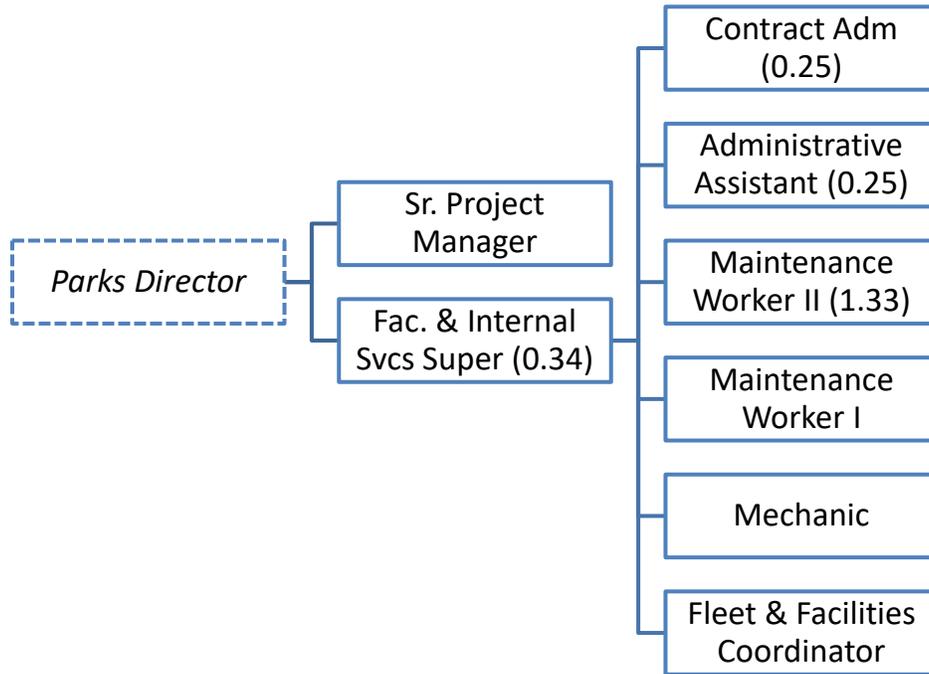
- ✓ Hired a new Contract Administrator.
- ✓ Replaced the roof and siding on the Beaver Lake Park shop.
- ✓ Beaver Lake Lodge-rebuilt the deck and ramp, ADA door upgrade for restrooms.
- ✓ Awarded a contract for improvements to the Maintenance and Operations Center

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Manage ongoing service and maintenance contracts
- Maintain and repair city facilities to obtain their 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 | 2017-2018 | | 2019-2020 | | 2021-2022 |
|--|-----------|-------------|-------------|-------------|-------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Internal Services Superintendent | 0 | 0.34 | 0.34 | (0.34) | 0 |
| Facilities & Int. Svcs. Superintendent | 0 | 0 | 0 | 0.34 | 0.34 |
| Project Manager | 1 | 0 | 1 | (1) | 0 |
| Sr. Project Manager | 0 | 0 | 0 | 1 | 1 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0 | 0.25 |
| Facilities Supervisor | 1 | (1) | 0 | 0 | 0 |
| Maintenance Worker II | 1 | 0 | 1 | 0.33 | 1.33 |
| Maintenance Worker I | 0 | 1 | 1 | 0 | 1 |
| Mechanic | 0 | 0 | 0 | 1 | 1 |
| Fleet & Facilities Coordinator | 0 | 0 | 0 | 1 | 1 |
| Administrative Assistant | 0 | 0 | 0 | 0.25 | 0.25 |
| Executive Assistant | 0 | 0.33 | 0.33 | (0.33) | 0 |
| TOTAL | 3 | 0.92 | 3.92 | 2.25 | 6.17 |

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 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

Budget Highlights

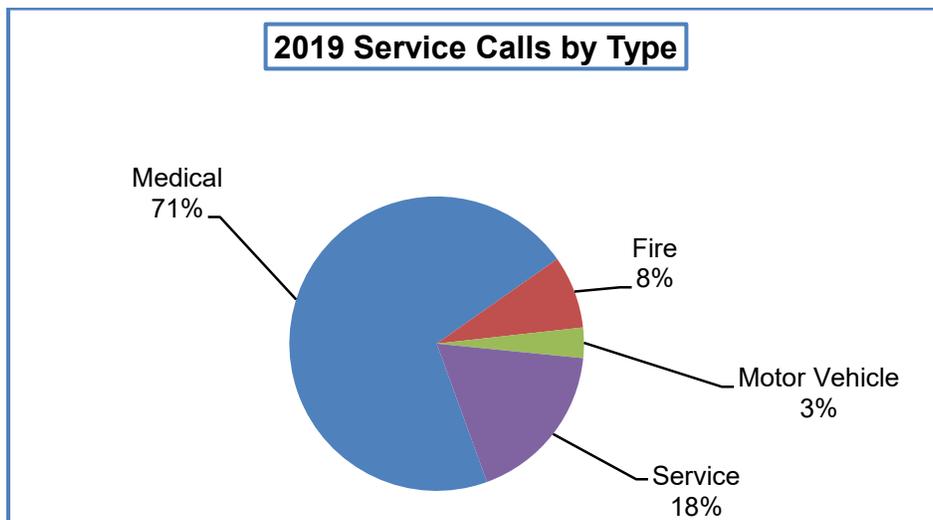
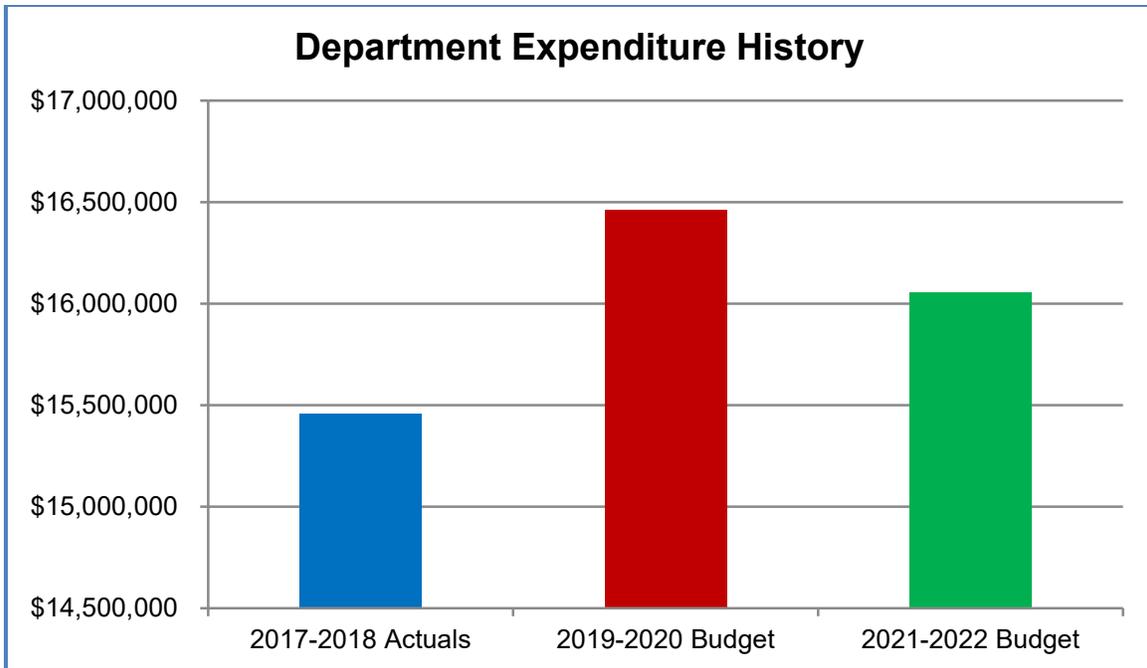
- Eastside Fire & Rescue (EF&R) reduced their budget request for 2021-2022 from 2019-2020 in reaction to the revenue losses of several partner entities due to COVID-19. The reductions related to funding equipment and facility reserves for future years, are temporary and are expected to be made up in the next budget cycle.
- 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 2018 = \$124
 Cost of Fire Services per capita in 2019 = \$127
 2018 direct calls for Medical/Fire/Motor Vehicle/Service -2077
 2019 direct calls for Medical/Fire/Motor Vehicle/Service -2309

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|----------------------|----------------------|----------------------|
| Services & Charges | \$ 15,455,387 | \$ 16,462,500 | \$ 16,052,517 |
| Total | \$ 15,455,387 | \$ 16,462,500 | \$ 16,052,517 |



2019-2020 Accomplishments

- ✓ Eastside Fire & Rescue (EF&R) sets goals and reports accomplishments for their entire five entity service area rather than for each city. EF&R annual reports may be viewed at www.eastsidefire-rescue.org
- ✓ EF&R routinely meets their turnout time goals for medical calls over 92% of the time and for fire calls over 97% of the time

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. In partnership with the Issaquah and Lake Washington School Districts the Police Department provides a School Resource Officer program to the local schools.

Responsibilities

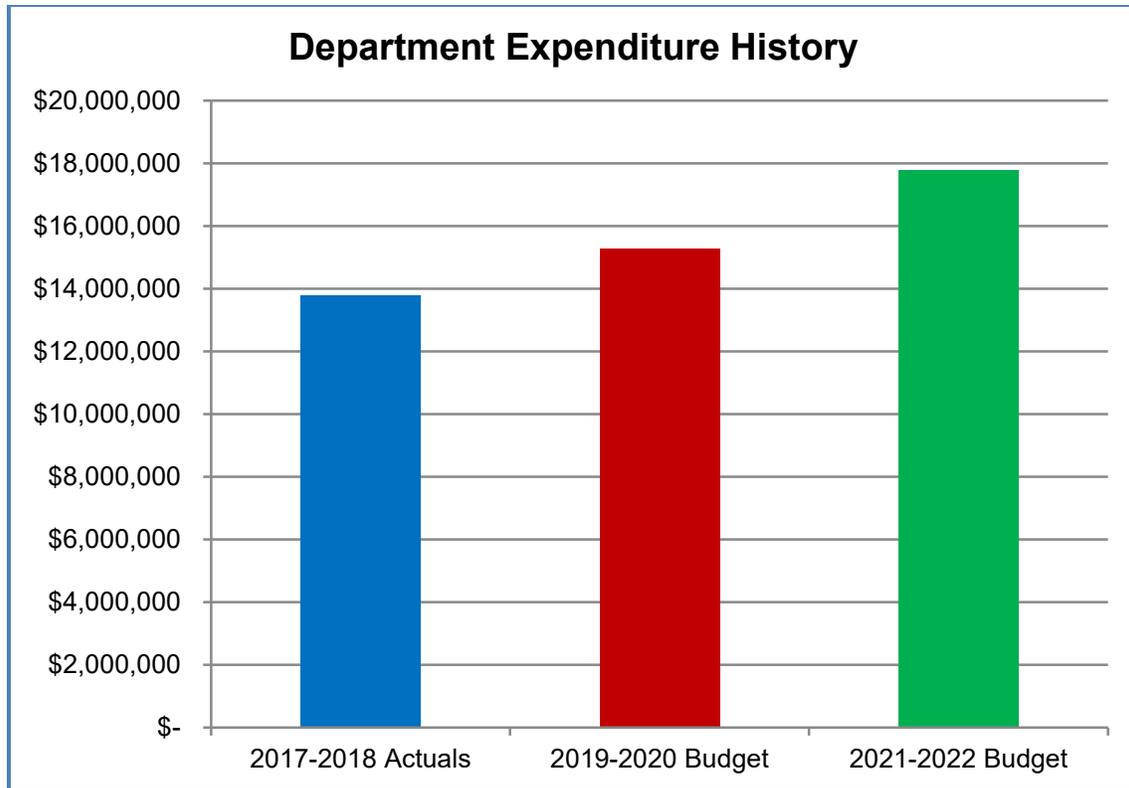
- Provide contracted police services to the City
- Focus on activities most likely to cause human injury or substantial property damage

Budget Highlights

- Increased contracted Police staffing by 1 Sergeant, 2 Officers, and 1 School Resource Officer
- Increased City Administrative Personnel by 0.75
- Reduced the supply budget for the Reserve Officer training program to reflect recent actual costs
- Reduced jail budget by \$10,000 per year to reflect recent actual costs

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 207,416 | \$ 211,000 | \$ 402,000 |
| Supplies | 38,657 | 98,900 | 57,100 |
| Services & Charges | 147,631 | 54,940 | 17,319,800 |
| Intergovernmental | 13,381,177 | 14,900,000 | - |
| Total | \$ 13,774,881 | \$ 15,264,840 | \$ 17,778,900 |



Key Comparison Metrics

At a statewide level, other cities in Washington State spent 32% of their general fund budgets on law enforcement activities in 2019 compared with Sammamish at 16% of its 2019 general fund budget.

- Cost of Police Services per capita in 2018=\$108
- Cost of Police Services per capita in 2019=\$105

2019-2020 Accomplishments

- ✓ Selected and welcomed a new Police Chief in December 2019
- ✓ Conducted criminal investigations followed by charges for computer trespass, identity theft, forgery and burglaries
- ✓ Developed creative new ways to interact with the public in response to COVID-19 restrictions
- ✓ Planned, prepared, and successfully managed a peaceful protest event at City Hall
- ✓ Explorers assisted with several community events such as the Farmer’s Market and the 2019 4th of July event
- ✓ Created a modified work schedule resulting in more Sergeant supervisor patrol deputy coverage

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Communication and Engagement

- Develop relationships with community groups, businesses, and religious organizations to help facilitate cultural diversity, safe place, and immigration concerns
- Reinstigate an active block watch and crime prevention program
- Recruit and provide learning opportunities for youth volunteers
- Implement the Adopt a School program for all elementary and middle schools

Council Priority-Community Livability

- Enhance park patrol including foot patrol, bike patrol, and research into using electric motorcycles
- Conduct emphasis patrols in DUI, distracted driving, and car/seat belt violations
- Coordinated enforcement of school zones, high accident areas and traffic complaints

| Position Summary | | | | | |
|--------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> |
| Administrative Assistant | 1 | 0 | 1 | 0.75 | 1.75 |
| TOTAL | 1 | 0 | 1 | 0.75 | 1.75 |

EMERGENCY MANAGEMENT DEPARTMENT

Responsibility: City Manager

Department Overview

The Emergency Management Department is responsible for the city-wide emergency management program including coordinating with other emergency response agencies and promoting citizen preparedness. The Emergency Management personnel costs converted from an in-house Emergency Manager to a contract with Eastside Fire & Rescue to provide this service in the 2021/2022 budget.

Responsibilities

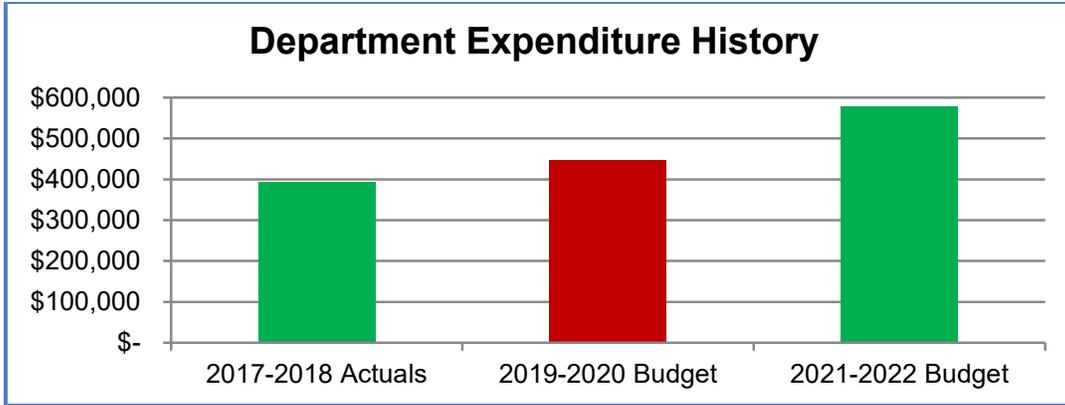
- Administer the City's emergency management program
- Develop and update emergency management plans
- Respond to emergency events
- Conduct public outreach to promote individual preparedness
- Administer an emergency management training program for city staff

Budget Highlights

- Personnel services are contracted to Eastside Fire & Rescue in the 2021/2022 budget.
- The budget includes \$36,000 per year for expected federal grants to supplement city funds for emergency management services.
- 800 MHZ radio costs were transferred from the Facilities Department to the Emergency Management Department.

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 304,316 | \$ 328,100 | \$ - |
| Supplies | 39,052 | 23,000 | 41,000 |
| Services & Charges | 49,040 | 96,000 | 537,500 |
| Total | \$ 392,408 | \$ 447,100 | \$ 578,500 |



2019-2020 Accomplishments

- ✓ Coordinated the response and recovery for the City's COVID-19 operations
- ✓ Developed the City's first Hazard Mitigation Plan
- ✓ Developed the strategy for the City's CARES Act fund implementation
- ✓ Provided Emergency Operations Center/Incident Command Post assistance to planned racial inequity protests

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Revise the City's mass care, evacuation, and debris management plans
- Ensure City personnel are compliant with National Incident Management System training and exercise standards
- Conduct security vulnerability assessments of Critical Infrastructure and Key Resources
- Strengthen the City's Advanced Community Emergency Response Team program.

| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|-------------------|-----------|-------------|-----------|-------------|-----------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Emergency Manager | 1 | 0 | 1 | (1) | 0 |
| TOTAL | 1 | 0 | 1 | (1) | 0 |

PUBLIC WORKS DEPARTMENT

Responsibility: Public Works Director

Department Overview

The Public Works Department provides administration, engineering, transportation planning, and maintenance services. The department is comprised of four divisions, Administration, Engineering, Traffic, and Street Maintenance. Street expenditures, formerly budgeted in a separate fund, are combined with this department in the 2021/2022 budget.

Responsibilities

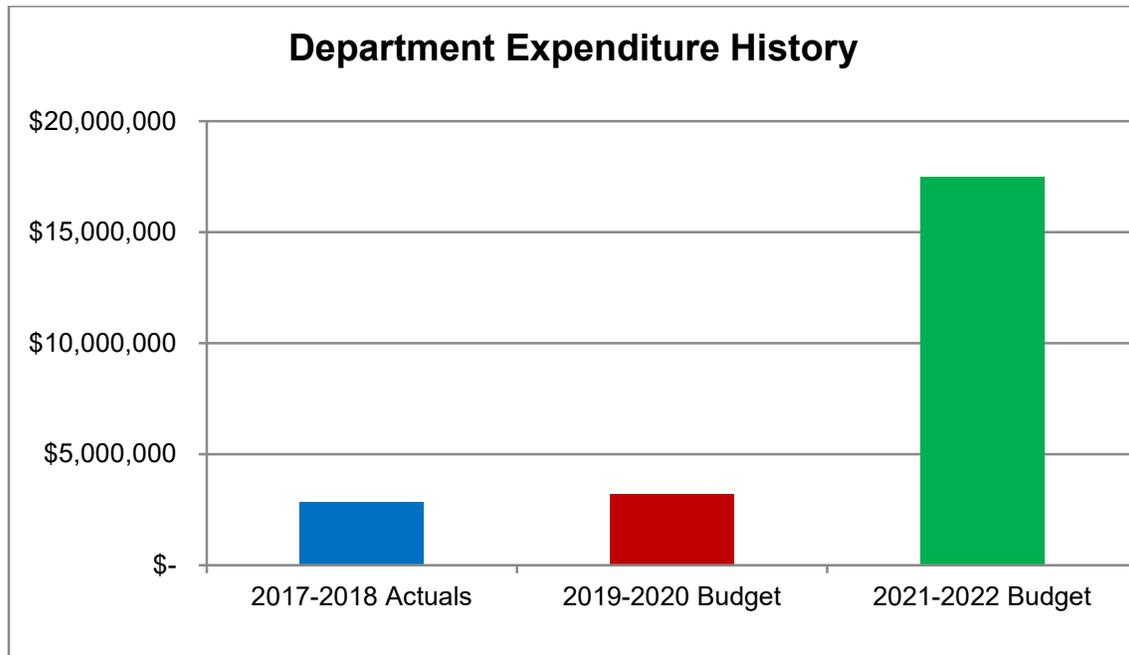
- Department oversight
- Long-range transportation planning
- Transportation Capital Improvement Program (CIP) development and management
- Research, analysis, and reporting on public works issues to the City Manager and City Council
- Participation in regional public works groups
- Plan review and project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

Budget Highlights

- The Street Fund expenditures have been combined with the Public Works Department in the General Fund for more effective management of general tax money. This combination reallocated just under 17 employees and quadrupled the Public Works budget in the General Fund.
- The pavement overlay program to keep the city's streets in good condition decreased \$2.64 million in the 2021/2022 budget. This program is being re-assessed for maintenance versus capital costs. The city's streets will continue to be maintained in good condition during this re-assessment.
- Right of way landscape maintenance contract costs have increased due to additional roadway landscaping to maintain and increases in costs from service providers.

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|-----------------------|---------------------|---------------------|----------------------|
| Personnel | \$ 2,471,538 | \$ 2,729,400 | \$ 7,538,200 |
| Supplies | 37,315 | 25,960 | 1,149,140 |
| Services & Charges | 230,388 | 452,600 | 5,461,730 |
| Intergovernmental | 88,503 | - | - |
| Capital | 28,084 | - | 196,000 |
| Pavement Preservation | - | - | 3,140,000 |
| Total | \$ 2,855,828 | \$ 3,207,960 | \$ 17,485,070 |



2019-2020 Accomplishments

- ✓ Managed 3 major transportation construction projects in various stages of completion
- ✓ Public outreach and design began for improvements to Issaquah/Pine Lake Road
- ✓ Solicited and received proposals from 3 consultants for construction management of the Intelligent Transportation System, Phase 2
- ✓ Solicited bids for the Traffic Management Center construction
- ✓ Developed a draft Transportation Management plan with extensive community input
- ✓ Launched Community Van-a volunteer based, rideshare service in partnership with King County
- ✓ Launched Connect Sammamish as a one-stop community engagement platform for residents with over 19,000 visits to the site since its launch in July 2020

- ✓ Created an online platform, Mobility Hub, for accessing all public transportation options in Sammamish
- ✓ Managed landscape maintenance contracts to ensure City street landscaping was performed to the high standards expected by the citizens
- ✓ Repaired and improved salt storage facility and added a 10,500 gallon deicer storage tank
- ✓ Hosted two recycling events

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Transportation

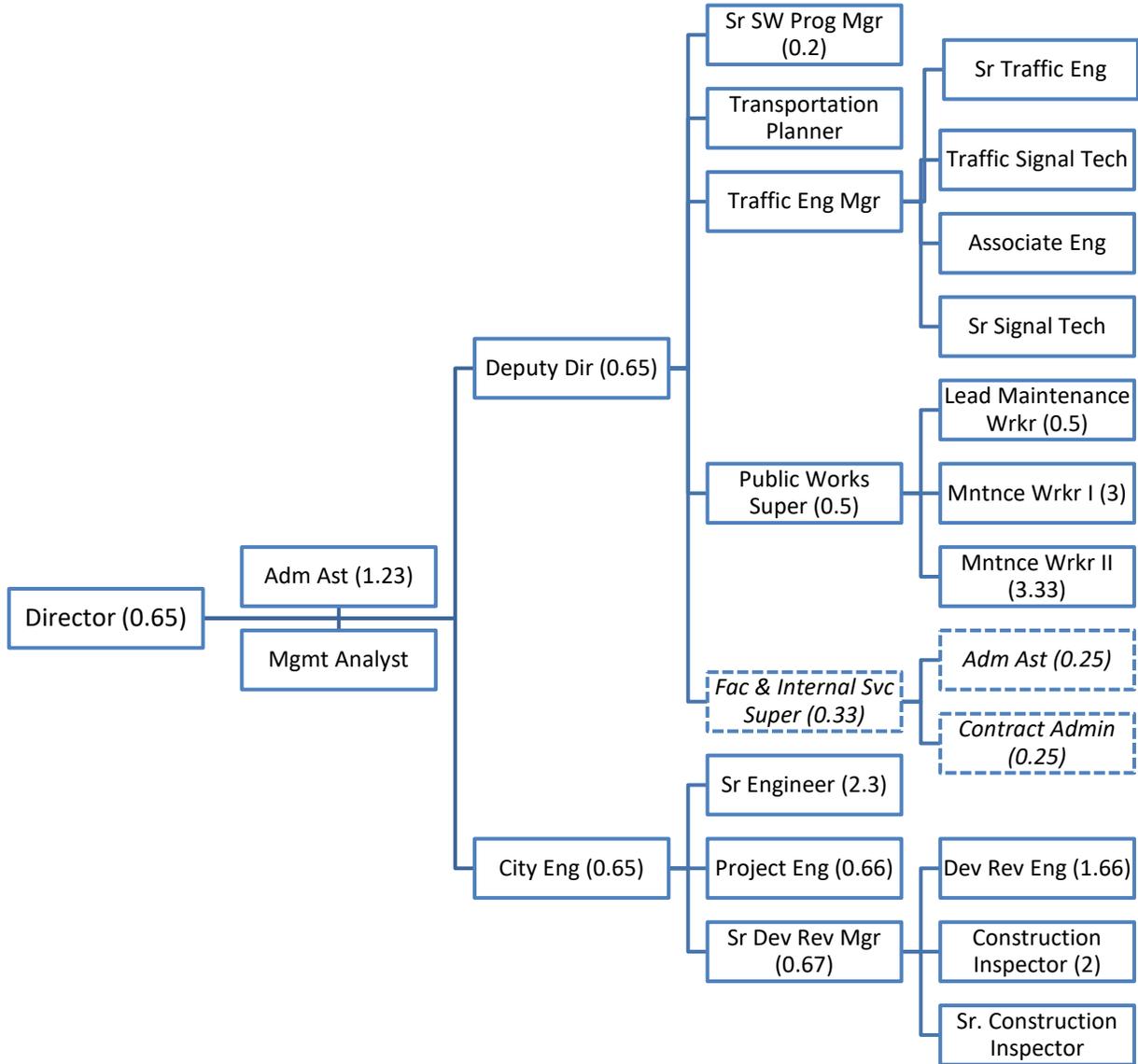
- Prepare a 6-year Transportation Improvement Plan
- Plan development/implementations
 - Pavement management system plan
 - ADA transition plan
 - Citywide local road safety plan
 - 12 and 18 year long range plan and financial strategies
- Program updates
 - Traffic impact fees
 - Sidewalk missing gaps
 - School zone safety improvement
 - Safe routes to schools
 - Traffic signal rebuild
 - Commute trip reduction
- Complete traffic management center buildout
- Complete balanced landuse mobility environmental impact statement

Public Works Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Estimate 2021 | Estimate 2022 |
|---|----------------|----------------|----------------|------------------|------------------|------------------|
| Permits received | 1,171 | 1,115 | 927 | 818 | 753 | 877 |
| Permits approved | 324 | 351 | 351 | 434 | 301 | 333 |
| Permits completed | 780 | 701 | 514 | 168 | 601 | 667 |
| Permits canceled | 53 | 56 | 40 | 29 | 32 | 38 |
| Permits under review | 14 | 7 | 22 | 187 | 45 | 52 |
| # of lanes miles overlaid | 15.80 | 15.40 | 9.46 | 11.35 | 1.60 | 4.12 |
| New or reconstructed compliant ADA ramps | 124 | 94 | 118 | 131 | 50 | 106 |
| Lane miles of new or reconstructed travel lanes, turn lanes, and median islands | - | 0.76 | 1.38 | - | 1.82 | TBD* |
| Lane miles of new or reconstructed sidewalks | 0.13 | - | 1.25 | 1.82 | TBD* | TBD* |
| Lane miles of new or reconstructed bike lanes | 0.27 | - | 1.25 | 1.82 | TBD* | TBD* |

*TBD-waiting on Council direction

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.

| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|---|-------------|--------------|-------------|--------------|--------------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Public Works Director | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Deputy Public Works Director | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Transportation Planner | 0 | 0 | 0 | 1 | 1 | |
| City Engineer | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Sr. Development Review Mgr. | 0.34 | 0 | 0.34 | 0.33 | 0.67 | |
| Sr. Stormwater Program Mgr. | 0.1 | 0 | 0.1 | 0.1 | 0.2 | |
| Traffic Engineering Manager | 0 | 0.5 | 0.5 | 0.5 | 1 | |
| Sr. Traffic Engineer | 0 | 0 | 0 | 1 | 1 | |
| Traffic Signal Technician | 0 | 0 | 0 | 1 | 1 | |
| Sr, Traffic Signal Technician | 0 | 0 | 0 | 1 | 1 | |
| Sr. Engineer | 1.6 | 0 | 1.6 | 0.7 | 2.3 | |
| Project Engineer | 1.6 | 0 | 1.6 | 0.72 | 2.32 | |
| Associate Engineer | 0 | 0 | 0 | 1 | 1 | |
| Sr. Construction Inspector | 0 | 0 | 0 | 1 | 1 | |
| Construction Inspector | 3 | 0 | 3 | (1) | 2 | |
| Management Analyst | 1 | 0 | 1 | 0 | 1 | |
| Administrative Assistant | 0.47 | 0 | 0.47 | 1.01 | 1.48 | |
| Traffic Engineer | 0.5 | (0.5) | 0 | 0 | 0 | |
| GIS Coordinator | 0.3 | (0.3) | 0 | 0 | 0 | |
| Fac & Internal Svcs Superintendent | 0 | 0 | 0 | 0.33 | 0.33 | |
| Contract Administrator | 0 | 0 | 0 | 0.25 | 0.25 | |
| Public Works Superintendent | 0 | 0 | 0 | 0.5 | 0.5 | |
| Maintenance Lead | 0 | 0 | 0 | 0.5 | 0.5 | |
| Maintenance Worker I | 0 | 0 | 0 | 3 | 3 | |
| Maintenance Worker II | 0 | 0 | 0 | 3.33 | 3.33 | |
| TOTAL | 9.81 | (0.3) | 9.51 | 17.32 | 26.83 | |
| <i>Position increases are transfers from the Street Fund.</i> | | | | | | |

ADMINISTRATION DIVISION

Division Overview

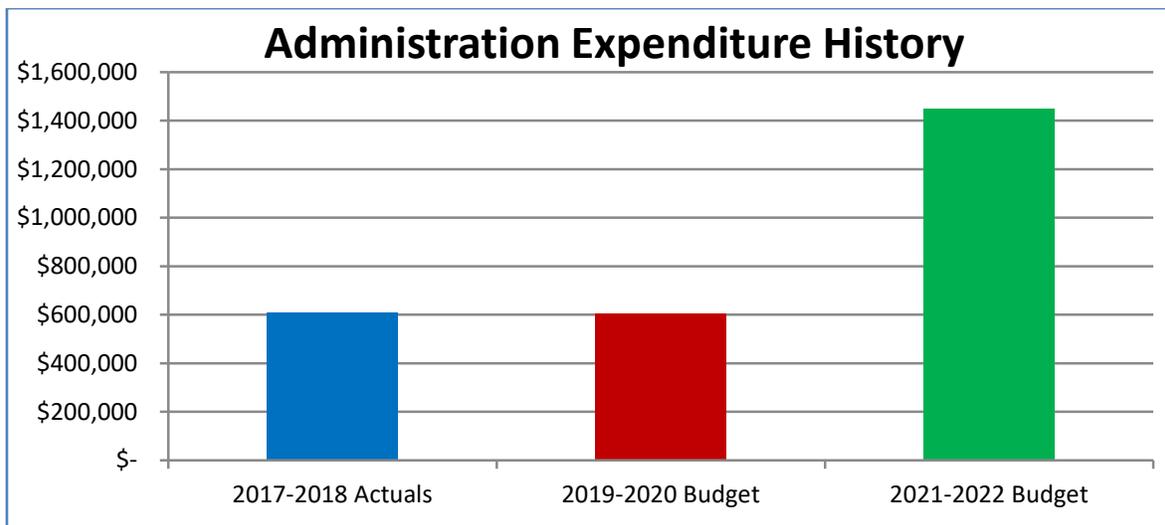
The Administration Division provides guidance, leadership, and administrative support to the Public Works Department. Division personnel develop and sustain relationships with regional agencies that relate to transportation, capital improvements, long-range planning, and project funding. Consolidation of the Street Fund with the Public Works Department of the General Fund increased the staff by 1.7 positions.

Responsibilities

- Manage and direct the activities of the Public Works Department
- Analyze projects and make recommendations to the City Manager and Council
- Maintain regional influence and presence
- Provide ongoing evaluation of Federal and State legislation that impacts the City
- Transportation Master Plan update
- Develop and coordinate transit options for citizens

Administration Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 594,032 | \$ 589,000 | \$ 1,120,800 |
| Supplies | 6,251 | 5,660 | 27,700 |
| Services & Charges | 7,556 | 11,200 | 302,160 |
| Total | \$ 607,839 | \$ 605,860 | \$ 1,450,660 |



| Position Summary | | | | | | |
|---|------------------|--------------------|------------------|--------------------|------------------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Public Works Director | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Deputy Public Works Director | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Management Analyst | 1 | 0 | 1 | 0 | 1 | |
| Administrative Assistant | 0.47 | 0 | 0.47 | 0.76 | 1.23 | |
| Contract Administrator | 0 | 0 | 0 | 0.25 | 0.25 | |
| TOTAL | 2.07 | 0 | 2.07 | 1.71 | 3.78 | |
| <i>Position increases are transfers from the Street Fund.</i> | | | | | | |

ENGINEERING DIVISION

Division Overview

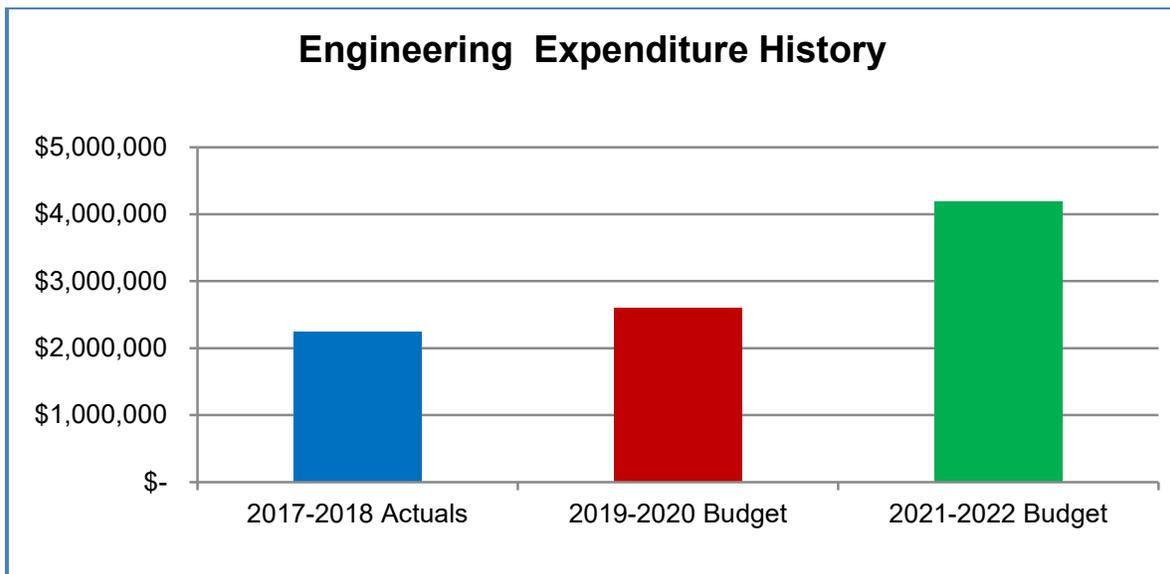
The Engineering Division is responsible for the planning, design and management of transportation projects; development review; and construction inspection of city and private developer projects. This division provides updates to various city plans and systems including: the 6-year Transportation Improvement Plan, traffic counts, accident statistics, and Public Works Standards. Consolidation of the Street Fund with the Public Works Department of the General Fund increased the staff by 2.7 positions.

Responsibilities

- Design efficient multi-modal transportation systems
- Manage construction projects
- Plan and contract for repaving of city streets to maintain their surfaces in good condition
- Secure grant funding for capital projects
- Maintain the city's Public Works Standards
- Level of service transportation system modeling
- Manage traffic signals
- Conduct construction inspections

Engineering Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,877,506 | \$ 2,140,400 | \$ 3,166,700 |
| Supplies | 31,064 | 20,300 | 22,100 |
| Services & Charges | 222,832 | 441,400 | 977,300 |
| Intergovernmental | 88,503 | - | - |
| Capital | 28,084 | - | 33,600 |
| Total | \$ 2,247,989 | \$ 2,602,100 | \$ 4,199,700 |



| Position Summary | | | | | | |
|---|------------------|--------------------|------------------|--------------------|------------------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| City Engineer | 0.3 | 0 | 0.3 | 0.35 | 0.65 | |
| Sr. Development Review Mgr. | 0.34 | 0 | 0.34 | 0.33 | 0.67 | |
| Sr. Stormwater Program Mgr. | 0.1 | 0 | 0.1 | 0.1 | 0.2 | |
| Transportation Planner | 0 | 0 | 0 | 1 | 1 | |
| Traffic Engineering Manager | 0 | 0.5 | 0.5 | -0.5 | 0 | |
| Sr. Engineer | 1.6 | 0 | 1.6 | 0.7 | 2.3 | |
| Project Engineer | 1.6 | 0 | 1.6 | 0.72 | 2.32 | |
| Sr. Construction Inspector | 0 | 0 | 0 | 1 | 1 | |
| Construction Inspector | 3 | 0 | 3 | (1) | 2 | |
| Traffic Engineer | 0.5 | (0.5) | 0 | 0 | 0 | |
| *GIS Coordinator | 0.3 | (0.3) | 0 | 0 | 0 | |
| TOTAL | 7.74 | (0.3) | 7.44 | 2.70 | 10.14 | |
| <i>Position increases are transfers from the Street Fund.</i> | | | | | | |

TRAFFIC DIVISION

Division Overview

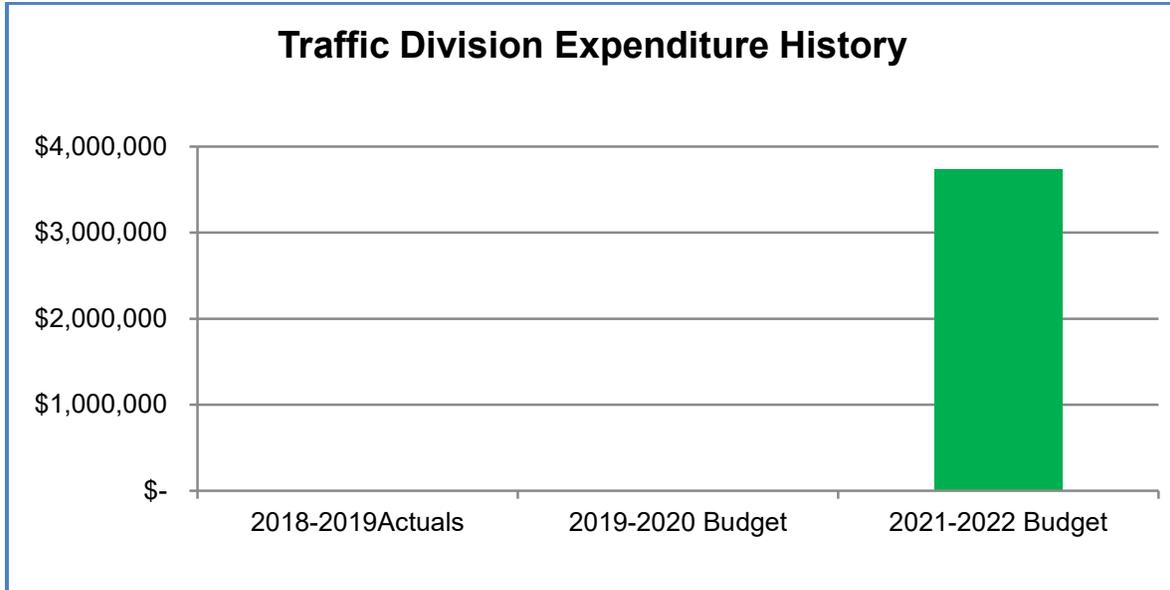
The Traffic Division is new in the 2021/2022 budget. This division was formerly incorporated into the Engineering and Maintenance Divisions in the Street Fund and includes 5 positions.

Responsibilities

- Traffic signal and sign maintenance-in house and contract management
- Concurrency system management
- Transportation computer model management

Traffic Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ - | \$ - | \$ 1,494,100 |
| Supplies | - | - | 413,740 |
| Services & Charges | - | - | 1,815,450 |
| Capital | - | - | 20,400 |
| Total | \$ - | \$ - | \$ 3,743,690 |



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

| Position Summary | | | | | | |
|---|------------------|--------------------|------------------|--------------------|------------------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> | |
| Traffic Engineering Manager | 0 | 0 | 0 | 1 | 1 | |
| Sr, Traffic Engineer | 0 | 0 | 0 | 1 | 1 | |
| Sr. Traffic Signal Technician | 0 | 0 | 0 | 1 | 1 | |
| Traffic Signal Technician | 0 | 0 | 0 | 1 | 1 | |
| Associate Engineer | 0 | 0 | 0 | 1 | 1 | |
| TOTAL | 0 | 0 | 0 | 5 | 5 | |
| <i>Position increases are transfers from the Street Fund.</i> | | | | | | |

STREET MAINTENANCE DIVISION

Division Overview

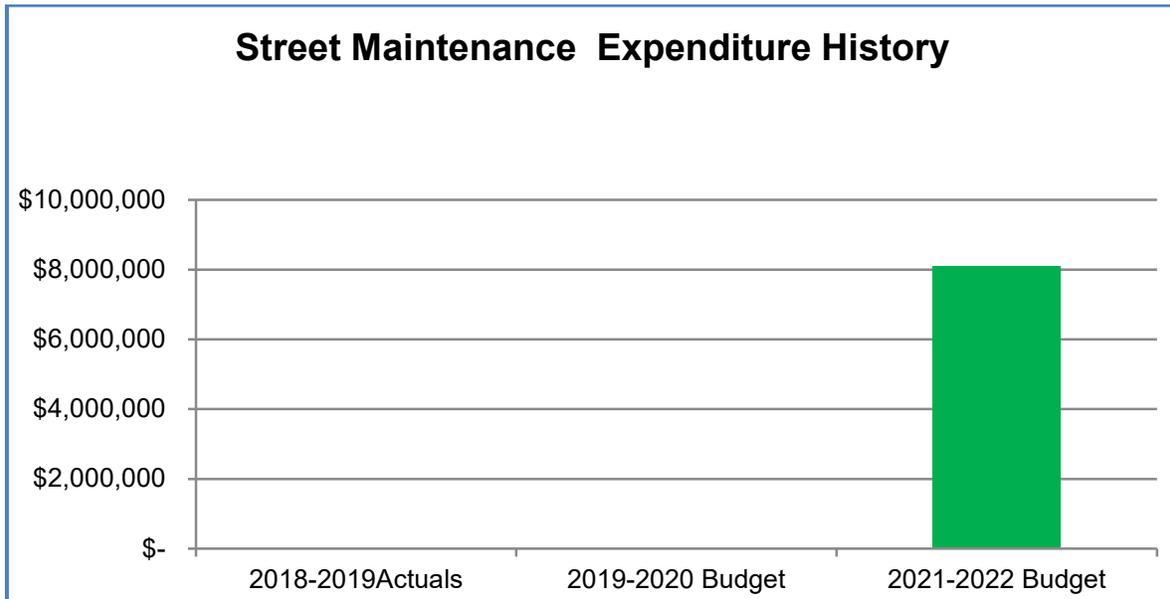
The street maintenance division is responsible for keeping the city’s transportation system, including streets, sidewalks, and medians in good condition at all times. Consolidation of the Street Fund with the Public Works Department of the General Fund moved 7.91 positions to the General Fund.

Responsibilities

- Managing contracts with King County and private companies for timely roadway maintenance
- Snow and ice removal
- Constructing small projects such as sidewalk connections

Street Maintenance Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|-----------------------|---------------------|---------------------|---------------------|
| Personnel | \$ - | \$ - | \$ 1,756,600 |
| Supplies | - | - | 685,600 |
| Services & Charges | - | - | 2,366,820 |
| Capital | - | - | 142,000 |
| Pavement Preservation | - | - | 3,140,000 |
| Total Expenditures | \$ - | \$ - | \$ 8,091,020 |



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

| Position Summary | | | | | | |
|---|------------------|--------------------|------------------|--------------------|------------------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Fac & Int Services Superintendent | 0 | 0 | 0 | 0.33 | 0.33 | |
| Administrative Assistant | 0 | 0 | 0 | 0.25 | 0.25 | |
| Public Works Supervisor | 0 | 0 | 0 | 0.5 | 0.5 | |
| Maintenance Lead | 0 | 0 | 0 | 0.5 | 0.5 | |
| Maintenance Worker I | 0 | 0 | 0 | 3 | 3 | |
| Maintenance Worker II | 0 | 0 | 0 | 3.33 | 3.33 | |
| TOTAL | 0 | 0 | 0 | 7.91 | 7.91 | |
| <i>Position increases are transfers from the Street Fund.</i> | | | | | | |

COMMUNITY DEVELOPMENT DEPARTMENT

Responsibility: Community Development Director

Department Overview

The Community Development Department manages and oversees the development services functions, keeping in mind the Sammamish vision of environmental responsibility and a small-town atmosphere. It is made up of three divisions-Planning, Building and Permits.

Responsibilities

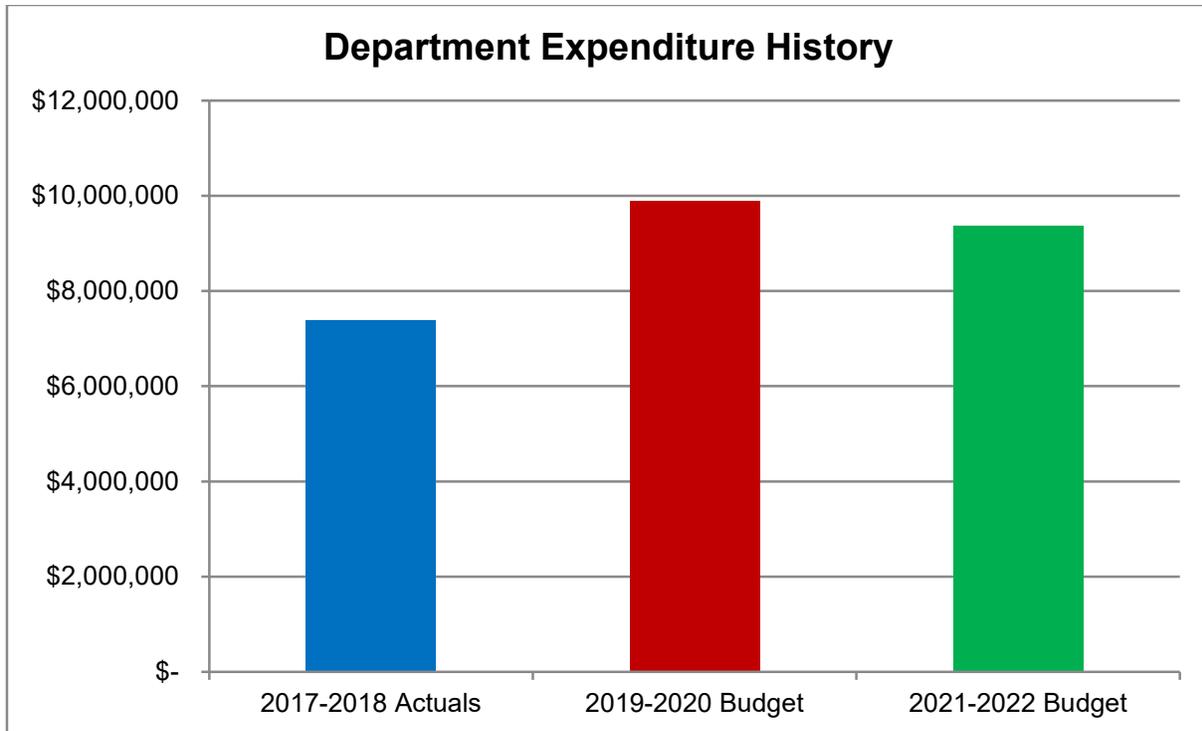
- Develop policies and codes including the state required Comprehensive Plan
- Review plats and building plans
- Issue permits and conduct inspections
- Evaluate and plan for any state legislative impacts to the City
- Communicate with the City Manager on policy issues
- Educate and help citizens to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

Budget Highlights

- Added a 2 year position to review and improve code compliance processes
- Added a 2 year position to update the Town Center code and to support other Council priorities
- Removed the budget for economic development activities to better align with the periodic update to the Comprehensive Plan
- Reduction in contracted development review services as compared to the prior biennium

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 6,209,337 | \$ 7,477,100 | \$ 7,725,700 |
| Supplies | 48,241 | 81,180 | 85,500 |
| Services & Charges | 1,060,887 | 2,228,680 | 1,549,050 |
| Intergovernmental | 85 | 10,000 | - |
| Capital | 57,330 | 103,600 | - |
| Total | \$ 7,375,880 | \$ 9,900,560 | \$ 9,360,250 |



2019-2020 Accomplishments

- ✓ Amended the Comprehensive Plan to include updated information, including links to new strategy and implementation plans related to housing, the urban forest, and other areas. The Comprehensive Plan can be found at www.sammamish.us in the Permits and Regulations tab.
- ✓ Adopted code changes related to the development regulations, flood control, building, and Comprehensive Plan and Development Regulation amendment procedures.
- ✓ Produced videos, handouts, online presentations, and updated webpages to help the public better understand the department's processes, the City's municipal code, and make them aware of helpful tools and resources.
- ✓ Streamlined internal processes related to planning and building development review, code enforcement coordination, the legislative review process, and the department's administrative procedures.

2021-2022 Goals & Relationship to Council

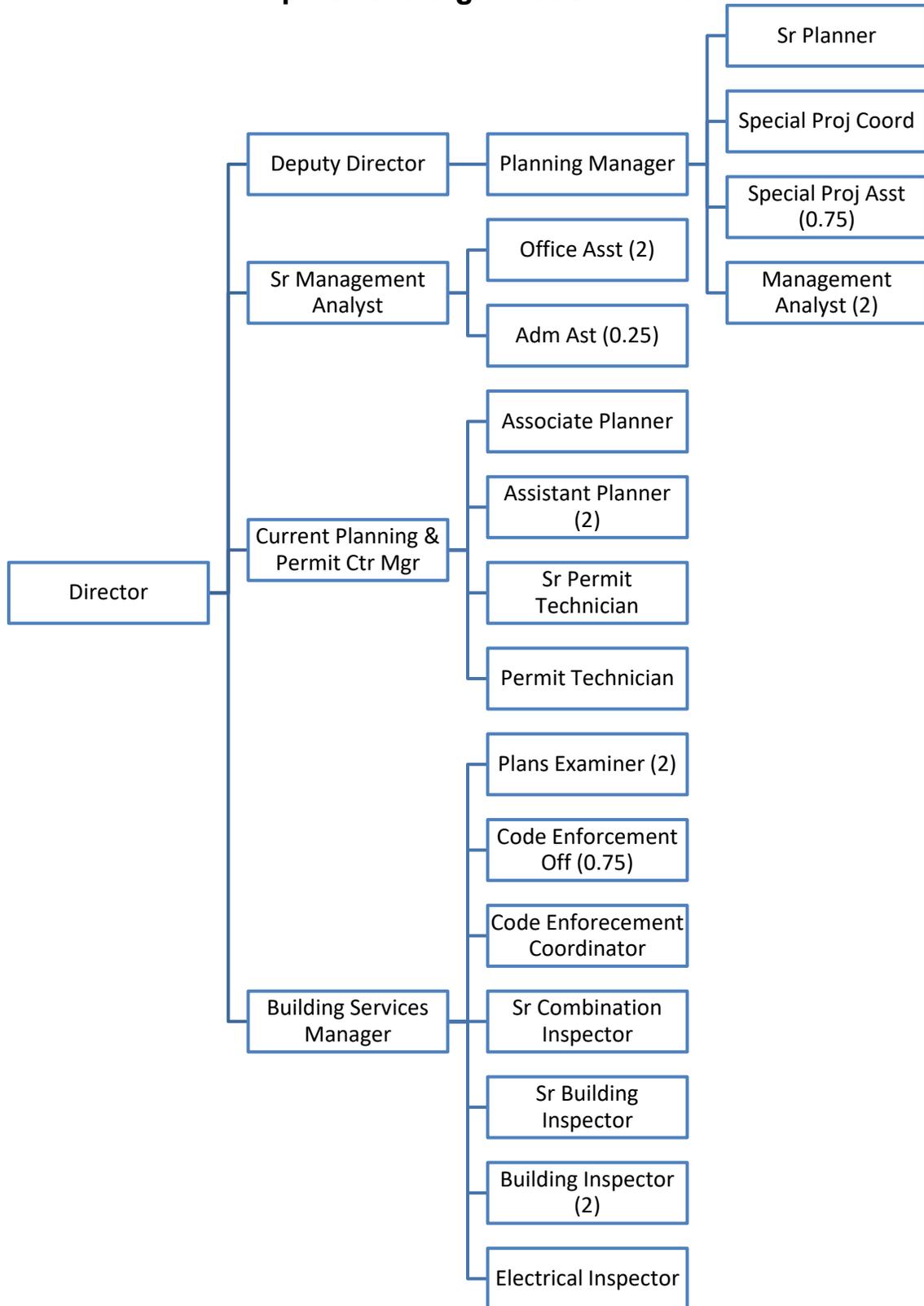
Council Priority-Community Livability

- Begin the periodic update to the City’s Comprehensive Plan
- Develop and implement strategies to the Urban Forestry Management Plan.
- Complete development regulation updates to the Sammamish Municipal Code.
- Identify code compliance process improvements to enhance staff efficiency.
- Conduct a fee schedule analysis.
- Complete the upgrade to the TRAKiT permitting system to the cloud-based version.
- Enforce the city’s building and land use codes.
- Conduct inspections to ensure compliance with city building and land use regulations.
- Issue permits for construction, remodeling, etc.
- Review permit applications for compliance with city codes and regulations.
- Provide administrative support to the Planning Commission.
- Continue efforts to make services and information easy to understand, access, and navigate.

Community Development Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Estimate 2021 | Estimate 2022 |
|--------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Code cases | 122 | 86 | 66 | 165 | 200 | 200 |
| Inspections | 15,097 | 17,876 | 14,676 | 13,747 | 13,000 | 14,000 |
| Project guidance | 648 | 508 | 414 | 642 | 600 | 60 |
| Permits applied | 5,367 | 6,459 | 6,254 | 4,950 | 4,500 | 5,000 |
| Permits issued | 4,350 | 5,355 | 5,116 | 4,471 | 4,500 | 500 |
| Projects applied | 360 | 247 | 239 | 166 | 175 | 200 |
| Projects completed | 314 | 226 | 197 | 139 | 150 | 175 |

Department Organization Chart



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|-----------------------------------|------------------|--------------------|------------------|--------------------|------------------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| City Manager | 0.53 | 0 | 0.53 | (0.53) | 0 | |
| Community Development Director | 1 | 0 | 1 | 0 | 1 | |
| Deputy Comm. Dev. Director | 1 | 0 | 1 | 0 | 1 | |
| Planning Manager | 1 | 0 | 1 | 0 | 1 | |
| Current Plng & Permit Ctr Manager | 0 | 0 | 0 | 1 | 1 | |
| Special Projects Coordinator | 0 | 0 | 0 | 1 | 1 | |
| Principal Planner | 0 | 1 | 1 | (1) | 0 | |
| Senior Planner | 3 | (1) | 2 | (1) | 1 | |
| Associate Planner | 1 | 0 | 1 | 0 | 1 | |
| Assistant Planner | 1 | 1 | 2 | 0 | 2 | |
| Sr. Management Analyst | 1 | 0 | 1 | 0 | 1 | |
| Management Analyst | 1 | 0 | 1 | 1 | 2 | |
| Special Projects Assistant | 0 | 1 | 1 | (0.25) | 0.75 | |
| Administrative Assistant | 1 | (1) | 0 | 0.25 | 0.25 | |
| Building Official | 1 | 0 | 1 | (1) | 0 | |
| Building Services Manager | 0 | 0 | 0 | 1 | 1 | |
| Sr. Combo. Building Inspector | 0 | 1 | 1 | 0 | 1 | |
| Sr. Building Inspector | 1 | 0 | 1 | 0 | 1 | |
| Building Inspector | 2 | 0 | 2 | 0 | 2 | |
| Electrical Inspector | 1 | 0 | 1 | 0 | 1 | |
| Plans Examiner | 2 | 0 | 2 | 0 | 2 | |
| Code Compliance Officer | 1 | 0 | 1 | (0.25) | 0.75 | |
| Code Compliance Coordinator | 0.5 | 0 | 0.5 | 0.5 | 1 | |
| Customer Service/Permit Manager | 1 | 0 | 1 | (1) | 0 | |
| Sr. Permit Technician | 1 | 0 | 1 | 0 | 1 | |
| Permit Technician | 2 | (1) | 1 | 0 | 1 | |
| Office Assistant | 2 | 0 | 2 | 0 | 2 | |
| TOTAL | 26.03 | 1 | 27.03 | (0.28) | 26.75 | |

PLANNING DIVISION

Division Overview

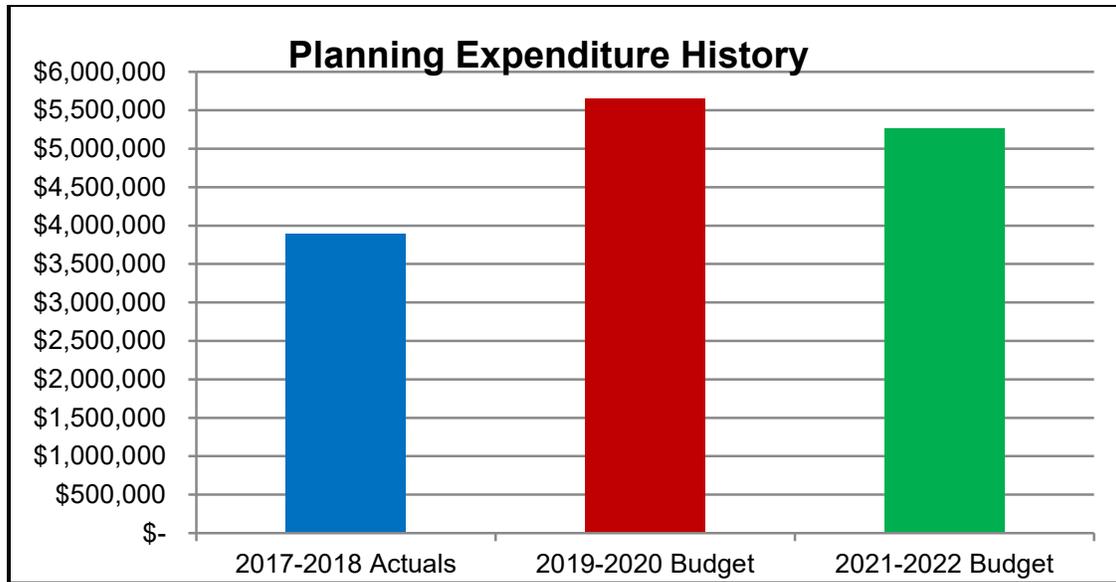
The Planning Division is primarily a land use management agency that includes department administration, current and long-range planning, and coordination on regional environmental issues. This division provides professional policy guidance on land use issues to the City Council and citizen advisory committees. Staff members review and process building and land use permits for conformance to applicable development and environmental regulations.

Responsibilities

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

Planning Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 3,242,439 | \$ 3,875,200 | \$ 4,047,300 |
| Supplies | 22,491 | 34,580 | 35,600 |
| Services & Charges | 621,313 | 1,737,760 | 1,175,900 |
| Intergovernmental | 85 | 10,000 | - |
| Capital | 5,088 | - | - |
| Total | \$ 3,891,416 | \$ 5,657,540 | \$ 5,258,800 |



| Position Summary | 2017-2018 | | 2019-2020 | | 2012-2022 | |
|-----------------------------------|--------------|-------------|--------------|-------------|--------------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| City Manager | 0.53 | 0 | 0.53 | (0.53) | 0 | |
| Community Development Director | 1 | 0 | 1 | 0 | 1 | |
| Deputy Comm. Dev. Director | 1 | 0 | 1 | 0 | 1 | |
| Planning Manager | 1 | 0 | 1 | 0 | 1 | |
| Current Plng & Permit Ctr Manager | 0 | 0 | 0 | 1 | 1 | |
| Principal Planner | 0 | 1 | 1 | (1) | 0 | |
| Senior Planner | 3 | (1) | 2 | (1) | 1 | |
| Sr. Planner/Wetland Biologist | 0 | 0 | 0 | 0 | 0 | |
| Associate Planner | 1 | 0 | 1 | 0 | 1 | |
| Assistant Planner | 1 | 1 | 2 | 0 | 2 | |
| Sr. Management Analyst | 1 | 0 | 1 | 0 | 1 | |
| Management Analyst | 1 | 0 | 1 | 1 | 2 | |
| Special Projects Coordinator | 0 | 0 | 0 | 1 | 1 | |
| Special Projects Assistant | 0 | 1 | 1 | (0.25) | 0.75 | |
| Administrative Assistant | 1 | (1) | 0 | 0 | 0.00 | |
| TOTAL | 11.53 | 1 | 12.53 | 0.22 | 12.75 | |

BUILDING DIVISION

Division Overview

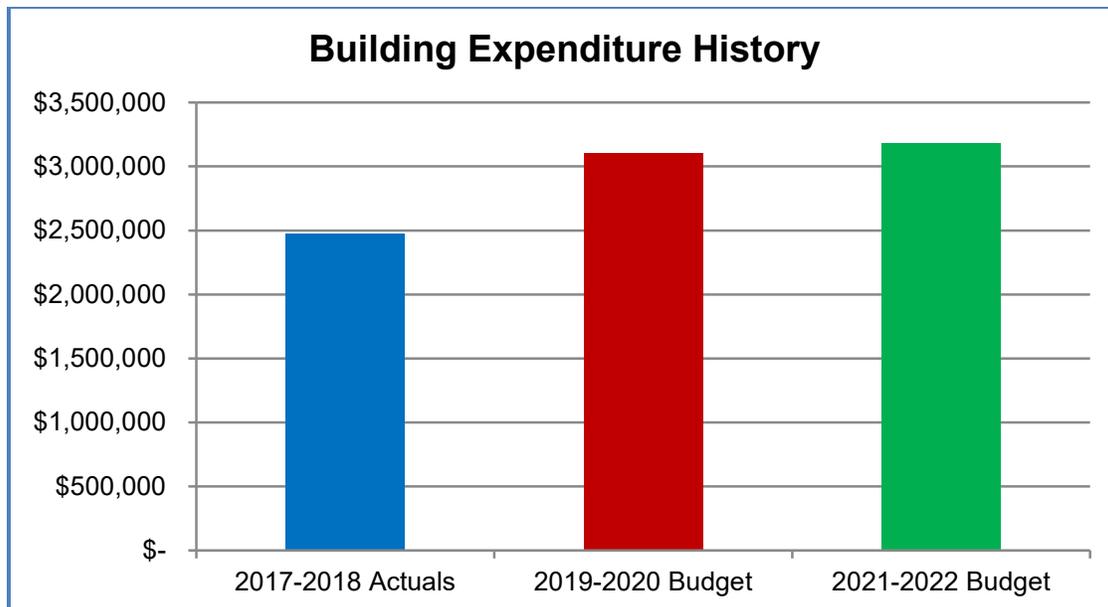
The Building Division conducts building plan reviews, inspections, and implements the State uniform building code. This Division is responsible for ensuring that buildings and structures comply with adopted building code standards through professional plan review and inspection services. The code compliance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

Responsibilities

- Ensure staff expertise and abilities through certification, training, and workshops
- Design and implement building standards that promote public health, safety, and accessibility
- Conduct application review and inspection processes in an efficient, fair, and cooperative manner
- Educate residents and developers about City codes, using enforcement activities where necessary
- Respond to allegations of violations to the City’s Municipal code

Building Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 2,007,678 | \$ 2,637,800 | \$ 2,861,300 |
| Supplies | 21,066 | 34,360 | 39,300 |
| Services & Charges | 392,067 | 405,720 | 282,450 |
| Capital | 52,242 | 28,600 | - |
| Total | \$ 2,473,053 | \$ 3,106,480 | \$ 3,183,050 |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|-------------------------------|------------------|--------------------|------------------|--------------------|------------------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Building Official | 1 | 0 | 1 | (1) | 0 | |
| Building Services Manager | 0 | 0 | 0 | 1 | 1 | |
| Code Compliance Officer | 1 | 0 | 1 | (0.25) | 0.75 | |
| Code Compliance Coordinator | 0.5 | 0 | 0.5 | 0.5 | 1 | |
| Sr. Combo. Building Inspector | 0 | 1 | 1 | 0 | 1 | |
| Sr. Building Inspector | 1 | 0 | 1 | 0 | 1 | |
| Building Inspector | 2 | 0 | 2 | 0 | 2 | |
| Electrical Inspector | 1 | 0 | 1 | 0 | 1 | |
| Plans Examiner | 2 | 0 | 2 | 0 | 2 | |
| TOTAL | 8.5 | 1 | 9.5 | 0.25 | 9.75 | |

PERMIT CENTER DIVISION

Division Overview

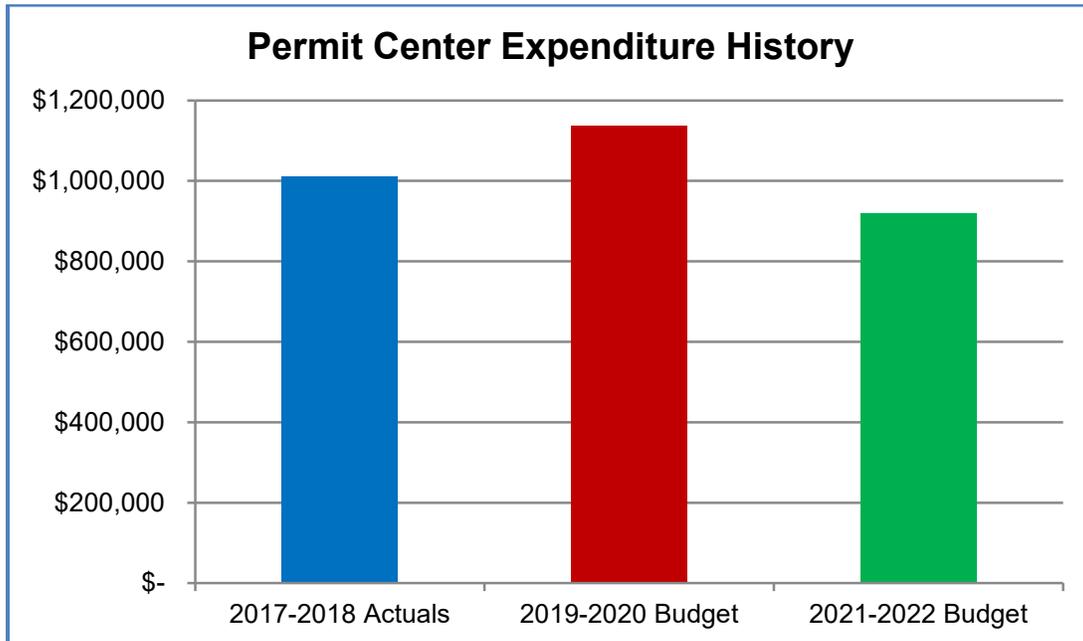
The Permit Center provides coordinated, one-stop administration of all development permits. This division receives building, land-use, and inspection services applications and coordinates the review and processing of permits. Through the E-Gov Alliance the City of Sammamish offers website access to building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

Responsibilities

- Provide front-line customer service to Sammamish property owners and residents
- Coordinate review of building, remodel and clear/grade permits
- Fine tune the city's permitting software for continued customer service improvement
- Provide reception and cashiering services for all of City Hall at the front counter

Permit Center Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 959,220 | \$ 964,100 | \$ 817,100 |
| Supplies | 4,684 | 12,240 | 10,600 |
| Services & Charges | 47,507 | 85,200 | 90,700 |
| Capital | - | 75,000 | - |
| Total | \$ 1,011,411 | \$ 1,136,540 | \$ 918,400 |



| Position Summary | | | | | | |
|---------------------------------|------------------|--------------------|------------------|--------------------|------------------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Customer Service/Permit Manager | 1 | 0 | 1 | (1) | 0 | |
| Sr. Permit Technician | 1 | 0 | 1 | 0 | 1 | |
| Permit Technician | 2 | (1) | 1 | 0 | 1 | |
| Administrative Assistant | 0 | 0 | 0 | 0.25 | 0.25 | |
| Office Assistant | 2 | 0 | 2 | 0 | 2 | |
| TOTAL | 6 | (1) | 5 | (0.75) | 4.25 | |

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

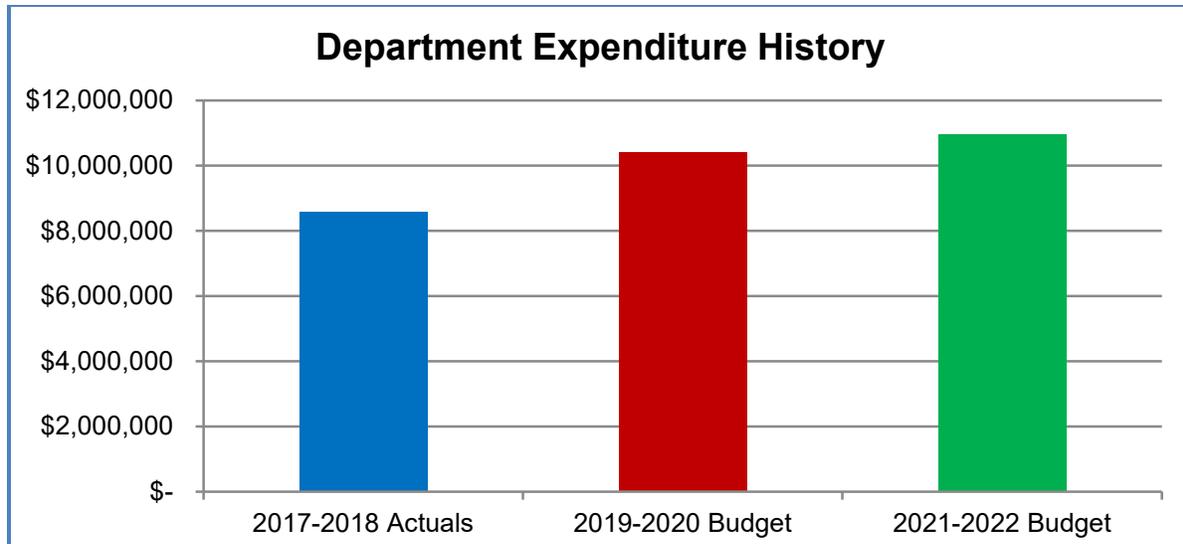
- Develop and manage a parks and recreation system that meets diverse community needs
- Provide cultural and recreational opportunities, including special events, that promote healthy lifestyles and a sense of community
- Perform high quality park maintenance operations to provide safe places to play 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 budget for special events has been significantly reduced for 2021 as the continuation of COVID-19 restrictions is expected to curtail group activities for most of the year.
- Personnel costs have increased with additional seasonal help necessary to maintain more park property

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|----------------------|----------------------|
| Personnel | \$ 4,793,811 | \$ 6,313,440 | \$ 6,848,000 |
| Supplies | 701,265 | 834,770 | 806,800 |
| Services & Charges | 2,845,488 | 3,242,405 | 3,195,300 |
| Intergovernmental | 1,900 | 2,000 | - |
| Capital | 251,248 | 25,000 | 124,000 |
| Total | \$ 8,593,712 | \$ 10,417,615 | \$ 10,974,100 |



2019-2020 Accomplishments

- ✓ Administrative support provided to the Park & Recreation and Arts Commissions and to the Sammamish Youth Board
- ✓ Held 58 volunteer restoration events in 2019 including plant salvages, ivy removal, blackberry removal, mulching, trail work, and plant/tree planting
- ✓ Supported the Washington Native Plant Society in restoring 4 sites in Sammamish at Evans Creek Preserve and East Sammamish Park
- ✓ Completed an irrigation water audit for Klahanie Park, saving thousands of dollars per year in water costs
- ✓ Completed an Athletic Field Study and presented it to Councilmembers using innovative collaboration tools while employees worked from home
- ✓ Awarded contract for construction and construction management for Big Rock Park Site B, Phase I Improvements and oversaw its implementation.
- ✓ Developed bid documents for phase 2 of a citywide wayfinding improvement plan.
- ✓ Updated 6 year Parks CIP project priority list, cost estimates and timeline
- ✓ Several very successful and well attended community events were held in 2019 including 4th on the Plateau, summer concerts, Kids First series, Lunar New Year, Namaste India, an indoor Halloween Boo event, and Very Merry, the December holiday event.
- ✓ Arts Commission installed several new Utility Wraps and a new sculpture on SE 4th Street
- ✓ Provided several events as online substitutes in 2020 due to restrictions imposed by the COVID-19 pandemic:
 - Halloween costume and pumpkin contests
 - Virtual magic shows
 - Virtual juggling and mime shows
 - Best holiday display contest

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Community Livability

The Recreation Division provides community events valued by the citizens

- 4th on the Plateau, Halloween Happening, summer concerts, etc.
- COVID-19 safe programs – magic shows, virtual concerts, workshops, etc.

Parks are maintained in a safe, ready-to-use, pleasing condition

- Sports fields are regularly maintained and prepared for use when reserved
- Play areas and equipment are routinely checked for safety
- Performance of contracted maintenance companies is monitored frequently
- Maintenance and repair projects are done as soon as needed

Art in the Community

- Coordinate and secure temporary and permanent art in the City with approval from Council

Council Priority-High Performing Government

Reliable maintenance teams are in place with on-site leadership

- Hire and train maintenance workers to provide a fully staffed division
- Establish regular maintenance crews with a lead worker to direct daily tasks

Council Priority-Community Engagement

A variety of volunteer opportunities are available for interested citizens

- Recruit and schedule volunteers for multiple city events and activities
- Work with local groups like eagle scouts and girl scout troops on projects within the community
- Coordinate with Sammamish Stewards on the variety of restoration projects in the parks and wetland areas

Arts & Culture Grant

- Coordinate and support grant program to provide more programs and events to the community

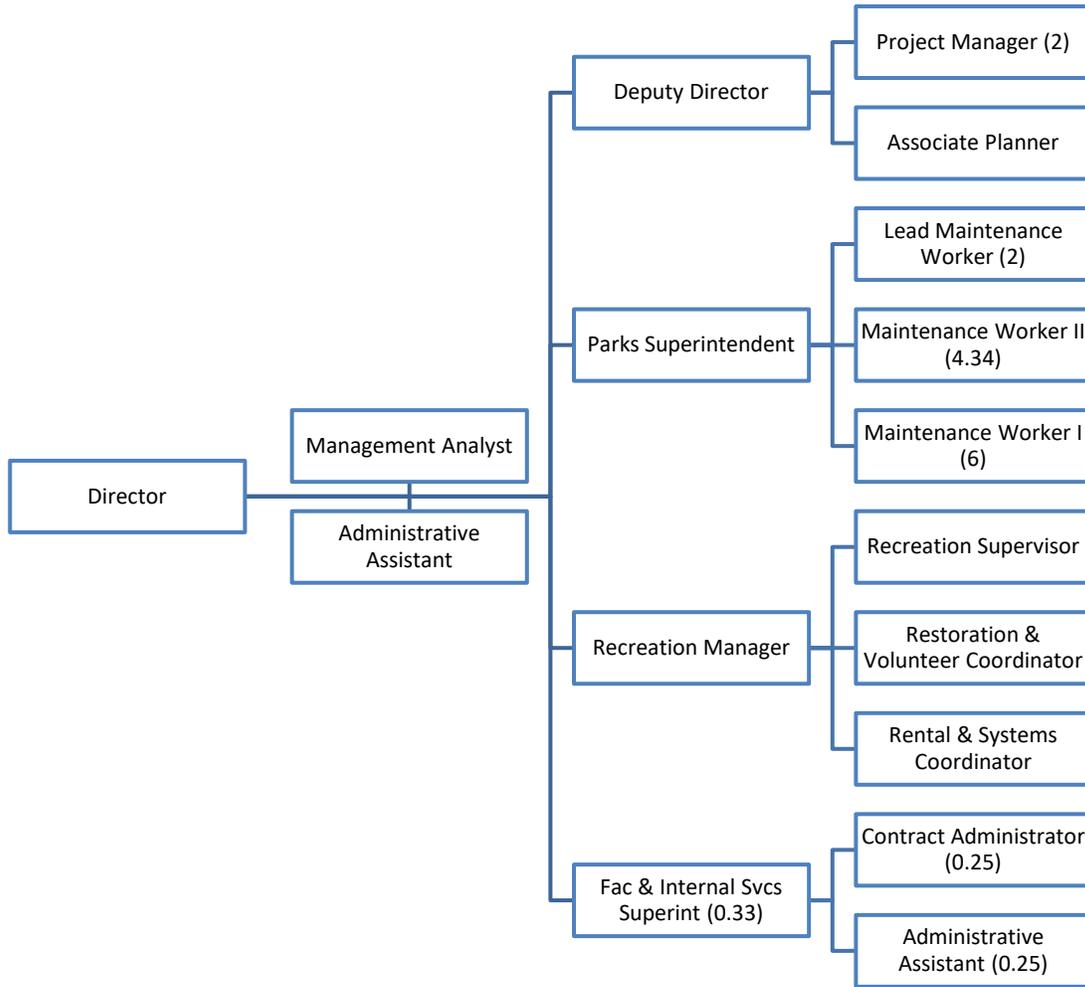
The Sammamish Youth Board is actively supported

- Attend Youth Board Meetings and give appropriate advice.
- Mentor high school students planning and organizing youth activities.

Parks & Recreation Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Estimate 2021 | Estimate 2022 |
|--|-------------|-------------|-------------|---------------|---------------|---------------|
| Recreation & Volunteer Measures | | | | | | |
| Number of hours at each Facility (Fields, Shelters and Lodge) | 17,380 | 19,331 | 21,784 | 1,269 | 16,400 | 20,350 |
| Revenue for each individual facility and/or total for all combined | \$ 495,141 | \$ 401,024 | \$ 368,615 | \$ 47,339 | \$ 328,750 | \$ 395,500 |
| Total number of partnered and/or sponsored events/programs | 84 | 80 | 76 | 16 | 58 | 89 |
| Total number of volunteer hours | 11,112 | 12,693 | 13,800 | 8,500 | 11,000 | 13,000 |
| Total number of volunteer events | N/A | 55 | 58 | 34 | 70 | 75 |

Department Organization Chart



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|------------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Parks & Recreation Director | 1 | 0 | 1 | 0 | 1 |
| Parks & Recreation Deputy Director | 1 | 0 | 1 | 0 | 1 |
| Management Analyst | 0 | 0 | 0 | 1 | 1 |
| Administrative Assistant | 1.33 | 0 | 1.33 | (0.08) | 1.25 |
| Contract Administrator | 0.25 | 0 | 0.25 | 0 | 0.25 |
| Office Assistant | 0.5 | 0.5 | 1 | (1) | 0 |
| Project Manager | 2 | 0 | 2 | 0 | 2 |
| Associate Planner | 0 | 1 | 1 | 0 | 1 |
| Recreation Manager | 1 | 0 | 1 | 0 | 1 |
| Recreation Supervisor | 0 | 0 | 0 | 1 | 1 |
| Recreation Coordinator | 1 | 0 | 1 | (1) | 0 |
| Rental & Systems Coordinator | 0 | 0 | 0 | 1 | 1 |
| Internal Services Superintendent | 0.33 | 0 | 0.33 | (0.33) | 0 |
| Fac & Int Services Superintendent | 0 | 0 | 0 | 0.33 | 0.33 |
| Internal Services Superintendent | 0.33 | 0 | 0.33 | (0.33) | 0.00 |
| Park Superintendent | 1 | 0 | 1 | 0 | 1 |
| Lead Maintenance Worker | 1 | 0 | 1 | 1 | 2 |
| Maintenance Worker II | 5 | 0 | 5 | (0.66) | 4.34 |
| Maintenance Worker I | 8 | 0 | 8 | (2) | 6 |
| Restoration & Vol Coordinator | 0 | 0 | 0 | 1 | 1 |
| Volunteer Coordinator | 1 | 0 | 1 | (1) | 0 |
| TOTAL | 24.74 | 1.5 | 26.24 | (1.07) | 25.17 |

ADMINISTRATION DIVISION

Division Overview

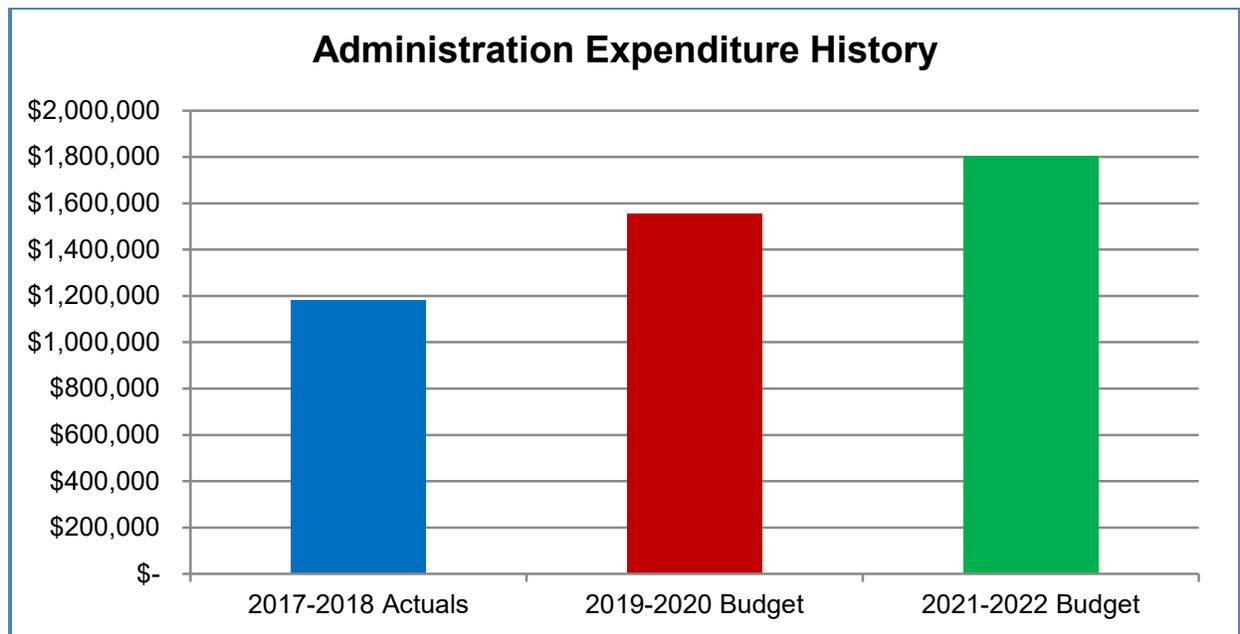
The Administration Division provides direction and leadership for the Parks and Recreation Department in implementing the goals and objectives of the City Council.

Responsibilities

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

Administration Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,069,388 | \$ 1,316,520 | \$ 1,606,600 |
| Supplies | 39,632 | 131,150 | 107,000 |
| Services & Charges | 41,343 | 108,440 | 92,720 |
| Capital | 33,994 | - | - |
| Total | \$ 1,184,357 | \$ 1,556,110 | \$ 1,806,320 |



| Position Summary | | | | | |
|------------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> |
| Parks & Recreation Director | 1 | 0 | 1 | 0 | 1 |
| Parks & Recreation Deputy Director | 1 | 0 | 1 | 0 | 1 |
| Management Analyst | 0 | 0 | 0 | 1 | 1 |
| Contract Administrator | 0 | 0.25 | 0.25 | 0 | 0.25 |
| Administrative Assistant | 1 | 0 | 1 | 0 | 1 |
| TOTAL | <u>3</u> | <u>0.25</u> | <u>3.25</u> | <u>1</u> | <u>4.25</u> |

ARTS & CULTURE DIVISION

Division Overview

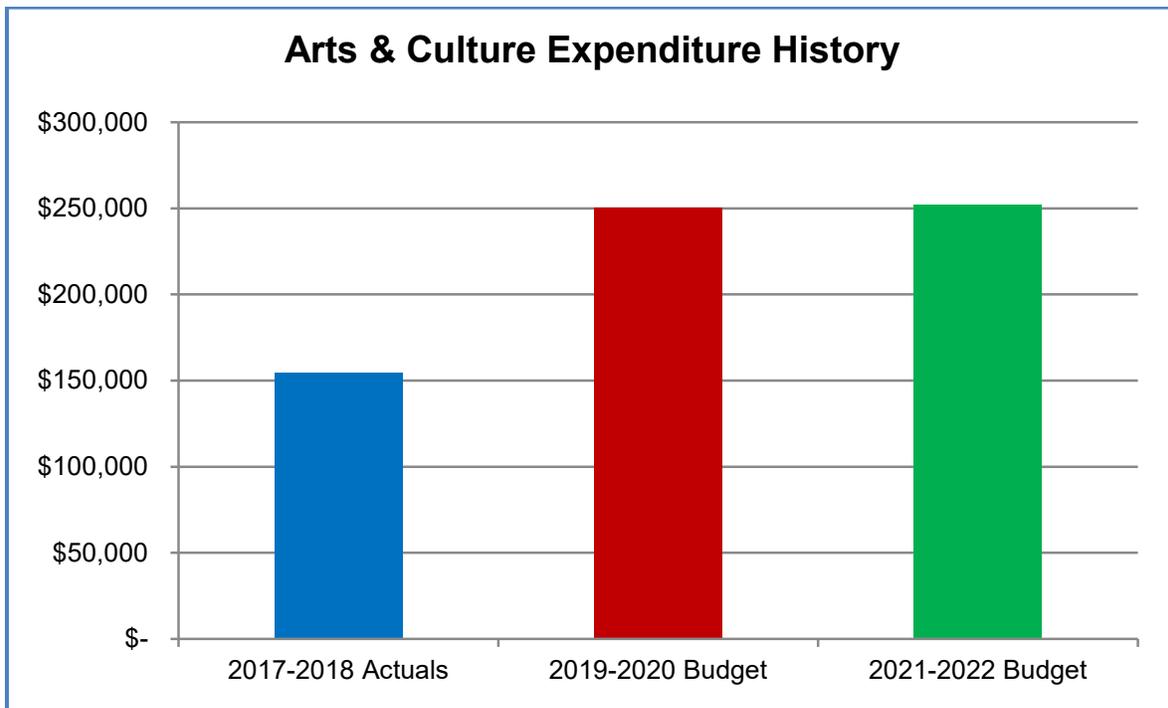
The Arts and Culture Division's focus is on supporting cultural events and artistic opportunities/displays for the enjoyment of residents. This division has no direct employees.

Responsibilities

- The Recreation and Cultural Services Manager coordinates with and administratively supports the Arts Commission in offering artistic events and displays. The rotating art display at City Hall and selection and installation of public arts are examples of their efforts. This division also supports the coordination of the art and culture grants to the community.
- Ensure the financial support authorized by the City Council for groups offering cultural activities is provided. These groups include the Sammamish Symphony, Master Eastside Chorus, Friends of Lake Sammamish, Friends of the Issaquah Salmon and the Sammamish Heritage Society.

Arts & Culture Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Supplies | \$ 3,488 | \$ 52,000 | \$ 50,000 |
| Services & Charges | 151,002 | 198,400 | 202,100 |
| Total | \$ 154,490 | \$ 250,400 | \$ 252,100 |



PLANNING DIVISION

Division Overview

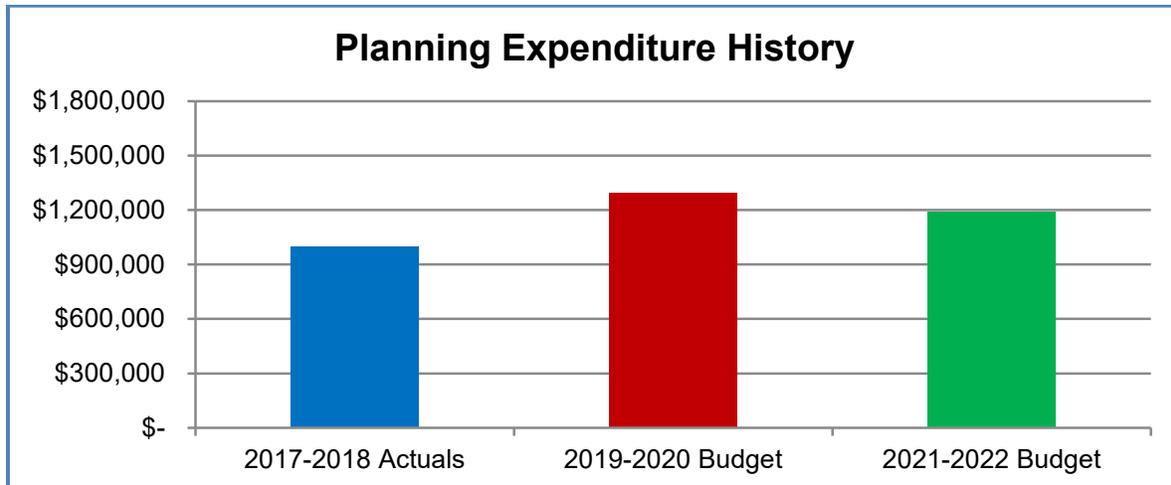
Park Planning and Development staff members supervise and manage park capital improvement projects and coordinate short and long-term park planning efforts.

Responsibilities

- Develop and oversee completion of budgeted Parks capital projects
- Design and develop park, trail, and recreation facility long-term plans
- Research and develop future joint park-facility partnerships
- Prioritize, negotiate and manage the city's land acquisitions

Planning Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 528,982 | \$ 766,300 | \$ 825,300 |
| Supplies | 12,949 | 11,500 | 9,600 |
| Services & Charges | 456,259 | 515,540 | 356,800 |
| Total | \$ 998,190 | \$ 1,293,340 | \$ 1,191,700 |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|-------------------|-----------|-------------|-----------|-------------|-----------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Project Manager | 2 | 0 | 2 | 0 | 2 | |
| Associate Planner | 0 | 1 | 1 | 0 | 1 | |
| TOTAL | 2 | 1 | 3 | 0 | 3 | |

RECREATION DIVISION

Division Overview

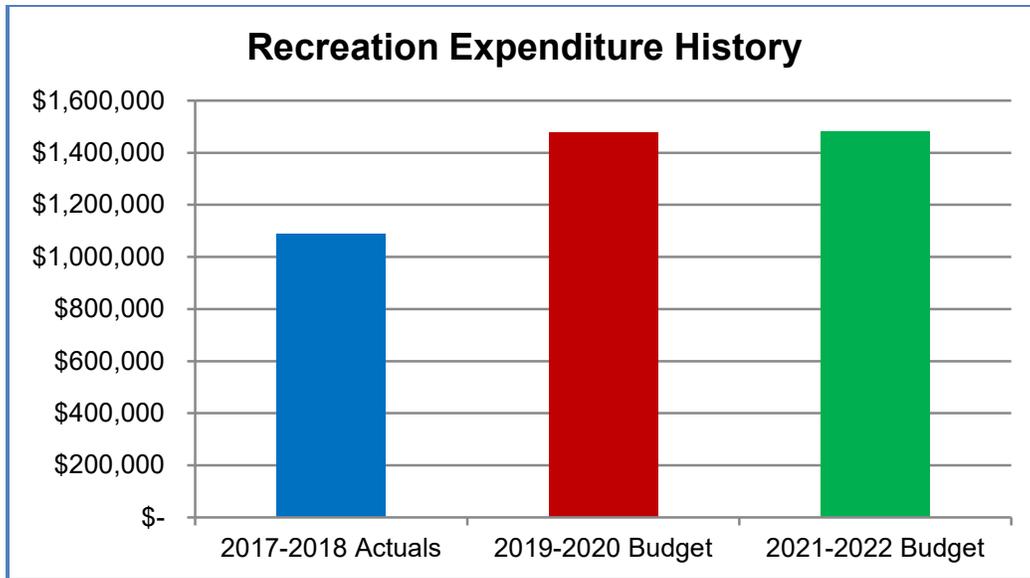
Recreation Division staff members coordinate and facilitate the delivery of recreation programs and volunteer services throughout the City and the city's park system.

Responsibilities

- Administer Sammamish Youth Board programs and events
- Oversee seasonal community events special use permits within city parks
- Produce and oversee 4th of July and Sammamish Days celebrations at the Sammamish Commons
- Coordinate and provide COVID-19 safe programs and events virtually and/or limited in-person to the community
- Hire and manage summer lifeguards at city beaches
- Cultivate and manage partnerships with organizations, non-profits and service groups to provide community programs and services
- Recruit and schedule volunteers for multiple city events and activities
- Coordinate and implement the joint use agreements with the Lake Washington School District
- Recruit, train, schedule and supervise recreation intern and facility monitors throughout the year
- Manage lease agreements with the Boys and Girls Club, Sammamish YMCA, and CrossPath Counseling/Sween House
- Manage all facility bookings and reservations for athletic fields and rental facilities
- Recruit and schedule volunteers, manage and provide volunteer work parties/events with opportunities for trail building, clean-up, planting and invasive plant removal in surrounding parks
- Support and coordinate with Sammamish Stewards on invasive removal and planting maintenance at restoration sites
- Coordinate and oversee community gardens and adopt-a-road program

Recreation Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 643,405 | \$ 949,620 | \$ 1,000,600 |
| Supplies | 49,399 | 54,920 | 50,400 |
| Services & Charges | 370,361 | 471,420 | 430,400 |
| Intergovernmental | 1,497 | 2,000 | - |
| Capital | 24,981 | - | - |
| Total | \$ 1,089,643 | \$ 1,477,960 | \$ 1,481,400 |



| Position Summary | | | | | |
|------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Recreation Manager | 0 | 1 | 1 | 0 | 1 |
| Recreation Supervisor | 0 | 0 | 0 | 1 | 1 |
| Recreation Coordinator | 1 | 0 | 1 | (1) | 0 |
| Volunteer Coordinator | 1 | 0 | 1 | 0 | 1 |
| Rental & Systems Coordinator | 0 | 0 | 0 | 1 | 1 |
| Office Assistant | 0.5 | 0.5 | 1 | (1) | 0 |
| TOTAL | 2.5 | 1.5 | 4 | 0 | 4 |

MAINTENANCE DIVISION

Division Overview

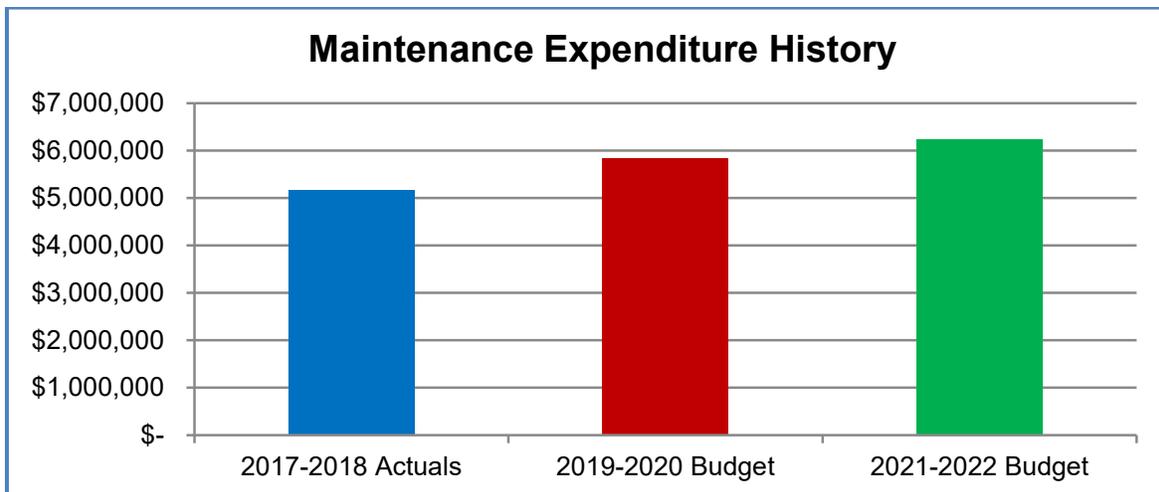
The Parks Maintenance Division maintains the parks, trails, open spaces, and recreation facilities throughout the City; prepares athletic fields for the various sporting teams; and supports all community special events. Field rental fees help to offset the costs of field maintenance and preparation.

Responsibilities

- Provide oversight and direct supervision of in-house park operations including maintenance of trails, athletic fields, play areas, landscaping, park buildings and structures; irrigation and lighting; and small repair, maintenance, and minor capital improvement projects
- Provide support for all recreation and volunteer events including set-up and take-down of equipment (portable stage), canopies, litter and garbage, and any other special equipment needed
- Manage a variety of contracted maintenance services
- Coordinate with the Parks Planning Division to ensure efficient park design, small capital projects, and maintenance projects requiring park planning

Maintenance Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 2,552,036 | \$ 3,281,000 | \$ 3,415,500 |
| Supplies | 595,797 | 585,200 | 589,800 |
| Services & Charges | 1,826,523 | 1,948,605 | 2,113,280 |
| Intergovernmental | 403 | - | - |
| Capital | 192,273 | 25,000 | 124,000 |
| Total | \$ 5,167,032 | \$ 5,839,805 | \$ 6,242,580 |



| Position Summary | | | | | |
|-----------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> |
| Fac & Int Services Superintendent | 0 | 0 | 0 | 0.33 | 0.33 |
| Internal Services Superintendent | 0.33 | 0 | 0.33 | (0.33) | 0.00 |
| Park Superintendent | 1 | 0 | 1 | 0 | 1 |
| Administrative Assistant | 0.33 | 0 | 0.33 | (0.08) | 0.25 |
| Lead Maintenance Worker | 1 | 0 | 1 | 1 | 2 |
| Maintenance Worker II | 5 | 0 | 5 | (0.66) | 4.34 |
| Maintenance Worker I | 8 | 0 | 8 | (2) | 6 |
| TOTAL | <u>15.66</u> | <u>0</u> | <u>15.66</u> | <u>(1.74)</u> | <u>13.92</u> |

NON-DEPARTMENTAL

Responsibility: Deputy City Manager

Department Overview

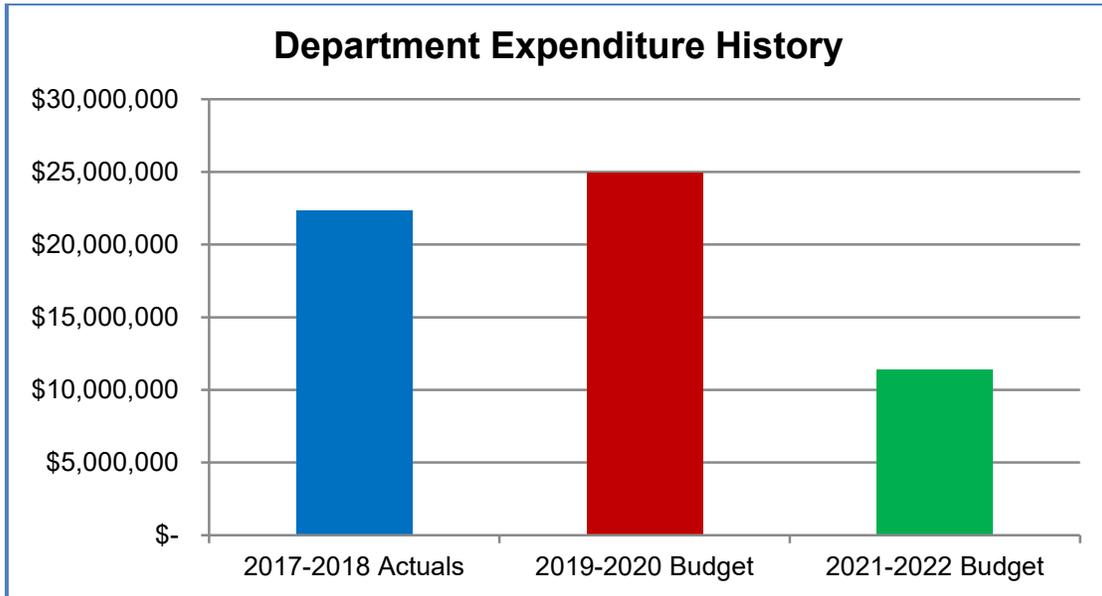
The Non-Departmental function budgets for general government obligations and programs that are attributable to the City as a whole. These general responsibilities include general city services, pollution control, and regional public health responsibilities. Transfers from the general fund to other funds are budgeted in this department.

Budget Highlights

- Eliminated the contingency budgets of \$5.7 million from the capital and services and charges categories
- Eliminated interfund transfers to the Street Fund of \$11.8 million. The Street Fund expenditures are combined with the Public Works Department in the General Fund in the 2021/2022 budget.
- Increased the transfer to capital funds by \$3.3 million
- Increased the transfer to Internal Service Funds by \$1.1 million

Department Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---|----------------------|----------------------|----------------------|
| <i>Voter Registration Section</i> | | | |
| Intergovernmental | \$ 364,091 | \$ - | \$ - |
| <i>Economic Development Section</i> | | | |
| Services & Charges | 228,918 | - | - |
| <i>Other Gen. Gov. Services</i> | | | |
| Personnel | 201,947 | - | - |
| Supplies | 58,307 | 63,000 | 130,000 |
| Services & Charges | 1,378,226 | 3,763,300 | 527,500 |
| Intergovernmental | 8,093 | - | - |
| Capital | - | 3,000,000 | 22,500 |
| Interfund Transfers | 3,165,848 | 6,057,432 | 7,174,161 |
| <i>Pollution Control Section</i> | | | |
| Intergovernmental | 117,538 | 127,000 | 130,000 |
| <i>Public Health Section</i> | | | |
| Intergovernmental | 33,135 | 34,000 | 36,000 |
| <i>Operating Transfers Out Section</i> | | | |
| Transfer to Street Fund | 11,810,000 | 11,810,000 | - |
| Transfer to Capital Funds | 4,987,000 | 74,000 | 3,350,000 |
| Total | \$ 22,353,103 | \$ 24,928,732 | \$ 11,370,161 |



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 have been 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 has been 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.

Budget Highlights

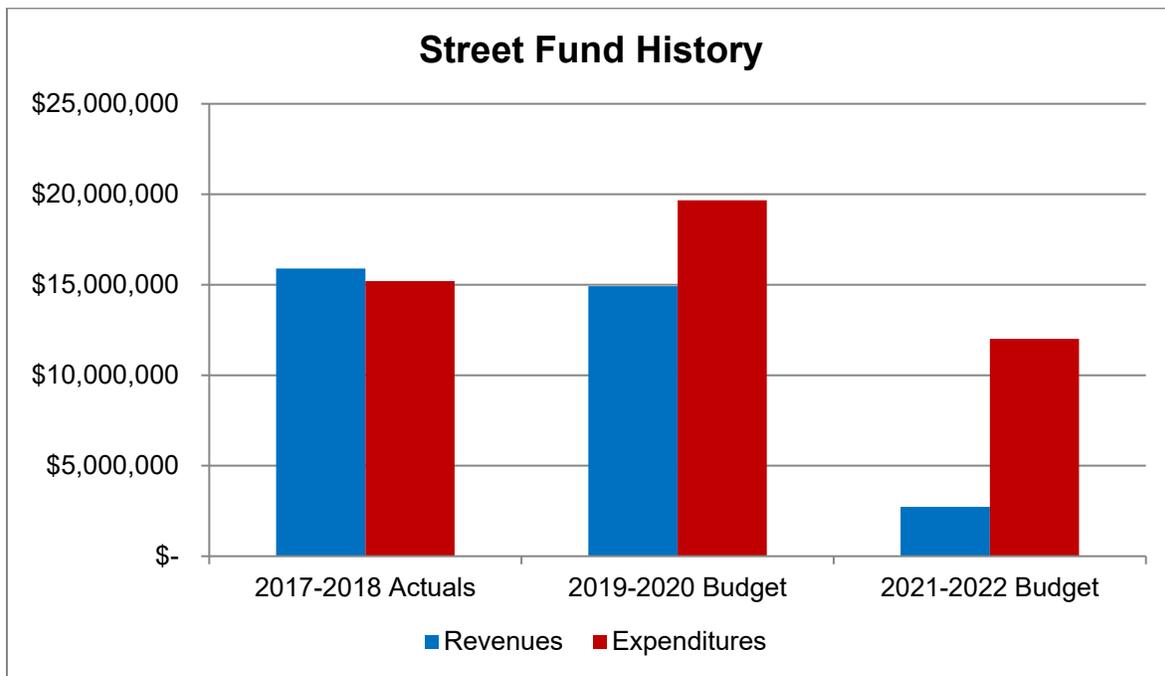
- Moved the street expenditures to the Public Works Department in the General Fund.

Street Fund Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 9,371,902 | \$ 10,058,891 | \$ 9,285,790 |
| Intergovernmental | \$ 3,534,156 | \$ 2,999,600 | \$ 2,726,200 |
| Charges for Services | 49,795 | 10,000 | - |
| Transfers & Non-revenues | 11,847,149 | 11,810,000 | - |
| Interest & Miscellaneous | 461,721 | 100,000 | - |
| Total Revenues | \$ 15,892,821 | \$ 14,919,600 | \$ 2,726,200 |
| Total Fund (with BFB) | \$ 25,264,723 | \$ 24,978,491 | \$ 12,011,990 |

Street Fund Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 2,931,492 | \$ 4,417,750 | \$ - |
| Supplies | 657,763 | 885,930 | - |
| Services & Charges | 10,600,703 | 13,199,180 | - |
| Intergovernmental | 469,667 | 247,400 | - |
| Capital | 137,793 | 387,600 | - |
| Interfund | 408,414 | 527,596 | 12,011,990 |
| Total Expenditures | \$ 15,205,832 | \$ 19,665,456 | \$ 12,011,990 |
| Ending Fund Balance | 10,058,891 | 5,313,035 | - |
| Total Fund (with EFB) | \$ 25,264,723 | \$ 24,978,491 | \$ 12,011,990 |



2019-2020 Accomplishments

- ✓ **Street condition assessment and repaving:** Road condition assessments were done followed by repaving of streets on a schedule to ensure all streets remain in good condition.
- ✓ **Infrastructure repairs:** Sidewalk maintenance/repair and roadway patching.

| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|---|------------------|--------------------|------------------|--------------------|------------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Public Works Director | 0.35 | 0 | 0.35 | (0.35) | 0 |
| Deputy Public Works Director | 0.35 | 0 | 0.35 | (0.35) | 0 |
| City Engineer | 0.35 | 0 | 0.35 | (0.35) | 0 |
| Internal Services Superintendent | 0 | 0.33 | 0.33 | (0.33) | 0 |
| Public Works Superintendent | 0 | 0.5 | 0.5 | (0.5) | 0 |
| Traffic Engineering Manager | 0 | 0.5 | 0.5 | (0.5) | 0 |
| Sr. Stormwater Program Mgr. | 0.1 | 0 | 0.1 | (0.1) | 0 |
| Sr. Development Review Mgr. | 0.33 | 0 | 0.33 | (0.33) | 0 |
| Maintenance Supervisor | 0.5 | (0.5) | 0 | 0 | 0 |
| Transportation Planner | 0 | 1 | 1 | (1) | 0 |
| Sr. Traffic Signal Technician | 0 | 2 | 2 | (2) | 0 |
| Sr. Engineer | 0.7 | 1 | 1.7 | (1.7) | 0 |
| Project Engineer | 0.7 | 0 | 0.7 | (0.7) | 0 |
| Traffic Engineer | 0.5 | (0.5) | 0 | 0 | 0 |
| Associate Engineer | 1 | 0 | 1 | (1) | 0 |
| *Engineering Technician | 0.5 | (0.5) | 0 | 0 | 0 |
| *GIS Coordinator | 0.35 | (0.35) | 0 | 0 | 0 |
| Lead Maintenance Worker | 0.5 | 0 | 0.5 | (0.5) | 0 |
| Maintenance Worker II | 3 | 0 | 3 | (3) | 0 |
| Maintenance Worker I | 3 | 0 | 3 | (3) | 0 |
| Contract Administrator | 0.25 | 0 | 0.25 | (0.25) | 0 |
| Administrative Assistant | 0.85 | 0 | 0.85 | (0.85) | 0 |
| Office Assistant | 0 | 0 | 0 | - | 0 |
| TOTAL | 13.33 | 3.48 | 16.81 | (16.81) | 0 |
| <i>All positions have been transferred to the General Fund Public Works Department.</i> | | | | | |

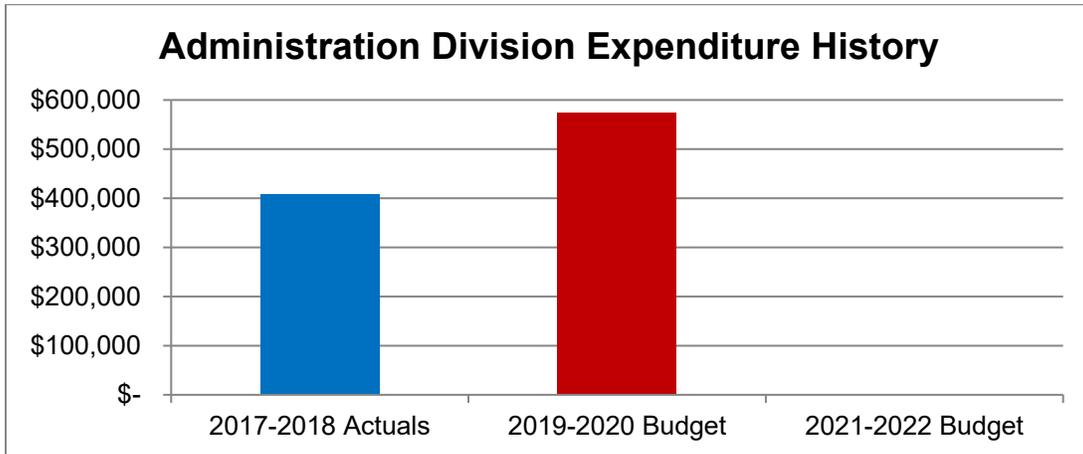
ADMINISTRATION DIVISION

Division Overview

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

Administration Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 406,382 | \$ 468,510 | \$ - |
| Supplies | 1,845 | 2,020 | - |
| Services & Charges | 176 | 104,120 | - |
| Total Expenditures | \$ 408,403 | \$ 574,650 | \$ - |



| Position Summary | | 2017-2018 | | 2019-2020 | | 2021-2022 |
|------------------------------|--------|-------------|--------|-------------|--------|-----------|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Public Works Director | 0.35 | 0 | 0.35 | (0.35) | 0 | 0 |
| Deputy Public Works Director | 0.35 | 0 | 0.35 | (0.35) | 0 | 0 |
| Contract Administrator | 0.25 | 0 | 0.25 | (0.25) | 0 | 0 |
| Administrative Assistant | 0.35 | 0 | 0.35 | (0.35) | 0 | 0 |
| TOTAL | 1.3 | 0 | 1.3 | (1.3) | 0 | 0 |

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

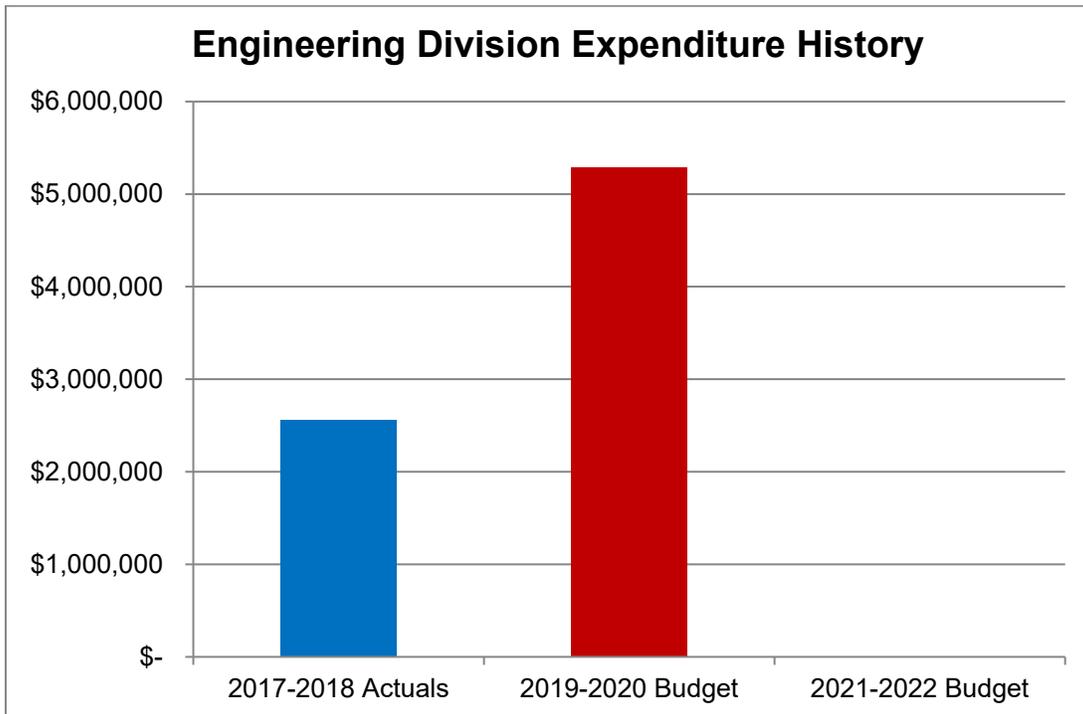
ENGINEERING DIVISION

Division Overview

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 have been moved to the Public Works Department in the General Fund in the 2021/2022 budget.

Engineering Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,112,529 | \$ 2,391,140 | \$ - |
| Supplies | 13,900 | 74,310 | - |
| Services & Charges | 1,030,548 | 1,908,710 | - |
| Capital | - | 387,600 | - |
| Interfund | 408,414 | 527,596 | - |
| Total Expenditures | \$ 2,565,391 | \$ 5,289,356 | \$ - |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 |
|---|------------------|--------------------|------------------|--------------------|------------------|
| | Actual | Adjustments | Budget | Adjustments | Budget |
| City Engineer | 0.35 | 0 | 0.35 | (0.35) | 0 |
| Traffic Engineering Manager | 0 | 0.5 | 0.5 | (0.5) | 0 |
| Sr. Stormwater Program Mgr. | 0.1 | 0 | 0.1 | (0.1) | 0 |
| Sr. Development Review Mgr. | 0.33 | 0 | 0.33 | (0.33) | 0 |
| Transportation Planner | 0 | 1 | 1 | (1) | 0 |
| Sr. Traffic Signal Technician | 0 | 2 | 2 | (2) | 0 |
| Sr. Engineer | 0.7 | 1 | 1.7 | (1.7) | 0 |
| Project Engineer | 0.70 | 0 | 0.7 | (0.7) | 0 |
| Project Engineer-Dev. Review | 0 | 0 | 0 | 0 | 0 |
| Traffic Engineer | 0.50 | (0.5) | 0 | 0 | 0 |
| Associate Engineer | 1 | 0 | 1 | (1) | 0 |
| *Engineering Technician | 0.5 | -0.5 | 0 | 0 | 0 |
| *GIS Coordinator | 0.35 | -0.35 | 0 | 0 | 0 |
| TOTAL | 4.53 | 3.15 | 7.68 | (7.68) | 0 |
| <i>All positions have been transferred to the General Fund Public Works Department.</i> | | | | | |

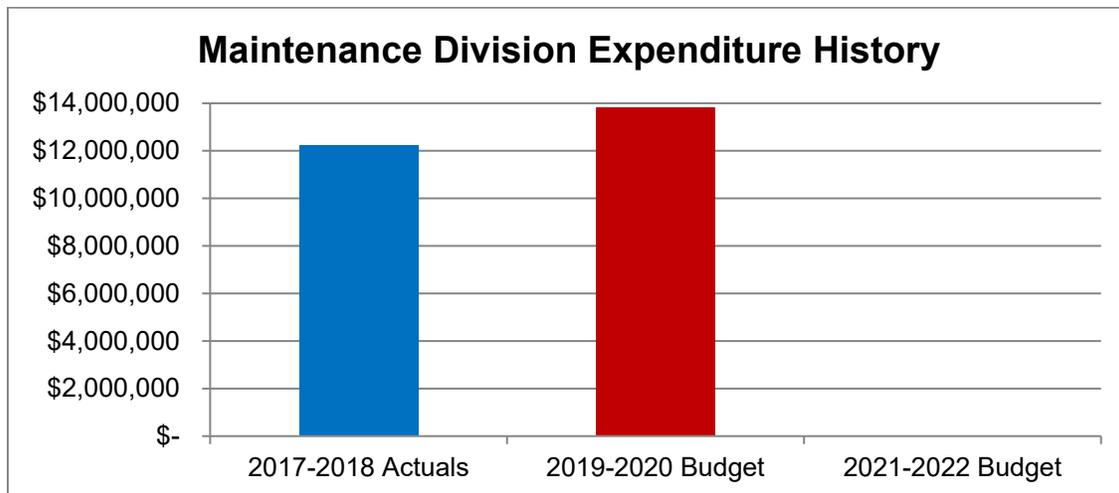
MAINTENANCE DIVISION

Division Overview

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

Maintenance Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------|----------------------|----------------------|---------------------|
| Personnel | \$ 1,412,581 | \$ 1,558,100 | \$ - |
| Supplies | 642,018 | 809,600 | - |
| Services & Charges | 9,569,979 | 11,186,350 | - |
| Intergovernmental | 469,667 | 247,400 | - |
| Capital | 137,793 | - | - |
| Total Expenditures | \$ 12,232,038 | \$ 13,801,450 | \$ - |



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|----------------------------------|-------------|-------------|-------------|---------------|-----------|----------|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Internal Services Superintendent | 0.33 | 0 | 0.33 | (0.33) | 0 | 0 |
| Public Works Superintendent | 0 | 0.5 | 0.5 | (0.5) | 0 | 0 |
| Maintenance Supervisor | 0.5 | (0.5) | 0 | 0 | 0 | 0 |
| Lead Maintenance Worker | 0.5 | 0 | 0.5 | (0.5) | 0 | 0 |
| Maintenance Worker II | 3 | 0 | 3 | (3) | 0 | 0 |
| Maintenance Worker I | 3 | 0 | 3 | (3) | 0 | 0 |
| Administrative Assistant | 0.5 | 0 | 0.5 | (0.5) | 0 | 0 |
| TOTAL | <u>7.83</u> | <u>0</u> | <u>7.83</u> | <u>(7.83)</u> | <u>0</u> | <u>0</u> |

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 the 2001 Public Works Trust Fund Loan which was used to help fund the widening of 228th Avenue SE from 2 lanes to 4 lanes, add turn lanes, medians, and sidewalks.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - |
| Operating Transfers-Trns | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| Total Revenues | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| Total Fund (with BFB) | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| PWTF Loan Principal | \$ 1,066,666 | \$ 1,066,666 | \$ 533,333 |
| PWTF Loan Interest | 24,000 | 13,333 | 2,667 |
| Total Expenditures | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| Ending Fund Balance | - | - | - |
| Total Fund (with EFB) | \$ 1,090,666 | \$ 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 Improvement Program (TIP) 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 TIP.

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

- Art sculpture-funding for city-wide permanent art that will be identified by the Arts Commission.
- 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. The stations will be assessed for needed renovations or complete rebuilds in the 2021/2022 biennium with most construction costs occurring in future years.
- Renovations at City Hall and other city buildings were identified by city staff and include ADA compliance and workspace needs.

Budget Highlights

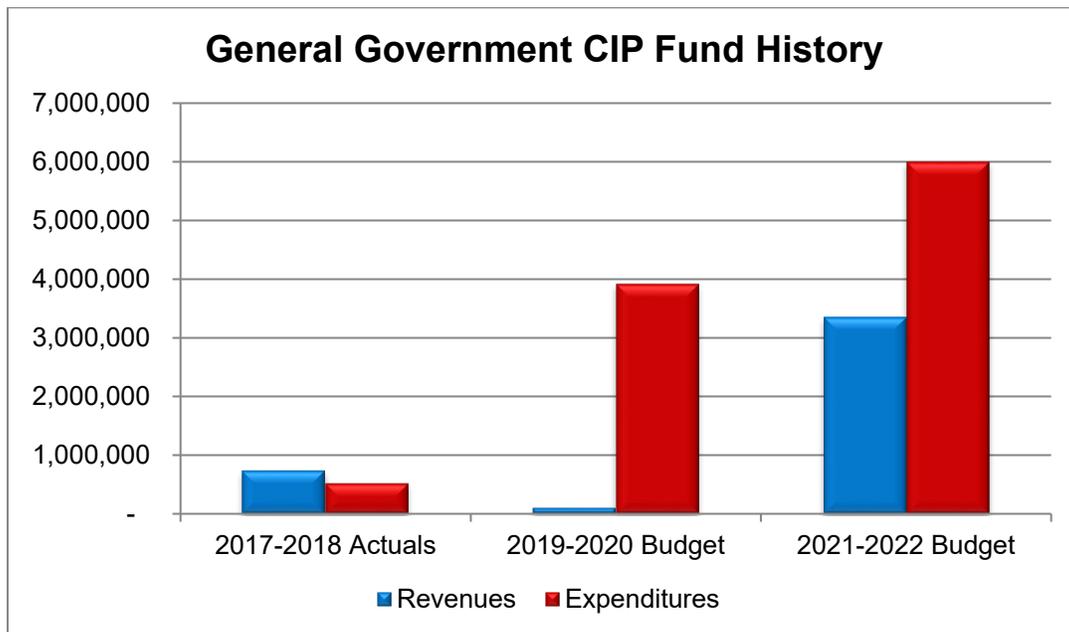
- Fire Station renovations are budgeted at \$3.55 million.
- Renovations at other city buildings including City Hall and park restrooms are budgeted at \$2.3 million.
- Permanent art sculpture is budgeted at \$150,000.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 3,845,399 | \$ 4,065,004 | \$ 2,641,071 |
| Investment Interest | \$ 105,423 | \$ 30,000 | \$ 10,000 |
| Operating Transfers | 637,000 | 74,000 | 3,350,000 |
| Total Revenues | \$ 742,423 | \$ 104,000 | \$ 3,360,000 |
| Total Fund (with BFB) | \$ 4,587,822 | \$ 4,169,004 | \$ 6,001,071 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Capital | \$ 369,446 | \$ 3,624,000 | \$ 6,000,000 |
| Interfund Transfers | 153,372 | 300,000 | - |
| Total Expenditures | \$ 522,818 | \$ 3,924,000 | \$ 6,000,000 |
| Ending Fund Balance | 4,065,004 | 245,004 | 1,071 |
| Total Fund (with EFB) | \$ 4,587,822 | \$ 4,169,004 | \$ 6,001,071 |



2019-2020 Accomplishments

- ✓ Completed the installation of an art sculpture on SE 4th Street
- ✓ Architectural design work on Maintenance and Operations Center improvements

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Fire Station 81 sewer connection
- Determine improvements to be made to fire stations 82 and 83.
- Renovate City Hall to accommodate staff
- Complete ADA renovations at several park restrooms
- New permanent public art

| Capital Projects | 2021-2022 Budget | Projected Total Cost |
|-------------------------------------|-------------------------|-----------------------------|
| Permanent public art | \$ 150,000 | \$ 150,000 |
| Fire station 81 sewer connection | 500,000 | 500,000 |
| **Fire station 82 improvements | 2,750,000 | TBD |
| **Fire station 83 improvements | 300,000 | TBD |
| Boys & Girls Club parking lot | 200,000 | 200,000 |
| Pine Lake restroom ADA compliance | 75,000 | 75,000 |
| Big Rock Park ADA compliance | 75,000 | 75,000 |
| Beaver Lake restroom ADA compliance | 300,000 | 300,000 |
| City Hall workspace renovation | 1,650,000 | 1,650,000 |
| Total | \$ 6,000,000 | TBD |

** To be assessed for renovation or replacement in the 2021/2022 biennium.



Pine Lake Park Restroom

2022 Project-Restroom facilities remodel per the Americans with Disabilities Act (ADA).

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

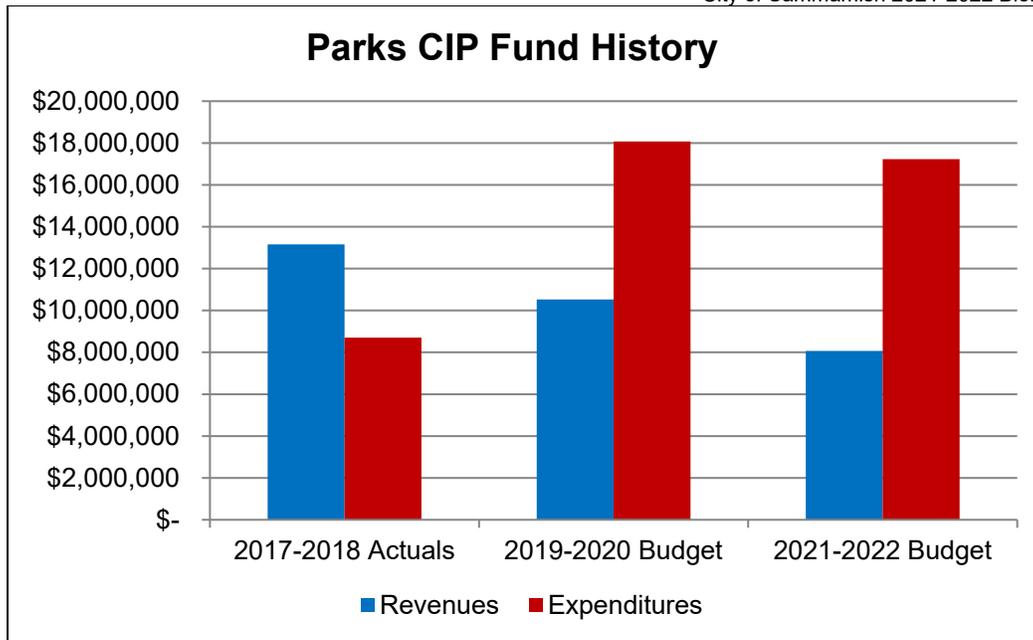
- Significant reduction in Parks Impact Fee revenue expected due to development slowdown.
- Land acquisition and athletic field upgrades are the most significant park projects planned.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 12,170,946 | \$ 16,625,240 | \$ 18,296,320 |
| Taxes | \$ 7,542,412 | \$ 6,360,000 | \$ 6,880,000 |
| Intergovernmental | 525,000 | - | - |
| Impact/Mitigation Fees | 4,651,711 | 3,970,000 | 907,500 |
| Interest & Miscellaneous | 441,102 | 200,000 | 280,000 |
| Total Revenues | \$ 13,160,225 | \$ 10,530,000 | \$ 8,067,500 |
| Total Fund (with BFB) | \$ 25,331,171 | \$ 27,155,240 | \$ 26,363,820 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|---------------------|----------------------|
| Capital | \$ 8,705,931 | \$18,071,900 | \$ 17,202,000 |
| Interfund Transfers | - | - | 25,000 |
| Total Expenditures | \$ 8,705,931 | \$18,071,900 | \$ 17,227,000 |
| Ending Fund Balance | 16,625,240 | 9,083,340 | 9,136,820 |
| Total Fund (with EFB) | \$ 25,331,171 | \$27,155,240 | \$ 26,363,820 |



2019-2020 Accomplishments

- ✓ Secured a King County Conservation Grant award of \$1.36 million towards the purchase of park property
- ✓ Awarded contract for construction and construction management for Big Rock Park Site B, Phase 1 improvements and oversaw its implementation
- ✓ Completed phase 1 construction of a citywide wayfinding improvement plan
- ✓ Purchased a 14-acre parcel of land.

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Community Livability

- Replace artificial turf at Eastlake High School.
- Install artificial turf at Inglewood Middle School.
- Ongoing repair and replacement of park structures and equipment
- Implement ADA improvements as needed
- Continued land acquisition for parks as opportunities become available

Council Priority-High Performing Government

- Capital projects are well managed and successfully completed

2021-2022 Budgeted Projects

| Capital Projects | 2021-2022 Budget | Projected Total Cost |
|---|----------------------|-------------------------|
| East Sammamish Park-Baseball field rehabilitation: Infield/outfield remodel and drainage, natural turf replacement, potential new amenities. | \$ 640,000 | \$ 1,220,000 |
| Beaver Lake Park-Baseball field rehabilitation: Convert sand infields to synthetic turf, install fencing.. | 400,000 | 2,070,000 |
| 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. | 4,800,000 | 9,800,000 |
| 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. Remove barriers for ADA compliance. | 350,000 | 350,000 |
| Athletic field projects: reserve for second synthetic field turf multi-purpose field with lights at Inglewood Middle School. | 5,000,000 | 5,000,000 |
| Park System Wayfinding Program: Unified directional signage for wayfinding to and through parks. | 80,000 | 80,000 |
| Parks capital replacement program | 400,000 | 400,000 |
| Capital contingency reserve | 752,000 | 752,000 |
| 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. | 2,000,000 | 2,000,000 |
| Future Trail Connections: Placeholder for future trail projects. | 500,000 | 500,000 |
| Total | \$ 17,202,000 | \$ 24,452,000 |

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 Improvement Program (TIP) adopted by the City Council each year. The Council has deferred adoption of the 6-year TIP while they assess the future direction of the city and the need for transportation infrastructure.
- The transportation projects in the 2021/2022 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

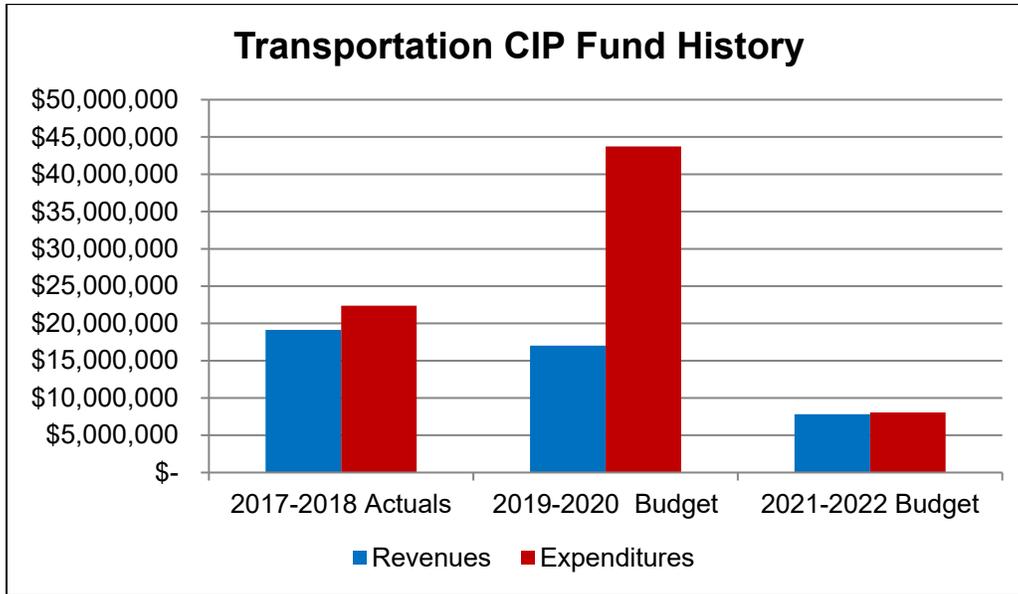
- Transportation Impact Fee revenue is budgeted significantly lower due to a development slowdown.
- Expenditures are budgeted significantly lower as 2 major projects wrap up and the City Council assesses future transportation needs.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2021 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 29,965,618 | \$ 26,723,508 | \$ 4,691,018 |
| Taxes | \$ 7,210,971 | \$ 6,000,000 | \$ 6,400,000 |
| Intergovernmental | 1,226,940 | 5,278,810 | - |
| Impact/Mitigation Fees | 5,585,276 | 5,500,000 | 1,320,000 |
| Miscellaneous | 756,668 | 230,000 | 100,000 |
| Transfers & Non-revenues | 4,350,000 | - | - |
| Total Revenues | \$ 19,129,855 | \$ 17,008,810 | \$ 7,820,000 |
| Total Fund (with BFB) | \$ 49,095,473 | \$ 43,732,318 | \$ 12,511,018 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2021 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Capital | \$ 21,281,298 | \$ 42,652,001 | \$ 7,525,200 |
| Operating Transfers | 1,090,667 | 1,079,999 | 536,000 |
| Total Expenditures | \$ 22,371,965 | \$ 43,732,000 | \$ 8,061,200 |
| Ending Fund Balance | 26,723,508 | 318 | 4,449,818 |
| Total Fund (with EFB) | \$ 49,095,473 | \$ 43,732,318 | \$ 12,511,018 |



2019-2020 Accomplishments

- ✓ Completed construction of SE 4th Street that enhances access to Town Center
- ✓ Issaquah/Fall City Road construction is underway with completion of Phase 1 expected in 2021.
- ✓ Began construction on the Intelligent Transportation System (ITS) project to automate traffic signals on the north end of 228th down to and eastward on State Route 202

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Transportation, road capacity and traffic flow

- Complete Phase 1 Issaquah Fall City Road improvements
- Continue design of Phase 2 Issaquah Fall City Road improvements
- Continue design of Issaquah Pine Lake Road
- Complete Phase 1 and 2 of the Intelligent Transportation System project
- Begin design of 3 Sahalee Way intersection improvement projects

2021-2022 Budgeted Projects

| Capital Projects | 2021-2022 Budget | Projected Total Cost |
|---|---------------------|-------------------------|
| SE 32nd/244th intersection improvement: Install all-way stop control and pedestrian improvements. | \$ 150,000 | \$ 150,000 |
| Issaquah-Pine Lake Road: Phase 1 design only in 2021/2022-Klahanie Blvd. to SE 32nd. Widen to 3 lanes with bike lanes, curb, gutter, sidewalk and roundabout. | 600,000 | 17,420,000 |
| ADA barrier removal. | 746,500 | 3,000,000 |
| Issaquah-Fall City Road Phase 1: 242nd Avenue SE to Klahanie Drive SE. Widen to 5 lanes with roundabout, bike lanes, curb, gutter & sidewalk. | 2,000,000 | 27,380,000 |
| Issaquah-Fall City Road: Phase 2 design only in 2021/2022-Klahanie Drive SE to Issaquah Beaver Lake Road-widen to 3 lanes with bike lanes, curb, gutter, and sidewalk. | 550,000 | 21,500,000 |
| Sahalee Way: NE 28th Place/233rd Avenue NE. Install signal | 712,500 | 712,500 |
| Sahalee Way: NE 36th Signal and ITS. | 300,000 | 1,650,000 |
| Sahalee Way: non-motorized | 1,000,000 | 1,000,000 |
| Intelligent Transportation System (ITS). Phase 2 of the 228th Avenue/Sahalee Way ITS project from NE 12th Street to SR 202, connect to WSDOT & Redmond Systems. | 500,000 | 2,950,000 |
| Intelligent Transportation System (ITS). Phase 3: Closed circuit television. | 100,000 | 100,000 |
| Total | \$ 6,659,000 | \$ 75,862,500 |
| Ongoing Programs | | |
| School safety zone improvements-flashing beacons, additional signage, striping changes, curb modifications. | 50,000 | N/A |
| Sidewalk projects. Various sidewalk projects. Includes gap projects, extensions, & safety improvements. | 400,000 | N/A |
| Intersection & Safety Improvements. Intersection/other safety improvements including channelizations, signing, signalization, and/or other traffic control devices. | 100,000 | N/A |
| Capital contingency reserve | 301,200 | N/A |
| Street lighting program. Provide street lighting at high priority locations with significant safety issues that can be addressed through better street lighting. | 15,000 | N/A |
| Non motorized projects-to be determined in 2019-2020. | | N/A |
| Total | \$ 866,200 | N/A |

Future Maintenance and Operating Costs:

Additional maintenance and operating costs for the above biennial projects are estimated at \$15,000 per year for contract right-of-way landscape maintenance and 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 the 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 increased monitoring and maintenance of the surface water system.

Responsibilities

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

Budget Highlights

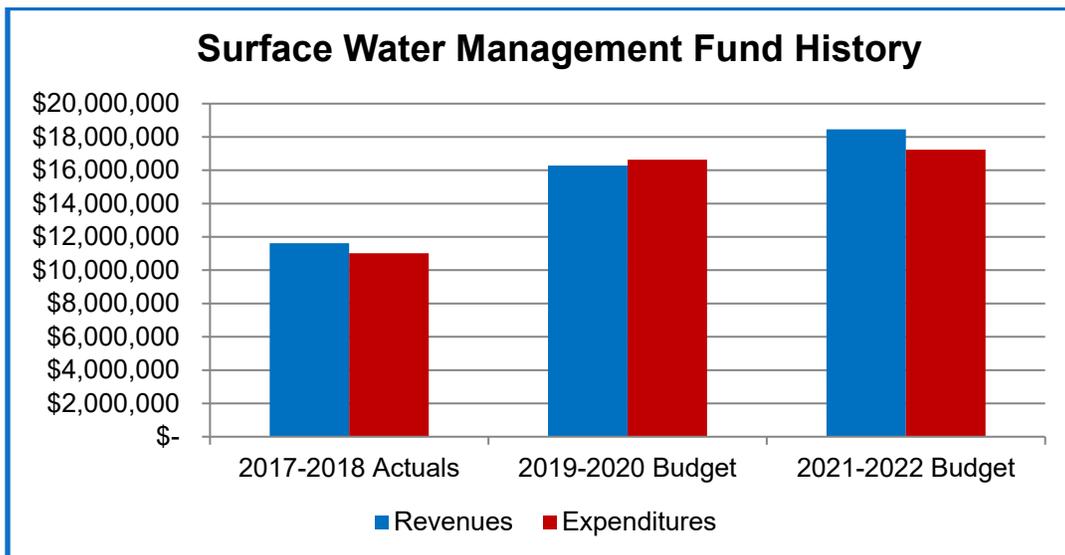
- Stormwater fees are budgeted to increase 2% per year in the 2021/2022 biennium
- The transfer to the Surface Water Capital Fund increased \$500,000
- Fewer stormwater basin plans are budgeted for a savings of \$575,000
- Budgeted \$530,000 for contracted repairs on 228th Avenue

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | \$ 2,772,376 | \$ 3,368,706 | \$ 4,835,747 |
| Intergovernmental | \$ 60,823 | \$ - | \$ - |
| Charges for Services | 11,446,091 | 16,165,000 | 18,333,500 |
| Miscellaneous | 110,503 | 114,000 | 124,000 |
| Total Revenues | \$ 11,617,417 | \$ 16,279,000 | \$ 18,457,500 |
| Total Fund (with BFB) | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|----------------------|----------------------|
| Personnel | \$ 3,363,092 | \$ 4,421,230 | \$ 4,505,800 |
| Supplies | 207,213 | 444,794 | 372,400 |
| Services & Charges | 2,306,614 | 5,491,020 | 6,051,618 |
| Intergovernmental | 473,555 | 528,900 | - |
| Capital | 228,083 | 40,000 | 7,500 |
| Operating Transfers | 4,442,530 | 5,706,546 | 6,298,213 |
| Total Expenditures | \$ 11,021,087 | \$ 16,632,490 | \$ 17,235,531 |
| Ending Fund Balance | 3,368,706 | 3,015,216 | 6,057,716 |
| Total Fund (with EFB) | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |



2019-2020 Accomplishments

- ✓ Updated stormwater code and addendum
- ✓ Completed annual pond cattail removal program
- ✓ Completed annual mowing maintenance on all 400+ city-owned stormwater ponds
- ✓ Repaired Trossachs dam to comply with Ecology Dam Safety guidance
- ✓ Integrated SeeClickFix application for citizen drainage requests and emergency spill reports
- ✓ Completed 2019 and 2020 annual ditch and drainage maintenance project
- ✓ Maintained city's compliance with NPDES permit requirements

2021-2022 Goals & Relationship to Council Priorities

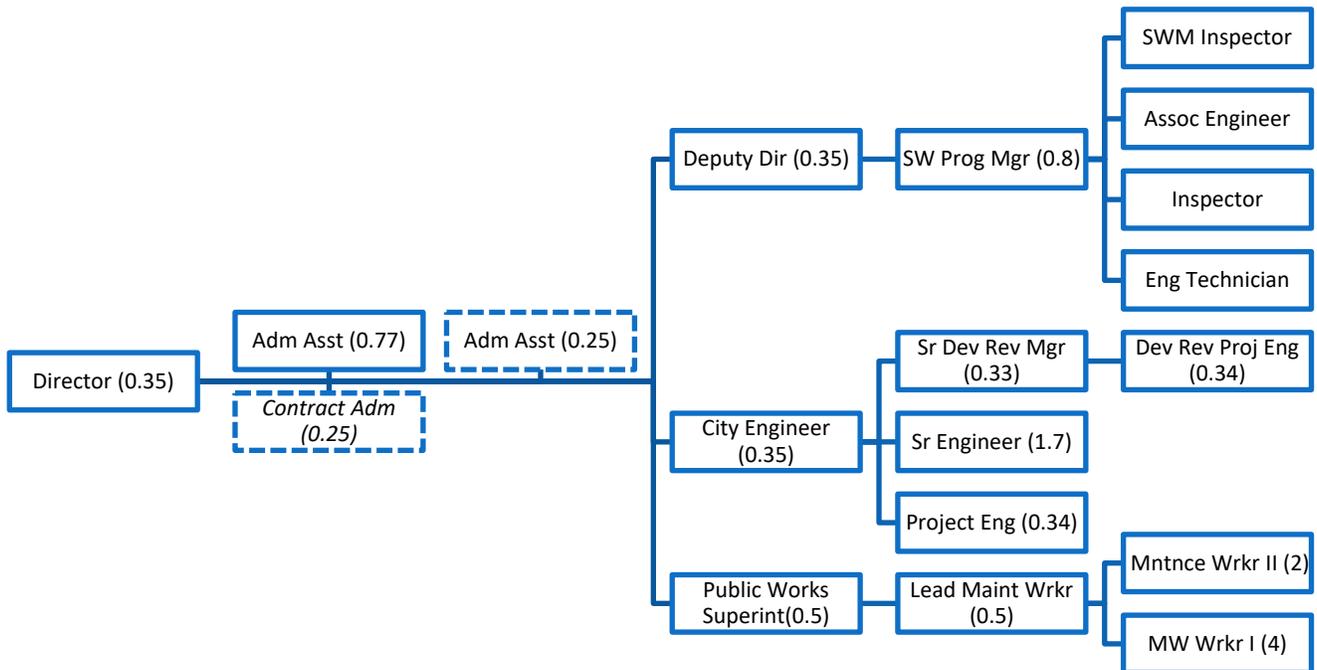
Council Priority-Environmental Health and Protection, stormwater stewardship

- Complete Laughing Jacobs basin plan
- Complete stormwater retrofit study
- Complete 2021 ditch and drainage maintenance project
- Assess and perform maintenance needs on Zackuse Creek culvert
- Develop source control program per NPDES permit requirements

Surface Water Performance Measures

| | Actual 2017 | Actual 2018 | Actual 2019 | Estimate 2020 | Estimate 2021 | Estimate 2022 |
|--|----------------|----------------|----------------|------------------|------------------|------------------|
| # of storm ponds inspected | 426 | 439 | 454 | 460 | 500 | 520 |
| # of storm ponds mowed | N/A | 261 | 266 | 272 | 302 | 317 |
| # Single Family Res. inspected | 112 | 226 | 297 | 372 | 500 | 600 |
| # of catch basins inspected | 9,261 | 9,446 | 13,142 | 14,000 | 14,500 | 15,000 |
| # of illicit discharges to municipal stormwater systems investigated | 24 | 32 | 26 | 92 | 140 | 200 |
| # of stormwater plans reviewed | 469 | 400 | 266 | 250 | 200 | 200 |
| # of NPDES-related enforcement actions taken | 18 | 18 | 6 | 10 | 10 | 10 |

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 | 2017-2018 | | 2019-2020 | | 2021-2022 |
|------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 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 |
| City Engineer | 0.35 | 0 | 0.35 | 0 | 0.35 |
| Public Works Superintendent | 0.5 | 0 | 0.5 | 0 | 0.5 |
| Sr. Stormwater Program Mgr. | 0.8 | 0 | 0.8 | 0 | 0.8 |
| Sr. Development Review Mgr. | 0.33 | 0 | 0.33 | 0 | 0.33 |
| Sr. Engineer | 0.7 | 1 | 1.7 | 0 | 1.7 |
| Project Engineer | 0.35 | 0 | 0.35 | (0.01) | 0.34 |
| Project Engineer-Dev. Review | 0.35 | 0 | 0.35 | (0.01) | 0.34 |
| Associate Engineer | 1 | 0 | 1 | 0 | 1 |
| Stormwater Technician | 2 | (1) | 1 | (1) | 0 |
| Stormwater Inspector | 0 | 0 | 0 | 1 | 1 |
| Engineering Technician | 0.5 | 1.5 | 2 | (1) | 1 |
| Construction Inspector | 1 | 0 | 1 | 0 | 1 |
| GIS Coordinator | 0.35 | (0.35) | 0 | 0 | 0 |
| Lead Maintenance Worker | 0.5 | 0 | 0.5 | 0 | 0.5 |
| Maintenance Worker II | 2 | 0 | 2 | 0 | 2 |
| Maintenance Worker I | 3 | 1 | 4 | 0 | 4 |
| Contract Administrator | 0.25 | 0 | 0.25 | 0 | 0.25 |
| Administrative Assistant | 0.85 | 0 | 0.85 | 0.17 | 1.02 |
| TOTAL | 15.53 | 2.15 | 17.68 | -0.85 | 16.83 |

ADMINISTRATION DIVISION

Division Overview

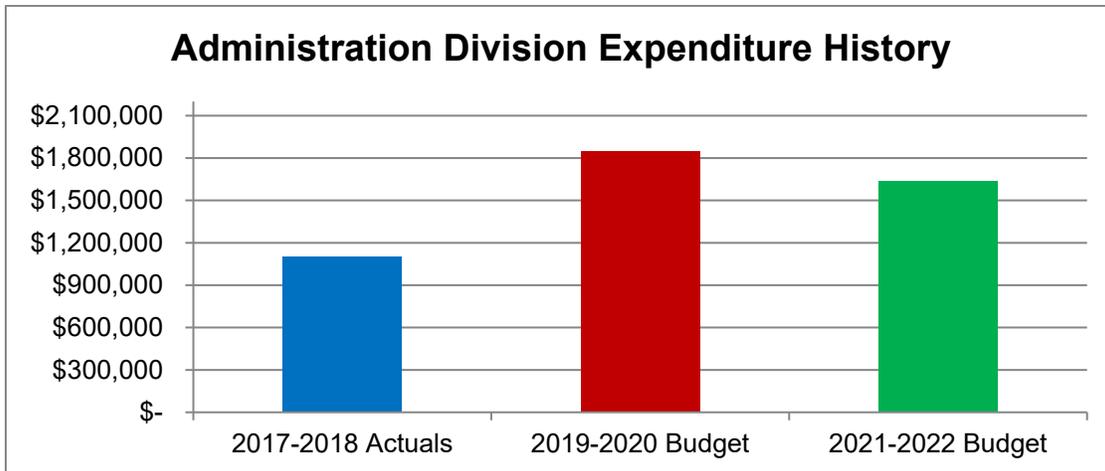
The Administration Division provides overall administrative support and leadership to surface water operating functions and tasks and provides guidance and leadership in the establishment of surface water operations. Division personnel develop and sustain relationships with regional agencies that relate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

Responsibilities

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

Administration Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 406,381 | \$ 468,000 | \$ 537,500 |
| Supplies | 7,037 | 6,820 | 6,800 |
| Services & Charges | 270,460 | 946,010 | 1,089,000 |
| Intergovernmental | 416,344 | 429,900 | - |
| Total Expenditures | \$ 1,100,222 | \$ 1,850,730 | \$ 1,633,300 |



| Position Summary | | | | | | |
|------------------------------|-----------|-------------|-----------|-------------|-----------|--|
| | 2017-2018 | | 2019-2020 | | 2021-2022 | |
| | 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 | |
| Contract Administrator | 0.25 | 0 | 0.25 | 0 | 0.25 | |
| Administrative Assistant | 0.35 | 0 | 0.35 | 0.42 | 0.77 | |
| TOTAL | 1.3 | 0 | 1.3 | 0.42 | 1.72 | |

ENGINEERING DIVISION

Division Overview

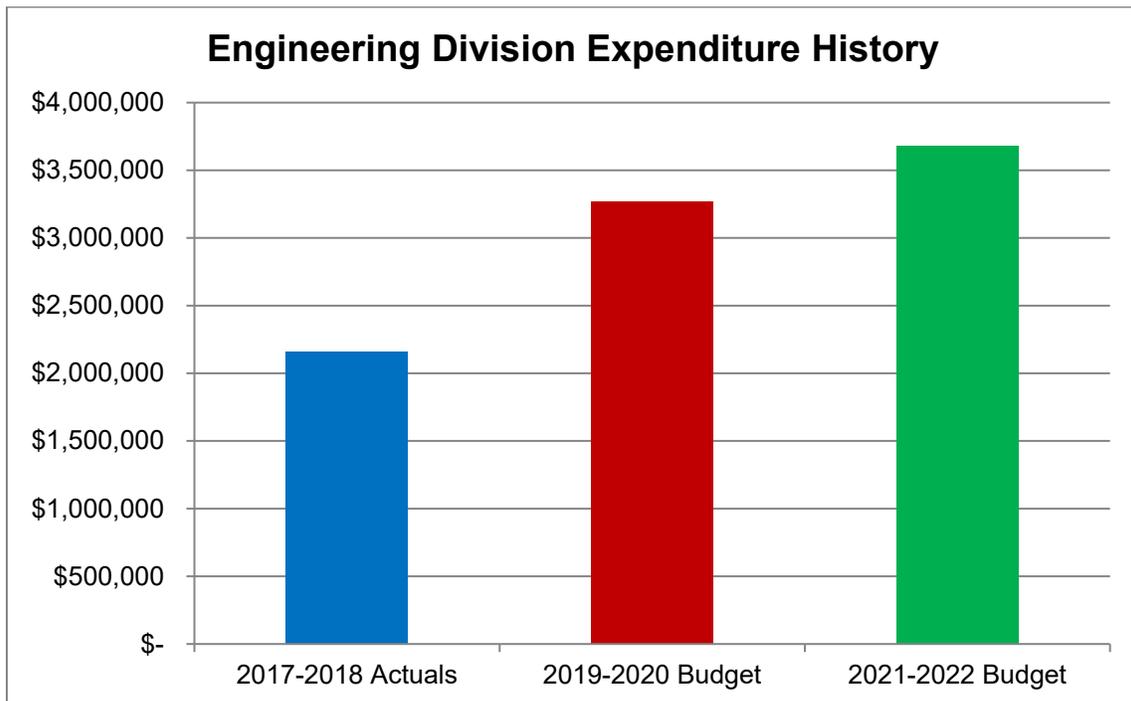
The Engineering Division plans for future surface water system enhancements, manages consultant contracts, and coordinates interconnects to the regional surface water system.

Responsibilities

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

Engineering Division Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|--------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,848,973 | \$ 2,473,130 | \$ 2,342,300 |
| Supplies | 15,580 | 48,994 | 46,300 |
| Services & Charges | 291,147 | 703,750 | 1,290,100 |
| Capital | - | 40,000 | - |
| Total Expenditures | \$ 2,155,700 | \$ 3,265,874 | \$ 3,678,700 |



| Position Summary | | | | | |
|------------------------------|------------------|--------------------|------------------|--------------------|------------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | <u>Actual</u> | <u>Adjustments</u> | <u>Budget</u> | <u>Adjustments</u> | <u>Budget</u> |
| City Engineer | 0.35 | 0 | 0.35 | 0 | 0.35 |
| Sr. Stormwater Program Mgr. | 0.8 | 0 | 0.8 | 0 | 0.8 |
| Sr. Development Review Mgr. | 0.33 | 0 | 0.33 | 0 | 0.33 |
| Sr. Engineer | 0.7 | 1 | 1.7 | 0 | 1.7 |
| Project Engineer | 0.35 | 0 | 0.35 | (0.01) | 0.34 |
| Project Engineer-Dev. Review | 0.35 | 0 | 0.35 | (0.01) | 0.34 |
| Associate Engineer | 1 | 0 | 1 | 0 | 1 |
| Stormwater Technician | 2 | (1) | 1 | (1) | 0 |
| Engineering Technician | 0.5 | 1.5 | 2 | (1) | 1 |
| Stormwater Inspector | 0 | 0 | 0 | 1 | 1 |
| Construction Inspector | 1 | 0 | 1 | 0 | 1 |
| GIS Coordinator | 0.35 | (0.35) | 0 | 0 | 0 |
| TOTAL | <u>7.73</u> | <u>1.15</u> | <u>8.88</u> | <u>(1.02)</u> | <u>7.86</u> |

MAINTENANCE DIVISION

Division Overview

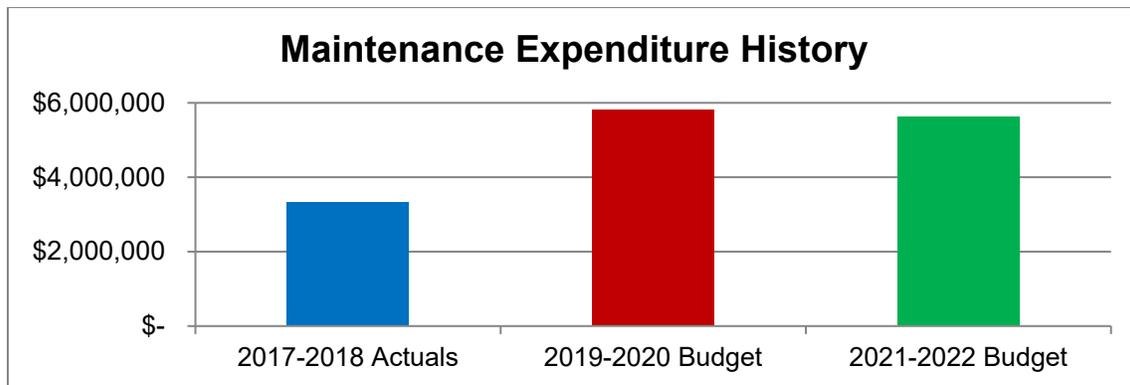
The Maintenance Division’s aim is to maintain healthy streams and lakes, control soil erosion, and minimize flooding. The division is responsible for keeping surface water conveyance systems clear and monitoring and controlling water pollutants.

Responsibilities

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

Maintenance Division Summary

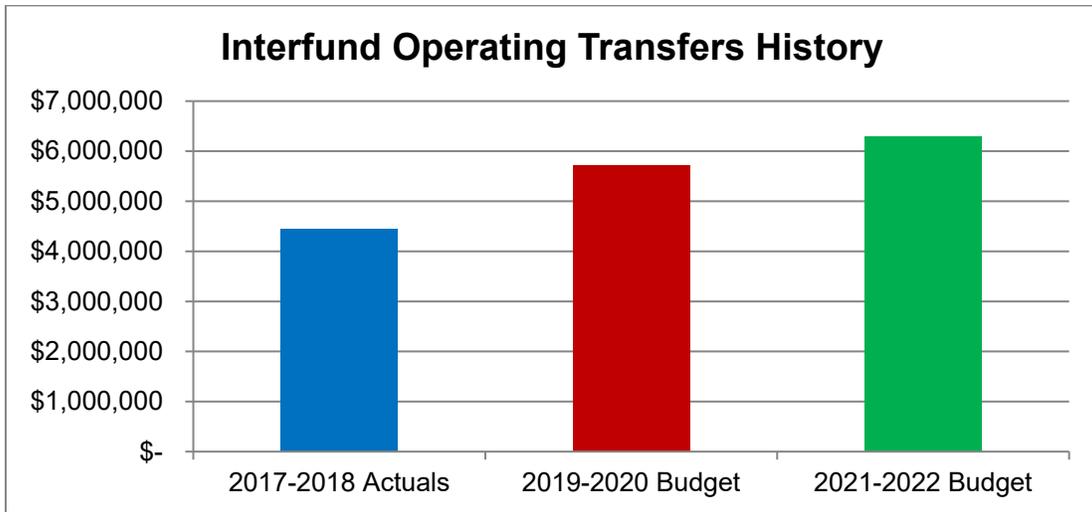
| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 1,107,738 | \$ 1,480,100 | \$ 1,626,000 |
| Supplies | 184,596 | 388,980 | 319,300 |
| Services & Charges | 1,745,007 | 3,841,260 | 3,672,518 |
| Intergovernmental | 57,211 | 99,000 | - |
| Capital | 228,083 | - | 7,500 |
| Total Expenditures | \$ 3,322,635 | \$ 5,809,340 | \$ 5,625,318 |



| Position Summary | | | | | |
|-----------------------------|------------|-------------|------------|---------------|-------------|
| | 2017-2018 | | 2019-2020 | | 2021-2022 |
| | Actual | Adjustments | Budget | Adjustments | Budget |
| Public Works Superintendent | 0.5 | 0 | 0.5 | 0 | 0.5 |
| Lead Maintenance Worker | 0.5 | 0 | 0.5 | 0 | 0.5 |
| Maintenance Worker II | 2 | 0 | 2 | 0 | 2 |
| Maintenance Worker I | 3 | 1 | 4 | 0 | 4 |
| Administrative Assistant | 0.5 | 0 | 0.5 | (0.25) | 0.25 |
| TOTAL | 6.5 | 1 | 7.5 | (0.25) | 7.25 |

INTERFUND OPERATING TRANSFERS

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------|---------------------|---------------------|---------------------|
| Transfer to CIP fund | \$ 3,865,000 | \$ 4,735,100 | \$ 5,247,000 |
| Transfer to Equip .fund | 124,430 | 120,696 | 208,179 |
| Transfer to Tech. fund | 364,000 | 745,850 | 711,934 |
| Transfer to Risk fund | 89,100 | 104,900 | 131,100 |
| Total Expenditures | \$ 4,442,530 | \$ 5,706,546 | \$ 6,298,213 |



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 presented to 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

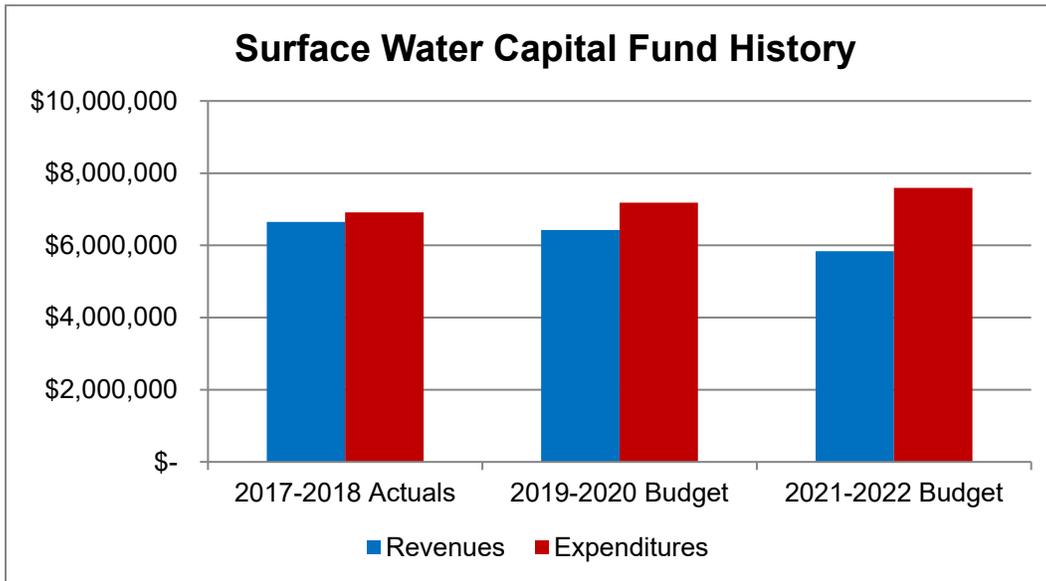
- System development charge contributions are budgeted significantly lower due to the development slowdown

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|---------------------------------|---------------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 3,506,554 | \$ 3,287,335 | \$ 2,518,780 |
| Intergovernmental Contributions | \$ 1,280,533 1,401,110 | \$ - 1,690,000 | \$ - 550,000 |
| Miscellaneous | 101,193 | - | 40,000 |
| Operating Transfers | 3,865,000 | 4,735,100 | 5,247,000 |
| Total Revenues | \$ 6,647,836 | \$ 6,425,100 | \$ 5,837,000 |
| Total Fund (with BFB) | \$ 10,154,390 | \$ 9,712,435 | \$ 8,355,780 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|----------------------|---------------------|---------------------|
| Services & Charges | \$ 17,375 | \$ - | \$ - |
| Intergovernmental | 99,271 | 59,891 | 10,256 |
| Capital | 6,796,220 | 7,121,641 | 7,580,000 |
| Total Expenditures | \$ 6,912,866 | \$ 7,181,532 | \$ 7,590,256 |
| Ending Fund Balance | 3,241,524 | 2,530,903 | 765,524 |
| Total Fund (with EFB) | \$ 10,154,390 | \$ 9,712,435 | \$ 8,355,780 |



2019-2020 Accomplishments

- ✓ Purchased property for the George Davis Fish Passage project
- ✓ Received unbudgeted grants for Ebright Creek and George Davis Creek fish passage projects
- ✓ Permitting, property acquisition, and design work under way on the Ebright Creek fish passage project
- ✓ Construction under way on the George Davis Creek fish passage culvert project
- ✓ Completed stormwater portion of SE 4th Street transportation project

2021-2022 Goals & Relationship to Council Priorities

- Construct George Davis Creek fish passage project
- Construct Ebright Creek fish passage project

2021 – 2022 Budgeted Projects

| Capital Projects | 2021-202 Budget | Projected Total Cost |
|---|---------------------|-------------------------|
| Stormwater Component of Transportation Projects | | |
| Future non-motorized. | \$ 250,000 | \$ 250,000 |
| Issaquah-Fall City Road: 42nd Avenue SE to Klahanie Drive SE. Widen to 5 lanes with bike lanes, curb, gutter and sidewalks. | 300,000 | 1,516,000 |
| Stormwater CIP Projects | | |
| Ebright Creek: Fish passage culvert | 1,600,000 | 1,700,000 |
| George Davis Creek fish passage | 3,050,000 | 7,050,000 |
| Hazel Wolf culvert improvement | 650,000 | 650,000 |
| 248th Avenue culvert- SE 21st to SE 24th | 150,000 | 650,000 |
| Loree Estates outfall diversion | 250,000 | 305,000 |
| Programs & Drainage Resolutions | | |
| Intersection and safety improvements | 50,000 | 50,000 |
| Sidewalk Program | 50,000 | 50,000 |
| Neighborhood transportation improvement projects. | 30,000 | 30,000 |
| Stormwater property acquisition fund. Acquire land for future stormwater facilities as opportunities become available. | 500,000 | 500,000 |
| Stormwater opportunity fund. Community and interdepartmental partnerships to improve existing stormwater facilities and to provide matching funds for future stormwater grants. | 100,000 | 100,000 |
| Neighborhood drainage capital resolutions. Ongoing program to address minor flooding or drainage issues in a variety of Sammamish neighborhoods. | 200,000 | 200,000 |
| Basin Plan implementation | 400,000 | 400,000 |
| Total | \$ 7,580,000 | \$ 13,451,000 |

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

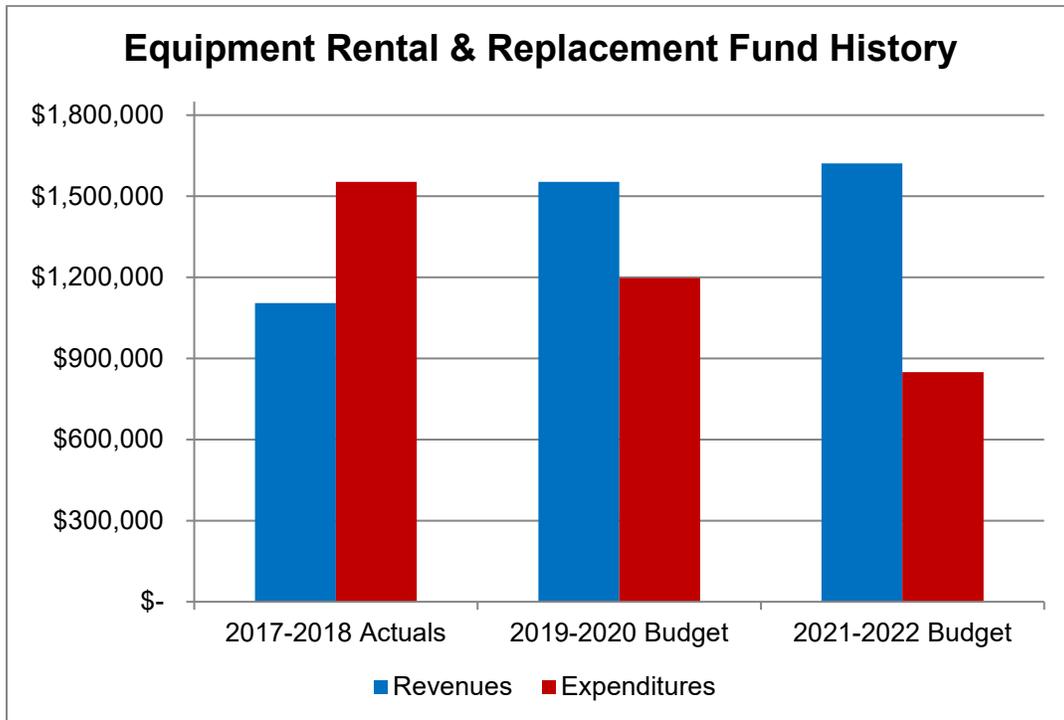
- Replacement of 4 vehicles and 1 piece of equipment is budgeted for 2021/2022.
- The repair and maintenance budget increased to align with additional vehicles and equipment.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 1,022,162 | \$ 940,923 | \$ 1,384,444 |
| Charges for Services | \$ 300,000 | \$ 300,000 | \$ 529,902 |
| Miscellaneous | 616,536 | 1,152,824 | 967,772 |
| Sale of Capital Assets | 188,150 | 100,000 | 124,000 |
| Total Revenues | \$ 1,104,686 | \$ 1,552,824 | \$ 1,621,674 |
| Total Fund (with BFB) | \$ 2,126,848 | \$ 2,493,747 | \$ 3,006,118 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Services & Charges | \$ 353,484 | \$ 300,000 | \$ 529,904 |
| Capital | 832,442 | 897,468 | 319,765 |
| Total Expenditures | \$ 1,185,926 | \$ 1,197,468 | \$ 849,669 |
| Ending Fund Balance | \$ 940,922 | \$ 1,296,279 | \$ 2,156,449 |
| Total Fund (with EFB) | \$ 2,126,848 | \$ 2,493,747 | \$ 3,006,118 |



2019-2020 Accomplishments

Replaced 12 pieces of equipment and 4 vehicles in the 2019-2020 biennium:

- 1 tractor
- 2 field rakes
- 4 mowers
- 1 anti-ice machine
- 2 gator
- 1 roller
- 1 sander
- 3 pickup trucks
- 1 sedan

✓ **Maintained all vehicles and equipment to prolong their service lives:** All vehicles and equipment were maintained on a regular schedule and off-cycle repairs were completed for a quick return to service.

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- **Replace and put into service 4 vehicles and 1 piece of equipment**

2021 replacements

1. 2012 Ford F450 4X4 Supercab
2. 2013 Ford F450 2WD Supercab
3. John Deere Bunker Rake

2022 replacements

1. 2013 F450 4X4 Crewcab
2. 2013 F450 4X4 Crewcab

- **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.

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.
- Televisе, edit, and publish public meetings.
- Integrate, update, and maintain GIS databases, local and cloud services, and maps.

Budget Highlights

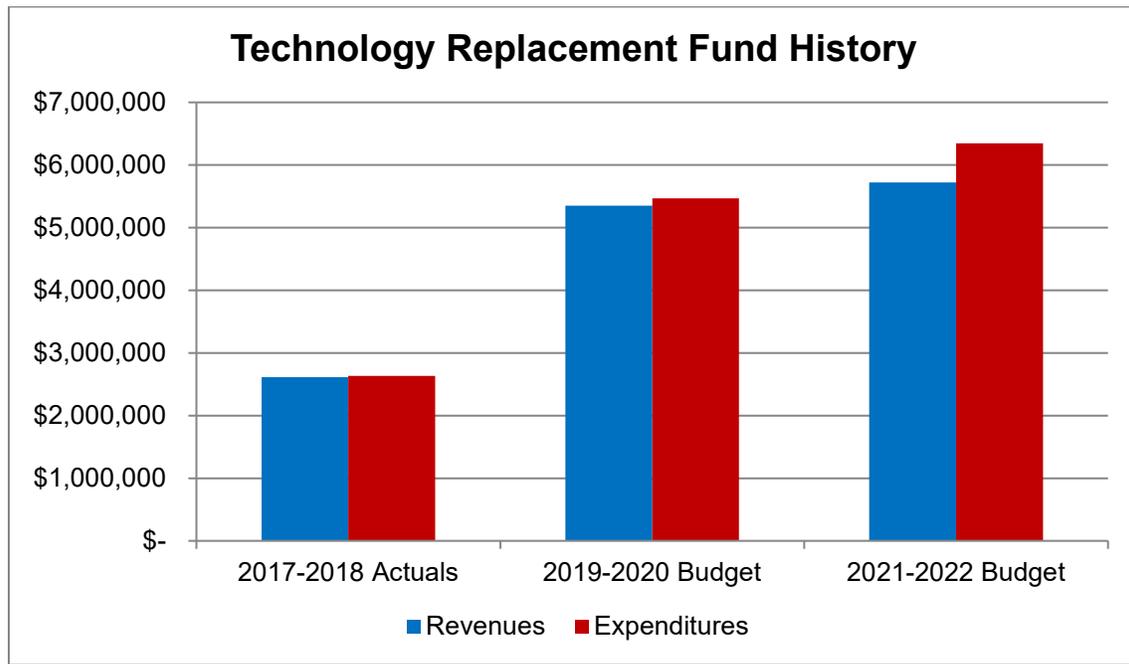
- The majority of city software licensing and maintenance contracts have been moved to the Information Technology fund.

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 439,433 | \$ 416,377 | \$ 1,133,944 |
| Charges for Services | \$ 2,600,000 | \$ 5,346,450 | \$ 5,706,700 |
| Investment Interest | 10,994 | 6,000 | 15,000 |
| Total Revenues | \$ 2,610,994 | \$ 5,352,450 | \$ 5,721,700 |
| Total Fund (with BFB) | \$ 3,050,427 | \$ 5,768,827 | \$ 6,855,644 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 975,767 | \$ 2,686,000 | \$ 2,871,300 |
| Supplies | 265,139 | 433,950 | 476,000 |
| Services & Charges | 1,074,775 | 1,939,600 | 2,549,400 |
| Intergovernmental | 177,523 | 150,000 | - |
| Capital | 140,846 | 260,000 | 450,000 |
| Total Expenditures | \$ 2,634,050 | \$ 5,469,550 | \$ 6,346,700 |
| Ending Fund Balance | 416,377 | 299,277 | 508,944 |
| Total Fund (with EFB) | \$ 3,050,427 | \$ 5,768,827 | \$ 6,855,644 |



2019-2020 Accomplishments

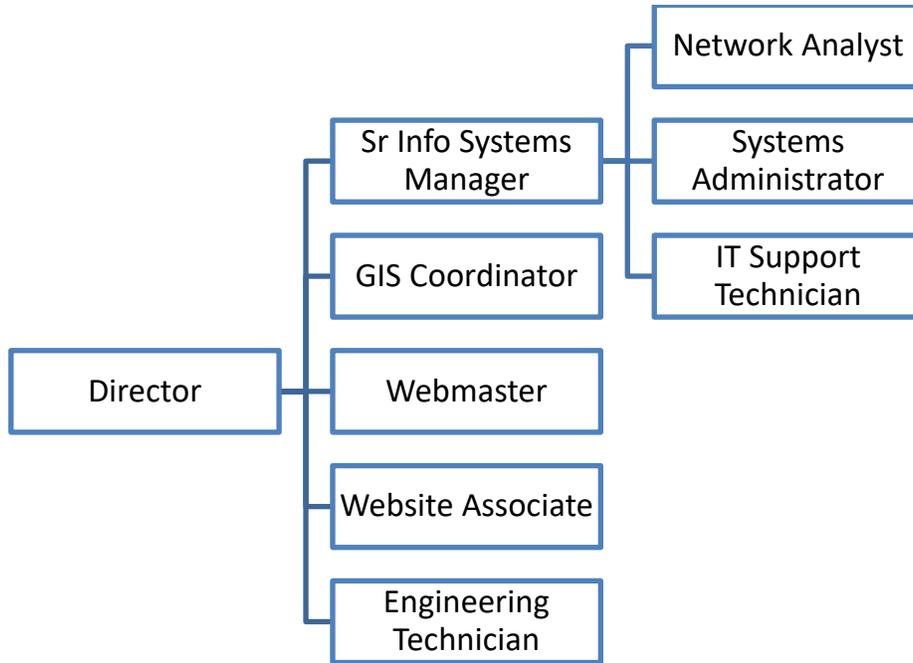
- ✓ Successfully recovered from a January 2019 ransomware attack
- ✓ Rebuilt Network/Server Infrastructure and increased the City’s cyber security posture
- ✓ Upgraded and migrated the City’s Financial system to a cloud-based environment
- ✓ Completed City-wide aerial imagery mapping project
- ✓ Deployed remote work capabilities enabling all staff to work from home due to the COVID-19 pandemic
- ✓ Ongoing remote IT support for all staff working remotely

2021-2022 Goals & Relationship to Council Priorities

Council Priority-High Performing Government

- Continue remote support to staff working from home as well as in the office
- Deploy City’s upgraded permitting system
- Deploy Electronic Timesheets
- Deploy City-wide Electronic Records Management System
- City Website Redesign
- Replace/Upgrade City’s aging Server/Storage Infrastructure

Technology Fund Organization Chart



| Position Summary | 2017-2018 | | 2019-2020 | | 2021-2022 | |
|---------------------------------|-----------|-------------|-----------|-------------|-----------|--|
| | Actual | Adjustments | Budget | Adjustments | Budget | |
| Information Technology Director | 0 | 1 | 1 | 0 | 1 | |
| Sr. Information Systems Manager | 1 | 0 | 1 | 0 | 1 | |
| Network Administrator | 1 | 0 | 1 | (1) | 0 | |
| Network Analyst | 0 | 0 | 0 | 1 | 1 | |
| System Administrator | 0 | 1 | 1 | 0 | 1 | |
| Application Systems Specialist | 0 | 1 | 1 | (1) | 0 | |
| Webmaster | 1 | 0 | 1 | 0 | 1 | |
| Website Associate | 0 | 1 | 1 | 0 | 1 | |
| Support Specialist | 1 | (1) | 0 | 0 | 0 | |
| IT Support Technician | 0 | 1 | 1 | 0 | 1 | |
| Engineering Technician | 0 | 0 | 0 | 1 | 1 | |
| GIS Coordinator | 0 | 2 | 2 | (1) | 1 | |
| TOTAL | 4 | 6 | 10 | (1) | 9 | |

RISK MANAGEMENT FUND

Responsibility: City Manager/City Attorney

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

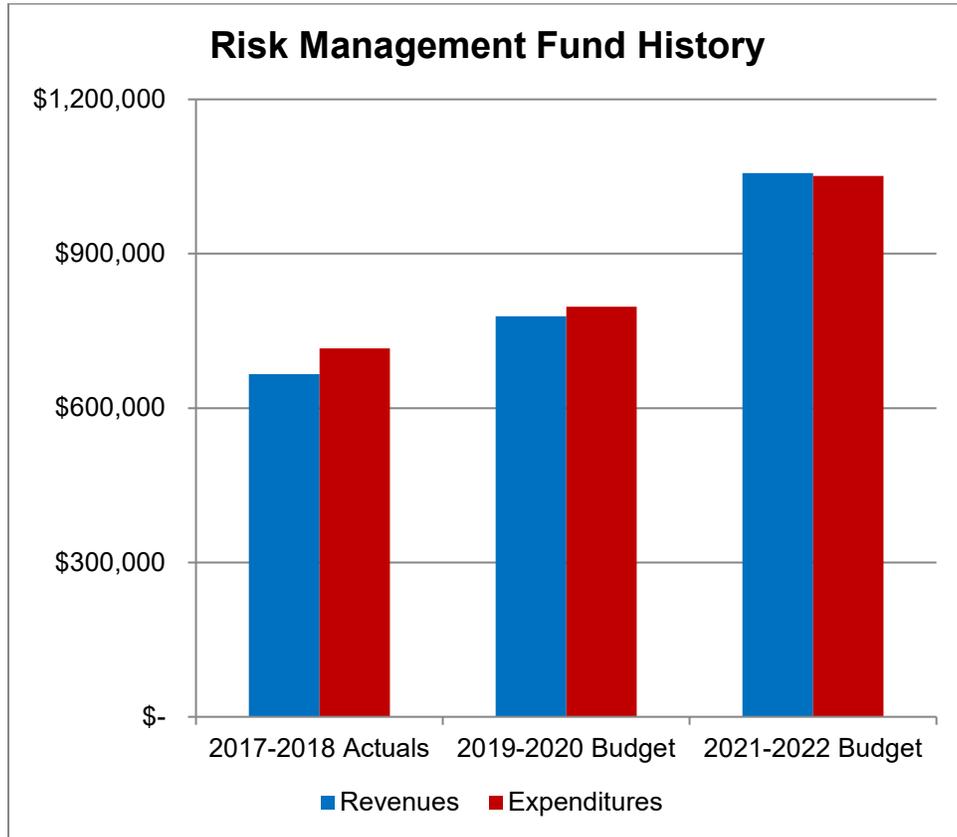
- Insurance costs increased due to a rate increase and increased facilities and assets

Revenue Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Beginning Fund Balance | \$ 395,941 | \$ 345,957 | \$ 375,503 |
| Charges for Services | \$ 660,000 | \$ 777,200 | \$ 1,051,000 |
| Investment Interest | 6,071 | 1,000 | 6,000 |
| Total Revenues | \$ 666,071 | \$ 778,200 | \$ 1,057,000 |
| Total Fund (with BFB) | \$ 1,062,012 | \$ 1,124,157 | \$ 1,432,503 |

Expenditure Summary

| Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|------------------------------|---------------------|---------------------|---------------------|
| Personnel | \$ 57,662 | \$ 120,000 | \$ 110,000 |
| Services & Charges | 658,392 | 677,200 | 941,000 |
| Total Expenditures | \$ 716,054 | \$ 797,200 | \$ 1,051,000 |
| Ending Fund Balance | 345,958 | 326,957 | 381,503 |
| Total Fund (with EFB) | \$ 1,062,012 | \$ 1,124,157 | \$ 1,432,503 |



2019-2020 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.

2021-2022 Goals & Relationship to Council Priorities

Council Priority-Financial Sustainability

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

DETAIL REVENUES & EXPENDITURES

**CITY OF SAMMAMISH
WASHINGTON
ORDINANCE NO. O2020-521**

**AN ORDINANCE OF THE CITY OF SAMMAMISH,
WASHINGTON, ADOPTING THE 2021-2022 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 2021-2022 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 2021-2022 biennial budget for the City of Sammamish, Washington covering the period from January 1, 2021, through December 31, 2022 is hereby adopted at the total fund level per the totals referenced in the attached Table A. A copy of this budget is on file with the office of the City Clerk, along with further reference details that are incorporated in these fund totals.

Section 2. Summary of Revenues and Appropriations.

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

Section 3. Filing of Ordinance.

A complete copy of the final 2021-2022 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 24th DAY OF NOVEMBER 2020.**



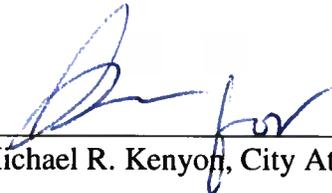
Mayor Karen Moran

Attest/Authenticated:



Lita Hachey, City Clerk

Approved as to Form



Michael R. Kenyon, City Attorney

Budget Study Sessions:

| | |
|---------------------|-------------------|
| Public Hearing: | November 10, 2020 |
| First Reading: | November 10, 2020 |
| Second Reading: | November 17, 2020 |
| Third Reading: | November 24, 2020 |
| Date Adopted: | November 24, 2020 |
| Date of Publication | November 30, 2020 |
| Effective Date: | November 30, 2020 |

**CITY OF SAMMAMISH
ORDINANCE O2020-521
2021-2022 BIENNIAL BUDGET AMENDMENT: TABLE A**

| 2021-2022 BIENNIAL BUDGET = \$235,901,764 | | | | | | | |
|--|-----------|-------------------|--------------------------|--------------------|---------------------------|--------------------|--------------------------|
| FUND | BEGINNING | | REVENUES & OTHER SOURCES | | EXPENDITURES & OTHER USES | | ENDING BALANCE 2021-2022 |
| | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | 2021-2022 | |
| 001 General Fund | \$ | 29,024,885 | \$ | 106,509,688 | \$ | 108,167,498 | \$ 27,367,075 |
| 101 Street Fund | | 9,285,790 | | 2,726,200 | | 12,011,990 | - |
| 201 G.O. Debt Service Fund | | - | | 536,000 | | 536,000 | - |
| 301 CIP General Fund | | 2,641,071 | | 3,360,000 | | 6,000,000 | 1,071 |
| 302 CIP Parks Fund | | 18,296,320 | | 8,067,500 | | 17,227,000 | 9,136,820 |
| 340 CIP Transportation | | 4,691,018 | | 7,820,000 | | 8,061,200 | 4,449,818 |
| 408 Surface Water Management-Operating Fund | | 4,835,747 | | 18,457,500 | | 17,235,531 | 6,057,716 |
| 438 Surface Water Management-CIP Fund | | 2,518,780 | | 5,837,000 | | 7,590,256 | 765,524 |
| 501 Equipment Replacement Fund | | 1,384,444 | | 1,621,674 | | 849,669 | 2,156,449 |
| 502 Information Services Replacement Fund | | 1,133,944 | | 5,721,700 | | 6,346,700 | 508,944 |
| 503 Risk Management Fund | | 375,503 | | 1,057,000 | | 1,051,000 | 381,503 |
| 2021-2022 TOTAL BIENNIAL BUDGET | \$ | 74,187,502 | \$ | 161,714,262 | \$ | 185,076,844 | \$ 50,824,920 |
| 2021 ANNUAL BUDGET FOR REFERENCE PURPOSES | | | | | | | |
| | | FY 2021 | | FY 2021 | | FY 2021 | FY 2021 |
| 001 General Fund | \$ | 29,024,885 | \$ | 57,165,415 | \$ | 52,101,458 | \$ 34,088,842 |
| 101 Street Fund | | 9,285,790 | | 1,263,100 | | 10,548,890 | - |
| 201 G.O. Debt Service Fund | | - | | 536,000 | | 536,000 | - |
| 301 CIP General Fund | | 2,641,071 | | 10,000 | | 1,250,000 | 1,401,071 |
| 302 CIP Parks Fund | | 18,296,320 | | 3,840,000 | | 2,963,000 | 19,173,320 |
| 340 CIP Transportation | | 4,691,018 | | 3,690,000 | | 3,882,500 | 4,498,518 |
| 408 Surface Water Management-Operating Fund | | 4,835,747 | | 9,135,500 | | 9,790,350 | 4,180,897 |
| 438 Surface Water Management-CIP Fund | | 2,518,780 | | 3,942,000 | | 5,750,256 | 710,524 |
| 501 Equipment Replacement Fund | | 1,384,444 | | 861,020 | | 475,837 | 1,769,627 |
| 502 Information Services Replacement Fund | | 1,133,944 | | 2,879,700 | | 3,190,700 | 822,944 |
| 503 Risk Management Fund | | 375,503 | | 501,000 | | 498,000 | 378,503 |
| TOTAL BUDGET | \$ | 74,187,502 | \$ | 83,823,735 | \$ | 90,986,991 | \$ 67,024,246 |
| 2022 ANNUAL BUDGET FOR REFERENCE PURPOSES | | | | | | | |
| | | FY 2022 | | FY 2022 | | FY 2022 | FY 2022 |
| 001 General Fund | \$ | 34,088,842 | \$ | 49,344,273 | \$ | 56,066,040 | \$ 27,367,075 |
| 101 Street Fund | | - | | 1,463,100 | | 1,463,100 | - |
| 201 G.O. Debt Service Fund | | - | | - | | - | - |
| 301 CIP General Fund | | 1,401,071 | | 3,350,000 | | 4,750,000 | 1,071 |
| 302 CIP Parks Fund | | 19,173,320 | | 4,227,500 | | 14,264,000 | 9,136,820 |
| 340 CIP Transportation | | 4,498,518 | | 4,130,000 | | 4,178,700 | 4,449,818 |
| 408 Surface Water Management-Operating Fund | | 4,180,897 | | 9,322,000 | | 7,445,181 | 6,057,716 |
| 438 Surface Water Management-CIP Fund | | 710,524 | | 1,895,000 | | 1,840,000 | 765,524 |
| 501 Equipment Replacement Fund | | 1,769,627 | | 760,654 | | 373,832 | 2,156,449 |
| 502 Information Services Replacement Fund | | 822,944 | | 2,842,000 | | 3,156,000 | 508,944 |
| 503 Risk Management Fund | | 378,503 | | 556,000 | | 553,000 | 381,503 |
| TOTAL BUDGET | \$ | 67,024,246 | \$ | 77,890,527 | \$ | 94,089,853 | \$ 50,824,920 |

General Fund Revenues

2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | \$ 19,733,831 | \$ 26,704,937 | \$ 29,024,885 |
| 001-000-311-10-00-00 | Property Tax | \$ 56,460,619 | \$ 58,200,000 | \$ 63,400,000 |
| 001-000-313-11-00-00 | Sales & Use Tax | 12,301,185 | 11,600,000 | 11,300,000 |
| 001-000-313-27-00-00 | Affordable Housing Sales Tax | - | - | 96,000 |
| 001-000-313-71-00-00 | Local Crim Justice Sales Tax | 3,916,838 | 3,200,000 | 3,600,000 |
| 001-000-317-20-00-00 | Leasehold Excise Tax | 6,562 | - | 3,000 |
| | TOTAL TAXES | \$ 72,685,204 | \$ 73,000,000 | \$ 78,399,000 |
| 001-000-321-91-00-00 | Cable Franchise Fee | \$ 1,850,448 | \$ 1,600,000 | \$ 1,440,000 |
| 001-000-321-99-00-00 | Business Licenses | 135,802 | 132,000 | 110,000 |
| 001-000-322-10-01-00 | Building Permits | 2,883,048 | 2,300,000 | 1,072,500 |
| 001-000-322-10-02-00 | Plumbing Permits | 288,211 | 200,000 | 82,500 |
| 001-000-322-10-03-00 | Grading Permits | 9,601 | 10,000 | 7,000 |
| 001-000-322-10-04-00 | Mechanical Permits | 494,715 | 400,000 | 297,000 |
| 001-000-322-10-05-00 | Shoreline Development Permits | 70,046 | 10,000 | 24,000 |
| 001-000-322-10-06-00 | Demolition Permits | 35,026 | 10,000 | 10,000 |
| 001-000-322-40-00-00 | Right of Way Permits | 400,557 | 200,000 | 198,000 |
| 001-000-322-90-01-00 | Miscellaneous Permits & Fees | 17,525 | 20,000 | 8,000 |
| | TOTAL LICENSES & PERMITS | \$ 6,184,979 | \$ 4,882,000 | \$ 3,249,000 |
| 001-000-333-20-60-00 | US DOT - Speeding | \$ 1,184 | \$ - | \$ - |
| 001-000-333-20-60-10 | US DOT - DUI | - | 3,000 | 3,000 |
| 001-000-333-20-61-60 | US DOT CIOT-Seatbelts | 6,063 | - | - |
| 001-000-333-97-04-20 | Emergency Management Grant | 34,780 | - | - |
| 001-000-334-00-70-00 | WA Dept of Enterprise Services | 1,639 | - | - |
| 001-000-334-01-80-00 | Military Dept - State Grant | 250 | - | 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 | 22,710 | - | - |
| 001-000-334-03-20-00 | Recycling Grant | - | 44,763 | 35,500 |
| 001-000-334-03-51-00 | WA Traffic Safety Commission | 14,573 | - | - |
| 001-000-336-06-21-00 | Criminal Justice-Population | 39,994 | 42,000 | 42,800 |
| 001-000-336-06-25-00 | Criminal Justice - Contr Svcs | 246,859 | 216,000 | 220,000 |
| 001-000-336-06-26-00 | Criminal Justice - Spec Prog | 144,784 | 138,000 | 152,000 |
| 001-000-336-06-51-00 | DUI-Cities | 20,791 | 16,000 | 16,000 |
| 001-000-336-06-94-00 | Liquor Excise | 688,338 | 652,000 | 736,800 |
| 001-000-336-06-95-00 | Liquor Profits/I-1183 License Fees | 823,897 | 825,600 | 1,028,000 |
| 001-000-336-06-95-01 | Liquor License Fees-Public Safety | 208,944 | 209,400 | 209,400 |
| 001-000-337-07-00-00 | KC Recycling Grant-Waste Reduc. | 175,650 | 184,000 | 149,000 |
| 001-000-337-07-07-00 | KC Hazardous Waste Mgmt | - | - | 48,000 |
| 001-000-337-07-08-00 | King County Transit Coordinator | - | - | 84,000 |
| 001-000-337-07-02-00 | KC Community Arts Program | 7,750 | 15,000 | - |
| 001-000-337-07-06-00 | Port of Seattle Economic Dev Gr | 107,543 | - | - |
| | TOTAL INTERGOVERNMENTAL | \$ 2,553,249 | \$ 2,345,763 | \$ 2,796,500 |
| 001-000-341-81-01-00 | Copies | \$ 1,941 | \$ 6,000 | \$ 2,000 |
| 001-000-341-99-00-00 | Passport Services | 56,315 | 60,000 | 40,000 |
| 001-000-342-20-01-00 | EFR Review Fee | 119,395 | 80,000 | 70,000 |
| 001-000-342-40-01-00 | EFR Inspection Fee | 52,915 | 40,000 | 40,000 |
| 001-000-342-40-02-00 | Electrical Inspection Fee | 597,209 | 600,000 | 495,000 |
| 001-000-342-10-01-00 | Vehicle Impound Fees | 6,900 | 10,000 | 5,500 |
| 001-000-342-10-02-00 | School Resource Officer | 317,049 | 250,000 | 400,000 |
| 001-000-343-10-00-00 | Drainage Svcs-Pmt from SWM (1) | 93,000 | 284,000 | 515,818 |
| 001-000-343-93-00-00 | Animal Licenses (2) | 322,469 | 322,000 | 370,000 |
| 001-000-345-11-00-00 | Beaver Lake Assessment | 63,763 | - | - |
| 001-000-345-81-01-00 | Subdivision Preliminary Review | 248,324 | 100,000 | 100,000 |
| 001-000-345-83-01-00 | Building Plan Check Fees | 2,014,538 | 1,600,000 | 907,500 |
| 001-000-345-83-03-00 | Energy Plan Check Fees | 74,346 | 60,000 | 35,000 |
| 001-000-345-85-01-00 | Admin Fee for Impact/Mitigation | 69,244 | 50,000 | 25,000 |
| 001-000-345-85-02-06 | Administrative Service Fee | 124,263 | 120,000 | 90,000 |

| | | | | |
|-------------------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|
| 001-000-345-89-01-00 | SEPA Review Fee | 15,660 | 20,000 | 12,500 |
| 001-000-345-89-02-00 | Site Plan Review | 910,633 | 800,000 | 800,000 |
| 001-000-345-89-03-00 | Notice of Appeal | 5,500 | 3,000 | 3,000 |
| 001-000-345-89-04-00 | Counter Service Fee | 529,437 | 400,000 | 300,000 |
| 001-000-345-89-05-00 | Boundary Line Adjustments | 25,746 | 10,000 | 8,000 |
| 001-000-345-89-06-00 | Shoreline Exemption | 4,164 | 2,000 | 2,000 |
| 001-000-345-89-07-00 | Short Plat Fee | - | 8,000 | 8,000 |
| 001-000-345-89-08-00 | DPW Plan Review | 50,762 | - | - |
| 001-000-345-89-09-00 | Preapplication Conference | 2,520 | 5,000 | 5,000 |
| 001-000-345-89-12-00 | Outside Services Plan Review | - | 600 | 580,000 |
| 001-000-345-89-13-00 | Concurrency Test Fee | - | - | 70,000 |
| 001-000-345-89-14-00 | Public Notice Fee | 16,375 | 12,000 | 7,000 |
| 001-000-347-30-01-00 | Park Use Fees | 97,738 | 120,000 | 70,000 |
| 001-000-347-30-02-00 | Field Use Fees | 696,798 | 600,000 | 540,000 |
| 001-000-347-40-01-00 | Admission Fees | 360 | - | - |
| 001-000-347-60-01-00 | Recreational Class Fees | 31,506 | - | - |
| 001-000-347-60-02-00 | League Fees | 26 | - | - |
| 001-000-347-90-20-00 | Vendor Display Fees | 15,565 | 12,000 | 12,000 |
| CHARGES FOR GOODS & SVCS | | \$ 6,564,481 | \$ 5,574,600 | \$ 5,513,318 |
| 001-000-350-00-00-00 | Municipal Court Fines (3) | \$ 539,547 | \$ 644,000 | \$ 727,000 |
| 001-000-359-90-02-00 | False Alarm Fines | 2,750 | 2,000 | 2,000 |
| 001-000-359-90-03-00 | Code Violations | 2,750 | 1,000 | 50,000 |
| 001-000-359-90-04-00 | Field Use Fine | 139 | - | - |
| TOTAL FINES & FORFEITS | | \$ 545,186 | \$ 647,000 | \$ 779,000 |
| 001-000-361-11-00-00 | Interest Income | \$ 954,560 | \$ 400,000 | \$ 595,000 |
| 001-000-361-40-00-00 | Sales Interest | 18,912 | 8,000 | 20,000 |
| 001-000-362-40-00-00 | Space and Facilities Leases ST | 2,599 | - | - |
| 001-000-362-40-01-00 | Beaver Lake Lodge Rental Fees | 178,295 | 140,000 | 140,000 |
| 001-000-362-50-00-00 | Space and Facilities Leases LT | 499,748 | 406,000 | 590,000 |
| 001-000-362-51-00-00 | City Hall 2nd floor lease-KC Sheriff | 251,964 | 285,000 | 50,000 |
| 001-000-362-52-00-00 | Parking lot lease | 9,481 | - | - |
| 001-000-362-60-00-00 | Housing rentals/leases | 9,500 | - | - |
| 001-000-367-11-00-01 | Donations | 3,231 | - | - |
| 001-000-367-11-01-01 | Donations-Park Events | 73,383 | 60,000 | 60,000 |
| 001-000-367-19-00-00 | Contributions Fire District 10 | 178,880 | 178,880 | 178,880 |
| 001-000-369-30-01-00 | Confiscated/Forfeited Property | 448 | - | - |
| 001-000-369-40-00-00 | Judgements & Settlements | 15,000 | - | - |
| 001-000-369-90-00-00 | Miscellaneous | 25,788 | 2,000 | 2,000 |
| TOTAL MISCELLANEOUS | | \$ 2,221,789 | \$ 1,479,880 | \$ 1,635,880 |
| 001-000-395-20-00-00 | Restitution | \$ 125 | \$ - | \$ - |
| 001-000-397-00-01-01 | 2020 St Fund EFB transfer | - | - | 9,285,790 |
| 001-000-397-00-01-01 | Gas tax transfer from Street Fund | - | - | 2,726,200 |
| 001-000-397-00-03-01 | Transfer from GG CIP-Jail Proceeds | 153,372 | 300,000 | - |
| 001-000-397-00-03-02 | Transfer Eddy House from Parks CIP | - | - | 25,000 |
| 001-000-398-00-00-00 | Compensation from Ins Recovery | 10,000 | - | - |
| TOTAL NON-REVENUES | | \$ 163,497 | \$ 300,000 | \$ 12,036,990 |
| TOTAL REVENUES | | \$ 90,918,386 | \$ 88,229,243 | \$ 104,409,688 |
| TOTAL FUND | | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

- (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
- (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
2021/2022 Biennial Budget Process

| Department | Section | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| City Council | | \$ 712,660 | \$ 795,300 | \$ 749,500 |
| City Manager | Administration | \$ 1,359,427 | \$ 1,421,800 | \$ 1,830,500 |
| | Communication | - | 801,150 | 817,300 |
| | Total | \$ 1,359,427 | \$ 2,222,950 | \$ 2,647,800 |
| Finance | | \$ 1,886,542 | \$ 2,546,490 | \$ 2,709,900 |
| Legal Services | | \$ 3,121,101 | \$ 3,542,850 | \$ 3,544,100 |
| Administrative Services | City Clerk | \$ 799,698 | \$ 2,128,950 | \$ 1,422,400 |
| | Administration | 890,614 | 458,100 | 862,800 |
| | Human Resources | 236,791 | 866,450 | 803,900 |
| | Total | \$ 1,927,103 | \$ 3,453,500 | \$ 3,089,100 |
| Facilities | | \$ 3,168,679 | \$ 3,718,480 | \$ 4,326,700 |
| Police Services | | \$ 13,774,881 | \$ 15,264,840 | \$ 17,778,900 |
| Fire Services | | \$ 15,455,387 | \$ 16,462,500 | \$ 16,052,517 |
| Emergency Management | | \$ 392,408 | \$ 447,100 | \$ 578,500 |
| Public Works | Administration | \$ 607,839 | \$ 605,860 | \$ 1,450,660 |
| | Engineering | 2,247,989 | 2,602,100 | 4,199,700 |
| | Traffic | - | - | 3,743,690 |
| | Maintenance | - | - | 4,951,020 |
| | Pavement Preservation | - | - | 3,140,000 |
| | Total | \$ 2,855,828 | \$ 3,207,960 | \$ 17,485,070 |
| Social & Human Services | | \$ 970,566 | \$ 1,188,090 | \$ 1,449,400 |
| Community Development | Planning | \$ 3,891,416 | \$ 5,097,340 | \$ 5,258,800 |
| | Economic Development | - | 560,200 | - |
| | Building | 2,473,053 | 3,106,480 | 3,183,050 |
| | Permit Center | 1,011,411 | 1,136,540 | 918,400 |
| | Total | \$ 7,375,880 | \$ 9,900,560 | \$ 9,360,250 |
| Parks & Recreation | Arts & Culture | \$ 158,358 | \$ 253,650 | \$ 252,100 |
| | Volunteer Services | 242,666 | 408,960 | 411,500 |
| | Administration | 937,823 | 1,143,900 | 1,394,820 |
| | Planning & Dev'l | 998,190 | 1,293,340 | 1,191,700 |
| | Recreation Prgms | 1,089,643 | 1,477,960 | 1,481,400 |
| | Park Resource Mgt | 5,167,032 | 5,839,805 | 6,242,580 |
| | Total | \$ 8,593,712 | \$ 10,417,615 | \$ 10,974,100 |
| Non-Departmental | Other Gen Gov't Svcs | 4,812,421 | \$ 12,883,732 | \$ 7,854,161 |
| | Pollution Control | 117,538 | 127,000 | 130,000 |
| | Public Health | 33,135 | 34,000 | 36,000 |
| | Operating Trnfs Out | 16,797,000 | 11,884,000 | 3,350,000 |
| | Total | \$ 22,353,103 | \$ 24,928,732 | \$ 11,370,161 |
| TOTAL GENERAL FUND EXPENDITURES | | \$ 83,947,277 | \$ 98,096,967 | \$ 102,115,998 |
| Ending Fund Balance | | \$ 26,704,940 | \$ 16,837,213 | \$ 31,318,575 |
| GRAND TOTAL GENERAL FUND | | \$ 110,652,217 | \$ 114,934,180 | \$ 133,434,573 |

**City of Sammamish
General Fund
City Council Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-011-511-60-11-00 | Salaries | \$ 145,200 | \$ 179,600 | \$ 221,200 |
| 001-011-511-60-21-00 | Benefits | 36,871 | 36,300 | 38,900 |
| | TOTAL PERSONNEL | \$ 182,071 | \$ 215,900 | \$ 260,100 |
| 001-011-511-60-31-00 | Office & Operating Supplies | \$ 10,075 | \$ 5,000 | \$ 5,000 |
| 001-011-511-60-31-01 | Meeting Expense | 29 | 4,000 | 4,000 |
| 001-011-511-60-31-05 | Meeting Meal Expense (1) | 9,905 | 9,000 | 9,000 |
| 001-011-511-60-32-00 | Fuel | 62.00 | - | - |
| 001-011-511-60-35-00 | Small Tools & Minor Equipment | 7,894 | - | - |
| | TOTAL SUPPLIES | \$ 27,965 | \$ 18,000 | \$ 18,000 |
| 001-011-511-60-41-00 | Professional Services (2) | \$ 162,240 | \$ 70,000 | \$ 70,000 |
| 001-011-511-60-41-01 | Prof Svcs-City Manager Recruitment | - | 75,000 | - |
| 001-011-511-60-41-03 | Kokanee Work Group | - | 66,000 | 80,000 |
| 001-011-511-60-41-05 | Newsletter | 95,371 | - | - |
| 001-011-511-60-41-06 | Public Relations | 93,964 | - | - |
| 001-011-511-60-41-07 | Communication Strategy | 20,945 | - | - |
| 001-011-511-60-41-08 | Lobbyist Services | 15,733 | 136,000 | 96,000 |
| 001-011-511-60-42-00 | Communications | 5,172 | 9,600 | 7,800 |
| 001-011-511-60-42-01 | Postage | 50,000 | - | - |
| 001-011-511-60-43-00 | Travel (3) | 39,008 | 40,000 | 40,000 |
| 001-011-511-60-45-00 | Rent for Public Mtg Space | 277 | - | - |
| 001-011-511-60-48-00 | Repair and Maintenance | 206 | - | - |
| 001-011-511-60-49-01 | Memberships (4) | 4,863 | 2,800 | 2,800 |
| 001-011-511-60-49-03 | Training-Seminars/Conference (5) | 14,270 | 8,000 | 8,000 |
| 001-011-511-60-49-06 | Sound Cities Association | - | 83,000 | 92,000 |
| 001-011-511-60-49-09 | Puget Sound Regional Council | - | 63,000 | 66,500 |
| 001-011-511-60-49-12 | Special Celebrations | 575 | - | - |
| 001-011-511-60-49-15 | National League of Cities | - | 8,000 | 8,300 |
| | TOTAL SERVICES & CHARGES | \$ 502,624 | \$ 561,400 | \$ 471,400 |
| | TOTAL DEPARTMENT | \$ 712,660 | \$ 795,300 | \$ 749,500 |

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

(2) Video recording \$25,000/year, 2022 Council photos \$1,500.

(3) \$10,000 for NLC, AWC, AWC Legislative, local travel and \$10,000 for retreat.

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

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

**City of Sammamish
General Fund**

**City Manager's Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|-------------------------------|----------------------|---------------------|---------------------|
| Administration | | | | |
| 001-013-513-10-11-00 | Salaries | \$ 935,789 | \$ 983,800 | \$ 1,246,900 |
| 001-013-513-10-21-00 | Benefits | 306,801 | 367,400 | 486,000 |
| TOTAL PERSONNEL | | \$ 1,242,590 | \$ 1,351,200 | \$ 1,732,900 |
| 001-013-513-10-31-00 | Office & Operating Supplies | \$ 5,642 | \$ 10,000 | \$ 10,000 |
| 001-013-513-10-31-02 | Books | 12 | 1,000 | - |
| 001-013-513-10-31-05 | Meeting Meal Expense (1) | 2,697 | 6,600 | 5,000 |
| 001-013-513-10-35-00 | Small Tools & Minor Equipment | 4,773 | 5,000 | 5,000 |
| TOTAL SUPPLIES | | \$ 13,124 | \$ 22,600 | \$ 20,000 |
| 001-013-513-10-41-00 | Professional Services (2) | \$ 59,004 | \$ - | \$ 40,000 |
| 001-013-513-10-41-04 | Copying | - | 2,000 | 2,000 |
| 001-013-513-10-42-00 | Communications | 9,906 | 13,000 | 4,600 |
| 001-013-513-10-42-02 | Postage | - | 1,000 | 1,000 |
| 001-013-513-10-43-00 | Travel | 23,905 | 16,000 | 16,000 |
| 001-013-513-10-45-00 | Operating Rentals | 130 | - | - |
| 001-013-513-10-49-00 | Miscellaneous | 2 | - | - |
| 001-013-513-10-49-01 | Memberships (3) | 6,065 | 8,400 | 7,000 |
| 001-013-513-10-49-03 | Training | 4,701 | 7,600 | 7,000 |
| TOTAL SERVICES & CHARGES | | \$ 103,713 | \$ 48,000 | \$ 77,600 |
| TOTAL ADMINISTRATION | | \$ 1,359,427 | \$ 1,421,800 | \$ 1,830,500 |
| Communications | | | | |
| 001-013-557-20-11-00 | Salaries | \$ - | \$ 213,300 | \$ 375,800 |
| 001-013-557-20-21-00 | Benefits | - | 81,100 | 196,300 |
| TOTAL PERSONNEL | | \$ - | \$ 294,400 | \$ 572,100 |
| 001-013-557-20-31-00 | Office & Operating Supplies | \$ - | \$ 13,900 | \$ 10,000 |
| 001-013-557-20-31-05 | Meeting Meal Expense | - | 2,800 | - |
| 001-013-557-20-35-00 | Small Tools & Minor Equipment | - | - | 5,000 |
| TOTAL SUPPLIES | | \$ - | \$ 16,700 | \$ 15,000 |
| 001-013-557-20-41-00 | Professional Services (4) | \$ - | \$ 106,350 | \$ 20,000 |
| 001-013-557-20-41-01 | Newsletter Printing (5) | - | 81,000 | 100,000 |
| 001-013-557-20-41-07 | Website Redesign | - | 179,000 | - |
| 001-013-557-20-42-00 | Communications | - | 2,800 | 3,200 |
| 001-013-557-20-42-01 | Newsletter Postage | - | 104,500 | 100,000 |
| 001-013-557-20-43-00 | Travel | - | 8,000 | 3,000 |
| 001-013-557-20-44-02 | Social Media Promotion | - | 2,400 | 2,000 |
| 001-013-557-20-49-01 | Memberships | - | 2,000 | 1,000 |
| 001-013-557-20-49-03 | Training | - | 4,000 | 1,000 |
| TOTAL SERVICES & CHARGES | | \$ - | \$ 490,050 | \$ 230,200 |
| TOTAL COMMUNICATIONS | | \$ - | \$ 801,150 | \$ 817,300 |
| TOTAL DEPARTMENT | | \$ 1,359,427 | \$ 2,222,950 | \$ 2,647,800 |

(1) Mayor/Deputy Mayor agenda mtg for 5 to 8 attendees.

(2) Retreat moderator.

(3) International County/City Managers Association (ICMA), WA City/County Managers Association (WCMA)

(4) Consultant support for surveying and design work as needed.

(5) Bi-monthly newsletter with bonus issues.

**City of Sammamish
General Fund**

**Finance Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-014-514-20-11-00 | Salaries | \$ 1,198,596 | \$ 1,571,300 | \$ 1,688,100 |
| 001-014-514-20-21-00 | Benefits | 453,656 | 656,600 | 693,900 |
| | TOTAL PERSONNEL | \$ 1,652,252 | \$ 2,227,900 | \$ 2,382,000 |
| 001-014-514-20-31-00 | Office & Operating Supplies | \$ 4,554 | \$ 12,450 | \$ 9,000 |
| 001-014-514-20-31-02 | Books | 495 | 1,500 | 1,500 |
| 001-014-514-20-32-00 | Fuel | 93 | 600 | - |
| 001-014-514-20-35-00 | Small Tools & Minor Equipment | 751 | - | - |
| | TOTAL SUPPLIES | \$ 5,893 | \$ 14,550 | \$ 10,500 |
| 001-014-514-20-41-00 | Professional Services (1) | \$ 33,584 | \$ 40,000 | \$ 130,000 |
| 001-014-514-20-41-04 | Copying (2) | 2,000 | 14,000 | 6,000 |
| 001-014-514-20-41-02 | State Auditor - Intergov't Svc (3) | - | - | 138,000 |
| 001-014-514-20-42-00 | Communications | 1,100 | 3,240 | 1,400 |
| 001-014-514-20-42-02 | Postage | 48 | - | - |
| 001-014-514-20-43-00 | Travel Meals & Lodging | 4,777 | 11,000 | 11,000 |
| 001-014-514-20-48-00 | Software Maintenance (4) | 83,701 | 92,500 | 11,000 |
| 001-014-514-20-49-00 | Miscellaneous (5) | 615 | 2,900 | 3,000 |
| 001-014-514-20-49-01 | Memberships (6) | 1,972 | 9,400 | 6,000 |
| 001-014-514-20-49-03 | Training (7) | 5,193 | 11,000 | 11,000 |
| | TOTAL SERVICES & CHARGES | \$ 132,990 | \$ 184,040 | \$ 317,400 |
| 001-014-514-20-51-00 | State Auditor - Intergov't Svc | \$ 95,407 | \$ 120,000 | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 95,407 | \$ 120,000 | \$ - |
| | TOTAL DEPARTMENT | \$ 1,886,542 | \$ 2,546,490 | \$ 2,709,900 |

(1) Wells FargoBank fees, Separately Managed Investment Account fees, Paypal, flex plan administration.

(2) Printing budget document and Comprehensive Annual Financial Report.

(3) Fees paid to State Auditor to audit city annual financial statements. 2021- federal single audit.

(4) Sympro financial and investment software maintenance/licenses. Springbrook moved to the IT Fund.

(5) Application fees to GFOA for annual financial reporting (CAFR) and biennial Distinguished Budget Award programs.

(6) American Institute of Certified Public Accountants (AICPA), Government Finance Officers Association (GFOA), Puget Sound Finance Officers Association (PSFOA), Springbrook National Users Group, WA Finance Officers Association (WFOA), WA State Purchasing Co-op, Pacific Northwest Public Purchasing Association, International City Manager's Association (ICMA).

(7) GFOA Conference (2), WFOA Conference (3), other courses.

City of Sammamish
General Fund

Legal Services Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-015-515-31-11-00 | Salaries (1) | \$ - | \$ - | \$ 481,200 |
| 001-015-515-31-21-00 | Benefits | - | - | 217,400 |
| | TOTAL PERSONNEL | \$ - | \$ - | \$ 698,600 |
| 001-015-515-91-41-92 | Public Defender | \$ 181,730 | \$ 246,850 | \$ 205,000 |
| 001-015-515-41-41-04 | Copying | - | 2,000 | 1,000 |
| 001-015-515-30-41-90 | City Attorney-Base (1) | 497,278 | - | - |
| 001-015-515-41-41-90 | City Attorney-Base (1) | - | 476,000 | - |
| 001-015-515-30-41-91 | Prosecuting Attorney (2) | 296,701 | - | - |
| 001-015-515-41-41-91 | Prosecuting Attorney (2) | - | 312,200 | 352,000 |
| 001-015-515-30-41-93 | City Attorney- Litigation (3) | 1,262,042 | - | - |
| 001-015-515-45-41-93 | City Attorney- Litigation (3) | - | 1,711,000 | 1,440,000 |
| 001-015-515-30-41-94 | Domestic Violence Advocate | 17,233 | 16,000 | 18,000 |
| 001-015-558-60-41-00 | Hearing Examiner | 65,693 | 134,800 | 102,500 |
| | TOTAL SERVICES & CHARGES | \$ 2,320,677 | \$ 2,898,850 | \$ 2,118,500 |
| 001-015-512-50-51-00 | Municipal Court Costs (4) | \$ 800,424 | \$ 644,000 | \$ - |
| 001-015-512-50-41-00 | Municipal Court Costs (4) | - | - | 727,000 |
| | TOTAL INTERGOVERNMENTAL | \$ 800,424 | \$ 644,000 | \$ 727,000 |
| | TOTAL DEPARTMENT | \$ 3,121,101 | \$ 3,542,850 | \$ 3,544,100 |

(1) Converting from contract City Attorney to in-house Attorney and Paralegal.

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

(3) Some costs may be offset by settlement funds.

(4) Offset by violation revenues.

**City of Sammamish
General Fund**

**Administrative Services Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--|--------------------------------------|----------------------|---------------------|---------------------|
| City Clerk | | | | |
| 001-018-514-30-11-00 | Salaries | \$ 461,418 | \$ 838,150 | \$ 515,800 |
| 001-018-514-30-12-00 | Overtime | 298 | - | - |
| 001-018-514-30-21-00 | Benefits | 192,960 | 394,800 | 266,100 |
| | TOTAL PERSONNEL | \$ 654,676 | \$ 1,232,950 | \$ 781,900 |
| 001-018-514-30-31-00 | Office & Operating Supplies | \$ 9,070 | \$ 11,900 | \$ 6,000 |
| 001-018-514-30-31-02 | Books | 21 | - | - |
| 001-018-514-30-35-00 | Small Tools & Minor Equipment | 4,497 | - | - |
| | TOTAL SUPPLIES | \$ 13,588 | \$ 11,900 | \$ 6,000 |
| 001-018-514-30-41-00 | Professional Services (1) | \$ 54,032 | \$ 156,000 | \$ 100,200 |
| 001-018-554-30-41-00 | Prof Svcs: Animal Control | - | 161,000 | - |
| 001-018-514-30-41-04 | Copying | 11 | 2,000 | 400 |
| 001-018-514-30-42-00 | Communication | 28 | 2,000 | - |
| 001-018-514-30-43-00 | Travel | 332 | 2,000 | 7,700 |
| 001-018-514-30-44-00 | Advertising (2) | 73,628 | 100,000 | 100,000 |
| 001-018-514-30-48-00 | Software Maintenance | - | 18,500 | - |
| 001-018-514-30-49-01 | Memberships | 1,390 | 3,000 | 3,200 |
| 001-018-514-30-49-03 | Training | 2,013 | 4,600 | 8,000 |
| | TOTAL SERVICES & CHARGES | \$ 131,434 | \$ 449,100 | \$ 219,500 |
| 001-018-511-70-41-00 | Election Costs | \$ - | \$ 110,000 | \$ 115,000 |
| 001-018-511-80-41-00 | Voter Registration Costs | - | 325,000 | 300,000 |
| | TOTAL INTERGOVERNMENTAL | \$ - | \$ 435,000 | \$ 415,000 |
| | TOTAL CITY CLERK SVCS | \$ 799,698 | \$ 2,128,950 | \$ 1,422,400 |
| Human Resources-Administration Division | | | | |
| 001-018-516-20-11-00 | Salaries | \$ 160,868 | \$ 457,700 | \$ 373,500 |
| 001-018-516-20-21-00 | Benefits | 59,442 | 175,900 | 144,100 |
| 001-018-516-20-21-11 | Tuition Reimbursement | - | 50,000 | 50,000 |
| | TOTAL PERSONNEL | \$ 220,310 | \$ 683,600 | \$ 567,600 |
| 001-018-516-20-31-00 | Office & Operating Supplies | \$ 3,115 | \$ 13,200 | \$ 4,000 |
| 001-018-516-20-31-01 | Meeting Expense | - | 1,500 | 500 |
| 001-018-516-20-31-02 | Books & Publications | - | 1,500 | 500 |
| 001-018-516-20-35-00 | Small Tools | 33 | - | - |
| | TOTAL SUPPLIES | \$ 3,148 | \$ 16,200 | \$ 5,000 |
| 001-018-516-20-41-00 | Professional Services (3) | \$ 5,588 | \$ 46,000 | \$ 100,000 |
| 001-018-516-20-42-00 | Communication | 188 | 4,500 | 2,400 |
| 001-018-516-20-43-00 | Travel | 139 | 3,500 | 7,000 |
| 001-018-516-20-44-00 | Advertising | 5,491 | 5,500 | 6,000 |
| 001-018-516-20-49-00 | Miscellaneous | 165 | - | - |
| 001-018-516-20-49-01 | Memberships | 688 | 2,400 | 2,400 |
| 001-018-516-20-49-02 | City-wide Training | - | 4,000 | 9,000 |
| 001-018-516-20-49-03 | Department Training | 1,074 | 4,000 | 5,000 |
| 001-018-516-20-49-07 | AWC Membership | - | 93,500 | 95,500 |
| | TOTAL SERVICES & CHARGES | \$ 13,333 | \$ 163,400 | \$ 227,300 |
| | TOTAL ADMINISTRATION DIVISION | \$ 236,791 | \$ 863,200 | \$ 799,900 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--|-------------------------------------|----------------------|---------------------|---------------------|
| Human Resources-Wellness Division | | | | |
| 001-018-517-90-31-00 | Supplies - Wellness Prog | \$ - | 1,250 | 2,500 |
| 001-018-517-90-35-00 | Small Tools - Wellness Prog | - | 500 | - |
| | TOTAL SUPPLIES | \$ - | \$ 1,750 | \$ 2,500 |
| 001-018-517-90-41-00 | Professional Svcs - Wellness | \$ - | \$ 750 | \$ 750 |
| 001-018-517-90-43-00 | Travel - Wellness Prog | - | 250 | 250 |
| 001-018-517-90-49-00 | Miscellaneous - Wellness Prog | - | 500 | 500 |
| | TOTAL SERVICES & CHARGES | \$ - | \$ 1,500 | \$ 1,500 |
| | TOTAL WELLNESS DIVISION | \$ - | \$ 3,250 | \$ 4,000 |
| | TOTAL HUMAN RESOURCES | \$ 236,791 | \$ 866,450 | \$ 803,900 |
| Administrative Services | | | | |
| 001-018-518-10-11-00 | Salaries | \$ 316,228 | \$ 149,400 | \$ 440,100 |
| 001-018-518-10-21-11 | Tuition Reimbursement | 33,566 | - | - |
| 001-018-518-10-11-00 | **Budget Reduction | - | - | (108,000) |
| 001-018-518-10-21-00 | Benefits | 106,868 | 60,100 | 194,000 |
| 001-018-518-10-21-00 | **Budget Reduction | - | - | (47,000) |
| | TOTAL PERSONNEL | \$ 456,662 | \$ 209,500 | \$ 479,100 |
| 001-018-518-10-31-00 | Supplies | \$ 1,671 | \$ 5,200 | \$ 2,500 |
| 001-018-518-10-31-01 | Meeting Expense | 174 | 500 | - |
| 001-018-518-10-32-00 | Fuel | 42 | - | - |
| 001-018-518-10-31-02 | Maps and publications | - | 500 | 500 |
| 001-018-518-10-35-00 | Small Tools & Minor Equipment | 5,234 | - | 1,500 |
| | TOTAL SUPPLIES | \$ 7,121 | \$ 6,200 | \$ 4,500 |
| 001-018-518-10-41-00 | Professional Services | \$ 85,402 | \$ 54,000 | \$ - |
| 001-018-518-10-42-00 | Communications | 504 | 1,500 | 1,200 |
| 001-018-518-10-43-00 | Travel | 31 | 1,500 | 3,300 |
| 001-018-518-10-44-00 | Advertising | - | 500 | - |
| 001-018-518-10-45-00 | Operating Rentals | 93 | - | - |
| 001-018-518-10-48-00 | Software Maintenance | 18,990 | 18,500 | - |
| 001-018-518-10-49-00 | Miscellaneous | 803 | - | - |
| 001-018-518-10-49-01 | Memberships | 185 | 1,400 | 1,400 |
| 001-018-518-10-49-03 | Training | - | 4,000 | 3,300 |
| 001-018-554-30-41-00 | Prof Svcs: Animal Control (4) | 320,823 | 161,000 | 370,000 |
| | TOTAL SERVICES & CHARGES | \$ 426,831 | \$ 242,400 | \$ 379,200 |
| | TOTAL ADMINISTRATIVE SVCS | \$ 890,614 | \$ 458,100 | \$ 862,800 |
| | TOTAL DEPARTMENT | \$ 1,927,103 | \$ 3,453,500 | \$ 3,089,100 |

In 2020 the Administrative Division was combined with Human Resources . The 2021-2022 budget re-activates the Administrative Services Division.

- (1) Municipal Code updates, records storage and shredding, solicitors license background checks.
- (2) State mandated public notices for meetings, hearings, ordinances, etc.
- (3) NeoGov, recruiting firms, background checks, temporary agency, investigators, labor attorneys.
- (4) King County contract for animal control services. Contract amount is offset by pet licensing revenue.

** As part of the \$6 million Council directed budget reduction, hiring of the Director and 0.75 Management Analyst positions is delayed by 6 months.

**City of Sammamish
General Fund**

**Facilities Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description Facilities Section | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|---------------------|---------------------|---------------------|
| 001-019-518-30-11-00 | Salaries | \$ 389,113 | \$ 645,400 | \$ 978,000 |
| 001-019-518-30-12-00 | Overtime | 39,823 | - | 50,000 |
| 001-019-518-30-13-01 | Salaries 4 & 9 month | 4,043 | - | - |
| 001-019-518-30-21-00 | Benefits | 182,452 | 300,000 | 442,700 |
| | TOTAL PERSONNEL | \$ 615,431 | \$ 945,400 | \$ 1,470,700 |
| 001-019-518-30-31-00 | Office & Operating Supplies | \$ 124,951 | \$ 109,000 | \$ 138,800 |
| 001-019-518-30-31-04 | Safety Clothing | 619 | 5,500 | 6,100 |
| 001-019-518-30-31-05 | Snow & Ice | - | 12,000 | 12,000 |
| 001-019-518-30-31-06 | Signs & Markings | - | 3,000 | 12,000 |
| 001-019-518-30-31-07 | Supplies-Cubicle Reorganization | - | 150,000 | - |
| 001-019-518-30-32-00 | Fuel | 17,660 | 90,530 | 89,200 |
| 001-019-518-30-35-00 | Small Tools/Minor Equip (1) | 42,546 | 70,000 | 56,000 |
| | TOTAL SUPPLIES | \$ 185,776 | \$ 440,030 | \$ 314,100 |
| 001-019-518-30-41-00 | Professional Services (2) | \$ 714,670 | \$ 927,450 | \$ 1,226,400 |
| 001-019-518-30-41-00 | **Budget Reduction | \$ - | \$ - | \$ (200,000) |
| 001-019-518-30-41-01 | Professional Services-Analysis | 28,643 | - | - |
| 001-019-518-30-42-00 | Communications | 81,932 | 145,750 | 114,700 |
| 001-019-518-30-43-00 | Travel | 670 | 2,500 | 3,200 |
| 001-019-518-30-45-00 | Rentals & Leases | 11,454 | 20,000 | 20,000 |
| 001-019-518-30-47-00 | Utilities | 399,257 | 424,900 | 433,700 |
| 001-019-518-30-48-00 | Repair & Maintenance (3) | 485,891 | 463,050 | 933,400 |
| 001-019-518-30-48-00 | Repair & Maintenance Projects (4) | - | - | 400,000 |
| 001-019-518-30-48-00 | **Budget Reduction | - | - | (400,000) |
| 001-019-518-30-48-01 | Capital Facility Repair & Mntnce | 580,463 | 300,000 | - |
| 001-019-518-30-49-03 | Training | 6,444 | 11,400 | 10,500 |
| | TOTAL SERVICES & CHARGES | \$ 2,309,424 | \$ 2,295,050 | \$ 2,541,900 |
| 001-019-594-18-63-00 | Other Improvements | \$ 14,399 | \$ - | \$ - |
| 001-019-594-19-64-00 | Machinery & Equipment | 43,649 | 38,000 | - |
| | TOTAL CAPITAL | \$ 58,048 | \$ 38,000 | \$ - |
| | TOTAL FACILITIES | \$ 3,168,679 | \$ 3,718,480 | \$ 4,326,700 |
| | TOTAL DEPARTMENT | \$ 3,168,679 | \$ 3,718,480 | \$ 4,326,700 |

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

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

(3) Contracted services-electrical, plumbing, elevator, fuel tank cleaning, etc.

(4) Fire station 81 apron, Beaver Lake Lodge exterior, City Hall tile.

**** As part of the \$6 million Council directed budget reduction, the facilities replacement plan, City Hall floor tile replacement and replacement of a fire station driveway apron have been delayed until the next budget cycle.**

**City of Sammamish
General Fund**

**Police Services Department Expenditures
2021/2022 Biennial Budget Process**

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| 001-021-521-10-11-00 | Salaries | \$ 148,094 | \$ 150,600 | \$ 266,700 |
| 001-021-521-10-12-00 | Overtime | 205 | - | - |
| 001-021-521-10-21-00 | Benefits | 59,117 | 60,400 | 135,300 |
| | TOTAL PERSONNEL | \$ 207,416 | \$ 211,000 | \$ 402,000 |
| 001-021-521-10-31-00 | Office & Operating Supplies | \$ 21,909 | \$ 11,400 | \$ 10,000 |
| 001-021-521-10-31-01 | Supplies-Reserve Officer Program | 24 | 45,000 | 8,000 |
| 001-021-521-10-31-02 | Citizens Academy | - | 20,000 | 16,000 |
| 001-021-521-10-31-04 | Clothing Allowance | 1,664 | - | - |
| 001-021-521-10-31-05 | Meeting Meal Expense | 651 | 500 | 600 |
| 001-021-521-10-31-06 | Supplies-Explorer Program | - | 10,000 | 10,000 |
| 001-021-521-10-32-00 | Fuel | 126 | 2,000 | 1,000 |
| 001-021-521-10-35-00 | Small Tools & Minor Equipment | 14,283 | 10,000 | 11,500 |
| | TOTAL SUPPLIES | \$ 38,657 | \$ 98,900 | \$ 57,100 |
| 001-021-521-10-41-00 | Professional Services (1) | \$ 108,535 | \$ 16,000 | \$ 10,000 |
| 001-021-521-20-41-00 | Police Service Contract | - | - | 16,949,400 |
| 001-021-523-60-41-01 | Jail Contract | - | - | 350,000 |
| 001-021-523-60-41-01 | ** Budget reduction | - | - | (20,000) |
| 001-021-521-10-42-00 | Communications | 1,589 | - | 1,400 |
| 001-021-521-10-43-00 | Travel | 9,680 | 15,000 | 10,000 |
| 001-021-521-10-48-00 | Repair & Maintenance | 8,338 | 4,000 | 6,000 |
| 001-021-521-10-49-01 | Memberships (2) | 1,388 | 1,940 | 1,000 |
| 001-021-521-20-49-03 | Training | 18,101 | 18,000 | 12,000 |
| | TOTAL SERVICES & CHARGES | \$ 147,631 | \$ 54,940 | \$ 17,319,800 |
| 001-021-521-20-51-01 | Police Service Contract | \$ 13,079,715 | \$ 14,550,000 | \$ - |
| 001-021-523-60-51-01 | Jail Contract | 301,462 | 350,000 | - |
| | TOTAL INTERGOVERNMENTAL | \$ 13,381,177 | \$ 14,900,000 | \$ - |
| | TOTAL DEPARTMENT | \$ 13,774,881 | \$ 15,264,840 | \$ 17,778,900 |

(1) Towing, background checks, equipment calibration.

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

** As part of the \$6 million Council directed budget reduction, the budget for the jail contract has been reduced reflecting lower costs experienced in recent years.

City of Sammamish0
General Fund

Fire Services Department Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|----------------------------|----------------------|----------------------|----------------------|
| 001-022-522-50-47-00 | Utilities (1) | \$ 9,435 | \$ 13,400 | \$ 11,250 |
| 001-022-522-20-51-00 | Eastside Fire & Rescue (2) | 15,426,905 | 16,449,100 | - |
| 001-022-522-20-41-00 | Eastside Fire & Rescue (2) | - | - | 16,041,267 |
| 001-022-522-20-41-01 | Professional Services | 19,047 | - | - |
| TOTAL SERVICES & CHARGES | | \$ 15,455,387 | \$ 16,462,500 | \$ 16,052,517 |
| TOTAL DEPARTMENT | | \$ 15,455,387 | \$ 16,462,500 | \$ 16,052,517 |

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

City of Sammamish
General Fund

Emergency Management Department Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-025-525-60-11-00 | Salaries | \$ 206,347 | \$ 223,500 | \$ - |
| 001-025-525-60-21-00 | Benefits | 97,969 | 104,600 | - |
| | TOTAL PERSONNEL | \$ 304,316 | \$ 328,100 | \$ - |
| | | | | |
| 001-025-525-60-31-00 | Office & Operating Supplies | \$ 15,505 | \$ 13,000 | \$ 41,000 |
| 001-025-525-60-35-00 | Small Tools & Minor Equipment | 23,547 | 10,000 | - |
| | SUPPLIES | \$ 39,052 | \$ 23,000 | \$ 41,000 |
| | | | | |
| 001-025-525-60-41-00 | EMPG Grant Expenditures | \$ - | \$ - | \$ 72,000 |
| 001-025-525-60-41-01 | Contracted Emergency Manager | - | - | 361,500 |
| 001-025-525-60-41-02 | Professional Services (1) | 32,725 | 70,000 | 50,000 |
| 001-025-525-60-42-00 | Communications (2) | 2,906 | - | 30,000 |
| 001-025-525-60-43-00 | Travel | 9,798 | 1,000 | 1,000 |
| 001-025-525-60-48-00 | Repair & Maintenance | 702 | 4,000 | 2,000 |
| 001-025-525-60-49-01 | Memberships | 320 | 1,000 | 1,000 |
| 001-025-525-60-49-03 | Training-Seminars/Conferences | 2,589 | 20,000 | 20,000 |
| | TOTAL SERVICES & CHARGES | \$ 49,040 | \$ 96,000 | \$ 537,500 |
| | TOTAL DEPARTMENT | \$ 392,408 | \$ 447,100 | \$ 578,500 |

(1) Supplemental services contract \$25,000/year.

(2) 800 MHZ radios, cell phone service.

Public Works Department Expenditures

2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------|-------------------------------------|----------------------|---------------------|---------------------|
| Administration Section | | | | |
| 001-040-543-10-11-00 | Salaries | \$ 431,513 | \$ 406,200 | \$ 815,600 |
| 001-040-543-10-12-00 | Overtime | 579 | 4,000 | 2,100 |
| 001-040-543-10-21-00 | Benefits | 161,940 | 178,800 | 303,100 |
| | TOTAL PERSONNEL | \$ 594,032 | \$ 589,000 | \$ 1,120,800 |
| 001-040-543-10-31-00 | Office & Operating Supplies | \$ 1,612 | \$ 2,950 | \$ 4,700 |
| 001-040-543-10-31-01 | Meetings | - | 1,000 | 2,000 |
| 001-040-543-10-31-05 | Meeting Meals Expense | 1,887 | - | 1,000 |
| 001-040-543-10-32-00 | Fuel | 1,434 | 710 | 19,000 |
| 001-040-543-10-34-00 | Maps and publications | - | 400 | 400 |
| 001-040-543-10-35-00 | Small Tools & Minor Equipment | 1,318 | 600 | 600 |
| | TOTAL SUPPLIES | \$ 6,251 | \$ 5,660 | \$ 27,700 |
| 001-040-543-10-41-00 | Professional Services | \$ 757 | \$ - | \$ 22,560 |
| 001-040-543-10-42-00 | Communications | 3,112 | 1,340 | 34,000 |
| 001-040-543-10-42-02 | Postage | 40 | - | - |
| 001-040-543-10-43-00 | Travel | 1,346 | 1,200 | 2,100 |
| 001-040-543-10-44-00 | Personnel Advertising | 180 | - | - |
| 001-040-537-70-47-01 | Recycling | - | - | 232,500 |
| 001-040-543-10-49-01 | Memberships (6) | 398 | 4,080 | 4,200 |
| 001-040-543-10-49-03 | Training | 1,723 | 4,580 | 6,800 |
| | TOTAL SERVICES & CHARGES | \$ 7,556 | \$ 11,200 | \$ 302,160 |
| | TOTAL ADMINISTRATION | \$ 607,839 | \$ 605,860 | \$ 1,450,660 |
| Engineering Section | | | | |
| 001-040-542-10-11-00 | Salaries | \$ 1,309,605 | \$ 1,469,400 | \$ 2,323,500 |
| 001-040-542-10-11-00 | Salaries/Benefits-Interns | - | 22,300 | 28,000 |
| 001-040-542-10-11-00 | <i>**Budget Reduction</i> | - | - | (115,000) |
| 001-040-542-10-12-00 | Overtime | 3,037 | - | 8,000 |
| 001-040-542-10-21-00 | Benefits | 564,864 | 648,700 | 982,200 |
| 001-040-542-10-21-00 | <i>**Budget Reduction</i> | - | - | (60,000) |
| | TOTAL PERSONNEL | \$ 1,877,506 | \$ 2,140,400 | \$ 3,166,700 |
| 001-040-542-10-31-00 | Office & Operating Supplies | \$ 11,485 | \$ 5,550 | \$ 11,000 |
| 001-040-542-10-31-01 | Meeting Expense | 409 | 600 | 2,000 |
| 001-040-542-10-31-04 | Safety Clothing | 291 | 1,030 | 4,100 |
| 001-040-542-10-32-00 | Fuel | 9,215 | 6,220 | - |
| 001-040-542-10-34-00 | Maps and publications | 244 | 400 | 400 |
| 001-040-542-10-35-00 | Small Tools & Minor Equipment | 9,420 | 6,500 | 4,600 |
| | TOTAL SUPPLIES | \$ 31,064 | \$ 20,300 | \$ 22,100 |
| 001-040-542-10-41-00 | Professional Services (1) | \$ 23,228 | \$ 148,500 | \$ 710,000 |
| 001-040-542-10-41-00 | <i>**Budget reduction</i> | - | - | (200,000) |
| 001-040-542-10-41-02 | Engineering Services-Reimb. | 174,183 | 263,000 | 250,000 |
| 001-040-542-10-42-00 | Communications | 14,524 | 16,000 | - |
| 001-040-542-10-43-00 | Travel | 695 | 3,650 | 6,000 |
| 001-040-542-10-48-00 | Repair & Maintenance | 146 | 910 | 181,000 |
| 001-040-542-10-49-00 | Miscellaneous | - | - | 1,000 |
| 001-040-542-10-49-01 | Memberships (6) | 2,542 | 3,140 | 7,100 |
| 001-040-542-10-49-03 | Training | 7,514 | 6,200 | 22,200 |
| | TOTAL SERVICES & CHARGES | \$ 222,832 | \$ 441,400 | \$ 977,300 |
| 001-040-533-10-51-00 | Intergovernmental-BLMD | \$ 88,503 | \$ - | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 88,503 | \$ - | \$ - |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-040-594-42-64-00 | Computer Software (9) | \$ - | \$ - | \$ 33,600 |
| 001-040-594-43-64-00 | Machinery & Equipment | \$ 28,084 | \$ - | \$ - |
| | TOTAL CAPITAL | \$ 28,084 | \$ - | \$ 33,600 |
| | TOTAL ENGINEERING | \$ 2,247,989 | \$ 2,602,100 | \$ 4,199,700 |
| | Traffic Section | | | |
| 001-041-542-10-11-00 | Salaries | \$ - | \$ - | \$ 1,019,800 |
| 001-041-542-10-11-00 | Salaries/Benefits-Interns | - | - | 14,000 |
| 001-041-542-10-12-00 | Overtime | - | - | 3,000 |
| 001-041-542-10-21-00 | Benefits | - | - | 457,300 |
| | TOTAL PERSONNEL | \$ - | \$ - | \$ 1,494,100 |
| 001-041-542-10-31-00 | Office & Operating Supplies | \$ - | \$ - | \$ 120,900 |
| 001-041-542-30-31-06 | Safety Clothing | - | - | 3,200 |
| 001-041-542-10-31-04 | Traffic Control Devices | - | - | 183,800 |
| 001-041-542-10-35-00 | Small Tools & Minor Equipment | - | - | 105,840 |
| | TOTAL SUPPLIES | \$ - | \$ - | \$ 413,740 |
| 001-041-542-10-41-00 | Professional Services | \$ - | \$ - | \$ 584,000 |
| 001-041-542-10-43-00 | Travel | - | - | 800 |
| 001-041-542-10-45-00 | Operating Rentals & Leases | - | - | 12,900 |
| 001-041-542-10-48-00 | Repair & Maintenance | - | - | 1,196,050 |
| 001-041-542-10-48-00 | <i>**Budget reduction</i> | - | - | (650,000) |
| 001-041-542-30-48-50 | KC Road/Signal Maint Contract | - | - | 330,000 |
| 001-041-542-30-48-51 | Street Lighting | - | - | 35,000 |
| 001-041-542-10-49-01 | Memberships (6) | - | - | 4,200 |
| 001-041-542-10-49-03 | Training | - | - | 12,100 |
| 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 | \$ - | \$ - | \$ 1,815,450 |
| 001-041-594-42-64-00 | Computer Software (8) | \$ - | \$ - | \$ 20,400 |
| | TOTAL CAPITAL | \$ - | \$ - | \$ 20,400 |
| | TOTAL TRAFFIC | \$ - | \$ - | \$ 3,743,690 |
| | Maintenance Section | | | |
| 001-040-542-30-11-00 | Salaries | \$ - | \$ - | \$ 1,113,000 |
| 001-040-542-30-11-00 | Intern | - | - | 14,000 |
| 001-040-542-30-11-00 | <i>**Budget Reduction</i> | - | - | (56,000) |
| 001-040-542-30-12-00 | Overtime | - | - | 150,000 |
| 001-040-542-30-14-00 | Standby Pay | - | - | 17,600 |
| 001-040-542-30-21-00 | Benefits | - | - | 562,000 |
| 001-040-542-30-21-00 | <i>**Budget Reduction</i> | - | - | (44,000) |
| | TOTAL PERSONNEL | \$ - | \$ - | \$ 1,756,600 |
| 001-040-542-30-31-00 | Office & Operating Supplies | \$ - | \$ - | \$ 321,000 |
| 001-040-542-30-31-04 | Safety Clothing & Equipment | - | - | 10,400 |
| 001-040-542-30-31-06 | Signs & Markers | - | - | 110,000 |
| 001-040-542-30-32-00 | Fuel | - | - | 48,000 |
| 001-040-542-30-35-00 | Small Tools & Minor Equipment | - | - | 6,400 |
| 001-040-542-66-31-00 | Snow & Ice Supplies (2) | - | - | 169,800 |
| 001-040-542-66-31-01 | Snow & Ice Supplies-Tools | - | - | 20,000 |
| | TOTAL SUPPLIES | \$ - | \$ - | \$ 685,600 |
| 001-040-542-30-41-00 | Professional Services (3) | \$ - | \$ - | \$ 342,320 |
| 001-040-542-30-41-00 | <i>**Budget reduction</i> | - | - | (200,000) |
| 001-040-542-30-41-01 | Prof Svc: ROW landscape (4) | - | - | 1,145,000 |
| 001-040-542-30-42-00 | Communications | - | - | 16,000 |
| 001-040-542-30-43-00 | Travel | - | - | 2,000 |
| 001-040-542-30-45-00 | Operating Rentals & Leases | - | - | 117,800 |
| 001-040-542-30-47-00 | Utilities | - | - | 526,000 |
| 001-040-542-30-48-00 | Repair & Maintenance | - | - | 296,000 |
| 001-040-542-30-48-51 | Roadway-Slide Repair | - | - | 80,000 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--------------------------------------|---------------------------|----------------------|---------------------|----------------------|
| 001-040-542-67-48-50 | Street Cleaning | - | - | 12,000 |
| 001-040-542-30-49-03 | Training | - | - | 29,700 |
| TOTAL SERVICES & CHARGES | | \$ - | \$ - | \$ 2,366,820 |
| 001-040-594-42-64-30 | Machinery & Equipment (7) | \$ - | \$ - | \$ 392,000 |
| 001-040-594-42-64-30 | **Budget reduction | \$ - | \$ - | \$ (250,000) |
| TOTAL CAPITAL | | \$ - | \$ - | \$ 142,000 |
| TOTAL MAINTENANCE | | \$ - | \$ - | \$ 4,951,020 |
| Pavement Preservation Section | | | | |
| 001-040-542-30-48-51 | Roadway - Overlay Program | \$ - | \$ - | \$ 3,140,000 |
| 001-040-542-30-48-51 | **Budget reduction | - | - | (1,200,000) |
| 001-040-542-61-48-50 | Sidewalks (5) | - | - | 3,200,000 |
| 001-040-542-61-48-50 | **Budget reduction | - | - | (2,000,000) |
| TOTAL PAVEMENT PRESERVATION | | \$ - | \$ - | \$ 3,140,000 |
| TOTAL DEPARTMENT | | \$ 2,855,828 | \$ 3,207,960 | \$ 17,485,070 |

Combined with expenditures from the Street Fund beginning in 2021.

- (1) Transportation master plan, GMHB compliance, geotech assistance, surveying support, database management, project assistance.
- (2) De-icer, liquid and granules.
- (3) Thermoplastic road striping, traffic engineering services, ITS tech support.
- (4) Landscape maintenance, tree service, flagging contracts.
- (5) Mandatory ADA sidewalk retrofits.
- (6) Memberships: Professional Engineer license renewals, American Public Works Association membership fees, Urban and Regional Information Systems Association, Institute of Transportation Engineers, NW Pavement Management Association, etc.
- (7) Upgrade V37 from F450 to F550 + hook bed \$45,000, upgrade V44 from F450 to F550 + hook bed \$55,000, new F550 for Mntnce 1 if filled \$120,000, new F550 for second Mntnce 1 if filled \$117,000, upgrade V45 from F450 to F550 + hook bed \$55,000.
- (8) Synchro upgrade-\$2,200 per year, Accident Data Management-\$6,000 in 2021, TMC & signal software-\$10,000 in 2022.
- (9) Project management software.

** As part of the \$6 million Council directed budget reduction, the following budget reductions were made:

- Reduced pavement overlay and sidewalk program
- Reduced landscape contracts
- Eliminated the purchase of 2 vehicles for Maintenance Workers
- Delayed signal rebuild equipment purchases
- Reduced budget for on-call consultants
- Delayed hiring one CIP Engineer position until the next budget cycle

**City of Sammamish
General Fund**

Social & Human Services Department Expenditures

2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actual | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|-------------------------------|---------------------|---------------------|---------------------|
| Community Services Section | | | | |
| 001-050-557-20-11-00 | Salaries | \$ 102,844 | \$ 113,000 | \$ 169,100 |
| 001-050-557-20-11-00 | **Budget Reduction | - | - | (10,000) |
| 001-050-557-20-21-00 | Benefits | 26,931 | 42,200 | 85,500 |
| 001-050-557-20-21-00 | **Budget Reduction | - | - | (5,000) |
| TOTAL PERSONNEL | | \$ 129,775 | \$ 155,200 | \$ 239,600 |
| 001-050-557-20-31-00 | Office & Operating Supplies | \$ 2,400 | \$ 4,500 | \$ 4,000 |
| 001-050-557-20-32-00 | Fuel | 36 | - | - |
| TOTAL SUPPLIES | | \$ 2,436 | \$ 4,500 | \$ 4,000 |
| 001-050-557-20-41-00 | Professional Services (1) | \$ 608,535 | \$ 807,890 | \$ 887,800 |
| 001-050-557-20-41-04 | Prof Services-Printing | - | - | 1,000 |
| 001-050-557-20-42-00 | Communication | 100 | - | 1,000 |
| 001-050-557-20-43-00 | Travel | 1,020 | 1,000 | 500 |
| 001-050-557-20-44-00 | Advertising | - | 1,000 | 500 |
| 001-050-557-20-49-01 | Memberships (2) | 5,250 | 14,500 | 15,000 |
| 001-050-557-20-49-03 | Training-Seminars/conferences | 4,898 | 4,000 | 4,000 |
| TOTAL SERVICES & CHARGES | | \$ 619,803 | \$ 828,390 | \$ 909,800 |
| 001-050-594-59-64-00 | Machinery & Equipment | \$ 22,177 | \$ - | \$ - |
| TOTAL MACHINERY & EQUIP | | \$ 22,177 | \$ - | \$ - |
| TOTAL COMMUNITY SERVICES | | \$ 774,191 | \$ 988,090 | \$ 1,153,400 |
| Housing Section | | | | |
| 001-050-559-20-41-00 | Affordable Housing (3) | \$ 196,375 | \$ 200,000 | \$ 200,000 |
| 001-050-559-20-41-01 | Affordable Hsg Sales Tax (4) | - | - | \$ 96,000 |
| TOTAL SERVICES & CHARGES | | \$ 196,375 | \$ 200,000 | \$ 296,000 |
| TOTAL HOUSING | | \$ 196,375 | \$ 200,000 | \$ 296,000 |
| TOTAL DEPARTMENT | | \$ 970,566 | \$ 1,188,090 | \$ 1,449,400 |

(1) Human services grants-\$440,400, Bellevue administrative fee-\$3,500.

(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.

** As part of the \$6 million Council directed budget reduction, hiring of the 0.25 Management Analyst position is delayed by 6 months.

City of Sammamish
General Fund

Community Development Department Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|-------------------------------------|----------------------|---------------------|---------------------|
| Planning Section | | | | |
| 001-058-558-60-11-00 | Salaries | \$ 2,358,239 | \$ 2,706,400 | \$ 2,878,500 |
| 001-058-558-60-12-00 | Overtime | 12,246 | 10,000 | 10,000 |
| 001-058-558-60-21-00 | Benefits | 871,954 | 1,158,800 | 1,158,800 |
| | TOTAL PERSONNEL | \$ 3,242,439 | \$ 3,875,200 | \$ 4,047,300 |
| 001-058-558-60-31-00 | Office & Operating Supplies | \$ 8,295 | \$ 9,220 | \$ 11,800 |
| 001-058-558-60-31-01 | Meeting Expense | 2,008 | 2,660 | 2,600 |
| 001-058-558-60-31-02 | Books | 82 | 200 | 200 |
| 001-058-558-60-32-00 | Fuel | - | 500 | 500 |
| 001-058-558-60-34-00 | Maps and publications | - | 1,000 | 500 |
| 001-058-558-60-35-00 | Small Tools & Minor Equipment | 12,106 | 21,000 | 20,000 |
| | TOTAL SUPPLIES | \$ 22,491 | \$ 34,580 | \$ 35,600 |
| 001-058-558-60-41-00 | Professional Services (1) | \$ 232,759 | \$ 479,000 | \$ 554,800 |
| 001-058-558-60-41-02 | Prof Svcs-Contracted (2) | 207,449 | 445,000 | 315,000 |
| 001-058-558-60-41-04 | Copying | 511 | 4,000 | 2,000 |
| 001-058-558-60-42-00 | Communications | 2,018 | - | 3,400 |
| 001-058-558-60-42-02 | Postage | 654 | 6,000 | 2,000 |
| 001-058-558-60-43-00 | Travel | 8,986 | 10,260 | 1,500 |
| 001-058-558-60-44-00 | Advertising/Public Notices | 408 | 1,020 | 900 |
| 001-058-558-60-49-01 | Memberships (6) | 9,955 | 11,480 | 5,400 |
| 001-058-558-60-49-03 | Training | 11,213 | 12,300 | 15,300 |
| 001-058-559-20-49-08 | ARCH Membership | 147,360 | 208,500 | 275,600 |
| | TOTAL SERVICES & CHARGES | \$ 621,313 | \$ 1,177,560 | \$ 1,175,900 |
| 001-058-558-60-51-00 | Intergovernmental Services | \$ 85 | \$ 10,000 | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 85 | \$ 10,000 | \$ - |
| 001-058-594-58-64-00 | Capital | \$ 5,088 | \$ - | \$ - |
| | TOTAL CAPITAL | \$ 5,088 | \$ - | \$ - |
| | TOTAL PLANNING | \$ 3,891,416 | \$ 5,097,340 | \$ 5,258,800 |
| Economic Development Section | | | | |
| 001-058-558-70-41-00 | Prof Svcs-Town Center Consultant | \$ - | \$ 359,000 | \$ - |
| 001-058-558-70-41-02 | Prof Svcs-Economic Dev Grant Funded | - | 200,000 | - |
| 001-058-558-70-49-14 | Samm. Chamber of Commerce | - | 1,200 | - |
| | TOTAL SERVICES & CHARGES | \$ - | \$ 560,200 | \$ - |
| | TOTAL ECONOMIC DEVELOPMENT | \$ - | \$ 560,200 | \$ - |
| Building Section | | | | |
| 001-058-524-20-11-00 | Salaries | \$ 1,380,397 | \$ 1,784,900 | \$ 1,981,500 |
| 001-058-524-20-12-00 | Overtime | 16,668 | 20,000 | 15,000 |
| 001-058-524-20-21-00 | Benefits | 610,613 | 832,900 | 864,800 |
| | TOTAL PERSONNEL | \$ 2,007,678 | \$ 2,637,800 | \$ 2,861,300 |
| 001-058-524-20-31-00 | Office & Operating Supplies | \$ 5,343 | \$ 9,500 | \$ 10,000 |
| 001-058-524-20-31-01 | Meeting Expense | 309 | 400 | 400 |
| 001-058-524-20-31-02 | Books | 1,866 | 8,200 | 10,500 |
| 001-058-524-20-31-04 | Safety Clothing & Equipment | 598 | 2,060 | 1,400 |
| 001-058-524-20-32-00 | Fuel | 7,551 | 8,200 | 11,000 |
| 001-058-524-20-34-00 | Maps | 82 | - | - |
| 001-058-524-20-35-00 | Small Tools & Minor Equipment | 5,317 | 6,000 | 6,000 |
| | TOTAL SUPPLIES | \$ 21,066 | \$ 34,360 | \$ 39,300 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 001-058-524-20-41-00 | Professional Services (3) | \$ 4,138 | \$ - | \$ 25,000 |
| 001-058-524-20-41-00 | **Budget Reduction | - | - | (25,000) |
| 001-058-524-20-41-02 | Prof Svcs-Contracted (4) | 355,418 | 360,000 | 210,000 |
| 001-058-524-20-41-04 | Copying | - | 2,000 | 1,000 |
| 001-058-524-20-42-00 | Communications | 15,408 | 15,760 | 18,600 |
| 001-058-524-20-42-02 | Postage | 41 | - | - |
| 001-058-524-20-43-00 | Travel | 6,414 | 8,200 | 12,600 |
| 001-058-524-20-44-00 | Advertising | 100 | - | - |
| 001-058-524-20-48-00 | Repair & Maintenance | 106 | - | - |
| 001-058-524-20-49-01 | Memberships (6) | 1,090 | 2,000 | 4,750 |
| 001-058-524-20-49-03 | Training | 9,352 | 17,760 | 35,500 |
| | TOTAL SERVICES & CHARGES | \$ 392,067 | \$ 405,720 | \$ 282,450 |
| 001-058-594-24-64-00 | Capital | \$ 52,242 | \$ 28,600 | \$ - |
| | TOTAL CAPITAL | \$ 52,242 | \$ 28,600 | \$ - |
| | TOTAL BUILDING | \$ 2,473,053 | \$ 3,106,480 | \$ 3,183,050 |
| | Permit Center Section | | | |
| 001-058-558-50-11-00 | Salaries | \$ 658,928 | \$ 648,800 | \$ 561,000 |
| 001-058-558-50-12-00 | Overtime | 1,723 | 2,000 | 2,000 |
| 001-058-558-50-21-00 | Benefits | 298,569 | 313,300 | 254,100 |
| | TOTAL PERSONNEL | \$ 959,220 | \$ 964,100 | \$ 817,100 |
| 001-058-558-50-31-00 | Office & Operating Supplies | \$ 4,232 | \$ 7,240 | \$ 7,000 |
| 001-058-558-50-31-02 | Books | 147 | 2,000 | 600 |
| 001-058-558-50-35-00 | Small Tools & Minor Equipment | 305 | 3,000 | 3,000 |
| | TOTAL SUPPLIES | \$ 4,684 | \$ 12,240 | \$ 10,600 |
| 001-058-558-50-41-00 | Prof Svcs-Trakit upgrade | \$ 2,425 | \$ 15,000 | \$ 26,000 |
| 001-058-558-50-41-02 | Prof Svcs-Contracted (5) | 39,801 | 60,000 | 55,000 |
| 001-058-558-50-41-04 | Copying | 1,737 | 1,000 | 1,000 |
| 001-058-558-50-42-00 | Communications | - | - | 3,400 |
| 001-058-558-50-42-02 | Postage | 175 | - | - |
| 001-058-558-50-43-00 | Travel | 1,167 | 3,000 | 600 |
| 001-058-558-50-45-00 | Operating Rentals | 781 | - | 800 |
| 001-058-558-50-49-00 | Miscellaneous | 18 | - | - |
| 001-058-558-50-49-01 | Memberships (6) | 35 | 600 | 300 |
| 001-058-558-50-49-03 | Training | 1,368 | 5,600 | 3,600 |
| | TOTAL SERVICES & CHARGES | \$ 47,507 | \$ 85,200 | \$ 90,700 |
| 001-058-594-58-64-01 | Capital | \$ - | \$ 75,000 | \$ - |
| | TOTAL CAPITAL | \$ - | \$ 75,000 | \$ - |
| | TOTAL PERMIT CENTER | \$ 1,011,411 | \$ 1,136,540 | \$ 918,400 |
| | TOTAL DEPARTMENT | \$ 7,375,880 | \$ 9,900,560 | \$ 9,360,250 |

(1) Comprehensive Plan update-\$365,000, Urban Forest Management Plan implementation-\$150,000, Fee Schedule analysis-\$40,000.

(2) Reimbursed Prof Services-development review-\$100,000, environmental review-\$150,000, arboriculture review-\$60,000, historic resources-\$5,000.

(3) Training to improve plan review and inspection practices.

(4) Contracted services to supplement city staff for plan review and inspections. Cost covered by fees.

(5) Public notice signs and mailing service.

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

** As part of the \$6 million Council directed budget reduction, construction practices training for Building Inspectors has been eliminated.

City of Sammamish
General Fund

Parks & Recreation Department Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--|---------------------------------------|----------------------|---------------------|---------------------|
| Arts Section | | | | |
| 001-076-573-20-31-00 | Office & Operating Supplies | \$ 3,488 | \$ 8,000 | \$ 10,000 |
| 001-076-573-20-35-00 | Small Tools & Minor Equipment | - | 4,000 | - |
| | TOTAL SUPPLIES | \$ 3,488 | \$ 12,000 | \$ 10,000 |
| 001-076-573-20-41-00 | Professional Svcs-Arts Commission (1) | \$ 62,550 | \$ 110,400 | \$ 166,000 |
| 001-076-573-20-41-00 | <i>**Budget Reduction</i> | - | - | (50,000) |
| 001-076-573-20-41-04 | Copying-Arts Commission | 203 | 600 | 600 |
| 001-076-573-20-42-02 | Postage | 8 | 200 | - |
| 001-076-573-20-44-00 | Advertising | 2,068 | 2,000 | 2,000 |
| 001-076-573-20-45-00 | Operating Rentals & Leases | 1,173 | 1,500 | 1,500 |
| 001-076-573-20-48-00 | Repair & Maintenance | - | 1,000 | - |
| 001-076-573-20-49-01 | Memberships (8) | - | 200 | - |
| 001-076-573-20-49-03 | Training-Seminars/Conferences | - | 500 | - |
| | TOTAL SERVICES & CHARGES | \$ 66,002 | \$ 116,400 | \$ 120,100 |
| | TOTAL ARTS | \$ 69,490 | \$ 128,400 | \$ 130,100 |
| Culture Section | | | | |
| 001-076-576-80-31-03 | Friends of Issaquah Salmon Hatchery | \$ - | \$ 40,000 | \$ 40,000 |
| | TOTAL SUPPLIES | \$ - | \$ 40,000 | \$ 40,000 |
| 001-076-518-90-49-15 | Friends of Lake Sammamish | \$ - | \$ 20,000 | \$ 20,000 |
| 001-076-573-20-41-01 | Professional Svcs-Sam. Symphony | 30,000 | 30,000 | 30,000 |
| 001-076-573-20-41-02 | Prof. Svc - Master Chorus Eastside | 2,500 | 2,000 | 2,000 |
| 001-076-573-90-41-01 | Prof Services-Farmer's Market | 22,500 | 20,000 | 20,000 |
| 001-076-573-90-41-02 | Prof Svcs - Heritage Society | 30,000 | 10,000 | 10,000 |
| | TOTAL SERVICES & CHARGES | \$ 85,000 | \$ 82,000 | \$ 82,000 |
| | TOTAL CULTURE | \$ 85,000 | \$ 122,000 | \$ 122,000 |
| Wellness Section (Moved to Human Resources in the 2021/2022 budget) | | | | |
| 001-076-517-90-31-00 | Supplies - Wellness Prog | \$ 2,389 | \$ 1,250 | \$ - |
| 001-076-517-90-35-00 | Small Tools - Wellness Prog | - | 500 | - |
| | TOTAL SUPPLIES | \$ 2,389 | \$ 1,750 | \$ - |
| 001-076-517-90-41-00 | Professional Svcs - Wellness | \$ 1,155 | \$ 750 | \$ - |
| 001-076-517-90-43-00 | Travel - Wellness Prog | 45 | 250 | - |
| 001-076-517-90-49-00 | Miscellaneous - Wellness Prog | 279 | 500 | - |
| | TOTAL SERVICES & CHARGES | \$ 1,479 | \$ 1,500 | \$ - |
| | TOTAL WELLNESS | \$ 3,868 | \$ 3,250 | \$ - |
| Volunteer Services | | | | |
| 001-076-518-90-11-00 | Salary | \$ 144,608 | \$ 136,200 | \$ 133,000 |
| 001-076-518-90-11-00 | Salary-intern | - | 40,120 | 43,200 |
| 001-076-518-90-21-08 | Volunteer L&I | - | 800 | - |
| 001-076-518-90-21-00 | Benefits | 43,245 | 47,000 | 87,300 |
| | TOTAL PERSONNEL | \$ 187,853 | \$ 224,120 | \$ 263,500 |
| 001-076-518-90-31-00 | Office & Operating Supplies (2) | \$ 28,631 | \$ 114,000 | \$ 90,000 |
| 001-076-518-90-31-04 | Safety Clothing | 952 | 1,900 | 1,900 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--|----------------------|---------------------|---------------------|
| 001-076-518-90-32-00 | Fuel | 529 | - | 1,600 |
| 001-076-518-90-35-00 | Small Tools & Minor Equipment | 1,242 | 3,000 | 3,000 |
| | TOTAL SUPPLIES | \$ 31,354 | \$ 118,900 | \$ 96,500 |
| 001-076-518-90-41-00 | Professional Services (3) | \$ 15,327 | \$ 54,000 | \$ 36,400 |
| 001-076-518-90-42-00 | Communication | - | 1,440 | 1,800 |
| 001-076-518-90-43-00 | Travel | 1,996 | 2,000 | 2,000 |
| 001-076-518-90-44-00 | Advertising | 80 | 400 | 400 |
| 001-076-518-90-45-00 | Operating Rentals | 4,534 | 2,200 | 8,000 |
| 001-076-518-90-48-00 | Software-Volunteer Tracking | - | 3,000 | - |
| 001-076-518-90-49-01 | Memberships (8) | 126 | 300 | 300 |
| 001-076-518-90-49-03 | Training | 1,396 | 2,600 | 2,600 |
| | TOTAL SERVICES & CHARGES | \$ 23,459 | \$ 65,940 | \$ 51,500 |
| | TOTAL VOLUNTEER SERVICES | \$ 242,666 | \$ 408,960 | \$ 411,500 |
| | Administration Section | | | |
| 001-076-571-10-11-00 | Salaries | \$ 654,567 | \$ 817,400 | \$ 988,800 |
| 001-076-571-10-12-00 | Overtime | 687 | - | - |
| 001-076-571-10-21-00 | Benefits | 226,281 | 275,000 | 354,300 |
| | TOTAL PERSONNEL | \$ 881,535 | \$ 1,092,400 | \$ 1,343,100 |
| 001-076-571-10-31-00 | Office & Operating Supplies | \$ 4,500 | \$ 8,000 | \$ 8,000 |
| 001-076-571-10-32-00 | Fuel | 71 | 500 | 500 |
| 001-076-571-10-35-00 | Small Tools & Minor Equipment | 1,318 | 2,000 | 2,000 |
| | TOTAL SUPPLIES | \$ 5,889 | \$ 10,500 | \$ 10,500 |
| 001-076-571-10-41-00 | Professional Services | \$ 1,623 | \$ 10,000 | \$ 6,320 |
| 001-076-571-10-42-00 | Communications | 2,552 | 4,800 | 7,200 |
| 001-076-571-10-42-02 | Postage | - | 2,000 | 2,000 |
| 001-076-571-10-43-00 | Travel | 2,997 | 9,200 | 9,200 |
| 001-076-571-10-44-00 | Advertising | 75 | - | - |
| 001-076-571-10-49-01 | Memberships (8) | 6,039 | 7,500 | 10,800 |
| 001-076-571-10-49-03 | Training | 3,119 | 7,500 | 5,700 |
| | TOTAL SERVICES & CHARGES | \$ 16,405 | \$ 41,000 | \$ 41,220 |
| 001-076-594-76-64-61 | Machinery and Equipment | \$ 33,994 | \$ - | \$ - |
| | TOTAL MACHINERY & EQUIPMENT | \$ 33,994 | \$ - | \$ - |
| | TOTAL ADMINISTRATION | \$ 937,823 | \$ 1,143,900 | \$ 1,394,820 |
| | Planning & Development | | | |
| 001-076-576-95-11-00 | Salaries | \$ 395,351 | \$ 503,500 | \$ 559,000 |
| 001-076-576-95-11-00 | Intern | - | 42,400 | 42,400 |
| 001-076-576-95-12-00 | Overtime | 678 | - | - |
| 001-076-576-95-21-00 | Benefits | 132,953 | 220,400 | 223,900 |
| | TOTAL PERSONNEL | \$ 528,982 | \$ 766,300 | \$ 825,300 |
| 001-076-576-95-31-00 | Office & Operating Supplies | \$ 4,541 | \$ 8,000 | \$ 6,000 |
| 001-076-576-95-32-00 | Fuel | 465 | 500 | 600 |
| 001-076-576-95-35-00 | Small Tools & Minor Equipment | 7,943 | 3,000 | 3,000 |
| | TOTAL SUPPLIES | \$ 12,949 | \$ 11,500 | \$ 9,600 |
| 001-076-576-95-41-00 | Professional Services (4) | \$ 452,635 | \$ 487,000 | \$ 337,000 |
| 001-076-576-95-41-04 | Copying | 340 | 8,000 | 2,000 |
| 001-076-576-95-42-00 | Communications | - | 1,440 | 2,900 |
| 001-076-576-95-42-02 | Postage | 33 | - | 500 |
| 001-076-576-95-43-00 | Travel | 299 | 3,800 | 3,800 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|---|----------------------|---------------------|---------------------|
| 001-076-576-95-48-00 | Software Maintenance | - | 4,800 | - |
| 001-076-576-95-49-01 | Memberships (8) | 1,404 | 3,000 | 3,000 |
| 001-076-576-95-49-03 | Training | 1,548 | 7,500 | 7,600 |
| | TOTAL SERVICES & CHARGES | \$ 456,259 | \$ 515,540 | \$ 356,800 |
| | TOTAL PLANNING & DEVELOPMENT | \$ 998,190 | \$ 1,293,340 | \$ 1,191,700 |
| | Recreation Programs Section | | | |
| 001-076-571-18-11-00 | Salaries | \$ 314,609 | \$ 450,300 | \$ 519,800 |
| 001-076-571-18-11-00 | Intern | - | 40,120 | 41,000 |
| 001-076-571-18-12-00 | Overtime | 941 | - | - |
| 001-076-571-18-13-00 | Part-Time (Lifeguards) | 130,718 | 160,400 | 169,600 |
| 001-076-571-18-13-02 | Part-Time (Facility Rental Staff) | 28,191 | 60,000 | 40,400 |
| 001-076-571-18-13-03 | Part-Time (Recreation) | 17,901 | 17,000 | 41,600 |
| 001-076-571-18-13-03 | **Budget Reduction | - | - | (20,500) |
| 001-076-571-18-21-00 | Benefits | 151,045 | 221,800 | 208,700 |
| | TOTAL PERSONNEL | \$ 643,405 | \$ 949,620 | \$ 1,000,600 |
| 001-076-571-18-31-00 | Office & Operating Supplies | \$ 42,861 | \$ 37,920 | \$ 42,000 |
| 001-076-571-18-32-00 | Fuel | 289 | - | 400 |
| 001-076-571-18-35-00 | Small Tools & Minor Equipment | 6,249 | 17,000 | 8,000 |
| | TOTAL SUPPLIES | \$ 49,399 | \$ 54,920 | \$ 50,400 |
| 001-076-571-18-41-00 | Professional Services (5) | \$ 249,349 | \$ 274,600 | \$ 309,800 |
| 001-076-571-18-41-00 | **Budget Reduction | - | - | (86,000) |
| 001-076-571-18-41-04 | Copying | 8,126 | 51,700 | 54,000 |
| 001-076-571-18-42-00 | Communications | 2,276 | 4,320 | 4,200 |
| 001-076-571-18-42-02 | Postage | - | 10,500 | 4,000 |
| 001-076-571-18-43-00 | Travel | 1,947 | 3,000 | 2,000 |
| 001-076-571-18-44-00 | Advertising | 12,202 | 29,000 | 14,000 |
| 001-076-571-18-45-00 | Operating Rentals & Leases | 81,061 | 76,100 | 99,600 |
| 001-076-571-18-48-00 | Software Maintenance | 5,492 | 10,000 | - |
| 001-076-571-18-49-00 | Miscellaneous | 207 | - | - |
| 001-076-571-18-49-01 | Memberships (8) | 1,773 | 2,000 | 1,000 |
| 001-076-571-18-49-02 | Merchant Fees | 32 | - | 12,000 |
| 001-076-571-18-49-03 | Training - Seminars/Conference | 7,896 | 10,200 | 15,800 |
| | TOTAL SERVICES & CHARGES | \$ 370,361 | \$ 471,420 | \$ 430,400 |
| 001-076-571-18-51-00 | Intergovernmental Services | \$ 1,497 | \$ 2,000 | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 1,497 | \$ 2,000 | \$ - |
| 001-076-594-71-64-18 | Machinery & Equipment | \$ 24,981 | \$ - | \$ - |
| | TOTAL CAPITAL | \$ 24,981 | \$ - | \$ - |
| | TOTAL RECREATION PROGRAMS | \$ 1,089,643 | \$ 1,477,960 | \$ 1,481,400 |
| | Park Resource Management | | | |
| 001-076-576-80-11-00 | Salaries | \$ 1,478,682 | \$ 1,943,600 | \$ 1,996,000 |
| 001-076-576-80-11-00 | **Budget Reduction | - | - | (112,000) |
| 001-076-576-80-12-00 | Overtime | 59,669 | 70,000 | 78,000 |
| 001-076-576-80-13-00 | Part-Time (Summer Help) | 115,423 | 146,800 | 316,200 |
| 001-076-576-80-13-01 | Part-Time (9 month) | 12,121 | - | - |
| 001-076-576-80-14-00 | Standby Pay | 4,653 | 9,000 | - |
| 001-076-576-80-21-00 | Benefits | 881,488 | 1,090,800 | 1,150,000 |
| 001-076-576-80-11-00 | **Budget Reduction | - | - | (88,000) |
| 001-076-576-80-21-00 | Benefits (Seasonals) | - | 20,800 | 75,300 |
| | TOTAL PERSONNEL | \$ 2,552,036 | \$ 3,281,000 | \$ 3,415,500 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| 001-076-576-80-31-00 | Office & Operating Supplies (6) | \$ 444,234 | \$ 363,500 | \$ 420,000 |
| 001-076-576-80-31-01 | Meeting Expense | 419 | - | - |
| 001-076-576-80-32-00 | Books | 164 | - | - |
| 001-076-576-80-31-04 | Safety Clothing & Equipment | 18,730 | 27,200 | 24,800 |
| 001-076-576-80-31-06 | Signs & Markers | 4,896 | 12,000 | 12,000 |
| 001-076-576-80-32-00 | Fuel | 53,591 | 74,000 | 73,000 |
| 001-076-576-80-35-00 | Small Tools & Equipment | 73,763 | 108,500 | 60,000 |
| | TOTAL SUPPLIES | \$ 595,797 | \$ 585,200 | \$ 589,800 |
| 001-076-576-80-41-00 | Professional Services (7) | \$ 1,046,415 | \$ 1,159,120 | \$ 1,277,360 |
| 001-076-576-80-42-00 | Communications | 28,727 | 31,600 | 20,500 |
| 001-076-576-80-43-00 | Travel | 1,322 | 3,000 | 3,000 |
| 001-076-576-80-45-00 | Operating Rentals & Leases | 145,946 | 146,000 | 150,000 |
| 001-076-576-80-47-00 | Utilities | 487,683 | 456,685 | 495,420 |
| 001-076-576-80-48-00 | Repair & Maintenance | 97,407 | 124,000 | 134,000 |
| 001-076-576-80-49-00 | Miscellaneous | 382 | - | - |
| 001-076-576-80-49-01 | Memberships (8) | 400 | 800 | 800 |
| 001-076-576-80-49-03 | Training - Seminars/Conference | 18,241 | 27,400 | 32,200 |
| | TOTAL SERVICES & CHARGES | \$ 1,826,523 | \$ 1,948,605 | \$ 2,113,280 |
| 001-076-576-80-51-00 | Intergovernmental Services | \$ 403 | \$ - | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 403 | \$ - | \$ - |
| 001-076-594-76-64-80 | Machinery & Equipment (9) | \$ 192,273 | \$ 25,000 | \$ 229,000 |
| 001-076-594-76-64-80 | **Budget Reduction | - | - | (105,000) |
| | TOTAL CAPITAL | \$ 192,273 | \$ 25,000 | \$ 124,000 |
| | TOTAL PARK RESOURCE MGMT | \$ 5,167,032 | \$ 5,839,805 | \$ 6,242,580 |
| | TOTAL DEPARTMENT | \$ 8,593,712 | \$ 10,417,615 | \$ 10,974,100 |

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

(1) Arts Strategic Plan in 2021-\$50,000. 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) Wetland monitoring, land acquisition support, landscape architectural/engineering services, park surveys.

(5) Special events-4th on the Plateau, Sammamish Days, concerts, Teen-Fest, etc. Recreation Guide graphic design.

(6) Fertilizer, grass seed, soil, playground surface chips, project supplies, custodial supplies, irrigation, safety.

(7) Custodial services, maintenance contracts, park sweeping, turf maintenance contracts, tree service.

(8) 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.

(9) Skid steer, Ford F-150, Ford F-550 for additional seasonal help and snow/ice removal in parks.

** As part of the \$6 million Council directed budget reduction, the following budget reductions were made:

Eliminate the purchase of 2 vehicles for Maintenance Workers

Delay filling 2 of 3 vacant Maintenance Workers until 2022

Arts Strategic Plan

Event cancellations

City of Sammamish
General Fund

Non-Departmental Department Expenditures

2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--|---|----------------------|---------------------|---------------------|
| Voter Registration Section | | | | |
| 001-090-514-40-51-00 | Election Costs | \$ 78,017 | \$ - | \$ - |
| 001-090-514-90-51-00 | Voter Registration Costs | 286,074 | - | - |
| | TOTAL INTERGOVERNMENTAL | \$ 364,091 | \$ - | \$ - |
| | TOTAL VOTER REGISTRATION | \$ 364,091 | \$ - | \$ - |
| Economic Development Section | | | | |
| 001-090-558-70-41-00 | Prof Svcs-Town Center Consultant | \$ 227,883 | \$ - | \$ - |
| 001-090-558-70-49-01 | Memberships | 1,035 | - | - |
| | TOTAL SERVICES & CHARGES | \$ 228,918 | \$ - | \$ - |
| | TOTAL ECONOMIC DEVELOPMENT | \$ 228,918 | \$ - | \$ - |
| Other General Government Services Section | | | | |
| 001-090-518-90-11-00 | Salaries | \$ 141,060 | \$ - | \$ - |
| 001-090-518-90-12-00 | Overtime | 9,483 | - | - |
| 001-090-518-90-21-00 | Benefits | 51,404 | - | - |
| | TOTAL PERSONNEL | \$ 201,947 | \$ - | \$ - |
| 001-090-518-50-31-00 | Office & Operating Supplies (1) | \$ 43,971 | \$ 48,000 | \$ 100,000 |
| 001-090-518-90-31-05 | Meeting Meal Expense (2) | 11,419 | 15,000 | 30,000 |
| 001-090-518-50-35-00 | Small Tools & Minor Equipment | 2,562 | - | - |
| 001-090-525-60-35-00 | Emergency Mgmt. Small Tools | 355 | - | - |
| | TOTAL SUPPLIES | \$ 58,307 | \$ 63,000 | \$ 130,000 |
| 001-090-511-10-49-06 | Sound Cities Membership | \$ 77,421 | \$ - | \$ - |
| 001-090-511-10-49-07 | AWC Membership | 87,155 | - | - |
| 001-090-511-10-49-09 | Puget Snd Regional Council Memb. | 56,186 | - | - |
| 001-090-511-10-49-15 | National League of Cities | 7,626 | - | - |
| 001-090-518-30-48-00 | Repairs & Maintenance | 1,211 | - | - |
| 001-090-518-90-41-00 | Prof. Services-ADA Transition Plan | 78,844 | 188,000 | - |
| 001-090-518-90-41-09 | Operating Contingency | - | 1,740,000 | - |
| 001-090-518-90-41-02 | Prof Svcs-Attribute Mapping GIS | 292,907 | - | - |
| 001-090-518-90-42-02 | Postage | 42,221 | 29,500 | 13,000 |
| 001-090-518-90-43-00 | Travel-Good to Go Passes | 31 | - | - |
| 001-090-518-90-45-00 | Operating Rentals | - | - | 5,300 |
| 001-090-518-90-47-00 | Surface Water Fees | 35,826 | 62,400 | 32,500 |
| 001-090-518-90-49-00 | Miscellaneous | 1,313 | - | - |
| 001-090-518-90-49-01 | Memberships | 420 | 400 | 500 |
| 001-090-518-90-49-02 | Merchant Fees | 451,976 | 495,000 | 450,000 |
| 001-090-518-90-49-15 | Friends of Lake Sam. State Park | 20,000 | - | - |
| 001-090-525-60-41-00 | Emergency Mgmt Prof Svcs | 2,280 | - | - |
| 001-090-525-60-49-12 | Sammamish Citizen Corps | 13,000 | - | - |
| 001-090-537-70-47-01 | Recycling | 199,143 | 248,000 | - |
| 001-090-557-20-41-00 | Professional Services | 9,266 | - | - |
| 001-090-558-20-41-00 | Professional Services-Historical Eddy House | - | - | 25,000 |
| 001-090-558-60-41-10 | Revenue Related DCD Contingency | - | 1,000,000 | - |
| 001-090-558-70-49-14 | Samm. Chamber of Commerce | 1,400 | - | 1,200 |
| | TOTAL SERVICES & CHARGES | \$ 1,378,226 | \$ 3,763,300 | \$ 527,500 |
| 001-090-518-90-51-00 | Intergovernmental Services | \$ 8,080 | \$ - | \$ - |
| 001-090-518-90-53-00 | Intergovernmental Taxes | 13 | - | - |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--|----------------------|----------------------|----------------------|
| | TOTAL INTERGOVERNMENTAL | \$ 8,093 | \$ - | \$ - |
| 001-090-594-18-67-01 | Capital Contingency | \$ - | \$ 3,000,000 | \$ - |
| | TOTAL CAPITAL | \$ - | \$ 3,000,000 | \$ - |
| 001-091-518-90-49-00 | Admin Dept. Fleet Repl | \$ 4,138 | \$ 370,150 | \$ 3,730 |
| 001-091-518-90-48-00 | Admin Dept. Fleet R&M | 2,446 | 1,364 | 3,541 |
| 001-091-518-30-49-00 | Facilities Dept. Fleet Repl | 6,020 | 20,106 | 19,630 |
| 001-091-518-30-48-00 | Facilities Dept. Fleet R&M | 1,576 | 5,966 | 3,376 |
| 001-091-558-60-49-00 | Comm Dev Dept. Fleet Repl | 36,684 | 48,990 | 40,000 |
| 001-091-558-60-48-00 | Comm Dev Dept. Fleet R&M | 2,288 | 3,000 | 11,700 |
| 001-091-571-10-49-00 | Parks Dept. Fleet Repl | 10,348 | 9,884 | 4,238 |
| 001-091-571-10-48-00 | Parks Dept. Fleet R&M | 2,990 | 2,542 | 6,315 |
| 001-091-542-10-49-00 | PW Engr-Insp Fleet Repl | 26,526 | 46,052 | 128,116 |
| 001-091-542-10-48-00 | PW Engr-Insp Fleet R&M | 2,146 | 5,716 | 12,407 |
| 001-091-576-80-49-00 | Parks M&O Fleet Repl | 172,218 | 184,356 | 282,870 |
| 001-091-576-80-48-00 | Parks M&O Fleet R&M | 91,568 | 86,406 | 160,688 |
| 001-091-542-90-49-00 | Streets M&O Fleet Repl | - | - | 363,448 |
| 001-091-542-90-48-00 | Streets M&O Fleet R&M | - | - | 219,436 |
| 001-090-518-80-41-52 | Interfund - Technology | 2,236,000 | 4,600,600 | 4,994,766 |
| 001-090-518-90-46-53 | Interfund - Risk Management | 570,900 | 672,300 | 919,900 |
| | TOTAL INTERFUND | \$ 3,165,848 | \$ 6,057,432 | \$ 7,174,161 |
| | TOTAL OTHER GENERAL GOVT SVCS | \$ 4,812,421 | \$ 12,883,732 | \$ 7,831,661 |
| | Pollution Control Section | | | |
| 001-090-553-70-51-00 | Intgovtl Svc's - Air Pollution | \$ 117,538 | \$ 127,000 | \$ - |
| 001-090-553-70-41-00 | Air Pollution Intgovtl Svc | - | - | 130,000 |
| | TOTAL INTERGOVERNMENTAL | \$ 117,538 | \$ 127,000 | \$ 130,000 |
| | TOTAL POLLUTION CONTROL | \$ 117,538 | \$ 127,000 | \$ 130,000 |
| | Public Health Section | | | |
| 001-090-562-00-53-00 | External Taxes - Alcoholism | \$ 33,135 | \$ 34,000 | \$ - |
| 001-090-562-00-41-00 | External Taxes - Alcoholism | - | - | 36,000 |
| | TOTAL INTERGOVERNMENTAL | \$ 33,135 | \$ 34,000 | \$ 36,000 |
| | TOTAL PUBLIC HEALTH | \$ 33,135 | \$ 34,000 | \$ 36,000 |
| | Operating Transfers Out Section | | | |
| 001-090-597-11-55-01 | Oper Trnsfr - Street | \$ 11,810,000 | \$ 11,810,000 | \$ - |
| 001-090-597-11-55-31 | Oper Trnsfr - Gen Gov CIP | 637,000 | 74,000 | 3,350,000 |
| 001-090-597-00-00-31 | Oper Trnsfr - Gen Gov CIP | - | - | - |
| 001-090-597-11-55-34 | Oper Trnsfr - Transport CIP | 4,350,000 | - | - |
| | TOTAL INTERFUND | \$ 16,797,000 | \$ 11,884,000 | \$ 3,350,000 |
| | TOTAL TRANSFERS | \$ 16,797,000 | \$ 11,884,000 | \$ 3,350,000 |
| | Machinery & Equipment | | | |
| 001-090-594-18-64-00 | Capital Equipment (3) | \$ - | \$ - | \$ 22,500 |
| | TOTAL MACHINERY & EQUIPMENT | \$ - | \$ - | \$ 22,500 |
| | TOTAL DEPARTMENT | \$ 22,353,103 | \$ 24,928,732 | \$ 11,370,161 |

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

(2) All city staff, 2 employee appreciation events - BBQ lunch and employee of year awards.

(3) Vehicle and equipment lift.

City of Sammamish
Street Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-----------------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | \$ 9,371,902 | \$ 10,058,891 | \$ 9,285,790 |
| 101-000-333-20-20-00 | Federal Grant | \$ 285,000 | \$ - | \$ - |
| 101-000-334-01-80-00 | Military Dept State Grant | 211,086 | - | - |
| 101-000-336-00-71-00 | Multi-Modal Distribution | 151,975 | 174,000 | 174,000 |
| 101-000-336-00-87-00 | Street Fuel Tax | 2,847,745 | 2,630,000 | 2,400,000 |
| 101-000-336-00-87-01 | MVFT Transportation Tax | 38,350 | 153,600 | 152,200 |
| 101-000-337-07-00-00 | King County Transit Coordinator | - | 42,000 | - |
| | TOTAL INTERGOVERNMENTAL | \$ 3,534,156 | \$ 2,999,600 | \$ 2,726,200 |
| 101-000-345-89-13-00 | Concurrency Test Fees (1) | \$ 49,795 | \$ 10,000 | \$ - |
| | TOTAL CHARGES FOR SERVICES | \$ 49,795 | \$ 10,000 | \$ - |
| 101-000-361-11-00-00 | Interest Income | \$ 262,063 | \$ 100,000 | \$ - |
| 101-000-367-12-00-00 | Contributions-Private Source | 199,658 | - | - |
| | TOTAL MISCELLANEOUS | \$ 461,721 | \$ 100,000 | \$ - |
| 101-000-395-20-00-00 | Restitution | \$ 4,366 | \$ - | \$ - |
| 101-000-397-00-00-01 | Operating Transfers - General | 11,810,000 | 11,810,000 | - |
| 101-000-398-00-00-00 | Compensation from Ins Recovery | 32,783 | - | - |
| | TOTAL NONREVENUES | \$ 11,847,149 | \$ 11,810,000 | \$ - |
| | TOTAL REVENUES | \$ 15,892,821 | \$ 14,919,600 | \$ 2,726,200 |
| | TOTAL FUND | \$ 25,264,723 | \$ 24,978,491 | \$ 12,011,990 |

City of Sammamish
Street Fund Expenditures
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|--------------------------------------|--------------------------------|----------------------|---------------------|---------------------|
| Maintenance Section | | | | |
| 101-000-542-30-11-00 | Salaries | \$ 793,947 | \$ 965,700 | \$ - |
| 101-000-542-30-12-00 | Overtime | 147,696 | 62,200 | - |
| 101-000-542-30-13-00 | Part-time (summer help) | 1,340 | - | - |
| 101-000-542-30-13-01 | Part-Time (9 month) | 12,121 | - | - |
| 101-000-542-30-14-00 | Standby Pay | 6,911 | 9,000 | - |
| 101-000-542-30-21-00 | Benefits | 450,566 | 521,200 | - |
| TOTAL PERSONNEL | | \$ 1,412,581 | \$ 1,558,100 | \$ - |
| 101-000-542-30-31-00 | Office & Operating Supplies | \$ 204,140 | \$ 467,000 | \$ - |
| 101-000-542-30-31-01 | Meeting Expense | 143 | - | - |
| 101-000-542-30-31-04 | Safety Clothing & Equipment | 8,666 | 14,580 | - |
| 101-000-542-30-31-06 | Signs & Markers | 114,330 | - | - |
| 101-000-542-30-32-00 | Fuel | 35,555 | 48,600 | - |
| 101-000-542-30-35-00 | Small Tools & Minor Equipment | 67,178 | 6,500 | - |
| 101-000-542-66-31-00 | Snow & Ice Supplies (1) | 204,194 | 191,920 | - |
| 101-000-542-66-35-00 | Snow & Ice Small Tools | 3,983 | - | - |
| 101-000-542-70-31-00 | Landslide Repair Supplies | 3,829 | 81,000 | - |
| TOTAL SUPPLIES | | \$ 642,018 | \$ 809,600 | \$ - |
| 101-000-542-30-41-00 | Professional Services (2) | \$ 409,104 | \$ 313,600 | \$ - |
| 101-000-542-30-41-01 | Prof Svc: ROW landscape (3) | 515,236 | 931,200 | - |
| 101-000-542-30-42-00 | Communications | 19,016 | 19,320 | - |
| 101-000-542-30-42-02 | Postage | 28 | - | - |
| 101-000-542-30-43-00 | Travel | 105 | 2,000 | - |
| 101-000-542-30-45-00 | Operating Rentals & Leases | 143,679 | 119,230 | - |
| 101-000-542-66-45-00 | Operating Rentals & Leases | 4,000 | - | - |
| 101-000-542-30-47-00 | Utilities | 441,025 | 491,900 | - |
| 101-000-542-30-48-00 | Repair & Maintenance | 102,004 | 728,350 | - |
| 101-000-542-63-48-51 | Street Lighting (4) | - | 100,000 | - |
| 101-000-542-64-48-51 | Traffic Control Devices (5) | 123,409 | 243,800 | - |
| 101-000-542-66-48-00 | Snow & Ice Control - Non-gov't | 1,200 | - | - |
| 101-000-542-67-48-50 | Street Cleaning | 347,795 | 194,400 | - |
| 101-000-542-70-48-00 | Landslide Repair | 95,513 | - | - |
| 101-000-542-30-49-00 | Miscellaneous | 431 | - | - |
| 101-000-542-30-49-03 | Training | 25,329 | 35,120 | - |
| TOTAL SERVICES & CHARGES | | \$ 2,227,874 | \$ 3,178,920 | \$ - |
| 101-000-542-30-51-00 | Intergovernmental Services | \$ 2,146 | \$ - | \$ - |
| 101-000-542-30-51-01 | Road Maintenance Contract | (669) | 202,400 | - |
| 101-000-542-30-51-02 | Traffic Contract | 468,190 | 45,000 | - |
| TOTAL INTERGOVERNMENTAL | | \$ 469,667 | \$ 247,400 | \$ - |
| 101-000-594-42-64-30 | Machinery & Equipment | \$ 137,793 | \$ - | \$ - |
| TOTAL CAPITAL | | \$ 137,793 | \$ - | \$ - |
| TOTAL MAINTENANCE | | \$ 4,889,933 | \$ 5,794,020 | \$ - |
| Pavement Preservation Section | | | | |
| 101-000-542-30-48-51 | Roadway - Overlay Program | \$ 7,337,659 | \$ 7,605,000 | \$ - |
| 101-000-542-61-48-50 | Sidewalks (6) | 4,446 | 402,430 | - |
| TOTAL PAVEMENT PRESERVATION | | \$ 7,342,105 | \$ 8,007,430 | \$ - |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------|-------------------------------------|----------------------|----------------------|----------------------|
| Administration Section | | | | |
| 101-000-543-10-11-00 | Salaries | \$ 290,724 | \$ 332,400 | \$ - |
| 101-000-543-10-12-00 | Overtime | 42 | 510 | - |
| 101-000-543-10-21-00 | Benefits | 115,616 | 135,600 | - |
| | TOTAL PERSONNEL | \$ 406,382 | \$ 468,510 | \$ - |
| 101-000-543-10-31-00 | Office & Operating Supplies | \$ 1,413 | \$ 1,620 | \$ - |
| 101-000-543-10-31-05 | Meeting Meals | 432 | 400 | - |
| | TOTAL SUPPLIES | \$ 1,845 | 2,020 | - |
| 101-000-543-10-41-99 | Street Operating Contingency (7) | \$ - | \$ 100,000 | \$ - |
| 101-000-543-10-43-00 | Travel | - | 670 | - |
| 101-000-543-10-49-01 | Memberships (8) | 67 | 510 | - |
| 101-000-543-10-49-03 | Training | 109 | 2,940 | - |
| | TOTAL SERVICES & CHARGES | \$ 176 | \$ 104,120 | \$ - |
| | TOTAL ADMINISTRATION | \$ 408,403 | \$ 574,650 | \$ - |
| Engineering Section | | | | |
| 101-000-542-10-11-00 | Salaries | \$ 784,193 | \$ 1,632,100 | \$ - |
| 101-000-542-10-11-00 | Interns | - | 21,500 | - |
| 101-000-542-10-12-00 | Overtime | 1,826 | 2,640 | - |
| 101-000-542-10-21-00 | Benefits | 326,510 | 734,900 | - |
| | TOTAL PERSONNEL | \$ 1,112,529 | \$ 2,391,140 | \$ - |
| 101-000-542-10-31-00 | Office & Operating Supplies | \$ 5,763 | \$ 24,050 | \$ - |
| 101-000-542-10-31-01 | Meetings | 430 | 1,200 | - |
| 101-000-542-10-31-04 | Safety Clothing & Equipment | 336 | 600 | - |
| 101-000-542-10-32-00 | Fuel | 304 | - | - |
| 101-000-542-10-35-00 | Small Tools & Minor Equipment | 7,067 | 48,460 | - |
| | TOTAL SUPPLIES | \$ 13,900 | \$ 74,310 | \$ - |
| 101-000-542-10-41-00 | Professional Services (9) | \$ 826,667 | \$ 1,602,100 | \$ - |
| 101-000-544-40-41-06 | Transportation Computer Model | 19,733 | 60,800 | - |
| 101-000-544-40-41-08 | Concurrency Mgmt System (10) | 44,956 | 121,500 | - |
| 101-000-547-10-41-09 | Transit Program | 129,692 | 72,600 | - |
| 101-000-542-10-42-00 | Communications | 1,376 | 9,640 | - |
| 101-000-542-10-43-00 | Travel | 735 | 2,180 | - |
| 101-000-542-10-48-00 | Repairs & Maintenance | - | 1,000 | - |
| 101-000-542-10-49-01 | Memberships (8) | 2,379 | 16,310 | - |
| 101-000-542-10-49-03 | Training | 5,010 | 22,580 | - |
| | TOTAL SERVICES & CHARGES | \$ 1,030,548 | \$ 1,908,710 | \$ - |
| 101-000-594-42-64-30 | Machinery & Equipment (11) | \$ - | \$ 316,200 | \$ - |
| 101-000-594-42-64-33 | Computer Software (12) | - | 71,400 | - |
| | TOTAL CAPITAL | \$ - | \$ 387,600 | \$ - |
| | TOTAL ENGINEERING | \$ 2,156,977 | \$ 4,761,760 | \$ - |
| 101-000-542-90-49-00 | Street - Fleet Repl | \$ 269,360 | \$ 371,502 | \$ - |
| 101-000-542-90-48-00 | Street - Fleet R&M | 139,054 | 156,094 | - |
| 101-000-597-00-00-01 | 2020 EFB Transfer to General Fund | - | - | 9,285,790 |
| 101-000-597-00-00-01 | Gas tax transfer to General Fund | - | - | 2,726,200 |
| | TOTAL INTERFUND | \$ 408,414 | \$ 527,596 | \$ 12,011,990 |
| | TOTAL EXPENDITURES | \$ 15,205,832 | \$ 19,665,456 | \$ 12,011,990 |
| | Ending Fund Balance | \$ 10,058,891 | \$ 5,313,035 | \$ - |
| | TOTAL FUND | \$ 25,264,723 | \$ 24,978,491 | \$ 12,011,990 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------|-------------|----------------------|---------------------|---------------------|
|----------------|-------------|----------------------|---------------------|---------------------|

Street fund expenditures were moved to the General Fund in 2021 to conform to Generally Accepted Accounting Principles (GAAP)

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
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ - | \$ - | \$ - |
| 201-000-397-00-03-40 | Operating Transfers - Tran CIP | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| | TOTAL NONREVENUES | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| | TOTAL REVENUES | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| | TOTAL FUND | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |

City of Sammamish
G.O. Debt Service Fund Expenditures
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|---------------------------|----------------------|---------------------|---------------------|
| 201-000-591-95-71-01 | PWTF Loan Principal | \$ 1,066,666 | \$ 1,066,666 | \$ 533,333 |
| 201-000-592-95-83-01 | Interest on PWTF Debt | 24,000 | 13,333 | 2,667 |
| | TOTAL DEBT SERVICE | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| | TOTAL EXPENDITURES | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |
| | Ending Fund Balance | \$ - | \$ - | \$ - |
| | TOTAL FUND | \$ 1,090,666 | \$ 1,079,999 | \$ 536,000 |

City of Sammamish
General Government Capital Improvement Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ 3,845,399 | \$ 4,065,004 | \$ 2,641,071 |
| 301-000-361-11-00-00 | Interest Income | \$ 105,423 | \$ 30,000 | \$ 10,000 |
| | TOTAL MISCELLANEOUS | \$ 105,423 | \$ 30,000 | \$ 10,000 |
| 301-000-397-00-00-01 | Oper Trnsfrs - General Govt. | \$ 637,000 | \$ 74,000 | \$ 3,350,000 |
| | TOTAL NONREVENUES | \$ 637,000 | \$ 74,000 | \$ 3,350,000 |
| | TOTAL REVENUES | \$ 742,423 | \$ 104,000 | \$ 3,360,000 |
| | TOTAL FUND | \$ 4,587,822 | \$ 4,169,004 | \$ 6,001,071 |

City of Sammamish
General Government Capital Improvement Fund Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-----------------------|---|------------------------------|-----------------------------|-----------------------------|
| 301-102-594-19-63-00 | Commons Safety Improvements | \$ 369,446 | \$ - | \$ - |
| 301-000-594-19-64-00 | Permanent Public Art | - | 124,000 | 150,000 |
| 301-000-594-19-64-02 | City Hall Facilities Furniture & Fixtures | - | - | - |
| 301-000-594-19-67-01 | Capital Contingency | - | 2,235,000 | - |
| 301-000-594-73-62-00 | Building Improvements (1) | - | 1,265,000 | - |
| 301-104-594-73-63-00 | Fire St 81 sewer connecton | - | - | 500,000 |
| 301-105-594-73-63-00 | Fire St 82 improvements | - | - | 2,750,000 |
| 301-106-594-73-63-00 | Fire St 83 improvements | - | - | 300,000 |
| 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 |
| 301-109-594-73-63-00 | Beaver Lake Restroom ADA | - | - | 75,000 |
| 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 |
| | TOTAL CAPITAL | \$ 369,446 | \$ 3,624,000 | \$ 6,000,000 |
| 301-000-597-00-00-01 | Operating Tfrs - General Fund | \$ 153,372 | \$ 300,000 | \$ - |
| | TOTAL INTERFUND | \$ 153,372 | \$ 300,000 | \$ - |
| | TOTAL EXPENDITURES | \$ 522,818 | \$ 3,924,000 | \$ 6,000,000 |
| | Ending Fund Balance | \$ 4,065,004 | \$ 245,004 | \$ 1,071 |
| | TOTAL FUND | \$ 4,587,822 | \$ 4,169,004 | \$ 6,001,071 |

City of Sammamish
Parks Capital Improvement Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--------------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | \$ 12,170,946 | \$ 16,625,240 | \$ 18,296,320 |
| 302-000-311-10-00-14 | Property Tax (1) | \$ 331,442 | \$ 360,000 | \$ 480,000 |
| 302-000-318-34-00-00 | Real Estate Excise Tax #1 | 7,210,970 | 6,000,000 | 6,400,000 |
| | TOTAL TAXES | \$ 7,542,412 | \$ 6,360,000 | \$ 6,880,000 |
| 302-000-337-07-02-00 | State/KC Parks Capital Grants | \$ 85,000 | \$ - | \$ - |
| 302-000-337-07-04-00 | KC-TDR Program | 440,000 | - | - |
| | TOTAL INTERGOVERNMENTAL | \$ 525,000 | \$ - | \$ - |
| 302-000-345-85-02-00 | Parks Impact Fees | \$ 4,537,111 | \$ 3,970,000 | \$ 907,500 |
| 302-000-345-86-00-05 | Mitigation Fees | 114,600 | - | - |
| | CHARGES FOR SERVICES | \$ 4,651,711 | \$ 3,970,000 | \$ 907,500 |
| 302-000-361-11-00-00 | Investment Interest | \$ 441,102 | \$ 200,000 | \$ 280,000 |
| | TOTAL MISCELLANEOUS | \$ 441,102 | \$ 200,000 | \$ 280,000 |
| | TOTAL REVENUES | \$ 13,160,225 | \$ 10,530,000 | \$ 8,067,500 |
| | TOTAL FUND | \$ 25,331,171 | \$ 27,155,240 | \$ 26,363,820 |

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

City of Sammamish
Parks Capital Improvement Fund Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|---|--|----------------------|---------------------|---------------------|
| Pine Lake Park | | | | |
| 302-312-594-76-63-00 | Field Upgrades | \$ - | \$ 350,000 | \$ - |
| East Sammamish Park | | | | |
| 302-359-594-76-63-00 | East Sam. Park Playground | - | 1,100,000 | - |
| 302-373-594-76-63-00 | East Sam. Park Parking | - | 750,000 | - |
| 302-313-594-76-63-00 | Baseball Field Rehab | - | 640,000 | 640,000 |
| 302-314-594-76-63-00 | Pickleball Courts | - | 150,000 | - |
| Sammamish Commons | | | | |
| 302-367-594-76-63-00 | Lower Commons Permanent Restroom | - | 550,000 | - |
| 302-315-594-76-63-00 | Skate Park Rehab | - | 300,000 | - |
| 302-379-594-76-63-00 | Lower Commons Master Plan Update | - | 100,000 | - |
| Beaver Lake Park | | | | |
| 302-351-594-76-63-00 | Beaver Lake Park Shoreline Impr. | - | 2,800,000 | - |
| 302-319-594-76-63-00 | Beaver Lake Park Baseball Field Rehab | - | - | 400,000 |
| Beaver Lake Preserve | | | | |
| 302-360-594-76-63-00 | Beaver Lake Preserve Phase IIA | 39,149 | 140,800 | - |
| Evans Creek Preserve | | | | |
| 302-362-594-76-63-00 | Evans Creek Pres.-Ongoing Trail Dev | - | 25,000 | - |
| 302-368-594-76-63-00 | Evans Creek Pres.- Hwy 202 access | - | 130,000 | - |
| School Parks / Sportsfields | | | | |
| 302-356-594-76-63-00 | Eastlake Field 1 Turf Replacement | 10,359 | - | - |
| 302-320-594-76-63-00 | Eastlake Field 3 Turf Replacement | - | - | 1,680,000 |
| 302-369-594-76-63-00 | Skyline Field Turf Replacement | 239,027 | - | - |
| 302-316-594-76-63-00 | Inglewood Middle School Artificial Turf | - | 420,000 | 4,800,000 |
| Parks Capital Replacement Program | | | | |
| 302-336-594-76-63-00 | Parks Capital Replacement Program | 96,849 | 400,000 | 400,000 |
| Capital Contingency Reserve | | | | |
| 302-337-594-76-67-01 | Capital Contingency Reserve | - | 1,065,000 | 752,000 |
| Land Acquisition | | | | |
| 302-337-594-76-61-00 | Land Acquisition | 6,295,247 | 2,704,500 | 2,000,000 |
| Sammamish Landing | | | | |
| 302-339-594-76-63-00 | Samm Land Improvements | 40,764 | - | - |
| 302-366-594-76-63-00 | Sammamish Landing ADA Improvements | 1,118,673 | - | - |
| 302-358-594-76-63-00 | Samm. Landing Restroom/Utilities | 191,040 | - | - |
| Reard/Freed Farmhouse | | | | |
| 302-341-594-76-63-00 | Reard/Freed Farmhouse | 9,750 | 250,000 | - |
| Trails/Pathways | | | | |
| 302-352-594-76-63-00 | Sam Commons Trail Connection-Phase I | - | 300,000 | - |
| 302-361-594-76-63-00 | Future Trail Connections | - | 1,000,000 | 500,000 |
| 302-370-594-76-63-00 | Mystic Lake Trail Extension | 18,985 | 16,000 | - |
| 302-378-594-76-63-00 | Parks Wayfinding System | - | 57,000 | 80,000 |
| 302-317-594-76-63-00 | Environmental Interpretation/Habitat Signage | - | 25,000 | - |
| Community Center | | | | |
| 302-343-594-76-63-00 | Community Center | 208,110 | 63,600 | - |
| Big Rock Park | | | | |
| 302-374-594-76-63-00 | Big Rock Park Site B, Phase I | 87,063 | 2,113,000 | - |
| 302-318-594-76-63-00 | BRP Site A-Phase II Restroom | - | 385,000 | - |
| Beaton Hill Park & Big Rock Park South Master Plan | | | | |
| 302-380-594-76-63-00 | Beaton/Big Rock South Master Plan | - | - | 275,000 |
| Parks Barrier Removal | | | | |
| 302-381-594-76-63-00 | Barrier Removal | - | - | 350,000 |
| Klahanie Park | | | | |
| 302-371-594-76-63-00 | Athletic Field Drainage/Turf Repairs | 279,277 | 21,000 | - |
| 302-377-594-76-63-00 | Klahanie Park Master Plan | 33,534 | 216,000 | - |
| Town Center Park Projects | | | | |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-----------------------|--|------------------------------|-----------------------------|-----------------------------|
| 302-372-594-76-63-00 | Future Town Center Park Projects | 38,104 | 1,900,000 | 325,000 |
| | Athletic Field Projects | | | |
| 302-383-594-76-63-00 | Athletic Field Projects (1) | - | - | 5,000,000 |
| | Community Garden | | | |
| 302-331-594-76-63-00 | Community Garden | - | 100,000 | - |
| | TOTAL CAPITAL | \$ 8,705,931 | \$ 18,071,900 | \$ 17,202,000 |
| 302-000-597-00-00-01 | Eddy House Restricted \$ to General Fund | \$ - | \$ - | \$ 25,000 |
| | TOTAL INTERFUND | \$ - | \$ - | \$ 25,000 |
| | TOTAL EXPENDITURES | \$ 8,705,931 | \$ 18,071,900 | \$ 17,227,000 |
| | Ending Fund Balance | \$ 16,625,240 | \$ 9,083,340 | \$ 9,136,820 |
| | TOTAL FUND | \$ 25,331,171 | \$ 27,155,240 | \$ 26,363,820 |

1. This amount is reserved for the second synthetic turf multi-purpose field with lights at Ingelwood Middle School, subject to successful negotiations on the Internlocal Agreement with the Lake WA School District.

City of Sammamish
Transportation Capital Improvement Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | \$ 29,965,618 | \$ 26,723,508 | \$ 4,691,018 |
| 340-000-318-35-00-00 | Real Estate Excise Tax - #2 | \$ 7,210,971 | \$ 6,000,000 | \$ 6,400,000 |
| | TOTAL TAXES | \$ 7,210,971 | \$ 6,000,000 | \$ 6,400,000 |
| 340-000-333-20-20-00 | Federal Grants (1) | \$ - | \$ 2,505,750 | \$ - |
| 340-000-334-03-80-00 | Transprt Imprvemnt Board Grant | 1,226,940 | 2,773,060 | - |
| | TOTAL INTERGOVERNMENTAL | \$ 1,226,940 | \$ 5,278,810 | \$ - |
| 340-000-345-85-01-00 | Traffic Impact Fees MPS | \$ 5,021,732 | \$ 5,500,000 | \$ 1,320,000 |
| 340-000-345-86-00-00 | SEPA/Mitigation Fees | 563,544 | - | - |
| | CHARGES FOR GOODS & SVCS | \$ 5,585,276 | \$ 5,500,000 | \$ 1,320,000 |
| 340-000-361-11-00-00 | Investment Interest | \$ 728,528 | \$ 230,000 | \$ 100,000 |
| 340-000-367-12-00-00 | Contributions - Private Source | 28,140 | - | - |
| | TOTAL MISCELLANEOUS | \$ 756,668 | \$ 230,000 | \$ 100,000 |
| 340-000-397-00-00-01 | Oper Trnsfrs - General Fund (2) | \$ 4,350,000 | \$ - | \$ - |
| | TOTAL NONREVENUES | \$ 4,350,000 | \$ - | \$ - |
| | TOTAL REVENUES | \$ 19,129,855 | \$ 17,008,810 | \$ 7,820,000 |
| | TOTAL FUND | \$ 49,095,473 | \$ 43,732,318 | \$ 12,511,018 |

Transportation Capital Improvement Fund Expenditures

2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|---|----------------------|---------------------|---------------------|
| | 244th Ave Phase I | | | |
| 340-112-595-10-63-00 | 244th Ave Phase 1- Improvements | \$ 7,885 | \$ - | \$ - |
| | Intersection Improvements | | | |
| 340-115-595-30-63-00 | Intersection Improvements | 789,867 | 760,000 | 100,000 |
| | Neighborhood Projects | | | |
| 340-117-595-30-63-00 | Neighborhood Projects | 181,052 | 200,000 | - |
| | Sidewalk Program | | | |
| 340-118-595-61-63-00 | Sidewalk Program | - | 320,000 | 400,000 |
| | Flashing Yellow Turn Signals | | | |
| 340-154-595-30-63-00 | Flashing Yellow Turn Signals | 365,394 | 435,000 | - |
| | School Safety Zone Improvements | | | |
| 340-160-595-61-63-00 | School Safety Zone Improvements | 14,522 | 185,000 | 50,000 |
| | Street Lighting Program | | | |
| 340-132-595-63-63-00 | Street Lighting Program | 20,055 | 30,000 | 15,000 |
| | Capital Contingency Reserve | | | |
| 340-136-595-95-67-01 | Capital Contingency Reserve | - | 1,000,000 | 301,200 |
| | 212th Snake Hill Improvements | | | |
| 340-136-595-95-67-02 | 212th Way SE/Snake Hill Improvements | 8,181,293 | - | - |
| | ELS Pkwy-Inglewood to NE 26th | | | |
| 340-137-595-30-63-00 | ELS Pkwy-Inglewood to NE 26th | 6,132 | - | - |
| | ELSPkwy/Louis Thompson Rd Int. | | | |
| 340-139-595-30-63-00 | ELS Pkwy/Louis Thompson Rd Int | 1,073,509 | - | - |
| | Issaquah/Fall City Road | | | |
| 340-150-595-10-63-00 | Issaquah/Fall City Road Phase 1 | 2,544,620 | 23,300,000 | 2,000,000 |
| 340-150-595-10-63-02 | Issaquah/Fall City Road Phase 2 | 1,895 | 1,500,000 | 550,000 |
| | 218th Ave SE | | | |
| 340-152-595-30-63-00 | 218th Ave/216th Ave: SE 4th St to Inglewood | - | 250,000 | - |
| | Intelligent Transportation System | | | |
| 340-165-595-30-63-00 | ITS Phase 2. 228th-NE 12th ST to SR 202 | - | 2,317,000 | 500,000 |
| 340-173-595-30-63-00 | ITS Phase 3. Closed circuit TV | - | - | 100,000 |
| | SE 4th Street | | | |
| 340-157-595-30-63-00 | SE 4th Street | 6,057,398 | 6,750,000 | - |
| | SE 8th Street | | | |
| 340-166-595-30-63-00 | 8th St/218 Ave: 212th Ave SE to SE 4th St | - | 250,000 | - |
| | 228th Ave SE | | | |
| 340-158-595-30-63-00 | 228th Ave SE-Added SB Lane @IPLR | 5,232 | - | - |
| 340-167-595-30-63-00 | 228th & SE 8th Intersection | - | 500,000 | - |
| | Sahalee Way | | | |
| 340-162-595-30-63-00 | Sahalee Way -NE 25th Way to City limits | 7,298 | - | - |
| 340-171-595-30-63-00 | Sahalee Way -NE 28th/233rd Signal | - | 230,000 | - |
| 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 |
| | Issaquah Pine Lake Road | | | |
| 340-169-595-30-63-00 | Iss Pine Lake Road Design | 373,937 | 3,900,000 | 600,000 |
| | SE 32nd Street | | | |
| 340-172-595-30-63-00 | SE 32nd/244th Intersection | - | 110,000 | - |
| | Non-motorized | | | |
| 340-410-595-62-63-00 | Projects to be determined by Council | 141,348 | 615,001 | - |
| | 244th ave NE | | | |
| 340-405-595-62-63-00 | 244th Ave NE Non-motorized Impvmt | 658 | - | - |
| | Ingelwood Hill | | | |
| 340-406-595-62-63-00 | Inglewood Hill Road Imprvmt | 776,773 | - | - |
| | 244th Ave SE 24th to SE 32nd | | | |
| 340-407-595-62-63-00 | 244th Ave SE 24th to SE 32nd St | 214,924 | - | - |
| | 212th Ave Gap Project | | | |
| 340-409-595-30-63-00 | 212th Ave Gap Project | 517,506 | - | - |
| | SE 32nd/244th AVE SE All-way Stop | | | |
| 340-411-595-30-63-00 | SE 32nd/244th AVE SE All-way Stop 2017 | - | - | 150,000 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-----------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------|
| | ADA Barrier Removal | | | |
| 340-412-595-30-63-00 | ADA Barrier Removal | - | - | 746,500 |
| | TOTAL CAPITAL | \$ 21,281,298 | \$ 42,652,001 | \$ 7,525,200 |
| 340-000-597-00-00-21 | Oper Trnsfr - Debt Svc PWTF | - | \$ - | \$ 536,000 |
| 340-000-597-00-55-21 | Oper Trnsfr - Debt Svc PWTF | 1,090,667 | 1,079,999 | - |
| | TOTAL INTERFUND | \$ 1,090,667 | \$ 1,079,999 | \$ 536,000 |
| | TOTAL EXPENDITURES | \$ 22,371,965 | \$ 43,732,000 | \$ 8,061,200 |
| | Ending Fund Balance | \$ 26,723,508 | \$ 318 | \$ 4,449,818 |
| | TOTAL FUND | \$ 49,095,473 | \$ 43,732,318 | \$ 12,511,018 |

City of Sammamish
Surface Water Management Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | \$ 2,772,376 | \$ 3,368,706 | \$ 4,835,747 |
| 408-000-337-07-00-00 | King Conservation District Grant | \$ 60,823 | \$ - | \$ - |
| | TOTAL INTERGOVERNMENTAL | \$ 60,823 | \$ - | \$ - |
| 408-000-343-10-00-00 | Surface Water Fees | \$ 11,382,384 | \$ 16,066,000 | \$ 18,213,500 |
| 408-000-345-11-00-00 | Beaver Lake Mgmt Dist Fees | 63,707 | 99,000 | 120,000 |
| | CHARGES FOR GOODS & SVCS | \$ 11,446,091 | \$ 16,165,000 | \$ 18,333,500 |
| 408-000-361-11-00-00 | Interest Income | \$ 59,851 | \$ 50,000 | \$ 100,000 |
| 408-000-367-12-00-00 | Contributions-HOA Monitoring (1) | 18,408 | 64,000 | 24,000 |
| 408-000-369-90-01-00 | Miscellaneous | 32,244 | - | - |
| | TOTAL MISCELLANEOUS | \$ 110,503 | \$ 114,000 | \$ 124,000 |
| | TOTAL REVENUES | \$ 11,617,417 | \$ 16,279,000 | \$ 18,457,500 |
| | TOTAL FUND | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |

(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
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|--|----------------------|---------------------|---------------------|
| Administration | | | | |
| 408-000-531-31-11-00 | Salaries | \$ 290,722 | \$ 332,400 | \$ 372,700 |
| 408-000-531-31-12-00 | Overtime | 42 | - | 2,000 |
| 408-000-531-31-21-00 | Benefits | 115,617 | 135,600 | 162,800 |
| TOTAL PERSONNEL | | \$ 406,381 | \$ 468,000 | \$ 537,500 |
| 408-000-531-31-31-00 | Office & Operating Supplies | \$ 2,048 | \$ 1,420 | \$ 1,400 |
| 408-000-531-31-31-01 | Meetings Expense | 425 | 1,400 | 1,400 |
| 408-000-531-31-32-00 | Fuel | 4,564 | 4,000 | 4,000 |
| TOTAL SUPPLIES | | \$ 7,037 | \$ 6,820 | \$ 6,800 |
| 408-000-531-31-41-00 | Professional Services (1) | \$ 210,120 | \$ 96,500 | \$ 157,500 |
| 408-000-531-31-41-01 | Professional Services-Studies | 60,043 | - | 15,000 |
| 408-000-531-31-41-51 | Professional Services-Intergovt. (2) | - | - | 194,100 |
| 408-000-531-31-41-52 | I/G Services-Beaver Lake Mgmt District | - | - | 151,000 |
| 408-000-531-31-41-53 | Intergovernmental Taxes (3) | - | - | 297,000 |
| 408-000-531-31-41-99 | Operating Contingency | - | 20,000 | 20,000 |
| 408-000-531-31-43-00 | Travel | 79 | 740 | 1,100 |
| 408-000-531-31-49-03 | Training | 218 | 3,770 | 3,300 |
| TOTAL SERVICES & CHARGES | | \$ 270,460 | \$ 121,010 | \$ 839,000 |
| 408-000-531-31-51-00 | Intergovernmental Services | \$ 228,986 | \$ 188,900 | \$ - |
| 408-000-531-31-53-00 | Intergovernmental Taxes | 187,358 | 241,000 | - |
| TOTAL INTERGOVERNMENTAL | | \$ 416,344 | \$ 429,900 | \$ - |
| TOTAL ADMINISTRATION | | \$ 1,100,222 | \$ 1,025,730 | \$ 1,383,300 |
| Planning Section | | | | |
| 408-000-531-33-41-01 | Zackuse Creek Basin Plan | \$ - | \$ 50,000 | \$ - |
| 408-000-531-33-41-02 | Laughing Jacobs Creek Basin Plan | - | 375,000 | 50,000 |
| 408-000-531-33-41-03 | Town Center Regional Stormwater Plan | - | 400,000 | - |
| 408-000-531-33-41-04 | Pine Lake Creek Basin Plan | - | - | 200,000 |
| TOTAL SERVICES & CHARGES | | \$ - | \$ 825,000 | \$ 250,000 |
| TOTAL PLANNING | | \$ - | \$ 825,000 | \$ 250,000 |
| Engineering | | | | |
| 408-000-531-32-11-00 | Salaries | \$ 1,291,458 | \$ 1,716,700 | \$ 1,695,200 |
| 408-000-531-32-11-00 | Intern | - | - | 28,000 |
| 408-000-531-32-12-00 | Overtime | 3,439 | 2,030 | 2,000 |
| 408-000-531-32-21-00 | Benefits | 554,076 | 754,400 | 617,100 |
| TOTAL PERSONNEL | | \$ 1,848,973 | \$ 2,473,130 | \$ 2,342,300 |
| 408-000-531-32-31-00 | Office & Operating Supplies | \$ 5,044 | \$ 37,854 | \$ 34,000 |
| 408-000-531-32-31-01 | Meetings | 197 | 3,040 | 3,400 |
| 408-000-531-32-31-04 | Safety Clothing & Equipment | 1,615 | 1,620 | 1,500 |
| 408-000-531-32-32-00 | Fuel | 3,225 | 3,040 | 4,000 |
| 408-000-531-32-34-00 | Maps and publications | - | 400 | 400 |
| 408-000-531-32-35-00 | Small Tools & Minor Equipment | 5,499 | 3,040 | 3,000 |
| TOTAL SUPPLIES | | \$ 15,580 | \$ 48,994 | \$ 46,300 |
| 408-000-531-32-41-00 | Professional Services (4) | \$ 273,773 | \$ 583,900 | \$ 1,270,000 |
| 408-000-531-32-41-02 | Engineering Services | - | 70,900 | - |
| 408-000-531-32-41-05 | Beaver Management Program | - | 30,000 | - |
| 408-000-531-32-42-00 | Communications | 6,874 | 8,500 | 6,000 |
| 408-000-531-32-43-00 | Travel | 1,078 | 1,820 | 2,000 |
| 408-000-531-32-48-00 | Repairs & Maintenance | 47 | - | - |
| 408-000-531-32-49-01 | Memberships (8) | 894 | 2,430 | 1,900 |
| 408-000-531-32-49-03 | Training | 8,481 | 6,200 | 10,200 |
| TOTAL SERVICES & CHARGES | | \$ 291,147 | \$ 703,750 | \$ 1,290,100 |
| 408-000-594-53-64-00 | Machinery & Equipment | \$ - | \$ 40,000 | \$ - |
| TOTAL CAPITAL | | \$ - | \$ 40,000 | \$ - |
| TOTAL ENGINEERING | | \$ 2,155,700 | \$ 3,265,874 | \$ 3,678,700 |

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|-------------------------------------|---|----------------------|----------------------|----------------------|
| Maintenance & Operations | | | | |
| 408-000-531-35-11-00 | Salaries | \$ 709,357 | \$ 913,700 | \$ 1,022,500 |
| 408-000-531-35-12-00 | Overtime | 28,660 | 20,000 | 32,000 |
| 408-000-531-35-14-00 | Standby Pay | 11,465 | 9,000 | 17,600 |
| 408-000-531-35-21-00 | Benefits | 358,256 | 537,400 | 553,900 |
| | TOTAL PERSONNEL | \$ 1,107,738 | \$ 1,480,100 | \$ 1,626,000 |
| 408-000-531-35-31-00 | Office & Operating Supplies | \$ 107,076 | \$ 321,150 | \$ 249,300 |
| 408-000-531-35-31-01 | Meeting Expense | 143 | - | - |
| 408-000-531-35-31-04 | Safety Clothing & Equipment | 12,181 | 12,750 | 15,600 |
| 408-000-531-35-31-06 | Signs & Markers | 2,695 | - | - |
| 408-000-531-35-32-00 | Fuel | 29,977 | 48,600 | 48,000 |
| 408-000-531-35-35-00 | Small Tools & Minor Equipment | 32,524 | 6,480 | 6,400 |
| | TOTAL SUPPLIES | \$ 184,596 | \$ 388,980 | \$ 319,300 |
| 408-000-531-35-41-00 | Professional Services (6) | \$ 1,582,944 | \$ 3,299,300 | \$ 2,888,000 |
| 408-000-531-35-41-01 | Professional Services-General Fund (7) | 93,000 | 284,000 | 515,818 |
| 408-000-531-35-41-05 | Beaver Management Program | - | - | 40,000 |
| 408-000-531-35-42-00 | Communications | 10,440 | 21,020 | 6,000 |
| 408-000-531-35-43-00 | Travel | 23 | 2,000 | 1,800 |
| 408-000-531-35-45-00 | Operating Rentals & Leases | 13,944 | 42,720 | 42,200 |
| 408-000-531-35-47-00 | Utility Services | 32,311 | 81,800 | 83,000 |
| 408-000-531-35-48-00 | Repair & Maintenance | 4,764 | 66,800 | 66,000 |
| 408-000-531-35-49-00 | Miscellaneous | 154 | - | - |
| 408-000-531-35-49-03 | Training | 7,427 | 43,620 | 29,700 |
| | TOTAL SERVICES & CHARGES | \$ 1,745,007 | \$ 3,841,260 | \$ 3,672,518 |
| 408-000-553-70-51-00 | Intergovernmental Services | \$ 57,211 | \$ - | \$ - |
| 408-000-531-35-41-51 | I/G Services-Beaver Lake Mgmt District | - | 99,000 | - |
| | TOTAL INTERGOVERNMENTAL | \$ 57,211 | \$ 99,000 | \$ - |
| 408-000-594-35-64-00 | Machinery & Equipment (5) | \$ 228,083 | \$ - | \$ 7,500 |
| | TOTAL CAPITAL | \$ 228,083 | \$ - | \$ 7,500 |
| | TOTAL MAINTENANCE & OPERATIONS | \$ 3,322,635 | \$ 5,809,340 | \$ 5,625,318 |
| Total Transfers Section | | | | |
| 408-000-597-00-55-48 | Operating Transfers - CIP | \$ 3,865,000 | \$ 4,735,100 | \$ - |
| 408-000-597-00-00-48 | Operating Transfers - CIP | - | - | 5,247,000 |
| 408-000-531-35-49-51 | SWM - Fleet Repl | 66,498 | 81,786 | 95,740 |
| 408-000-531-35-48-51 | SWM - Fleet R&M | 57,932 | 38,910 | 112,439 |
| 408-000-531-39-41-52 | Interfund - Technology | 364,000 | 745,850 | 711,934 |
| 408-000-531-39-46-53 | Interfund - Risk Management | 89,100 | 104,900 | 131,100 |
| | TOTAL TRANSFERS | \$ 4,442,530 | \$ 5,706,546 | \$ 6,298,213 |
| | TOTAL EXPENSES | \$ 11,021,087 | \$ 16,632,490 | \$ 17,235,531 |
| | Ending Fund Balance | \$ 3,368,706 | \$ 3,015,216 | \$ 6,057,716 |
| | TOTAL FUND | \$ 14,389,793 | \$ 19,647,706 | \$ 23,293,247 |

- (1) Charge by King County to bill for stormwater fees. 1% of revenue billed plus a flat fee per account.
- (2) Annual National Pollutant Discharge System (NPDES) permit fees, water monitoring, WRIA 8 cost share.
- (3) State B&O taxes on stormwater revenue.
- (4) 2021-228th repair \$530,000. Water quality monitoring, stormwater outreach education, biologist to help with permitting, geotechnical consultant, watershed planning, source control programming.
- (5) 25% of the cost of a mechanic's lift to maintain vehicles and equipment.
- (6) Street sweeping, storm system vactoring, storm vault filter replacements, ditch cleaning, and storm pond mowing services. Based on NPDES maintenance requirements.
- (7) Reimbursement for facility expenses paid by the General Fund.
- (8) 1/3 of membership costs for PE license renewals, American Public Works Association.

City of Sammamish
Surface Water Capital Projects Fund Revenues
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ 3,506,554 | \$ 3,287,335 | \$ 2,518,780 |
| 438-000-337-07-01-00 | KC Waterworks Grant | \$ 96,979 | \$ - | \$ - |
| 438-000-337-07-05-00 | KC Flood Reduction Grant | 1,183,554 | - | - |
| | TOTAL INTERGOVERNMENTAL | \$ 1,280,533 | \$ - | \$ - |
| 438-000-361-11-00-00 | Interest Income | \$ 101,193 | \$ - | \$ 40,000 |
| | TOTAL MISCELLANEOUS | \$ 101,193 | \$ - | \$ 40,000 |
| 438-000-379-00-00-00 | Developer Contribution Fees | \$ 1,401,110 | \$ 1,690,000 | \$ 550,000 |
| 438-000-397-48-04-08 | Oper Trnsfrs - Storm Oper Fund | 3,865,000 | 4,735,100 | 5,247,000 |
| | TOTAL NONREVENUES | \$ 5,266,110 | \$ 6,425,100 | \$ 5,797,000 |
| | TOTAL REVENUES | \$ 6,647,836 | \$ 6,425,100 | \$ 5,837,000 |
| | TOTAL FUND | \$ 10,154,390 | \$ 9,712,435 | \$ 8,355,780 |

City of Sammamish
Surface Water Capital Projects Fund Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--|----------------------|---------------------|---------------------|
| | Sidewalk Program | | | |
| 438-318-595-40-63-00 | Sidewalk Program | \$ - | \$ 50,000 | \$ 50,000 |
| | George Davis Creek | | | |
| 438-472-595-40-63-00 | George Davis Creek Fish Passage | 36,923 | 2,450,000 | 3,050,000 |
| | Zackuse Creek | | | |
| 438-431-595-40-63-00 | Fish Passage Culvert/Stream Restor. | 2,196,434 | - | - |
| 438-432-531-32-41-00 | Basin Plan | 144,066 | - | - |
| | Louis Thompson Hill Road | | | |
| 438-433-595-40-63-00 | Drainage Improvements (1) | 24,200 | - | - |
| 438-434-595-40-63-00 | High Density Storm Pipe | 228,666 | - | - |
| | Property Acquisiton Fund | | | |
| 438-441-595-40-61-00 | Property Acquisition Fund | 9,545 | 600,000 | 500,000 |
| | Sahalee Way Tightline | | | |
| 438-435-595-40-63-00 | Sahalee Way Tightline | 302,982 | - | - |
| | Opportunity Fund | | | |
| 438-442-595-40-63-00 | Opportunity Fund-City Match | - | 200,000 | 100,000 |
| | Ebright Creek | | | |
| 438-473-595-40-63-00 | Ebright Creek Fish Passage Culvert | - | 350,000 | 1,600,000 |
| | Hazel Wolf Culvert Improvement | | | |
| 438-480-595-40-63-00 | Hazel Wolf Culvert Improvement | | | 650,000 |
| | Drainage Resolutions and Major Stormwater Repairs | | | |
| 438-413-595-40-63-00 | Drainage Capital Resolutions | 74,216 | 500,000 | 200,000 |
| 438-456-531-32-41-00 | Beaver Management Program | 17,375 | - | - |
| 438-461-595-40-63-00 | Inglewood Neighborhood Drainage | 815,844 | - | - |
| 438-474-595-40-63-00 | Basin Plan Project Implementation | - | 300,000 | 400,000 |
| 438-481-595-40-63-00 | 248th Ave Culvert, SE 21st to SE 24th | - | - | 150,000 |
| 438-475-595-40-63-00 | Loree Estates Outfall Diversion | - | 250,000 | 250,000 |
| 438-476-595-40-63-00 | Storm Retrofit | - | 100,000 | - |
| | Stormwater Component of Transportation Projects | | | |
| 438-468-595-40-63-00 | Snake Hill Roadway Improvements | 2,686,278 | - | - |
| 438-470-595-40-63-00 | SE 4th St. Improvements | 201,066 | 1,285,718 | - |
| 438-437-595-40-63-00 | Iss/Fall City Rd. 42nd Ave to Klahanie Dr | - | 515,923 | 300,000 |
| 438-438-595-40-63-00 | 212th Gap: SE 24th to Crossings | 76,000 | - | - |
| 438-466-595-40-63-00 | Future non-motorized | - | 250,000 | 250,000 |
| 438-315-595-40-63-00 | Intersection and safety improvements | - | 50,000 | 50,000 |
| 438-477-595-40-63-00 | Neighborhood TIP projects | - | 30,000 | 30,000 |
| 438-478-595-40-63-00 | IPLR: Klahanie to SE 32nd | - | 40,000 | - |
| 438-479-595-40-63-00 | New concurrency projects | - | 150,000 | - |
| | TOTAL CAPITAL | \$ 6,813,595 | \$ 7,121,641 | \$ 7,580,000 |
| 438-000-582-38-79-99 | KC Contract 1999 Principal | \$ 69,336 | \$ 37,414 | \$ - |
| 438-000-582-38-79-01 | KC Contract 2001 Principal | 16,475 | 18,158 | 9,768 |
| 438-000-592-38-89-01 | KC Contract 2001 Interest | 4,037 | 2,354 | 488 |
| 438-000-592-38-89-99 | KC Contract 1999 Interest | 9,423 | 1,965 | - |
| | TOTAL DEBT PMTS | \$ 99,271 | \$ 59,891 | \$ 10,256 |
| | TOTAL EXPENSES | \$ 6,912,866 | \$ 7,181,532 | \$ 7,590,256 |
| | Ending Fund Balance (1) | \$ 3,241,524 | \$ 2,530,903 | \$ 765,524 |
| | TOTAL FUND | \$ 10,154,390 | \$ 9,712,435 | \$ 8,355,780 |

(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 12/31/2019 = \$631,361

City of Sammamish
Equipment Rental & Replacement Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ 1,022,162 | \$ 940,923 | \$ 1,384,444 |
| 501-000-349-30-00-10 | Fleet R&M Charge-GF | \$ 103,012 | \$ 104,996 | \$ 417,463 |
| 501-000-349-30-10-10 | Fleet R&M Charge-St Fund | 139,052 | 156,094 | - |
| 501-000-349-30-40-80 | Fleet R&M Charge-SWM | 57,936 | 38,910 | 112,439 |
| | TOTAL CHARGES FOR SVCS | \$ 300,000 | \$ 300,000 | \$ 529,902 |
| 501-000-361-11-00-00 | Investment Interest | \$ 24,744 | \$ 20,000 | \$ 30,000 |
| 501-000-362-20-00-10 | Fleet Repl. Charge-GF | 255,934 | 679,536 | 842,032 |
| 501-000-362-20-10-10 | Fleet Repl. Charge-St. Fund | 269,360 | 371,502 | - |
| 501-000-362-20-40-80 | Fleet Repl. Charge-SWM | 66,498 | 81,786 | 95,740 |
| | TOTAL MISCELLANEOUS | \$ 616,536 | \$ 1,152,824 | \$ 967,772 |
| 501-000-395-10-00-00 | Sale of Capital Assets | \$ 124,625 | \$ 100,000 | \$ 124,000 |
| 501-000-395-20-00-00 | Compensation-Loss/Impair | 63,525 | - | - |
| | TOTAL NON REVENUES | \$ 188,150 | \$ 100,000 | \$ 124,000 |
| | TOTAL REVENUES | \$ 1,104,686 | \$ 1,552,824 | \$ 1,621,674 |
| | TOTAL FUND | \$ 2,126,848 | \$ 2,493,747 | \$ 3,006,118 |

City of Sammamish
Equipment Rental & Replacement Fund Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|--|----------------------|---------------------|---------------------|
| 501-000-548-65-31-00 | Vehicle/Equipment Supplies | \$ 57,683 | \$ - | \$ 30,000 |
| 501-000-548-65-35-00 | Small Tools & Equipment | 3,448 | - | 20,000 |
| 501-000-548-65-41-00 | Professional Services | 28,254 | - | 19,690 |
| 501-000-548-65-48-00 | Repairs and Maintenance-Labor (2) | 184,855 | 300,000 | 361,214 |
| 501-000-548-65-48-01 | Repairs and Maintenance-City Hall | 5,153 | - | - |
| 501-000-548-65-48-02 | Repairs and Maintenance-Parks | 13,710 | - | - |
| 501-000-548-65-48-03 | Repairs and Maintenance-PW | 19,147 | - | - |
| 501-000-548-65-48-04 | Repairs and Maintenance-Equipment | 41,234 | - | - |
| 501-000-548-65-48-07 | Repairs and Maintenance-Parts | - | - | 99,000 |
| | TOTAL SERVICES & CHARGES | \$ 353,484 | \$ 300,000 | \$ 529,904 |
| 501-000-594-48-64-00 | Machinery & Equipment (1) | \$ 832,442 | \$ 897,468 | \$ 319,765 |
| | TOTAL MACHINERY & EQUIPMENT | \$ 832,442 | \$ 897,468 | \$ 319,765 |
| | TOTAL EXPENSES | \$ 1,185,926 | \$ 1,197,468 | \$ 849,669 |
| | Ending Fund Balance* | \$ 940,922 | \$ 1,296,279 | \$ 2,156,449 |
| | TOTAL FUND | \$ 2,126,848 | \$ 2,493,747 | \$ 3,006,118 |

- (1) Replacement of vehicles and equipment listed below.
(2) Contract mechanic 2021, repair shops.

2021

\$74,342 V037 2012 Ford F450 4X4 Super Cab
\$73,548 V044 2013 Ford F450 2WD Super Cab Flatbed
\$14,812 E119 John Deere Bunker Rake

2022

\$80,915 V045 2013 Ford F450 4X4 Crew Cab Flatbed
\$76,148 V046 2013 Ford F450 4X4 Crew Cab Flatbed

City of Sammamish
Information Technology Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ 439,433 | \$ 416,377 | \$ 1,133,944 |
| 502-000-349-80-00-01 | Interfund - General Fund | \$ 2,236,000 | \$ 4,600,600 | \$ 4,994,766 |
| 502-000-349-80-04-08 | Interfund Services - Storm | 364,000 | 745,850 | 711,934 |
| | CHARGES FOR GOODS & SVCS | \$ 2,600,000 | \$ 5,346,450 | \$ 5,706,700 |
| 502-000-361-11-00-00 | Interest Income | \$ 10,994 | \$ 6,000 | \$ 15,000 |
| | TOTAL MISCELLANEOUS | \$ 10,994 | \$ 6,000 | \$ 15,000 |
| | TOTAL REVENUES | \$ 2,610,994 | \$ 5,352,450 | \$ 5,721,700 |
| | TOTAL FUND | \$ 3,050,427 | \$ 5,768,827 | \$ 6,855,644 |

City of Sammamish
Information Technology Fund Expenditures
2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 502-000-518-81-11-00 | Salaries | \$ 703,108 | \$ 1,853,400 | \$ 2,047,600 |
| 502-000-518-81-12-00 | Overtime | 5,827 | 5,000 | 10,000 |
| 502-000-518-81-13-00 | Intern | - | - | 8,500 |
| 502-000-518-81-21-00 | Benefits | 266,832 | 827,600 | 805,200 |
| | TOTAL PERSONNEL | \$ 975,767 | \$ 2,686,000 | \$ 2,871,300 |
| 502-000-518-81-31-00 | Office & Operating Supplies | \$ 80,091 | \$ 42,950 | \$ 40,000 |
| 502-000-518-81-35-00 | Small Tools & Minor Equipment | 185,048 | 391,000 | 436,000 |
| | TOTAL SUPPLIES | \$ 265,139 | \$ 433,950 | \$ 476,000 |
| 502-000-518-81-41-00 | Prof Svcs. contracted support (1) | \$ 422,559 | \$ 890,000 | \$ 1,060,000 |
| 502-000-518-81-41-01 | Prof Svcs.-ortho photography | - | 140,000 | 140,000 |
| 502-000-518-81-41-51 | Intergovernmental Services | - | - | 150,000 |
| 502-000-518-81-42-00 | Communications | 9,572 | 14,500 | 14,000 |
| 502-000-518-81-43-00 | Travel | 18 | 9,500 | 4,000 |
| 502-000-518-81-45-00 | Operating Rentals | 8,727 | 52,000 | 55,000 |
| 502-000-518-81-48-00 | Repair & Maintenance (2) | 625,122 | 677,500 | 940,000 |
| 502-000-518-81-48-01 | Council Chambers AV Repair/Mntnce | - | 100,000 | 100,000 |
| 502-000-518-81-49-01 | Memberships | 75 | 100 | 400 |
| 502-000-518-81-49-03 | Training - Seminars/Conference | 8,702 | 56,000 | 86,000 |
| | TOTAL SERVICES & CHARGES | \$ 1,074,775 | \$ 1,939,600 | \$ 2,549,400 |
| 502-000-518-81-51-00 | Intergovernmental Services | \$ 177,523 | \$ 150,000 | \$ - |
| | INTERGOVERNMENTAL SERVICES | \$ 177,523 | \$ 150,000 | \$ - |
| 502-000-594-18-64-00 | Machinery & Equipment | \$ 140,846 | \$ 260,000 | \$ 450,000 |
| | TOTAL CAPITAL | \$ 140,846 | \$ 260,000 | \$ 450,000 |
| | TOTAL EXPENSES | \$ 2,634,050 | \$ 5,469,550 | \$ 6,346,700 |
| | Ending Fund Balance | \$ 416,377 | \$ 299,277 | \$ 508,944 |
| | TOTAL FUND | \$ 3,050,427 | \$ 5,768,827 | \$ 6,855,644 |

(1) Software licenses: ERSI, AWC-GIS consortium, Office 365 G5, Microsoft (2022), SiteImprove, VPN Security, Message Export-Clerk PRR, ERMS, Coms Professional Service, FireEye, Cisco Meraki, Watchguard, MalwareBytes, Paessler, VMWare, Veeam.

(2) City-wide software maintenance: iCompass, Springbrook, Sympro, Volunteer Tracking, Parks Planning, Perfect Mind, Tableau, Survey Monkey, GoToMeeting, Zoom, Hightail, Castus.

City of Sammamish
Risk Management Fund Revenues
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-----------------------------------|----------------------|---------------------|---------------------|
| | Beginning Fund Balance | \$ 395,941 | \$ 345,957 | \$ 375,503 |
| 503-000-349-91-00-01 | Interfund - General Fund | \$ 570,900 | \$ 672,300 | \$ 919,900 |
| 503-000-349-91-04-08 | Interfund - Storm Oper Fund | 89,100 | 104,900 | 131,100 |
| | TOTAL CHARGES FOR SERVICES | \$ 660,000 | \$ 777,200 | \$ 1,051,000 |
| 503-000-361-11-00-00 | Interest Income | \$ 6,071 | \$ 1,000 | \$ 6,000 |
| | TOTAL MISCELLANEOUS | \$ 6,071 | \$ 1,000 | \$ 6,000 |
| | TOTAL REVENUES | \$ 666,071 | \$ 778,200 | \$ 1,057,000 |
| | TOTAL FUND | \$ 1,062,012 | \$ 1,124,157 | \$ 1,432,503 |

City of Sammamish
Risk Management Fund Expenditures
 2021/2022 Biennial Budget Process

| Account Number | Description | 2017-2018 Actuals | 2019-2020 Budget | 2021-2022 Budget |
|----------------------|-------------------------------------|----------------------|---------------------|---------------------|
| 503-000-517-70-22-00 | Unemployment Benefits | \$ 57,662 | \$ 120,000 | \$ 110,000 |
| | TOTAL PERSONNEL | \$ 57,662 | \$ 120,000 | \$ 110,000 |
| 503-000-518-90-41-00 | Professional Services | \$ 9,482 | \$ - | \$ - |
| 503-000-518-90-46-00 | Insurance | 646,960 | 671,200 | 935,000 |
| 503-000-518-90-49-00 | Program Preventative Actions (1) | 1,950 | 6,000 | 6,000 |
| | TOTAL SERVICES & CHARGES | \$ 658,392 | \$ 677,200 | \$ 941,000 |
| | TOTAL EXPENSES | \$ 716,054 | \$ 797,200 | \$ 1,051,000 |
| | Ending Fund Balance | \$ 345,958 | \$ 326,957 | \$ 381,503 |
| | TOTAL FUND | \$ 1,062,012 | \$ 1,124,157 | \$ 1,432,503 |

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

LONG-TERM FINANCIAL FORECAST

General Fund (Includes Street Operating Fund)

2021- 2026 Financial Forecast (\$ in thousands)

| | 2021 Budget | 2022 Budget | 2023 Estimate | 2024 Estimate | 2025 Estimate | 2026 Estimate |
|---------------------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| Beginning Balance | \$29,025 | \$36,541 | \$31,319 | \$27,433 | \$21,778 | \$14,207 |
| Property Tax | \$31,600 | \$31,800 | \$32,200 | \$32,600 | \$33,000 | \$33,400 |
| Sales Tax | \$5,448 | \$5,948 | \$6,245 | \$6,558 | \$6,886 | \$7,230 |
| Criminal Justice Sales Tax | \$1,700 | \$1,900 | \$1,995 | \$2,095 | \$2,199 | \$2,309 |
| Street Fuel Tax | \$1,263 | \$1,463 | \$1,498 | \$1,534 | \$1,571 | \$1,609 |
| Taxes Subtotal | \$40,011 | \$41,111 | \$41,939 | \$42,787 | \$43,656 | \$44,548 |
| Miscellaneous Other Revenue | \$6,969 | \$7,033 | \$7,244 | \$7,461 | \$7,685 | \$7,916 |
| Transfer of Street Fund Balance | \$9,286 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Revenue | \$56,265 | \$48,144 | \$49,183 | \$50,248 | \$51,341 | \$52,464 |
| Personnel Costs | \$15,323 | \$16,376 | \$17,686 | \$19,101 | \$20,629 | \$22,279 |
| Supplies | \$1,615 | \$1,397 | \$1,439 | \$1,482 | \$1,527 | \$1,572 |
| Services | \$10,334 | \$10,406 | \$10,718 | \$11,040 | \$11,371 | \$11,712 |
| Fire Services Contract | \$7,914 | \$8,139 | \$9,115 | \$9,571 | \$10,049 | \$10,552 |
| Police Services Contract | \$8,380 | \$8,569 | \$8,826 | \$9,268 | \$9,731 | \$10,218 |
| Pavement Preservation | \$1,570 | \$1,570 | \$1,617 | \$1,666 | \$1,716 | \$1,767 |
| Interfund | \$3,615 | \$3,560 | \$3,666 | \$3,776 | \$3,890 | \$4,006 |
| Transfers to Capital Funds | \$0 | \$3,350 | \$0 | \$0 | \$0 | \$0 |
| Expenditures | \$48,749 | \$53,367 | \$53,068 | \$55,903 | \$58,912 | \$62,107 |
| Operating Income/(Loss) | \$7,516 | -\$5,222 | -\$3,886 | -\$5,655 | -\$7,571 | -\$9,643 |
| Ending Balance | \$36,541 | \$31,319 | \$27,433 | \$21,778 | \$14,207 | \$4,564 |

2021 revenues include the transfer of the street fund balance of \$9.286 million

| | | | | | | |
|--|---------|---------|---------|---------|---------|---------|
| Reserved (10% of General Fund Operating Revenues) | \$4,572 | \$4,668 | \$4,768 | \$4,871 | \$4,977 | \$5,086 |
|--|---------|---------|---------|---------|---------|---------|

Overview

Sammamish is a young city, incorporated in 1999. Operating revenues exceeded operating expenditures from incorporation through 2019 allowing the city to invest in much needed infrastructure without incurring debt. However, the gap between annual revenues and expenditures has been narrowing each year as the growth in operating costs outpaces projected revenue collections. The 2021-2026 General/Street Fund forecast indicates annual operating expenditures will exceed annual operating revenues in 2022. For the 2021/2022 biennium operating expenditures are \$5.0 million higher than operating revenues, due to the \$9.3 million transfer of the Street Fund ending fund balance. After this biennium, the structural deficit is expected to grow without the addition of a new revenue source or by cutting expenditures. However, for the forecasted period, there is enough in the projected ending fund balance to cover the deficit and retain enough of a balance to cover the reserve requirement.

This significant ending fund balance is available to pay ongoing operating costs if needed as the City Council deliberates on the city's revenue and expenditure options. 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.

The city has several major options for increasing revenues which have been discussed with the City Council along with potential changes in service levels. The revenue options recently discussed include a utility tax, a business tax, and increasing the property tax levy by 1% per year or utilizing the existing banked capacity. In November of 2020, the City Council opted to take half of the banked capacity and to take the allowable 1%. Sammamish has relied on property taxes as its primary source of revenue to date. State law limits the growth in property taxes to 1% annually while expenditures grow at a faster pace.

Revenue Highlights

In 2021, the Street Fund balance of \$9.3 million was transferred into the General Fund and is shown in miscellaneous other revenue. Excluding this transfer, property tax collections account for over 69% of General Fund revenues. In 2020, Council opted to take the 1% annual increase allowed by state law and also chose to take half of the banked capacity. Property tax revenue projections from 2021 through 2026 anticipate a deferral of this allowable 1% revenue option and include increases for new construction only.

Sales tax collections represent 12% of General Fund revenues in 2021, excluding the Street Fund transfer, making it the second largest source. These revenues are conservatively budgeted as the historically highest percentage of these fund has come from contracting/construction and this category fell to 26% of the total from an average of 39% for the prior 3 years. During the pandemic of 2020, there was a shift in consumer preferences to online shopping leading to more sales tax revenue for the City from destination-based sales tax. As retail stores in other cities open back up, it is budgeted that the revenue from these online sales will decline back to historical levels and this combined with the decline in contracting/construction sales will lead to lower sales tax receipts for the budget. For the forecasted years after the budget, sales tax revenues are expected to grow at 5% per year. These same assumptions apply to criminal justice sales tax as it is a shared tax and is expected to grow at 5% per year after the budget years when the effects of Covid-19 are expected to be mitigated.

Miscellaneous other revenues, excluding the street fund balance transfer in 2021, are forecasted to grow 3% per year

Expenditure Highlights

The 2021-2022 budget includes 3 additional new full-time positions bringing the total FTE count in all funds to 134.25 from 131.25 to sustain support of growing operational needs. No new positions are assumed beyond 2022 for the life of the forecast. The new positions for the budget are a city attorney, a paralegal, and a mechanic in 2022. City attorney services were previously provided by contract with an outside legal firm. Although there are only 3 new FTE additions for the City, there has been some movement of positions between departments and between funds. Other personnel changes include an administrative support position, added for Police and the front counter covered by the elimination of the Emergency Manager FTE position which was replaced with contracted services. The Information Technology Fund gave up an Application Analyst FTE position that was converted into a Management Analyst position to be shared between the Administrative Services and the Human/Social Services Departments. Additionally, an FTE that was fully charged to the Surface Water Operating Fund is now partially charged to the General Fund to better account for how their time is spent.

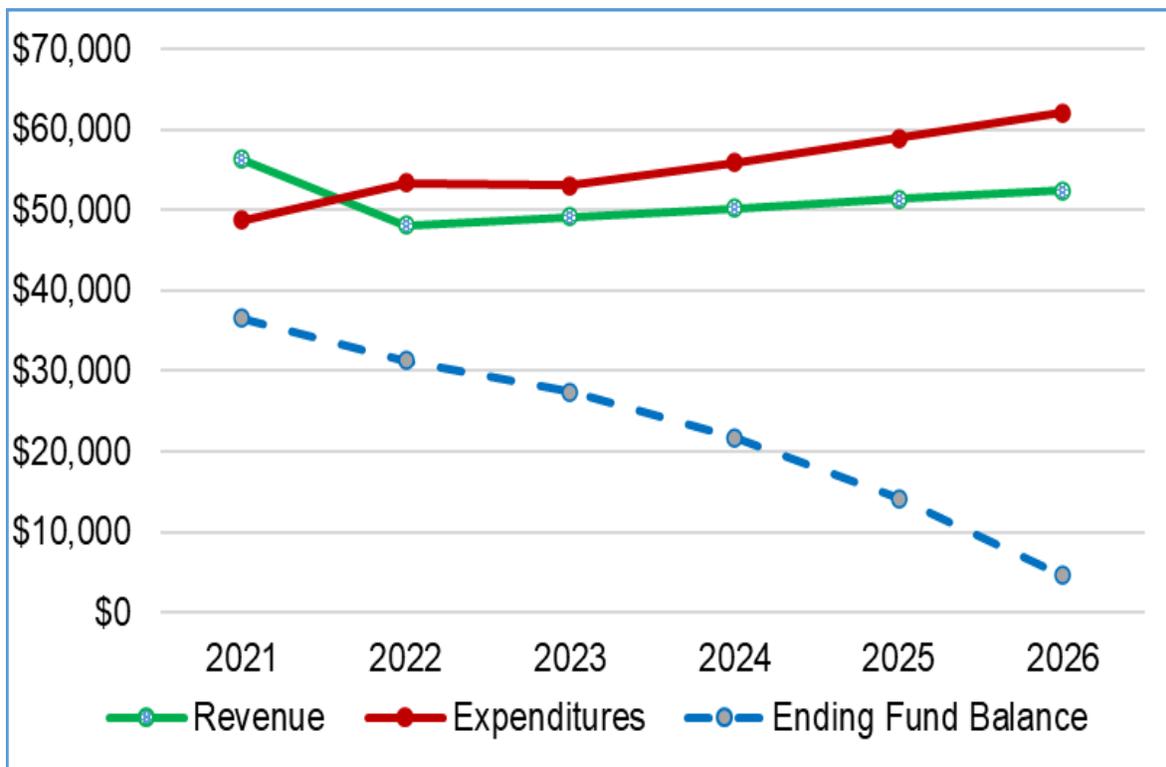
Prior to 2013 the Cost of Living Adjustment (COLA), applied to employee's salaries to keep pace with inflation, was based on the change in the June-to-June CPI-U for the Seattle-Tacoma-Bellevue area.

Beginning in 2013, the COLA is based on the four-year average of the change in CPI-U. As a result, the budget assumes a 2.38% COLA in 2021 and 2.00% in 2022. The budget also includes a 4.5% increase in benefits. Personnel costs including both salaries and benefits are forecasted to grow 8% per year for the forecasted period of 2023-2026. This assumes both step increases in salary and inflationary impacts on both COLA and benefit costs in the future.

For the 2021-2022 budget, the fire services contract was held artificially low due to budget constraints within many cities dealing with the Covid-19 pandemic. The City has already been warned that these contracts will have a higher than normal increase for 2023, therefore the forecast has this expenditure increasing 12% in 2023 and then 5% for the future years.

All other expenditures have been forecast to increase 3% per year.

**General/Street Funds Forecasted Revenue, Expenditures, & Ending Fund Balance
2021– 2026
(\$ in Thousands)**



Surface Water Management Operating Fund

2021 - 2026 Financial Forecast (\$ in thousands)

| | 2021 Budget | 2022 Budget | 2023 Estimate | 2024 Estimate | 2025 Estimate | 2026 Estimate |
|------------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Beginning Balance | \$4,836 | \$4,181 | \$6,058 | \$7,199 | \$7,864 | \$8,680 |
| Surface Water Management Fees | \$9,014 | \$9,200 | \$9,384 | \$9,572 | \$9,763 | \$9,958 |
| Miscellaneous Other Revenue | \$122 | \$122 | \$126 | \$129 | \$133 | \$137 |
| Operating Revenue Total | \$9,136 | \$9,322 | \$9,510 | \$9,701 | \$9,896 | \$10,096 |
| Personnel Costs | \$2,222 | \$2,284 | \$2,466 | \$2,663 | \$2,877 | \$3,107 |
| Maintenance & Operations | \$3,896 | \$3,587 | \$3,694 | \$3,805 | \$3,919 | \$4,037 |
| Operating Expenditure Total | \$6,118 | \$5,870 | \$6,160 | \$6,469 | \$6,796 | \$7,144 |
| Operating Income/(Loss) | \$3,017 | \$3,452 | \$3,349 | \$3,233 | \$3,101 | \$2,952 |
| Operating Transfers-SWM Capital | (3,672) | (1,575) | (2,208) | (2,568) | (2,284) | (2,554) |
| Ending Balance | \$4,181 | \$6,058 | \$7,199 | \$7,864 | \$8,680 | \$9,079 |

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

Overview

The 2021-2026 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 2021-2022 budget as well as the 2023-2026 forecast includes annual surface water fee increases of 2% based on a rate study completed in 2017. The rates are designed to support operations and capital projects.

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------|-------|-------|-------|-------|-------|-------|
| Monthly Fee | \$387 | \$395 | \$403 | \$411 | \$419 | \$428 |
| Annual % Change | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |

Expenditure Highlights

The Surface Water Management Fund expenditures are expected to grow based on 8% annual personnel costs for the forecasted period of 2023-2026, and 3% inflationary increases on other expenses. Transfers to the Surface Water Capital Fund are based on the amount needed to cover projected capital projects.

APPENDIX

City of Sammamish Debt Service Requirements

| YEAR | DEBT PAYMENT SCHEDULE | | |
|--------------|-----------------------|----------------|------------------|
| | PRINCIPAL | INTEREST | PRIN/INT |
| 2021 | \$533,334 | \$ 2,667 | \$ 536,001 |
| TOTAL | \$533,334 | \$2,667 | \$536,001 |

Summary of Debt Issues

| YEAR | DESCRIPTION | PURPOSE | ISSUE DATE | MATURITY DATE | INTEREST RATE | AMOUNT ISSUED | AMOUNT OUTSTANDING |
|---|------------------------------|-------------------------------|------------|---------------|---------------|---------------------|--------------------|
| 2001 | Public Works Trust Fund Loan | Transportation Infrastructure | 5/11/2001 | 7/1/2021 | 0.5% | \$10,000,000 | \$533,334 |
| TOTAL DEBT OUTSTANDING (As of December 31, 2020) | | | | | | \$10,000,000 | \$533,334 |

City of Sammamish Statistics for 2021/2022 Budget Document

| Permits and Values | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Permits Issued | 2,655 | 3,073 | 4,351 | 5,363 | 6,251 |
| Estimated Value | \$167,778,679 | \$225,422,250 | \$303,862,547 | \$184,863,670 | \$137,892,718 |
| Taxable Sales | 2015 | 2016 | 2017 | 2018 | 2019 |
| Retail Sales | \$493,982,928 | \$607,417,416 | \$659,049,916 | \$731,890,059 | \$703,126,177 |
| Real Estate Sales | \$1,039,827,858 | \$1,331,559,414 | \$1,473,825,186 | \$1,486,922,749 | \$1,451,269,698 |
| Police Offenses | 2015 | 2016 | 2017 | 2018 | 2019 |
| Arson | 4 | 1 | 7 | 6 | 2 |
| Assault | 50 | 8 | 79 | 51 | 71 |
| Burglary | 79 | 84 | 91 | 88 | 71 |
| Drugs | 21 | 15 | 27 | 3 | 8 |
| Homicide | 0 | 0 | 3 | 1 | 2 |
| Rape | 5 | 11 | 8 | 7 | 8 |
| Robbery | 3 | 3 | 1 | 6 | 3 |
| Traffic Enforcement | 2,945 | 3,106 | 3,052 | 2,617 | 2,479 |
| Fire Services | 2015 | 2016 | 2017 | 2018 | 2019 |
| Total Responses | 1,737 | 2,174 | 2,170 | 2,077 | 2,309 |
| Fire | 227 | 207 | 248 | 167 | 182 |
| Emergency Medical | 1,142 | 1,477 | 1,445 | 1,403 | 1,613 |
| Motor Vehicle | 58 | 88 | 70 | 76 | 76 |
| Service | 310 | 402 | 407 | 431 | 438 |
| Parks & Recreation | 2015 | 2016 | 2017 | 2018 | 2019 |
| Total Parkland | 582 acres | 582 acres | 611 acres | 632 acres | 632 acres |
| Undeveloped Parkland | 30 acres | 30 acres | 50 acres | 41 acres | 41 acres |
| Playgrounds in City Parks | 9 | 9 | 9 | 9 | 9 |
| Tennis Courts (includes public schools) | 27 | 27 | 27 | 27 | 27 |
| City Operated Athletic Fields (Football, Soccer, Baseball, Lacrosse) | 13 | 13 | 15 | 15 | 13 |

City of Sammamish Statistics
(Continued)

| City of Sammamish Largest Property Taxpayers 2019 Tax Roll Year | Total Assessed Value | % of Total Taxable Assessed Value |
|--|-----------------------------|--|
| UBS Realty | \$117,731,000 | .62% |
| Madison VK LLC | \$72,571,000 | .38% |
| Boulder Creek South LLC | \$71,268,900 | .38% |
| Sea Inglewood 2010 LLC | \$71,000,000 | .38% |
| Regency Centers LP | \$65,828,600 | .35% |
| Retail at the Sky LLC | \$45,669,600 | .24% |
| Saffron Partners LLC | \$41,380,000 | .22% |
| Gladstein, Michael & Robert & ME | \$37,330,000 | .20% |
| Sammamish Village LLC | \$35,283,700 | .19% |
| STCA LLC | \$29,245,500 | .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.

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.

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

Cash Basis: An accounting basis in which revenues are recorded when the cash is received and expenditures are recorded when paid.

Cash Management: The process of managing monies for the city to ensure operating cash availability and safe investment of idle cash.

Committed Fund Balance: Fund balance that may be used only for specific purposes according to constraints imposed by an ordinance passed by the City Council. These amounts cannot be used for any other purpose unless the City Council removes the constraints by passing another ordinance.

Comprehensive Annual Financial Report (CAFR): The city's official annual financial report prepared in conformity with General Accepted Accounting Principles (GAAP). The annual report is audited by the State Auditor's Office.

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

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

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

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.

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

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

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

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

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

Infrastructure: Long-lived 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-Departmental: This category has the sole purpose of accounting for all expenditures the city cannot specifically designate to any operating department within a fund. Examples of these expenditures include shared paper products and support of outside organizations.

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

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 funds. State law imposes a maximum limit on the dollar amount of such bonds that a city may have outstanding at any one time. Sammamish has no special property tax levy.

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

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Ratings: In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

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.