



2016 Budget

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CITY OF
ISSAQUAH
WASHINGTON

2016 Budget



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2016 Budget



Pea Patch Garden in bloom

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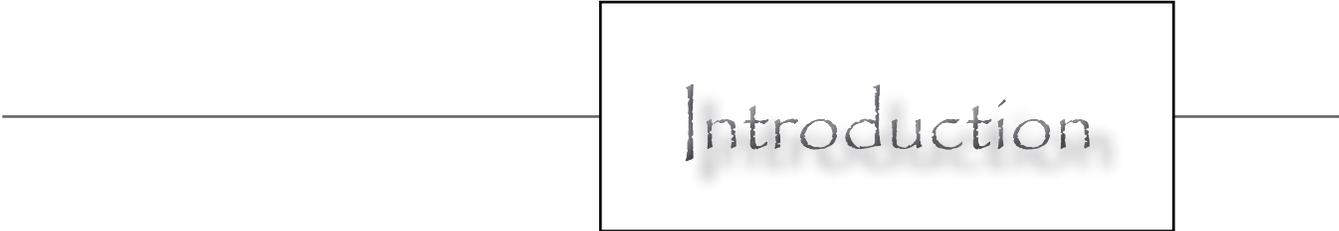
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Introduction

**An introduction to the City of Issaquah and its
budget document.**

Reader's Guide to the Budget

The City of Issaquah (the City) adopts a balanced budget each year; annual City expenditures must not exceed annual City revenues. Cities draw revenue 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 a municipal government. To be prudent, each year a City may decide to place some of its resources into reserves to cover future emergencies or unanticipated opportunities.

Budgets for cities are complex, with much of this complexity requiring proper accounting and tracking techniques as required by State law and governmental accounting practices.

This guide is designed to make the City's budget more understandable and usable for the non-technical reader. The guide lists each major section of this document in the order that it appears and provides a brief description of what will be found in that section. Please refer to the Table of Contents for specific section locations and content details.

Organization of this Document

SECTION 1: INTRODUCTION

The section introduces the City of Issaquah to its reader.

SECTION 2: OVERALL BUDGET SUMMARY

The section presents the Mayor's budget message which articulates City initiatives and issues for the annual budget. Following the budget message are the Summary of Revenue and Expenditures for all City funds.

Also included in the section is staffing level information, a comprehensive description of the priorities and goals set forth by Council including a prior year status update, the City's

budget procedure and calendar, as well as the City's Fiscal Policies.

SECTION 3: GENERAL FUND SUMMARY

The section presents budget information organized by department and division preceded by a detailed summary of overall General Fund expenditures and revenues.

SECTION 4: GENERAL FUND DEPARTMENTS

In this budget section each department presents mission statement, work plan for the year, and expenditure budget. The last subsection, labeled Other General Governmental Services, provides detail information for miscellaneous services that benefit all City departments.

SECTION 5: SPECIAL REVENUE FUNDS

The section presents budget information for Special Revenue funds, which are funds established to account for specific resources that are legally restricted to expenditures for specified purposes.

SECTION 6: DEBT SERVICE FUNDS

The section presents an overview of Issaquah's debt program, including a schedule of the City's overall outstanding debt and financial data related to each of the City's governmental debt service-related funds.

SECTION 7: CAPITAL FUNDS

The section presents a listing of detailed revenues and expenditures of the City's Governmental Capital Projects Funds. Projects include improvements to City facilities, streets and transportation infrastructure, parks and open space and other non-utility (enterprise) construction projects.

SECTION 8: ENTERPRISE FUNDS

The section presents the City's water, sewer and stormwater utilities' functions - including the operating, debt service and capital improvement funds for each utility. A list of the capital projects related to each utility is included along with a detailed project description. Public Works Operations and Public Works Engineering Departments are presented in this section.

SECTION 9: INTERNAL SERVICE FUNDS

The section presents the City's funds which are used to account for the financing of services performed by one division or department for the benefit of other City divisions.

SECTION 10: SUPPLEMENTAL SCHEDULES

The section presents other general and demographic information about the City. Such information includes historical trends in property tax collection, salary schedules for all job classifications, utility rates for the budget year, and a Glossary of Terms.

View of Issaquah "Alps"



Community Profile

Issaquah History

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.

Issaquah Today

The City of Issaquah is a vibrant, growing community nestled in the foothills of the Cascade Mountains. Located along I-90, just 16 miles east of Seattle on the south end of



Lake Sammamish, Issaquah offers cultural and educational opportunities typically available in larger urban areas.

Named one of the "Best Towns" nationwide by Outside Magazine (*October 2011*), Issaquah is a great destination for residents and visitors alike.

Cougar, Tiger and Squak mountains form the natural wonders at the base of the Cascades - what many refer to as the "**Issaquah Alps**" - providing boundless opportunities to enjoy outdoor sports and activities. Nestled in the foothills of the Cascade mountains, Issaquah has earned the title of "**Trailhead City.**"

Issaquah features a Saturday farmers market, live theatre performances and a seasonal ArtWalk, plus every October, more than 150,000 people visit Issaquah for the annual Salmon Days festival. Operating trolleys, the salmon hatchery



and Cougar Mountain Zoological Park are just a few more of the attractions that make Issaquah a must see for visitors.

Issaquah Leadership

Issaquah is a full-service City with an exceptional workforce of approximately 250 employees, a stable political environment, and a vision where Issaquah is the best community in which to



invest your future.

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 eight Department Directors.

Issaquah at a Glance...

Population (2015) ^a	33,330
33rd Largest Washington City	
Land Area	11.40 Square Miles
Miles of Paved Streets (2010)	90
Elevation	130 feet
Annual Precipitation ^b	57 inches
Warmest Month on Average ^b	August
Coollest Month on Average ^b	January
# of Water Utility Customers	7,018
# of Sewer Utility Customers	6,442
# of Stormwater Utility Customers.....	8,068
School Enrollment (2015-2016) ^c	19,959

Total Jobs (2015) ^d	18,868
# of Active Business Licenses (2015)	5,594
Largest Employers	Costco, Swedish Hospital, Issaquah School District, San Mar

Demographics (2010 Census):

19 and under	25%
20 - 64.....	62%
65 and over	13%
Median Household Income.....	\$66,147
Median House Value.....	\$468,300
Average Household Size	2.34

^a Washington State Office of Financial Management
^b The Weather Channel, weather.com

^c Washington State Office of the Superintendent of Public Instruction, Pre-Kindergarten - 12th Grade
^d United States Dept of Labor - Bureau of Labor Statistics



VISION

Issaquah is the best community to invest your future.

MISSION

The City of Issaquah engages the public and provides quality services to support a sustainable, safe and vibrant community.

GUIDING PRINCIPLES



Promote two-way communication between the City and community.
 Preserve our hometown feeling and community pride.
 Provide a wide variety of recreational and cultural opportunities.
 Encourage the development of successful neighborhoods.
 Share in the responsibility of meeting our community's basic human needs.



Pursue a balanced mix of land uses, including affordable housing.
 Create and maintain a welcoming business climate.
 Promote an effective continuum of education.
 Encourage business diversity.
 Provide a well-functioning, multimodal transportation system.



Preserve and enhance our natural areas, wildlife habitat and open spaces.
 Encourage and inspire sustainable living.
 Promote responsible utilization of natural resources.
 Integrate environmental protection and development.
 Partner regionally to promote responsible resource management.



Ensure a safe community.
 Consider financial implications in all decision making.
 Influence regional decisions.
 Commit to a level of service responsive to the community's needs.
 Develop and retain high-quality employees devoted to serving the public.

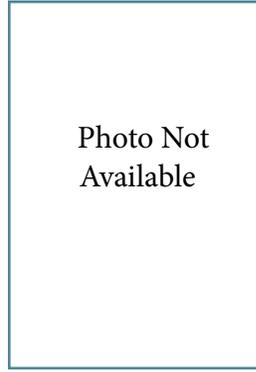
Elected Officials



Fred Butler, Mayor



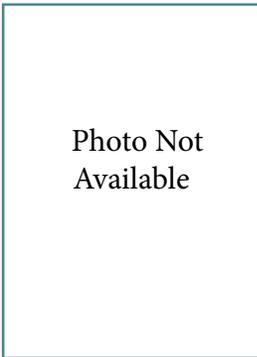
Mary Lou Pauly,
Deputy Council President
Position #1



Mariah Bettise
Position #2



Eileen Barber,
Position #3



Bill Ramos,
Position #4



Stacy Goodman,
Council President
Position #5



Paul Winterstein,
Position #6



Tola Marts,
Position #7

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Executive Staff

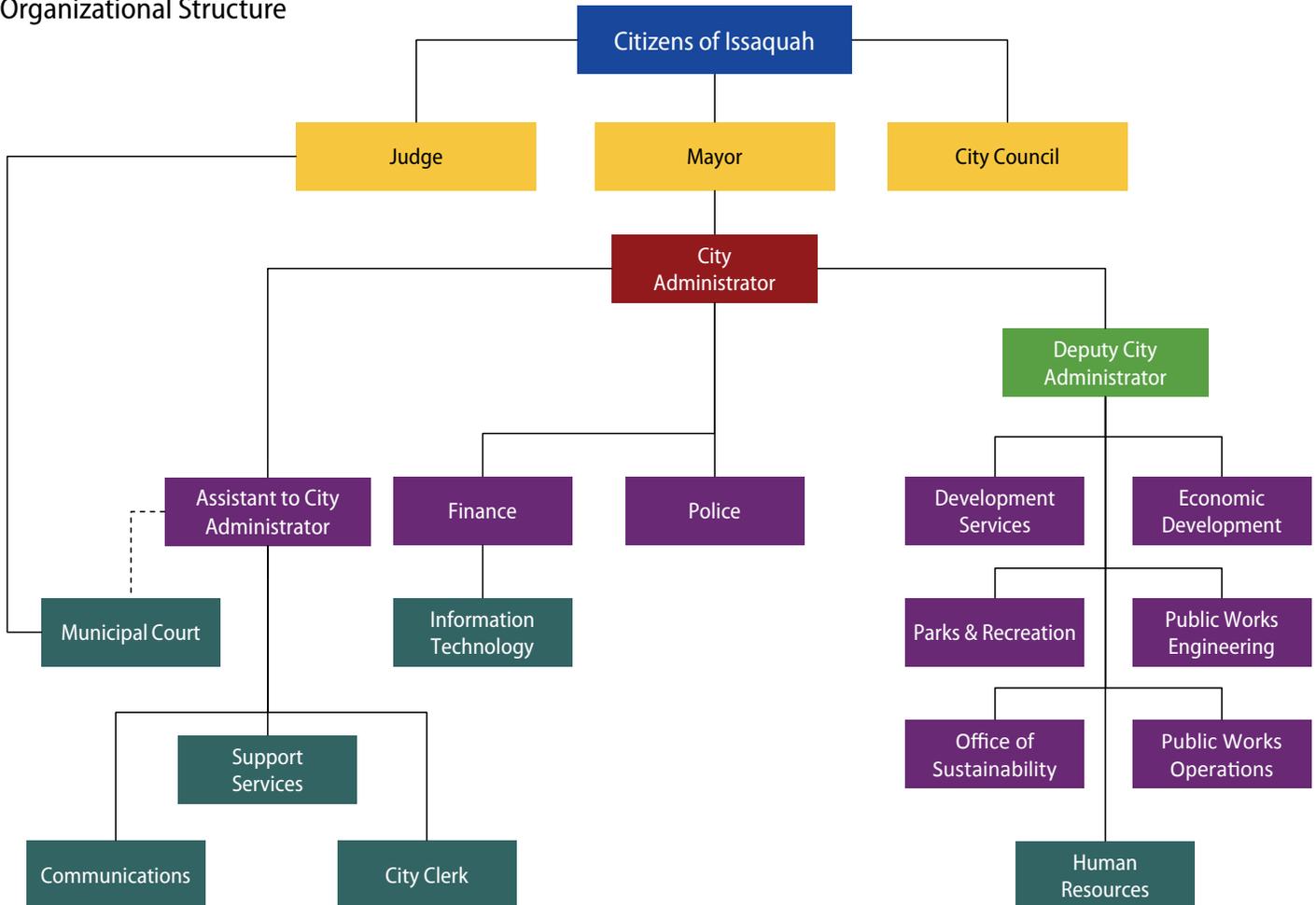
City Administrator.....	Robert Harrison
Deputy City Administrator.....	Emily Moon
Chief of Police.....	Scott Behrbaum
Development Services Director.....	Keith Niven (Acting)
Economic Development Director.....	Keith Niven
Finance Director.....	Diane Marcotte
Office of Sustainability Director.....	David Fujimoto
Parks & Recreation Director.....	Brian Berntsen (Acting)
Public Works Engineering Director.....	Sheldon Lynne
Public Works Operations Director.....	Bret Heath

Judicial Staff

Municipal Court Administrator.....	Lynne Campeau
Municipal Court Judge.....	Norman Stewart



Organizational Structure



City of Issaquah Committees, Boards & Commissions

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 every January. Terms begin on May 1st 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. Occasionally, the City 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 Services & Safety Committee (SSC)
- ☞ Council Land and Shore Committee (LSC)
- ☞ Council Infrastructure Committee (CIC)

~ Boards ~

- ☞ Cemetery Board
- ☞ River and Streams Board
- ☞ Library Board
- ☞ Youth Advisory Board
- ☞ Park Board
- ☞ Lodging Tax Advisory Committee

~ Commissions ~

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

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.

CITY HALL/POLICE FACILITY, 130 E. SUNSET WAY, ISSAQUAH, WA 98027

Executive Department.....	425-837-3020
City Administrator	
Mayor	
City Clerk	425-837-3000
City Council	
Records Requests	
Finance Department	425-837-3050
Business & Occupation Taxes	
Utility Licensing & Taxes	
Utility Billing	425-837-3070
Office of Sustainability	425-837-3400
Police.....	425-837-3200
Jail	425-837-3268
Records.....	425-837-3780
Support Services.....	425-837-3000
General Information	



COMMUNITY CENTER, 301 NORTH RAINIER BLVD., ISSAQUAH, WA 98027

Parks & Recreation Department.....	425-837-3301
Administration	
Recreation	



JULIUS BOEHM POOL, 50 SE CLARK ST., ISSAQUAH, WA 98027

Parks & Recreation - Aquatics.....	425-837-3350
------------------------------------	--------------



**CITY HALL SOUTH, 135 E. SUNSET WAY,
ISSAQUAH, WA 98027**

Municipal Court 425-837-3170
 Probation Office
 City Council Chambers 425-837-3000



**CITY HALL NORTHWEST, 1775 12TH AVE. NW,
ISSAQUAH, WA 98027**

Human Resources 425-837-3040
 Deputy City Administrator 425-837-3020
 Development Services 425-837-3100
 Permit Center
 Economic Development 425-837-3450
 Public Works Engineering 425-837-3400
 Passport Services 425-837-3003



CITY SHOP, 670 1ST AVE. NE, ISSAQUAH, WA 98027

Public Works Operations 425-837-3470
 Water Utility Maintenance & Operations
 Sewer Utility Maintenance & Operations
 Stormwater Utility Maintenance & Operations
 Streets Maintenance
 Fleet Operations



**FIRE STATION/EASTSIDE FIRE & RESCUE,
175 NEWPORT WAY, ISSAQUAH, WA 98027**

Fire Administration 425-313-3200



Overall Budget Summary

Transmittal letter, summary of expenditures and revenues for all funds as well as Council goals, budget process, and financial policies.

January 1, 2016

Dear City Council and Issaquah Community:

As Mayor of Issaquah, I am pleased to present the adopted Final 2016 Budget. This budget reflects our vision and priorities for our community, and continues to build upon our successes. We continue to focus on essential services and demonstrate our commitment to effectively allocate our resources to provide the highest possible customer service to our community. This budget delivers a high level of service that our citizens and businesses expect – and in an efficient manner – with the revenue required to support it.

The City's budget is critical to both the short and long-term success of all City operations and ensuring financial resiliency. It establishes a framework for the financial priorities, 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 past years, we continue to seek ways to improve services at a lower cost through efficiency measures, partnerships and service evaluation.

The City of Issaquah's 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 33 additional funds for special revenues, debt service, capital projects, enterprise, internal service and trust funds.

The City's total appropriated budget is \$172,084,710 with the General Fund representing \$50,593,200 of the total - a little over 29 percent of the City's total budget. The 2016 General Fund

budgeted expenditures are 7.0 percent greater than the 2015 budget. Of the 7.0 percent increase; 47 percent of the planned expenditure increase represents one-time expenditures rather than long-term financial commitments.

The key 2016 changes include:

- ☞ \$820,000 for improvements to our street crossings.
- ☞ \$400,000 for converting our street lights and the lights in our Public Works Operations building to LED;
- ☞ \$300,000 set aside in the Contingency fund for unexpected future costs.

While projects, initiatives and budget numbers have changed over the years, one thing hasn't; our commitment to financial resiliency, whether financial, environmental or for our community. Issaquah became one of the few cities in Washington State to achieve the AAA bond rating from Standard & Poor's. This demonstrates our strong commitment to financial sustainability.

From 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, continued respect for the environment and a coveted quality of life for our citizens.

Investing in Our Future

Our community has tangible needs today that must be delivered in the short term as well as long-term

planning necessitated by the growth that continues to come to Issaquah in the next several years.

Now is the time to assess our current infrastructure, fix what needs to be repaired and invest in our future. Earlier this year, we surveyed our community to better understand our citizens' opinions. While 91 percent rated Issaquah as an excellent or good place to live, only 24 percent of the participants gave positive ratings to traffic flow. Tangible transportation solutions are needed both today and for the future.

I have allocated \$820,000 from our Capital Improvement Fund and our Street Improvement Fund to address needed crossing improvements. This is a significant investment in the coming year.

This final budget includes a significant investment in relieving traffic congestion in north Issaquah, including the widening of East Lake Sammamish Parkway.

Design is also underway for a new road that will extend Southeast 62nd Street from the parkway to Lake Drive.

I will be appointing volunteers to serve on a Transportation Funding Strategy Advisory Committee. This committee will study and make recommendations on a package of additional transportation projects that could potentially go to voters in November of 2016. \$75,000 has been set aside for this project.

Funding of \$35,000 has been provided to develop

an action strategy related to the construction of green buildings.

Next year, our community will continue to reap the rewards of the 2013 Voter Approved Bond issue. A \$5 million major renovation of Julius Boehm Pool was completed this year. Next year we will be adding artificial turf and enhanced lighting at Central Park, and further enhancing Confluence Park with a pedestrian bridge that spans Issaquah Creek. We will be issuing the remaining \$2 million of voter approved debt.

I've also budgeted \$31,700 for improvements to the Issaquah Highlands trail and \$50,000 for Swamp Trail improvements.

The City completed a rate revenue study for our three utilities. The three utilities that the city operates are the Water, Sewer and Stormwater Utilities. The Sewer utility has not had a rate increase since 2002 while it's been since 2008 for the Stormwater utility.

Economic Development

The City of Issaquah strives to strengthen the community's vitality through support of business innovation, diversity and investment. These efforts, in partnership with businesses and the community, will achieve our goals to ensure Issaquah is the place where businesses choose and thrive in, the workforce can advance their careers and where residents and visitors enjoy a diverse range of quality of life amenities.

Issaquah is home to a strong base of major employers and small, local-owned businesses. Building upon Issaquah's locational advantage, strong educational system and community values, we will continue to grow the economy and job opportunities for our residents and beyond. In 2015, we worked closely with Costco to ensure their ability to double employment here in Issaquah. The City received designation status from State Department of Commerce as a Sports Medicine Innovation Partnership Zone. This designation will focus our efforts in 2016 on growing the Sports Medicine industry sector.

Tourism is an important growing opportunity for the Issaquah economy. In 2016, we will continue to implement recommendations from the Tourism Business Plan that will benefit our



North Issaquah © New Era Photography



Salmon Days Visitors ©New Era Photography

community's robust tourism amenities, which include two new hotels - one recently completed and one currently under construction.

Our commercial areas continue to grow. The Issaquah Highlands has seen tremendous retail core success, Downtown has been enlivened with events and the Central Issaquah area has seen new development investments. Our goal is to ensure that future investments in the valley floor build towards the vision of the Central Issaquah Plan to create a more sustainable urban area to meet our community's needs for environmental protection, jobs, housing and transportation.

We're supporting the City Council's 2015 goal of enhancing Olde Town by funding the development of a \$75,000 streetscape plan to implement a cohesive design and better utilize existing public spaces.

Engagement

We have a strong commitment to engaging our citizens and keeping them informed of their government and community. This budget provides support of City Council goals by funding \$25,000 for public engagement that will allow the City to broadcast our Council committee meetings.

I have also funded \$8,000 to enhance our communications through our website to supply information to the public concerning possible emergencies and related preparedness.

There is also \$55,000 for a pilot program for neighborhood engagement. The purpose of this program is to facilitate neighborhood connectivity,

energy and engagement. And lastly there is \$8,000 set aside for joint staff meetings with Issaquah School District and the City on future school growth site planning.

Quality of Life

We continue to partner with our nonprofit agencies to fulfill our community's human service needs. It is important that the City continue its partnership with these agencies to cost-effectively deliver services. From the long lines at the Issaquah Food and Clothing Bank, to the attendance at our regional winter shelters, the need is clear.

We recognize that city government shares in the responsibility for meeting our community's basic human needs. For 2016, the City of Issaquah continues the funding for human service agencies. The funding for 2016 is \$291,000 and additional investments in human services bring the City's total investment to \$840,100. Our community members rely on this funding for essential services 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.

The budget continues our long term commitment to ARCH (A Regional Coalition for Housing). \$50,000 is included for the 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



Arbor Day Tree Planting

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.

We have set aside funding of \$700,000 for the continued acquisition of open space funded by the 2013 voter approved bonds and King Conservation Future funding.

Efficiencies

The City is using LEAN continuous improvement practices to eliminate waste in our work processes. Through these LEAN initiatives, our employees have identified methods to improve the delivery our services without additional resources.

Investment in new technologies can help enhance our productivity, performance and internal communications. We have doubled our investment in the replacement of PC workstations from \$60,000 to \$120,000. We continue to work on upgrading our financial accounting system over the next year to an Enterprise Resource Planning (ERP) system that is estimated to cost \$600,000. This will boost our productivity and enhance communications between departments because we will have more integrated applications. We will also be implementing customer self-service for our utility customers in 2017.

Like other employers, the City of Issaquah is confronting increases in employee costs. This year we will increase our medical premiums by 9.7 percent. Additionally, we will work with our employees during the coming year to educate them on potential financial impacts of the Affordable Health Care Act Cadillac Tax and seek positive solutions.

We continue to invest in our employee wellness program as well as increasing our education programs on healthcare. Our goal is to slow the growing costs of healthcare, while still offering more options for our employees.

Budget Snapshot

General Fund

- ☞ Includes the legally authorized increase in property taxes of one percent. This is an annual increase of around \$4.50 a year for a house valued at \$470,000. The rise in the valuation of existing property will result in a tax levy rate decrease in 2016.
- ☞ Adds two corrections officers for our jail and two police officers that are partially funded by a US Department of Justice grant.
- ☞ \$35,000 for a 2014 Council Goal of Healthy Community Strategy.
- ☞ Funding of a PC Technician position that has been held vacant for a number of years.
- ☞ Includes continued financial support of our non-profit partners.

Estimated ending fund balance for all funds is \$58,398,560. Overall, the General Fund continues to be balanced for 2016 with adequate reserves. The General Fund will end 2015 with a fund balance of \$10,814,620 and for 2016 it is estimated at \$8,344,040.

Other Funds

This budget also provides funding for \$50,000 for the annual bridge inspections program in the Street Operating fund.



A large portion of capital expenditures are prior commitments, including debt payments of nearly \$2.3 million for councilmanic bonds, which were used to construct a variety of public facilities. Additionally the remaining \$2 million of voter approved bonds will be issues this coming year to complete the slate of planned park projects.

Other major capital projects planned for the year include:

- ☞ Complete Streets Program (\$670,000)
- ☞ Annual Pavement Management Program (\$800,000)
- ☞ Salmon Run/Street Habitat Restoration Program (\$750,000)
- ☞ Annual Water Main Replacement Program (\$600,000)
- ☞ Annual Sewer Manhole Rehab Program (\$100,000)
- ☞ Holiday Inn Lift Station (\$485,000)
- ☞ Lower Reid Infiltration Gallery (LRIG) Decommissioning (\$75,000)
- ☞ East Lake Sammamish Pkwy Drainage Improvements (\$315,000)

City Council Deliberations

Each year the City Council holds a series of workshop to consider the Mayor's proposed budget as well as receive community input. For the 2016 proposed budget, the City Council held five workshops that were televised to the public. The City Council looked closely at all spending and revenue sources while striving to find the right balance between the delivery of services and the cost of those services.

At the conclusion of the budget workshops the following adjustments to the Preliminary 2016 Budget were adopted as part of the 2016 Final Budget.

General Fund

During 2015, the City experienced strong growth in sales tax collection. The increased revenue was primarily associated with one-time revenue from construction related contracts. With that understanding, the City Council funded a number

of projects that were one-time in nature except for the approval of a Park Maintenance Worker in our Park and Recreation department. The following items were funded:

- ✓ Implementation of Office 365 for \$42,960.
- ✓ Added \$35,000 for additional resources for the Neighborhood Public Engagement Goal to provide more information to the public on construction related activity. This additional funding will allow the City to increase the number of hours on a weekly basis of a staff person to assist in implementing this Council goal.
- ✓ Added \$25,000 to develop the standards for mixed use development and adopt any changes to the municipal code.
- ✓ Included \$50,000 in funding to enhance the Parks and Recreation Opens Space and Trail Plan that will include a vision of our parks and recreation system.
- ✓ Provided funding of \$22,000 to review Olde Town Standards and update as needed.
- ✓ Added \$20,000 to complete an affordable housing strategy.
- ✓ Authorized the transfer of \$265,000 to the Street Construction Fund to complete the design of NW Holly Street.
- ✓ Increased the funding for artEast by \$10,000.
- ✓ Approved the addition of a Parks Maintenance Worker for \$70,000. Over the last several years the City has added a substantial number of acres of new parks as well as open space. Funding will assist in maintenance our system.

Outlook for 2016 and Beyond

The outlook shows a regional economy that should continue to experience growth throughout the year but at relatively slow rate. However, short-term interest rates are expected to rise over the next year.

It is anticipated that retail sales will continue to grow and for the short term we will continue to see

strong growth in one-time construction related taxes.

Similar to prior years, some budget issues may arise during 2016 that will need to be addressed at the time they occur. One known topic is the assumption of the South Cove water and sewer service from the City of Bellevue. Staff has been working with representatives from the City of Bellevue on the assumption. The City plans on assuming the service area in 2017.

Conclusion

As we continue to shape Issaquah's future, I am thankful to work with such a dedicated group of community leaders. Looking forward, I am confident we can meet our future challenges. The building blocks included in this budget... Tangible transportation and park projects, a continued commitment to sustainability, new technologies and a focus on public safety will help us achieve Issaquah's vision.

In 2016, we will focus on strengthening our wonderful community and regional partnerships. We will maintain our focus on sustainability and improvements by developing a regional agenda and implementation plan for City staff and City Council that focuses on utilizing the City resources on issues of importance. This budget maintains our momentum and ensures that the City provides essential services that continuously improve the quality of life in Issaquah.

Our vision of a sustainable Issaquah – complete with a thriving natural environment, strong economic base and excellent quality of life for our citizens – is something we will continuously strive for, year after year, decade after decade.

Together, with our community, I am excited to start writing Issaquah's next chapter.

Respectfully submitted,



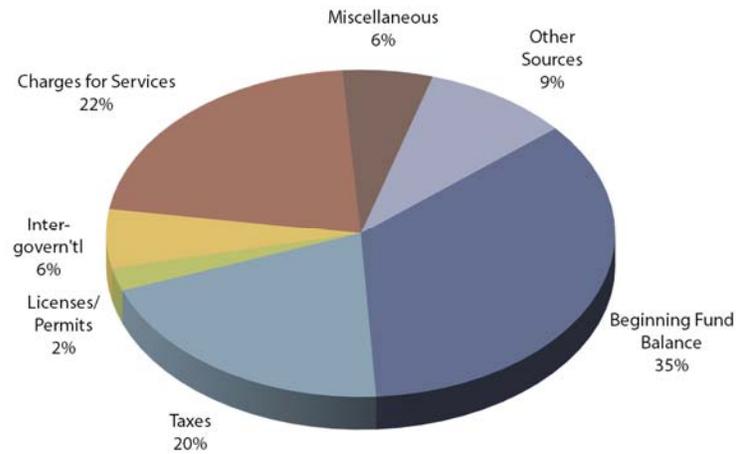
Fred Butler, Mayor



Summary of Expenditures and Revenues by Fund

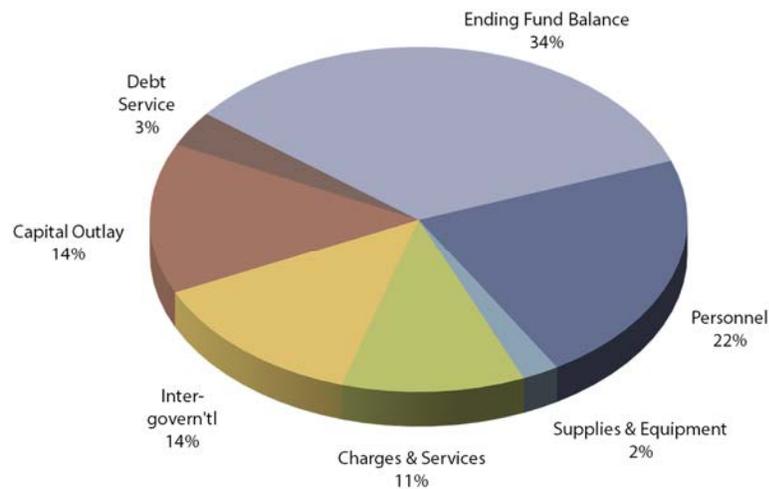
	<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending Fund Balance</i>
	General	\$ 9,221,000	\$ 41,372,200	\$ 42,249,160	\$ 8,344,040
Special Revenue Fund:	Contingency	-	300,000	-	300,000
	City Street	823,900	3,995,100	4,123,100	753,900
	Sustainability	103,100	896,400	922,100	77,400
	Communications/Cable TV	591,700	542,000	555,100	578,600
	Lodging Tax	143,900	180,000	180,000	143,900
	Municipal Art	359,600	339,300	406,700	292,200
	Cemetery	345,700	93,500	90,400	348,800
Debt Service	Debt Service - Voted	721,900	1,641,900	1,641,900	721,900
	Debt Service - Non-Voted	36,300	2,268,100	2,268,100	36,300
	LID No. 23 Debt Service	20,910	96,500	93,700	23,710
	LID No. 24 Debt Service	4,000	231,900	231,900	4,000
	LID Guaranty	977,900	1,600	-	979,500
	Arbitrage Rebate	62,700	-	-	62,700
Capital Projects	Capital/Special Projects	1,414,800	4,705,000	5,116,700	1,003,100
	Street Improvement	1,401,100	12,629,400	12,549,900	1,480,600
	ITS Traffic Signal System	159,200	-	141,200	18,000
	City Shop Construction	536,000	1,000	-	537,000
	Park Construction	888,700	5,144,000	5,688,600	344,100
	Fire Station Construction	104,500	-	-	104,500
	Mitigation	14,339,100	1,970,000	1,370,390	14,938,710
Enterprise Funds	Water	4,974,900	8,403,400	8,261,600	5,116,700
	Water Construction	3,669,500	4,690,000	5,402,200	2,957,300
	Sewer	2,347,900	7,740,300	7,602,800	2,485,400
	Sewer Construction	4,267,100	400,000	673,000	3,994,100
	Stormwater	2,163,100	4,691,800	4,320,500	2,534,400
	Stormwater Construction	1,197,800	1,654,200	2,145,300	706,700
Internal Service Fun	General Insurance	831,000	670,300	680,500	820,800
	Medical Insurance	608,600	4,115,000	4,115,000	608,600
	Unemployment Insurance	138,800	40,000	40,000	138,800
	Fleet Services	7,412,000	2,736,500	2,815,800	7,332,700
	Public Works Engineering	581,200	-	-	581,200
	Ruth Kees Award	29,200	200	500	28,900
	Total Budget	\$ 60,477,110	\$ 111,549,600	\$ 113,686,150	\$ 58,398,560

2016 Revenue by Source - All City Funds



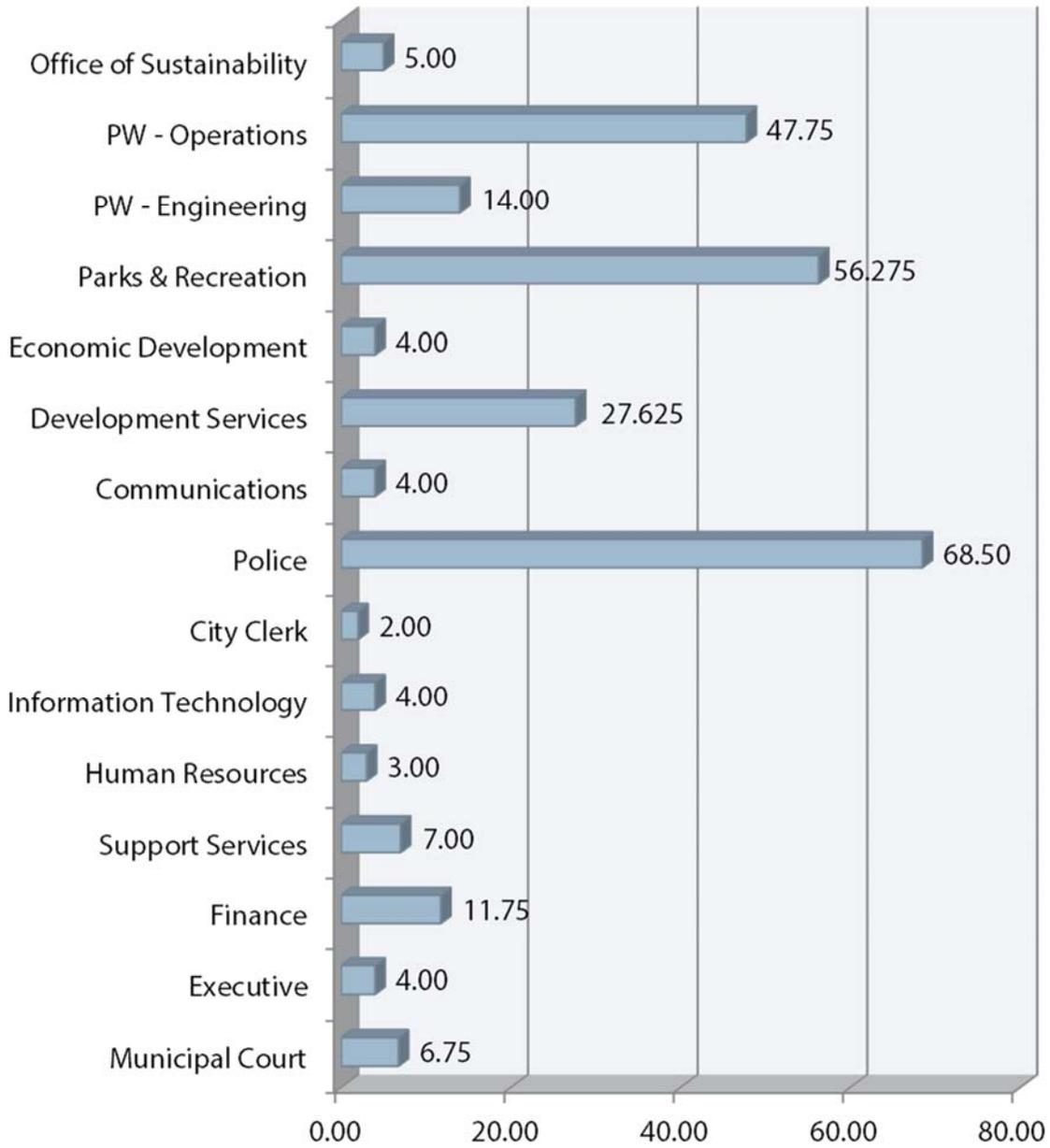
<i>Fund Name</i>	<i>Beginning Fund Balance</i>	<i>Taxes</i>	<i>Licenses/ Permits</i>	<i>Inter-govern'tl</i>	<i>Charges for Services</i>	<i>Misc-ellaneous</i>	<i>Other Sources</i>	<i>Total</i>
General	\$ 9,221,000	\$ 26,486,600	\$ 3,360,800	\$ 1,443,100	\$ 7,786,500	\$ 1,992,500	\$ 302,700	\$ 50,593,200
Contingency	-	-	-	-	-	-	300,000	300,000
City Street	823,900	625,000	-	225,200	37,000	815,900	2,350,000	4,877,000
Sustainability	103,100	-	-	70,900	473,400	2,000	350,100	999,500
Communications/Cable TV	591,700	-	540,000	-	-	2,000	-	1,133,700
Lodging Tax	143,900	180,000	-	-	-	-	-	323,900
Municipal Art	359,600	330,000	-	8,000	-	1,300	-	698,900
Cemetery	345,700	-	-	-	91,000	2,500	-	439,200
Voted G.O. Debt	721,900	1,600,000	-	41,300	-	600	-	2,363,800
Non-Voted G.O. Debt	36,300	-	-	-	-	-	2,268,100	2,304,400
LID No. 23 Debt Service	20,910	-	-	-	-	96,500	-	117,410
LID No. 24 Debt Service	4,000	-	-	-	-	231,900	-	235,900
LID Guaranty	977,900	-	-	-	-	1,600	-	979,500
Arbitrage Rebate	62,700	-	-	-	-	-	-	62,700
Capital/Special Projects	1,414,800	4,100,000	-	75,000	-	289,610	240,390	6,119,800
Street Improvement	1,401,100	1,500,000	-	5,364,400	-	5,500,000	265,000	14,030,500
ITS Traffic Signal System	159,200	-	-	-	-	-	-	159,200
PWO Facilities Construction	536,000	-	-	-	-	1,000	-	537,000
Park Construction	888,700	-	-	2,139,000	-	5,000	3,000,000	6,032,700
Fire Station #72 Constructio	104,500	-	-	-	-	-	-	104,500
Mitigation	14,339,100	-	-	-	1,940,000	30,000	-	16,309,100
Water	4,974,900	-	1,200	-	7,238,200	564,000	600,000	13,378,300
Water Construction	3,669,500	-	-	-	-	40,000	4,650,000	8,359,500
Sewer	2,347,900	-	-	-	7,730,300	10,000	-	10,088,200
Sewer Construction	4,267,100	-	-	-	-	-	400,000	4,667,100
Stormwater	2,163,100	-	-	-	4,676,800	15,000	-	6,854,900
Stormwater Construction	1,197,800	-	-	771,100	-	183,100	700,000	2,852,000
General Insurance	831,000	-	-	-	664,300	6,000	-	1,501,300
Medical Insurance	608,600	-	-	-	4,090,000	25,000	-	4,723,600
Unemployment Insurance	138,800	-	-	-	-	-	40,000	178,800
Fleet Services	7,412,000	-	-	-	2,149,000	27,900	559,600	10,148,500
Public Works Engineering	581,200	-	-	-	-	-	-	581,200
Ruth Kees Award	29,200	-	-	-	-	200	-	29,400
Total Revenue - All Funds	\$ 60,477,110	\$ 34,821,600	\$ 3,902,000	\$ 10,138,000	\$ 36,876,500	\$ 9,843,610	\$ 16,025,890	\$ 172,084,710

2016 Expenditures by Type - All City Funds



<i>Fund Name</i>	<i>Personnel</i>	<i>Supplies & Equipment</i>	<i>Charges & Services</i>	<i>Inter-govern'tl</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Ending Fund Balance</i>	<i>Total</i>
General	\$ 23,829,400	\$ 1,093,760	\$ 7,043,100	\$ 10,197,900	\$ 85,000	\$ -	\$ 8,344,040	\$ 50,593,200
Contingency	-	-	-	-	-	-	300,000	300,000
City Street	2,240,300	297,200	1,368,800	141,800	75,000	-	753,900	4,877,000
Sustainability	712,200	15,200	194,700	-	-	-	77,400	999,500
Communications/Cable TV	177,900	36,100	43,200	277,900	20,000	-	578,600	1,133,700
Lodging Tax	-	-	55,000	125,000	-	-	143,900	323,900
Municipal Art	44,800	600	43,100	218,200	100,000	-	292,200	698,900
Cemetery	20,900	2,000	41,500	26,000	-	-	348,800	439,200
Voted G.O. Debt	-	-	-	-	-	1,641,900	721,900	2,363,800
Non-Voted G.O. Debt	-	-	-	-	-	2,268,100	36,300	2,304,400
LID No. 23 Debt Service	-	-	-	-	-	93,700	23,710	117,410
LID No. 24 Debt Service	-	-	-	-	-	231,900	4,000	235,900
LID Guaranty	-	-	-	-	-	-	979,500	979,500
Arbitrage Rebate	-	-	-	-	-	-	62,700	62,700
Capital/Special Projects	47,600	-	1,274,000	2,378,100	1,417,000	-	1,003,100	6,119,800
Street Improvement	418,600	-	104,800	-	11,561,000	465,500	1,480,600	14,030,500
ITS Traffic Signal System	4,800	-	-	-	136,400	-	18,000	159,200
PWO Facilities Construction	-	-	-	-	-	-	537,000	537,000
Park Construction	19,400	-	60,000	-	5,609,200	-	344,100	6,032,700
Fire Station #72 Construction	-	-	-	-	-	-	104,500	104,500
Mitigation	-	-	-	1,370,390	-	-	14,938,710	16,309,100
Water	2,199,600	1,489,900	1,938,300	1,843,700	150,000	640,100	5,116,700	13,378,300
Water Construction	200,700	-	3,190,500	-	2,011,000	-	2,957,300	8,359,500
Sewer	719,900	37,200	900,700	5,846,000	99,000	-	2,485,400	10,088,200
Sewer Construction	47,100	-	40,900	-	585,000	-	3,994,100	4,667,100
Stormwater	2,070,700	114,500	1,025,200	655,100	140,000	315,000	2,534,400	6,854,900
Stormwater Construction	100,000	4,100	755,800	-	1,220,500	64,900	706,700	2,852,000
General Insurance	77,600	800	602,100	-	-	-	820,800	1,501,300
Medical Insurance	4,090,000	-	25,000	-	-	-	608,600	4,723,600
Unemployment Insurance	40,000	-	-	-	-	-	138,800	178,800
Fleet Services	718,400	712,300	220,600	-	1,164,500	-	7,332,700	10,148,500
Public Works Engineering	-	-	-	-	-	-	581,200	581,200
Ruth Kees Award	-	-	500	-	-	-	28,900	29,400
Total Expenditures - All Funds	\$ 37,779,900	\$ 3,803,660	\$ 18,927,800	\$ 23,080,090	\$ 24,373,600	\$ 5,721,100	\$ 58,398,560	\$172,084,710

Staffing Levels



2016 TOTAL POSITIONS = 265.65

2011 - 2016 Department Staffing Levels

2011 - 2016 Staffing Levels	2011	2012	2013	2014	2015	2016
Executive Department						
Executive Office						
Mayor	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
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Special Projects & Policy Director	-	1.00	1.00	-	-	-
Economic Development Manager	1.00	-	-	-	-	-
Communications Manager	1.00	1.00	-	-	-	-
Executive Assistant	-	1.00	1.00	1.00	1.00	1.00
Total Executive Office	5.00	6.00	5.00	4.00	4.00	4.00
City Clerk's Office						
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	-	-	1.00
Administrative Support Assistant IV	0.50	1.00	1.00	1.00	1.00	-
Total City Clerk's Office	2.50	3.00	3.00	2.00	2.00	2.00
Communications Office						
Assistant to City Administrator	-	-	-	-	1.00	1.00
Communications Manager	-	-	1.00	1.00	-	-
Communications Coordinator	-	-	1.00	1.00	1.00	1.00
Media Production Specialist	-	-	1.00	1.00	1.00	1.00
Development Officer	-	-	0.75	0.75	0.75	0.75
Cable Operators Non-Regular	-	-	0.25	0.25	0.25	0.25
Total Communications Office	-	-	4.00	4.00	4.00	4.00
Executive Department FTE Total	7.50	9.00	12.00	10.00	10.00	10.00
Development Services						
Development Services Director	-	1.00	1.00	1.00	1.00	1.00
Deputy Development Services Director	-	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	-	-	-	-	-
Planning Division Manager	2.00	-	-	-	-	-
	3.00	2.00	2.00	2.00	2.00	2.00
Land Development Division						
Land Development Manager	-	1.00	1.00	1.00	1.00	1.00
Senior Planner	5.25	2.00	2.00	3.00	3.00	3.00
Senior Engineer	1.00	2.00	2.00	2.00	2.00	2.00
Associate Planner	0.75	3.00	3.00	3.00	2.50	1.50
Construction Inspector I	1.00	1.00	1.00	2.00	2.00	2.00
Engineering Tech	-	-	-	-	-	1.00
Assistant Planner	-	-	-	-	-	1.00
	8.00	9.00	9.00	11.00	10.50	11.50

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<i>2011 - 2016 Staffing Levels</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>
Long Range Planning Division						
Policy Planning Manager	-	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	0.625	0.625	0.625	0.625	0.625
Associate Planner	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	-	-	-	-	-
	2.50	2.125	2.125	2.125	2.125	2.125
Permits Services Division						
Permit Supervisor	1.00	-	-	-	-	-
Project Oversight Manager	-	1.00	1.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00
City Permit & Licensing Supervisor	-	1.00	1.00	1.00	1.00	1.00
Permit Technician I	2.00	2.00	2.00	2.00	2.00	2.00
Permit Technician II	1.00	1.00	1.00	1.00	1.00	1.00
	5.00	6.00	6.00	6.00	6.00	6.00
Construction Division						
Building Director	1.00	-	-	-	-	-
Building Official	-	1.00	1.00	1.00	1.00	1.00
Plans Examiner	2.00	1.00	1.00	1.00	1.00	1.00
Supervising Building Inspector	-	1.00	1.00	1.00	1.00	1.00
Building Inspector I	-	-	-	-	1.00	1.00
Building Inspector II	2.00	2.00	2.00	3.00	2.00	2.00
	5.00	5.00	5.00	6.00	6.00	6.00
Development Services Department FTE Total	23.50	24.125	24.125	27.125	26.625	27.625
Economic Development						
Economic Development Director	-	1.00	1.00	1.00	1.00	1.00
Economic Development Manager	-	2.00	2.00	2.00	2.00	2.00
Economic Development Specialist	-	1.00	1.00	1.00	1.00	1.00
Economic Development Total	-	4.00	4.00	4.00	4.00	4.00
Finance						
Finance Director	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
Financial Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	-	1.00	1.00	1.00	2.00	3.00
Financial Analyst	1.00	-	-	-	-	-
Risk Management Officer	1.00	1.00	1.00	1.00	1.00	1.00
Senior Tax Auditor	0.75	0.75	0.75	0.75	0.75	0.75
Business Tax/Cash Control Coordinator	0.50	0.50	0.50	0.50	0.50	0.50
Payroll Specialist	1.00	-	-	-	-	-
Financial Data Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Specialist II	1.00	2.00	2.00	2.00	2.00	1.50
Utility Services Program Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance	10.25	10.25	10.25	10.25	11.25	11.75

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<i>2011 - 2016 Staffing Levels</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>
Human Resources						
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	-	1.00	1.00	1.00	1.00	-
Human Resources Sr. Analyst	1.00	-	-	-	-	-
Human Resources Analyst	-	-	-	-	1.00	2.00
Human Resources Coordinator	0.75	0.75	1.00	1.00	-	-
Total Human Resources	2.75	2.75	3.00	3.00	3.00	3.00
Information Technology						
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00
IT Systems/Network Analyst	-	-	1.00	1.00	1.00	1.00
Senior Systems Analyst	1.00	1.00	-	-	-	-
G.I.S. Analyst	1.00	-	-	-	-	-
Network Administrator	1.00	1.00	-	-	-	-
Database Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Media Production Specialist	1.00	1.00	-	-	-	-
PC Technician II	1.00	1.00	1.00	1.00	1.00	-
PC Technician I	-	-	-	-	-	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	-	-
Cable Operators - Non-Regular	0.25	0.25	-	-	-	-
Information Technology Total	7.75	6.75	4.50	4.50	4.00	4.00
Municipal Court						
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Probation Officer	-	1.00	1.00	1.00	1.00	1.00
Municipal Court Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Judge	0.50	0.50	0.50	0.50	0.50	0.75
Court Security Officer	-	-	-	-	0.50	0.50
Assistants - Non-Reg	0.50	0.50	0.50	0.50	0.50	0.50
Security - Non-Reg	-	-	0.50	0.50	-	-
Total Municipal Court	5.00	6.00	6.50	6.50	6.50	6.75
Sustainability						
Sustainability Director	-	1.00	1.00	1.00	1.00	1.00
Human & Sustainability Coordinator	-	-	-	1.00	1.00	1.00
Sustainability Program Manager, Sr.	-	1.00	1.00	1.00	1.00	1.00
Sustainability Coordinator II	-	1.00	1.00	1.00	1.00	1.00
Sustainability Coordinator I	-	1.00	1.00	1.00	1.00	1.00
Office of Sustainability Total	-	4.00	4.00	5.00	5.00	5.00
Parks & Recreation						
Parks, Planning & Administration						
Parks Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Parks Director	-	-	-	1.00	1.00	1.00
Parks Planner	1.00	1.00	1.00	1.00	1.00	1.00
Total Parks, Planning & Administration	2.00	2.00	2.00	3.00	3.00	3.00

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<i>2011 - 2016 Staffing Levels</i>	2011	2012	2013	2014	2015	2016
Facility Rentals						
Administrative Support Assistant III	1.00	1.00	1.00	1.00	1.00	1.00
Events & Facilities Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Leader-Non-Reg	1.15	1.15	1.15	1.15	1.15	1.15
Total Facility Rentals	3.15	3.15	3.15	3.15	3.15	3.15
City Facility Services						
Parks Division Manager	0.50	0.50	0.50	0.50	0.50	0.50
Supervising Facility Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Remodel Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Maint Worker I	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Maint Worker II	3.50	3.50	3.00	3.00	3.00	3.00
Custodian	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Support Assistant III	1.00	1.00	1.00	1.00	1.00	-
Maintenance Worker - Non-Reg	0.50	0.50	0.50	0.50	0.50	0.50
Total City Facility Services	12.50	12.50	12.00	12.00	12.00	11.00
Recreation Services						
Recreation Division Manager	0.50	0.50	0.50	-	-	-
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Specialist	1.50	1.50	1.50	2.00	2.00	2.00
Recreation Leader	2.00	2.00	2.00	2.00	2.00	2.00
Admin Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.50	2.50	2.50	2.50	2.50	2.50
Administrative Assistant III	1.625	1.625	1.625	1.00	1.00	1.00
Recreation Leader - Non-Reg	5.625	5.625	5.625	5.75	5.75	5.75
Total Recreation Services	17.75	17.75	17.75	17.25	17.25	17.25
Aquatics/Pool						
Recreation Division Manager	0.50	0.50	0.50	-	-	-
Recreation Supervisor	1.00	1.00	1.00	1.00	-	-
Aquatics Coordinator	1.00	1.00	1.00	1.00	-	-
Aquatic Maintenance Specialist	0.50	0.50	-	-	-	-
Recreation Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	-	-	-	-	1.00	1.00
Recreation Leader	2.00	2.00	2.00	2.00	1.00	1.00
Recreation Aid	1.00	1.00	1.00	1.00	3.00	3.00
Administrative Support Assistant II	1.00	1.00	1.00	1.00	-	-
Lifeguard/Swim Instructor - Non-Reg	3.50	3.50	3.50	3.50	3.50	3.50
Total Aquatics/Pool	11.50	11.50	11.00	10.50	9.50	9.50

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<i>2011 - 2016 Staffing Levels</i>	2011	2012	2013	2014	2015	2016
Park Facilities Maintenance						
Parks Division Manager	0.50	0.50	0.50	0.50	0.50	0.50
City Arborist/Horticulturist	1.00	1.00	1.00	1.00	-	-
Gardener	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
Supervising Parks Maint Worker	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker I	5.00	5.00	5.00	5.00	5.00	5.00
Administrative Support Assistant	0.875	0.875	0.875	-	-	-
Maintenance Worker -Non-Reg	2.625	2.625	2.625	2.625	2.625	2.625
Maintenance Worker-Cemetery -Non-Reg	0.250	0.250	0.250	0.250	0.250	0.250
Total Park Facilities Maintenance	14.25	14.25	14.25	13.38	12.38	12.38
Parks & Recreation Department FTE Total	61.15	61.15	60.15	59.275	57.275	56.275
Police						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief ¹	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
Executive Assistant	-	-	-	1.00	1.00	1.00
Administrative Support Assistant III	2.00	2.00	2.00	0.50	0.50	0.50
Sergeant	5.00	5.00	5.00	5.00	5.00	5.00
Corporal	5.00	5.00	5.00	5.00	5.00	5.00
Officer	19.00	19.00	20.00	21.00	21.00	23.00
Jail Manager	1.00	1.00	1.00	1.00	1.00	1.00
Corrections Officer	10.00	10.00	10.00	10.00	10.00	12.00
Corrections Transport Officer	1.00	1.00	1.00	1.00	1.00	1.00
Police IT Analyst & E-911/GIS	1.00	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	9.00	9.00	9.00	10.00	10.00	10.00
Records Supervisor	-	-	-	1.00	1.00	1.00
Records Specialist	2.00	2.00	2.50	2.00	2.00	2.00
Records Support Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Police Department FTE Total	61.00	61.00	62.50	64.50	64.50	68.50
Public Works Engineering						
Public Works Engineering Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Work Engineering Director	1.00	-	-	-	-	-
Engineering Manager	3.00	3.00	3.00	3.00	3.00	3.00
Senior Engineer	-	-	-	-	-	2.00
Engineer II	6.00	1.00	1.00	1.00	1.00	1.00
Engineer, Traffic Signal Ops	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician, Senior	1.00	1.00	1.00	1.00	1.00	1.00

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¹ Position is underfilled.

2011 - 2016 Staffing Levels	2011	2012	2013	2014	2015	2016
Environmental Science Assoc	-	1.00	1.00	1.00	1.00	1.00
Enivornmental Science Assist	-	-	-	0.60	0.75	1.00
Construction Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector, Sr.	1.00	1.00	1.00	1.00	1.00	1.00
Construction Inspector	2.00	-	-	-	-	-
Cost Accountant	1.00	-	-	-	-	-
GIS Coordinator	-	1.00	1.00	1.00	1.00	1.00
Administrative Support Assistant	2.50	-	-	-	-	-
Project Acct Technician	1.00	1.00	1.00	0.50	0.50	-
Project Acct Assistant	1.00	-	-	-	-	-
Resource Conservation Manager	1.00	-	-	-	-	-
Capital Project Coordinator (RCO)	1.00	-	-	-	-	-
Resource Conservation Coordinator	2.00	-	-	-	-	-
Major Development Review Team (MDRT)	3.00	-	-	-	-	-
Public Works Engineering FTE Total	29.50	12.00	12.00	12.10	12.25	14.00
Public Works Operations						
Public Works Operations Director	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
Maintenance Worker, Senior Lead	4.00	4.00	4.00	4.00	4.00	4.00
Senior Signal Technician	1.00	1.00	1.00	1.00	1.00	2.00
Signal Technician	1.00	1.00	1.00	1.00	1.00	-
Mapping Technician	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Technician	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Workers (I, II and III)	22.00	23.50	23.50	22.50	22.50	24.50
Shop Aide	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Support Assistant IV	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Support Assistant III	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Mechanic	2.00	2.00	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Emergency Preparedness Coordinator	0.50	0.625	0.625	0.625	0.625	0.625
Maintenance Worker - Non-Reg	0.625	0.625	0.625	1.625	1.625	1.625
Public Works Operations FTE Total	44.13	45.75	45.75	45.75	45.75	47.75
Support Services & Systems						
Support Services Manager	-	1.00	1.00	1.00	1.00	1.00
Administrative Support Assistant II	-	1.00	1.00	1.00	1.00	2.00
Administrative Support Assistant III	-	2.00	2.00	2.875	2.875	3.00
Project Accounting Tech	-	-	-	0.50	0.50	1.00
Shared Services FTE Total	-	4.000	4.000	5.375	5.375	7.00
Total Authorized Positions	252.525	250.775	252.775	257.375	255.525	265.650

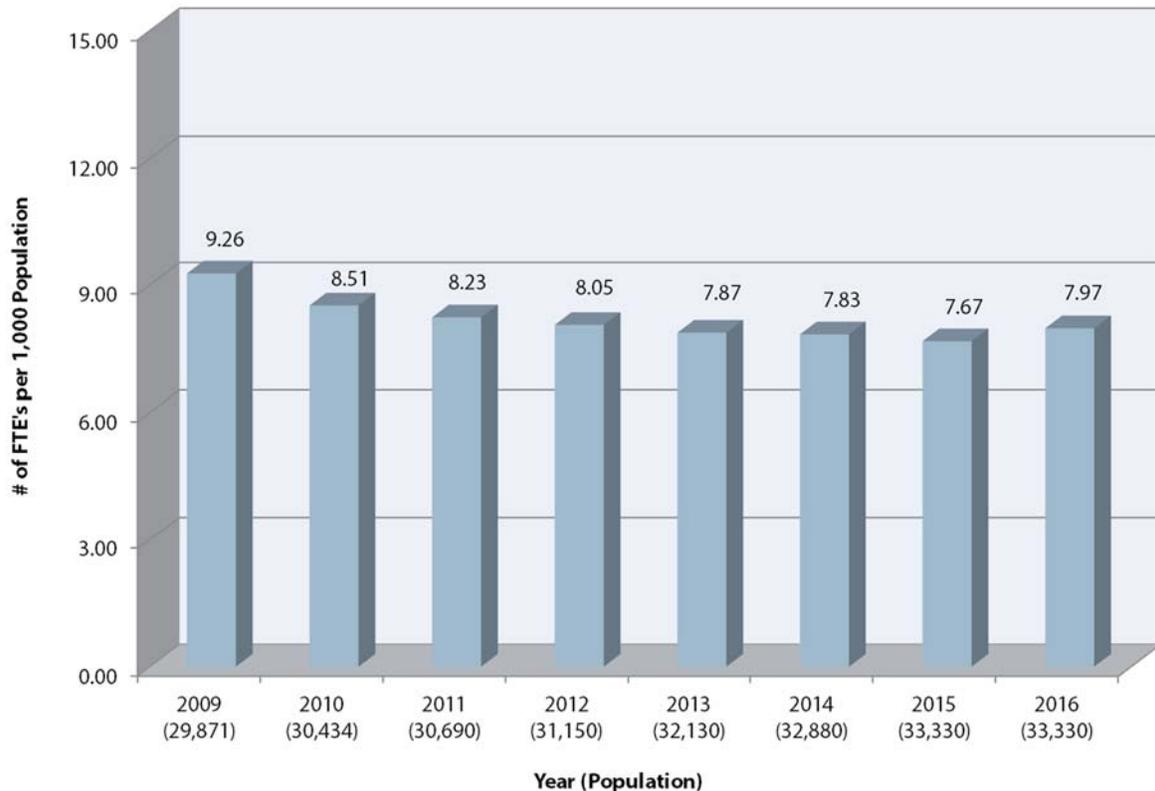
Please Note: Of the total 2016 proposed positions of 265.65, 249.5 are full time or part time regular employees. The remaining 16.15 full time equivalent positions are non-regular (temporary) positions.

Regular Position Changes for 2015 and 2016

Position	Department	FTE
2016 Adjustments:		
Judge	Municipal Court	0.25
Police Officer (COPS Grant)	Police	2.00
Corrections Officer	Police	2.00
Administrative Support Assistant IV	Support Svcs	0.125
		4.375

2015 Adjustments:		
Senior Engineer AB 6949	PWE	2.00
Enivornmental Science Assist AB 6949	PWE	0.25
Associate Planner- 2015 Budget Correction	DSD	(1.00)
Engineering Tech (AB 7029)	DSD	1.00
Assistant Planner (AB 7029)	DSD	1.00
		3.25

Ratio of FTE's to per 1000 Population



2016 Council Goals

Complete Streets

Develop policy for funding complete streets projects and ensure funding in subsequent budgets. Enhance the City's Complete Streets policy to include a strategy for funding and completing the smaller projects and elements of Complete Streets, which exist outside of the Transportation Improvement Program and the Capital Facilities Plan. These smaller elements include sidewalk segments, ADA improvements, bike lanes, crosswalks, auditory signals, etc.

Participating departments: Public Works Engineering, Development Services, Office of Sustainability

Emergency Management Investment

Share information with the public concerning possible emergency scenarios, in an effort to increase awareness and preparedness. Based on a review of the City's Hazard Mitigation Plan, identify and separately list any needed capital facilities and equipment, which would enable Issaquah to better manage those emergencies.

Participating departments: Public Works Operations, Communications, Police, Public Works Engineering, Eastside Fire, Parks

Green Building Strategies

Develop an "action strategy" to assist Issaquah in becoming a regional leader in green building implementation and innovation.

Participating departments: Office of Sustainability, Staff's Green Building and Infrastructure Team, Economic Development

Neighborhood Engagement Program

This pilot program is aimed to facilitate neighborhood connectivity, energy and engagement by providing an opportunity for staff and council members to attend neighborhood meetings. Neighborhoods will be responsible for organizing/hosting the event and collecting enough RSVPs.

At the neighborhood meetings, staff will provide information – and collect feedback on – upcoming city initiatives and capital projects. The intent is to use this information received from residents to inform our future planning and projects. Council's goal is for Issaquah to participate in at least 12 of these meetings per year.

Participating departments: Mayor's Office - Communications, and all City departments

Public Engagement

Enhance the opportunity for additional public input and engagement on Council deliberations, through the actions listed below:

- ✓ Implement technology and operating plans to televise Council committee meetings.
- ✓ Develop a plan to better inform council members of the City's dialogue on social media.
- ✓ Conduct quarterly meetings with council committee chairs and the Communications Team to discuss communication plans on significant City initiatives or issues.

Participating departments: Mayor's Office - Communications and Information Technology

Create a Regional Agenda

Develop a regional agenda and implementation plan for City staff and council that focuses on utilizing the City's resources on issues of importance to Issaquah.

Participating departments: Mayor's Office

Schools – Increase cooperation and engagement with the Issaquah School District regarding growth

Pursue establishment of joint staff meetings and host such meetings to discuss and increase engagement on growth, review City and District projects, and share needs and opportunities. Host a roundtable and strategy workshop every other year with District staff that focuses on learning innovative approaches to managing school population growth and how the City and District could partner to create additional capacity.

Participating departments: Development Services, Mayor's Office and others

Transportation Funding Strategy

Develop a plan in 2015 for raising funds for motorized and non-motorized transportation improvements identified in the concurrency update adopted in January 2015. Include other, non-capacity transportation improvements as needed.

Participating departments: Mayor's Office, Development Services, Public Works Engineering, Office of Sustainability, Finance, Communications

2015 Council Goals

Safe/Drug-Free Community

Support a community dialogue on drug use and the development of a community-based action plan by others. Desired outcomes include:

- Increased community engagement and participation.
- Improved knowledge of perceptions of community safety.
- Reduction in non-normative behaviors and impacts (drug use, litter, etc.).

Participating departments: Office of Sustainability, Police, Parks

Affordable/Workforce Housing

Increase the quantity of affordable housing units and workforce housing units, and the variety of housing options, in the City to create a balanced community. The first steps in this process are to update the Comprehensive Plan and create an affordable/workforce housing report card that is reviewed annually.

Participating departments: Development Services Department

Central Issaquah Anchor Project

Identify a core project that establishes the tone and character in Central Issaquah, and create a strategic plan for implementation.

Participating departments: Economic Development*Enhance Olde Town Vitality*

In 2015, identify and execute an immediate public investment opportunity for the Olde Town that will help enhance Olde Town's vitality. Form a mayor-appointed ad hoc committee to provide recommendations to the Mayor on what the community can do to enhance Olde Town's vitality.

Participating departments: Economic Development*Mobility Master Plan*

Develop a Mobility Master Plan.

Participating departments: Development Services Department, Public Works Engineering, Public Works Operations, Economic Development, Office of Sustainability and Finance

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.

Budget Calendar

Budget Process Steps	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget Schedule Established										
Finance Director Meets with Mayor to Review 2-year (current & budget yrs) Financial Estimates/Direction										
Executive Staff Discusses Budget Process										
Council Goal Setting Retreat										
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										
Budget Status Discussed with Executive Staff										
Complete Budget Compilation & Analysis										
Detailed Budget & Work Program Preparation by Departments Due										
Department 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										

Comprehensive Financial and Budget Policies

The City of Issaquah is accountable to its citizens for the use of public dollars. The following City of Issaquah comprehensive financial and budget policies adopted by the City Council establish the framework for Issaquah's overall fiscal planning and management to ensure that it fulfills its fiduciary responsibility. The policies set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated.

Issaquah's publicly adopted financial and budget policies show the credit rating industry and prospective investors (bond buyers) the City's

commitment to sound financial management and fiscal integrity. The financial and budget policies also improve the City's fiscal stability by helping City officials plan fiscal strategy with a consistent approach.

Written financial policies provide a set of guidelines that aid in ensuring that the City manages its financial resources in a manner consistent with Council direction and strong management practices. The policies included in this document reflect the City's intent to manage its financial resources in the highest standards of prudence and professionalism.

General Financial Philosophy

The fundamental purpose for the existence of City government is to provide essential public services. The essential nature of these services for the safety and quality of life to City residents, business operators and their employees, and City visitors requires the City to manage its resources so that there is never any interruption or deterioration of these services.

To that end, it is the goal of the City to maintain a strong financial condition sufficient to:

- Withstand the ups and downs of the local and regional economies;
- Efficiently respond to changing community service requirements;
- Effectively maintain and improve the City's infrastructure; and
- Prudently plan, coordinate, review and implement responsible community development and growth and provide a high level of police, fire and other services to assure public health and safety.

I. BUDGET AND CONTINGENCY POLICY

The City's Annual Budget provides for two separate and important purposes. First, and most importantly, it provides for public control of City spending through the required adoption by their elected representatives. This process creates appropriations for each City

fund which provides the legal limit of expenditures in that fund. Secondly, the line item level, detailed budget provides an annual business plan for City administrators.

City administration shall annually prepare a balanced budget showing all planned expenditures and identifying all resources sufficient to fund the planned expenditures. The Annual Budget must be adopted by ordinance by the City Council on or before December 31 of each year in conformance with the laws of Washington State. These laws provide an opportunity for direct public comment on the Proposed Budget at a Revenue Hearing and a Budget Hearing prior to adoption.

The Annual Budget shall comply with the following general policies:

1. Adopted at the Fund Level

The budget is adopted at the Fund level, meaning that appropriations are created for each fund in total and individual line items can be adjusted by the City Administrator so long as the total fund appropriation is not exceeded.

2. Ongoing expenditures funded by ongoing revenues

Ongoing expenditures will be funded to the maximum extent possible through ongoing revenues and the City should minimize any reliance on non-recurring

revenues for funding ongoing operational costs. Debt, other than short-term interfund loans intended merely to bridge cash flow needs, should be avoided to fund operational expenditures. Non-recurring revenues will be used primarily to fund one-time costs or to enhance cash balances for future needs.

3. Contingency funding

The Annual Budget should provide reasonable contingency funding for unforeseen emergencies either by maintaining sufficient Fund Balances in each fund or through the creation and funding of specific Contingency Funds.

4. Utility operations

City-operated utilities will show positive net operating results. Utilities will also be responsible for all cost of operations including indirect costs.

5. Five-year forecast

City staff will maintain a rolling five-year forecast of revenues and expenditures which provides a mid-range indication of the City's financial trends and provides context for the preparation of the Annual Budget. The five-year forecast should assume continuation of current service levels, including known changes that will occur during the forecast period.

6. Use of Fund Balance to balance budget

Any utilization of Fund Balance or other reserves to fund a portion of the Annual Budget will be clearly identified and will be consistent with the Reserve and Fund Policies.

7. Restricted revenues

Restricted revenues shall only be used for purposes consistent with whatever restrictions were placed upon their use by laws, regulations or Council direction.

8. Accrued Employee Benefits

The budget, as well as the long range financial plan, should provide for adequate funding of the City's retirement liabilities.

9. Nonprofit Organizations

Future funding decisions regarding nonprofit organizations will be based on

guidelines, policies and priorities as proposed by the Mayor and approved by the City Council and funding available based on Council Goals and General Fund spending priorities.

10. Budget monitoring

City administration will evaluate trends from a budget-to-actual perspective and from a historical year-to-year perspective to identify areas where resource allocation can be improved. The intent is to improve the accuracy of revenue and expenditure forecasts to improve the predictability of future financial activity.

11. Council planning

The City Council will meet annually to adopt Council goals and priorities. City administration will incorporate the Council's goals and priorities in the annual budget.

II. CASH MANAGEMENT AND INVESTMENT POLICY

Careful financial control of the City's daily operations is an important part of the City's overall fiscal management practices. State laws require all City monies to be maintained in the custody of the Director of Finance and define the list of permissible investments for City monies. It is the policy of the City to comply with those requirements and to manage its investments prudently. Specifically,

- All cash received by the City will be deposited with the Finance Director within 24 hours as required by State law and,
- The City shall maintain a cash management program, which includes collection of accounts receivable and disbursement of funds, and prudent investment of its available cash and,
- Investments will be prudently managed to maximize the return consistent with the primary objective of preserving capital and shall comply with all State laws regarding permissible forms of investment. The Director of Finance will ensure investments are appropriately diversified.

IV. RESERVE AND FUND POLICIES

The purpose of the Reserve and Fund Policies is to establish general parameters for the cash balances in the various funds to ensure sufficient resources to handle most large, unexpected expenditures without the need for debt, to mitigate revenue shortfalls stemming from a downturn in the local economy and to maintain favorable credit ratings.

General Fund Reserve Policy - The General Fund will have a minimum reserve 8% of budgeted expenses to maintain operations. Recommended “best practices” is to maintain a maximum of 15% reserve which will be the “target” reserve but no use of ending fund balance below 8% will be authorized without a vote of the majority plus one (“super majority”) of the City Council.

Utility Fund Reserve Policies - The Water and Sewer Utilities will maintain a minimum of two months cash reserves each to provide for seasonal variability of revenues. The Storm Water Utility has a more consistent source of revenues and will maintain a minimum of 8% of budgeted expenses.

Fleet Management Reserve Policies - Equipment Rental Replacement Reserve will be maintained based upon lifecycle replacement plans to ensure adequate fund balances required for systematic replacement of fleet vehicles, equipment and operational contingencies. Departments will be charged for fleet operating costs per vehicle class and replacement cost spread over the useful life of the vehicles.

V. REVENUE POLICY

Service demands require that an adequate revenue stream be maintained. To this end, the City will strive to create a diversified and stable revenue structure using the following as general guidelines:

- The City will pursue its fair share of state and federal shared revenues; and
- The City will to the extent possible oppose state and federal legislation that will mandate costs to the City without

providing the revenue source to offset those mandated costs; and

- The City will pursue collection of all revenues due it and ensure compliance with revenue-related regulations; and
- The City will consider user fees when the character of the service and its users seems appropriate and, if user fees are charged, the user fee will be structured to recover the full cost of the service including all direct costs, capital costs, department overhead and City-wide overhead. Full cost recovery may be forgone if the fees prevent an individual from obtaining an essential service or results in the City being economically disadvantaged, or as otherwise set by the City Council; and
- The City will seek opportunities to generate additional revenues and gain further economies of scale in its operations by providing services to other local jurisdictions in exchange for the full cost of the services provided.

VI. DEBT MANAGEMENT POLICIES

The policy of the City is to manage its long-term debt in a manner designed to utilize its credit to optimize City services while balancing overall debt levels and annual debt service obligations. The City recognizes that prudent use of its credit can facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

1. Debt Not to be Used for Operating Expenses.

When considered necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt will not be used to fund operating expenses except in extraordinary circumstances as authorized by the City Council. This policy recognizes that direct costs such as project engineers are integral to the capital project and are reasonably chargeable to bond proceeds.

2. Term of Debt

Long-term debt will be structured in a

manner so that the life of the debt does not exceed the expected useful life of the asset being funded by the debt.

3. Method of Sale of Bonds and Notes

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

4. Refunding Bonds

As a general rule, existing bonds will not be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 5%. As an exception to this general rule, bonds may be refunded to obtain more favorable covenants when it is clearly in the City's interest to do so.

5. Legal Limitation of Indebtedness

The City will utilize general obligation (GO or "voted") and limited tax general obligation (LTGO or "non-voted") debt authority prudently as these forms of debt are subject to Constitutional limits and serve as the City's major source of credit. The Finance Department will annually calculate the City's Constitutional Limit of Indebtedness and the City's outstanding indebtedness will never exceed those Constitutional limits. Additionally, the Finance Department will annually monitor the direct (City) and overlapping (other jurisdictions also taxing City taxpayers) tax supported debt borne by City property owners so that the City Council can see the full effect on taxpayers of any proposed bond issues.

6. Reserve of Debt Authority

At a minimum, the City will retain at least 10% of its legal limit for Non-Voted General Purpose Indebtedness (LTGO debt authority) as a reserve for emergencies. This reserve serves to protect the City from any declines in City assessed valuation which might cause the City to unintentionally exceed its Constitutional limits on indebtedness.

7. Preservation of Credit Rating

The City will carefully consider the future fiscal impacts of incurring additional long-term debt and will recognize the implicit, additional costs of any future debt that

might adversely impact the City's credit rating.

8. Use of Revenue Debt Whenever Possible

The City recognizes that its ability to pledge its taxing authority as security for debt (GO and LTGO debt) is a limited resource which should be preserved whenever possible. Therefore, whenever the improvement being financed with debt is expected to produce off-setting revenues (e.g. utility improvements or parking structures) that can be used to secure all or part of the debt in lieu of a pledge of the City's taxing authority, that revenue should be used to secure the debt to the maximum practical extent. Such "revenue bonds" do not impact the City's legal limitation of indebtedness so their use, whenever practical, serves to preserve the City's legal debt capacity for other potential needs.

9. Conduit Debt

The City can permit itself to be used as a conduit for debt secured by others where such an arrangement is required or permitted by laws or regulations and where the City is not, in any way, contingently liable for the repayment of the debt. The chief example of conduit debt is Local Improvement District (LID) debt where the City sells bonds on behalf of property owners benefitted by the LID. LID bonds are repaid solely through special property tax assessments on benefitted properties or if necessary the LID Guaranty Fund.

VII. UTILITY FUND RATE PROJECTION POLICIES

1. Utility rate studies shall be conducted at least every five years to update assumptions and ensure the long-term solvency and viability of the City's utilities.
2. Utility rate review will be reviewed at least biennially and necessary adjustments made to reflect inflation, construction needs, and to avoid major increases.
3. Rates should be adequate to ensure reliable, competitively priced services for our customers. Net revenues in excess of both legal requirements and minimum

working cash balances should be used to minimize future rate increases by funding approved capital projects, retiring high cost debt, and augmenting reserves established to reduce ratepayer risk.

VIII. ACCOUNTING AND FINANCIAL REPORTING POLICIES

The City of Issaquah will maintain its accounting records in accordance with state and federal laws and regulations. Budgetary reporting will be in accordance with Washington State budget laws and regulations. The City will annually report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP) by the last day of May of each year.

Additionally, the Finance Department will prepare such management reports and other internal reports as determined by the Mayor and City Administrator. The Finance Department will also prepare regular budget to actual status reports to keep the City Council informed throughout the budget period.

IX. AUDIT POLICY

The City's Comprehensive Annual Financial Report (CAFR) will be audited annually by the Washington State Auditor's Office on a schedule determined by that office as is required by State law. The results of such audits will be communicated promptly to the Mayor, City Administrator and to the City Council. Such audit reports shall also be kept on file with the City Clerk and will be available for public inspection in accordance with the State of Washington's Open Public Records Act.

Additionally, the City may, from time-to-time, retain other auditors or consultants to perform such operational reviews and/or performance audits as are judged to be in the City's interests.

X. INSURANCE POLICY

The City will periodically review its insurance options for each risk or hazard and medical options to determine whether it is most cost effective to purchase commercial insurance, to

fund a self-insurance program or to participate in a "pooled" self insurance program with other jurisdictions. Such a determination should consider the long-term financial obligations of such a decision as well as the regular fluctuations in commercial insurance markets. Where the City decides to self-insure a risk, the policy of the City will be to fully fund the expected costs of those risks through actuarial or other professional estimates of those costs.

XI. CAPITAL BUDGET AND PLANNING POLICIES

Long range planning should be done for the replacement or construction of capital facilities and major equipment. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and be as comprehensive as possible, including but not limited to, preliminary and environmental work, property acquisition, design, project administration, testing, construction, applicable taxes, and contingency. All cost estimates should include an escalation estimate for future years, from the year of estimation, using an appropriate rationale for the project.

The Capital Budget shall include only those multi-year projects which can reasonably be accomplished in the budget period. The detailed sheet for each budgeted capital project will include a project schedule. A capital project will not be budgeted unless there is a reasonable expectation that revenues will be available to pay for it.

Consideration should be given, where feasible, to financing capital projects through user charges and/or special assessments charges to those who are benefitted the most by the project.

1. Comprehensive resource plan

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 should be identified and the financing schedule should be outlined. The plan should include total project costs as well as the specific resources needed to complete each project phase.

2. Impact on overall Capital and Operating Budgets.

All proposals for expenditure of capital funds should be formulated and presented to Council within the framework of a general capital budget. Other than in emergency situations or external funding opportunities any commitment of any capital funds, including reserve funds, will be considered only as part of a general review of all capital budget requirements.

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. If a proposed project will cause a direct, negative impact to other City facilities, the costs of mitigating those impacts should be considered as part of the project's comprehensive costs.

3. Contingencies

At the time of contract award, each project will include reasonable provisions for contingencies. The amount of set aside for contingencies will correspond with industry standards and should not exceed 10% or \$5,000 whichever is greater of the contract amount unless a higher percentage is approved by the City Council. Project contingency funds should only be used to pay for unforeseen needs within the original project scope. Project contingencies will not be expended to cover change orders resulting from increases in project scope unless specifically authorized by the City Council.

4. Capital Facilities Plan (CFP)

The City shall annually update the Capital Facilities Plan (CFP) and provide it to the City Council so that sufficient time is available for Council study sessions and for public inspection and comment prior to its adoption. The City will comply with all requirements for public notices, public hearings and opportunities for public comment.

All projects included in the CIP shall be consistent with the City's Comprehensive Plan and with its goals for services, facilities and transportation. The service level goals from the Comprehensive Plan should be identified in the Capital Improvement Plan.

The City Council should consider several factors as it ranks projects for inclusion in the CFP including:

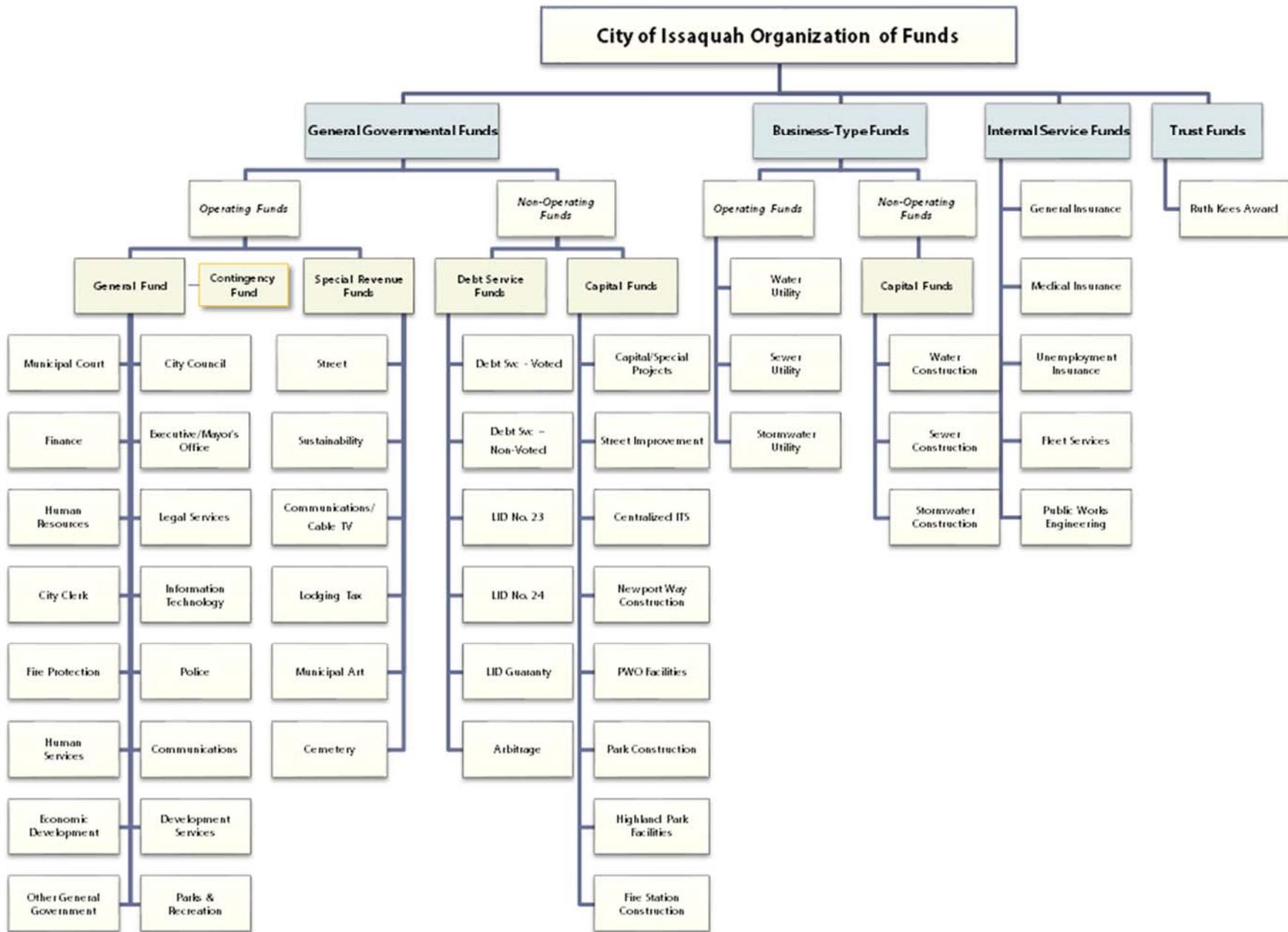
- a. Does the project have a positive impact on the operating budget (e.g. reducing expenditures or increasing revenues)?
- b. Is the project programmed in the five-year operating budget forecast, when applicable?
- c. Can the project be completed or significantly advanced during the Six-Year City Facilities Plan?
- d. Can the project be accomplished during the timeframe that is estimated?
- e. Does the project implement previously adopted Council plans or strategies?

XII. OVERHEAD POLICY

The City will develop process improvement and efficiency strategies so that administrative costs necessary to support City operations and to ensure adequate internal controls and legal compliance are minimized, therefore allowing the maximum possible resources for direct public services.

XIII. INTERGOVERNMENTAL REVENUE POLICY

The City will actively seek opportunities to enhance public services through intergovernmental cooperation, shared revenues and grants. For planning purposes, all grants will be treated in the same manner as other temporary and uncertain revenues and will not be used to fund ongoing, basic service needs. Appropriate staff including the sponsoring department, the City Attorney (when necessary) and Finance will review grant agreements to ensure compliance with grant requirements. The City will budget grant-funded expenditures only after receipt of the grant award or letter of commitment, and then, only for the amount of the grant award. City overhead and/or indirect costs will be included in grant funding requests, where permitted.



General Fund Summary

Summary of revenues and expenditures for the General Fund.

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 other funds such as debt service, capital, enterprise and internal service 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.

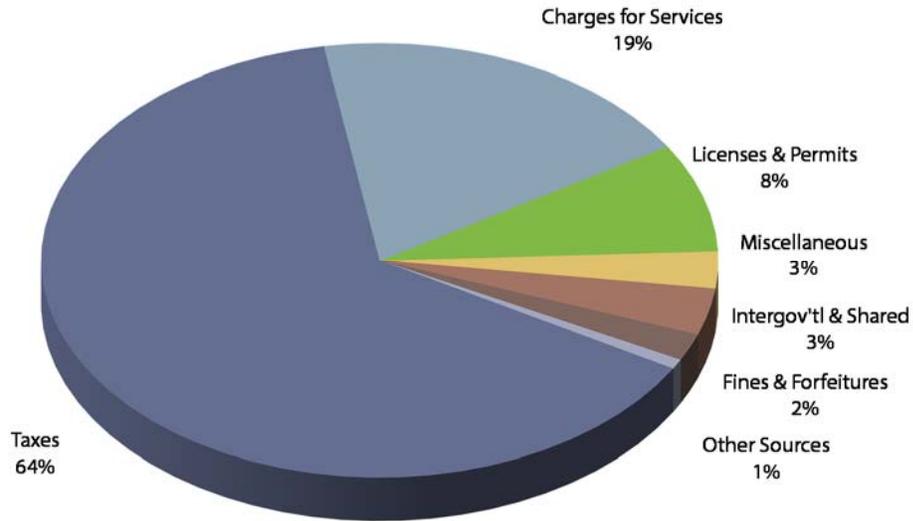
On the following pages, you will find General Fund revenue comparisons for 2014 actual through 2016 budget, as well as detailed information on actual 2015 revenues. These 2015 actual numbers reflect the laws and ordinances currently in effect.

A summary of General Fund expenditures by type is followed by a more detailed presentation of proposed expenditures by department, providing comparable expenditure figures for 2014 actual, 2015 budget and actual, and the 2016 budget.



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2016 General Fund Revenue - Source of Funds



Revenue Comparison

	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 7,731,976	\$ 7,995,813	\$ 8,352,108	\$ 9,221,000
Revenue Source:				
Taxes	\$ 23,176,377	\$ 25,317,600	\$ 26,293,764	\$ 26,486,600
Licenses & Permits	2,994,486	3,035,700	2,885,514	3,360,800
Intergov'tl & Shared	1,158,794	1,186,000	1,180,984	1,443,100
Charges for Services	7,165,456	7,343,340	7,629,454	7,786,500
Fines & Forfeitures	789,213	775,000	852,207	833,200
Miscellaneous	1,275,888	1,054,600	1,270,419	1,159,300
Other Sources	18,959	-	154,931	-
Revenue Subtotal	\$ 36,579,174	\$ 38,712,240	\$ 40,267,272	\$ 41,069,500
Transfers In From:				
Cemetery Fund	\$ 26,000	\$ 25,000	\$ 26,000	\$ 25,100
Communications Fund	272,000	277,500	277,500	277,600
Transfers-In Subtotal	\$ 298,000	\$ 302,500	\$ 303,500	\$ 302,700
General Fund Total	\$ 44,609,150	\$ 47,010,553	\$ 48,922,880	\$ 50,593,200

Detailed General Fund Revenue

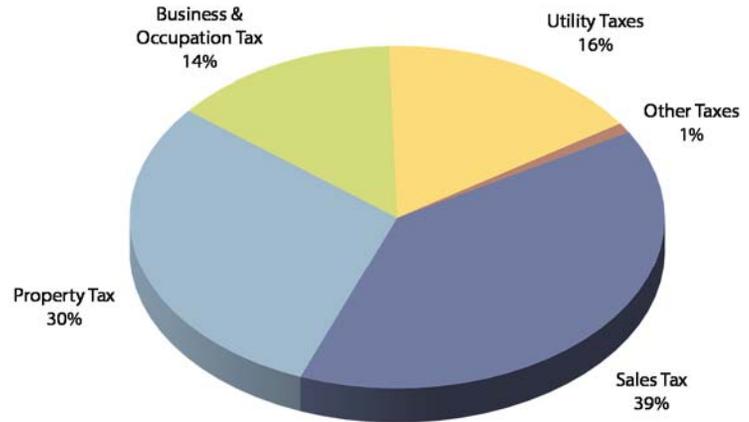
	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<i>Beginning Fund Balance</i>	\$ 7,731,976	\$ 7,995,813	\$ 8,352,108	\$ 9,221,000
Property Tax	7,572,353	7,734,000	7,819,262	7,950,000
Sales Tax	8,356,668	8,752,000	10,269,832	9,255,000
Business & Occupation Tax	2,592,709	3,606,000	3,607,790	4,000,000
Utility Taxes	4,358,715	4,875,000	4,242,607	4,906,000
Other Taxes	295,932	350,600	354,272	375,600
<i>Total Taxes</i>	<i>23,176,377</i>	<i>25,317,600</i>	<i>26,293,764</i>	<i>26,486,600</i>
Building Permits	\$ 2,626,443	\$ 2,744,000	\$ 2,569,427	\$ 2,975,000
Business Licenses	277,948	274,000	295,912	295,000
Other Licenses/Permits	90,095	17,700	20,176	90,800
<i>Total Licenses & Permits</i>	<i>2,994,486</i>	<i>3,035,700</i>	<i>2,885,514</i>	<i>3,360,800</i>
Federal Grants	\$ 14,556	\$ -	\$ 6,071	\$ 75,000
State & Local Grants	181,317	204,000	173,355	285,000
Sales Tax Mitigation	572,385	560,000	567,648	575,000
Criminal Justice (State)	44,676	44,600	56,288	74,100
Liquor	345,861	377,400	377,622	434,000
<i>Total Intergovernmental/Shared</i>	<i>1,158,794</i>	<i>1,186,000</i>	<i>1,180,984</i>	<i>1,443,100</i>
Jail Services/Fees	\$ 1,694,168	\$ 1,527,500	\$ 2,008,982	\$ 1,807,100
Other Public Safety Charges	189,186	192,800	160,757	173,900
Municipal Court Fees	350,175	363,100	319,744	371,200
Recreation/Pool Fees	2,117,690	2,068,400	1,814,526	2,470,000
Engineering/Inspection Fees	1,226,360	1,079,540	1,181,430	500,800
Plan Check Fees	1,003,614	950,000	912,932	1,200,000
Dispatch Services	353,332	425,000	495,538	435,000
Other Fees & Charges	230,931	737,000	735,546	828,500
<i>Total Charges for Services</i>	<i>7,165,456</i>	<i>7,343,340</i>	<i>7,629,454</i>	<i>7,786,500</i>
<i>Total Fines & Forfeitures</i>	<i>789,213</i>	<i>775,000</i>	<i>852,207</i>	<i>833,200</i>
Interest Income	147,400	168,100	168,438	184,100
Rents & Leases	1,036,403	832,000	943,370	910,100
Other Miscellaneous Revenue	92,085	54,500	158,611	65,100
<i>Total Miscellaneous Revenue</i>	<i>1,275,888</i>	<i>1,054,600</i>	<i>1,270,419</i>	<i>1,159,300</i>
Operating Transfers-In	\$ 298,000	\$ 302,500	\$ 303,500	\$ 302,700
Misc. Other Sources	18,959	-	154,931	-
<i>Total from Other Sources</i>	<i>316,959</i>	<i>302,500</i>	<i>458,431</i>	<i>302,700</i>
Total Revenue from all Sources	\$ 36,877,174	\$ 39,014,740	\$ 40,570,772	\$ 41,372,200
Total General Fund Revenue	\$ 44,609,150	\$ 47,010,553	\$ 48,922,880	\$ 50,593,200

Summary of Locally Levied Taxes - \$26,486,600 (64%)

Issaquah has a diverse mix of revenues that grow and retract based on various drivers. Through a diverse revenue base and conservative financial management, Issaquah has been able to weather through the most recent recession.

This summary includes specific information on each of the major taxes levied to support City services.

Distribution of General Fund Taxes Received

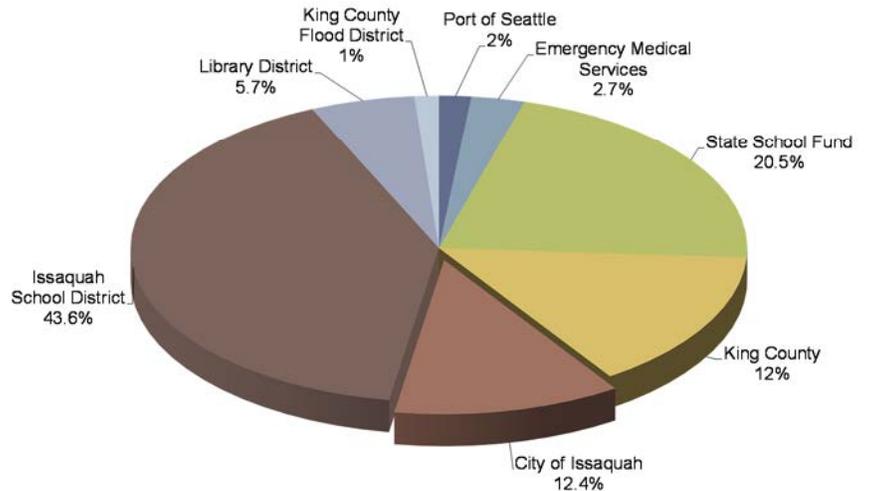


Property Tax - \$7,950,000 (30%)

Property tax is the second largest source of revenue in the General Fund and primarily funds services in the General Fund. Taxes are due in two equal installments on April 30 and October 31. Collections are remitted the month following collection to the appropriate taxing district by the County Treasurer.

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small; around 12.4%.

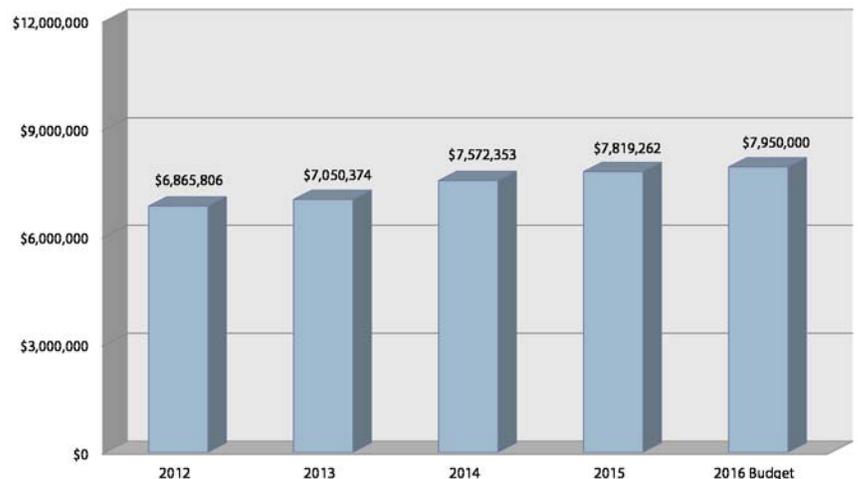
Property Tax Distribution



In 2016, the total typical property tax rate for all governmental agencies in Issaquah will be \$10.09 per \$1,000 of assessed valuation. Of that total, about 12.4%, or \$1.20 per \$1,000 assessed valuation, went to the City. Of the \$1.20 per \$1,000 assessed valuation, \$1.00 per \$1,000 assessed valuation went to pay for city services and \$0.20 per \$1,000 assessed valuation went to pay for voter-approved debt.

Additional information on property tax, including historical figures may be found in **Section 10 – Supplemental Schedules** of the budget.

Five-Year Comparison of Property Tax Received



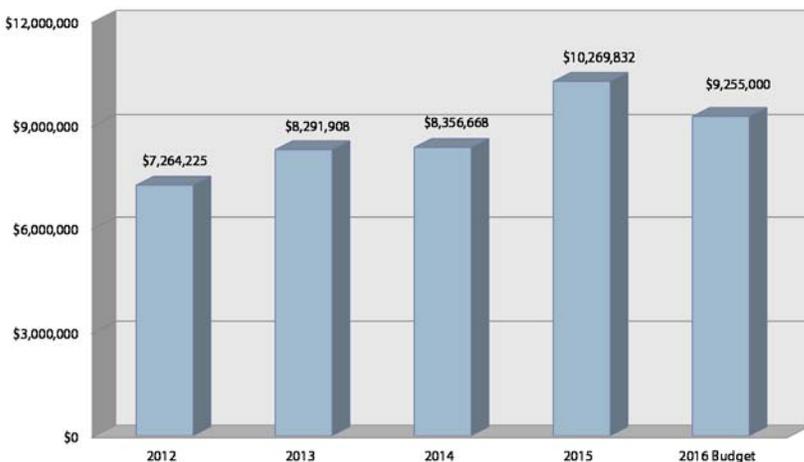
Sales Tax - \$9,225,000 (39%)

Sales tax is the primary source of funding for general City services as well as a dedicated funding source for the Street fund. The State collects and distributes sales tax on the sale of most consumer goods (except most food products) and some services. The State provides the City with a portion of this revenue on a monthly basis. The total sales tax rate is 9.5% in most areas of Issaquah and Issaquah receives 0.85% of this rate. Washington State collects an additional 0.3% sales tax on vehicle sales and leases to fund transportation improvements.

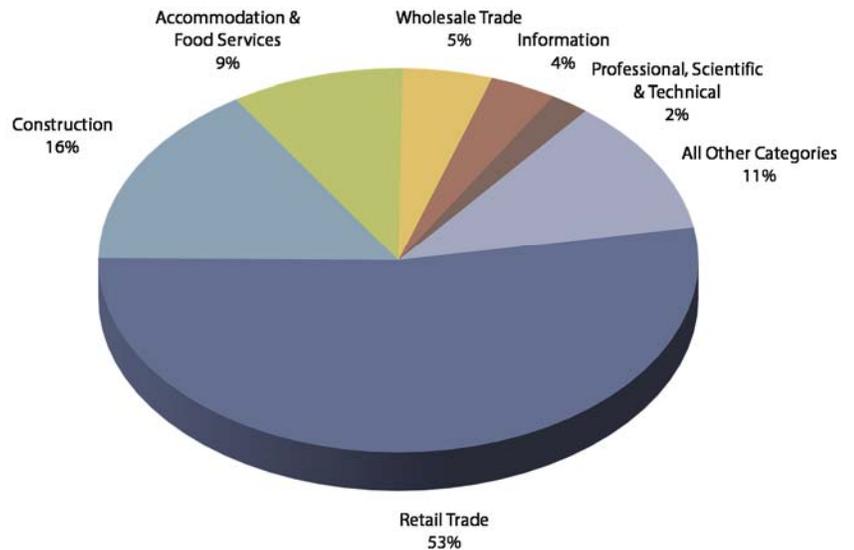
The distribution of the sales tax is displayed in the table below.

Jurisdiction	Rate %
State of Washington	6.50
King County/METRO	1.00
King County Criminal Justice Levy	0.10
King County	0.15
City of Issaquah	0.85
Regional Transit Authority (RTA)	0.90
Total General Sales Tax Rate	9.50
Additional Auto Sales/Lease Rate	0.30
Total Auto/Sales Lease Rate	9.80

Five-Year Comparison of Sales Tax Received



Sales Tax Distribution by Category



The 2016 budget for the City's sales tax revenue reflects a six percent increase. During the 2015 fiscal year, the City experienced higher than expected construction activity that resulted in increased construction-related sales tax.

Business & Occupation Tax (B&O) - \$4,000,000 (14%)

Business and occupation taxes are imposed and collected directly by the City upon all business activity within the City of Issaquah (IMC 5.04.050). In 2015, the City increased its B&O tax rates for the first time since 2004. Effective April 1, 2015, Manufacturing, Retailing and Wholesaling business activities are taxed at a rate of 12/100 of 1% (.0012).

Printing, Publish, Extracting or Processing for Hire; Retail Services; and Other Business Activities categories are taxed at a rate of 1/15 of 1% (.0015).

Beginning January 1, 2015, the income level exemptions increase from \$5,000 to \$25,000 a quarter; and from \$20,000 to \$100,000 per year for those who qualify to file their taxes annually.

At time of publication, the City has 5,594 actively licensed businesses of which 3,014 file tax returns annually; 1,607 more than at 2014

year-end. The remaining 2,580 file their taxes quarterly.

Of the B&O taxes paid through December 31, 2015, taxes paid fall into the categories of business activities illustrated in the table below:

B&O Tax Categories	
Retailing	46%
All Other Businesses	33%
Manufacturing	5%
Wholesaling	10%
Retail Services	5%
Printing, Publishing, Extracting, Processing Hire	1%

Utility Taxes - \$4,906,000 (19%)

The City imposes a utility occupation tax on the gross income of various utility services provided within the boundaries of the City.

Private electric, natural gas, solid waste (garbage), and telephone utilities are taxed at a rate of 6% on the gross income derived from their customers residing inside Issaquah city limits. Cable TV utilities are taxed at a rate of 1.0% plus a 5.0% franchise rate to both residential and commercial.

State legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to 6.0%. The Cable Communication Policy Act of 1984 states that cable tax rates should not be higher than tax rates on other utilities.

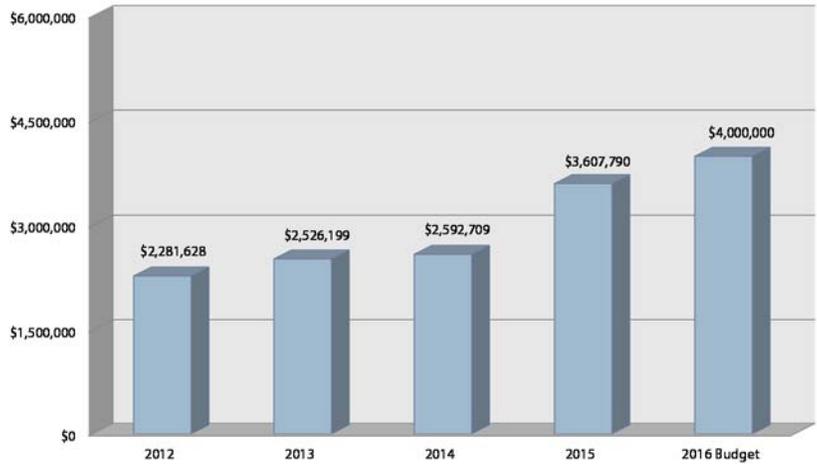
Other Taxes - \$375,600 (1%)

Gambling Tax

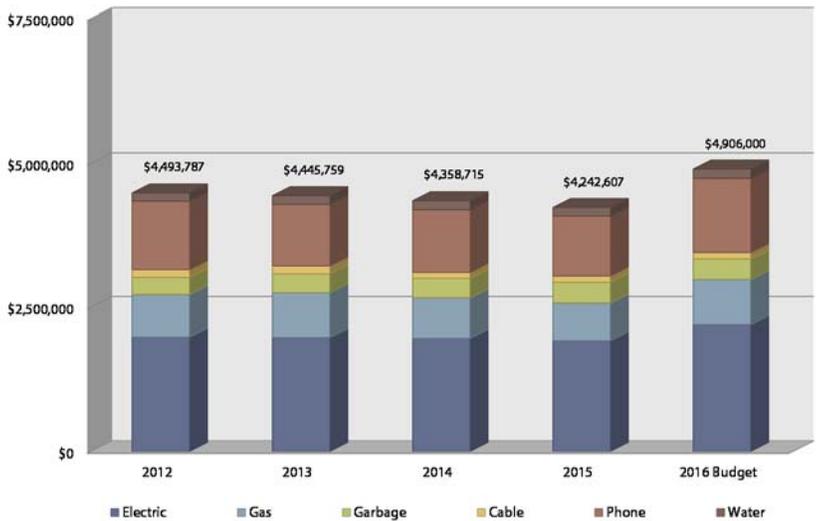
The City collects an excise tax quarterly from receipts on bingo, raffles, punchboards, pull tabs and amusement games. A tax rate of 5.0% is imposed on bingo, raffles, punchboards, and pull tabs. A tax rate of 2.0% is imposed on amusement games.

Leasehold Excise Tax

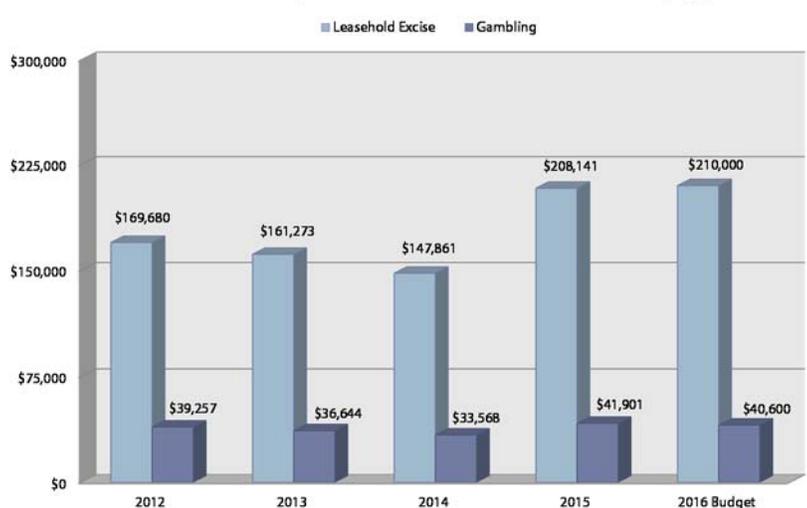
Five-Year Comparison of B & O Tax Received



Five-Year Comparison of Utility Taxes Received by Utility Type



Five-Year Comparison of Other Taxes Collected by Type



Leasehold excise tax is levied and collected for the privilege of occupying or using publicly owned real or personal property within the City of Issaquah.

Summary of Licenses and Permits -- \$3,360,800 (8%)

License and permit fees are designed to cover the cost of administration, inspection, and continuing services for those occupations, trades, and activities regulated by the City. Most revenue in this category is collected by the Development Services Department and is as follows:

Development Fees

Development fees are charged for building permits, plumbing permits, clear/grade permits, side-sewer permits, mechanical permits, sign permits and expedited review. Fees imposed for permits are subject to a base charge determined by the type of permit, plus additional fees determined by either the dollar value or size (square foot or number of units) of the project.

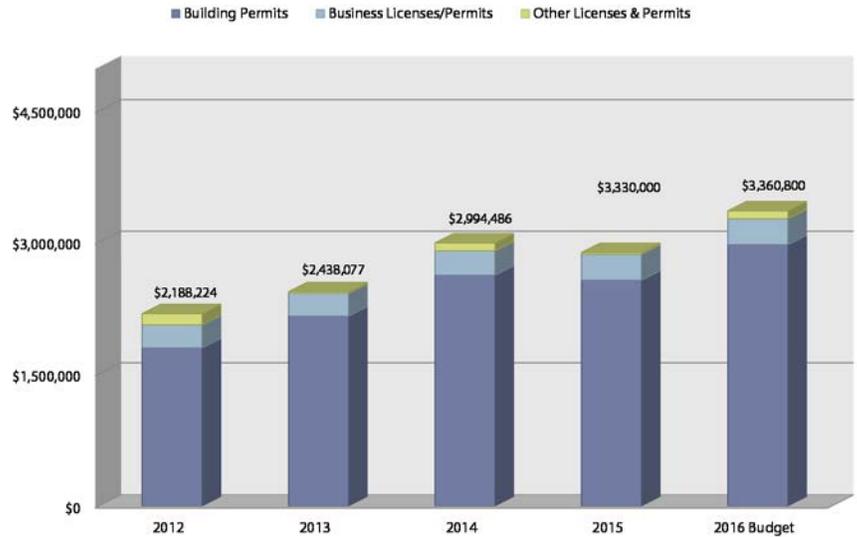
The fees were increased April 1, 2014, and that increase, combined with an increase in development activity resulted in the large increase observable in the Five- Year Comparison chart below right. A significant portion of the increase is related to expedited reviews.

Business Licenses and Other Licenses/Permits

This category includes the issuance of business licenses and licenses for certain activities such as cabaret (live music/dancing), massage parlors, pawnbrokers or devices such as cigarette machines and amusement devices.

Business licenses are issued to all businesses conducting business in the City of Issaquah. The City has partnered with the State of Washington Department of Revenue

Five-Year Comparison of License & Permit Fees Collected by Type



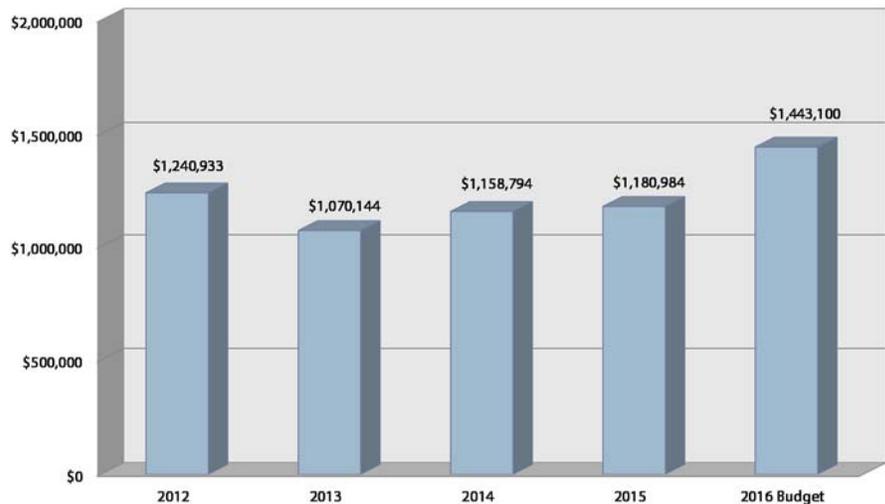
(DOR) to provide one source for business licenses and renewals. The initial license fee is \$60.00 per year plus a \$19.00 DOR handling fee. The fee for renewal of the license is \$50.00 per year plus an \$11.00 DOR handling fee.

Other licenses/permits include amusement permit fees, franchise fees, and animal licenses which are collected on behalf of King County Animal Control.

Intergovernmental and Shared Revenues -- \$1,443,100 (3%)

The intergovernmental and Shared Revenues category consists mainly of federal, state and local grants; sales tax mitigation; criminal justice

Five-Year Comparison of Intergovernmental/Shared Revenue



program support; liquor board license fees and taxes; and interlocal agreements.

Sales Tax Mitigation

On July 1, 2008, the state of Washington changed from origin-based to destination-based sales tax for delivered goods. This was Washington’s final step to conform with the national Streamlined Sales and Use Tax Agreement (SSUTA). This change shifted local sales tax revenues among local jurisdictions; some gained revenues while other saw a loss in revenues. To ease the hardship on negatively impacted jurisdictions, the streamlined sales tax statute includes a provision to mitigate losses in revenue. The City of Issaquah receives sales tax mitigation money from the state of Washington. Due to severe budget challenges, the state of Washington reduced the streamlined sales tax mitigation by 3.4% for the state’s 2011-13 biennium.

Liquor Licenses & Taxes

A voter initiative approved in November 2011 eliminated the state monopoly on liquor sales and allows liquor sales in privately owned retail stores as of June 1, 2012. The liquor board profits have been replaced with licensing fees charged to retailers as a result of the initiative (although the State is still calling them profits). Liquor taxes also continue to be collected on liquor sales. Under the law, profit distributions to local governments have been reduced by \$10 million per year but the law does require that local governments receive liquor board profits of no less than was received in the four quarters prior to passage of the initiative. In addition, \$10 million will be distributed to local governments statewide to enhance public safety programs due to the increased number of retailers.

Charges for Services -- \$7,786,500 (19%)

Charges for services are a major source of revenue for the City. These charges include user fees for recreational programs, aquatics services, jail/detention services, dispatch services, planning and building activities and are derived from charges, fees, and costs for services rendered.

The City Council adopted a 20% surcharge fee for non-city residents for Parks and Recreation programs.

Beginning in 2015, in the Charges for Services category, there has also been technology surcharge fee increase from 1.3% to 5% on development related activity.

Fines & Forfeitures - \$833,200 (2%)

Fines and forfeitures represent revenue received primarily from court, police, traffic and parking fines.

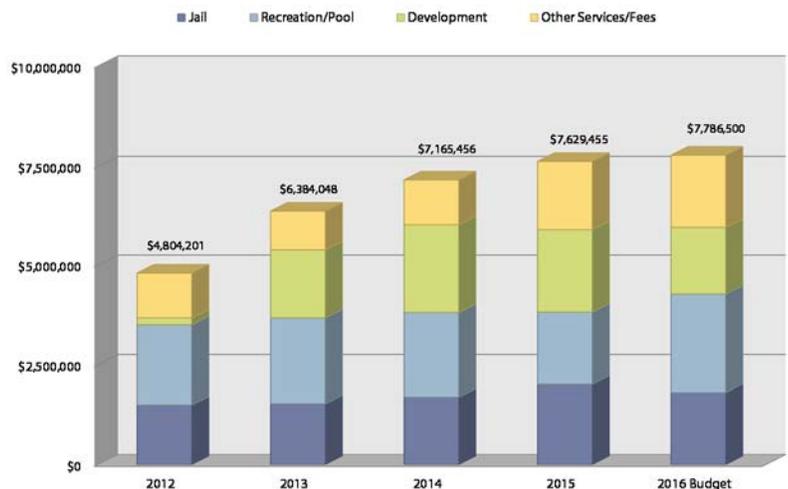
Miscellaneous Revenue -- \$1,159,300 (3%)

Miscellaneous revenue includes include traffic and parking fines (which includes photo enforcement fines), passport fees, municipal court administrative fees and sale of goods to inmates, interest, facility rents and leases, and contributions and donations.

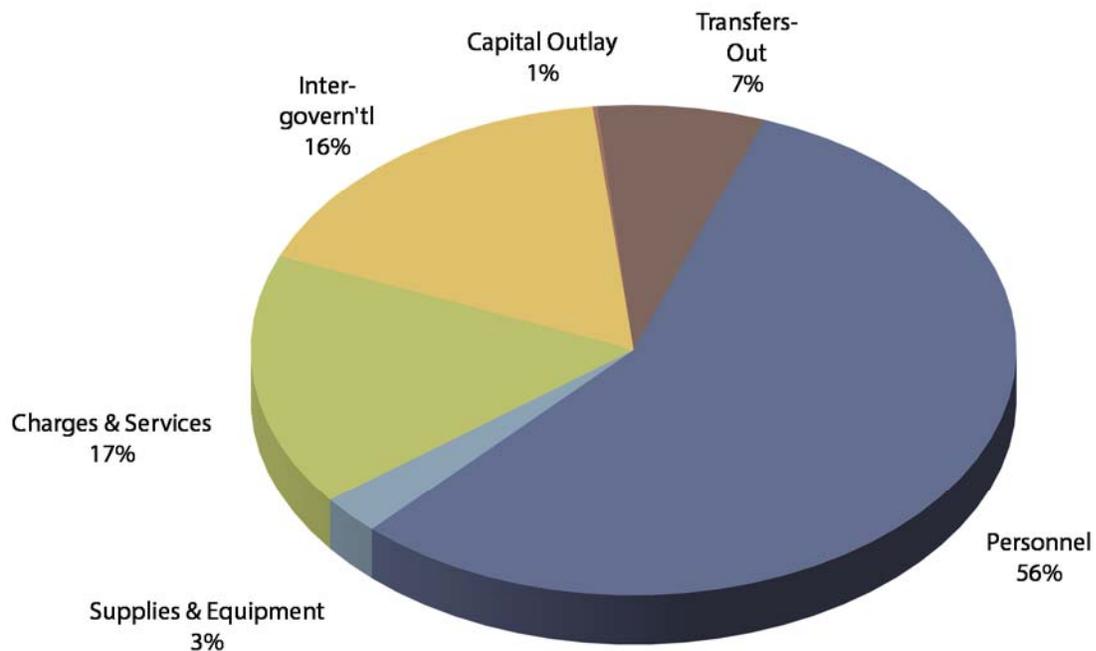
Other Sources -- \$302,700 (1%)

Other sources include operating transfers in to the General Fund from the Communications and Cemetery Funds.

Five-Year Comparison of Charges for Services Collected by Type



2016 General Fund - Use of Funds



Department Name	Personnel	Supplies & Equipment	Charges & Services	Inter-govern'tl	Capital Outlay	Transfers-Out	Total
City Council	\$ 122,000	\$ 1,200	\$ 8,200	\$ -	\$ -	\$ -	\$ 131,400
Executive	811,600	6,100	79,500	-	-	-	897,200
Municipal Court	836,400	20,400	142,900	-	-	-	999,700
City Clerk	277,700	6,200	52,000	-	-	-	335,900
Finance	913,200	17,300	159,000	-	-	-	1,089,500
Legal	-	-	585,000	-	-	-	585,000
Support Svcs & Systems	428,000	7,500	21,800	-	-	-	457,300
Communications	288,200	2,300	28,200	-	-	-	318,700
Human Resources	350,200	19,500	81,600	-	-	-	451,300
Information Technology	579,300	64,960	150,600	-	-	-	794,860
Police	8,721,900	353,600	884,400	63,000	85,000	-	10,107,900
Fire Control	-	-	-	6,100,000	-	-	6,100,000
Development Svcs	4,062,700	100,900	1,404,900	115,600	-	-	5,684,100
Economic Development	668,000	10,300	50,700	-	-	-	729,000
Parks & Recreation	5,515,600	433,500	1,948,200	38,600	-	-	7,935,900
Community Services	142,500	1,000	281,600	415,000	-	-	840,100
Other Gen'l Government Svcs	112,100	49,000	1,164,500	480,700	-	2,985,000	4,791,300
Total General Fund	\$ 23,829,400	\$ 1,093,760	\$ 7,043,100	\$ 7,212,900	\$ 85,000	\$ 2,985,000	\$ 42,249,160

Expenditure Comparison

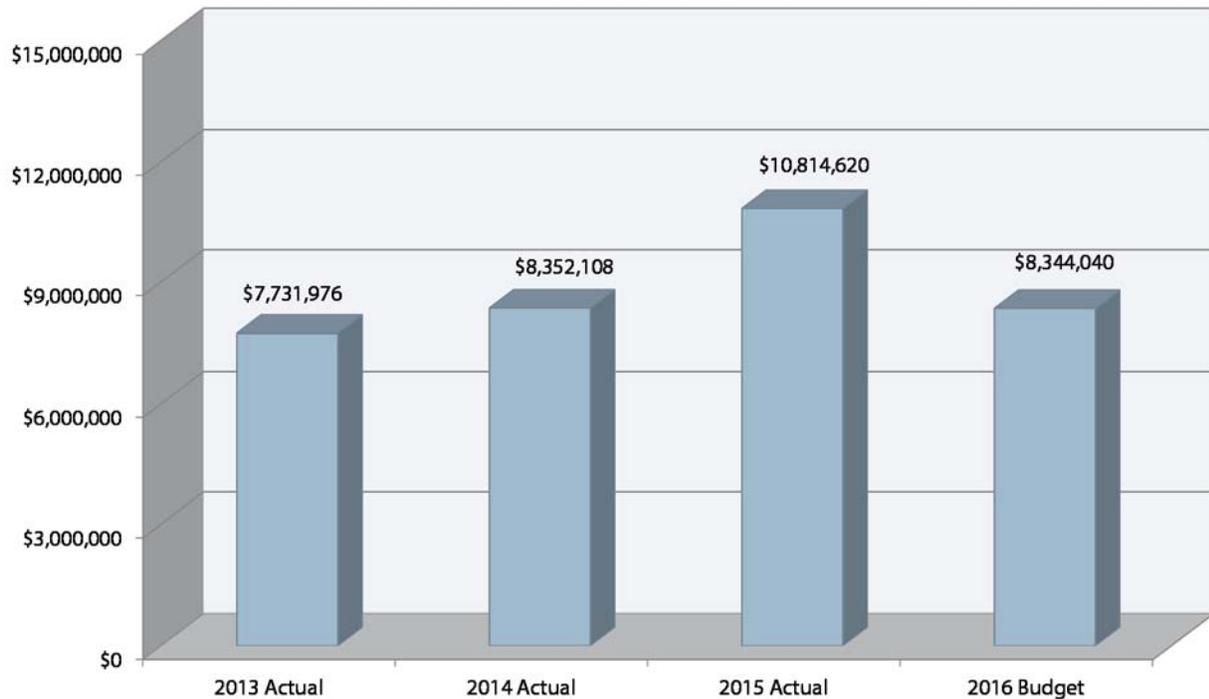
Department/Function Name	2014 Actual	2015 Budget	2015 Actual	2016 Budget
City Council	\$ 81,199	\$ 113,800	\$ 111,964	\$ 131,400
Executive	752,289	816,000	813,038	897,200
Municipal Court	840,782	895,500	909,849	999,700
City Clerk	276,368	303,450	237,213	335,900
Financial Services	898,573	1,028,150	1,001,492	1,089,500
Legal	526,427	622,000	605,023	585,000
Support Svcs & Systems	349,766	463,500	461,618	457,300
Communications	262,905	304,050	290,001	318,700
Human Resources	349,464	383,750	407,834	451,300
Information Technology	602,369	656,300	670,714	794,860
Police	9,243,608	9,542,200	9,481,647	10,107,900
Fire Control	5,275,592	5,835,700	5,808,831	6,100,000
Development Services	5,466,903	5,595,640	5,177,599	5,684,100
Economic Development	660,895	676,800	656,969	729,000
Parks & Recreation	7,423,402	7,486,500	7,168,075	7,935,900
Community Services	664,890	833,200	728,064	840,100
Other General Government Services	<u>2,581,608</u>	<u>3,919,750</u>	<u>3,578,329</u>	<u>4,791,300</u>
Subtotal	\$ 36,257,042	\$ 39,476,290	\$ 38,108,259	\$ 42,249,160
Ending Fund Balance	<u>8,352,108</u>	<u>7,534,263</u>	<u>10,814,620</u>	<u>8,344,040</u>
General Fund Total	\$ 44,609,150	\$ 47,010,553	\$ 48,922,879	\$ 50,593,200

General Fund Expenditure Changes of Note

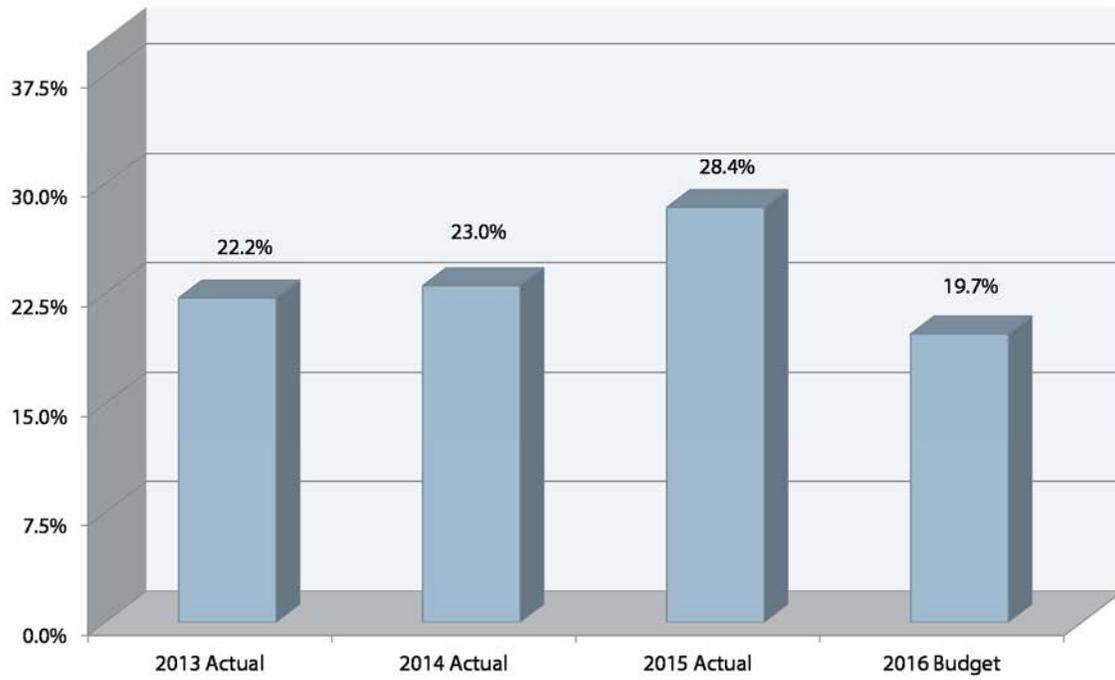
It is important to note some changes implemented in the General Fund’s 2016 Budget:

- ☞ This budget includes \$300,000 to cover employee retirements and anticipated payout of accrued benefits.
- ☞ The Development Services and Parks and Recreation departments reorganized their divisions for greater accountability.
- ☞ The budget includes an operating transfer to the Contingency Fund of \$300,000.
- ☞ The budget includes one-time proposed expenditures of \$470,000.

Ending Fund Reserves in \$



Ending Fund Reserves as a % of Total Expenditures



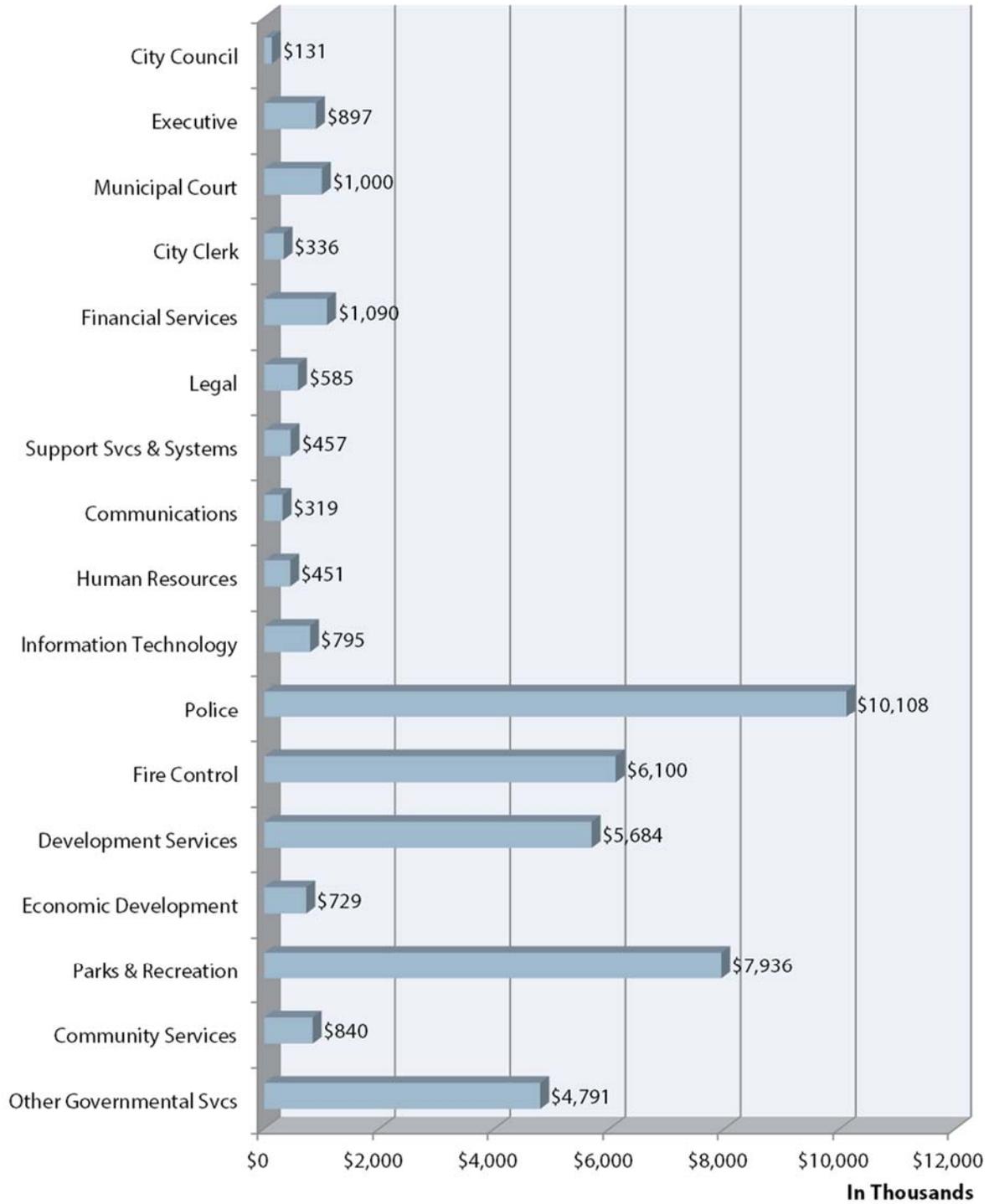


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General Fund Department Expenditure Detail

Expenditure detail, work plan, accomplishments and staffing levels for all
General Fund departments.

2016 General Fund Expenditure Detail by Department





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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.

2016 Council Priorities

During the June 6, 2015 Annual Retreat and Goal Setting meeting, the Issaquah City Council identified the following strategic goals for 2016:

Complete Streets.

Develop a policy for funding complete streets projects and ensure funding in subsequent budgets.

Emergency Management Investments.

Develop mechanism to supply enhanced information to the public concerning possible emergency scenarios and identify any needed capital facilities and equipment.

Green Building Strategies.

Develop an "action strategy" to assist Issaquah in becoming a regional leader in green building implementation and innovation.

Pilot a Neighborhood Engagement Program.

Develop a pilot program aimed at facilitating neighborhood connectivity, energy and engagement by providing an opportunity for staff and council members to attend neighborhood meetings. At the neighborhood meetings, staff will

provide information - and collect feedback on - upcoming city initiatives and capital projects.

Public Engagement.

Improve council deliberations through timely public engagement.

Create a Regional Agenda.

Develop a regional agenda and implementation plan for City staff and council that focuses on utilizing the City's resources on issues of importance to Issaquah.

Schools.

Increase cooperation and engagement with the Issaquah School District regarding growth.

Transportation Funding Strategy.

Develop a plan in 2015 for raising funds for motorized and non-motorized transportation improvements identified in the concurrency update adopted in January 2105. Include other, non-capacity transportation improvements as needed.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 65,067	\$ 98,300	\$ 95,493	\$ 122,000
Supplies & Equipment	1,403	1,500	1,497	1,200
Charges & Services	14,729	14,000	14,974	8,200
Expenditure Total	\$ 81,199	\$ 113,800	\$ 111,964	\$ 131,400

Salaries & Benefits

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

Councilors	\$1,250/Month
Deputy Council President.....	\$1,350/Month
Council President	\$1,450/Month

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.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Mayor	1.00	1.00
City Administrator	1.00	1.00
Deputy City Administrator	1.00	1.00
Executive Assistant	1.00	1.00
Total FTE	4.00	4.00

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.
- ☞ Support the governance process and implement City goals.
- ☞ Support Issaquah's economic vitality.
- ☞ Administer human service grants, coordinate human services and support the Senior Center.

2016 Work Plan

- ✘ Coordinate the implementation of the 2016 City Council goals and assist the Council in the development of the 2017 Goals.
- ✘ Continue the implementation of the High Performance workplace model throughout the organization.
- ✘ Coordinate the multi-department effort to enhance human and social sustainability in the City.
- ✘ Coordinate the multi-departmental efforts on Traffic Concurrency and Economic Development.
- ✘ Coordinate Regional and statewide cooperative efforts and lobbying legislature (e.g. Sound Transit; SCA; ARCH; EPSCA; AFIS; Puget Sound Regional Council (PSRC) Board; Cascade Water Alliance; Eastside Transportation Partnership; Mountains-to-Sound Greenway).

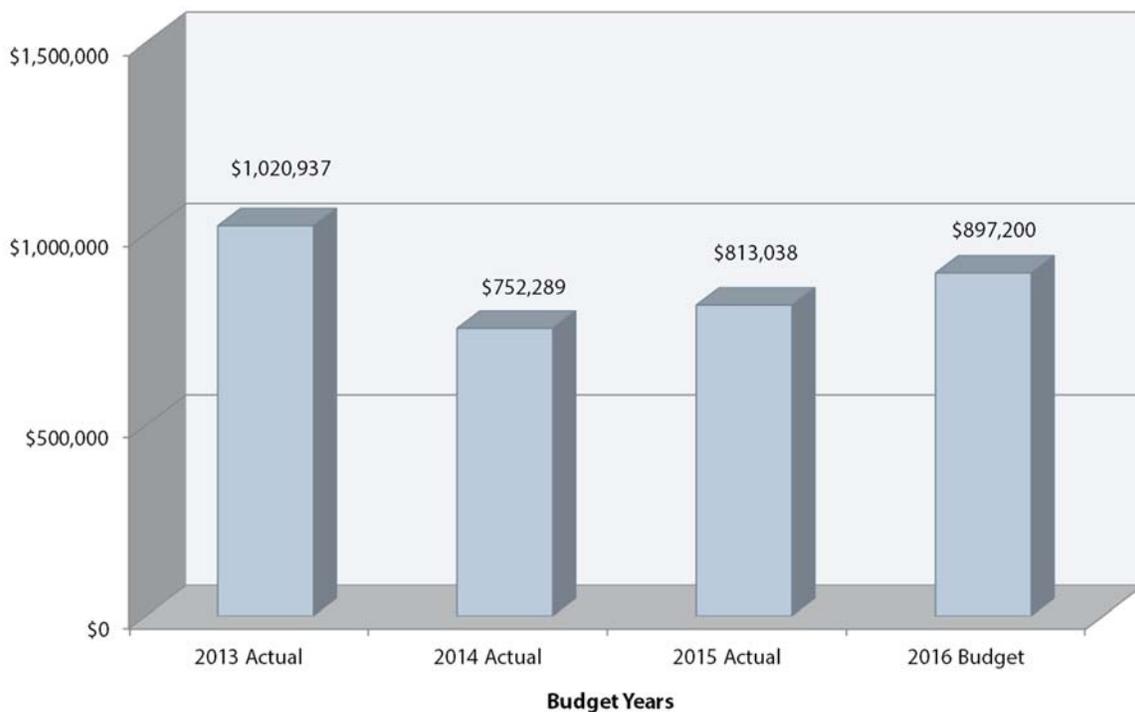
Prior Year Accomplishments

- 👍 Worked with City Council to adopt a legislative agenda.
- 👍 Continued moving the organization towards a High Performing Organization with major performance improvements in the organization.
- 👍 Provided leadership and guidance to staff in the development of the 2016 budget.
- 👍 Continued to improve communications across functions and operations - physical locations of offices is a barrier to effective communications and efficient operations.
- 👍 Coordinated the implementation of the 2015 City Council goals.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 659,099	\$ 760,750	\$ 750,857	\$ 811,600
Supplies & Equipment	6,638	6,000	4,734	6,100
Charges & Services	86,553	49,250	57,447	79,500
Expenditure Total	\$ 752,289	\$ 816,000	\$ 813,038	\$ 897,200

Executive Department Annual Budget Comparison



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, Snoqualmie and North Bend.

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.

2016 Work Plan Focus

- ✘ Monitor offenders at an increased level with use of court security officer/probation.
- ✘ Enhance the young adult with addictions calendar/program.
- ✘ Expand court user survey.
- ✘ Expand website, adding electronic submission for hearings by mail

Prior Year Accomplishments

- 👍 Enhanced probation services.
- 👍 Developed young adult/addictions program.

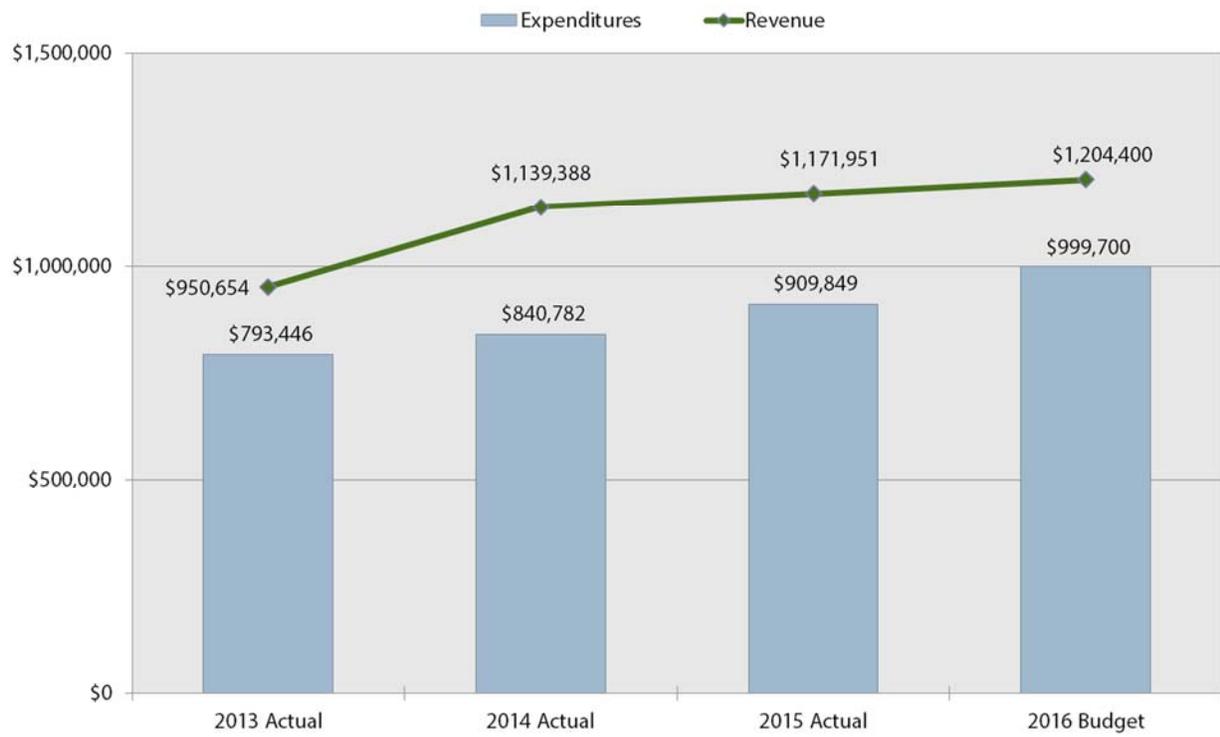
Staffing Levels

Position Title	# of FTE	
	2015	2016
Court Administrator	1.00	1.00
Probation Officer	1.00	1.00
Municipal Court Clerk	3.00	3.00
Judge	0.50	0.75
Court Security Officer	0.50	0.50
Assistants - Non-Reg	0.50	0.50
Total FTE	6.50	6.75

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 682,325	\$ 735,150	\$ 759,693	\$ 836,400
Supplies & Equipment	14,188	21,000	11,516	20,400
Charges & Services	144,269	139,350	138,639	142,900
Expenditure Total	\$ 840,782	\$ 895,500	\$ 909,849	\$ 999,700

Municipal Court Annual Budget Comparison



City Clerk

Summary of Departmental Activities & Responsibilities

-  Provide City Council support for the governance process.
-  Attest and maintain custody of official documents.
-  Maintain the City's municipal code.
-  Serve as custodian of the municipal-corporation seal.
-  Serve as the public records officer.

2016 Work Plan Focus

-  Continue to enhance information available to the community through the City's website.
-  Continue implementation of the redesigned City intranet.
-  Continue managing the citywide automated agenda creation process.
-  Continue next phase of records imaging.
-  Determine departments' needs for records management and develop appropriate training.

Staffing Levels

Position Title	# of FTE	
	2015	2016
City Clerk	1.00	1.00
Deputy City Clerk	-	1.00
Admin Assistant IV	1.00	-
Total FTE	2.00	2.00

Mission Statement

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.

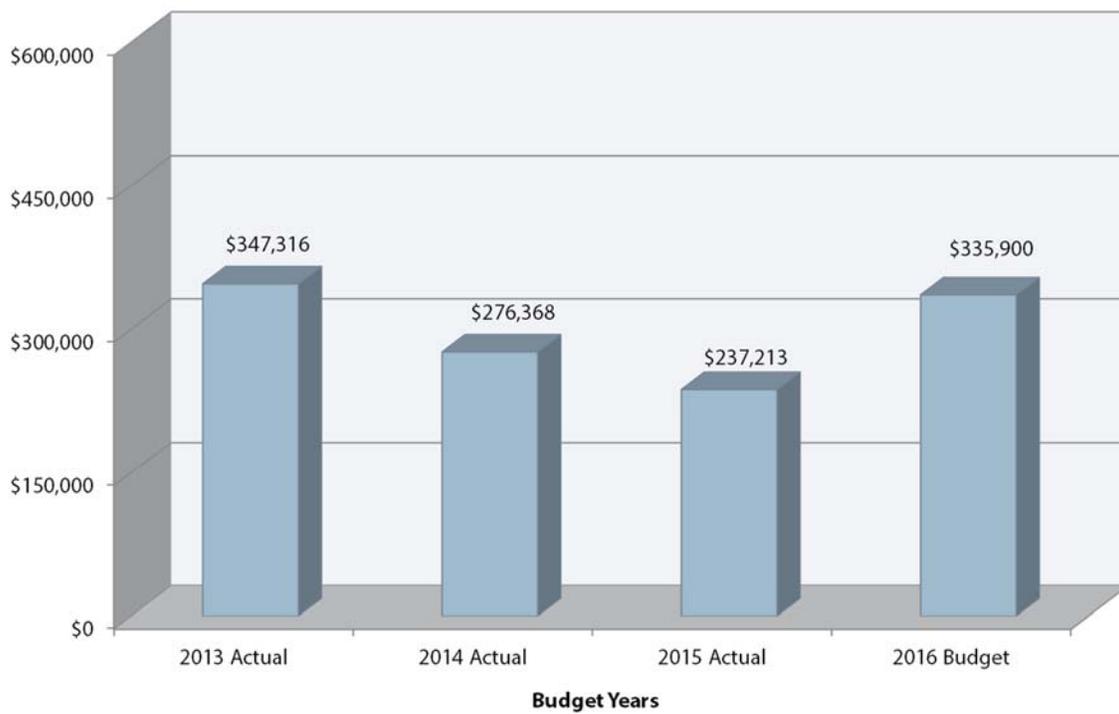
Prior Year Accomplishments

-  Transitioned passport services and other office assignments to Support Services and Systems.
-  Assisted King County Elections with special election items.
-  Continued archiving and imaging records management.
-  Conducted the annual board and commission recruitment.
-  Assisted Independent Salary Commission with research and filing its report.
-  Assisted Sister Cities Commission with fundraising efforts related to Salmon Days artist exchange.
-  Implemented the new Open Government Trainings Act requirements.
-  Implemented additional elements to the citywide automated agenda creation process.
-  Enhanced City's website with the improved use of forms, iframes, and search results.
-  Assisted in the redesign of the City intranet.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 233,694	\$ 245,700	\$ 202,369	\$ 277,700
Supplies & Equipment	4,714	6,500	3,655	6,200
Charges & Services	37,960	51,250	31,188	52,000
Expenditure Total	\$ 276,368	\$ 303,450	\$ 237,213	\$ 335,900

City Clerk 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 budgets;
 - ☞ 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.



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- ☰ Administer billing system for water, sewer, and stormwater utilities.
- ☰ Provide risk management services including coordination of insurance claims and accident reports as well as contract administration and project management.

2016 Work Plan Focus

- ✘ Complete the 2015 audit of the City's annual financial statements with a "clean" opinion.
- ✘ Continue to evaluate business processes to create efficiencies and streamline department operations.
- ✘ Continue to enhance transparency of financial information to public.
- ✘ Implement major components of the upgrade of the Eden ERP (Enterprise Resource Planning) system to MUNIS.
- ✘ Rewrite travel policies and procedures.
- ✘ Work with departments on "change management" training to assure successful implementation of MUNIS system.
- ✘ Evaluate options and opportunities to streamline and improve our cash receipting and banking systems.
- ✘ Continue to evolve the Capital Facilities Plan into the Capital Facilities Element of the Comprehensive Plan
- ✘ Work with Public Works Engineering to complete the utility rate study.

Prior Year Accomplishments

- 👍 Provided project leadership for the City's lobbyist and legislative agenda.
- 👍 Administered Business & Occupation (B&O) Tax requirements for 5,591 actively licensed businesses.
- 👍 Continued to streamline daily operations by taking advantage of technology to replace traditional paper processes.
- 👍 Continued migration of the Capital Improvement Plan into a Capital Facilities Plan.
- 👍 Completed the first phase of the Munis ERP system implementation which included going live on the budget module as well as the financials (general ledger, requisitions, purchase orders, accounts payable, accounts receivable and cash receipting).
- 👍 Increased the overall investment portfolio of the City.
- 👍 Completed the combined utility rate revenue study.

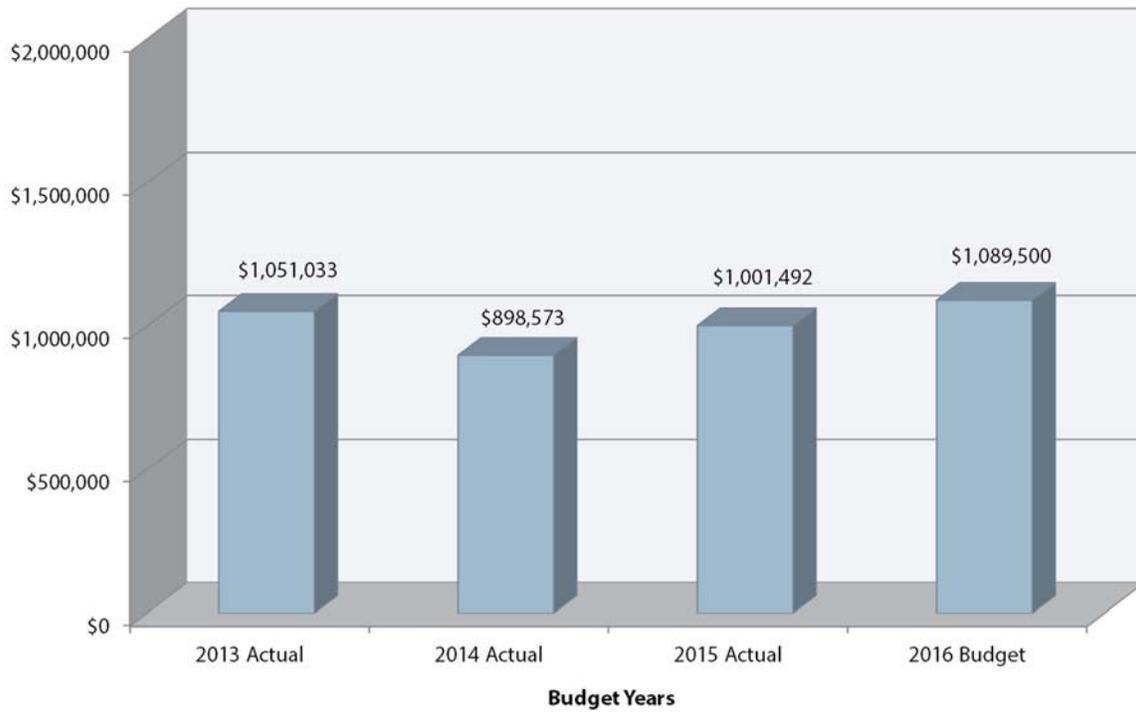
Staffing Levels

Position Title	# of FTE	
	2015	2016
Finance Director	1.00	1.00
Deputy Finance Director	1.00	1.00
Financial Services Supervisor	1.00	1.00
Senior Accountant	2.00	3.00
Risk Management Officer	1.00	1.00
Senior Tax Auditor	0.75	0.75
Business Tax/Cash Control Coordinator	0.50	0.50
Financial Data Specialist	1.00	1.00
Fiscal Specialist II	2.00	1.50
Utility Services Program Coordinator	1.00	1.00
Total FTE	11.25	11.75

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 796,460	\$ 863,200	\$ 869,993	\$ 913,200
Supplies & Equipment	11,385	16,850	12,444	17,300
Charges & Services	90,729	148,100	119,055	159,000
Expenditure Total	\$ 898,573	\$ 1,028,150	\$ 1,001,492	\$ 1,089,500

Finance Department Annual Budget Comparison



Legal Activities

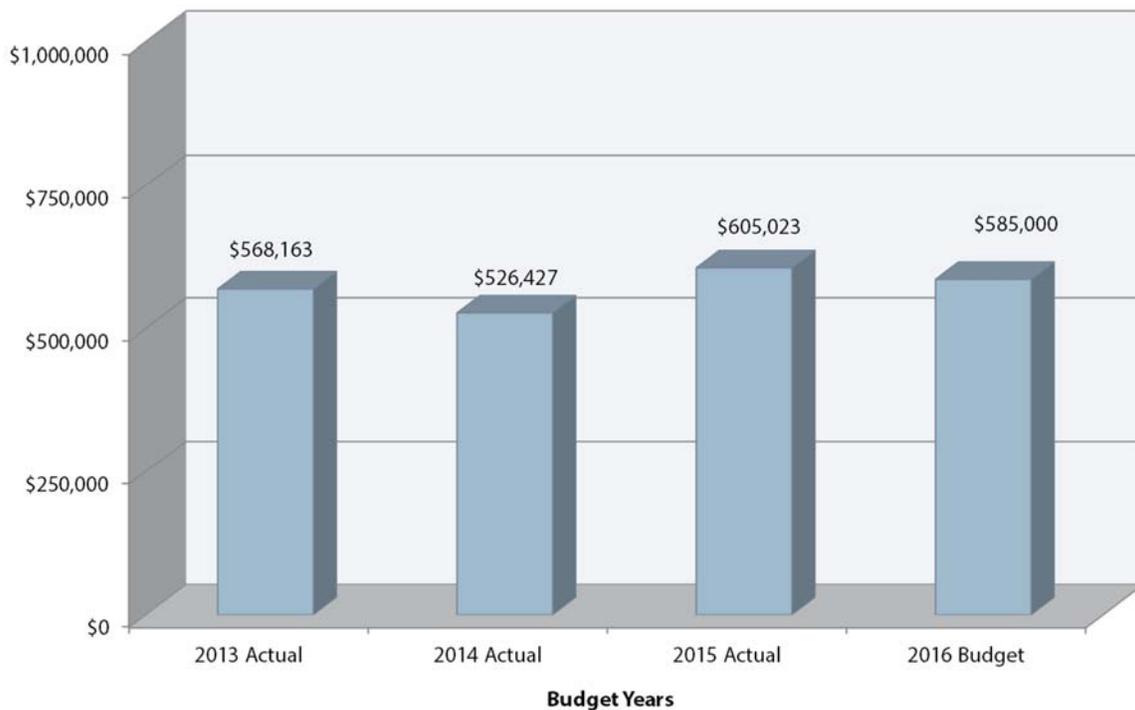
This budget provides for the cost of all legal services for the City of Issaquah. It includes general municipal work and special projects, as charged by the law firm of Ogden, Murphy and Wallace.

The City also contracts for prosecution and public defender services.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Supplies & Equipment	\$ 756	\$ -	\$ -	\$ -
<i>Legal Professional Services:</i>				
General Municipal	167,721	156,000	221,059	210,000
Special Projects	15,862	17,000	28,778	17,000
Prosecutor	128,225	156,000	141,550	158,000
Public Defender	<u>213,863</u>	<u>293,000</u>	<u>213,637</u>	<u>200,000</u>
Expenditure Total	\$ 526,427	\$ 622,000	\$ 605,023	\$ 585,000

Legal Services Annual Budget Comparison



Support Services and Systems

Summary of Departmental Activities & Responsibilities

Our objective is to improve efficiencies while forming partnerships with our customers, to deliver a variety of services and support. These partnerships increase communication and collaboration between City departments, our elected officials and the general public. Support Services and Systems is a dedicated, pioneering team that executes administrative transactions for its community.

- ☞ Provides centralized administrative services for our customers, utilizing team skills to efficiently provide consistent support.
- ☞ Provides service and information to meet our customers' needs.
- ☞ Assists staff in a prompt response to Report a Concerns, tracking to completion.
- ☞ Standardizes City processes to enhance efficiencies.
- ☞ Maintains City department program and project files.
- ☞ Administers the State RCW for records retention/retrieval.
- ☞ Promotes continuous improvement in City work, relationships, and ourselves.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Support Services Manager	1.00	1.00
Administrative Support Assistant II	1.00	2.00
Administrative Support Assistant III	2.875	3.00
Project Accounting Tech	0.50	1.00
Total FTE	5.375	7.000

Mission Statement

The mission of Support Services and Systems is to provide the highest standard of customer service by understanding and following our best practices as we support all departments, and set the tone for a 5-Star experience within the City of Issaquah.

2016 Work Plan Focus

- ✘ In conjunction with eGov Alliance, finish out the year with the Shared Procurement Portal. eGov Alliance will end their support of the Shared Procurement Portal in 2015; Support Services researched an opportunity for the City's 2016 roster service, which would include online bidding.
- ✘ Continue to standardize City processes across departments, implementing operational efficiencies as identified.
- ✘ Continue to provide official Passport Services with continuous improvements to the process for the customer.
- ✘ Focus on consolidating and digitizing the various City documents.
- ✘ Expand work responsibility to include additional services such as grant tracking, and processing of accounts payable and receivables, while gaining expertise in the new Munis ERP system.
- ✘ Improve interdepartmental communication through standardized customer support.
- ✘ The global procedures implemented at City Hall NW have expanded to City Hall and Parks Maintenance/Facilities.

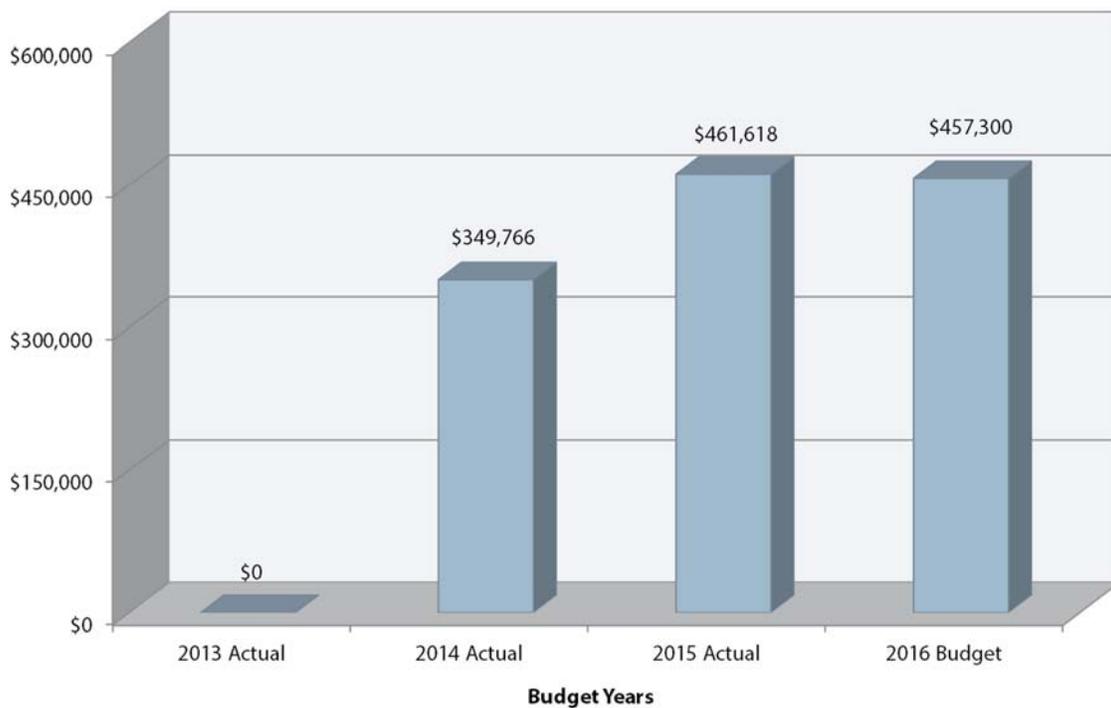
Prior Year Accomplishments

- 👍 Assisted eGov Alliance with the development of the improved shared roster.
- 👍 Developed a global process for City Hall NW procedures.
- 👍 Provided an improved standard of reception services for City Hall NW.
- 👍 Processed 1,300 passports and 900 passport photos.
- 👍 Enhanced level of service for passport processing by relocating and adding appointments to improve efficiencies.
- 👍 Expanded support to 3 additional city departments.
- 👍 Found efficiencies in the Report-a-Concern process, processing 160 requests by June.

Expenditure Comparisons

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 337,018	\$ 435,100	\$ 448,263	\$ 428,000
Supplies & Equipment	5,635	7,000	3,776	7,500
Charges & Services	7,114	21,400	9,578	21,800
Expenditure Total	\$ 349,766	\$ 463,500	\$ 461,618	\$ 457,300

Support Services and Systems Annual Budget Comparison¹



¹ The Support Services and Systems department was created in 2013 and received funding from multiple sources within and without the General Fund. 2014 is the first budget year with costs fully funded by the General Fund.

Communications Office

Summary of Departmental Activities & Responsibilities

- ☞ Provide citizens, businesses, and the media with information about the community through various sources including a variety of social media platforms, as well as the City's website, TV channel, eNews and radio station 1700 AM.
- ☞ Serve as official Public Information Officers during emergencies.
- ☞ Represent the City in the eGov Alliance.
- ☞ Facilitate internal communications via an intranet and e-newsletter.
- ☞ Conduct citywide outreach through community events.
- ☞ Assist the Mayor's Office on special projects.
- ☞ Provide graphic design services for a variety of projects

2016 Work Plan Focus

- ✘ Continue to communicate with the community through a variety of dynamic tools.
- ✘ Focus on neighborhood engagement.
- ✘ Enhance the opportunity for additional public input and engagement on Council deliberations.
- ✘ Share information with the public concerning possible emergency scenarios.
- ✘ Redesign the website to enhance the customer experience.
- ✘ Continue to enhance the City's new intranet and promote the City's Quah efforts.
- ✘ Collaborate with the Economic Development Department on marketing/branding efforts.
- ✘ Test several new online tools and social media platforms to increase public engagement.

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.

Prior Year Accomplishments

- ☑ Communicated with the public nearly every day via our social media accounts to share information about our community, engage the public and answer customer service questions.
- ☑ Enhanced the website, including an improved display for agendas and minutes.
- ☑ Produced additional tourism videos for the community's use in attracting visitors.
- ☑ Assisted the eGov Alliance organization through a leadership transition.
- ☑ Redesigned the City's intranet site.
- ☑ Conducted internal trainings for staff on a range of communications topics.

Staffing Levels¹

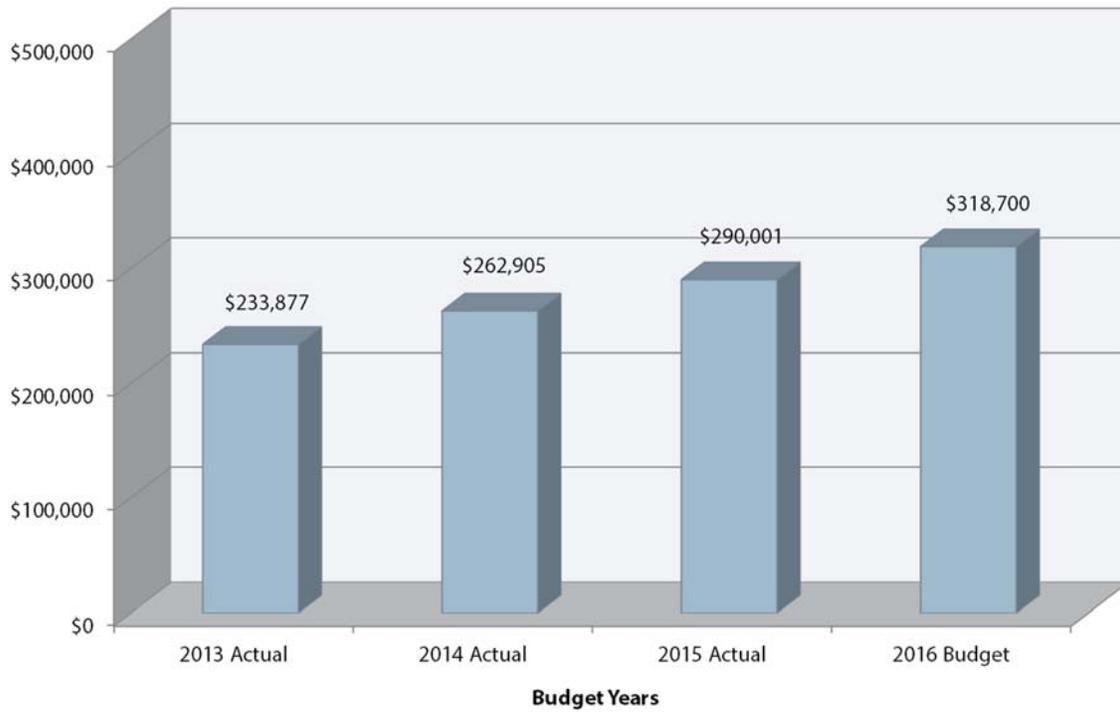
Position Title	# of FTE	
	2015	2016
Assistant to City Administrator	1.00	1.00
Communications Manager	-	-
Communications Coordinator	1.00	1.00
Total FTE	2.00	2.00

¹ Department also includes 1.75 FTEs funded by the Municipal Art Fund (110), Communications/Cable TV Fund (130) and Capital Improvement Fund (301).

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 242,260	\$ 274,650	\$ 268,679	\$ 288,200
Supplies & Equipment	3,898	5,200	1,416	2,300
Charges & Services	16,747	24,200	19,907	28,200
Expenditure Total	\$ 262,905	\$ 304,050	\$ 290,001	\$ 318,700

Communications Annual Budget Comparison



Human Resources

Summary of Departmental Activities & Responsibilities

- 📄 Employee and labor relations.
- 📄 Benefits administration.
- 📄 Recruitment and retention of quality employees.
- 📄 Employee training and development.
- 📄 Classification and compensation.
- 📄 Employee safety.
- 📄 Performance coaching and counseling.
- 📄 Civil Service.
- 📄 Wellness Program.

Mission Statement

The Department of Human Resources strives for employee engagement through culturally aligned innovative systems and programs. Human Resources also supports a high performing work culture that promotes respect, trust and excellence.

2016 Work Plan Focus

- ✂ Act as lead spokesperson in collective bargaining with labor groups.
- ✂ Implement and train employees on the HR module for the MUNIS system.
- ✂ Educate employees on the Affordable Care Act and review medical plan design.
- ✂ Develop an employee engagement survey.
- ✂ Evaluate the recruitment and selection process for improvement opportunities.
- ✂ Increase participation in the Wellness Program and focus on improving health risks identified in the Health Risk Assessment information.

Prior Year Accomplishments

- 👍 Successfully negotiated two bargaining unit contracts.
- 👍 Continued to improve the medical self-insurance plan and wellness program.
- 👍 Updated the City's Personnel Policies.
- 👍 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 performance related issues when requested.
- 👍 Established a Health Care Advisory Committee.
- 👍 Selected a new wellness vendor and implemented a new wellness website.

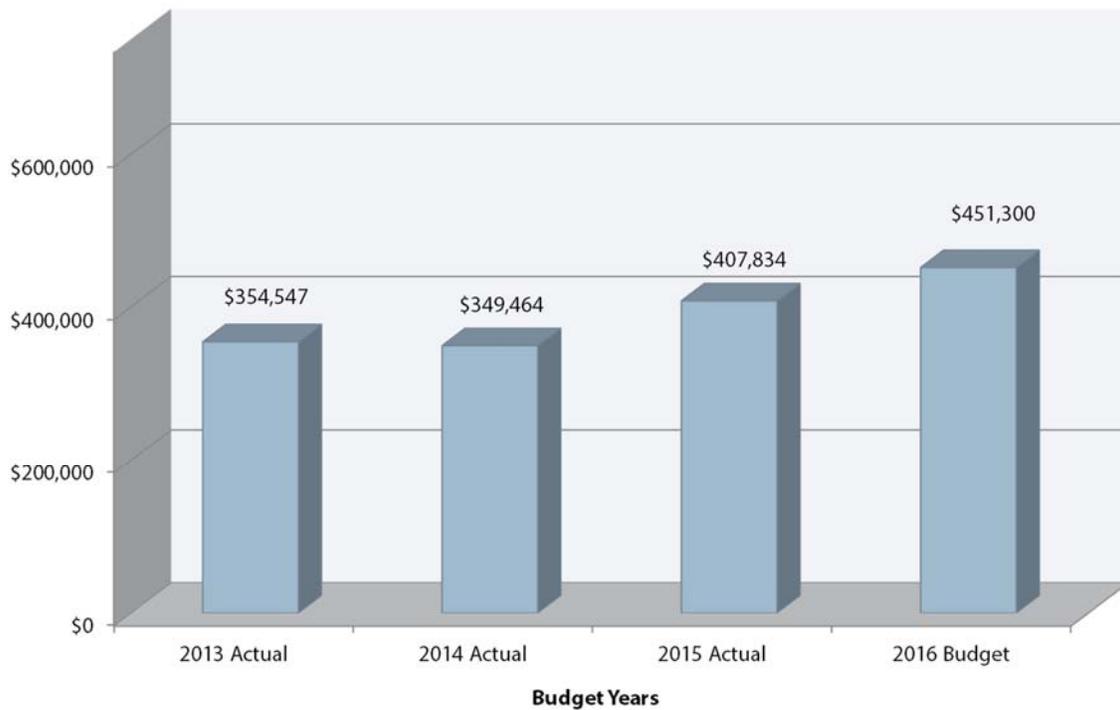
Staffing Levels

Position Title	# of FTE	
	2015	2016
Human Resources Director	1.00	1.00
Human Resources Manager	1.00	-
Human Resources Analyst	1.00	2.00
Total FTE	3.00	3.00

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 306,216	\$ 291,700	\$ 350,276	\$ 350,200
Supplies & Equipment	14,978	19,000	13,897	19,500
Charges & Services	28,270	73,050	43,662	81,600
Expenditure Total	\$ 349,464	\$ 383,750	\$ 407,834	\$ 451,300

Human Resources Department Annual Budget Comparison



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 vendor selection consulting, support, maintenance and development of the City's primary business systems.

These include networked application and database servers, desktop computers, laptops, and portable devices along with telecommunications systems. The IT division also provides systems help desk, employee training and user guidance.

Prior Year 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 network design and data security.
- 👍 Provided 24 hours a day, 7 days a week support to Police Dispatch Center.
- 👍 Administered data backup and recovery.
- 👍 Managed vendor interface/negotiations.
- 👍 Performed software upgrades/new installations.

2016 Work Plan Focus

- ✘ Continue with implementation of recommendations from the Information Technology Strategic Plan.
- ✘ Improve network capacity, redundancy, reliability and performance to meet the needs of a cloud based application strategy.
- ✘ Enhance user productivity and city employee workflows through implementation of Microsoft Office 365. This includes the introduction of instant messaging, virtual meetings, and video conferencing tools.
- ✘ Improve data center and internet connectivity robustness and fault tolerance capacity through continued virtualization and consolidation of application servers that have reached end-of-life.
- ✘ Complete migration of phone service from outdated analog PBX system to IP based system that provides a more consistent and flexible phone service.
- ✘ In collaboration with the Finance Department, implement the migration to the Munis ERP system.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Information Systems Mgr	1.00	1.00
IT Systems/Network Analyst	1.00	1.00
Database Administrator	1.00	1.00
PC Technician II	1.00	-
PC Technician I	-	1.00
Total FTE	4.00	4.00

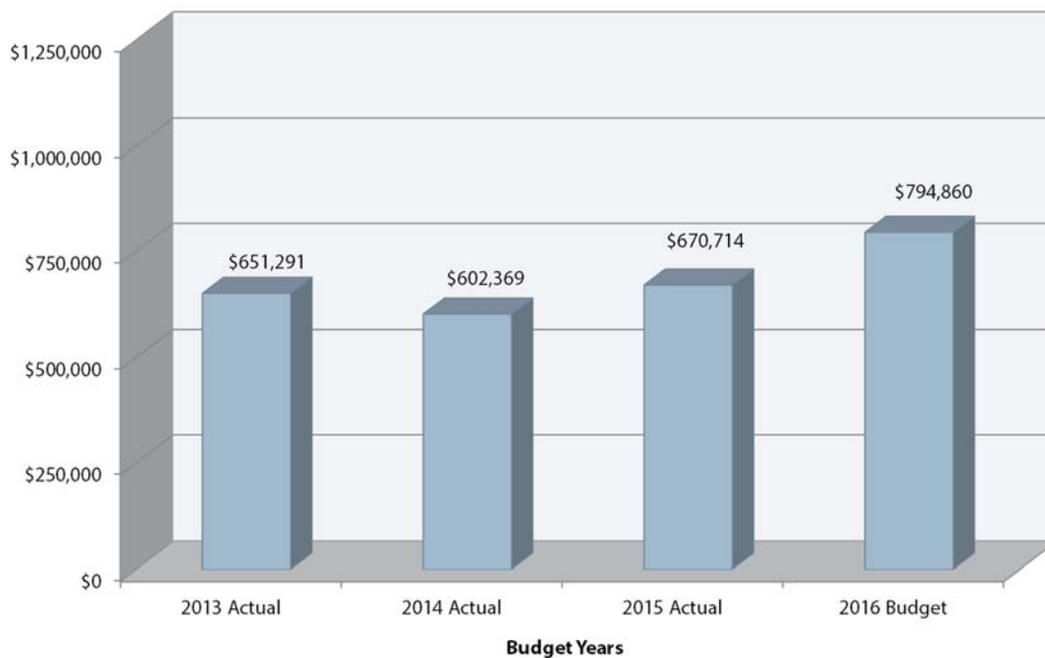
Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 444,144	\$ 462,400	\$ 550,428	\$ 579,300
Supplies & Equipment	25,830	22,000	14,748	64,960
Charges & Services	132,394	171,900	105,538	150,600
Expenditure Total	\$ 602,369	\$ 656,300	\$ 670,714	\$ 794,860

IT-Related Initiatives Budgeted Elsewhere in Budget

IT-Related Items:	2016 Budget
General Fund (One time funding)	
Office 365 (General Fund)	\$ 42,960
Total General Fund	\$ 42,960
Fleet Services Fund (550)	
PC Workstation Replacements (Fleet Services Fund)	\$ 120,000
IT Server Replacements (Fleet Services Fund)	35,000
Network Capacity Improvements (Fleet Services Fund)	25,500
Total Fleet Services Fund	180,500
Total IT-Related Initiatives	\$ 223,460

Information Technology Annual Budget Comparison



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.

2016 Work Plan Focus

- ✘ Increase community support and satisfaction through community involvement projects such as National Night Out, Citizen Academy, block watch/crime prevention outreach, and communication regarding police services.
- ✘ Implement Citizen Academy for Spanish speaking community members.
- ✘ Continue partnership with Drug Free Community Coalition on addressing and reducing access to drugs within community.
- ✘ Continue the Community Resource Officer program to address community issues, criminal trends, and communication with residential and commercial areas.
- ✘ Implement crime analytics program to make intelligence-based decisions to address crime trends and direct police resources.
- ✘ Continue partnership with Redmond, Snoqualmie and North Bend Police Departments to identify, implement and coordinate efficiencies and opportunities with RMS and CAD systems.
- ✘ Continue participation in the King County Public Safety Answering Point (PSAP) Cooperative Study.
- ✘ Continue joint efforts in State Liquor Control board enforcement operations on under age access to alcohol, organized liquor retail theft, and new commercial marijuana laws.
- ✘ Collaborate with City departments in critical incident preparation, to include workplace safety and response.
- ✘ Continue to pursue electronic imaging and data file storage.
- ✘ Apply Washington Traffic Safety Commission Grants for roadway safety initiatives.
- ✘ Enhance Active Shooter/Workplace Violence Response efficiencies by coordinating training with Eastside Fire and Rescue, Issaquah School District, the business community and City employees.
- ✘ Continue technological upgrades in preparation of NextGen 911 systems.

Prior Year Accomplishments

- 👍 Increased targeted patrols to address identified criminal trends throughout the City.
- 👍 Implemented position of Community Resource Officer to address community issues, criminal trends, and communication with residential and commercial areas for successful resolution of short and long term problems.
- 👍 Collaborated with community groups such as Downtown Issaquah Association, Drug Free Community Coalition, Nourishing Network, Congregations for the Homeless, Friends of Youth, and King County Crisis Diversion to help align resources for people in transition and crisis.
- 👍 Obtained Washington State Traffic Safety Commission grants for increased enforcement on Distracted Driving, Speed Reduction, Seat Belt Use, and Target Zero DUI emphasis.
- 👍 Collaborated with State Liquor Control Board enforcement operations with focus on under-age drinking and over-service within drinking establishments.
- 👍 Continued the Citizen Academy for introduction and explanation of police services to community.
- 👍 Implemented Mobile Fingerprint Device in cooperation with King County AFIS.
- 👍 Participated with IRS in a Financial Crimes Task Force involving financial investigations in the community.
- 👍 Continued partnership of King County Investigative Response Team for transparent investigation of deadly force incidents by law enforcement.
- 👍 Enhanced relationship between Issaquah, Snoqualmie, North Bend and Redmond Police Departments to explore efficiencies of shared RMS and CAD servers.
- 👍 Continued participation in the King County PSAP (Public Safety Answering Point) Cooperative Study.
- 👍 Enhanced 911 capabilities in locating cellphone callers through update of system.

- 👍 Implemented and continued necessary jail training and policies to meet PREA (Prison Rape Elimination Act) regulations.
- 👍 Participated in community events with Special Olympics, Holiday Gift Barn, and Seattle Children’s Hospital Holiday Event.

Staffing Levels

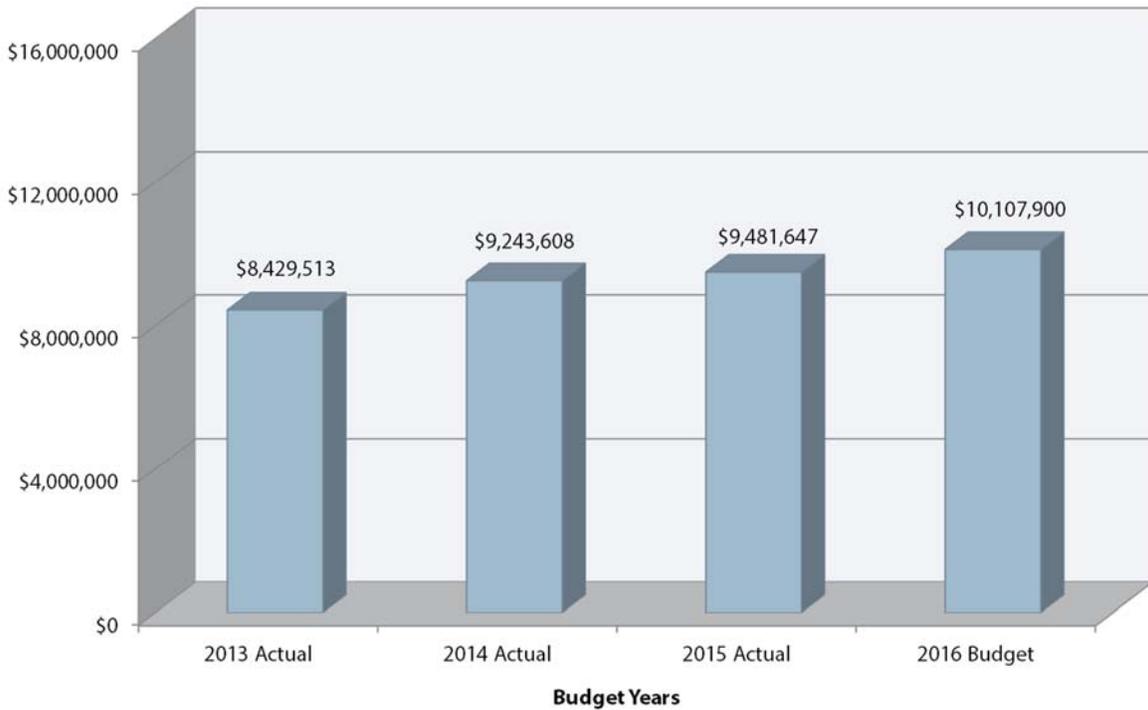
Position Title	# of FTE	
	2015	2016
Chief	1.00	1.00
Deputy Police Chief ¹	1.00	1.00
Commander	2.00	2.00
Executive Assistant	1.00	1.00
Administrative Support Assistant III	0.50	0.50
Sergeant	5.00	5.00
Corporal	5.00	5.00
Officer	21.00	23.00
Jail Manager	1.00	1.00
Corrections Officer	10.00	12.00
Corrections Transport Officer	1.00	1.00
Police IT Analyst & E-911/GIS	1.00	1.00
Communications Supervisor	1.00	1.00
Communications Specialist	10.00	10.00
Records Supervisor	1.00	1.00
Records Specialist	2.00	2.00
Records Support Specialist	1.00	1.00
Total FTE	64.50	68.50

¹ Authorized position for 2016 is under-filled with a commander.

Expenditure Comparison

<i>Category</i>	<i>2014 Actual</i>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>
Operations & Investigations				
Personnel	\$ 5,146,509	\$ 5,251,650	\$ 5,185,438	\$ 5,564,400
Supplies & Equipment	56,820	77,500	83,295	121,300
Charges & Services	444,328	433,500	439,602	426,100
Intergovernmental Services	<u>23,647</u>	<u>35,000</u>	<u>24,460</u>	<u>31,000</u>
DivisionTotal	\$ 5,671,305	\$ 5,797,650	\$ 5,732,795	\$ 6,142,800
Detentions & Corrections:				
Personnel	\$ 1,328,218	\$ 1,375,550	\$ 1,387,602	\$ 1,527,500
Supplies & Equipment	286,879	216,000	263,714	219,300
Charges & Services	286,173	303,500	253,373	280,100
Intergovernmental Services	52,508	32,000	90,452	32,000
Capital Outlay	<u>12,158</u>	<u>-</u>	<u>-</u>	<u>-</u>
DivisionTotal	\$ 1,965,935	\$ 1,927,050	\$ 1,995,141	\$ 2,058,900
Dispatch Services:				
Personnel	\$ 1,074,786	\$ 1,224,250	\$ 1,217,192	\$ 1,237,300
Supplies & Equipment	2,261	3,000	3,116	3,000
Charges & Services	83,220	74,900	60,360	76,000
Capital Outlay	<u>-</u>	<u>29,000</u>	<u>-</u>	<u>85,000</u>
DivisionTotal	\$ 1,160,267	\$ 1,331,150	\$ 1,280,668	\$ 1,401,300
Records:				
Personnel	\$ 356,874	\$ 381,350	\$ 375,933	\$ 392,700
Supplies & Equipment	10,093	10,000	9,091	10,000
Charges & Services	<u>79,134</u>	<u>95,000</u>	<u>88,017</u>	<u>102,200</u>
DivisionTotal	\$ 446,101	\$ 486,350	\$ 473,042	\$ 504,900
Department Total	\$ 9,243,608	\$ 9,542,200	\$ 9,481,647	\$ 10,107,900

Police Department Annual Budget Comparisons



Police Capital Items

Contributing Fund and Item Description		2016 Budget
General Fund (One time funding)		
Replace Spillman Server and Software	\$ 85,000	
Total General Fund		\$ 85,000
Capital/Special Projects Fund (301):		
Spillman	\$ 27,000	
Total Capital Improvement Fund		27,000
Fleet Services Fund (550)		
Patrol Cars (3)	\$ 210,000	
Prisoner Transport Vehicle	62,000	
Total Fleet Services Fund		272,000
Total Police Capital Items		\$ 384,000

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.

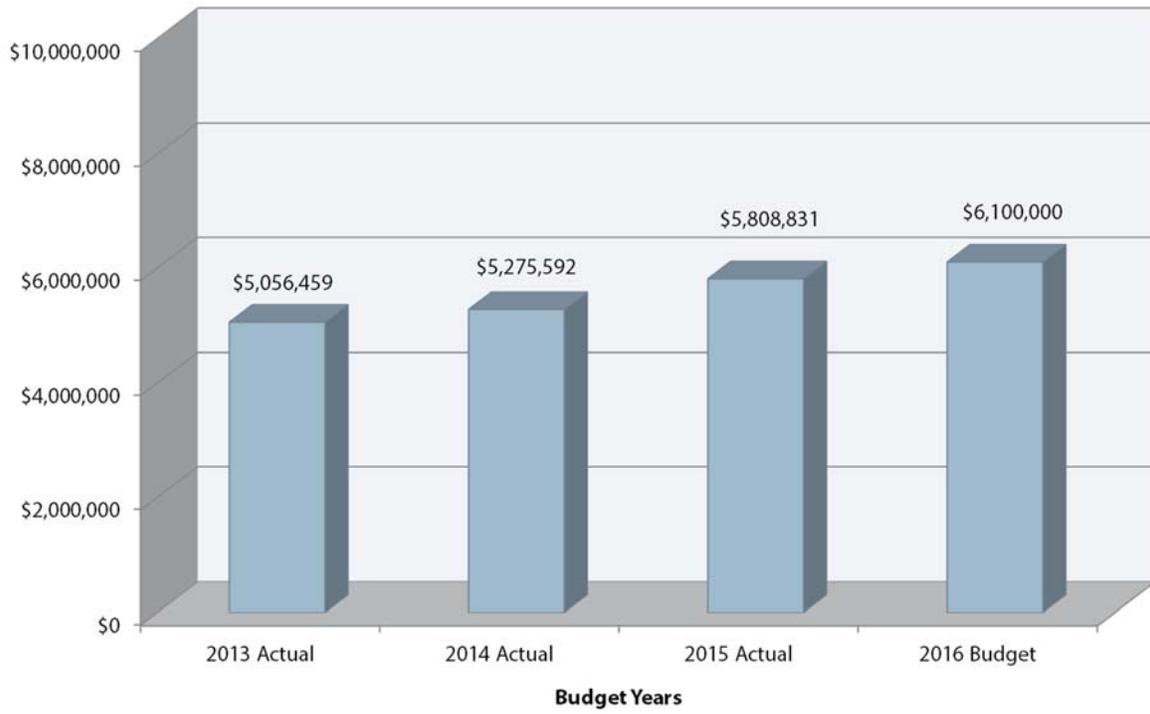
Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Charges & Services	\$ 3,271	\$ -	\$ 3,622	\$ -
Intergovernmental Services	5,272,321	5,835,700	5,805,209	6,100,000
Expenditure Total	\$ 5,275,592	\$ 5,835,700	\$ 5,808,831	\$ 6,100,000

Fire Capital Items Included Elsewhere in Budget

Contributing Fund and Item Description	2016 Budget
From Fleet Services Fund (550):	
Equipment Replacement Reserves	\$ 392,000
Total Fire Department Capital Projects	\$ 392,000

Fire Department Annual Budget Comparison



Fire Station 73, Issaquah Highlands

Development Services Department

Mission Statement

The mission of the Development Services Department (DSD) is to partner with others to create great places through innovation and trusted stewardship reflecting community values.

Summary of Departmental Activities & Responsibilities

Development Services Department contains the following divisions:

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

The department is responsible for environmental protection including administering the State Environmental Policy Act (SEPA), critical area and shoreline regulations, tree protection, affordable housing, signs, special events permits, inspections, code enforcement, land use policy, code development and annexations.



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2016 Work Plan Focus

-  Approve key land use and construction permits including:
 - ✓ Mull property development
 - ✓ City Church redevelopment
 - ✓ Westridge subdivisions (former Issaquah Highland Microsoft properties)
 - ✓ Spak property and Mallard Bay multifamily developments
 - ✓ Fieldstone site development
 - ✓ Silverado site development
 - ✓ Bergsma Plat and Riva (Smallwood) Townhouses
 - ✓ New Clark Elementary and Tiger Mountain Campus
-  Continue to align, collaborate, and coordinate development services including further permit process streamlining.
-  Continue work on amendments to Central Issaquah Development and Design Standards and the Central Issaquah Plan.
-  Continue refinements of ePlan.
-  Complete any needed work to update Olde Town Subarea Plan and Design Standards.
-  Prepare for NPDES Phase II permit implementation in early 2017.
-  Begin work on the City's Mobility Master Plan.
-  Begin work towards next update of the City's traffic concurrency model.
-  Streamline marijuana regulation under the new state law impacting medical and recreational marijuana.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Development Services		
Development Services Director	1.00	1.00
Deputy Development Services Director	1.00	1.00
Total Administration	2.00	2.00
Land Development		
Land Development Manager	1.00	1.00
Senior Planner	3.00	3.00
Senior Engineer	2.00	2.00
Associate Planner	2.50	1.50
Construction Inspector I	2.00	2.00
Engineering Tech	-	1.00
Assistant Planner	-	1.00
Total Land Development	10.50	11.50
Long Range Planning		
Policy Planning Manager	1.00	1.00
Senior Planner	0.625	0.625
Associate Planner	0.50	0.50
Total Long Range Planning	2.125	2.125
Permit Services		
Project Oversight Manager	1.00	1.00
Code Compliance Officer	1.00	1.00
City Permit & Licensing Supervisor	1.00	1.00
Permit Technician I	2.00	2.00
Permit Technician II	1.00	1.00
Total Permit Services	6.00	6.00
Construction Services		
Building Official	1.00	1.00
Plans Examiner	1.00	1.00
Supervising Building Inspector	1.00	1.00
Building Inspector I	1.00	1.00
Building Inspector II	2.00	2.00
Total Construction Services	6.00	6.00
Total FTE	26.625	27.625

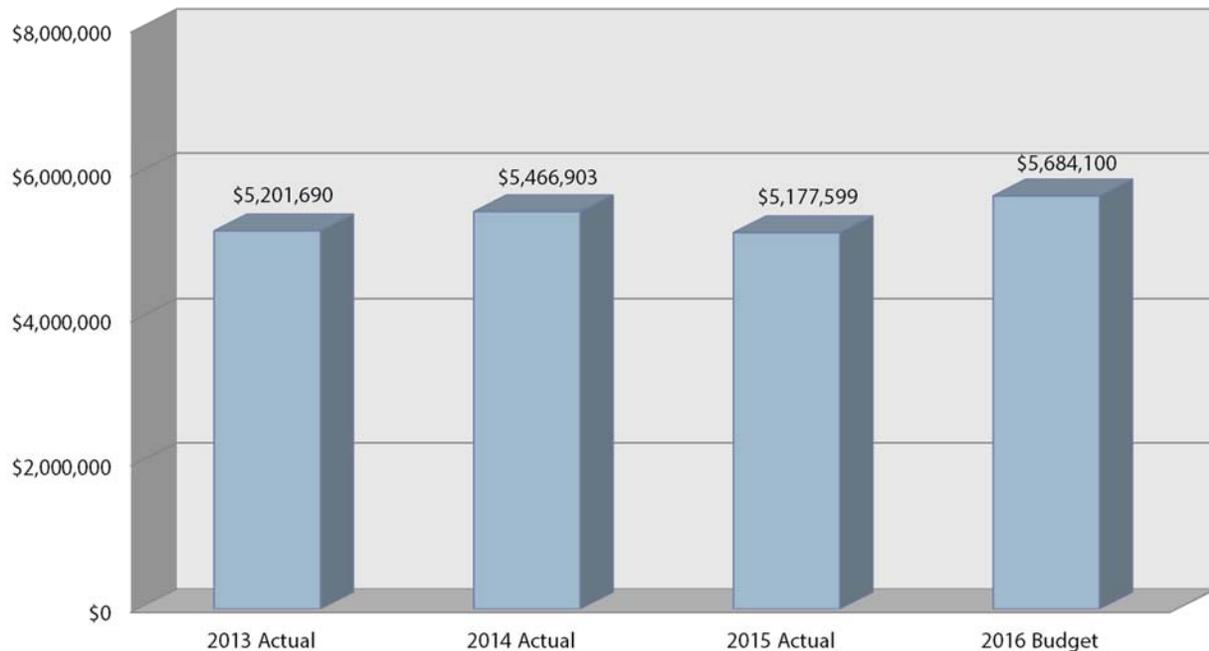
Prior Year Accomplishments

- 👍 Provisional Designation as "Regional Growth Center" at Puget Sound Regional Council.
- 👍 Completed Comprehensive Plan, state-required "7 year Periodic Review"
- 👍 Completed and implemented new transportation concurrency program
- 👍 Annexed Lake Sammamish State Park.
- 👍 Completed periodic DSD fee study.
- 👍 Approved key land use and construction permits including:
 - ✓ Talus Parcels 7, 8 and 9
 - ✓ Atlas (Seventh and Gilman)
 - ✓ Gilman Point
 - ✓ Providence Ridge Plat
 - ✓ Issaquah Middle School campus

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<i>Permits & Construction Services</i>				
Personnel	\$ 2,094,578	\$ 2,157,500	\$ 2,143,326	\$ 2,094,600
Supplies & Equipment	12,513	98,750	48,316	98,600
Charges & Services	740,497	988,190	467,244	583,600
Intergovernmental Services	78,952	56,500	61,274	115,600
Division Total	\$ 2,926,539	\$ 3,300,940	\$ 2,720,160	\$ 2,892,400
<i>Long Range Planning & Land Development</i>				
Personnel	\$ 1,429,165	\$ 1,433,100	\$ 1,410,811	\$ 1,968,100
Supplies & Equipment	8,464	10,700	7,382	2,300
Charges & Services	1,102,735	850,900	1,039,246	821,300
Division Total	\$ 2,540,364	\$ 2,294,700	\$ 2,457,439	\$ 2,791,700
Department Total	\$ 5,466,903	\$ 5,595,640	\$ 5,177,599	\$ 5,684,100

Development Services Department Annual Budget Comparison



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 make Issaquah:

- ✓ THE PLACE where businesses thrive;
- ✓ THE FIRST CHOICE for business location;
- ✓ THE PLACE for career advancement & housing diversity; and,
- ✓ THE PLACE to live.

Summary of Departmental Activities & Responsibilities

The department has three primary functions: business attraction, business retention and expansion and business startups.

- ☰ Providing business services for existing and start-up businesses including job training;
- ☰ Assisting with transportation and mobility solutions to address business needs;
- ☰ Ensuring utility and other infrastructure assets available for business growth;
- ☰ Implementing internal processes that ensure a competitive cost of doing business;
- ☰ Assisting the generation of new private investment via development and redevelopment;

To accomplish these tasks the department will focus on:

- ☰ Defining the business value proposition and regional advantages of our community;
- ☰ Utilizing a targeted marketing and outreach program;
- ☰ Supporting the downtown arts and cultural community;
- ☰ Improving awareness and use of outdoor recreation as a business opportunity; and
- ☰ Improving entertainment opportunities within the community.



2016 Work Plan Focus

- ✘ Continue to provide staff support to the Economic Vitality Commission (EVC) and the Lodging Tax Advisory Committee (LTAC).
- ✘ Continue with business retention and expansion (BRE) outreach.
- ✘ Liaise with the Chamber and Downtown Issaquah Association (DIA) and develop a Destination Marketing Organization (DMO) start up.
- ✘ Ensure City's website contains data and essential information important to our business community.
- ✘ Implement Innovative Partnership Zone (IPZ) business plan to further develop sports medicine and healthy living sectors.
- ✘ Manage Transfer of Development Rights Program.
- ✘ Develop marketing strategy to improve Issaquah's presence as an employment destination, including marketing materials and a community brand.
- ✘ Organize and host third Issaquah Job Fair.
- ✘ Implement Economic Vitality Strategic Plan.
- ✘ Partner with Development Services Department (DSD) to provide "Welcome Wagon" materials.
- ✘ Coordinate with State Parks and Friends of Lake Sammamish on improving community use of the Lake Sammamish State Park.
- ✘ Coordinate implementation of Downtown ad-hoc Committee recommendations to enhance Olde Town vitality.
- ✘ Implement next steps of Central Issaquah Anchor Project.
- ✘ Work with Puget Sound Energy on electric infrastructure issues.
- ✘ Work with King County on the Mallard Bay, courthouse and Roads properties.

Prior Year Accomplishments

- 👍 Provided staffing resources to the Economic Vitality Commission (EVC) and Lodging Tax Advisory Committee (LTAC).
- 👍 Completed the Economic Vitality Strategic Plan.
- 👍 Continued partnership with State Parks Department on proposals for Lake Sammamish State Park and coordinated with Friends of Lake Sammamish to support their goals to improve the park.
- 👍 Created efficiencies to the local business licensing process.
- 👍 Partnered with the Chamber of Commerce for developing a tourism business plan.
- 👍 Hosted 2nd Commercial Brokers forum to discuss challenges/opportunities of the Issaquah market.
- 👍 Costco Development Agreement completed.
- 👍 Continued business retention and expansion interviews and follow-ups.
- 👍 Organized second annual Issaquah Job Fair.

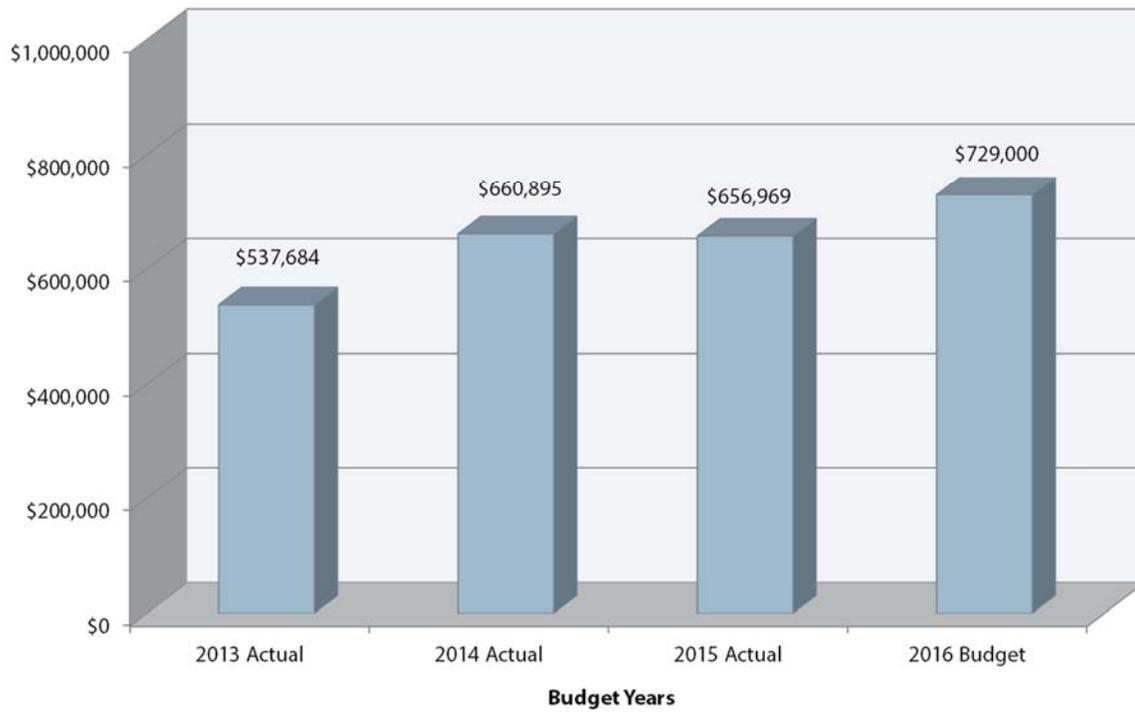
Staffing Levels

Position Title	# of FTE	
	2015	2016
Economic Development Director	1.00	1.00
Economic Development Manager	2.00	2.00
Economic Development Specialist	1.00	1.00
Total FTE	4.00	4.00

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 599,769	\$ 627,400	\$ 627,549	\$ 668,000
Supplies & Equipment	2,351	9,000	2,000	10,300
Charges & Services	58,776	40,400	27,420	50,700
Expenditure Total	\$ 660,895	\$ 676,800	\$ 656,969	\$ 729,000

Economic Development Annual Budget Comparison



Parks and Recreation Department

Summary of Departmental Activities & Responsibilities

The Parks and Recreation 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.

2016 Work Plan Focus (all Parks & Recreation Divisions)

All Parks and Recreation Department divisions share the work plan focus for adhering to the 2016 adopted budget. Individual division work plans follow the overall department financial summaries.

The Issaquah Parks and Recreation Department develops a work plan first on maintaining level of services as well as City goals.

- ✂ Continue to improve the day-to-day maintenance, nurturing, and smooth operations of the Issaquah parks, building grounds, landscapes, open space and trails system, the Issaquah Community Center, Issaquah Julius Boehm Pool, Pickering Farm, Tibbetts Creek Manor, the City facilities, the recreation program and the cemetery.
- ✂ Continue the maintenance of City's park system, trails and open space.
- ✂ Continue to meet the requirements of the Tree City USA status.
- ✂ Focus on Park Bond projects, creekside acquisitions, matching grants, design of Confluence Park, (next phase) and the development of artificial turf field and lighting at Central Park Field #1.
- ✂ Work collaboratively with other departments, including Office of Sustainability, Development Services (DSD), Public Works Engineering (PWE) and Economic Development (EDD) to maximum opportunities for growth, and best management practices throughout the City.

Mission Statement

The mission of the Parks and Recreation 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.





Prior Year Accomplishments

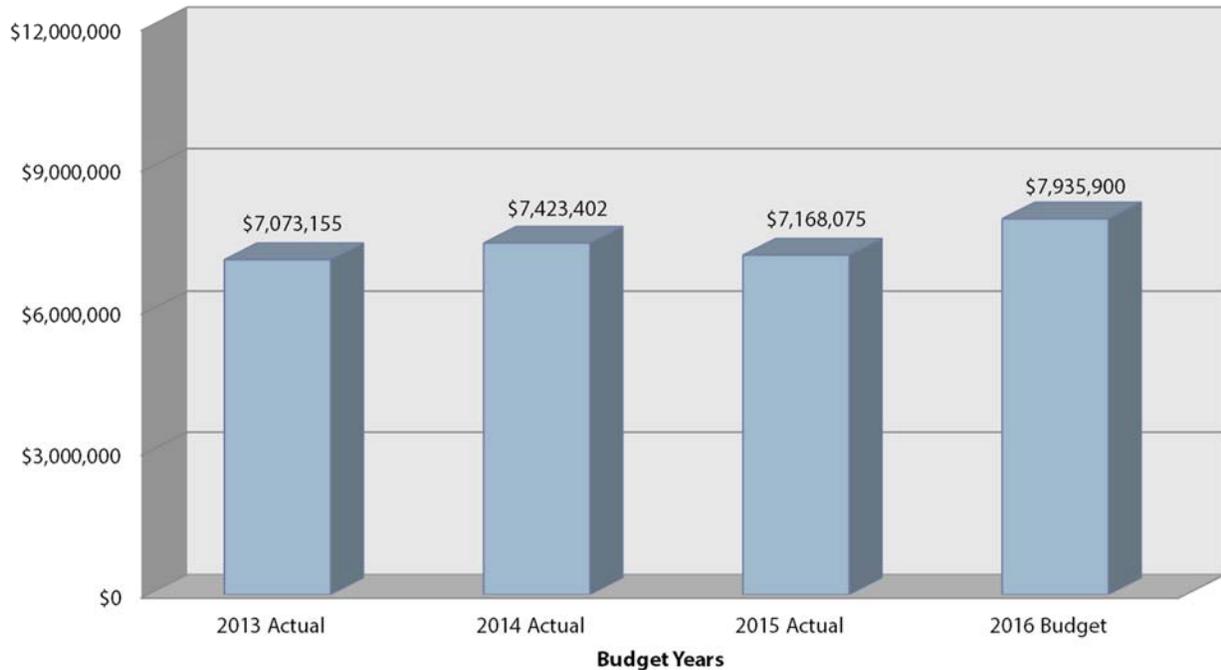
In 2015, the Parks and Recreation Department focused on the following prioritized goals, as well as the goals adopted by City Council:

- 👍 Worked collaboratively with community stakeholders to select a site and design for the new skateboard park at Tibbetts Valley Park.
- 👍 Worked with the City lobbyist to provide information regarding grants in support of Lake Sammamish State Park and local trails. New bathhouse and concession stand have been installed.
- 👍 Worked collaboratively with Mountains-to-Sound Greenway, Washington Department of Natural Resources (DNR), Washington Trails Association, to install new bike and walking pathways at Park Pointe.
- 👍 Participated in regional conversation on drug use and worked collaboratively with Issaquah Drug Free Coalition, Issaquah Police Department and other non-profit groups to address drug use issues in the Greater Issaquah area.
- 👍 Continued to work collaboratively with Issaquah Police and Issaquah School District to enhance Rainier Trail.
- 👍 Work collaboratively with volunteer groups, to maintain City's open space and trails.
- 👍 Maintain positive working relationship with Issaquah School District in order to host one of the largest and most successful Youth Basketball Programs.
- 👍 Completed Park Bond renovation project at Julius Boehm Pool.
- 👍 Selected contractor for Pedestrian bridge for Confluence Park. Bridge to be installed summer 2016.
- 👍 Selected contractor for Central Park Field #1 for artificial turf field and other amenities for 2016.
- 👍 Reduced City's energy consumption by installing LED lighting throughout city buildings.

Department Expenditure Comparison Summary

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 5,272,891	\$ 5,094,050	\$ 4,935,529	\$ 5,515,600
Supplies & Equipment	382,121	409,050	380,977	433,500
Charges & Services	1,731,293	1,945,450	1,805,587	1,948,200
Intergovernmental Services	37,097	37,950	31,916	38,600
Capital Outlay	-	-	14,065	-
Expenditure Total	\$ 7,423,402	\$ 7,486,500	\$ 7,168,075	\$ 7,935,900

Parks & Recreation Department Annual Budget Comparison



Capital Items Budgeted Elsewhere in Budget

Contributing Fund and Item Description		2016 Budget
Capital/Special Projects Fund (301)		
Skate Park	\$ 525,000	
Capital/Special Projects Fund Total		\$ 525,000
Park Construction Fund (330)		
Central Park Improvements	\$ 3,130,000	
Confluence Park	1,683,000	
Open Space	714,500	
Trail Improvements	81,700	
Park Construction Fund Total		5,609,200
Fleet Services Fund (550)		
Wide Area Mower	\$ 80,000	
Small Dump Truck	80,000	
Fleet Services Fund Total		160,000
Total Parks Capital Items/Projects		\$ 6,294,200

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.



Squak Mountain Trail & Confluence Park

2016 Work Plan Focus

- ✘ Continue to work with Lake Sammamish State Park per Interlocal agreement.
- ✘ Continue to seek opportunities to acquire park and open space land.
- ✘ Work with Development Services Department staff to update Parks Comprehensive Plan.
- ✘ Continue work on next phase of Confluence Park.

Prior Year Accomplishments

- 👍 Submitted matching grants for Swamp Trail on Tradition Plateau, Artificial Turf Field at Central Park Field #1 and King County Conservation Issaquah Waterways Program.
- 👍 Worked with volunteers devoting thousands of hours enhancing open space, natural areas and trails.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Planning & Administration		
Parks Director	1.00	1.00
Deputy Parks Director	1.00	1.00
Parks Planner	1.00	1.00
Total FTE	3.00	3.00

Expenditure Comparisons

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 268,745	\$ 548,400	\$ 548,528	\$ 564,300
Supplies & Equipment	2,722	1,250	580	3,300
Charges & Services	22,875	43,150	33,348	92,100
Expenditure Total	\$ 294,342	\$ 592,800	\$ 582,456	\$ 659,700

Recreation Services

Recreation Services provides recreation programs, events, classes and activities to all ages, abilities and skill levels within the greater Issaquah community.

2016 Work Plan Focus

- ✂ Enhance the quality of recreation programs to provide diverse opportunities for all ages and abilities.
- ✂ Actively collaborate and work with other organizations to provide quality recreation programs.
- ✂ Cultivate the relationship with the Issaquah School District (ISD) for shared ISD use of facilities.
- ✂ Expand the picnic shelter rental program to increase rentals for private and special events at Confluence Park.
- ✂ Increase park rental marketing to attract regional tournaments and events.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Recreation Services		
Recreation Supervisor	1.00	1.00
Recreation Coordinator	2.00	2.00
Recreation Specialist	2.00	2.00
Recreation Leader	2.00	2.00
Admin Office Supervisor	1.00	1.00
Administrative Assistant II	2.50	2.50
Administrative Assistant III	1.00	1.00
Recreation Leader - Non-Reg	5.75	5.75
Total FTE	17.25	17.25



Prior Year Accomplishments

- 👍 Provided recreational opportunities within the City's parks, facilities and natural open space areas.
- 👍 Provided diverse recreation programs such as:
 - ✓ Summer Day Camps - 1,300 participants
 - ✓ Winter Youth Basketball - over 2,100 participants
 - ✓ Sports Classes and Camps - over 3,600 participants
 - ✓ Developmental Disability Programs - over 700 participants
- ✓ Middle-School Dances - over 2,700 participants
- ✓ Skyhawks Summer Sports Camps - over 1,700 participants
- ✓ Issaquah School District Use of City Facilities – over 800 hours
- 👍 Maintained strong partnerships with Issaquah School District for coordination of programs.
- 👍 Collaborated with the Issaquah Arts Commission and Kiwanis Club of Issaquah to co-sponsor Concerts on the Green.

Recreation Services Expenditure Comparisons

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 1,439,470	\$ 1,453,300	\$ 1,456,892	\$ 1,422,500
Supplies & Equipment	107,259	125,650	103,744	123,200
Charges & Services	405,463	442,650	406,787	458,500
Intergovernmental Services	37,097	37,950	31,916	38,600
Expenditure Total	\$ 1,989,289	\$ 2,059,550	\$ 1,999,339	\$ 2,042,800

Aquatic Services

Aquatic Services provides year-round swim lessons and water safety programs to all ages, abilities and

skill levels to help prevent drowning within the greater Issaquah community.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Aquatics		
Recreation Specialist	1.00	1.00
Recreation Coordinator	1.00	1.00
Recreation Leader	1.00	1.00
Recreation Aid	3.00	3.00
Lifeguard/Swim Instructor-Non-Reg	3.50	3.50
Total FTE	9.50	9.50

2016 Work Plan Focus

- ✘ Provide swim lessons to all ages and skill levels to help prevent drowning.
- ✘ Provide water safety, CPR and First Aid programs to enhance community safety and well-being.
- ✘ Provide drop-in swim times to the public year round.
- ✘ Increase staff knowledge through on-the-job training and Red Cross classes.



Prior Year Accomplishments

From December 2014 – August 2015 the Pool was closed for a \$5,000,000 renovation funded by the 2013 Park Bond.

- 👍 Recruited and trained full-time and part-time staff for the Pool's reopening.
- 👍 Refined goals and objectives for programs when the Pool reopened.
- 👍 Planned, staffed and coordinated the Pool's grand opening event on August 25, 2015.
- 👍 Provided comprehensive swim lessons to promote water safety in the community. Over 1,900 youth, teens and adults participated in the Issaquah Swim School program.
- 👍 Operated and maintained the pool in a safe and efficient manner.
- 👍 Provided CPR, First Aid, Lifeguard Training and Water Safety courses. Over 20 new lifeguards

were certified and 15+ individuals were certified in CPR and First Aid classes.

- 👍 USA Swimming Association Issaquah Sockeyes, Issaquah High School, Liberty High School, and Skyline High School swim teams used the Julius Boehm Pool for training and swim meets. 500+ youth and teens compete on these swim teams.
- 👍 120 third graders completed a water safety and swimming course as part of their Issaquah School District physical education program.
- 👍 The City of Issaquah provided over \$6,630 worth of in-kind services to the Issaquah School District in 2015 for the high school swim teams.
- 👍 Provided water exercise opportunities for teens, adults, and seniors. There were over 125 registered participants and 200+ drop-in participants to the program.

Aquatic Services Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual ¹	2016 Budget
Personnel	\$ 938,825	\$ 463,450	\$ 322,386	\$ 803,400
Supplies & Equipment	16,779	20,000	14,669	31,700
Charges & Services	189,329	176,550	109,610	146,900
Expenditure Total	\$ 1,144,932	\$ 660,000	\$ 446,665	\$ 982,000



¹ The swimming pool was closed for construction from January through August 2015.

Facility Rentals

The Facility Rentals division manages the City facilities available for rental to the community for both private and public special events such as weddings, meetings, the Farmers Market and

Salmon Days. Facilities include Tibbetts Creek Manor, Pickering Barn, and the Issaquah Community Center.

2016 Work Plan Focus

- ✘ Continue to manage the Issaquah Farmers Market; researching ways to improve the experience for shoppers and vendors.
- ✘ Conduct detailed research of similar businesses (Farmers Markets and Event Facilities) and industry practices. Implement new ideas to improve service to patrons and improve business practices as well as new advertising opportunities.
- ✘ Continue to connect with the Issaquah community and local non-profit groups to increase public awareness of the facilities.
- ✘ Enhance customer service by responding to client facility and planning-related questions quickly and professionally, and providing as much information on-line as possible for their convenience.
- ✘ Offer a minimum of two open houses per month at each facility and provide evening/weekend on-site planning opportunities for clients.
- ✘ Collaborate with Parks and Facilities Maintenance to determine best practices for building updates and addressing safety concerns and create energy and space efficiencies.
- ✘ Maintain equipment in a safe, clean and aesthetic manner.
- ✘ Partner with other City departments to achieve Council goals.



- ✘ Explore options for additional/alternate uses of the facilities.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Facilities Rental		
Administrative Support Assistant III	1.00	1.00
Events & Facilities Coordinator	1.00	1.00
Recreation Leader-Non-Reg	1.15	1.15
Total FTE	3.15	3.15



Pickering Barn Facility



Prior Year Accomplishments

- 👍 Collaborated with City and community organizations to maximize the use of rental facilities.
- 👍 Continued to be one of the highest visited webpages on the City's Website.
- 👍 Added online availability calendars to the Pickering Barn and Tibbetts Creek Manor webpages making it easier for potential clients to view openings.
- 👍 Added 360 Degree Virtual Tours of both the Pickering Barn and Tibbetts Creek Manor to City's webpages making it easier for current and potential clients to view the facilities from a remote location.
- 👍 Awarded the 2015 Couple's Choice Award from WeddingWire.com for the Pickering Barn being in the top 5% nationwide for demonstrating excellence in quality, service, responsiveness and professionalism within the wedding industry.
- 👍 Featured in the April 2015 issue of 425 Magazine as two of the "27 Unique Meeting Spaces You Should Know About."
- 👍 Provided rental space, equipment and staff to approximately 263 rental events at the Pickering Barn in 2015 including:
 - ✓ 23 City department events providing \$19,250 in-kind.
 - ✓ 14 Local non-profit events providing \$12,275 in-kind and generating revenue of \$11,125.
 - ✓ 226 Private/Commercial events generating revenue of \$372,508.
- 👍 Provided rental space, equipment and staff to approximately 249 events at Tibbetts Creek Manor in 2015 including:
 - ✓ 59 City department events providing \$39,220 in-kind.
 - ✓ 75 Local non-profit events providing \$8,033 in-kind and generating revenue of \$8,033.
 - ✓ 115 Private/Commercial events generating revenue of \$139,828.
- 👍 Continued to provide space, staffing and management of the Issaquah Farmer's Market - one of the most popular and largest markets in King County.
 - ✓ Generated \$80,843 of revenue through annual memberships and weekly booth fees.
 - ✓ Enabled 138 private business owners to generate collaborative sales of \$ 807,032 in 2015.
 - ✓ Supplied vending space to over 100 local farmers and artisans on a weekly basis.
 - ✓ Provided 40 entertainment opportunities for local bands and performance groups to showcase their talents with the Community.
 - ✓ Provided 20 volunteers with the opportunity to assist with Farmers Market operations; eight of whom were participating through a program coordinated with the Issaquah High School Key Club.
 - ✓ Started the "Kid's Connection Booth" offering free market related crafts, games and activities to kids weekly at the Market. The booth is operated by students from the Youth Advisory Board.
 - ✓ Coordinated with farm vendors to provide 1,065 pounds of fresh produce to the Issaquah Food Bank in 2015.
 - ✓ Participated in the senior (SNP) and WIC (Women/Infant/Children) nutrition programs; allowing approved farm vendors to accept State issued checks.
 - ✓ Offered space to the Issaquah Food Band and nearly 15 local non-profit groups to connect with Issaquah Citizens. and accept on-site physical and financial donations.
- 👍 Collaborated with WSU's Agriculture Department through a Specialty Crop Grant to provide Latino Farmers participating in South Sound Markets with improved product/pricing signage to aide in increasing farmers' sales, teach/demonstrate the value of good signage, and foster good signage standards at all area markets.

Facility Rentals Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 284,777	\$ 286,100	\$ 292,732	\$ 308,200
Supplies & Equipment	29,971	24,150	25,674	27,100
Charges & Services	73,042	90,900	86,408	89,800
Expenditure Total	\$ 387,790	\$ 401,150	\$ 404,814	\$ 425,100

City Facility Services

City Facility Services maintains and repairs all City buildings as well as provides custodial services to

those buildings, and administers the leases of City-owned houses, office space and buildings.

2016 Work Plan

- ✘ Review building systems to improve energy efficiency.
- ✘ Work to finalize ADA transitional study of all City buildings.
- ✘ Recoat the Community Center roof.
- ✘ Complete pool renovation project to repair mechanical systems and improve energy efficiencies.
- ✘ Paint exterior of Tibbetts Creek Manor (TCM) and TCM barn.
- ✘ Re-roof City rental at 220 Front Street N. (Japan Ginger restaurant)
- ✘ Help construct proposed Community Garden.
- ✘ Remodel upper bathrooms at pool.
- ✘ Repair Senior Center roof.

Staffing Levels

Position Title	# of FTE	
	2015	2016
City Facility Services		
Parks Division Manager	0.50	0.50
Supervising Facility Maintenance Worker	1.00	1.00
Facilities Remodel Coordinator	1.00	1.00
Facilities Maint Worker I	1.00	1.00
Facilities Maint Worker II	3.00	3.00
Custodian	4.00	4.00
Administrative Support Assistant III	1.00	-
Maintenance Worker - Non-Reg	0.50	0.50
Total FTE	12.00	11.00

City Facility Services Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 1,096,402	\$ 1,135,500	\$ 1,077,691	\$ 1,118,900
Supplies & Equipment	94,582	98,000	115,340	106,800
Charges & Services	477,638	505,050	485,064	502,200
Expenditure Total	\$ 1,668,622	\$ 1,738,550	\$ 1,678,094	\$ 1,727,900

Prior Year Accomplishments

- 👍 Continued supporting Concerts on the Green by rebuilding the staging system and setting up the stage and canopy systems.
- 👍 Worked with PW Operations to repair the main sewer line under the parking lot at Julius Boehm Pool.
- 👍 Worked with plumbing, electrical, roofing and pool contractors to complete the 2015 pool renovation.
- 👍 Retrofitted the existing high bay light fixtures with more efficient fixtures and /or lamps at Pickering Barn.

- 👍 Removed extensive graffiti from concrete, benches and fencing of skate park and surrounding areas.
- 👍 Painted exterior of Julius Boehm Pool.
- 👍 Repaired fascia boards on south wall of the Community Center.
- 👍 Received and processed approximately 1,000+ work order requests.
- 👍 Upgraded the fire alarm systems at the Pickering Barn and CHNW.

Park Facilities Maintenance Division

Park Facilities oversees maintenance of City parks, designated street landscapes, city building grounds, cemeteries, as well as coordinates the Tree

City USA and Heritage Tree programs; and provides support for Art-in-the-Park and city events (Salmon Days, etc.).

2016 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 allow.
- ✂️ Manage hazard tree abatement and storm damage cleanup/repair.
- ✂️ Perform landscape plan review and inspections for all City projects as well as 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.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Park Facilities Maintenance		
Parks Division Manager	0.50	0.50
Gardener	1.00	1.00
Open Space Steward	1.00	1.00
Supervising Parks Maint Worker	1.00	1.00
Parks Maintenance Lead	1.00	1.00
Park Maintenance Worker I	5.00	5.00
Maintenance Worker -Non-Reg	2.625	2.625
Maintenance Worker- Cemetery - Non-Reg	0.250	0.250
Total FTE	12.375	12.375

Prior Year Accomplishments

- 👍 Achieved Tree City USA status.
- 👍 Coordinated tree removal of Leyland Cypress trees at the Cuff property and (3) Lombardy Poplars on Gilman East by Triple X.
- 👍 Replaced trees at Veterans Memorial Park.
- 👍 Completed tennis court surfacing, at Central Park Pad #2, added Pickle Ball Lines.
- 👍 Replaced drinking fountain at Tibbetts Valley Park.
- 👍 Installed electronic scoreboards on fields 3 and 5 at Tibbetts Valley Park.
- 👍 Completed tot lot renovations of Meerwood Park.
- 👍 Converted SE corner landscape bed at Front and Gilman to drip irrigation.
- 👍 Replaced entire backstop on field #3 at Tibbetts Valley Park.
- 👍 Coordinated material bin canopy installation at Parks shop.
- 👍 Installed drip irrigation to PW/Parks satellite shop shrub beds.
- 👍 Install bear proof recycle cans in City parks.
- 👍 Coordinated pressure washing of Tibbetts Valley Park and Black Nugget Park tennis courts and basketball court.
- 👍 Completed Hillside Park improvements with tree, bush, blackberry removals, tree trimming, adding gravel around storm water manhole to prevent trip hazard, and installing new park sign.
- 👍 Enhanced Julius Boehm Pool shrub bed work. Removed Juniper bushes and ivy in parking lot shrub beds.
- 👍 Planted 1,500+ native trees and plants in city open space property.
- 👍 Installed informational kiosks at Park Pointe and Squak Mountain Access Trail.
- 👍 Built new steps at East Sunset Way Trailhead leading to the Lake Tradition Plateau.



Earth Day Pickering Trail Event



Pea Patch Garden

Park Facilities Maintenance Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 1,244,673	\$ 1,207,300	\$ 1,237,301	\$ 1,298,300
Supplies & Equipment	130,808	140,000	120,969	141,400
Charges & Services	562,946	687,150	684,371	658,700
Capital Outlay	-	-	14,065	-
Expenditure Total	\$ 1,938,426	\$ 2,034,450	\$ 2,056,707	\$ 2,098,400

Community Services

Mission Statement

The mission of the Human Services Division is to provide needed and valued financial support to non-profits and other governmental entities that support and facilitate programs that provide for the basic human needs of the community, including food, clothing, shelter, primary health care, and protection from abuse and neglect. The City's Human Services Commission makes grant funding recommendations to the Mayor and City Council.

2016 Work Plan

- ✘ Conduct a 2017-2018 grant funding RFP and implement enhanced grant application review process in coordination with the Human Services Commission.
- ✘ Continue human services grant contract monitoring and oversight.
- ✘ Continue to provide grant management oversight to Community Network for the Drug Free grant program.
- ✘ Implement the Homeless Outreach program in concert with the Police Department and the Cities of Bellevue, Kirkland and Redmond.
- ✘ Continue regular outreach to local and regional agencies on human services issues, including NE Funders, Eastside Homelessness Advisory Committee, Eastside Human Services Forum, Issaquah Nourishing Network, Alliance of Eastside Agencies and others.
- ✘ Support development of affordable housing strategies and actions.
- ✘ Support the Human Services Commission.

Prior Year Accomplishment

- 👍 Recruited the Human Services and Sustainability Coordinator.
- 👍 Led a lean process improvement event on the City's Human Services Grant application and review process in order to improve review quality, reduce review time and enhance transparency and accountability.
- 👍 Human Services Commission participated in regional Joint Human Services meetings.
- 👍 Updated human services grant monitoring policies and procedures, established common practices with Northeast and South Cities.
- 👍 Coordinated review of the Human Services Campus and support to project in consideration of future plans and options.
- 👍 Hosted ADA Transition Plan public meeting.
- 👍 Provided contract oversight and monitoring for 62 agencies and programs
- 👍 Developed and distributed an Issaquah Resource Card in partnership with the Issaquah Nourishing Network.
- 👍 Coordinated with the Drug Free Community Coalition on the Community Conversations on Drug Abuse and related action items.
- 👍 Launched the homeless outreach program, developing protocols and outreach plans in coordination with multiple departments and partner Cities.
- 👍 Increased the City's local and regional presence and coordination on human services through a variety of forums.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Human Svcs & Sustainability Coordinator ¹	1.0	1.0
Total FTE	1.0	1.0

¹ Reports to the Office of Sustainability Director.

Service Agencies Receiving Financial Support from the City

Agency Supported	2016 Budget
ARCH - Annual Dues	41,500
Athletes for Kids	5,000
AtWork	9,500
Big Brothers & Sisters	1,500
Bridge Disability Ministries	4,500
Catholic Community Services	10,000
Child Care Resources	2,000
Compassion House	6,500
Congregations for the Homeless	24,700
Crisis Clinic - Teen Link	3,000
Crisis Clinic Hotline and 211	7,500
Eastside Baby Corner	12,500
Eastside Friends of Seniors	7,500
Eastside Legal Services	2,900
Elder & Adult Day Services	3,000
Encompass Northwest	10,000
Friends of Youth	28,200
Harborview	2,400
HealthPoint	12,000

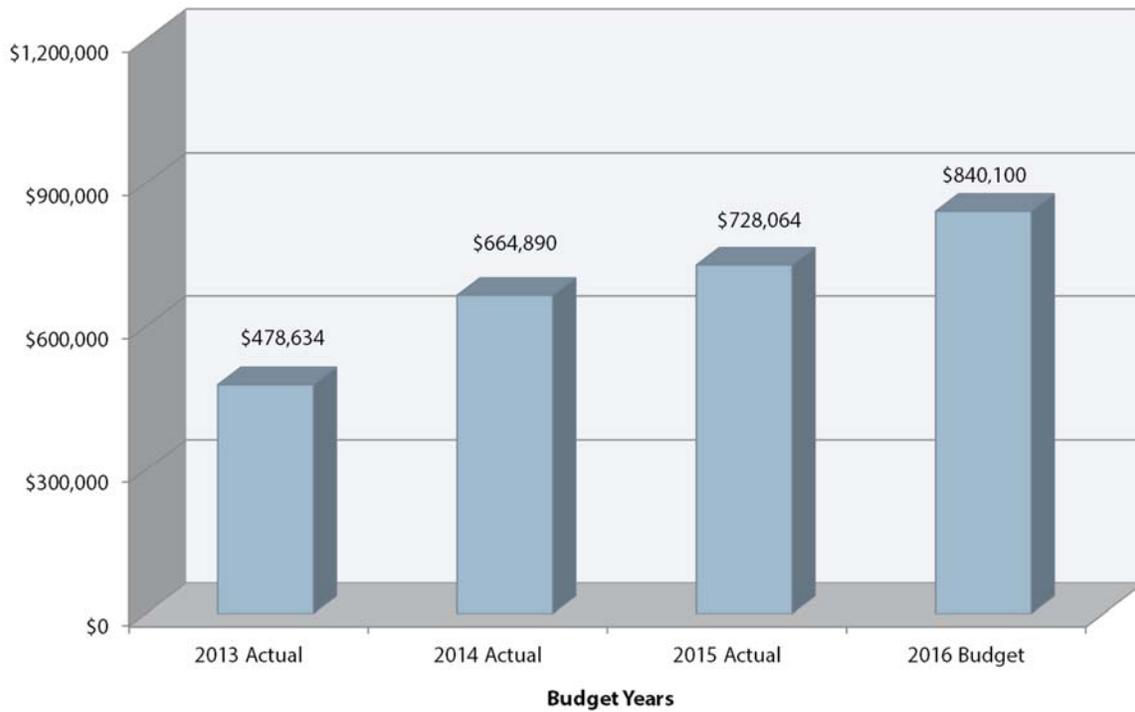
Agency Supported	2016 Budget
Imagine Housing	20,000
Issaquah Community Services	5,000
Issaquah Food & Clothing Bank	19,000
Issaquah Parks Special Programs	13,600
Issaquah Schools Foundation	5,000
Kinderling Center	4,000
King County - Alcoholism	9,000
KC Bar - Pro Bono Services	2,500
KC Sexual Assault Resource Ctr	9,000
Life Enrichment Options	5,000
Lifewire	22,000
NAMI Eastside	4,000
Olive Crest - Safe Families	2,500
Pediatric Interim Care Center	3,000
Senior Services	12,700
St Vincent De Paul	6,000
The Sophia Way	21,000
Total Service Agency Funding	\$ 357,500



Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 59,901	\$ 116,600	\$ 98,177	\$ 142,500
Supplies & Equipment	7,985	3,200	8,441	1,000
Charges & Services	171,718	271,400	191,884	281,600
Intergovernmental	<u>425,286</u>	<u>442,000</u>	<u>429,562</u>	<u>415,000</u>
Expenditure Total	\$ 664,890	\$ 833,200	\$ 728,064	\$ 840,100

Community Services Annual Budget Comparison



Other General Governmental Services

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

not associated with a specific service provide by the City.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 53,498	\$ 150,000	\$ 138	\$ 112,100
Supplies & Equipment	(628)	50,000	92,229	49,000
Charges & Services	372,530	719,500	453,903	1,164,500
Intergovernmental Services	495,127	645,150	642,220	480,700
Operating Transfers	1,661,081	2,355,100	2,389,839	2,985,000
Expenditure Total	\$ 2,581,608	\$ 3,919,750	\$ 3,578,329	\$ 4,791,300

Council Goal Funding

- ✓ Healthy Community (\$35,000)
- ✓ Neighborhood Engagement (\$90,000)
- ✓ Green Building Strategy (\$35,000)
- ✓ Issaquah School District Meeting (\$8,000)
- ✓ Public Engagement (\$10,000)
- ✓ Innovation Partnership Zone (\$20,000)
- ✓ Senior Center Review (\$65,000)

Charges & Services

Charges and services include (see following page for detail):

- ✓ Professional services such as labor negotiations and medical plan processing;
- ✓ Various charges including fire hydrant and bank charges; as well as
- ✓ Membership dues and access fees.

Intergovernmental Services & Payments

Intergovernmental services and payments included are election costs, E-Gov Alliance dues and payments to King County Animal Control.

Operating Transfers

Operating transfers from the General Fund to the funds listed below, representing a principal revenue resource for those funds.

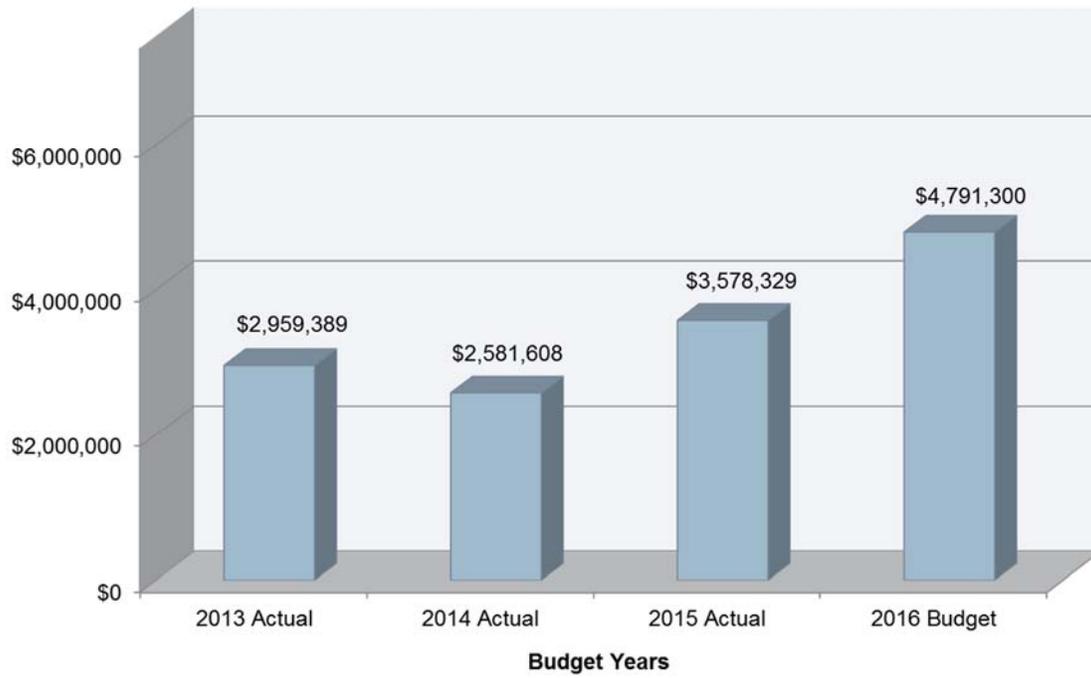
- ✓ Street Fund (\$2,350,000)
- ✓ Contingency Fund (\$300,000)
- ✓ Street Improvement Fund for NW Holly Street Construction (\$265,000)
- ✓ Unemployment Fund (\$40,000)
- ✓ Sustainability Fund (\$30,000)

Miscellaneous Contributions and Service Fees Included Are:

Category/Agency	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Election Costs	\$ 169,974	\$ 70,000	\$ 65,849	\$ 140,000
Animal Control	109,208	76,650	55,403	78,000
Historical Society	80,000	105,000	105,000	85,000
ArtEast (additional one-time funding)				10,000
Council Priorities & Studies				328,000
Employee Separation Costs				380,000
Miscellaneous	76,135	387,100	114,255	81,100
Legislative/Regulatory Consulting	50,143	57,000	53,526	61,000
Clean Air Agency	45,043	43,000	63,061	45,000
Puget Sound Regional Council	40,481	43,900	42,679	58,100
Miscellaneous Dues	39,824	44,000	42,266	95,800
Main Street Pod Program	31,500	31,500	31,500	30,000
F.I.S.H. Support	30,000	30,000	30,000	35,000
E-Gov Alliance Fees	17,986	49,500	41,523	50,700
Leadership Eastside	15,000	15,000	15,000	15,000
Enterprise Seattle ¹	10,000	10,000	10,000	-
Mtn-Sound Greenway Trust	9,500	9,500	9,500	9,500
4th Of July	9,500	9,500	9,500	10,000
Satellite/Radio Access-EOC	5,862	5,000	1,343	5,000
Historical Preservation	-	250,000	250,000	-
Total Contributions/Fees	\$ 740,157	\$ 1,236,650	\$ 940,405	\$ 1,517,200

¹ Enterprise Seattle dues were included in the Economic Development budget for 2016.

Other General Governmental Services Annual Budget Comparison





Special Revenue Funds

Special Revenue Funds are established to account for specific resources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Special Revenue Funds Overview

Special Revenue Funds account for revenues that are dedicated for specific purposes through either state statute or City Council policy.

Information on anticipated 2016 revenues and estimated expenditures for each Special Revenue Fund is detailed on the pages that follow. Also included are actual revenue and expenditures for 2014, budgeted and actual expenditures and revenues for the 2015 budget year.

The following Special Revenue Funds are part of the non-operating budget:

- 💰 Contingency Fund
- 💰 Street Fund
- 💰 Sustainability Fund
- 💰 Communications/Cable TV Fund
- 💰 Lodging Tax Fund
- 💰 Municipal Art Fund
- 💰 Cemetery Fund



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Contingency Fund (100)

The Contingency fund is being established in 2016 to assist the City maintain a strong financial condition sufficient to withstand the ups and downs of the local and regional economy. A contingency fund provides the City with:

- ✓ Financial flexibility to react to unforeseen circumstances in a timely manner without a significant impact to services delivered to the citizens.
- ✓ A set-aside for specific emergencies or unforeseen events compared to the operating reserve which ensures adequate cash flow/liquidity for the day-to-day operations.
- ✓ It provides an external measure of financial strength to outside agencies' and demonstrates the City's commitment to a formalized financial reserve policy. A strong reserve policy helps achieve a better credit rating, which reduces the costs of borrowing.

Revenue Comparison

<u>Category</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue Sources				
Other Revenue Sources	-	-	-	300,000
Revenue Total	\$ -	\$ -	\$ -	\$ 300,000
Fund Total	\$ -	\$ -	\$ -	\$ 300,000

Expenditure Comparison

<u>Category</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Ending Fund Balance	-	-	-	300,000
Fund Total	\$ -	\$ -	\$ -	\$ 300,000

Street Fund (101)

Mission

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 primarily financed through a transfer of General Fund revenues. Other funding sources include 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.

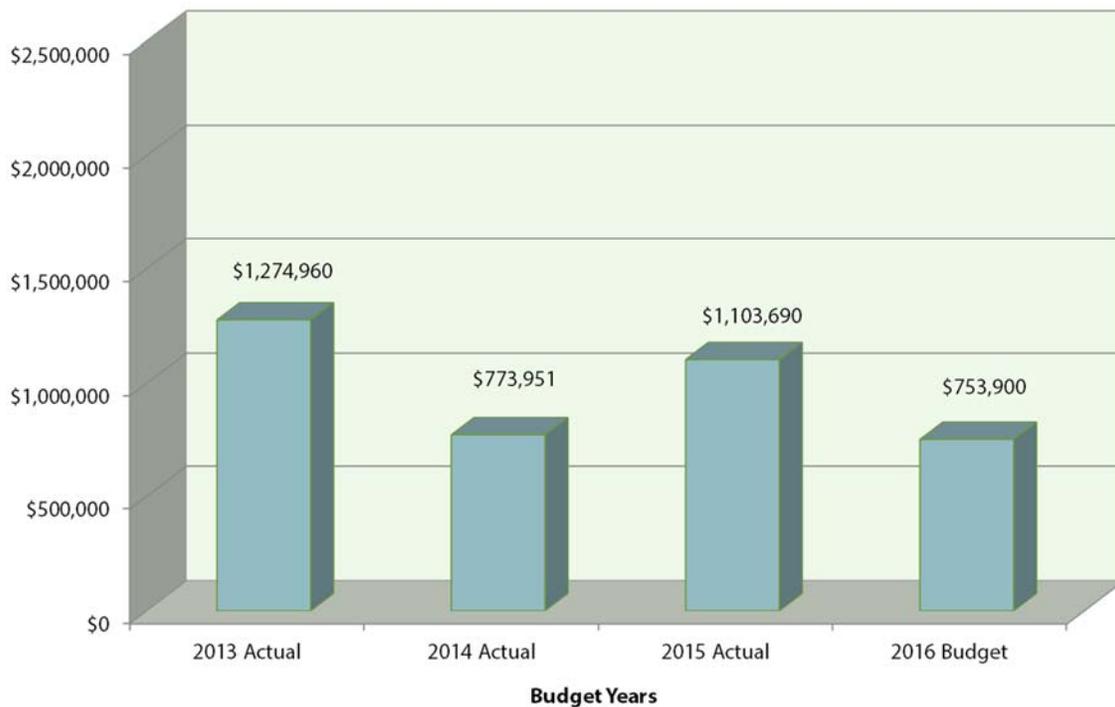
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 1,274,960	\$ 676,038	\$ 773,951	\$ 823,900
Revenue Sources				
Taxes	504,082	550,000	655,635	625,000
Licenses & Permits	64,610	60,000	13,368	-
Intergovernmental Revenue	701,835	722,100	753,737	981,100
Charges for Services	24,020	36,000	23,323	37,000
Miscellaneous Revenue	10,735	7,000	28,014	60,000
Other Revenue Sources	-	-	20,708	-
Operating Transfers-in	1,596,081	2,275,100	2,275,000	2,350,000
Revenue Total	\$ 2,901,363	\$ 3,650,200	\$ 3,769,786	\$ 4,053,100
Fund Total	\$ 4,176,323	\$ 4,326,238	\$ 4,543,737	\$ 4,877,000

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 2,121,685	\$ 2,112,350	\$ 2,066,003	\$ 2,240,300
Supplies & Equipment	141,107	276,300	175,541	297,200
Charges & Services	865,113	1,057,550	896,962	1,368,800
Intergovernmental Services	23,312	50,000	29,116	63,000
Capital Outlay/Reserves	196,000	214,000	212,425	75,000
Operating Transfers-Out	<u>55,156</u>	<u>60,000</u>	<u>60,000</u>	<u>78,800</u>
Expenditure Total	\$ 3,402,372	\$ 3,770,200	\$ 3,440,046	\$ 4,123,100
Ending Fund Balance	<u>773,951</u>	<u>556,038</u>	<u>1,103,690</u>	<u>753,900</u>
Fund Total	\$ 4,176,323	\$ 4,326,238	\$ 4,543,737	\$ 4,877,000

City Street Fund Ending Fund Balance Comparison



Community Sustainability (120)

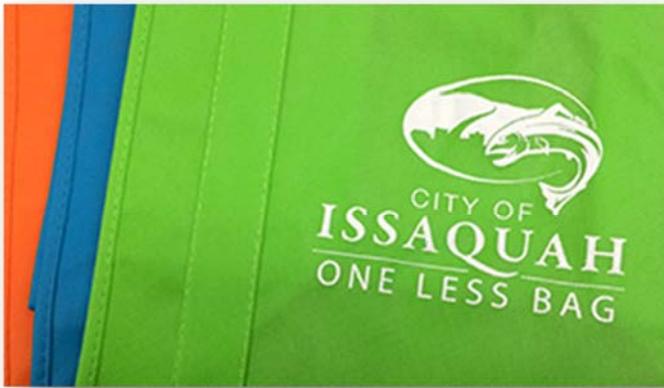
Mission

The mission of Community 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.

2016 Work Plan Focus

- ✘ Expand Food Too Good to Waste to the multi-family.
- ✘ Restructure restaurant outreach and training related to the Food Packaging Ordinance and conduct site visits.
- ✘ Ensure the successful transition of the South Cove and Greenwood Point neighborhoods from Republic Services to Recology-CleanScapes.
- ✘ Implement a Mobility Issaquah program structure to leverage regional funding to increase use of transportation alternatives and mode split.
- ✘ Complete an updated community greenhouse gas emissions inventory in collaboration with the King County-Cities Climate Collaboration (K4C)
- ✘ Support development of an Integrated Pest Management (IPM) policy and plan to meet water quality, health, safety and other requirements.
- ✘ Update urban agriculture/food strategies related to the Pickering Garden in 2016.
- ✘ Implement sustainability literacy projects in schools in partnership with the Issaquah School District.
- ✘ Increase promotion of water quality best management practices, focusing on car washes and promotion of water conservation, with a focus on peak season outdoor irrigation.
- ✘ Implement the Community Sustainability Series of films, speakers and events to educate the community on social and environmental sustainability topics.
- ✘ Increase internal staff capacity to implement Quah and lean strategies.





Prior Year Accomplishments

- 👍 Conducted a program review and enhanced communication, marketing and branding of sustainability department. Launched 'Sustainability in the City' series.
- 👍 Implement a Food Too Good to Waste project focused on food waste prevention for residents.
- 👍 Presented community awards for the Ruth Kees Environmental Award, the Community Sustainability Award and the Golden Dumpster Award.
- 👍 Continue to integrate social sustainability and environmental sustainability work, expanding focus on human services.
- 👍 Secured adoption of the Walk + Roll (Pedestrian and Bicycle) Plan by the City.
- 👍 Improved social and environmental literacy through two Community Sustainability Film events.
- 👍 Supported Bike to Work Day, Issaquah Bike Rodeo and Bike to Work Month City Challenge.
- 👍 Completed site visits and technical assistance to approximately 62 food service restaurants to support compliance with the Food Packaging Ordinance. Implemented restaurant recognition videos and social media.
- 👍 Led process improvement events for human services grants, provided training to internal staff.
- 👍 Facilitated transit updates and improvements along with the City's Transportation-Mobility Team, including Route 628 implementation and Route 200 modifications.

- 👍 Produced approximately 2000 lbs (one ton) of food for the Issaquah Food Bank from the Pickering Community Garden.
- 👍 Completed analysis of zHome post-occupancy energy data and closed-out the Stewardship Center.
- 👍 Implemented a Waste Free Wednesday campaign in partnership with the Issaquah School District and school green teams.
- 👍 Trained 30 additional residents through the third cohort of the Master Recycler-Composter Eastside (MRC-East) program.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Sustainability Director	1.00	1.00
Human & Sustainability Coordinator ¹	1.00	1.00
Sustainability Program Manager, Sr.	1.00	1.00
Sustainability Coordinator II	1.00	1.00
Sustainability Coordinator I	1.00	1.00
Total FTE	5.00	5.00

¹ Position is funded by the General Fund.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 57,495	\$ 47,515	\$ 70,266	\$ 103,100
Revenue Sources				
Intergovernmental Revenue	112,094	120,525	91,517	70,900
Charges for Services	393,990	473,300	414,569	473,400
Miscellaneous Revenue	25	-	700	2,000
Other Revenue Sources	304,275	301,000	301,000	350,100
Revenue Total	\$ 810,384	\$ 894,825	\$ 807,786	\$ 896,400
Fund Total	\$ 867,879	\$ 942,340	\$ 878,052	\$ 999,500

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 565,818	\$ 692,500	\$ 689,956	\$ 712,200
Supplies & Equipment	72,827	9,050	8,478	15,200
Charges & Services	158,969	191,250	144,861	194,700
Expenditure Total	\$ 797,613	\$ 892,800	\$ 843,295	\$ 922,100
Ending Fund Balance	70,266	49,540	34,757	77,400
Fund Total	\$ 867,879	\$ 942,340	\$ 878,052	\$ 999,500



Z-Home



Fire Station #73

Sustainability Annual Budget Comparison



Communications/Cable TV Fund (130)

This fund was created 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.

2016 Work Plan Focus

- ✘ Continue to increase focus on online video content using YouTube and social media.
- ✘ Increase the amount of local high school sports coverage.
- ✘ Create networked digital media archive.
- ✘ Finalize the new role of the Issaquah Cable TV Commission.

Prior Year Accomplishments

- 👍 Televised all appropriate Council and Commission meetings (60 to 90).
- 👍 Posted all ICTV Channel 21 productions online.
- 👍 Covered community events such as Salmon Days, and Fourth of July.
- 👍 Produced weekly video content for City's social media channels.
- 👍 Covered multiple Issaquah High School football games for use online and on ICTV.
- 👍 Produced specialized programming, such as Inside Issaquah magazine show.
- 👍 Produced internal videos for Human Resources' for City's "on-boarding efforts."
- 👍 Fulfilled 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.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Media Production Specialist ¹	1.00	1.00
Cable Operators Non-Regular	0.25	0.25
Total FTE	1.25	1.25

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 498,641	\$ 548,101	\$ 546,408	\$ 591,700

Revenue Sources

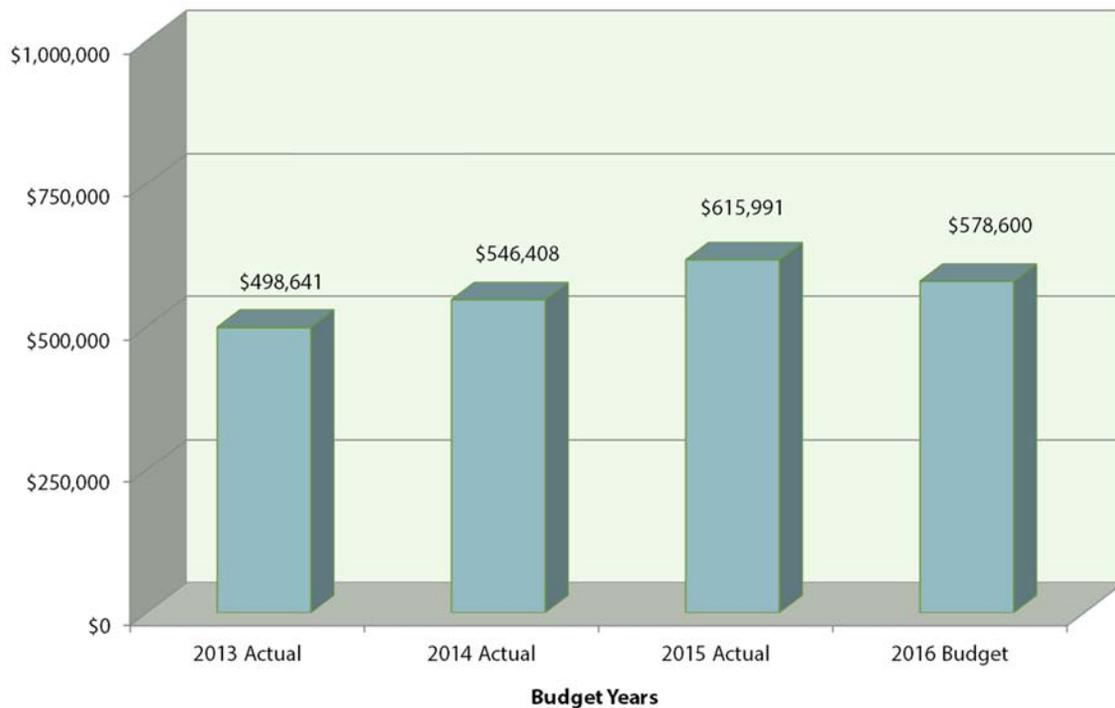
Licenses & Permits	523,521	515,000	544,529	540,000
Miscellaneous Revenue	1,704	1,000	3,576	2,000
Revenue Total	\$ 525,225	\$ 516,000	\$ 548,105	\$ 542,000
Fund Total	\$ 1,023,866	\$ 1,064,101	\$ 1,094,513	\$ 1,133,700

¹ Reports to the Assistant to City Administrator.

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 155,220	\$ 168,900	\$ 159,955	\$ 177,900
Supplies & Equipment	7,010	14,700	10,549	36,100
Charges & Services	13,227	49,300	30,517	43,200
Capital Outlay/Reserves	30,000	-	-	20,000
Operating Transfers-Out	272,000	277,500	277,500	277,900
Expenditure Total	\$ 477,458	\$ 510,400	\$ 478,522	\$ 555,100
Ending Fund Balance	546,408	553,701	615,991	578,600
Fund Total	\$ 1,023,866	\$ 1,064,101	\$ 1,094,513	\$ 1,133,700

Communications/Cable TV Fund Ending Fund Balance Comparison



Lodging Tax Fund (140)

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.

2016 Work Plan

Help implement the 2015 Tourism Recommendations. Examples include:

- ✓ Help form the Destination Marketing Organization Visit Issaquah board.
- ✓ Help support the Visitor Center transition from being housed with the Chamber at the Alexander House to downtown.
- ✓ Help market and promote visitor-attracting events like Salmon Days and Fenders on Front Street.
- ✓ Help support F.I.S.H. (Friends of the Issaquah Salmon Hatchery) docent program.

Lodging Tax Grants

Issaquah Chamber of Commerce

Mobile Visitors' Info Center	\$20,000
------------------------------	----------

City of Issaquah

Event Recruitment	\$80,000
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Downtown Issaquah Association

Brochure Racks for Self-Service Visitors' Info Center	\$7,500
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Total City Tourism Investment	\$107,500
--------------------------------------	------------------

Prior Year Accomplishments

- 👍 Funded four community partners (\$104,000) who together attracted 194,619 tourists to Issaquah through various festivals, events and tourism promotion campaigns.
- 👍 Leveraged \$104,000 of City tourism money with approximately \$226,290 from other funding sources, effectively leveraging more than two dollars for every single lodging tax dollar spent.
- 👍 Partnered with Chamber of Commerce and other tourism community organizations and hired consultant expert Roger Brooks to develop a tourism organization business plan.



Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 85,741	\$ 101,741	\$ 119,910	\$ 143,900

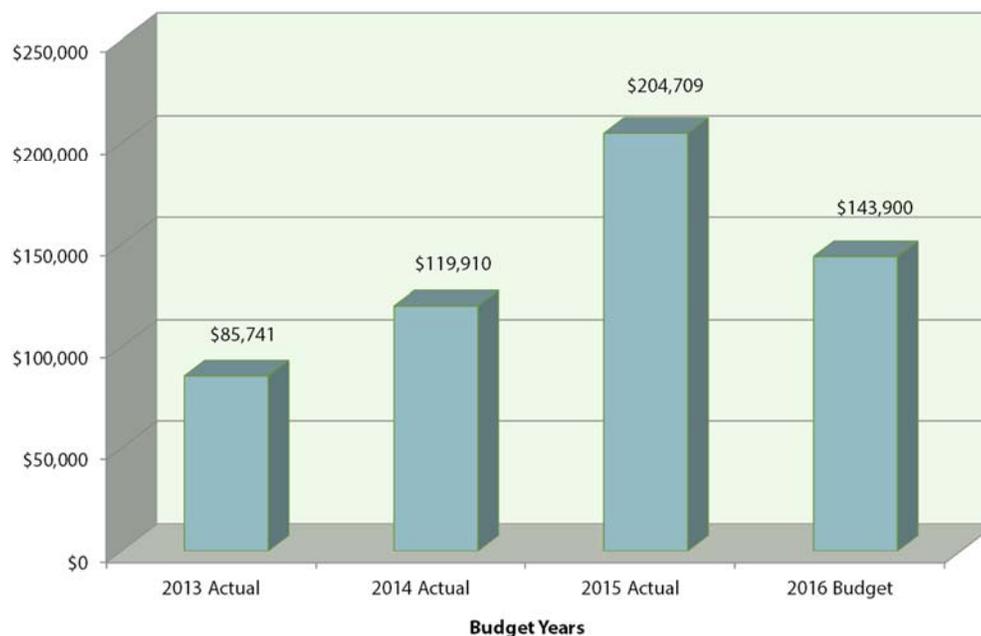
Revenue Sources

Taxes	137,328	125,000	149,123	180,000
Revenue Total	\$ 137,328	\$ 125,000	\$ 149,123	\$ 180,000
Fund Total	\$ 223,069	\$ 226,741	\$ 269,033	\$ 323,900

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Supplies & Equipment	1,076	-	-	-
Charges & Services	4,083	53,812	-	55,000
Intergovernmental	98,000	75,588	64,324	125,000
Expenditure Total	\$ 103,159	\$ 129,400	\$ 64,324	\$ 180,000
Ending Fund Balance	119,910	97,341	204,709	143,900
Fund Total	\$ 223,069	\$ 226,741	\$ 269,033	\$ 323,900

Lodging Tax Fund Ending Fund Balance Comparison



Municipal Art Fund (145)

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 provide local opportunities 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.

2016 Work Plan

- ✂ Provide funding to support local arts and culture programming in and for the community.
- ✂ Present a two-day international film festival and students filmmaking program in collaboration with Seattle International Film Festival.
- ✂ Present free, monthly community arts and culture programming.
- ✂ Integrate public art into capital improvement projects such as the new skate park and Confluence Park.
- ✂ Adopt and implement a strategic cultural action plan for municipal arts funding and programming in Issaquah.

Prior Year Accomplishments:

- 👍 Awarded arts grants totaling more than \$160,000 to 23 organizations and schools, representing 30 projects. Funded projects ranged from downtown ArtWalks, summer Shakespeare performances and local concerts to arts programs for local schools and at-risk youth.
- 👍 Presented monthly, free community arts programming such as film screenings and lectures as well as a Chalk Art Festival.
- 👍 Presented a two-day international film at local theater Cinebarre, in collaboration with Seattle International Film Festival.
- 👍 Developed an art maintenance plan for the City-owned public art collection.
- 👍 Held 12 Arts Commission meetings.
- 👍 Installed new public artwork "KERSPLOOSH" at the Julius Boehm Pool.
- 👍 Launched a utility box art wrapping program, with two utility boxes wrapped.
- 👍 Began a strategic cultural action planning process.

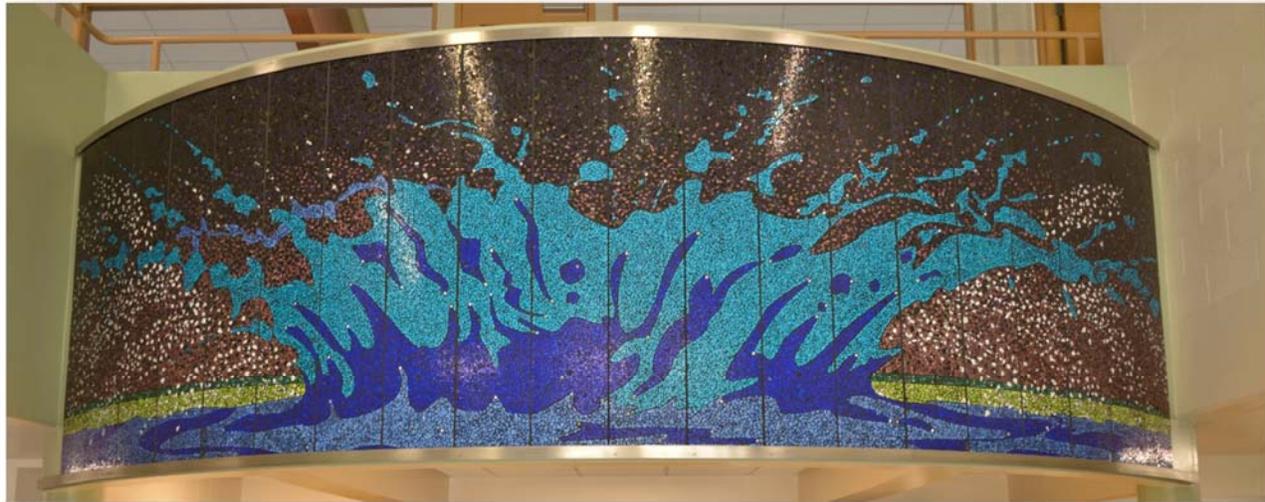


River Run

Staffing Levels

Position Title	# of FTE	
	2015	2016
Development Officer ¹	0.375	0.375
Total FTE	0.375	0.375

² Total FTE = 0.75. The additional 0.375 FTE is budgeted in Capital Improvement Fund (301) and position reports to Assistant to City Administrator.



KERSPLOOSH! – Julius Boehm Pool art installation

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 179,962	\$ 341,676	\$ 314,189	\$ 359,600
Revenue Sources				
Taxes	304,328	300,000	322,670	330,000
Intergovernmental Revenue	12,000	8,000	16,000	8,000
Miscellaneous Revenue	<u>2,449</u>	<u>1,200</u>	<u>2,133</u>	<u>1,300</u>
Revenue Total	\$ 318,778	\$ 309,200	\$ 340,803	\$ 339,300
Fund Total	\$ 498,740	\$ 650,876	\$ 654,992	\$ 698,900

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 32,120	\$ 42,000	\$ 45,879	\$ 44,800
Supplies & Equipment	299	600	601	600
Charges & Services	2,790	23,800	25,938	43,100
Intergovernmental	139,495	178,554	180,266	218,200
Capital Outlay	<u>9,847</u>	<u>40,000</u>	<u>26,364</u>	<u>100,000</u>
Expenditure Total	\$ 184,551	\$ 284,954	\$ 279,047	\$ 406,700
Ending Fund Balance	<u>314,189</u>	<u>365,922</u>	<u>375,944</u>	<u>292,200</u>
Fund Total	\$ 498,740	\$ 650,876	\$ 654,992	\$ 698,900

Arts Fund Grants

Village Theater		Freehold Theatre Lab Studio	
Theatre Program Support	\$60,841	Engaged Theatre Tour & Residency	\$3,818
City Art Programs		Seattle Shakespeare Company	
Concerts on the Green	\$18,545	Shakespeare in the Park	\$3,427
Farmers Market Entertainment	\$3,698	Sammamish Symphony Orchestra	
Teen Art Club	\$600	Community Ensemble Program	\$1,375
ArtEAST		Issaquah Philharmonic Orchestra	
Community & Youth Programs	\$14,520	Community Orchestra	\$2,671
Art Exhibitions & Lecture Program	\$14,252	Master Chorus Eastside	
Greater Issaquah Chamber of Commerce		All-American Independence Celebration	\$2,164
Salmon Days Festival	\$15,136	Friends of Lake Sammamish State Park	
Downtown Issaquah Association		Project Playground	\$13,591
ArtWalk	\$5,073	Children's Fair & Concert	\$2,007
Music Programming	\$7,278	Issaquah Singers	
Fantastic Fly-In	\$1,861	Issaquah Senior Living Centers Concerts	\$1,955
Arts in Issaquah Schools		Issaquah Youth Advisory Board	
Volunteer Art Docent Program	\$3,891	Issaquah Youth Poetry Slam	\$374
Help Us Shine	\$1,000	Highlands Council	
Cougar Mountain Zoo		2016 Highlands Day Festival	\$2,141
Bronze World of Wolves Statue	\$2,330	Issaquah Historical Society	
Influence the Choice - Drug Prevention		Painting Your Own History	\$1,914
2016 Video Contest	\$3,020	Total Grants Awarded \$152,045	



Art Walk

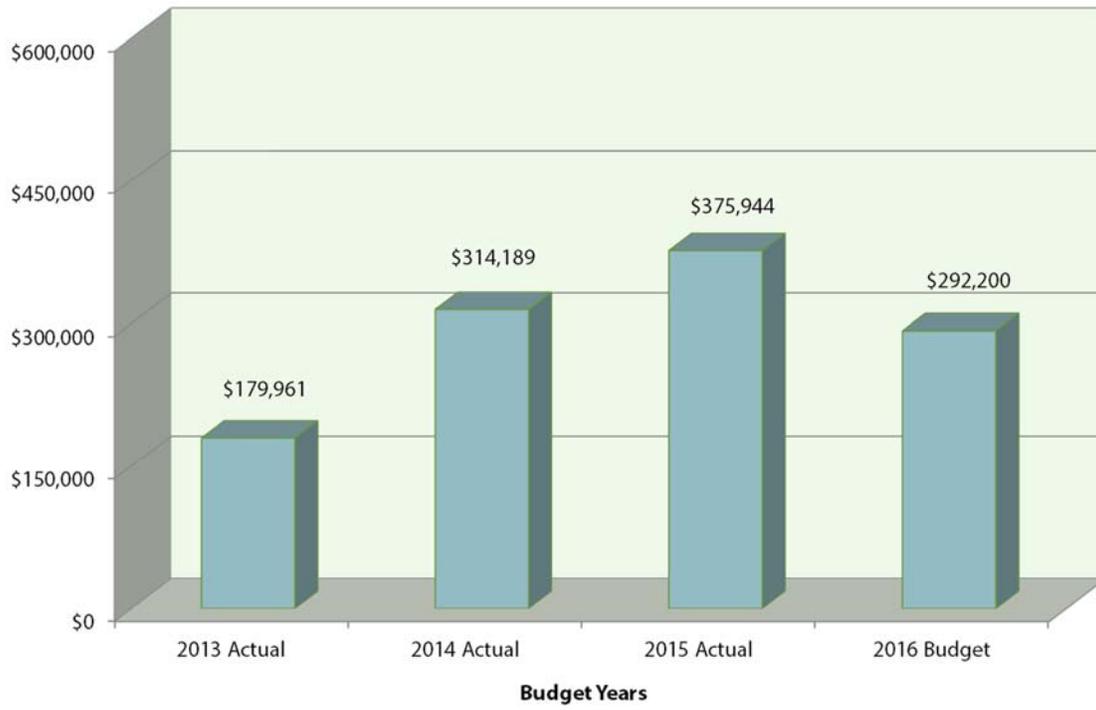


Shakespeare in the Park



Chalk Art Festival

Municipal Art Fund Ending Fund Balance Comparison



The Dig



Zephyr

Cemetery Fund (150)

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.

The City currently contracts for all related services except for maintenance of the grounds.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 340,832	\$ 334,827	\$ 335,548	\$ 345,700

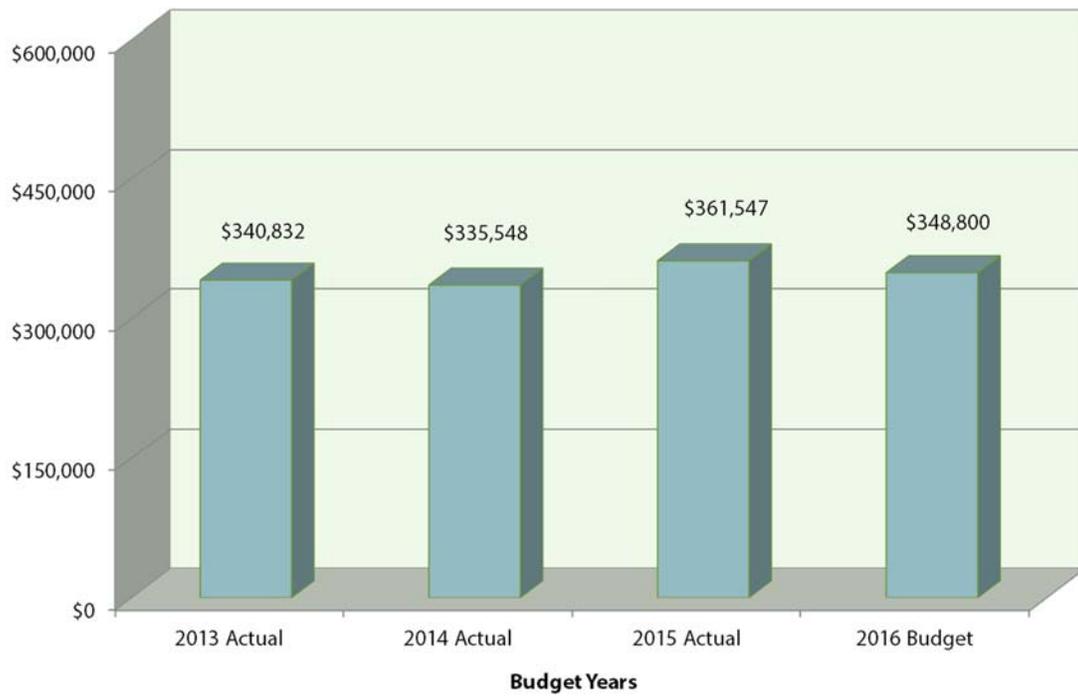
Revenue Sources

Charges for Services	73,450	85,000	95,825	91,000
Miscellaneous Revenue	2,148	2,000	4,253	2,500
Revenue Total	\$ 75,598	\$ 87,000	\$ 100,078	\$ 93,500
Fund Total	\$ 416,430	\$ 421,827	\$ 435,626	\$ 439,200

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 16,708	\$ 20,700	\$ 20,163	\$ 20,900
Supplies & Equipment	2,350	2,000	1,092	2,000
Charges & Services	35,824	35,800	26,823	41,500
Operating Transfers-Out	26,000	26,000	26,000	26,000
Expenditure Total	\$ 80,882	\$ 84,500	\$ 74,078	\$ 90,400
Ending Fund Balance	335,548	337,327	361,547	348,800
Fund Total	\$ 416,430	\$ 421,827	\$ 435,626	\$ 439,200

Cemetery Fund Ending Fund Balance Comparison





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Debt Service Funds

Debt Service Funds account for the payment of general obligation bond principal and interest from governmental resources and the payment of special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

Debt Service Funds Overview

Debt service funds are used to account for principal and interest payments used for the retirement of long-term debt. Debt is used by the City as a means of financing capital improvements. By extending the repayment of debt over the anticipated useful life of the improvement, the cost of an improvement can be more equitably spread among the citizens who benefit from the improvement.

Bonds are sold and the proceeds (cash) are used to pay for the construction of capital improvements. The bonds are repaid over a period of time from taxes, fees, or other revenue sources dedicated for that purpose.

There are three types of debt generally issued by the City for general government purposes:

- ☞ Unlimited Tax General Obligation (UTGO) Bonds represent debt that was approved by voters for a specific purpose. In this case, citizens have agreed to levy property taxes to repay the debt generally over a twenty-year period.
- ☞ Limited Tax General Obligation (LTGO) Bonds (also called Councilmanic Bonds) can be issued with approval of the City Council. The debt is repaid from general revenues of the City.
- ☞ Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who benefited from the capital improvement through annual assessments paid to the City. LIDs are formed by the City Council after a majority of property owners agree to the assessment.

When the City issues debt, a thorough review of the City's financial condition is completed by bond

rating agencies. Based on their findings, the bonds are given a rating. The City's bond rating is a reflection of its creditworthiness and affects the cost to the City of issuing debt. There are two rating agencies--Standard and Poor's (S&P) and Moody's Investor Service--that rate Issaquah's bonds.

Bonds carried a Moody's A 1 rating until November of 2006 when the City changed to Standard and Poor's and received a AA rating on both unlimited and limited general obligation Bonds. The City's received an upgrade from a AA+ to AAA from Standard and Pools on May 13, 2014.

Once bonds are rated, the City enters the bond market to secure the necessary funding. The proceeds (cash) received from selling the bonds are placed in a capital projects fund to account for the cost of constructing the capital improvement. Separate funds have been created to track the principal and interest payments for limited and unlimited bonds. Each year a sufficient amount of revenue is budgeted and placed in each fund to pay the annual principal and interest due.

Debt Capacity

Washington State law imposes limitations on the total amount of debt that a city can have outstanding to 7.5 percent of total assessed property valuation plus the net of current assets and liabilities. This comprises the City's "Debt Capacity" at any one time. The City Council has authority to issue bonds without voter approval (Councilmanic) for a combined total of up to 1.5 percent of the City's assessed valuation.

Legal Debt Margin as of December 31, 2015

	General Capacity		Special Purpose Capacity		Total Capacity
	Councilmanic (Non-Voted)	Excess Levy (Voted-in)	Parks & Open Space (Voted-in)	Utility Purposes (Voted-in)	
12/31/2015 Assessed Value:	\$8,074,840,465				
2.50% of Assessed Value	\$ -	\$201,871,012	\$201,871,012	\$201,871,012	\$ 605,613,035
1.50% of Assessed Value	121,122,607	(121,122,607)	-	-	-
Statutory Debt Limit	\$ 121,122,607	\$ 80,748,405	\$201,871,012	\$201,871,012	\$ 605,613,035
Less Debt Outstanding G.O. Bonds	(11,920,000)	(5,070,000)	(11,755,000)	-	(28,745,000)
Available in Debt Service Fund	37,200	221,846	517,640	-	776,686
Debt Capacity	\$ 109,239,807	\$ 75,900,250	\$190,633,651	\$201,871,012	\$ 577,644,721

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

Fiscal Year	Population	Assessed Value ¹	Net Bonded Debt ²	Bonded Debt to Assessed Value	Debt Per Capita
2015	33,330	\$ 7,825,577,628	\$ 27,968,314	0.36	\$ 839
2014	32,880	7,451,367,049	30,747,425	0.41	935
2013	32,130	6,248,859,080	30,311,262	0.49	943
2012	31,150	5,755,559,143	28,306,424	0.49	909
2011	30,690	5,825,625,221	28,275,096	0.49	921
2010	30,434	5,950,256,766	30,768,680	0.52	1,011
2009	29,871	6,055,526,752	33,154,698	0.55	1,110
2008	29,010	6,847,811,237	35,930,199	0.52	1,239
2007	27,047	5,855,908,029	30,707,945	0.52	1,135

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.

General Obligation Bond Summary

The general obligation issues with bonds payable as of December 31, 2015, are listed below. Issues voted in by the residents of Issaquah are being paid through an excess property tax levy.

Information on anticipated 2016 revenue and expenditures for each of the City's debt service funds is detailed on the following pages.

Outstanding Bonds as of December 31, 2015

Name	Date of Issue	Issued Amount	Average Coupon Interest	Date of Final Maturity	12/31/2015 Outstanding Bond Balance
Voted-In Debt:					
2005 ITS/Police Refunding	12/1/2005	\$ 4,745,000	4.34	12/1/2025	\$ 1,050,000
2006 Parks Bond	12/1/2006	\$ 6,250,000	3.91	12/1/2026	4,010,000
2009A Fire Station #72	12/1/2009	\$ 1,840,000	3.64	12/1/2019	810,000
2009T BABs Fire Station #72	12/1/2009	\$ 2,660,000	5.74	12/1/2029	2,660,000
2014 Park Bond	6/5/2014	\$ 7,745,000	3.23	12/1/2033	7,745,000
2014 Senior Center Refunding	6/5/2014	\$ 635,000	3.00	12/1/2021	<u>550,000</u>
Total Voter-Approved Debt					\$ 16,825,000
Non-Voted Debt (Councilmanic):					
2014 Highland Park Facilities	11/5/2014	\$ 3,820,000	4.15	12/1/2024	\$ 2,095,000
2006 Police/Barn Refunding	12/1/2006	\$ 3,485,000	4.05	1/1/2021	1,525,000
2007 Police Station Refunding	1/1/2007	\$ 5,100,000	3.98	1/1/2019	2,265,000
2009 Bolliger Property	2/17/2009	\$ 2,780,000	3.80	12/1/2028	2,025,000
2009B Fire Station, Property	12/1/2009	\$ 6,355,000	3.80	12/1/2021	<u>4,010,000</u>
Total Non-Voted Debt					\$ 11,920,000
Total Debt					\$ 28,745,000

Debt Service Fund (200)

(Voter-Approved)

Issues voted in by the residents of Issaquah are paid through an excess property tax levy. During 2014 the City refinanced its 2001 Senior Center bonds

and the 2004 Park Bond resulting in a net savings of approximately \$362,596 and issued new debt for parks and open space of \$7,745,000.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 769,446	\$ 663,458	\$ 722,727	\$ 721,900
Revenue Sources				
Taxes	1,491,427	1,660,000	1,671,170	1,600,000
Intergovernmental Revenue ¹	49,344	43,000	49,443	41,300
Miscellaneous Revenue	2,024	-	1,850	600
Other Revenue Sources	685,364	-	-	-
Revenue Total	\$ 2,228,159	\$ 1,703,000	\$ 1,722,463	\$ 1,641,900
Fund Total	\$ 2,997,605	\$ 2,366,458	\$ 2,445,190	\$ 2,363,800

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Debt Service - Principal	\$ 1,650,000	\$ 1,010,000	\$ 1,010,000	\$ 990,000
Debt Service - Interest	624,878	698,000	695,704	651,900
Expenditure Total	\$ 2,274,878	\$ 1,708,000	\$ 1,705,704	\$ 1,641,900
Ending Fund Balance	722,727	658,458	739,485	721,900
Fund Total	\$ 2,997,605	\$ 2,366,458	\$ 2,445,190	\$ 2,363,800

¹ Interest refunded to the City on the Fire Station Build America Bonds. Refund equals approximately 35% of the interest paid on these taxable bonds. As a result of the federal sequestration process required by the Balanced Budget and Emergency Deficit Control Act of 1985, the credit payment amount was reduced by 7.2% in 2014 and 7.3% in 2015 and 6.8% in 2016.

Limited Debt Service Fund (205)

(Councilmanic/Non-Voted)

Non-voted debt must be paid for out of the general revenues of the City. The City pays for non-voted

debt via an operating transfer from the Capital Improvement Fund.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 12,544	\$ 29,352	\$ 34,846	\$ 36,300
Revenue Sources				
Debt Proceeds	2,310,000	-	-	-
Other Revenue Sources	<u>2,300,000</u>	<u>2,287,000</u>	<u>2,261,250</u>	<u>2,268,100</u>
Revenue Total	\$ 4,610,000	\$ 2,287,000	\$ 2,261,250	\$ 2,268,100
Fund Total	\$ 4,622,544	\$ 2,316,352	\$ 2,296,096	\$ 2,304,400

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Debt Service - Principal	\$ 3,970,000	\$ 1,755,000	\$ 1,780,000	\$ 1,850,000
Debt Service - Interest	<u>617,698</u>	<u>537,000</u>	<u>478,898</u>	<u>418,100</u>
Expenditure Total	\$ 4,587,698	\$ 2,292,000	\$ 2,258,898	\$ 2,268,100
Ending Fund Balance	<u>34,846</u>	<u>24,352</u>	<u>37,198</u>	<u>36,300</u>
Fund Total	\$ 4,622,544	\$ 2,316,352	\$ 2,296,096	\$ 2,304,400

Local Improvement District (LID)

(Special Assessments)

Special assessment bonds are issued to finance construction of local improvement district (LID) and utility local improvement district (ULID) projects and are repaid through assessments collected from property owners benefiting from the related improvements.

The City is required under state law to establish a

guaranty fund to provide a means of paying LID bond debt service obligations in the event there are insufficient resources in the LID control fund.

Information on anticipated 2016 revenue and expenditures for the City's LID Debt Service funds and LID Guaranty fund is detailed on the pages following the active LID list.

Active L.I.D. Bonds

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2015 Outstanding Bond Balance
L.I.D. #23 – Mall Street Sidewalk Improvements	12/31/2009	\$977,390	4.70%	2024	\$ 645,000
L.I.D. #24 – Traffic Roundabout at E. Lake Sammamish Parkway and SE 43 rd Way	12/15/2011	\$2,345,000	4.00%	2026	\$ 2,299,937

LID No. 23 Debt Service Fund (213)¹

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 36,095	\$ 57,513	\$ 15,850	\$ 20,910

Revenue Sources

Special Assessment - Interest	76,845	31,200	35,411	31,400
Special Assessment - Principal	<u>137,047</u>	<u>65,000</u>	<u>122,470</u>	<u>65,100</u>
Revenue Total	\$ 213,892	\$ 96,200	\$ 157,881	\$ 96,500
Fund Total	\$ 249,987	\$ 153,713	\$ 173,731	\$ 117,410

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Debt Service - Principal	\$ 81,581	\$ 65,000	\$ -	\$ 65,000
Debt Service - Interest	<u>126,116</u>	<u>31,200</u>	<u>31,447</u>	<u>28,700</u>
Expenditure Total	\$ 207,697	\$ 96,200	\$ 31,447	\$ 93,700
Ending Fund Balance	<u>42,290</u>	<u>57,513</u>	<u>142,284</u>	<u>23,710</u>
Fund Total	\$ 249,987	\$ 153,713	\$ 173,731	\$ 117,410

¹ In 2015, the LID Debt service fund which accounted for both active LID's was divided into two funds, one each to separately account for LID No. 23 and LID No. 24. 2014 Actual numbers contain revenue and expenditures for both LID's.

LID No. 24 Debt Service Fund (214)¹

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ -	\$ -	\$ 26,440	\$ 4,000

Revenue Sources

Special Assessment - Interest	-	75,300	35,648	75,300
Special Assessment - Principal	-	156,500	72,686	156,600
Revenue Total	\$ -	\$ 231,800	\$ 108,334	\$ 231,900
Fund Total	\$ -	\$ 231,800	\$ 134,774	\$ 235,900

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Debt Service - Principal	\$ -	\$ 156,500	\$ 31,097	\$ 156,400
Debt Service - Interest	-	75,300	91,998	75,500
Expenditure Total	\$ -	\$ 231,800	\$ 123,095	\$ 231,900
Ending Fund Balance	-	-	11,680	4,000
Fund Total	\$ -	\$ 231,800	\$ 134,774	\$ 235,900

¹ In 2015, the LID Debt service fund which accounted for both active LID's was divided into two funds, one each to separately account for LID No. 23 and LID No. 24. 2014 Actual numbers contain revenue and expenditures for both LID's.

LID Guaranty Fund (250)

This fund was created and is maintained to guarantee the redemption of LID bonds should any assessments default. The fund should maintain a minimum balance of 5% of outstanding LID bonds.

Sources of revenue include interest, surplus remaining in any LID fund after all obligations have been met, and taxes levied in order to maintain the necessary reserve balance.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 976,632	\$ 977,882	\$ 977,854	\$ 977,900

Revenue Sources

Miscellaneous Revenue	1,222	1,500	4,487	1,600
Revenue Total	\$ 1,222	\$ 1,500	\$ 4,487	\$ 1,600
Fund Total	\$ 977,854	\$ 979,382	\$ 982,341	\$ 979,500

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Capital Outlay ¹	\$ -	\$ 300,000	\$ 204,862	\$ -
Expenditure Total	\$ -	\$ 300,000	\$ 204,862	\$ -
Ending Fund Balance	977,854	679,382	777,479	979,500
Fund Total	\$ 977,854	\$ 979,382	\$ 982,341	\$ 979,500

¹ Purchase of land from King County related to LID 24.

Arbitrage Rebate Fund (299)

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	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 62,613	\$ 62,613	\$ 62,613	\$ 62,700
Fund Total	\$ 62,613	\$ 62,613	\$ 62,613	\$ 62,700

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Ending Fund Balance	\$ 62,613	\$ 62,613	\$ 62,613	\$ 62,700
Fund Total	\$ 62,613	\$ 62,613	\$ 62,613	\$ 62,700



Capital Project Funds

Capital Project Funds account for financial resources to be used for the acquisition or construction of capital facilities other than those financed by enterprise or internal service funds.

Capital Project Funds Overview

Capital Project Funds account for the receipt and disbursement of resources designated for capital facilities construction, special projects and studies, improvements or equipment, other than those financed by Enterprise Funds (water, sewer, and stormwater). Each fund is discussed individually on the following pages.

Information on anticipated 2016 revenues and estimated expenditures for each Capital Project Fund is detailed on the pages that follow. Also included are actual revenue and expenditures for 2014 as well as budgeted and actual expenditures and revenues for the 2015 budget year.

The City of Issaquah currently has nine active Capital Project Funds. Those funds are listed below:

- 💰 Capital/Special Projects Fund (301)
- 💰 Street Improvement Fund (310)
- 💰 Centralized ITS Fund (311)
- 💰 Newport Way Fund (315)
- 💰 PWO Facilities Construction Fund (320)
- 💰 Park Construction Fund (330)
- 💰 Highlands Park Construction Fund (331)
- 💰 Fire Station Construction Fund (340)
- 💰 Mitigation Fund (350)



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Capital/Special Projects Fund (301)

The Capital/Special Projects Fund was created to account for major City Capital Improvement Projects not budgeted under specific funds. Primary revenue sources are the 0.25% excise tax on real estate sales and the portion of sales tax dedicated to capital improvements, special projects and studies by Council policy.

Excise tax proceeds are to be used solely for financing capital projects specified in a Capital Facilities Plan and such funds are intended to be in addition to other funds that may be reasonably available for such capital projects.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Development Officer ¹	0.375	0.375
Total FTE	0.375	0.375

¹ Total FTE = 0.75. The additional 0.375 FTE of this position is budgeted in Municipal Art Fund (145). Position reports to Assistant to City Administrator.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 979,872	\$ 1,429,666	\$ 1,516,966	\$ 1,414,800
Revenue Sources				
Taxes	4,004,054	3,672,500	4,878,419	4,100,000
Intergovernmental Revenue	658	-	-	75,000
Charges for Service	12,420	-	-	-
Miscellaneous Revenue	296,312	289,550	322,618	289,610
Other Revenue Sources	-	150,000	-	240,390
Revenue Total	\$ 4,313,444	\$ 4,112,050	\$ 5,201,037	\$ 4,705,000
Fund Total	\$ 5,293,316	\$ 5,541,716	\$ 6,718,003	\$ 6,119,800

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 48,179	\$ 42,000	\$ 45,878	\$ 47,600
Supplies & Equipment	27,117	131,800	128,189	-
Charges & Services	504,442	1,586,700	1,304,174	1,274,000
Intergovernmental	88,049	75,000	75,000	85,000
Capital Outlay	808,562	1,083,830	780,746	1,417,000
Operating Transfers-Out	<u>2,300,000</u>	<u>2,287,000</u>	<u>2,261,250</u>	<u>2,293,100</u>
Expenditure Total	\$ 3,776,350	\$ 5,206,330	\$ 4,595,237	\$ 5,116,700
Ending Fund Balance	<u>1,516,966</u>	<u>335,386</u>	<u>2,122,766</u>	<u>1,003,100</u>
Fund Total	\$ 5,293,316	\$ 5,541,716	\$ 6,718,003	\$ 6,119,800

Capital and Special Projects Proposed

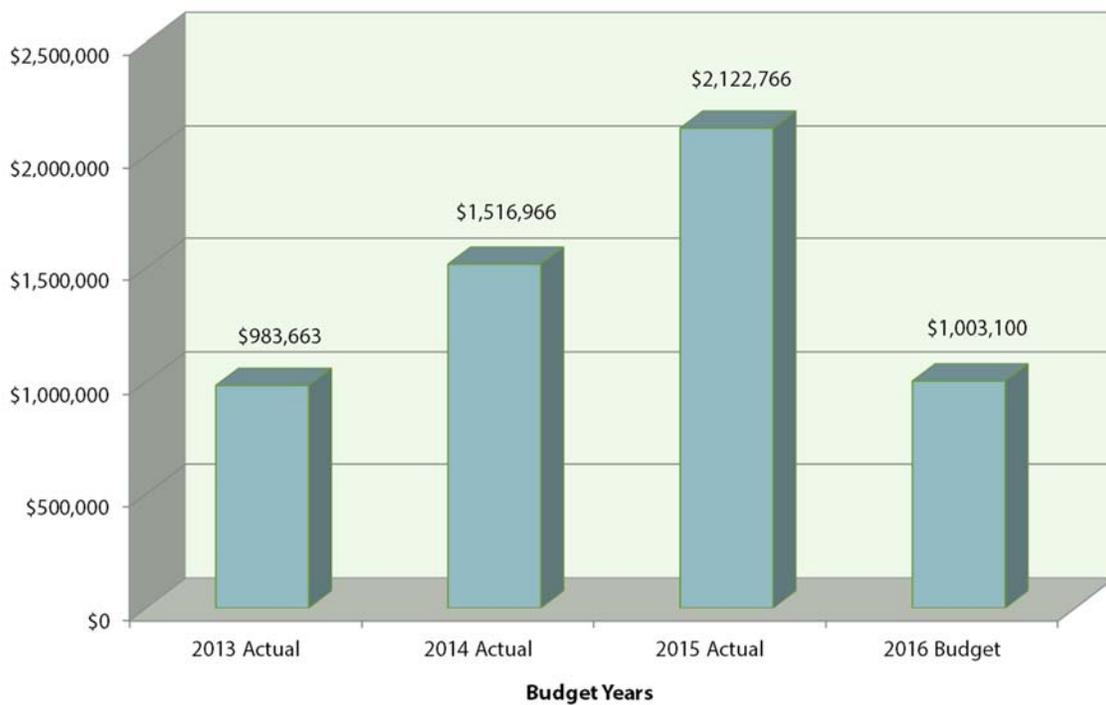
Capital and Special Projects	2016 Budget
Pavement Management Program	\$ 950,000
Interfund Replacement Reserves	750,000
Skate Park	525,000
Crossing Improvements ¹	150,000
Council Goals:	
<i>Transportation Funding Strategy</i>	75,000
<i>Olde Towne Streetscape</i>	75,000
ARCH Low Income Housing Contribution	50,000
Misc/Capital Equipment	40,000
Village Theater Capital Contribution	35,000
Spillman	27,000
Cost Allocation Plan	<u>20,000</u>
Total Other Services & Charges	\$ 2,697,000

¹ Total funding for Crossing Improvements is \$820,000. The remaining funding of \$670,000 is allocated to the Street Improvement Fund.

Operating Transfers-Out

Operating Transfers-Out to:	2016 Budget
Debt Service Fund	\$ 2,293,100
Total Operating Transfers-Out	\$ 2,293,100

Capital/Special Project Fund Ending Fund Balance Comparison



Street Improvement Fund (310)

The Street Improvement Fund was established in 1991 to account for revenues received from the additional 0.25% 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.

2016 Work Plan Focus

- ✘ Complete construction of the East Lake Sammamish Parkway improvements.
- ✘ Complete 95% design level effort (roadway and bridge) and substantially complete the environmental permitting of SE 62nd and its extension from East Lake Sammamish Parkway to Lake Drive.
- ✘ Support other departments and development through traffic signal operations analyses.
- ✘ Manage the traffic signal system.
- ✘ Participate on the City's Transportation Mobility Team.
- ✘ Support Eastside Transportation Partnership and Puget Sound Regional Council (PSRC) through regional technical committees.
- ✘ Continue to pursue external sources of funding to support transportation projects.
- ✘ Construct a replacement rail crossing at intersection of Front Street and NW Dogwood to improve bicycle safety and correct ADA (Americans with Disabilities Act) issues.
- ✘ Enhance operations and safety by installing:
 - ✓ Speed radar signs,
 - ✓ Rapid rectangular flashing beacons at sidewalks/pedestrian Paths; and
 - ✓ Other enhancements where appropriate.
- ✘ Survey and monitor Black Nugget Retaining Wall.

Prior Year Accomplishments

- 👍 Constructed replacement of NW Dogwood Bridge.
- 👍 Constructed curbs, sidewalks and gutters along NW Dogwood; from bridge to 1st Place.
- 👍 Completed design and right-of-way acquisitions and began construction of East Lake Sammamish Parkway Improvements.
- 👍 Worked with the Administration to develop a list and project descriptions and costs for potential projects for a voted bond measure.
- 👍 Assessed and did repairs on Black Nugget Retaining Wall and set up surveyed monitoring points on wall
- 👍 North Issaquah Roadway Network Improvements that include:
 - i. East Lake Sammamish Roadway:
 - ✓ Completed right-of-way acquisition.
 - ✓ Began construction.
 - ii. SE 62nd and New Road Extension:
 - ✓ Began design process and completed 60% (expected to take 2 years)
 - ✓ Submitted Joint Aquatic Resource Permit Application to the USACE
 - ✓ Worked cooperatively and collaboratively with property owners to successfully acquire the land needed for right-of-way.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 1,404,323	\$ 889,123	\$ 492,442	\$ 1,401,100
Revenue Sources				
Taxes	1,560,845	1,540,800	1,821,847	1,500,000
Charges for Service	-	-	50,233	-
Intergovernmental Revenue	1,204,924	16,114,400	9,114,363	5,364,400
Miscellaneous Revenue	41,112	2,938,000	242,986	5,500,000
Other Revenue Sources	47,084	445,814	546,684	265,000
Revenue Total	\$ 2,853,965	\$ 21,039,014	\$ 11,776,114	\$ 12,629,400
Fund Total	\$ 4,258,288	\$ 21,928,137	\$ 12,268,556	\$ 14,030,500

Funding Source Detail

Street Improvement Funding Source Detail	2016 Total
Developer/Private Contributions	\$ 5,500,000
Puget Sound Regional Council	2,561,200
Washington Transportation Improvement Board (TIB)	2,350,000
Washington Department of Transportation (WSDOT)	403,200
Interfund Transfer-in from the General Fund	265,000
King County Flood Control District	50,000
Total Street Improvement Grants and Contributions	\$ 11,129,400

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 211,783	\$ 282,400	\$ 353,003	\$ 418,600
Supplies & Equipment	222	3,950	1,733	-
Charges & Services	818,309	149,200	1,821,355	104,800
Capital Outlay	2,267,407	20,118,714	8,613,849	11,561,000
Debt Service ¹	468,125	465,320	468,125	465,500
Expenditure Total	\$ 3,765,846	\$ 21,019,584	\$ 11,258,065	\$ 12,549,900
Ending Fund Balance	492,442	908,553	1,010,490	1,480,600
Fund Total	\$ 4,258,288	\$ 21,928,137	\$ 12,268,556	\$ 14,030,500

Street Improvement Capital Projects

Street Improvement Fund Projects	2016 Budget
North Issaquah Roadway Improvements - SE 62nd Street	\$ 6,000,000
North Issaquah Roadway Improvements - East Lake Sammamish Pkwy	3,811,000
Complete Streets - Crossing Improvements	670,000
Front Street Railroad Crossing Replacement	500,000
NW Holly Street Pedestrian Improvements	415,000
Black Nugget Retaining Wall Repair	65,000
Dogwood Bridge Replacement	50,000
Gilman Boulevard - Surveying/Pre-Design Work	50,000
Total Street Improvement Capital Projects	\$ 11,561,000

¹ North Spar Road related payment is the 14th annual payment to King County for the City's share of the Highlands North Spar Road construction cost. As of 12/31/2015, \$2,450,000 remains outstanding. Per the Interlocal Agreement, no interest is charged.

Capital Project Descriptions

PROJECT TITLE: North Issaquah Roadway Improvements - SE 62nd Street	\$ 6,000,000
LOCATION: SE 62nd St and Extension of SE 62nd St from E Lake Sammamish Pkwy to Lake Dr	
<p>As part of the North Issaquah Roadway Network Improvements, design and construct a new roadway and bridge extending SE 62nd St into Pickering Shopping Center and widen SE 62nd from E Lake Sammamish Pkwy to 221st Ave SE/4th Ave NW as well as relocate the East Fork of Issaquah Creek and install roundabouts at SE 62nd St and 221st Ave SE/4th Ave NW and at new roadway at Lake Dr.</p> <p>2016 activity will continue with design and environmental documentation as well as completing the right-of-way acquisition.</p>	
PROJECT TITLE: North Issaquah Roadway Improvements - East Lake Sammamish Parkway Widening	\$ 3,811,000
LOCATION: E Lake Sammamish Pkwy Between SE 56th St and Issaquah-Fall City Rd	
<p>As part of the North Issaquah Roadway Network Improvements, design and construct roadway widening to provide for additional southbound through-travel lane, curb, gutter, sidewalks, storm drainage system including pertinent storm water filtration and storage, irrigation, and street trees. Requires modification of traffic signal at Black Nugget Rd and at SE 62nd St to provide for additional southbound through lane. Restripe portion of roadway between Issaquah Fall City Rd and I-90 for additional southbound approach lane. Will require completion of the biological assessment and acquisition of right-of-way and NEPA approval. Includes undergrounding overhead utilities.</p> <p>It is expected that right-of-way acquisition will be completed and a substantial amount of the construction will be completed in 2016.</p>	
PROJECT TITLE: Complete Streets	\$ 670,000
LOCATION: Citywide	
<p>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.</p> <p>2016 activity is to include crossing improvements per the 2015 Pedestrian Crossing Study.</p>	
PROJECT TITLE: Front Street Railroad Crossing Replacement	\$ 500,000
LOCATION: Intersection of Front Street North and NW Dogwood	
<p>In 2016 the entire railroad crossing will be replaced in conjunction with the pavement management program. The contractor will need to remove entire crossing and replace the base material and bring the crossing up to the new standard.</p> <p>It is expected that construction will be completed in 2016.</p>	

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Capital Project Descriptions (cont.)

PROJECT TITLE: NW Holly Street Pedestrian Improvements	\$ 415,000
LOCATION: NW Holly Street between Rainier Boulevard and 5th Avenue	
<p>Construct a multipurpose trail and parking on the south side of Holly St with a pedestrian/bike bridge across Issaquah Creek. The project also provides landscaping on both sides of the road and a sidewalk on the north side. Street lighting will be provided and overhead power will be placed underground.</p> <p>In 2016, design (including environmental documentation) will be completed and the permitting process will begin.</p>	
PROJECT TITLE: SE Black Nugget Rd - Retaining Wall Anchor Repair	\$ 65,000
LOCATION: SE Black Nugget Rd, 1000' - 3000' East of E Lake Sammamish Pkwy SE	
<p>Maintain and repair retaining wall anchor as needed with a substantial upgrade in later years to the wall. This was a King County permitted and inspected development project that constructed the 1,200 linear foot retaining wall along SE Black Nugget Rd.</p>	
PROJECT TITLE: Dogwood Bridge Replacements	\$ 50,000
LOCATION: NW Dogwood St	
<p>Reconstruct the existing bridge over Issaquah Creek.</p> <p>2016 activity will see the project closed out.</p>	
PROJECT TITLE: Gilman Boulevard - Surveying/Pre-Design Work	\$ 50,000
LOCATION: NW Gilman Boulevard from SR900 to 500' East of 7th Avenue NW	
<p>Provide safety improvements along NW Gilman Blvd by increasing left-turn storage capacity and restricting left turns out of various driveways. Design to incorporate U-turn/left-turn lanes at signalized intersections to mitigate the closure of the median openings.</p> <p>In 2016, surveying and pre-design work will begin.</p>	

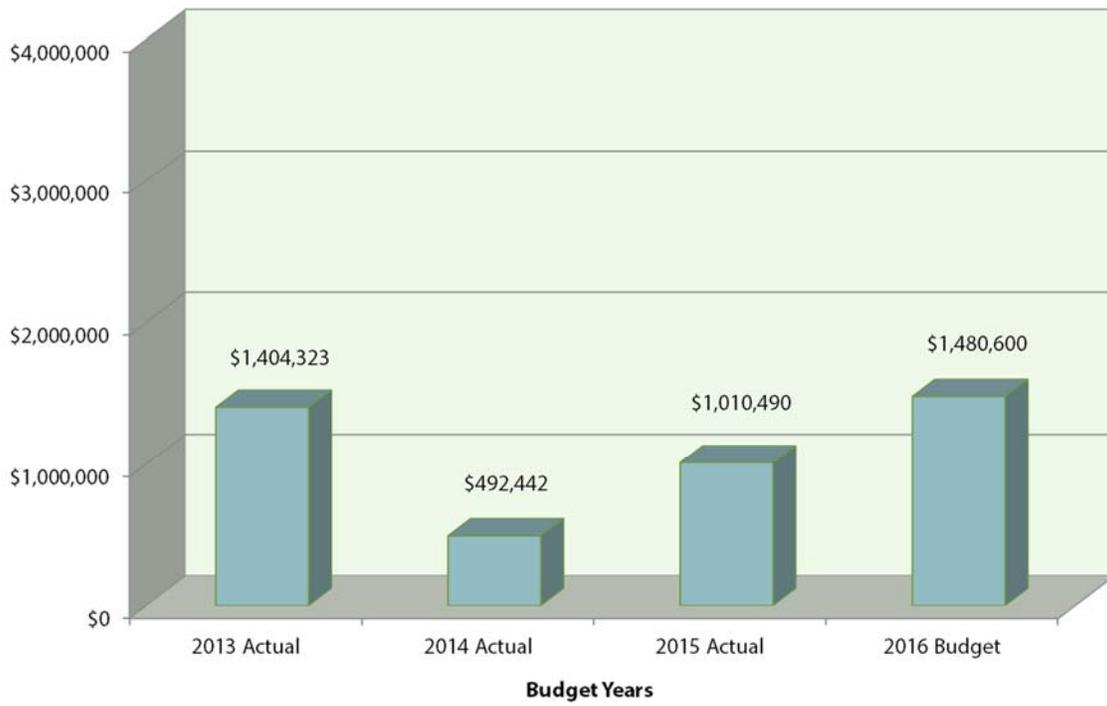


Roundabout at E Lake Sammamish Pkwy and SE 43rd Way



I-90 Undercrossing

Street Improvement Fund Ending Fund Balance Comparison



Centralized ITS Fund (311)

This fund accounts for the voted-in bond proceeds and expenditures associated with the Intelligent Traffic System (ITS). The project will be implemented in phases.

The project scope includes replacement of

outdated signal controllers and improved synchronization of traffic signals, installation of interconnected conduit and fiber optics, video surveillance cameras at critical intersections, related monitors/equipment, and a central ITS traffic signal computer system.

2016 Work Plan

- ✘ Install uninterruptable power supplies at six locations (\$56,400);
- ✘ Install three traffic cameras (\$20,000); and
- ✘ Upgrade software and hardware (\$60,000).



Prior Year Accomplishments

- 👍 Installed flashing yellow arrow signals at the following locations:
- 👍 Gilman Boulevard and 4th Avenue NW
- 👍 Gilman Boulevard and NW Maple Street
- 👍 NW Maple Street and 12th Avenue NW
- 👍 NW Maple Street and Transit Center
- 👍 Issaquah Fall City Road and Black Nugget Road
- 👍 Discovery Drive and 8th Avenue NE
- 👍 Potentially Gillman Boulevard and 12th Avenue NW
- 👍 Potentially Front Street S and 2nd Avenue SE

Revenue Comparison

<i>Category</i>	<i>2014 Actual</i>	<i>2015 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>
Beginning Fund Balance	343,984	270,234	282,232	159,200

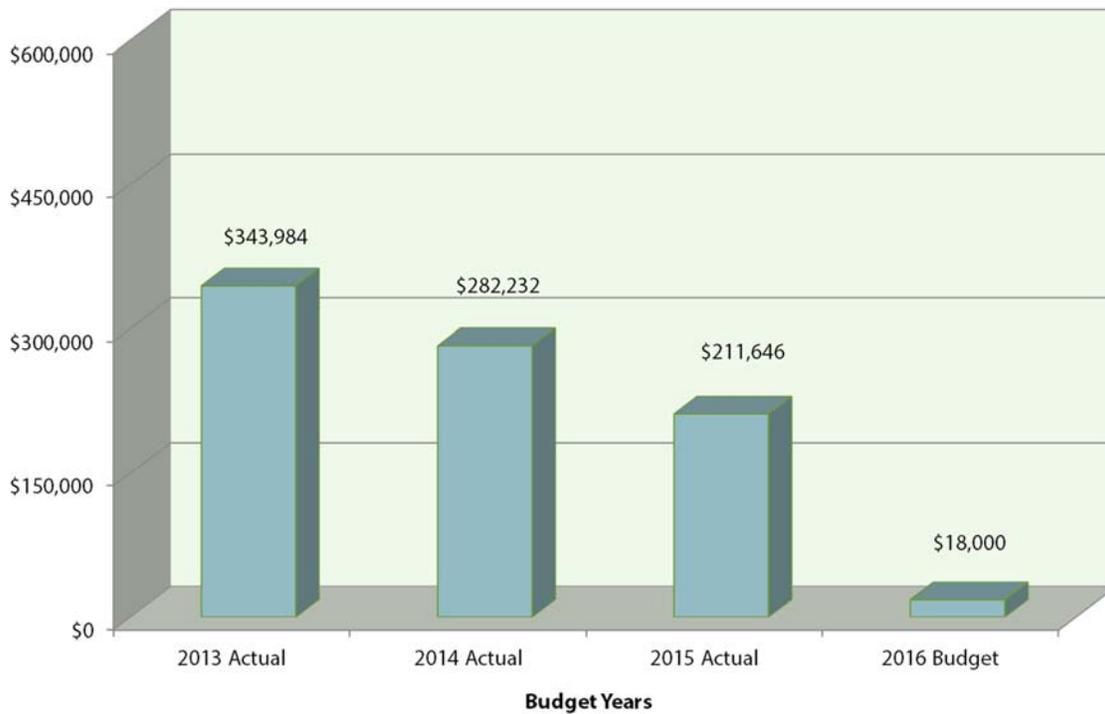
Revenue Sources

Miscellaneous Revenue	1,222	500	2,133	-
Revenue Total	\$ 1,222	\$ 500	\$ 2,133	\$ -
Fund Total	\$ 345,206	\$ 270,734	\$ 284,365	\$ 159,200

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ -	\$ 13,700	\$ -	\$ 4,800
Capital Outlay	62,974	110,000	72,719	136,400
Expenditure Total	\$ 62,974	\$ 123,700	\$ 72,719	\$ 141,200
Ending Fund Balance	282,232	147,034	211,646	18,000
Fund Total	\$ 345,206	\$ 270,734	\$ 284,365	\$ 159,200

Centralized ITS Fund Ending Fund Balance Comparison



Newport Way Construction Fund (315)

This fund was created in 2000 to account for Street Impact Fees and bond proceeds that are to be used

for improving Newport Way.

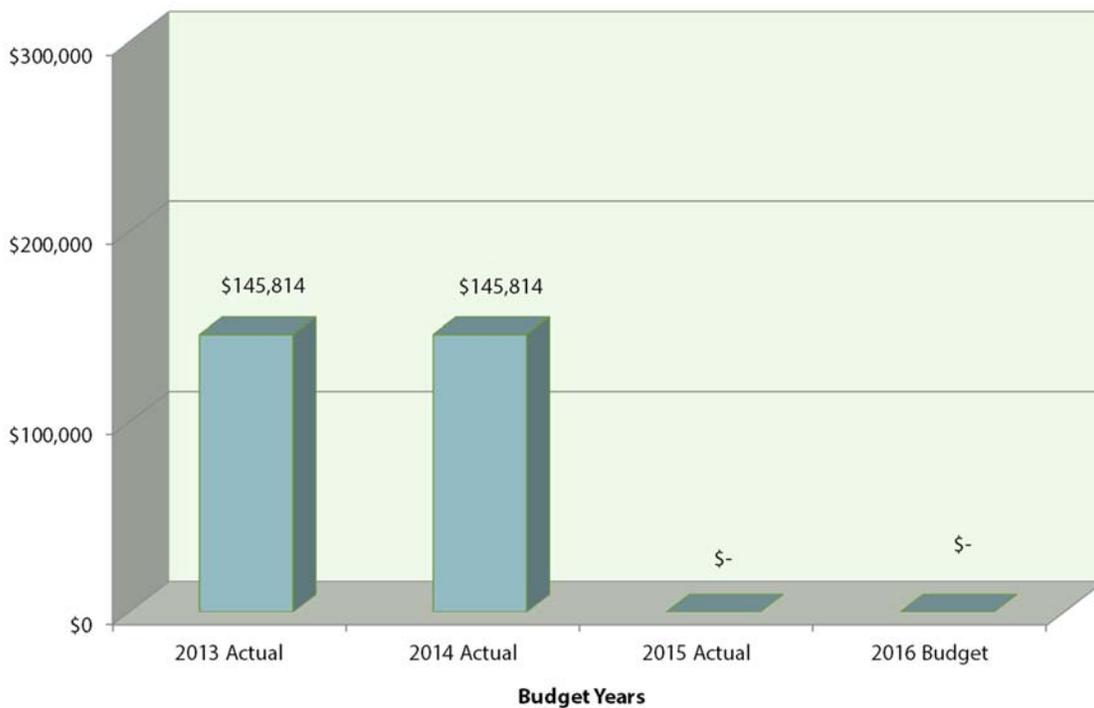
Revenue Comparison

<u>Category</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 145,814	\$ 145,814	\$ 145,814	\$ -
Fund Total	\$ 145,814	\$ 145,814	\$ 145,814	\$ -

Expenditure Comparison

<u>Category</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Operating Transfers-Out	\$ -	\$ 145,814	\$ 145,814	\$ -
Expenditure Total	\$ -	\$ 145,814	\$ 145,814	\$ -
Ending Fund Balance	145,814	-	-	-
Fund Total	\$ 145,814	\$ 145,814	\$ 145,814	\$ -

Newport Way Fund Ending Fund Balance Comparison



PWO Facilities Construction Fund (320)

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	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 704,679	\$ 650,779	\$ 669,677	\$ 536,000

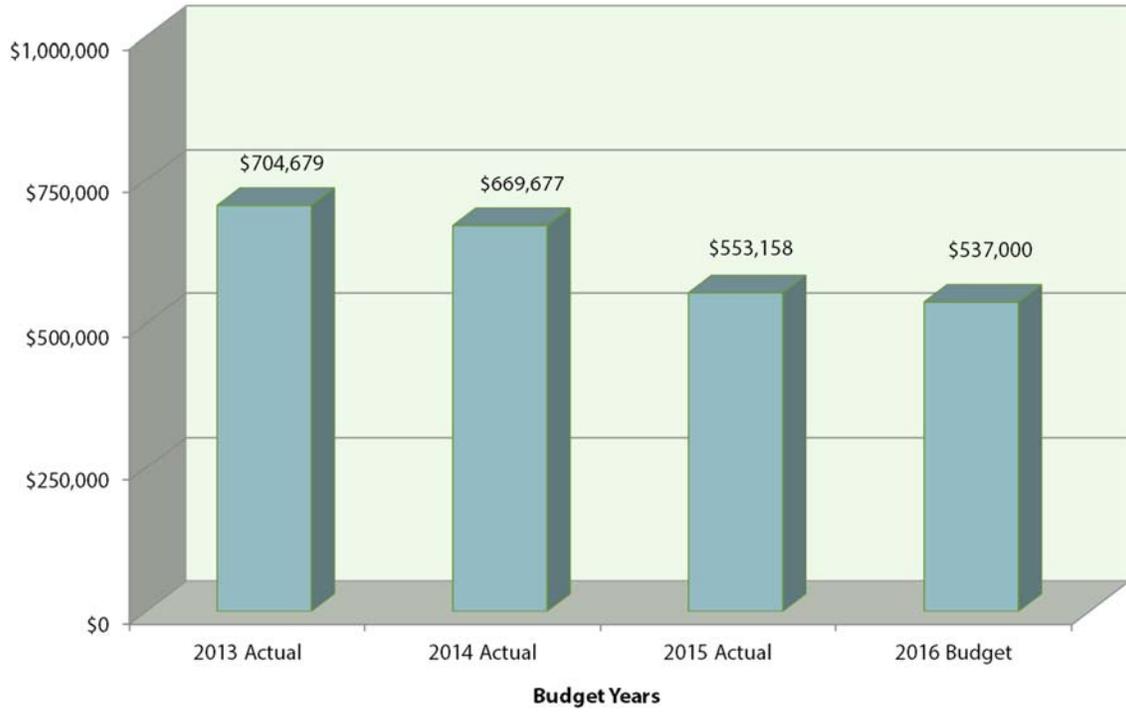
Revenue Sources

Miscellaneous Revenue	1,704	-	17,409	1,000
Other Revenue Sources	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Total	\$ 41,704	\$ -	\$ 17,409	\$ 1,000
Fund Total	\$ 746,383	\$ 650,779	\$ 687,086	\$ 537,000

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Services & Charges	\$ -	\$ -	\$ 26,559	\$ -
Capital Outlay	<u>76,705</u>	<u>135,400</u>	<u>107,369</u>	<u>-</u>
Expenditure Total	\$ 76,705	\$ 135,400	\$ 133,928	\$ -
Ending Fund Balance	<u>669,677</u>	<u>515,379</u>	<u>553,158</u>	<u>537,000</u>
Fund Total	\$ 746,382	\$ 650,779	\$ 687,086	\$ 537,000

PWO Facilities Construction Fund Ending Fund Balance Comparison



Park Construction Fund (330)

This fund accounts for revenue related to park improvement or acquisition. Funding includes voter-approved bond proceeds issued to cover costs associated with neighborhood and community parks, as well as hiking, biking and

walking trails. Other projects included capital projects to protect water quality in local creeks and streams and to preserve and protect natural areas, open space and wildlife habitat.

2015 Accomplishments

In 2015, the Parks and Recreation Department has accomplished the following with 2013 Park Bond funds:

- 👍 Completed installation Meerwood Park playground equipment .
- 👍 Completed in-depth renovation of the Julius Boehm Pool.
- 👍 Initiated design (architectural and engineering services) for Confluence Park Phase II project with completion anticipated in 2016.
- 👍 Initiated design (architectural and engineering services) for Central Park Pad #1 Artificial Turf project with completion anticipated in 2016.
- 👍 Acquired of 0.96 acres of Open Space and Creekside property by September 2015.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 376,735	\$ 7,881,195	\$ 7,506,756	\$ 888,700
Revenue Sources				
Intergovernmental Revenue	84,214	83,000	84,487	2,139,000
Miscellaneous Revenue	3,228	1,000	15,625	5,000
Other Revenue Sources	<u>8,227,683</u>	<u>16,387</u>	<u>16,386</u>	<u>3,000,000</u>
Revenue Total	\$ 8,315,125	\$ 100,387	\$ 116,498	\$ 5,144,000
Fund Total	\$ 8,691,860	\$ 7,981,582	\$ 7,623,254	\$ 6,032,700

Note: The City will be issuing the remaining \$2M of bonds that City of Issaquah voters approved in November 2013.

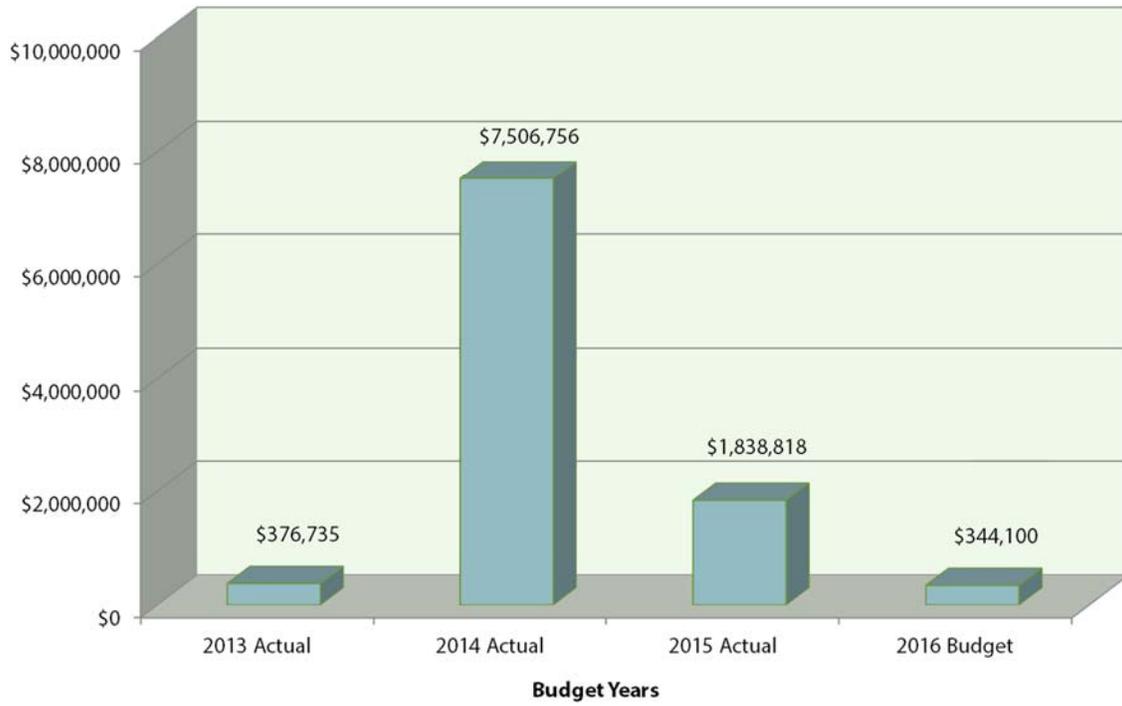
Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 7,629	\$ 35,000	\$ 2,495	\$ 19,400
Supplies & Equipment	-	1,300	890	-
Charges & Services	532,226	50,000	643,653	60,000
Capital Outlay	544,094	7,715,800	5,137,397	5,609,200
Debt Service	101,155	-	-	-
Expenditure Total	\$ 1,185,104	\$ 7,802,100	\$ 5,784,436	\$ 5,688,600
Ending Fund Balance	7,506,756	179,482	1,838,818	344,100
Fund Total	\$ 8,691,860	\$ 7,981,582	\$ 7,623,254	\$ 6,032,700

Park Construction Projects and Property Acquisitions

Park Construction Projects	2016 Budget
Central Park Improvements	\$ 3,130,000
Confluence Park	1,683,000
Property Purchase	714,500
Swamp Trail Improvements	50,000
Issaquah Highlands Trail Improvements	31,700
Total Park Construction Projects	\$ 5,609,200

Park Construction Fund Ending Fund Balance Comparison



Highlands Park Facilities Fund (331)

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. This project is now complete and the fund will be closed during fiscal year 2015 to the Park Construction Fund (330) to be used for related projects.

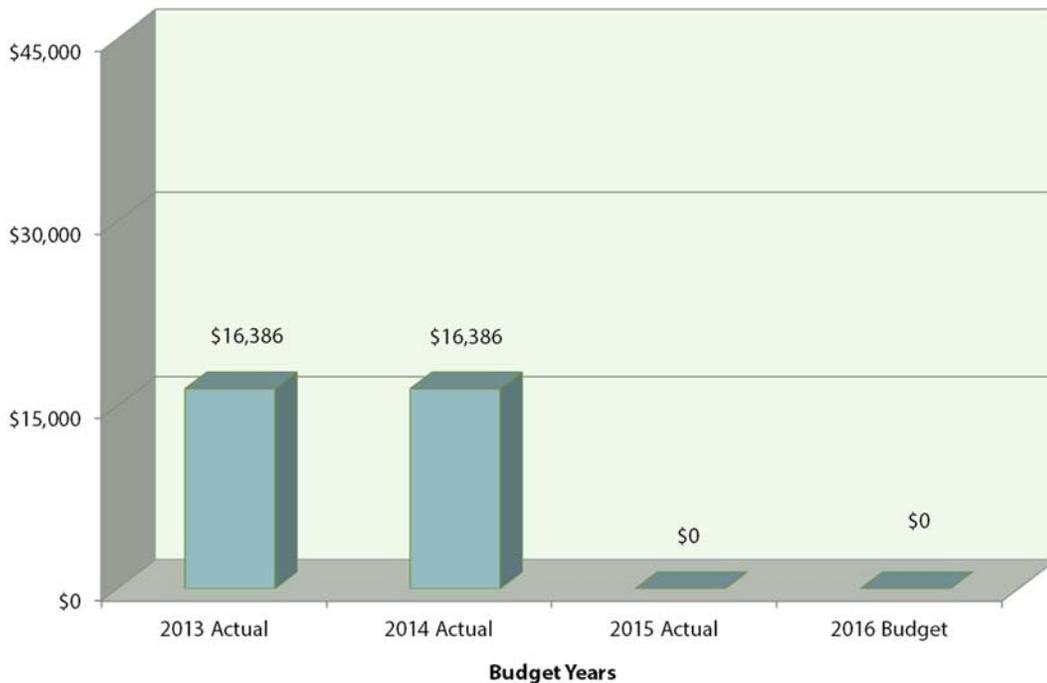
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 16,386	\$ 16,387	\$ 16,387	\$ -
Fund Total	\$ 16,386	\$ 16,387	\$ 16,387	\$ -

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Operating Transfers	\$ -	\$ 16,387	\$ 16,387	\$ -
Expenditure Total	\$ -	\$ 16,387	\$ 16,387	\$ -
Ending Fund Balance	16,386	-	-	-
Fund Total	\$ 16,386	\$ 16,387	\$ 16,387	\$ -

Highlands Park Construction Fund Ending Fund Balance Comparison



Fire Station Construction Fund (340)

This fund accounts for costs associated with the design and construction of Fire Station #72, located

next to the Issaquah Transit Center at 1050 17th Ave NW.

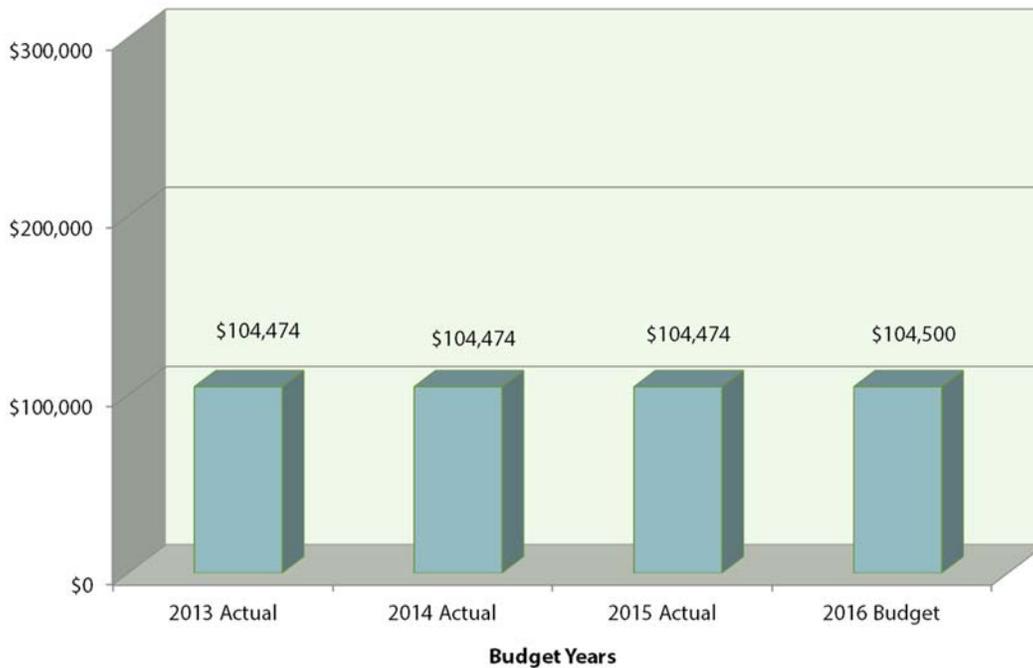
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 104,474	\$ 104,474	\$ 104,474	\$ 104,500
Fund Total	\$ 104,474	\$ 104,474	\$ 104,474	\$ 104,500

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Ending Fund Balance	104,474	104,474	104,474	104,500
Fund Total	\$ 104,474	\$ 104,474	\$ 104,474	\$ 104,500

Fire Station Construction Fund Ending Fund Balance Comparison



Mitigation Fund (350)

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 transportation, bike/pedestrian safety, police, fire, parks and general services realms.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 11,705,504	\$ 12,442,334	\$ 13,035,611	\$ 14,339,100
Revenue Sources				
Charges for Services	1,389,804	380,000	1,916,087	1,940,000
Miscellaneous Revenue	36,435	15,000	48,546	30,000
Revenue Total	\$ 1,426,239	\$ 395,000	\$ 1,964,633	\$ 1,970,000
Fund Total	\$13,131,743	\$ 12,837,334	\$ 15,000,244	\$ 16,309,100

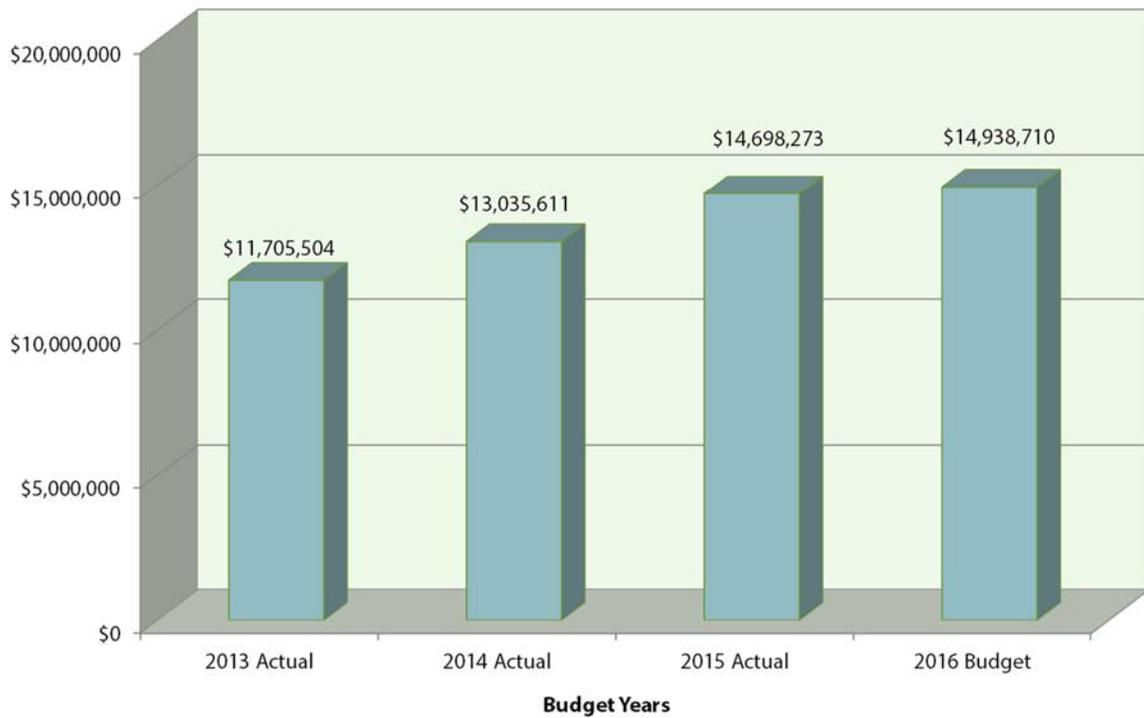
Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Supplies & Equipment	\$ 41	\$ 260	\$ -	\$ -
Services & Charges	-	-	1,971	-
Capital Outlay	96,092	75,000	-	-
Operating Transfers-Out	-	450,000	300,000	1,370,390
Expenditure Total	\$ 96,132	\$ 525,260	\$ 301,971	\$ 1,370,390
Ending Fund Balance	13,035,611	12,312,074	14,698,273	14,938,710
Fund Total	\$13,131,743	\$ 12,837,334	\$ 15,000,244	\$ 16,309,100

Operating Transfers-Out

Operating Transfers-Out to:	2016 Budget
Park Construction Fund - Central Park	\$ 1,000,000
Capital/Special Projects Fund - Skate Park	240,390
Fleet Services Fund - Police Vehicles	<u>130,000</u>
Total Operating Transfers-Out	\$ 1,370,390

Mitigation Fund Ending Fund Balance Comparison





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Enterprise Funds

Enterprise Funds account for government activities that are financed and operated in a manner similar to private business. Costs of providing services to the community are primarily financed by user fees.

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. The primary departments responsible for operating the City's utilities are the Public Works Operations Department and the Public Works Engineering Department. These departments also have responsibilities unrelated to the operation of the utilities. The

departments and their respective responsibilities are described in the pages that follow. Prior year accomplishments as well as their 2016 work plans are also included.

In addition to the operating funds, a separate fund has been established for capital construction and improvements for each utility. With the implementation of a new chart of accounts in 2015, debt service funds for the utilities have been incorporated into the appropriate operating funds where applicable.

Information on anticipated 2016 revenues and estimated expenditures for each enterprise fund is detailed on the pages that follow. Also included are actual revenue and expenditures for 2014 as well as budgeted and actual expenditures and revenues for the 2015 budget year.



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Public Works Operations

Mission

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.
- ☞ Provide stormwater management that minimizes property damage and hazardous driving conditions, and that is environmentally sound.
- ☞ Keep streets clean, neat and aesthetically pleasing.
- ☞ Provide effective sewage removal.
- ☞ Provide a vehicle fleet that is reliable and functions as intended.
- ☞ Provide an effective emergency response system.

2016 Work Plan Focus (not utility specific)

- ☞ Maintain safe streets and meet MUTCD (Manual on Uniform Traffic Control Devices) guidance.
- ☞ Administer the Pavement Management program.
- ☞ Upgrade signal controllers and install additional battery backups.
- ☞ Maintain a reliable fleet and replace worn equipment.
- ☞ Improve emergency management capabilities with IMT all hazards training.
- ☞ Meet National Incident Management System requirements.
- ☞ Continue CERT (Community Emergency Response Team) and MYN (Map Your Neighborhood) programs.
- ☞ Upgrade server room fire system.
- ☞ Upgrade City owned street lights to LED fixtures (grant dependent).

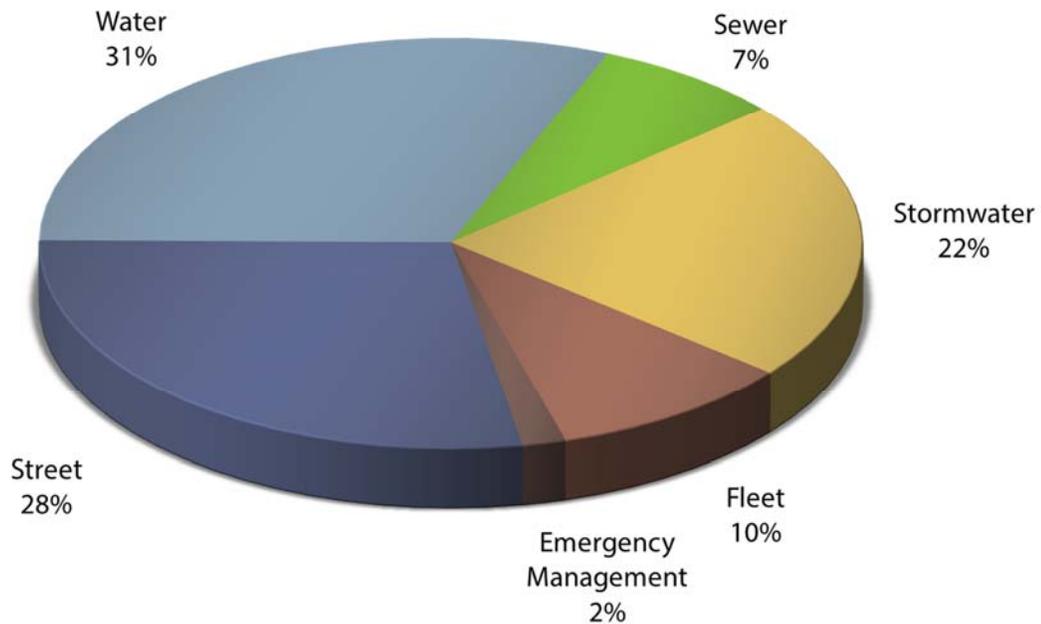
Staffing Levels

Position Title	# of FTE	
	2015	2016
Public Works Operations Director	1.00	1.00
Public Works Operations Manager	3.00	3.00
Maintenance Worker, Senior Lead	4.00	4.00
Senior Signal Technician	1.00	2.00
Signal Technician	1.00	-
Mapping Technician	1.00	1.00
Utilities Technician	3.00	3.00
Maintenance Workers (I, II and III)	22.50	24.50
Shop Aide	1.00	1.00
Administrative Support Assistant IV	1.00	1.00
Administrative Support Assistant III	1.00	1.00
Fleet Manager	1.00	1.00
Heavy Equipment Mechanic	2.00	2.00
Mechanic	1.00	1.00
Emergency Preparedness Coordinator	0.625	0.625
Maintenance Worker - Non-Reg	1.625	1.625
Public Works Operations FTE Total	45.75	47.75

Prior Year Accomplishments (not utility specific)

- 👍 Maintained street system.
- 👍 Paved 5,722 feet of streets under the Pavement Management Program.
- 👍 Improve emergency management capabilities with IMT all hazards training.
- 👍 Purchased an emergency management communications trailer with grant funding.
- 👍 Sponsored two CERT trainings and facilitated MYN program.
- 👍 Installed flashing arrows at seven traffic signals.
- 👍 Advanced design for phase II of the City's Maintenance Facility.
- 👍 Completed the Hazard Mitigation Plan update process.
- 👍 Updated the Comprehensive Emergency Management Plan.
- 👍 Upgraded Maintenance Facility lighting to LED fixtures.

PWO Staff Allocation



PWO Capital Projects and Equipment Budgeted in 2016

Contributing Fund and Item Description		2016 Budget
Street Improvement Fund (310) Projects:		
Traffic Signal Loop Replacements	\$ 20,000	
Street Total		20,000
Water Construction Fund (405) Fund:		
South Cove/Greenwood Point System Improvements	\$ 350,000	
Upgrade Telemetry System	140,000	
Highwood Cathodic Protection Upgrade	11,000	
Water Total		501,000
Stormwater Construction Projects (425) Fund:		
Issaquah Highlands Retention Pond Perimeter Fencing	\$ 103,500	
Issaquah Highlands Stormwater Improvements	85,000	
Stormwater Total		188,500
Fleet Services (550) Fund:		
Snow Plow	\$ 15,000	
		15,000
Total PWO Capital Projects Elsewhere in Budget		\$ 724,500



Public Works Engineering Department

Mission

Public Works Engineering is a creative and strategic team that can be trusted to provide the most modern standards of engineering, geographic information system (GIS), transportation and utility infrastructure, and environmental services for 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 (PWE) is responsible for managing the City's:

- ☞ Geographic Information System.
- ☞ Water, Sanitary Sewer and Stormwater Utilities.
- ☞ Street Improvement Fund.
- ☞ Intelligent Transportation System.
- ☞ Street Improvement, Water, Sewer and Stormwater Utility Capital Projects.
- ☞ Assuring compliance with State and federally-imposed stormwater and floodplain regulations.
- ☞ Supporting economic vitality.
- ☞ Assuring compliance with Title VI (non-discrimination) for projects with federal funding.
- ☞ Implementing water quality and habitat improvements in coordination with regional stakeholders through various restoration and regulatory programs.

2016 Work Plan Focus (not utility specific)

- ✘ Respond to citizen requests related to traffic, water, sewer and stormwater concerns.
- ✘ Sustainability, economic vitality, and the urban-landscape are of major consideration to PWE as it moves forward with design and construction of infrastructure by providing resource protection, versatile streets with multiple modes of mobility and the rehabilitation and/or replacement of Issaquah's utility infrastructure.
- ✘ Pursue grants and other funding opportunities for projects and programs where appropriate.
- ✘ Continue to support Development Services Department (DSD) in permitting as needed, including but not limited to system analyses and review of technical documents submitted as part of applications.
- ✘ Upgrade GIS viewer software to improve user experience.
- ✘ Support the Finance Department in the implementation of the new MUNIS Enterprise Resource Planning System (ERP).

Prior Year Accomplishments (not utility specific)

- 👍 Partnered with DSD to complete the permitting for the Master Site Plan of the Issaquah School District through Development Commission and City Council.
- 👍 Supported DSD in permit review and system analyses.
- 👍 Supported the Finance Department in the development and implementation of the new MUNIS Enterprise Resource Planning System (ERP).
- 👍 Continued to update and enhance GIS data and applications.
- 👍 Negotiated and processed numerous amendments and new franchises/leases associated with private facilities to be located on City-controlled properties.
- 👍 Responded to citizen requests related to traffic, water, sewer, and stormwater concerns.

Staffing Levels

Position Title	# of FTE	
	2015	2016
Public Works Engineering Director	1.00	1.00
Engineering Manager	3.00	3.00
Senior Engineer	-	2.00
Engineer II	1.00	1.00
Engineer, Traffic Signal Ops	1.00	1.00
Engineer Technician, Sr	1.00	1.00
Environmental Science Assoc	1.00	1.00
Environmental Science Assist	0.75	1.00
Construction Project Coordinator	1.00	1.00
Construction Inspector, Sr.	1.00	1.00
GIS Coordinator	1.00	1.00
Project Acct Technician	0.50	-
Total FTE	12.25	14.00



Fish passage built in partnership with Washington State Department of Fish & Wildlife

Water Fund (400)

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.

2016 Work Plan

Engineering:

- ✘ Continue providing support to Cascade Water Alliance.
- ✘ Continue utility rehabilitation work to study, design and construct water system improvements to ensure long-term viability of the utility infrastructure.
- ✘ Closeout the construction contract for the replacement of the Mt Hood Pump Station.
- ✘ Construct replacement for the Forest Rim Pump Station.
- ✘ Complete the design, acquire necessary property and apply for permits to WSDOT for the construction of a new pump station and water main to provide a redundant supply line/source up to Issaquah Highlands and Swedish Hospital.
- ✘ Design refurbishment of Mt Hood Reservoir.
- ✘ Complete design and construction of Wildwood Reservoir refurbishment.

Operations:

- ✘ Deliver safe drinking water while meeting Safe Drinking Water Act (SDWA) requirements.
- ✘ Install additional chlorine sampling stations.
- ✘ Complete upgrade of HQ telemetry system.
- ✘ Replace galvanized services on Front Street.
- ✘ Meet demand for water meter installations.

Finance:

- ✘ Convert existing Eden Utility Billing system to new Munis ERP and implement "Customer Central" which allows utility customers to manage their utility accounts online.
- ✘ Implement a credit/debit card payment system.

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.

Prior Year Accomplishments

Engineering:

- 👍 Constructed the replacement of the Mt Hood Booster Pump Station.
- 👍 Completed upgrades to the Grand Ridge Drive Water Utility and filed a Notice of Intent with the Boundary Review Board to assume the utility.
- 👍 Completed negotiations to assume the South Cove/Greenwood Point area from Bellevue and submitted the Notice of Intent for assumption to the Boundary Review Board.
- 👍 Replaced aging water main along NW Dogwood.
- 👍 Continued design of a new water transmission main and pump station planned to go up the South Plateau Access road (SPAR) from 1st Avenue NE.
- 👍 Designed a replacement pump station for the aging Forest Rim Pump Station.
- 👍 Completed the rate study.

Operations:

- 👍 Maintained water system
- 👍 Upgraded remote telemetry systems.
- 👍 Rebuilt Well #4 pump.
- 👍 Replaced galvanized services.
- 👍 Upgraded Highwood Cathodic Protection System.

Finance:

- ✘ Began integration of new water and sewer utility accounts from the South Cove/Greenwood Point assumption from Bellevue into the existing Eden billing system.

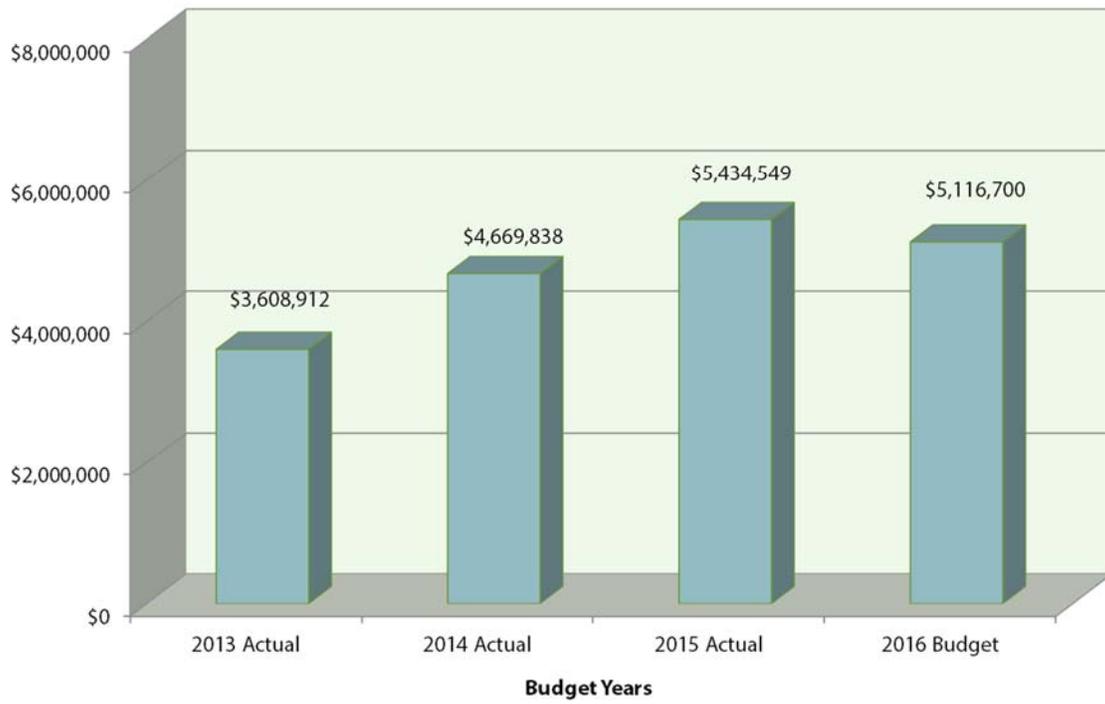
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 3,608,912	\$ 4,719,612	\$ 4,669,838	\$ 4,974,900
Revenue Sources				
Licenses & Permits	1,150	1,500	1,000	1,200
Charges for Services	6,807,593	6,237,000	7,608,024	7,238,200
Miscellaneous Revenue	561,459	523,950	584,621	564,000
Other Sources	<u>550,000</u>	<u>600,000</u>	<u>450,000</u>	<u>600,000</u>
Revenue Total	\$ 7,920,202	\$ 7,362,450	\$ 8,643,645	\$ 8,403,400
Fund Total	\$ 11,529,114	\$ 12,082,062	\$ 13,313,483	\$ 13,378,300

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 1,832,880	\$ 1,939,800	\$ 1,819,448	\$ 2,199,600
Supplies & Equipment	1,294,539	1,471,800	1,420,013	1,489,900
Charges & Services	1,214,614	1,975,100	1,752,406	1,938,300
Intergovernmental Charges	155,676	135,000	147,639	137,400
Capital Outlay/Reserves	150,000	150,000	150,000	150,000
Debt Service	638,650	639,500	639,429	640,100
Operating Transfers-Out	<u>1,572,915</u>	<u>2,100,000</u>	<u>1,950,000</u>	<u>1,706,300</u>
Expenditure Total	\$ 6,859,275	\$ 8,411,200	\$ 7,878,935	\$ 8,261,600
Ending Fund Balance	<u>4,669,838</u>	<u>3,670,862</u>	<u>5,434,549</u>	<u>5,116,700</u>
Fund Total	\$ 11,529,113	\$ 12,082,062	\$ 13,313,483	\$ 13,378,300

Water Fund Ending Fund Balance Comparison



Water Revenue Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2015 Outstanding Bond Balance
2011 Water Revenue Bond	8/1/2011	\$5,350,000	3.18%	12/1/2021	\$ 3,355,000

Water Construction Fund (405)

This fund was created in 1981 to provide for the addition of new capital assets, improvements and equipment 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.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 4,428,271	\$ 4,438,671	\$ 4,527,474	\$ 3,669,500

Revenue Sources

Miscellaneous Revenue	5,748	7,000	45,680	40,000
Other Revenue Sources	<u>3,904,092</u>	<u>5,800,000</u>	<u>4,065,425</u>	<u>4,650,000</u>
Revenue Total	\$ 3,909,840	\$ 5,807,000	\$ 4,111,105	\$ 4,690,000
Fund Total	\$ 8,338,111	\$ 10,245,671	\$ 8,638,579	\$ 8,359,500

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 122,288	\$ 189,900	\$ 158,257	\$ 200,700
Supplies & Equipment	-	-	-	-
Charges & Services	1,683,756	4,305,000	2,902,628	3,190,500
Capital Outlay	<u>2,004,592</u>	<u>2,850,000</u>	<u>1,530,528</u>	<u>2,011,000</u>
Expenditure Total	\$ 3,810,637	\$ 7,344,900	\$ 4,591,413	\$ 5,402,200
Ending Fund Balance	<u>4,527,474</u>	<u>2,900,771</u>	<u>4,047,166</u>	<u>2,957,300</u>
Fund Total	\$ 8,338,111	\$ 10,245,671	\$ 8,638,579	\$ 8,359,500

Water Construction Projects List:

Construction Project Description	2016 Budget
Annual Water Main Rehabilitation Program	\$ 620,000
Wildwood Reservoir	515,000
South Cove/Greenwood Point System Improvements	450,000
Replace Mt. Hood Pump Station	300,000
South SPAR Booster Pump Station (BPS)	225,000
Upgrade Telemetry System	140,000
Mt. Hood Reservoir Refurbishment	100,000
Highwood Cathodic Protection Upgrade	11,000
Total Water Construction Projects	\$ 2,361,000

Construction Project Descriptions

PROJECT TITLE: Water Main Replacement Program	\$ 620,000
LOCATION: Citywide	
<p>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 Management Program, and with priorities in the Water System Update.</p> <p>The 2016 program includes replacing undersized cast iron water main in the southeast downtown area (south of Sunset Way, east of 2nd Avenue) and preparing for future upgrades in the Greenwood Point/South Cove area following the assumption from the City of Bellevue.</p>	
PROJECT TITLE: Refurbish Wildwood Reservoir	\$ 515,000
LOCATION: 740 Highwood Drive SW	
<p>Repair weather damaged concrete, seal roof floor and walls, re-roof, modernize hatches, ladders, and electronics. Add new exterior water level gauge, overflow with air gap, and dechlorination system. Inspect interior and seal and repair as needed.</p> <p>Construction will be completed in 2016.</p>	

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Construction Project Descriptions (continued)

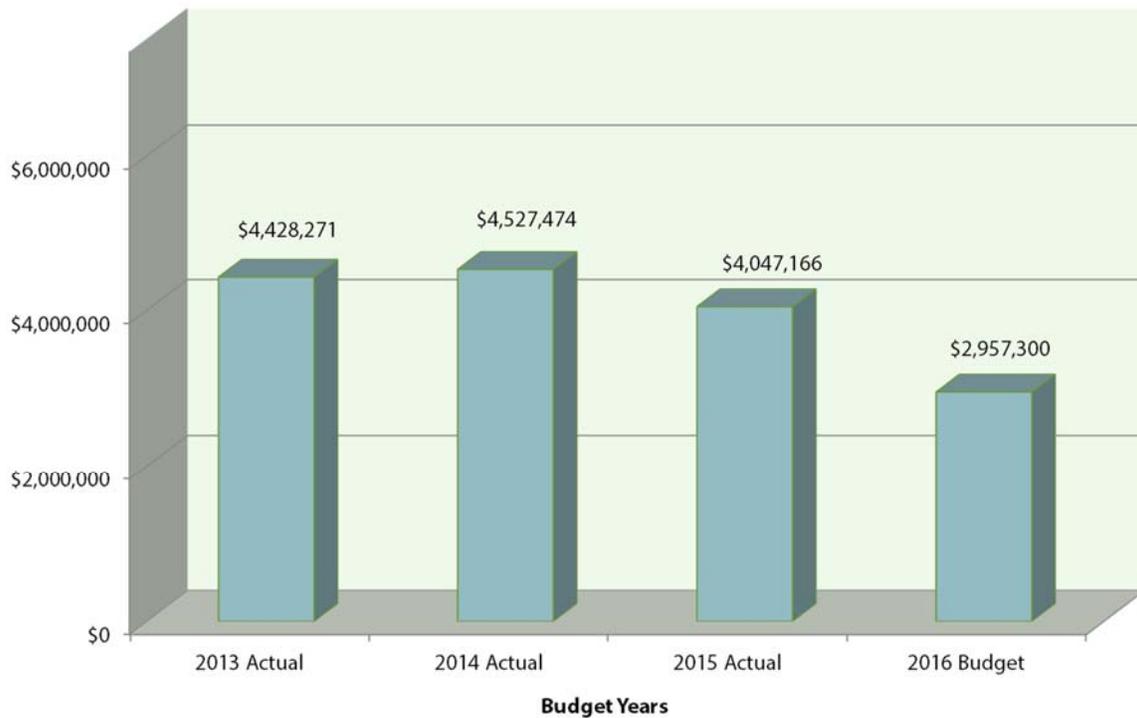
PROJECT TITLE: South Cove/Greenwood Point System Improvements	\$ 450,000
LOCATION: Citywide	
<p>Capital improvements are needed to complete the physical intertie of the City of Bellevue water system with Issaquah's newly acquired water system in the Greenwood Point/South Cove area. Projects include:</p> <ol style="list-style-type: none"> 1) Master meter installations; 2) 270 Zone intertie, to separate Bellevue's water system from Issaquah's using a one-way meter for water flowing from Bellevue's 260 Sammamish Reservoir into Issaquah's new service area; 3) Transfer of water services at three customers located along the border between the two utilities; and 4) Telemetry/SCADA for facilities assumed by Issaquah, including the 1 MG 260 Zone Tank that is located off Newport Way. <p>Design and permitting will be completed in 2016 with construction to follow in 2017.</p>	
PROJECT TITLE: Replace Mount Hood Pump Station	\$ 300,000
LOCATION: Squak Mountain, West end of Mount Hood Drive	
<p>Replace Mount Hood pump station with a new, modern, efficient pump station near the same location. Coordinate replacement with the 480 Zone reservoir replacement.</p> <p>Construction will be completed in 2016.</p>	
PROJECT TITLE: SPAR Booster Pump Station and Main	\$ 225,000
LOCATION: 600 Block Highlands Drive NE	
<p>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. Construct a 2.5 million gallon reservoir. 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 1st Ave NE to NE Discovery Dr.</p> <p>The 2016 component includes finalization of the PS&E (Plans, Specifications and Estimates), as well as the acquisition of a 13-acre site from WSDOT (formal gravel pit).</p>	
PROJECT TITLE: Upgrade Telemetry System	\$ 140,000
LOCATION: Public Works Operations	
<p>Upgrade water, sewer and stormwater control SCADA (supervisory control and data acquisition) telemetry system to current software and equipment.</p> <p>System upgrade will occur in 2016.</p>	

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Construction Project Descriptions (continued)

PROJECT TITLE: Refurbish Mt. Hood Reservoir	\$ 100,000
LOCATION: 325 Mount Hood Drive SW	
<p>Repair weather damaged concrete, seal roof floor and walls, re-roof, modernize hatches, ladders, and electronics. Add new exterior water level gauge, overflow with air gap, isolation valve, and dechlorination system. Inspect interior and seal and repair as needed.</p> <p>In 2016, preliminary engineering and bid documents will be completed. Construction is expected to take place in 2017.</p>	
PROJECT TITLE: Highwood Cathodic Protection Upgrade	\$ 11,000
LOCATION: 960 Idylwood Drive SW, Highwood Reservoirs A & B	
<p>Upgrade specific components for cathodic protection system on both reservoirs. Use existing anodes and controls. Bond each anode directly to exterior roof at each anode location. Install new weather proof boxes at each anode location. Remove existing conduit and wire that connects anode connection points on reservoir roof. Install new, larger-diameter grounding wire from existing controls to existing grounding rod.</p> <p>Upgrade will be completed in 2016.</p>	

Water Construction Fund Ending Fund Balance Comparison



Sewer Fund (410)

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.

2016 Work Plan

Engineering

- ✘ Complete the Sanitary Sewer System Plan Update and submit it to Washington State Department of Ecology (DOE) for review and approval.
- ✘ 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 system improvements to ensure long-term viability of the utility infrastructure.
- ✘ Complete design and begin construction of gravity sewer, mechanical side sewer, and upgrades to Pickering Lift Station and removal of the Holiday Inn Lift Station that supports growth in the Pickering sub-basin that is forecasted under the Central Issaquah Plan.

Operations:

- ✘ Maintain sewage collection system.
- ✘ Implement video inspection program
- ✘ Replace Pickering Lift Station pump.

Finance:

- ✘ Convert existing Eden Utility Billing system to new Munis ERP and implement "Customer Central" which allows utility customers to manage their utility accounts online.



Prior Year Accomplishments

Engineering

- 👍 Negotiated terms to assume the South Cove/Greenwood Point area from Bellevue and submitted the Notice of Intent for assumption to the Boundary Review Board.
- 👍 Evaluated multiple alternate designs and design route(s) of the sewer to replace the Holiday Inn Pump Station.
- 👍 Revised the Fats, Oils and Grease (FOG) code to address issues with implementation.
- 👍 Conducted 25 septic system inspections resulting in two connecting to the sewer system.

Operations:

- 👍 Maintained sewage collection system.
- 👍 Identified and repaired cross-bores.
- 👍 Replaced Issaquah Highlands Lift Station pump.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 1,649,071	\$ 1,818,613	\$ 2,088,151	\$ 2,347,900

Revenue Sources

Licenses & Permits	120	-	-	-
Charges for Services	7,550,996	7,701,500	7,934,823	7,730,300
Miscellaneous Revenue	<u>8,168</u>	<u>6,000</u>	<u>15,668</u>	<u>10,000</u>
Revenue Total	\$ 7,559,284	\$ 7,707,500	\$ 7,950,491	\$ 7,740,300
Fund Total	\$ 9,208,355	\$ 9,526,113	\$ 10,038,642	\$ 10,088,200

Expenditure Comparison

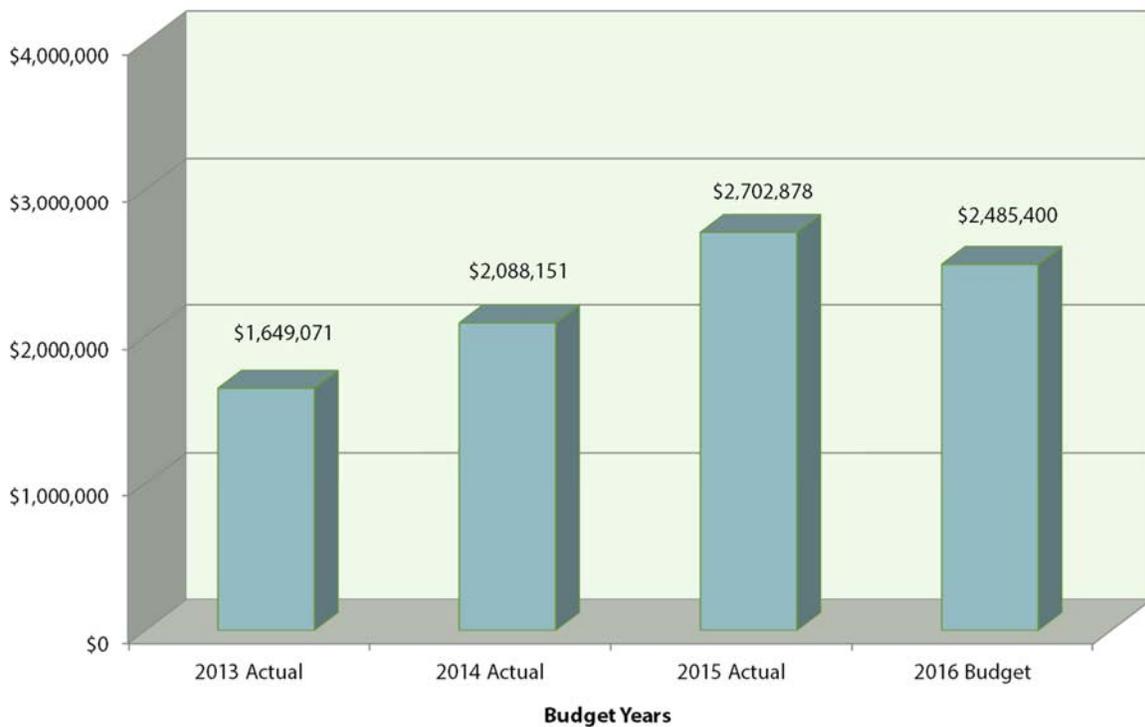
Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 679,703	\$ 639,000	\$ 583,931	\$ 719,900
Supplies & Equipment	54,349	151,350	69,323	37,200
Charges & Services	471,060	787,950	676,350	900,700
Intergovernmental Charges	5,364,529	5,600,000	5,802,160	5,698,100
Capital Outlay/Reserves	99,000	99,000	99,000	99,000
Operating Transfers-Out	<u>451,563</u>	<u>125,000</u>	<u>105,000</u>	<u>147,900</u>
Expenditure Total	\$ 7,120,204	\$ 7,402,300	\$ 7,335,765	\$ 7,602,800
Ending Fund Balance	<u>2,088,151</u>	<u>2,123,813</u>	<u>2,702,878</u>	<u>2,485,400</u>
Fund Total	\$ 9,208,355	\$ 9,526,113	\$ 10,038,642	\$ 10,088,200

King County Sewer Charges

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

Year	Charge	Year	Charge	Year	Charge	Year	Charge
1980	\$3.90	1986	\$8.50	1994	\$15.90	2005-2006	\$25.60
1981	\$4.50	1987	\$9.70	1995	\$17.95	2007-2008	\$27.95
1982	\$4.95	1988	\$9.90	1996-1999	\$19.10	2009-2010	\$31.90
1983	\$5.58	1989	\$10.45	2000	\$19.50	2011-2012	\$36.10
1984	\$7.00	1991	\$13.20	2001	\$19.75	2013-2014	\$39.79
1985	\$7.80	1992-1993	\$13.62	2002-2004	\$23.40	2015-2016	\$42.03

Sewer Fund Ending Fund Balance Comparison



Sewer Construction Fund (415)

This fund was created in 1982 to provide for the addition of new capital assets, improvements and equipment 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.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 3,250,039	\$ 3,296,149	\$ 3,768,821	\$ 4,267,100

Revenue Sources

Miscellaneous Revenue	92,661	50,000	91,998	-
Other Revenue Sources	<u>616,832</u>	<u>135,000</u>	<u>737,464</u>	<u>400,000</u>
Revenue Total	\$ 709,493	\$ 185,000	\$ 829,461	\$ 400,000
Fund Total	\$ 3,959,532	\$ 3,481,149	\$ 4,598,282	\$ 4,667,100

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 62,337	\$ 30,800	\$ 28,590	\$ 47,100
Supplies & Equipment	-	-	-	-
Charges & Services	97,450	80,825	7,486	40,900
Capital Outlay	<u>30,924</u>	<u>100,000</u>	<u>-</u>	<u>585,000</u>
Expenditure Total	\$ 190,711	\$ 211,625	\$ 36,077	\$ 673,000
Ending Fund Balance	<u>3,768,821</u>	<u>3,269,524</u>	<u>4,562,206</u>	<u>3,994,100</u>
Fund Total	\$ 3,959,532	\$ 3,481,149	\$ 4,598,282	\$ 4,667,100

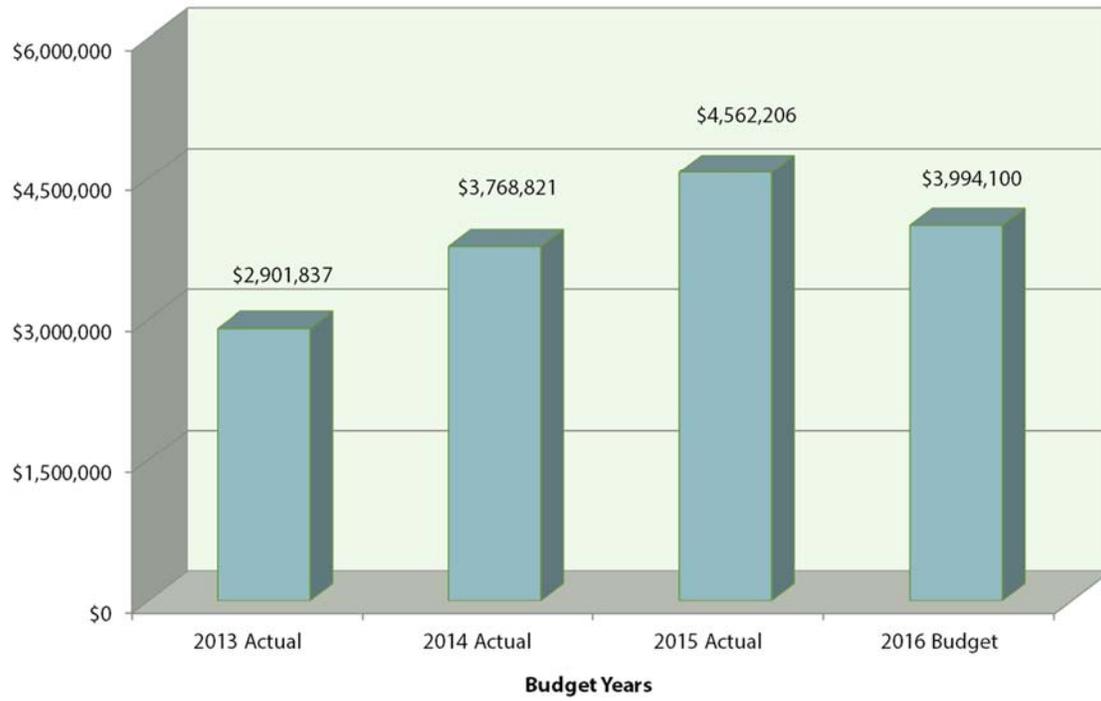
Sewer Construction Projects List:

Construction Project Description	2016 Budget
Holiday Inn/Pickering Place Lift Station	\$ 485,000
Annual Manhole Rehabilitation Program	100,000
Total Sewer Construction Projects	\$ 585,000

Construction Project Descriptions

PROJECT TITLE: Holiday Inn Lift Station	\$ 485,000
LOCATION: 11th Avenue NW, 12th Avenue NW and NW Lake Drive (Pickering Place)	
<p>Replace the current Holiday Inn Lift Station located partially within 12th Ave NW roadway and sidewalk with a new grinder pump station at Holiday Inn, a new gravity sewer line between City Hall Northwest and the Pickering Lift Station, and pump upgrades at Pickering Lift Station.</p> <p>In 2016, both permitting and construction is expected to be completed..</p>	
PROJECT TITLE: Annual Manhole Rehabilitation Program	\$ 100,000
LOCATION: Citywide	
<p>Identify, and repair, restore, and renew leaking manholes. This includes lining, raising, inflow restrictor, or replacement.</p> <p>It is expected that between 25 and 50 manholes will be rehabilitated each year.</p>	

Sewer Construction Fund Ending Fund Balance Comparison



Stormwater Fund (420)

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.

2016 Work Plan

Engineering

- ✘ Continue utility rehabilitation work to study, design and construct stormwater system improvements to ensure long-term viability of the utility infrastructure.
- ✘ Continue implementation of the Department of Ecology National Pollutant Discharge Elimination System (NPDES) Phase 2 municipal stormwater permit including inter-departmental coordination and assistance with capital improvement projects and private development permitting.
- ✘ Protect local water resources by ensuring design and implementation of habitat restoration projects.
- ✘ Begin design and construction of projects to mitigate increased surface water discharges required as a result of decommissioning the Lower Reid Infiltration Gallery (LRIG).
- ✘ 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 Federal Emergency Management Agency (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.
- ✘ Construct drainage improvements along E. Lake Sammamish Parkway in area just south of SE 51st.
- ✘ Construct replacement culvert for Anti-aircraft Creek crossing of Newport Way
- ✘ Design and permit stabilization measures for Sunrise Place Drainage
- ✘ Design and construct drainage improvements along Front Street North between Sunset Way and NE Alder.

Operations:

- ✘ Maintain stormwater collection system.
- ✘ Meet NPDES requirements.
- ✘ Perform Illicit Discharge Detection and Elimination (IDDE) inspections.
- ✘ Install stormwater pond fencing at selected locations.
- ✘ Repair leaking NPE pond liner.
- ✘ Implement video inspection program.

Prior Year Accomplishments

Engineering:

- 👍 Constructed the stream restoration project along the East Fork adjacent to Confluence Park following the U.S. Army Corps of Engineers (USACE) permitting.
- 👍 Completed work on the rehabilitation of identified stormwater infrastructure along NW Dogwood.
- 👍 Completed construction of Lewis Creek Habitat Improvements
- 👍 Performed 120 illicit discharge inspections and worked with owners to correct numerous violations that were affecting water quality.
- 👍 Installed telemetry for the Upper Reid Storm Pond in Issaquah Highlands.
- 👍 Administered the NPDES program and prepared the annual report as required under the permit.

Operations:

- 👍 Maintained stormwater system.
- 👍 Met NPDES requirements.
- 👍 Inspected over 1,700 catch basins for illicit discharges.

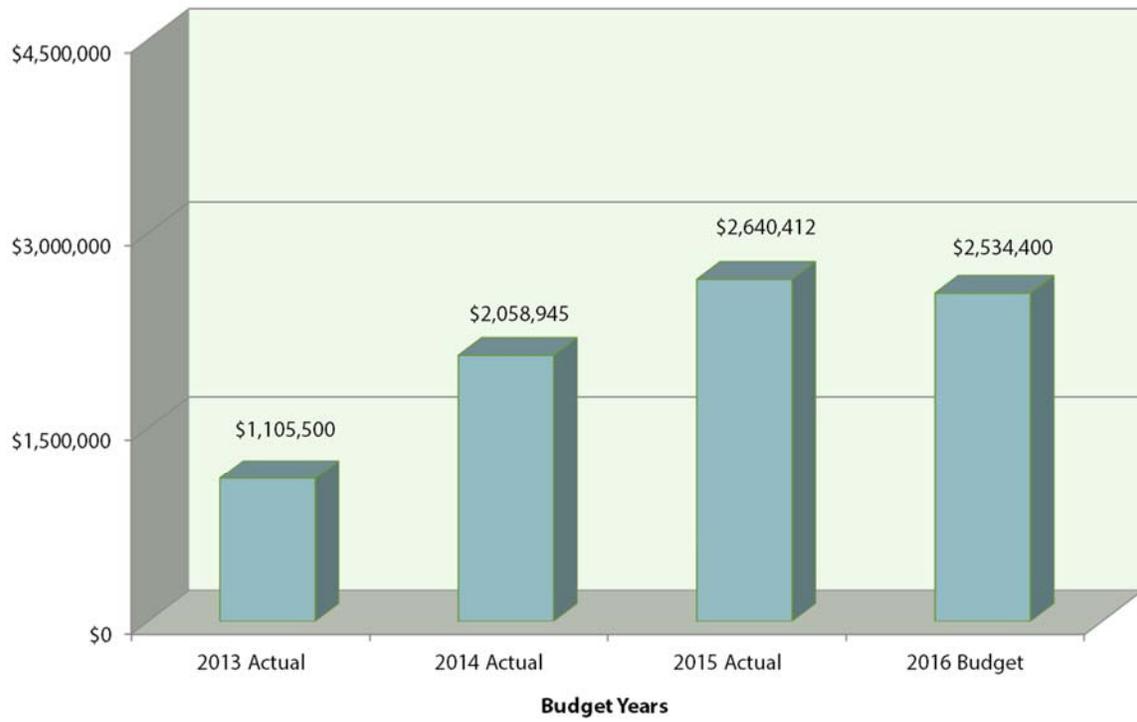
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 1,105,500	\$ 1,907,520	\$ 2,058,945	\$ 2,163,100
Revenue Sources				
Licenses & Permits	1,170	-	300	-
Charges for Services	4,338,222	4,455,000	4,545,890	4,676,800
Miscellaneous Revenue	10,373	6,000	18,676	15,000
Other Revenue Sources	<u>83,036</u>	<u>-</u>	<u>37,570</u>	<u>-</u>
Revenue Total	\$ 4,432,801	\$ 4,461,000	\$ 4,602,436	\$ 4,691,800
Fund Total	\$ 5,538,301	\$ 6,368,520	\$ 6,661,381	\$ 6,854,900

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 1,580,699	\$ 1,918,500	\$ 1,821,050	\$ 2,070,700
Supplies & Equipment	98,029	149,750	103,978	114,500
Charges & Services	815,751	971,905	741,452	1,025,200
Intergovernmental Charges	7,735	10,000	3,915	8,000
Debt Service	322,500	315,000	322,500	315,000
Capital Outlay/Reserves	140,000	140,000	140,000	140,000
Operating Transfers-Out	<u>514,642</u>	<u>933,100</u>	<u>888,075</u>	<u>647,100</u>
Expenditure Total	\$ 3,479,356	\$ 4,438,255	\$ 4,020,969	\$ 4,320,500
Ending Fund Balance	<u>2,058,945</u>	<u>1,930,265</u>	<u>2,640,412</u>	<u>2,534,400</u>
Fund Total	\$ 5,538,301	\$ 6,368,520	\$ 6,661,381	\$ 6,854,900

Stormwater Fund Ending Fund Balance Comparison



Stormwater Construction Fund (425)

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

<u>Category</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 1,038,786	\$ 667,276	\$ 925,372	\$ 1,197,800
Revenue Sources				
Intergovernmental Revenue	275,276	2,141,400	2,339,317	771,100
Miscellaneous Revenue	6,112	180,000	10,661	183,100
Other Revenue Sources	689,270	1,068,100	1,076,670	700,000
Revenue Total	\$ 970,658	\$ 3,389,500	\$ 3,426,648	\$ 1,654,200
Fund Total	\$ 2,009,444	\$ 4,056,776	\$ 4,352,020	\$ 2,852,000

Grants/Contributions

<u>Stormwater Construction Fund Grants/Contributions Detail</u>	<u>2016 Budget</u>
Washington Department of Ecology	\$ 625,000
Capital Contributions	200,000
Contributions & Donations	180,100
US Homeland Security/FEMA - Anti-Aircraft Creek Culvert	146,100
Total Stormwater Grants and Contributions	\$ 1,151,200

Public Works Trust Fund Loan

<u>Name</u>	<u>Issue Date</u>	<u>Issue Amount</u>	<u>Average Coupon Interest</u>	<u>Date of Final Maturity</u>	<u>12/31/2015 Outstanding Bond Balance</u>
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.00%	7/1/2019	\$183,874

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 129,050	\$ 108,100	\$ 105,925	\$ 100,000
Supplies & Equipment	694	-	-	4,100
Charges & Services	126,051	475,640	223,092	755,800
Capital Outlay	763,920	3,178,900	1,895,649	1,220,500
Debt Service	<u>64,356</u>	<u>64,900</u>	<u>63,539</u>	<u>64,900</u>
Expenditure Total	\$ 1,084,072	\$ 3,827,540	\$ 2,288,205	\$ 2,145,300
Ending Fund Balance	<u>925,372</u>	<u>229,236</u>	<u>2,063,816</u>	<u>706,700</u>
Fund Total	\$ 2,009,444	\$ 4,056,776	\$ 4,352,020	\$ 2,852,000

Stormwater Capital Projects List:

Construction Project Description	2016 Budget
Salmon Run Nature Park	\$ 750,000
E. Lake Sammamish Parkway Drainage Improvements	315,000
Annual Storm Drain Rehabilitation	300,000
Anti-aircraft Creek Culvert Replacement	272,000
Issaquah Highlands Retention Pond Fencing	103,500
Issaquah Highlands Stormwater Telemetry	85,000
LRIG Decommissioning	75,000
Confluence Park	50,000
Sunrise Place Drainage Stabilization	<u>20,000</u>
Total Stormwater Construction Projects	\$ 1,970,500

Construction Project Descriptions

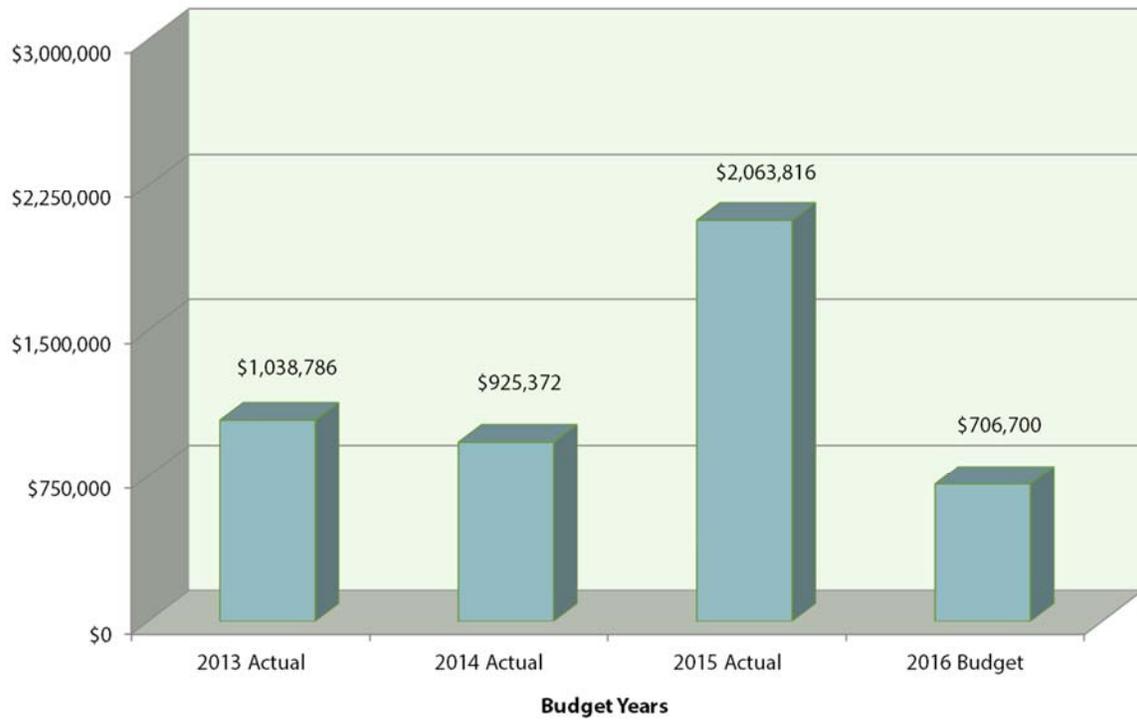
PROJECT TITLE: Salmon Run Park/Stream Habitat Restoration	\$ 750,000
LOCATION: Issaquah Creek at Juniper Street (Salmon Run Nature Park)	
<p>Small habitat restoration projects for area streams. This project provides local funding for grant matches that are offered annually by a number of state and local 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> <p>Construction is expected to be completed during 2016.</p>	
PROJECT TITLE: E Lake Sammamish Parkway Drainage Improvements	\$ 315,000
LOCATION: E Lake Sammamish Parkway and SE 56th Street	
<p>Improve drainage along E Lake Sammamish Pkwy between SE 56th St and north of SE 51st St to eliminate standing water in the parkway during heavy rainfall events.</p> <p>Project design and permitting was completed in 2015 with construction expected to be completed in 2016.</p>	
PROJECT TITLE: Annual Drainage Rehabilitation and Improvement Program	\$ 300,000
LOCATION: Citywide	
<p>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.</p> <p>Prior and future years: Storm drainage on Front Street N between Sunset and Alder PL, culverts in Greenwood Point (replacement/repair), Gilman Ditch rehabilitation (improvement), Cherry Pl drainage (new), NW Dogwood St drainage (new), Front St drainage between Sunset and Alder (improvement), Crescent Dr drainage (new) and sidewalk drainage repairs at various locations. Other culvert and stormwater replacements, upgrades and relining as identified through field inspections and storm pipe video inspections will be performed as budget allows.</p>	
PROJECT TITLE: Anti-aircraft Creek Culvert Replacement	\$ 272,000
LOCATION: Newport Way NW Near NW Oakcrest Drive	
<p>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.</p> <p>Construction will occur in 2016.</p>	

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Construction Project Descriptions (continued)

PROJECT TITLE: Issaquah Highlands Stormwater Capacity Improvements	\$ 85,000
LOCATION: Issaquah Highlands	
<p>Improve the performance and operation/maintenance of the Issaquah Highland stormwater system. This includes changing orifice sizes and flow splitters to optimize the use of available detention storage, modifying base flow discharges to wetlands, adding shutoff valves at various structures to facilitate pond maintenance, and other minor physical improvements.</p> <p>2016 expectations include: Purchase and install Upper Reid Pond field instrumentation, water level monitoring probe and integrated field instrumentation to the SCADA system at the Public Works Operations facility. Also, design of other facility improvements and purchase of maintenance equipment.</p>	
PROJECT TITLE: LRIG Decommissioning	\$ 75,000
LOCATION: Issaquah Highlands and North Fork Drainage Basin	
<p>Decommissions the Lower Reid Infiltration Gallery (LRIG) in compliance with the Interlocal Agreement with Sammamish Plateau Water and Sewer District (SPWSD) and mitigates additional surface water flow in the North Fork as a result of the decommissioning.</p> <p>Design and permitting will begin in 2016 for implementing the required mitigation, which will be constructed in 2017 in coordination with the Highlands Stormwater Improvements project.</p>	
PROJECT TITLE: Restore Confluence Park Stream Habitat	\$ 50,000
LOCATION: Issaquah Creek at Confluence Park	
<p>Stream restoration project on Issaquah Creek and E Fork Issaquah Creek at Confluence Park, as described in Confluence Parks Master Site Plan, including in-stream habitat logs, removal of streambank rock and fill, and riparian vegetation restoration.</p> <p>Construction was completed in 2015. In 2016, additional vegetation plantings and post-construction monitoring and maintenance will occur in accordance with permit conditions in 2016.</p>	
PROJECT TITLE: Stabilize Sunrise Place Drainage	\$ 20,000
LOCATION: SW Sunrise Place Near Kelkari	
<p>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.</p> <p>In 2016, final bid documents, permits and easements will be completed with construction to follow in 2017.</p>	

Stormwater Construction Fund Ending Fund Balance Comparison





Internal Service Funds

Internal Service Funds account for the financing, on a cost-reimbursement basis, of goods and services provided by one department of the City to another department.

Also included is the City's one Expendable Trust Fund.

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.

Information on anticipated 2016 revenues and expenditures for each Internal Service Fund is detailed on the pages that follow. Also included are actual revenues and expenditures for 2014 as well as budgeted and actual expenditures and revenues for the 2015 budget year.

The City of Issaquah has four Internal Service funds which include:

-  General Insurance Fund
-  Medical Insurance Fund
-  Unemployment Insurance Fund
-  Fleet Services Fund
-  Public Works Engineering Fund

Trust Funds (Expendable) Overview

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.

The City has one Expendable Trust Fund:

-  Ruth Kees Award Fund



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General Insurance Fund (510)

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 for such things as liability, automotive, property 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.

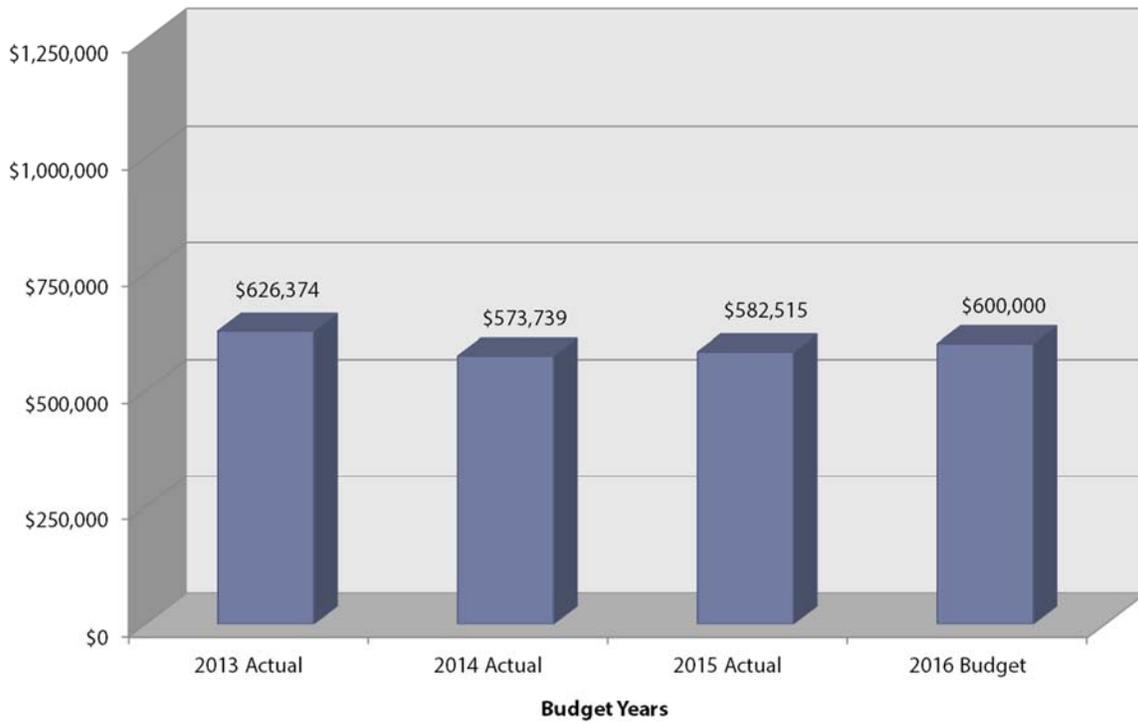
Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 870,231	\$ 822,236	\$ 823,948	\$ 831,000
Revenue Sources				
Charges for Services	597,893	664,600	662,400	664,300
Miscellaneous Revenue	2,253	-	7,337	6,000
Revenue Total	\$ 600,146	\$ 664,600	\$ 669,737	\$ 670,300
Fund Total	\$ 1,470,377	\$ 1,486,836	\$ 1,493,685	\$ 1,501,300

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 72,155	\$ 74,800	\$ 74,839	\$ 77,600
Supplies & Equipment	-	758	391	800
Charges for Services	574,274	652,000	583,065	602,100
Expenditure Total	\$ 646,429	\$ 727,558	\$ 658,296	\$ 680,500
Ending Fund Balance	823,948	759,278	835,389	820,800
Fund Total	\$ 1,470,377	\$ 1,486,836	\$ 1,493,685	\$ 1,501,300

Annual Insurance Premiums



Medical Insurance Fund (511)

The Medical Insurance Fund was established to provide medical health coverage for employees of the City. Medical premiums received by the fund are used to pay claims for employees participating in the City's self-insured health care program, purchase "stop-loss" coverage for individual and

aggregate claims in excess of self-insured limits, and maintain reserves for the payment of future claims. The fund also accounts for expenditures related to eligible LEOFF I retirees' reimbursements of claims. The City's Wellness program is also included in this fund.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 140,081	\$ 579,171	\$ 419,238	\$ 608,600

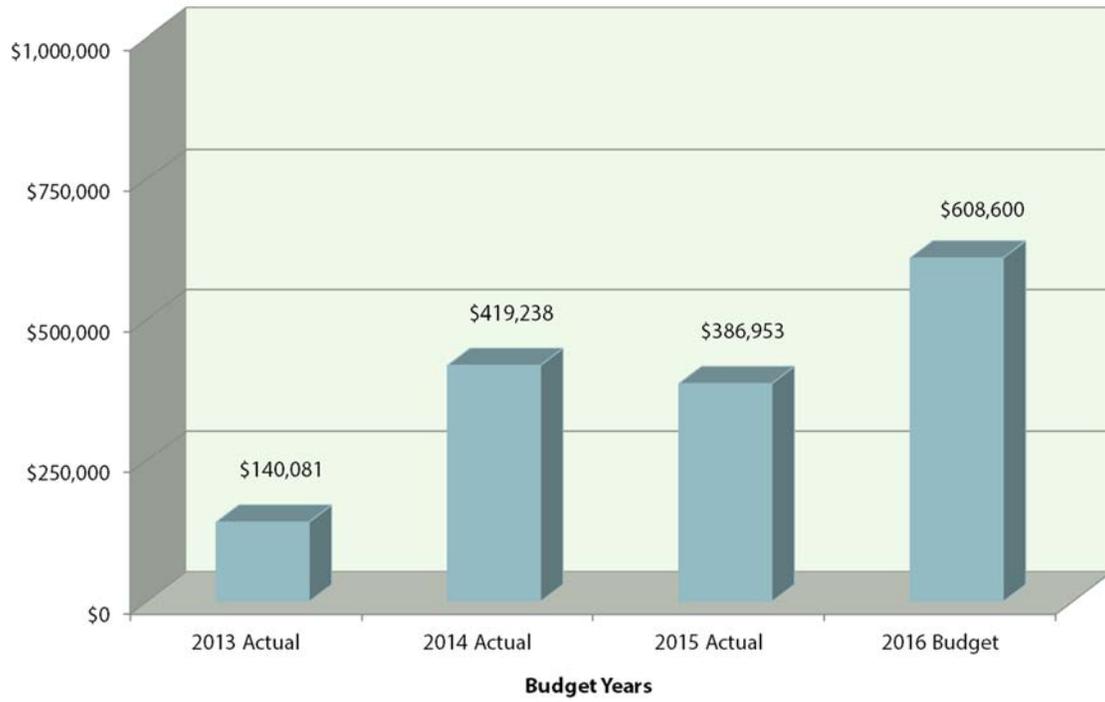
Revenue Sources

Charges for Services	3,782,202	3,916,000	3,342,499	4,090,000
Miscellaneous Revenue	<u>18,358</u>	<u>1,000</u>	<u>83,328</u>	<u>25,000</u>
Revenue Total	\$ 3,800,560	\$ 3,917,000	\$ 3,425,826	\$ 4,115,000
Fund Total	\$ 3,940,641	\$ 4,496,171	\$ 3,845,064	\$ 4,723,600

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel Benefits	\$ 3,507,990	\$ 3,766,490	\$ 3,431,774	\$ 4,090,000
Supplies & Equipment	-	3,600	763	-
Charges & Services	<u>13,413</u>	<u>16,000</u>	<u>25,574</u>	<u>25,000</u>
Expenditure Total	\$ 3,521,403	\$ 3,786,090	\$ 3,458,111	\$ 4,115,000
Ending Fund Balance	<u>419,238</u>	<u>710,081</u>	<u>386,953</u>	<u>608,600</u>
Fund Total	\$ 3,940,641	\$ 4,496,171	\$ 3,845,064	\$ 4,723,600

Medical Insurance Fund Ending Fund Balance Comparison



Unemployment Insurance Fund (512)

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 can also be used as a reserve to pay for accrued benefits earned and due employees leaving City employment.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 88,816	\$ 48,966	\$ 136,829	\$ 138,800

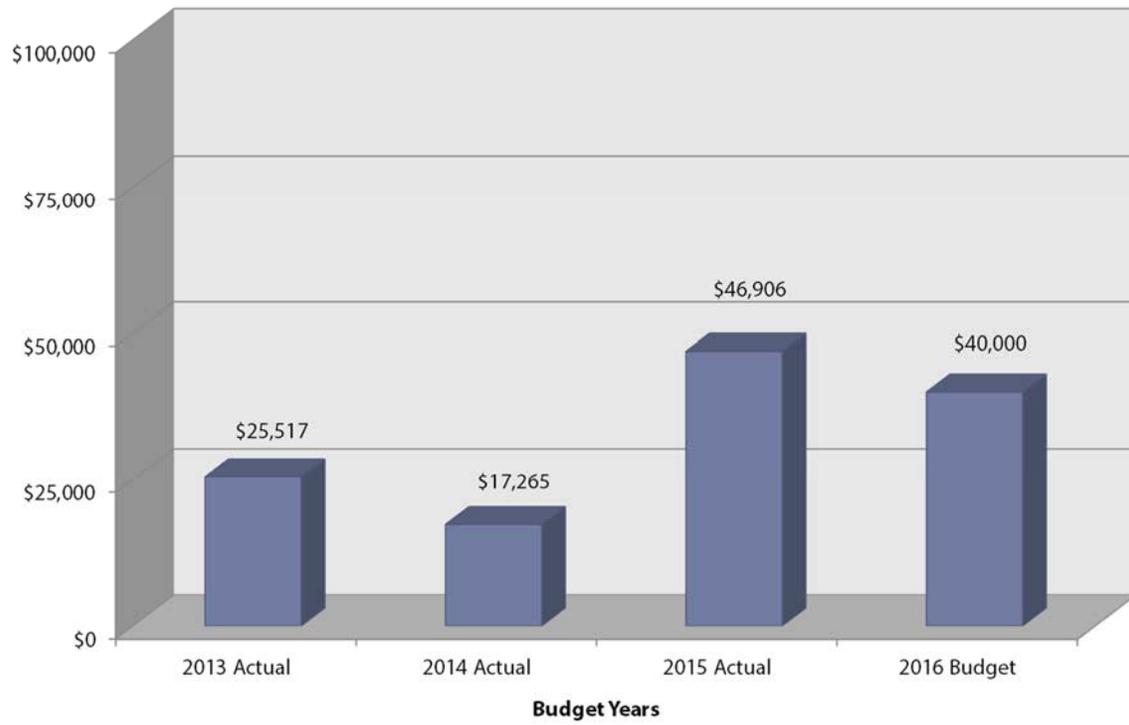
Revenue Sources

Miscellaneous Revenue	278	-	131	-
Other Revenue Sources	<u>65,000</u>	<u>80,000</u>	<u>60,000</u>	<u>40,000</u>
Revenue Total	\$ 65,278	\$ 80,000	\$ 60,131	\$ 40,000
Fund Total	\$ 154,094	\$ 128,966	\$ 196,960	\$ 178,800

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel Benefits	\$ 17,265	\$ 95,000	\$ 46,906	\$ 40,000
Supplies & Equipment	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
Expenditure Total	\$ 17,265	\$ 95,050	\$ 46,906	\$ 40,000
Ending Fund Balance	<u>136,829</u>	<u>33,916</u>	<u>150,054</u>	<u>138,800</u>
Fund Total	\$ 154,094	\$ 128,966	\$ 196,960	\$ 178,800

Annual Unemployment Claims



Fleet Services Fund (550)

The Fleet Services Fund accounts for the on-going maintenance and repair of vehicles and equipment. The fund also provides for the replacement of vehicles and equipment including technology necessary to serve the needs of the City.

Reserves are based upon asset life and are accumulated in the fund for the eventual replacement of vehicles and equipment.

The Public Works Operations Department administers the Fleet Services Fund. Within the department, the Fleet Management Group is responsible for the efficient operations of the Fleet Maintenance shop, selection and coordination of outside vendors, repair, maintenance, fueling system, acquisition and resale of vehicles.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 6,754,858	\$ 6,812,829	\$ 7,091,485	\$ 7,412,000
Revenue Sources				
Charges for Services	2,344,450	2,439,200	2,411,450	2,149,000
Miscellaneous Revenue	65,177	27,820	85,111	27,900
Debt Service	412,500	412,500	412,500	412,600
Other Revenue Sources	830	-	71,276	147,000
Revenue Total	\$ 2,822,956	\$ 2,879,520	\$ 2,980,337	\$ 2,736,500
Fund Total	\$ 9,577,814	\$ 9,692,349	\$ 10,071,822	\$ 10,148,500

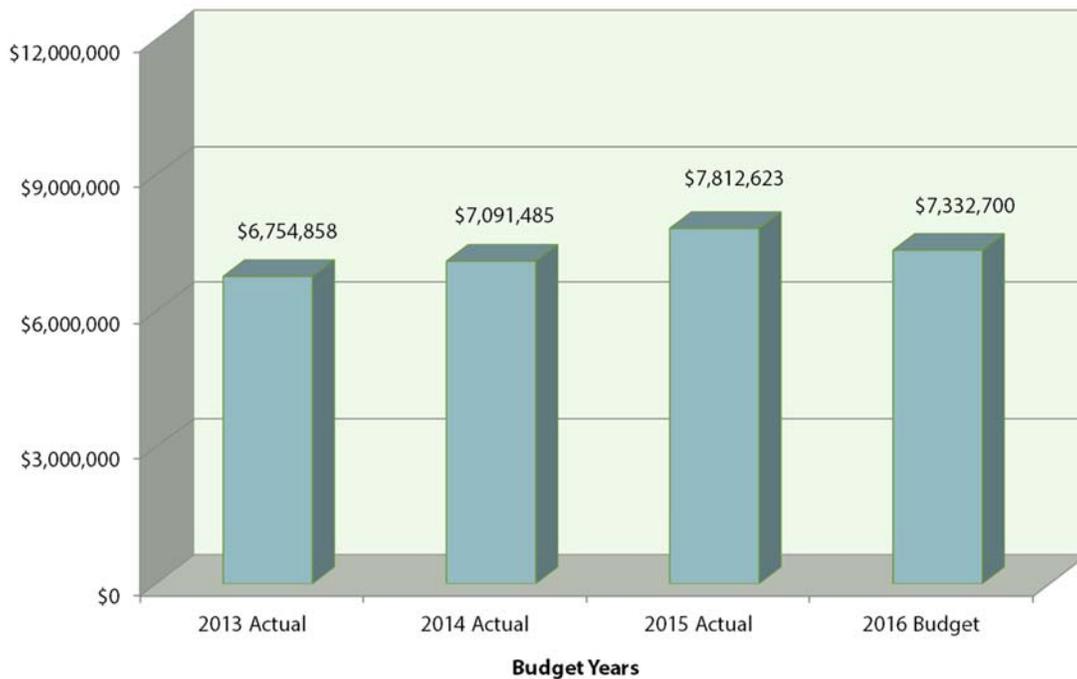
Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Personnel	\$ 557,110	\$ 565,100	\$ 657,224	\$ 718,400
Supplies & Equipment	555,161	609,543	494,740	712,300
Charges & Services	83,049	218,250	113,448	220,600
Capital Outlay	1,291,009	1,424,500	993,787	1,164,500
Expenditure Total	\$ 2,486,329	\$ 2,817,393	\$ 2,259,199	\$ 2,815,800
Ending Fund Balance	7,091,485	6,874,956	7,812,623	7,332,700
Fund Total	\$ 9,577,814	\$ 9,692,349	\$ 10,071,822	\$ 10,148,500

Capital Outlay – New and From Replacement Reserves

<i>Fleet Services Fund</i>	2016 Budget
Equipment Reserves - Eastside Fire & Rescue	\$ 392,000
Patrol Cars (3)	210,000
Wide Area Mower	80,000
Small Dump Truck	80,000
Prisoner Transport Vehicle	62,000
Snow Plow	15,000
<i>Technology Items</i>	
Financial System Upgrade	300,000
PC Workstations	120,000
IT Servers	35,000
Network Capacity	25,500
Total Capital Items from Replacement Reserves	\$ 1,319,500

Fleet Services Fund Ending Fund Balance Comparison



Public Works Engineering Fund (599)

The fund was eliminated as of January 1, 2014. All services related to transportation, utility design, development review, and environmental/resource

conservation services are now accounted for in the individual fund benefitted by the activity.

Revenue Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 581,182	\$ 581,182	\$ 581,182	\$ 581,200
Fund Total	\$ 581,182	\$ 581,182	\$ 581,182	\$ 581,200

Expenditure Comparison

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Ending Fund Balance	\$ 581,182	\$ 581,182	\$ 581,182	\$ 581,200
Fund Total	\$ 581,182	\$ 581,182	\$ 581,182	\$ 581,200

Ruth Kees Award Fund (625)

The Ruth Kees Award fund is an expendable trust fund established in 2009 from a \$30,000 trust donation from Ruth and Dan Kees.

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.

The purpose of the Ruth Kees Award fund is to enable the City to continue 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. The award was established in 2003.

Ruth Kees Award Recipients¹

2003	Ruth Kees	2009	Harvey Manning
2004	Joanna Buehler and Janet Wall	2010	Ted Thomsen
2005	Chrys Bertolotto	2011	Maureen McCarry
2006	David Kappler	2012	Margaret Macleod
2007	Ken Konigsmark	2015	Ava Frisinger
2008	William Longwell		

Revenue Comparisons

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Beginning Fund Balance	\$ 29,340	\$ 28,907	\$ 29,496	\$ 29,200

Revenue Sources

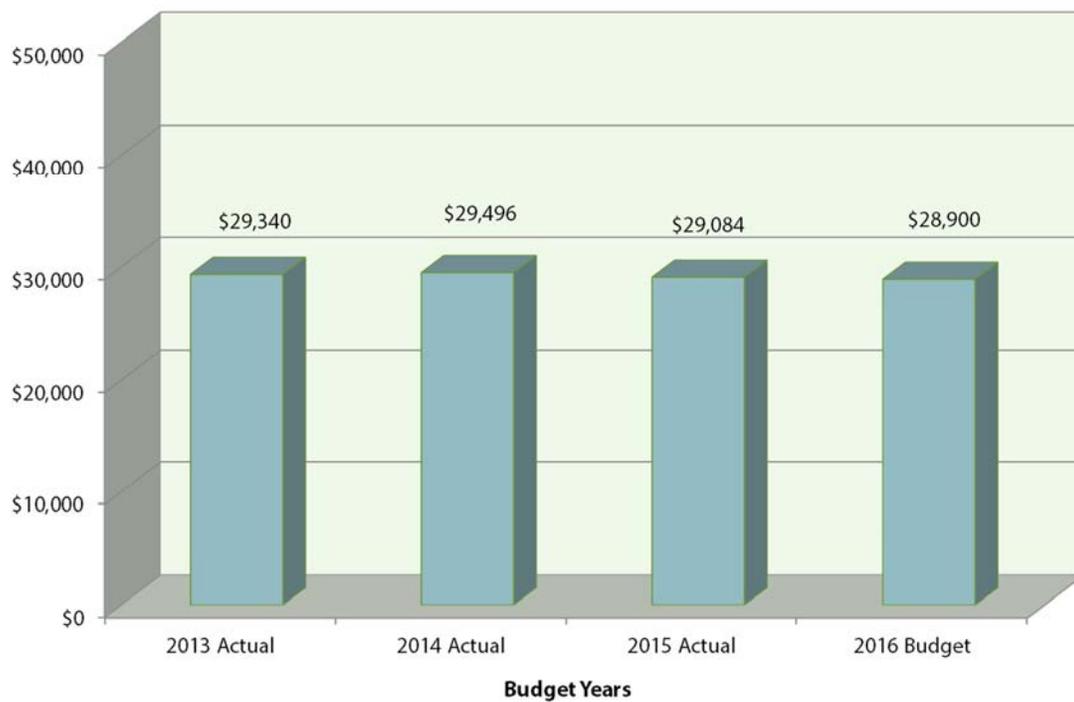
Miscellaneous Income	156	100	88	200
Revenue Total	\$ 156	\$ 100	\$ 88	\$ 200
Fund Total	\$ 29,496	\$ 29,007	\$ 29,584	\$ 29,400

¹ No awards were conferred in 2013 or 2014.

Expenditure Comparisons

Category	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Charges & Services	\$ -	\$ 500	\$ 500	\$ 500
Expenditure Total	\$ -	\$ 500	\$ 500	\$ 500
Ending Fund Balance	29,496	28,507	29,084	28,900
Fund Total	\$ 29,496	\$ 29,007	\$ 29,584	\$ 29,400

Ruth Kees Award Fund Ending Fund Balance Comparison





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Supplemental Schedules

Supplemental Information includes other general and demographic information about Issaquah, historical trends and information about property taxes and debt, salary schedules for all bargaining groups, utility rates for the budget year and a Glossary of Budget-Related Terms.

Supplemental Schedules

This section offers supplemental and supportive information including:

- ☞ Signed ordinance adopting the 2016 Budget.
- ☞ Historical trends and information about property taxes and debt,
- ☞ Salary schedules for all bargaining groups,
- ☞ Utility rates for the budget year,
- ☞ General and demographic information about Issaquah, and
- ☞ A Glossary of Budget-Related Terms



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Budget Ordinance No. 2752

ORDINANCE NO. 2752

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2016.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2016 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, 2016, filed the said revised preliminary budget with the City Clerk together with the 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 three workshops in October 2015 and two in November 2015, to review the proposed budget; and

WHEREAS, the City Council has increased appropriations in the General Fund as a result of the strong economy during 2015 in the Pacific Northwest resulting in additional revenue and reducing the estimated ending fund balance by \$539,960. The estimated ending fund balance is now 19.74%. Additional funding was provided for the following items:

Item	Amount
Implementation of Office 365	\$ 42,960
Additional resources for Neighborhood Public Engagement Goal to provide more information to the public on construction related activity	35,000
Funding to develop standards for mix use development and adopt any changes to municipal code	25,000

Enhance Parks and Recreation Open Space and Trail Plan to include future visioning of our system	50,000
Review Old Town Standards and update as needed	22,000
Additional funding to complete an affordable housing strategy	20,000
Transfer to Street Construction Fund to complete design of NW Holly Street	265,000
Authorize the addition of a Parks maintenance worker	70,000
Increase funding for artEast	10,000
Total	\$539,960

WHEREAS, on November 2, 2015 the City Council adopted rate changes for the Water Fund that results in an increase in overall appropriations of \$389,200 and the addition of one Public Worker Operations maintenance worker and 33% of a half-time Fiscal Specialist 2; and

WHEREAS, on November 2, 2015 the City Council adopted rate changes for the Sewer Water Fund that results in an increase in overall appropriations of \$120,300 and the addition of one half-time Public Worker Operations maintenance worker and 33% of a half-time Fiscal Specialist 2; and

WHEREAS, on November 2, 2015 the City Council adopted rate changes for the Stormwater Fund that results in an increase in overall appropriations of \$223,800 and the addition of one half-time Public Worker Operations maintenance worker and 33% of a half-time Fiscal Specialist 2; and

WHEREAS, the City Council desires to transfer \$265,000 from the General Fund to the Street Construction Fund to complete the design work of NW Holly Street increasing appropriations in the Street Construction Fund by said amount; and

WHEREAS, the City Council has increased funding for the construction of a skate park in the Capital Improvement Fund from \$350,000 to \$525,000; with \$75,000 of additional funding coming from a King County Youth Sports grant, \$9,610 from private

donations, and up to \$90,390 from the Mitigation Fund-Parks impact fees; and

WHEREAS, the City Council desires to transfer up to \$90,390 for the construction of the skate park at Tibbetts Valley Park decreasing ending fund balance by said amount, and

WHEREAS, the City Council reviewed the recommendations and concurred with the Lodging Tax Advisory Committee to fund \$20,000 to the Chamber of Commerce for a mobile visitor information unit, \$7,500 to the Downtown Issaquah Association for brochure racks and \$80,000 to the City of Issaquah for evens recruitment, and

WHEREAS, a scrivener error was made on the Salary Schedule which inadvertently eliminated the position of Human Resource Coordinator salary range of \$4,413 through \$5,911 per month and it should be included in the 2016 Salary Schedule; and

WHEREAS, the City Council concurred with Administration's recommendations to fund certain non-profits already appropriated in the preliminary budget with the exception of additional funding of \$10,000 for artEast, 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 7, 2015, 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 salary range of \$4,413 through \$5,911 for the Human Resources Coordinator is hereby adopted.

Section 2. The funding from the Lodging Tax Fund for 2016 appropriating \$20,000 to the Chamber of Commerce, \$7,500 to the Downtown Issaquah Association and \$80,000 to the City of Issaquah is hereby approved.

Section 3. The final budget with the City Council adjustments; including the 2016 salary ranges, for the fiscal year 2016, and which by this reference is hereby incorporated herein as if set forth in full, is hereby adopted in full.

Section 4. 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 total of \$172,084,710 for all such funds combined.

Section 5. The funding of certain non-profits attached hereto and identified as Exhibit B is hereby approved.

Section 6. A complete copy of the final budget for 2016 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 7. The effective date of the 2016 Budget shall be January 1, 2016.

Section 8. 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.

2015. Passed by the City Council of the City of Issaquah the 7th day of December,

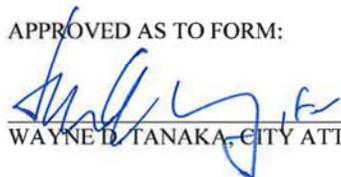
Approved by the Mayor of the City of Issaquah the 7th day of December, 2015.


FRED BUTLER, MAYOR

ATTEST/AUTHENTICATED:


CHRISTINE L. EGGERS, CITY CLERK

APPROVED AS TO FORM:


WAYNE D. TANAKA, CITY ATTORNEY

PUBLISHED: December 17, 2015
EFFECTIVE DATE: December 22, 2015
ORDINANCE NO.: 2752 / AB 7067

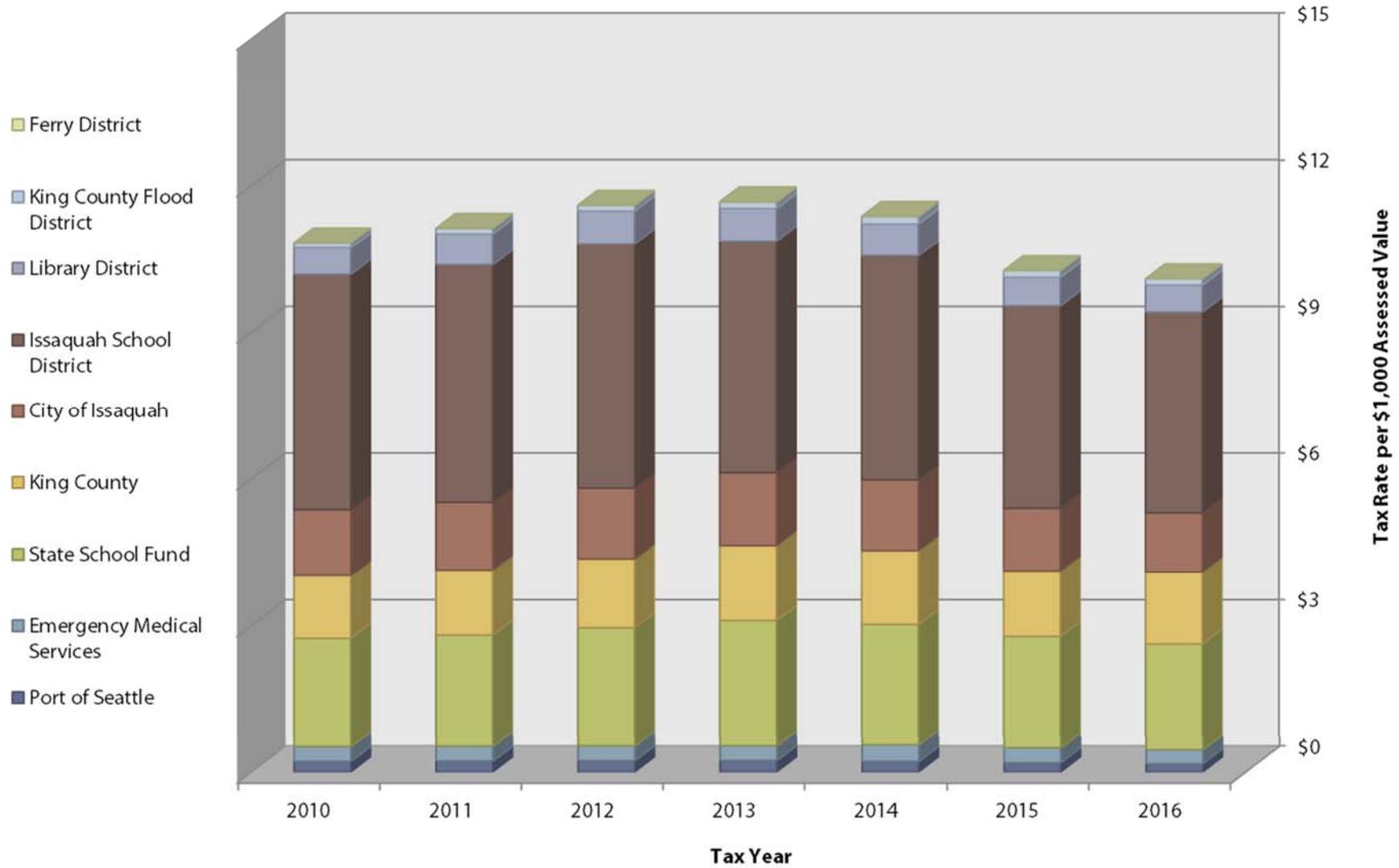
CITY OF ISSAQUAH
2016 Proposed Budget Summary Resources and Appropriations
Exhibit A

	<i>Fund Name</i>	<i>2016 Preliminary Budget Appropriations</i>	<i>Adjustments</i>	<i>Total Revised Appropriations</i>
	General	\$ 50,593,200		\$ 50,593,200
Special Revenue Funds	Contingency	300,000		\$ 300,000
	City Street	4,877,000		\$ 4,877,000
	Sustainability	999,500		\$ 999,500
	Communications/Cable TV	1,133,700		\$ 1,133,700
	Lodging Tax	323,900		\$ 323,900
	Municipal Art	698,900		\$ 698,900
	Cemetery	439,200		\$ 439,200
		Debt Service - Voted	2,363,800	
Debt Service	Debt Service - Non-Voted	2,304,400		\$ 2,304,400
	LID No. 23 Debt Service	117,410		\$ 117,410
	LID No. 24 Debt Service	235,900		\$ 235,900
	LID Guaranty	979,500		\$ 979,500
	Arbitrage Rebate	62,700		\$ 62,700
Capital Projects	Capital/Special Projects	5,944,800	175,000	\$ 6,119,800
	Street Improvement	13,765,500	265,000	\$ 14,030,500
	ITS Traffic Signal System	159,200		\$ 159,200
	City Shop Construction	537,000		\$ 537,000
	Park Construction	6,032,700		\$ 6,032,700
	Fire Station Construction	104,500		\$ 104,500
	Mitigation	16,309,100		\$ 16,309,100
Enterprise Funds	Water	12,989,100	389,200	\$ 13,378,300
	Water Construction	8,359,500		\$ 8,359,500
	Sewer	9,967,900	120,300	\$ 10,088,200
	Sewer Construction	4,667,100		\$ 4,667,100
	Stormwater	6,631,100	223,800	\$ 6,854,900
	Stormwater Construction	2,852,000		\$ 2,852,000
Internal Service Funds	General Insurance	1,501,300		\$ 1,501,300
	Medical Insurance	4,723,600		\$ 4,723,600
	Unemployment Insurance	178,800		\$ 178,800
	Fleet Services	10,148,500		\$ 10,148,500
	Public Works Engineering	581,200		\$ 581,200
	Ruth Kees Award	29,400		\$ 29,400
	Total Budget	\$ 170,911,410	\$ 1,173,300	\$ 172,084,710

City of Issaquah Property Tax Levy Distribution

	2014	2015	2016
Population	32,880	33,330	n/a
Assessed Valuation	\$ 6,248,859,080	\$ 7,451,367,049	\$ 8,074,840,465
Regular Tax Levy			
General Fund	\$ 7,501,104	\$ 7,768,189	\$ 8,137,800
Rate/\$1000	1.20027	1.05183	1.00487
G.O. Excess Bond Levies			
2001 Senior Center	120,000	-	-
2005 ITS Bonds/Police Station	517,000	516,000	133,000
2006 Park Bond	454,000	458,000	434,000
2009 Fire Station	332,000	336,000	372,000
2014 Park Bond	-	355,000	575,000
2014 Senior Center	-	-	86,000
Total	\$ 1,423,000	\$ 1,665,000	\$ 1,600,000
Rate/\$1,000	0.23865	0.22641	0.19892
Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)	1.43892	1.27824	1.20379

City of Issaquah Property Tax Rate History (Rate per \$1,000 Assessed Value)



City of Issaquah Property Tax History

Year	Tax Based Total Assessed Valuation ¹	% Inc. From Prior Year	New Construction	Annexed Property	Property Tax Statutory Limit (3.10/\$1,000)	Regular Property Tax Levied with 101% Lid ²	Regular Rate/\$1,000 Assessed Value	Excess Property Tax (Voted)	Voted Rate/\$1,000 Assessed Value	Total Rate/\$1,000 Assessed Value	Population
2016	\$ 8,074,840,465	8.4	\$ 240,170,116	\$ -	\$ 25,032,005	\$ 8,137,800	1.005	\$1,600,000	0.199	1.204	n/a
2015	7,451,367,049	19.2	132,903,294	-	23,099,238	7,768,189	1.052	1,665,000	0.223	1.275	33,330
2014	6,249,508,316	8.58	125,001,463	-	19,373,476	7,501,104	1.200	1,423,000	0.239	1.439	32,880
2013	5,755,559,143	(1.20)	105,881,185	-	17,842,233	7,076,973	1.230	1,448,000	0.253	1.483	32,130
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	30,690
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	30,434
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	29,871
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	29,010
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	27,047
2006	3,734,157,054	11.9	298,793,972	-	11,725,253	4,665,900	1.250	943,190	0.313	1.563	21,864
2005	3,336,875,663	10.2	283,568,494	-	10,403,144	4,189,035	1.292	815,000	0.306	1.598	19,127
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	17,385
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	16,853
2002	2,362,934,287	18.0	246,774,701	-	7,325,096	2,994,880	1.267	891,000	0.481	1.748	14,189
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	13,478
2000	1,407,065,148	12.2	74,342,491	-	4,361,902	2,078,361	1.477	761,000	0.544	2.021	11,212

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2013 will not affect property tax rates until 2014.

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 Taxes</i> ¹	<i>Total Taxes</i>
2016 ²	\$ 12,480,000	\$ 9,550,000	\$ 4,906,000	\$ 4,000,000	\$ 3,000,000	\$ 760,600	34,696,600
2015	13,982,040	9,490,432	4,242,607	3,607,790	3,643,694	684,141	35,650,704
2014	11,303,959	9,063,780	4,358,715	2,592,709	3,121,690	623,085	31,063,938
2013	11,177,854	8,493,677	4,445,759	2,526,199	3,127,867	481,306	30,252,662
2012	10,101,426	8,319,275	4,493,787	2,281,628	1,823,802	448,138	27,468,055
2011	11,234,025	8,165,544	4,218,572	2,569,882	1,601,288	424,076	28,213,387
2010	10,206,971	8,492,018	4,027,790	2,351,454	1,534,256	441,234	28,512,064
2009	9,375,219	7,599,892	4,191,704	2,356,705	1,603,752	414,856	25,542,128
2008	11,221,027	7,572,875	3,918,936	2,338,520	2,624,707	457,535	28,133,600

Outstanding Interfund Loans

There will be no outstanding interfund loans as of 12/13/16.

<i>Amount of Loan</i>	<i>Purpose</i>	<i>From</i>	<i>To</i>	<i>Term</i>	<i>12/31/2016 Outstanding Balance</i>
\$ 1,200,000	E Lk Sammamish Pkwy/SE 62nd St Extensions (Ordinance 2757)	Equipment Rental Fund	Street Construction Fund	1/1/2016 - 12/31/2016	\$0

¹ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

² 2016 is the budgeted amount.

Regular Position Salary Schedules

ASA Employees Salary Schedule

<i>Classification</i>	<i>Step 1</i>	<i>Step 2</i>	<i>Step 3</i>	<i>Step 4</i>	<i>Step 5</i>	<i>Step 6</i>	<i>Step 7</i>	<i>Step 8</i>	<i>Step 9</i>	<i>Step 10</i>
ADMINISTRATIVE SUPPORT ASSISTANT I	\$3,133	\$3,289	\$3,454	\$3,629	\$3,808	\$3,999	\$4,201	\$4,408	\$4,629	\$4,717
ADMINISTRATIVE SUPPORT ASSISTANT II	\$3,374	\$3,543	\$3,721	\$3,905	\$4,105	\$4,307	\$4,524	\$4,750	\$4,987	\$5,082
ADMINISTRATIVE SUPPORT ASSISTANT III	\$3,724	\$3,910	\$4,108	\$4,311	\$4,528	\$4,755	\$4,991	\$5,242	\$5,505	\$5,609
ADMINISTRATIVE SUPPORT ASSISTANT IV	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
BUILDING INSPECTOR I	\$4,539	\$4,766	\$5,004	\$5,255	\$5,516	\$5,791	\$6,081	\$6,386	\$6,705	\$6,833
BUILDING INSPECTOR II	\$5,011	\$5,261	\$5,522	\$5,800	\$6,088	\$6,395	\$6,712	\$7,050	\$7,402	\$7,543
BUS TAX & CASH CONTROL COORDINATOR	\$4,769	\$5,007	\$5,257	\$5,520	\$5,793	\$6,086	\$6,390	\$6,709	\$7,045	\$7,179
CODE COMPLIANCE OFFICER	\$4,890	\$5,131	\$5,392	\$5,659	\$5,940	\$6,236	\$6,550	\$6,877	\$7,221	\$7,359
CONSTRUCTION INSPECTOR I	\$4,539	\$4,766	\$5,004	\$5,255	\$5,516	\$5,791	\$6,081	\$6,386	\$6,705	\$6,833
CONSTRUCTION INSPECTOR II	\$5,011	\$5,261	\$5,522	\$5,800	\$6,088	\$6,395	\$6,712	\$7,050	\$7,402	\$7,543
CONSTRUCTION INSPECTOR, SR	\$5,395	\$5,665	\$5,948	\$6,247	\$6,558	\$6,886	\$7,230	\$7,593	\$7,972	\$8,124
CONSTRUCTION PROJECT COORDINATOR	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
CUSTODIAN	\$3,133	\$3,289	\$3,454	\$3,629	\$3,808	\$3,999	\$4,201	\$4,408	\$4,629	\$4,717
ECONOMIC DEVELOPMENT SPECIALIST	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
EMERGENCY PREPAREDNESS COORDINATOR	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
ENGINEER TECHNICIAN, SENIOR	\$5,036	\$5,394	\$5,662	\$5,943	\$6,241	\$6,555	\$6,881	\$7,226	\$7,587	\$7,732
ENGINEERING TECHNICIAN I	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
ENGINEERING TECHNICIAN II	\$4,653	\$4,885	\$4,129	\$5,383	\$5,656	\$5,937	\$6,233	\$6,547	\$6,875	\$7,006
FACILITIES MAINT SPECIALIST II	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
FACILITIES MAINT SPECIALIST II	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
FACILITIES MAINTENANCE WORKER I	\$3,914	\$4,110	\$4,315	\$4,531	\$4,757	\$4,994	\$5,245	\$5,507	\$5,783	\$5,893
FACILITIES MAINTENANCE WORKER II	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
FACILITIES REMODELING COORDINATOR	\$4,653	\$4,885	\$4,129	\$5,383	\$5,656	\$5,937	\$6,233	\$6,547	\$6,875	\$7,006
FINANCIAL DATA SPECIALIST	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667

Continued on next page...

ASA Employees Salary Schedule (cont.)

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FISCAL SPECIALIST I	\$3,819	\$4,010	\$4,211	\$4,419	\$4,638	\$4,875	\$5,115	\$5,372	\$5,640	\$5,748
FISCAL SPECIALIST II	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
GARDENER	\$4,012	\$4,213	\$4,424	\$4,641	\$4,877	\$5,119	\$5,375	\$5,643	\$5,925	\$6,038
PARKS IRRIGATION SPECIALIST	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
PARKS MAINTENANCE LEAD	\$4,431	\$4,652	\$4,882	\$5,125	\$5,380	\$5,652	\$5,933	\$6,231	\$6,543	\$6,667
PARKS MAINTENANCE WOKER I	\$3,633	\$3,815	\$4,006	\$4,209	\$4,416	\$4,636	\$4,868	\$5,113	\$5,369	\$5,471
PC TECHNICIAN I	\$3,914	\$4,110	\$4,315	\$4,531	\$4,757	\$4,994	\$5,245	\$5,507	\$5,783	\$5,893
PC TECHNICIAN II	\$4,653	\$4,885	\$4,129	\$5,383	\$5,656	\$5,937	\$6,233	\$6,547	\$6,875	\$7,006
PERMIT TECHNICIAN I	\$3,819	\$4,010	\$4,211	\$4,419	\$4,638	\$4,875	\$5,115	\$5,372	\$5,640	\$5,748
PERMIT TECHNICIAN II	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
PROJECT ACCOUNTING TECHNICIAN	\$4,217	\$4,428	\$4,645	\$4,879	\$5,121	\$5,377	\$5,650	\$5,931	\$6,227	\$6,346
RECREATION AID (AQUATICS)	\$2,703	\$2,838	\$2,980	\$3,128	\$3,285	\$3,449	\$3,622	\$3,803	\$3,993	\$4,069
RECREATION LEADER	\$3,291	\$3,455	\$3,630	\$3,809	\$4,001	\$4,203	\$4,410	\$4,632	\$4,864	\$4,956
RECREATION SPECIALIST	\$4,012	\$4,213	\$4,424	\$4,641	\$4,877	\$5,119	\$5,375	\$5,643	\$5,925	\$6,038

Part-time Non-Regular

Position Title	Hourly Salary Range		Position Title	Hourly Salary Range	
CABLE OPERATOR	\$9.50	\$25.50	MAINTENANCE WORKER	\$9.50	\$25.50
LIFEGUARD	\$9.50	\$25.50	RECREATION LEADER	\$9.50	\$25.50
MAIL CARRIER	\$9.50	\$25.50	SWIM INSTRUCTOR	\$9.50	\$25.50

Exempt Employees Salary Schedule

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
ADMINISTRATIVE OFFICE SUPERVISOR	\$5,128	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,873	\$7,004
ASSISTANT PLANNER	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353
ASSISTANT TO CITY ADMINISTRATOR	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
ASSOCIATE PLANNER	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
ASSTANT PUBLIC WORKS OPS MANAGER	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,514
BUILDING OFFICIAL	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,195	\$11,408
CITY ADMINISTRATOR	\$12,341	\$12,961	\$13,608	\$14,287	\$15,003	\$15,754	\$16,542	\$16,857
CITY CLERK	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,212	\$9,387
COMMUNICATIONS COORDINATOR	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
COMMUNICATIONS MANAGER	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$9,855
COURT ADMINISTRATOR	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,195	\$11,408
DATABASE ADMINISTRATOR	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
DEPUTY CITY ADMINISTRATOR	\$11,758	\$12,341	\$12,961	\$13,608	\$14,287	\$15,003	\$15,753	\$16,053
DEPUTY CITY CLERK	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
DEVELOPMENT OFFICER	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,514
DEPUTY DEVELOPMENT SERVICES DIRECTOR	\$9,671	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,958	\$13,205
DEVELOPMENT SERVICES DIRECTOR	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,287	\$15,001	\$15,287
DEVELOPMENT SERVICES PROJECT MGR	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
ECONOMIC DEVELOPMENT DIRECTOR	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,609	\$13,868
ECONOMIC DEVELOPMENT MANAGER	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$9,855
ENGINEER II	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
ENGINEERING MANAGER	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,195	\$11,408
ENVIRONMENTAL SCIENCE ASSISTANT	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353
ENVIRONMENTAL SCIENCE ASSOCIATE	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
EVENTS & RENTAL FACILITY COORDINATOR	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
EXECUTIVE ASSISTANT	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
FACILITY SERVICES MANAGER	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,212	\$9,387
DEPUTY FINANCE DIRECTOR	\$9,671	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,958	\$13,205
FINANCE DIRECTOR	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,287	\$15,001	\$15,287

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Exempt Employees Salary Schedule (cont.)

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
FINANCIAL SERVICES SUPERVISOR	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
FLEET MANAGER	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$9,855
GIS COORDINATOR	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,514
HUMAN RESOURCES DIRECTOR	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,609	\$13,868
HUMAN RESOURCES ANALYST	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
HUMAN RESOURCES MANAGER	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,195	\$11,408
HUMAN SERVICES & SUSTAINABILITY MGR	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,212	\$9,387
HUMAN SVCS & SUSTAINABILITY COORDINATOR	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
INFORMATION SYSTEMS MANAGER	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
IT SYSTEMS/NETWORK ANALYST	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,212	\$9,387
JAIL MANAGER	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
JUDGE	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,288	\$14,560
LAND DEVELOPMENT MANAGER	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,196	\$11,755	\$11,979
MAYOR						\$9,428		
MEDIA PRODUCTION SPECIALIST	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
OFFICE OF SUSTAINABILITY DIRECTOR	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,609	\$13,868
OPEN SPACE STEWARD	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
DEPUTY PARKS & RECREATION DIRECTOR	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,195	\$11,408
PARKS & RECREATION DIRECTOR	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,288	\$14,560
PARKS DIVISION MANAGER	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,154	\$10,348
PARKS PLANNER	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
PERMIT & LICENSING DATABASE ADMIN	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
PLANNER, SENIOR	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
PLANS EXAMINER	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
POLICE COMMANDER	\$8,773	\$9,211	\$9,671	\$10,155	\$10,662	\$11,196	\$11,755	\$11,979
POLICE COMMUNICATION SUPERVISOR	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353

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Exempt Employees Salary Schedule (cont.)

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
DEPUTY POLICE CHIEF	\$9,671	\$10,155	\$10,662	\$11,196	\$11,758	\$12,341	\$12,958	\$13,205
POLICE CHIEF	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,287	\$15,001	\$15,287
POLICE IT ANALYST & E-911/ GIS	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
POLICE RECORDS SUPERVISOR	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
POLICE SERGEANT	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,154	\$10,348
POLICY PLANNING MANAGER	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
PROJECT OVERSIGHT MANAGER	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
PUBLIC WORKS ENGINEERING DIRECTOR	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,287	\$15,001	\$15,287
PUBLIC WORKS OPERATIONS DIRECTOR	\$10,662	\$11,196	\$11,758	\$12,341	\$12,961	\$13,608	\$14,288	\$14,560
PUBLIC WORKS OPERATIONS MANAGER	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$9,855
RECREATION COORDINATOR	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
RECREATION DIVISION MANAGER	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,154	\$10,348
RECREATION SUPERVISOR	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$9,212	\$9,387
RISK MANAGEMENT OFFICER	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353
SENIOR ACCOUNTANT	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
SENIOR ENGINEER	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
SENIOR SUSTAINABILITY COORDINATOR	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
SENIOR TAX AUDITOR	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
SUPPORT SERVICES MANAGER	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,773	\$8,940
SR SUSTAINABILITY PROGRAM MANAGER	\$7,576	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,154	\$10,348
SUPERVISING BLDG INSPECTOR	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,957	\$8,355	\$8,514
SUPERVISING FACILITY MAINTENANCE WORKER	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
SUPERVISING PARKS MAINTENANCE WORKER	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,577	\$7,722
SUSTAINABILITY COORDINATOR I	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353
SUSTAINABILITY COORDINATOR II	\$5,938	\$6,234	\$6,545	\$6,872	\$7,217	\$7,576	\$7,954	\$8,106
ENGINEER, TRAFFIC SIGNAL OPERATIONS	\$7,957	\$8,355	\$8,773	\$9,211	\$9,671	\$10,155	\$10,663	\$10,866
UTILITY SERVICES PRGRM COORDINATOR	\$5,387	\$5,654	\$5,938	\$6,234	\$6,545	\$6,872	\$7,215	\$7,353

Non-Represented Employees Salary Schedule

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
COURT SECURITY OFFICER	\$3,899	\$4,094	\$4,298	\$4,514	\$4,739	\$4,977	\$5,227	\$5,488	\$5,593
HUMAN RESOURCES COORDINATOR ¹	\$4,413	\$4,631	\$4,864	\$5,106	\$5,361	\$5,633	\$5,912	\$6,208	\$6,326
MUNICIPAL COURT CLERK ²	\$3,899	\$4,094	\$4,298	\$4,514	\$4,739	\$4,977	\$5,227	\$5,488	\$5,593
PROBATION OFFICER	\$4,944	\$5,189	\$5,448	\$5,724	\$6,008	\$6,308	\$6,625	\$6,956	\$7,089

Police Support Employees Salary Schedule

Classification	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H
CORRECTION OFFICER	\$4,365	\$4,582	\$4,813	\$5,054	\$5,306	\$5,572	\$5,851	\$5,962
CORRECTION TRANSPORT OFFICER	\$4,813	\$5,056	\$5,310	\$5,573	\$5,853	\$6,145	\$6,452	\$6,575
POLICE COMMUNICATIONS SPECIALIST ¹	\$23.23/Hr	\$24.39/Hr	\$25.61/Hr	\$26.87/Hr	\$28.21/Hr	\$29.65/Hr	\$31.14/Hr	\$31.73/Hr
POLICE RECORDS SPECIALIST	\$3,818	\$4,012	\$4,211	\$4,421	\$4,642	\$4,873	\$5,117	\$5,214
POLICE RECORDS SPECIALIST LEAD	\$4,211	\$4,421	\$4,642	\$4,873	\$5,116	\$5,375	\$5,643	\$5,751
POLICE RECORDS SUPPORT SPECIALIST	\$4,012	\$4,211	\$4,421	\$4,642	\$4,873	\$5,116	\$5,372	\$5,474

Police Officers Salary Schedule³

Classification Months of Service	Step A (0-6)	Step B (7-18)	Step C (19-30)	Step D (31-42)	Step E (43-54)	Step F (55-102)	Step G (103+)
Corporal	\$6,040	\$6,274	\$6,517	\$6,772	\$7,101	\$7,595	\$7,740
Police Officer	\$5,671	\$5,891	\$6,119	\$6,359	\$6,668	\$7,131	\$7,268

¹ Confidential/Excluded from representation per state law

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

³ Salaries listed are at 2015 rates. Contract is currently under negotiation.

Public Works Operations Employees Salary Schedule¹

Classification	Entry	Step A	Step B	Step C	Step D	Step E	Step F
PW CONSTRUCTION TECHNICIAN	\$4,863	\$5,106	\$5,361	\$5,630	\$5,911	\$6,207	\$6,517
PW HEAVY EQUIPMENT MECHANIC	\$4,642	\$4,879	\$5,129	\$5,393	\$5,670	\$5,960	\$6,258
PW MAINTENANCE WORKER II	\$3,790	\$3,990	\$4,193	\$4,410	\$4,642	\$4,879	\$5,123
PW MAINTENANCE WORKER I	\$3,095	\$3,258	\$3,426	\$3,604	\$3,790	\$3,992	\$4,191
PW MAINTENANCE WORKER III	\$4,410	\$4,642	\$4,879	\$5,129	\$5,393	\$5,670	\$5,954
PW MAINTENANCE WORKER SENIOR LEAD	\$5,190	\$5,452	\$5,723	\$6,010	\$6,311	\$6,625	\$6,958
PW MAPPING TECHNICIAN	\$4,986	\$5,233	\$5,495	\$5,769	\$6,060	\$6,362	\$6,680
PW MECHANIC	\$4,192	\$4,410	\$4,642	\$4,879	\$5,129	\$5,395	\$5,665
PW MECHANIC AIDE	\$2,943	\$3,095	\$3,258	\$3,426	\$3,604	\$3,790	\$3,984
PW SENIOR SIGNAL TECHNICIAN	\$5,116	\$5,359	\$5,625	\$5,906	\$6,204	\$6,514	\$6,837
PW SHOP AIDE	\$2,796	\$2,943	\$3,095	\$3,257	\$3,427	\$3,604	\$3,788
PW SIGNAL TECHNICIAN	\$4,639	\$4,872	\$5,116	\$5,359	\$5,625	\$5,906	\$6,204
PW UTILITIES TECHNICIAN	\$4,742	\$4,978	\$5,226	\$5,489	\$5,763	\$6,051	\$6,354

¹ Salaries listed are at 2015 rates. Contract is currently under negotiation.

Current 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.

Water Rates¹

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"	\$26.97	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
1"	\$58.57	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
1-½"	\$109.87	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
2"	\$174.62	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
3"	\$373.96	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
4"	\$566.67	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03
6"	\$1,095.13	\$1.74	\$4.14	\$7.70	\$12.54	\$18.03

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"	\$33.08	\$2.50	\$4.23	\$6.81	\$10.12
1"	\$73.88	\$2.50	\$4.23	\$6.81	\$10.12
1-½"	\$140.49	\$2.50	\$4.23	\$6.81	\$10.12
2"	\$223.63	\$2.50	\$4.23	\$6.81	\$10.12

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	\$35.21	\$3.17	\$5.11	\$35.21	\$3.51	\$5.42
1"	0-20	>20	\$79.18	\$3.00	\$4.84	\$79.18	\$3.51	\$5.42
1-½"	0-40	>40	\$151.08	\$3.00	\$4.84	\$151.08	\$3.51	\$5.42
2"	0-64	>64	\$240.56	\$3.00	\$4.84	\$240.56	\$3.51	\$5.42
3"	0-128	>128	\$505.83	\$3.00	\$4.84	\$505.83	\$3.51	\$5.42
4"	0-200	>200	\$772.73	\$3.00	\$4.84	\$772.73	\$3.51	\$5.42
6"	0-400	>400	\$1,507.25	\$3.00	\$4.84	\$1,507.25	\$3.51	\$5.42

¹ Water rates were adopted with Ordinance #2747 and became effective 1/01/2016.

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.

Water Rates (cont.)¹

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	\$18.10	\$3.51	\$6.44	\$18.10	\$5.11	\$10.27
1"	0-20	>20	\$36.42	\$3.51	\$6.44	\$36.42	\$5.11	\$10.27
1-½"	0-40	>40	\$65.56	\$3.51	\$6.44	\$65.56	\$5.11	\$10.27
2"	0-64	>64	\$103.73	\$3.51	\$6.44	\$103.73	\$5.11	\$10.27
3"	0-128	>128	\$232.17	\$3.51	\$6.44	\$232.17	\$5.11	\$10.27
4"	0-200	>200	\$345.14	\$3.51	\$6.44	\$345.14	\$5.11	\$10.27
6"	0-400	>400	\$652.06	\$3.51	\$6.44	\$652.06	\$5.11	\$10.27

Large User (New Rate Class)

4" Meter	Current	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Fixed Charge	\$732.45	\$772.73	\$815.23	\$860.07	\$907.37	\$934.59
0-200 CCF	\$3.33	\$4.50	\$4.75	\$5.01	\$5.29	\$5.45
200+ CCF	\$5.14	\$4.50	\$4.75	\$5.01	\$5.29	\$5.45

Sewer Rates³

Customer Classification	Fixed Monthly (City Portion)	Fixed Monthly (METRO Portion)	Usage Cost per ccf	Minimum Monthly Charge
Single Family Residential	\$3.03	\$42.03	\$2.17	\$53.74
Multi-Family Residential/Duplexes	\$3.03		\$7.78 (\$5.61 for METRO)	\$50.49
Commercial/Trailers/ Public Authority	\$3.03		\$7.78 (\$5.61 for METRO)	\$50.49

¹ Water rates were adopted with Ordinance #2747 and became effective 1/01/2016.

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 #2748, becoming effective 1/1/2016. The METRO portion of sewer rates was increased with Ordinance #2720, becoming effective 11/01/2014.

Stormwater Rates¹

Customer Classification	Rate
All Undeveloped Parcels	\$88.68 per parcel/year - \$14.78 bi-monthly
Residential Developed	\$177.36 per parcel/year - \$29.56 bi-monthly
Non-Residential Developed	\$177.36 per ESU/year; 1.0 ESU minimum

¹ Stormwater rates were adopted with Ordinance #2749 and became effective 1/1/2016.

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 – 3 Acres Centennial Park/Rainier Trail - 3 Acres Central Park – 49.8 Acres Community Center/Julius Boehm Pool/Issaquah Trails Center – 14.4 Acres Confluence Park – 15.5 Cornick Park— 0.14 Acres Corra Park – 2.4 Acres Cougar Mountain ¹ Depot Park/Rainier Trail —3.7 Acres Emily Darst Park - 11.8 Acres Gibson Park - 3 Acres Gilman Boulevard Parkway—2.32 Acres Grand View Park – 8.6 Acres Harvey Manning Park @ Talus - 10 Acres Hillside Park & Cemetery - 34 Acres Ingi Johnson Park – 7.9 Acres Lake Sammamish State Park - 435 Acres ² Meerwood Park - 1.7 Acres Mine Hill Park – 3.6 Acres Pickering Farm – 9 Acres Salmon Run – 2.31 Acres Squak Mountain ¹ Squak Valley Park - 12.5 Acres Tibbetts Creek Manor - 3 Acres Tibbetts Valley Park - 34 Acres Tiger Mountain ¹ Timberlake Park - 24 Acres Tradition Plateau - 423 Acres Veteran's Memorial Park – 4.3 Acres Walen Hill Park - .22 Acres
Park/Recreation Indoors	Julius Boehm Swimming Pool Community Center Pickering Barn Tibbetts Creek Manor
Library	King County Library
Newspaper	Issaquah Press, Weekly Issaquah - Sammamish Reporter Weekly

¹ Part of 20,000 acres of Open Space

² Located adjacent to City limits.

Schools	2 Elementary Schools 1 Middle School 1 High School Mountain View Alternative School
Banks	Bank of America Banner Bank Capital One Bank Chase First Mutual Bank Heritage Bank Home Street Bank Issaquah Community Bank Key Bank Opus Bank Umpqua Bank U.S. Bank Washington Federal Wells Fargo
Credit Unions	Harborstone Credit Union Boeing Employees Credit Union

Glossary of Budget-Related Terms and Acronyms

ADA	Americans with Disabilities Act.
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 Facilities Plan (CFP)	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.
CHNW	City Hall Northwest.
Councilmanic Bonds	Councilmanic bonds refer to bonds issued with the approval of the City Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5 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.
DNR	Washington State Department of Natural Resources.
DSD	City of Issaquah Development Services Department.
EDD	City of Issaquah Economic Development Department.
FEMA	Federal Emergency Management Agency.
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.



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Acknowledgements

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