



CITY OF
ISSAQUAH
WASHINGTON



2013 Final Budget

VISION STATEMENT

The City of Issaquah is committed to quality living through preservation and enhancement of the community's unique human and natural resources.

GUIDING PRINCIPLES AND GOALS

Environmental Excellence

- * Establish and implement measures to preserve Issaquah's unique natural beauty.
- * Prevent degradation of the environment while promoting responsible utilization of Issaquah's natural resources.
- * Acknowledge the fact of development and work to ensure that impacts are properly mitigated.

Innovative and Integrated Planning

- * Utilize a regional approach.
- * Encourage coordination of short- and long-range planning efforts.
- * Incorporate financial implications into the planning and decision making process.

Community Involvement

- * Actively pursue opportunities for public involvement.
- * Emphasize and promote two-way communication and understanding between the City and community.

A People Place

- * Work toward preserving the hometown feeling of Issaquah.
- * Promote Pedestrian-oriented facilities.
- * Acknowledge the importance of cultural activities.
- * Actively promote a sense of community pride.
- * Support a wide variety of recreational opportunities consistent with Issaquah's natural setting.

A Balanced Community

- * Preserve and encourage viable neighborhoods.
- * Preserve the historical aspects of Issaquah.
- * Pursue a balanced mix of land uses that provides for a full-service community (single and multi-family residential, commercial, recreational, and open space).
- * Balance environmental concerns with developmental pressures.

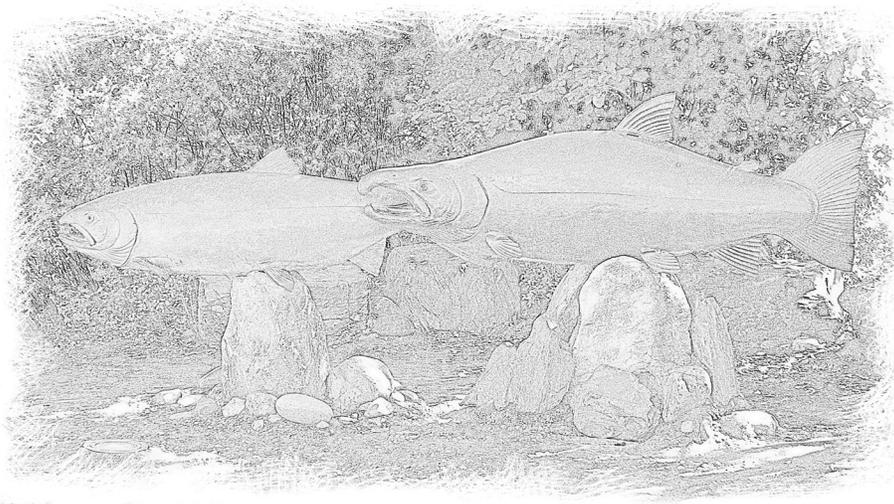
Excellence in Governmental Services

- * Commit to a level of service that is responsive to community needs.
- * Maintain a concept of government that respects the individual and works toward the good of the community.
- * Develop and maintain unified, high-quality employees devoted to serving the public.
- * Promote and maintain high ethical standards among employees.



CITY OF
ISSAQUAH
WASHINGTON

2013 Final Budget



PREPARED BY

Diane Marcotte, Finance Director
Lisa Kamm, Financial Data Specialist

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2013 Budget



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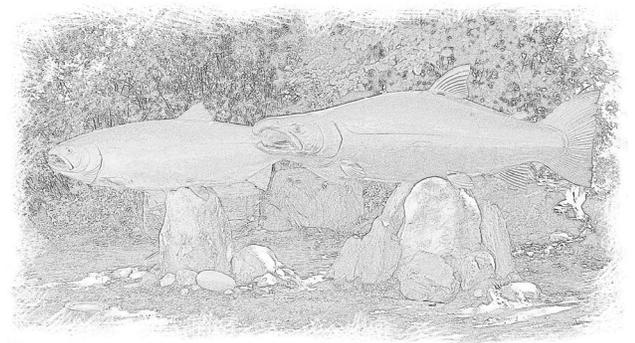
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Introduction



Reader's Guide to the Budget

The City of Issaquah adopts a balanced budget each year. Annual City expenditures must not exceed annual City revenues. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. Also, to be prudent a City may decide to place some of its resources each year into reserves to cover future emergencies or unanticipated opportunities.

Budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by State law and governmental accounting practices.

This Reader's Guide is being provided to make the City's budget more understandable and useable for the reader. The Reader's Guide lists each major section of this document in the order that it appears and provides a brief description of what you will find in that section. Please refer to the Table of Contents for specific section locations and content details.

Organization of this Document

Section 1: Introduction

This section introduces the City of Issaquah to its reader. The Reader's Guide explains how to use the budget document, provide organization structure information, and demographic information.

Section 2: Overall Budget Summary

The Overall Budget Summary presents the Mayor's budget message. Her letter articulates City initiatives and issues for the 2013 annual budget. Following this are the 2013 Summary of Revenue and Expenditures, Staffing Levels, Budget Policies and Calendar, as well as Significant Accounting Policies.

Section 3: General Fund

In this section we present budget information organized by department and division preceded by and overall General Fund summary of expenditures and revenues. Each department presents its organization structure, mission statement, work plan for the year and expenditure budget. The last subsection, labeled Other City Services, provides for miscellaneous services that benefit all City departments, such as the insurance fund.

Section 4: Special Revenue Funds

Special Revenue funds account for the proceeds and expenditures of specific revenue sources intended for specified purposes. This section presents budget information for these funds as well as staffing levels for the City's Public Works Operations Department.

Section 5: Debt Service Funds

An extensive overview of Issaquah's debt program is presented here. This includes a schedule of the City's overall outstanding debt and financial data related to each of the City's debt service-related funds.

Section 6: Capital Project Funds

This section includes detailed revenues and expenditures as well as a listing of Capital Projects budgets that are not included with the enterprise activities of the Utility funds. Such improvements include those to City facilities, streets/transportation, parks and open space in addition to other non-utility construction projects.

Section 7: Enterprise Funds

The City of Issaquah operates a water utility, a sewer utility and a stormwater utility as Enterprise functions. In addition to the operating funds, a separate fund has been established for capital improvements for each utility. A list of the capital projects related to each utility is included along with a detailed project description and 6-year plan. Also included in this section are the bond redemption funds related to each enterprise fund.

Section 8: Internal Service Funds

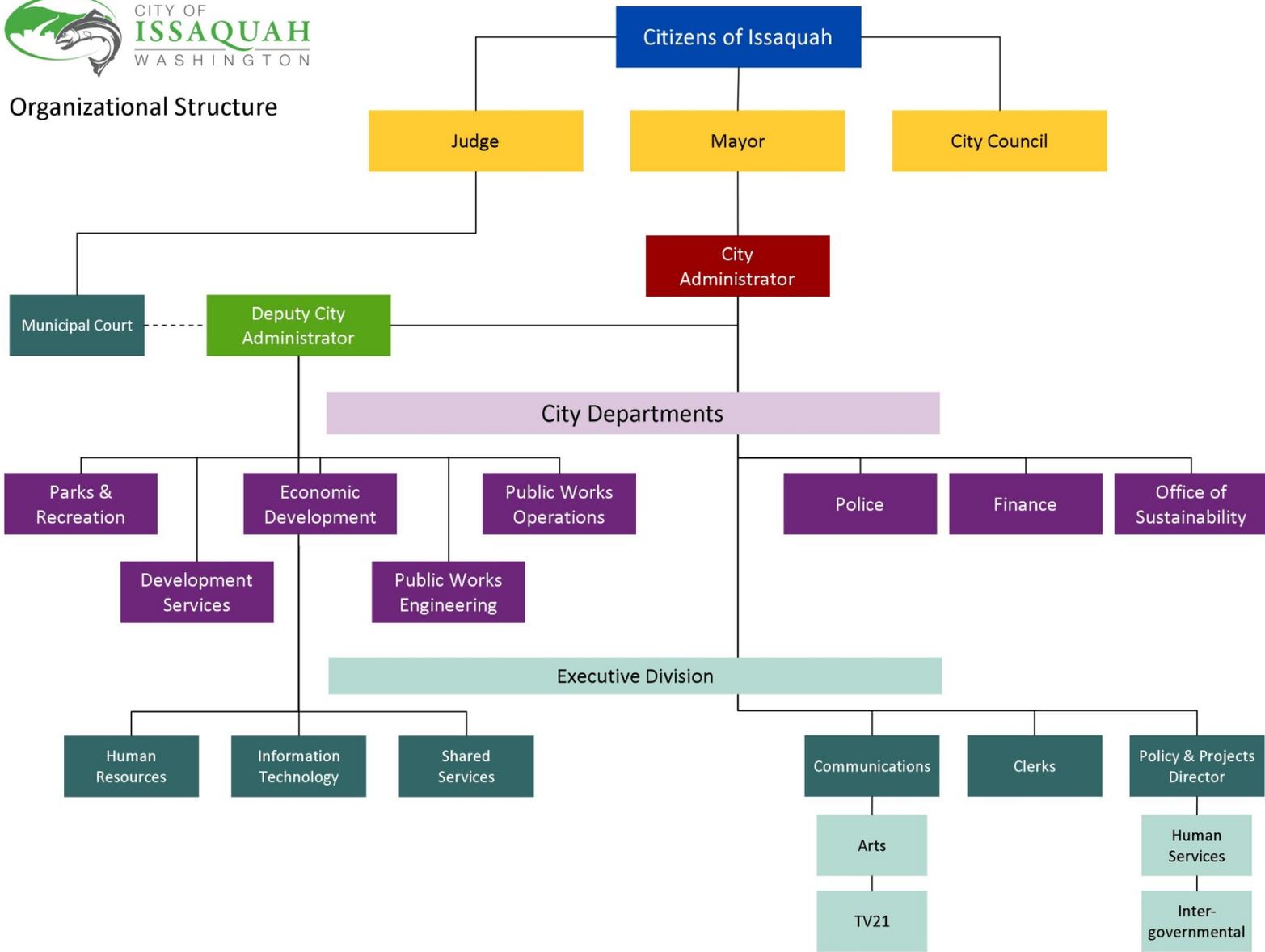
Internal Service Funds are used to account for the financing of services performed by one division or department for the benefit of other City divisions. They include our Unemployment Insurance, Self Insurance program, Engineering Services and Fleet management functions.

Section 9: Supplemental Schedules

The Supplemental Information section includes other general and demographic information about Issaquah, historical trends and information about property taxes and debt. It also includes salary schedules for all job classifications as well as utility rates for the budget year, and a Glossary of Budget-Related Terms



Organizational Structure



Elected Officials



Ava Frisinger, Mayor



**Joe Forkner,
Position #1**



**Fred Butler,
Council President
Position #2**



**Eileen Barber,
Position #3**



**Joshua Schaar
Position #4**



**Stacy Goodman,
Position #5**



**Paul Winterstein,
Deputy President
Position #6**



**Tola Marts,
Position #7**

Photos © Hilling Design - used with permission

Executive Staff

City Administrator	Robert Harrison
Deputy City Administrator	Charlie Bush
Chief of Police	Paul Ayers
Development Services Director	John Minato
Economic Development Director.....	Keith Niven
Finance Director	Diane Marcotte
Office of Sustainability.....	David Fujimoto
Parks & Recreation Director	Anne McGill
Public Works Engineering Director	Sheldon Lynne
Public Works Operations Director.....	Bret Heath

Judicial Staff

Municipal Court Administrator	Lynne Campeau
Municipal Court Judge	Norman Stewart

City of Issaquah Boards, Commissions & Committees

The City of Issaquah encourages citizens to volunteer on a city board or commission. Expired terms and vacancies are advertised in the Issaquah Press and on the city's website in January of each year. Current board and commission members serving in positions with terms expiring must submit an application to request reappointment. Appointments are made by the Mayor and confirmed by City Council. Terms begin on May 1st of each year.

Occasionally, the City of Issaquah has position openings for boards, commissions, or ad hoc committees during the year. Openings are advertised in the Issaquah Press and on the City's website.

Committees:

- | | |
|---|---|
| ☞ Committee of the Whole Council (COW) | ☞ Council Transportation Committee (CTC) |
| ☞ Council Land and Shore Committee (LSC) | ☞ Council Utilities, Technology and Environment Committee (UTECE) |
| ☞ Council Services & Safety Committee (SSC) | |

Commissions:

- | | |
|--------------------------------|--|
| ☞ Arts Commission | ☞ Hearing Examiner |
| ☞ Cable TV Commission | ☞ Human Services Commission |
| ☞ Civil Service Commission | ☞ Planning Policy Commission |
| ☞ Development Commission | ☞ Sister Cities Commission |
| ☞ Economic Vitality Commission | ☞ Urban Village Development Commission |

Boards:

- | | |
|------------------|---------------------------|
| ☞ Cemetery Board | ☞ River and Streams Board |
| ☞ Library Board | ☞ Youth Advisory Board |
| ☞ Park Board | |

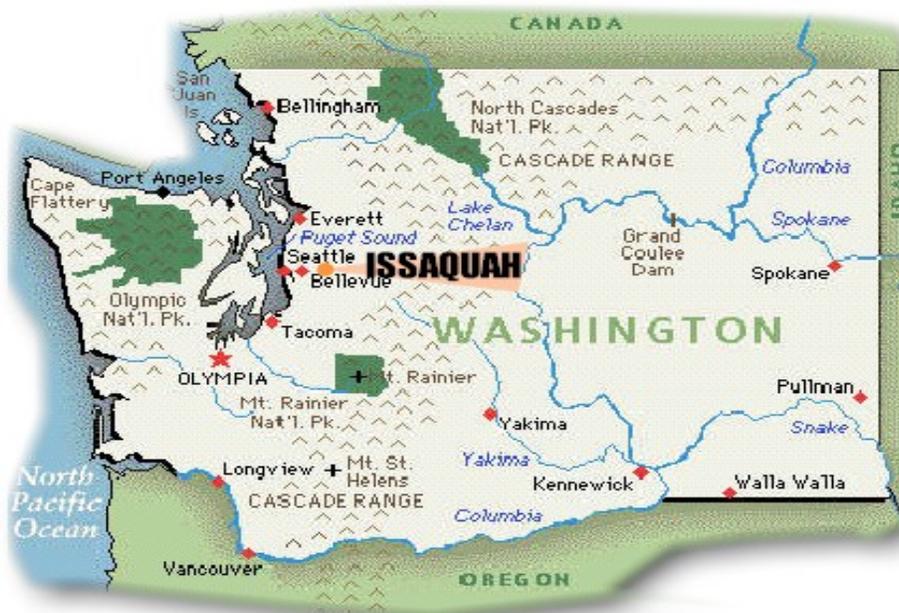
City Services Directory

The City has facilities located throughout Issaquah. We have included a list of the various operations and where they are located for convenience of the reader.

<u>City Locations/Department</u>	<u>Other Services at Location</u>	<u>Area Code 425</u>
City Hall/Executive		837-3020
130 E. Sunset Way	City Administrator	
2 nd Floor of Police Facility	Mayor	
Issaquah, WA 98027		
City Hall/City Clerk/General Services		837-3000
130 E. Sunset Way	City Council	
2nd Floor of Police Facility	General Information	
Issaquah, WA 98027	Passport	
City Hall/Finance		837-3050
130 E. Sunset Way	Business and Occupation Taxes	
2nd Floor of Police Facility	Utility Licensing and Taxes	
Issaquah, WA 98027	Utility Billing	837-3070
Community Center/Parks & Recreation		837-3301
301 North Rainier		
Issaquah, WA 98027		
Julius Boehm Pool/Parks & Recreation Aquatics		837-3350
50 SE Clark Street		
Issaquah, WA 98027		
Police Station/Police		837-3200
130 E. Sunset Way	Jail	837-3268
Issaquah, WA 98027		
Municipal Court		837-3170
135 E. Sunset Way	Probation Office	
Issaquah, WA 98027		
Fire Station		837-3130
Eastside Fire & Rescue		
190 E Sunset Way		
Issaquah, WA 98027		
City Hall Northwest/Human Resources		837-3040
Park Plaza Building	Deputy City Administrator	837-3020
1775 12th Ave. NW		
Issaquah, WA 98027		

<u>City Locations</u>	<u>Other Services at Location</u>	<u>Area Code 425</u>
City Hall Northwest/Development Services		837-3100
Park Plaza Building	Permit Center	837-3100
1775 12th Ave. NW		
Issaquah, WA 98027		
City Hall Northwest/Economic Development.....		837-3450
Park Plaza Building		
1775 12th Ave. NW		
Issaquah, WA 98027		
City Hall Northwest/Public Works–Engineering		837-3400
Park Plaza Building		
1775 12th Ave. NW		
Issaquah, WA 98027		
Public Works Shop/Public Works – Operations.....		837-3470
670 1st Ave NE	Water, Sewer & Storm Maintenance	
Issaquah, WA 98027	Streets Maintenance	
	Fleet Operations	

Community Profile



Issaquah History

The City of Issaquah is a vibrant, growing community nestled in the foothills of the Cascade Mountains, what many refer to as the “Issaquah Alps.” Located along I-90, just 18 miles east of Seattle on the south end of Lake Sammamish, Issaquah offers cultural and educational opportunities typically available in larger urban areas.



A Saturday farmer’s market, chocolate factory, zoological park, salmon hatchery and operating trolleys are just a few of the attractions that make Issaquah a must see for visitors

Cougar, Tiger and Squak mountains form the natural wonders at the base of the Cascades providing boundless opportunities to enjoy outdoor sports and activities. The many trails in the Issaquah foothills have earned Issaquah the title of “Trailhead City.”



The Issaquah area was first called “Squak,” a Native American name that referred to the calls and squawks of the many water birds which frequented the boggy land, swamps, and creeks of the valley. Several years later, the citizens changed the town’s name to Gilman, after Daniel Gilman, who was responsible for bringing the railroad to the area. Gilman was incorporated in April 1892. In 1899 the city’s name became Issaquah.



Issaquah is one of only four cities in King County incorporated before 1900. Mining and lumber were Issaquah’s first economic bases. Boeing’s first wooden seaplane took off from Lake Sammamish, at the northern edge of Issaquah.

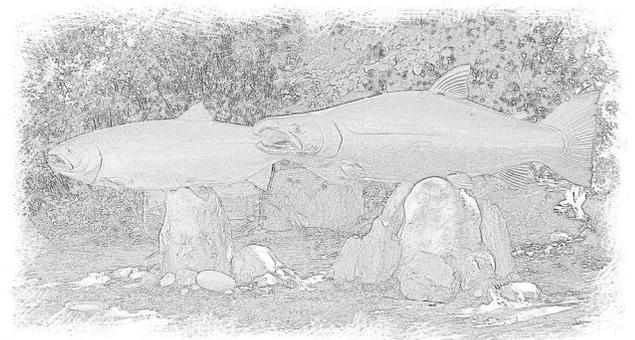


Issaquah Leadership

Issaquah is a full-service City with an exceptional workforce of approximately 250 employees, a stable political environment, and a mission on behalf of its citizens to make ***“Issaquah - a special place where people care.”***

Issaquah operates under the Mayor-Council form of government. The seven-member City Council establishes citywide policy and provides leadership for the community. The elected Mayor is responsible for the day-to-day administration of City business, implementation of Council policies, and establishment of operating policies and processes, utilizing an Executive Team consisting of a City Administrator, Deputy City Administrator, and nine Department Directors.

*Overall Budget
Summary*





February 26, 2013

Dear Citizens of Issaquah,

We are pleased to present the 2013 Adopted Budget for the City of Issaquah. This budget reflects the City of Issaquah's vision and priorities of our community and continues to build upon our successes. It reflects the challenging economic times by focusing on essential services and demonstrates our commitment to effectively allocate our revenues and expenditures to provide a balance of services.

The budget is critical to both the short and long-term success of the City's operation. It establishes priorities for the financial expenditures, staffing, and allocation of other resources. This document continues to build on the City's organizational mission, financial plan and strategic priorities. Just as we did in the past years, we continue to seek ways to improve services at a lower cost through efficiency measures, partnerships, and service evaluation. However, the days of the City being able to avoid tough choices about service delivery have ended. We appreciate that the community and its elected leaders will have to make these choices and either find new ways to do things or agree on what we can do without, at least for the time being.

The budget includes the City's General Fund, which supports basic government services such as police, planning, economic development, parks and recreation, support services and municipal court. It also includes more than 36 additional funds for special revenues, debt service, capital projects, enterprise, internal service and trust funds. The City's total budget is \$119,831,107 with the General Fund representing \$42,726,314 of the total. The 2013 General Fund budgeted expenditures are 6% greater than the 2012 budget. Some of this increase reflects the first full year of funding for our new Economic Development Department.

While projects, initiatives and budget numbers have changed over the years, one thing hasn't: Our commitment to sustainability. From the day-to-day expenses, to larger one-time initiatives, this budget forms the building blocks to creating a sustainable community with a strong economic base, a continued respect for the environment and a coveted quality of life for our citizens.

Over the past few years the City has taken steps to identify the three elements of sustainability – economic, environmental and social. This budget supports all these elements:

Economic Development

The City of Issaquah is working hard to strengthen Issaquah's future by creating a place where people want to live, conduct business and have fun.

Our goals include retaining current businesses, attracting new and value-added businesses, fostering entrepreneurial activity, increasing local investments and communicating the City's decision-making processes. From surveying our existing businesses, managing the Lakeside Development Agreement and attracting new employment, the City has a range of projects planned to set the stage for our next steps.

Meanwhile, we have been working hard to relieve congestion in north Issaquah to support an improved economic environment. We've been focused on the formation of a Local Improvement District, or LID, where property owners located in north Issaquah will help fund a list of road improvements – including bike and pedestrian routes – along with contributions from the City, as well as state and/or federal grants. All of the roads within the LID are operating at, or near, their capacity, which impacts the mobility of shoppers, visitors, employees and freight deliveries. In addition, commuters who travel through the area also experience significant delays, especially during rush hours. Road upgrades will significantly help mobility, as well as economic development in this area.

Environment

Concerning environmental protection, several restoration projects are in the works for next year, including stream habitat restoration at the confluence of the east fork and main stem of Issaquah Creek, which is the site of our soon-to-be downtown park, complete with walking pathways, restrooms, a picnic shelter, a community garden and natural play structures for children. Additional funds are intended for other stream restoration projects throughout our City, including at Squak Valley Park North. Improving these environmental lifelines will help strengthen our water quality, wildlife habitat and community treasures for years to come.

We will also be celebrating a historic moment for our community in 2013, as an aging dam will be removed that blocks salmon from reaching a majority of the Issaquah Creek watershed. This grant-funded project will also ensure that the Issaquah hatchery will have a dependable, gravity-fed water supply to keep it running and the salmon returning. This has been a top priority for the City of Issaquah – as well as the local Salmon Recovery Council – since 2007. More than five years later, because our perseverance never wavered, the project is almost ready for construction. When completed, this will be one of the largest, and most significant, habitat restoration projects in our region.

Social

Issaquah has not been immune to these challenging economic times, which is increasingly clear among the nonprofit agencies that fulfill our community's human service needs. It is important the City partner with these agencies to cost-effectively deliver services. From the long lines at the Issaquah Food & Clothing Bank, to the attendance at our regional winter shelters, the need is clear. The increasing state and county cuts means we also have a larger demand locally.

This budget includes a \$48,750 increase in our contributions to human service needs. Our community members rely on this funding for everything from childcare resources to crisis phone lines. We strive to be a healthy community where every person is considered essential, and where meeting basic human needs is considered a shared responsibility. This extra funding will help us reach that vision. Our goal, over the next two years, is to average about \$10 per capita for human service funding.

The budget also includes \$100,000 in funding for the ARCH (A Regional Coalition for Housing) trust fund to help preserve and increase the supply of housing for low- and moderate-income households in the region. Issaquah has greatly benefitted from the trust fund in the past, and will continue to do so in the future. As we continue to grow, it is essential that we offer a variety of housing options in Issaquah to ensure everyone can live, work and play in one community. Speaking of growth, the budget also includes \$100,000 to complete a study on the impacts of possibly annexing Klahanie, and providing all of our services to this community. This reflects one of the council's top goals for 2013.

Efficiencies

In order to reach our sustainability goals, the City took a fresh look at its structure here at City Hall. We found efficiencies which improve our customer service and work flow.

We will continue to evaluate the way we do business. As a next step, City leadership is now focused on making Issaquah one of the leading High Performance Organizations in the country. High Performance Organizations focus on bringing out the best in their employees; encouraging participation and input at all levels; and ensuring everyone works toward common goals and a shared vision. This process will encourage employees to find new, innovative and effective ways of serving our citizens.

Investment in new technologies can help enhance our productivity, performance and internal communications. This budget includes funding for SharePoint, wireless technologies and the first phase of our IT solutions plan.

Like other employers, the City of Issaquah is confronting increases in employee costs. In an effort to reduce future increases the City Council approved the innovative program of self-funding medical

plans for our employees. Our goals include slowing the growing costs of healthcare, offering more options for our employees and creating a more robust Wellness Program.

Budget Snapshot

The budget does not include an increase in property taxes.

Meanwhile, it does maintain existing water and stormwater rates. Sewer rates will increase due to a 10.4 percent King County METRO increase, which is a pass through for the City.

The general fund will end 2013 with an estimated fund balance of \$7,749,000, which represents a 22 percent expenditure coverage ratio. With the budget, the cash reserves through 2013 are expected to remain near current levels.

A large portion of capital expenditures are prior commitments, including debt payments of \$2,290,008 for councilmanic bonds, which were used to construct a variety of public facilities.

Major capital projects budgeted include:

- ☞ North Issaquah LID (\$3,646,115)
- ☞ Annual Water Main Rehab Program (\$600,000)
- ☞ Complete Streets Program (\$363,000)
- ☞ West Lake Sammamish Parkway sidewalk – contingent on grants (\$497,000)
- ☞ Annual Street Overlay Program (\$650,000)
- ☞ Annual Sewer Main Rehab Program (\$350,000)
- ☞ Annual Drainage Rehab and Improvement Program (\$250,000)
- ☞ Pedestrian/Bicycle Plan (\$100,000)
- ☞ East Fork Issaquah Creek Flood Improvements (\$80,000)
- ☞ Stream Habitat Restoration Program (\$75,000)
- ☞ SharePoint software/hardware (\$75,000)

Conclusion

Moving forward, it's important to remember this: the three elements of sustainability – economic, environmental and social – must be compatible for us to succeed. We need each element to not only thrive, but enhance each other.

The 2013 budget supports all of these elements, with an eye toward what's to come.

While rewarding, it's a slow process to build a sustainable community. As we make each investment, whether it's time, energy or money, we dedicate ourselves to building a better future. I look forward to working with you in the coming year.

Respectfully submitted,

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

Ava Frisinger, Mayor

ORDINANCE NO. 2657

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2013 the Finance Director submitted to the Mayor the estimates of revenues and expenditures for the next fiscal year as required by law; and

WHEREAS, the Mayor reviewed the estimates and made such revisions and/or additions as deemed advisable and prior to sixty days before January 1, 2013, filed the said revised preliminary budget with the City Clerk together with her budget message to meet the reasonable demands of taxpayers therefore and published and posted notice of filing and the availability of said preliminary Budget together with the date of a public hearing for the purpose of fixing a final budget, all as required by law; and

WHEREAS, the City Council held a series of five workshops in October 2012, to review the proposed budget; and

WHEREAS, the City Council determined that funding of \$44,000 for the printed City newsletter should be eliminated from the General Fund, and

WHEREAS, the City Council reduced the funding in the General Fund for the Issaquah Historical Society by \$3,187 and the Issaquah Senior Center by \$16,152, and

WHEREAS, the City Council reduced the funding in the Capital Improvement Fund for the Complete Street Program by \$37,000 to reflect the 2012 funding level, and

WHEREAS, the City Council reduced the funding in the Street Improvement Fund for the Street Overlay Program by \$175,000 to reflect the 2012 funding level, and

Whereas, the City Council reduced the funding in the Street Improvement Fund for the Pedestrian/Bicycle Plan in the amount of \$100,000 and instead allocated said funds from the Complete Streets Program which is also a program in the Street Improvement Fund, and

WHEREAS, the City Council has reduced funding for various programs in the General Fund in order to maintain strong ending funding balances, and

WHEREAS, the City Council scheduled hearings on the preliminary budget for the purpose of providing information regarding estimates and programs; and

WHEREAS, the City Council did meet on December 3, 2012, which was on or before the first Monday of the month preceding the beginning of the ensuing fiscal year, for the purpose of fixing a final budget at which hearing all taxpayers were heard who appeared for or against any part of said budget; and

WHEREAS, following the conclusion of said hearing the City Council made such adoptions and changes as it deemed necessary and proper; NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF ISSAQUAH, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The final budget with the City Council adjustments; including the 2013 salary ranges, for the fiscal year 2013, and which by this reference is hereby incorporated herein as if set forth in full, is hereby adopted in full.

Section 2. Attached hereto and identified as Exhibit A, in summary form, are the totals of estimated resources and appropriations for each separate fund and the aggregate totals for all such funds combined.

Section 3. A complete copy of the final budget for 2013, as adopted, together with a copy of this adopting ordinance shall be transmitted by the Finance Director to the Division of

Municipal corporations of the Office of the State Auditor and to the Association of Washington Cities.

Section 4. The effective date of the 2013 Budget shall be January 1, 2013.

Section 5. This Ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

Passed by the City Council of the City of Issaquah the 3rd day of December, 2012.

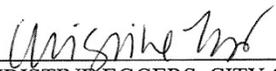
Approved by the Mayor of the City of Issaquah the 6th day of December, 2012.

APPROVED:



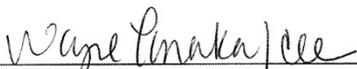
AVA FRISINGER, MAYOR

ATTEST/AUTHENTICATED:



CHRISTINE EGGERS, CITY CLERK

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:



CITY ATTORNEY, WAYNE D. TANAKA

PUBLISHED: December 12, 2012
EFFECTIVE DATE: December 17, 2012
ORDINANCE NO.: AB 6465/Ordinance No. 2657

Summary of Expenditures and Revenues by Fund

	<i>Fund</i>	<i>2013 Mayor's Budget</i>	<i>Council's Changes to Mayor's Budget</i>	<i>Final Budget Appropriation</i>
	General Fund	\$ 42,726,314		\$ 42,726,314
Special Revenue Funds	Street	4,627,037	-	4,627,037
	Cemetery	412,257	-	412,257
	Municipal Art	311,683	-	311,683
	Office of Sustainability	969,152	-	969,152
	Cable TV	885,294	-	885,294
	Lodging Tax	145,180	-	145,180
Debt Service	Voted G.O. Debt	2,226,248	-	2,226,248
	Non-Voted G.O. Debt	2,305,671	-	2,305,671
	L.I.D. Debt Service	431,160	-	431,160
	L.I.D. Guaranty	992,873	-	992,873
	Arbitrage Rebate	62,613	-	62,613
Capital Projects	Capital Improvement	5,311,276		5,311,276
	Mitigation Fund	2,771,193	-	2,771,193
	Newport Way Improvement	395,814	-	395,814
	Street Improvement	7,831,000	-	7,831,000
	ITS Traffic Signal System	345,284	-	345,284
	Transit Center Fire Station	-	-	-
	Highlands Park Facilities	15,891	-	15,891
	2006 Park Bond	1,493,461	-	1,493,461
Enterprise Funds	Operating Funds:		-	-
	Water	7,812,506	-	7,812,506
	Sewer	9,334,154	-	9,334,154
	Stormwater	5,428,210	-	5,428,210
	Debt Service Funds:		-	-
	Water Revenue Bond	1,660,387	-	1,660,387
	Sewer ULID	9,797	-	9,797
	Capital Funds:		-	-
	Water Capital	3,613,146	-	3,613,146
	Shop Construction	765,857	-	765,857
	Sewer Capital	1,709,841	-	1,709,841
	Stormwater Capital	2,242,587	-	2,242,587
Internal Service Funds	Unemployment Insurance	114,696	-	114,696
	Insurance	1,496,774	-	1,496,774
	Equipment Replacement	8,791,594	-	8,791,594
	Engineering Services	2,562,134	-	2,562,134
	Kees Trust Fund	30,023	-	30,023
	Total Budget	\$ 119,831,107	\$ -	\$ 119,831,107

Staffing Levels

The City of Issaquah conducted an organizational review of several departments during 2011. As a result of the study there were a number of recommendations that were implemented during 2012 which resulted in changes to existing departments as well as the creation of departments. At the staffing level, the reorganization resulted in some positions being eliminated, new positions being created and title changes for other positions. The chart on the pages that follow shows the cumulative change in the 2012 adjusted column and the 2013 column reflects the requested changes in the budget. The key below provides a detailed explanation of the changes that are cross-referenced to specific items in the chart. Also a detailed schedule follows this chart for the regular position changes in 2013.

Key for Specific Staffing Changes

- a. Position created as a result of 2012 reorganization
- b. Position eliminated as a result of 2012 reorganization
- c. Moved position to Economic Development Department
- d. Moved position to Communications Division
- e. Request for new position in 2013
- f. Position moved from Information Technology
- g. Request to increase position from .25 to .75
- h. Request to increase position from .75 to 1.0
- i. Position reclassification
- j. Limited duration position
- k. Moved to PW engineering
- l. Moved to Office of Sustainability from PWE
- m. Moved to Shared Services
- n. Position authorized but not funded

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>	
Executive Department										
Executive Office										
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Special Projects & Policy Director	-	-	-	-	-	-	-	1.00	1.00	a
Economic Development Manager	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-	c
Communications Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	d
Executive Assistant to the Mayor	1.00	1.00	1.00	1.00	-	-	1.00	1.00	1.00	
Total Executive Office	4.00	5.00	6.00	6.00	5.00	5.00	6.00	6.00	5.00	
City Clerk's Office										
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Deputy City Clerk	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant	2.50	2.50	2.50	2.50	0.50	0.50	0.50	1.00	1.00	
Total City Clerk's Office	3.50	4.50	4.50	4.50	2.50	2.50	2.50	3.00	3.00	
Communications Office										
Communications Manager	-	-	-	-	-	-	-	-	1.00	d
Communications Coordinator	-	-	-	-	-	-	-	-	1.00	e, f
TV/Media Production Specialist	-	-	-	-	-	-	-	-	1.00	f
Development Officer	-	-	-	-	-	-	-	-	0.75	g
Cable TV Non-Regular	-	-	-	-	-	-	-	-	0.25	f
Total Communications Office	-	-	-	-	-	-	-	-	4.00	
Executive Department FTE Total	7.50	9.50	10.50	10.50	7.50	7.50	8.50	9.00	12.00	

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>	
<i>Development Services</i>										
Director of Development Services	-	-	-	-	-	-	-	1.00	1.00	a
Deputy Development Services Director	-	-	-	-	-	-	-	1.00	1.00	a
<i>Planning Division</i>										
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	b
Planning Division Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	b
Land Development Manager	-	-	-	-	-	-	-	1.00	1.00	a
Project Oversight Manager	-	-	-	-	-	-	-	1.00	1.00	a
Policy Planning Manager	-	-	-	-	-	-	-	1.00	1.00	a
Senior Planner	8.00	8.00	8.00	8.00	6.25	6.25	6.25	2.625	2.625	
Associate Planner	1.00	1.00	1.00	1.00	0.75	0.75	0.75	3.00	3.00	a, b, j
Administrative Assistant	2.00	2.00	2.00	2.00	1.00	1.00	1.00	-	-	
<i>Total Planning Division</i>	14.00	14.00	14.00	14.00	11.00	11.00	11.00	8.625	8.625	
<i>Permits/Inspection Division</i>										
Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	b
Building Official	-	-	-	-	-	-	-	1.00	1.00	a
Senior Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	
Plans Examiner	2.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	n
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Supervising Building Inspector	-	-	-	-	-	-	-	1.00	1.00	a
City Inspector	4.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00	b, j
Permit Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	a
Permit & Licensing Database Administrator	-	-	-	-	-	-	-	1.00	1.00	b
Permit Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Administrative Assistant	1.00	1.00	2.00	2.00	-	-	-	-	-	
<i>Total Permits/Inspection Division</i>	14.00	16.00	17.00	16.00	12.00	12.00	12.00	13.00	13.00	
<i>Development Services Department FTE Total</i>	28.00	30.00	31.00	30.00	23.00	23.00	23.00	23.625	23.625	

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>	
<i>Economic Development</i>										
Economic Development Director	-	-	-	-	-	-	-	1.00	1.00	a
Economic Development Manager	-	-	-	-	-	-	-	2.00	2.00	a
Economic Development Specialist	-	-	-	-	-	-	-	1.00	1.00	a
<i>Economic Development Total</i>	-	4.00	4.00							
<i>Finance</i>										
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Deputy Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Financial Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Senior Accountant	-	-	-	-	-	-	-	1.00	1.00	i
Financial Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	i
Risk Management Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Senior Tax Auditor	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	
Tax/Cash Coordinator	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	
Financial Data Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Fiscal Specialist	2.75	2.75	3.00	2.50	1.00	1.00	2.00	2.00	2.00	
Utility Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
<i>Total Finance</i>	11.25	11.25	11.50	11.75	10.25	10.25	10.25	10.25	10.25	
<i>Human Resources</i>										
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	b
Human Resources Manager	-	-	-	-	-	-	1.00	1.00	1.00	
Human Resources Sr. Analyst	2.00	2.00	2.00	2.00	1.00	1.00	-	-	-	b
Human Resources Coordinator	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	h
<i>Total Human Resources</i>	3.50	3.75	3.75	3.75	2.75	2.75	1.75	1.75	2.00	

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>	
<i>Information Technology</i>										
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
IT Systems/Network Analyst	-	-	-	-	-	-	-	-	-	1.00 i
Senior Systems Analyst	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	- i,d
G.I.S. Anaylst	-	-	1.00	1.00	1.00	1.00	1.00	-	-	
Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Database Administrator	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TV/Media Production Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	- d
PC Technician	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cable TV - Non-Regular	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	- d
<i>Information Technology Total</i>	<u>5.50</u>	<u>6.75</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>	<u>7.75</u>	<u>6.75</u>	<u>4.50</u>	
<i>Municipal Court</i>										
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Probation Officer	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Municipal Court Clerk	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Municipal Judge	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Non-Regular Assistants	-	0.40	0.40	0.40	0.40	0.50	0.50	0.50	0.50	0.50
Non-Regular Security	-	-	-	-	-	-	-	-	-	0.50
<i>Total Municipal Court</i>	<u>3.00</u>	<u>3.90</u>	<u>4.90</u>	<u>4.90</u>	<u>4.90</u>	<u>5.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.50</u>	
<i>Office of Sustainability</i>										
Office of Sustainability Director	-	-	-	-	-	-	-	1.00	1.00	1.00 l
Resource Conservation Coordinator	-	-	-	-	-	-	-	2.00	2.00	1.00 l
Capital Project Coord (RCO)	-	-	-	-	-	-	-	1.00	1.00	1.00 l
<i>Office of Sustainability Total</i>	<u>-</u>	<u>4.00</u>	<u>4.00</u>							

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>
<i>Parks & Recreation</i>									
Administration & Planning									
Parks Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trails Coordinator/Parks Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Architect	1.00	1.00	1.00	1.00	-	-	-	-	-
<i>Total Administration & Planning</i>	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Recreation Services									
Recreation Division Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Supervisor	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Events & Facilities Supervisor	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Specialist	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Recreation Leader	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
Administrative Assistant III	1.625	1.625	1.625	1.625	1.625	1.625	1.625	1.625	1.625
Recreation Aides - Non-Reg	5.625	5.625	5.625	5.625	5.625	5.625	5.625	5.625	5.625
<i>Total Recreation Services</i>	18.00	18.00							
Aquatics/Pool									
Recreation Division Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Aquatic Maintenance Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Instructor/Guard	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>
Administrative Assistant	1.50	1.50	1.50	1.50	1.00	1.00	1.00	1.00	1.00
Lifeguard/Pool Instructor - Non-Reg	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
<i>Total Aquatics/Pool</i>	12.00	12.00	12.00	12.00	11.50	11.50	11.50	11.50	11.50
Facility Services									
Parks & Recreation Manager	0.50	0.50	0.50	0.50	-	-	-	-	-
Facilities Supervisor	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Supervising Maint Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Remodel Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maint Worker/Custodian	9.00	9.00	9.00	9.00	9.00	8.50	8.50	8.50	8.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Specialty Workers - Non-Reg	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<i>Total Facility Services</i>	14.00	14.00	14.00	14.00	13.00	12.50	12.50	12.50	12.50
Park Facilities Maintenance									
Parks & Recreation Manager	0.50	0.50	0.50	0.50	-	-	-	-	-
Facilities Supervisor	-	-	-	-	0.50	0.50	0.50	0.50	0.50
Horticulturist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Gardener	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Open Space Steward	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Worker	7.00	8.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00
Administrative Assistant	0.75	0.75	0.88	0.875	0.875	0.875	0.875	0.875	0.875
Aide	0.875	-	-	-	-	-	-	-	-
Parks Maintenance Aide -Non-Reg	1.375	2.625	2.625	2.625	2.625	2.625	2.625	2.625	2.625
Cemetery - Non-Reg	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
<i>Total Park Facilities Maintenance</i>	13.75	15.125	15.250	15.250	14.250	14.250	14.250	14.250	14.250

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>
Pickering Barn									
Administrative Assistant III	-	-	-	-	-	-	-	-	0.50
Events & Facilities Coordinator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Specialist	0.50	0.50	0.50	0.50	-	-	-	-	-
Pickering Barn Events Assistant - Non-Reg	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75
Total Pickering Barn	1.50	1.50	1.50	1.50	1.25	1.25	1.25	1.25	1.75
Tibbetts Creek Manor									
Administrative Assistant III	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Events & Facilities Coordinator	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Events Manager/Assistant	0.75	-	-	-	-	-	-	-	-
Events Assistant - Non-Reg	0.65	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Total Tibbetts Creek Manor	1.65	1.15							
Parks & Recreation Department FTE Total	63.90	65.28	65.40	65.40	61.65	61.15	61.15	61.15	61.15
Police									
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Corporal	-	-	-	-	-	5.00	5.00	5.00	5.00
Officer	23.00	23.00	23.00	23.00	23.00	18.00	18.00	18.00	19.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
E911/Records System Specialist	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Jail Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Corrections Officer	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Transport Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Supervisor/Admin Asst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>	
Communications Supervisor	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Communications Specialist	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	
Records Specialist	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.50	e
<i>Police Department FTE Total</i>	<u>60.00</u>	<u>61.00</u>	<u>61.00</u>	<u>62.00</u>	<u>61.00</u>	<u>61.00</u>	<u>61.00</u>	<u>61.00</u>	<u>62.50</u>	
<i>Public Works Engineering</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	a
Engineering Manager	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Engineer/Engineer Tech	7.00	9.00	9.00	9.00	8.00	8.00	8.00	3.00	3.00	n
Source Control Specialist	-	-	-	-	-	-	1.00	1.00	1.00	
Project Coordinator	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	
Senior Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Construction Inspector	3.00	3.00	2.00	2.00	2.00	2.00	2.00	-	-	n
Cost Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	n
G.I.S. Anaylst	-	-	-	-	-	-	-	1.00	1.00	k
Administrative Assistant	1.50	1.50	2.50	2.50	2.50	2.50	2.50	-	-	m
Project Acct Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Project Acct Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	n
Resource Conservation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	l
Capital Project Coordinator (RCO)	-	-	1.00	1.00	1.00	1.00	1.00	-	-	l
Resource Conservation Coordinator	2.00	3.00	3.00	3.00	2.00	2.00	2.00	-	-	l
Major Development Review Team (MDRT)	7.00	6.00	5.00	5.00	4.00	3.00	3.00	-	-	c
MDRT	-	-	0.50	0.50	-	-	-	-	-	
<i>Public Works Engineering FTE Total</i>	<u>31.50</u>	<u>33.50</u>	<u>35.00</u>	<u>35.00</u>	<u>30.50</u>	<u>29.50</u>	<u>30.50</u>	<u>12.00</u>	<u>12.00</u>	

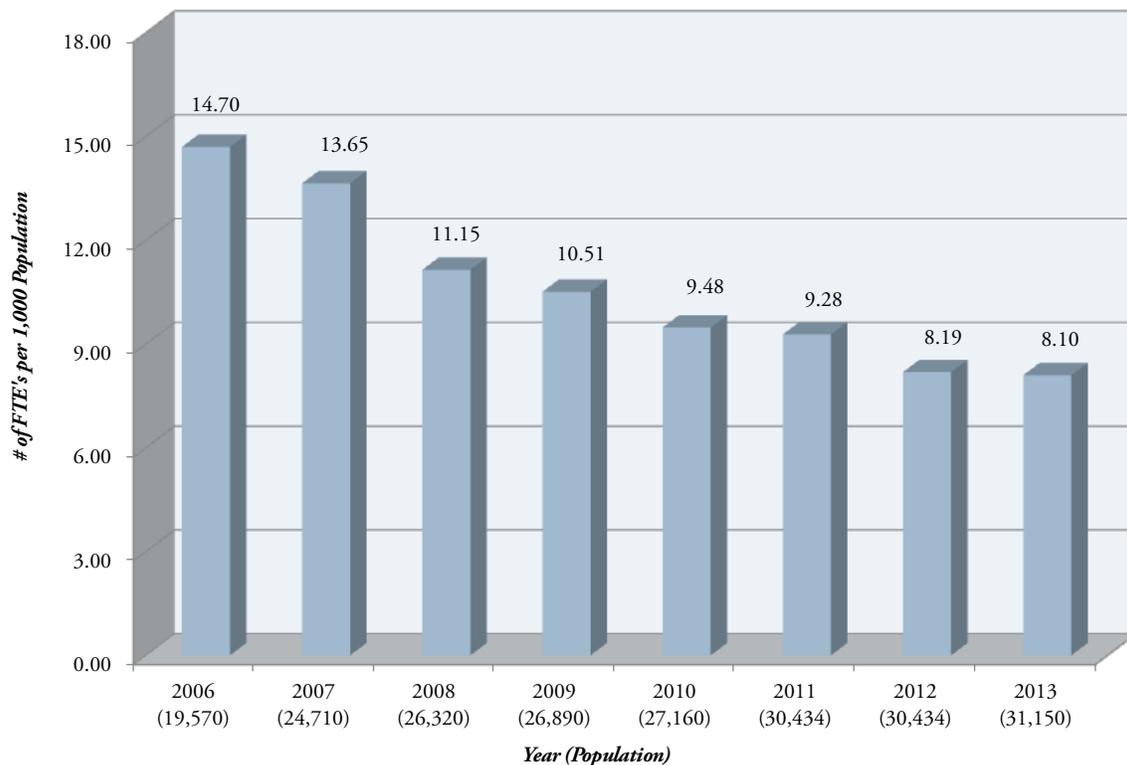
<i>2006 - 2013 Staffing Levels</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2012 Mid-Year Adj.</i>	<i>2013</i>
<i>Public Works Operations</i>									
Public Works Operations Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Maintenance Workers	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Signal Technician	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Specialty Technicians	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker	16.00	20.00	21.00	22.00	22.00	22.00	22.00	23.50	23.50
Shop Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Supervisor/Admin Asst	2.50	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Mgmt Coordinator	-	-	0.50	0.50	0.50	0.50	0.625	0.625	0.625
Maintenance Worker - Non-Reg	0.62	1.12	1.12	1.12	1.12	0.625	0.625	0.625	0.625
<i>Public Works Operations FTE Total</i>	<u>36.62</u>	<u>42.12</u>	<u>44.62</u>	<u>45.62</u>	<u>45.62</u>	<u>44.13</u>	<u>44.25</u>	<u>45.75</u>	<u>45.75</u>
<i>Shared Services</i>									
Shared Services Manager	-	-	-	-	-	-	-	1.00	1.00
Administrative Assistant II	-	-	-	-	-	-	-	1.00	1.00
Administrative Assistant III	-	-	-	-	-	-	-	2.00	2.00
<i>Shared Services FTE Total</i>	<u>-</u>	<u>4.00</u>	<u>4.00</u>						
<i>Total Authorized Positions</i>	<u>250.770</u>	<u>267.045</u>	<u>275.420</u>	<u>276.670</u>	<u>254.920</u>	<u>252.025</u>	<u>254.150</u>	<u>249.275</u>	<u>252.275</u>

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Please Note: Of the total 2013 authorized funded positions of 252.275, 237.25 are full time or part time regular employees. The remaining 15.025 full time equivalent positions are non-regular (temporary) positions.

Regular Position Changes Adopted in 2013

<i>Position</i>	<i>Department</i>	<i>FTE</i>
Communications Coordinator	Exec/Communications Office	1.00
Development Officer	Exec/Communications Office	0.75
Human Resources Coordinator	Human Resources	0.25
Senior Systems Analyst	Information Technology	(1.00)
Court Security (Non-Regular)	Municipal Court	0.50
Police Officer	Police	1.00
Police Records Specialist	Police	<u>0.50</u>
Total Proposed FTE Changes		<u><u>3.00</u></u>



2013 Council Priorities

During the June 2, 2012, Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the below goals for 2013. The departments responsible for the specific goal are noted in parentheses.

Top Five Priority Items (Budget)

- ☞ Perform Klahanie Annexation Study, with council action by 2013. (*Executive Department*)
 - 1) Allocate funds in 2012
 - 2) Determine direction
 - 3) Council action by 2013
- ☞ Relocate and/or enhance the skateboard park based on Issaquah School District plans and community input. (*Parks & Recreation Department*)
- ☞ Manage the City's legislative agenda and lobbyist. (*Executive Department*)
- ☞ Focus on an Innovative Partnership Zone (IPZ), and perform a Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis. (*Economic Development*)
- ☞ Hold Council budget meetings in chambers and televise. (*Council*)

Second Tier Items (Budget)

- ☞ Develop plan to improve traffic intersections at Front St. and Gilman Blvd. (high priority) and Front St. and Sunset Way (low priority). (*Public Works Engineering*)
- ☞ Develop Strategy for Route 200 and/or Route 928 funding to maintain, modify or expand route(s). (*Public Works Engineering*)
- ☞ Develop a Citywide bike and pedestrian plan. (*Office of Sustainability*)
- ☞ Become a five-star city. (*Executive Department*)

Top Five Priority Items (Non-Budget)

- ☞ Work with State of Washington and Lake Sammamish State Park to improve and help create an urban state park; encourage public/private partnerships. (*Parks & Recreation Department*)
- ☞ Attain a Regional center designation in 2013. (*Development Services Department*)
- ☞ Perform a public lands inventory. (*Executive and Economic Development Departments*)
- ☞ Define a plan to enhance Rainier Trail. (*Parks & Recreation Department*)
- ☞ Provide financial information in agenda bills. (*Finance Department*)

Departmental Involvement with 2013 Council Goals

Police Department

- ☞ **Council Goal - Lake Sammamish State Park. Work with State of Washington and Lake Sammamish State Park to improve and help create an urban state park; encourage public/private partnerships:** Team with other City departments to identify future plans for Lake Sammamish State Park.
- ☞ **Council Goal - Perform Klahanie Annexation Study:** Plan for and collaborate in the Klahanie Annexation study.

City Clerk's Office

- ☞ **Council Goal – Manage the City's legislative agenda and lobbyist.** Continue to move the legislative work process; agendas and supporting documents; and records management into electronic/digital formats and access.

Development Services Department

- ☞ Support the following Council Goals:
 - ✓ Support the Klahanie Annexation Study
 - ✓ Support Economic Development in evaluation of creating an Innovative Partnership Zone (IPZ)
 - ✓ Support Engineering in the evaluation of improving traffic intersections at Front-Gilman and Front-Sunset
 - ✓ Support Office of Sustainability in the development of a citywide bike and pedestrian plan
 - ✓ Support customer service efforts in becoming a 5 Star City
 - ✓ Attain a Regional center designation
 - ✓ Support Parks Department in evaluating and improving the use of Lake Sammamish State Park
 - ✓ Develop new metrics to evaluate the effectiveness of the new alignment and delivery of services within a single department.

Finance Department

- ☞ Provide financial information in agenda bills (**2013 Council Goal**)

Economic Development Department

- ☞ **Council Goal - Innovative Partnership Zone (IPZ) / Strengths, Weaknesses, Opportunities and Threats (SWOT).** Develop/evolve key industry cluster concept

- ☞ **Council Goal - Lake Sammamish State Park. Work with State of Washington and Lake Sammamish State Park to improve and help create an urban state park; encourage public/private partnerships.** Provide support for discussions relating to increased use of Lake Sammamish State Park
- ☞ **Council Goal – Perform a Public Lands Inventory.** Work with Executive Department to prepare a public lands inventory

Parks & Recreation Department

- ☞ **Council Goal - Relocate and/or Enhance the Skate Board Park based on Issaquah School District (ISD) Plans and Community Input.** Continue to work with skate park advocates and Issaquah School District for developing a skate park in either the Issaquah valley floor or Issaquah Highlands.
- ☞ **Council Goal - Lake Sammamish State Park. Work with State of Washington and Lake Sammamish State Park to improve and help create an urban state park; encourage public/private partnerships.** Continue to work with the Economic Development Office and Washington State Parks to improve recreational opportunities and facilities, including enterprise opportunities.
- ☞ **Council Goal – Perform a Public Lands Inventory.** Work with the Development Services Department - Land Development Services, Public Works Engineering and Public Works Operations on updating the City's lands inventory, including updating the City's map of its properties, including parks, natural open space, facilities and other City owned properties.
- ☞ **Council Goal - Define a Plan to Enhance Rainier Trail.** Work with the Police Department and Issaquah School District, in particular Tiger Mountain High School, on developing an action plan to reduce student loitering on the Rainier Trail.

2012 Council Goal Update

The City Council met in the spring of 2011 to establish the Council goals for 2012. The City Council created thirteen goals. A significant amount of progress was made during 2012 toward achieving completion of the goals. Many of the goals will be completed over several years. A status report of each goal is included below.

Council Goal #1. Old Town Structured Parking Analysis

Work with Issaquah Chamber, Downtown Issaquah Association and other partners to determine options (scope) for a structured parking study.

The City collected field survey data of parking utilization and analyzed the information. The resulting recommendations were presented to the City Council in the fall of 2012. Staff then met with the Downtown Issaquah Association (DIA) to develop a comprehensive solution to downtown parking. A component of the plan resulted in an inventory of parking signage to determine ways to improve use of existing stalls.

Status - On-going. The City will develop a proposal with estimated costs for changing signage to improve the use of existing stalls and continue to work with the DIA to maximize the use of existing parking.

Council Goal #2: Economic Vitality Commission

Create an Economic Vitality Commission that would meet monthly and review issues related to economic vitality, including but not limited to:

- ☞ The preparation and implementation of a proactive marketing plan to attract new business;*
- ☞ An annual evaluation (Report Card) of the action taken to achieve each of the six strategies in the Economic Vitality Plan;*
- ☞ Opportunities to improve signage for local businesses;*
- ☞ A review of the permitting and inspection process; and,*
- ☞ Incentives for sustainable business.*

The City created an Economic Vitality Commission. The commission has been working on a Strength, Weakness, Opportunities and Threats (SWOT) assessment to determine the ability of the City to attract new businesses and jobs. The SWOT analysis will lead to an action plan and a vision for an economic future. The City also conducted a business climate survey to provide guidance for the future plan.

Status - On-going. The Economic Vitality Commission will be evaluating the benefits of a Branding/Marketing plan for the City. They will also present a report to the City and hold workshops on signs

Council Goal #3: Lake Sammamish State Park

Identify specific ways the City can work with other public and private partners to enhance Lake Sammamish State Park, including the potential ownership or annexation of the park.

In late summer 2011, the Mayor formed a Lake Sammamish State Park Task Force, which includes two (2) City Council members, the City Administrator, the Economic Development Director, City Parks Staff, and Washington State Parks Staff

The City entered into a one-year memorandum of understanding with the State to cooperate on the redevelopment of the Lake Sammamish State Park. A park survey indicated 75% support of allowing private business in the park to enable additional investment in and improvements to the park. Washington State Parks hosted an Open House/Public Input meeting on December 10, 2012, to obtain public input regarding potential future uses and re-development at the park. A Request for Proposal (RFP) was drafted to solicit opportunities for development within the park and was presented to the Economic Development Commission for review.

The out-going Governor, Christine Gregoire, included funding in the 2013 budget for capital improvements at Lake Sammamish State Park to renovate Sunset Beach and remodel the restrooms and bathhouse.

Status - On-Going.

Council Goal #4: Web Transparency

Include the following design and operating requirements as part of the City's website update:

- ☞ *All boards, committees, commissions and task forces specified by the City Charter or constituted by the City Administration shall maintain web pages easily accessible to constituents;*
- ☞ *Each web page shall include a table with the meeting date, a link to the minutes, a link to staff presentations and a link to constituent feedback;*
- ☞ *Draft minutes shall be published to the appropriate web page within 5 working days of the meeting or event. Staff presentations and constituent feedback shall also be published within 5 days of the meeting or event.*
- ☞ *Final minutes, replacing the draft minutes, shall be published within 5 working days of adoption.*

A new website was launched in November 2012. The new site includes enhancements such as:

- ☞ A Crime Map updates every 48 hours and every 7 days, showing crime activity in the City
- ☞ All boards, committees, commissions and task forces have their own web pages. Each of those web pages also has links to upcoming meetings and minutes.
- ☞ To avoid confusion for the public (and concern from many board/commission members) preliminary draft minutes will not be posted within five days. Instead, draft minutes will be included in the group's next meeting packet for approval. This will eliminate different versions (or variations) of draft minutes being posted.

Status---Completed. Enhancements to the website will continue in order to provide timely and beneficial information to the public

Council Goal #5: Part-Time Lobbyist

Examine the benefits of a part-time lobbyist who would promote Issaquah's legislative agenda and enhance our ability to obtain federal and state funding. Contract for service if appropriate.

The City hired a lobbyist for the remaining five months of 2012 to represent the City. The City Council adopted a legislative agenda for the key issues of the City. The City also submitted the following funding requests to the Governor for inclusion in her 2013-2014 Capital Budget:

- ☞ I-90/Front Street Interchange & Direct Ramp/Overcrossing at 12th Street – Funding for Interchange Justification Report (\$2M)
- ☞ Design Study for Pedestrian, Streetscape, Multi-Modal Needs on SR 900 near I-90 (\$0.3M)
- ☞ Construct new HOV direct-access ramp and overcrossing at I-90/12th Street (\$100M)

In addition, the City indicated its support for State funding for Lake Sammamish State Park and the City for \$3.4M bathhouse upgrades.

Status: Complete.

Council Goal #6: Julius Boehm Pool Improvements

Complete renovations (all the improvements listed under Parks Priority 2 in the 2010 CIP) to Julius Boehm Pool.

The City conducted an opinion survey/poll to determine the level of public support for a possible Parks and Recreation bond measure that would include a pool renovation. The Survey was completed and presented to City Council at the July 16, 2012, meeting. The results indicated support for renovation of Julius Boehm Pool, along with other park improvements throughout the City.

Status - On-going. Park Staff will present options for a possible 2013 Park Bond to the City Council during first quarter of 2013.

Council Goal #7: Mountain Bike Skills Park

Build a mountain bike skills park in the newly acquired open space next to Central Park.

The City is currently coordinating with King County to transfer 42 acres of WSDOT open space from City ownership to King County ownership. The mountain bike yard would be part of this transferred property. King County Parks would then coordinate the mountain bike yard improvements

Status - On-going.

Council Goal #8: Improve Budget Process

Make the following changes starting with the 2013 budget negotiation process this fall:

- ☞ *Information will be presented and made available to the public as with regular council meetings;*
- ☞ *Each line item will show the 2013 budget request and the following information for the prior three years:*
 - *the percent change in the line item budget from year to year;*
 - *the budgeted and actual expenditure for each year;*
 - *the percent change in expenditure for each year;*
- ☞ *Line items with a three-year APR growth greater than some baseline rate (5% in 2013) in either the budgeted and/or estimated expenditures will be both summarized at the front of the proposed budget and noted on the appropriate line item;*
- ☞ *Departments will develop and submit a set of appropriate metrics to measure their performances; and,*
- ☞ *Prior to each budget meeting, publically disseminated constituent feedback received at the previous budget meeting through the City's website.*

Information on the preliminary budget that was presented to City Council was made available to members of the public. Additionally information presented during the budget workshops was shared with the public.

The Administration reported during the 2012 budget process that a budget analyst would be needed to fully complete this goal in 2012. Council did not fund this position in the 2012 budget.

Status - No further action to be done by the City. The City will continue to endeavor to share information in a more understandable format.

Council Goal #9: Energy Use & Waste Reduction

Develop a strategic plan to reduce City-wide energy use, waste and environmental impacts.

The City drafted an energy and carbon ‘wedge’ analysis and preliminary strategic themes related to buildings, mobility and waste have been identified. Sustainability indicators have been updated for approximately half of the measures, with work continuing which will result in a Sustainability Action Plan. Updates to sustainability indicator targets will be part of the 2013 Comprehensive Plan docket.

Status - On-Going.

Council Goal #10: Health Point & Dental Point Services

Take immediate action to bring Health Point and Dental Point services to Issaquah.

The City contacted Health Point and Dental Point and discovered they were not in a position to immediately bring their services to Issaquah. This goal has been referred to Economic Development to monitor and build a relationship with these firms for potential future expansion opportunities.

Status - No further action to be done by the City.

Council Goal #11: Website Improvements

Provide funding for the technology necessary to improve the City’s website.

The website design vendor CivicPlus was hired to assist the City. The City created a new design and feel to the website, changed the navigation for each department and updated the content as well. The website was launched in late November.

Future projects that have been identified include the following

- ☞ Improved Agenda Center
- ☞ Enhanced traffic cameras page
- ☞ Enhanced ICTV page
- ☞ Postcards from Issaquah
- ☞ New Issaquah Insider (eNews)

- ☞ Additional videos
- ☞ Social media
- ☞ More GIS map layers
- ☞ Dedicated editor/“voice”
- ☞ Intranet

Status—Initial goal is complete. Improvements will continue to be made to the City’s website.

Council Goal #12. Council Review Process for the Central Issaquah Plan

Establish a Council review process for the Central Issaquah Plan that assigns specific elements of the proposed plan to the appropriate Council Committee.

The City Council adopted the Central Issaquah plan in December 2012, as well as the Central Issaquah Planned Action Ordinance. The City also adopted amendments to the code to implement the plan including:

- 1) Proposed Land Use and Zoning Designations;
- 2) Proposed Development and Design Standards;
- 3) Other related Code Amendments; and,
- 4) A Planned Action Ordinance for “Planned Action Area 2”.

Status - On-Going. City Council will continue its review of standards.

Council Goal #13. Eastside Fire & Rescue (EF&R) Agreement

Find compromises with Fire Districts 10 and 38 that would enable the City to renew the EF&R Agreement for another ten years.

A task force was established with all the stakeholders to review the funding model and service delivery model of the agency. The task force has met throughout the year and continues to evaluate various options.

Status-On-Going.

Budget Procedure

The City of Issaquah must adopt a balanced budget each year. Annual City expenditures must not exceed annual City revenues. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. Budgeting is an essential element of financial planning, control and evaluation process of government.

The planning process involves determining the types and levels of services to be provided and allocating available resources among various departments, programs, or functions. Also, to be prudent a City may decide to place some of its resources each year into reserves to cover future emergencies or unanticipated opportunities. Financial control and evaluation procedures typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues and expenditures.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates, as modified by the Council, are enacted into law through the passage of an appropriations ordinance. The appropriations constitute maximum expenditure authorizations during the fiscal year and cannot legally be exceeded unless subsequently amended by the Council through an ordinance, which is usually done mid-year and year-end. Expenditures are monitored through the accounting system to assure budgetary compliance.

Appropriations for general and special revenue funds lapse at year-end. The City of Issaquah's budget procedures are in compliance with the Revised Code of Washington, Chapter 35A.33. The City follows the procedure outlined below to establish its annual budget.

1. By the second Monday in September, the Mayor requests all Department Heads to prepare detailed estimates of revenues and expenditures for next fiscal year.
2. By the fourth Monday in September, budget estimates are filed with the Finance Director.
3. By the first business day in October, estimates are presented to the Mayor.
4. At least 60 days before the ensuing fiscal year, the Mayor prepares preliminary budget and budget message and files with the City Clerk.
5. No later than the first two weeks in November, the City Clerk publishes notice of filing of preliminary budget with city clerk and publishes notice of public hearing on final budget once a week for two consecutive weeks.
6. No later than six weeks before January 1, copies of proposed (preliminary) budget is made available to the public.
7. On or before the first Monday of December, and may be continued from day-to-day but no later than the 25th day prior to next fiscal year, final hearings are commenced.
8. Following the public hearing and prior to beginning of the ensuing fiscal year, the City Council adopts the final budget.

Budget Calendar

Budget Process Steps	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Capital Improvement Process Begins	■										
Departments Submit CIP Project Updates and Requests for New Projects		■									
Budget Schedule Established		■									
Mayor Reviews & Prioritizes CIP Requests			■								
Finance Director Meets with Mayor for Review of 2-year (current & budget yrs) Financial Estimates/Direction		■	■								
Council Committees Review & Prioritize CIP Requests				■							
Council Goal Setting Retreat				■							
Executive Staff Discusses Budget Process			■								
Council Adopts 6-yr CIP					■						
Executive Staff Meets Individually with Mayor for Preliminary Budget Discussion				■							
Finance Director Meets with Mayor to Summarize Specific Budget Direction				■							
Mayor Issues Specific Budget Direction					■						
Finance Director, Deputy City Administrator & Mayor Meet with Chamber & Interested Others					■						
Detailed Budget & Work Program Preparation by Departments Due						■					
Budget Status Discussed with Executive Staff						■					
Complete Budget Compilation & Analysis						■					
Dept. Heads Meet Individually w/Mayor to Finalize Administration's Budget						■	■				
Mayor Meets with Finance Director to Finalize Administration's Budget							■				
Budget Reviewed with Executive Staff								■			
Establish Council/Community Budget Workshop Schedule								■			
Presentation of Administration's Budget to Council									■		
Council/Community Workshops on Budget									■	■	
Executive Staff Briefings										■	
Public Hearing: Property Tax										■	
Public Hearing: Overall Budget											■
Council-Approved Budget Adopted											■

Financial Policies

Background and Purpose

The stewardship of public funds is one of the greatest responsibilities given to the public officials and managers of the City of Issaquah. Therefore, the establishment and maintenance of wise fiscal policies enables City officials to protect public interests and ensure public trust.

This document incorporates past financial practices in defining the current policies to be used by the City to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City's financial affairs.

General Financial Philosophy

The fiscal policy of the City of Issaquah is to provide a sufficient financial base and the resources necessary to sustain a high level of municipal services to ensure public safety, to maintain and improve upon the physical infrastructure and surroundings of the city and to promote the social well-being of the citizens of Issaquah.

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

- ☞ Withstand local and regional economic impacts;
- ☞ Adjust efficiently to the community's changing service requirements;
- ☞ Effectively maintain and improve the City's infrastructure;
- ☞ Prudently plan, coordinate, review and implement responsible community development and growth; and provide a high level of police, fire and or protective services to assure public health and safety.

Summary of Significant Budgetary Policies

Operating Budget

Overall

The budget should be a performance, financing and spending plan agreed to by the Mayor, City Council and Department Directors. It shall contain information and data regarding expected revenues, expected expenditures and expected performance.

The City will prepare and annually refine written policies and goals to guide the preparation of performance, financing and spending plans for the City budget. All adopted budgets will comply with the adopted budget policies and Council priorities.

As a comprehensive business plan, the budget should provide the following critical elements: public policies, financial plan, operations guide, and communications with the public.

The City's budget presentation should display the City's service delivery/performance plan in a Council/constituent-friendly format.

Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

Under the Mayor's direction, Department Directors have primary responsibility for formulating budget proposals in line with City Council and Mayor Priority direction, and implementing those proposals once they are approved within the adopted budget.

Grant applications to fund new programs with state or federal funds will be reviewed by the City, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

Annual expenditures will be maintained within the limitations of annual revenues. The City will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the City Council.

Amending the Budget

The City budget is adopted at the fund level. Amendments to the final budget must be adopted by the Council through an Ordinance, which is usually done mid-year and year-end.

Fiscal Integrity

The City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue will be identified along with new program costs. Any available carryover balance will only be used to offset one-time or non-recurring costs.

Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs.

Mitigation fees shall be used only for the project or purpose for which they were intended or as otherwise approved in the budget.

Reserve Accounts

The City shall establish Operating Fund Balances which shall neither be appropriated nor spent without Council authorization. The purpose of the Fund Balances is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding shall be targeted at not less than eight (8) percent of the operating expenditures.

The City shall budget each subsequent year's debt service as the top priority.

Replacement reserves based on estimated replacement value will be established for any capital equipment, where the need will continue beyond the estimated initial useful life, regardless of whether the equipment is acquired via lease, gift or purchase.

The City shall fund certain asset replacement reserves through depreciation charges paid to the Internal Service Funds.

All reserves and the ending fund balance will be presented in the annual budget.

Revenues

Revenue estimates shall be conservatively estimated based on the City's economic base and predictable growth activity.

Investment income earned through the City's investment pool shall be allocated based upon the investment percent of each participating fund.

Contractual Services

On an annual basis, a review of services provided will be performed to determine those which may be better served through contracting of services.

Use of any contractors and consultants for city business purposes shall be justified during the budget process or by ordinance.

Minimization of Administrative Costs

A balance will be maintained between resources allocated for direct services to the public and resources allocated to assure sound management, internal controls, and legal compliance.

Accrued Employee Benefits

The budget shall provide for adequate funding of the City's retirement liabilities.

Monthly Report

The budget will be produced so that it can be directly compared to the actual results of the fiscal year and presented in a timely monthly report.

All budget amendments, both revenues and expenditures, will be noted in the monthly report.

Multi-Year Estimates

Each year, the City will update expenditure and revenue projections for the next six (6) years. Projections will include estimated operating costs for future capital improvements that are included in the capital budget

This budget data will be presented to elected officials in a form that will facilitate budget decisions, based on a multi-year strategic planning perspective during the budget process.

Citizen Involvement

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and study sessions.

Minimization of costs shall also be facilitated through City boards, task forces and Commissions, which shall serve in advisory capacities to the City Council and/or Mayor.

Fees

Fees shall be phased toward covering 100% of the cost of service delivery, unless such amount prevents an individual from obtaining an essential service or as otherwise set by the City Council. Fees or service charges should not be established to generate money in excess of the cost of providing service.

Fees may be less than 100% if other factors (e.g., market forces, competitive position, etc.) need to be recognized.

Nonprofit Organizations

Future funding decisions regarding nonprofit organizations will be based on guidelines, policies and priorities determined by the City Council and funding available based on Council Goals and General Fund spending priorities.

Debt Policies

Short-term lines of credit, tax or Revenue Anticipation Notes may be used only when the City's ability to implement approved programs and projects is seriously hampered by temporary cash flow shortages. In general, these Notes will be avoided. No other form of debt will be used to finance ongoing operational costs.

Whenever possible, the City shall identify alternative sources of funding and shall examine the availability of those sources in order to minimize the level of debt.

Whenever possible, the City shall use special assessment, revenue, or other self-supporting bonds instead of general obligation debt.

Long-term general obligation debt will be incurred when necessary to acquire land or fixed assets, based upon the ability of the City to pay. This debt shall be limited to those capital improvements that cannot be financed from existing revenues and when there is an existing or near-term need for the project. The project should also be integrated with the City's long-term financial plan and Capital Improvement Plan.

The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.

Current year revenues shall be set aside to pay for the subsequent year's debt service payments. This is intended to immunize the City's bondholders from any short-term volatility in revenues.

The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

Capital Budget***Fiscal Policies***

Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates shall be as comprehensive as possible, including but not limited to, preliminary and environmental work, property acquisition, design, project administration, testing, construction, sales tax, and contingency. All cost estimates shall be escalated for future years, from the year of estimation, using an appropriate rationale for the project.

Capital proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, and the funding and financing strategies to be employed. The specific fund and timing should be outlined. The plan should indicate resources needed to complete any given phase of a project in addition to the total project.

All proposals for the expenditure of capital funds shall be formulated and presented to Council within the framework of a general capital budget and, except in exceptional circumstances of an emergency nature, no consideration will be given to the commitment of any capital funds, including reserve funds, in isolation from a general review of all capital budget requirements.

Department Directors have the primary responsibility for the formation of a capital budget proposal that is developed in accordance with the Mayor and City Council direction and implement these proposals once they are approved within the adopted capital budget.

Changes in project budget for the prior and current year budget that are \$5,000 or more shall be reported to the full City Council for review and approval in a timely manner as stated in the Issaquah Administrative Manual Commitment Authority.

Project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the improvement.

At the time of contract award, each project shall include reasonable provision for contingencies:

1. The amount set aside for contingencies shall correspond with industry standards and shall not exceed ten (10) percent, or a percentage as otherwise approved by the City Council of the total contract amount.
2. Project contingencies may, unless otherwise determined by the City Council, be used only to compensate for unforeseen circumstances requiring additional funds to complete the project within the original project scope and identified needs. Project contingencies shall not be expended to cover change orders, resulting from increases in original project scope.

The City Administration shall seek ways of ensuring that administrative costs of carrying out the Capital Improvement Plan are kept at appropriate levels.

The Annual Capital Budget shall include only those multi-year projects which can reasonably be accomplished in the time frame indicated. The detail sheet for each budgeted capital project should include a projected milestone schedule.

Capital projects which are not encumbered or completed during the fiscal year will be re-budgeted or carried over to the next fiscal year except as reported to and subsequently approved by the City Council. All re-budgeted capital projects should be so noted in the Adopted Capital Budget. Similarly, multi-year projects with unencumbered or unexpended funds will be carried over the subsequent year(s).

If a proposed project will cause a direct negative impact on other publicly-owned facilities, improvements to the other facilities will be required as part of the new project and become a part of the new project's comprehensive costs.

Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them. The City shall fund certain asset replacement reserves through depreciation charges paid to the Internal Service Funds.

Capital Improvement Plan (CIP) Policies

Citizen participation in the Capital Improvement Program is a priority for the City. Among the activities which shall be conducted to address this need are the following:

1. The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.
2. Council study sessions on the Capital Improvement Plan will occur during the budget deliberations and shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
3. Prior to the adoption of the budget and Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

All projects included in the Capital Improvement Plan shall be consistent with the City's Comprehensive Plan. The goals and policies for services, facilities, and transportation should be followed in the development of the Capital Improvement Plan. The Comprehensive Plan service level goals should be called out in the Capital Improvement Plan.

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

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

The Council will annually review and establish criteria against which capital proposals should be measured. Included among the factors which will be considered for priority-ranking are the following:

- ☞ Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues);
- ☞ Projects which are programmed in the Six-Year Operating Budget Forecast;
- ☞ Projects which can be completed or significantly advanced during the Six-Year City Improvement Plan;
- ☞ Projects which can be realistically accomplished during the year they are scheduled;
- ☞ Projects which implement previous Council-adopted Plans and strategies.

A complete list of criteria follows:

Criteria for Determining Project Inclusion Priority
(In Priority Order)

1. Projects which are required by statute or by an existing agreement with another agency.
2. Projects which are essential to public health or safety.
3. Projects which are urgently needed by some other criteria than public health or safety; e.g. environmental or public service.
4. Projects which have exhibited a high degree of public support.
5. Projects which are substantially grant funded and would have minimal or no operating cost impact on the General Fund.
6. Projects which, if not acted upon now, would result in the irrevocable loss of an opportunity, or other major alternative actions would have to be initiated.
7. Projects which would preserve an existing capital facility, avoiding significantly greater expenses in the future (e.g., continuation of a ten-year cycle street maintenance program).
8. Projects which would result in significant savings in General Fund operating costs.
9. Projects which would fulfill a City commitment (evidenced by previous inclusion in the annual CIP and community support) to provide facilities in areas which are deficient according to adopted standards.
10. Projects which would make an existing facility more efficient or increase its use with minimal or no operating cost increase.

Summary of Significant Accounting Policies

The City of Issaquah is a municipal government incorporated on April 27, 1892, and operates under the laws of the State of Washington as a non-charter Mayor-Council form of government. In this form, the at large elected Mayor serves as the City's chief administrative officer, and an at large elected seven-member council serves as the City's legislative body. The City provides a full range of municipal services and operates water, sewer and storm water utilities.

As required by GAAP the City's financial statements present the City of Issaquah – the primary government. There are no component units (either blended or discretely presented) included in the financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund and internal service fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Both the governmental and business-type activities are reported on full accrual, economic resource measurement focus basis of accounting, which recognized all long-term assets and receivables as well as long-term debt and obligations. The City's net assets are reported in three parts - investment in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The City first utilizes restricted resources to finance qualifying activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues in the governmental activities and net cost or revenue of each business activity. Direct expenses are those that are clearly identifiable with a specific function or segment. The City of Issaquah does not allocate indirect costs to a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide focus is more on the sustainability of the City as an entity and the change in the City's net assets resulting from the current year's activities.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The governmental major fund statements in the fund financial statement are presented on *current financial resources measurement focus* and *modified accrual basis of accounting*. Since governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, reconciliation is presented at the end of the statement, which briefly explains the adjustments necessary to transform the fund statements into the government-wide presentation.

Internal service funds are presented in summary form as part of the proprietary fund financial statements. Financial statements for internal service funds are consolidated into the governmental column and the proprietary column based on usage when presented at the government-wide level.

Interfund activity has been eliminated from the government-wide financial statements. Exceptions are revenue and expense for interest or services provided which would distort the direct cost and program revenues for these functions.

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* accounts for all City capital projects.

The City reports the following non-major governmental fund types:

Debt service funds account for resources set aside to meet current and future debt service requirements on debt.

The government reports the following major proprietary funds:

The *water fund* accounts for the operations, capital improvement and debt service activity of the government's water department.

The *sewer fund* accounts for the operations, capital improvement and debt service activity of the government's sewer department.

The *storm water fund* accounts for the operations, capital improvement and debt service activity of the government's storm water department.

Additionally, the government reports the following fund type:

The *internal service funds* account for operations that provide services to other departments or funds of the government on a cost reimbursement basis.

The expendable *trust fund* is used to account for the donation and earnings to be spent for the trust's intended purpose.

The *agency fund* is a clearing mechanism for cash resources that are collected by the government, held a brief period, and then disbursed to authorized recipients. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary, if any, fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In 2011, the City implemented the new *GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes five fund balance classifications (*nonspendable, restricted, committed, assigned and unassigned*) that comprise a hierarchy based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. In addition, this Statement clarifies the definitions of the general fund, special revenue fund type, capital projects fund type, debt service fund type, and permanent fund type.

Budget and budgetary Accounting

Scope of the Budget

The City budgets all funds in accordance with the Revised Code of Washington 35A.33. In compliance with the code, budgets for all funds are established with the exception of the L.I.D. Debt Service Funds, and the L.I.D. Guaranty Debt Service Funds, and agency funds. Budgets established

for Proprietary Funds are “management budgets” and, as such, are not required to be reported. The budget as adopted constitutes the legal authority for expenditures. It is adopted at the fund level so that expenditures may not legally exceed appropriations at that level of detail.

Budgetary accounts are integrated in fund ledgers for all budgeted funds.

Appropriations for general and special revenue funds lapse at year-end. The City of Issaquah’s budget procedures are in compliance with the Revised Code of Washington, Chapter 35A.33. The City follows the procedure outlined below to establish its annual budget.

1. By the second Monday in September, the Mayor requests all Department Heads to prepare detailed estimates of revenues and expenditures for next fiscal year.
2. By the fourth Monday in September, budget estimates are filed with the Finance Director.
3. By the first business day in October, estimates are presented to the Mayor.
4. At least 60 days before the ensuing fiscal year, the Mayor prepares preliminary budget and budget message and files with the City Clerk.
5. No later than the first two weeks in November, the City Clerk publishes notice of filing of preliminary budget with City Clerk and publishes notice of public hearing on final budget once a week for two consecutive weeks.
6. No later than six weeks before January 1, copies of proposed (preliminary) budget is made available to the public.
7. On or before the first Monday of December, and may be continued from day-to-day but no later than the 25th day prior to next fiscal year, final hearings are commenced.
8. Following the public hearing and prior to beginning of the ensuing fiscal year, the City Council adopts the final budget.

Amending the Budget

The City budget is adopted at the fund level. Amendments to the final budget must be adopted by the Council through an Ordinance, which is usually done mid-year and year-end.

The budgetary basis is substantially the same as the basis of accounting in all governmental fund types.

Transfers or revisions within budgeted funds are allowed; however, any revision which alters the total expenditures of a fund, or which affect the number of authorized employee positions or salary ranges must be approved by Ordinance of the City Council following public hearings. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

*Assets, Liabilities, and Net Assets and Fund Balances****Cash and Cash Equivalents***

The City pools cash resources of its various funds with the State Investment Pool in order to facilitate the management of cash. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments. All short-term investments that are highly liquid are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and at the day of purchase, they have a maturity date no longer than three months.

The City's deposits are entirely covered by Federal Depository Insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Depository Protection Commission (PDPC).

Investments

It is the City's policy to invest all temporary cash surplus. At December 31, 2011, the treasurer was holding short-term deposits with the State Investment Pool. The interest on this deposit is prorated to the various funds.

Investments are reported at fair market value in accordance with GASB Statement 31 and are held separately by each fund with interest earned directly for benefit of each fund.

Receivables

The government recognized receivables in its financial statements based on the accounting requirements for that statement. Receivables are as follows:

Property Taxes. Property taxes received within 60 days of year end are reported as receivable at year-end. When property taxes become three years delinquent, the County is required by State statute to foreclose on the property. Historically, all taxes have been collected; therefore no allowance for uncollectible taxes is recorded. *(See Note 6)*

Sales Taxes. Taxes collected for November and December but not remitted by the state to the government until January and February of the following year are reported as receivables at year-end. There is no allowance for uncollectible sales taxes because all sales taxes are required by law to be collected by businesses at the time of sale and remitted to the state.

Special Assessments. Special assessments are levied against certain property owners and become liens against the property benefited by the improvement. At year end all are current.

Accounts Receivable. Customer accounts receivable consist of amounts owed by private individuals or organizations for goods and services provided. Uncollectible amounts are considered immaterial and the direct write-off method is used.

Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivable

Due From Other Funds and Other Governments. Amounts due from other funds reported in the financial statements, represent outstanding billings to other funds for services provided in the current year. Amounts due from other governments represent outstanding balances due from granting agencies for cost-reimbursement grants and billings to other jurisdictions for intergovernmental services provided in the current year. In the entity-wide Statement of Net Assets, Due From Other Funds is not reported, but is eliminated in internal balances. Internal balances represent quasi-external transactions between governmental and business activities.

Advances to/from other funds. The Finance Director may authorize loans between funds.

Inventories and Prepaid Items

Inventories are valued at the FIFO (first in, first out) method, which approximates the market value.

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets and Liabilities

Net assets are segregated into three categories on the government-wide statement of net assets: investment in capital assets, net of related debt; restricted; and unrestricted. The flow assumption of the City is to use restricted assets before unrestricted assets. Restricted assets are usually set aside in a separate fund, specifically used for the purpose of debt service or capital replacement.

Capital Assets and Depreciation

General capital assets are those assets not specifically related to activities reported in the proprietary funds. The capital assets purchased or constructed by a governmental fund are recorded as expenditures in the fund at the time the related purchases are made. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

Capital assets are defined by the government as land, buildings, capital improvements, machinery and equipment, software and other improvements with an original cost of \$5,500 or more each and an estimated useful life of more than one year; and all vehicles, artwork, transportation and utility

infrastructure, regardless of their initial cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Per GASB 34, in 2007 the City capitalized retro-active “infrastructure” owned prior to 2003, such as roads, bridges, curbs and gutters, streets and sidewalks, bridges, and lighting systems.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Contributed assets are reported at donor cost or appraised value at the date of acquisition. The donor cost or appraised value of contributed fixed assets is included in contributed capital.

Land, construction in progress, and works of art are not depreciated. Property, plant, and equipment of the city are depreciated using the straight line method over the estimated useful lives as follows:

Asset Class	Estimated Service Life
Buildings	30-50 years
Plant in Service	30-40 years
Improvements Other Than Buildings and Infrastructure	20-50 years
Equipment	5-20 years

The Equipment Replacement Fund contains resources held for future equipment purchases.

Compensated Absences

Eligible employees accumulate 12 to 28 days of vacation for each anniversary year, depending upon the employee’s length of service, but they do not accumulate more than two-year’s vacation. All outstanding vacation leave is payable upon resignation, retirement, or death. In accordance with NCGA Statement 4, the City accrues vacation pay. Vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

In 1985, the City required all departments to record compensatory time in the payroll system as part of the Fair Labor Standards Act implementation.

The City accrues the maximum dollar amount payable, when incurred, in the government-wide and proprietary fund financial statements.

Sick leave accumulates at the rate of 8 to 12 days per year for employees. The maximum number of sick hours employees are allowed to accrue is 1,280 hours. However, starting in 1994, some contracts allow employees to convert a portion of unused sick leave earned in a calendar year to pay or vacation.

Long-Term Debt

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Prior to 2008, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bonds issued after January 01, 2008 recognize issuance costs, premiums, and discounts in entirety, in the year of issue.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Revenue

The deferred revenue account is used to offset receivables established in the governmental fund financial statement for certain revenues that are measurable but not considered available to finance payment of current obligations and, therefore, not susceptible to accrual on the modified accrual basis. When the receivable amounts are collected in future periods, this liability account is reduced and corresponding revenue is recorded. Deferred revenues presented in this manner on the accompanying financial statements are uncollected property taxes levied and an interlocal cooperation agreement between King County and the City for construction of a park-and-ride facility.

Fund Balances

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which spending can occur. Governmental funds report up to five classifications of fund balance: nonspendable, restricted, committed, assigned, and unassigned. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications describe the relative strength of the spending constraints:

Nonspendable Fund Balance. The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally or contractually required to be maintained intact.

Restricted Fund Balance. The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as grantors, bondholders and higher levels of government), constitutional provisions, or enabling legislation.

Committed Fund Balance. The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (i.e., City Council). The constraint may be removed or changed only through formal action of the same highest level of decision-making authority.

Assigned Fund Balance. The portion of fund balance that is constrained by the government's intent to be used for specific purposes, but is neither restricted nor committed. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed.

Unassigned Fund Balance. The residual portion of fund balance that does not meet any of the criteria described above.

If more than one classification of fund balance is available for use when an expenditure is incurred, the City would typically use the most restrictive classification first.

Revenues, Expenditures and Expenses

Program Revenues. Amounts reported as program revenues include: Charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments.

General Revenues. In governmental funds amounts reported as general revenues include taxes, interest and investment earnings. In the governmental funds' statements debt proceeds are shown as other financing sources.

Transfers. Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the government-wide statements all interfund transfers between individual governmental funds have been eliminated.

Expenditures/Expenses. Expenses in the governmental funds are reported by function or as interest on long-term debt. In the governmental funds' statements debt issue costs are shown as other financing use.

Operating and Non-Operating Revenues and Expenses

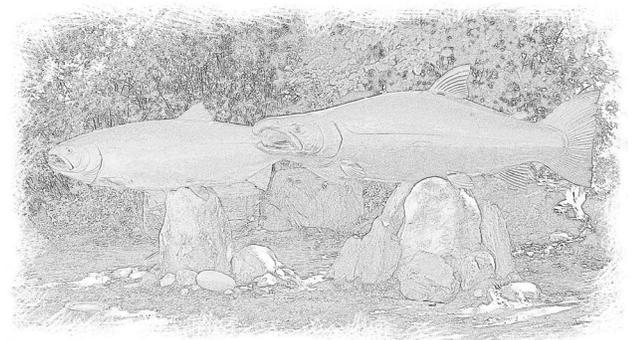
Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the government's utility funds and internal service funds are charges to customers for sales and services, vehicle replacement, and insurance. The government also recognizes as operating revenue the portion of utility connection fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, taxes, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



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*General Fund Summary
&
Department Budgets*



General Fund Overview

Governmental accounting systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities. The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The General Fund, sometimes referred to as the Current Expense Fund, is used to account for all financial resources and transactions except for those that must be accounted for in Special Funds. This fund offers the most discretion in shifting or emphasizing priorities. The General Fund generates the majority of its revenue from taxes and state and local shared revenue. This revenue is used to provide general government services, including police and fire protection, planning and community development, cultural, recreational, financial, and administrative services, and City management.

On the following pages, you will find General Fund revenue comparisons for 2011 and 2012, as well as detailed information on anticipated 2013 revenues. These 2013 estimates are based on laws and ordinances currently in effect.

A summary of all General Fund expenditures is followed by a more detailed explanation of proposed expenditures by department, also showing comparable figures for 2011 and 2012.

General Fund Revenue

Revenue Comparison

	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
Beginning Fund Balance	<u>\$ 7,293,777</u>	<u>\$ 8,212,153</u>	<u>\$ 8,775,545</u>	<u>\$ 8,150,000</u>
Revenue Source:				
Taxes	\$ 21,742,508	\$ 22,022,848	\$ 21,114,381	\$ 22,324,954
Licenses and Permits	1,891,411	1,446,600	2,305,431	3,371,738
State Shared Revenues & Grants	1,162,081	1,056,000	1,240,934	1,010,000
Charges for Services	2,712,889	2,473,140	2,496,037	2,555,100
Recreation Fees	1,943,800	2,222,500	2,122,175	2,264,500
Municipal Court Fees	1,182,546	1,351,000	1,119,031	1,322,500
Investment Interest	165,522	256,100	250,693	256,100
Miscellaneous Revenue	<u>418,845</u>	<u>411,803</u>	<u>474,991</u>	<u>413,622</u>
Revenue Subtotal	<u>\$ 31,219,602</u>	<u>\$ 31,239,991</u>	<u>\$ 31,123,674</u>	<u>\$ 33,518,514</u>
Transfers In From:				
Guaranty Fund	\$ -	\$ 489,784	\$ -	\$ 750,000
Cemetery Fund	25,000	25,000	25,000	25,000
Cable TV Fund	246,000	259,200	259,200	268,800
TDR - Parkpointe Funds	-	128,500	128,500	-
Municipal Art Fund	<u>-</u>	<u>-</u>	<u>14,000</u>	<u>14,000</u>
Transfers-In Subtotal	<u>\$ 271,000</u>	<u>\$ 902,484</u>	<u>\$ 426,700</u>	<u>\$ 1,057,800</u>
General Fund Total	<u>\$ 38,784,379</u>	<u>\$ 40,354,628</u>	<u>\$ 40,325,919</u>	<u>\$ 42,726,314</u>

2013 Estimated Revenue

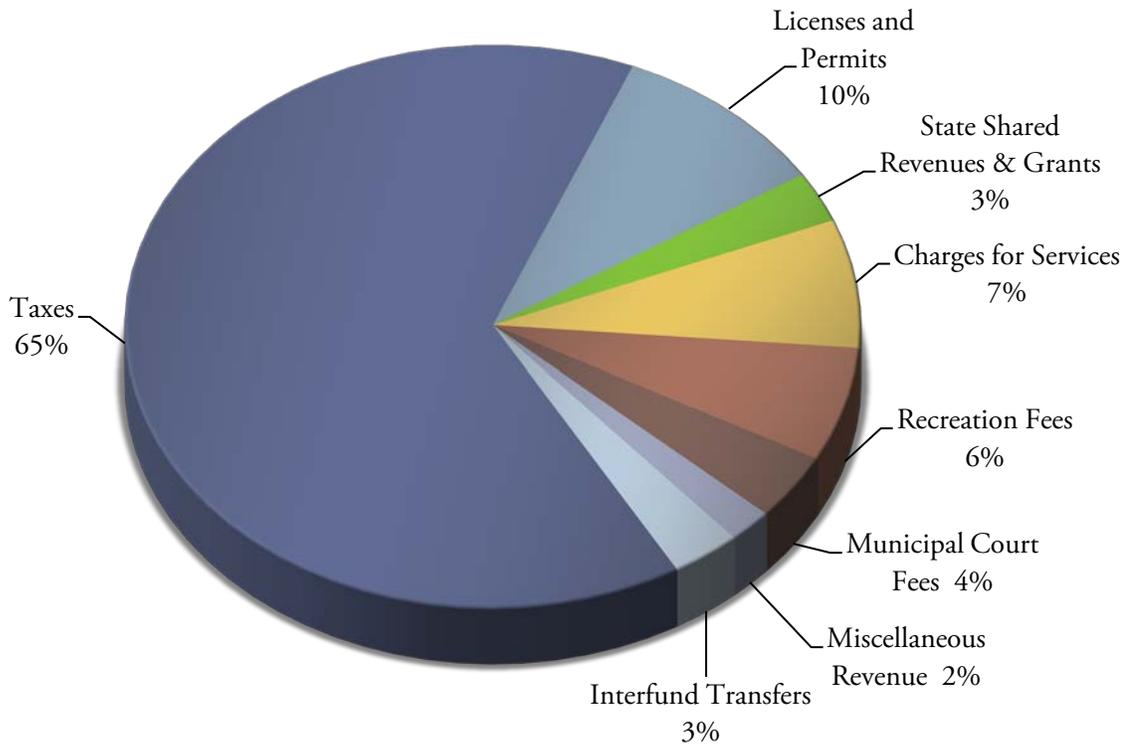
<i>Type of Revenue</i>	<i>Amount</i>	
	<i>Beginning Fund Balance</i>	\$ 8,150,000
Property Taxes	\$ 7,129,954	
Sales Tax (70%)	7,400,000	
Sales Tax (Criminal Justice)	625,000	
Brokered Natural Gas	10,000	
Business & Occupation Taxes	2,450,000	
Utility Tax - Electricity	1,950,000	
Utility Tax - Gas	775,000	
Utility Tax - Garbage	365,000	
Utility Tax - Cable TV	150,000	
Utility Tax-Telephone	1,125,000	
Utility Tax - Water	155,000	
Other Taxes	<u>190,000</u>	
	<i>Total Taxes</i>	22,324,954
Business Licenses	\$ 275,000	
Building Permits	1,765,238	
Engineering/Inspection Fees	1,150,500	
Other Licenses and Permits	66,000	
Plan Check Fees	<u>115,000</u>	
	<i>Total Licenses and Permits</i>	3,371,738
Liquor Excise Tax	\$ 70,000	
Liquor Board Profits	220,000	
Criminal Justice (State)	40,000	
Streamline Sales Tax	500,000	
Other Government Revenue	<u>180,000</u>	
	<i>Total State Shared Revenues and Grants</i>	1,010,000

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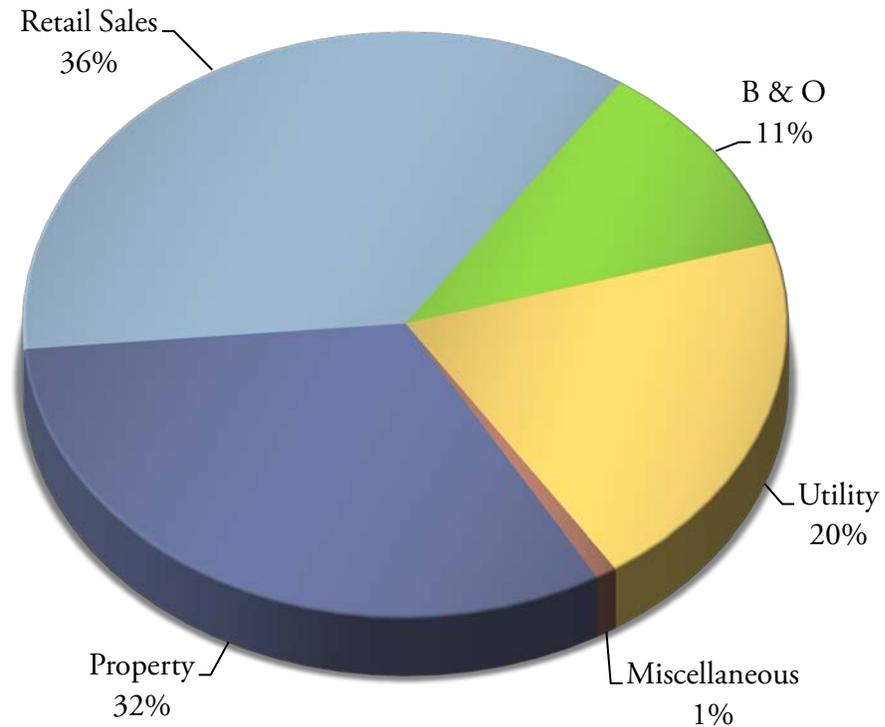
2013 Estimated Revenue (cont.)

<i>Type of Revenue</i>	<i>Amount</i>
Jail Services/Fees	\$ 1,592,000
Jail Inmate Funds	25,000
Dispatch Services	204,000
Police/Fire Services	143,500
Sale of Maps and Publications	28,000
False Alarms	25,000
City Building Rentals	47,600
Pickering Barn Rentals	350,000
Tibbetts Manor	110,000
Other Charges for Service	<u>30,000</u>
Total Charges for Service	2,555,100
Recreation Services	\$ 1,589,500
Swimming Pool	<u>675,000</u>
Total Recreation Fees	2,264,500
Total Municipal Court Fees	1,322,500
Total Investment Interest	256,100
Rent-Cellular Antennas	\$ 110,000
Interfund Rental Charges	70,000
Miscellaneous Revenues	67,622
Interfund Professional Services	<u>166,000</u>
Total Miscellaneous Revenue	413,622
Transfer-in from Guaranty Fund	\$ 750,000
Transfer-in from Cable TV Fund	268,800
Transfer-in from Cemetery Fund	25,000
Transfer-in from Municipal Art Fund	<u>14,000</u>
Total Operating Transfers	1,057,800
Total Estimated General Fund Revenues	\$ <u>42,726,314</u>

Revenue Sources



Revenue Sources – Taxes Collected by Type of Tax



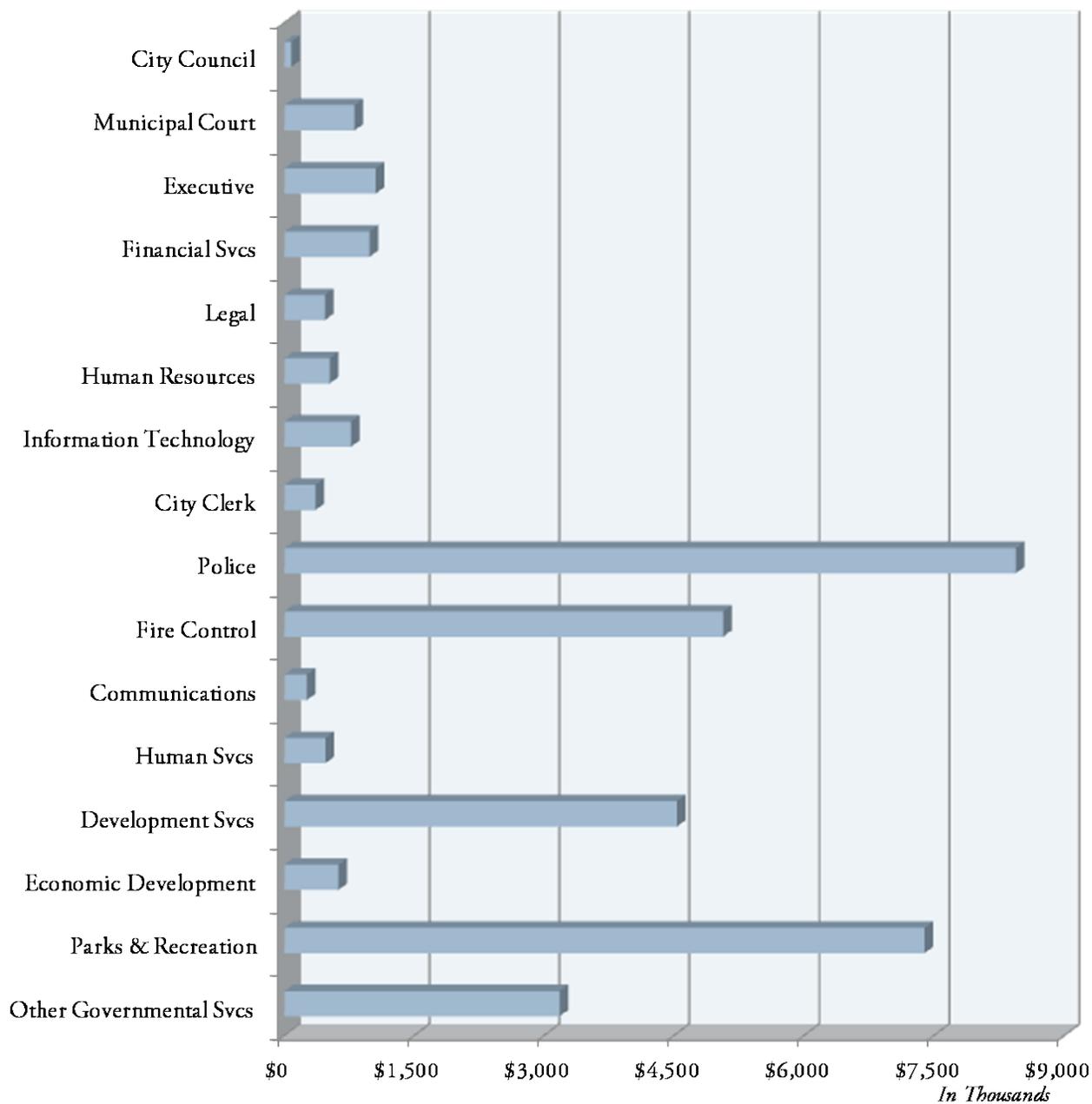
General Fund Expenditures

Expenditure Comparison¹

<i>Department/Function Name</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
City Council	\$ 69,934	\$ 74,900	\$ 75,550	\$ 76,039
Municipal Court	566,505	709,062	683,840	809,010
Executive	878,085	847,138	988,423	1,051,542
Financial Services	861,443	876,120	914,988	980,907
Legal	443,137	439,000	509,628	465,000
Human Resources	584,228	475,327	453,053	520,306
Information Technology	904,277	978,335	949,042	766,536
City Clerk	288,008	312,607	305,460	356,656
Police	7,401,867	7,932,401	7,806,366	8,440,846
Fire Control	4,609,986	4,707,133	4,707,133	5,063,217
Communications	-	-	-	259,101 ¹
Human Services	437,108	452,170	443,842	472,270
Development Services	3,071,132	3,271,510	3,301,518	4,529,880
Economic Development	-	261,440	209,827	623,672
Park Planning & Administration	363,978	356,035	354,249	380,216
Facilities Rental	292,231	319,775	310,262	332,309
City Facility Services	1,608,993	1,757,900	1,770,383	1,836,894
Recreation Services	1,612,870	2,035,647	1,739,186	1,932,865
Aquatics	884,331	978,641	895,929	983,025
Park Facilities Maintenance	1,724,964	1,825,500	1,785,729	1,923,300
Other General Government Services	<u>3,270,891</u>	<u>3,931,834</u>	<u>3,525,594</u>	<u>3,173,723</u>
Subtotal	\$ 29,873,968	\$ 32,542,475	\$ 31,730,001	\$ 34,977,314
Ending Fund Balance	<u>8,910,415</u>	<u>7,812,153</u>	<u>8,595,918</u>	<u>7,749,000</u>
General Fund Total	<u>\$ 38,784,383</u>	<u>\$ 40,354,628</u>	<u>\$ 40,325,919</u>	<u>\$ 42,726,314</u>

¹ New department.

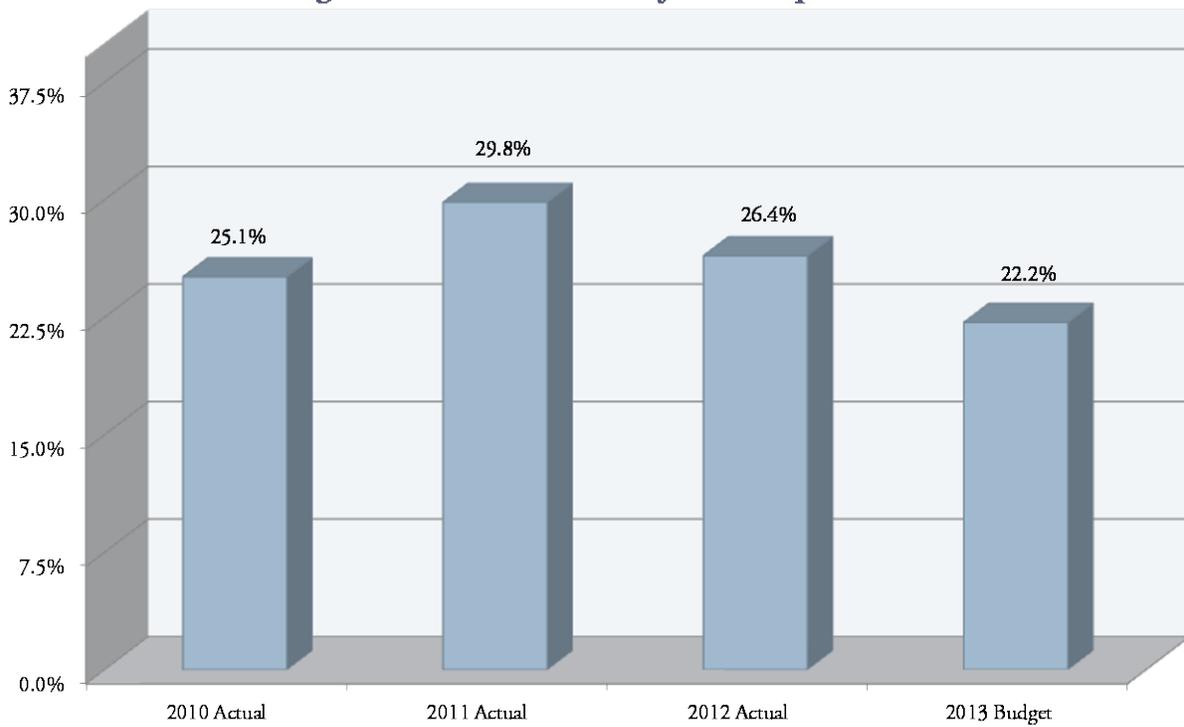
2013 Expenditures - By Department



Ending Fund Reserves in \$



Ending Fund Reserves as a % of Total Expenditures



Legislative

Mission Statement

The legislative body provides effective City government representation for the citizens, determines policy, enacts ordinances and resolutions, approves contracts, and authorizes the payment of all obligations incurred by the City.

2013 Council Priorities

Each year the City Council develops goals for the year. The 2013 goals are:

Top Five Priority Items (Budget)

- ☞ Perform Klahanie Annexation Study, with council action by 2013.
- ☞ Relocate and/or enhance the skateboard park based on Issaquah School District plans and community input.
- ☞ Manage the City's legislative agenda and lobbyist.
- ☞ Focus on an Innovative Partnership Zone (IPZ), and perform a Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis.
- ☞ Hold Council budget meetings in chambers and televise.

Second Tier Items (Budget)

- ☞ Develop plan to improve traffic intersections at Front St. and Gilman Blvd. (high priority) and Front St. and Sunset Way (low priority).
- ☞ Develop Strategy for Route 200 and/or Route 928 funding to maintain, modify or expand route(s).
- ☞ Develop a Citywide bike and pedestrian plan.
- ☞ Become a five-star city.

Top Five Priority Items (Non-Budget)

- ☞ Work with State of Washington and Lake Sammamish State Park to improve and help create an urban state park; encourage public/private partnerships.
- ☞ Attain a Regional center designation in 2013.
- ☞ Perform a public lands inventory.
- ☞ Define a plan to enhance Rainier Trail.
- ☞ Provide financial information in agenda bills.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 64,437	\$ 65,900	\$ 66,858	\$ 66,689
Supplies & Equipment	1,314	2,000	1,320	1,500
Charges & Services	<u>4,183</u>	<u>7,000</u>	<u>7,372</u>	<u>7,850</u>
<i>Expenditure Total</i>	<u>\$ 69,934</u>	<u>\$ 74,900</u>	<u>\$ 75,550</u>	<u>\$ 76,039</u>

Salaries & Benefits

The salaries of the Council Members are budgeted in this category. Compensation for Council Members:

Councilors	\$700/Month
Deputy Council President.....	\$750/Month
Council President.....	\$800/Month

Municipal Court

Mission Statement:

The Municipal Court’s mission is to establish and maintain public trust and confidence. The Court serves the citizens of Issaquah by providing access to justice for all and ensuring that all individuals are afforded due process of law as recognized by the Constitutions of the United States and the State of Washington.

Summary of Departmental Activities & Responsibilities

As a court of limited jurisdiction, the Municipal Court is authorized by the laws of the State of Washington to preside over all criminal misdemeanors and gross misdemeanors, as well as traffic, non-traffic and parking infractions occurring within the city limits of Issaquah. All cases filed are processed in accordance with court procedure and the laws of the State of Washington, under the direction of the presiding judge.

2013 Work Plan Focus

- ☞ Provide a safer courthouse to the public and monitor probation offenders at a higher level.
- ☞ Explore alternative jail programs to reduce jail costs.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 448,747	\$ 549,462	\$ 537,716	\$ 658,610
Supplies & Equipment	9,305	23,000	21,194	23,000
Charges & Services	108,453	136,600	124,930	127,400
Expenditure Total	\$ 566,505	\$ 709,062	\$ 683,840	\$ 809,010

Municipal Court Revenue by Budget Year

2010 Actual	2011 Actual	2012 Actual	2013 Budget
\$ 1,180,929	\$ 1,182,546	\$ 1,119,031	\$ 1,322,500

Municipal Court Annual Budget Comparison



Performance Measures

<i>Municipal Court Statistics</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
Criminal	1,146	1,254	1,222	1,328	1,167
Infractions	6,814	6,756	7,080	5,847	4,754
Camera	n/a	4,917	3,723	5,580	5,015
Total Municipal Court Filings	<u>7,960</u>	<u>12,927</u>	<u>12,025</u>	<u>12,755</u>	<u>10,936</u>

Executive Department

Mission Statement

The Executive Department's mission is to ensure high quality, excellent public service by providing administrative direction and management of all departments in implementing City policies and procedures in an effective, efficient and timely manner. Pursue excellence in serving the public by supporting high-quality development; keeping the community, other jurisdictions and agencies well informed of the City's activities; and implementing projects and programs that meet the community's identified needs. Support effective recruitment, selection, development and retention of City employees; clarify and protect the rights and responsibilities of employees; and assure that policies, procedures and practices are implemented in a timely and equitable manner and comply with state and federal regulations.

Summary of Departmental Activities & Responsibilities

- ✘ Enhance public service through strategic planning of employee development - as well as programs and activities - to maximize interdepartmental teamwork.
- ✘ Represent the City to the public and other government and regional entities.
- ✘ Manage and coordinate the development of special projects requiring multi-department participation.
- ✘ Research and analyze legislation and issues of relevance to the City.
- ✘ Provide City Council support for the governance process and implement City goals.
- ✘ Encourage and support art programs in the community.
- ✘ Support Issaquah's economic vitality.
- ✘ Administer human service grants, coordinate human services and support the Senior Center.

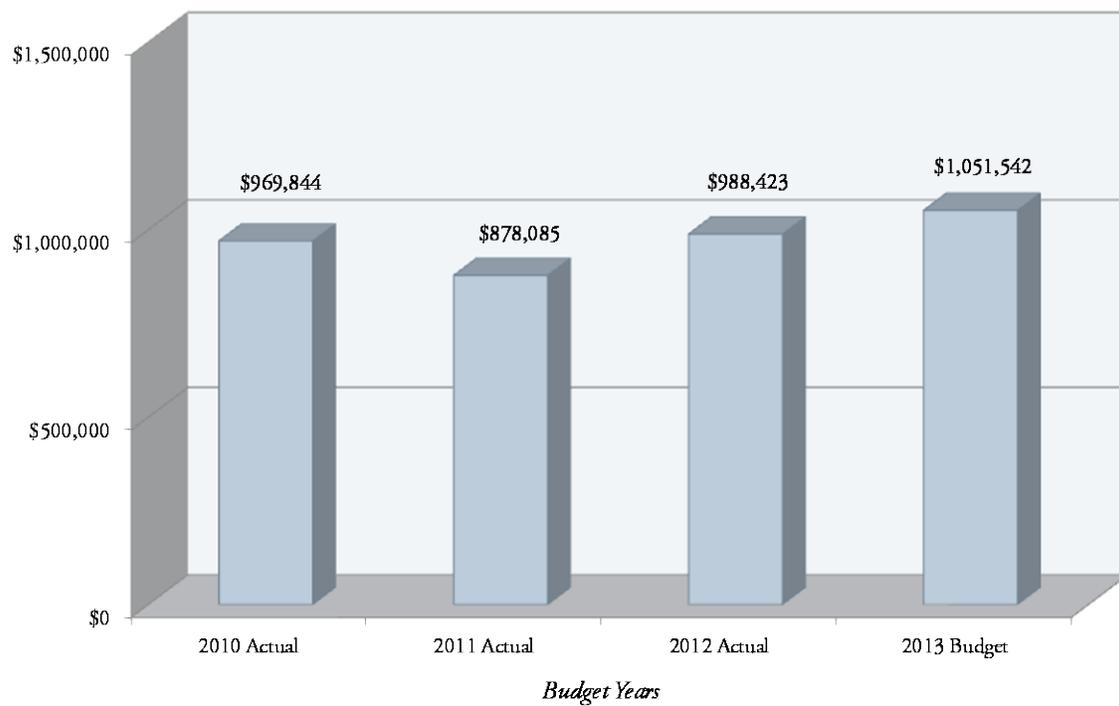
2013 Work Plan Focus

- ☞ Ensure existing regulations are not an unnecessary barrier to economic growth.
- ☞ Continue to communicate with City residents, businesses and the media through a variety of tools, including the website, Issaquah Insider, e-mail, ICTV and the radio station.
- ☞ Increase grant funding for operational and capital needs.
- ☞ Develop interagency partnerships that create efficiencies and cost savings.
- ☞ Encourage paperless office initiatives.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 841,084	\$ 810,388	\$ 881,754	\$ 996,192
Supplies & Equipment	6,436	7,250	7,691	11,000
Charges & Services	<u>30,565</u>	<u>29,500</u>	<u>98,978</u>	<u>44,350</u>
<i>Expenditure Total</i>	<u>\$ 878,085</u>	<u>\$ 847,138</u>	<u>\$ 988,423</u>	<u>\$ 1,051,542</u>

Executive Department Annual Budget Comparison



Finance Department

Mission Statement

The Finance Department's mission is to provide the City with financial information and financial planning, to maintain financial operations, and to provide continued improvement to existing financial systems and to maintain fiscal viability of the City as a whole.

Summary of Departmental Activities & Responsibilities

The Finance Department performs the following responsibilities in service to our customers and the citizens of Issaquah:

- ✂ Prepare and monitor budgetary and financial information systems. This includes internal services; user rate analysis; revenue forecasting; preparation of operating and capital budget; analyzing optimal fund balances and reserve requirements; and preparing various city, state and federal financial reports and analyses.
- ✂ Provide cash, debt management, and investment management services.
- ✂ Administer utility billing system for water, sewer, and stormwater.
- ✂ Provide risk management services including coordination of insurance claims and accident reports as well as contract administration and project management.

2012 Accomplishments

- 👍 Administered Business & Occupation (B&O) Tax requirements for 4,732 actively licenses businesses.
- 👍 Updated Issaquah Municipal Code to allow business with gross income under \$20,000 to file annually. Implementation of annual returns to begin in 2013.
- 👍 Recovered more than \$318,000 from Washington State due to State Building Code Council (SBCC) overpayments.

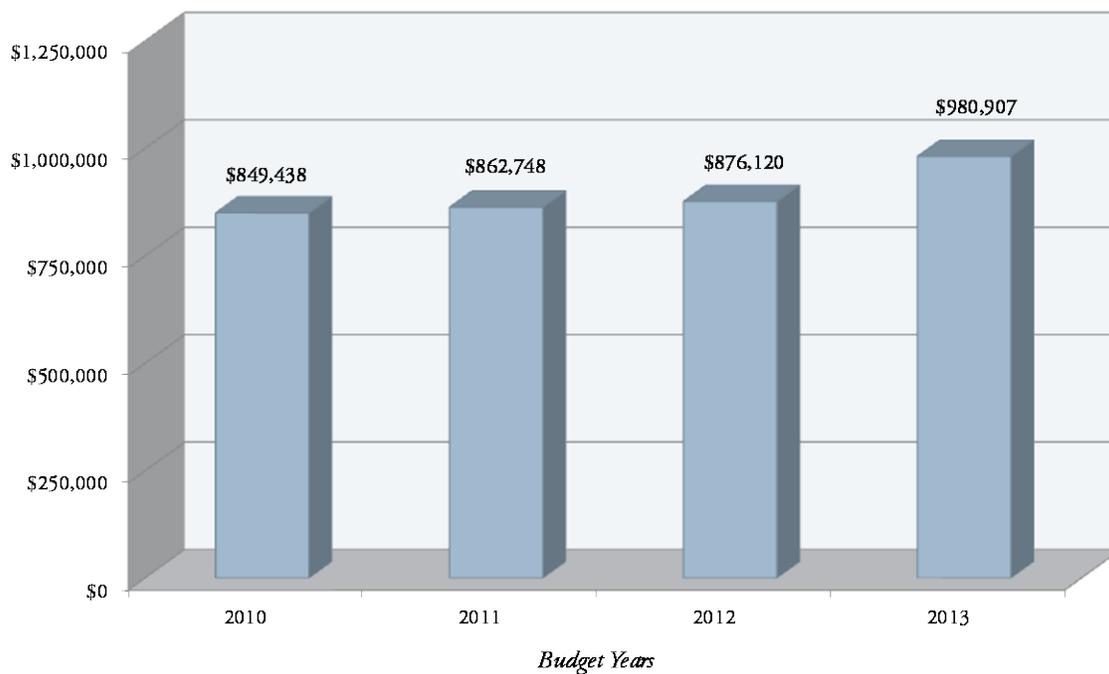
2013 Work Plan Focus

- 📄 Complete the 2012 audit of financial statements with an unqualified opinion.
- 📄 Continue to evaluate business processes to create efficiencies and streamline the operations.
- 📄 Continue to enhance transparency of financial information to public.
- 📄 Implement annual filing of Business and Occupation tax returns, including outreach to the business community.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 780,872	\$ 775,620	\$ 800,750	\$ 879,407
Supplies & Equipment	11,038	14,000	16,904	14,000
Charges & Services	<u>69,533</u>	<u>86,500</u>	<u>97,334</u>	<u>87,500</u>
<i>Expenditure Total</i>	<u>\$ 861,443</u>	<u>\$ 876,120</u>	<u>\$ 914,988</u>	<u>\$ 980,907</u>

Finance Department Annual Budget Comparison



Performance Measures

<i>Finance Department</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
Number of Payroll Employees	530	482	465	460	481
Number of Payroll Checks Processed	2,040	1,808	1,625	1,219	1,114
Number of Payroll Direct Deposits	7,048	6,647	6,469	6,505	6,300
Total Salary and Benefits	\$25.7M	\$26.4M	\$25.3M	\$26.8M	\$26.6M
Number of Invoices Processed	15,200	14,995	14,189	14,663	15,748
Number of Accounts Payable Checks Processed	6,944	5,950	5,629	5,822	6,286
Total Utility Accounts	8,641	n/a	8,770	8,774	8,970
Total Utility Automatic Payment Customers	655	768	832	1,009	1,202
Investment Portfolio	\$45M	\$43M	\$40.3M	\$48.5M	\$23.9M
Contracts/Agreements Processed	630	523	475	400	553
Liability Claims against the City	20	24	15	30	25
Court - Bail Reimbursements	514	423	446	247	308

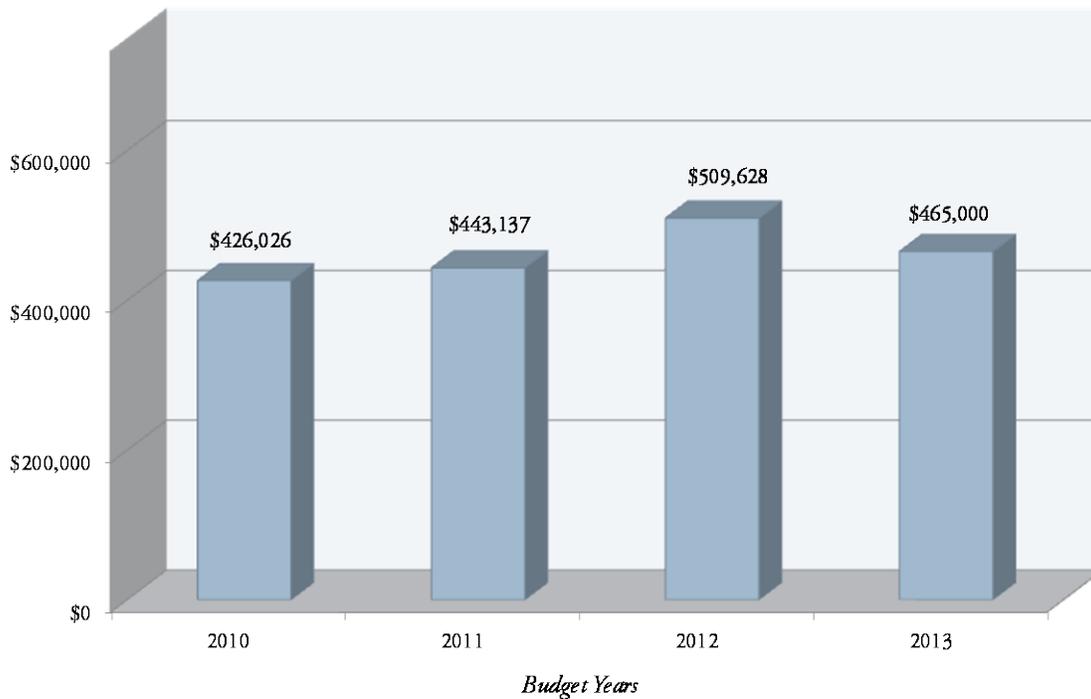
Legal Activities

This budget provides for the cost of all legal services for the City of Issaquah. It includes general municipal work and special projects, as charged by the law firm of Ogden, Murphy and Wallace. The City contracts with Ms. Lynn Moberly for criminal prosecution services.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<i>Legal Professional Services:</i>				
General Municipal	\$ 157,737	\$ 160,000	\$ 208,551	\$ 180,000
Special Projects	52,670	29,000	69,037	40,000
Prosecutor	148,600	160,000	147,500	155,000
Public Defender	<u>84,130</u>	<u>90,000</u>	<u>84,540</u>	<u>90,000</u>
<i>Expenditure Total</i>	<u>\$ 443,137</u>	<u>\$ 439,000</u>	<u>\$ 509,628</u>	<u>\$ 465,000</u>

Legal Annual Budget Comparison



Human Resources

Mission Statement

The mission of the Human Resources Department is to support City employees in their efforts to provide excellent service to our taxpayers and customers by providing leadership and expertise in a variety of areas.

Summary of Departmental Activities & Responsibilities

- ✂ Employee and labor relations
- ✂ Benefits administration
- ✂ Recruitment and retention of quality employees
- ✂ Employee training and development
- ✂ Employee safety
- ✂ Performance coaching and counseling

2012 Accomplishments

- 👍 Continued to work with the E-Gov Alliance to improve both the online job recruitment website and the class/comp portal for sharing information utilized in contract negotiations.
- 👍 Revised various policies to reflect changes in Federal and State regulations.
- 👍 Partnered with Office of Sustainability staff on an all-City employee event to provide awareness of local and sustainable farming and agriculture efforts in the area.
- 👍 Provided employees with timely assistance to meet both work and non-work needs through such resources as the Employee Assistance Program, our medical benefits program and assisting on performance related issues when requested.

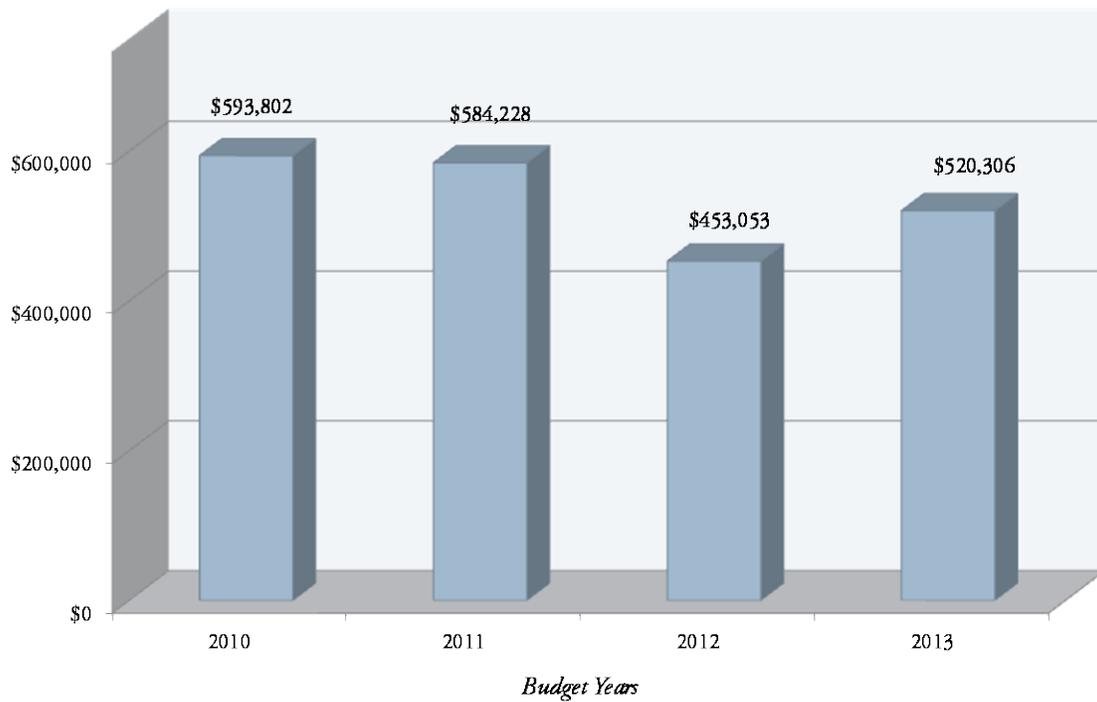
2013 Work Plan Focus

- 📄 Work with the Deputy City Administrator on organization development.
- 📄 Implement and support new self-funding medical and wellness plans.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 540,937	\$ 384,727	\$ 381,695	\$ 434,156
Supplies & Equipment	13,045	20,400	14,418	21,050
Charges & Services	30,246	70,200	56,940	65,100
<i>Expenditure Total</i>	<u>\$ 584,228</u>	<u>\$ 475,327</u>	<u>\$ 453,053</u>	<u>\$ 520,306</u>

Human Resources Department Annual Budget Comparison



Performance Measures ¹

<i>Human Resources Department</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>
Turnover Rate ¹	7.6%	8.5%	2.8%	4.7%	12.5%
Regular Hires	36	5	6	9	29
Terminations	21	28	7	13	31
Recruitments	35	4	7	13	47
Job Applicants	713	334	252	1,492	2,108
Training Hours	1,040	130	140	-	700
Positions Reviewed	10	-	1	-	18

¹ Turnover rate includes voluntary separation and layoffs

Information Technology

Mission Statement

The mission of the Information Technology Division is to support the City's technology and communications needs through the use and integration of a variety of tools which provides accessibility to our elected officials, employees, residents, and guests.

Summary of Departmental Activities & Responsibilities

The Information Technology Division provides support, maintenance, and development of the City's primary business systems, such as its networked computer and telecommunications systems; departmental help desk; and employee computer learning lab.

2012 Accomplishments

- 👍 Maintained the current standard of under four-hour response time to assistance requests
- 👍 Coordinated acquisition of software and hardware for the City as well as researched and analyzed options.
- 👍 Provided 24 hours a day, 7 days a week support to Police Dispatch Center.
- 👍 Provided network design.
- 👍 Provided data security.
- 👍 Administered data backup and recovery.
- 👍 Managed vendor interface/negotiations.
- 👍 Performed software upgrades/new installations.

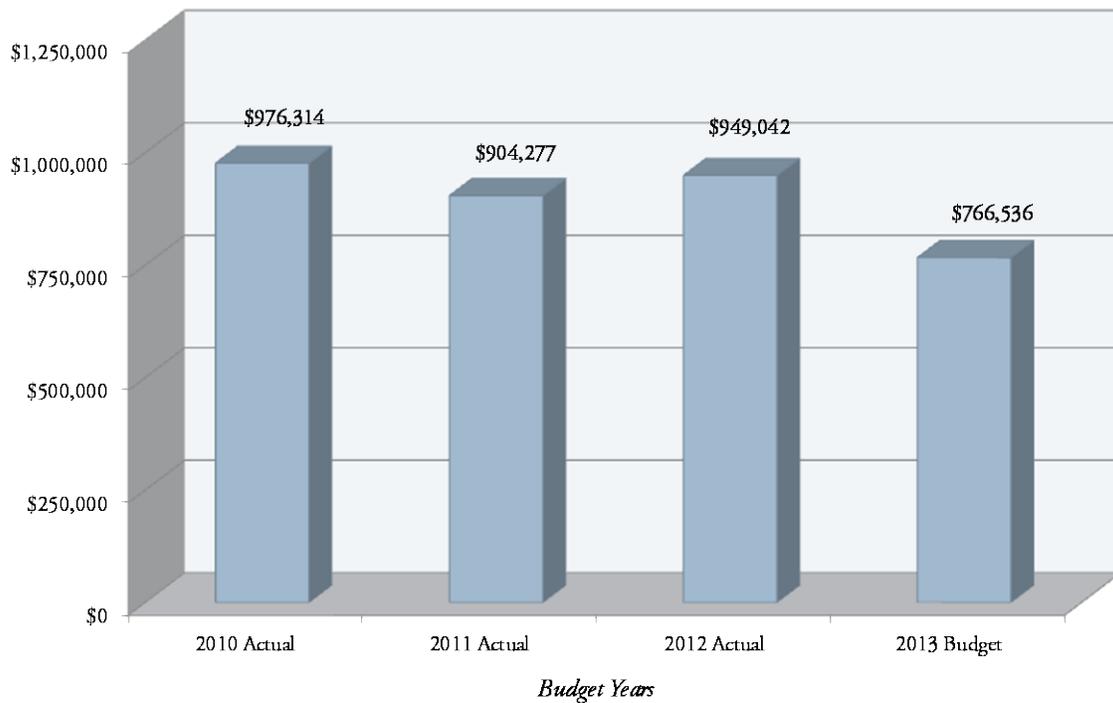
2013 Work Plan Focus

- 📄 Improve customer service response time
- 📄 Improve network reliability
- 📄 Continue to provide quality phone service
- 📄 Increase employee security awareness
- 📄 Increase technology mobility options

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 737,040	\$ 779,600	\$ 745,879	\$ 606,991
Supplies & Equipment	29,335	31,500	25,977	31,500
Charges & Services	91,633	128,045	117,203	128,045
Intergovernmental Services & Payments	<u>46,269</u>	<u>39,190</u>	<u>59,983</u>	<u>-</u>
<i>Expenditure Total</i>	<u>\$ 904,277</u>	<u>\$ 978,335</u>	<u>\$ 949,042</u>	<u>\$ 766,536</u>

Information Technology Annual Budget Comparison



IT-Related Capital Items Included Elsewhere in Budget

		2013 Budget
<i>New Items (Capital Improvement Fund):</i>		
Share Point Implementation	\$ 75,000	
IT Study Implementation (Phase II)	50,000	
Upgrade Wi-Fi (City Buildings/Downtown)	<u>30,000</u>	
<i>Total New IT-Related Capital Items</i>		\$ 155,000
<i>Replacement Items (Equipment Replacement Fund):</i>		
Annual Computer Replacement Program	\$ 50,000	
Upgrade Phone System	35,000	
Annual Server Upgrades/Replacement	25,000	
Replace Detectives' Laptops	15,000	
Upgrade/Replace Network Switches	<u>10,000</u>	
<i>Total Replacement IT-Related Capital Items</i>		<u>135,000</u>
<i>Total IT-Related Capital Items</i>		<u><u>\$ 290,000</u></u>

City Clerk

Mission

The mission of the City Clerk’s Office is to be responsive, accountable, and provide “first-class” services for the City Council, the Administration, Boards and Commissions, the general public, other City departments, outside organizations, and the business community in departmental operations and inter-departmental communications and efficiency procedures.

Summary of Departmental Activities & Responsibilities

- ✂ Provide City Council support for the governance process and implement City goals.
- ✂ Maintain and archive the City’s legislative and administrative records.

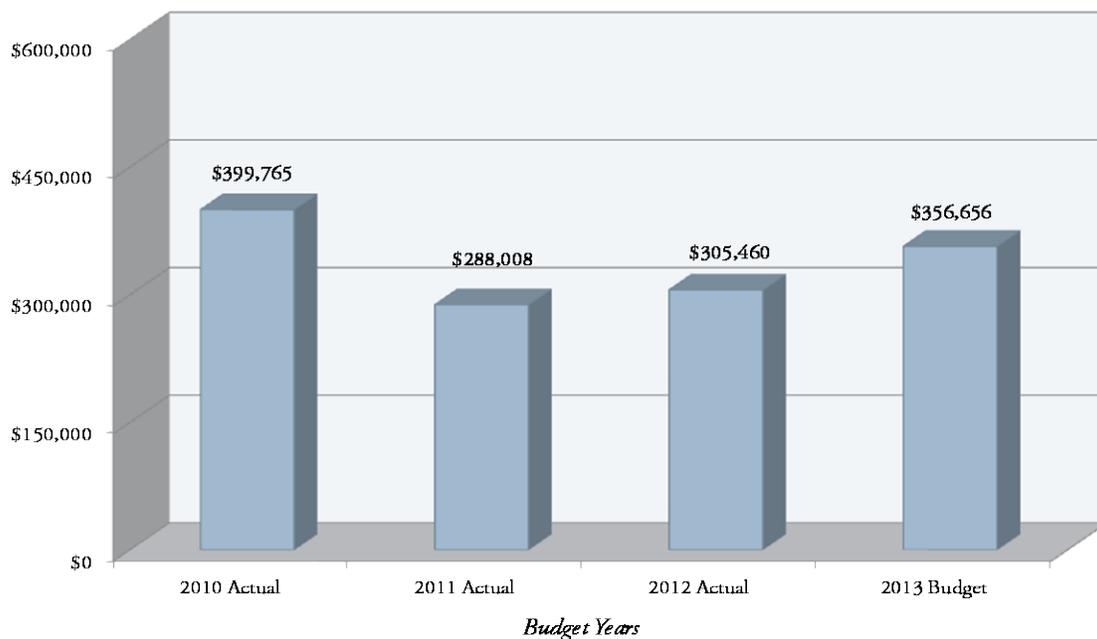
2013 Work Plan Focus

- 📄 Continue to enhance information available to the community through the City’s website.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 252,932	\$ 263,007	\$ 269,726	\$ 299,056
Supplies & Equipment	5,637	6,000	5,938	15,000
Charges & Services	29,439	43,600	29,796	42,600
<i>Expenditure Total</i>	<u>\$ 288,008</u>	<u>\$ 312,607</u>	<u>\$ 305,460</u>	<u>\$ 356,656</u>

Clerk's Office Annual Budget Comparison



Performance Measures

<i>City Clerk Division</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2011</i>	<i>2012</i>
Passports Processed	1,419	1,354	1,201	1,008	1,146
Passports Photos Taken	763	704	641	600	642
Ordinances Processed/Published	34	32	28	35	24
Resolutions Processed	16	16	22	12	12
Agenda Bills Processed	179	135	145	145	120
Contracts Processed	694	523	447	552	551
Cemetery Deeds Issued	95	104	112	77	89
Animal Licenses Issued	71	98	147	135	99
Outgoing Mail Processed (Pieces)	65,739	61,337	52,913	49,145	50,921

Police Department

Mission Statement

The mission of the Police Department is to uphold the public trust by working with all citizens to protect lives and property while sustaining a high quality of life and encouraging individual responsibility.

Summary of Departmental Activities & Responsibilities

The department is comprised of three major divisions: Police Operations, Jail/Detentions, and Support Service (Communication Center/Records). The Communication Center and the Jail provide service to the Issaquah community as well as providing contract services to other jurisdictions. Police officers provide investigative services and cooperate with other law enforcement agencies in all policing areas.

The department is focused on community-oriented policing and works in partnership with the citizens of Issaquah to prevent and solve crime. The department has a well established relationship with the Issaquah School District and in partnership, provides a School Resource Officer program to the elementary, middle and high schools.

2012 Accomplishments

- 👍 Implemented Spillman Work Flow – paperless electronic report approval process
- 👍 Re-Accredited the department in accordance with WASPC State Standards
- 👍 Obtained Washington State Traffic Safety Commission grants for the acquisition of two vehicle radar speed measuring devices and one hand held Lidar speed measuring device. Also received a grant for pedestrian safety and DUI emphasis patrols.
- 👍 Participated in State Liquor Control Board enforcement operations with focus on under-age drinking
- 👍 Completed 800 MHZ radio rebanding to meet the federal standards
- 👍 Appointed to King County AFIS Board (Automated Fingerprint Identification System)
- 👍 Installed a backup Public Safety Answering Point (PSAP) at City of Redmond for back up dispatch services. As a well as a backup Spillman server.
- 👍 Participated in the King County PSAP Consolidation Study
- 👍 Installed new multipurpose server for Automatic Vehicle Locator, Net-Motion and GPS gate systems and public disclosure tracking log.

2013 Work Plan Focus

- 📄 Maintain and increase high visibility with available patrol time.

- ☞ Continue partnership with Snoqualmie PD to coordinate one Spillman server between our two cities.
- ☞ Continue joint efforts in State Liquor Control board enforcement operations.
- ☞ Continue partnership with City departments in critical incident preparation.
- ☞ Continue to pursue electronic imaging and data file storage.
- ☞ Look for research opportunities and efficiencies relating to Lean Process.
- ☞ Maintain acceptable patrol response time.
- ☞ Evaluate the department's property/evidence management system for efficiencies.
- ☞ Continue to sponsor and expand National Night Out
- ☞ Continue to work with Issaquah School District in upgrading public safety radio reception in new and remodeled buildings.
- ☞ Obtain Washington Traffic Safety Commission Grants for roadway safety initiatives.
- ☞ One of the first cities to use Washington State Department of Labor web based server for issuance of Concealed Pistol License.
- ☞ Continued to see reductions in electronic school zone speed camera violations.
- ☞ Continued to see a 76% reduction in false alarm responses since the program began.
- ☞ Sponsored a successful Annual National Night Out Event.

Expenditure Comparison

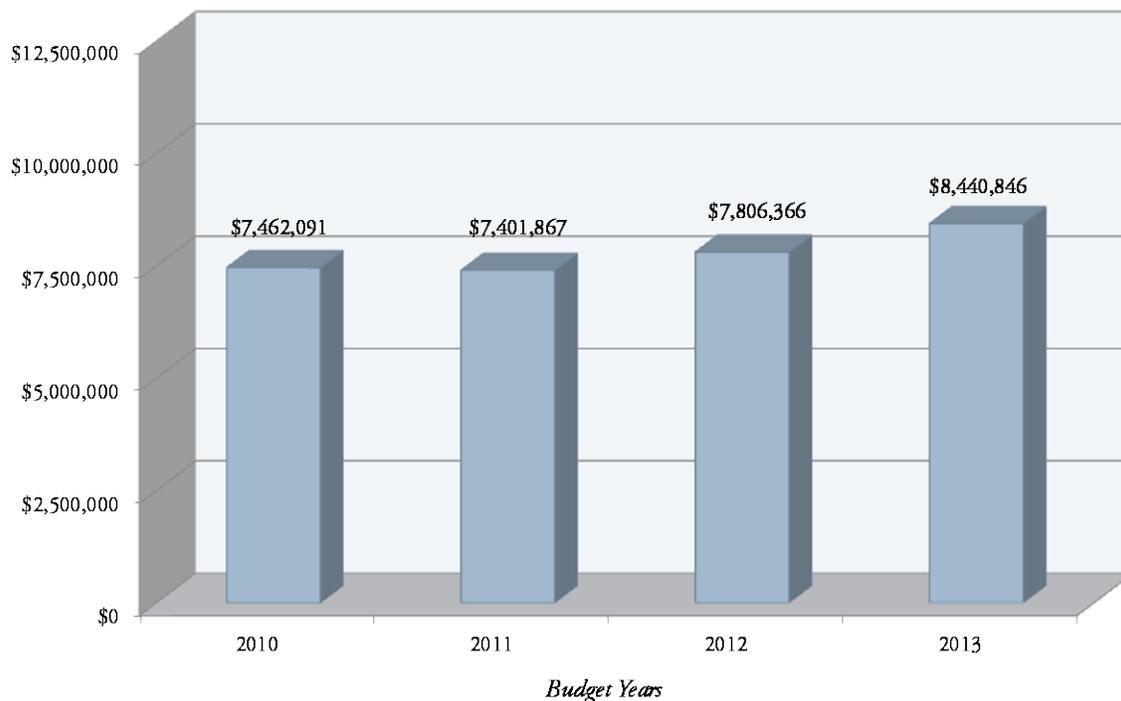
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<i>Operations & Investigations</i>				
Personnel	\$ 4,234,304	\$ 4,526,733	\$ 4,473,265	\$ 4,840,296
Supplies & Equipment	41,506	53,000	58,298	55,500
Charges & Services	239,685	253,850	244,973	256,600
Intergovernmental Services & Payments	<u>11,376</u>	<u>18,000</u>	<u>17,046</u>	<u>23,000</u>
<i>Division Total</i>	<u>\$ 4,526,871</u>	<u>\$ 4,851,583</u>	<u>\$ 4,793,582</u>	<u>\$ 5,175,396</u>
<i>Detentions & Corrections:</i>				
Personnel	\$ 1,112,593	\$ 1,183,407	\$ 1,149,256	\$ 1,248,600
Supplies & Equipment	238,401	216,000	224,484	216,000
Charges & Services	<u>235,742</u>	<u>258,350</u>	<u>275,201</u>	<u>279,350</u>
<i>Division Total</i>	<u>\$ 1,586,736</u>	<u>\$ 1,657,757</u>	<u>\$ 1,648,941</u>	<u>\$ 1,743,950</u>

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Expenditure Comparison (cont.)

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<i>Dispatch Services:</i>				
Personnel	\$ 889,603	\$ 983,688	\$ 965,295	\$ 1,031,400
Supplies & Equipment	2,145	3,000	3,151	3,000
Charges & Services	95,644	112,500	87,854	109,500
<i>Division Total</i>	\$ 987,392	\$ 1,099,188	\$ 1,056,300	\$ 1,143,900
<i>Records:</i>				
Personnel	\$ 231,671	\$ 243,673	\$ 237,921	\$ 286,900
Supplies & Equipment	8,636	8,500	8,552	9,500
Charges & Services	60,561	71,700	61,071	81,200
<i>Division Total</i>	\$ 300,868	\$ 323,873	\$ 307,544	\$ 377,600
<i>Department Total</i>	\$ 7,401,867	\$ 7,932,401	\$ 7,806,366	\$ 8,440,846

Police Department Annual Budget Comparisons



Police Capital Items Included Elsewhere in Budget

	2013 Budget
Capital Improvement Fund:	\$ 80,000
Patrol Vehicle	\$ 55,000
Automatic Plate Reader	25,000
E-911 Funds:	87,772
Rewire Communications Room and Replace UPS (50% funded by E-911 funds)	\$ 52,314
Install a Generator Transfer Switch and Wiring to connect to Portable Generator Connection for the Police Facility (100% of cost will be reimbursed through E-911 funds)	35,458
Mitigation Fund:	8,608
Universal Forensics Extraction Device	\$ 8,608
Total Police Capital Projects	\$ 96,380

Performance Measures ^{1,2}

Police Department	2007	2008	2009	2010	2011	2012
Calls for Service (CFS)	15,649	15,773	13,279	12,581	11,338	11,995
Officers Per 1000	1.34	1.21	1.2	1.18	1.03	1.02
# in Patrol	19	21	20	20	20	21
# in Detective	5	4	4	3	3	3
# in Traffic	1	1.5	2	2	2	1.67
CFS Per Officer	978	928	784	629	768	666 ¹
Emergency Response Time	3-4 min	4 mins	3.5 mins	3.5 mins	3.5 mins	3.5 mins
Overall Response Time	18.5 min	18 mins	16 mins	16 mins	16.5 mins	17 mins
Traffic Citations	5,161	5,475	6,393	5,310	5,129	4,171
School Zone Speed Camera	n/a	n/a	4,917	4,954	5,580	5,015
Preventative ²	30%	35%	38%	31%	28%	27%

¹ 35% of our CFS are multi-officer responses; this increases CFS per officer to 1,097

² We have stopped tracking individual officer's Patrol and Traffic Emphasis as Case Reports beginning in 2009 and included this time into Preventative Patrol

Fire Protection Services

Mission Statement

The mission of the Fire Department is to prevent fires from starting, prevent loss of life and property after a fire starts, confine a fire to the place where it started, and put out the fire. The department is charged with responding to victims of sudden illness or accident, and reducing trauma and suffering.

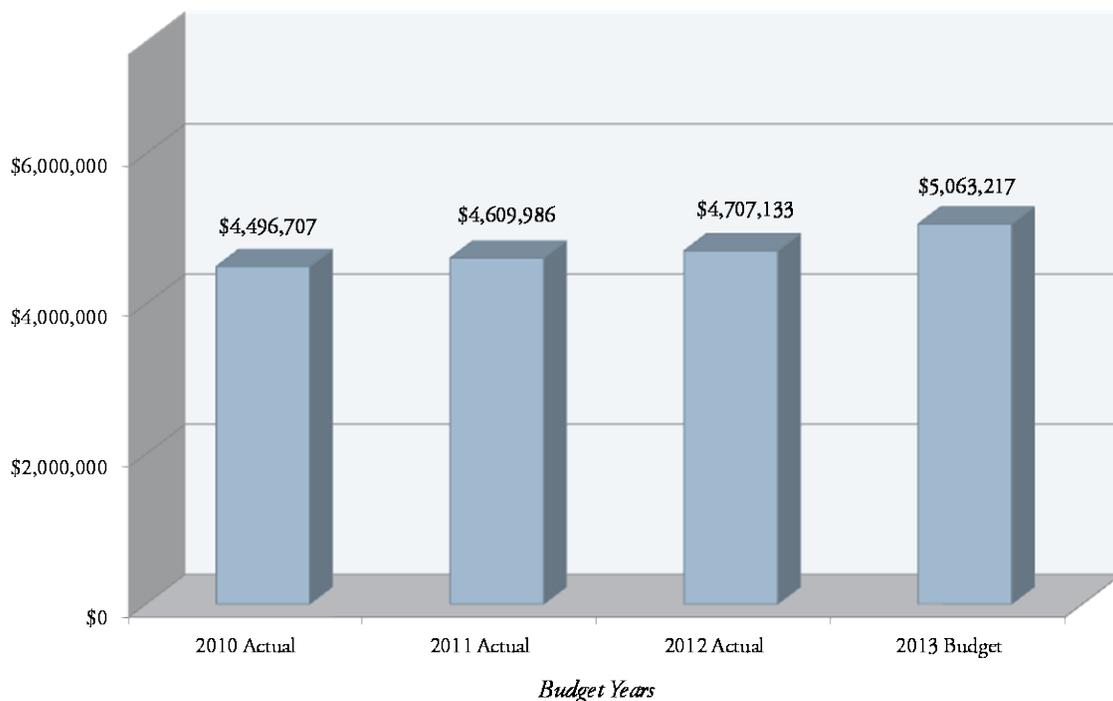
Summary of Departmental Activities & Responsibilities

The City contracts with Eastside Fire and Rescue to provide a complete range of services including prevention, public education, emergency medical care, fire protection, and hazardous materials control. They also coordinate CPR and first aid classes on an as needed basis.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Professional Services	\$ 4,609,986	\$ 4,707,133	\$ 4,707,133	\$ 5,063,217
<i>Expenditure Total</i>	<u>\$ 4,609,986</u>	<u>\$ 4,707,133</u>	<u>\$ 4,707,133</u>	<u>\$ 5,063,217</u>

Fire Department Annual Budget Comparison



Fire Capital Items Included Elsewhere in Budget¹

	2013 Budget
Equipment Replacement Reserves	\$ 312,263
Capital Facility Maintenance Reserves	38,247
<i>From Fire Mitigation Funds:</i>	
Station 73 Energy & Operations Upgrades	100,000
Station 71 Operational Upgrades (Design) ¹	70,000
Purchase Prime Mover Truck	60,000
Stortz Hydrant Fittings	50,000
Auto Extrication Rescue Tool Set	<u>50,000</u>
<i>Total Fire Department Capital Projects</i>	<u><u>\$ 680,510</u></u>

¹ Estimated construction cost \$500,000 in 2014.

Communications Office

Mission Statement

The Communications Office mission is to provide exceptional customer service quickly and effectively for all of our customers, including residents, businesses, visitors and public servants through a variety of dynamic communication tools.

Summary of Departmental Activities & Responsibilities

- ✘ Provide citizens, businesses and the media with information about the community.
- ✘ Represent the City to the public and other government and regional entities.

2013 Work Plan Focus

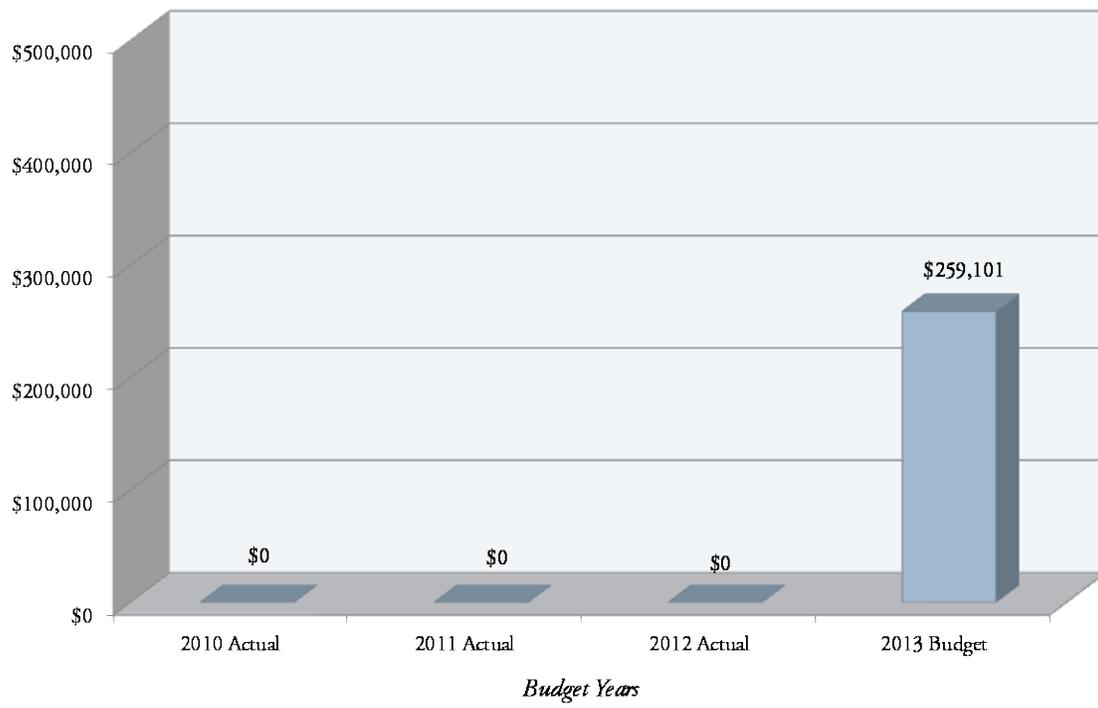
- 📄 Communicate the impact of the council decisions on business community.
- 📄 Continue to communicate with City residents, businesses and the media through a variety of tools, including the website, Issaquah Insider, e-mail, ICTV and the radio station.
- 📄 Continue to enhance the website with more customer service features.

Expenditure Comparison¹

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ -	\$ -	\$ -	\$ 227,501
Supplies & Equipment	-	-	-	4,500
Charges & Services	-	-	-	27,100
<i>Expenditure Total</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 259,101</u></u>

¹ Previously expenditures were budgeted in Human Services and elsewhere in the Executive Department budget.

Communications Office Annual Budget Comparison



Human Services

Mission Statement

The mission of the Human Services Department is to provide needed and valued financial support to non-profits and other governmental entities that supports and facilitate programs that provide for the communities basic human needs including food, clothing, shelter, primary health care, and protection from abuse and neglect. The City’s Human Services Commission is responsible for making recommendations of funding to the City Council.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Eastside Legal Assistance	\$ -	\$ -	\$ -	\$ 2,650
City Newsletter	18,663	20,500	19,977	-
Eastside Literacy Council	2,900	-	2,900	-
Eastside Healthy Start	4,200	-	4,200	-
Reach For The Sky July	-	-	-	-
Career Transition Programs	3,000	-	3,000	-
Alpha Supported Living Services	750	-	2,250	-
Kinderling Center	-	-	4,100	-
ARCH - Annual Dues	14,698	15,000	14,698	15,000
Healthpoint Medical	13,400	-	13,400	12,000
Nami Eastside - Youth & Family Counseling	1,300	-	1,950	2,700
Hero House	1,350	-	1,350	2,200
Catholic Community Services (Meal Program)	6,000	-	6,000	7,000
Issaquah Church & Community Services	4,000	-	4,000	5,000
St Vincent De Paul Society Issaquah	5,300	-	4,900	5,000

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Expenditure Comparison (cont.)

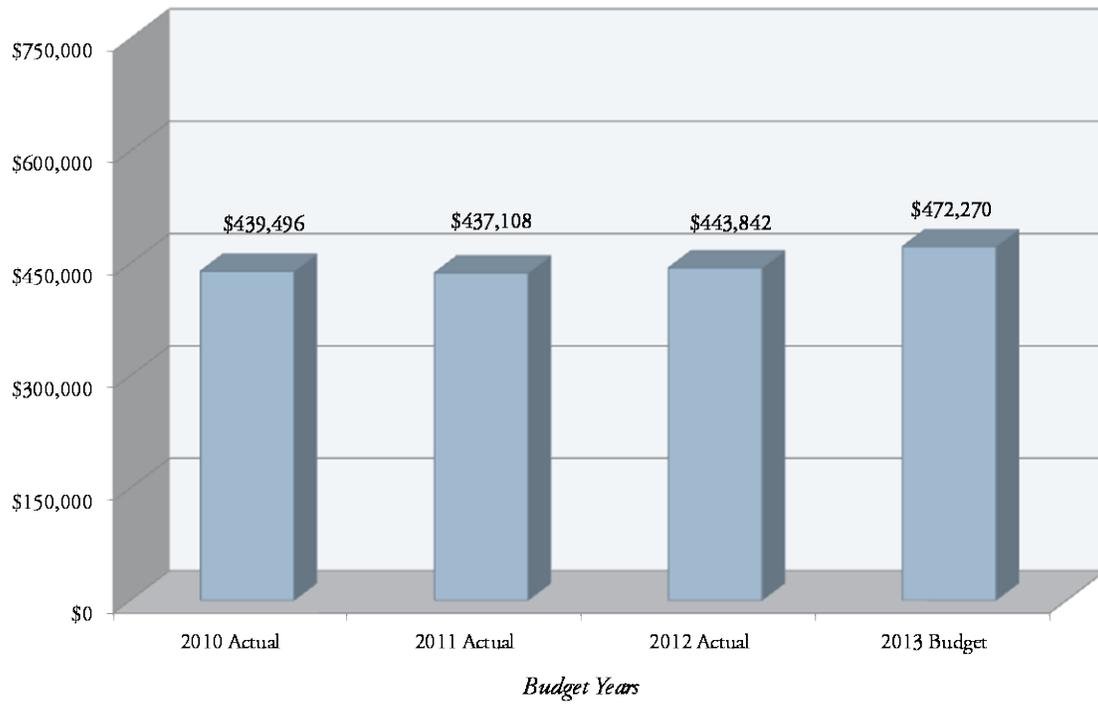
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Issaquah Food/Clothing Bank	11,000	-	11,000	15,000
Eastside Adult Day Center	7,200	-	7,200	-
Special Population Support	13,104	-	8,792	-
Atwork	13,000	8,000	8,000	28,000
Life Enrichment Options	-	-	-	3,500
Eastside Social Concerns	9,700	-	17,200	-
Compassion House	6,500	-	5,185	6,500
Imagine Housing	14,750	-	13,750	17,755
Eastside Winter Shelter	2,500	10,000	-	-
Congregations For The Homeless	-	-	-	21,000
The Sophia Way	-	-	-	7,000
Hopelink - Emergency Financial Assistance	-	-	-	4,000
King Co Sexual Assault Center	3,150	-	6,795	6,462
Eastside Domestic Violence	18,000	-	18,000	19,080
Alcoholism (King Co)	7,186	7,200	7,988	9,000
Professional Services	30,760	35,000	30,830	-
Communication	58	-	90	-
Children'S Response Center	7,650	-	4,500	4,500
Friends Of Youth	21,200	-	21,200	25,400
Childcare Resources	5,000	-	5,000	5,279
Crisis Clinic - Teen Link	2,500	-	2,500	3,000
Issaquah Schools Foundation	3,500	-	3,475	5,000
Eastside Baby Center	10,800	-	10,800	10,800
Encompass	7,250	-	8,200	10,000

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Expenditure Comparison (cont.)

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Emergency Help - YWCA	7,700	-	7,700	8,300
Athletics For Kids	4,200	-	4,200	5,000
Kinderling Center	4,100	-	-	4,264
Pediatric Care Center	750	-	750	2,500
Undetermined	-	214,000	-	-
Human Services Forum	6,300	3,800	6,300	3,800
Personnel - Sr Center Custodians	12,906	19,950	21,814	24,000
Insurance	2,000	2,000	2,000	2,000
Public Utility Services	15,888	18,000	17,628	19,000
Crisis Clinic - 24Hr Hotline	4,800	-	4,800	5,500
Eastside Friends Of Seniors	5,200	-	3,900	14,900
Women's Resource Center (BCC)	4,175	-	2,800	-
Senior Center Programs	98,720	98,720	98,720	98,720
Senior Services	-	-	-	11,960
Bridge Disability Ministries	-	-	-	6,500
Child Services	-	-	-	13,000
<i>Expenditure Total</i>	<u>\$ 437,108</u>	<u>\$ 452,170</u>	<u>\$ 443,842</u>	<u>\$ 472,270</u>

Human Services Annual Budget Comparison



Development Services Department

Mission Statement

The mission of the Development Services Department (DSD) is to oversee land development within the City of Issaquah. The department works to streamline the permit process for businesses, developers, and residents as well as preserve and enhance the quality of the natural and built environment, and thus the City's quality of life.

Summary of Departmental Activities & Responsibilities

DSD contains the following divisions:

- ✂ **Permit services** provides oversight and management of permit intake, review, and tracking.
- ✂ **Policy and long range planning** maintains regulatory and policy documents and implements special projects.
- ✂ **Land development and construction services** provide all land use and construction permits for planning, engineering, and building.

The department is also responsible for environmental protection including SEPA (State Environmental Policy Act), critical area and shoreline regulations, tree protection, affordable housing, signs, business licenses, special events permits, inspections, code enforcement, land use policy and code development, annexations, and support to various Council committees and commissions.

2012 Accomplishments

- 👍 Successfully merged Planning, MDRT, Building and Development Review Engineering into a single department
- 👍 Established a premium permit program for project predictability
- 👍 Completed the Costco Gas Station project ahead of schedule
- 👍 Worked with the State DOE in amending Issaquah's Shoreline Master Program
- 👍 Regal Theater permits were issued ahead of schedule
- 👍 Established a new fee-based permit program with Port Blakely replacing a time and material payment program.
- 👍 Consistently met milestones in Central Issaquah Plan. Completed final EIS, and coordinated/verified our concepts of development standards with expectations of local and regional developers.

2013 Work Plan Focus

- ☞ Continue to provide alignment, collaboration and coordination of development services.
- ☞ Implement a study for citywide fee-based land use and utility permits.
- ☞ Address IMC changes regarding Central Issaquah development standards and Issaquah Highlands development agreement.
- ☞ Prepare changes for transportation and parks impact fee updates related to Central Issaquah Plan.

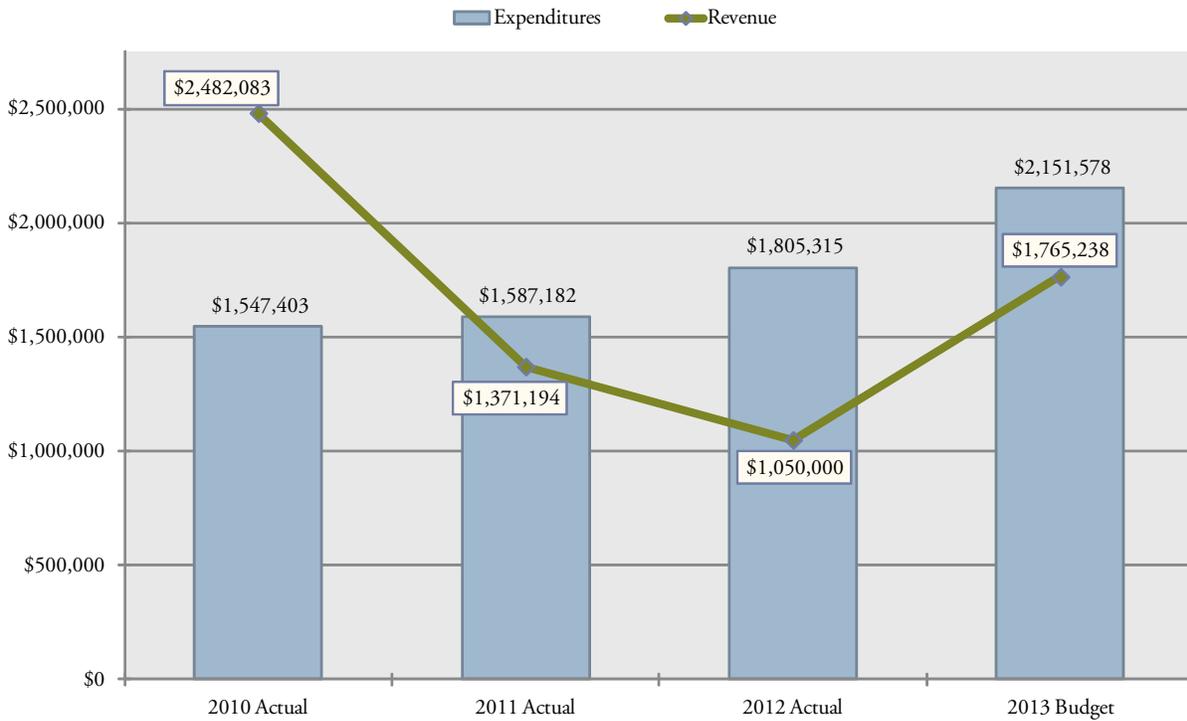
Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<i>Bldg Permits & Plan Reviews</i>				
Personnel	\$ 1,395,744	\$ 1,472,783	\$ 1,483,687	\$ 1,781,478
Supplies & Equipment	6,599	9,125	9,274	16,000
Charges & Services	<u>184,839</u>	<u>202,200</u>	<u>312,354</u>	<u>354,100</u>
<i>Division Total</i>	<u>\$ 1,587,182</u>	<u>\$ 1,684,108</u>	<u>\$ 1,805,315</u>	<u>\$ 2,151,578</u>
<i>Planning</i>				
Personnel	\$ 1,406,285	\$ 1,409,902	\$ 1,312,014	\$ 1,555,202
Supplies & Equipment	5,491	10,000	8,462	9,000
Charges & Services	<u>72,174</u>	<u>167,500</u>	<u>175,727</u>	<u>814,100</u>
<i>Division Total</i>	<u>\$ 1,483,950</u>	<u>\$ 1,587,402</u>	<u>\$ 1,496,203</u>	<u>\$ 2,378,302</u>
<i>Department Total</i>	<u>\$ 3,071,132</u>	<u>\$ 3,271,510</u>	<u>\$ 3,301,518</u>	<u>\$ 4,529,880</u>

Building Permit Revenue Comparison

2010 Actual	2011 Actual	2012 Actual	2013 Budget
\$ 2,482,083	\$ 1,371,194	\$ 1,797,869	\$ 1,765,238

Development Services Department Annual Budget Comparison



Performance Measures¹

Building Permits Issued

<i>Year</i>	<i>Permits Issued</i>	<i>Residential Value</i>	<i>Commercial Value</i>
2012 ¹	415	\$ 85,365,426	\$ 17,318,521
2011	1,677	41,345,758	69,378,167
2010	1,742	74,705,060	196,969,128
2009	1,406	19,057,610	109,780,624
2008	1,523	41,707,375	29,257,996
2007	1,762	107,422,317	13,766,662
2006	1,937	181,707,955	28,274,640
2005	2,332	177,515,614	31,048,991
2004	2,353	171,927,017	34,914,727
2003	2,221	124,879,910	8,893,071
2002	1,311	48,370,655	19,029,353

¹ 2012 issued permits only include building permits. Prior to 2012, all types of permits were included (i.e. mechanical, plumbing, electrical, etc.).

Economic Development Department

Mission Statement

The mission of the Economic Development Department (EDD) is to ensure the City of Issaquah has a sustainable, diverse and flourishing local economy. The EDD will work to retain existing businesses and grow new businesses by attracting established businesses from outside our community and creating opportunities for startups within our community. The EDD is committed to fostering a friendly business environment, which in turn encourages growth, opportunity, and innovation.

Summary of Departmental Activities & Responsibilities

The department has three primary functions: business attraction, business retention and expansion, and business startups. To accomplish these tasks the department will focus on the following vitality efforts:

- ✘ Attract and assist businesses that complement Issaquah's values.
- ✘ Help Issaquah's existing businesses prosper.
- ✘ Foster entrepreneurial activity.
- ✘ Increase opportunities for local investments.
- ✘ Ensure City regulations for businesses are sensible and work for the community.
- ✘ Collaborate with public, private and non-profit organizations for future business opportunities.
- ✘ Encourage opportunities for workforce development and skill training.
- ✘ Promote the sustainable use of natural resources.
- ✘ Retain the community's youth

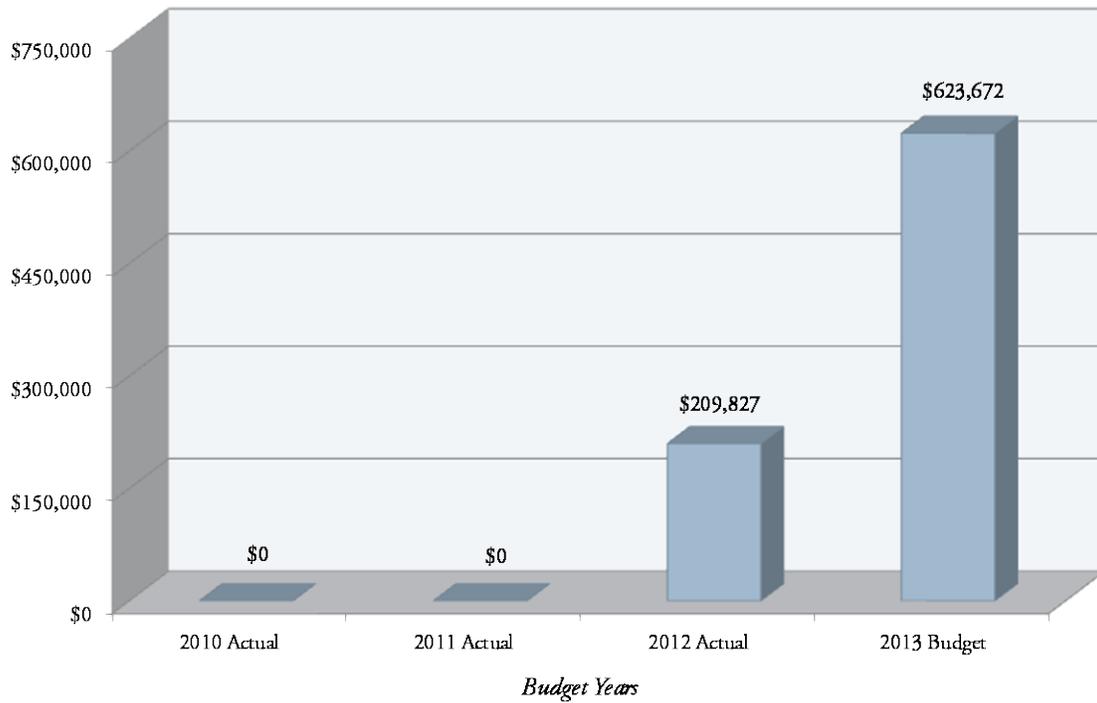
2013 Work Plan Focus

- 📄 Work on Development Agreement with Costco.
- 📄 Continue to provide staff support to the Economic Vitality Commission.
- 📄 Continue with business retention and expansion (BRE) outreach in the form of surveys and visitations.
- 📄 Continue to work with Regency Centers to ensure a successful opening of Grand Ridge Plaza in 2013.
- 📄 Provide liaison with the Chamber and Downtown Issaquah Association (DIA).
- 📄 Develop a small business/incubator assistance program.
- 📄 Facilitate permitting, as needed.
- 📄 Implement practices of Lean Management Program.
- 📄 Develop departmental metrics for success.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ -	\$ 227,940	\$ 192,151	\$ 545,972
Supplies & Equipment	-	9,500	8,891	12,400
Charges & Services	-	24,000	8,785	65,300
Expenditure Total	\$ -	\$ 261,440	\$ 209,827	\$ 623,672

Economic Development Annual Budget Comparison



Parks & Recreation Department

Mission Statement

The mission of the Parks Department is to strengthen community image and sense of place, support economic development, strengthen safety and security, promote health and wellness, foster human development, increase cultural unity, protect environmental resources, provide recreational experiences and facilitate community problem solving.

Summary of Departmental Activities & Responsibilities

The Parks Department manages the day-to-day operations of a variety of activities and facilities. They are comprised of six major divisions. Detailed divisional responsibilities follow the overall department financial summaries.

2013 Work Plan Focus (all Parks & Recreation Divisions)

All Parks Department divisions share the work plan focus for adhering to the 2013 adopted budget. Individual function work plans follow the overall department financial summaries.

Department Expenditure Comparison Summary

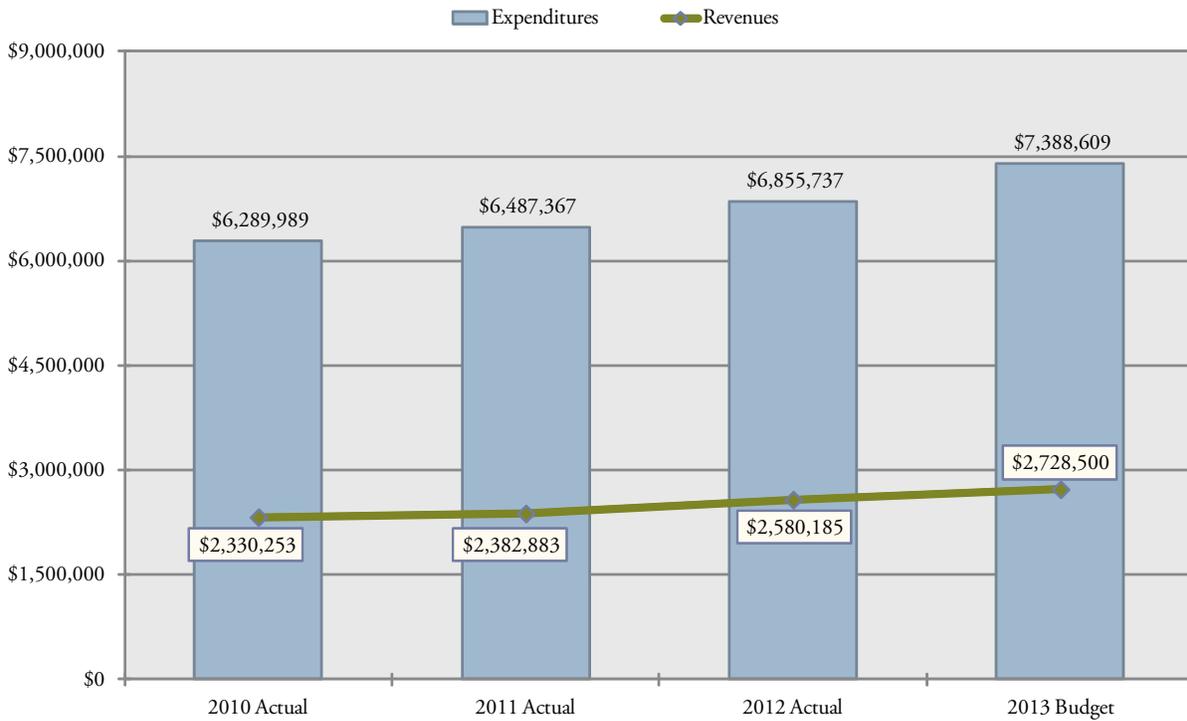
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 4,794,689	\$ 5,211,504	\$ 4,965,009	\$ 5,370,756
Supplies & Equipment	357,781	396,106	375,259	418,540
Charges & Services	1,302,498	1,633,138	1,484,242	1,564,913
Intergovernmental Services & Payments	<u>32,399</u>	<u>32,750</u>	<u>31,227</u>	<u>34,400</u>
<i>Expenditure Total</i>	<u>\$ 6,487,367</u>	<u>\$ 7,273,498</u>	<u>\$ 6,855,737</u>	<u>\$ 7,388,609</u>

Department Revenue Comparison Summary¹

2010 Actual	2011 Actual	2012 Actual	2013 Budget
\$ 2,330,253	\$ 2,382,883	\$ 2,580,185	\$ 2,728,500

¹ Includes revenue from recreation and pool fees as well as rental income from the Community Center, Tibbetts Creek Manor and Pickering Barn

Parks & Recreation Department Annual Budget Comparison



Capital Items Budgeted in the Capital Improvement Fund

	2013 Budget
City Hall Concrete Improvements	\$ 48,000
House Removal (Risdon)	30,000
Tibbetts Manor Heat Pump	18,000
French Doors - Tibbetts Manor	<u>12,000</u>
Total Parks Capital Projects	\$ <u>108,000</u>

Detailed Division Performance, Work Plans and Planned Expenditures

Parks, Planning & Administration

Parks, Planning & Administration oversees development, construction and renovation of City parks and landscapes. It also, oversees open space and trails acquisition and on-going stewardship of the City’s open space and trails.

2012 Accomplishments

- 👍 Continued to maintain strong partnerships with other City Departments; and local, state and federal agencies.
- 👍 Continued to maintain strong partnerships with community/non-profit organizations.
- 👍 Continued to submit grant applications to the appropriate agencies for park and open space acquisitions, recreational facility development and stewardship projects.
- 👍 Continued to submit plans and permit applications for development of recreational facilities within the City's parks and open space areas.

2013 Work Plan Focus

- 📄 Continue with the development of Confluence Park.
- 📄 Continue to seek opportunities to acquire park and open space land.

Expenditure Comparisons

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 322,232	\$ 338,085	\$ 335,611	\$ 354,266
Supplies & Equipment	1,335	1,250	578	1,250
Charges & Services	40,411	16,700	18,060	24,700
Expenditure Total	\$ 363,978	\$ 356,035	\$ 354,249	\$ 380,216

Facility Rentals

Facilities Rentals including Tibbetts Creek Manor, Pickering Farm, and Community Center for both private and public special events such as the Farmer's Market and Salmon Days.

2012 Accomplishments

- 👍 Continued improvements to facility appearance and equipment.
- 👍 Maintained a strong collaboration between the City and the community organizations.
- 👍 Provided space for the Issaquah Farmers Market.

2013 Work Plan Focus

- 📄 Continue to support the Issaquah Farmers Market.
- 📄 Explore the community interest for a Fall Harvest Market.
- 📄 Continue to market to the Issaquah community and local non-profit groups to increase public awareness of the facilities, and Increase revenues from user groups and rentals.
- 📄 Maintain and update facilities for rental appeal and explore options for additional / alternate use of the facilities.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 244,754	\$ 257,408	\$ 251,198	\$ 271,069
Supplies & Equipment	22,879	31,080	24,094	23,425
Charges & Services	24,598	31,287	34,970	37,815
Expenditure Total	\$ 292,231	\$ 319,775	\$ 310,262	\$ 332,309

City Facility Services

City Facility Services maintains, repairs and provides custodial services in all City buildings, as well as leasing and sale of City-owned houses.

2012 Accomplishments

- 👍 Coordinated tenant improvements at both City Hall/Police Station and City Hall Northwest to accommodate department moves and rental spaces.
- 👍 Continued supporting Concerts on the Green by rebuilding the staging system and setting up stage and canopy systems.
- 👍 Received and processed approximately 1,000+ work order requests.
- 👍 Continued providing safe and comfortable working environment in City office spaces throughout all City buildings.
- 👍 Coordinated the removal of houses, barns and other structures in preparation of a new City park at Rainier Blvd N.

2013 Work Plan

- 📄 Review building systems to improve energy efficiency.
- 📄 Continue to secure building contents with seismic restraint straps and anchors. (Ongoing as offices reconfigure).

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 911,582	\$ 1,020,005	\$ 1,004,554	\$ 1,076,771
Supplies & Equipment	97,263	88,000	97,411	98,400
Charges & Services	600,148	649,895	668,418	661,723
Expenditure Total	\$ 1,608,993	\$ 1,757,900	\$ 1,770,383	\$ 1,836,894

Recreation Services

Recreation Services include summer day camps, preschool programs, special populations programs, youth sports, cultural arts, teen programs, Concerts on the Green and Gold Pass for 62+, and adult recreation programs.

2012 Accomplishments

- 👍 Continued to provide recreational opportunities and facilities, where appropriate, within the City's parks and natural open space areas.
- 👍 Maintained strong partnerships with Issaquah School District via the Interlocal Agreement.
- 👍 Continued day camps, preschool, specialized recreation, youth sports and ten activities.
- 👍 Collaborated with Issaquah Arts Commission to co-sponsor Concerts on the Green.

2013 Work Plan Focus

- 📄 Continue to offer diverse recreation programs for all ages and abilities.
- 📄 Seek to collaborate with other organizations to provide quality recreation programs.
- 📄 Work collaboratively with other City departments to accomplish Council goals.
- 📄 Continue the relationship with the Issaquah School District for shared use of facilities.

Expenditure Comparisons

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 1,311,580	\$ 1,473,329	\$ 1,361,843	\$ 1,462,550
Supplies & Equipment	91,035	122,882	84,123	122,765
Charges & Services	177,856	406,686	261,992	313,150
Intergovernmental Services & Payments	<u>32,399</u>	<u>32,750</u>	<u>31,227</u>	<u>34,400</u>
<i>Expenditure Total</i>	<u>\$ 1,612,870</u>	<u>\$ 2,035,647</u>	<u>\$ 1,739,186</u>	<u>\$ 1,932,865</u>

Aquatics

Aquatics Services provides year-round swim lessons to all ages and skill levels to help prevent drowning.

2012 Accomplishments

- 👍 Provided year round comprehensive swim lesson programs to promote water safety in the community.
- 👍 Operated and maintained the pool in a safe and efficient manner.
- 👍 Provided CPR, First Aid, Lifeguard Training and Water Safety courses.

- 👍 Provided rental spaces for Issaquah School District's aquatics programs.
- 👍 Provided rental spaces for local private aquatic clubs.
- 👍 Provided Issaquah School District PE Aquatic program for 3rd and 6th grade students during the school year.

2013 Work Plan Focus

- 📄 Provide swim lessons to all ages and skill levels to help prevent drowning.
- 📄 Provide drop-in swim times to the public year round.
- 📄 Increase staff knowledge through on the job training and Red Cross classes.
- 📄 Work collaboratively with other non-profit groups and other City departments.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 847,174	\$ 899,877	\$ 840,237	\$ 924,100
Supplies & Equipment	25,607	37,894	30,863	32,700
Charges & Services	11,550	40,870	24,828	26,225
<i>Expenditure Total</i>	\$ 884,331	\$ 978,641	\$ 895,929	\$ 983,025

Park Facilities Maintenance Division

Park Facilities Maintenance and Beautification Services oversee City parks, designated street landscapes, Tree City USA program, Heritage Tree Program, Art-in-the-Park, Salmon Days support, and cemetery maintenance and improvement.

2012 Accomplishments

- 👍 Made 21 significant site/landscape improvements at 13 different locations.
- 👍 Provided landscape plan review and inspections for City projects and provided landscape plan review for private projects.
- 👍 Achieved Tree City USA status and supported Development Services Department in Tree Preservation Ordinance implementation.

2013 Work Plan Focus

- 📄 Maintain City parks, athletic fields, building grounds, landscapes, trails, cemeteries and streetscapes.
- 📄 Provide support for City recreational programs and community events.
- 📄 Provide support for landscaping, irrigation and tree retention for City capital projects and programs.

- ☞ Make minor improvements to parks and landscapes as budget and time allows.
- ☞ Manage hazard tree abatement and storm damage cleanup/repair.
- ☞ Landscape plan review and inspections for all City projects and plan review for private projects.
- ☞ Continue maintenance and restoration of City's natural open space areas, including supervision and oversight of volunteer work parties and projects.
- ☞ Obtain Tree City USA Recertification.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 1,157,367	\$ 1,222,800	\$ 1,171,566	\$ 1,282,000
Supplies & Equipment	119,662	115,000	138,190	140,000
Charges & Services	<u>447,935</u>	<u>487,700</u>	<u>475,973</u>	<u>501,300</u>
Expenditure Total	<u>\$ 1,724,964</u>	<u>\$ 1,825,500</u>	<u>\$ 1,785,729</u>	<u>\$ 1,923,300</u>

Performance Measures

Park Facilities	2008	2009	2010	2011	2012
Facilities	69	72	72	76	90 ¹
Irrigation Systems	51	53	53	53	43 ²
Trail Miles	14	14	15	15	15
Park Acres Maintained	91	101	104	166	166 ³
Open Space Acres	1,325	1,332	1,332	1,436	1,437
Baseball/Softball Fields	9	9	9	9	9
Tot Lot/Playground	6	8	8	8	9
Soccer Fields/Lacrosse	n/a	n/a	3	3	3
Artificial Turf Fields	n/a	n/a	2	2	2
Open Space Volunteer Hours	n/a	3,750	9,769.5	6,172.5	6,645

1 2 3
3 3 3

¹ Some Open Space sites were previously not counted as Facilities. The only new facility added in 2012 is the E Sunset Way Trailhead.

² Irrigation systems were previously counted by number of water meters. This has changed to number of irrigation controllers. No new systems were added in 2012 nor were any eliminated.

³ Some sites reclassified from Open Space to parks.

Other General Governmental Services

This budget includes cost for general governmental services not provided for in any other budget.

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 103,057	\$ 106,605	\$ 88,808	\$ 120,000
Supplies & Equipment	6,563	10,000	1,554	10,000
Charges & Services	705,651	981,542	809,839	806,723
Intergovernmental Services & Payments	247,620	251,687	239,539	255,000
Operating Transfers	2,208,000	2,582,000	2,382,000	1,982,000
Capital Outlays	-	-	3,854	-
<i>Expenditure Total</i>	<u>\$ 3,270,891</u>	<u>\$ 3,931,834</u>	<u>\$ 3,525,594</u>	<u>\$ 3,173,723</u>

Personnel

Retired personnel health insurance, long-term care payments for retired LEOFF employees, and premium costs for a long-term disability insurance plan.

Charges & Services

Includes professional services such as labor negotiations, bank charges and medical plan processing as well as membership dues and access fees.

Intergovernmental Services & Payments

Includes election costs and payments to King County Animal Control.

Operating Transfers

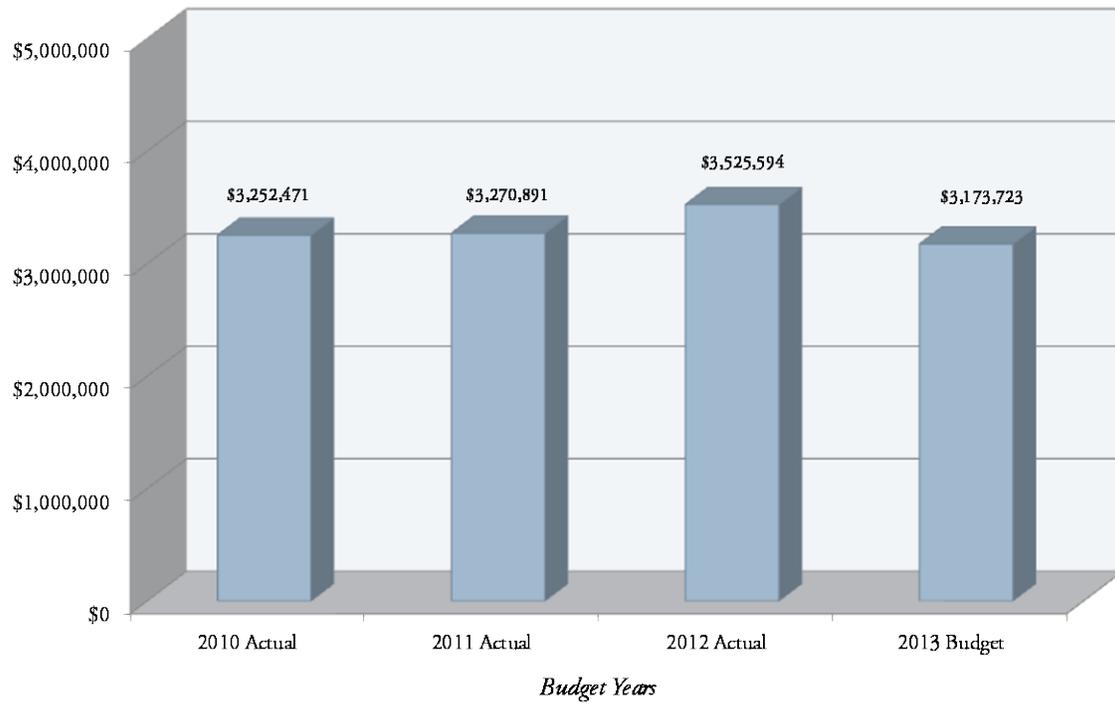
Transfers from the General Fund to the Street Fund (\$1,910,000), and Unemployment Fund (\$72,000) represent the principal revenue resource for both funds.

Miscellaneous Contributions and Service Fees Included Are:¹

Misc Contributions/Svc Fees	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Legislative/Regulatory Consulting	\$ -	\$ -	\$ 20,786	\$ 50,000
Assoc. Wash Cities	18,374	20,762	20,762	22,800
Suburban Cities Dues	15,204	16,000	17,180	18,400
Moss Adams Study	7,500	-	-	-
Bank Service Charges	9,073	10,000	30,196	30,000
Medical Plan Processing	9,499	11,000	11,272	11,000
Labor Negotiations	8,406	-	-	-
Insurance	430,000	440,004	440,004	440,004
Facility Improvements	-	50,000	39,909	-
Miscellaneous	405	158,229	16,677	17,000
Economic Vitality Programs	-	50,000	-	-
King County Etp Dues	-	600	-	-
At Work Contribution	15,000	20,000	20,000	- ¹
Satellite/Radio Access-EOC	4,670	5,000	4,356	5,000
Clear Air Agency	18,939	19,397	19,397	20,819
F.I.S.H. Support	25,000	25,000	25,000	30,000
Mtn-Sound Greenway Trust	19,000	9,500	9,500	9,500
Leadership Eastside	-	5,500	5,500	5,500
Puget Sound Regional Council	13,281	14,500	-	15,900
Enterprise Seattle	-	10,000	10,000	10,000
Historical Society	79,800	79,800	79,800	79,800
4th Of July	-	4,750	8,000	9,500
Main Street Pod Program	<u>31,500</u>	<u>31,500</u>	<u>31,500</u>	<u>31,500</u>
Total Contributions/Fees	<u>\$ 705,651</u>	<u>\$ 981,542</u>	<u>\$ 809,839</u>	<u>\$ 806,723</u>

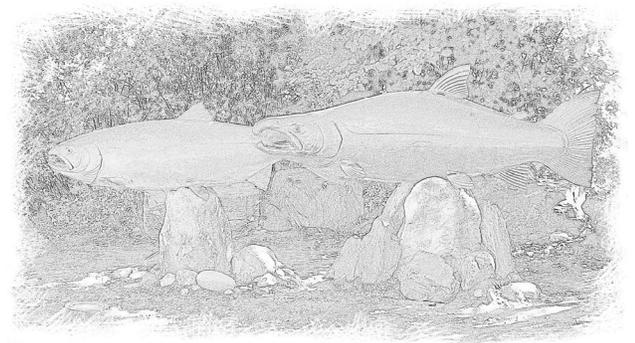
¹ Budget appropriation moved to the Human Services Department budget.

Other General Governmental Services Annual Budget Comparison





*Special Revenue
Funds*



Special Revenue Funds Overview

Special Revenue Funds are used to account for revenues that are dedicated for specific purposes through either state statute or City Council policy. The following Special Revenue Funds are part of the non-operating budget:

- § Street Fund
- § Cemetery Fund
- § Municipal Art Fund
- § Sustainability Fund
- § Communications Fund
- § Lodging Tax Fund

Information on anticipated 2013 revenue and itemized expenditures for each Special Revenue Fund is detailed on the following pages.

Public Works Operations

Mission Statement

The mission of Public Works Operations is to provide our customers and the citizens of Issaquah an adequate and reliable supply of high-quality drinking water; water and appurtenances for fire protection services; effective removal of sewage; a street system that is free of known hazards, is signed and marked correctly and effectively, has appurtenances that function as intended and is kept clean, neat and aesthetically pleasing; an effective stormwater management system which minimizes property damage and hazardous driving conditions, is aesthetically pleasing and environmentally sound; a vehicle fleet that is reliable and functions as intended; and an effective emergency response system.

Summary of Departmental Activities & Responsibilities

- ✘ Provide an adequate, reliable supply of high-quality drinking water
- ✘ Provide a street system free of known hazards
- ✘ Keep street clean, neat and aesthetically pleasing
- ✘ Provide effective sewage removal
- ✘ Provide stormwater management that minimizes property damage and hazardous driving conditions
- ✘ Provide stormwater management that is environmentally sound
- ✘ Provide a vehicle fleet that is reliable and functions as intended
- ✘ Provide an effective emergency response team

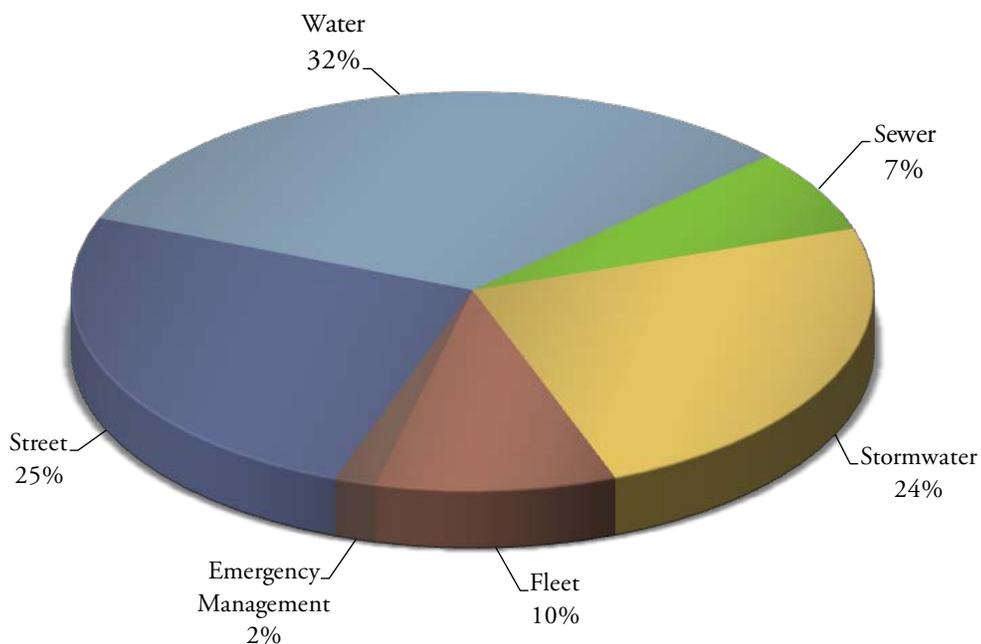
2013 Work Plan Focus

- ☞ Deliver safe drinking water.
- ☞ Maintain safe streets.
- ☞ Maintain sewage collection system.
- ☞ Maintain stormwater collection system.
- ☞ Maintain a reliable fleet.
- ☞ Continue to improve emergency management operations.
- ☞ Meet National Incident Management System requirements.
- ☞ Continue to work with Issaquah Citizen Corps on CERT and MYN programs.
- ☞ Conduct training and exercises.

Public Works Operations Staffing:

<i>PWO Positions</i>	<i>Street</i>	<i>Water</i>	<i>Sewer</i>	<i>Storm</i>	<i>Fleet</i>	<i>Emerg</i>	<i>Total</i>
Director	0.20	0.25	0.10	0.20	0.10	0.15	1.00
Operations Managers	1.00	1.00	0.50	0.50	-	-	3.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00	-	-	4.00
Utility Maintenance	6.00	8.50	1.00	8.00	-	-	23.50
Signal Technician	2.00	-	-	-	-	-	2.00
Utility Technician	-	2.00	-	-	-	-	2.00
Construction Technician	0.30	0.30	0.10	0.30	-	-	1.00
CADD/Mapping	0.30	0.30	0.10	0.30	-	-	1.00
Office Manager	0.25	0.25	0.10	0.25	0.15	-	1.00
Administrative Assistant	0.25	0.25	0.10	0.25	0.15	-	1.00
Shop Aide	0.30	0.30	0.10	0.30	-	-	1.00
Fleet Manager	-	-	-	-	1.00	-	1.00
Mechanic	-	-	-	-	3.00	-	3.00
Emergency Mgt Coordinator	-	-	-	-	-	0.625	0.625
Part-time Help	-	0.625	-	-	-	-	0.625
Total PWO Positions	11.60	14.775	3.10	11.10	4.40	0.775	45.75

PWO Staff Allocation



PWO Capital Items Included Elsewhere in Budget

Street Improvement Fund Projects:		2013 Budget
Traffic Signal Loop Replacement	\$ 20,200	
South Cove Street Signs	10,000	
Street Total		\$ 30,200
Water Capital Projects Fund:		
Mixing Spool Installation - Risdon Well	\$ 89,000	
Upgrade Water Meters to Radio Read	45,000	
Terra BPS Communication Replacement	42,000	
PSE Transformer Bank - Risdon Well	35,000	
Shangri BPS & Reservoir Security	33,000	
Highwood Reservoir Modifications	19,000	
12th Ave Generator Connection Upgrade	15,500	
Reservoir Water Level Gauges	15,000	
Water Total		293,500
Sewer Capital Projects Fund:		
Trenching/Shoring Equipment	\$ 30,000	
Pickering Lift Station Control Upgrade	25,000	
Sewer Total		55,000
Stormwater Capital Projects Fund:		
Flood Warning Gauge Upgrade	\$ 25,000	
Replace Terra I & II Stormwater Pond Fences	22,000	
Replace Ridgewood Stormwater Pond Fence	13,000	
Stormwater Total		60,000
Emergency Operations Projects:		
Pickering Barn Emergency Power Transfer Switch (Mitigation Fund)	\$ 55,000	
EOC Digital Message Controller (Capital Improvement Fund)	11,500	
Emergency Management Equipment (Capital Improvement Fund)	10,000	
Emergency Operations Total		76,500
Total PWO Capital Projects Elsewhere in Budget		\$ 515,200

Street Fund

The mission of the Street Fund is to provide for the expeditious movement of motorized and non-motorized traffic through a high-quality street maintenance program and sound long range planning. As part of that effort, the department attempts to conserve and protect the aesthetic and ecological values emphasized by the community, and to support the City's land use planning effort.

These responsibilities are financed through a transfer of General Fund revenues, grading permits, inspection fees, and a share of state gasoline tax moneys, and are used to support the various street programs in roadway maintenance, traffic control, street lighting, roadside mowing and vegetation control, street cleaning, snow and ice control.

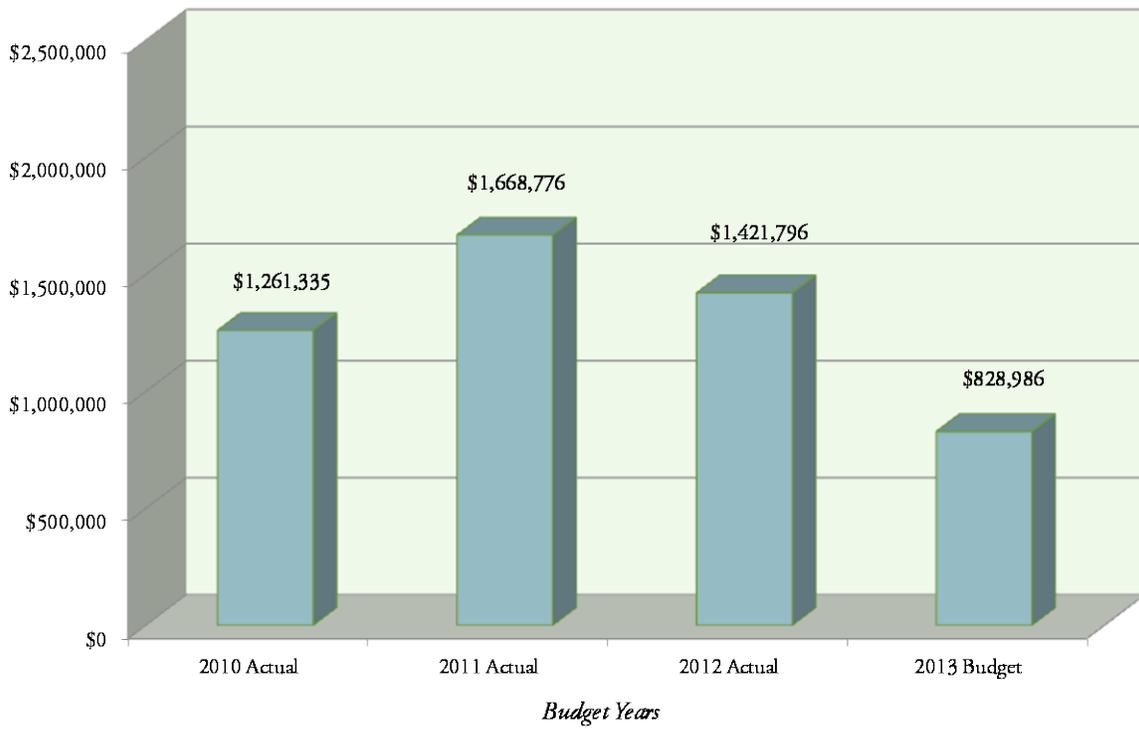
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,261,339	\$ 1,462,947	\$ 1,668,777	\$ 1,440,751
Revenue Sources				
Sales Tax	531,661	532,143	472,867	514,286
Licenses & Permits	49,250	65,000	22,687	40,000
State Shared Revenues & Grants	667,544	622,642	781,973	662,000
Charges for Services	548,839	33,000	77,581	50,000
Miscellaneous Revenue	15,125	20,000	20,250	10,000
Operating Transfers-in	<u>2,160,000</u>	<u>2,110,000</u>	<u>2,210,000</u>	<u>1,910,000</u>
Revenue Total	\$ 3,972,419	\$ 3,382,785	\$ 3,585,358	\$ 3,186,286
Fund Total	<u>\$ 5,233,758</u>	<u>\$ 4,845,732</u>	<u>\$ 5,254,135</u>	<u>\$ 4,627,037</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 1,290,457	\$ 1,478,182	\$ 1,384,918	\$ 1,397,197
Supplies & Equipment	134,255	197,738	150,819	197,211
Charges & Services	686,644	792,286	789,382	796,423
Interfund Charges	1,422,876	1,327,220	1,457,220	1,327,220
Operating Transfers-Out	<u>30,750</u>	<u>50,000</u>	<u>50,000</u>	<u>80,000</u>
Expenditure Total	\$ 3,564,982	\$ 3,845,426	\$ 3,832,339	\$ 3,798,051
Ending Fund Balance	<u>1,668,776</u>	<u>1,000,306</u>	<u>1,421,796</u>	<u>828,986</u>
Fund Total	<u>\$ 5,233,758</u>	<u>\$ 4,845,732</u>	<u>\$ 5,254,135</u>	<u>\$ 4,627,037</u>

Street Fund Ending Fund Balance Comparison



Cemetery Fund

The administration of the City cemetery is vested in a Cemetery Board. The Board is responsible for the care, improvement, and use of the cemetery property. Maintenance of the cemetery is under the direction of the Parks Department. The Cemetery Fund reimburses the General Fund for these services.

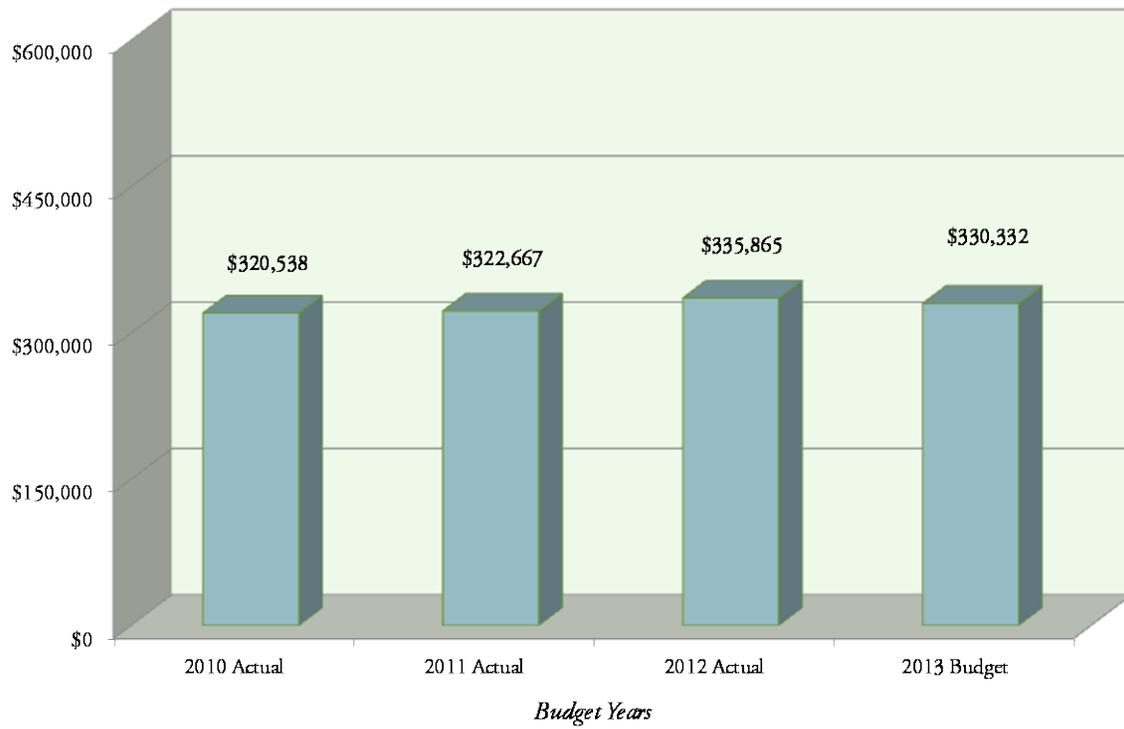
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 320,538	\$ 320,513	\$ 322,667	\$ 340,257
Revenue Sources				
Charges for Services	71,900	69,000	93,275	70,000
Miscellaneous Revenue	356	100	1,250	2,000
Revenue Total	\$ 72,256	\$ 69,100	\$ 94,525	\$ 72,000
Fund Total	\$ 392,794	\$ 389,613	\$ 417,192	\$ 412,257

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 17,817	\$ 17,850	\$ 17,504	\$ 18,425
Supplies & Equipment	346	3,000	112	3,000
Charges & Services	26,464	35,000	38,211	35,000
Interfund Charges	500	500	500	500
Operating Transfers-Out	25,000	25,000	25,000	25,000
Expenditure Total	\$ 70,127	\$ 81,350	\$ 81,327	\$ 81,925
Ending Fund Balance	322,667	308,263	335,865	330,332
Fund Total	\$ 392,794	\$ 389,613	\$ 417,192	\$ 412,257

Cemetery Fund Ending Fund Balance Comparison



Municipal Art Fund

The Municipal Art Fund was established in 1988 to account for revenues that by ordinance are to be spent for artistic creations and programs that will afford greater opportunities at the local level for the public to experience and enjoy visual and performing arts.

Revenues are generated by charging appropriate City construction projects one-half of one percent of their construction budget, and from a 5% Admissions Tax on movie theaters and special events.

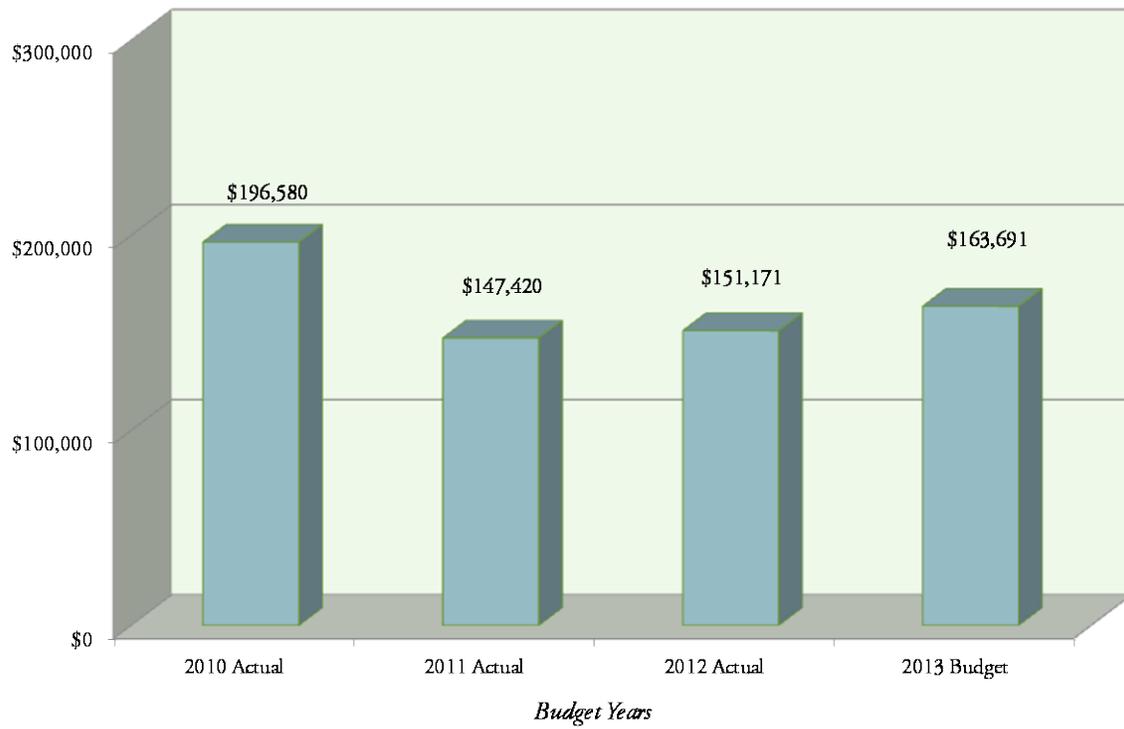
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 196,581	\$ 162,488	\$ 147,420	\$ 162,683
Revenue Sources				
Admission Tax	138,791	140,000	130,999	140,000
State Shared Revenues & Grants	-	7,000	16,000	8,000
Miscellaneous Revenue	356	50	2,337	1,000
Operating Transfers-In	<u>8,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Total	\$ 147,610	\$ 147,050	\$ 149,336	\$ 149,000
Fund Total	<u>\$ 344,191</u>	<u>\$ 309,538</u>	<u>\$ 296,756</u>	<u>\$ 311,683</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ -	\$ -	\$ -	\$ 25,692
Supplies & Equipment	218	200	-	200
Charges & Services	149,251	163,500	143,585	112,100
Intergovernmental Services	2,492	-	2,000	-
Capital Outlay	<u>44,810</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Expenditure Total	\$ 196,771	\$ 163,700	\$ 145,585	\$ 147,992
Ending Fund Balance	<u>147,420</u>	<u>145,838</u>	<u>151,171</u>	<u>163,691</u>
Fund Total	<u>\$ 344,191</u>	<u>\$ 309,538</u>	<u>\$ 296,756</u>	<u>\$ 311,683</u>

Municipal Art Fund Ending Fund Balance Comparison



Office of Sustainability (formerly Resource Conservation)

The mission of the Office of Sustainability is to develop and implement projects, programs and policies within the City and in the community in order to advance sustainability in Issaquah and to achieve the community's interrelated environmental, economic and social sustainability goals.

2013 Work Plan

- ☞ Lead implementation of Lean across the City departments.
- ☞ Complete development of a multi-year Issaquah Sustainability Action Plan including key strategies, projects, schedule and costs; engage the community in the process.
- ☞ Support businesses in implementation of retail carryout bag ordinance including phase-one requirements and coordinated outreach, reusable bag distribution and promotion of local businesses.
- ☞ Lead the development a community-wide Bicycle and Pedestrian Master Plan (Council Goal).
- ☞ Roll-out the first round of Issaquah Sustainability Fund projects providing environmental and community benefits as a result of community reinvestment funding.
- ☞ Expand the adoption of sustainable building and infrastructure practices in new development projects across the City. Assess opportunities in commercial and residential retrofit programs and district energy approaches.
- ☞ Provide ongoing support to businesses in adoption of sustainable business practices.
- ☞ Implement waste prevention and diversion programs to address deficiencies in the multi-family sector. Support expansion of wildlife resistant containers and residential compost/food waste collection program success to residential audiences.
- ☞ Continue development of urban agriculture and natural yard care strategies in partnership with Seattle Tilth and work at the Pickering Garden.
- ☞ Support updates to the water system plan, including state water use efficiency requirements and local water use efficiency goals.
- ☞ Support local and regional transportation initiatives with the goal of preserving and where possible expanding regional investments in transit, non-motorized transportation and transportation alternatives, building upon Issaquah's leadership in rideshare and other programs.

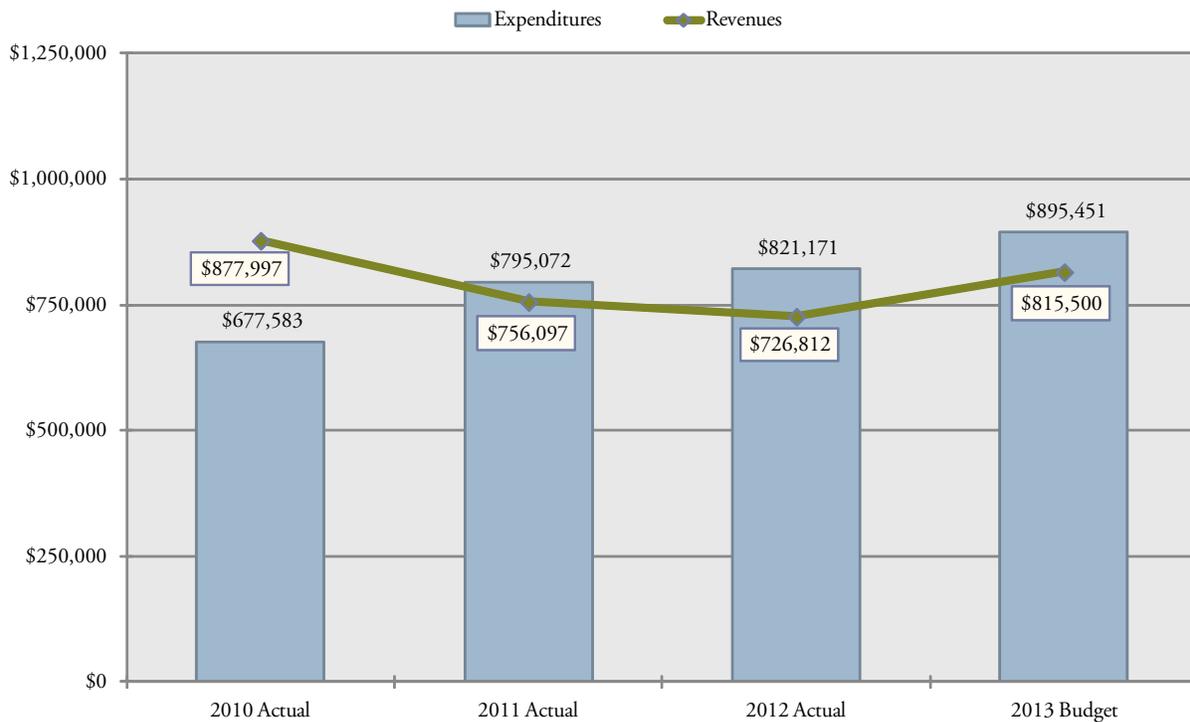
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 248,671	\$ 215,971	\$ 209,695	\$ 153,652
Revenue Sources				
State Shared Revenues & Grants	139,845	170,500	155,463	104,800
Charges for Services	294,853	291,462	264,017	372,700
Miscellaneous Revenue	399	7,000	6,332	7,000
Operating Transfers-in	<u>321,000</u>	<u>301,000</u>	<u>301,000</u>	<u>331,000</u>
Revenue Total	\$ 756,097	\$ 769,962	\$ 726,812	\$ 815,500
Fund Total	<u>\$ 1,004,768</u>	<u>\$ 985,933</u>	<u>\$ 936,507</u>	<u>\$ 969,152</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 514,508	\$ 576,100	\$ 576,968	\$ 666,431
Supplies & Equipment	84,470	18,675	14,316	19,750
Charges & Services	196,094	247,850	212,030	209,270
Capital Outlay	<u>-</u>	<u>28,000</u>	<u>17,857</u>	<u>-</u>
Expenditure Total	\$ 795,072	\$ 870,625	\$ 821,171	\$ 895,451
Ending Fund Balance	<u>209,696</u>	<u>115,308</u>	<u>115,336</u>	<u>73,701</u>
Fund Total	<u>\$ 1,004,768</u>	<u>\$ 985,933</u>	<u>\$ 936,507</u>	<u>\$ 969,152</u>

Office of Sustainability Department Annual Budget Comparisons



2012 Performance Measures

Sector/Measure	Metric	Performance Target
Solid Waste Collection Services (CleanScapes)		
Missed collections (misses per 1,000 collections)	0.48	< 1.00
Customer Service (average customer wait time)	10 seconds	< 20 seconds
Paperless Billing Participation (# of accounts)	1,216	1,817
Diversion rate (city-wide diversion %)	43.60%	70%
Waste generation per capita (lbs/person)	16.5 lbs	<20.4 lbs
Energy Use (per capita)	2,164 MBTU	n/a
Water Use (per capita per day)	58 gpcd	n/a
	150 g/ERU (2010)	195g/ERU*
Stream Health (B-IBI, Issaquah Creek)		n/d
Mobility Mode Split (SOV rate)	70.50%	< 66.1

Communications Fund

This fund has been set up in 1997 to separately account for transactions associated with the City's government communications channel, Cable TV franchise related activities, and the Cable TV commission.

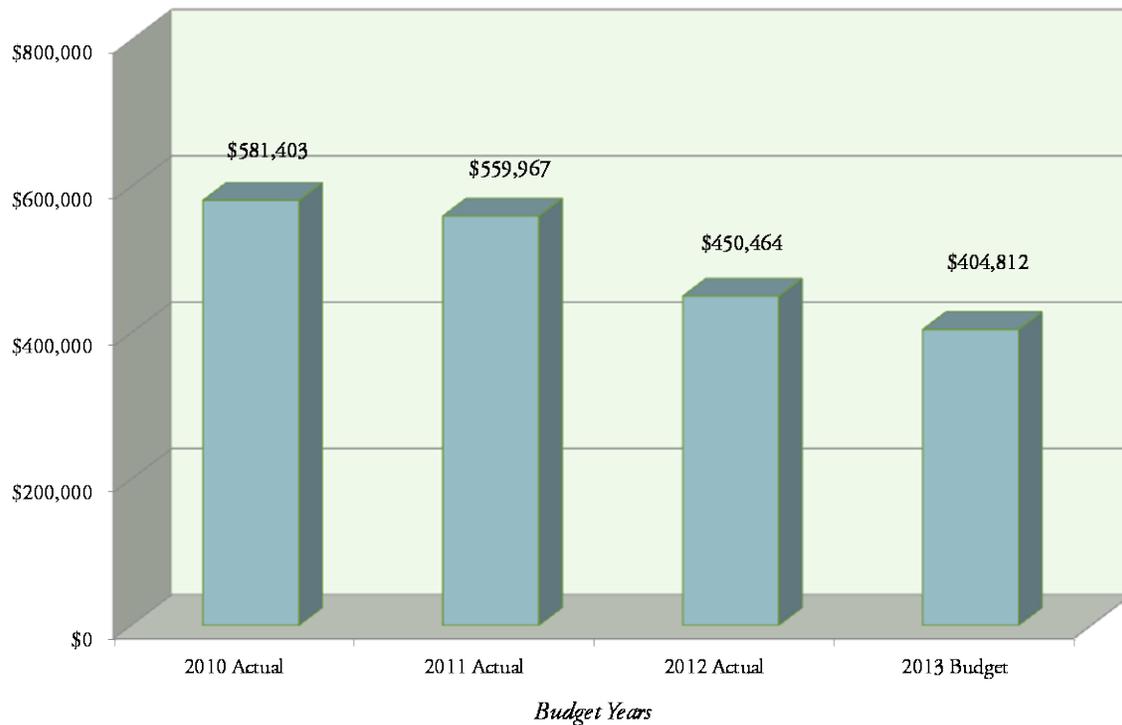
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 581,403	\$ 418,045	\$ 559,966	\$ 433,294
Revenue Sources				
Charges for Services	438,827	435,000	460,024	448,000
Miscellaneous Revenue	86	125	2,500	4,000
Revenue Total	\$ 438,913	\$ 435,125	\$ 462,524	\$ 452,000
Fund Total	\$ 1,020,316	\$ 853,170	\$ 1,022,490	\$ 885,294

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 128,322	\$ 131,754	\$ 135,867	\$ 146,182
Supplies & Equipment	8,777	7,500	7,896	7,500
Charges & Services	9,810	38,000	11,456	38,000
Interfund Charges	20,000	20,000	20,000	20,000
Capital Outlay	47,440	-	12,607	-
Operating Transfers-Out	246,000	384,200	384,200	268,800
Expenditure Total	\$ 460,349	\$ 581,454	\$ 572,026	\$ 480,482
Ending Fund Balance	559,967	271,716	450,464	404,812
Fund Total	\$ 1,020,316	\$ 853,170	\$ 1,022,490	\$ 885,294

Communications Fund Ending Fund Balance Comparison



2012 Accomplishments

- 👍 Televised all appropriate Council and Commission meetings (60 to 90)
- 👍 Posted all ICTV Channel 21 productions to City Web site
- 👍 Covered Concerts on the Green concert series for playback on City Channel
- 👍 Covered City/Community events (Salmon Days, 4th of July, etc.)
- 👍 Fulfilled all Issaquah Cable Commission requests concerning cable franchise issues and citizen complaints
- 👍 Stayed current with any changes in local, regional, and federal regulations concerning Cable TV and telecommunications

Lodging Tax Fund

This fund was created in 1998 to account for transactions associated with the City's share of the hotel/motel tax. The City of Issaquah's 1% tax is currently collected by motels and bed and breakfast inns. Per state law, proceeds received from this tax can only be used to pay all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or the operation of tourism related facilities.

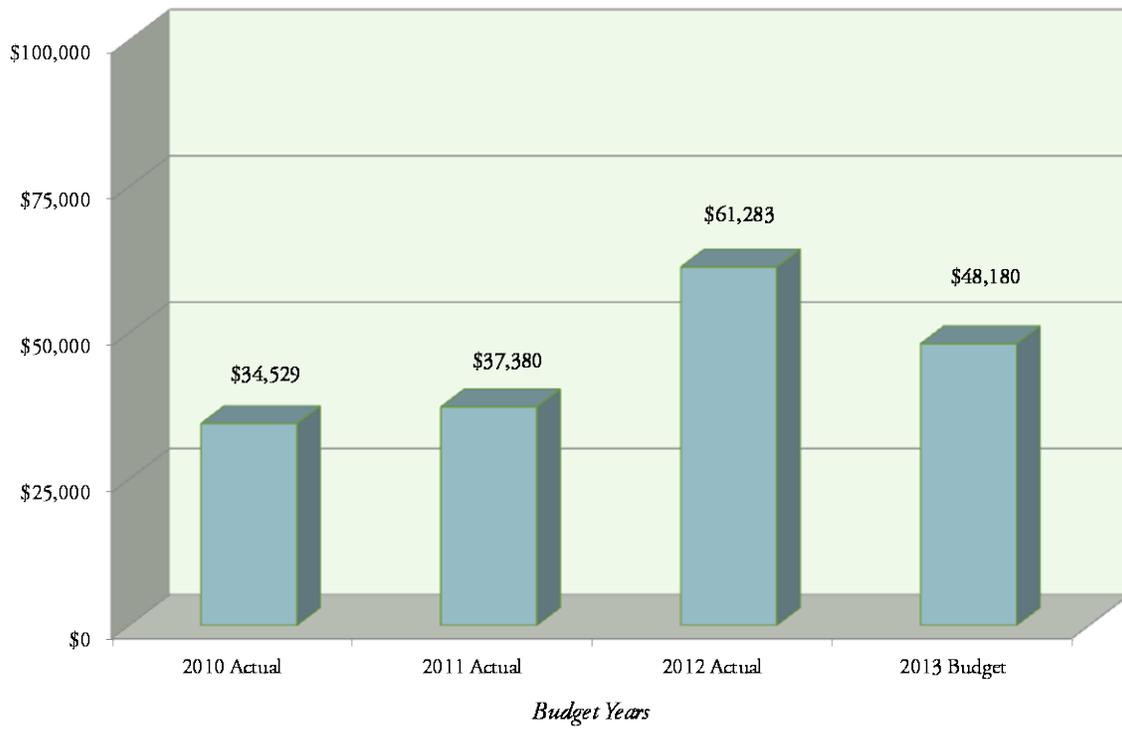
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 34,529	\$ 19,929	\$ 39,081	\$ 48,180
Revenue Sources				
Lodging Tax	<u>97,851</u>	<u>80,000</u>	<u>108,202</u>	<u>97,000</u>
Revenue Total	\$ 97,851	\$ 80,000	\$ 108,202	\$ 97,000
Fund Total	<u>\$ 132,380</u>	<u>\$ 99,929</u>	<u>\$ 147,283</u>	<u>\$ 145,180</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	90,000	86,000	86,000	97,000
Operating Transfers-Out	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 95,000	\$ 86,000	\$ 86,000	\$ 97,000
Ending Fund Balance	<u>37,380</u>	<u>13,929</u>	<u>61,283</u>	<u>48,180</u>
Fund Total	<u>\$ 132,380</u>	<u>\$ 99,929</u>	<u>\$ 147,283</u>	<u>\$ 145,180</u>

Lodging Tax Fund Ending Fund Balance Comparison

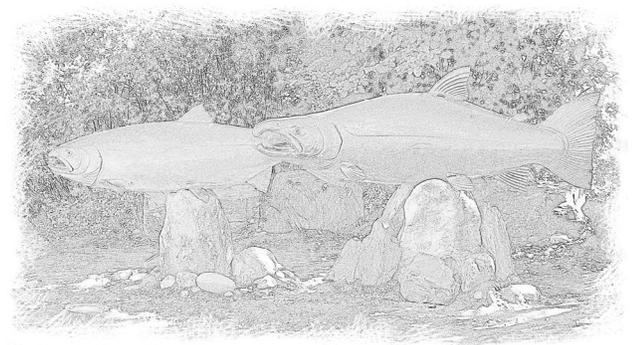
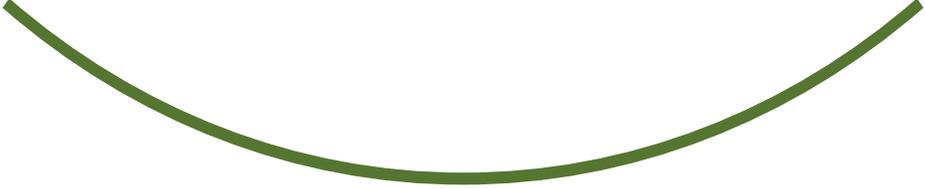




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*Debt Service
Funds*



Debt Service Funds Overview

Debt Service Funds are established to account for the accumulation of resources and the payment of general long-term debt principal and interest.

Information on anticipated 2013 revenue and itemized expenditures for each issue is detailed on the following pages.

General Obligation Bond Summary

The City of Issaquah accounts for all general obligation bond issues under two control funds: one for unlimited G.O. Bonds (voted-in) and one for limited G.O. Bonds (non-voted). The general obligation issues with bonds payable as of December 31, 2012, are listed below. Issues voted in by the residents of Issaquah are being paid through an excess property tax levy.^{1,2,3,4}

Name	Date of Issue	Issued Amount	Average Coupon Interest	Date of Final Maturity	12/31/2012 Outstanding Bond Balance
<i>Voted-In Debt:</i>					
Senior Center	12/1/2001	\$ 1,500,000	4.42	12/1/2021	\$ 840,000
ITS/Police Refunding ¹	12/1/2005	\$ 4,745,000	4.34	12/1/2025	2,335,000
Parks	12/1/2006	\$ 6,250,000	3.91	12/1/2026	4,840,000
Fire Station #72	12/1/2009	\$ 4,500,000	3.64	12/1/2029	<u>4,010,000</u>
<i>Total Voted-In Debt</i>					\$ 12,025,000
<i>Non-Voted Debt (Councilmanic):</i>					
Highlands Park Facilities	12/1/2004	\$ 3,820,000	4.14	12/1/2024	\$ 2,635,000
Police/Barn Refunding ²	12/1/2006	\$ 3,485,000	4.05	1/1/2021	2,530,000
Police Station Refunding ³	1/1/2007	\$ 5,100,000	3.98	1/1/2019	3,740,000
Bolliger Property	2/17/2009	\$ 2,780,000	3.90	12/1/2028	2,380,000
Fire Station, Property ⁴	12/1/2009	\$ 6,355,000	3.80	12/1/2021	<u>5,715,000</u>
<i>Total Non-Voted Debt</i>					\$ 17,000,000
<i>Total Debt</i>					<u>\$ 29,025,000</u>

A more detailed breakout of the bond purpose can be found in the budget section Supplemental Schedules, page 8 (*i.e.* Section 9-8).

¹ Refunding Bond

² Joint refunding of remaining 1997 and 2000 limited G.O. Bonds

³ Refunding of remaining 1999 Limited G.O. Bonds

⁴ Refunding of remaining 2001 Limited G.O. Bonds

Debt Service Fund
(Voted In)

Revenue Comparison

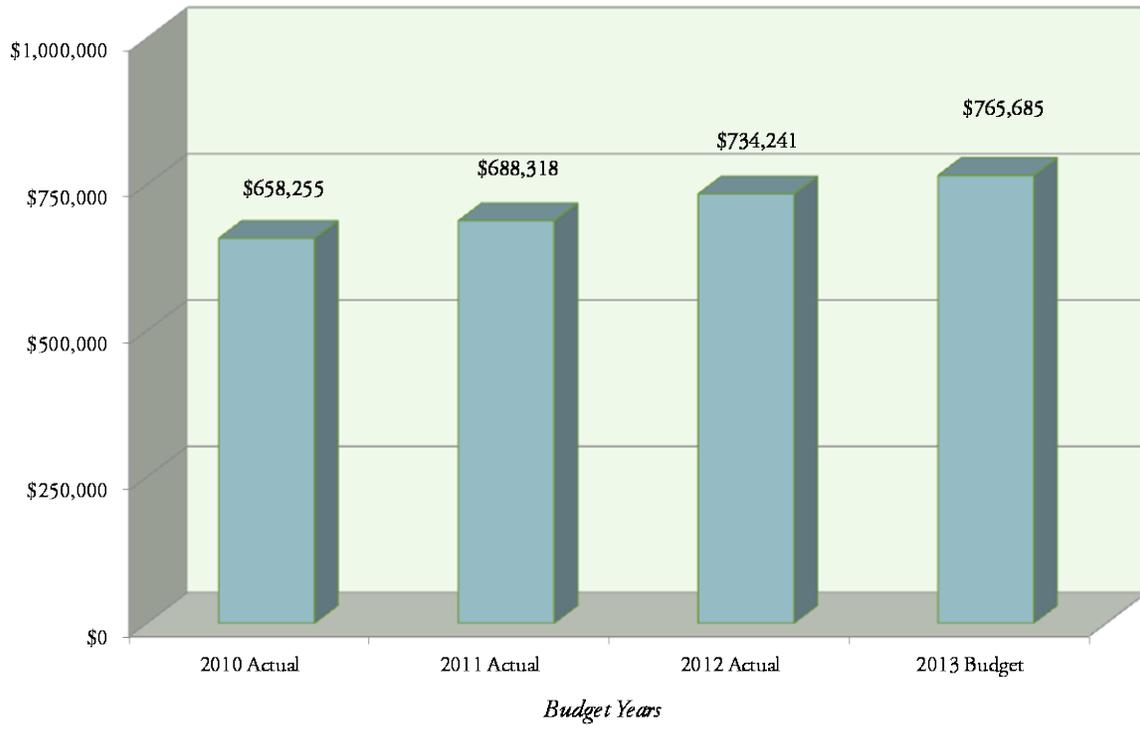
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 658,255	\$ 675,937	\$ 688,317	\$ 722,555
<i>Revenue Sources</i>				
Property Tax	1,441,783	1,448,000	1,453,469	1,448,000
Miscellaneous Revenue	<u>53,323</u>	<u>53,343</u>	<u>56,318</u>	<u>55,693</u>
<i>Revenue Total</i>	\$ 1,495,106	\$ 1,501,343	\$ 1,509,787	\$ 1,503,693
<i>Fund Total</i>	<u>\$ 2,153,361</u>	<u>\$ 2,177,280</u>	<u>\$ 2,198,104</u>	<u>\$ 2,226,248</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Debt Service - Principal	\$ 855,000	\$ 885,000	\$ 885,000	\$ 920,000
Debt Service - Interest	610,043	578,863	578,863	540,563
<i>Expenditure Total</i>	\$ 1,465,043	\$ 1,463,863	\$ 1,463,863	\$ 1,460,563
Ending Fund Balance	<u>688,318</u>	<u>713,417</u>	<u>734,241</u>	<u>765,685</u>
<i>Fund Total</i>	<u>\$ 2,153,361</u>	<u>\$ 2,177,280</u>	<u>\$ 2,198,104</u>	<u>\$ 2,226,248</u>

¹ Interest refunded to the City on the Fire Station Build America Bonds. Refund equals 35% of the interest paid on these taxable bonds.

Debt Service Fund Ending Fund Balance Comparison



Limited Debt Service Fund
(Non-Voted)

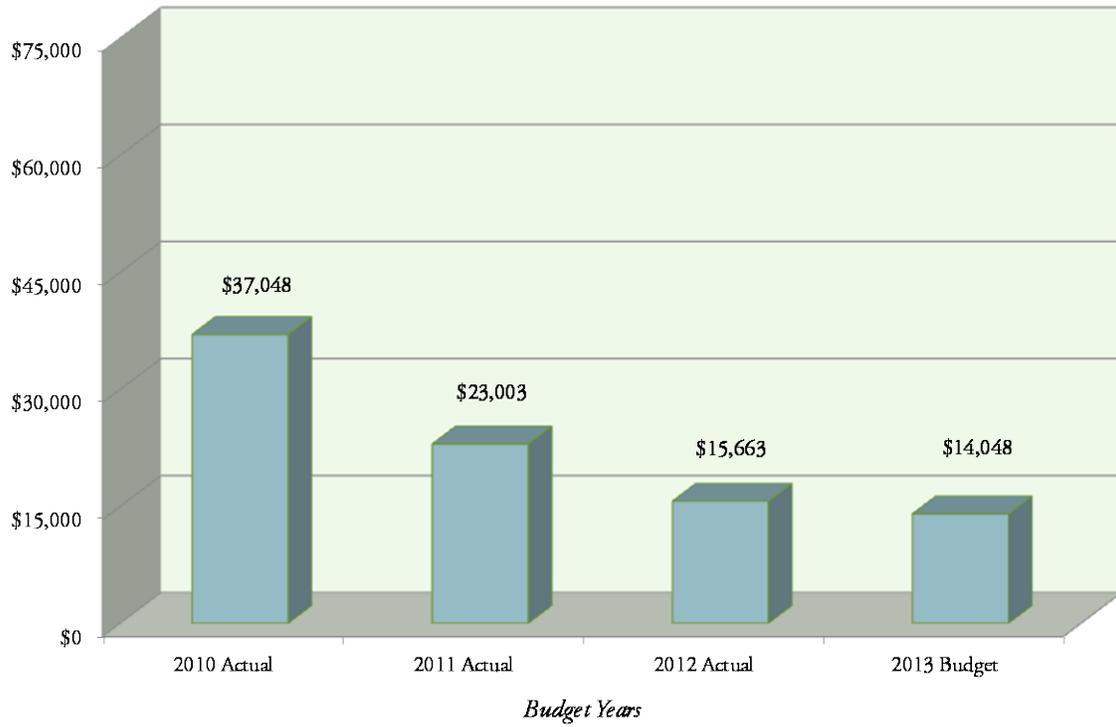
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 37,049	\$ 23,003	\$ 23,004	\$ 15,663
<i>Revenue Sources</i>				
Operating Transfers-In	<u>2,271,744</u>	<u>2,271,744</u>	<u>2,271,744</u>	<u>2,290,008</u>
<i>Revenue Total</i>	\$ 2,271,744	\$ 2,271,744	\$ 2,271,744	\$ 2,290,008
<i>Fund Total</i>	<u>\$ 2,308,793</u>	<u>\$ 2,294,747</u>	<u>\$ 2,294,748</u>	<u>\$ 2,305,671</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Debt Service - Principal	\$ 1,515,000	\$ 1,570,000	\$ 1,570,000	\$ 1,640,000
Debt Service - Interest	770,790	709,085	709,085	651,623
<i>Expenditure Total</i>	\$ 2,285,790	\$ 2,279,085	\$ 2,279,085	\$ 2,291,623
Ending Fund Balance	<u>23,003</u>	<u>15,662</u>	<u>15,663</u>	<u>14,048</u>
<i>Fund Total</i>	<u>\$ 2,308,793</u>	<u>\$ 2,294,747</u>	<u>\$ 2,294,748</u>	<u>\$ 2,305,671</u>

Limited Debt Service Fund Ending Fund Balance Comparison



L.I.D. Debt Service Fund***Revenue Comparison***

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 12,810	\$ 3,833	\$ 8,833	\$ 3,660

Revenue Sources

Special Assessments	115,332	496,749	217,040	231,852
Operating Transfers-In	-	-	-	195,648
<i>Revenue Total</i>	\$ 115,332	\$ 496,749	\$ 217,040	\$ 427,500
<i>Fund Total</i>	\$ 128,142	\$ 500,582	\$ 225,873	\$ 431,160

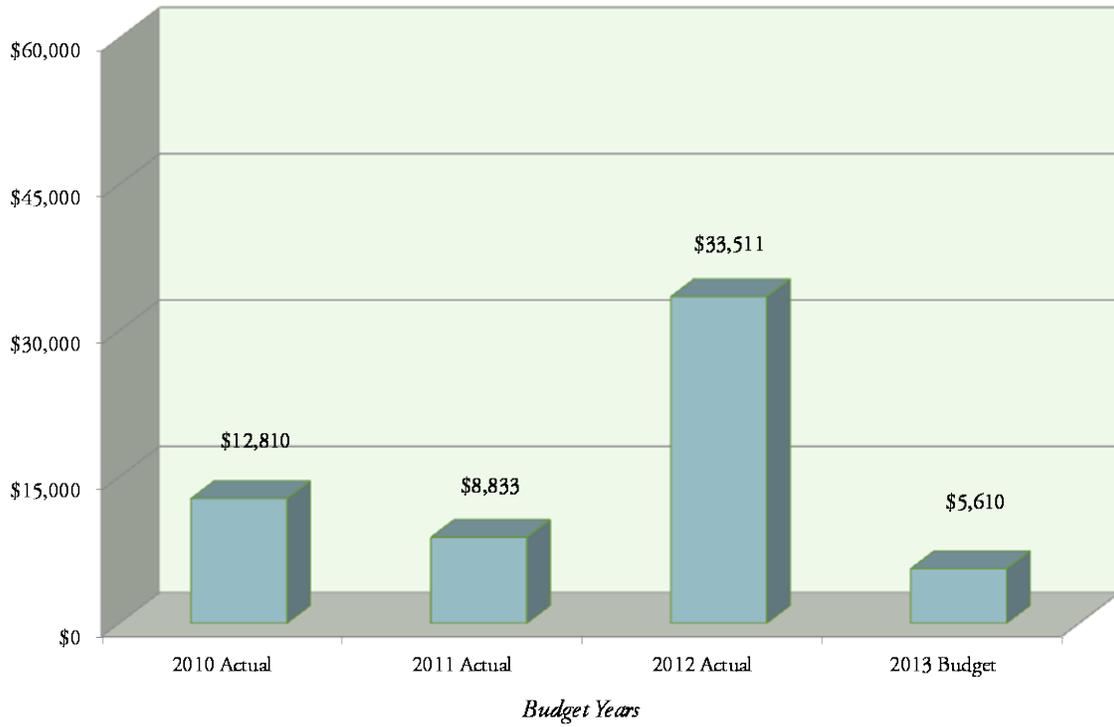
Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Debt Service - Principal	\$ 80,000	\$ 340,000	\$ 65,139	\$ 300,000
Debt Service - Interest	39,309	156,922	127,223	125,550
<i>Expenditure Total</i>	\$ 119,309	\$ 496,922	\$ 192,362	\$ 425,550
Ending Fund Balance	8,833	3,660	33,511	5,610
<i>Fund Total</i>	\$ 128,142	\$ 500,582	\$ 225,873	\$ 431,160

L.I.D. Bond Summary

Name	Issue Date	Issue Amount	Coupon Interest	Date of Final Maturity	12/31/2012 Outstanding Bond Balance
L.I.D. #23 – Mall Street Sidewalk Improvements	12/31/2009	\$977,390	5.50%	2024	\$ 780,000
L.I.D. #24 – Traffic Roundabout at E. Lake Sammamish Parkway and SE 43 rd Way	12/15/2011	\$2,345,000	4.00%	2028	\$2,329,861

LID Debt Service Fund Ending Fund Balance Comparison



L.I.D. Guaranty Fund

This fund was created and is maintained to guarantee the redemption of L.I.D. bonds should any assessments default. The fund should maintain a minimum balance of 5% of outstanding L.I.D. bonds. Sources of revenue include interest, surplus remaining in any L.I.D. fund after all obligations have been met, and taxes levied in order to maintain the necessary reserve balance.

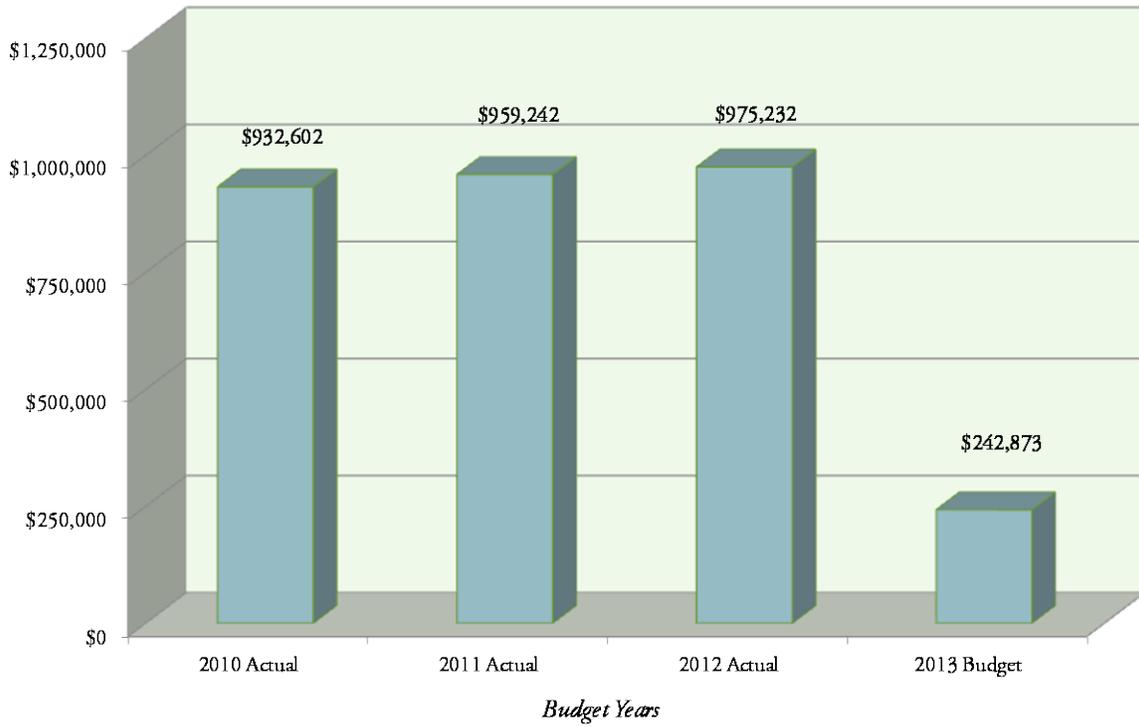
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 932,602	\$ 959,242	\$ 959,242	\$ 987,873
<i>Revenue Sources</i>				
Miscellaneous Revenue	-	-	6,250	5,000
Operating Transfers-In	26,640	-	9,740	-
Revenue Total	\$ 26,640	\$ -	\$ 15,990	\$ 5,000
Fund Total	\$ 959,242	\$ 959,242	\$ 975,232	\$ 992,873

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Operating Transfers-Out	-	\$ 489,784	-	\$ 750,000
Expenditure Total	\$ -	\$ 489,784	\$ -	\$ 750,000
Ending Fund Balance	959,242	469,458	975,232	242,873
Fund Total	\$ 959,242	\$ 959,242	\$ 975,232	\$ 992,873

LID Guaranty Fund Ending Fund Balance Comparison



Arbitrage Rebate Fund

This fund was established to build up reserves to rebate the United States Treasury Department for interest earned in excess of the maximum yield rate set for each bond issue.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 62,162	\$ 62,262	\$ 62,613	\$ 62,613

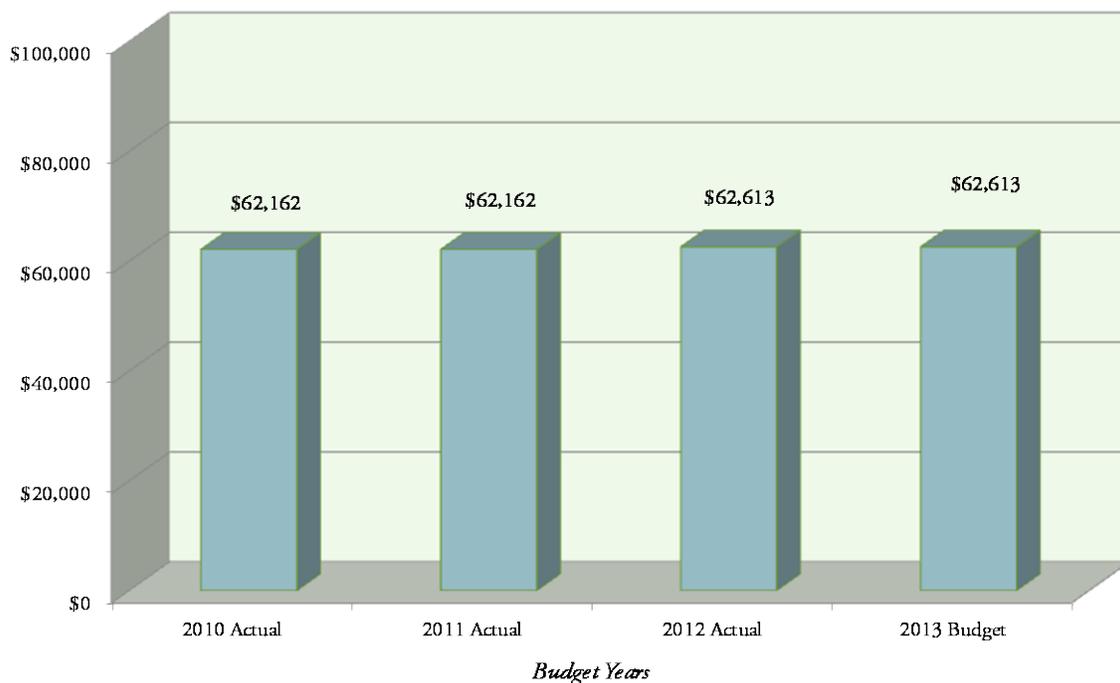
Revenue Sources

Miscellaneous Revenue	-	100	451	-
Revenue Total	\$ -	\$ 100	\$ 451	\$ -
Fund Total	\$ 62,162	\$ 62,362	\$ 63,064	\$ 62,613

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Ending Fund Balance	62,162	62,262	62,613	62,613
Fund Total	\$ 62,162	\$ 62,262	\$ 62,613	\$ 62,613

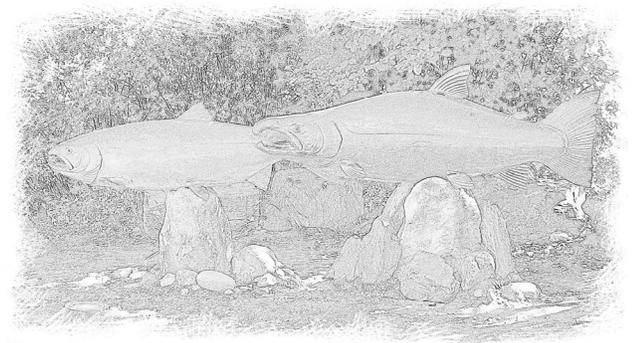
Arbitrage Rebate Fund Ending Fund Balance Comparison





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*Capital Project
Funds*



Capital Project Funds Overview

Capital Project Funds account for the receipt and disbursement of resources designated for capital facilities construction, improvements, or equipment, other than those financed by Enterprise Funds (water, sewer, and stormwater).

The City of Issaquah currently has the following active Capital Project Funds:

- § Capital Improvement Fund
- § Mitigation Fund
- § City Shop Construction Fund
- § Newport Way Construction Fund
- § Street Improvement Fund
- § Centralized ITS Traffic Signal System Fund
- § L.I.D. #23 Construction Fund
- § L.I.D. #24 Construction Fund
- § Transit Center Fire Station #72 Construction Fund
- § Highlands Park Facilities Fund
- § Park Improvement/Acquisition Fund

Each fund is discussed individually on the following pages.

Capital Improvement Fund

The Capital Improvement Fund was created to account for major City Capital Improvement Projects not budgeted under specific funds. Primary revenue sources are the one-quarter percent excise tax on real estate sales and the portion of sales tax (25%) dedicated to capital improvements by Council policy. Excise tax proceeds are to be used solely for financing capital projects specified in a Capital Improvement Plan and such funds are intended to be in addition to other funds that may be reasonably available for such capital projects.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 702,315	\$ 1,340,060	\$ 1,688,156	\$ 513,763
Revenue Sources				
Taxes	3,458,948	2,660,714	2,364,335	2,571,430
State Shared Revenues & Grants	297,735	1,002,000	1,287,509	1,091,615
Miscellaneous Revenue	1,359,238	105,261	134,016	134,468
Interfund Loan	-	-	-	1,000,000
Operating Transfers-in	-	825,000	432,692	-
Revenue Total	\$ 5,115,921	\$ 4,592,975	\$ 4,218,552	\$ 4,797,513
Fund Total	\$ 5,818,236	\$ 5,933,035	\$ 5,906,708	\$ 5,311,276

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ -	\$ -	\$ -	\$ 51,380
Supplies & Equipment	4,821	5,000	4,531	35,000
Charges & Services	591,516	780,500	807,288	681,200
Capital Outlay	200,000	1,240,927	763,836	876,272
Interfund Charges	742,000	850,000	850,000	700,000
Operating Transfers-Out	2,591,744	2,770,244	2,430,244	2,372,508
Expenditure Total	\$ 4,130,081	\$ 5,646,671	\$ 4,855,899	\$ 4,716,360
Ending Fund Balance	1,688,155	286,364	1,050,809	594,916
Fund Total	\$ 5,818,236	\$ 5,933,035	\$ 5,906,708	\$ 5,311,276

Capital Outlay Items

<i>Capital Improvement Fund Capital Outlay Items</i>	<i>2013 Budget</i>
Street Overlay/Maintenance Program	\$ 350,000
Tenant/Office Space Improvement	100,000
SharePoint Software/Hardware	75,000
Police Patrol Vehicle	55,000
UPS Updates/Rewire Dispatch Center	52,314
City-wide E-Plan	50,000
Dispatch Center Generator Connection	35,458
Resurface Tennis Courts	32,000
Remove Risdon House	30,000
Upgrade Wi-Fi (City Buildings/Downtown)	30,000
Automatic Plate Reader	25,000
Tibbetts Manor Heat Pump	18,000
French Doors at Tibbetts Manor	12,000
EOC Digital Message Controller	11,500
Total Capital Outlay Items	\$ 876,272

Other Services & Charges

<i>Other Services & Charges</i>	<i>2013 Budget</i>
Shop Rental Charges	\$ 264,000
ARCH Low Income Housing Contribution	100,000
Klahanie Annexation Analysis	100,000
Impact Fee Updates	75,000
IT Study Implementation (Phase II)	50,000
Cost Allocation Analysis	35,000
Village Theater Capital Contribution	25,000
Loan Interest/Bond Debt Service Charges	32,200
Total Capital Outlay Items	\$ 681,200

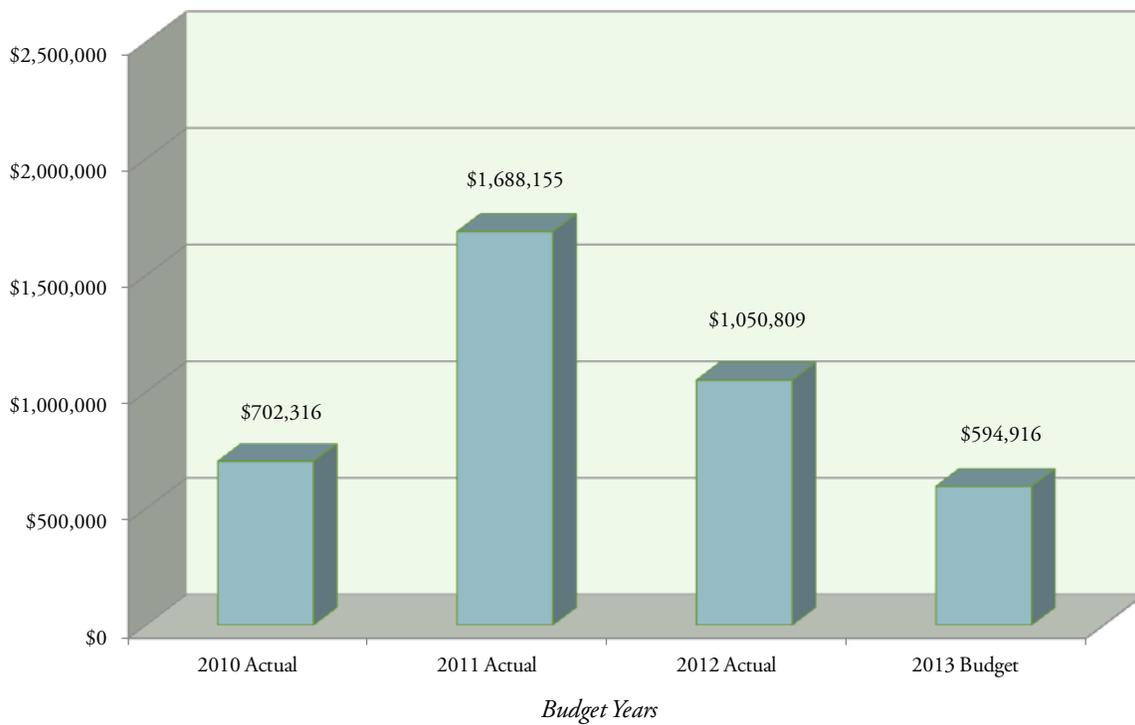
Operating Transfers-Out

<i>Operating Transfers-Out to:</i>	<i>2013 Budget</i>
Debt Service Fund	\$ 2,290,008
City Shop Construction Fund	<u>82,500</u>
<i>Total Operating Transfers-Out</i>	<u>\$ 2,372,508</u>

Interfund Charge

Charges from the Equipment Replacement Fund to build reserves for the replacement of vehicles and other major equipment **\$700,000**

Capital Improvement Fund Ending Fund Balance Comparison



Mitigation Fund

The Mitigation Fund accounts for revenues received from outside sources (e.g., developers) for the express purpose of expending on a specific capital item/project, in the Police, Fire, Parks and General Services area.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 2,584,441	\$ 2,364,036	\$ 2,812,813	\$ 2,751,193
Revenue Sources				
Licenses & Permits	675,708	-	426,384	-
Miscellaneous Revenue	<u>52,971</u>	<u>700</u>	<u>74,560</u>	<u>20,000</u>
Revenue Total	\$ 728,679	\$ 700	\$ 500,944	\$ 20,000
Fund Total	<u>\$ 3,313,120</u>	<u>\$ 2,364,736</u>	<u>\$ 3,313,757</u>	<u>\$ 2,771,193</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ -	\$ 25,000	\$ 25,000	\$ -
Capital Outlay	180,307	293,500	225,009	393,608
Operating Transfers-Out	<u>320,000</u>	<u>196,008</u>	<u>196,008</u>	<u>150,000</u>
Expenditure Total	\$ 500,307	\$ 514,508	\$ 446,017	\$ 543,608
Ending Fund Balance	<u>2,812,813</u>	<u>1,850,228</u>	<u>2,867,740</u>	<u>2,227,585</u>
Fund Total	<u>\$ 3,313,120</u>	<u>\$ 2,364,736</u>	<u>\$ 3,313,757</u>	<u>\$ 2,771,193</u>

Expenditure Detail

<i>Mitigation Fund Expenditure Detail</i>		<i>2013 Budget</i>
Police		
Universal Forensics Extraction Device	\$ 8,608	
Total Police Mitigation Fund Expenditures		\$ 8,608
Fire		
Station 73 Energy & Operational Upgrades	\$ 100,000	
Station 71 Operational Upgrades	70,000	
Prime Mover Truck	60,000	
Auto Extrication Rescue Tool Set	50,000	
Stortz Fittings on Fire Hydrants	50,000	
Total Fire Mitigation Fund Expenditures		330,000
General		
Pickering Barn Emergency Power Transfer Switch	\$ 55,000	
Total General Mitigation Fund Expenditures		55,000
Total Mitigation Fund Expenditures		\$ 393,608

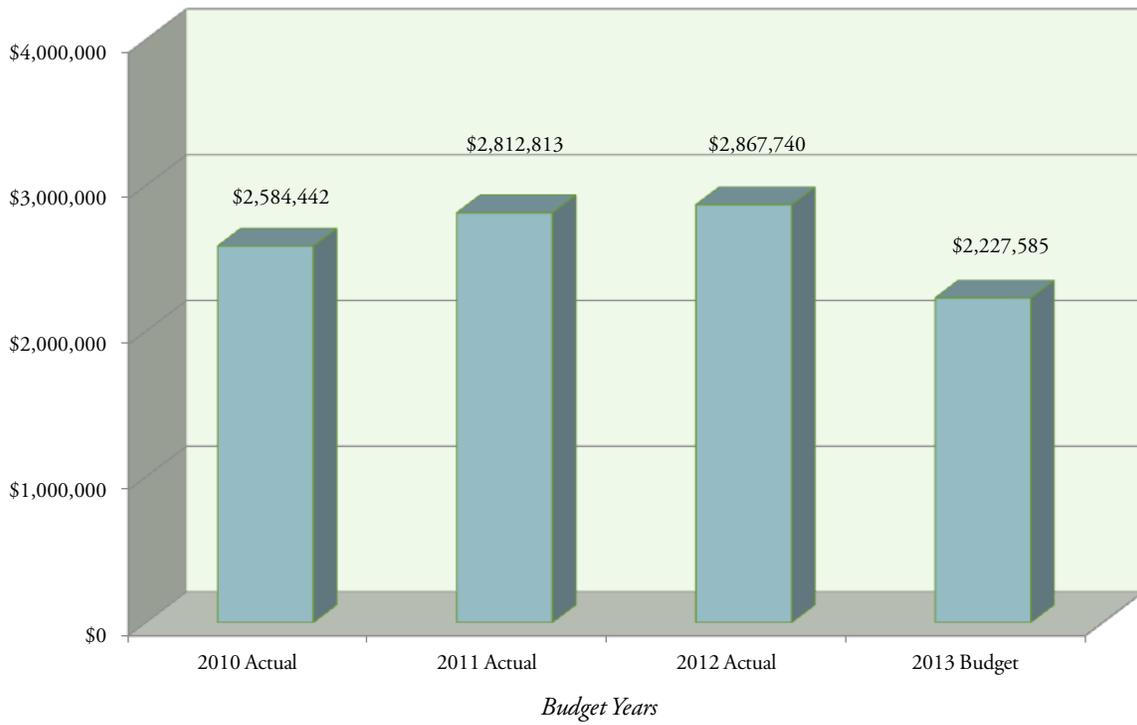
Transfer to Street Improvement Fund

Funds for the Street Pavement Overlay Program..... **\$50,000**

Transfer to Park Improvement/Acquisition Fund

Development of Issaquah Creek Confluence Park..... **\$100,000**

Mitigation Fund Ending Fund Balance Comparison



Shop Construction Fund

This fund accounts for the construction and improvements of the City Shop, and for satellite shop sites in the Issaquah Highlands and Talus Development areas.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 575,857	\$ 565,857	\$ 575,857	\$ 490,857

Revenue Sources

Operating Transfers-In	-	-	-	275,000
Revenue Total	\$ -	\$ -	\$ -	\$ 275,000
Fund Total	\$ 575,857	\$ 565,857	\$ 575,857	\$ 765,857

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	-	\$ 35,000	\$ 24,934	-
Capital Outlay	-	135,000	4,727	225,000
Expenditure Total	\$ -	\$ 170,000	\$ 29,661	\$ 225,000
Ending Fund Balance	575,857	395,857	546,196	540,857
Fund Total	\$ 575,857	\$ 565,857	\$ 575,857	\$ 765,857

Capital Outlay Items

<i>Capital Outlay Items</i>	<i>2013 Budget</i>
Shop Phase II Design	\$ 100,000
Build Issaquah Highlands Storage Site	85,000
Install EOC/Training Room Ceiling Sound Barrier	20,000
Install Generator Connection Receptacle at Shop	20,000
Total Capital Outlay Items	\$ 225,000

Major Project Descriptions

**CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: MAINTENANCE FACILITY PHASE II DESIGN				
LOCATION: Public Works Operations				
DESCRIPTION: Preliminary design services for phase II of the City of Issaquah Maintenance Facilities to include Parks and Facilities Maintenance.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Parks and Facilities Maintenance have outgrown their current facilities and Public Works Operations has reached capacity at its current facilities. Design for phase II will include Parks and Facilities Maintenance requirements as well as expansion areas for Public Works Operations per the Maintenance Facilities Master Plan.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Update space study and begin schematic design process.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Shop Construction Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 100,000	\$ -	\$ 100,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 3/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 1/1
Total Cost	\$ 100,000	\$ -	\$ 100,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: BUILD ISSAQUAH HIGHLANDS STORAGE SITE				
LOCATION: Issaquah Highlands				
DESCRIPTION: Two-thousand square foot storage building and aggregate bins on one-half acre site.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Enhanced productivity through a reduction in trip times and local storage of frequently used materials such as snow sand, aggregates, top soil, parks maintenance supplies and equipment. Issaquah Highlands equipment and personnel projections were based on the assumption of a remote facility located in Issaquah Highlands.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Design facility.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Build Facility - Project can be phased.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Shop Construction Fund
2012 Budget	\$ 85,000	\$ -	\$ 85,000	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 85,000	\$ -	\$ 85,000	Submitted By: Bret Heath
Year 2014	\$ 745,000	\$ -	\$ 745,000	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 3/1/2012
Year 2018	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Priority: NR/2
Total Cost	\$ 830,000	\$ -	\$ 830,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: EOC/TRAINING ROOM CEILING SOUND BARRIER					
LOCATION: Public Works Operations					
DESCRIPTION: Install sound proofing between lunch room floor and EOC/ training room ceiling					
JUSTIFICATION & SUSTAINABILITY BENEFITS: EOC/ PWO training room is seeing increased usage by entities other than PWO crews resulting in serious noise distractions which are created in the PWO lunch room located directly above the EOC/ training room. Sound proofing the EOC/ training room ceiling will allow concurrent use of both the EOC/ Training room and the PWO lunch room.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install sound proofing.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Shop Construction Fund	
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2012 Estimate	\$ -	\$ -	\$ -		
Year 2013	\$ 20,000	\$ -	\$ 20,000		
Year 2014	\$ -	\$ -	\$ -	Submitted By:	
Year 2015	\$ -	\$ -	\$ -	Bret Heath	
Year 2016	\$ -	\$ -	\$ -	Department:	
Year 2017	\$ -	\$ -	\$ -	Public Works Operations	
Year 2018	\$ -	\$ -	\$ -	Date:	3/1/2012
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 20,000	\$ -	\$ 20,000	2/3	CIPfac7

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: GENERATOR CONNECTION RECEPTACLE - PWO				
LOCATION: Public Works Operations				
DESCRIPTION: A receptacle for a portable generator connection.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Maintenance of the stationary generator and switch gear requires the primary back-up power source to be unavailable. Having a permanent receptacle installed into the wiring will allow a secondary portable back-up power generator to be available during maintenance and for unexpected failure of either the primary generator or switch gear. This connection expedites restoration of power in the event of an unforeseen component failure.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Design and install equipment.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Shop Construction Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 20,000	\$ -	\$ 20,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Kelly Kussman
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/25/2012
Future Years	\$ -	\$ -	\$ -	Priority: 5 Project #: CIPequ108
Total Cost	\$ 20,000	\$ -	\$ 20,000	

Newport Way Construction Fund

This fund was created in 2000 to account for Street Impact Fees and Bond Proceeds used for improving Newport Way.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 171,937	\$ -	\$ 395,814	\$ 395,814

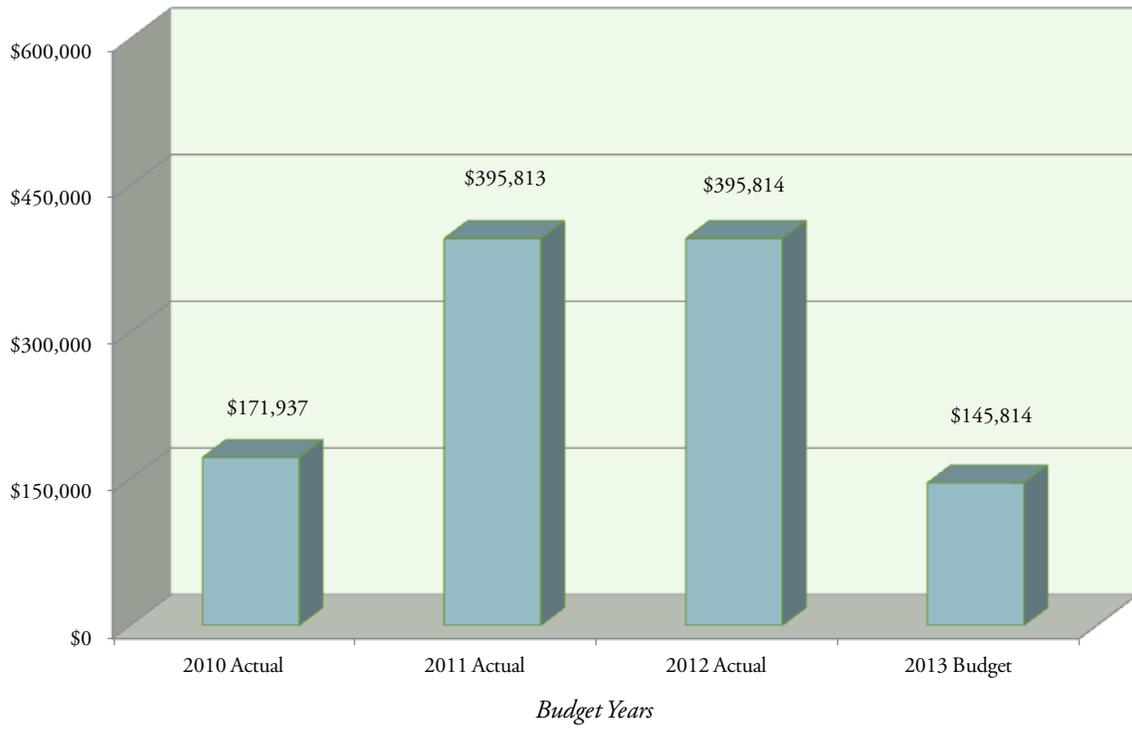
Revenue Sources

Operating Transfers-In	250,000	261,937	-	-
Revenue Total	\$ 250,000	\$ 261,937	\$ -	\$ -
Fund Total	\$ 421,937	\$ 261,937	\$ 395,814	\$ 395,814

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ 26,124	\$ -	\$ -	\$ -
Capital Outlay	-	261,937	-	-
Operating Transfers-Out	-	-	-	250,000
Expenditure Total	\$ 26,124	\$ 261,937	\$ -	\$ 250,000
Ending Fund Balance	395,813	-	395,814	145,814
Fund Total	\$ 421,937	\$ 261,937	\$ 395,814	\$ 395,814

Newport Way Construction Fund Ending Fund Balance Comparison



Street Improvement Fund

The Street Improvement Fund was established in 1991 to account for revenues received from the additional one-fourth percentage Real Estate Excise Tax, which was authorized by the 1990 Growth Management Act. Proceeds from this additional real estate tax are to be used solely for financing capital projects specified in a capital facilities plan, and are intended to be in addition to other funds that may be reasonably available for such capital projects. By City Ordinance, these funds are restricted to Street Projects.

2013 Work Plan Focus

- ☞ **City Goal – Develop City-wide Bike and Pedestrian Plan.** Support the Office of Sustainability in the development of a pedestrian and bicycle plan for the City.
- ☞ Continue with next phase of North Issaquah LID for Roadway Network Improvements north of I-90.
- ☞ Prepare 60% design for Three Trails Crossing.
- ☞ Prepare an ADA Transition Plan that identifies improvements as required by Federal Regulations.
- ☞ Continue to implement the Complete Streets Program
- ☞ In coordination with the Confluence Park Master Plan, design Rainier Boulevard North improvements from Juniper to the north side of the East Fork of Issaquah Creek.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 624,163	\$ 1,807,313	\$ 2,551,910	\$ 2,657,710
Revenue Sources				
Taxes	800,644	750,000	911,901	800,000
State Shared Revenues & Grants	4,831,190	371,000	236,754	347,175
Charges for Service	53,286	-	-	-
Miscellaneous Revenue	473,160	1,000	148,250	80,000
Interfund Loan	450,000	-	-	-
Other Financing Sources	-	-	-	3,646,115
Operating Transfers-in	150,750	1,046,008	838,316	300,000
Revenue Total	\$ 6,759,030	\$ 2,168,008	\$ 2,135,221	\$ 5,173,290
Fund Total	\$ 7,383,193	\$ 3,975,321	\$ 4,687,131	\$ 7,831,000

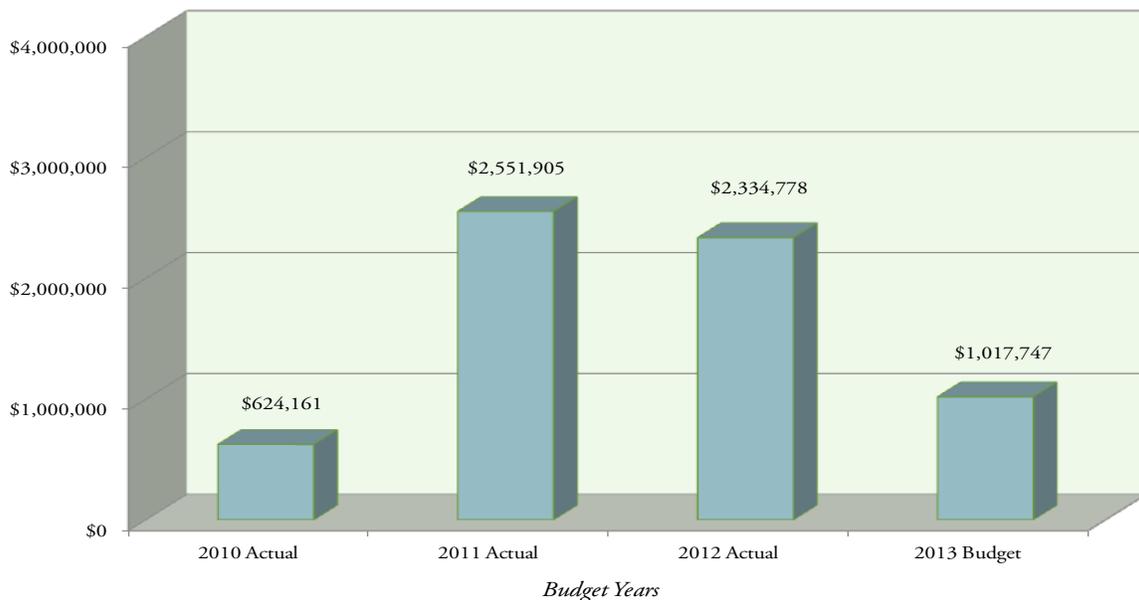
Grants/Contributions

<i>Street Improvement Fund Grants/Contributions Detail</i>	<i>2013 Total</i>
TIB Grant - West Lake Sammamish Sidewalk	\$ 207,675
Ecology Grant - Rainier Boulevard North	139,500
Contribution - Issaquah School District	<u>70,000</u>
Total Street Improvement Grants and Contributions	\$ <u><u>417,175</u></u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Supplies & Equipment	\$ 272	\$ -	\$ 11,164	\$ 10,000
Charges & Services	237,901	600,000	551,595	3,896,115
Intergovernmental	350,000	350,000	350,000	350,000
Capital Outlay	3,991,745	2,011,200	1,315,844	2,436,200
Interfund Charges	370	123,750	123,750	120,938
Operating Transfers-Out	<u>251,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 4,831,288	\$ 3,084,950	\$ 2,352,353	\$ 6,813,253
Ending Fund Balance	<u>2,551,905</u>	<u>890,371</u>	<u>2,334,778</u>	<u>1,017,747</u>
Fund Total	\$ <u><u>7,383,193</u></u>	\$ <u><u>3,975,321</u></u>	\$ <u><u>4,687,131</u></u>	\$ <u><u>7,831,000</u></u>

Street Improvement Fund Ending Fund Balance Comparison



Street Improvement Capital Projects¹²³⁴

2013 Street Improvement Fund Projects

North Issaquah LID #25 Improvements	\$	3,646,115
SR 900 Pedestrian Path ⁴		875,000
Complete Streets Program		363,000
West Lake Sammamish Parkway Sidewalk ¹		497,000
Annual Street Overlay Program		300,000
North Spar Road ²		350,000
Rainier Boulevard North Improvements		186,000
Three Trails Intersection Crossing		172,000
ADA Transition Study/Plan ³		150,000
Pedestrian/Bicycle Plan ³		100,000
Traffic Signal Loop Replacement		20,200
Traffic Calming Program		18,000
South Cove Street Signs		10,000
I-90 Undercrossing (4th Avenue NW)		5,000
Total Street Improvement Capital Projects		\$ 6,692,315

¹ Contingent on Grants. This project is for construction of a sidewalk along W. Lake Sammamish Parkway between 182nd Ave SE to 184th Ave SE. The improvements would include a raised curb and gutter, 6 ft wide landscaped buffer and a 5 ft wide sidewalk and are estimated to cost \$497,000. These improvements will provide pedestrian safety improvements for the school children who take access to the Sunset Elementary School.

² North Spar Road related payment is the 11th annual payment to King County for the City's share of the Highlands North Spar Road construction cost. As of 12/31/12, \$3,500,000 remained outstanding. Per the Interlocal Agreement, no interest is charged.

³ No "Major Project Description" forms provided for these projects. Project descriptions are as follows:

- ADA Transition Study/Plan. Develop an ADA transition plan for existing facilities that do not meet ADA standards in accordance with Federal Regulations.
- Pedestrian, and Bicycle Plan. Work with Office of Sustainability (OS) which is lead in preparing a plan to guide non-motorized facility improvements. PWE has coordinated with OS such that OS will be requesting the necessary budget for this work effort while PWE has included in its work program the necessary staff resources to support the effort.

⁴ Carryover enhancement costs.

Major Project Descriptions

**CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		NORTH ISSAQUAH ROADWAY NETWORK LOCAL IMPROVEMENT DISTRICT (LID-25)		
LOCATION:		North of I-90 between 17th Avenue NW and E Lake Sammamish Parkway		
DESCRIPTION: Formation of a Local Improvement District (LID) for design and construction of a new roadway and other roadway network improvements in the north Issaquah area bounded approximately by E Lake Sammamish Pkwy, SE 56th St/NW Sammamish Rd, 17th Ave NW and I-90.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Roadway network improvements are necessary to support the non-residential property and improves overall traffic circulation north of I-90.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Completed the Pre-Formation Feasibility Phase that determined that the LID should move forward. Developed special reports for environmental documentation, completed 30% preliminary design and updated the cost estimates.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Perform the preliminary benefit analyses, develop the preliminary Assessment Roll and hold the Formation Hearing. Continue design work following formation of LID.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 70,320	\$ 31,868	\$ 102,188	Street Improvement Fund
2012 Budget	\$ 600,000	\$ -	\$ 600,000	Non-City Source: Property Owner Contributions, LID, TIB
2012 Estimate	\$ 410,000	\$ 25,000	\$ 435,000	
Year 2013	\$ 3,646,115	\$ -	\$ 3,646,115	Submitted By: Gary Costa
Year 2014	\$ 5,292,125	\$ -	\$ 5,292,125	
Year 2015	\$ 17,763,559	\$ -	\$ 17,763,559	
Year 2016	\$ 6,555,934	\$ -	\$ 6,555,934	Department: Public Works Engineering
Year 2017	\$ 1,428,270	\$ -	\$ 1,428,270	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: T - 6
Total Cost	\$35,166,323	\$ 56,868	\$35,223,191	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		COMPLETE STREETS		
LOCATION:		Citywide		
DESCRIPTION:				
To include installation of curb, gutter, and sidewalks; sidewalk repairs; crosswalks including markings and signage; and bike lanes. This project also includes upgrading deficient curb ramps to meet ADA standards at locations in need to serve the disabled where overlays of streets occur. This project consolidated three projects: 1) The Sidewalk Program; 2) Crosswalk AB 5724; and the addition of enhanced bicycle lanes.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
To improve safety and mobility for pedestrians, bicyclists and the disabled by incorporating the Complete Streets Program throughout the City. Where possible, to include low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) street lights and any other energy reducing devices.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):				
2009 - Sidewalk facility improvements: 5th Ave NW;				
2010 - Sidewalk Facility Improvements: Sunset Way from Big Bear Pl to Mt Olympus Dr, Holly St from Newport Way to 5th Ave NW and NE Alder St;				
2010 - Crosswalk Improvements: SE 51st St and 220th Ave SE;				
2011 - Sidewalks and Curb Ramps: Front St from Dogwood St to Sunset Way;				
2012 - Sidewalk Facility Improvements: Juniper St from Gilman to 2nd Ave;				
2012 - Bike Lanes: NW Sammamish Rd from State Park to SR-900;				
2012 - Crosswalk Improvements: Wildwood Blvd & Mine Hill Rd; Park Dr at 24th and at 25th.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:				
Design and install new sidewalks and repairs to existing sidewalks at locations to be determined. Determine locations and install new crosswalks or improvements to existing crosswalk locations including upgrading existing curb ramps to ADA Standards where overlays are to occur; and identify, design and install bike lanes as approved by Council Transportation Committee.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	Annual	Annual	Annual	City Revenue Source: Street Improvement Fund
2012 Budget	\$ 463,000	\$ -	\$ 463,000	Non-City Source: None
2012 Estimate	\$ 463,000	\$ -	\$ 463,000	
Year 2013	\$ 363,000	\$ -	\$ 363,000	
Year 2014	\$ 645,000	\$ -	\$ 645,000	Submitted By: Gary Costa
Year 2015	\$ 670,000	\$ -	\$ 670,000	
Year 2016	\$ 697,000	\$ -	\$ 697,000	Department: Public Works Engineering
Year 2017	\$ 724,000	\$ -	\$ 724,000	
Year 2018	\$ 751,000	\$ -	\$ 751,000	Date: 2/3/2012
Future Years	Annual	\$ -	Annual	Priority: T - 5
Total Cost	\$ 4,313,000	\$ -	\$4,313,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		STREET OVERLAY PROGRAM		
LOCATION:		Citywide		
DESCRIPTION: Annual street asphalt overlay based on Pavement Management Program, update of Preventative Maintenance Plan, preparation of specifications and inspections.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Traffic safety based on maintaining the integrity of the road surface.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Overlay streets based on Pavement Management Program.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Overlay approximately four (4) lane miles of street.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Street Improvement Fund
2012 Budget	\$ 650,000	\$ -	\$ 650,000	Non-City Source: None
2012 Estimate	\$ 650,000	\$ -	\$ 650,000	
Year 2013	\$ 300,000	\$ -	\$ 300,000	
Year 2014	\$ 806,000	\$ -	\$ 806,000	Submitted By: Bret Heath/Gary Costa
Year 2015	\$ 830,000	\$ -	\$ 830,000	
Year 2016	\$ 855,000	\$ -	\$ 855,000	Department: Public Works Operations
Year 2017	\$ 880,000	\$ -	\$ 880,000	
Year 2018	\$ 905,000	\$ -	\$ 905,000	Date: 2/1/2012
Future Years	Annual	\$ -	Annual	Priority: T - 4
Total Cost	\$ 5,226,000	\$ -	\$5,226,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		NORTH SPAR ROAD		
LOCATION:		From Issaquah-Fall City Road/Pine Lake Road to Issaquah Highlands Drive		
DESCRIPTION: Payment to King County per the Interlocal Agreement for cost sharing in the construction of the N SPAR.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Interlocal Agreement for funding requires the payment.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Continue payments to King County.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Payment of City's share. This will be payment number 11 of 20 equal payments under the Interlocal Agreement.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 3,168,553	Annual	Annual	Street Improvement Fund
2012 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source: Developer Funds
2012 Estimate	\$ 350,000	\$ -	\$ 350,000	
Year 2013	\$ 350,000	\$ -	\$ 350,000	Submitted By: Gary Costa
Year 2014	\$ 350,000	\$ -	\$ 350,000	
Year 2015	\$ 350,000	\$ -	\$ 350,000	
Year 2016	\$ 350,000	\$ -	\$ 350,000	Department: Public Works Engineering
Year 2017	\$ 350,000	\$ -	\$ 350,000	
Year 2018	\$ 350,000	\$ -	\$ 350,000	Date: 2/1/2012
Future Years	\$ 1,400,000	\$ -	Annual	Priority: T - 1
Total Cost	\$ 7,018,553	\$ -	\$2,450,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		TRAFFIC SIGNAL LOOP REPLACEMENT		
LOCATION:		Citywide		
DESCRIPTION: Replace worn pavement areas with new asphalt pavement. Install new traffic signal loops into the new pavement and re-apply pavement markings (i.e. crosswalks, arrows, stop bars and buttons).				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Various traffic signal loops within the City are in poor working condition. The traffic signal loops are an integral part of traffic signal operations within the City, including the operation of the ITS Program. There are 950 loops in the City's traffic signal system. This program replaces older and deteriorating traffic loops to ensure the integrity of the traffic signal operation.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Replaced 12 loops.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace 12 loops.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Street Improvement Fund
2012 Budget	\$ 20,200	\$ -	\$ 20,200	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 20,200	\$ -	\$ 20,200	
Year 2014	\$ 20,200	\$ -	\$ 20,200	Submitted By: Mike Bengry
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/23/2012
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 40,400	\$ -	\$ 40,400	Project #: CIPstr31
				1

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: NEIGHBORHOOD TRAFFIC CALMING PROGRAM					
LOCATION: Citywide					
DESCRIPTION: Implement the Neighborhood Traffic Calming Program policies and criteria.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: To address neighborhood concerns for safety and to help preserve neighborhood characteristics by discouraging excessive use of neighborhood streets as a cut through. Where possible, designs to reduce energy consumption, storm runoff, and pollution will be considered and used. Those include low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) street lights and any other energy reducing device.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Implement Neighborhood Traffic Calming devices based on submitted requests that meet criteria established in the City's Traffic Calming Program.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	Annual	Annual	Annual	Street Improvement Fund	
2012 Budget	\$ 17,000	\$ -	\$ 17,000	Non-City Source: None	
2012 Estimate	\$ -	\$ -	\$ -		
Year 2013	\$ 18,000	\$ -	\$ 18,000		
Year 2014	\$ 19,000	\$ -	\$ 19,000	Submitted By: Gary Costa	
Year 2015	\$ 20,000	\$ -	\$ 20,000	Department: Public Works Engineering	
Year 2016	\$ 21,000	\$ -	\$ 21,000		
Year 2017	\$ 22,000	\$ -	\$ 22,000		
Year 2018	\$ 23,000	\$ -	\$ 23,000	Date: 2/1/2012	
Future Years	Annual	\$ -	Annual	Priority: T-3	Project #: t01211/GL 355.00
Total Cost	\$ 123,000	\$ -	\$ 123,000		

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: UPGRADE STREET SIGNS - SOUTH COVE				
LOCATION: Annexation Areas				
DESCRIPTION: Remove the existing wood sign posts and install a new galvanized base and quick punch post to current standards.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Bring South Cove/Greenwood Point annexation area signage up to current standards.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: N/A				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Capital Improvement Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 10,000	\$ -	\$ 10,000	
Year 2014	\$ 10,000	\$ -	\$ 10,000	Submitted By: Mike Bengry
Year 2015	\$ 10,000	\$ -	\$ 10,000	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/23/2012
Future Years	\$ -	\$ -	\$ -	Priority: 6
Total Cost	\$ 30,000	\$ -	\$ 30,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		IMPROVEMENTS TO 4TH AVE NW		
LOCATION:		West of and Parallel to Front Street/E Lake Sammamish Parkway between Gilman Boulevard and SE 56th Street		
DESCRIPTION:				
<p>New crossing of I-90 at the existing undercrossing structure. The corridor will extend north from existing signalized intersection at NW Gilman Blvd and Post Office entrance then along the old railroad right-of-way crossing under I-90 and intersecting with SE 62nd St. Continues along 221st St from SE 62nd to SE 56th St and along SE 62nd St to E Lake Sammamish Parkway. Design and construction includes a two lane roadway with left turn pockets/lane where needed, curb and gutter. Non-motorized transportation is being coordinated with the project. Includes stormwater system for road with detention and treatment facilities.</p>				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
<p>Improve internal City traffic circulation between north and south Issaquah allowing more local traffic to avoid the SR 900 and Front St interchanges to cross from one side of town to the other. This project will include low impact development/natural drainage practices such as pervious concrete pavement and a wet detention pond, and energy saving Light Emitting Diodes (LED) traffic signals. Permit requirement for post construction environmental monitoring through 2018.</p>				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):				
<p>Completed construction of Phase 1, 3 and 4a from Gilman Blvd to SE 62nd St and roadway pavement on SE 62nd from 4th Ave NW to E Lake Sammamish Parkway including installation of a temporary span wire traffic signal at 4th Ave NW/SE 62nd St/221st Pl SE. If the N Issaquah Roadway Network LID 25 is formed, Phase 4b will be completed by the LID. Completed Wetland Mitigation and started Wetland Mitigation Monitoring Plan.</p>				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:				
Continue with the Wetland Mitigation Monitoring Plan.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ 5,894,264	\$ -	\$ 5,894,264	City Revenue Source:
2012 Budget	\$ 20,000	\$ -	\$ 20,000	Non-City Source:
2012 Estimate	\$ 20,000	\$ -	\$ 20,000	
Year 2013	\$ 5,000	\$ -	\$ 5,000	None
Year 2014	\$ 5,000	\$ -	\$ 5,000	Submitted By:
Year 2015	\$ 5,000	\$ -	\$ 5,000	Gary Costa
Year 2016	\$ 5,000	\$ -	\$ 5,000	Department:
Year 2017	\$ 5,000	\$ -	\$ 5,000	Public Works Engineering
Year 2018	\$ 5,000	\$ -	\$ 5,000	Date: 2/1/2012
Future Years	\$ 5,000	\$ -	\$ 5,000	Priority:
Total Cost	\$ 5,949,264	\$ -	\$ 5,949,264	T - 2
				Project #: t00400

Centralized ITS Traffic Signal System Construction Fund

This fund accounts for the voted-in bond proceeds and expenditures associated with the ITS System. The project will be implemented in phases for a state of the art centralized traffic signal system. Project scope includes implementation and design of the ITS elements identified in the completed Strategic Plan, installation of interconnect conduit and fiber optics, video surveillance cameras at critical intersections and related monitors/equipment, central ITS traffic signal computer system installation, replacement of outdated signal controllers and improved synchronization of traffic signals.

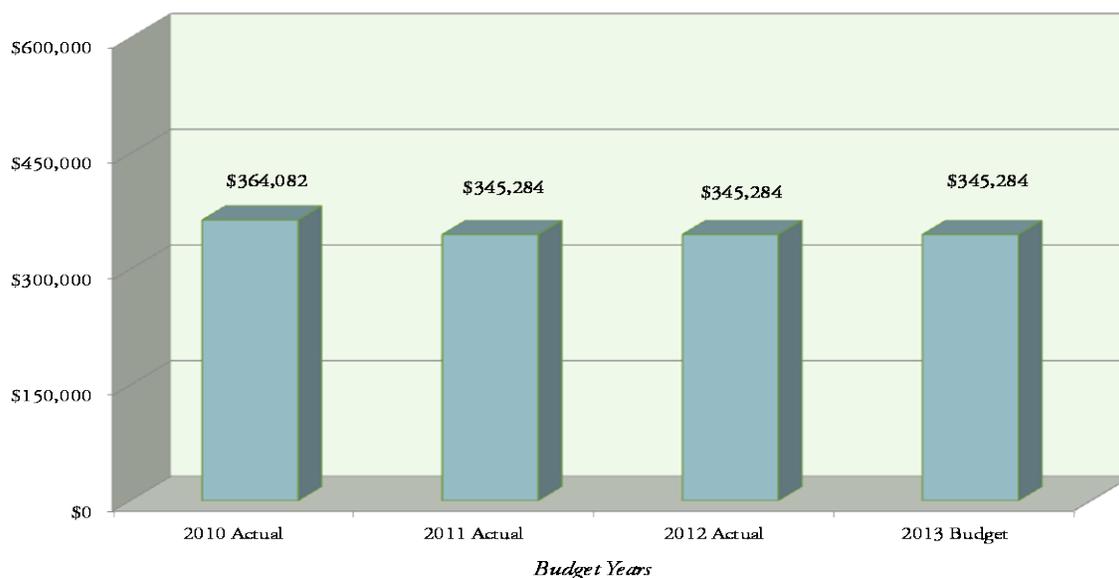
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 364,081	\$ 339,081	\$ 345,284	\$ 345,284
Fund Total	\$ 364,081	\$ 339,081	\$ 345,284	\$ 345,284

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ 18,797	\$ -	\$ -	\$ -
Expenditure Total	\$ 18,797	\$ -	\$ -	\$ -
Ending Fund Balance	345,284	339,081	345,284	345,284
Fund Total	\$ 364,081	\$ 339,081	\$ 345,284	\$ 345,284

Centralized ITS System Fund Ending Fund Balance Comparison



L.I.D. #23 Construction Fund

Mall Street Sidewalk Local Improvement District (LID) #23. Construction of sidewalks on both sides of NW Mall Street between 17th Avenue NW and 12th Avenue NW. This project is complete and close-out of the fund will occur in 2013.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 26,640	\$ -	\$ -	\$ -
<i>Fund Total</i>	\$ 26,640	\$ -	\$ -	\$ -

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Operating Transfers - Out	\$ 26,640	\$ -	\$ -	\$ -
<i>Expenditure Total</i>	\$ 26,640	\$ -	\$ -	\$ -
Ending Fund Balance	-	-	-	-
<i>Fund Total</i>	\$ 26,640	\$ -	\$ -	\$ -

L.I.D. #24 Construction Fund

Local Improvement District (LID) #24 provided improvements to the intersection of E Lake Sammamish Parkway SE and SE 43rd Way. The work consisted of removing the existing traffic control signal and replacing it with a multi-lane roundabout with curbs, gutters and sidewalks, trail connection, storm drainage, utility adjustments, landscape, irrigation and streetlights. This project is complete and close-out of the fund will occur in 2013.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 92,313	\$ 22,341	\$ 22,380	\$ -
Revenue Sources				
Miscellaneous Income	2,345,000	-	-	-
Revenue Total	\$ 2,345,000	\$ -	\$ -	\$ -
Fund Total	\$ 2,437,313	\$ 22,341	\$ 22,380	\$ -

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ 22,933	\$ -	\$ -	\$ -
Debt Service	2,392,000	12,600	12,600	-
Operating Transfers-Out	-	9,741	9,740	-
Expenditure Total	\$ 2,414,933	\$ 22,341	\$ 22,340	\$ -
Ending Fund Balance	22,380	-	40	-
Fund Total	\$ 2,437,313	\$ 22,341	\$ 22,380	\$ -

Transit Center Fire Station #72 Construction Fund

This fund accounts for costs associated with the design and construction of Fire Station #72, located in the METRO Park and Ride lot. This project is complete and close out of this fund will occur in 2013.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 5,612,321	\$ 1,300,000	\$ 1,125,366	\$ -
<i>Revenue Sources</i>				
State Shared Revenues & Grants	20,495	-	-	-
Miscellaneous Income	<u>575</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Revenue Total</i>	\$ 21,070	\$ -	\$ -	\$ -
<i>Fund Total</i>	<u>\$ 5,633,391</u>	<u>\$ 1,300,000</u>	<u>\$ 1,125,366</u>	<u>\$ -</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Supplies & Equipment	\$ 16,022	\$ -	\$ 1,420	\$ -
Charges & Services	612,382	-	12,410	-
Capital Outlay	3,825,191	-	7,626	-
Operating Transfers-Out	<u>54,430</u>	<u>1,300,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Expenditure Total</i>	\$ 4,508,025	\$ 1,300,000	\$ 1,021,456	\$ -
Ending Fund Balance	<u>1,125,366</u>	<u>-</u>	<u>103,910</u>	<u>-</u>
<i>Fund Total</i>	<u>\$ 5,633,391</u>	<u>\$ 1,300,000</u>	<u>\$ 1,125,366</u>	<u>\$ -</u>

Highlands Park Facilities Fund

This fund was opened in 2002 to account for bond proceeds issued to cover costs associated with constructing park facilities including tot lots, ball fields, tennis courts, picnic areas, basketball courts, and soccer fields in the Issaquah Highlands.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 5,890	\$ 191,000	\$ 197,386	\$ 15,891

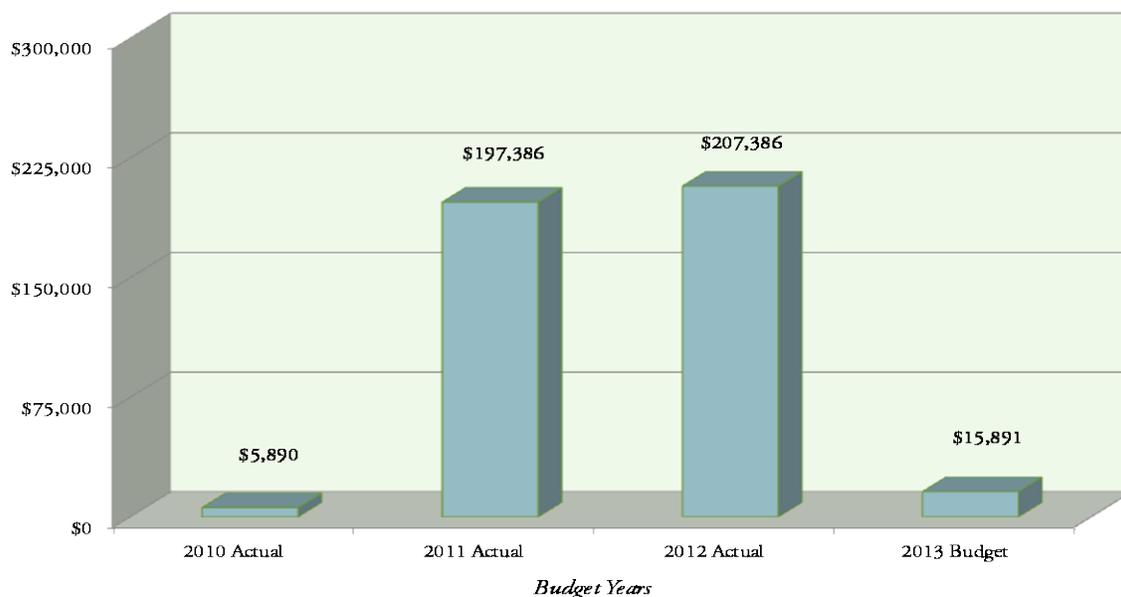
Revenue Sources

Miscellaneous Revenue	191,496	-	10,000	-
Revenue Total	\$ 191,496	\$ -	\$ 10,000	\$ -
Fund Total	\$ 197,386	\$ 191,000	\$ 207,386	\$ 15,891

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Capital Outlay	\$ -	\$ 191,000	\$ 191,000	\$ 15,891
Expenditure Total	\$ -	\$ 191,000	\$ 191,000	\$ 15,891
Ending Fund Balance	197,386	-	16,386	-
Fund Total	\$ 197,386	\$ 191,000	\$ 207,386	\$ 15,891

Highlands Park Facilities Fund Ending Fund Balance Comparison



Park Improvement/Acquisition Fund

This fund was established in 2006 to account for voter-approved bond proceeds issued to cover costs associated with:

- ✓ acquiring and developing neighborhood and community parks;
- ✓ constructing and improving hiking, biking and walking trails;
- ✓ undertaking additional capital projects to protect water quality in local creeks and streams and to preserve and protect natural areas, open space and wildlife habitat; and
- ✓ bond issuance costs.

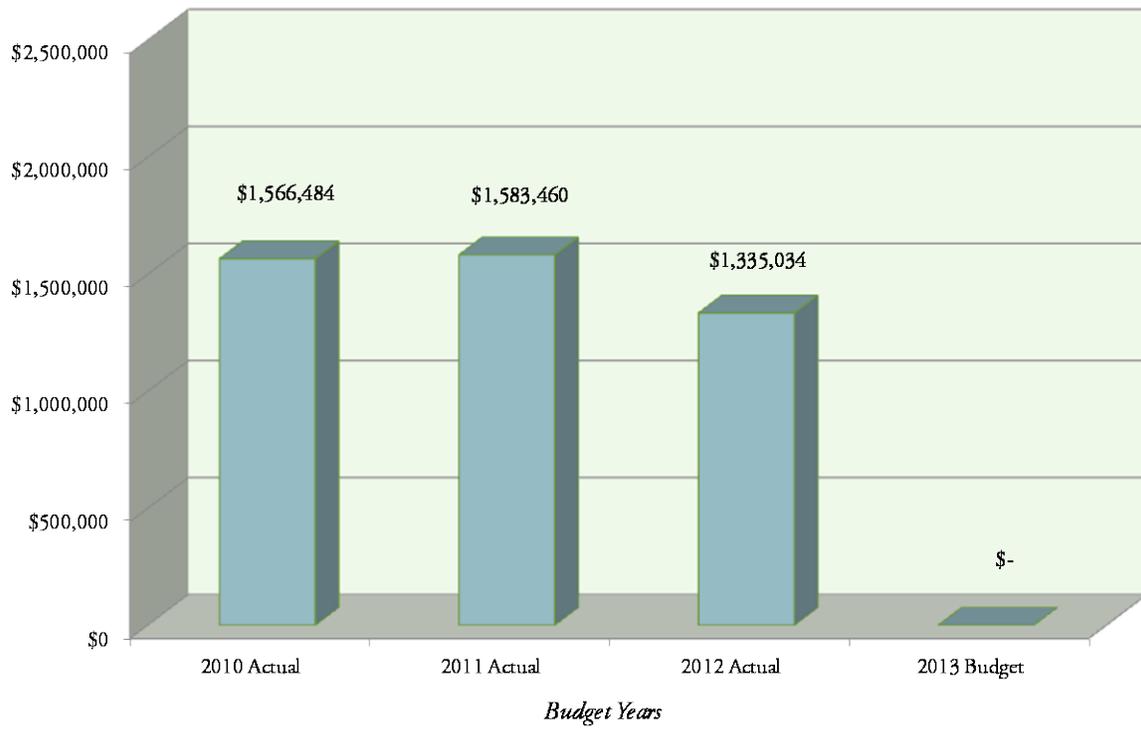
Revenue Comparison

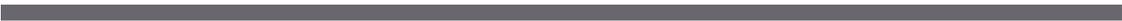
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,566,483	\$ 1,560,099	\$ 1,583,460	\$ 1,383,461
Revenue Sources				
State Shared Revenues & Grants	630	-	-	-
Miscellaneous Revenue	931	701	12,500	10,000
Operating Transfers-In	<u>200,000</u>	<u>150,000</u>	<u>150,000</u>	<u>100,000</u>
Revenue Total	\$ 201,561	\$ 150,701	\$ 162,500	\$ 110,000
Fund Total	<u>\$ 1,768,044</u>	<u>\$ 1,710,800</u>	<u>\$ 1,745,960</u>	<u>\$ 1,493,461</u>

Expenditure Comparison

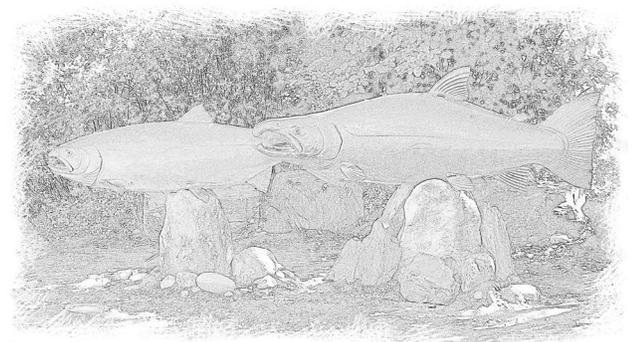
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Capital Outlay	<u>\$ 184,584</u>	<u>\$ 1,710,800</u>	<u>\$ 410,926</u>	<u>\$ 1,493,461</u>
Expenditure Total	\$ 184,584	\$ 1,710,800	\$ 410,926	\$ 1,493,461
Ending Fund Balance	<u>1,583,460</u>	<u>-</u>	<u>1,335,034</u>	<u>-</u>
Fund Total	<u>\$ 1,768,044</u>	<u>\$ 1,710,800</u>	<u>\$ 1,745,960</u>	<u>\$ 1,493,461</u>

Park Improvement/Acquisition Fund Ending Fund Balance Comparison





Enterprise Funds



Enterprise Funds Overview

Enterprise Funds are established to account for operations that are normally financed and operated in a manner similar to private business enterprises, or where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. Capital Project funds for Enterprise functions are also included in this fund category, as are the Debt Redemption funds for enterprise functions.

The City of Issaquah operates a water utility, a sewer utility, and a stormwater utility as Enterprise functions. In addition to the operating funds, a separate fund has been established for Capital Improvements for each utility. Also included in this category are debt service funds for the water utility, sewer utility LID and the stormwater utility.

Water Fund

The City of Issaquah's water utility provides its ratepayers with dependable, clean, and safe potable water; maintains proper water pressure, and insures positive fire protection through properly sized distribution and storage facilities.

These responsibilities are met through established programs for preventive maintenance, emergency repairs, meter installations and reading, and long range planning. Costs are met through fees paid by the customers connected to the water system.

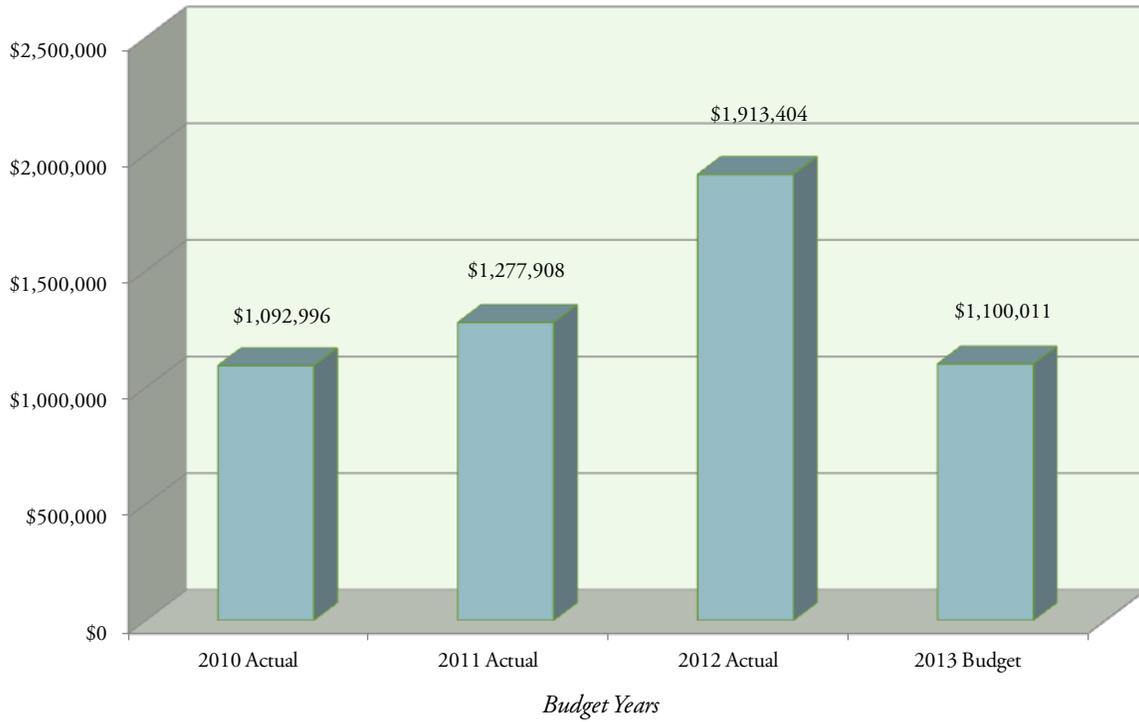
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,092,997	\$ 1,100,666	\$ 1,277,958	\$ 1,454,082
Revenue Sources				
Licenses & Permits	1,345	1,000	1,150	1,000
Charges for Services	5,304,854	5,607,275	6,221,923	5,686,424
Miscellaneous Revenue	<u>632,765</u>	<u>674,000</u>	<u>675,448</u>	<u>671,000</u>
Revenue Total	\$ 5,938,964	\$ 6,282,275	\$ 6,898,521	\$ 6,358,424
Fund Total	<u>\$ 7,031,961</u>	<u>\$ 7,382,941</u>	<u>\$ 8,176,479</u>	<u>\$ 7,812,506</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 1,420,900	\$ 1,500,182	\$ 1,525,998	\$ 1,739,779
Supplies & Equipment	1,332,092	1,211,311	1,109,710	1,242,261
Charges & Services	1,533,280	1,703,795	1,854,933	1,791,435
Interfund Charges	132,204	150,000	150,000	150,000
Intergovernmental Charges	200,577	240,000	256,615	235,700
Operating Transfers-Out	<u>1,135,000</u>	<u>1,365,820</u>	<u>1,365,820</u>	<u>1,553,320</u>
Expenditure Total	\$ 5,754,053	\$ 6,171,108	\$ 6,263,075	\$ 6,712,495
Ending Fund Balance	<u>1,277,908</u>	<u>1,211,833</u>	<u>1,913,404</u>	<u>1,100,011</u>
Fund Total	<u>\$ 7,031,961</u>	<u>\$ 7,382,941</u>	<u>\$ 8,176,479</u>	<u>\$ 7,812,506</u>

Water Fund Ending Fund Balance Comparison



Water Revenue Bond Fund

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,043,070	\$ 1,034,858	\$ 1,058,885	\$ 1,058,887

Revenue Sources

Miscellaneous Income	16,084	100	-	1,500
Operating Transfers-In	<u>990,000</u>	<u>902,052</u>	<u>902,052</u>	<u>600,000</u>
Revenue Total	\$ 1,006,084	\$ 902,152	\$ 902,052	\$ 601,500
Fund Total	<u>\$ 2,049,154</u>	<u>\$ 1,937,010</u>	<u>\$ 1,960,937</u>	<u>\$ 1,660,387</u>

Expenditure Comparison

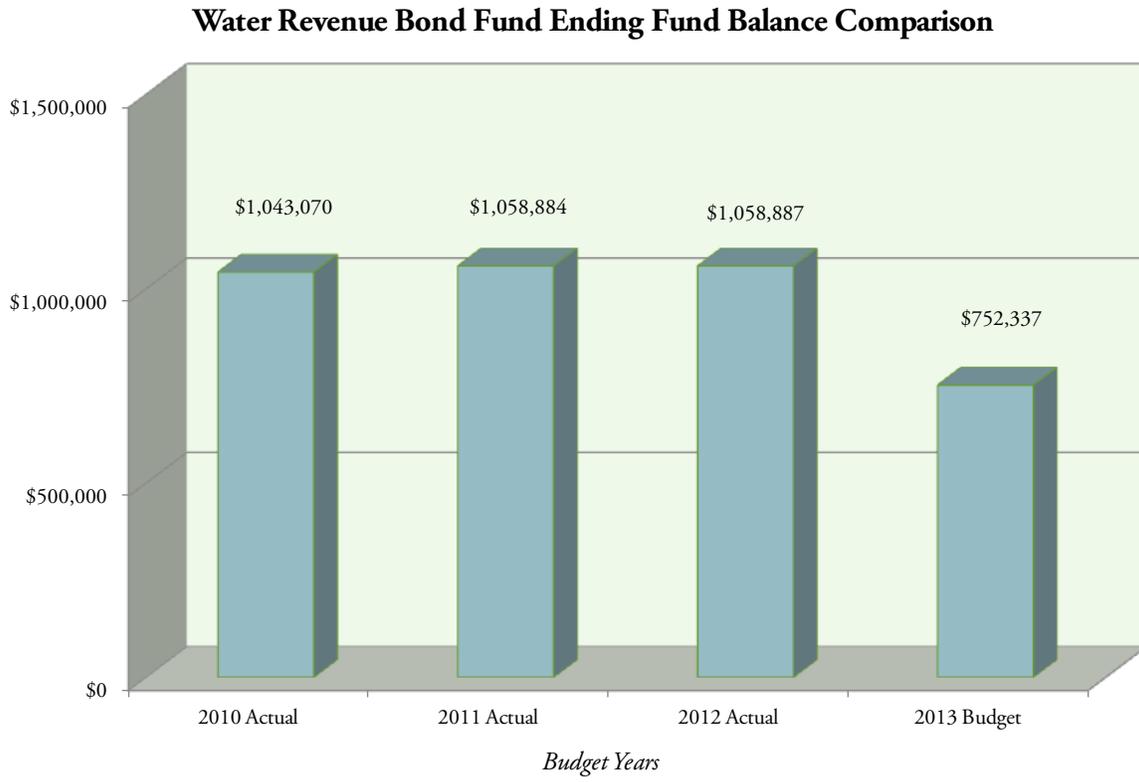
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Debt Service - Principal	\$ 755,000	\$ 705,000	\$ 705,000	\$ 730,000
Debt Service - Interest	<u>235,270</u>	<u>197,050</u>	<u>197,050</u>	<u>178,050</u>
Expenditure Total	\$ 990,270	\$ 902,050	\$ 902,050	\$ 908,050
Ending Fund Balance	<u>1,058,884</u>	<u>1,034,960</u>	<u>1,058,887</u>	<u>752,337</u>
Fund Total	<u>\$ 2,049,154</u>	<u>\$ 1,937,010</u>	<u>\$ 1,960,937</u>	<u>\$ 1,660,387</u>

Water Revenue Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2012 Outstanding Bond Balance
2003 Water Revenue Bond ¹	1/1/1994	\$3,600,000	3.50%	12/1/2013	\$ 255,000
2011 Water Revenue Bond ²	8/1/2011	\$5,350,000	3.73%	12/1/2021	\$ 4,805,000

¹ The 1994 Water Revenue Bonds were refunded in 2003.

² The 2001 Water Revenue Bonds were refunded in 2011.



Water Capital Projects Fund

This fund was created in 1981 to provide for capital improvements to the water system. In addition to the proceeds from the capital connection charge imposed on property owners newly connecting to the City's water system, revenues are transferred from the Water Fund as provided by the budget ordinance. Disbursements from this fund must be for projects that are approved and authorized by the City Council.

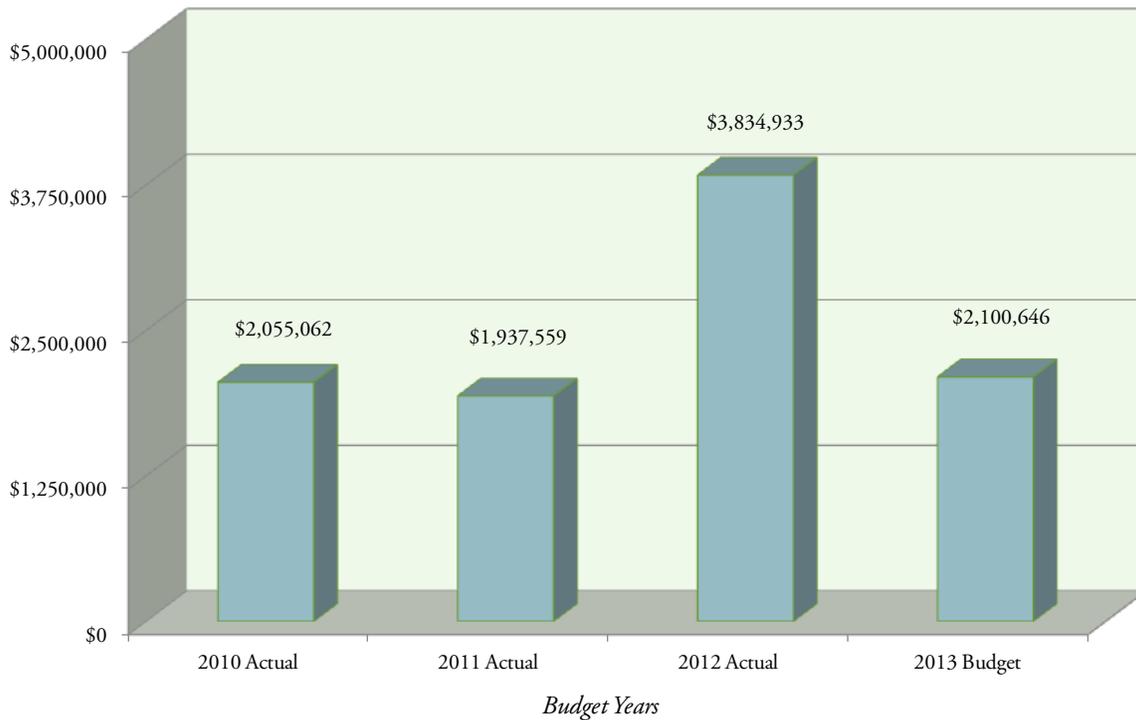
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 2,055,061	\$ 1,772,716	\$ 1,937,558	\$ 2,824,826
<i>Revenue Sources</i>				
Miscellaneous Revenue	5,791	1,000	-	2,500
Capital Contributions	803,970	100,000	3,403,179	75,000
Operating Transfers-in	<u>-</u>	<u>658,768</u>	<u>318,768</u>	<u>710,820</u>
Revenue Total	\$ 809,761	\$ 759,768	\$ 3,721,947	\$ 788,320
Fund Total	<u>\$ 2,864,822</u>	<u>\$ 2,532,484</u>	<u>\$ 5,659,505</u>	<u>\$ 3,613,146</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Supplies & Equipment	\$ -	\$ -	\$ 693	\$ -
Charges & Services	18,294	430,883	369,390	175,000
Intergovernmental	306	-	1,695	4,000
Capital Outlay	507,853	1,766,550	1,140,794	1,333,500
Debt Service	324,000	312,000	312,000	-
Interfund Charges	<u>76,810</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 927,263	\$ 2,509,433	\$ 1,824,572	\$ 1,512,500
Ending Fund Balance	<u>1,937,559</u>	<u>23,051</u>	<u>3,834,933</u>	<u>2,100,646</u>
Fund Total	<u>\$ 2,864,822</u>	<u>\$ 2,532,484</u>	<u>\$ 5,659,505</u>	<u>\$ 3,613,146</u>

Water Capital Projects Fund Ending Fund Balance Comparison



Water Capital Projects List:

Water Capital Fund Projects

Annual Water Main Rehabilitation Program	\$ 600,000
South SPAR Booster Pump Station (BPS)	340,000
Mt Park Pump Station Upgrade	100,000
Mixing Spool Installation - Risdon Well	89,000
Upgrade Water Meters to Radio Read	45,000
Terra BPS Communication Replacement	42,000
PSE Transformer Bank - Risdon Well	35,000
Install Shangri-La BPS and Reservoir Security	33,000
Highwood Reservoir Modification	19,000
12th Avenue Generator Connection Upgrade	15,500
Reservoir Water Level Gauges	15,000
Total Water Capital Projects	\$ 1,333,500

Major Project Descriptions

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		WATERMAIN REPLACEMENT PROGRAM		
LOCATION:		City Wide		
DESCRIPTION: This project replaces approximately 2000 lineal feet of water main each year as identified in the City's Water System Update. Loop dead-end water mains through the water distribution system where feasible and replace pressure reducing valves. The main replacements are coordinated with the City's Pavement Overlay Program, and with priorities in the Water System Update.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The mains are old, have dead ends, and continue to have frequent leaks which must be repaired. Water mains, and PRV's to be replaced are identified in the System Plan and are generally old and leaky, undersized for fire flow, and coordinated with overlay, and construction programs reducing the fresh black top being destroyed. Generally removing dead end mains increases water quality by preventing stagnation.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): 2010 - 3500 lf of water main was replaced in the Sycamore neighborhood, and along Sunset Way. 2011 - 3130 lf of water main was replaced along Idylwood Dr SW and Greenwood Blvd SE along with a PRV. 2012 - Approximately 2000 lf is expected to be replaced around the Issaquah Valley Elementary school.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace 2800 lf of water main at various locations (NW Gilman Blvd between 12th Ave and 17th Ave, Creekside Apts, Mtn View Pl, Sunrise Pl, Mt. Index, Highwood reservoir supply main and drain line).				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Water Capital Fund
2012 Budget	\$ 500,000	\$ -	\$ 500,000	Non-City Source: None
2012 Estimate	\$ 500,000	\$ -	\$ 500,000	
Year 2013	\$ 600,000	\$ -	\$ 600,000	
Year 2014	\$ 600,000	\$ -	\$ 600,000	Submitted By: Todd Christensen
Year 2015	\$ 600,000	\$ -	\$ 600,000	
Year 2016	\$ 700,000	\$ -	\$ 700,000	Department: Public Works Engineering
Year 2017	\$ 700,000	\$ -	\$ 700,000	
Year 2018	\$ 700,000	\$ -	\$ 700,000	
Future Years	Annual	Annual	Annual	Date: 2/1/2012
Total Cost	\$ 4,400,000	\$ -	\$ 4,400,000	Priority: 4
				Project #: w00113

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: CONSTRUCT SOUTH SPAR BOOSTER PUMP STATION					
LOCATION: Various					
DESCRIPTION: Construct a 3-1000 gpm booster pump station, 4,300 LF 12" main, and 1,500 LF 8" main to discharge into the 742 pressure zone. Pump station and future reservoir is on bench east of Highlands Dr NE, below Swedish Hospital. The water main extends from near the City's maintenance facility on First Ave NE to NE Discovery Dr.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Project is required to provide water for future City growth, provide system reliability, and provide redundancy.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Pre-design study.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2012 Estimate	\$ -	\$ -	\$ -	WSDOT TDR Funds; Possible Future Developer contributions	
Year 2013	\$ -	\$ 340,000	\$ 340,000		
Year 2014	\$ -	\$ -	\$ -	Submitted By:	
Year 2015	\$ 3,000,000	\$ -	\$ 3,000,000	Todd Christensen	
Year 2016	\$ -	\$ -	\$ -	Department:	
Year 2017	\$ -	\$ -	\$ -	Public Works Engineering	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 3,000,000	\$ 340,000	\$ 3,340,000	8	w00xxx

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: UPGRADE MOUNTAIN PARK PUMP STATION				
LOCATION: Squak Mountain, Located on W Sunset Way by Cemetery				
DESCRIPTION: Construct a new concrete earthquake resistant structure on same site as the existing pump station, demolish the old building, and replace pumps and electrical equipment. Upgrade pumps to provide additional fire flow capacity.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The existing pump station is at the end of its useful life and does not meet seismic or current standards. By upgrading this pump station to provide additional fire flow from the 297 zone into the 480 zone, it eliminates the need for the 480 Zone Reservoir project.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Completed 70% plans for replacement station.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Complete the design plans, specifications and engineer's estimate for construction.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 9,599	\$ -	\$ 9,599	Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: Developer Contribution
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 100,000	\$ -	\$ 100,000	
Year 2014	\$ 850,000	\$ 400,000	\$ 1,250,000	Submitted By: Todd Christensen
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 1
Total Cost	\$ 959,599	\$ 400,000	\$ 1,359,599	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: INSTALL MIXING SPOOL @ RISDON				
LOCATION: 240 NE Gilman Boulevard, Risdon Well Site				
DESCRIPTION: Install a chlorine mixing spool for the Risdon Well station. Install vault, spool, associated fittings, sensors and telemetry for monitoring.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: To assure complete, even distribution of disinfectant (chlorine) in the water distribution system, a mixing spool is needed. Currently, the chlorine is directly injected into each wells' discharge piping in the station. This can cause irregular distribution of disinfectant, potentially causing water quality and customer concerns. This project would mirror the installation at Gilman Wells #4 & #5.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install a chlorine mixing spool for the Risdon Well station. Install vault, spool, associated fittings, sensors and telemetry for monitoring.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 89,000	\$ -	\$ 89,000	None
Year 2014	\$ -	\$ -	\$ -	Submitted By: Greg Keith
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/19/2012
Future Years	\$ -	\$ -	\$ -	Priority: Project #:
Total Cost	\$ 89,000	\$ -	\$ 89,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		UPGRADE WATER METERS TO RADIO READ		
LOCATION:		City Wide		
DESCRIPTION: PWO to purchase and install 300 Meter Transmitter Units (MXUs) on existing water meters throughout the City.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: It takes no longer to read water meters in Issaquah Highlands and Talus than it does to drive down the streets. NW Mall St, recently upgraded to radio read water meters, takes 10 seconds to read approximately 30 meters. Investment to upgrade water meters with radio read capability will continue to lessen the time it takes to read water meters, and with more accuracy.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Funding for this project was made available in 2008, 2009 and 2012. In 2008 PWO upgraded 100 meters with radio read capability in the Woods in Issaquah Development. These 100 meters now take approximately 10 minutes to read where it previously took 1.5 hours. The CIP was funded and then eliminated in 2009 due to budget reductions. The program was not funded in 2010 or 2011 for budgetary reasons but was funded for 2012.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: PWO to purchase and install 300 Meter Transmitter Units (MXUs) on existing water meters throughout the City.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	\$ -	Annual	Water Capital Fund
2012 Budget	\$ 45,000	\$ -	\$ 45,000	Non-City Source: None
2012 Estimate	\$ 45,000	\$ -	\$ 45,000	
Year 2013	\$ 45,000	\$ -	\$ 45,000	
Year 2014	\$ 45,000	\$ -	\$ 45,000	Submitted By: Greg Keith
Year 2015	\$ 45,000	\$ -	\$ 45,000	
Year 2016	\$ 45,000	\$ -	\$ 45,000	Department: Public Works Operations
Year 2017	\$ 45,000	\$ -	\$ 45,000	
Year 2018	\$ 45,000	\$ -	\$ 45,000	Date: 2/19/2012
Future Years	Annual	\$ -	Annual	Priority: 5
Total Cost	\$ 315,000	\$ -	\$ 315,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: REPLACE TERRA BPS COMMUNICATION					
LOCATION: 2706 NW Pine Cone Drive					
DESCRIPTION: Replace the existing tone-based telemetering equipment with remote telemetry unit (programmable logic controller-based).					
JUSTIFICATION & SUSTAINABILITY BENEFITS: This booster pumping station (BPS) site is currently operated on 1980's tone technology for communication, and is obsolete. The station, in recent years, incurs high maintenance costs. The Remote Telemetry Unit (RTU) will have a Programmable Logic Controller that supports TCP/IP and profibus network protocols, the same as our other updated sites. The RTU will be compatible with future station upgrades to the power systems. This upgrade is consistent with system reliability and sustainability.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace the existing tone-based telemetering equipment with remote telemetry unit (programmable logic controller-based).					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2012 Estimate	\$ -	\$ -	\$ -	None	
Year 2013	\$ 42,000	\$ -	\$ 42,000		
Year 2014	\$ -	\$ -	\$ -	Submitted By:	
Year 2015	\$ -	\$ -	\$ -	Greg Keith	
Year 2016	\$ -	\$ -	\$ -	Department:	
Year 2017	\$ -	\$ -	\$ -	Public Works Operations	
Year 2018	\$ -	\$ -	\$ -	Date: 2/19/2012	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 42,000	\$ -	\$ 42,000	12	w00xxx

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: REPLACE PSE TRANSFORMER BANK @ RISDON				
LOCATION: 240 NE Gilman Boulevard, Risdon Well Site				
DESCRIPTION: Replace the aging pole-mounted corner-grounded 480v Delta transformer bank with new 480v three-phase transformer bank. Run new electrical service from pole to building. Connect new service with existing panel. Puget Sound Energy to replace transformer bank; COI PWO to replace service from pole to building and connect to existing panel.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The existing pole-mounted transformer bank was installed with the construction of the Risdon Well station, in 1968, and a "corner-grounded Delta" wiring system. This type of wiring configuration is dangerous for workers attempting to work on the electrical system. The new transformer bank is standard at most other typical installations.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): 2011: installed new Motor Control Center at Risdon Well site.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace the aging pole-mounted corner-grounded 480v Delta transformer bank with new 480v three-phase transformer bank. Run new electrical service from pole to building. Connect new service with existing panel. Puget Sound Energy to replace transformer bank; COI PWO to replace service from pole to building and connect to existing panel.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 35,000	\$ -	\$ 35,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Greg Keith
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/24/2012
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 35,000	\$ -	\$ 35,000	Project #: w00xxx
				2

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: INSTALL SECURITY - SHANGRI LA BPS & RESERVOIR				
LOCATION: 226 Shangri-La Way NW				
DESCRIPTION: Install security monitoring equipment at Shangri-La Reservoir: three poles with mounted cameras, conduit, wiring, fence modifications. The digital recorder and cameras have already been purchased.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: This booster pump station (BPS) and reservoir has no security system at this time. Money was allocated for this project by Talus Development to the City of Issaquah which is what was used to purchase the cameras and digital recorder. Further, this site is somewhat remote and has been, and will continue to be, a target of vandalism. This project will provide the installation.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Three digital cameras and one digital recorder were purchased.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install security monitoring equipment at Shangri-La Reservoir: three poles with mounted cameras, conduit, wiring, fence modifications.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: Talus Mitigation
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 33,000	\$ -	\$ 33,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Greg Keith
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 14
Total Cost	\$ 33,000	\$ -	\$ 33,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: MODIFY HIGHWOOD RESERVOIR				
LOCATION: 960 Idylwood Drive SW				
DESCRIPTION: Install air-gap on overflow piping; one at each tank (two total).				
JUSTIFICATION & SUSTAINABILITY BENEFITS: WA State Department of Health, the regulatory agency for public water systems, has determined that an air-gap must be installed on each overflow pipe for the reservoirs (two total) for water quality conformance.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install air-gap on overflow piping; one at each tank (two total).				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 19,000	\$ -	\$ 19,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By:
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department:
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/19/2012
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 19,000	\$ -	\$ 19,000	
				Project #: w00xxx

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: UPGRADE 12TH AVE BPS GENERATOR CONNECTION				
LOCATION: 955 12th Avenue NW				
DESCRIPTION: Install new motors to lower amperage inrush during startup at 12th Ave water booster station.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: A new generator (emergency power supply) was purchased in 2011 to meet current amperage demands for Gilman Well station and the 12 Ave water booster pumping station (BPS); both sites share the same generator. This request is to install new motors at the 12th Ave station that increases the amperage at the station, making it compatible with the new generator. The alternative to replacing the motors is to install electrical equipment specific to the new generator at a cost of approximately \$65,000.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Purchased a new generator for Gilman Well station and 12th Ave booster pump station.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install new motors to lower amperage inrush during startup at 12th Ave water booster station.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Water Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 15,500	\$ -	\$ 15,500	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Greg Keith
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 9
Total Cost	\$ 15,500	\$ -	\$ 15,500	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		INSTALL RESERVOIR WATER LEVEL SIGHT GAUGES			
LOCATION:		Hood, Wildwood, Central Park & Shangri-La Reservoirs			
DESCRIPTION:		Install six outside, water level sight gauges for four concrete water reservoirs. These are mechanical, redundant water level indicators for reservoirs. This is a three year project, installing two sight gauges per year for three years.			
JUSTIFICATION & SUSTAINABILITY BENEFITS:		There have never been any outside water level indicators for concrete reservoirs. When the station electrical system or components fail, the only means to verify the water level in the reservoir is by climbing the tank, open the roof access hatch and look at the water level. Installing a site gauge will allow the reservoir level to be inspected quickly and safely, from the ground or remotely using battery backup systems.			
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):		None.			
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:		Install two outside water level sight gauges.			
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None	
2012 Estimate	\$ -	\$ -	\$ -		
Year 2013	\$ 15,000	\$ -	\$ 15,000	Submitted By: Greg Keith	
Year 2014	\$ 15,000	\$ -	\$ 15,000		
Year 2015	\$ 15,000	\$ -	\$ 15,000		
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations	
Year 2017	\$ -	\$ -	\$ -		
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012	
Future Years	\$ -	\$ -	\$ -	Priority: 15	Project #: w00xxx
Total Cost	\$ 45,000	\$ -	\$ 45,000		

Sewer Fund

The function of the Issaquah Sewer Utility is to collect the wastewater generated by its users, and deliver it to King County Metro's collection/treatment system. Protecting the quality of Issaquah's area surface and groundwater is a major responsibility.

These responsibilities are met through established programs for sewer line cleaning, manhole and line flushing, rodent control, emergency repairs, preventive maintenance and long range planning. Costs are met through fees paid by the customers connected to the sewer system.

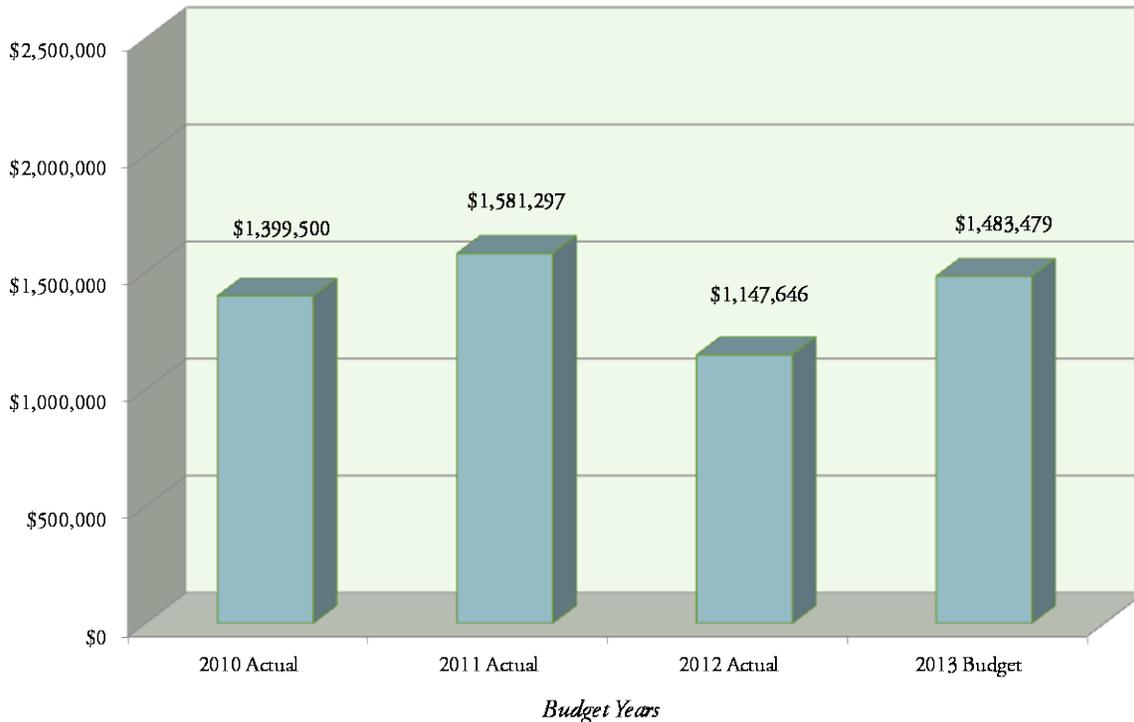
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,399,500	\$ 1,610,794	\$ 1,581,297	\$ 1,686,380
Revenue Sources				
Licenses & Permits	33,748	1,500	3,020	1,000
Charges for Services	6,835,581	7,155,589	6,691,448	7,635,477
Miscellaneous Revenue	1,217	1,600	12,500	1,500
Operating Transfers-In	<u>22,856</u>	<u>13,000</u>	<u>6,458</u>	<u>9,797</u>
Revenue Total	\$ 6,893,402	\$ 7,171,689	\$ 6,713,426	\$ 7,647,774
Fund Total	<u>\$ 8,292,902</u>	<u>\$ 8,782,483</u>	<u>\$ 8,294,723</u>	<u>\$ 9,334,154</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 440,419	\$ 474,075	\$ 448,106	\$ 376,563
Supplies & Equipment	19,498	25,895	24,431	32,615
Charges & Services	660,348	739,511	723,263	740,011
Interfund Charges	87,468	99,000	99,000	99,000
Intergovernmental Charges	4,933,872	5,222,024	5,214,277	5,679,982
Operating Transfers-Out	<u>570,000</u>	<u>638,000</u>	<u>638,000</u>	<u>922,504</u>
Expenditure Total	\$ 6,711,605	\$ 7,198,505	\$ 7,147,077	\$ 7,850,675
Ending Fund Balance	<u>1,581,297</u>	<u>1,583,978</u>	<u>1,147,646</u>	<u>1,483,479</u>
Fund Total	<u>\$ 8,292,902</u>	<u>\$ 8,782,483</u>	<u>\$ 8,294,723</u>	<u>\$ 9,334,154</u>

Sewer Fund Ending Fund Balance Comparison

*King County Sewer Charges*

This is the amount charged by King County for sewer treatment services. The recent histories of these monthly charges are as follows:

Year	Charge	Year	Charge	Year	Charge	Year	Charge
<i>1980</i>	<i>\$3.90</i>	<i>1986</i>	<i>\$8.50</i>	<i>1994</i>	<i>\$15.90</i>	<i>2005-2006</i>	<i>\$25.60</i>
<i>1981</i>	<i>\$4.50</i>	<i>1987</i>	<i>\$9.70</i>	<i>1995</i>	<i>\$17.95</i>	<i>2007-2008</i>	<i>\$27.95</i>
<i>1982</i>	<i>\$4.95</i>	<i>1988</i>	<i>\$9.90</i>	<i>1996-1999</i>	<i>\$19.10</i>	<i>2009-2010</i>	<i>\$31.90</i>
<i>1983</i>	<i>\$5.58</i>	<i>1989</i>	<i>\$10.45</i>	<i>2000</i>	<i>\$19.50</i>	<i>2011-2012</i>	<i>\$36.10</i>
<i>1984</i>	<i>\$7.00</i>	<i>1991</i>	<i>\$13.20</i>	<i>2001</i>	<i>\$19.75</i>	<i>2013</i>	<i>\$39.79</i>
<i>1985</i>	<i>\$7.80</i>	<i>1992-1993</i>	<i>\$13.62</i>	<i>2002-2004</i>	<i>\$23.40</i>		

Sewer Capital Projects Fund

This fund was created in 1982 to provide for capital improvements to the sewer system. In addition to the proceeds from the special connection charge imposed on property owners newly connecting to the City's sewer system, revenues are transferred from the Sewer Fund as provided by the budget ordinance. Disbursements from the fund must be for projects that are approved and authorized by the City Council.

Revenue Comparison

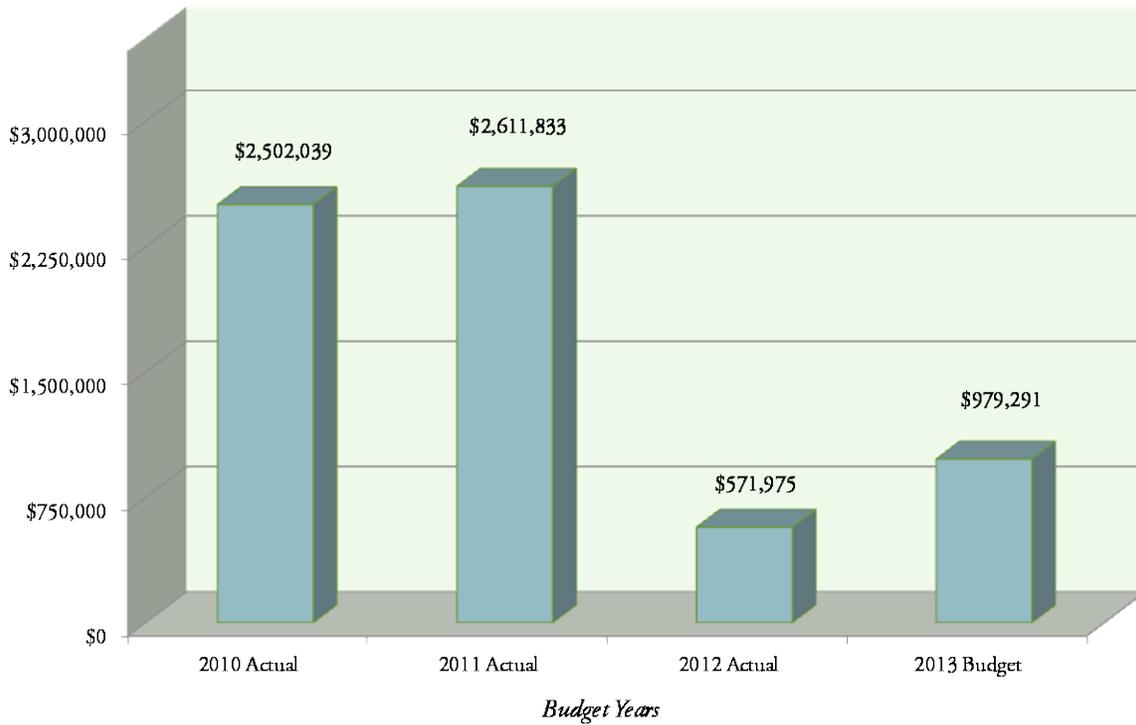
Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 2,502,039	\$ 204,924	\$ 251,583	\$ 561,787
Revenue Sources				
Miscellaneous Revenue	432	386,000	90,152	298,050
Capital Contributions	67,371	20,000	130,659	50,000
Operating Transfers-in	<u>480,000</u>	<u>548,000</u>	<u>548,000</u>	<u>800,004</u>
Revenue Total	\$ 547,803	\$ 954,000	\$ 768,811	\$ 1,148,054
Fund Total	<u>\$ 3,049,842</u>	<u>\$ 1,158,924</u>	<u>\$ 1,020,394</u>	<u>\$ 1,709,841</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ 265	\$ 266,667	\$ 87,699	\$ 225,000 ¹
Intergovernmental	466	1,000	-	550
Capital Outlay	382,806	460,000	360,720	505,000
Interfund Charges	<u>69,723</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 453,260	\$ 727,667	\$ 448,419	\$ 730,550
Ending Fund Balance	<u>2,611,833</u>	<u>431,257</u>	<u>571,975</u>	<u>979,291</u>
Fund Total	<u>\$ 3,065,093</u>	<u>\$ 1,158,924</u>	<u>\$ 1,020,394</u>	<u>\$ 1,709,841</u>

¹ Sanitary Sewer System Plan Update. This effort is required every six years and is currently behind schedule. This update will evaluate the system's condition and capacity and also identify necessary capital improvements to ensure its ability to handle the planned growth over its planning horizon.

Sewer Capital Projects Fund Ending Fund Balance Comparison



Sewer Capital Projects List:

Sewer Capital Fund Projects

Annual Sewer Main Rehabilitation Program	\$ 350,000
Annual Manhole Rehabilitation Program	100,000
Trenching/Shoring Equipment	30,000
Pickering Lift Station Control Upgrade	<u>25,000</u>
<i>Total Sewer Capital Projects</i>	<u><u>\$ 505,000</u></u>

Major Project Descriptions

**CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: SEWER MAIN REHABILITATION PROGRAM				
LOCATION: City Wide				
DESCRIPTION: This project involves the reconstruction, relining, and/or repair of approximately 3,000 to 6,000 lineal feet of sewer main and laterals annually.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: These facilities have reached the end of their design life, and we have had localized failures. Infiltration and inflow are problems which METRO identified in the 1980's. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): 2011 - Relined 10,000 linear feet of sewer main, and 95 laterals. 2012 - We plan to reline 6,000 to 10,000 linear feet of sewer main, and 50 to 100 laterals.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Reline 6,000 to 10,000 linear feet of sewer main, and 50 to 100 laterals.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Sewer Capital Fund
2012 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source: None
2012 Estimate	\$ 350,000	\$ -	\$ 350,000	
Year 2013	\$ 350,000	\$ -	\$ 350,000	
Year 2014	\$ 350,000	\$ -	\$ 350,000	Submitted By: Todd Christensen
Year 2015	\$ 350,000	\$ -	\$ 350,000	
Year 2016	\$ 350,000	\$ -	\$ 350,000	Department: PWE
Year 2017	\$ 350,000	\$ -	\$ 350,000	
Year 2018	\$ 350,000	\$ -	\$ 350,000	Date: 02/01/12
Future Years	\$ 700,000	\$ -	\$ 700,000	Priority: 4
Total Cost	\$ 3,150,000	\$ -	\$ 3,150,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		MANHOLE REHABILITATION PROGRAM		
LOCATION:		City Wide		
DESCRIPTION: Identify, and repair, restore, and renew leaking manholes. This includes lining, raising, inflow restrictor, or replacement.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: This project is focused at reducing infiltration in the sewer as a result of leaking manholes. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): 2011 - Rehabilitated 13 manholes which were in poor condition. 2012 - We plan to rehabilitate at least 10 manholes.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Rehabilitate at least 10 more manholes. Transition the manhole inspection to PWO.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	Annual	Annual	Annual	City Revenue Source: Sewer Capital Fund
2012 Budget	\$ 100,000	\$ -	\$ 100,000	Non-City Source: None
2012 Estimate	\$ 100,000	\$ -	\$ 100,000	
Year 2013	\$ 100,000	\$ -	\$ 100,000	
Year 2014	\$ 100,000	\$ -	\$ 100,000	Submitted By: Todd Christensen
Year 2015	\$ 100,000	\$ -	\$ 100,000	
Year 2016	\$ 100,000	\$ -	\$ 100,000	Department: PWE
Year 2017	\$ 100,000	\$ -	\$ 100,000	
Year 2018	\$ 100,000	\$ -	\$ 100,000	Date: 2/1/2012
Future Years	\$ 100,000	\$ -	\$ 100,000	Priority: 5
Total Cost	\$ 800,000	\$ -	\$ 800,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: PURCHASE SHORING EQUIPMENT				
LOCATION: Public Works Operations				
DESCRIPTION: Trenching and shoring box. Box with panel sizes ranging from 2' x 3' through 2' x 10'.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Labor and Industries regulations require shoring for all excavations over four feet in depth in disturbed soils. Flexible shoring systems accommodate many different configurations and allow shoring around existing utilities.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Purchase shoring equipment.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Sewer Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 30,000	\$ -	\$ 30,000	N/A
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 03/01/12
Future Years	\$ -	\$ -	\$ -	Priority: 3
Total Cost	\$ 30,000	\$ -	\$ 30,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: UPGRADE PICKERING LIFT STATION CONTROL				
LOCATION: Pickering Lift Station: Intersection of 11th and NW Sammamish Road				
DESCRIPTION: Replace obsolete control unit with current model.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Existing control interface unit has limited functionality and is not commensurate with the high flow volumes experienced at the station.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace control interface unit.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Sewer Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 25,000	\$ -	\$ 25,000	N/A
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: PWO
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 03/01/12
Future Years	\$ -	\$ -	\$ -	Priority: 2
Total Cost	\$ 25,000	\$ -	\$ 25,000	

ULID Debt Service Fund**Revenue Comparison**

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 6,565	\$ 155	\$ -	\$ 1

Revenue Sources

Miscellaneous Income	1,480	987	650	994
Special Assessments	<u>14,812</u>	<u>8,809</u>	<u>5,807</u>	<u>8,802</u>
Revenue Total	\$ 16,292	\$ 9,796	\$ 6,457	\$ 9,796
Fund Total	<u>\$ 22,857</u>	<u>\$ 9,951</u>	<u>\$ 6,457</u>	<u>\$ 9,797</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Operating Transfers-Out	<u>\$ 22,856</u>	<u>\$ 9,951</u>	<u>\$ 6,457</u>	<u>\$ 9,797</u>
Expenditure Total	\$ 22,856	\$ 9,951	\$ 6,457	\$ 9,797
Ending Fund Balance	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	<u>\$ 22,857</u>	<u>\$ 9,951</u>	<u>\$ 6,457</u>	<u>\$ 9,797</u>

ULID Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2012 Outstanding Bond Balance
2003 Sewer ULID #22 ¹	10/1/2003	\$155,811	5.60%	10/1/2013	\$0

¹ 2013 represents the 10th and final payment on the Special Assessments charged to the NW Goode Place property owners.

Stormwater Fund

The stormwater fund directs resources toward the identification and resolution of the City's stormwater problems. Activities include maintenance, upkeep and repair of existing facilities, flood control, basin planning, wetlands/stream corridor preservation and enhancement and urban runoff water quality.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 834,514	\$ 839,965	\$ 842,527	\$ 1,143,398

Revenue Sources

Licenses & Permits	1,650	1,000	1,600	1,000
State Shared Revenues & Grants	-	-	57,740	-
Charges for Services	4,093,280	4,191,200	4,169,473	4,278,712
Miscellaneous Revenue	32,635	2,100	28,538	5,100
Interfund Loan Proceeds	<u>1,500,000</u>	<u>57,640</u>	-	-
Revenue Total	\$ 5,627,565	\$ 4,251,940	\$ 4,257,351	\$ 4,284,812
Fund Total	<u>\$ 6,462,079</u>	<u>\$ 5,091,905</u>	<u>\$ 5,099,878</u>	<u>\$ 5,428,210</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 975,494	\$ 1,056,053	\$ 1,015,629	\$ 1,343,749
Supplies & Equipment	63,123	61,656	65,667	72,387
Charges & Services	1,334,168	1,389,667	1,409,866	1,457,680
Interfund Charges	127,127	139,980	139,980	139,980
Intergovernmental Charges	72,405	77,000	78,640	82,000
Debt Service	1,233	337,500	337,500	330,000
Operating Transfers-Out	<u>3,046,004</u>	<u>941,004</u>	<u>941,004</u>	<u>850,996</u>
Expenditure Total	\$ 5,619,554	\$ 4,002,860	\$ 3,988,286	\$ 4,276,792
Ending Fund Balance	<u>842,525</u>	<u>1,089,045</u>	<u>1,111,592</u>	<u>1,151,418</u>
Fund Total	<u>\$ 6,462,079</u>	<u>\$ 5,091,905</u>	<u>\$ 5,099,878</u>	<u>\$ 5,428,210</u>

Stormwater Fund Ending Fund Balance Comparison



Stormwater Revenue Bond Fund

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 311,511	\$ -	\$ -	\$ -
Revenue Sources				
Miscellaneous Income	1,552	-	-	-
Operating Transfers-In	<u>1,805,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Total	\$ 1,806,552	\$ -	\$ -	\$ -
Fund Total	<u>\$ 2,118,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Expenditure Comparison¹

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Debt Service - Principal	\$ 2,010,000	\$ -	\$ -	\$ -
Debt Service - Interest	<u>108,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 2,118,063	\$ -	\$ -	\$ -
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Total	<u>\$ 2,118,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ All outstanding Stormwater Revenue Bonds were called on December 1, 2011.

Stormwater Capital Projects Fund

This fund was created in 1988 to provide for capital purchases/improvements for the City stormwater system.

Proceeds to this fund are derived from a transfer from the Stormwater Fund and the \$0.04 per square foot of impervious surface charges against new development.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,275,337	\$ 1,363,346	\$ 1,876,140	\$ 1,485,091
Revenue Sources				
State Shared Revenue & Grants	1,350,888	1,208,140	958,759	120,000
Charges for Service	-	-	-	-
Miscellaneous Revenue	12,899	1,000	9,063	5,000
Capital Contributions	192	25,000	-	15,000
Operating Transfers-in	<u>1,390,004</u>	<u>800,004</u>	<u>800,004</u>	<u>617,496</u>
Revenue Total	\$ 2,753,983	\$ 2,034,144	\$ 1,767,826	\$ 757,496
Fund Total	<u>\$ 4,029,320</u>	<u>\$ 3,397,490</u>	<u>\$ 3,643,966</u>	<u>\$ 2,242,587</u>

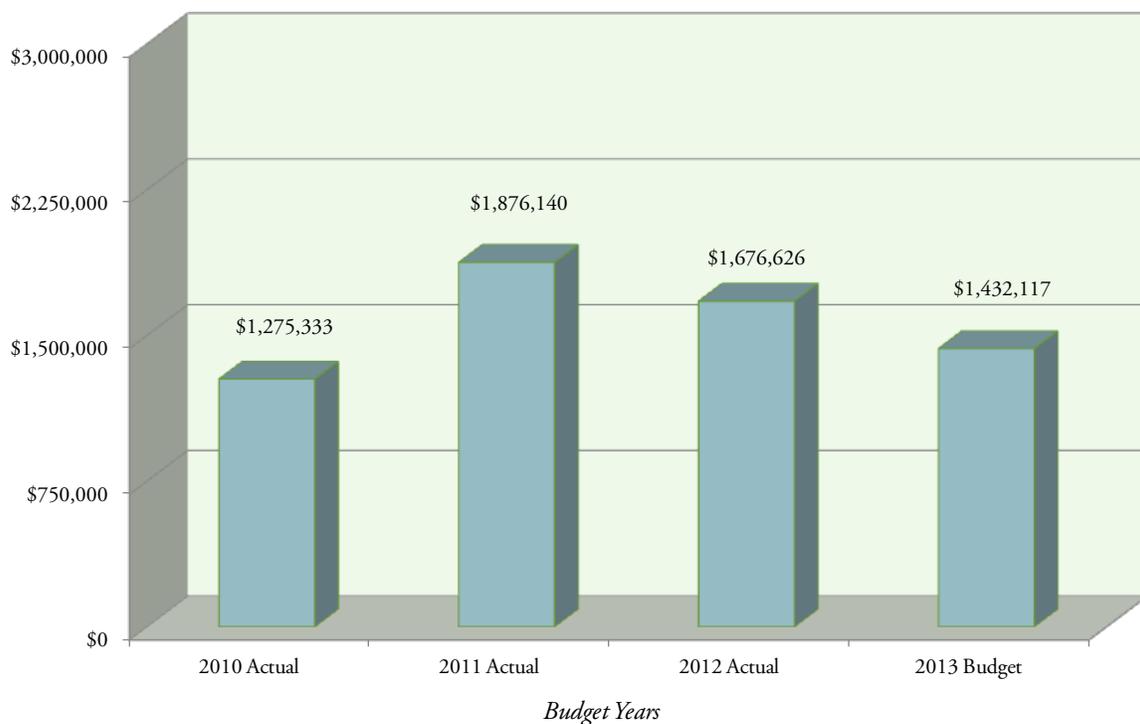
Grants/Contributions

Stormwater Fund Grants/Contributions Detail

King County Flood Control District	\$ 80,000
King County Conservation District	<u>40,000</u>
Total Stormwater Grants and Contributions	<u>\$ 120,000</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Supplies & Equipment	\$ 118	\$ -	\$ -	\$ -
Charges & Services	943,226	933,140	1,066,506	228,500
Intergovernmental	6	600	-	-
Capital Outlay	710,717	985,000	523,253	517,000
Debt Service	338,194	377,583	377,581	64,970
Interfund Charges	157,886	-	-	-
Operating Transfers-Out	3,033	-	-	-
Expenditure Total	\$ 2,153,180	\$ 2,296,323	\$ 1,967,340	\$ 810,470
Ending Fund Balance	1,876,140	1,101,167	1,676,626	1,432,117
Fund Total	\$ 4,029,320	\$ 3,397,490	\$ 3,643,966	\$ 2,242,587

Stormwater Capital Projects Fund Ending Fund Balance Comparison

Public Works Trust Fund Loan

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2012 Outstanding Bond Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.00%	7/1/2019	\$367,749

Stormwater Capital Projects List:¹**Stormwater Capital Fund Projects**

Annual Drainage Rehabilitation and Improvement Program	\$	250,000
East Fork Issaquah Creek Flood Improvements		80,000
Stream Habitat Restoration Program		75,000
Hatchery Intake Dam Replacement		52,000
Confluence Park Stream Habitat Restoration		46,000
Mineral Bin Covers at Talus Shop Site		45,000
LRIG Monitoring		40,000
Anti-aircraft Creek Culvert Replacement		40,000
Sunrise Place Drainage Stabilization		30,000
Flood Warning Gauge Upgrade		25,000
Replace Terra I and II Stormwater Pond Fences		22,000
Squak Valley Park Stream Restoration		20,000
Ridgewood Stormwater Pond Fence Replacement		13,000
Issaquah Creek Bank Stabilization at Gilman Boulevard		4,000
Pickering Ditch Rehabilitation		3,500
Total Stormwater Capital Projects²	\$	745,500

¹ Contingent on Grants.² Contains both professional services and capital outlay costs.

Major Project Descriptions

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		REHABILITATE & IMPROVE STORM DRAINAGE		
LOCATION:		City Wide		
DESCRIPTION: This project involves repair, replacement and improvement of storm drain pipes and culverts that are structurally deficient, may fail and have associated high maintenance costs as well as having design deficiencies that could lead to local flood hazards. Project also involves construction of new small drainage projects to address drainage problems. Examples include replacement of rusted corrugated metal pipe culverts, repair of poorly built storm drains, addition of storm drains in areas where these facilities are needed, and drainage improvements to mitigate localized flooding problems.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Benefits of these improvements include reduced flooding impacts to homes and streets, reduced erosion and associated sedimentation impacts to streams, reduced maintenance costs, and lowered risk of major failures that may result from lack of preventative maintenance. Improvements to drainage systems reduce erosion and sedimentation to streams, thereby preventing potential impacts to fish and wildlife resources. Drainage improvements will incorporate Low Impact Development (LID) methods as appropriate to improve water quality and infiltrate stormwater.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Stormwater video inspections and repairs of damaged or failed CMP pipe systems in the Greenwood Point/South Cove area, obtained storm easements for future projects, plus other rehabilitation projects City wide.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Culvert and stormwater replacement and relining as identified through field inspections, and storm pipe video inspections to identify future projects.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Stormwater Capital Fund
2012 Budget	\$ 250,000	\$ -	\$ 250,000	Non-City Source: None
2012 Estimate	\$ 250,000	\$ -	\$ 250,000	
Year 2013	\$ 250,000	\$ -	\$ 250,000	
Year 2014	\$ 250,000	\$ -	\$ 250,000	Submitted By: Kerry Ritland
Year 2015	\$ 350,000	\$ -	\$ 350,000	
Year 2016	\$ 350,000	\$ -	\$ 350,000	Department: Public Works Engineering
Year 2017	\$ 400,000	\$ -	\$ 400,000	
Year 2018	\$ 400,000	\$ -	\$ 400,000	
Future Years	Annual	\$ -	Annual	Date: 2/1/2012
Total Cost	\$ 2,250,000	\$ -	\$ 2,250,000	Priority: 9/8
				Project #: g00213

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: FLOOD IMPROVEMENTS - E FORK OF ISSAQUAH CREEK				
LOCATION: Upstream of NE Juniper Street				
DESCRIPTION: Flood improvements to East Fork Issaquah Creek, upstream of the NE Dogwood St Bridge. Includes construction of flood barrier to prevent flooding of the street and local residences.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Flood mitigation is necessary to prevent future floods from impacting Dogwood St and flooding the adjacent residential buildings. Flooding is becoming more frequent in recent years due to channel obstructions and encroachment over a relatively short segment of the creek. This flooding is occurring outside of the designated 100-year floodplain, impacting a large condominium in particular. Funds for construction will be from the King County Flood Control Zone District's Sub-Regional Opportunity Fund.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Surveying and feasibility evaluation was conducted in 2011. Work in 2012 included landowner coordination and continuation of design.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Final design and construction. Project is contingent on obtaining easements from all landowners.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ 10,000	\$ 10,000	City Revenue Source: Stormwater Capital Fund
2012 Budget	\$ -	\$ 90,000	\$ 90,000	Non-City Source: King County Flood Control Zone District
2012 Estimate	\$ -	\$ 10,000	\$ 10,000	
Year 2013	\$ -	\$ 80,000	\$ 80,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Kerry Ritland
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 16
Total Cost	\$ -	\$ 100,000	\$ 100,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		STREAM HABITAT RESTORATION PROGRAM		
LOCATION:		City Wide		
DESCRIPTION: <p>Small habitat restoration projects for area streams. This project provides local funding for grant matches that are offered annually by a number of state and local agencies, private foundations, and other sources. Projects typically include adding large woody debris in the stream, removing invasive plants and installing native vegetation along banks, removing stream bank riprap, and removing of floodplain fill. Large restoration projects, such as Confluence Park Restoration, are identified as separate projects.</p>				
JUSTIFICATION & SUSTAINABILITY BENEFITS: <p>This restoration program implements habitat restoration projects identified in the City's Acquisition and Restoration Plan for Open Space and Wildlife Habitat, as well as the Water Resource Inventory Area (WRIA) 8 Chinook Salmon Conservation Plan. Improving habitat conditions along area streams corrects past actions caused by humans that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource.</p>				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): <p>Preliminary design of Lewis Creek habitat restoration project, and grant application to King Conservation District for final design and construction funding.</p>				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: <p>Application for construction grants channel stabilization improvements on Lewis Creek, and, if obtained, construction permit applications in anticipation of construction in 2014. Additional pre-design planning and design for future habitat restoration projects to support grant applications, at Squak Valley Park South and Pickering Reach on Issaquah Creek.</p>				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Stormwater Capital Fund
2012 Budget	\$ 75,000	\$ -	\$ 75,000	Non-City Source: King Conservation District; Landowner contribution
2012 Estimate	\$ 50,000	\$ -	\$ 50,000	
Year 2013	\$ 75,000	\$ -	\$ 75,000	Submitted By: Kerry Ritland
Year 2014	\$ 100,000	\$ 225,000	\$ 325,000	
Year 2015	\$ 75,000	\$ -	\$ 75,000	
Year 2016	\$ 75,000	\$ -	\$ 75,000	Department: Public Works Engineering
Year 2017	\$ 75,000	\$ -	\$ 75,000	
Year 2018	\$ 75,000	\$ -	\$ 75,000	Date: 2/1/2012
Future Years	Annual	\$ -	Annual	Priority:
Total Cost	\$ 525,000	\$ 225,000	\$ 750,000	12/11
				Project #: g00513

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		REPLACE ISSAQUAH HATCHERY INTAKE DAM		
LOCATION:		Issaquah Creek Upstream of Newport Way Bridge		
DESCRIPTION:				
<p>In coordination with the Washington Department of Fish and Wildlife (WDFW), the City between 2007 and 2012 lead a study to improve fish passage at the Issaquah Hatchery intake dam, located about 1/2 mile upstream of the hatchery. An existing 12-foot high dam will be removed, replaced by rock weirs and a new water intake structure. Construction has been funded by WFW, and is scheduled for 2013 (to be managed by WDFW). Performance monitoring to evaluate project success will begin in 2012 and continue for several years.</p>				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
<p>The WRIA 8 Chinook Salmon Conservation Plan identified the intake dam for the Issaquah Hatchery as the single most important Chinook salmon restoration project in Sammamish watershed, due to the poor condition of the fish ladder. This project was conducted in coordination with the Lake Washington/Cedar/Sammamish watershed (WRIA 8) representatives to develop an integrated management approach that coordinates habitat, harvest, and hatchery actions. Improving habitat conditions along area streams corrects past actions caused by humans that negatively impacted the environment, directly benefiting salmon and other wildlife but also improving the natural environment to be a more sustainable resource.</p>				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):				
<p>Completion of 100% final design and permit applications.</p>				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:				
<p>Construction is scheduled to occur in 2013, with construction management conducted through WDFW. The City will provide project oversight during construction and will coordinate a monitoring study with King County and WDFW for a several year period to measure increased fish usage in the upper watershed after dam removal. Grant applications are being submitted to obtain financial assistance for the monitoring effort, which cannot be funded by the separate State capital fund allocation that is paying for construction.</p>				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 113,147	\$ 690,006	\$ 803,153	Stormwater Capital Fund
2012 Budget	\$ 5,000	\$ 150,000	\$ 155,000	Non-City Source: Monitoring grants TBD
2012 Estimate	\$ -	\$ 150,000	\$ 150,000	
Year 2013	\$ 52,000	\$ -	\$ 52,000	Submitted By: Kerry Ritland
Year 2014	\$ 84,000	\$ -	\$ 84,000	
Year 2015	\$ 84,000	\$ -	\$ 84,000	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 6/12/2012
Future Years	\$ -	\$ -	\$ -	Priority: 5/14 Project #: g00908
Total Cost	\$ 333,147	\$ 840,006	\$ 1,173,153	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: RESTORE CONFLUENCE PARKS STREAM HABITAT				
LOCATION: Issaquah Creek at Confluence Park				
DESCRIPTION: Stream restoration project on Issaquah Creek and East Fork Issaquah Creek at Confluence Park, as described in Confluence Parks Master Site Plan, including instream habitat logs, removal of streambank rock and fill, and riparian vegetation restoration.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals. Improving habitat conditions at Confluence Parks corrects past channel modifications, including placement of rock bank protection and fill, that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Design, permitting, and application for additional grants through Salmon Recovery Funding Board and King Conservation District to fully fund construction of the project in 2013. Grant award will determine the final 2014 budget. Project design is being coordinated by the Parks and Recreation Department in coordination with other Confluence Parks improvements.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Application for construction grants and, if obtained, construction permit applications in anticipation of construction in 2014.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Stormwater Capital Fund
2012 Budget	\$ 100,000	\$ 110,000	\$ 210,000	Non-City Source: King Conservation District and Salmon Recovery Funding Board
2012 Estimate	\$ 112,127	\$ 178,725	\$ 290,852	
Year 2013	\$ 6,000	\$ 40,000	\$ 46,000	
Year 2014	\$ 279,426	\$ 814,082	\$ 1,093,508	Submitted By: Kerry Ritland
Year 2015	\$ 25,000	\$ -	\$ 25,000	Department: Public Works Engineering
Year 2016	\$ 10,000	\$ -	\$ 10,000	
Year 2017	\$ 10,000	\$ -	\$ 10,000	
Year 2018	\$ 5,000	\$ -	\$ 5,000	Date: 8/12/2012
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 447,553	\$ 1,032,807	\$ 1,480,360	Project #: 6/5 g02412

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: TALUS STORAGE SITE MINERAL BIN COVER				
LOCATION: Talus Storage Site				
DESCRIPTION: Cover for mineral storage bins at the Talus Storage Site.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Reduce sediment loading from site run-off and improve operational efficiency over tarping system.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): N/A				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Install cover.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Capital Improvement Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 45,000	\$ -	\$ 45,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 3/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 4/5
Total Cost	\$ 45,000	\$ -	\$ 45,000	

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		LOWER REID INFILTRATION GALLERY (LRIG) MONITORING		
LOCATION:		City Wide		
DESCRIPTION: Design and construction of an active treatment system for the stormwater entering the Lower Reid Infiltration Gallery (LRIG). As part of this effort, the City will be required to conduct periodic monitoring of the water quality.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Infiltration of stormwater from the Issaquah Highlands development assists with the replenishing of the Lower Issaquah Valley Aquifer, and was a development condition for that project when approved in the 1990's. This improvement is necessary to allow continued operation of the infiltration system in accordance with subsequent requirements of the Department of Ecology and the State groundwater protection standards.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Monitoring in accordance with agreement with Department of Ecology began in 2009. In 2012, the City obtained a new Ecology permit to continue monitoring for an additional three years while allowing the LRIG facility to operate. This permit process is required to determine whether construction of a permanent treatment system to meet groundwater protection standards would be needed.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Monitoring in accordance with agreement with Department of Ecology.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 132,396	\$ -	\$ 132,396	Stormwater Capital Fund
2012 Budget	\$ 25,000	\$ -	\$ 25,000	Non-City Source:
2012 Estimate	\$ 36,000	\$ -	\$ 36,000	None
Year 2013	\$ 40,000	\$ -	\$ 40,000	
Year 2014	\$ 18,500	\$ -	\$ 18,500	Submitted By:
Year 2015	\$ 10,000	\$ -	\$ 10,000	Kerry Ritland
Year 2016	\$ -	\$ -	\$ -	Department:
Year 2017	\$ -	\$ -	\$ -	Public Works Engineering
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 236,896	\$ -	\$ 236,896	4
				Project #: g01108

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: REPLACE ANTI-AIRCRAFT CREEK CULVERT					
LOCATION: Newport Way NW Near NW Oakcrest Drive					
DESCRIPTION: Anti-Aircraft Creek is a small stream that originates on Cougar Mountain (near the old missile base), crosses under Newport Way, and ends in Tibbetts Creek near the western end of NW Gilman Blvd. This stream carries a large amount of sediment during major rainfall events, filling the culvert under Newport Way and spilling water and debris over the roadway. This project proposes to install a larger box culvert under the road and construct a sediment retention facility to hold sediment and prevent flooding of the road.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: The problem with this culvert was originally caused when the Summerhill subdivision was built, which relocated the creek with a 90-degree bend just upstream of Newport Way. The 1996 Issaquah Creek Basin Plan recommended that this problem be fixed. Significant rainfall events on Cougar Mountain in the last few years have renewed interest in fixing this problem, which creates a significant hazard to motorists. Most large rainfall events require a costly cleanup effort by Public Works Operations (the December 2010 event alone cost \$30,000).					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None. Preliminary design work that was scheduled in 2012 was deferred to 2013. FEMA Hazard Mitigation Grant will be applied for if grant opportunity becomes available.					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Surveying, design and permitting.					
	City Share of Cost	Non-City Share	Total Amount		
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Stormwater Capital Fund	
2012 Budget	\$ 15,000	\$ -	\$ 15,000	Non-City Source: To be Determined	
2012 Estimate	\$ -	\$ -	\$ -		
Year 2013	\$ 40,000	\$ -	\$ 40,000		
Year 2014	\$ 200,000	\$ -	\$ 200,000	Submitted By: Kerry Ritland	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Engineering	
Year 2016	\$ -	\$ -	\$ -		
Year 2017	\$ -	\$ -	\$ -		
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012	
Future Years	\$ -	\$ -	\$ -	Priority: 11/10	Project # g02512
Total Cost	\$ 240,000	\$ -	\$ 240,000		

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: STABILIZE SUNRISE PLACE DRAINAGE				
LOCATION: SW Sunrise Place Near Kelkari				
DESCRIPTION: Construction of a 210-ft long, 30-inch diameter stormwater pipeline down a steep slope, and tightlining of a drainage ditch through a private backyard. These improvements will abate the serious erosion problems that are occurring along this steep drainage conveyance.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Stormwater from developed areas of Squak Mountain converges at a drainage ditch at the corner of Wildwood Blvd and Ridgewood Ct. It then follows an old mine or logging road between SW Edgewood Ct and SW Sunrise Pl, where (near the bottom) water cascades down a steep ravine. This is causing significant erosion and impacts to Cabin Creek and Issaquah Creek. Tightlining the drainage down the steep slope will improve water quality and fish habitat . Tightlining of the drainage through a private yard below Wildwood Blvd will also improve the system by increasing conveyance.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): In 2012 several drainage easements were obtained along the drainage ditch, to facilitate immediate maintenance needs.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Surveying, design, permitting, and easements.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source:
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 30,000	\$ -	\$ 30,000	Submitted By: Kerry Ritland
Year 2014	\$ 150,000	\$ -	\$ 150,000	
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 13/12
Total Cost	\$ 180,000	\$ -	\$ 180,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: UPGRADE FLOOD WARNING GAUGE				
LOCATION: Upstream Gauging Station				
DESCRIPTION: Replace tone data transmission remote telemetry unit (RTU) with digital modem RTU.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Existing system has reached the end of it's design life and is experiencing frequent failures.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace RTU.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 25,000	\$ -	\$ 25,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 3/1/2012
Total Cost	\$ 25,000	\$ -	\$ 25,000	Priority: 7/6
				Project #: CIPsto26

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: REPLACE TERRA I & II STORMWATER POND FENCES				
LOCATION: Terra I (Summerhill) and Terra II Stormwater Ponds				
DESCRIPTION: Replace 600' of rotten wooden fence with chain link fencing.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Existing fences have reached the end of their life expectancy.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Stormwater Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 22,000	\$ -	\$ 22,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 3/1/2012
Year 2018	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 22,000	\$ -	\$ 22,000	10/9
				Project # CIPsto25

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: RESTORE SQUAK VALLEY PARK STREAM					
LOCATION: South End of City on Issaquah Creek, in Squak Valley Park					
DESCRIPTION: Stream restoration project on Issaquah Creek at Squak Valley Park, including property acquisition, partial levee removal, stream habitat improvements, and riparian vegetation restoration. This project replaced a previous Corps of Engineers restoration proposal. Funding of habitat project construction was assisted by a King Conservation District grant awarded in 2008. Property acquisition to expand the restoration project to the west bank was funded by Salmon Recovery Funding Board and King County Flood Control Zone District grants.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals. Improving habitat conditions in Squak Valley Park corrects past channel modifications, including straightening and levee construction, that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Project was constructed in 2010. Post construction activities include vegetation maintenance in accordance with permit conditions.					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Monitoring and maintenance in accordance with permit conditions (5-year term through 2015).					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 481,557	\$ 1,018,159	\$ 1,499,716	Stormwater Capital Fund	
2012 Budget	\$ 20,000	\$ -	\$ 20,000	Non-City Source: None	
2012 Estimate	\$ 20,000	\$ -	\$ 20,000		
Year 2013	\$ 20,000	\$ -	\$ 20,000		
Year 2014	\$ 10,000	\$ -	\$ 10,000	Submitted By: Kerry Ritland	
Year 2015	\$ 10,000	\$ -	\$ 10,000		
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering	
Year 2017	\$ -	\$ -	\$ -		
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012	
Future Years	\$ -	\$ -	\$ -	Priority: 1	Project # g00104
Total Cost	\$ 541,557	\$ 1,018,159	\$ 1,559,716		

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: REPLACE RIDGEWOOD STORMWATER POND FENCE				
LOCATION: Ridgewood Neighborhood				
DESCRIPTION: Replace 340' of rotten wooden fences with chain link fencing at three stormwater detention ponds.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Existing fencing has reached the end of its life expectancy.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): None.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Replace fencing.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2012 Budget	\$ -	\$ -	\$ -	Non-City Source: None
2012 Estimate	\$ -	\$ -	\$ -	
Year 2013	\$ 13,000	\$ -	\$ 13,000	
Year 2014	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	Date: 3/1/2012
Future Years	\$ -	\$ -	\$ -	Priority: 8/7
Total Cost	\$ 13,000	\$ -	\$ 13,000	

CITY OF ISSAQUAH 2013-2018 CAPITAL IMPROVEMENT PLAN

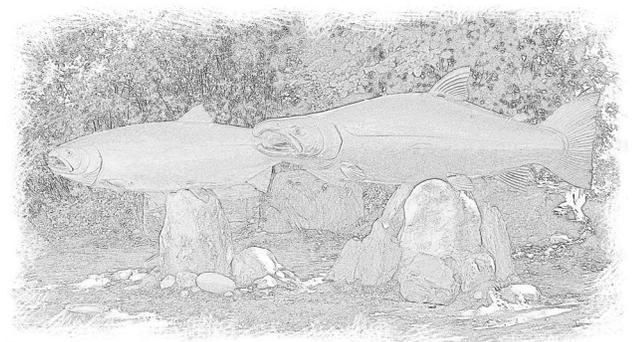
PROJECT/EQUIPMENT TITLE: STABILIZE ISSAQUAH CREEK BANK				
LOCATION: Issaquah Creek Downstream of Gilman Boulevard				
DESCRIPTION: Repair of an eroded stream bank on Issaquah Creek, downstream of Gilman Blvd, that after the January 2009 flood began to significantly threaten a City sidewalk and street that provides the only access to the Medical Center of Issaquah, and it also threatened the Medical Center building. Approximately 200 feet of bank stabilization using bioengineering (logs and rock) is proposed to protect the road and Medical Center.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Flood mitigation is necessary to prevent future floods from damaging the road and potentially cutting off the only access to the Medical Center. Funds for construction will be from the King County Flood Control Zone District's Sub-Regional Opportunity Fund. This project was cost-shared with the Medical Center because repairs extended onto their property.				
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate): Project was constructed in 2010. Post construction activities include vegetation maintenance in accordance with permit conditions.				
YEAR 2013 ANTICIPATED ACCOMPLISHMENT: Monitoring and maintenance in accordance with permit conditions (5-year term through 2015).				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 2,500	\$ 190,961	\$ 193,461	Stormwater Capital Fund
2012 Budget	\$ 2,500	\$ -	\$ 2,500	Non-City Source: None
2012 Estimate	\$ 2,500	\$ -	\$ 2,500	
Year 2013	\$ 4,000	\$ -	\$ 4,000	
Year 2014	\$ 2,500	\$ -	\$ 2,500	Submitted By: Kerry Ritland
Year 2015	\$ 2,500	\$ -	\$ 2,500	
Year 2016	\$ -	\$ -	\$ -	Department: Public Works Engineering
Year 2017	\$ -	\$ -	\$ -	
Year 2018	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 2/1/2012
Total Cost	\$ 14,000	\$ 190,961	\$ 204,961	Priority: 2
				Project #: g01810

CITY OF ISSAQUAH
2013-2018 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		REHABILITATE PICKERING DITCH			
LOCATION:		Drainage system located in Lake Sammamish State Park serving Pickering Place			
DESCRIPTION:					
Rehabilitation of a drainage ditch located in Lake Sammamish State Park, adjacent to the Costco soccer fields. This ditch serves the Pickering Place development, and is located on a City easement within the State Park. Project includes permitting and construction to restore original design that the ditch was constructed to in the 1980's.					
JUSTIFICATION & SUSTAINABILITY BENEFITS:					
The Pickering Ditch was originally an agricultural ditch that was upgraded to serve the Pickering Place development in the 1980's. Since that time no maintenance has been conducted, resulting in stormwater backing up into the Costco ponds and local street drainage system. In 2010 the maintenance of the ditch was transferred to the City as part of an agreement between Pickering Place Owners Association and Washington State Parks and Recreation Commission.					
PRIOR YEAR ACCOMPLISHMENTS (including 2012 estimate):					
Project was constructed in 2010. Post construction activities include vegetation maintenance in accordance with permit conditions.					
YEAR 2013 ANTICIPATED ACCOMPLISHMENT:					
Monitoring and maintenance in accordance with permit conditions (3-year term through 2013).					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 2,500	\$ 98,470	\$ 100,970	Stormwater Capital Fund	
2012 Budget	\$ 2,500	\$ -	\$ 2,500	Non-City Source:	
2012 Estimate	\$ 2,500	\$ -	\$ 2,500		None
Year 2013	\$ 3,500	\$ -	\$ 3,500		
Year 2014	\$ -	\$ -	\$ -	Submitted By:	
Year 2015	\$ -	\$ -	\$ -		Kerry Ritland
Year 2016	\$ -	\$ -	\$ -	Department:	
Year 2017	\$ -	\$ -	\$ -		Public Works Engineering
Year 2018	\$ -	\$ -	\$ -	Date: 2/1/2012	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 8,500	\$ 98,470	\$ 106,970	3	g01710



*Internal Service
Funds*



Internal Service Funds Overview

Internal Service Funds are used to account for the financing of services provided for other funds or departments of the City. The City of Issaquah has five Internal Service funds:

- § Unemployment Insurance Accrued Benefit Fund
- § Insurance Fund
- § Equipment Replacement Fund
- § Engineering Services Fund
- § Ruth Kees Sustainable Environment Award Fund (Trust Funds Expendable)

Unemployment Accrued Benefit Fund

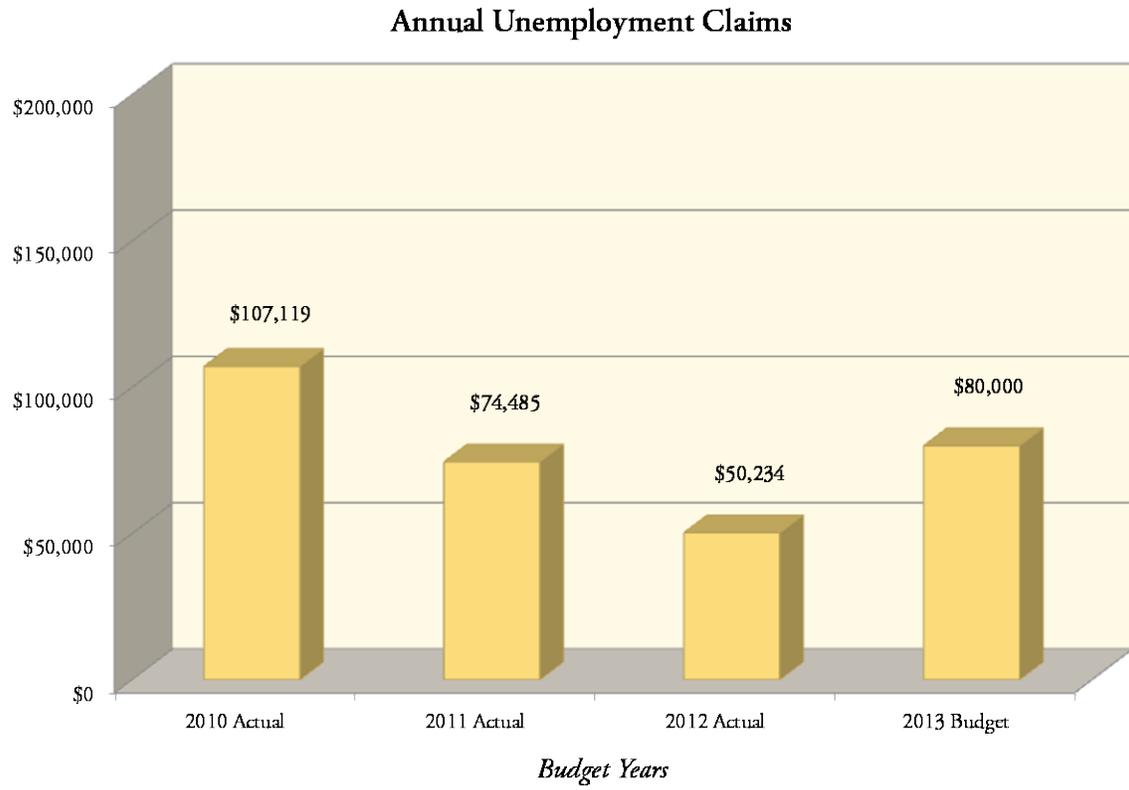
The City has chosen to self-insure for unemployment claims. Under this method, the City reimburses the Washington State Employment Security Department for claims paid and chargeable to the City. This fund also serves as a reserve to pay for accrued benefits earned and due employees leaving City employment.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 65,262	\$ 36,092	\$ 38,696	\$ 42,696
<i>Revenue Sources</i>				
Miscellaneous Income	52	30	-	-
Operating Transfers-In	<u>48,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>
Revenue Total	\$ 48,052	\$ 72,030	\$ 72,000	\$ 72,000
Fund Total	<u>\$ 113,314</u>	<u>\$ 108,122</u>	<u>\$ 110,696</u>	<u>\$ 114,696</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel Benefits	<u>\$ 74,618</u>	<u>\$ 80,000</u>	<u>\$ 50,363</u>	<u>\$ 80,000</u>
Expenditure Total	\$ 74,618	\$ 80,000	\$ 50,363	\$ 80,000
Ending Fund Balance	<u>38,696</u>	<u>28,122</u>	<u>60,333</u>	<u>34,696</u>
Fund Total	<u>\$ 113,314</u>	<u>\$ 108,122</u>	<u>\$ 110,696</u>	<u>\$ 114,696</u>



Insurance Fund

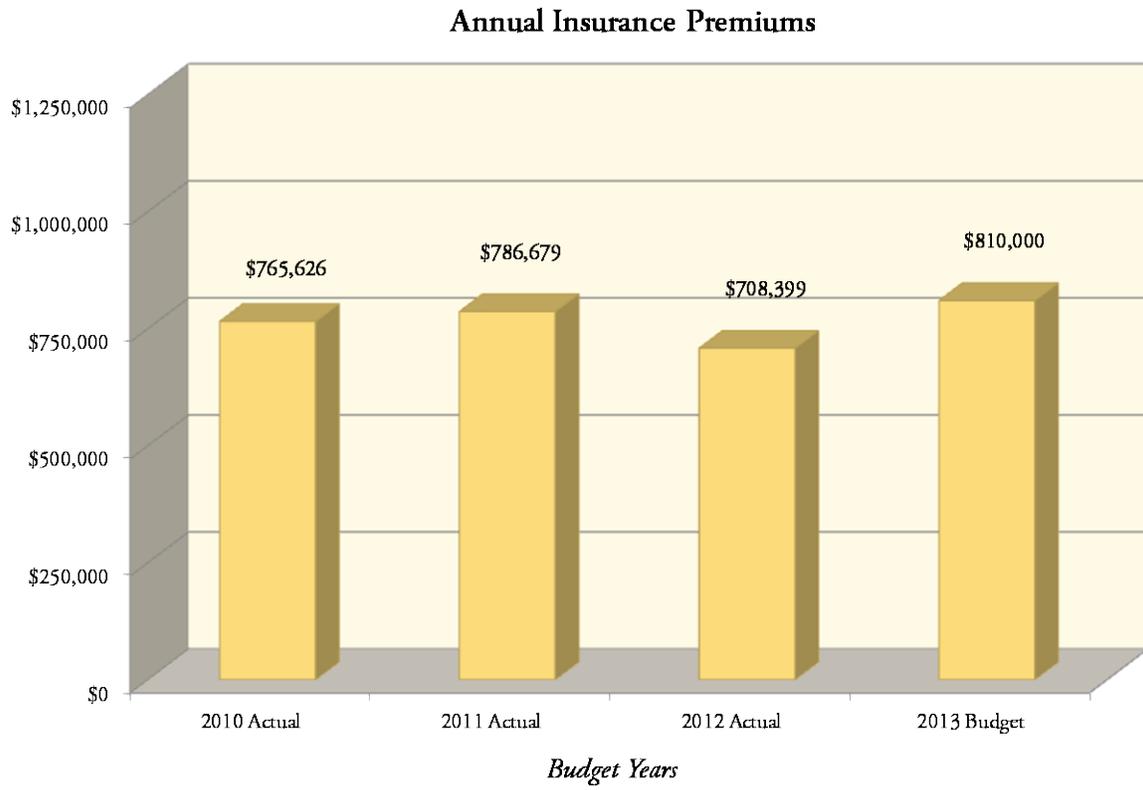
The purpose of this fund is to segregate out the insurance transactions of the City into a single fund. This fund will charge other funds for their appropriate share of insurance premiums and uncovered claims. Over the years, it is hoped that this fund will be able to build up an adequate reserve to serve as a buffer against any unanticipated insurance claims.

Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 436,753	\$ 478,604	\$ 479,709	\$ 634,000
Revenue Sources				
Charges for Services	828,500	861,724	861,724	861,724
Miscellaneous Revenue	<u>1,135</u>	<u>30</u>	<u>916</u>	<u>1,050</u>
Revenue Total	\$ 829,635	\$ 861,754	\$ 862,640	\$ 862,774
Fund Total	<u>\$ 1,266,388</u>	<u>\$ 1,340,358</u>	<u>\$ 1,342,349</u>	<u>\$ 1,496,774</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel Benefits	<u>\$ 786,679</u>	<u>\$ 860,000</u>	<u>\$ 708,399</u>	<u>\$ 810,000</u>
Expenditure Total	\$ 786,679	\$ 860,000	\$ 708,399	\$ 810,000
Ending Fund Balance	<u>479,709</u>	<u>480,358</u>	<u>633,950</u>	<u>686,774</u>
Fund Total	<u>\$ 1,266,388</u>	<u>\$ 1,340,358</u>	<u>\$ 1,342,349</u>	<u>\$ 1,496,774</u>



Equipment Replacement Fund

The Equipment Replacement Fund manages the maintenance, repair, and replacement of equipment necessary to serve the needs of the City Street Department. This fund accounts for all City vehicles, and City equipment that has been prioritized to build up replacement reserves.

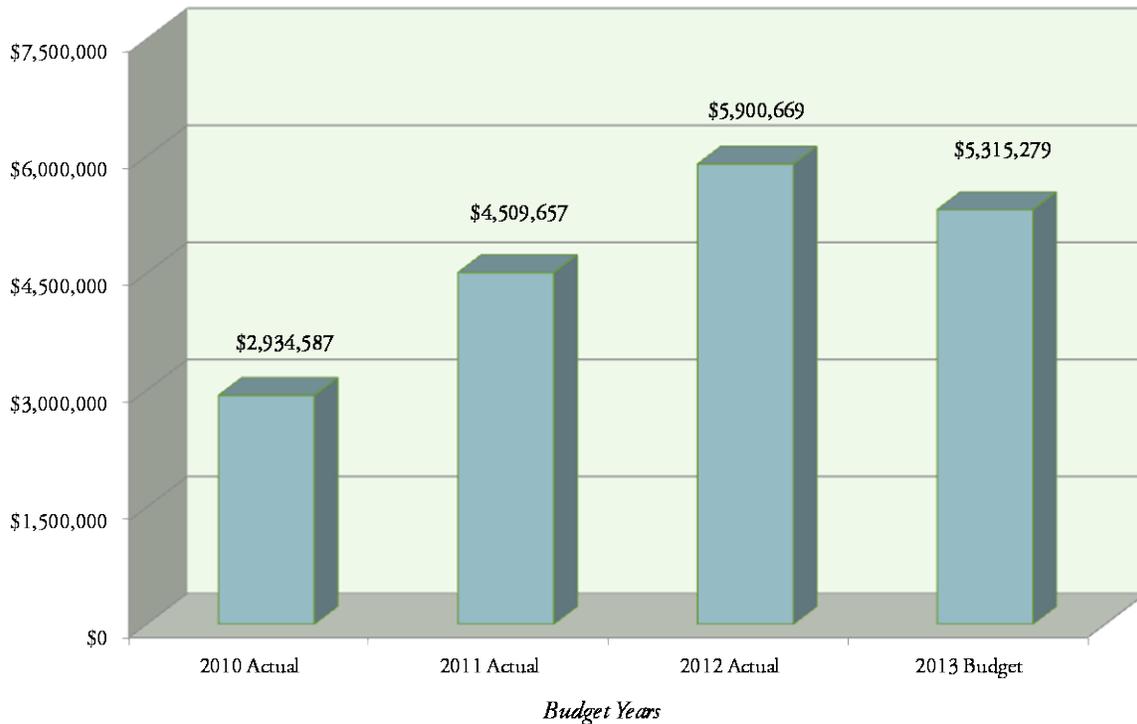
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 2,934,588	\$ 4,932,643	\$ 4,509,660	\$ 5,826,280
<i>Revenue Sources</i>				
State Shared Revenues & Grants	42,742	-	65	-
Charges for Services	2,088,200	2,244,376	2,244,376	2,344,376
Miscellaneous Revenue	220,803	83,750	126,738	53,438
Debt Service	3,100,000	1,262,500	1,262,500	412,500
Operating Transfers-In	<u>135,000</u>	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>
<i>Revenue Total</i>	\$ 5,586,745	\$ 3,745,626	\$ 3,788,679	\$ 2,965,314
<i>Fund Total</i>	<u>\$ 8,521,333</u>	<u>\$ 8,678,269</u>	<u>\$ 8,298,339</u>	<u>\$ 8,791,594</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 457,983	\$ 477,002	\$ 505,024	\$ 514,720
Supplies & Equipment	460,274	473,316	596,441	491,594
Charges & Services	71,728	108,558	106,990	115,491
Intergovernmental Charges ¹	309,178	306,619	306,619	350,510
Debt Service	1,950,000	-	-	1,000,000
Capital Outlay	<u>762,513</u>	<u>1,097,500</u>	<u>882,597</u>	<u>1,004,000</u>
Expenditure Total	\$ 4,011,676	\$ 2,462,995	\$ 2,397,670	\$ 3,476,315
Ending Fund Balance	<u>4,509,657</u>	<u>6,215,274</u>	<u>5,900,669</u>	<u>5,315,279</u>
Fund Total	<u>\$ 8,521,333</u>	<u>\$ 8,678,269</u>	<u>\$ 8,298,339</u>	<u>\$ 8,791,594</u>

Equipment Replacement Fund Ending Fund Balance Comparison



¹ Represents Fire Equipment replacement reserves.

Capital Outlay – New and From Replacement Reserves**Equipment Replacement Fund**

<i>New Vehicles/Equipment (Public Works Operations)</i>		
Vactor Truck (Sewer/Stormwater)	\$ 450,000	
Backhoe Trailer	36,000	
Small Pickup Truck (Meter Program)	35,000	
Underground Tool - Water Line Installation	17,000	
Cold Cut Off Saw	12,000	
De-icing System	<u>6,000</u>	
<i>Total Capital Equipment - NEW</i>		\$ 556,000
<i>Replacement Reserves</i>		
Patrol Car #177	\$ 50,000	
Patrol Car #178	50,000	
Patrol Car #179	50,000	
Ford Expedition #167 - Police	50,000	
PC Work Stations (IT)	50,000	
BOMAG Asphalt Roller #208 (PWO)	45,000	
Ford Ranger #275 (PWO)	35,000	
Upgrade mitel Phone System (IT)	35,000	
Replace IT Servers	25,000	
Paros Trailer #412 (Parks)	15,000	
Detective Laptops	15,000	
Network Data Switches (IT)	10,000	
Tree Spade #723 (Parks)	9,000	
Tractor Roto Tiller #785 (Parks)	<u>9,000</u>	
<i>Total Capital Items from Replacement Reserves</i>		<u>448,000</u>
<i>Total Equipment Replacement Fund Capital Items</i>		<u>\$ 1,004,000</u>

Engineering Services Fund

Public Works Engineering Department

Mission Statement

The fund is managed by the Public Works Engineering Department. The purpose of the fund is to provide the highest level of transportation, utility design, development review, and environmental/resource conservation services to the Issaquah community to protect and enhance the quality of life and ensure its health, safety, and welfare while being excellent stewards of public resources.

Summary of Departmental Activities & Responsibilities

The Public Works Engineering Department is responsible for:

- ✘ Managing the City's
 - ☞ Water Utility
 - ☞ Sanitary Sewer Utility
 - ☞ Stormwater Utility
 - ☞ Street Fund
 - ☞ Intelligent Transportation System
 - ☞ Capital Projects
- ✘ Supporting economic vitality
- ✘ Assuring compliance with State and Federally imposed stormwater and floodplain regulations
- ✘ Implement water quality and habitat improvements in coordination with regional stakeholders through various restoration and regulatory programs

2013 Work Plan Focus

- ☞ Sustainability and economic vitality is a major focus of PWE as it moves forward with design and construction of infrastructure by providing versatile streets that provide for multiple modes of mobility, the rehabilitation/replacement of Issaquah's utility infrastructure, and resource protection. Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply
- ☞ Continue providing support to Metro through participation in the Metro Wastewater Pollution Abatement Advisory Committee (MWPAAC)
- ☞ Continue utility rehabilitation work to study, design and construct sewer, water and storm drain improvements to ensure long-term viability of the utility infrastructure

- ☞ Work with Washington State Department of Fish and Wildlife as they move forward with the removal of the Hatchery Dam and replacement of the intake structure
- ☞ Work with Parks and Recreation Department on completing design and grant funding of the Confluence Parks Restoration Project
- ☞ Design the replacement of the Holiday Inn Sanitary Sewer Pump Station
- ☞ Design the replacement of the Mountain Park Potable Water Pump Station
- ☞ Prepare a preliminary design report for a new potable water pump station and water main to provide a redundant supply line/source up to Issaquah Highlands and Swedish Hospital
- ☞ Design the rehabilitation of the Wildwood Reservoir
- ☞ Implementation of the Department of Ecology NPDES Phase 2 Municipal Storm water Permit including interdepartmental coordination and assistance and capital improvement projects.
- ☞ Protect local water resources by ensuring design and implementation of habitat restoration projects.
- ☞ Manage and enhance environmental and regulatory protection programs including pollution source control, critical aquifer recharge area, fats/oil and grease, and aquatic resource monitoring.
- ☞ Manage the FEMA Community Rating System for floodplain management, including maintaining a Class 5 rating, and implementing flood hazard mitigation projects as assisted by King County Flood District and FEMA grants.
- ☞ Manage traffic signal operations throughout Issaquah utilizing the Intelligent Transportation System
- ☞ Continue the Federally required Bridge Inspection Program

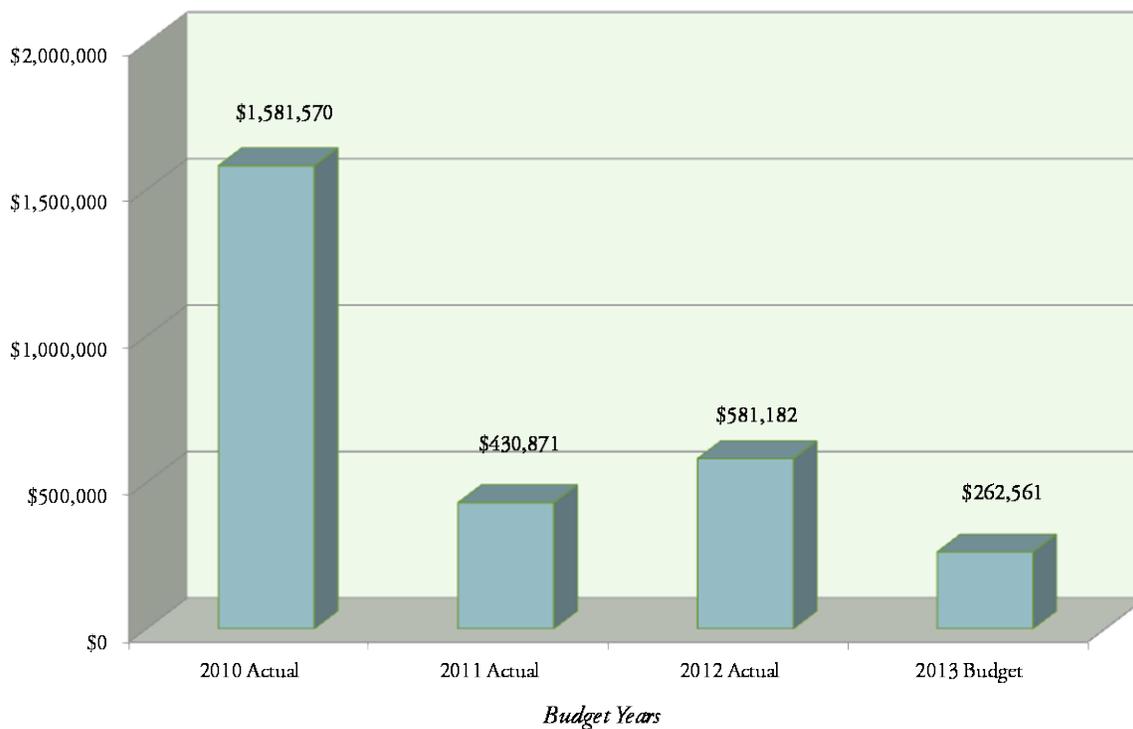
Revenue Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 1,581,570	\$ 991,726	\$ 430,872	\$ 37,742
Revenue Sources				
Licenses & Permits	-	-	2,000	-
State Shared Revenues & Grants	89,918	258,000	161,852	15,000
Charges for Services	4,295,506	4,087,392	4,237,567	2,506,392
Miscellaneous Revenue	<u>3,230</u>	<u>7,000</u>	<u>23,338</u>	<u>3,000</u>
Revenue Total	\$ 4,388,654	\$ 4,352,392	\$ 4,424,757	\$ 2,524,392
Fund Total	<u>\$ 5,970,224</u>	<u>\$ 5,344,118</u>	<u>\$ 4,855,629</u>	<u>\$ 2,562,134</u>

Expenditure Comparison

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Personnel	\$ 3,653,689	\$ 2,578,354	\$ 2,597,105	\$ 1,852,537
Supplies & Equipment	25,941	27,610	34,477	20,081
Charges & Services	1,830,845	1,890,023	1,642,865	426,955
Interfund Charges	<u>28,878</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 5,539,353	\$ 4,495,987	\$ 4,274,447	\$ 2,299,573
Ending Fund Balance	<u>430,871</u>	<u>848,131</u>	<u>581,182</u>	<u>262,561</u>
Fund Total	<u>\$ 5,970,224</u>	<u>\$ 5,344,118</u>	<u>\$ 4,855,629</u>	<u>\$ 2,562,134</u>

PW Engineering Fund Ending Fund Balance Comparison



Performance Measures

	<i>Citizen Action Requests (CARs)</i>			<i>PWE Permit Activity</i>		<i>Construction</i>	
	# of CARs Received	% of CARs Completed on Time	\$ Spent on CARs	# of PWE Permits Reviewed and Issued	# of Other Department's Permits Reviewed and Issued	# and % of Construction Projects Completed Within Budget	# and % of Construction Projects Completed on Time
2012	67	84%	n/a	n/a	n/a	17/95%	17/90%
2011	80	85%	\$29,500	190	200	9 / 82%	10 / 91%
2010	113	67%	\$29,437	180	195	11 / 100%	15 / 73%
2009	99	66%	\$43,246	235	212	17	88%
2008	99	66%	\$43,246	235	212	17	88%
2007	93	56%	\$33,385	221	230	16	84%
2006	122	65%	\$32,413	195	275	18	91%
2005	88	66%	\$34,372	176	201	11	85%

Trust Funds (Expendable)

Expendable trust funds are used to account for trusts where both principal and earnings on principal may be spent for the trust's intended purpose. A separate individual fund normally is established for each expendable trust. The City of Issaquah has one expendable trust fund created in 2009.

The purpose of this \$30,000 trust donation from Ruth and Dan Kees is to enable the City to make an annual award in the aggregate sum of \$500 to an individual person or persons whose environmental activism on behalf of the community and areas affecting the Issaquah community deserve special recognition by the City. While held in such fund, the annual net income shall fund the award and any surplus shall be added to and become a part of the principal amount of such fund. If in any year there is insufficient income earned by the fund to make the award in the sum of \$500, the amount of the deficiency may be satisfied by a distribution of principal. If any additional donations are made to the fund, the annual award may be increased by such additional amounts derived from the additional donations as directed by the donors or, if applicable, by the City of Issaquah. Upon the earlier occurrence of the sum of \$20,000 or the year 2040, the City may, in its discretion, either modify the amount of the award or terminate the annual award and the administration of the fund. In such event any principal and undistributed net income shall be contributed by the City of Issaquah in its sole discretion to, for, or in furtherance of environmental purpose or objective.

Revenue Comparisons

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Beginning Fund Balance	\$ 29,579	\$ 29,279	\$ 29,185	\$ 29,341

Revenue Sources

Miscellaneous Income	106	500	655	682
Revenue Total	\$ 106	\$ 500	\$ 655	\$ 682
Fund Total	\$ 29,685	\$ 29,779	\$ 29,840	\$ 30,023

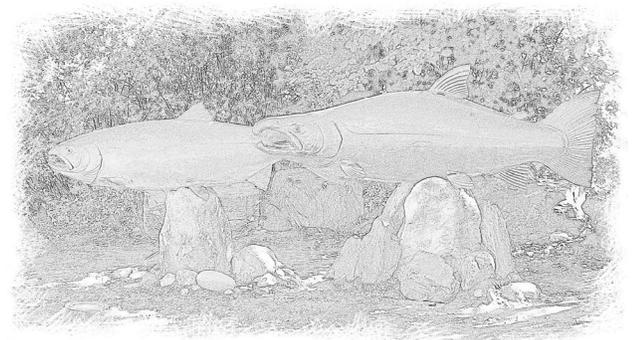
Expenditure Comparisons

Category	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Charges & Services	\$ 500	\$ 500	\$ 500	\$ 500
Expenditure Total	\$ 500	\$ 500	\$ 500	\$ 500
Ending Fund Balance	29,185	29,279	29,340	29,523
Fund Total	\$ 29,685	\$ 29,779	\$ 29,840	\$ 30,023



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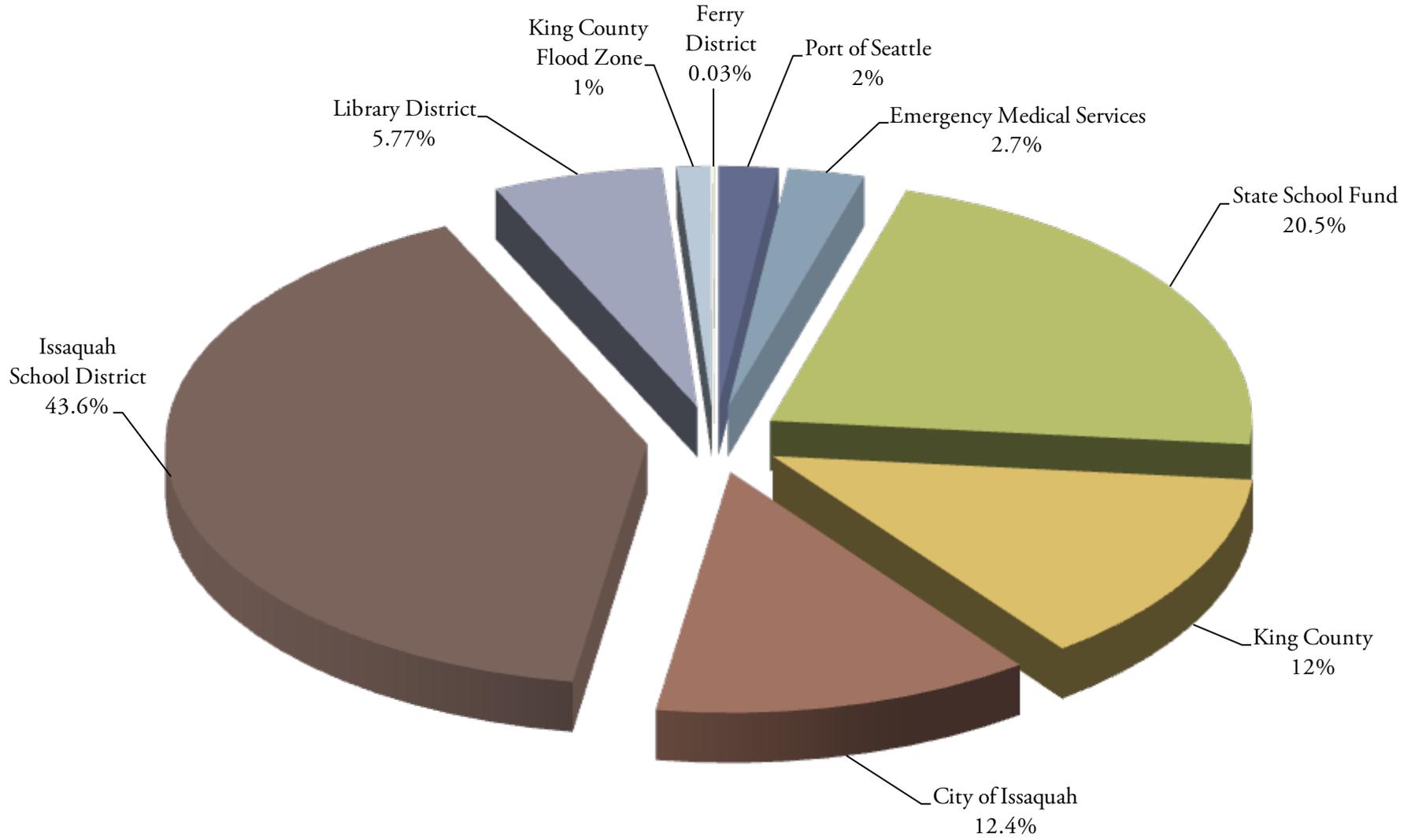
*Supplemental
Schedules*



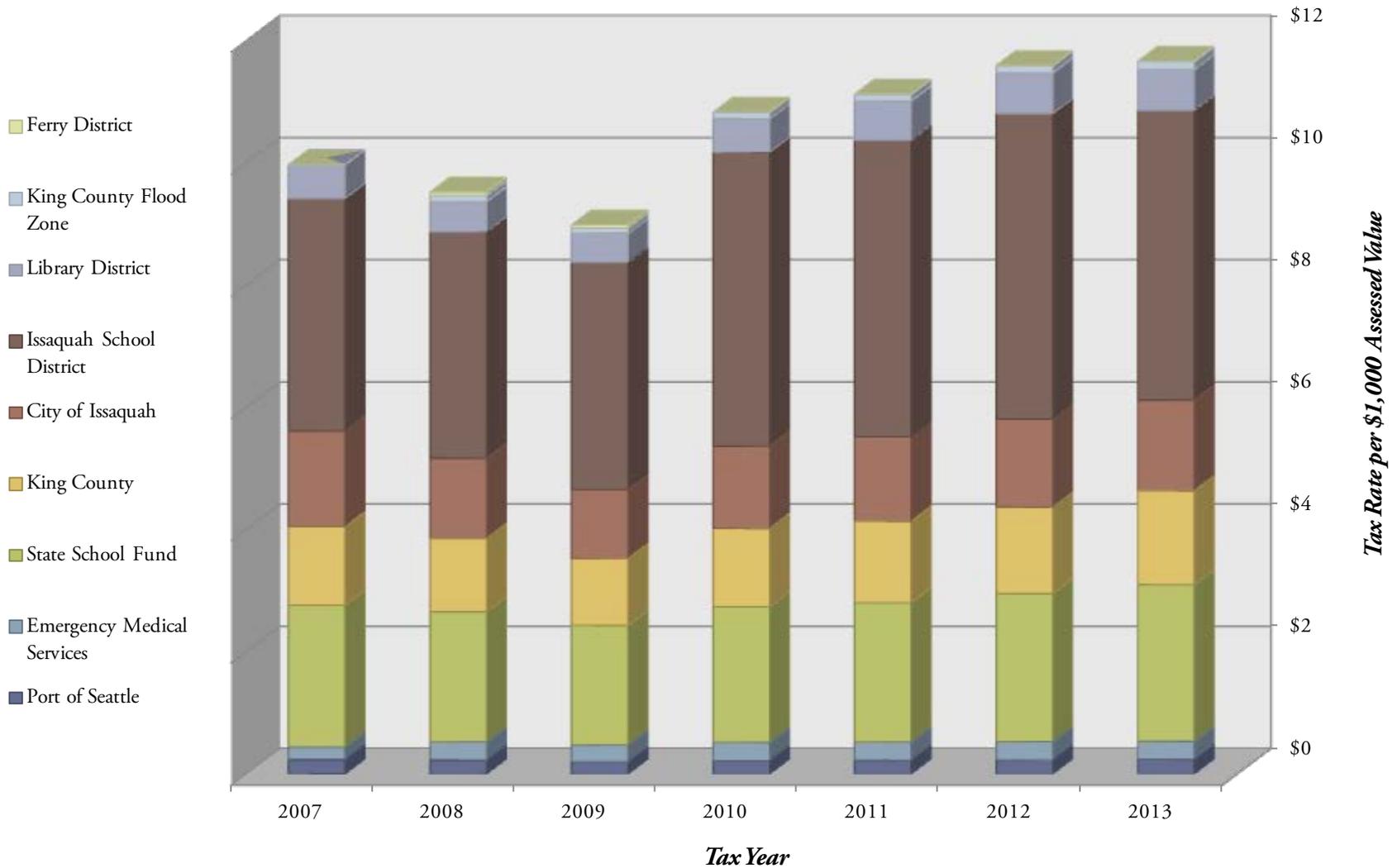
Property Tax Levy Distribution

	<i>2011</i>	<i>2012</i>	<i>2013</i>
Population	30,434	31,150	31,150
Assessed Valuation	\$ 5,950,256,766	\$ 5,825,625,221	\$ 5,755,559,143
<i>Regular Tax Levy</i>			
General Fund	\$ 6,755,590	\$ 6,970,724	\$ 7,076,973
Rate/\$1000	1.13546	1.19365	1.22963
<i>G.O. Excess Bond Levies</i>			
1995 Police Station	\$ 387,000	\$ 387,000	\$ 387,000
2001 Senior Center	123,000	123,000	123,000
2005 ITS Bonds	133,000	133,000	133,000
2006 Park Bond	470,000	470,000	470,000
2009 Fire Station	<u>335,000</u>	<u>335,000</u>	<u>335,000</u>
<i>Total</i>	<u>\$ 1,448,000</u>	<u>\$ 1,448,000</u>	<u>\$ 1,448,000</u>
Rate/\$1,000	0.24484	0.24943	0.25294
<i>Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)</i>	<u>1.38030</u>	<u>1.44308</u>	<u>1.48257</u>

2013 Property Tax Rate Distribution



Property Tax Rate Comparison
(Rate per \$1,000 Assessed Value)



Property Tax History

<i>Year</i>	<i>Tax Based Total Assessed Valuation¹</i>	<i>% Inc. From Prior Year</i>	<i>New Construction</i>	<i>Annexed Property</i>	<i>Property Tax Statutory Limit (3.10/\$1,000)</i>	<i>Regular Property Tax Levied with 101% Lid²</i>	<i>Regular Rate/\$1,000 Assessed Value</i>	<i>Excess Property Tax (Voted)</i>	<i>Voted Rate/\$1,000 Assessed Value</i>	<i>Rate/\$1,000 Assessed Value</i>	<i>Population</i>
2013	\$ 5,755,559,143	(1.2%)	\$105,881,185	\$ -	\$ 17,842,233	\$ 7,076,973	1.230	\$1,448,000	0.253	1.483	31,150
2012	5,825,625,221	(2.1%)	173,500,360	254	18,059,438	6,970,724	1.194	1,448,000	0.249	1.443	31,150
2011	5,950,256,766	(1.7%)	67,217,090	-	18,445,796	6,755,590	1.135	1,448,000	0.245	1.380	30,434
2010	6,055,526,752	(11.6)	72,542,397	551	19,244,464	6,673,445	1.089	1,568,000	0.257	1.346	27,160
2009	6,847,811,237	16.9	240,721,183	-	22,171,433	6,587,488	0.962	1,113,000	0.163	1.125	26,890
2008	5,855,908,029	32.6	260,113,271	715,044,947	18,738,905	6,226,500	1.060	1,389,000	0.246	1.306	26,320
2007	4,416,915,927	18.3	344,655,075	-	13,987,047	5,431,730	1.230	1,415,000	0.336	1.566	24,710
2006	3,734,157,054	11.9	298,793,972	-	11,725,253	4,665,900	1.250	943,190	0.313	1.563	19,570
2005	3,336,875,663	10.2	283,568,494	-	10,403,144	4,189,035	1.292	815,000	0.306	1.598	17,060
2004	3,027,362,027	19.6	220,502,608	233,766,450	9,408,771	3,786,877	1.272	886,000	0.366	1.638	15,510
2003	2,531,753,104	7.1	117,195,241	489,320	7,848,435	3,192,143	1.257	886,000	0.446	1.703	15,110
2002	2,362,934,287	18.0	246,774,701	-	7,325,096	2,994,880	1.267	891,000	0.481	1.748	13,790
2001	2,001,756,127	42.3	135,366,838	291,594,415	6,239,374	2,664,921	1.331	761,000	0.461	1.792	12,950
2000	1,407,065,148	12.2	74,342,491	-	4,361,902	2,078,361	1.477	761,000	0.544	2.021	10,260
1999	1,254,126,426	11.0	58,562,031	-	3,907,882	1,944,531	1.532	761,000	0.607	2.139	10,130
1998	1,129,728,694	13.8	38,630,482	30,407,600	3,502,924	1,753,227	1.550	810,000	0.722	2.272	9,910
1997	992,726,833	7.9	23,649,271	-	3,077,453	1,551,411	1.555	810,000	0.816	2.371	9,610
1996	919,745,374	5.9	72,249,544	590,700	2,851,211	1,417,137	1.557	900,000	0.979	2.540	9,255
1995	868,228,274	13.2	49,479,366	-	2,711,906	1,252,522	1.442	565,000	0.657	2.099	9,025

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2011 will not affect property tax rates until 2012 or 2013

² Changed to 101% Lid in 2002.

Tax Revenue by Source

<i>Fiscal Year</i>	<i>Sales Tax</i>	<i>Property Taxes</i>	<i>Utility Taxes</i>	<i>Business & Occupation Taxes</i>	<i>Real Estate Excise Tax</i>	<i>Other Taxes¹</i>	<i>State Shared Taxes²</i>	<i>Total Taxes</i>
2012	\$ 10,243,898	\$ 8,319,275	\$ 4,351,315	\$ 2,281,628	\$ 1,823,802	\$ 678,961	\$ 1,501,835	\$ 29,200,713
2011	11,232,825	8,165,544	4,218,572	2,569,882	1,601,129	618,140	1,575,166	29,981,258
2010	10,206,971	8,492,018	4,027,790	2,351,454	1,534,256	632,227	1,267,348	28,512,064
2009	9,375,219	7,599,892	4,191,704	2,356,705	1,603,752	568,155	1,612,692	27,308,119
2008	11,221,027	7,572,875	3,918,936	2,338,520	2,624,707	564,136	684,722	28,924,923
2007	11,973,933	6,788,207	3,627,453	2,079,077	3,690,022	685,707	670,204	29,514,603
2006	11,680,293	5,428,273	3,178,316	2,106,366	4,492,902	383,267	524,019	27,793,436
2005	10,310,325	5,069,421	2,832,009	1,914,508	3,595,816	471,939	394,796	24,588,814
2004	9,567,351	4,723,554	2,625,798	1,694,767	2,852,235	471,419	369,665	22,304,789
2003	9,009,119	4,039,739	2,249,490	1,508,635	1,286,122	430,016	368,886	18,892,007
2002	9,004,352	3,790,959	2,208,817	1,455,867	1,085,113	402,793	436,155	18,384,056
2001	9,210,311	3,383,882	2,081,150	1,395,621	1,559,027	322,345	451,210	18,403,546
2000	7,960,550	2,849,026	1,697,056	1,156,307	1,204,763	377,603	385,114	15,630,419
1999	7,349,202	2,683,523	1,514,988	938,429	969,207	341,849	485,450	14,282,648
1998	6,121,280	2,581,686	1,378,260	904,212	665,803	251,152	454,939	12,357,332
1997	5,502,497	2,325,807	1,348,061	794,364	593,083	231,043	437,460	11,232,315
1996	4,925,948	2,256,276	1,352,765	742,261	439,849	219,492	431,740	10,368,331

¹ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

² Consists of the Motor Vehicle Fuel Tax, Liquor Excise Tax; distribution of which is based on population figures, and streamlined sales tax mitigation.

**Computation of Legal Debt Margin
as of December 31, 2012**

	General Capacity		Special Purpose Capacity		Total Capacity
	<i>Councilmanic (Non-Voted)</i>	<i>Excess Levy (Voted-in)</i>	<i>Parks & Open Space (Voted-in)</i>	<i>Utility Purposes (Voted-in)</i>	
December 31, 2012, Assessed Value:	\$5,755,559,143				
2.50% of Assessed Value	\$ -	\$ 143,888,979	\$ 143,888,979	\$ 143,888,979	\$ 431,666,936
1.50% of Assessed Value	86,333,387	(86,333,387)	-	-	-
Statutory Debt Limit	\$86,333,387	\$ 57,555,591	\$143,888,979	\$143,888,979	\$431,666,936
Outstanding G.O. Bonds	(17,000,000)	(7,185,000)	(4,840,000)	-	(29,025,000)
Add amount available in Debt Service Fund	15,664	440,544	293,696	-	749,904
Debt Capacity	\$69,349,051	\$ 50,811,135	\$ 139,342,675	\$143,888,979	\$403,391,840

Interfund Loans Outstanding as of December 31, 2012

<i>Amount of Loan</i>	<i>Purpose</i>	<i>From</i>	<i>To</i>	<i>Term</i>
\$ 1,500,000	Debt Called-in	Equipment Replacement Fund	Stormwater Fund	12/31/2016
\$ 450,000	SR-900 Regional Trail	Equipment Replacement Fund	Street Improvement Fund	12/31/2015

Interfund Loans Budgeted for Issuance in 2013

<i>Amount of Loan</i>	<i>Purpose</i>	<i>From</i>	<i>To</i>	<i>Term</i>
\$ 1,000,000	Facilities Improvements	Equipment Replacement Fund	Capital Improvement Fund	12/31/2016

***Ratio of Net General Bonded Debt
to Assessed Value
and Net Bonded Debt Per Capita***

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Value¹</i>	<i>Net Bonded Debt²</i>	<i>Bonded Debt to Assessed Value</i>	<i>Debt Per Capita</i>
2012	31,150	\$ 5,755,559,143	\$ 28,306,424	0.49	\$ 909
2011	30,434	5,825,625,221	\$ 30,768,680	0.53	1,011
2010	27,160	5,950,256,766	33,154,698	0.56	1,221
2009	26,890	6,055,526,752	35,930,199	0.59	1,336
2008	26,320	6,847,811,237	30,707,945	0.45	1,167
2007	24,710	5,855,908,029	33,153,293	0.57	1,342
2006	19,570	4,416,915,927	35,282,412	0.80	1,803
2005	17,060	3,734,157,054	30,878,264	0.83	1,810
2004	15,510	3,336,875,663	31,232,734	0.94	2,014
2003	15,110	3,027,362,027	29,589,022	0.98	1,958
2002	13,790	2,531,753,104	31,419,730	1.24	2,278
2001	12,950	2,362,934,287	33,213,791	1.41	2,565
2000	10,260	2,001,756,127	22,869,009	1.14	2,229
1999	10,130	1,407,065,148	21,429,258	1.52	2,115
1998	9,866	1,254,126,426	14,382,857	1.15	1,458
1997	9,610	1,129,728,694	15,435,270	1.37	1,606
1996	9,255	992,726,833	14,940,658	1.51	1,614
1995	9,035	919,745,374	15,994,080	1.74	1,770
1994	8,379	868,228,274	7,712,298	0.89	920
1993	8,326	766,774,641	5,779,516	0.75	694

¹ Assessed value provided by King County, Washington, which is the City's tax collection and distribution agency. This is the assessed value used to determine the following year's taxes

² Gross bonded debt less amount available in debt service funds.

Regular Position Salary Ranges

ASA Employees 2013 Salary Schedule

<i>Classification</i>	<i>Minimum</i>	<i>Maximum</i>
Administrative Support Assistant I	\$3,028	\$4,059
Administrative Support Assistant II	\$3,181	\$4,264
Administrative Support Assistant III	\$3,600	\$4,826
Administrative Support Assistant IV	\$4,076	\$5,459
Aquatics Maintenance Specialist	\$4,282	\$5,736
Building Inspector I	\$4,387	\$5,879
Building Inspector II	\$4,843	\$6,489
Business Tax & Cash Control Coordinator	\$4,609	\$6,176
Code Compliance Officer	\$4,726	\$6,331
Construction Inspector I	\$4,387	\$5,879
Construction Inspector II	\$4,843	\$6,489
Construction Inspector, Senior	\$5,215	\$6,989
Construction Project Coordinator	\$4,282	\$5,736
Custodian	\$3,028	\$4,059
Deputy City Clerk	\$4,497	\$6,027
Emergency Preparedness Coordinator	\$4,282	\$5,736
Engineering Technician, Senior	\$4,965	\$6,652
Engineering Technician I	\$4,076	\$5,459
Engineering Technician II	\$4,497	\$6,027
Economic Development Specialist	\$4,282	\$5,736
Events Coordinator	\$3,513	\$4,707
Facilities Maintenance Specialist I	\$3,783	\$5,070
Facilities Maintenance Specialist II	\$4,282	\$5,736
Facilities Remodel Coordinator	\$4,497	\$6,027
Financial Data Specialist	\$4,282	\$5,736
Fiscal Specialist I	\$3,691	\$4,945
Fiscal Specialist II	\$4,282	\$5,736

ASA Employees 2013 Salary Schedule (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Gardener	\$3,878	-	\$5,194
Lifeguard/Swim Instructor	\$2,612	-	\$3,501
Major Development Business/Permit Coordinator	\$4,726	-	\$6,331
Parks Irrigation Specialist	\$4,282	-	\$5,736
Parks Maintenance Lead	\$4,282	-	\$5,736
Parks Maintenance Worker I	\$3,513	-	\$4,707
PC Technician I	\$3,783	-	\$5,070
PC Technician II	\$4,497	-	\$6,027
Permit Technician I	\$3,691	-	\$4,945
Permit Technician II	\$4,076	-	\$5,459
Planning Technician	\$3,878	-	\$5,194
Project Accounting Technician	\$3,957	-	\$5,300
Project Accounting-Senior Support Assistant	\$3,783	-	\$5,070
Recreation Aide	\$2,612	-	\$3,501
Recreation Leader	\$3,181	-	\$4,264
Recreation Specialist	\$3,878	-	\$5,194

Exempt Employees 2013 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Accountant	\$5,206	-	\$6,643
Administrative Office Supervisor	\$4,721	-	\$6,025
Aquatics Coordinator	\$4,721	-	\$6,025
Building Inspector, Supervising	\$5,739	-	\$7,326
Building Official	\$7,690	-	\$9,815
Capital Projects Management Coordinator	\$6,643	-	\$8,479
City Administrator	\$11,361	-	\$14,502
City Administrator, Deputy	\$10,823	-	\$13,811
City Arborist/Horticulturist	\$6,025	-	\$7,690
City Clerk	\$6,326	-	\$8,075
Communications Coordinator	\$5,206	-	\$6,643
Communications Manager	\$6,643	-	\$8,479
Cost Accountant	\$5,739	-	\$7,326
Database Administrator	\$6,025	-	\$7,690
Deputy Finance Director	\$8,902	-	\$11,362
Deputy Police Chief	\$8,902	-	\$11,362
Development Officer	\$5,739	-	\$7,326
Development Services Project Manager	\$7,326	-	\$9,348
Director, Development Services	\$10,306	-	\$13,152
Director, Economic Development	\$9,348	-	\$11,931
Director, Finance	\$10,306	-	\$13,152
Director, Office of Sustainability	\$9,348	-	\$11,931
Director, Parks and Recreation	\$9,815	-	\$12,526
Director, Police Chief	\$10,306	-	\$13,152
Director, Public Works Engineering	\$10,306	-	\$13,152
Director, Public Works Operations	\$9,815	-	\$12,526
Director, Special Projects & Policy	\$9,815	-	\$12,526
Economic Development Manager	\$6,643	-	\$8,479
Engineer I	\$5,466	-	\$6,974
Engineer II	\$6,025	-	\$7,690
Engineer, Senior	\$7,326	-	\$9,348

Exempt Employees 2013 Salary Schedule (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Engineer, Traffic Signal Operations	\$7,326		\$9,348
Engineering Manager	\$7,690		\$9,815
Environmental Planner/Wetlands Biologist	\$6,025	-	\$7,690
Environmental Science Associate	\$5,466	-	\$6,974
Events & Rental Facilities Coordinator	\$5,206	-	\$6,643
Events & Rental Facilities Supervisor	\$6,025	-	\$7,690
Executive Assistant to the Mayor	\$5,206		\$6,643
Facilities Maintenance Worker, Supervising	\$5,206	-	\$6,643
Facilities Services Supervisor	\$6,326	-	\$8,075
Finance and Risk Mgt Svcs Supv	\$6,025	-	\$7,690
Fleet Manager	\$6,643	-	\$8,479
Fleet Supervisor	\$5,739	-	\$7,326
GIS Coordinator	\$5,739	-	\$7,326
Human Resources Manager	\$7,690	-	\$9,815
Information Systems Manager	\$7,326	-	\$9,348
IT Systems/Network Analyst	\$6,326	-	\$8,075
Jail Manager	\$6,025	-	\$7,690
Land Development Manager	\$8,075	-	\$10,305
Media Production Specialist	\$5,466	-	\$6,974
Municipal Court Administrator	\$7,690	-	\$9,815
Municipal Court Judge	\$9,815	-	\$12,526
Open Space Steward	\$5,466	-	\$6,974
Parks Division Manager	\$6,974	-	\$8,902
Parks Maintenance Worker, Supervising	\$5,206	-	\$6,643
Permit & Licensing Database Administrator	\$5,206	-	\$6,643
Planner, Assistant	\$4,957	-	\$6,326
Planner, Associate	\$5,466	-	\$6,974
Planner, Parks	\$6,025	-	\$7,690
Planner, Senior	\$6,025	-	\$7,690
Planning Manager	\$7,326	-	\$9,348
Plans Examiner	\$5,466	-	\$6,974

Exempt Employees 2013 Salary Schedule (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Administrative & Records Manager	\$6,025	-	\$7,690
Police Commander	\$8,075	-	\$10,305
Police Communications Supervisor	\$4,957		\$6,326
Police Info Tech Analyst/911 CAD/GIS Spl	\$6,025		\$7,690
Police Sergeant	\$6,974	-	\$8,902
Public Works Operations Manager	\$6,643	-	\$8,479
PW Assistant Operations Manager	\$5,739	-	\$7,326
Recreation Coordinator	\$5,206	-	\$6,643
Recreation Division Manager	\$6,974	-	\$8,902
Recreation Supervisor	\$6,326	-	\$8,075
Resource Conservation Coordinator I	\$4,957	-	\$6,326
Resource Conservation Coordinator II	\$5,466	-	\$6,974
Resource Conservation Coordinator, Senior	\$6,025	-	\$7,690
Risk Management Officer	\$4,957	-	\$6,326
Senior Accountant	\$6,025	-	\$7,690
Shared Services Manager	\$6,025	-	\$7,690
Tax Analyst, Senior	\$5,466	-	\$6,974
Utilities Services Program Coordinator	\$4,957	-	\$6,326

Non-Represented Employees 2013 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Human Resources Coordinator ¹	\$4,083	-	\$5,469
Municipal Court Clerk ²	\$3,607	-	\$4,834

¹ Non-represented class² Confidential/Excluded from representation per state law

Police Support Employees 2013 Salary Schedule¹

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Corrections Officer	\$3,774	-	\$4,813
Corrections Transport Officer	\$21.85/hr	-	\$27.90/hr
Communications Specialist ¹	\$4,107	-	\$5,242
Police Records Spl. Lead (Qualified)	\$4,528	-	\$5,781
Police Records Specialist	\$3,976	-	\$5,077
Police Records Specialist, Lead	\$3,592	-	\$4,584
Police Records Support Specialist	\$3,961	-	\$5,056

Police Officer 2011 Salary Schedule²

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Officer	\$4,952	-	\$6,108

¹ Communications Specialist is paid hourly based on a 2,184 hr work year.

² Salaries are currently in negotiations. All salaries listed for this category are for information purposes only – they are not final.

Public Works Operations Employees 2013 Salary Schedule

Classification	Entry	Step A	Step B	Step C	Step D	Step E	Step F
PW Shop Aide	\$2,626	\$2,763	\$2,906	\$3,059	\$3,218	\$3,384	\$3,557
PW Mechanic Aide	\$2,763	\$2,906	\$3,060	\$3,217	\$3,384	\$3,559	\$3,741
PW Maintenance Worker I	\$2,906	\$3,060	\$3,217	\$3,384	\$3,559	\$3,748	\$3,935
PW Maintenance Worker II	\$3,559	\$3,747	\$3,937	\$4,141	\$4,358	\$4,581	\$4,810
PW Mechanic	\$3,936	\$4,141	\$4,358	\$4,581	\$4,816	\$5,065	\$5,319
PW Maintenance Worker III	\$4,141	\$4,358	\$4,581	\$4,816	\$5,063	\$5,324	\$5,590
PW Signal Technician	\$4,356	\$4,575	\$4,804	\$5,032	\$5,282	\$5,546	\$5,826
PW Heavy Equipment Mechanic	\$4,358	\$4,581	\$4,816	\$5,063	\$5,324	\$5,597	\$5,876
PW Utilities Technician	\$4,452	\$4,674	\$4,907	\$5,154	\$5,411	\$5,682	\$5,966
PW Construction Technician	\$4,566	\$4,791	\$5,034	\$5,286	\$5,550	\$5,828	\$6,119
PW Mapping Technician	\$4,681	\$4,913	\$5,159	\$5,417	\$5,690	\$5,973	\$6,272
PW Sr. Signal Technician	\$4,804	\$5,032	\$5,282	\$5,546	\$5,826	\$6,116	\$6,420
PW Maintenance Worker, Senior Lead	\$4,873	\$5,119	\$5,374	\$5,643	\$5,926	\$6,220	\$6,533

Public Works Operations Labor Hours¹

Year	<i>Street</i>		<i>Water</i>		<i>Sewer</i>		<i>Storm</i>	
	Hours	%	Hours	%	Hours	%	Hours	%
2012	20,592	28.2%	27,082	37.1%	4,784	6.5%	20,592	28.2%
2011	20,592	29.0%	25,002	35.2%	4,784	6.7%	20,592	29.0%
2010	20,592	29.0%	25,002	35.2%	4,784	6.7%	20,592	29.0%
2009	20,592	29.9%	22,922	33.3%	4,784	6.9%	20,592	29.9%
2008	20,592	28.6%	26,042	36.2%	4,784	6.6%	20,592	28.6%
2007	19,244	33.9%	18,144	31.9%	4,463	7.9%	14,972	26.3%
2006	16,316	32.9%	17,742	35.7%	4,282	8.6%	11,310	22.8%
2005	12,889	31.8%	16,195	40.0%	3,842	9.5%	7,588	18.7%
2004	12,975	34.4%	13,966	37.0%	3,117	8.3%	7,654	20.3%
2003	13,133	35.8%	12,614	34.4%	3,532	9.6%	7,429	20.2%
2002	11,808	33.4%	12,924	36.6%	3,405	9.6%	7,205	20.4%
2001	10,473	31.9%	12,949	39.4%	2,958	9.0%	6,481	19.7%
2000	11,737	34.4%	13,325	39.0%	3,517	10.3%	5,574	16.3%
1999	8,841	30.1%	13,041	44.3%	2,841	9.7%	4,696	16.0%
1998	9,071	31.4%	11,772	40.7%	2,825	9.8%	5,251	18.2%
1997	8,615	31.2%	11,562	41.9%	2,532	9.2%	4,870	17.7%
1996	8,359	32.4%	10,086	39.0%	2,585	10.0%	4,804	18.6%
1995	8,133	32.6%	10,212	41.0%	2,571	10.3%	3,999	16.1%
1994	7,363	32.0%	10,189	44.2%	2,088	9.1%	3,396	14.7%
1993	7,484	33.3%	8,972	39.9%	2,293	10.2%	3,714	16.5%
1992	7,226	32.1%	9,694	43.1%	1,973	8.8%	3,611	16.0%
1991	6,481	29.4%	9,537	43.2%	1,805	8.2%	4,255	19.3%

¹ Labor hours of Public Works Operations crews; water hours do not include standby hours.

Utility Rates

The City of Issaquah bills every other month for drinking water, sewer and stormwater. Variable usage rates are billed on a per ccf basis, with 1 ccf being equivalent to 748 gallons.

2013 Water Rates¹²³

Single Family Residential

Meter Size	Fixed Charge	Block One 0 - 4 ccf	Block Two 5 - 14 ccf	Block Three 15 - 30 ccf	Block Four 31 - 50 ccf	Block Five > 50 ccf
¾"	\$25.56	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
1"	\$55.52	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
1-½"	\$104.14	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
2"	\$165.52	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
3"	\$354.46	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
4"	\$537.13	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
6"	\$1,038.04	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10

Duplex²

Meter Size	Fixed Charge	Block One 0 - 8 ccf	Block Two 9 - 14 ccf	Block Three 15 - 40 ccf	Block Four > 40 ccf
¾"	\$31.36	\$2.37	\$4.01	\$6.46	\$9.59
1"	\$70.03	\$2.37	\$4.01	\$6.46	\$9.59
1-½"	\$133.17	\$2.37	\$4.01	\$6.46	\$9.59
2"	\$211.97	\$2.37	\$4.01	\$6.46	\$9.59

Apartments / Trailer Courts³

Commercial / Public Authority³

Meter Size	Block One Threshold (in ccf)	Block Two Threshold (in ccf)	Apartments / Trailer Courts ³			Commercial / Public Authority ³		
			Fixed Charge	Block One per ccf	Block Two per ccf	Fixed Charge	Block One per ccf	Block Two per ccf
¾"	0-8	>8	\$33.37	\$3.00	\$4.84	\$33.37	\$3.33	\$5.14
1"	0-20	>20	\$75.05	\$3.00	\$4.84	\$75.05	\$3.33	\$5.14
1-½"	0-40	>40	\$143.20	\$3.00	\$4.84	\$143.20	\$3.33	\$5.14
2"	0-64	>64	\$228.02	\$3.00	\$4.84	\$228.02	\$3.33	\$5.14
3"	0-128	>128	\$479.46	\$3.00	\$4.84	\$479.46	\$3.33	\$5.14
4"	0-200	>200	\$732.45	\$3.00	\$4.84	\$732.45	\$3.33	\$5.14
6"	0-400	>400	\$1,428.67	\$3.00	\$4.84	\$1,428.67	\$3.33	\$5.14

¹ Water rates were adopted with Ordinance #2627 and became effective 12/01/2011.

² Duplex – Fixed Charges are per dwelling unit for this classification. Rate structure shown assumes tenant billing. If duplex has a single meter and is owner billed, then the duplex would be billed as a single family residence.

³ Apartments/Trailer Courts, Commercial/Public Authority – Usage thresholds are per meter for this classification.

2013 Water Rates (cont.)¹²

Meter Size	Block One Threshold (in ccf)	Block Two Threshold (in ccf)	Parks Irrigation ²			Private Irrigation ²		
			Fixed Charge	Block One per ccf	Block Two per ccf	Fixed Charge	Block One per ccf	Block Two per ccf
¾"	0-8	>8	\$17.16	\$3.33	\$6.11	\$17.16	\$4.84	\$9.73
1"	0-20	>20	\$34.52	\$3.33	\$6.11	\$34.52	\$4.84	\$9.73
1-½"	0-40	>40	\$62.14	\$3.33	\$6.11	\$62.14	\$4.84	\$9.73
2"	0-64	>64	\$98.32	\$3.33	\$6.11	\$98.32	\$4.84	\$9.73
3"	0-128	>128	\$220.07	\$3.33	\$6.11	\$220.07	\$4.84	\$9.73
4"	0-200	>200	\$327.15	\$3.33	\$6.11	\$327.15	\$4.84	\$9.73
6"	0-400	>400	\$618.07	\$3.33	\$6.11	\$618.07	\$4.84	\$9.73

2013 Sewer Rates³

Customer Classification	Fixed Monthly (City Portion)	Fixed Monthly (METRO Portion)	Usage Cost per ccf	Minimum Monthly Charge
Single Family Residential	\$1.73	\$39.79	\$2.17	\$50.20
Multi-Family Residential/Duplexes	\$1.73		\$7.48 (\$5.31 for METRO)	\$47.36
Commercial/Trailers/ Public Authority	\$1.73		\$7.48 (\$5.31 for METRO)	\$47.36

2013 Stormwater Rates⁴

Customer Classification	Rate
All Undeveloped Parcels	\$84.48 per parcel/year - \$14.08 bi-monthly
Residential Developed	\$168.96 per parcel/year - \$28.16 bi-monthly
Non-Residential Developed	\$168.96 per ESU/year; 1.0 ESU minimum

¹ Water rates were adopted with Ordinance #2627 and became effective 12/01/2011.

² Parks Irrigation and Private Irrigation usage thresholds are per meter for this classification.

³ The City portion of sewer rates was adopted with Ordinance #2379, becoming effective 11/01/2003. The METRO portion of sewer rates was increased with Ordinance #2653, becoming effective 12/01/2012.

⁴ Stormwater rates were adopted with Ordinance #2527 and became effective 06/01/2008.

Miscellaneous Data

Date of Incorporation	April 27, 1892
Form of Government	Mayor and Council (part-time) Non-Charter Code City Congressional District: 8 th Legislative District: 41 st and 5 th
Parks & Playgrounds	Berntsen Park - 2 Acres Black Nugget Park - 2.3 Acres Centennial Park - 0.5 Acres Central Park - 40 Acres Community Center Park - 4 Acres Cornick Park— 0.25 Acres Cougar Mountain ^{1]} Cybil Madeline Park Depot Park—3 Acres Emily Darst Park - 11.8 Acres Gibson Park - 1 Acre Gilman Boulevard Parkway—11 Acres Grand View Park - 4 Acres Harvey Manning Park @ Talus - 10 Acres Hillside Park - 20 Acres Lake Sammamish State Park - 435 Acres ² Lake Tradition - 463 Acres Meerwood Park - 1.69 Acres Mine Hill Park - 5 Acres Squak Mountain ¹ Squak Valley Park - 23.5 Acres Tibbetts Creek Manor - 5.5 Acres Tibbetts Valley Park - 30 Acres Tiger Mountain ¹ Timberlake Park - 24 Acres Veteran's Memorial Park - 4 Acres Walen Hill Park - 2 Acres
Park/Recreation Indoors	Julius Boehm Swimming Pool Community Center Tibbetts Creek Manor Pickering Barn
Library	King County Library

¹ Part of 20,000 acres of Open Space

² Located adjacent to City limits.

Newspaper	Issaquah Press, Weekly Issaquah - Sammamish Reporter Weekly
Schools	2 Elementary Schools 1 Middle School 1 High School Mountain View Alternative School
Banks	Bank of America The Bank of Washington Chase First Mutual Bank Issaquah Community Bank Key Bank Opus Bank Sterling Savings Bank U.S. Bank Wells Fargo
Credit Union	Prevail Credit Union Boeing Employees Credit Union

Glossary of Budget-Related Terms

BARS	The State of Washington Budgeting, Accounting and Reporting System required for all governmental entities in the State of Washington.
Benefits	City-paid benefits provided for employees such as Social Security, PERS retirement, Worker's Compensation, life insurance, medical and dental insurance.
Capital Improvement Plan (CIP)	The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.), with estimated project costs, sources of funding and timing of work over a six-year period. For financial planning and general management, the capital program is presented as a plan of work and proposed expenditures, and is the basis for annual appropriation requests and bond issues.
Capital Outlay	Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item under consideration is such that it must be controlled for custody purposes as a fixed asset.
Charges for Services	A revenue category that includes a charge for a specific service. These primarily include park recreation fees, law enforcement services, zoning fees, and other miscellaneous fees.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 percent of the assessed valuation of the city.
Debt Service	The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers, and water system improvements.
Fines and Forfeitures	Revenue category that primarily includes court, police, traffic and parking fine forfeitures.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the

	Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Obligation Bonds	Bonds for which the full faith and credit of the ensuing government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments primarily shared State revenue from auto excise tax, liquor profits and tax, and emergency medical services.
LEOFF	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit.
L.I.D.	Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Net Budget	The net budget eliminates double-counting in the budget, such as fund transfers. The net budget represents the true level of spending in the budget.
PERS	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
Preliminary Budget	The recommended and unproved City budget submitted to the City Council and public in October of each year.
Reserves (Fund)	The unencumbered year-end balance of revenue less expenditures in governmental funds.

Revenue	Income received by the City in support of our program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.
Salaries and Wages	A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Supplemental Appropriation	An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.
User Charges	The amount the government 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.
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.



CITY OF
ISSAQUAH
WASHINGTON

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