



CITY OF
ISSAQUAH
WASHINGTON

2017 Budget by the Numbers

Published December 19, 2016

City of Issaquah

2017 Budget

All Funds

Budget Summary Resources and Appropriations

<i>Fund Name</i>	<i>2017 Estimated Beginning Fund Balance</i>	<i>2017 Proposed Revenues</i>	<i>2017 Proposed Expenditures</i>	<i>2017 Estimated Ending Fund Balance</i>	<i>Budgeted Increase/ (Decrease) in Fund Balance</i>	<i>% Change</i>
General	\$ 15,599,162	\$ 42,614,267	\$ 43,260,080	\$ 14,953,349	\$ (645,813)	-4%
Contingency	300,000	-	-	300,000	-	0%
City Street	1,315,606	4,105,270	4,563,790	857,086	(458,520)	-35%
School Zone Safety	-	720,400	178,337	542,063	542,063	n/a
Sustainability	19,409	1,066,770	1,040,600	45,579	26,170	135%
Communications/Cable TV	761,219	562,500	542,110	781,609	20,390	3%
Lodging Tax	231,685	180,000	172,000	239,685	8,000	3%
Municipal Art	482,891	339,750	394,930	427,711	(55,180)	-11%
Cemetery	362,204	90,000	89,500	362,704	500	0%
Debt Service - Voted	757,781	1,681,950	1,642,260	797,471	39,690	5%
Debt Service - Non-Voted	123,088	2,070,000	2,062,670	130,418	7,330	6%
LID No. 23 Debt Service	76,217	88,700	91,290	73,627	(2,590)	-3%
LID No. 24 Debt Service	40	89,500	89,250	290	250	624%
LID Guaranty	788,811	5,000	-	793,811	5,000	1%
Arbitrage Rebate	62,613	-	-	62,613	-	0%
Capital/Special Projects	2,601,237	4,833,270	4,847,530	2,586,977	(14,260)	-1%
Street Improvement	3,854,600	22,740,000	23,187,720	3,406,880	(447,720)	-12%
ITS Traffic Signal System	211,646	-	-	211,646	-	0%
City Shop Construction	555,018	2,000	53,400	503,618	(51,400)	-9%
Park Construction	2,467,480	5,358,270	7,810,850	14,900	(2,452,580)	-99%
Fire Station Construction	604,500	-	-	604,500	-	0%
Mitigation	15,522,543	2,009,400	1,395,310	16,136,633	614,090	4%
Water	4,785,839	8,309,040	9,066,410	4,028,469	(757,370)	-16%
Water Construction	3,282,066	2,545,000	4,091,970	1,735,096	(1,546,970)	-47%
Sewer	3,209,158	9,026,840	8,601,110	3,634,888	425,730	13%
Sewer Construction	4,629,266	233,500	1,590,860	3,271,906	(1,357,360)	-29%
Stormwater	3,257,692	4,696,690	4,595,100	3,359,282	101,590	3%
Stormwater Construction	1,407,406	1,675,000	2,372,900	709,506	(697,900)	-50%
General Insurance	866,369	656,600	659,000	863,969	(2,400)	0%
Medical Insurance	597,150	4,460,300	4,301,050	756,400	159,250	27%
Unemployment Insurance	150,040	40,750	40,000	150,790	750	0%
Fleet Services	4,332,700	5,292,180	2,706,100	6,918,780	2,586,080	60%
Public Works Engineering	581,182	-	250,000	331,182	(250,000)	-43%
Ruth Kees Award	29,434	100	500	29,034	(400)	-1%
<i>Total Budget</i>	\$ 73,826,051	\$ 125,493,047	\$ 129,696,627	\$ 69,622,471	\$ (4,203,580)	-6%

City of Issaquah
2017 Budget
General Fund - REVENUE by Type

	2016 Amended Budget	2016 Year- End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
<i>Beginning Fund Balance</i>	\$ 14,799,830	\$ 14,799,830	\$ 15,599,162	\$ 799,332	5%
Property Tax	\$ 8,450,000	\$ 8,590,925	\$ 8,500,000	\$ 50,000	1%
Sales Tax	11,255,000	11,619,487	11,255,150	150	0%
Business & Occupation Tax	4,400,000	4,602,563	4,622,000	222,000	5%
Utility Taxes	4,506,000	4,644,671	4,500,000	(6,000)	0%
Other Taxes	<u>250,600</u>	<u>142,708</u>	<u>250,000</u>	<u>(600)</u>	0%
Total Taxes	28,861,600	29,600,354	29,127,150	265,550	1%
Building Permits	\$ 2,175,000	\$ 2,165,364	\$ 1,341,667	(833,333)	-38%
Business Licenses	295,000	279,938	280,000	(15,000)	-5%
Other Licenses/Permits	<u>90,800</u>	<u>20,355</u>	<u>20,300</u>	<u>(70,500)</u>	-78%
Total Licenses & Permits	2,560,800	2,465,657	1,641,967	(918,833)	-36%
Federal Grants	\$ 200,000	\$ 86,696	\$ 150,000	(50,000)	-25%
State & Local Grants	285,000	199,964	235,200	(49,800)	-17%
Sales Tax Mitigation	575,000	478,975	480,000	(95,000)	-17%
Criminal Justice (State)	74,100	78,830	78,000	3,900	5%
Liquor	<u>434,000</u>	<u>405,379</u>	<u>414,800</u>	<u>(19,200)</u>	-4%
Total Intergovernmental/Shared	1,568,100	1,249,844	1,358,000	(210,100)	-13%
Jail Services/Fees	\$ 1,607,100	\$ 1,476,157	\$ 1,500,000	(107,100)	-7%
Other Public Safety Charges	173,900	134,006	134,000	(39,900)	-23%
Municipal Court Fees	371,200	307,547	306,600	(64,600)	-17%
Recreation/Pool Fees	2,270,000	2,134,140	2,200,000	(70,000)	-3%
Engineering/Inspection Fees	1,250,800	1,232,052	1,233,800	(17,000)	-1%
Plan Check Fees	900,000	856,283	856,200	(43,800)	-5%
Dispatch Services	435,000	340,745	340,000	(95,000)	-22%
Other Fees & Charges	<u>828,500</u>	<u>900,969</u>	<u>929,340</u>	<u>100,840</u>	12%
Total Charges for Services	7,836,500	7,381,899	7,499,940	(336,560)	-4%
Total Fines & Forfeitures	\$ 833,200	\$ 850,011	\$ 166,980	\$ (666,220)	-80%
Interest Income	\$ 184,100	\$ 203,024	\$ 203,000	\$ 18,900	10%
Rents & Leases	910,100	1,074,536	1,031,230	121,130	13%
Other Miscellaneous Revenue	<u>65,100</u>	<u>33,276</u>	<u>33,000</u>	<u>(32,100)</u>	-49%
Total Miscellaneous Revenue	1,159,300	1,310,836	1,267,230	107,930	9%
Operating Transfers-In	\$ 302,700	\$ 302,700	\$ 553,000	250,300	83%
Misc. Other Sources	<u>1,000,000</u>	<u>126,553</u>	<u>1,000,000</u>	<u>-</u>	0%
Total from Other Sources	1,302,700	429,253	1,553,000	250,300	19%
Total General Fund Revenue	\$ 44,122,200	\$ 43,287,854	\$ 42,614,267	(1,507,933)	-3%
Total General Fund Sources	\$ 58,922,030	\$ 58,087,684	\$ 58,213,429	(708,601)	-1%

City of Issaquah

2017 Budget

General Fund - EXPENDITURES By Department

Department	2016 Amended Budget	2016 Year- End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
City Council	\$ 131,400	\$ 135,325	\$ 131,900	500	0%
Executive	897,200	878,860	983,240	86,040	10%
Municipal Court	999,700	977,743	981,400	(18,300)	-2%
City Clerk	335,900	332,325	371,100	35,200	10%
Financial Services	1,166,800	1,160,230	1,217,200	50,400	4%
Legal	585,000	627,750	595,000	10,000	2%
Support Services and Systems	457,300	443,480	468,700	11,400	2%
Communications	318,700	303,500	430,100	111,400	35%
Human Resources	572,300	547,570	601,000	28,700	5%
Information Technology	810,860	765,950	1,065,350	254,490	31%
Police	10,107,900	9,695,829	10,272,180	164,280	2%
Fire Control	6,160,500	6,043,370	6,342,720	182,220	3%
Development Services	6,474,100	6,159,340	6,287,330	(186,770)	-3%
Economic Development	733,500	625,700	673,400	(60,100)	-8%
Parks and Recreation	8,018,400	7,634,650	8,281,300	262,900	3%
Community Services	825,100	751,820	923,350	98,250	12%
Other General Government Services	5,764,950	5,405,080	3,634,810	(2,130,140)	-37%
TOTAL EXPENDITURE	\$ 44,359,610	\$ 42,488,522	\$ 43,260,080	\$ (1,099,530)	-2%

Revenues Over (Under) Expenditures \$ (237,410) \$ 799,332 \$ (645,813)

Ending Fund Balance \$ 14,562,420 \$ 15,599,162 \$ 14,953,349

As a % of Expenditures 32.8% 36.7% 34.6%

**City of Issaquah
2017 Budget
General Fund
Legislative Department**

	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	122,000	120,425	121,900	(100)	0%
Supplies and Equipment	1,200	1,000	1,200	-	0%
Charges and Services	8,200	13,900	8,800	600	7%
TOTAL EXPENDITURE	131,400	135,325	131,900	500	0%

**City of Issaquah
2017 Budget
General Fund
Executive Department**

	2016 Amended Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	811,600	779,860	883,840	72,240	9%
Supplies and Equipment	6,100	5,650	6,100	-	0%
Charges and Services	79,500	93,350	93,300	13,800	17%
TOTAL EXPENDITURE	897,200	878,860	983,240	86,040	10%

**City of Issaquah
2017 Adopted Budget
General Fund
Municipal Court**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	836,400	822,025	875,900	39,500	5%
Supplies and Equipment	20,400	12,000	18,400	(2,000)	-10%
Charges and Services	142,900	143,718	87,100	(55,800)	-39%
TOTAL EXPENDITURE	999,700	977,743	981,400	(18,300)	-2%

**City of Issaquah
2017 Adopted Budget
General Fund
City Clerk's Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	277,700	293,275	313,000	35,300	13%
Supplies and Equipment	6,200	3,750	6,200	-	0%
Charges and Services	52,000	35,300	51,900	(100)	0%
TOTAL EXPENDITURE	335,900	332,325	371,100	35,200	10%

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**City of Issaquah
2017 Adopted Budget
General Fund
Finance Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	990,500	957,230	1,039,900	49,400	5%
Supplies and Equipment	17,300	15,125	17,300	-	0%
Charges and Services	159,000	187,875	160,000	1,000	1%
TOTAL EXPENDITURE	1,166,800	1,160,230	1,217,200	50,400	4%

**City of Issaquah
2017 Adopted Budget
General Fund
Legal Activities**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Legal Svcs - General Municipal	210,000	225,000	210,000	-	0%
Legal Svcs - Special Projects	17,000	46,250	17,000	-	0%
Legal Svcs - Prosecutor	158,000	156,500	158,000	-	0%
Legal Svcs - Public Defender	200,000	200,000	210,000	10,000	5%
Charges and Services	585,000	627,750	595,000	10,000	2%
TOTAL EXPENDITURE	585,000	627,750	595,000	10,000	2%

**City of Issaquah
2017 Adopted Budget
General Fund
Support Services and Systems Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	428,000	424,860	438,100	10,100	2%
Supplies and Equipment	7,500	6,250	7,500	-	0%
Charges and Services	21,800	12,370	23,100	1,300	6%
TOTAL EXPENDITURE	457,300	443,480	468,700	11,400	2%

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**City of Issaquah
2017 Adopted Budget
General Fund
Communications Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	288,200	280,700	394,600	106,400	37%
Supplies and Equipment	2,300	3,850	2,300	-	0%
Charges and Services.	28,200	18,950	33,200	5,000	18%
TOTAL EXPENDITURE	318,700	303,500	430,100	111,400	35%

**City of Issaquah
2017 Adopted Budget
General Fund
Human Resources Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	453,200	450,620	456,200	3,000	1%
Supplies and Equipment	19,500	17,250	19,500	-	0%
Charges and Services	99,600	79,700	125,300	25,700	26%
TOTAL EXPENDITURE	572,300	547,570	601,000	28,700	5%

City of Issaquah
2017 Adopted Budget
General Fund
Information Technology Department

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	579,300	564,400	706,300	127,000	22%
Supplies and Equipment	64,960	84,500	148,250	83,290	128%
Charges and Services	166,600	117,050	210,800	44,200	27%
TOTAL EXPENDITURE	810,860	765,950	1,065,350	254,490	31%

City of Issaquah
2017 Adopted Budget
General Fund
Fire and Emergency Medical Services

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Intergovernmental	6,160,500	6,043,370	6,342,720	182,220	3%
TOTAL EXPENDITURE	6,160,500	6,043,370	6,342,720	182,220	3%

City of Issaquah
2017 Adopted Budget
General Fund
Economic Development Department

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Salary and Benefits	668,000	576,550	540,900	(127,100)	-19%
Supplies and Equipment	14,800	2,500	11,800	(3,000)	-20%
Charges and Services	50,700	46,650	120,700	70,000	138%
TOTAL EXPENDITURE	733,500	625,700	673,400	(60,100)	-8%

**City of Issaquah
2017 Adopted Budget
General Fund
Police Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
<i>Police Administration Division</i>					
Salary and Benefits	989,600	846,850	981,500	(8,100)	-1%
Supplies and Equipment	3,000	3,000	3,000	-	0%
Charges and Services	15,600	16,800	16,600	1,000	6%
Sub Total Police	1,008,200	866,650	1,001,100	(7,100)	-1%
<i>Patrol Operations and Investigations Division</i>					
Salary and Benefits	4,574,800	4,222,500	4,844,600	269,800	6%
Supplies and Equipment	118,300	137,600	103,800	(14,500)	-12%
Charges and Services	410,500	399,900	426,400	15,900	4%
Intergovernmental	31,000	29,029	31,000	-	0%
Sub Total Police	5,134,600	4,789,029	5,405,800	271,200	5%
<i>Police Detention/Corrections Division</i>					
Salary and Benefits	1,527,500	1,499,250	1,454,000	(73,500)	-5%
Supplies and Equipment	219,300	238,200	221,300	2,000	1%
Charges and Services	280,100	293,200	283,700	3,600	1%
Intergovernmental	32,000	95,000	32,000	-	0%
Sub Total Police	2,058,900	2,125,650	1,991,000	(67,900)	-3%
<i>Police Dispatch Services Division</i>					
Salary and Benefits	1,237,300	1,259,600	1,273,640	36,340	3%
Supplies and Equipment	3,000	3,500	3,000	-	0%
Charges and Services	76,000	68,900	78,200	2,200	3%
Capital Outlay	85,000	70,000	-	(85,000)	-100%
Sub Total Police	1,401,300	1,402,000	1,354,840	(46,460)	-3%
<i>Police Records Division</i>					
Salary and Benefits	392,700	408,250	400,940	8,240	2%
Supplies and Equipment	10,000	9,750	10,000	-	0%
Charges and Services	102,200	94,500	108,500	6,300	6%
Sub Total Police	504,900	512,500	519,440	12,600	3%
TOTAL EXPENDITURE	10,107,900	9,695,829	10,272,180	162,340	2%

**City of Issaquah
2017 Adopted Budget
General Fund
Development Services Department**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
<i>Construction Division</i>					
Salary and Benefits	1,547,600	1,881,650	2,461,200	913,600	59%
Supplies and Equipment	79,500	60,000	79,500	-	0%
Charges and Services	1,192,800	623,120	522,000	(670,800)	-56%
Intergovernmental	59,000	56,400	59,330	330	1%
Capital Outlay	-	6,220	173,000	330	n/a
Sub-Total DSD	2,878,900	2,627,390	3,295,030	243,460	14%
<i>Long Range Planning Division</i>					
Salary and Benefits	877,900	765,800	816,200	(5,800)	-7%
Supplies and Equipment	19,600	19,600	19,600	-	0%
Charges and Services	214,100	103,100	390,400	176,300	82%
Intergovernmental	56,600	56,400	-	(56,600)	-100%
Sub-Total DSD	1,168,200	944,900	1,226,200	113,900	5%
<i>Land Development Division</i>					
Salary and Benefits	1,677,200	1,183,100	1,076,100	(601,100)	-36%
Supplies and Equipment	1,800	450	1,800	-	0%
Charges and Services	748,000	1,403,500	688,200	(59,800)	-8%
Sub-Total DSD	2,427,000	2,587,050	1,766,100	(119,600)	-27%
TOTAL EXPENDITURE	6,474,100	6,159,340	6,287,330	237,760	-3%

City of Issaquah
2017 Adopted Budget
General Fund
Parks and Recreation Department

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
<i>Park Planning and Administration Division</i>					
Salary and Benefits	564,300	549,600	589,700	25,400	5%
Supplies and Equipment	3,300	2,000	3,300	-	0%
Charges and Services	110,100	55,600	100,600	(9,500)	-9%
Sub-Total Department	677,700	607,200	693,600	15,900	2%
<i>Recreation Division</i>					
Salary and Benefits	1,422,500	1,543,800	1,470,400	47,900	3%
Supplies and Equipment	123,200	78,790	123,800	600	0%
Charges and Services	458,500	413,070	471,700	13,200	3%
Intergovernmental	38,600	31,000	40,500	1,900	5%
Sub-Total Department	2,042,800	2,066,660	2,106,400	63,600	3%
<i>Aquatics Division</i>					
Salary and Benefits	803,400	703,980	785,500	(17,900)	-2%
Supplies and Equipment	31,700	24,900	31,700	-	0%
Charges and Services	146,900	142,370	137,500	(9,400)	-6%
Sub-Total Department	982,000	871,250	954,700	(27,300)	-3%
<i>Facilities Rental Division</i>					
Salary and Benefits	342,700	299,540	405,600	62,900	18%
Supplies and Equipment	27,100	41,000	27,600	500	2%
Charges and Services	89,800	92,820	89,500	(300)	0%
Sub-total Department	459,600	433,360	522,700	63,100	14%
<i>City Facility Services Division</i>					
Salary and Benefits	1,118,900	1,198,020	1,222,600	103,700	9%
Supplies and Equipment	106,800	106,350	106,800	-	0%
Charges and Services	502,200	444,100	502,100	(100)	0%
Sub-Total Department	1,727,900	1,748,470	1,831,500	103,600	6%
<i>Park Facilities Division</i>					
Salary and Benefits	1,298,300	1,253,030	1,373,700	75,400	6%
Supplies and Equipment	141,400	121,500	161,400	20,000	14%
Charges and Services	658,700	533,180	637,300	(21,400)	-3%
Sub-Total Department	2,098,400	1,907,710	2,172,400	74,000	4%
<i>Senior Center Division</i>					
Supplies and Equipment	25,000	-	-	(25,000)	-100%
Charges and Services	5,000	-	-	(5,000)	-100%
Sub-Total Department	30,000	-	-	(30,000)	-100%
TOTAL EXPENDITURE	8,018,400	7,634,650	8,281,300	262,900	3%

City of Issaquah
2017 Adopted Budget
General Fund
Community Services Department

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
<i>General Social Services</i>					
Salary and Benefits	98,600	107,580	114,900	16,300	17%
Supplies and Equipment	1,000	670	1,250	250	25%
Charges and Services	88,800	12,750	43,900	(44,900)	-51%
Sub-Total Department	188,400	121,000	160,050	(28,350)	-15%
<i>Public Housing</i>					
Charges and Services	41,500	41,760	42,300	800	2%
Sub-Total Department	41,500	41,760	42,300	800	2%
<i>Children's Services</i>					
Supplies and Equipment	-	4,300	-	-	n/a
Charges and Services	128,800	138,550	128,800	-	0%
Sub-Total Department	128,800	142,850	128,800	-	0%
<i>Aging and Disability Services</i>					
Salary and Benefits	43,900	6,080	10,100	(33,800)	-77%
Supplies and Equipment	-	1,000	-	-	n/a
Charges and Services	22,500	46,150	27,600	5,100	23%
Sub-Total Department	66,400	53,230	37,700	(28,700)	-43%
<i>Intergovernmental - Grants</i>					
General (to be Designated)	-	-	381,500	381,500	n/a
Welfare	52,000	52,000	-	(52,000)	-100%
Disabled	32,600	32,600	-	(32,600)	-100%
Homeless Services	72,200	97,200	-	(72,200)	-100%
Domestic Violence Services	58,900	58,900	-	(58,900)	-100%
Alcoholism	9,000	8,930	9,000	-	0%
Children's Services	79,100	89,100	-	(79,100)	-100%
Menta Health Services	4,000	4,000	-	(4,000)	-100%
Senior Services	92,200	50,250	164,000	71,800	78%
Intergovernmental - Grants	400,000	392,980	554,500	154,500	39%
Sub-Total Department	400,000	392,980	554,500	309,000	39%
TOTAL EXPENDITURE	825,100	751,820	923,350	252,750	12%

City of Issaquah
2017 Adopted Budget
General Fund
Other General Governmental Services Department

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
EXPENDITURE					
Benefis	112,100	65,000	112,100	-	0%
Supplies and Equipment	49,000	20,300	49,000	-	0%
Charges and Services	1,024,500	700,500	620,750	(403,750)	-39%
Intergovernmental	480,700	564,630	511,500	30,800	6%
Capital Outlay	1,000,000	956,000	-	(1,000,000)	-100%
Interfund Transfers-Out	3,098,650	3,098,650	2,341,460	(757,190)	-24%
TOTAL EXPENDITURE	5,764,950	5,405,080	3,634,810	(2,130,140)	-37%

City of Issaquah
2017 Adopted Budget
Contingency Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Intefund Transfers-In	300,000	300,000	-	(300,000)	-100%
TOTAL REVENUE	300,000	300,000	-	(300,000)	-100%

EXPENDITURE					
None	-	-	-	-	n/a
TOTAL EXPENDITURE	-	-	-	-	n/a

Revenue Over (Under) Expenditures	300,000	300,000	-		
Beginning Fund Balance	-	-	300,000		
Change in Fund Balance	<u>300,000</u>	<u>300,000</u>	<u>-</u>		
Ending Fund Balance	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	-	0%

**City of Issaquah
2017 Adopted Budget
City Street Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	625,000	675,000	750,100	125,100	20%
Licenses & Permits	131,200	39,975	35,000	(96,200)	-73%
Intergovernmental/Grants	94,000	18,500	233,620	139,620	149%
Charges for Services	37,000	28,500	30,000	(7,000)	-19%
Shared Revenue	755,900	754,675	783,590	27,690	4%
Miscellaneous	60,000	15,216	1,500	(58,500)	-98%
Non-Revenue Sources	-	2,900	-	-	n/a
Interfund Transfers-In	2,461,150	2,461,500	2,271,460	(189,690)	-8%
TOTAL REVENUE	4,164,250	3,996,266	4,105,270	(58,980)	-1%

EXPENDITURE

Street Fund/Finance

Salary and Benefits	121,500	134,500	134,600	13,100	11%
Supplies and Equipment	600	150	600	-	0%
Charges and Services	87,800	85,200	87,000	(800)	-1%
Sub-Total Finance	209,900	219,850	222,200	12,300	6%

Street Fund/Public Works Operations

Salary and Benefits	1,548,400	1,387,810	1,360,100	(188,300)	-12%
Supplies and Equipment	290,200	237,400	289,660	(540)	0%
Charges and Services	1,252,650	768,650	1,571,790	319,140	25%
Capital Outlay	75,000	75,000	83,000	8,000	11%
Sub-Total Public Works Operations	3,166,250	2,468,860	3,304,550	138,300	4%

Street Fund/Public Works Engineering

Salary and Benefits	570,400	453,550	575,370	4,970	1%
Supplies and Equipment	6,400	6,600	17,500	11,100	173%
Charges and Services	160,500	148,400	283,170	122,670	76%
Intergovernmental	63,000	63,000	65,000	2,000	3%
Capital Outlay	-	-	6,000	6,000	n/a
Sub-Total Public Works Engineering	800,300	671,550	947,040	146,740	18%
Interfund Transfers-Out	78,800	78,800	90,000	11,200	14%

TOTAL EXPENDITURE	4,255,250	3,439,060	4,563,790	308,540	7%
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Revenue Over (Under) Expenditures **(91,000)** **557,206** **(458,520)**

Beginning Fund Balance **823,900** **1,103,690** **1,315,606**

Change in Fund Balance (91,000) 557,206 (458,520)

Ending Fund Balance **732,900** **1,660,896** **857,086** 124,186 17%

City of Issaquah
2017 Adopted Budget
School Zone Safety Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Fines and Forfeitures	-	-	720,000	720,000	n/a
Miscellaneous	-	-	400	400	n/a
TOTAL REVENUE	-	-	720,400	720,400	n/a

EXPENDITURE					
Charges and Services	-	-	178,337	178,337	n/a
TOTAL EXPENDITURE	-	-	178,337	178,337	n/a

Revenue Over (Under) Expenditures	-	-	542,063		
Beginning Fund Balance	-	-	-		
Change in Fund Balance	-	-	<u>542,063</u>		
Ending Fund Balance	-	-	<u>542,063</u>	542,063	n/a

**City of Issaquah
2017 Adopted Budget
Sustainability Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Intergovernmental/Grants	170,900	59,570	236,870	65,970	39%
Charges for Services	473,400	473,400	450,000	(23,400)	-5%
Miscellaneous	2,000	-	2,000	-	0%
Interfund Transfers-In	352,600	254,430	377,900	25,300	7%
TOTAL REVENUE	998,900	787,400	1,066,770	67,870	7%
EXPENDITURE					
Salary and Benefits	712,200	652,900	714,400	2,200	0%
Supplies and Equipment	15,200	9,250	58,700	43,500	286%
Charges and Services	297,200	152,530	267,500	(29,700)	-10%
TOTAL EXPENDITURE	1,024,600	814,680	1,040,600	16,000	2%
Revenue Over (Under) Expenditures	(25,700)	(27,280)	26,170		
Beginning Fund Balance	103,100	34,757	19,409		
Change in Fund Balance	(25,700)	(27,280)	26,170		
Ending Fund Balance	77,400	7,477	45,579	(31,821)	-41%

City of Issaquah
2017 Adopted Budget
Communications/Cable TV Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Licenses and Permits	540,000	555,000	560,000	20,000	4%
Miscellaneous	2,000	1,860	2,500	500	25%
TOTAL REVENUE	542,000	556,860	562,500	20,500	4%

EXPENDITURE					
Salary and Benefits	177,900	183,650	190,100	12,200	7%
Supplies and Equipment	36,100	12,000	11,100	(25,000)	-69%
Charges and Services	43,200	19,300	43,010	(190)	0%
Capital Outlay	20,000	20,000	20,000	-	0%
Interfund Transfer-Out	277,600	277,600	277,900	300	0%
TOTAL EXPENDITURE	554,800	512,550	542,110	(12,690)	-2%

Revenue Over (Under) Expenditures	(12,800)	44,310	20,390		
Beginning Fund Balance	591,700	615,991	761,219		
Change in Fund Balance	(12,800)	44,310	20,390		
Ending Fund Balance	578,900	660,301	781,609	<i>202,709</i>	<i>35%</i>

**City of Issaquah
2017 Adopted Budget
Lodging Tax Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	180,000	169,170	180,000	-	0%
TOTAL REVENUE	180,000	169,170	180,000	-	0%
EXPENDITURE					
Charges and Services	55,000	-	-	(55,000)	-100%
Intergovernmental	125,000	45,000	172,000	47,000	38%
TOTAL EXPENDITURE	180,000	45,000	172,000	(8,000)	-4%
Revenue Over (Under) Expenditures	-	124,170	8,000	8000	
Beginning Fund Balance	143,900	204,709	231,685		
Change in Fund Balance	-	124,170	8,000		
Ending Fund Balance	143,900	328,879	239,685	95,785	67%

**City of Issaquah
2017 Adopted Budget
Municipal Art Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	330,000	341,500	330,000	-	0%
Intergovernmental/Grants	8,000	4,000	8,000	-	0%
Miscellaneous	1,300	1,000	1,750	450	35%
TOTAL REVENUE	339,300	346,500	339,750	450	0%
EXPENDITURE					
Salary and Benefits	44,800	47,630	50,630	5,830	13%
Supplies and Equipment	600	820	600	-	0%
Charges and Services	43,100	39,700	10,500	(32,600)	-76%
Intergovernmental	218,200	218,200	218,200	-	0%
Capital Outlay	100,000	100,000	115,000	15,000	15%
TOTAL EXPENDITURE	406,700	406,350	394,930	(11,770)	-3%
Revenue Over (Under) Expenditures	(67,400)	(59,850)	(55,180)		
Beginning Fund Balance	359,600	375,944	482,891		
Change in Fund Balance	(67,400)	(59,850)	(55,180)		
Ending Fund Balance	292,200	316,094	427,711	135,511	46%

**City of Issaquah
2017 Adopted Budget
Cemetery Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	91,000	67,550	87,500	(3,500)	-4%
Miscellaneous	2,500	2,700	2,500	-	0%
TOTAL REVENUE	93,500	70,250	90,000	(3,500)	-4%

EXPENDITURE					
Salary and Benefits	20,900	21,550	20,900	-	0%
Supplies and Equipment	2,000	500	11,700	9,700	485%
Charges and Services	41,500	24,850	31,800	(9,700)	-23%
Interfund Transfers-Out	25,100	25,100	25,100	-	0%
TOTAL EXPENDITURE	89,500	72,000	89,500	(9,700)	0%

Revenue Over (Under) Expenditures 4,000 (1,750) 500

Beginning Fund Balance 345,700 361,547 362,204

Change in Fund Balance 4,000 (1,750) 500

Ending Fund Balance 349,700 359,797 362,704 13,004 4%

City of Issaquah
 2017 Adopted Budget
 Debt Service Fund - Voted Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	1,600,000	1,611,000	1,632,000	32,000	2%
Intergovernmental/Shared	41,300	49,576	49,200	7,900	19%
Miscellaneous	600	750	750	150	25%
TOTAL REVENUE	1,641,900	1,661,326	1,681,950	40,050	2%

EXPENDITURE					
Debt Service	1,641,900	1,643,030	1,642,260	360	0%
TOTAL EXPENDITURE	1,641,900	1,643,030	1,642,260	360	0%

Revenue Over (Under) Expenditures	-	18,296	39,690		
Beginning Fund Balance	721,900	739,485	757,781		
Change in Fund Balance	-	18,296	39,690		
Ending Fund Balance	<u>721,900</u>	<u>757,781</u>	<u>797,471</u>	75,571	10%

City of Issaquah
 2017 Adopted Budget
 Debt Service Fund - Non-Voted

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Interfund Transfers-In	2,268,100	2,375,000	2,070,000	(198,100)	-9%
TOTAL REVENUE	2,268,100	2,375,000	2,070,000	(198,100)	-9%

EXPENDITURE					
Debt Service	2,268,100	2,289,110	2,062,670	(205,430)	-9%
TOTAL EXPENDITURE	2,268,100	2,289,110	2,062,670	(205,430)	-9%

Revenue Over (Under) Expenditures	-	85,890	7,330		
Beginning Fund Balance	36,300	37,198	123,088		
Change in Fund Balance	-	85,890	7,330		
Ending Fund Balance	<u>36,300</u>	<u>123,088</u>	<u>130,418</u>	94,118	259%

City of Issaquah
 2017 Adopted Budget
 LID No. 23 Debt Service Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	96,500	90,500	88,700	(7,800)	-8%
TOTAL REVENUE	96,500	90,500	88,700	(15,600)	-8%
EXPENDITURE					
Debt Service	93,700	153,965	91,290	(2,410)	-3%
TOTAL EXPENDITURE	93,700	153,965	91,290	(4,820)	-3%
Revenue Over (Under) Expenditures	2,800	(63,465)	(2,590)		
Beginning Fund Balance	20,910	139,682	76,217		
Change in Fund Balance	<u>2,800</u>	<u>(63,465)</u>	<u>(2,590)</u>		
Ending Fund Balance	<u>23,710</u>	<u>76,217</u>	<u>73,627</u>	49,917	211%

City of Issaquah
 2017 Adopted Budget
 LID No. 24 Debt Service Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	231,900	1,622,780	89,500	(142,400)	-61%
TOTAL REVENUE	231,900	1,622,780	89,500	(284,800)	-61%
EXPENDITURE					
Debt Service	231,900	1,612,250	89,250	(142,650)	-62%
TOTAL EXPENDITURE	231,900	1,612,250	89,250	(285,300)	-62%
Revenue Over (Under) Expenditures	-	10,530	250		
Beginning Fund Balance	4,000	11,680	40		
Change in Fund Balance	<u>-</u>	<u>10,530</u>	<u>250</u>		
Ending Fund Balance	<u>4,000</u>	<u>22,210</u>	<u>290</u>	(3,710)	-93%

City of Issaquah
 2017 Adopted Budget
 LID Guaranty Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	1,600	5,600	5,000	3,400	213%
TOTAL REVENUE	1,600	5,600	5,000	3,400	213%

EXPENDITURE					
None	-	-	-	-	n/a
TOTAL EXPENDITURE	-	-	-	-	n/a

Revenue Over (Under) Expenditures	1,600	5,600	5,000		
Beginning Fund Balance	977,900	783,211	788,811		
Change in Fund Balance	1,600	5,600	5,000		
Ending Fund Balance	<u>979,500</u>	<u>788,811</u>	<u>793,811</u>	(185,689)	-19%

City of Issaquah
 2017 Adopted Budget
 Arbitrage Rebate Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
None	-	-	-	-	n/a
TOTAL REVENUE	-	-	-	-	n/a

EXPENDITURE					
None	-	-	-	-	n/a
TOTAL EXPENDITURE	-	-	-	-	n/a

Revenue Over (Under) Expenditures	-	-	-		
Beginning Fund Balance	62,700	62,613	62,613		
Change in Fund Balance	-	-	-		
Ending Fund Balance	<u>62,700</u>	<u>62,613</u>	<u>62,613</u>	(87)	0%

**City of Issaquah
2017 Adopted Budget
Capital/Special Project Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	4,100,000	5,156,450	4,107,300	7,300	0%
Intergovernmental/Grants	75,000	-	75,000	-	0%
Intergovernmental/Shared	176,000	180,690	146,080	(29,920)	-17%
Miscellaneous	113,610	119,130	114,500	890	1%
Interfund Transfers-In	240,390	-	390,390	150,000	62%
TOTAL REVENUE	4,705,000	5,456,270	4,833,270	128,270	3%

EXPENDITURE					
Salary and Benefits	47,600	48,010	50,630	3,030	6%
Supplies and Equipment	-	9,750	-	-	n/a
Charges and Services	1,449,000	1,394,630	1,158,900	(290,100)	-20%
Intergovernmental	85,000	85,000	75,000	(10,000)	-12%
Capital Outlay	1,417,000	806,610	1,432,000	15,000	1%
Debt Service	-	-	61,000	61,000	n/a
Interfund Transfers-Out	2,293,100	2,268,100	2,070,000	(223,100)	-10%
TOTAL EXPENDITURE	5,291,700	4,612,100	4,847,530	(444,170)	-8%

Revenue Over (Under) Expenditures (586,700) 844,170 (14,260)

Beginning Fund Balance 1,414,800 2,122,766 2,601,237

Change in Fund Balance (586,700) 844,170 (14,260)

Ending Fund Balance 828,100 2,966,936 2,586,977 1,758,877 212%

**City of Issaquah
2017 Adopted Budget
Street Improvement Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Taxes	1,500,000	1,940,250	1,500,000	-	0%
Intergovernmental/Grants	5,364,400	8,312,220	6,316,500	952,100	18%
Charges for Services	-	245,000	-	-	n/a
Miscellaneous	7,060,900	462,000	14,390,000	7,329,100	104%
Debt Service	3,000,000	3,000,000	-	(3,000,000)	n/a
Interfund Transfers-In	265,000	265,000	533,500	268,500	101%
TOTAL REVENUE	17,190,300	14,224,470	22,740,000	5,549,700	32%

EXPENDITURE					
Salary and Benefits	418,600	407,460	637,550	218,950	52%
Charges and Services	344,800	7,800	46,000	(298,800)	-87%
Capital Outlay	13,507,900	13,327,520	19,114,170	5,606,270	42%
Debt Service	465,500	350,000	3,380,000	2,914,500	626%
Interfund Transfers-Out	-	-	10,000	10,000	n/a
TOTAL EXPENDITURE	14,736,800	14,092,780	23,187,720	8,450,920	57%

Revenue Over (Under) Expenditures	2,453,500	131,690	(447,720)		
Beginning Fund Balance	1,401,100	1,010,490	3,854,600		
Change in Fund Balance	2,453,500	131,690	(447,720)		
Ending Fund Balance	<u>3,854,600</u>	<u>1,142,180</u>	<u>3,406,880</u>	(447,720)	-12%

City of Issaquah
 2017 Adopted Budget
 Centralized ITS Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
None	-	-	-	-	n/a
TOTAL REVENUE	-	-	-	-	n/a
EXPENDITURE					
Salary and Benefits	4,800	-	-	(4,800)	-100%
Capital Outlay	136,400	136,400	-	(136,400)	-100%
TOTAL EXPENDITURE	141,200	136,400	-	(141,200)	-100%
Revenue Over (Under) Expenditures	(141,200)	(136,400)	-		
Beginning Fund Balance	159,200	211,646	211,646		
Change in Fund Balance	<u>(141,200)</u>	<u>(136,400)</u>	<u>-</u>		
Ending Fund Balance	<u>18,000</u>	<u>75,246</u>	<u>211,646</u>	193,646	1076%

City of Issaquah
 2017 Adopted Budget
 PWO Facilities Construction Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	1,000	1,860	2,000	1,000	100%
TOTAL REVENUE	1,000	1,860	2,000	1,000	100%
EXPENDITURE					
Charges and Services	-	-	22,400	22,400	n/a
Capital Outlay	-	-	31,000	31,000	n/a
TOTAL EXPENDITURE	-	-	53,400	53,400	n/a
Revenue Over (Under) Expenditures	1,000	1,860	(51,400)		
Beginning Fund Balance	536,000	553,158	555,018		
Change in Fund Balance	<u>1,000</u>	<u>1,860</u>	<u>(51,400)</u>		
Ending Fund Balance	<u>537,000</u>	<u>555,018</u>	<u>503,618</u>	(33,382)	-6%

**City of Issaquah
2017 Adopted Budget
Park Construction Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Intergovernmental/Grants	2,234,000	689,000	2,906,040	672,040	30%
Miscellaneous	5,000	6,500	20,810	15,810	316%
Debt Service	2,000,000	-	2,000,000	-	0%
Interfund Transfers-In	1,305,246	1,305,246	431,420	(873,826)	-67%
TOTAL REVENUE	5,544,246	2,000,746	5,358,270	(185,976)	-3%

EXPENDITURE					
Salary and Benefits	19,400	2,500	19,400	-	0%
Supplies and Equipment	-	14,200	-	-	n/a
Charges and Services	138,100	65,000	-	(138,100)	-100%
Capital Outlay	6,009,446	1,290,638	7,791,450	1,782,004	30%
TOTAL EXPENDITURE	6,166,946	1,372,338	7,810,850	1,643,904	27%

Revenue Over (Under) Expenditures (622,700) 628,408 (2,452,580)

Beginning Fund Balance	1,839,072	1,839,072	2,467,480		
Change in Fund Balance	<u>(622,700)</u>	<u>628,408</u>	<u>(2,452,580)</u>		
Ending Fund Balance	<u>1,216,372</u>	<u>2,467,480</u>	<u>14,900</u>	(1,201,472)	-99%

City of Issaquah
 2017 Adopted Budget
 Fire Station Construction Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Interfund Transfers-In					
TOTAL REVENUE	500,000	-	-	(500,000)	n/a

EXPENDITURE					
None	-	-	-	-	n/a
TOTAL EXPENDITURE	-	-	-	-	n/a

Revenue Over (Under) Expenditures	500,000	-	-		
Beginning Fund Balance	104,500	604,500	604,500		
Change in Fund Balance	500,000	-	-		
Ending Fund Balance	604,500	604,500	604,500	-	0%

City of Issaquah
 2017 Adopted Budget
 Mitigation Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	1,940,000	2,693,600	1,978,800	38,800	2%
Miscellaneous	30,000	53,520	30,600	600	2%
TOTAL REVENUE	1,970,000	2,747,120	2,009,400	39,400	2%

EXPENDITURE					
Capital Outlay	-	-	40,000	40,000	n/a
Interfund Transfers-Out	1,675,636	1,437,246	1,355,310	(320,326)	-19%
TOTAL EXPENDITURE	1,675,636	1,437,246	1,395,310	(280,326)	-17%

Revenue Over (Under) Expenditures	294,364	1,309,874	614,090		
Beginning Fund Balance	14,712,669	14,712,669	15,522,543		
Change in Fund Balance	294,364	1,309,874	614,090		
Ending Fund Balance	15,007,033	16,022,543	16,136,633	1,129,600	8%

**City of Issaquah
2017 Adopted Budget
Water Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Licenses and Permits	1,200	2,400	1,250	50	4%
Charges for Services	7,238,200	6,704,400	7,739,720	501,520	7%
Miscellaneous	564,000	589,120	568,070	4,070	1%
Interfund Transfers-In	600,000	-	-	(600,000)	-100%
TOTAL REVENUE	8,403,400	7,295,920	8,309,040	(94,360)	-1%

EXPENDITURE

Water Fund/Non-Departmental

Capital Outlay	150,000	150,000	150,000	-	0%
Debt Service	640,100	639,600	639,300	(300)	0%
Sub-Total Non-Departmental	790,100	789,600	789,300	(300)	0%

Water Fund/Finance

Salary and Benefits	175,400	188,950	192,400	3,450	10%
Supplies and Equipment	3,800	8,150	4,760	(3,390)	25%
Charges and Services	642,700	548,100	529,780	(18,320)	-18%
Sub-Total Finance	821,900	745,200	726,940	(18,260)	-12%

Water Fund/Public Works Operations

Salary and Benefits	1,747,000	1,510,800	1,827,110	316,310	5%
Supplies and Equipment	1,498,900	1,472,500	2,067,740	595,240	38%
Charges and Services	1,211,600	1,231,900	1,273,030	41,130	5%
Intergovernmental	137,400	138,300	137,400	(900)	0%
Capital Outlay	-	-	185,000	185,000	n/a
Interfund Transfers-Out	1,706,300	1,706,300	1,235,000	(471,300)	-28%
Sub-Total Public Works Operations	6,301,200	6,059,800	6,725,280	665,480	7%

Water Fund/Public Works Engineering

Salary and Benefits	277,200	230,630	383,090	152,460	38%
Supplies and Equipment	4,200	3,100	6,000	2,900	43%
Charges and Services	121,000	116,300	435,800	319,500	260%
Sub-Total Public Works Engineering	402,400	350,030	824,890	474,860	105%

TOTAL EXPENDITURE	8,315,600	7,944,630	9,066,410	1,121,780	9%
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Revenue Over (Under) Expenditures **87,800** **(648,710)** **(757,370)**

Beginning Fund Balance **4,974,900** **5,434,549** **4,785,839**

Change in Fund Balance 87,800 (648,710) (757,370)

Ending Fund Balance **5,062,700** **4,785,839** **4,028,469** (1,034,231) -20%

**City of Issaquah
2017 Adopted Budget
Water Construction Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	40,000	105,000	40,000	-	0%
Contributions	3,050,000	854,000	1,380,000	(1,670,000)	-55%
Interfund Transfers-In	1,600,000	1,600,000	1,125,000	(475,000)	-30%
TOTAL REVENUE	4,690,000	2,559,000	2,545,000	(2,145,000)	-46%

EXPENDITURE

Water Construction Fund/Public Works Operations

Capital Outlay	-	-	172,500	172,500	n/a
Sub-Total Public Works Operations	-	-	172,500	172,500	n/a

Water Construction Fund/Public Works Engineering

Salary and Benefits	200,700	190,900	203,970	3,270	2%
Charges and Services	3,848,500	852,000	1,040,500	(2,808,000)	-73%
Capital Outlay	2,701,000	2,281,200	2,675,000	(26,000)	-1%
Sub-Total Public Works Engineering	6,750,200	3,324,100	3,919,470	(2,830,730)	-42%

TOTAL EXPENDITURE	6,750,200	3,324,100	4,091,970	(2,658,230)	-39%
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Revenue Over (Under) Expenditures (2,060,200) (765,100) (1,546,970)

Beginning Fund Balance 3,669,500 4,047,166 3,282,066

Change in Fund Balance (2,060,200) (765,100) (1,546,970)

Ending Fund Balance 1,609,300 3,282,066 1,735,096 125,796 8%

**City of Issaquah
2017 Adopted Budget
Sewer Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	7,730,300	7,964,800	8,999,340	1,269,040	16%
Miscellaneous	10,000	73,500	27,500	17,500	175%
TOTAL REVENUE	7,740,300	8,038,300	9,026,840	1,286,540	17%
EXPENDITURE					
<i>Sewer Fund/Non-Departmental</i>					
Capital Outlay	99,000	99,000	99,000	-	0%
Interfund Transfers-Out	147,900	147,900	147,900	-	0%
Sub-Total Non-Departmental	246,900	246,900	246,900	-	0%
<i>Sewer Fund/Finance</i>					
Salary and Benefits	122,000	112,390	113,900	(8,100)	-7%
Supplies and Equipment	3,900	7,700	3,900	-	0%
Charges and Services	355,300	327,050	343,100	(12,200)	-3%
Sub-Total Finance	481,200	447,140	460,900	(20,300)	-4%
<i>Sewer Fund/Public Works Operations</i>					
Salary and Benefits	454,500	374,250	418,020	(36,480)	-8%
Supplies and Equipment	31,200	30,400	44,900	13,700	44%
Charges and Services	416,200	391,130	435,400	19,200	5%
Intergovernmental	5,698,100	5,865,800	6,642,570	944,470	17%
Capital Outlay	-	-	125,000	125,000	n/a
Sub-Total Public Works Operations	6,600,000	6,661,580	7,665,890	1,065,890	16%
<i>Sewer Fund/Public Works Engineering</i>					
Salary and Benefits	143,400	129,000	207,220	63,820	45%
Supplies and Equipment	2,100	950	3,700	1,600	76%
Charges and Services	132,200	46,450	16,500	(115,700)	-88%
Sub-Total Public Works Engineering	277,700	176,400	227,420	(50,280)	-18%
TOTAL EXPENDITURE	7,605,800	7,532,020	8,601,110	995,310	13%
Revenue Over (Under) Expenditures	134,500	506,280	425,730		
Beginning Fund Balance	2,347,900	2,702,878	3,209,158		
Change in Fund Balance	134,500	506,280	425,730		
Ending Fund Balance	2,482,400	3,209,158	3,634,888	1,152,488	46%

**City of Issaquah
2017 Adopted Budget
Sewer Construction Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	-	90,720	30,000	30,000	n/a
Contributions	300,000	81,600	103,500	(196,500)	-66%
Interfund Transfers-In	100,000	100,000	100,000	-	0%
TOTAL REVENUE	400,000	272,320	233,500	(166,500)	-42%

EXPENDITURE					
Salary and Benefits	47,100	30,500	48,960	1,860	4%
Charges and Services	40,900	760	900	(40,000)	-98%
Capital Outlay	585,000	174,000	1,541,000	956,000	163%
TOTAL EXPENDITURE	673,000	205,260	1,590,860	917,860	136%

Revenue Over (Under) Expenditures **(273,000)** **67,060** **(1,357,360)**

Beginning Fund Balance	4,267,100	4,562,206	4,629,266		
Change in Fund Balance	<u>(273,000)</u>	<u>67,060</u>	<u>(1,357,360)</u>		
Ending Fund Balance	<u>3,994,100</u>	<u>4,629,266</u>	<u>3,271,906</u>	(722,194)	-18%

**City of Issaquah
2017 Adopted Budget
Stormwater Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Licenses and Permits	-	600	-	-	n/a
Charges for Service	4,676,800	4,592,000	4,686,690	9,890	0%
Miscellaneous	15,000	18,700	10,000	(5,000)	-33%
TOTAL REVENUE	4,691,800	4,611,300	4,696,690	4,890	0%
EXPENDITURE					
<i>Stormwater Fund/Non-Departmental</i>					
Capital Outlay	140,000	140,000	140,000	-	0%
Debt Service	315,000	315,000	-	(315,000)	-100%
Interfund Transfers-Out	647,100	647,100	1,362,000	714,900	110%
Sub-Total Non-Departmental	1,102,100	1,102,100	1,502,000	399,900	36%
<i>Stormwater Fund/Finance</i>					
Salary and Benefits	150,800	142,680	154,200	3,400	2%
Supplies and Equipment	23,900	13,980	23,900	-	0%
Charges and Services	271,100	255,900	273,300	2,200	1%
Sub-Total Finance	445,800	412,560	451,400	5,600	1%
<i>Stormwater Fund/Public Works Operations</i>					
Salary and Benefits	1,402,900	1,205,280	1,012,900	(390,000)	-28%
Supplies and Equipment	85,500	83,100	85,990	490	1%
Charges and Services	445,500	386,830	424,020	(21,480)	-5%
Sub-Total Public Works Operations	1,933,900	1,675,210	1,522,910	(410,990)	-21%
<i>Stormwater Fund/Public Works Engineering</i>					
Salary and Benefits	557,000	565,040	756,620	199,620	36%
Supplies and Equipment	5,100	2,750	6,500	1,400	27%
Charges and Services	325,100	223,360	347,670	22,570	7%
Intergovernmental	18,000	13,000	8,000	(10,000)	-56%
Sub-Total Public Works Engineering	905,200	804,150	1,118,790	213,590	24%
TOTAL EXPENDITURE	4,387,000	3,994,020	4,595,100	208,100	5%
Revenue Over (Under) Expenditures	304,800	617,280	101,590		
Beginning Fund Balance	2,163,100	2,640,412	3,257,692		
Change in Fund Balance	304,800	617,280	101,590		
Ending Fund Balance	2,467,900	3,257,692	3,359,282	891,382	36%

**City of Issaquah
2017 Adopted Budget
Stormwater Construction Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	183,100	4,500	160,000	(23,100)	-13%
Intergovernmental/Grants	771,100	328,000	99,000	(672,100)	-87%
Contributions	200,000	210,000	204,000	4,000	2%
Interfund Transfers-In	500,000	500,000	1,212,000	712,000	142%
TOTAL REVENUE	1,654,200	1,042,500	1,675,000	20,800	1%

EXPENDITURE					
<i>Stormwater Construction/Non-Departmental</i>					
Debt Service	64,900	63,130	64,900	-	0%
Sub-Total Non-Departmental	64,900	63,130	64,900	-	0%
<i>Stormwater Construction/Public Works Operations</i>					
Charges and Services	160,000	40,000	120,000	(40,000)	-25%
Sub-Total Public Works Operations	160,000	40,000	120,000	(40,000)	-25%
<i>Stormwater Construction/Public Works Engineering</i>					
Salary and Benefits	100,000	206,580	98,100	(1,900)	-2%
Supplies and Equipment	4,100	-	4,100	-	0%
Charges and Services	80,800	147,550	25,800	(55,000)	-68%
Capital Outlay	2,159,500	1,241,650	2,060,000	(99,500)	-5%
Sub-Total Public Works Engineering	2,344,400	1,595,780	2,188,000	(156,400)	-7%
TOTAL EXPENDITURE	2,569,300	1,698,910	2,372,900	(196,400)	-8%

Revenue Over (Under) Expenditures (915,100) (656,410) (697,900)

Beginning Fund Balance 1,197,800 2,063,816 1,407,406

Change in Fund Balance (915,100) (656,410) (697,900)

Ending Fund Balance 282,700 1,407,406 709,506 426,806 151%

**City of Issaquah
2017 Adopted Budget
General Insurance Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	664,300	664,600	652,100	(12,200)	-2%
Miscellaneous	6,000	6,120	4,500	(1,500)	-25%
TOTAL REVENUE	670,300	670,720	656,600	(13,700)	-2%
EXPENDITURE					
Salary and Benefits	77,600	77,810	84,000	6,400	8%
Supplies and Equipment	800	1,100	800	-	0%
Charges and Services	602,100	560,830	574,200	(27,900)	-5%
TOTAL EXPENDITURE	680,500	639,740	659,000	(21,500)	-3%
Revenue Over (Under) Expenditures	(10,200)	30,980	(2,400)		
Beginning Fund Balance	831,000	835,389	866,369		
Change in Fund Balance	<u>(10,200)</u>	<u>30,980</u>	<u>(2,400)</u>		
Ending Fund Balance	<u>820,800</u>	<u>866,369</u>	<u>863,969</u>	43,169	5%

**City of Issaquah
2017 Adopted Budget
Medical Insurance Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	4,090,000	4,005,850	4,424,700	334,700	8%
Miscellaneous	25,000	35,000	35,600	10,600	42%
Interfund Transfers-In	-	48,300	-	-	n/a
TOTAL REVENUE	4,115,000	4,089,150	4,460,300	345,300	8%
EXPENDITURE					
Benefits	4,090,000	3,851,750	4,273,800	183,800	4%
Supplies and Equipment	-	2,200	2,250	2,250	n/a
Charges and Services	25,000	25,000	25,000	-	0%
TOTAL EXPENDITURE	4,115,000	3,878,950	4,301,050	186,050	5%
Revenue Over (Under) Expenditures	-	210,200	159,250		
Beginning Fund Balance	608,600	386,950	597,150		
Change in Fund Balance	<u>-</u>	<u>210,200</u>	<u>159,250</u>		
Ending Fund Balance	<u>608,600</u>	<u>597,150</u>	<u>756,400</u>	147,800	24%

**City of Issaquah
2017 Adopted Budget
Fleet Services Fund**

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Charges for Services	2,149,000	2,149,000	2,191,980	42,980	2%
Miscellaneous	27,900	43,300	40,200	12,300	44%
Debt Service	412,600	412,500	3,000,000	2,587,400	627%
Interfund Transfers-In	147,000	190,000	60,000	(87,000)	-59%
TOTAL REVENUE	2,736,500	2,794,800	5,292,180	2,555,680	93%

EXPENDITURE					
Salary and Benefits	718,400	725,680	604,200	(114,200)	-16%
Supplies and Equipment	712,300	560,220	751,600	39,300	6%
Charges and Services	220,600	198,270	218,500	(2,100)	-1%
Capital Outlay	1,164,500	917,680	1,131,800	(32,700)	-3%
Debt Service	3,000,000	3,000,000	-	(3,000,000)	n/a
TOTAL EXPENDITURE	5,815,800	5,401,850	2,706,100	(3,109,700)	-53%

Revenue Over (Under) Expenditures (3,079,300) (2,607,050) 2,586,080

Beginning Fund Balance 7,412,000 7,812,623 4,332,700

Change in Fund Balance (3,079,300) (2,607,050) 2,586,080

Ending Fund Balance 4,332,700 5,205,573 6,918,780 2,586,080 60%

City of Issaquah
 2017 Adopted Budget
 Public Works Engineering Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
None	-	-	-	-	n/a
TOTAL REVENUE	-	-	-	-	n/a

EXPENDITURE					
Interfund Transfer-Out	-	-	250,000	250,000	n/a
TOTAL EXPENDITURE	-	-	250,000	250,000	n/a

Revenue Over (Under) Expenditures - - (250,000)

Beginning Fund Balance	581,200	581,182	581,182		
Change in Fund Balance	-	-	(250,000)		
Ending Fund Balance	<u>581,200</u>	<u>581,182</u>	<u>331,182</u>	(250,018)	-43%

City of Issaquah
 2017 Adopted Budget
 Ruth Kees Award Fund

	2016 Revised Budget	2016 Year-End Estimate	2017 Adopted Budget	Increase/ (Decrease)	% Change
REVENUE					
Miscellaneous	200	350	100	(100)	-50%
TOTAL REVENUE	200	350	100	(100)	-50%

EXPENDITURE					
Intergovernmental	500	500	500	-	0%
TOTAL EXPENDITURE	500	500	500	-	0%

Revenue Over (Under) Expenditures (300) (150) (400)

Beginning Fund Balance	29,200	29,584	29,434		
Change in Fund Balance	(300)	(150)	(400)		
Ending Fund Balance	<u>28,900</u>	<u>29,434</u>	<u>29,034</u>	134	0%