
CITY OF
ISSAQUAH

"A Special Place Where People Care"



Pickering Garden

2012 Final Budget

Agency Edition

VISION STATEMENT

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

GUIDING PRINCIPLES AND GOALS

Environmental Excellence

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

Innovative and Integrated Planning

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

Community Involvement

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

A People Place

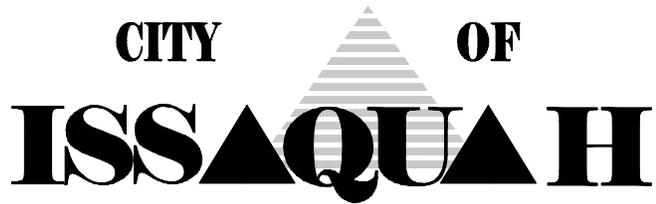
- * Work toward preserving the hometown feeling of Issaquah.
- * Promote Pedestrian-oriented facilities.
- * Acknowledge the importance of cultural activities.
- * Actively promote a sense of community pride.
- * Support a wide variety of recreational opportunities consistent with Issaquah's natural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

A Balanced Community

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

Excellence in Governmental Services

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



2012 Final Budget

Agency Edition

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2012 Final Budget



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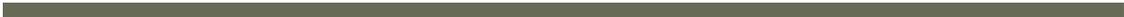
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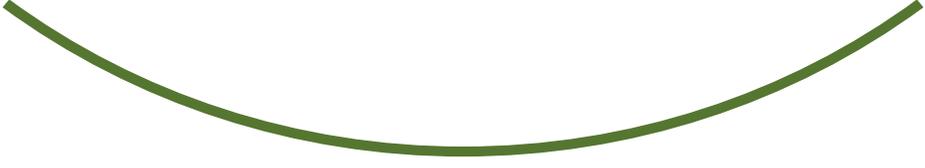
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Introduction



READER'S GUIDE TO THE BUDGET

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. Also, to be prudent a City may decide to place some of its resources each year into reserves to cover future emergencies or unanticipated opportunities.

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

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

Organization of this Document

Section 1: Introduction

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

Section 2: Overall Budget Summary

The Overall Budget Summary presents the Mayor's budget message. Her letter articulates City initiatives and issues for the 2011 Annual Budget. Following this are the 2011 Summary of Revenue & Expenditures, Staffing Levels, Budget Policies & Calendar and Significant Accounting Policies.

Section 3: General Fund

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

Section 4: Special Revenue Funds

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

Section 5: Debt Service Funds

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

Section 6: Capital Project Funds

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

Section 7: Enterprise Funds

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

Section 8: Internal Service Funds

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

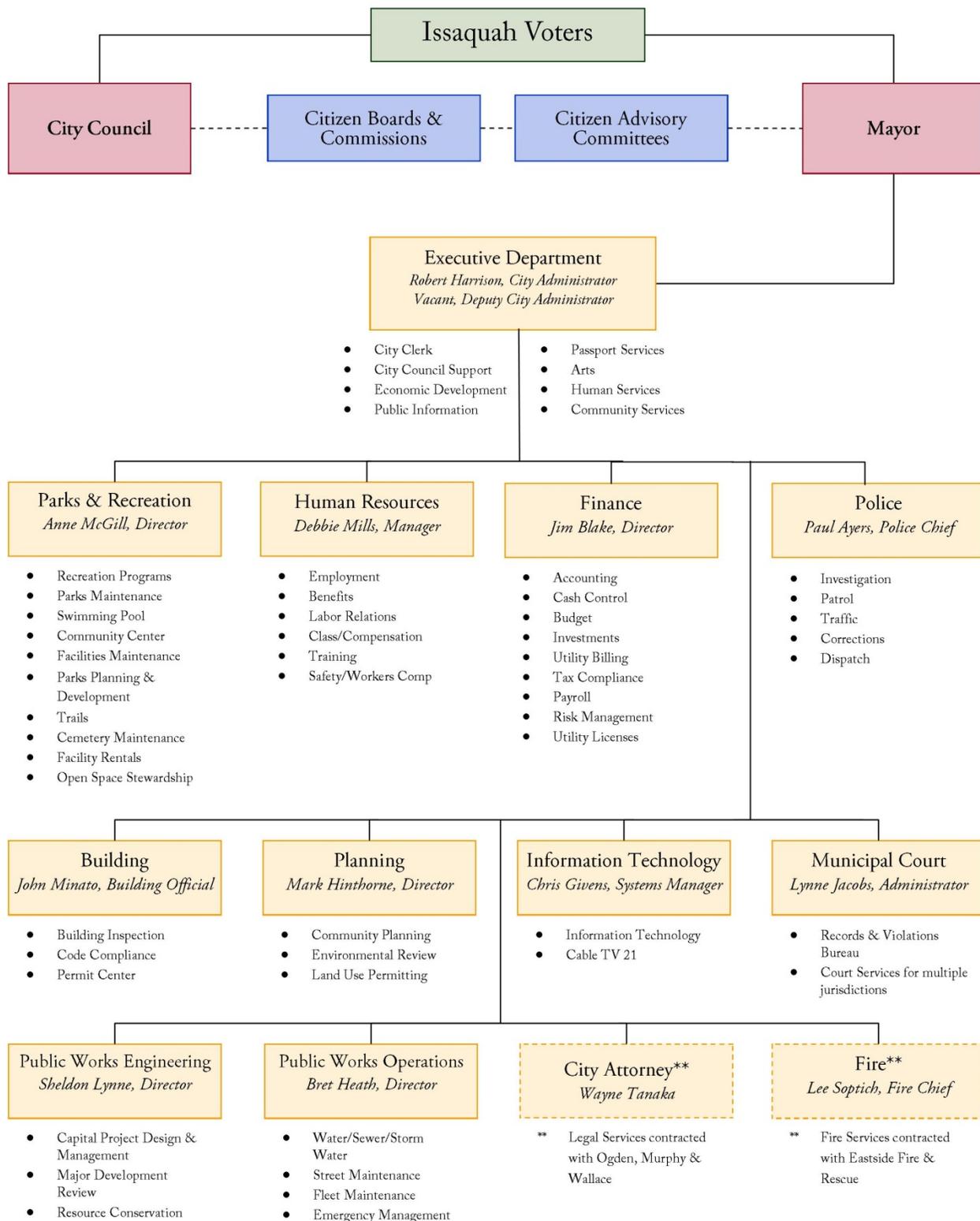
Section 9: Supplemental Schedules

The Supplemental Information section includes other general and demographic information about Issaquah, historical trends and information about property taxes and Debt. It also includes salary schedules for all job classifications as well as staffing levels, and utility rates for the budget year.

Section 10: Accomplishments, Statistics & Workload Indicators

This section details the individual departmental accomplishments, relevant statistics and measurable workload indicators.

City of Issaquah Organizational Structure



** The Organization Chart provided above is a description of the departmental structure of the City at the time of printing. The City is currently in the process of reorganizing its department structure. The reorganization of departmental duties will be reflected in the 2013 budget.

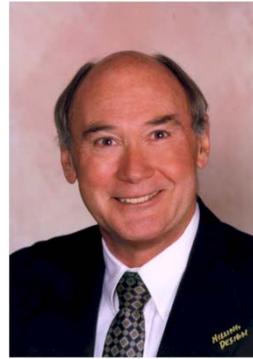
ELECTED OFFICIALS



Ava Frisinger, Mayor



Mark Mullet,
Position #1



Fred Butler,
Deputy President
Position #2



Eileen Barber,
Position #3



Joshua Schaer
Position #4



Stacey Goodman,
Position #5



Paul Winterstein,
Position #6



Tola Marts,
Council President
Position #7

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EXECUTIVE STAFF

City Administrator	Robert Harrison
Deputy City Administrator	Vacant
Chief of Police	Paul Ayers
Finance Director	James R. Blake
Parks & Recreation Director	Anne McGill
Planning Director	Mark Hinthorne
Building Official	John Minato
Human Resources Manager	Debbie Mills
Public Works Engineering Director	Sheldon Lynne
Public Works Operations Director	Bret Heath

CITY OF ISSAQUAH BOARDS, COMMISSIONS & COMMITTEES

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

Occasionally, the City of Issaquah has 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:

- | | |
|---|--|
| <ul style="list-style-type: none"> ☞ Committee of the Whole Council (COW) ☞ Council Land and Shore Committee (LSC) ☞ Council Services & Safety Committee (SSC) | <ul style="list-style-type: none"> ☞ Council Transportation Committee (CTC) ☞ Council Utilities, Technology and Environment Committee (UTECE) ☞ |
|---|--|

Commissions:

- | | |
|--|---|
| <ul style="list-style-type: none"> ☞ Arts Commission ☞ Cable TV Commission ☞ Civil Service Commission ☞ Development Commission ☞ Hearing Examiner | <ul style="list-style-type: none"> ☞ Human Services Commission ☞ Planning Policy Commission ☞ Sister Cities Commission ☞ Urban Village Development Commission |
|--|---|

Boards:

- | | |
|---|---|
| <ul style="list-style-type: none"> ☞ Cemetery Board ☞ Library Board ☞ Park Board | <ul style="list-style-type: none"> ☞ River and Streams Board ☞ Youth Advisory Board |
|---|---|

CITY SERVICES DIRECTORY

<u>City Locations</u>	<u>City Departments</u>	<u>Area Code 425</u>
City Hall	Executive	837-3020
130 E. Sunset Way	City Administrators	
2 nd Floor of Police Facility	Economic Development	
Issaquah, WA 98027	Human Resources	837-3040
City Hall	City Clerk/General Services	837-3000
130 E. Sunset Way	City Council	
2nd Floor of Police Facility	General Information	
Issaquah, WA 98027	Passport	
City Hall	Finance	837-3050
130 E. Sunset Way	Business and Occupation Taxes	
2nd Floor of Police Facility	Utility Licensing and Taxes	
Issaquah, WA 98027	Utility Billing	837-3070
Community Center	Parks & Recreation	837-3301
301 North Rainier		
Issaquah, WA 98027		
Julius Boehm Pool	Parks & Recreation Aquatics	837-3350
50 SE Clark Street		
Issaquah, WA 98027		
Police Station	Police	837-3200
130 E. Sunset Way	Jail	837-3268
Issaquah, WA 98027		
Municipal Court	Municipal Court	837-3170
135 E. Sunset Way		
Issaquah, WA 98027		
Fire Station	Fire	837-3130
Eastside Fire & Rescue		
190 E Sunset Way		
Issaquah, WA 98027		
City Hall Northwest	Planning	837-3080
Park Plaza Building	Permit Center	837-3110
1775 12th Ave. NW	Building	837-3100
Issaquah, WA 98027		

City Locations

City Departments

Area Code 425

City Hall Northwest..... Public Works–Engineering.....837-3400

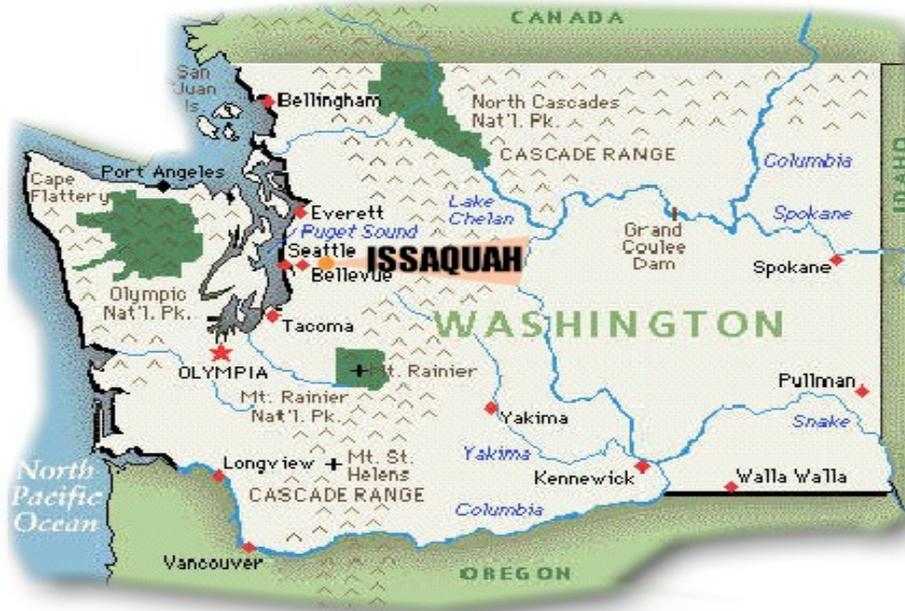
Park Plaza Building
1775 12th Ave. NW
Issaquah, WA 98027

Public Works Shop..... Public Works – Operations837-3470

670 1st Ave NE
Issaquah, WA 98027

**Water, Sewer & Storm Maintenance
Streets Maintenance
Fleet Operations**

COMMUNITY PROFILE



Issaquah History

The City of Issaquah is a vibrant, growing community nestled in the foothills of the Cascade Mountains, what many refer to as the “Issaquah Alps.” Located along I-90, just 18 miles east of Seattle on the south end of Lake Sammamish, Issaquah offers cultural and educational opportunities typically available in larger urban areas. A Saturday farmer’s market, chocolate factory, zoological park, salmon hatchery and operating trolleys are just a few of the attractions that make Issaquah a must see for visitors

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

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



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.....	Tibbetts Valley Park—20 Acres Greenwood—20 Acres Gibson Park—1.5 Acres Gilman Boulevard Parkway—11 Acres Issaquah Creek—18 Acres Lake Tradition—463 Acres Memorial Park—4 Acres Pedestrian Park—7 Acres Pickering Park—4 Acres Squak Valley Park—10 Acres Tibbetts Creek Manor—5.5 Acres Waldon Hill Park—2 Acres Community Center Park—4 Acres Cornick Park—1/4 Acres Depot Park—3 Acres Mine Hill Park—5 Acres Centennial Park—1/2 Acres Lake Sammamish State Park—435 Acres ¹ Cybil Madeline Park Cougar Mountain ² Squak Mountain ² Tiger Mountain ² Talus Park ² Grand Ridge ² Issaquah Highlands
Park/Recreation Indoors	Julius Boehm Swimming Pool Community Center Tibbetts Creek Manor Pickering Barn
Library.....	King County Library
Newspaper	Issaquah Press, Weekly

¹ Located adjacent to City limits.

² Open Space 20,000 acres.

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

GLOSSARY OF BUDGET-RELATED TERMS

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

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

Reserves (Fund)	The unencumbered year-end balance of revenue less expenditures in governmental funds.
Revenue	Income received by the City in support of our program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.
Salaries and Wages	A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Supplemental Appropriation	An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.
User Charges	The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for

^a Source: US Census Bureau, 2010 Census

^b Source: Washington State Office of Financial Management

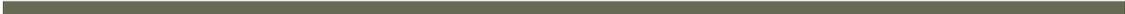
^c Source: City of Issaquah Finance Department

^d Source: The Weather Channel, *weather.com*

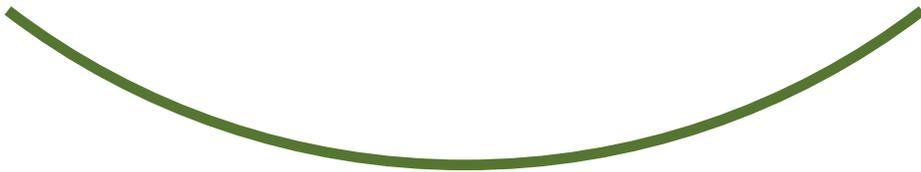
^e Source: Washington State Office of the Superintendent of Public Instruction

^f Source: Puget Sound Regional Council

^g Source: City of Issaquah Planning Department



Overall Budget Summary



December 21, 2011

To: City Council

From: Ava Frisinger, Mayor

Subject: 2012 Final Budget



Throughout this 2012 budget, you'll find one common theme: we must effectively set the stage today for a successful tomorrow.

We're at a pivotal moment in Issaquah's history. This year alone, we've already welcomed Swedish Hospital, the YWCA Family Village at Issaquah and several businesses to our community.

Countless opportunities are on the horizon, including a Bellevue College east campus in the Issaquah Highlands and a cohesive town center in Central Issaquah.

Whether it's five, ten or twenty years from now, my vision for Issaquah is a sustainable community with a strong economic base, a continued respect for the environment and a coveted quality of life for our citizens.

While this vision may seem ambitious, I am confident we can achieve it through the building blocks provided in this budget – from capital improvements to organizational changes at City Hall.

Meanwhile, Issaquah is still vulnerable to these challenging economic times. During the past several years, we've diligently kept our budgets balanced through strategic cuts, including deferrals on supplies, equipment and maintenance, as well as staff reductions.

This budget continues this prudent and thoughtful fiscal behavior. The forecasts are conservative, and top priorities are squarely based on the City's essential services.

Transportation

To keep our city moving, we are working diligently to create a Local Improvement District, or LID, that would improve several roads in the north Issaquah area. This neighborhood – which includes Costco's worldwide headquarters, as well as significant portion of the City's office and retail space – is often congested with traffic. Improving mobility for citizens, visitors, employees and freight deliveries makes great economic sense.

Our goal is to create this LID by the end of 2012, which would then be funded by the property owners in the district, as well as a combination of City contributions and federal or state grants.

As in years past, this budget also reinforces the importance of Issaquah's Complete Streets program, which connects missing links throughout Issaquah's transportation system to enhance pedestrian and cyclist safety.

In addition, grants are being sought to revamp Newport Way Northwest between West Sunset Way and Northwest Maple Street. In the meantime, the design work and environmental studies for this project will continue in 2012.

Parks/Recreation

This is also an exciting time for the City's Parks Department, which will build the first phase of a Master Site Plan for a new city park within Olde Town Issaquah next summer. This first phase includes walking pathways, restrooms, a picnic shelter, a community garden and natural play structures for children.

The park will encompass the Cybil-Madeline, Tolle Anderson and Issaquah Creek properties. When finished, it will be a wonderful place for our community to enjoy the outdoors between Central Issaquah and Olde Town.

In addition, Parks will be focused on seeking additional funding and grants next year that could help fund subsequent phases of the project, as well as creek restoration projects located in the confluence area.

Sustainability

From zHome to the new fire station, Issaquah received national recognition this year for being at the forefront of the sustainability movement. The City is a national leader in this area.

Next year, we plan to build upon that legacy by updating the City's sustainable building incentives and continuing education through the zHome stewardship center. The Community Sustainability Series will also continue, which educates residents through film, expert panels, presentations and connections to outside resources.

Several City departments are also working together to ensure Issaquah is ready for electric vehicles. We plan to continue pilot projects in town, and address big-picture policy and planning options.

Part of the Office of Sustainability's (formerly the Resource Conservation Office) work plan for 2012 includes implementing a Sustainable Business Partnership that will increase the visibility of our local businesses, as well as encourage adoption of sustainability practices. Here at City Hall, we are developing our own energy and sustainability strategy as well.

Public Safety

To protect the public, a core function of City government, our Police Department will be focused on obtaining grants that could fund speed measuring devices, as well as enhanced emphasis on speed and DUI patrols.

Issaquah police also plan to partner with Snoqualmie to share a single server for our dispatch software. This will reduce costs and improve communications among the two departments.

Always preparing for the next possible emergency or disaster, our Emergency Management team will participate in a large scale, multi-county earthquake drill next year called the “Evergreen Earthquake Exercise.” We will be partnering with Issaquah’s Community Emergency Response Team in this effort to ensure we are all ready – both staff and volunteers – for the inevitable.

Smart Growth

As a Leadership City for the Cascade Agenda, smart growth is one of Issaquah’s top priorities. After years of planning, volunteer participation and public involvement, we are nearing the finish line for the Central Issaquah Plan, which will help revitalize more than 900 acres of downtown Issaquah in the coming years and decades.

A preliminary draft of this long-range plan was unveiled last summer. The Planning Policy Commission will review the plan early next year, and make a recommendation to the City Council for action next spring.

To actually implement the plan, we will also be presenting urban development standards and related land use code amendments for Council’s approval.

Meanwhile, Rowley Properties Inc. (RPI) is proposing a long-term, phased redevelopment of its Hyla Crossing and Rowley Center, both of which are located in the Central Issaquah Plan area. We’re currently creating a development agreement, in a partnership for smart growth, to ensure that these properties are redeveloped in a manner that is beneficial to our community and Rowley Properties.

Efficiencies

As the City has grown over the past decade, our current organizational structure may need to be adjusted to succeed moving forward. That’s why, as work plans shift for several City departments, we are taking a fresh look at our structure here at City Hall.

Earlier this year, Issaquah hired Moss Adams, a professional consulting firm, to perform an organizational review of several City departments. Our goals are to enhance service, improve efficiency and take action in economic development given the country’s new economic realities.

Once that report is completed this year, we will spend next year evaluating and implementing the recommendations.

Budget Snapshot

The final budget maintains existing property tax rates, sewer rates and stormwater rates.

The general fund will end 2012 with an estimated fund balance of \$7,812,153, which represents a 24% expenditure coverage ratio. The 2012 Council budget goal was to not let this ratio level drop below 15%. With the final budget, the cash reserves through 2012 are expected to remain near current levels.

In 2012, general fund budgeted expenditures are \$32,492.475.

A large portion of capital expenditures are prior commitments, including debt payments of \$2,271,744 for councilmanic bonds, which were used to construct a variety of public facilities.

Major capital projects budgeted include:

- ☞ Park projects, including Confluence Area Park (\$1,710,800)
- ☞ North Issaquah LID (\$600,000)
- ☞ Annual Water Main Rehab Program (\$575,000)
- ☞ Trolley Improvements – contingent on grants for funding (\$371,000)
- ☞ North Spar Road – King County payment (\$350,000)
- ☞ Annual Sewer Main Rehab Program (\$350,000)
- ☞ Cemetery Transfer Site Stormwater Improvements (\$260,000)
- ☞ Complete Streets (\$120,000)

Conclusion

The goal of the 2012 budget is this: Ensure the City's financial stability, while also funding the building blocks needed to enhance our community's sustainability years from now.

As we all continue to build a more sustainable Issaquah, our economy, environment and quality of life, both today and in the future, will only improve.

Respectfully submitted,



Ava Frisinger, Mayor

Ordinance Adopting Annual Budget

ORDINANCE NO. 2641

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2012.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2012 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, 2012, filed the said revised preliminary budget with the City Clerk together with her budget message to meet the reasonable demands of taxpayers therefore and published and posted notice of filing and the availability of said preliminary Budget together with the date of a public hearing for the purpose of fixing a final budget, all as required by law; and

WHEREAS, the City Council 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 5, 2011, which was on or before the first Monday of the month preceding the beginning of the ensuing fiscal year, for the purpose of fixing a final budget at which hearing all taxpayers were heard who appeared for or against any part of said budget; and

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

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

Section 1. The final budget, including 2012 salary ranges, for the fiscal year 2012, two copies of which have been and now are on file with the office of the City Clerk, and which by this reference is hereby incorporated herein as if set forth in full, is hereby adopted in full.

Section 2. Attached hereto and identified as Exhibit A, in summary form, are the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined, and by this reference said Exhibit A, is incorporated herein as if set forth in full.

Section 3. A complete copy of the final budget for 2012, as adopted, together with a copy of this adopting ordinance shall be transmitted by the Finance Director to the Division of Municipal corporations of the Office of the State Auditor and to the Association of Washington Cities.

Section 4. The effective date of the 2012 Budget shall be January 1, 2012.

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

Passed by the City Council of the City of Issaquah the 19th day of December, 2011.

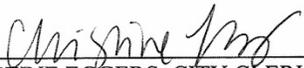
Approved by the Mayor of the City of Issaquah the 20th day of December, 2011.

APPROVED:



AVA FRISINGER, MAYOR

ATTEST/AUTHENTICATED:



CHRISTINE EGGERS, CITY CLERK

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:



CITY ATTORNEY, WAYNE D. TANAKA

PUBLISHED: December 28, 2011
EFFECTIVE DATE: January 2, 2012
ORDINANCE NO. : 2641/AB 6342

Expenditures/Revenue Fiscal Year 2012

Fund		2012 Budget Revenues	2012 Budget Expenditure Appropriation	Beginning Fund Balance	Ending Fund Balance
<i>General Fund</i>		\$ 32,092,475	\$ 32,492,475	\$ 8,212,153	\$ 7,812,153
Special Revenue Funds	Street	3,467,785	3,930,426	1,462,947	1,000,306
	Cemetery	69,100	81,350	320,513	308,263
	Municipal Art	147,050	163,700	162,488	145,838
	Resource Conservation	689,262	789,925	215,971	115,308
	Cable TV	435,125	456,454	418,045	396,716
	Lodging Tax	80,000	86,000	19,929	13,929
Debt Service	Voted G.O. Debt	1,501,343	1,463,863	675,937	713,417
	Non-Voted G.O. Debt	2,271,744	2,279,085	23,003	15,662
	L.I.D. Debt Service	496,749	496,922	3,833	3,660
	L.I.D. Guaranty	-	489,784	959,242	469,458
	Arbitrage Rebate	100	-	62,162	62,262
Capital Projects	Capital Improvement	4,375,975	5,505,671	1,340,060	210,364
	Mitigation Fund	700	457,508	2,364,036	1,907,228
	Newport Way Improvement	-	261,937	261,937	-
	Street Improvement	2,168,008	3,084,950	1,807,313	890,371
	ITS Traffic Signal System	-	-	339,081	339,081
	Highlands Park Facilities	-	126,000	126,000	-
	Transit Center Fire Station	-	1,300,000	1,300,000	-
	2006 Park Bond	150,701	1,710,800	1,560,099	-
Enterprise Funds	<i>Operating Funds:</i>				
	Water	6,282,275	6,171,108	1,100,666	1,211,833
	Sewer	7,171,689	7,198,505	1,610,794	1,583,978
	Stormwater	4,194,300	4,002,860	839,965	1,031,405
	<i>Debt Service Funds:</i>				
	Water Revenue	902,152	902,050	1,034,858	1,034,960
	Stormwater Revenue	-	-	-	-
	Sewer ULID	9,796	9,951	155	-
	<i>Capital Funds:</i>				
	Water	759,768	2,308,000	1,772,716	224,484
	Shop Construction	-	170,000	565,857	395,857
	Sewer	954,000	561,000	204,924	597,924
	Stormwater	1,406,004	1,668,183	1,363,346	1,101,167
Internal Service Funds	Unemployment Insurance	72,030	80,000	36,092	28,122
	Insurance	861,754	860,000	478,604	480,358
	Equipment Replacement	3,745,626	2,462,995	4,932,643	6,215,274
	Engineering Services	3,357,392	4,082,953	991,726	266,165
	Kees Trust Fund	500	500	29,279	29,279
<i>Total Budget</i>		\$ 77,663,403	\$ 85,654,955	\$36,596,374	\$28,604,822

Staffing Levels¹

Department	# of FTE's				Increase/ (Decrease)
	2011 Staffing		2012 Budget		
	Full-time	Part-time	Full-time	Part-time	
Executive	5.00	-	6.00	-	1.00
Municipal Court	4.00	1.00	5.00	1.00	1.00
Human Resources	2.00	0.75	1.00	0.75	(1.00)
City Clerk	2.00	0.50	2.00	0.50	-
Information Technology	6.00	0.50	6.00	0.50	-
Cable TV	1.00	0.25	1.00	0.25	-
Finance	9.00	1.25	9.00	1.25	-
Police	61.00	-	61.00	-	-
Planning	10.00	1.00	10.00	1.00	-
Building Review	12.00	-	12.00	-	-
Building Maintenance	12.00	0.50	12.00	0.50	-
Parks (General)	2.00	-	2.00	-	-
Recreation	9.75	8.25	9.75	8.25	-
Pickering Barn	0.50	0.75	0.50	0.75	-
Tibbetts Creek Manor	1.25	0.40	1.25	0.40	-
Swimming Pool	8.00	3.50	8.00	3.50	-
Park Maintenance	10.50	3.50	10.50	3.50	-
Cemetery Maintenance	-	0.25	-	0.25	-
Public Works Operations	43.00	1.125	43.00	1.250	0.125
Public Works Engineering	22.00	0.50	23.00	0.50	1.00
Resource Conservation	4.00	-	4.00	-	-
Major Development Review Team	3.00	-	3.00	-	-
Total Budgeted Positions	228.00	24.025	230.00	24.150	2.125

¹ FTE = Full-Time Equivalents. Staffing levels are expressed in year-end numbers. For staffing level detail, refer to supplemental schedules, Section 9 page 11.

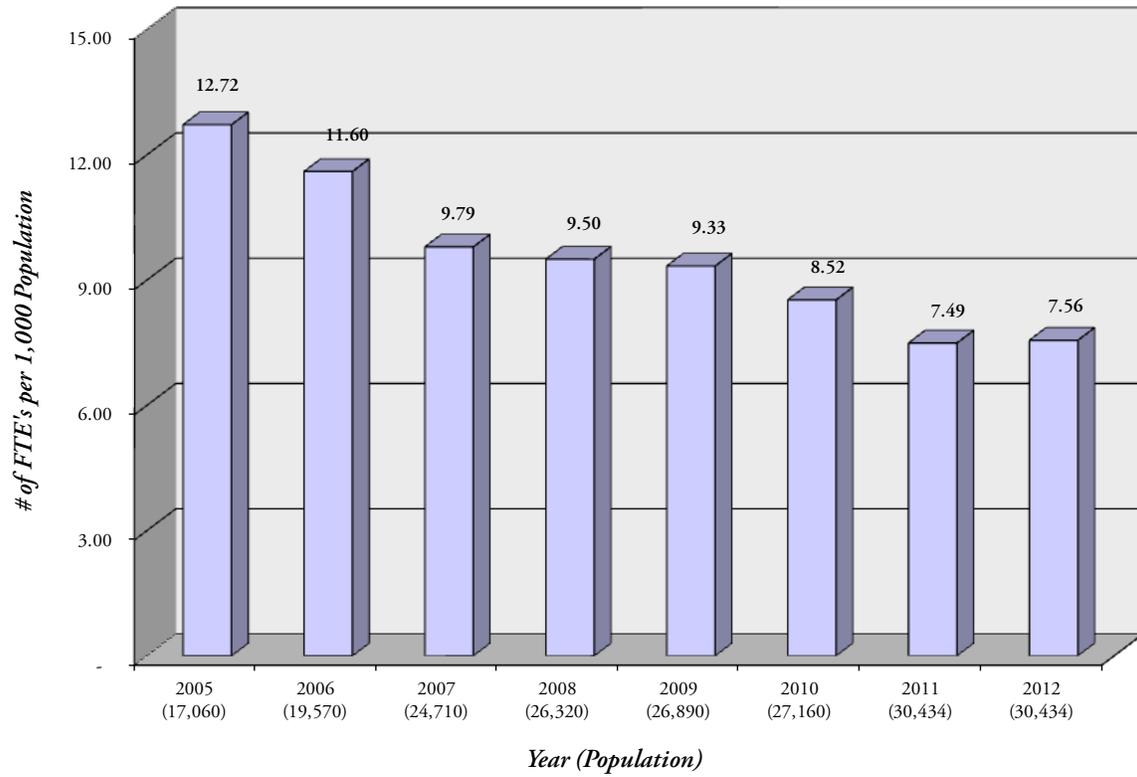
Part-time Positions

Facilities Maintenance.....Custodian, Specialty Workers (2)
 Municipal CourtMunicipal Judge, Court Assistants
 City ClerkAdministrative Assistant
 Information TechnologyAdministrative Assistant
 Human ResourcesAdministrative Assistant
 FinanceFiscal Specialist, Tax Analyst
 Park MaintenanceMaintenance Aides, Administrative Assistant
 RecreationAdministrative Assistants, Recreation Aides
 Swimming Pool.....Instructors and Lifeguards, Administrative Assistant
 Pickering Farm.....Non-regular assistants
 Public WorksAdministrative Assistants, Non-regular Maintenance Workers

Regular Position Changes in 2012

Position	Department	FTE
Executive Assistant	Mayor's Office	1.00
Probation Officer	Municipal Court	1.00
Source Control Specialist	Engineering	1.00
Emergency Mgt. Coordinator ²	PW Operations	0.125
Human Resources Director	Human Resources	<u>(1.00)</u>
<i>Total FTE Changes</i>		<u><u>2.125</u></u>

Historical Ratio of FTEs per 1,000 of Population



Budget Procedure

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

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

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

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

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

Budget Calendar

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

FINANCIAL POLICIES

Background and Purpose

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

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

General Financial Philosophy

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

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

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

Summary of Significant Budgetary Policies

Operating Budget

Overall

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

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

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

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

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

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

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

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

Amending the Budget

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

Fiscal Integrity

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

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

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

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

Reserve Accounts

The City shall establish Operating Fund Balances which shall neither be appropriated nor spent without Council authorization. The purpose of the Fund Balances is to provide some fiscal means

for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated projects. Funding shall be targeted at not less than eight (8) percent of the operating expenditures.

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

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

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

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

Revenues

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

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

Contractual Services

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

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

Minimization of Administrative Costs

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

Accrued Employee Benefits

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

Monthly Report

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

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

Multi-Year Estimates

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

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

Citizen Involvement

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

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

Fees

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

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

Nonprofit Organizations

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

Debt Policies

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

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

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

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

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

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

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

Capital Budget

Fiscal Policies

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

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

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

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

Changes in project budget for the prior and current year budget that are \$5000 or more shall be reported to the full City Council for review and approval in a timely manner as stated in the Issaquah Administrative Manual Commitment Authority.

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

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

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

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

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

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

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

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

Capital Improvement Plan (CIP) Policies

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

1. The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.

2. Council study sessions on the Capital Improvement Plan will occur during the budget deliberations and shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
3. Prior to the adoption of the budget and Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

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

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

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

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

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

A complete list of criteria follows:

Criteria for Determining Project Inclusion Priority
(In Priority Order)

1. Projects which are required by statute or by an existing agreement with another agency.
2. Projects which are essential to public health or safety.
3. Projects which are urgently needed by some other criteria than public health or safety; e.g. environmental or public service.
4. Projects which have exhibited a high degree of public support.
5. Projects which are substantially grant funded and would have minimal or no operating cost impact on the General Fund.

6. Projects which, if not acted upon now, would result in the irrevocable loss of an opportunity, or other major alternative actions would have to be initiated.
7. Projects which would preserve an existing capital facility, avoiding significantly greater expenses in the future (e.g., continuation of a ten-year cycle street maintenance program).
8. Projects which would result in significant savings in General Fund operating costs.
9. Projects which would fulfill a City commitment (evidenced by previous inclusion in the annual CIP and community support) to provide facilities in areas which are deficient according to adopted standards.
10. Projects which would make an existing facility more efficient or increase its use with minimal or no operating cost increase.

Summary of Significant Accounting Policies

The City of Issaquah conforms with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City's significant accounting policies are described below.

Reporting Entity

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

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

Government-Wide and Fund Financial Statements

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

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

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

The City reports the following major governmental funds:

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

The *street special revenue fund* is financed through a transfer of General Fund revenues, grading permits, inspection fees, and a share of state gasoline tax moneys and support the various street programs in roadway maintenance, traffic control, street lighting, roadside mowing and vegetation control, street cleaning, snow and ice control

The *capital improvement fund* accounts for major City capital improvement projects not budgeted under specific funds.

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

The *L.I.D. #24 construction fund* was established to provide improvements to the tee intersection of E. Lake Sammamish Parkway SE and SE 43rd Way.

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

Special revenue funds account for the proceeds and expenditures of specific revenue sources intended for specified purposes.

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

Capital improvement funds account for resources to be used for the acquisition or construction of major capital facilities.

The government reports the following major proprietary funds:

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

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

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

Additionally, the government reports the following fund type:

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

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

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

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

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

Budget and Budgetary Accounting

Scope of the Budget

The City budgets all funds in accordance with the Revised Code of Washington 35A.33. In compliance with the code, budgets for all funds are established with the exception of the L.I.D. Debt Service Funds, and the L.I.D. Guaranty Debt Service Funds, and agency funds. Budgets established for Proprietary Funds are “management budgets” and, as such, are not required to be reported. The budget as adopted constitutes the legal authority for expenditures. It is adopted at the fund level so that expenditures may not legally exceed appropriations at that level of detail.

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

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

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

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

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

Transfers or revisions within budgeted funds are allowed; however, any revision which alters the total expenditures of a fund, or which affect the number of authorized employee positions or salary ranges

must be approved by Ordinance of the City Council following public hearings. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

Assets, Liabilities, and Net Assets and Fund Balances

Cash and Cash Equivalents

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

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

Investments

It is the City's policy to invest all temporary cash surplus. The treasurer holds short-term deposits with the State Investment Pool. The interest on this deposit is then prorated to the various funds.

Investments are reported at fair market value in accordance with GASB Statement 21 and are held separately by each fund with interest earned directly for benefit of each fund.

Receivables

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

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

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

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

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

Investment Interest. Interest receivable consists of interest earned on investments at the end of the year, accrued interest on investments purchased between interest dates, and accrued interest and penalties on special assessments receivable. In proprietary funds and the government-wide statement of net assets investment interest is recorded as receivable, regardless of its payment date. In the governmental fund statements and schedules investment interest is recorded as receivable if it will be paid to the government within 60 days of year end.

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

Due From Other Funds and Other Governments. Amounts due from other funds reported in the financial statements, represent outstanding billings to other funds for services provided in the current year. None existed at year-end in. Amounts due from other governments represent outstanding balances due from granting agencies for cost-reimbursement grants and billings to other jurisdictions for intergovernmental services provided in the current year. In the entity-wide Statement of Net Assets, Due From Other Funds is not reported, but is eliminated in internal balances. Internal balances represent quasi-external transactions between governmental and business activities.

Interfund Loans Receivable. The Finance Director may authorize loans between funds.
Inventories and Prepaid Items

Inventory amounts in governmental funds are not recorded because inventory amounts are immaterial. Inventories in Proprietary Funds are valued at the FIFO (first in, first out) method, which approximates the market value.

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

Restricted Assets and Liabilities

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

Capital Assets and Depreciation

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

in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

Capital assets are defined by the government as land, buildings, capital improvements, machinery and equipment, software and other improvements with an original cost of \$5,500 or more each and an estimated useful life of more than one year; and all vehicles, artwork, transportation and utility infrastructure, regardless of their initial cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

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

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

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

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

Asset Class	Estimated Service Life (Years)
Buildings	30-50 years
Improvements Other Than Buildings and Infrastructure	20-50 years
Equipment	5-20 years

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

Compensated Absences

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

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

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

Sick leave accumulates at the rate of 8 to 12 days per year for employees. The maximum number of sick hours employees are allowed to accrue is 1280. However, starting in 1994, some contracts allow employees to convert a portion of unused sick leave earned in a calendar year to pay.

Long-Term Debt

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Prior to 2008, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bonds issued after 1/1/2008 issuance costs, premiums and discounts are recognized in entirety in the year of issue.

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

Deferred/Unearned Revenue

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

Fund Reserves and Designations

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Revenues, Expenditures and Expenses

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

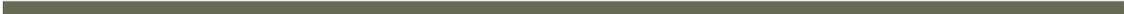
General Revenues. In governmental funds amounts reported as general revenues include taxes, interest and investment earnings. In the governmental funds' statements debt proceeds are shown as other financing sources.

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

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

Operating and Non-Operating Revenues and Expenses

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



*General Fund Summary
&
Department Budgets*



GENERAL FUND OVERVIEW

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

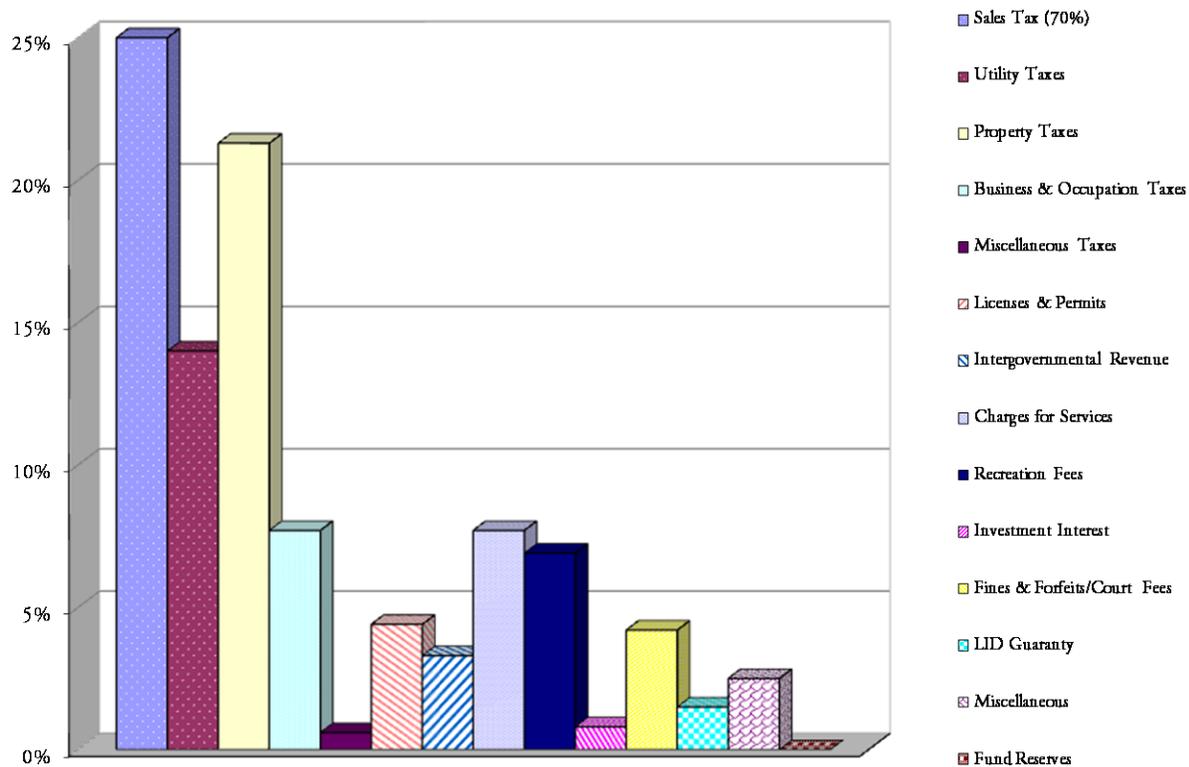
The General Fund, sometimes referred to as the Current Expense Fund, is used to account for all financial resources and transactions except for those that must be accounted for in Special Funds. This fund offers the most discretion in shifting or emphasizing priorities. The General Fund generates the majority of its revenue from taxes, and state and local shared revenues. 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 2010 and 2011, as well as detailed information on anticipated 2012 revenues. These 2012 estimates are based on laws and ordinances currently in effect.

A summary of all General Fund expenditures is followed by a more detailed explanation of proposed expenditures by department, also showing comparable figures for 2010 and 2011.

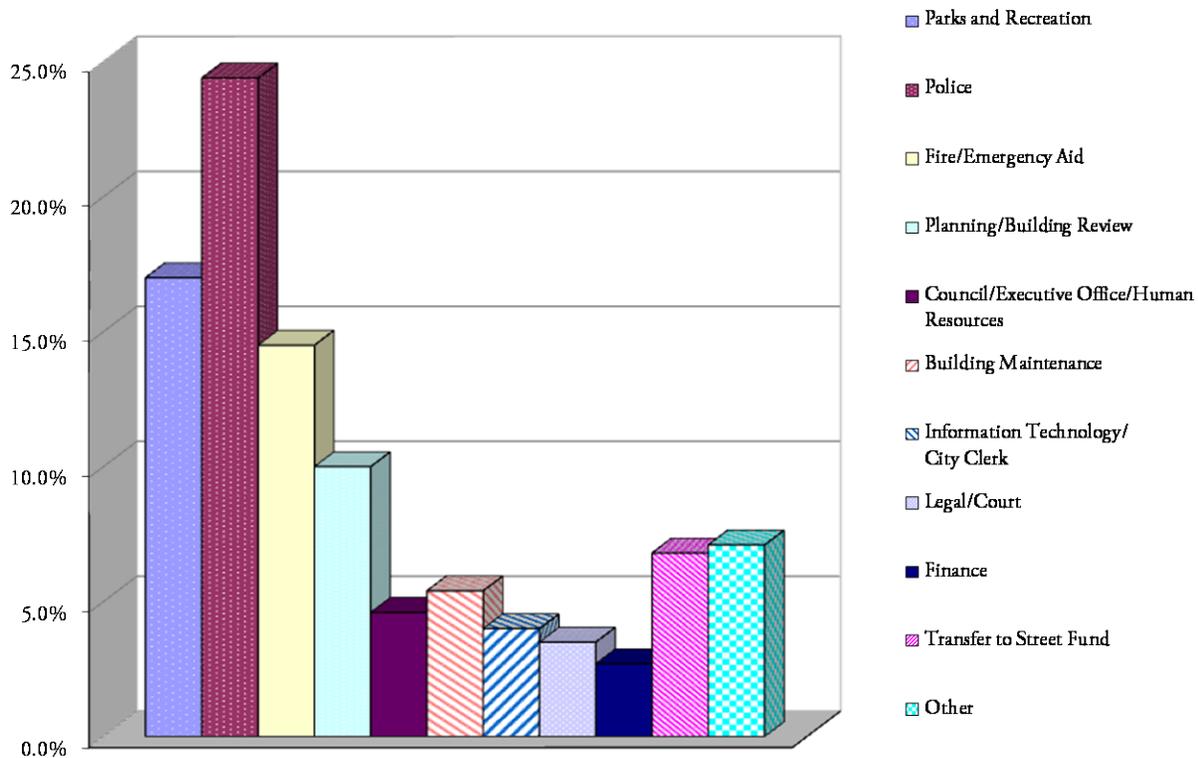
Source of Funds

General Fund	Historical 1985 % of Total	2012 Budget	% of 2012 Budget
Sales Tax (70%)	22.5%	\$ 8,025,000	25.0%
Utility Taxes	17.2%	4,485,000	14.0%
Property Taxes	13.3%	6,847,848	21.3%
Business & Occupation Taxes	4.6%	2,475,000	7.7%
Miscellaneous Taxes	1.5%	190,000	0.6%
Licenses & Permits	3.5%	1,396,600	4.4%
Intergovernmental Revenue	6.1%	1,056,000	3.3%
Charges for Services	2.1%	2,473,140	7.7%
Recreation Fees	3.1%	2,222,500	6.9%
Investment Interest	3.1%	256,100	0.8%
Fines & Forfeits/Court Fees	1.7%	1,351,000	4.2%
LID Guaranty	-	489,784	1.5%
Miscellaneous	13.0%	824,503	2.6%
<i>Total from Above Sources</i>	91.7%	\$ 32,092,475	100.0%
Fund Reserves	8.3%	-	0.0%
<i>Total from All Sources</i>	100.0%	\$ 32,092,475	100.0%

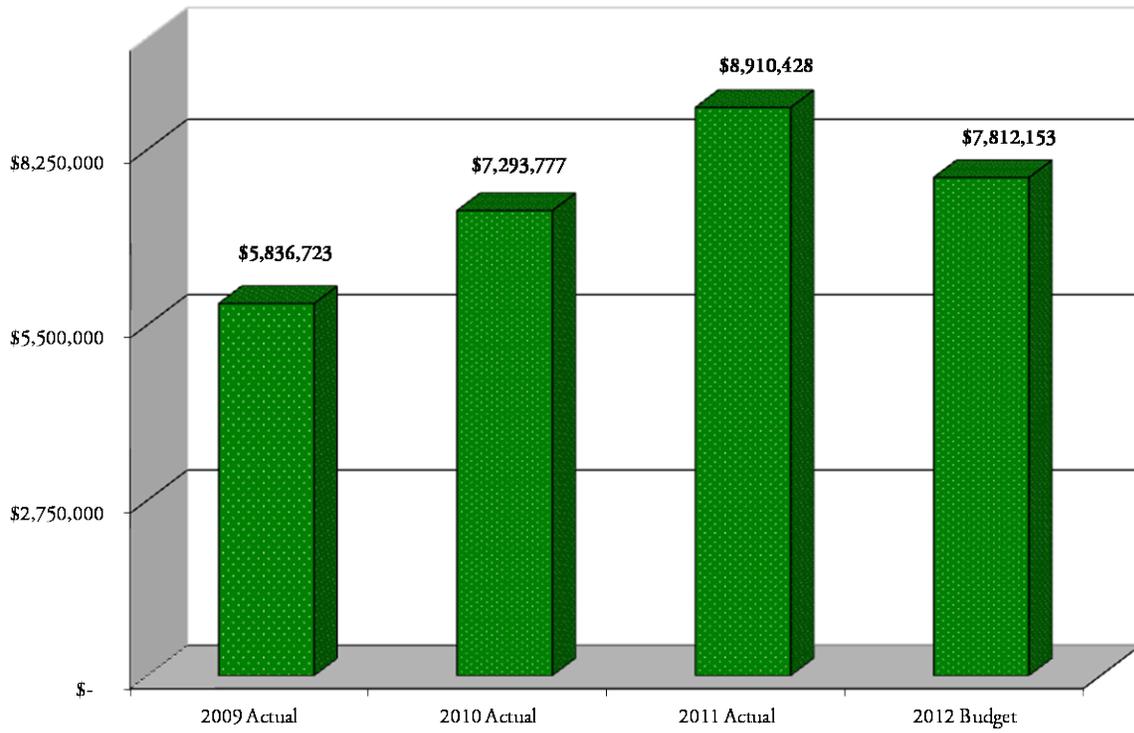


Use of funds

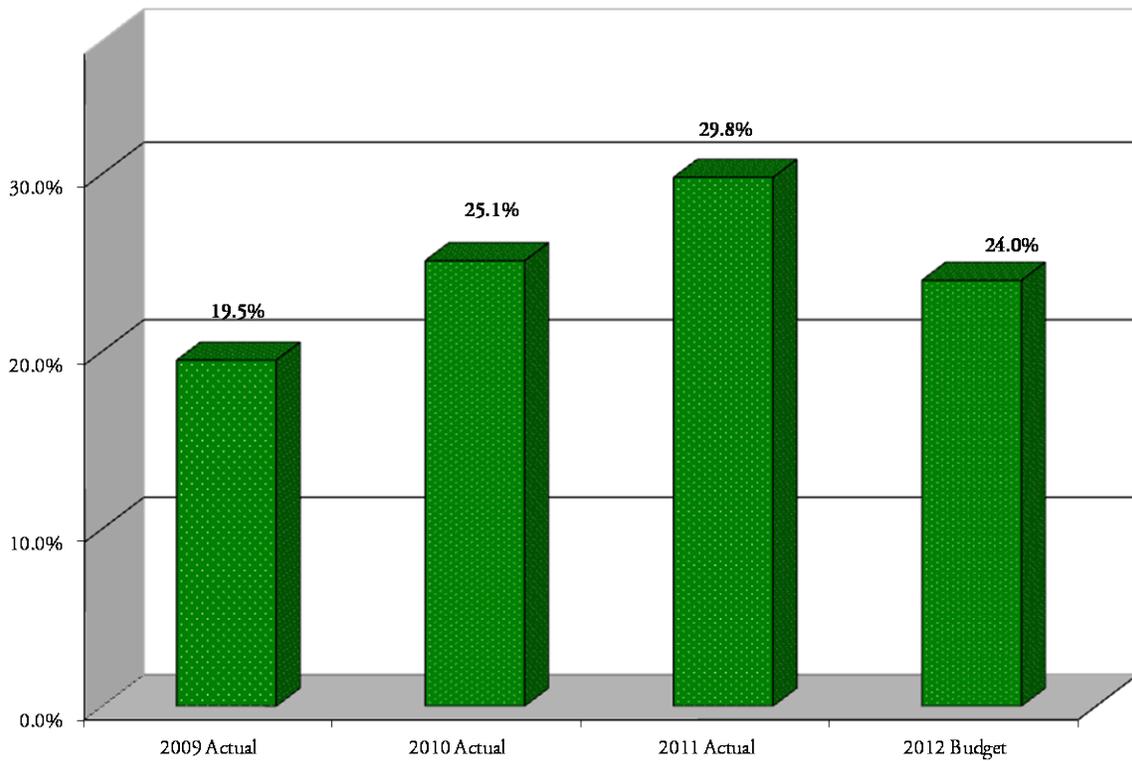
General Fund	Historical 1985 % of Total	2012 Budget	% of 2012 Budget
Parks and Recreation	9.3%	\$ 5,512,898	17.0%
Police	22.7%	7,932,401	24.4%
Fire/Emergency Aid	10.0%	4,707,133	14.5%
Planning/Building Review	9.0%	3,261,133	10.0%
Council/Executive Office/Human Resources	6.4%	1,505,811	4.6%
Building Maintenance	3.4%	1,757,900	5.4%
Information Technology/City Clerk	2.1%	1,290,942	4.0%
Legal/Court	3.6%	1,150,862	3.5%
Finance	3.3%	876,120	2.7%
Transfer to Street Fund	11.3%	2,210,000	6.8%
Other	18.9%	2,287,275	7.1%
General Fund Total	100.0%	\$ 32,492,475	100.0%



Ending Fund Reserves



Ending Fund Reserves as a % of Total Expenditures



Revenue Comparisons

General Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Beginning Fund Balance</i>	\$ 5,836,723	\$ 6,296,762	\$ 7,293,777	\$ 8,212,153
Taxes	20,841,057	20,997,848	21,742,508	22,022,848
Licenses and Permits	2,799,992	1,353,200	1,891,411	1,396,600
State Shared Revenues and Grants	1,166,842	1,025,000	1,162,081	1,056,000
Charges for Services	2,039,399	2,093,100	2,712,889	2,473,140
Recreation Fees	1,912,404	1,883,500	1,943,800	2,222,500
Municipal Court Fees	1,180,929	1,120,000	1,182,546	1,351,000
Investment Interest	119,024	150,000	165,522	256,100
Miscellaneous Revenue	<u>359,888</u>	<u>423,800</u>	<u>418,845</u>	<u>411,803</u>
<i>Revenue Subtotal</i>	\$ 30,419,535	\$ 29,046,448	\$ 31,219,602	\$ 31,189,991
<i>Transfers In From:</i>				
Guaranty Fund	\$ -	\$ 700,000	\$ -	\$ 489,784
Cemetery Fund	25,000	25,000	25,000	25,000
Cable TV Fund	108,000	246,000	246,000	259,200
TDR - Parkpointe Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,500</u>
<i>Transfers-In Subtotal</i>	\$ 133,000	\$ 971,000	\$ 271,000	\$ 902,484
<i>General Fund Total</i>	<u>\$ 36,389,258</u>	<u>\$ 36,314,210</u>	<u>\$ 38,784,379</u>	<u>\$ 40,304,628</u>

2012 Estimated Revenues

Estimated Revenues		2012
<i>Beginning Fund Balance</i>		\$ 8,212,153
Property Taxes	\$ 6,847,848	
Sales Tax (70%)	7,450,000	
Sales Tax (Criminal Justice)	575,000	
Business & Occupation Taxes	2,475,000	
Private-Public Utility Tax-Electric	1,850,000	
Private-Public Utility Tax-Gas	850,000	
Private-Public Utility Tax-Garbage	345,000	
Private-Public Utility Tax-Telephone	1,175,000	
Private-Public Utility Tax - Cable TV	140,000	
Water Utility Tax	125,000	
Leasehold Tax	150,000	
Gambling Tax	<u>40,000</u>	
Total Taxes		
Amusement Licenses	\$ 600	
Business Licenses	255,000	
Building Permits	1,050,000	
Other Licenses and Permits	31,000	
Zoning and Subdivision Fees	50,000	
Shoreline Permits	<u>10,000</u>	
Total Licenses and Permits		
Liquor Excise Tax	\$ 140,000	
Liquor Board Profits	220,000	
Criminal Justice (State)	39,000	
Grants for Parks Planner	35,000	
Other Government Revenue	<u>622,000</u>	
Total State Shared Revenues and Grants		
Jail Services/Fees	\$ 1,493,000	
Jail Inmate Funds	23,000	
Dispatch Services	204,000	
Police/Fire Services	86,540	
Sale of Maps and Publications	24,000	

Estimated Revenues (cont).		2012
False Alarms	40,000	
SEPA and Administrative Fees	10,000	
City Building Rentals	67,100	
Pickering Barn Rentals	330,000	
Tibbetts Manor	160,000	
Salmon Days Reimbursement	4,000	
Passport Fees	30,000	
Concurrency Review Fees	<u>1,500</u>	
<i>Total Charges for Service</i>		2,473,140
Recreation Services	\$ 1,557,500	
Swimming Pool	<u>665,000</u>	
<i>Total Recreation Fees</i>		2,222,500
<i>Total Municipal Court Fees</i>		1,351,000
<i>Total Investment Interest</i>		256,100
Rent-Cellular Antennas	\$ 110,500	
Interfund Rental Charges	70,000	
Miscellaneous Revenues	65,303	
Interfund Professional Services	<u>166,000</u>	
<i>Total Miscellaneous Revenue</i>		411,803
Transfer-in from Guaranty Fund	\$ 489,784	
Transfer-in from Cable TV Fund	259,200	
Transfer-in from Cemetery Fund	25,000	
Transfer-in (TDR Funds)	<u>128,500</u>	
Total Operating Transfers		<u>902,484</u>
<i>Total Estimated General Fund Revenues</i>		<u><u>\$ 40,304,628</u></u>

Expenditure Comparisons

General Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
City Council	\$ 71,677	\$ 76,068	\$ 69,933	\$ 74,900
Municipal Court	535,607	587,619	566,505	711,862
Executive	924,234	814,750	878,085	955,584
Human Resources	566,881	591,426	584,229	475,327
City Clerk	285,434	310,236	288,007	312,607
Information Technology	873,469	942,922	904,276	978,335
Financial Services	828,334	862,748	861,443	876,120
Legal	426,026	439,000	443,137	439,000
Police	7,030,092	7,626,588	7,401,865	7,932,401
Fire Control	4,568,272	4,609,986	4,609,986	4,707,133
Community Services	433,164	444,171	437,109	452,170
Planning	1,462,389	1,541,581	1,483,950	1,578,838
Building Permits & Plan Review	1,547,403	1,451,419	1,587,181	1,682,295
City Facility Services	1,591,603	1,746,052	1,608,991	1,757,900
Recreation Services	1,921,416	2,071,674	1,976,847	2,406,082
Pickering Farm	151,000	159,872	159,389	165,188
Tibbetts Manor	129,332	137,983	132,840	149,287
Aquatics	842,480	915,903	884,327	966,841
Park Facilities	1,654,158	1,769,574	1,724,962	1,825,500
Other General Government Services	<u>3,252,510</u>	<u>3,303,524</u>	<u>3,270,889</u>	<u>4,045,105</u>
<i>Subtotal</i>	\$ 29,095,481	\$ 30,403,096	\$ 29,873,951	\$ 32,492,475
Ending Fund Balance	<u>7,293,777</u>	<u>5,911,114</u>	<u>8,910,428</u>	<u>7,812,153</u>
<i>General Fund Total</i>	<u>\$ 36,389,258</u>	<u>\$ 36,314,210</u>	<u>\$ 38,784,379</u>	<u>\$ 40,304,628</u>

CITY COUNCIL

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. After reviewing the Administration's revenue estimates and expenditure requests, it is the responsibility of the Council to adopt an annual budget.

2012 Council Priorities

During the May 14, 2011, Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the below goals for 2012.

The City Council will establish its final priorities for next year during the 2012 budget process this fall. The final decision may be based in part on additional information provided by the Administration.

City Goal #1: Olde Town Structured Parking Analysis

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

City Goal #2: Economic Vitality Commission

- Create an Economic Vitality Commission that would meet monthly and review issues related to economic vitality, including but not limited to:
 - The preparation and implementation of a proactive marketing plan to attract new business.
 - An annual evaluation (Report Card) of the action taken to achieve each of the six strategies in the Economic Vitality Plan.
 - Opportunities to improve signage for local businesses.
 - A review of the permitting and inspection process.
 - Incentives for sustainable business.

City Goal #3: Lake Sammamish State Park

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

City Goal #4: Web Transparency

- Include the following design and operating requirements as part of the City's website update:
 - All boards, committees, commissions and task forces specified by the City Charter or constituted by the City Administration shall maintain web pages easily accessible to constituents.

- Each web page shall include a table with the meeting date, a link to the minutes, a link to staff presentations and a link to constituent feedback.
- Draft minutes shall be published to the appropriate web page within 5 working days of the meeting or event. Staff presentations and constituent feedback shall also be published within 5 days of the meeting or event.
- Final minutes, replacing the draft minutes, shall be published within 5 working days of adoption.

City Goal #5: Part-Time Lobbyist

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

City Goal #6: Julius Boehm Pool Improvements

- Complete renovations (all the improvements listed under Park priority 2 in the 2010 CIP) to Julius Boehm Pool.

City Goal #7: Mountain Bike Skills Park

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

City Goal #8: Improve Budget Process

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

City Goal #9: Energy Use & Waste Reduction

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

City Goal #10: Health Point & Dental Point Services

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

City Goal #11: Website Improvements

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

City Goal NB: Council Review Process for the Central Issaquah Plan

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

City Goal NB: EF&R Agreement

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

Expenditure Comparisons

City Council	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 60,600	\$ 60,600	\$ 59,200	\$ 60,600
Benefits	5,221	5,268	5,237	5,300
Supplies	1,641	1,500	1,313	2,000
Other Services & Charges	4,215	8,700	4,183	7,000
City Council Total	\$ 71,677	\$ 76,068	\$ 69,933	\$ 74,900

Salaries & Benefits

The salaries of the Council Members are budgeted in this category. Compensation for Council Members (Effective January 1, 2002):

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

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.
- ✘ Supply citizens, businesses and the media with the information they need about their community.
- ✘ Manage and coordinate the development of special projects requiring multi-department participation.
- ✘ Research and analyze legislation and issues of relevance to the City.
- ✘ Provide City Council support for the governance process and implement City goals.
- ✘ Maintain and archive the City's legislative and administrative records.
- ✘ Encourage and support art programs in the community.
- ✘ Support Issaquah's economic vitality.
- ✘ Administer Human Service Grants, coordinate human services and support the Senior Center.

2012 Work Plan Focus

- ☞ Implement the economic vitality strategic plan.
- ☞ Work with the Chamber of Commerce, Downtown Issaquah Association and others to identify challenges/opportunities for Issaquah to compete for new business.
- ☞ Communicate the impact of the council decisions on business and tax revenue.

- ☞ Ensure existing regulations are not an unnecessary barrier to economic growth.
- ☞ Develop interagency partnerships that create efficiencies and cost savings.
- ☞ Continue to communicate with City residents, businesses and the media through a variety of tools, including the Web site, Issaquah Insider, e-mail, ICTV and the radio station.
- ☞ Strengthen/promote neighborhood outreach with an emphasis on the Map Your Neighborhood program.
- ☞ Continue to move the legislative work process; agendas and supporting documents; and records management into electronic/digital formats and access.
- ☞ Encourage paperless office initiatives.
- ☞ Review the result of 2011's Moss Adams report and develop implementation plan.

City Goal #4: Web Transparency and City Goal # 11 Website Improvements

- ☞ Redesign the City's Web site.

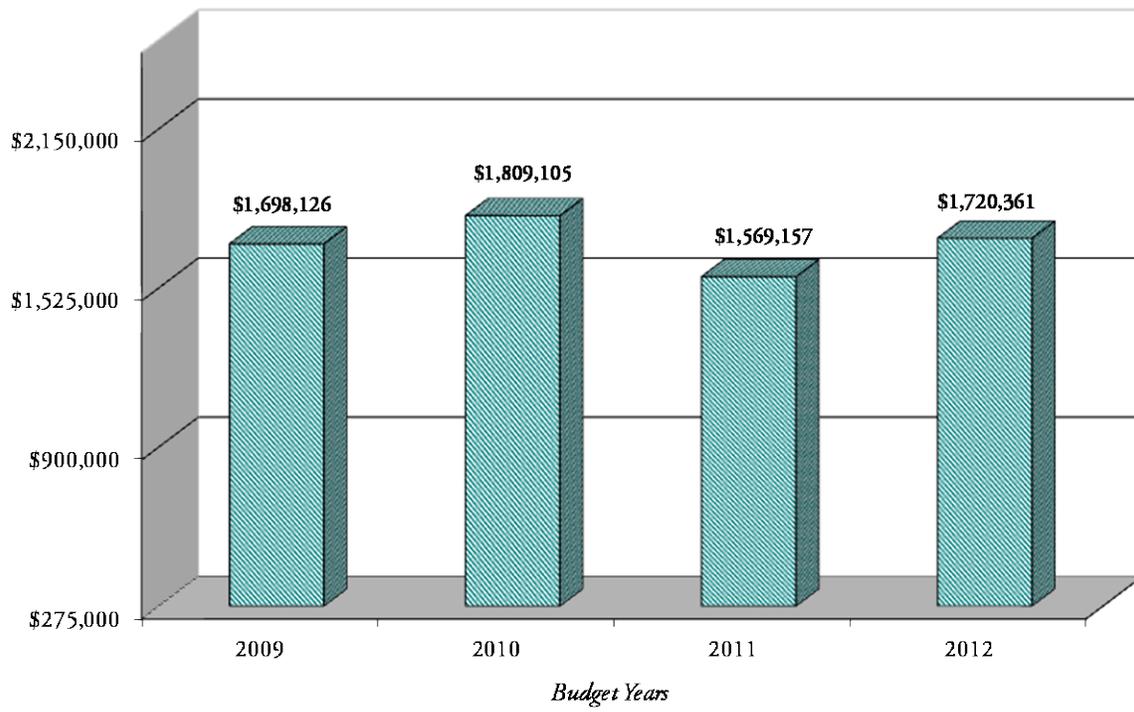
Expenditure Comparisons

Executive Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Mayor's Office</i>				
Salaries	\$ 703,914	\$ 604,414	\$ 658,228	\$ 685,697
Benefits	169,144	169,236	182,856	233,137
Supplies	6,316	6,500	6,436	7,250
Professional Services	25,892	5,000	5,285	5,000
Other Services & Charges	10,568	21,200	16,881	16,100
Interfund Charges	8,400	8,400	8,400	8,400
Total Mayor's Office	\$ 924,234	\$ 814,750	\$ 878,086	\$ 955,584
<i>City Clerk's Office</i>				
Salaries	\$ 186,855	\$ 190,936	\$ 189,096	\$ 193,107
Benefits	59,626	69,700	63,836	69,900
Supplies	5,773	7,000	5,637	6,000
Professional Services	16,762	22,000	17,426	21,000
Other Services & Charges	16,418	20,600	12,012	22,600
Total City Clerk's Office	\$ 285,434	\$ 310,236	\$ 288,007	\$ 312,607

Executive Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Community Services Division				
Senior Center				
Salaries (Custodial)	\$ 14,820	\$ 17,051	\$ 8,983	\$ 15,000
Benefits	4,855	5,300	3,923	4,950
Supplies	-	-	-	-
Senior Center Programs	98,720	98,720	98,720	98,720
Other Services and Charges	<u>16,914</u>	<u>20,000</u>	<u>17,888</u>	<u>20,000</u>
Subtotal	\$ 135,309	\$ 141,071	\$ 129,514	\$ 138,670
Communications				
Professional Services	\$ 30,371	\$ 35,000	\$ 30,760	\$ 35,000
City Newsletter	19,524	20,500	18,663	20,500
Other Services and Charges	<u>318</u>	<u>-</u>	<u>59</u>	<u>-</u>
Subtotal	\$ 50,213	\$ 55,500	\$ 49,482	\$ 55,500
Service Agencies				
King Co. Sexual Assault Ctr	\$ 6,100	\$ 6,300	\$ 6,300	\$ -
Children's Response Center	4,750	4,500	4,500	-
Eastside Domestic Violence	17,270	18,000	18,000	-
Friends of Youth	22,300	25,400	21,200	-
Eastside Human Service Forum	9,475	3,800	6,300	3,800
Eastside Legal Assistance	-	2,500	-	-
ARCH (A Regional Coalition for Housing)	14,698	15,000	14,698	15,000
Eastside Winter Shelter	-	-	2,500	10,000
Childcare Resources	7,350	5,000	5,000	-
Catholic Community Services - Meal Pgm	4,000	6,000	6,000	-
Meals on Wheels (Senior Services)	-	6,500	-	-
Issaquah Church/Comm. Svcs	3,000	4,000	4,000	-
Pediatric Care Center	-	1,000	750	-
Eastside Literacy Council	4,331	-	2,900	-
Eastside Healthy Start	4,500	-	4,200	-
Crisis Clinic - Telephone Services	4,450	4,800	4,800	-
Crisis Clinic - Teen Link	2,500	2,500	2,500	-

Executive Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Community Services Division (Cont.)</i>				
AtWork - Employment	8,000	8,000	13,000	8,000
YWCA Housing/Day Center	8,000	7,700	7,700	-
Issaquah Food and Clothing Bank	17,400	11,000	11,000	-
Health Point (Medical/Dental)	-	6,900	-	-
Eastside Adult Day Center	8,000	7,200	7,200	-
Eastside Baby Corner	11,090	10,800	10,800	-
Eastside Social Concerns Council (Homeless)	4,200	7,200	9,700	-
Women's Resource Ctr (BCC)	4,125	2,800	4,175	-
Marianwood Volunteer Caregivers (Faith in Action)	4,125	5,200	5,200	-
Special Population Support	14,000	12,000	13,104	-
Undesignated Agency Contributions	-	-	-	214,000
Community Health Centers	13,500	-	13,400	-
Encompass	4,350	8,200	7,250	-
St. Vincent De Paul	5,150	4,000	5,300	-
Voice Mentoring (IS)	3,500	3,400	3,500	-
Life Enrichment Options	2,500	3,000	3,000	-
Kindering Center	-	4,100	4,100	-
Athletes for Kids	5,000	4,200	4,200	-
Compassion House	6,500	6,500	6,500	-
St. Andrew's Housing	11,750	13,000	14,750	-
Hopelink - Adult Education	-	2,900	-	-
Hero House	-	1,800	1,350	-
NAMI Eastside - Ed.	1,650	2,600	1,300	-
Alpha Living Services	3,375	3,000	750	-
Alcoholism (King County)	<u>6,703</u>	<u>6,800</u>	<u>7,186</u>	<u>7,200</u>
<i>Subtotal</i>	\$ 247,642	\$ 247,600	\$ 258,113	\$ 258,000
<i>Total Community Services</i>	<u>\$ 433,164</u>	<u>\$ 444,171</u>	<u>\$ 437,109</u>	<u>\$ 452,170</u>
<i>Total Executive Department</i>	<u>\$ 1,642,832</u>	<u>\$ 1,569,157</u>	<u>\$ 1,603,202</u>	<u>\$ 1,720,361</u>

Executive Department Annual Budget Comparisons



INFORMATION TECHNOLOGY

Mission Statement

The Executive Department's Information Technology Division has as its core mission the support of the City organization and the community information and communications needs through the use and integration of a variety of technologies to provide accessibility to our elected officials, employees, residents, and guests.

Summary of Departmental Activities & Responsibilities

The Information Technology Division provides support, maintenance, and development of the City's primary business systems, such as its networked computer and telecommunications systems; departmental help desk; employee computer learning lab; development and management of the City web site; and management of the City's Community TV Channel 21.

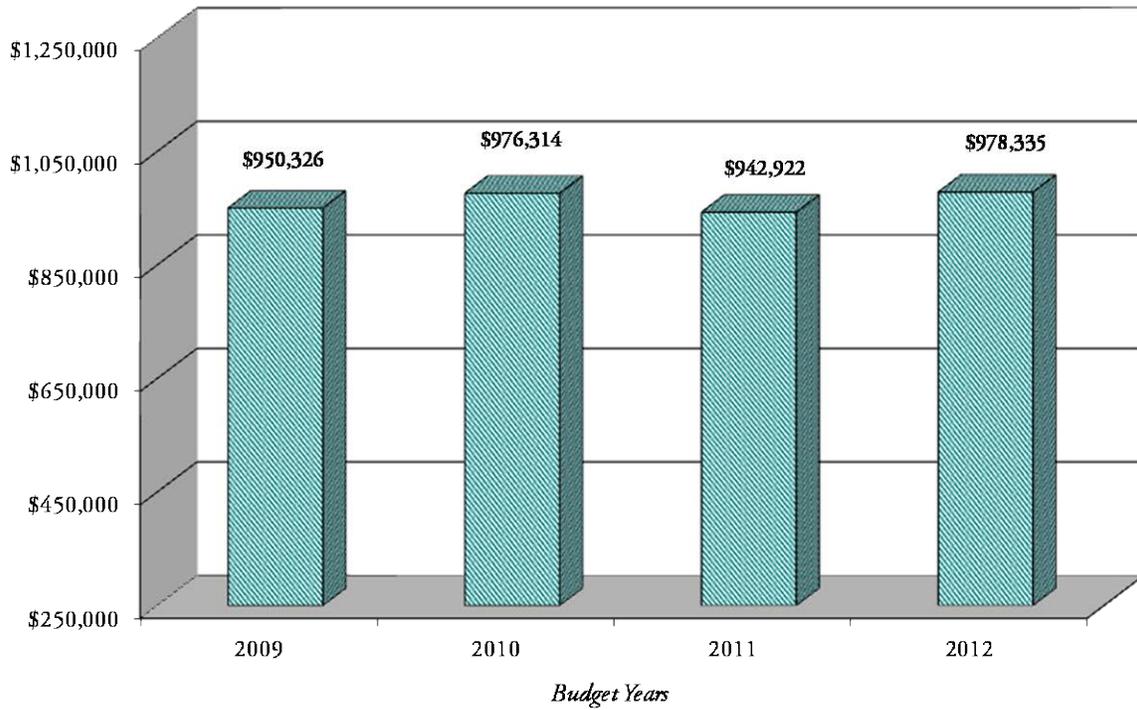
2012 Work Plan Focus

-  Improve customer service time to repair
-  Improve network reliability
-  Continue to provide quality phone service
-  Continue to expand the use and functionality of the GIS
-  Increase Employee Security Awareness

Expenditure Comparisons

Information Technology	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 529,566	\$ 547,687	\$ 549,283	\$ 573,200
Benefits	175,900	194,500	187,757	206,400
Supplies	7,960	10,000	8,392	12,000
Computer Equipment	19,854	19,500	20,943	19,500
Professional Services	49,775	66,690	52,909	59,190
Telephone/Internet Charges	36,828	50,000	34,214	45,000
Repairs and Maintenance	49,888	50,000	47,626	56,000
Other Services & Charges	<u>3,698</u>	<u>4,545</u>	<u>3,152</u>	<u>7,045</u>
<i>Information Technology Total</i>	<u>\$ 873,469</u>	<u>\$ 942,922</u>	<u>\$ 904,276</u>	<u>\$ 978,335</u>

Information Technology Annual Budget Comparisons



Information Technology Capital Items Included Elsewhere in Budget

Information Technology Capital Items Included Elsewhere in Budget		
<i>New:</i>		
Upgrade WiFi in City Buildings	\$ 15,000	
<i>Total New Information Technology Capital Items</i>		\$ 15,000
<i>Replacement Reserves:</i>		
Replace 12 MDT's in Police Patrol Vehicles	\$ 65,000	
Annual Computer Replacement Program	50,000	
Upgrade Mitel Phone System	35,000	
Annual Server Replacement Program	25,000	
Annual Network Switches Replacement Program	20,000	
Upgrade ArcGIS Desktop Licenses	13,500	
<i>Total Replacement Information Technology Capital Items</i>		\$ 208,500
<i>Total Information Technology Capital Items</i>		\$ 223,500

MUNICIPAL COURT

Mission Statement:

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

Summary of Departmental Activities & Responsibilities

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

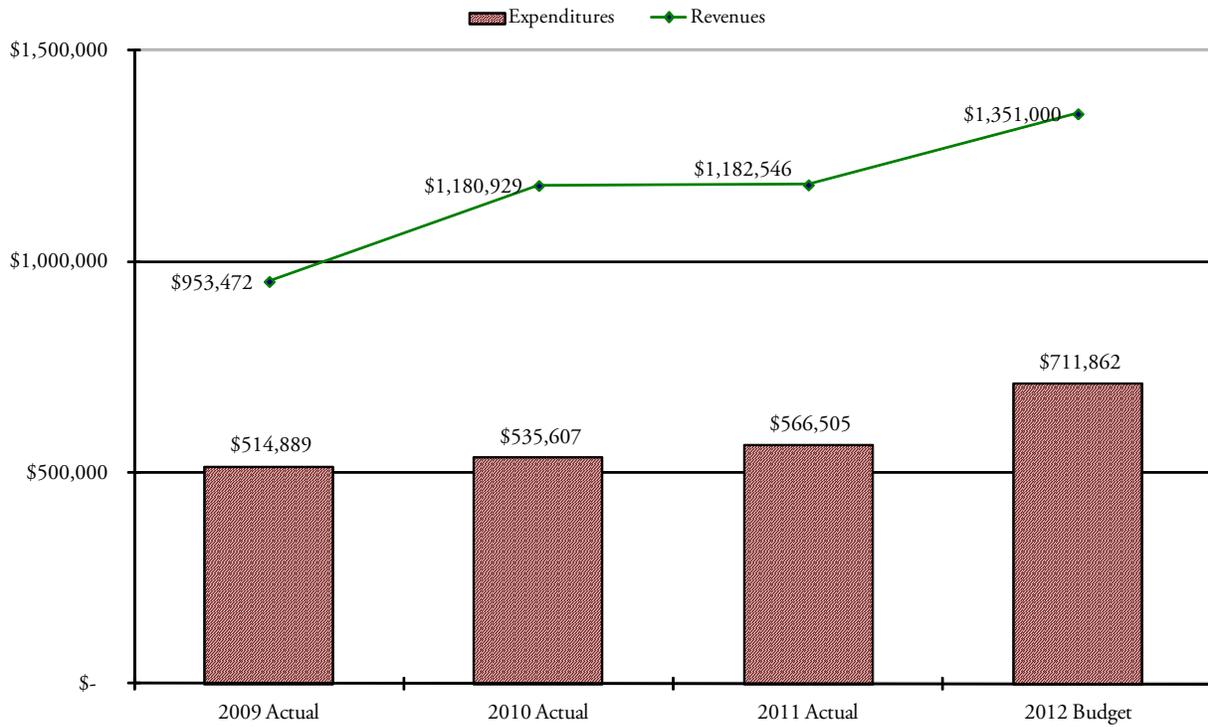
2012 Work Plan Focus

- ☞ Open a probation department to closely monitor high risk offenders and reduce recidivism rates
- ☞ Explore alternative jail programs to reduce jail costs

Expenditure Comparisons

Municipal Court	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 323,406	\$ 343,019	\$ 349,662	\$ 425,892
Benefits	90,130	102,700	99,085	123,570
Supplies	13,712	16,000	9,305	23,000
Professional Services	84,113	101,500	82,954	111,000
Other Services & Charges	24,246	24,400	25,499	28,400
Municipal Court Total	\$ 535,607	\$ 587,619	\$ 566,505	\$ 711,862

Municipal Court Annual Budget Comparisons



Municipal Court Revenues by Budget Year

2009 Actual	2010 Actual	2011 Actual	2012 Budget
\$953,472	\$1,180,929	\$1,182,546	\$1,351,000

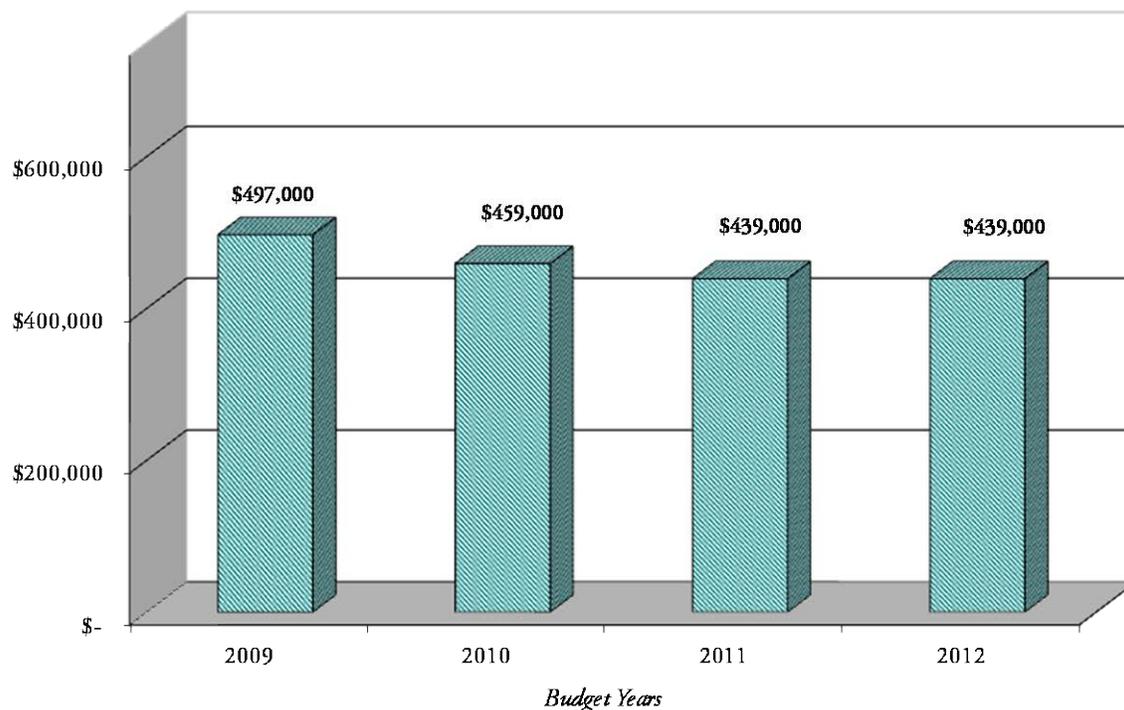
LEGAL

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

Expenditure Comparisons

Legal	2010 Actual	2011 Budget	2011 Actual	2012 Budget
General Municipal	\$ 178,914	\$ 160,000	\$ 157,737	\$ 160,000
Special Projects	18,734	35,000	52,670	29,000
Prosecutor	149,375	159,000	148,600	160,000
Public Defender Fees	<u>79,003</u>	<u>85,000</u>	<u>84,130</u>	<u>90,000</u>
<i>Legal Services Total</i>	<u>\$ 426,026</u>	<u>\$ 439,000</u>	<u>\$ 443,137</u>	<u>\$ 439,000</u>

Legal Annual Budget Comparisons



HUMAN RESOURCES DEPARTMENT

Mission Statement

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

The Human Resources Department is responsible for:

- ✘ Employee and labor relations
- ✘ Benefits administration
- ✘ Recruitment and retention of quality employees
- ✘ Compliance with federal, state and City regulations
- ✘ Employee training and development
- ✘ Employee safety
- ✘ Performance coaching and counseling
- ✘ Providing a workplace environment that allows employees to work to their highest level in making Issaquah a quality community

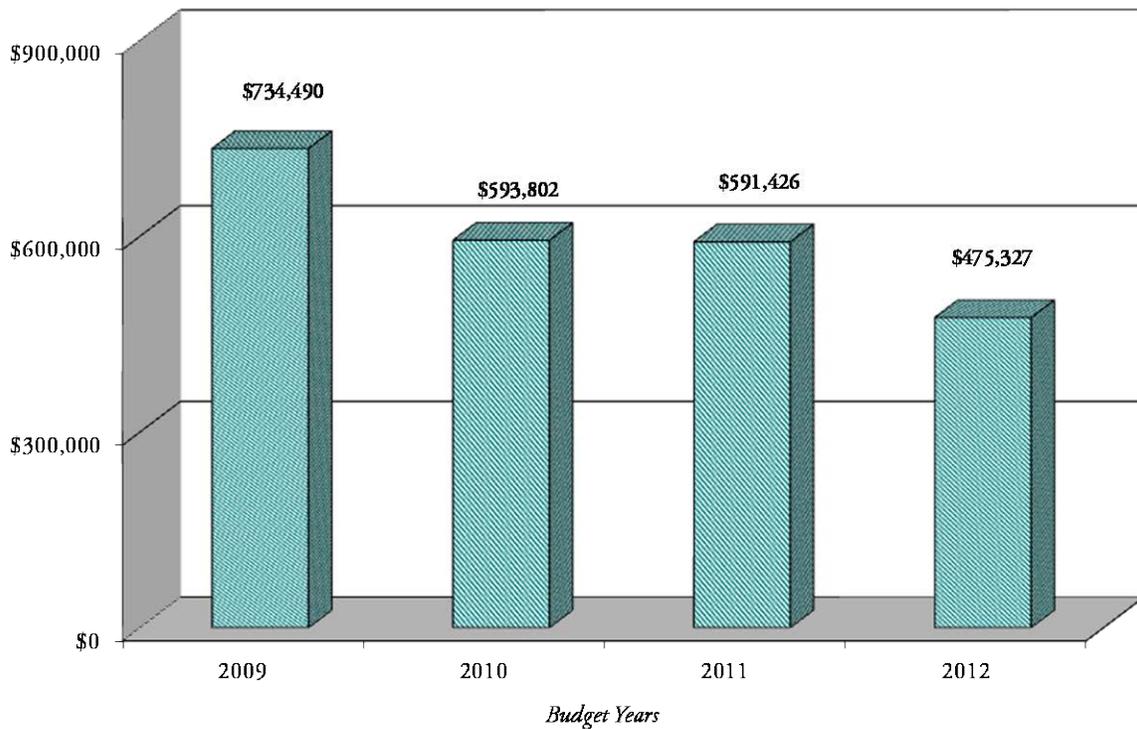
2012 Work Plan Focus

- ☞ Continue analysis of sustainability of current medical and dental plans and research different options with an effective date of 1/1/13.
- ☞ Negotiate any open contracts for:
 - a) Police
 - b) ASA
 - c) Teamsters Local 763
 - d) PSO
- ☞ Continue to provide citywide support for employee relations.
- ☞ Develop and revise personnel policies and IAM as needed.
- ☞ Provide anti-harassment training for all city employees.
- ☞ Provide support for the Civil Service Commission.

Expenditure Comparisons

Human Resources	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 287,774	\$ 294,476	\$ 321,193	\$ 155,265
Benefits	78,662	85,400	68,974	50,462
Medical Care Program	134,905	135,000	126,296	155,000
Orthodontia Care	24,000	22,000	24,474	24,000
Supplies	5,145	11,900	6,955	11,900
Employee Recognition	8,958	7,500	6,091	8,500
Civil Service Commission	3,689	1,550	1,860	2,150
Professional Services	10,397	12,000	15,818	42,250
Professional Training (citywide)	268	3,000	200	6,500
Job Advertising	-	-	-	-
Tuition Reimbursement	2,000	2,000	2,000	2,500
Other Services & Charges	<u>11,083</u>	<u>16,600</u>	<u>10,368</u>	<u>16,800</u>
Human Resources Total	<u>\$ 566,881</u>	<u>\$ 591,426</u>	<u>\$ 584,229</u>	<u>\$ 475,327</u>

Human Resources Department Annual Budget Comparisons



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. This includes internal services; user rate analysis; revenue forecasting; preparation of operating and capital budget; analyzing optimal fund balances and reserve requirements; and preparing various city, state and federal financial reports and analyses.
- ✘ Provide cash control, investment of City funds and debt service payment processing.
- ✘ Provide financing through issuance of bonds, Interfund loans, etc.
- ✘ Provide financial record keeping including budgeting, accounting, reporting, audit assistance, grant accounting, accounts receivable, ongoing balancing and control, and fixed asset control.
- ✘ Process payroll, which includes federal and state reporting for taxes, retirement, and miscellaneous deduction.
- ✘ Process vendor payments.
- ✘ Administer utility billing for water, sewer, and stormwater, provide customer service, and manage delinquent accounts.
- ✘ Local Improvement District (LID) records and payment management.
- ✘ Risk Management services including coordination of insurance claims and accident reports as well as contract administration and project management.

2012 Work Plan Focus

- ☞ Complete the 2011 audit without findings.
- ☞ Maintain complete tracking and infrastructure portion of fixed assets in compliance with GASB 34.
- ☞ Evaluate lock box options for Utility/B&O Tax payments.
- ☞ Continue to evaluate business processes to create efficiencies.

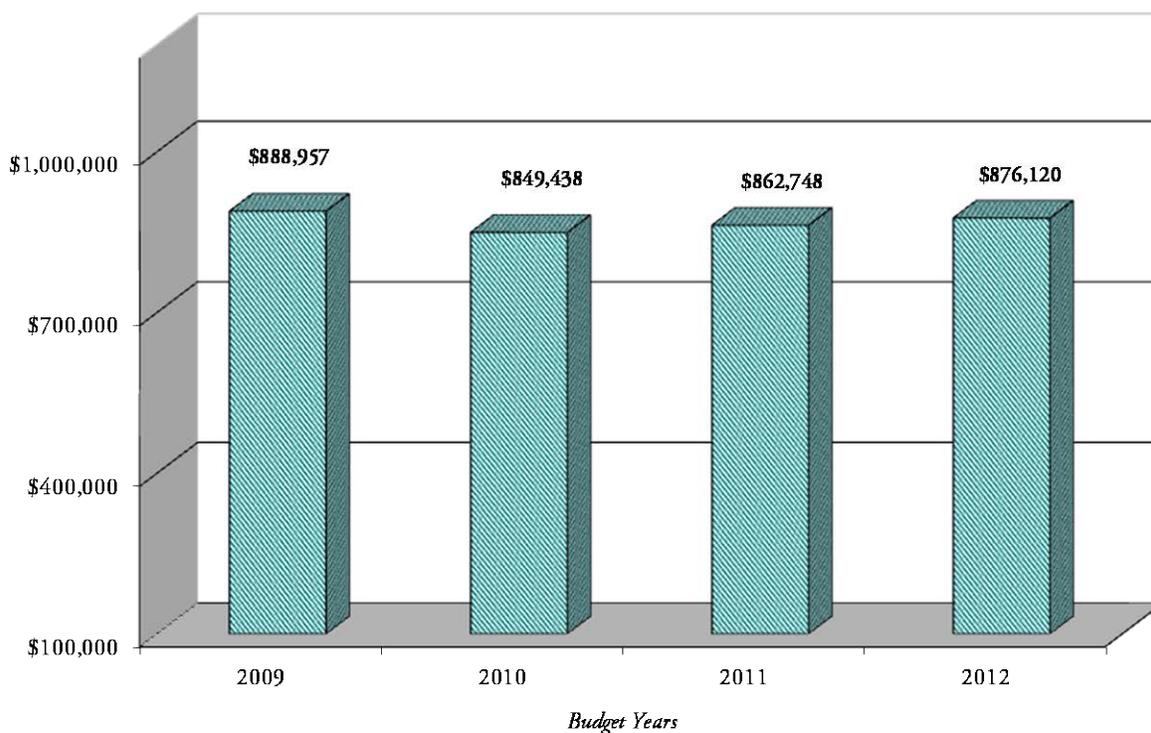
City Goal #8: Improve Budget Process

- ☞ Increase transparency of financial information to public.

Expenditure Comparisons

Finance Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 567,783	\$ 577,254	\$ 601,460	\$ 578,820
Overtime	-	-	-	-
Benefits	176,733	192,534	179,412	196,800
Supplies	11,564	14,000	11,038	14,000
Professional Services	24,443	22,000	22,052	26,000
Repairs and Maintenance	25,348	27,160	28,122	30,000
Other Services & Charges	<u>22,463</u>	<u>29,800</u>	<u>19,359</u>	<u>30,500</u>
Finance Department Total	<u>\$ 828,334</u>	<u>\$ 862,748</u>	<u>\$ 861,443</u>	<u>\$ 876,120</u>

Finance Department Annual Budget Comparisons



POLICE DEPARTMENT

Mission Statement

Our mission 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.

Vision Statement

Our vision is to be a recognized leader in local law enforcement services through professionalism, dedication, innovative solutions and positive changes.

Summary of Departmental Activities & Responsibilities

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

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

2012 Work Plan Focus

- ☞ Continue to sponsor and expand “National Night Out Against Crime” community event.
- ☞ Schedule Patrol Bicycle Program in commercial area; encourage new businesses to sign up for Police E-lert program regarding retail/commercial crime.
- ☞ Maintain staffing level for Street Crime Detective position.
- ☞ Educate community on National Incident Based Reporting System, which is the new system we use to report community crime statistics to the State and Federal Government.
- ☞ Maintain acceptable response time.
- ☞ Apply for Office of Highway Safety grants to obtain speed measuring devices and speed and DUI emphasis funding.
- ☞ Partner with Snoqualmie PD to coordinate one Spillman server between the two cities and eliminate Snoqualmie’s server. This will allow better data exchange between the agencies for record keeping and dispatching of calls and reduce the Spillman investment for both cities.
- ☞ Train and prepare for critical incidents response.
- ☞ Maintain and/or increase high visibility with available preventative patrol time.
- ☞ Continue to meet with PWE for roadway safety/design issues.

- ☞ Partner with the City of Redmond Police Department for emergency Spillman server data backup and develop plans for backup communication center at their site.
- ☞ Apply to Washington Secretary of State Records Archives for authority to store data in image form.
- ☞ Prepare for 2012 WASPC re-accreditation review; WASPC requires accredited law enforcement agencies to re-certify every fourth year.

Expenditure Comparisons

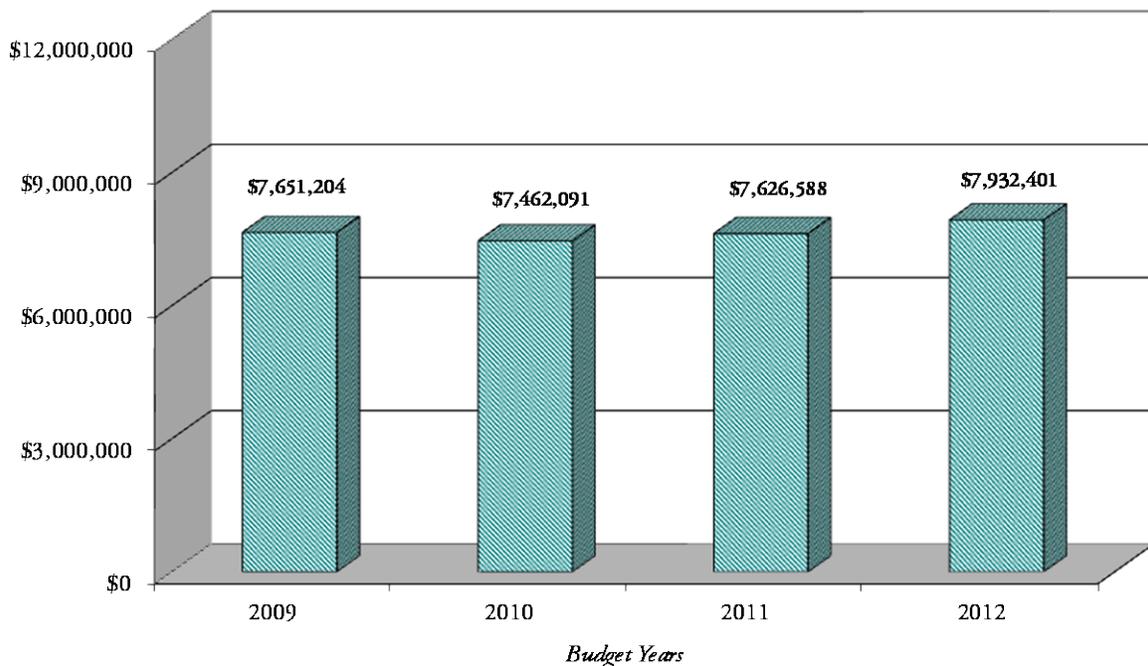
Police Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Operations:</i>				
Salaries	\$ 2,897,889	\$ 3,102,276	\$ 3,070,599	\$ 3,266,769
Overtime	144,166	131,500	158,267	135,500
Benefits	946,093	1,067,736	1,005,440	1,124,464
Supplies	32,724	49,000	41,505	53,000
Interfund Charges	200,000	200,000	200,000	200,000
Professional Services	14,994	18,000	15,228	18,000
Other Services & Charges	<u>32,305</u>	<u>46,350</u>	<u>35,830</u>	<u>53,850</u>
<i>Division Subtotal</i>	\$ 4,268,171	\$ 4,614,862	\$ 4,526,869	\$ 4,851,583
<i>Detention/Corrections:</i>				
Salaries	\$ 731,353	\$ 783,552	\$ 756,685	\$ 809,097
Overtime	20,576	15,000	20,682	15,000
Benefits	325,585	343,400	335,226	359,310
Supplies	188,035	216,000	238,401	216,000
Professional Services	255,606	226,000	214,679	226,000
Other Services & Charges	<u>18,961</u>	<u>29,350</u>	<u>21,063</u>	<u>32,350</u>
<i>Division Subtotal</i>	\$ 1,540,116	\$ 1,613,302	\$ 1,586,736	\$ 1,657,757

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Expenditure Comparisons (cont.)

Police Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Dispatch Services:				
Salaries	\$ 609,793	\$ 690,861	\$ 651,232	\$ 713,658
Overtime	11,380	10,000	17,208	15,000
Benefits	223,505	264,800	221,163	255,030
Supplies	144	3,000	2,145	3,000
Repairs and Maintenance	35,145	51,000	37,646	45,000
Other Services & Charges	60,427	59,000	57,997	67,500
Division Subtotal	\$ 940,394	\$ 1,078,661	\$ 987,391	\$ 1,099,188
Records:				
Salaries	\$ 161,268	\$ 171,198	\$ 166,516	\$ 176,173
Overtime	3,099	2,000	5,039	3,000
Benefits	58,730	65,815	60,116	64,500
Supplies	5,231	13,500	8,637	8,500
Telephones/Cellular	2,320	3,750	2,548	6,200
Repairs and Maintenance	41,360	50,000	48,189	52,000
Other Services & Charges	9,403	13,500	9,824	13,500
Division Subtotal	\$ 281,411	\$ 319,763	\$ 300,869	\$ 323,873
Police Department Total	\$ 7,030,092	\$ 7,626,588	\$ 7,401,865	\$ 7,932,401

Police Department Annual Budget Comparisons



Police Capital Items Included Elsewhere in Budget

Police Capital Items Included Elsewhere in Budget	
Simplex Security System Upgrade	\$ 200,000
<i>Total Police Capital Projects</i>	<u>\$ 200,000</u>

FIRE DEPARTMENT

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.

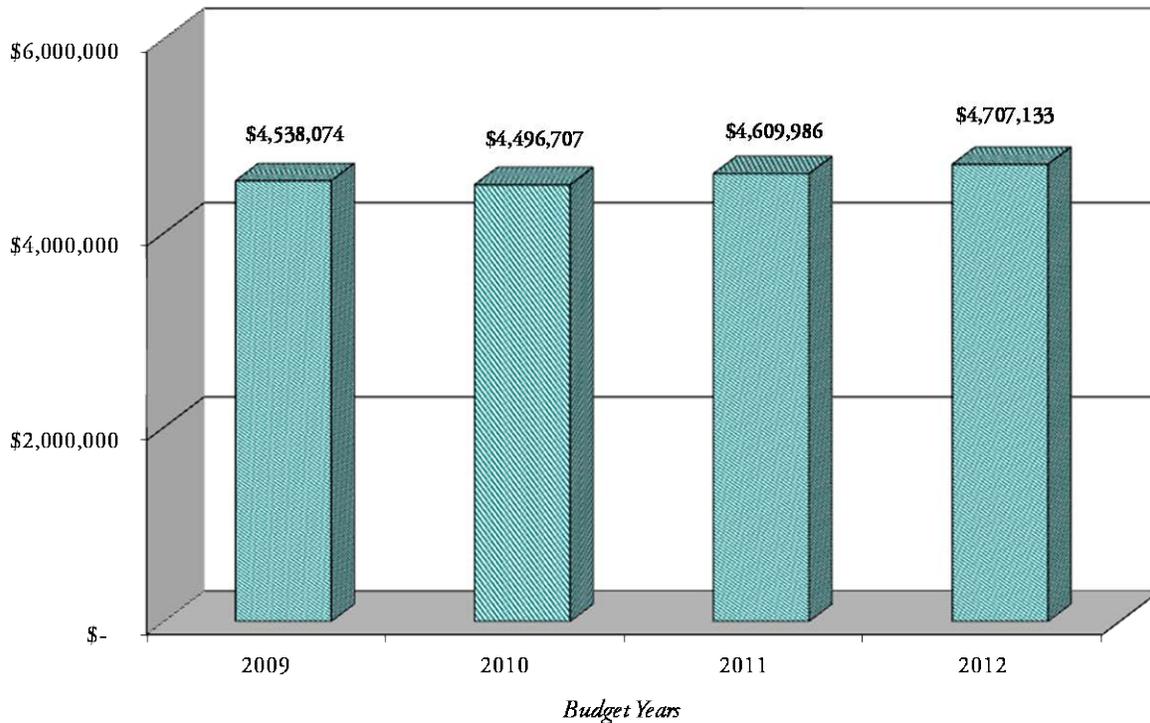
Summary of Departmental Activities & Responsibilities

The Fire Department provides a complete range of services including prevention, public education, emergency medical care, fire protection, and hazardous materials control. The Department also coordinates CPR and first aid classes on an as needed basis.

Expenditure Comparisons

Fire Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Professional Services	\$ 4,568,272	\$ 4,609,986	\$ 4,609,986	\$ 4,707,133
<i>Fire Department Total</i>	<u>\$ 4,568,272</u>	<u>\$ 4,609,986</u>	<u>\$ 4,609,986</u>	<u>\$ 4,707,133</u>

Fire Department Annual Budget Comparisons



Fire Capital Items Included Elsewhere in Budget

Other Fire Items Included Elsewhere in Budget	
Capital Replacement Contribution	\$ 306,619
Stortz Fittings on Fire Hydrants	<u>25,000</u>
<i>Total Fire Department Capital Projects</i>	<u>\$ 331,619</u>

PLANNING DEPARTMENT

Mission Statement

The Planning Department's mission is to guide Issaquah from its past and its present into the future, and to advise and inform the public concerning the policies that protect the environment and preserve the City's unique identity and quality of life.

The Planning Department strives to demonstrate a spirit of cooperation, team building, mutual respect, integrity, innovation, honesty, empathy, support, and fairness encompassing all members of the City Team and the public.

Summary of Departmental Activities & Responsibilities

The Planning Department advises the Administration and City Council on planning related issues and is responsible for:

- ✘ ***Policy planning***, including developing and maintaining the City's Comprehensive Plan, updating Land Use Codes, processing annexations and coordination with King County and neighboring suburban cities
- ✘ ***Current planning***, including administration of the City's Land Use Development Regulations (including the City's Zoning Ordinance, Subdivision Code, Critical Areas Ordinance and Shoreline Master Program) and review of land use development applications, and all public and private development proposals
- ✘ ***Environmental review***, including review of proposed land use policies and regulations, and all public and private development proposals for compliance with the State Environmental Policy Act (SEPA) and the preparation of any Environmental Impact Statements (EIS) required under SEPA.

2012 Work Plan Focus

- ☞ Support the Development Commission, Planning Policy Commission, River & Streams Board and Council Land Use Committee.
- ☞ Implement New Shoreline Master Program.
- ☞ Integrate the use of Transfer of Development Rights (TDR) into permitting process and streamline process.
- ☞ Prepare and publish Central Issaquah Plan and Plan EIS.
- ☞ Perform Impact Fee rate study and update appropriate fees.
- ☞ Complete Tree Canopy Assessment.

City Goal #1: Olde Town Structured Parking Analysis

- ☞ Establish Preliminary work plan and schedule with PWE.
- ☞ Establish an Advisory Task Force with members from the Chamber, DIA and others.
- ☞ Document current parking requirements, need and availability. Evaluate the potential to coordinate with Sound Transit/METRO and have the facility serve as a Park & Ride Facility as well.
- ☞ Discuss issues and alternatives and determine the need/scope for a structured parking study.
- ☞ Issue a final report and recommendations to the City Council.

City Goal #2: Economic Vitality Commission

- ☞ The Work Plan for the Sign Code Analysis and Permit Review will be determined once the Economic Vitality Task Force is organized.

City Goal NB: Council Review Process for the Central Issaquah Plan

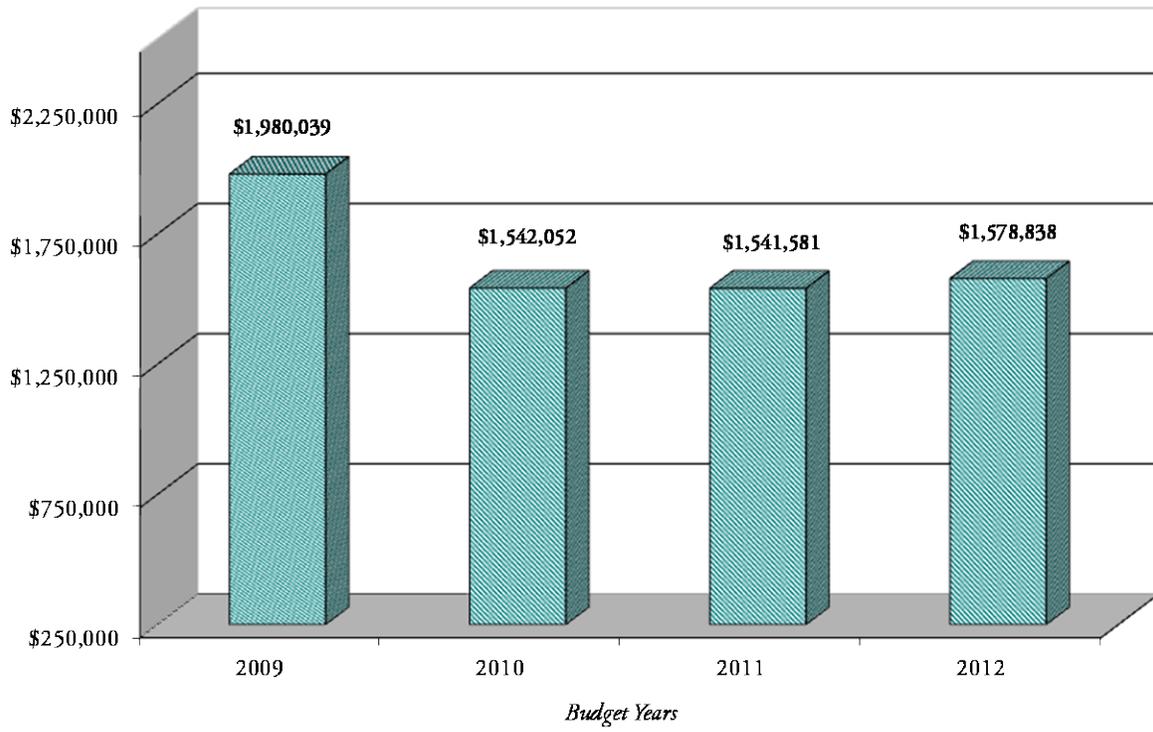
- ☞ PPC Review, public hearing and recommendation to City Council.
- ☞ Council Committee review of the proposed plan.
- ☞ Council adoption of the plan.
- ☞ Council adoption of urban development standards and related Land use Code amendments.
- ☞ Council prioritization of the capital improvements (CIP/TIP) necessary to implement the plan.

Expenditure Comparisons

Planning Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 1,065,646	\$ 1,076,236	\$ 1,073,880	\$ 1,109,652
Overtime	-	500	-	500
Benefits	309,229	337,345	332,405	366,186
Supplies	5,487	10,000	5,491	10,000
Hearing Examiner	14,833	12,000	1,887	12,000
Professional Services	4,797	18,000	10,707	18,000
Consultants	36,548	50,000	31,572	25,000
Other Services & Charges	<u>25,849</u>	<u>37,500</u>	<u>28,008</u>	<u>37,500</u>
Planning Department Total	<u>\$ 1,462,389</u>	<u>\$ 1,541,581</u>	<u>\$ 1,483,950</u>	<u>\$ 1,578,838</u>

¹ Central Issaquah Subarea Plan EIS is funded in the Capital Improvement Fund at \$120,000.

Planning Department Annual Budget Comparisons



BUILDING DEPARTMENT

Mission Statement

The Building Department's mission is to enhance the quality of living in Issaquah through the regulation and implementation of building standards with regard to public health, safety, and accessibility. Our purpose is to assist the public through the application, review, and inspection process while maintaining an atmosphere of co-operation, fairness, support, and community spirit.

Summary of Departmental Activities & Responsibilities

The Department administers most codes and ordinances dealing with construction and development in the City of Issaquah. These codes include the Uniform Building, Plumbing, Mechanical, Washington State Energy, Washington State Accessibility, and Washington State Ventilation and Indoor Air Quality Code. Enforcement of these regulations involves coordination between the architect or owner, and other City departments.

The Permit Center coordinates the review of the Land Use Development Proposals by City departments and issues all special event and special use permits, as well as construction permits, including building, signage, mechanical, plumbing, clearing and grading, and schedules the inspections for the permit work.

2012 Work Plan Focus

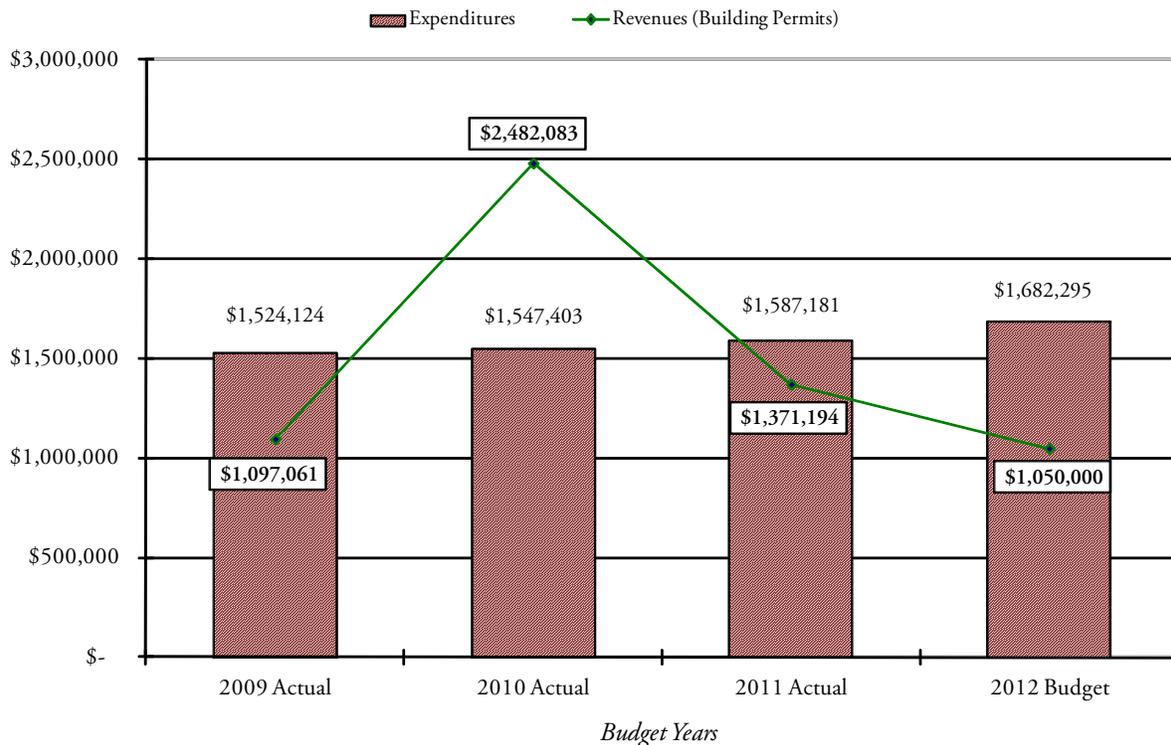
The items noted below are in addition to the Building Department's basic level of service, which include permitting and licensing, code enforcement, plan review and building inspections.

- ☞ Continued support of e-CityGov.net and MyBuildingPermit.com through regional participation on various committees including Inspection Services, Web content, training, publications and structural code.
- ☞ Continued partnership with the e-City Gov Alliance in the planning and evaluation of an electronic permit application and review program, which will allow applicants the ability to submit electronic plans to the City on a 24-hour basis. Electronic review reduces application and review costs by reducing vehicular travel and paper copies of drawings.
- ☞ Continued regional participation in Washington Association of Permit Technicians (WSAPT), Washington Association of Building Officials (WABO), and Washington Association of Code Enforcement (WACE); State Master Business Licensing Program.

Expenditure Comparisons

Building Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 897,207	\$ 936,959	\$ 1,009,732	\$ 1,043,312
Overtime	-	-	1,103	-
Benefits	323,895	351,360	384,909	427,758
Supplies	9,999	10,900	6,598	9,125
Professional Services	265,954	75,000	115,657	125,000
Other Services & Charges	26,348	53,200	45,182	53,100
Interfund Charges	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
Building Department Total	<u>\$ 1,547,403</u>	<u>\$ 1,451,419</u>	<u>\$ 1,587,181</u>	<u>\$ 1,682,295</u>

Building Department Annual Budget Comparisons



Actual Building Permit Revenue by Budget Year

2009 Actual	2010 Actual	2011 Actual	2012 Budget
\$1,097,061	\$2,482,083	\$1,371,194	\$1,050,000

PARKS DEPARTMENT

Mission Statement

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

Parks, recreational facilities, programs and community events are key factors in strengthening community image and creating a sense of place. Recreation programs and facilities attract and retain businesses and residents, as well as attract tourists. Key benefits of a strong Parks and Recreation Department include:

- 👍 Provide jobs and generates income for the community and for local businesses.
- 👍 Provide safe environments for recreation activities and design programs and services specifically to reduce criminal activity.
- 👍 Participation in recreation activities improves physical, social and emotional health that positively impacts community health and wellness. Parks and Recreation services foster social, intellectual, physical and emotional development.
- 👍 Increased cultural unity through experiences that promote cultural understanding and celebrate diversity.
- 👍 Natural resources are protected and habitat required for the survival of diverse species is preserved by acquiring and protecting valuable resources as open space, streams, greenways, view sheds, forests and other habitat areas.

Summary of Departmental Activities & Responsibilities

The Parks Department advises the Administration and City Council on Parks, Recreation, and City building-maintenance issues. The Parks Department is comprised of three divisions with responsibilities as follows:

Recreation Services and Planning Divisional Responsibilities Include:

- ✂ Year-round swim lessons, summer daycamps, preschool programs, Special Populations programs, Youth Sports, Cultural Arts, Teen Programs, Farmer's Market, Concerts on the Green and Gold Pass for 62+, and adult recreation programs.
- ✂ Development, construction and renovating City parks and landscapes.
- ✂ Open space and trails acquisition and on-going stewardship of the City's open space and trails.
- ✂ Rental facilities including Tibbetts Creek Manor, Pickering Farm, and Community Center for both private and public special events.

Park Maintenance and Beautification Including:

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

City Building Maintenance Including:

- ✘ Maintenance, repairs and custodial services in all City buildings, as well as leasing and sale of City-owned houses.

2012 Work Plan Focus

All Parks Department divisions share the work plan focus for adhering to the 2012 adopted budget.

Individual Division work plans are as follows:

Parks, Planning & Administration

- ☞ Continued collaboration with community organizations and other City Departments to complete parks and open space projects.

City Goal #3: Lake Sammamish State Park

- ☞ Identify specific ways the City can work with other public & private partners to enhance Lake Sammamish State Park, including the potential ownership or annexation of the park.
- ☞ At this time Washington State Parks and Recreation Commission does not wish to divest any state parks; however the State Parks Commission is interested in pursuing/developing potential partnerships with local agencies for implementing the approved 2007 Lake Sammamish State Park Redevelopment and Restoration Concept Plan.

City Goal #7 Mountain Bike Skills Park

- ☞ Build a mountain bike skills park in the newly acquired open space next to Central Park.
- ☞ The Issaquah Park Board formed the Mountain Bike Task Force to review the potential of developing a mountain bicycle skills course and trail connections to publicly managed lands. The open space land and proposed mountain bike skills course located near Central Park is proposed to be transferred to King County, to be administered as part of King County's Grand Ridge Park.

Recreation Division

- ☞ Seek to collaborate with other non-profit agencies when possible, to provide quality recreation programs.
- ☞ Work collaboratively with other City departments.
- ☞ Maintain the Interlocal Agreement with the Issaquah School District.
- ☞ Offer diverse recreation programs for all ages and abilities.

Aquatics Division

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

Rentals Division

- ☞ Work collaboratively between the City and community organizations to maximize use of facility.
- ☞ Maintain revenues from user groups and rentals.
- ☞ Maintain Issaquah Farmers Market.
- ☞ Increase public awareness of the facility.
- ☞ Maintain and update facility equipment for rental usage.
- ☞ Maintain and update facility for rental appeal.

Parks Maintenance

- ☞ Provide support for City recreation programs and community events, including 297 hours for Salmon Days.
- ☞ Maintain new and existing City landscapes assigned to Parks.

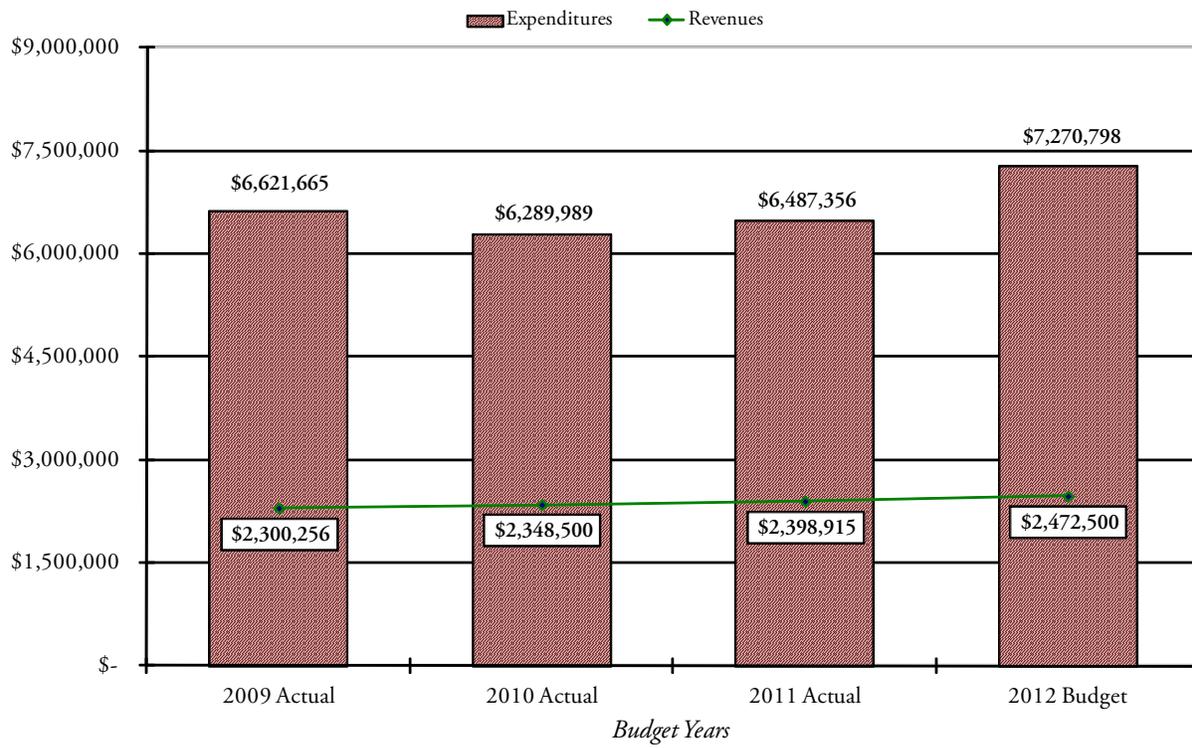
Facilities Maintenance

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

Expenditure Comparisons

Parks Department	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Recreation and Planning Division				
Salaries	\$ 1,961,718	\$ 2,067,869	\$ 2,027,555	\$ 2,199,473
Overtime	107	-	-	-
Benefits	641,219	686,999	697,857	769,226
Supplies	147,143	169,109	140,856	193,106
Professional Services	128,297	157,678	123,095	316,620
Repairs and Maintenance	19,549	27,350	17,885	24,150
Other Services & Charges	<u>146,195</u>	<u>176,427</u>	<u>146,155</u>	<u>184,823</u>
Division Subtotal	\$ 3,044,228	\$ 3,285,432	\$ 3,153,403	\$ 3,687,398
Parks Facilities Division				
Salaries	\$ 830,046	\$ 852,554	\$ 851,279	\$ 891,500
Overtime	8,027	7,500	6,066	9,000
Benefits	284,850	306,920	300,021	322,300
Supplies	112,890	115,000	119,662	115,000
Utilities Charges	144,170	197,000	164,956	197,000
Contracted Maintenance	74,478	79,000	88,222	79,000
Other Services & Charges	67,697	79,600	62,756	79,700
Interfund Charges	<u>132,000</u>	<u>132,000</u>	<u>132,000</u>	<u>132,000</u>
Division Subtotal	\$ 1,654,158	\$ 1,769,574	\$ 1,724,962	\$ 1,825,500
City Facilities Maintenance Division				
Salaries	\$ 677,251	\$ 706,547	\$ 660,528	\$ 739,410
Overtime	36	200	-	200
Benefits	245,051	261,410	251,053	280,395
Supplies	80,891	88,000	97,263	88,000
Professional Services	7,534	3,000	6,957	3,000
Telephone Charges	6,699	8,521	6,261	8,521
Utility Charges	467,767	580,000	474,696	525,000
Repairs and Maintenance	95,134	85,000	103,267	100,000
Other Services & Charges	<u>11,240</u>	<u>13,374</u>	<u>8,966</u>	<u>13,374</u>
Division Subtotal	\$ 1,591,603	\$ 1,746,052	\$ 1,608,991	\$ 1,757,900
Parks Department Total	<u>\$ 6,289,989</u>	<u>\$ 6,801,058</u>	<u>\$ 6,487,356</u>	<u>\$ 7,270,798</u>

Parks Department Annual Budget Comparisons



Parks Department Revenues by Budget Year¹

2009 Actual	2010 Actual	2011 Actual	2012 Budget
\$2,300,256	\$2,348,500	\$2,398,915	\$2,472,500

¹ Includes Community Center, Aquatics Center, Tibbetts Manor and Pickering Barn

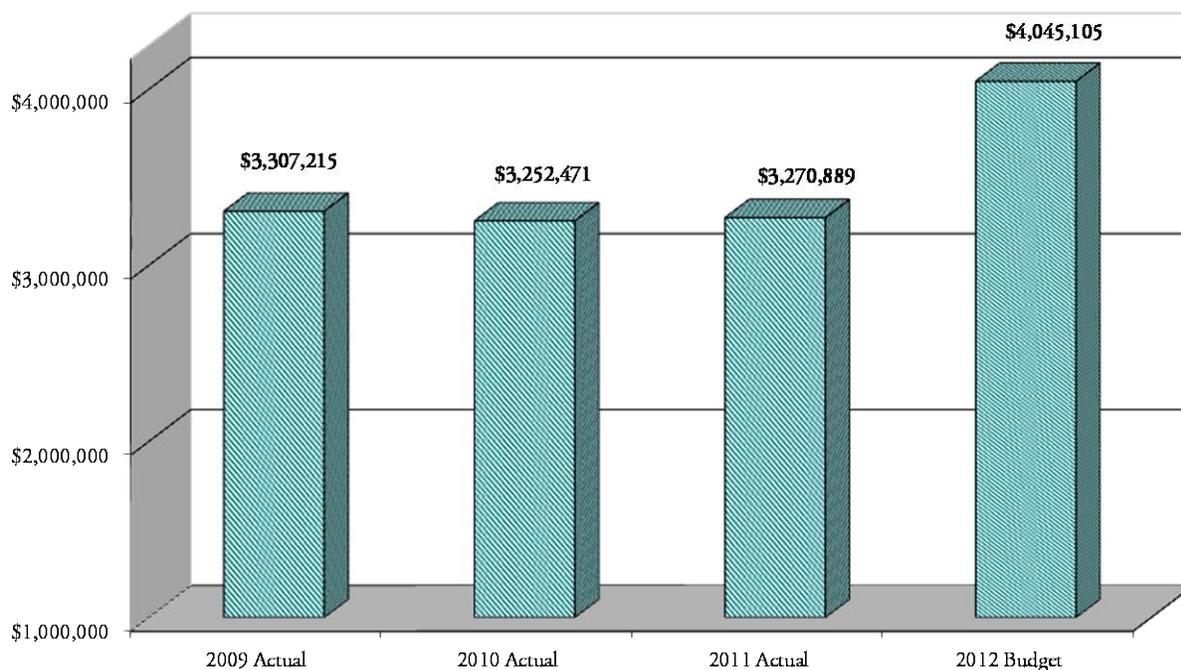
OTHER GENERAL GOVERNMENTAL SERVICES

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

Expenditure Comparisons

General Governmental Svcs	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Benefits - Retired Police	\$ 67,903	\$ 77,500	\$ 73,277	\$ 80,605
Other Services & Charges	392,894	503,524	497,947	768,099
Interfund Charges (Insurance)	420,000	430,000	430,000	440,004
<i>Intergovernmental Services</i>				
Clean Air Agency	18,745	19,500	18,939	19,397
Election/Registration Charges	48,968	65,000	42,726	55,000
<i>Operating Transfers to:</i>				
Street Fund	2,160,000	2,160,000	2,160,000	2,210,000
Unemployment Insurance	144,000	48,000	48,000	72,000
Capital Improvement Fund	-	-	-	300,000
Street Improvement Fund	-	-	-	100,000
<i>General Services Expenditures</i>	<u>\$ 3,252,510</u>	<u>\$ 3,303,524</u>	<u>\$ 3,270,889</u>	<u>\$ 4,045,105</u>

Other General Governmental Services Annual Comparisons



Benefits

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

Other Services and Charges

Budgeted are medical bills not covered by insurance for retired LEOFF employees, election costs, and insurance charges.

Miscellaneous Contributions and Service Fees Included Are:

Misc Contributions/Svc Fees	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Downtown Issaquah Association	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500
Historical Society	100,800	79,800	79,800	79,800
F.I.S.H. Operating Support	23,750	25,000	25,000	25,000
Worker's Comp Program	10,828	10,000	19,130	12,000
LEOFF Medical	17,969	12,000	10,650	14,000
Enterprise Seattle	5,000	5,000	-	10,000
Association of Washington Cities	17,805	18,374	18,374	20,762
Suburban Cities Association	15,052	16,000	15,204	16,000
Puget Sound Regional Council	12,174	13,000	13,281	14,500
Bank Service Charges	11,689	10,000	9,072	10,000
Fourth of July Festival	4,750	4,750	-	4,750
Satellite/Radio Access - EOC	7,824	15,000	11,233	15,000
Mountains to Sound Greenway	-	9,500	19,000	9,500
Eastside Leadership	5,500	5,500	-	5,500
At Work	20,000	20,000	15,000	20,000
Cascade Land Conserv-City Pgm	-	5,000	-	-
Labor Negotiations	-	5,000	8,406	-
Medical Plan Administration	9,323	11,000	9,499	11,000
Fire Hydrant Water Charges	98,411	125,000	116,900	125,000
Animal Control - KC	-	75,000	87,993	71,687
Economic Vitality Programs	-	-	-	50,000
Regional Fire Authority	-	5,000	-	-
Moss Adams Study	-	-	7,500	-
Miscellaneous	519	2,100	405	222,100
Total Contributions/Fees	\$ 392,894	\$ 503,524	\$ 497,947	\$ 768,099

Operating Transfers

Transfers from the General Fund to the Street Fund, and Unemployment Fund represent the principal revenue resource for both funds.



Special Revenue Funds



PUBLIC WORKS OPERATIONS

Mission Statement

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

Summary of Departmental Activities & Responsibilities

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

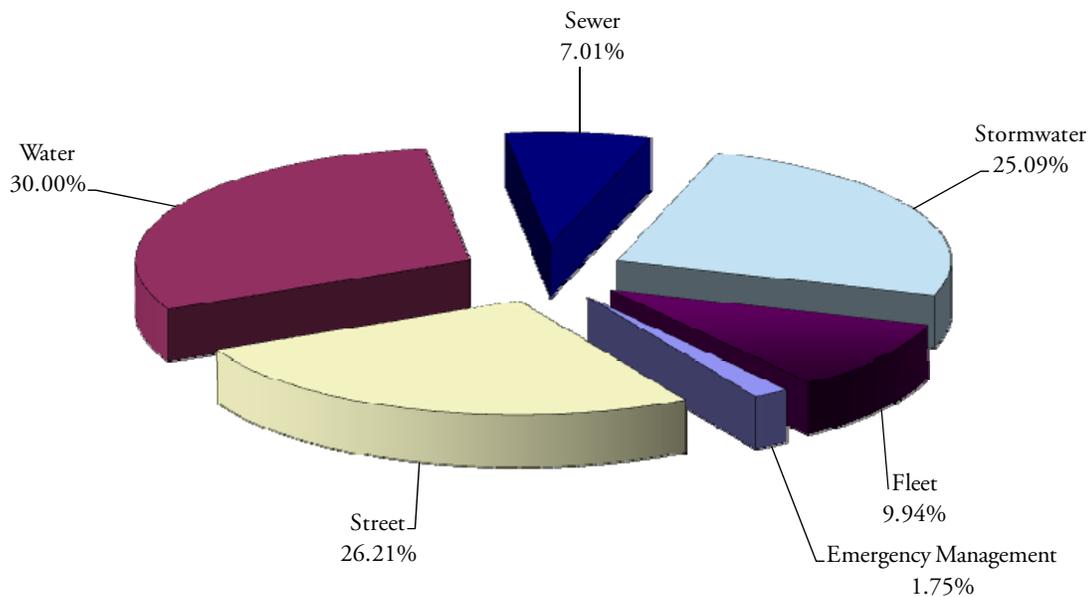
2012 Work Plan Focus

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

Public Works Operations Staffing:

PWO Positions	Street	Water	Sewer	Storm	Fleet	Emerg	Total
Director	0.20	0.25	0.10	0.20	0.10	0.15	1.00
Operations Managers	1.00	1.00	0.50	0.50	-	-	3.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00	-	-	4.00
Utility Maintenance Workers	6.00	7.00	1.00	8.00	-	-	22.00
Signal Technician	2.00	-	-	-	-	-	2.00
Utility Technician	-	2.00	-	-	-	-	2.00
Construction Technician	0.30	0.30	0.10	0.30	-	-	1.00
CADD/Mapping Technician	0.30	0.30	0.10	0.30	-	-	1.00
Office Manager	0.25	0.25	0.10	0.25	0.15	-	1.00
Administrative Assistant	0.50	0.50	0.20	0.50	0.15	-	1.00
Shop Aide	0.30	0.30	0.10	0.30	-	-	1.00
Fleet Manager	-	-	-	-	1.00	-	1.00
Mechanic	-	-	-	-	3.00	-	3.00
Emergency Mgt Coordinator	-	-	-	-	-	0.625	0.625
Part-time Help	-	0.625	-	-	-	-	0.625
Total PWO Positions	11.85	13.525	3.20	11.35	4.40	0.775	44.25

PWO Staff Allocation



STREET FUND

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

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

Revenue Comparisons

Street Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 1,870,468	\$ 1,527,046	\$ 1,261,343	\$ 1,462,947
<i>Revenue Sources</i>				
Retail Sales Tax (5%)	484,584	471,500	531,661	532,143
Street and Curb Permits	73,921	80,000	93,294	65,000
Motor Vehicle Fuel Tax	582,431	560,000	627,318	575,500
Charges for Services	6,311	25,000	54,127	25,000
Investment Interest	-	500	3,125	20,000
Miscellaneous	46,738	30,000	60,618	40,142
MDRT Contributions	944,716	-	442,275	-
Transfer-in - General Fund	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,210,000</u>
<i>Subtotal</i>	\$ 4,298,701	\$ 3,327,000	\$ 3,972,418	\$ 3,467,785
<i>Total Fund Revenue</i>	<u>\$ 6,169,169</u>	<u>\$ 4,854,046</u>	<u>\$ 5,233,761</u>	<u>\$ 4,930,732</u>

Expenditure Comparisons

Street Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Maintenance and Operations</i>				
Salaries	\$ 809,391	\$ 849,330	\$ 824,355	\$ 900,738
Overtime	18,256	62,500	17,971	67,810
Benefits	337,473	386,128	348,054	393,000
Supplies	110,407	175,271	134,061	197,238
Professional Services	13,371	38,785	10,812	38,903
Other Services & Charges	167,323	256,552	195,362	250,902
Stormwater Charges	9,094	8,425	5,967	8,425
Traffic Signal Utility Charges	56,253	60,000	55,666	59,352
Street Light Utility Charges	183,276	205,000	182,285	200,004
Capital Costs	-	-	-	-
I/F Vehicle Repair/Replace	<u>406,668</u>	<u>406,668</u>	<u>406,668</u>	<u>420,996</u>
<i>Subtotal</i>	\$ 2,111,512	\$ 2,448,659	\$ 2,181,201	\$ 2,537,368
<i>Other Charges</i>				
Engineering Charges	\$ 1,100,004	\$ 1,100,004	\$ 1,107,504	\$ 1,116,000
Interfund Charges	218,569	249,489	245,530	257,058
MDRT	1,446,991	-	-	-
Xfer to Resource Conservation	30,750	-	-	-
Xfr to Street Improvement Fund	-	30,750	30,750	-
Xfer to Equipment Replacement	-	-	-	20,000
<i>Subtotal</i>	\$ 2,796,314	\$ 1,380,243	\$ 1,383,784	\$ 1,393,058
Ending Fund Balance	<u>1,261,343</u>	<u>1,025,144</u>	<u>1,668,776</u>	<u>1,000,306</u>
<i>Total Fund Expenditures</i>	<u>\$ 6,169,169</u>	<u>\$ 4,854,046</u>	<u>\$ 5,233,761</u>	<u>\$ 4,930,732</u>

CEMETERY FUND

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

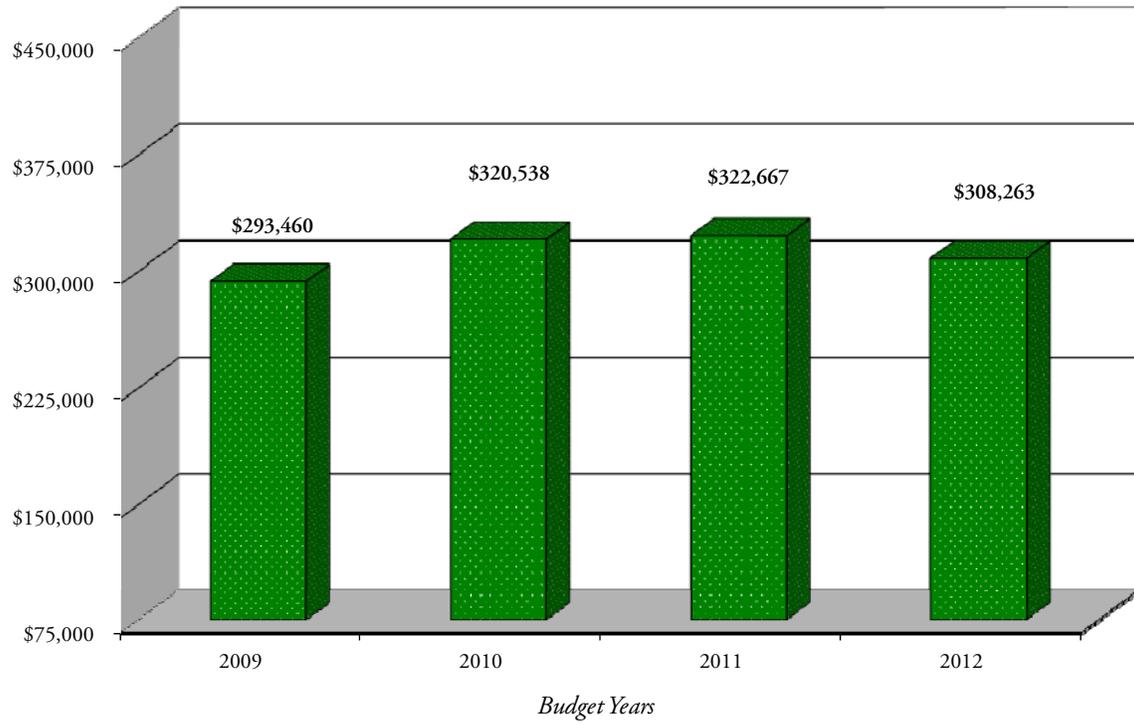
Revenue Comparisons

Cemetery Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 293,460	\$ 296,885	\$ 320,538	\$ 320,513
<i>Revenue Sources</i>				
Charges for Services	101,950	76,000	71,900	69,000
Investment Interest	66	100	356	100
<i>Subtotal</i>	\$ 102,016	\$ 76,100	\$ 72,256	\$ 69,100
<i>Total Fund Revenue</i>	<u>\$ 395,476</u>	<u>\$ 372,985</u>	<u>\$ 392,794</u>	<u>\$ 389,613</u>

Expenditure Comparisons

Cemetery Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 12,987	\$ 15,750	\$ 15,730	\$ 15,750
Benefits	1,565	1,850	2,086	2,100
Supplies	2,376	3,000	346	3,000
Other Services & Charges	7,870	35,500	26,965	35,500
Capital Outlay	25,140	-	-	-
Transfer to General Fund	25,000	25,000	25,000	25,000
<i>Subtotal</i>	\$ 74,938	\$ 81,100	\$ 70,127	\$ 81,350
Ending Fund Balance	320,538	291,885	322,667	308,263
<i>Total Fund Expenditures</i>	<u>\$ 395,476</u>	<u>\$ 372,985</u>	<u>\$ 392,794</u>	<u>\$ 389,613</u>

Cemetery Fund Ending Fund Balance Comparison



MUNICIPAL ART FUND

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

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

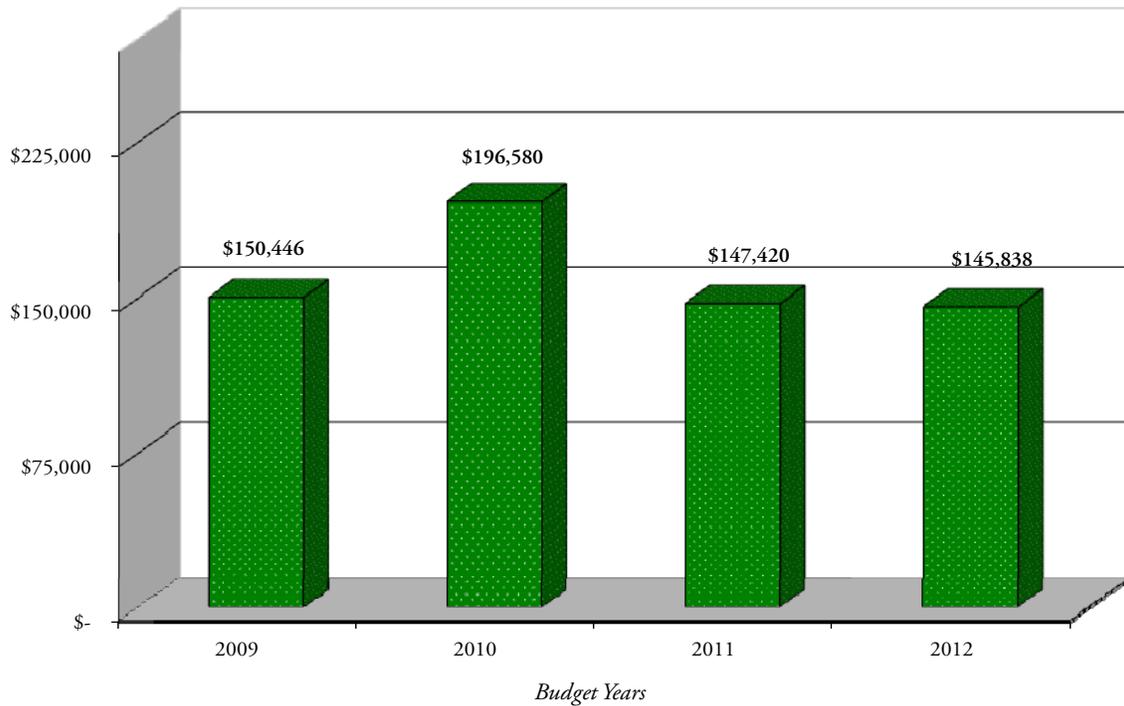
Revenue Comparisons

Municipal Art Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 150,446	\$ 192,145	\$ 196,580	\$ 162,488
<i>Revenue Sources</i>				
Admissions Tax	133,391	145,000	138,791	140,000
Investment Interest	60	50	356	50
Grants/Donations	14,454	7,000	-	7,000
Project Contributions	71,990	4,430	8,463	-
<i>Subtotal</i>	\$ 219,895	\$ 156,480	\$ 147,610	\$ 147,050
<i>Total Fund Revenue</i>	\$ 370,341	\$ 348,625	\$ 344,190	\$ 309,538

Expenditure Comparisons¹

Municipal Art Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Arts Commission Administered:</i>				
Construction Project Art	\$ 14,940	\$ 69,000	\$ 44,810	\$ -
General Programs	80,111	141,500	78,998	132,000
<i>Institutional Art Funding:</i>				
Village Theater	47,000	-	43,257	-
Contracted Coordinator	27,839	29,000	27,940	29,000
Supplies	1,379	250	218	200
Miscellaneous	2,492	3,750	1,547	2,500
<i>Subtotal</i>	\$ 173,761	\$ 243,500	\$ 196,770	\$ 163,700
Ending Fund Balance	196,580	105,125	147,420	145,838
Total Fund Expenditures	\$ 370,341	\$ 348,625	\$ 344,190	\$ 309,538

Municipal Art Fund Ending Fund Balance Comparison



¹ Potential 2012 funding for Village Theater is included in General Granting. General granting includes \$7,000 for costs associated with a King County 4 Culture Grant.

RESOURCE CONSERVATION FUND

The Resource Conservation Fund provides for the development and implementation of resource conservation and protection programs. These programs include recycling and waste reduction, water conservation, habitat and water quality protection, household hazardous waste reduction, and commute trip reduction. In addition, staff administers the solid waste and recycling collection contract for the City.

Office of Sustainability (formerly Resource Conservation Office)

The Office of Sustainability is funded by the Resource Conservation Fund. The Office of Sustainability provides for the development and implementation of resource conservation and protection programs and administers the solid waste and recycling collection contract for the City. Sustainability is a key City initiative and this office is responsible for ensuring the initiative's continued development and implementation.

2012 Work Plan Focus

- ☞ Direct the transition planning and rollout of new solid waste services for businesses and residents citywide for the contract procured in 2011.
- ☞ Implement paperless billing services for solid waste customers citywide.
- ☞ Support local food service businesses in implementation of Food Service Packaging Ordinance requirements including the phase-out of exemptions.
- ☞ Initiate planning and implementation of a Sustainable Business Partnership program to leverage resources, ramp-up visibility of local businesses and increase adoption of sustainability practices.
- ☞ Increase participation and interaction with residents at community events, homeowner's associations, neighborhood meetings, and other avenues.
- ☞ Expand online capabilities for promotion and marketing of city services and programs, improve the quality of information provided through online and interactive media avenues.
- ☞ Update sustainable building permit, rebate and technical support incentives. Facilitate local adoption of zHome and Water Sense for homes certification.
- ☞ Address bear awareness education and related solid waste service options.
- ☞ Facilitate Evergreen Fleet Certification of City fleets, in partnership with Public Works Operations.
- ☞ Lead multi-department Electric Vehicle planning and policy work addressing big picture policy and management options and EV readiness strategy. Continue pilot project installations and evaluation.
- ☞ Continue support to Issaquah School District Green Schools initiative, expanding work on compost, food security, water conservation and water quality.
- ☞ Expand partnership between the City, Seattle Tilth, Parks, Food Bank and Sustainable Issaquah on food and sustainable landscape initiatives.

City Goal #9: Energy Use & Waste Reduction

☞ Complete development of the Sustainability and Energy Plan.

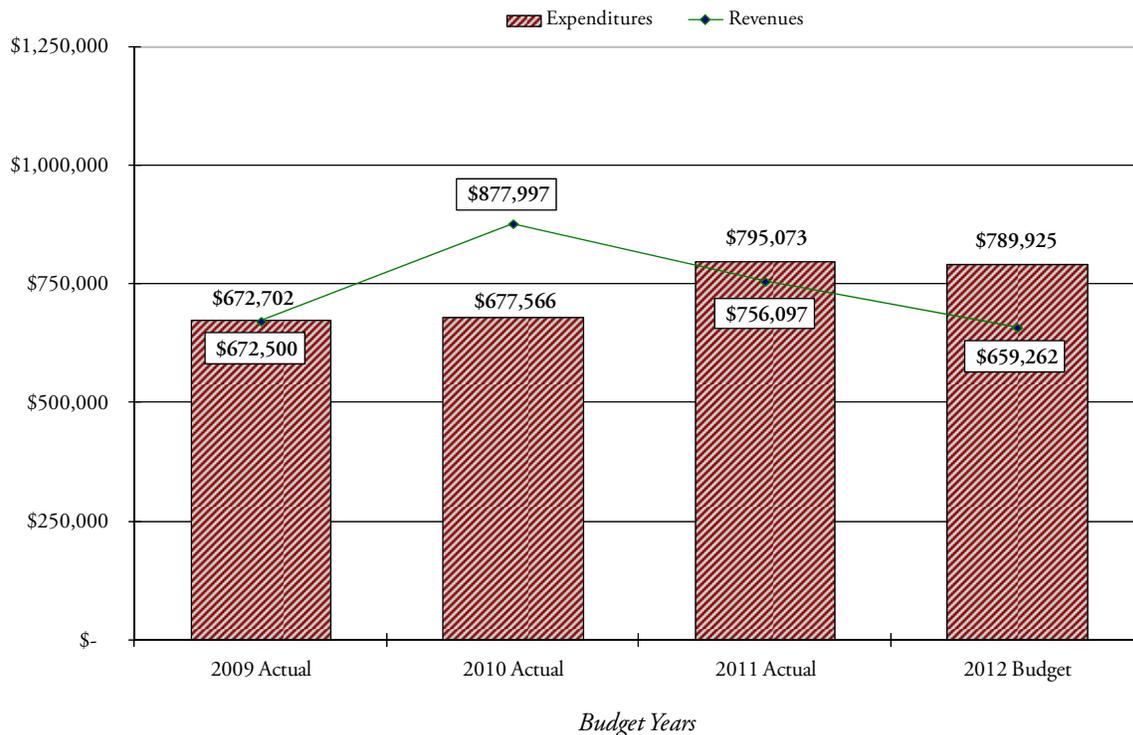
Revenue Comparisons

Resource Conservation Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 48,240	\$ 330,626	\$ 248,671	\$ 215,971
<i>Revenue Sources</i>				
Contract Fees	1,057	-	12,648	12,000
Administrative Fees	167,183	178,000	166,299	279,462
Grants - General	142,543	165,000	139,845	119,800
Investment Interest	132	500	399	2,000
Miscellaneous	295,332	88,000	115,906	5,000
Transfer-in - Street Fund	30,750	-	-	-
Transfer-in - Water Fund	100,000	100,000	100,000	100,000
Transfer-in - Sewer Fund	45,000	45,000	45,000	45,000
Transfer-in - Stormwater Fund	96,000	96,000	96,000	96,000
Transfer-in - Fire St Const Fund	-	50,000	50,000	-
Transfer-in Capital Improvement Fund (TDR)	-	30,000	30,000	30,000
<i>Subtotal</i>	\$ 877,997	\$ 752,500	\$ 756,097	\$ 689,262
<i>Total Fund Revenue</i>	<u>\$ 926,237</u>	<u>\$ 1,083,126</u>	<u>\$ 1,004,768</u>	<u>\$ 905,233</u>

Expenditure Comparisons

Resource Conservation Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 365,241	\$ 385,010	\$ 379,120	\$ 397,700
Overtime	-	-	-	-
Benefits	125,774	145,600	135,388	148,400
Supplies	44,519	21,041	84,470	18,675
Professional Services	131,412	280,316	187,196	191,000
Polystyrene Food Packaging Ban	-	10,000	-	-
Other Services & Charges	10,620	30,600	8,899	34,150
Subtotal	\$ 677,566	\$ 872,567	\$ 795,073	\$ 789,925
Ending Fund Balance	248,671	210,559	209,695	115,308
Total Fund Expenditures	\$ 926,237	\$ 1,083,126	\$ 1,004,768	\$ 905,233

Resource Conservation Office Annual Budget Comparisons



Revenues:

2009 Actual	2010 Actual	2011 Actual	2012 Budget
\$672,500	\$877,997	\$756,097	\$659,262

CABLE TV FUND

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

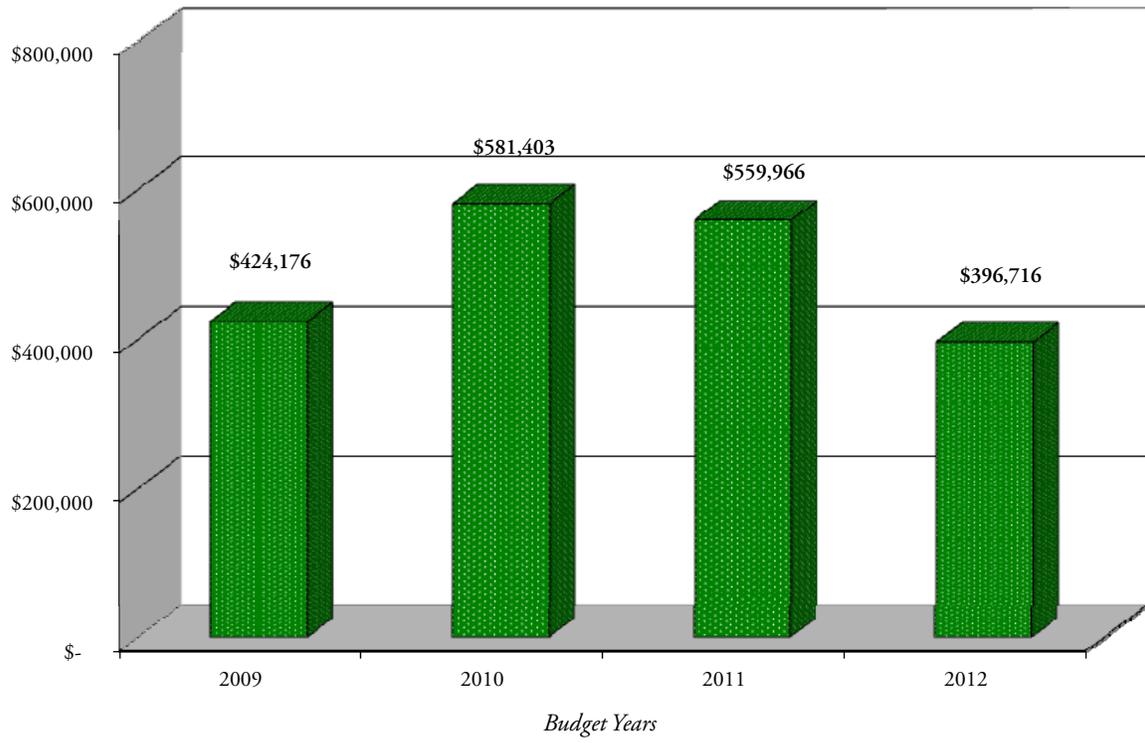
Revenue Comparisons

Cable TV Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 424,176	\$ 503,976	\$ 581,403	\$ 418,045
<i>Revenue Sources</i>				
Franchise Fees	412,029	410,000	438,827	435,000
Investment Interest	132	100	86	125
<i>Subtotal</i>	\$ 412,161	\$ 410,100	\$ 438,913	\$ 435,125
<i>Total Fund Revenue</i>	<u>\$ 836,337</u>	<u>\$ 914,076</u>	<u>\$ 1,020,316</u>	<u>\$ 853,170</u>

Expenditure Comparisons

Cable TV Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 88,428	\$ 94,722	\$ 94,827	\$ 96,904
Benefits	30,266	33,340	33,495	34,850
Supplies & Equipment	4,731	7,500	8,777	7,500
Professional Services	10,341	41,500	7,526	31,500
Other Services & Charges	1,168	6,500	2,285	6,500
Capital Equipment	-	60,000	47,440	-
Equipment Replacement	12,000	20,000	20,000	20,000
Transfer to General Fund	108,000	246,000	246,000	259,200
Transfer to Capital Imp. Fund	-	-	-	-
<i>Subtotal</i>	\$ 254,934	\$ 509,562	\$ 460,350	\$ 456,454
Ending Fund Balance	581,403	404,514	559,966	396,716
<i>Total Fund Expenditures</i>	<u>\$ 836,337</u>	<u>\$ 914,076</u>	<u>\$ 1,020,316</u>	<u>\$ 853,170</u>

Cable TV Fund Ending Fund Balance Comparison



LODGING TAX FUND

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

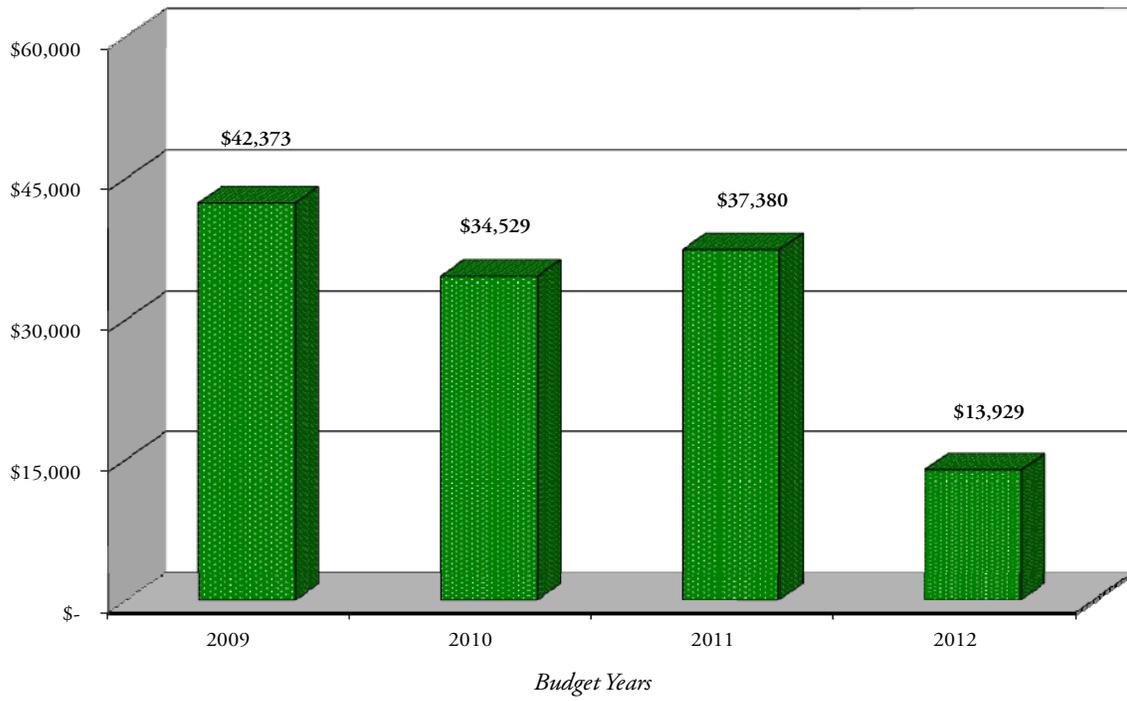
Revenue Comparisons

Lodging Tax Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 42,373	\$ 19,623	\$ 34,529	\$ 19,929
<i>Revenue Sources</i>				
Hotel-Motel Lodging Tax	91,906	85,000	97,851	80,000
Transfer-In - General Fund	-	-	-	-
<i>Subtotal</i>	\$ 91,906	\$ 85,000	\$ 97,851	\$ 80,000
<i>Total Fund Revenue</i>	\$ 134,279	\$ 104,623	\$ 132,380	\$ 99,929

Expenditure Comparisons

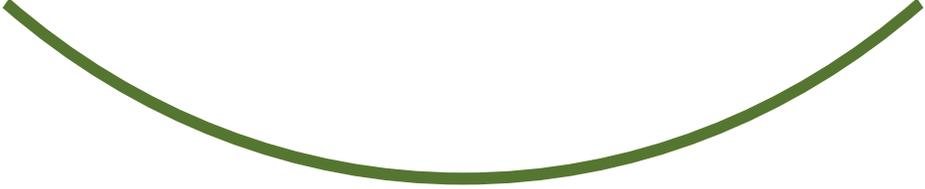
Lodging Tax Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Issaquah's Visitor's Info Center	\$ 45,750	\$ 68,000	\$ 68,000	\$ 50,000
Historical Society/Trolley	5,000	-	-	16,000
Historical Society/Hiking Thru History	-	-	-	3,000
Chamber of Commerce Events	19,000	-	-	-
Printing & Distributing Brochures	10,000	-	-	-
Issaquah Visitor Center Web Site Development	15,000	5,000	5,000	-
FISH Docent Program/75th Anniversary	5,000	5,000	5,000	7,000
Salmon Days Promotion	-	8,500	8,500	10,000
Village Theater - Regional Marketing	-	6,500	6,500	-
Downtown Issaquah District Assoc. - Car Event	-	2,000	2,000	-
<i>Subtotal</i>	\$ 99,750	\$ 95,000	\$ 95,000	\$ 86,000
Ending Fund Balance	34,529	9,623	37,380	13,929
<i>Total Fund Expenditures</i>	\$ 134,279	\$ 104,623	\$ 132,380	\$ 99,929

Lodging Tax Fund Ending Fund Balance Comparison





*Debt Service
Funds*



DEBT SERVICE FUNDS OVERVIEW

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

Information on anticipated 2012 revenue and itemized expenditures for each issue is detailed on the following pages.

GENERAL OBLIGATION BOND SUMMARY

The City of Issaquah accounts for all general obligation bond issues under two control funds: one for unlimited G.O. Bonds (voted-in) and one for limited G.O. Bonds (non-voted). The general obligation issues with bonds payable as of December 31, 2011, are listed below. Issues voted in by the residents of Issaquah are being paid through an excess property tax levy.¹²³⁴

Name	Date of Issue	Issued Amount	Average Coupon Interest	Date of Final Maturity	12/31/2011 Outstanding Bond Balance
<i>Voted-In Debt:</i>					
Senior Center	12/1/2001	\$ 1,500,000	4.42	12/1/2021	\$ 915,000
ITS/Police Refunding ¹	12/1/2005	\$ 4,745,000	4.34	12/1/2025	2,720,000
Parks	12/1/2006	\$ 6,250,000	3.91	12/1/2026	5,095,000
Fire Station #72	12/1/2009	\$ 4,500,000	3.64	12/1/2029	<u>4,180,000</u>
<i>Total Voted-In Debt</i>					\$ 12,910,000
<i>Non-Voted Debt (Councilmanic):</i>					
Highlands Park Facilities	12/1/2004	\$ 3,820,000	4.14	12/1/2024	\$ 2,800,000
Police/Barn Refunding ²	12/1/2006	\$ 3,485,000	4.05	1/1/2021	2,840,000
Police Station Refunding ³	1/1/2007	\$ 5,100,000	3.98	1/1/2019	4,190,000
Bolliger Property	2/17/2009	\$ 2,780,000	3.90	12/1/2028	2,490,000
Fire Station, Property ⁴	12/1/2009	\$ 6,355,000	3.80	12/1/2021	<u>6,250,000</u>
<i>Total Non-Voted Debt</i>					\$ 18,570,000
<i>Total Debt</i>					<u>\$ 31,480,000</u>

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

¹ Refunding Bond

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

³ Refunding of remaining 1999 Limited G.O. Bonds

⁴ Refunding of remaining 2001 Limited G.O. Bonds

UNLIMITED DEBT SERVICE FUND

(Voted-In)

Revenues

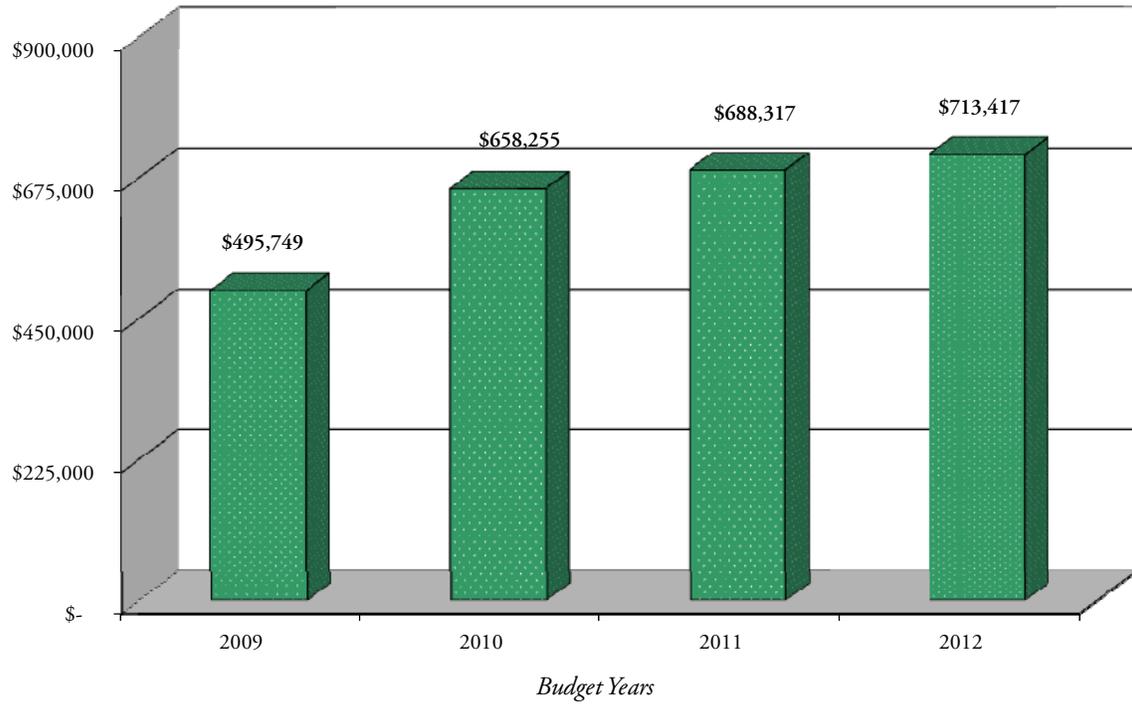
Unlimited Debt Service Fund (Voted-In) Revenue		2012 Budget
Beginning Fund Balance January 1, 2012		\$ 675,937
Property Taxes:		
2001 Senior Center	\$ 123,000	
2005 Street ITS/Police Refunding	520,000	
2006 Park Bond	470,000	
2009 Fire Station #72	<u>335,000</u>	
Total Taxes		1,448,000
Interest Rebate ¹		53,193
Investment Interest		<u>150</u>
Total Fund Revenue		\$ 2,177,280

Expenditures

Unlimited Debt Service Fund (Voted-In) Expenditures		2012 Budget
Long Term Debt - Principal		
2001 Senior Center	\$ 75,000	
2005 Street ITS/Police Station Refunding	385,000	
2006 Park Bond	255,000	
2009 Fire Station #72 (Tax Exempt Bonds)	<u>170,000</u>	
Total Principal		\$ 885,000
Long Term Debt - Interest		
2001 Senior Center	\$ 47,025	
2005 Street ITS/Police Station Refunding	126,470	
2006 Park Bond	199,225	
2009 Fire Station #72 (Tax Exempt Bonds)	54,163	
2009 Fire Station #72 (Taxable BABs)	<u>151,980</u>	
Total Interest		<u>578,863</u>
Total Voted-In Long Term Debt		\$ 1,463,863
Estimated Ending Fund Balance December 31, 2012		<u>713,417</u>
Total Fund Expenditures		\$ 2,177,280

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

Ending Fund Balance Comparison



LIMITED DEBT SERVICE FUND
(Non-Voted)

Revenues

Limited Debt Service Fund (Non-Voted) Revenue	2012 Budget
Beginning Fund Balance January 1, 2012	\$ 23,003
Transfer-In - Capital Improvement Fund	<u>2,271,744</u>
Total Fund Revenue	\$ <u>2,294,747</u>

Expenditures

Limited Debt Service Fund (Non-Voted) Expenditures		2012 Budget
Long Term Debt - Principal		
2004 Highlands Park Facilities	\$ 165,000	
2006 Police/Barn Refunding	310,000	
2007 Police Station Refunding	450,000	
2009 Bolliger Property	110,000	
2009 Fire Station/Misc. Refunding	<u>535,000</u>	
Total Principal		\$ 1,570,000
Long Term Debt - Interest		
2004 Highlands Park Facilities	\$ 117,219	
2006 Police/Barn Refunding	110,100	
2007 Police Station Refunding	156,988	
2009 Bolliger Property	95,715	
2009 Fire Station/Misc. Refunding	<u>229,063</u>	
Total Interest		<u>709,085</u>
Total Non-Voted Long Term Debt		\$ 2,279,085
Estimated Ending Fund Balance December 31, 2012		<u>15,662</u>
Total Fund Expenditures		\$ <u>2,294,747</u>

L.I.D. DEBT SERVICE FUND

Revenues

L.I.D. Debt Service Fund Revenue		2012 Budget
Beginning Fund Balance January 1, 2012		\$ 3,833
<i>Assessment Interest:</i>		
L.I.D. #23	\$ 46,589	
L.I.D. #24	<u>145,000</u>	
<i>Total Interest</i>		191,589
<i>Assessment Principal:</i>		
L.I.D. #23	\$ 65,160	
L.I.D. #24	<u>240,000</u>	
<i>Total Principal</i>		<u>305,160</u>
<i>Total Fund Revenue</i>		<u><u>\$ 500,582</u></u>

Expenditures

L.I.D. Debt Service Fund Expenditures		2012 Budget
<i>Long Term Debt - Principal</i>		
L.I.D. #23	\$ 75,000	
L.I.D. #24	<u>265,000</u>	
<i>Total Principal</i>		<u>\$ 340,000</u>
<i>Long Term Debt - Interest</i>		
L.I.D. #23	\$ 36,922	
L.I.D. #24	<u>120,000</u>	
<i>Total Interest</i>		<u>156,922</u>
<i>Total L.I.D. Debt Service Long Term Debt</i>		<u>\$ 496,922</u>
Estimated Ending Fund Balance December 31, 2012		<u>3,660</u>
<i>Total Fund Expenditures</i>		<u><u>\$ 500,582</u></u>

L.I.D. Bond Summary¹

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2011 Outstanding Bond Balance
L.I.D. #23 – Mall Street Sidewalk Improvements	12/31/2009	\$977,390	5.50%	2024	\$825,000
L.I.D. #24 – Traffic Roundabout at E. Lake Sammamish Parkway and SE 43 rd Way	2011	\$2,345,000	4.60%	2028	\$2,345,000 ¹

¹ The \$2,345,000 was an Installment Note received from the Sewer Capital Fund. L.I.D. property assessments received will be transferred to the sewer Capital Fund to repay the note.

L. I. D. GUARANTY FUND

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

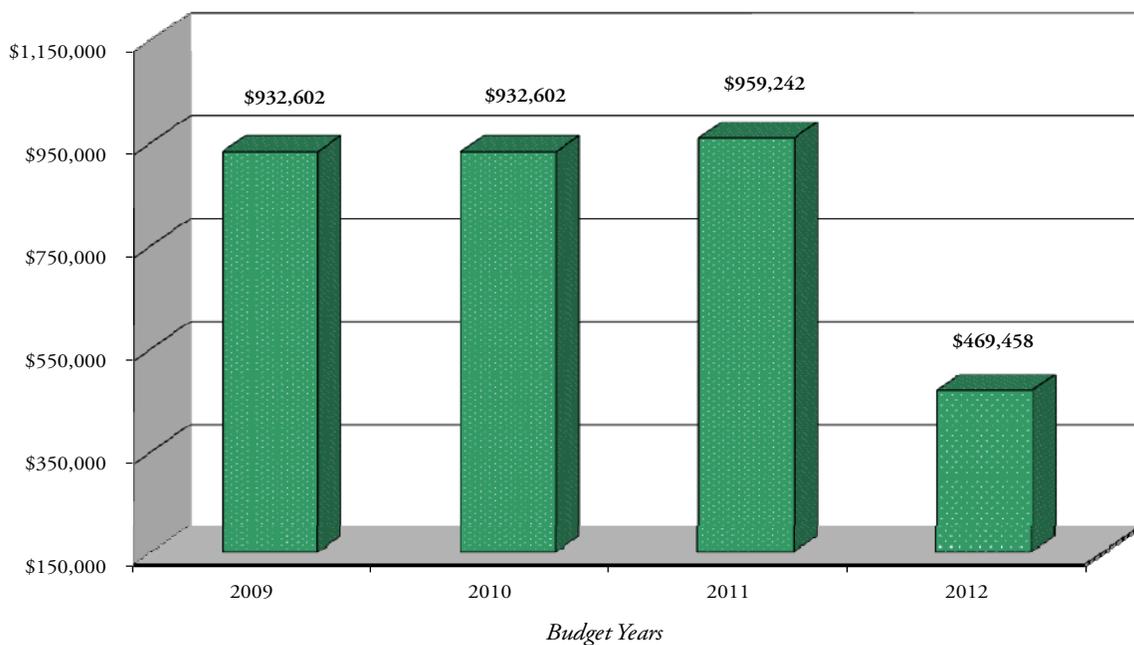
Revenues

L.I.D. Guaranty Fund Revenue	2012 Budget
Beginning Fund Balance January 1, 2012	\$ 959,242
Transfer-In - L.I.D. Construction Fund	-
<i>Total Fund Revenue</i>	<u><u>\$ 959,242</u></u>

Expenditures

L.I.D. Guaranty Fund Expenditures	2012 Budget
Transfer of Excess Funds to General Fund	\$ 489,784
Estimated Ending Fund Balance December 31, 2012	469,458
<i>Total Fund Expenditures</i>	<u><u>\$ 959,242</u></u>

Ending Fund Balance Comparison



ARBITRAGE REBATE FUND

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

Revenues

Arbitrage Rebate Fund Revenue	2012 Budget
Beginning Fund Balance January 1, 2012	\$ 62,162
Investment Interest	<u>100</u>
<i>Total Fund Revenue</i>	<u><u>\$ 62,262</u></u>

*Expenditures*¹

Arbitrage Rebate Fund Expenditures	2012 Budget
Arbitrage Rebate	\$ -
Estimated Ending Fund Balance December 31, 2012 ¹	<u>62,262</u>
<i>Total Fund Expenditures</i>	<u><u>\$ 62,262</u></u>

¹ The above amount being withheld is associated with the 2006 Park Bond.

*Capital Project
Funds*



CAPITAL PROJECT FUNDS OVERVIEW

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

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

- § Capital Improvement Fund
- § Mitigation Fund
- § L.I.D. #23 Construction Fund
- § L.I.D. #24 Construction Fund
- § Street Improvement Fund
- § Newport Way Construction Fund
- § Centralized ITS Traffic Signal System Fund
- § Transit Center Fire Station #72 Construction Fund
- § Highlands Park Facilities Fund
- § 2006 Park Bond Fund

Each fund is discussed individually on the following pages.

CAPITAL IMPROVEMENT FUND

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

Revenue Comparisons

Capital Improvement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 679,089	\$ 493,472	\$ 702,315	\$ 1,340,060
<i>Revenue Sources</i>				
Local Retail Sales Tax (25%)	2,422,924	2,357,143	2,658,304	2,660,714
Streamlined Mitigation	197,026	143,000	200,630	100,000
Real Estate Excise Tax	767,128	850,000	800,644	750,000
Investment Interest	527	1,000	461	600
Alexander House Rental	17,268	17,268	17,268	17,268
Office Space Rental	58,639	69,516	26,720	18,626
Other Rental Income	66,365	68,616	87,839	68,767
Transfer-In - Cable TV Fund	-	-	-	-
Transfer-In - General Fund	-	-	-	300,000
Transfer-In - Fire St #72 Fund	-	-	-	400,000
Interfund Loan Proceeds	-	-	-	-
TDR Agreement Funds	-	1,225,000	1,225,000	-
Interfund Loan Interest	-	-	-	-
Grant Proceeds/Contributions	86,475	60,000	99,055	60,000
<i>Subtotal</i>	\$ 3,616,352	\$ 4,791,543	\$ 5,115,921	\$ 4,375,975
<i>Total Fund Revenue</i>	<u>\$ 4,295,441</u>	<u>\$ 5,285,015</u>	<u>\$ 5,818,236</u>	<u>\$ 5,716,035</u>

Expenditure Comparisons

Capital Improvement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Street Maintenance Program	\$ 1,200	\$ 200,000	\$ 200,000	\$ 650,000
Other Services & Charges	225,947	253,500	172,508	370,000
Equipment (New Employees)	-	-	-	-
Minor Equipment (EOC)	3,838	5,000	4,821	5,000
Vehicle Replacement Charges	100,008	492,000	492,000	600,000
Interfund Rental - City Shop	320,000	264,000	264,000	264,000
Transfer to Debt Service Fund	2,645,993	2,271,744	2,271,744	2,271,744
TDR Related Programs	-	268,203	133,208	225,797
Transfer to Municipal Art Fund	600	-	-	-
Transfer to TDR Funds	-	320,000	320,000	498,500
Capital Projects/Equipment	12,290	26,000	1,799	360,630
Interfund Loan Payment	250,000	250,000	250,000	250,000
Interfund Loan Interest	33,250	20,000	20,000	10,000
<i>Subtotal</i>	\$ 3,593,126	\$4,370,447	\$ 4,130,080	\$ 5,505,671
Ending Fund Balance	702,315	914,568	1,688,156	210,364
<i>Total Fund Expenditures</i>	<u>\$ 4,295,441</u>	<u>\$ 5,285,015</u>	<u>\$ 5,818,236</u>	<u>\$ 5,716,035</u>

Capital Outlay Items

Capital Improvement Fund Capital Outlay Items	2012 Budget
Fire Station #71 and #73 Improvements	\$ 200,000
Simplex Security System Upgrade	100,000
Oil Tank Remediation (Squak valley Park)	26,000
Landscaping at Tibbetts Manor	19,630
Upgrade WiFi in City Buildings	15,000
<i>Total Capital Outlay Items</i>	<u>\$ 360,630</u>

Street Maintenance Program

Repair and overlay program for local access streets \$650,000

Other Services and Charges

Central Issaquah Subarea EIS	\$120,000
Web site Improvements	125,000
ARCH Low Income Housing Contribution.....	100,000
Municipal Pool Analysis.....	<u>25,000</u>
Total Other Services and Charges	\$370,000

Vehicle Replacement Charge

Charges from the Equipment Rental Fund to build up reserves for the replacement of vehicles and other major equipment	\$600,000
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Operating Transfer (Debt)

Transfer to the Debt Service Fund to cover Councilmanic Debt	\$2,271,744
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MITIGATION FUND

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

Revenue Comparisons

Mitigation Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 3,239,987	\$ 2,568,700	\$ 2,584,441	\$ 2,364,036
<i>Revenue Sources</i>				
Miscellaneous Donations	354,003	-	728,169	-
Grants	-	10,500	-	-
Investment Interest	1,054	1,200	509	700
<i>Subtotal</i>	\$ 355,057	\$ 11,700	\$ 728,678	\$ 700
<i>Total Fund Revenue</i>	<u>\$ 3,595,044</u>	<u>\$ 2,580,400</u>	<u>\$ 3,313,119</u>	<u>\$ 2,364,736</u>

Expenditure Comparisons

Mitigation Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Police	\$ 60,000	\$ 77,000	\$ 80,508	\$ 50,000
Fire	-	138,500	22,645	25,000
Parks	56,371	-	-	-
General Services	9,232	103,200	77,153	161,500
Critical Areas	-	-	-	-
Transfer to Street Imp Fund	700,000	120,000	120,000	46,008
Transfer to Park Bond Fund	-	200,000	200,000	150,000
Affordable Housing (ARCH)	150,000	-	-	-
Human Services Campus	35,000	-	-	-
Village Theatre Events	-	-	-	25,000
<i>Subtotal</i>	\$ 1,010,603	\$ 638,700	\$ 500,306	\$ 457,508
Ending Fund Balance	2,584,441	1,941,700	2,812,813	1,907,228
<i>Total Fund Expenditures</i>	<u>\$ 3,595,044</u>	<u>\$ 2,580,400</u>	<u>\$ 3,313,119</u>	<u>\$ 2,364,736</u>

Expenditure Detail

Mitigation Fund Expenditure Detail		2012 Budget
<i>Police</i>		
Simplex Security System Upgrade	\$ 50,000	
<i>Total Police Mitigation Fund Expenditures</i>		\$ 50,000
<i>Fire</i>		
Stortz Fittings on Fire Hydrants	\$ 25,000	
<i>Total Fire Mitigation Fund Expenditures</i>		25,000
<i>General</i>		
Simplex Security System Upgrade	\$ 50,000	
Permit Plan Software	67,500	
ePlan Phase II Software/Hardware	44,000	
<i>Total General Mitigation Fund Expenditures</i>		161,500
<i>Other</i>		
Village Theatre Events - From a Puget Sound Energy Contribution	\$ 25,000	
<i>Total Other Expenditures</i>		25,000
<i>Total Mitigation Fund Expenditures</i>		\$ 261,500

Transfer to Street Improvement Fund

Funds for the Street Pavement Overlay Program..... \$46,008

Transfer to Park Bond Fund

Development of Issaquah Creek Confluence Park..... \$150,000

L.I.D. #23 CONSTRUCTION FUND

Mall Street Sidewalk Local Improvement District #23. Construction of sidewalks on both sides of NW Mall Street between 17th Avenue NW and 12th Avenue NW.

Revenue Comparisons

L.I.D. #23 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ -	\$ 26,641	\$ 26,640	\$ -
<i>Revenue Sources</i>				
Investment Interest	-	-	-	-
Assessments	-	-	-	-
Interfund Loan Received	-	-	-	-
Bond Proceeds	-	-	-	-
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -
<i>Total Fund Revenue</i>	\$ -	\$ 26,641	\$ 26,640	\$ -

Expenditure Comparisons

L.I.D. #23 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
L.I.D. #23 Improvements	\$ -	\$ -	\$ -	\$ -
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Bond Issuance Costs	-	-	-	-
Transfer to LID Guaranty Fund	-	26,641	26,640	-
<i>Subtotal</i>	\$ -	\$ 26,641	\$ 26,640	\$ -
Ending Fund Balance	-	-	-	-
<i>Total Fund Expenditures</i>	\$ -	\$ 26,641	\$ 26,640	\$ -

L.I.D. #24 CONSTRUCTION FUND

Local Improvement District #24 will provide improvements to the tee intersection of E. Lake Sammamish Parkway SE and SE 43rd Way. The work consists of removing the existing traffic control signal and replacing it with a multi-lane roundabout with curbs, gutters and sidewalks, trail connection, storm drainage, utility adjustments, landscape, irrigation and street lights.

Revenue Comparisons

L.I.D. #24 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 72,351	\$ 92,313	\$ 92,313	\$ -
<i>Revenue Sources</i>				
Assessments	-	-	-	-
Bond Anticipation Note	-	-	-	-
Installment Note (cash from fund 412)	-	-	2,345,000	-
Interfund Loan Received	500,000	-	-	-
Bond Proceeds	-	2,345,000	-	-
<i>Subtotal</i>	\$ 500,000	\$ 2,345,000	\$ 2,345,000	\$ -
<i>Total Fund Revenue</i>	\$ 572,351	\$ 2,437,313	\$ 2,437,313	\$ -

Expenditure Comparisons

L.I.D. #24 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
L.I.D. #24 Improvements	\$ 398,416	\$ -	\$ 22,932	\$ -
Bond Anticipation Note Repayment	-	-	-	-
Bond Anticipation Note Interest	-	-	-	-
Intefund Loan Repayment	-	2,300,000	2,300,000	-
Interfund Loan Interest	81,622	92,000	92,000	-
Bond Issuance Costs	-	45,313	-	-
	\$ 480,038	\$ 2,437,313	\$ 2,414,932	\$ -
Ending Fund Balance	92,313	-	22,381	-
<i>Total Fund Expenditures</i>	\$ 572,351	\$ 2,437,313	\$ 2,437,313	\$ -

STREET IMPROVEMENT FUND

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

2012 Work Plan Focus

- ☞ Continue with next phase of North Issaquah LID for Roadway Network Improvements north of I-90 with the goal of completing formation of the LID by end of 2012.
- ☞ Continue implementation of complete streets policy through permitting and capital improvements to improve mobility within the City.
- ☞ Complete the design and environmental studies for Newport Way between Sunset Way and Maple Street and continue applying for grants to fund the project.
- ☞ Construct necessary repairs to Black Nugget Retaining Wall.
- ☞ Begin design engineering and environmental work for safety improvements along Gilman Boulevard.
- ☞ In coordination with the Confluence Park Master Plan, design Rainier Boulevard North improvements from Juniper to the north side of the East Fork of Issaquah Creek.
- ☞ Perform Pre-Design Study for E. Sunset Way from I-90 to Front Street to include the feasibility of providing bike lanes, a multi-purpose path and parking within the existing right-of-way along with development of a conceptual plan with public outreach.

Revenue Comparisons

Street Improvement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 5,311,068	\$ 3,366,131	\$ 624,163	\$ 1,807,313
Revenue Sources				
Real Estate Excise Tax	767,128	850,000	800,644	750,000
Investment Interest	1,317	1,000	863	1,000
Interfund Loan Proceeds	-	450,000	450,000	-
Grants/Contributions/Misc.	422,431	2,385,000	5,356,773	371,000
Transfer-in - Mitigation Fund	700,000	120,000	120,000	46,008
Transfer-in - General Fund	-	-	-	100,000
Transfer-in - Fire Station #72 Construction Fund	-	-	-	900,000
Transfer-in - Street Fund	-	30,750	30,750	-
<i>Subtotal</i>	\$ 1,890,876	\$ 3,836,750	\$ 6,759,030	\$ 2,168,008
Total Fund Revenue	\$ 7,201,944	\$ 7,202,881	\$ 7,383,193	\$ 3,975,321

Grants/Contributions

Street Improvement Fund Grants/Contributions Detail		2012 Total
WSDOT - Trolley	\$ 371,000	
Total Street Improvement Grants and Contributions		\$ 371,000

Expenditure Comparisons

Street Improvement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Street Projects	\$ 6,441,781	\$ 5,745,672	\$ 4,580,913	\$ 2,961,200
Interfund Loan Repayment	-	-	-	112,500
Interfund Loan Interest	-	-	370	11,250
Transfer to Newport Way Fund	136,000	250,000	250,000	-
<i>Subtotal</i>	\$ 6,577,781	\$ 5,995,672	\$ 4,831,283	\$ 3,084,950
Ending Fund Balance	624,163	1,207,209	2,551,910	890,371
Total Fund Expenditures	\$ 7,201,944	\$ 7,202,881	\$ 7,383,193	\$ 3,975,321

Street Improvement Capital Projects¹²

2012 Street Improvement Fund Projects	
North Issaquah Pre-LID #25	\$ 600,000
Trolley Improvements ¹	371,000
North Spar Road ² King County Payment #10	350,000
Complete Streets Program	463,000
Parking Lot Light Poles	120,000
Black Nugget Retaining Wall	1,000,000
Traffic Signal Loop Replacement	20,200
I-90 Undercrossing	20,000
Traffic Calming	<u>17,000</u>
Total Street Improvement Capital Projects	\$ <u>2,961,200</u>

¹ Contingent on Grants.

² North Spar Road related payment is the 10th annual payment to King County for the City's share of the Highlands North Spar Road construction cost. As of 12/31/11, \$3,850,000 will remain outstanding. Per the Interlocal Agreement, no interest is charged.

Major Project Descriptions**CITY OF ISSAQUAH****2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: North Issaquah Roadway Network Improvements LID 25				
LOCATION: North of I-90 between 17th Avenue NW and E Lake Sammamish Parkway				
DESCRIPTION: Perform feasibility analysis for a Local Improvement District (LID) for a new roadway and associated improvements in the North Issaquah area bounded approximately by East Lake Sammamish Pkwy, SE 56th St/NW Sammamish Rd, 17th Ave NW and I-90. The work will consist of Pre-Formation Feasibility and Pre-Formation through the Formation Hearing Phases of the LID. The Pre-Formation Feasibility will allow an early preliminary decision on forming an LID and the Pre-Formation through the Formation Hearing would hold a formal Hearing that creates the record that serves as the basis for the decision forming the LID.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The justification for this work is to determine whether a LID should be formed and identification of the improvements that are necessary.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Completed the Pre-Formation Feasibility Phase that determined that the LID should move forward. Began working toward the Formation Hearing by refining the preliminary project feasibility determination, update the cost estimates and cost of ROW with appraisals, and the formation process for forming the LID. This also includes development of special reports for environmental review and begin moving forward with the 30% preliminary design.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Complete Formation Hearing work that started in 2011. Finalize preliminary project feasibility studies, cost estimates, 30% design and hold Formation Hearing to form LID. Apply for State/Federal funding at time for call for projects.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 31,868	\$ 31,868	\$ 63,736	Street Improvement Fund
2011 Budget	\$ 200,000	\$ 300,000	\$ 500,000	Non-City Source:
2011 Estimate	\$ 40,000	\$ 160,000	\$ 200,000	Property Owner Contributions, LID
Year 2012	\$ 600,000		\$ 600,000	
Year 2013	\$ 5,292,125	\$ -	\$ 5,292,125	Submitted By:
Year 2014	\$ 17,763,559	\$ -	\$ 17,763,559	Gary Costa
Year 2015	\$ 6,555,934	\$ -	\$ 6,555,934	Department:
Year 2016	\$ 1,428,270	\$ -	\$ 1,428,270	PWE
Year 2017	\$ -	\$ -	\$ -	Date: Feb-11
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 31,711,756	\$ 191,868	\$ 31,903,624	6/6
				Project #: t03610 / GL 355.13

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Trolley Bridge Replacement					
LOCATION: Over Issaquah Creek					
DESCRIPTION: Project is in support of Issaquah Historical Society (IHS). The Lisbon trolley car would be restored by converting it to standard gauge for the current tracks, rebuild motors, electrical system, compressor, controllers, brakes, valves, gears and roof to ensure the car operates safely and comfortably. The railroad ties would be replaced where needed, joints adjusted and tightened, refurbish the bridge over the Issaquah Creek to replace any bad stringers. Work may include traffic signal modifications, signing, electrical light rail signaling, and removal of debris within the track crossings of the roadway.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: AB 5911 was approved to make the City the Certified Acceptance Agency on behalf of the IHS for the purpose of managing their trolley and track restoration project funded with federal money. AB 5941 approved a financial agreement between the City and the IHS for the Issaquah Valley Trolley project stipulating the financial commitment for the IHS. The IHS desires to operate a railroad trolley car along these tracks as a means of promoting interest in the history of the City and in downtown Issaquah as a means of modeling efficient rail transit in small cities.					
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): AB 5911 and AB 5941 approved by City Council. Design and NEPA/SEPA Environmental Documentation completed. Track refurbishment completed. Begin refurbishment of trolley car.					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Complete refurbishment of trolley car.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ 16,874	\$ 16,874	Street Improvement Fund	
2011 Budget	\$ -	\$ 479,516	\$ 479,516	Non-City Source:	
2011 Estimate	\$ -	\$ 254,042	\$ 254,042	None	
Year 2012	\$ -	\$ 371,000	\$ 371,000		
Year 2013	\$ -	\$ -	\$ -	Submitted By:	
Year 2014	\$ -	\$ -	\$ -	Brandon Cole/Gary Costa	
Year 2015	\$ -	\$ -	\$ -	Department:	
Year 2016	\$ -	\$ -	\$ -	PWE	
Year 2017	\$ -	\$ -	\$ -	Date: Feb-10	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ -	\$ 641,916	\$ 641,916	31/30	t03610

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		North SPAR Road		
LOCATION:		From Issaquah-Fall City Road/Pine Lake Road to Issaquah Highlands Drive		
DESCRIPTION: Payment to King County per the Interlocal Agreement for cost sharing in the construction of the NSPAR.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Interlocal Agreement for funding requires the payment.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Continue payments to King County.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Payment of City's share. This will be payment number 10 of 20 equal payments under the Interlocal Agreement.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 2,818,553	\$ -	\$ 2,818,553	Street Improvement Fund
2011 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source: Developer Funds
2011 Estimate	\$ 350,000	\$ -	\$ 350,000	
Year 2012	\$ 350,000	\$ -	\$ 350,000	Submitted By: Gary Costa
Year 2013	\$ 350,000	\$ -	\$ 350,000	
Year 2014	\$ 350,000	\$ -	\$ 350,000	Department: PWE
Year 2015	\$ 350,000	\$ -	\$ 350,000	
Year 2016	\$ 350,000	\$ -	\$ 350,000	Date: Feb-11
Year 2017	\$ 350,000	\$ -	\$ 350,000	
Future Years	\$ 2,100,000	\$ -	\$ 2,100,000	Priority: 2/2
Total Cost	\$ 7,368,553	\$ -	\$ 7,368,553	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Complete Streets		
LOCATION:		City Wide		
DESCRIPTION:				
<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. This project consolidated three projects: 1) The Sidewalk Program; 2) Crosswalk AB 5724; and 3) the addition of enhanced bicycle lanes.</p>				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
<p>To improve safety of pedestrians, bicyclists and the disabled by incorporating the Complete Streets Program throughout the City. Where possible, to include low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) street lights and any other reducing energy devices.</p>				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate):				
<p>Sidewalk Facility Improvements in 2009: 5th Ave NW. Sidewalk Facility Improvements in 2010: Sunset Way from Big Bear Place to Mt. Olympus Dr. and Holly Street from Newport Way to 5th Ave NW and possibly NE Alder St depending on bids. Crosswalk Improvements in 2010: SE 51st St and 220th Ave SE. Sidewalks and Curb Ramps 2011: Front St from Gilman to Sunset Way.</p>				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
<p>Design and install new sidewalks and repairs to existing sidewalks at locations to be determined. Determine locations and install new crosswalks or improvements to existing crosswalk locations including upgrading existing curb ramps to ADA Standards where overlays are to occur; and identify, design and install bike lanes as approved by Council Transportation Committee.</p>				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Street Improvement Fund
2011 Budget	\$ 200,000	\$ -	\$ 200,000	Non-City Source: None
2011 Estimate	\$ 200,000	\$ -	\$ 200,000	
Year 2012	\$ 463,000	\$ -	\$ 463,000	
Year 2013	\$ 620,000	\$ -	\$ 620,000	Submitted By:
Year 2014	\$ 645,000	\$ -	\$ 645,000	Gary Costa
Year 2015	\$ 670,000	\$ -	\$ 670,000	Department:
Year 2016	\$ 697,000	\$ -	\$ 697,000	PWE
Year 2017	\$ 724,000	\$ -	\$ 724,000	Date: Feb-11
Future Years	Annual	\$ -	Annual	Priority:
Total Cost	\$ 4,019,000	\$ -	\$ 4,019,000	4/4
				Project #: t02411 / GL 355.80

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Replace Wood Light Pole				
LOCATION: 301 Rainier Boulevard / 135 East Sunset Way				
DESCRIPTION: Replace thirty-four wood light poles and fixtures with new aluminum poles and LED lighting. Includes updating the wiring to current standards.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The existing wood poles are rotting and in danger of falling. To date, one has fallen due to the wind. The wiring is deteriorating. Some of the lights are supplied with 480 volts which should be lowered to match the 240 volts of adjacent lighting systems. Sustainability benefits include, lower power usage, lower maintenance due to longevity of LED fixture and longer life from the aluminum pole.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Replaced eleven light poles.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Replace Twenty-three wood light poles.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Street Improvement Fund
2011 Budget	\$ 30,000	\$ -	\$ 30,000	Non-City Source:
2011 Estimate	\$ 30,000	\$ -	\$ 30,000	
Year 2012	\$ 120,000	\$ -	\$ 120,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By: Mike Bengry
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 2/14/2011
Future Years	\$ -	\$ -	\$ -	Priority: 2/2
Total Cost	\$ 150,000	\$ -	\$ 150,000	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		SE Black Nugget Road - Retaining Wall Repair			
LOCATION:		SE Black Nugget Road, 1000' - 3000' East of East Lake Sammamish Parkway SE			
DESCRIPTION:					
<p>This was a King County permitted development project that constructed the 1,200lf retaining wall along SE Black Nugget Road. The wall has some 150 timbers that are dislodging, rot is prevalent, some piling is distorted from pressure, a fence along the top is failing, and the slope above shows signs of slippage. The lagging was not properly treated, was cut too short, much is too thin, and ends not treated. The 2010 study will show the integrity of the wall and provide guidance for future years actions.</p>					
JUSTIFICATION & SUSTAINABILITY BENEFITS:					
<p>This project was identified when the City received complaints of the fence falling over, lagging coming loose and springing from the soldier piling in several areas, and upslope instability. The justification for this work is the desire to keep the roadway open for traffic and minimize the risk of slope failure and major wall component failure.</p>					
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate):					
<p>In 2010 performed emergency stabilization to keep soil lagging in place and performed a study to evaluate the wall from an engineering point of view, was it constructed per plan, and was it built per King County Standards. That study determined that it failed on all three categories. King County committed to provide the City with funding for some of the repairs. For 2011 the City plans to work with a structural engineer consultant to create a design to perform long term and short term repairs to the wall. If funding is available perform some short term repairs to the wall.</p>					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:					
Perform long term rehabilitation to the wall.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 35,802	\$ -	\$ 35,802	Street Improvement Fund	
2011 Budget	\$ 200,000	\$ -	\$ 200,000	Non-City Source:	
2011 Estimate	\$ 25,000	\$ 75,000	\$ 100,000		
Year 2012	\$ 1,000,000	\$ -	\$ 1,000,000	None	
Year 2013	\$ 5,000	\$ -	\$ 5,000	Submitted By: Brandon Cole	
Year 2014	\$ 5,000	\$ -	\$ 5,000		
Year 2015	\$ -	\$ -	\$ -	Department: PWE	
Year 2016	\$ -	\$ -	\$ -		
Year 2017	\$ -	\$ -	\$ -		
Future Years	\$ -	\$ -	\$ -	Date: Feb-11	
Total Cost	\$ 1,070,802	\$ 75,000	\$ 1,145,802	Priority:	Project #: t03410 / GL 355.86
				14/15	

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Replace Traffic Signal Loops				
LOCATION: Citywide				
DESCRIPTION: Replace worn pavement areas with new asphalt pavement. Install new traffic signal loops into the new pavement and reapply pavement markings i.e. crosswalks, arrows, stop bars and buttons.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Various traffic signal loops within the City are in poor working condition. The traffic signal loops are an integral part of traffic signal operations within the City, including the operation of the ITS Program. There are 950 loops in the City's traffic signal system. This program replaces older and deteriorating traffic loops to ensure the integrity of the traffic signal operation.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Replaced 12 loops				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Replace 12 loops.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Street Improvement Fund
2011 Budget	\$ 20,200	\$ -	\$ 20,200	Non-City Source:
2011 Estimate	\$ -	\$ -	\$ -	
Year 2012	\$ 120,000	\$ -	\$ 120,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By: Mike Bengry
Year 2014	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2015	\$ -	\$ -	\$ -	
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 2/14/2011
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 120,000	\$ -	\$ 120,000	3/3
				Project #: CIPstr31

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		I-90 Undercrossing Improvements		
LOCATION:		West of and Parallel to Front Street/E Lake Sammamish Parkway between Gilman Boulevard and SE 56th Street		
DESCRIPTION:				
<p>New crossing of I-90 at the existing undercrossing structure. The corridor will extend north from existing signalized intersection at NW Gilman Blvd. and Post Office entrance then along the old railroad right-of-way crossing under I-90 and intersecting with SE 62nd Street. Continues along 221st St from SE 62nd to SE 56th St and along SE 62nd St to E. Lake Sammamish Parkway. Design and construction includes a two lane roadway with left turn pockets/lane where needed, curb and gutter. Non-motorized transportation is being coordinated with the project. Includes stormwater system for road with detention and treatment facilities.</p>				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
<p>Improve internal City traffic circulation between north and south Issaquah allowing more local traffic to avoid the SR 900 and Front St. interchanges to cross from one side of town to the other. This project will include low impact development/natural drainage practices such as pervious concrete pavement and a wet detention pond, and energy saving Light Emitting Diodes (LED) traffic signal.</p>				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate):				
<p>Completed final design for Phases 1 - 4A. Completed R/W Acquisition of Post Office portion; Completed the sale of the Zetec parcel and developer constructed Phase 2, the section abutting their property; Completed right of way acquisition for intersection improvements at 4th Ave NW and SE 62nd; Completed construction of Phase 1, 3 and 4a from Gilman Boulevard to SE 62nd Street and roadway pavement on SE 62nd from 4th Ave NW to ELSP including installation of a temporary span wire traffic signal at 4th Ave NW/SE 62nd St/221st Place SE.</p>				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
<p>Complete N. Issaquah LID Pre-Formation/Formation Hearing along with refining the preliminary project feasibility determination. If LID is approved and if it includes the rest of the I-90 Undercrossing Improvements, the costs shown in 2013 and 2014 will be deleted. Also, Start Wetland Mitigation Monitoring and Reporting to the DOE estimated at a cost of \$10k for years 1-3 and \$5k for years 4, 5, 6, 7 & 10 per the Wetland Mit. Monitoring Plan.</p>				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 5,645,632	\$ -	\$ 5,645,632	Street Improvement Fund
2011 Budget	\$ 340,980	\$ -	\$ 340,980	Non-City Source: None
2011 Estimate	\$ 340,980	\$ -	\$ 340,980	
Year 2012	\$ 20,000	\$ -	\$ 20,000	
Year 2013	\$ 1,071,200	\$ -	\$ 1,071,200	Submitted By: Gary Costa
Year 2014	\$ 2,791,300	\$ -	\$ 2,791,300	
Year 2015	\$ 5,000	\$ -	\$ 5,000	Department: PWE
Year 2016	\$ 5,000	\$ -	\$ 5,000	
Year 2017	\$ 5,000	\$ -	\$ 5,000	Date: Feb-11
Future Years	\$ 10,000	\$ -	\$ 10,000	Priority:
Total Cost	\$ 9,894,112	\$ -	\$ 9,894,112	7/7
				Project #: t00400 / GL 355.06

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Neighborhood Traffic Calming Program		
LOCATION:		City Wide		
DESCRIPTION: Implement the Neighborhood Traffic Calming Program Policies and Criteria.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: To address neighborhood concerns for safety and to help preserve neighborhood characteristics by discouraging excessive use of neighborhood streets as a cut through. Designs to reduce energy consumption, storm runoff, and pollution will be considered and used if possible. That includes low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) street lights and any other reducing energy device.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): 2006 - Installed curb and gutter, handicap ramp and driveways, signing and striping that improved the roadway alignment through the curve at 6th Ave and Bush Street.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Implement any Neighborhood Traffic Calming devices based on submitted requests and other needs that develop during the year. Design and construct traffic calming devices as approved by the City Council.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Street Improvement Fund
2011 Budget	\$ 16,000	\$ -	\$ 16,000	Non-City Source: None
2011 Estimate	\$ -	\$ -	\$ -	
Year 2012	\$ 17,000	\$ -	\$ 17,000	Submitted By: Gary Costa
Year 2013	\$ 18,000	\$ -	\$ 18,000	
Year 2014	\$ 19,000	\$ -	\$ 19,000	Department: PWE
Year 2015	\$ 20,000	\$ -	\$ 20,000	
Year 2016	\$ 21,000	\$ -	\$ 21,000	Date: Feb-11
Year 2017	\$ 22,000	\$ -	\$ 22,000	
Future Years	Annual	\$ -	Annual	Priority: 1/1
Total Cost	\$ 117,000	\$ -	\$ 117,000	

NEWPORT WAY CONSTRUCTION FUND

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

Revenue Comparisons

Newport Way Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 94,840	\$ 180,840	\$ 171,937	\$ 261,937
<i>Revenue Sources</i>				
Bond Proceeds - Councilmanic	-	-	-	-
Investment Interest	-	-	-	-
Transfer-In - Street Improvement Fund	136,000	250,000	250,000	-
<i>Subtotal</i>	\$ 136,000	\$ 250,000	\$ 250,000	\$ -
<i>Total Fund Revenue</i>	\$ 230,840	\$ 430,840	\$ 421,937	\$ 261,937

Expenditure Comparisons

Newport Way Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Professional Services	\$ 58,903	\$ 360,000	\$ 26,123	\$ 261,937
Construction Costs	-	-	-	-
Transfer to Street Improvement Fund	-	-	-	-
<i>Subtotal</i>	\$ 58,903	\$ 360,000	\$ 26,123	\$ 261,937
Ending Fund Balance	171,937	70,840	395,814	-
<i>Total Fund Expenditures</i>	\$ 230,840	\$ 430,840	\$ 421,937	\$ 261,937

CENTRALIZED ITS TRAFFIC SIGNAL SYSTEM CONSTRUCTION FUND¹

This budget will account for the voted-in bond proceeds and expenditures associated with the ITS System. Phased implementation of state of the art centralized traffic signal system including implementation and design of the ITS elements identified in the completed Strategic Plan, installation of interconnect conduit and fiber optics, video surveillance cameras at critical intersections and related monitors/equipment, central ITS traffic signal computer system installation, replacement of outdated signal controllers and improved synchronization of traffic signals.

Revenue Comparisons

Centralized ITS Traffic Signal System Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 402,677	\$ 343,677	\$ 364,081	\$ 339,081
<i>Revenue Sources</i>				
Bond Proceeds	-	-	-	-
Interfund Loan From Fund 515	-	-	-	-
Investment Interest	-	-	-	-
Grants	-	-	-	-
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -
<i>Total Fund Revenue</i>	\$ 402,677	\$ 343,677	\$ 364,081	\$ 339,081

Expenditure Comparisons

Centralized ITS Traffic Signal System Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
ITS System Improvements	\$ 38,596	\$ 25,000	\$ 18,797	\$ -
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
<i>Subtotal</i>	\$ 38,596	\$ 25,000	\$ 18,797	\$ -
Ending Fund Balance	364,081	318,677	345,284	339,081
<i>Total Fund Expenditures</i>	\$ 402,677	\$ 343,677	\$ 364,081	\$ 339,081

¹ 2011 Budget includes the estimated remaining funds from the original ITS Bond Issuance (\$1,735,000) and Grants (\$1,893,000).

Expenditures beyond the original scope of the ITS project are not included in the 2011 Budget. A financing plan and increased expenditure budget will need to be authorized by the City Council.

TRANSIT CENTER FIRE STATION #72 CONSTRUCTION FUND

This fund accounts for costs associated with the design and construction of Fire Station #72, located in the METRO Park and Ride lot.

Revenue Comparisons

Transit Center Fire Station #72 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 6,422,122	\$ 4,897,122	\$ 5,612,321	\$ 1,300,000
<i>Revenue Sources</i>				
Investment Interest	1,054	1,000	575	-
District 10 Contribution	1,000,000	-	-	-
Bond Proceeds	-	-	-	-
Transfer-In - Mitigation Fund	-	-	20,495	-
<i>Subtotal</i>	<u>\$ 1,001,054</u>	<u>\$ 1,000</u>	<u>\$ 21,070</u>	<u>\$ -</u>
<i>Total Fund Revenue</i>	<u>\$ 7,423,176</u>	<u>\$ 4,898,122</u>	<u>\$ 5,633,391</u>	<u>\$ 1,300,000</u>

Expenditure Comparisons

Transit Center Fire Station #72 Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Design	\$ 587,310	\$ -	\$ 566,778	\$ -
Construction ¹	1,221,945	4,843,692	3,886,817	-
Bond Issuance Cost	1,600	-	-	-
Transfer to Resource Conservation Fund	-	50,000	50,000	-
Transfer to Municipal Art Fund	-	4,430	4,430	-
Transfer to Capital Improvement Fund	-	-	-	400,000
Transfer to Street Improvement Fund	-	-	-	900,000
<i>Subtotal</i>	<u>\$ 1,810,855</u>	<u>\$ 4,898,122</u>	<u>\$ 4,508,025</u>	<u>\$ 1,300,000</u>
Ending Fund Balance	5,612,321	-	1,125,366	-
<i>Total Fund Expenditures</i>	<u>\$ 7,423,176</u>	<u>\$ 4,898,122</u>	<u>\$ 5,633,391</u>	<u>\$ 1,300,000</u>

HIGHLANDS PARK FACILITIES FUND

This fund was established in 2002 to account for bond proceeds issued to cover costs associated with constructing park facilities including Tot Lots, Ballfields, Tennis Courts, Picnic Areas, Basketball Courts, and Soccer Fields in the Issaquah Highlands.

Revenue Comparisons

Highlands Park Facilities Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 5,891	\$ 5,891	\$ 5,891	\$ 126,000
<i>Revenue Sources</i>				
Bond Proceeds	-	-	-	-
Grants (I.A.C.)	-	-	-	-
Interfund Loan	-	-	-	-
Sale of Fixed Assets (Land)	-	191,000	191,496	-
Investment Interest	-	-	-	-
<i>Subtotal</i>	\$ -	\$ 191,000	\$ 191,496	\$ -
<i>Total Fund Revenue</i>	<u>\$ 5,891</u>	<u>\$ 196,891</u>	<u>\$ 197,387</u>	<u>\$ 126,000</u>

Expenditure Comparisons

Highlands Park Facilities Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Construction Costs	\$ -	\$ 5,891	\$ -	\$ 126,000
Park Maintenance Equipment	-	-	-	-
Debt Issuance Costs	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Transfer to Stormwater Capital Fund	-	65,000	-	-
<i>Subtotal</i>	\$ -	\$ 70,891	\$ -	\$ 126,000
Ending Fund Balance	5,891	126,000	197,387	-
<i>Total Fund Expenditures</i>	<u>\$ 5,891</u>	<u>\$ 196,891</u>	<u>\$ 197,387</u>	<u>\$ 126,000</u>

2006 PARK BOND FUND

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

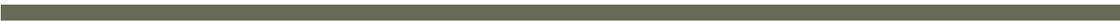
- ✓ acquiring and developing neighborhood and community parks;
- ✓ constructing and improving hiking, biking and walking trails;
- ✓ undertaking additional capital projects to protect water quality in local creeks and streams and to preserve and protect natural areas, open space and wildlife habitat;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

Revenue Comparisons

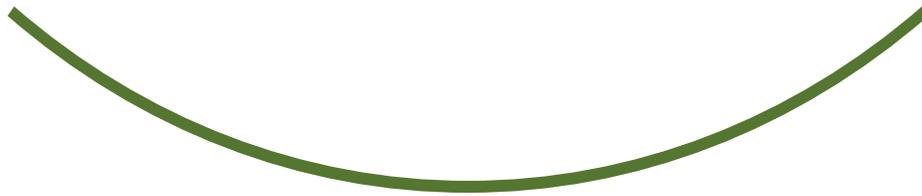
2006 Park Bond Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 466,265	\$ 1,501,617	\$ 1,566,484	\$ 1,560,099
<i>Revenue Sources</i>				
Bond Proceeds	-	-	-	-
Grants/Donations	1,394,991	-	630	-
Investment Interest	1,054	500	931	701
Transfer-In - Mitigation Fund	-	200,000	200,000	150,000
<i>Subtotal</i>	\$ 1,396,045	\$ 200,500	\$ 201,561	\$ 150,701
<i>Total Fund Revenue</i>	<u>\$ 1,862,310</u>	<u>\$ 1,702,117</u>	<u>\$ 1,768,045</u>	<u>\$ 1,710,800</u>

Expenditure Comparisons

2006 Park Bond Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Park Improvements	\$ 295,826	\$ 1,702,117	\$ 184,584	\$ 1,710,800
Land Acquisition	-	-	-	-
Debt Issuance Costs	-	-	-	-
<i>Subtotal</i>	\$ 295,826	\$ 1,702,117	\$ 184,584	\$ 1,710,800
Ending Fund Balance	1,566,484	-	1,583,461	-
<i>Total Fund Expenditures</i>	<u>\$ 1,862,310</u>	<u>\$ 1,702,117</u>	<u>\$ 1,768,045</u>	<u>\$ 1,710,800</u>



Enterprise Funds



ENTERPRISE FUNDS OVERVIEW

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

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

WATER FUND

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

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

Revenue Comparisons

Water Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 1,443,423	\$ 699,186	\$ 1,092,997	\$ 1,100,666
<i>Revenue Sources</i>				
Inspection Fees	7,529	7,000	19,767	12,000
Charges for Service	5,041,046	5,155,252	5,096,130	5,341,275
Regional Main Maint. Charges	-	50,000	-	50,000
Fire Hydrant Water Charge	98,411	125,000	116,900	125,000
Interfund City Shop Rent Chgs	670,000	614,000	614,000	614,000
Investment Interest	1,317	1,500	1,903	10,000
Meter Installation	92,972	50,000	71,859	68,000
Rental Fees (Net)	18,742	75,000	16,862	50,000
Miscellaneous	<u>1,675</u>	<u>2,000</u>	<u>1,541</u>	<u>12,000</u>
<i>Subtotal</i>	\$ 5,931,692	\$ 6,079,752	\$ 5,938,962	\$ 6,282,275
<i>Total Fund Revenue</i>	<u>\$ 7,375,115</u>	<u>\$ 6,778,938</u>	<u>\$ 7,031,959</u>	<u>\$ 7,382,941</u>

Expenditure Comparisons

Water Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Maintenance and Operations</i>				
Salaries	\$ 828,396	\$ 925,479	\$ 879,109	\$ 950,620
Overtime	22,276	7,000	19,425	7,000
Benefits	354,452	396,500	387,372	403,600
Supplies	172,470	330,839	193,094	315,311
Regional Water Charges	820,677	1,192,000	1,057,489	825,000
Professional Services	38,532	73,850	42,671	77,426
Utility Costs	221,924	230,000	221,176	226,650
Excise Tax	218,989	240,000	200,577	240,000
Cascade Water Alliance Dues	91,345	94,095	90,583	174,395
Other Service Charges	112,403	346,444	295,732	320,148
Capital Outlay (Meters)	56,813	50,000	78,562	68,000
I/F Vehicle Repair/Replacement	<u>342,204</u>	<u>342,204</u>	<u>342,204</u>	<u>360,000</u>
<i>Subtotal</i>	\$ 3,280,481	\$ 4,228,411	\$ 3,807,994	\$ 3,968,150
<i>Interfund Transactions</i>				
Engineering Charges	\$ 438,352	\$ 438,352	\$ 456,560	\$ 460,272
Interfund Charges	345,297	362,583	354,497	376,866
Transfer to Revenue Bond	1,000,008	990,000	990,000	902,052
Transfer to Capital Fund	1,069,980	180,000	-	318,768
Xfer to Equip. Replacement	48,000	45,000	45,000	45,000
Xfer to Resource Conservation	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<i>Subtotal</i>	\$ 3,001,637	\$ 2,115,935	\$ 1,946,057	\$ 2,202,958
Ending Fund Balance	<u>1,092,997</u>	<u>434,592</u>	<u>1,277,908</u>	<u>1,211,833</u>
<i>Total Fund Expenditures</i>	<u>\$ 7,375,115</u>	<u>\$ 6,778,938</u>	<u>\$ 7,031,959</u>	<u>\$ 7,382,941</u>

WATER REVENUE BOND FUND

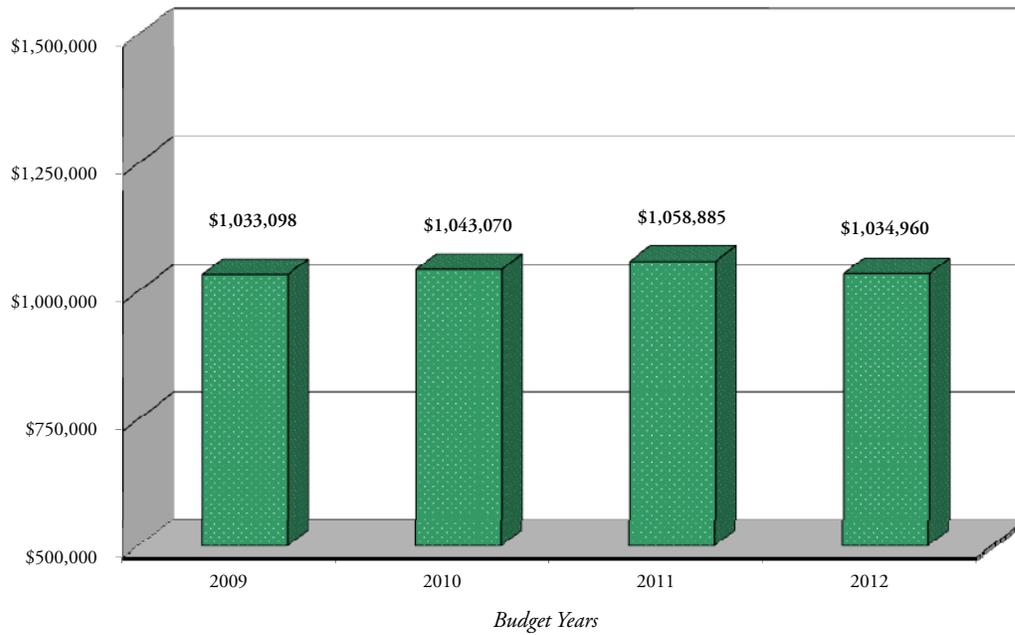
Revenue

Water Revenue Bond Fund	2012 Budget
Beginning Fund Balance January 1, 2012	\$ 1,034,858
Investment Interest	100
Transfer-In - Water Fund (Principal and Interest)	<u>902,052</u>
<i>Total Fund Revenue</i>	<u><u>\$ 1,937,010</u></u>

Expenditures

Water Revenue Bond Fund		2012 Budget
<i>Long Term Debt - Principal</i>		
2001 Revenue Bond	\$ 460,000	
2003 Revenue Bond Refunding	<u>245,000</u>	
<i>Total Principal</i>		\$ 705,000
<i>Long Term Debt - Interest</i>		
2001 Revenue Bond	\$ 177,050	
2003 Revenue Bond Refunding	<u>20,000</u>	
<i>Total Interest</i>		<u>197,050</u>
<i>Total Long Term Debt Service</i>		\$ 902,050
Estimated Ending Fund Balance December 31, 2012		<u>1,034,960</u>
<i>Total Fund Expenditures</i>		<u><u>\$ 1,937,010</u></u>

Ending Fund Balance Comparison



Water Revenue Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2011 Outstanding Bond Balance
2003 Water Revenue Bond ¹	1/1/1994	\$3,600,000	3.50%	12/1/2013	\$500,000
2011 Water Revenue Bond ²	8/1/2011	\$5,350,000	3.73%	12/1/2021	\$5,265,000

SHOP CONSTRUCTION FUND

This fund was created in 1994 to build up reserves for the future construction of a City Shop, and for satellite shop sites in the Issaquah Highlands and Talus Development areas.

Revenue Comparisons

Shop Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 575,857	\$ 575,857	\$ 575,857	\$ 565,857
<i>Revenue Sources</i>				
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	-	-
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -
<i>Total Fund Revenue</i>	<u>\$ 575,857</u>	<u>\$ 575,857</u>	<u>\$ 575,857</u>	<u>\$ 565,857</u>

Expenditure Comparisons¹

Shop Construction Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Highlands Storage Facility ¹	\$ -	\$ -	\$ -	\$ 85,000
Talus Storage Facility	-	-	-	-
Infiltration System Report	-	35,000	-	35,000
Facility Power Protection	-	10,000	-	50,000
<i>Subtotal</i>	\$ -	\$ 45,000	\$ -	\$ 170,000
Ending Fund Balance	<u>575,857</u>	<u>530,857</u>	<u>575,857</u>	<u>395,857</u>
<i>Total Fund Expenditures</i>	<u>\$ 575,857</u>	<u>\$ 575,857</u>	<u>\$ 575,857</u>	<u>\$ 565,857</u>

¹ To be constructed in 2012.

Major Project Description

**CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: ISSAQUAH HIGHLANDS STORAGE SITE				
LOCATION: Issaquah Highlands				
DESCRIPTION: Two-thousand square foot storage building and aggregate bins on one-half acre site.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Enhanced productivity through a reduction in trip times and local storage of frequently used materials such as snow sand, aggregates, top soil, parks maintenance supplies and equipment. Issaquah Highlands equipment and personnel projections were based on the assumption of a remote facility located in Issaquah Highlands.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Site paved with development project.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Design facility.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Shop Construction Fund
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:
2011 Estimate	\$ -	\$ -	\$ -	
Year 2012	\$ 85,000	\$ -	\$ 85,000	
Year 2013	\$ 745,000	\$ -	\$ 745,000	Submitted By: Bret Heath
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 3/9/2011
Total Cost	\$ 830,000	\$ -	\$ 830,000	Priority: 6/6
				Project #: CIPfac2

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		MAINTENANCE FACILITY EMERGENCY POWER PROTECTION STRUCTURE		
LOCATION:		Public Works Operations		
DESCRIPTION: Structural, and inclement weather protection is needed for the Public Works Operations emergency power generator, transfer switch, electrical distribution panels, Utility transformer, and fuel tank.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The Emergency power generator and switch gear located at Public Works Operations also provides power to the Emergency Operations Center. This equipment is located on a hill with four (4) large fir trees. A falling tree could severely damage or destroy all of the equipment. The switch gear cabinets need to have a roof structure over and a drain system placed around them so that water does not pool under the cabinets creating corrosion issues that will lead to premature failure.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Completed design.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Construct and install a structure(s) that will adequately protect the individual components of the emergency power generation and distribution equipment from a falling trees and inclement weather.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Shop Construction Fund
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:
2011 Estimate	\$ -	\$ -	\$ -	
Year 2012	\$ 50,000	\$ -	\$ 50,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By: Kelly Kussman
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 2/23/2011
Total Cost	\$ 50,000	\$ -	\$ 50,000	Priority: 5/5
				Project #: CIPfac13

WATER CAPITAL PROJECTS FUND

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

Revenue Comparisons

Water Capital Projects Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 494,365	\$ 1,611,150	\$ 2,055,062	\$ 1,772,716
<i>Revenue Sources</i>				
Interfund Loan Proceeds	-	-	-	-
Investment Interest	2,669	3,000	836	1,000
Connection Fees/Contributions	1,489,910	100,000	803,970	100,000
Grants/Other	32,001	22,000	4,954	-
Transfers-In - Water Fund	1,069,980	180,000	-	318,768
Transfer-In - (TDR Funds)	-	-	-	340,000
<i>Subtotal</i>	\$ 2,594,560	\$ 305,000	\$ 809,760	\$ 759,768
<i>Total Fund Revenue</i>	\$ 3,088,925	\$ 1,916,150	\$ 2,864,822	\$ 2,532,484

Expenditure Comparisons

Water Capital Projects Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Construction Capital	\$ 691,775	\$ 1,054,000	\$ 602,958	\$ 1,996,000
Interfund Loan Repayment	300,000	300,000	300,000	300,000
Interfund Loan Interest	39,900	24,000	24,000	12,000
Debt Issue Costs/Excise Tax	2,188	-	306	-
<i>Subtotal</i>	\$ 1,033,863	\$ 1,378,000	\$ 927,264	\$ 2,308,000
Ending Fund Balance	2,055,062	538,150	1,937,558	224,484
<i>Total Fund Expenditures</i>	\$ 3,088,925	\$ 1,916,150	\$ 2,864,822	\$ 2,532,484

Water Capital Projects List: ¹²

Water Capital Fund Projects	
Annual Watermain Rehab Program	\$ 575,000
Water Blending	400,000
Water System Improvements (TDR) ¹	340,000
Seismic Retrofits	200,000
Water/Sewer System Evaluation	200,000
Gilman Well Electrical Connection	60,000
Gilman Well Generator Room Modifications	56,000
Risdon Well Production Meter	48,000
Upgrade Water Meters to Radio Read	45,000
Fluoridation Analysis ²	40,000
Shangri-La Pump Station Generator Connection	17,000
Mountain Park Pump Station Upgrade	<u>15,000</u>
Total Water Capital Projects	\$ <u><u>1,996,000</u></u>

¹ No project description available. Scope of work has yet to be determined.

² Land Use Planning growth estimates for the Central Area Plan show a growth in supply demand that will necessitate fluoridating the water system. Costs are for a consultant to perform water quality studies to determine any issues associated with fluoridating the entire City of Issaquah Water Utility and the best way to accomplish fluoridating the water throughout the system.

Major Project Descriptions

**CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		Water Main Replacement (Program)		
LOCATION:		City Wide		
DESCRIPTION: This project replaces approximately 3000 lineal feet of water main each year as identified in the City's Water System Update. The main replacements are coordinated with the City's Pavement Overlay Program, and with priorities in the Water System Update. Loop dead-end water mains through the water distribution system where feasible. Pressure reducing valves are replaced and reservoir drainage system upgraded with dechlorination features under this program. Meters are upgraded to radio read and install reservoir water level measuring devices.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The mains are old, have dead ends, and continue to have frequent leaks which must be repaired. Water mains, and PRV's to be replaced are identified in the System Plan and are generally old and leaky, undersized for fire flow, and coordinated with overlay, and construction programs reducing the fresh black top being destroyed. Generally removing dead end mains increases water quality by preventing stagnation. The addition of dechlorination facilities at reservoir sites is necessitated by State rules to prevent the release of chlorinated water into the environment.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) For 2010 3500lf of water main was replaced in the Sycamore neighborhood, and along Sunset Way. For 2011 we plan to install 3600lf water main, one PRV, and one dechlorination station at Cemetery reservoirs.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: For 2012 we plan to replace 3,000 feet of water main, dead end mains with loops, add one dechlorination facility, and replace one PRV.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Water Capital Fund
2011 Budget	\$ 500,000	\$ -	\$ 500,000	Non-City Source:
2011 Estimate	\$ 500,000	\$ -	\$ 500,000	
Year 2012	\$ 575,000	\$ -	\$ 575,000	
Year 2013	\$ 800,000	\$ -	\$ 800,000	Submitted By: Brandon Cole
Year 2014	\$ 800,000	\$ -	\$ 800,000	
Year 2015	\$ 800,000	\$ -	\$ 800,000	Department: PWE
Year 2016	\$ 800,000	\$ -	\$ 800,000	
Year 2017	\$ -	\$ -	\$ -	Date: 25-Jan
Future Years	\$ 3,600,000	\$ -	\$ 3,600,000	Priority: 2/2
Total Cost	\$ 7,875,000	\$ -	\$ 7,875,000	

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Seismic Retrofits		
LOCATION:		City Wide		
DESCRIPTION: Retrofitting of Highwood, Cemetery, and Westside reservoirs, pressure reducing stations, and well facilities to improve their ability to be operational following a large seismic event. The facility and type of improvements necessary are discussed in the EQE Report dated December 1997 and titled "Seismic Vulnerability Assessment of the City Of Issaquah Water/Wastewater Systems", and field observations of earthquake damage.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: A report prepared by a consultant identified certain facilities that are susceptible to damage during a large earthquake which should be retrofitted for better seismic performance. Retrofitting increases the chances of facilities being operational, may reduce emergency response to events, and will improve the reliability of the system following an earthquake.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) In 2010 Highwood Reservoirs was retrofitted with anchor bolts for earthquake protection. In 2011 the Cemetery Reservoirs are planned to be retrofitted with anchor bolts and perimeter concrete ring.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: In 2012 well house, and pump station earthquake protection is planned. This includes bracing of piping, tankage, and electronics in several facilities listed in the EQE seismic vulnerability report.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	\$ -	Annual	Water Capital Fund
2011 Budget	\$ 100,000	\$ -	\$ 100,000	Non-City Source:
2011 Estimate	\$ 100,000	\$ -	\$ 100,000	
Year 2012	\$ 200,000	\$ -	\$ 200,000	
Year 2013	\$ 25,000	\$ -	\$ 25,000	Submitted By:
Year 2014	\$ -	\$ -	\$ -	Brandon Cole
Year 2015	\$ -	\$ -	\$ -	Department:
Year 2016	\$ -	\$ -	\$ -	PWE
Year 2017	\$ -	\$ -	\$ -	Date: 25-Jan
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 325,000	\$ -	\$ 325,000	3/3
				Project #/GL# w00512 / GL 406.06

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Generator Electrical Connection Upgrade: Gilman Well Station			
LOCATION:		12th Avenue Pump Station and Gilman Wells			
DESCRIPTION: Install electrical equipment for emergency power supply to accept new generator and increase amperage capacity at Gilman Well Station.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: A new generator (emergency power supply) was purchased in 2010 (equipment replacement fund), primarily for Gilman Well Station. The new generator is a portable unit, able to meet power demands at other stations if needed, unlike the old, replaced generator, which was 'hard-wired' and could only serve the Gilman Well Station. Consequently, the Gilman Station emergency power service connection must be upgraded to accept the new generator connection. Gilman Wells #4 and #5 are a primary water source for the City.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Purchased a new portable generator for Gilman Well Station (primary use) and other booster pump stations in the City as needed.					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Install electrical and connection equipment for emergency power supply to utilize the newly-purchased, portable generator at Gilman Well station.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -		
Year 2012	\$ 60,000	\$ -	\$ 60,000		
Year 2013	\$ -	\$ -	\$ -	Submitted By: Gregory P. Keith	
Year 2014	\$ -	\$ -	\$ -		
Year 2015	\$ -	\$ -	\$ -	Department: PWO	
Year 2016	\$ -	\$ -	\$ -		
Year 2017	\$ -	\$ -	\$ -	Date: 24-Feb	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 60,000	\$ -	\$ 60,000	1/1	N/A

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Gilman Well Generator Room Modifications					
LOCATION: 460 NW Gilman Boulevard					
DESCRIPTION: Modify the generator garage at the Gilman Well house for temperature control and sequestrate piping.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: The sequestrate tank impedes work inside the main room because of its overwhelming size. To move the sequestrate tank into the garage will necessitate insulating the garage ceiling, installing insulated roll-up doors and modifications to the process piping system. The generator is being replaced and will be able to be stored at PWO Shop with the other generators.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) N/A					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Modify the generator garage at the Gilman Well house for temperature control and sequestrate piping.					
	City Share of Cost	Non-City Share	Total Amount		
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Water Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -		
Year 2012	\$ 56,000	\$ -	\$ 56,000		
Year 2013	\$ -	\$ -	\$ -	Submitted By: Gregory P. Keith	
Year 2014	\$ -	\$ -	\$ -	Department: PWO	
Year 2015	\$ -	\$ -	\$ -		
Year 2016	\$ -	\$ -	\$ -	Date: 24-Feb	
Year 2017	\$ -	\$ -	\$ -		
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 56,000	\$ -	\$ 56,000	5/5	N/A

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Risdon Well Station Production Meter Replacement					
LOCATION: Risdon Well Station					
DESCRIPTION: PWO to replace existing turbine-style water production meters (2 meters) with magnetic production meters. Provide for associated telemetry programming.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: The existing turbine-style production meters are at the end of useful life. PWO's telemetry integrator no longer services these meters. Existing meter accuracy is also a concern. The proposed replacement meters have no moving parts, are extremely accurate and provide copious data used to trend and verify water production.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) N/A					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: PWO to replace existing turbine-style water production meters with magnetic production meters. Provide for associated telemetry programming.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -		
Year 2012	\$ 48,000	\$ -	\$ 48,000		
Year 2013	\$ -	\$ -	\$ -	Submitted By:	
Year 2014	\$ -	\$ -	\$ -	Gregory P. Keith	
Year 2015	\$ -	\$ -	\$ -	Department:	
Year 2016	\$ -	\$ -	\$ -	PWO	
Year 2017	\$ -	\$ -	\$ -	Date: 24-Feb	
Future Years	\$ -	\$ -	\$ -	Priority: 4/4	Project #: N/A
Total Cost	\$ 48,000	\$ -	\$ 48,000		

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		PWO to Upgrade Water Meters to Radio Read			
LOCATION:		City Wide			
DESCRIPTION: PWO to purchase and install 300 Meter Transmitter Units (MXUs) on existing water meters throughout the City.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: It takes no longer to read water meters in Issaquah Highlands and Talus than it does to drive down the streets. NW Mall St., recently upgraded to radio read water meters, takes 10 seconds to read approximately 30 meters. Investment to upgrade water meters with radio read capability will continue to lessen the time it takes to read water meters, and with more accuracy.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Funding for this project was made available in 2008 and 2009. In 2008 PWO upgraded 100 meters with radio read capability in the Woods in Issaquah Development. These 100 meters now take approximately 10 minutes to read where it previously took 1.5 hours. The CIP was funded and then eliminated in 2009 due to budget reductions. The program was not funded in 2010 or 2011 for budgetary reasons also.					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: PWO to purchase and install 300 Meter Transmitter Units (MXUs) on existing water meters throughout the City.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	Annual	\$ -	Annual	Water Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -		
Year 2012	\$ 45,000	\$ -	\$ 45,000		
Year 2013	\$ 45,000	\$ -	\$ 45,000	Submitted By: Gregory P. Keith	
Year 2014	\$ 45,000	\$ -	\$ 45,000		
Year 2015	\$ 45,000	\$ -	\$ 45,000	Department: PWO	
Year 2016	\$ 45,000	\$ -	\$ 45,000		
Year 2017	\$ 45,000	\$ -	\$ 45,000	Date: 24-Feb	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 270,000	\$ -	\$ 270,000	6/6	N/A

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Mountain Park PS Upgrade		
LOCATION:		Squak Mountain, Located on W Sunset Way by Cemetery		
DESCRIPTION: Construct a new concrete earthquake resistant structure on same site as the existing pump station, demolish the old building, and replace the pumps and electrical equipment				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The existing building is constructed of un-reinforced masonry, and the pumping system is undersized and inefficient.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Completed 70% plans for replacement station. For 2011 have administration direction to study new design to include fire pumping system to negate the need to build the 480 zone reservoir.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Construction of new pump station.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	\$ 9,599	\$ -	\$ 9,599	City Revenue Source: Water Capital Fund
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:
2011 Estimate	\$ -	\$ -	\$ -	
Year 2012	\$ 15,000	\$ -	\$ 15,000	
Year 2013	\$ 850,000	\$ -	\$ 850,000	Submitted By: Brandon Cole
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: PWE
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 25-Jan
Future Years	\$ -	\$ -	\$ -	Priority: 8/8
Total Cost	\$ 874,599	\$ -	\$ 874,599	

SEWER FUND

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

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

Revenue Comparisons

Sewer Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 1,272,516	\$ 1,456,188	\$ 1,399,500	\$ 1,610,794
<i>Revenue Sources</i>				
Inspection Fees	-	1,000	33,346	500
Charges for Service	6,217,383	7,061,620	6,835,581	7,155,589
Licenses and Permits	5,843	4,000	402	1,000
Investment Interest	1,317	1,500	1,217	1,600
Transfer-In - ULID #22 Debt Fund	-	22,856	22,856	13,000
<i>Subtotal</i>	\$ 6,224,543	\$ 7,090,976	\$ 6,893,402	\$ 7,171,689
<i>Total Fund Revenue</i>	\$ 7,497,059	\$ 8,547,164	\$ 8,292,902	\$ 8,782,483

Expenditure Comparisons

Sewer Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 248,579	\$ 264,693	\$ 251,186	\$ 270,382
Overtime	7,621	6,000	5,157	6,880
Benefits	103,614	111,485	104,173	115,565
Supplies	19,987	25,000	16,550	23,095
Professional Services	4,646	12,350	5,737	14,080
King County Charges METRO	4,303,555	5,015,500	4,869,814	5,152,024
Excise Tax	61,010	80,000	64,058	70,000
Utility Charges	26,592	40,000	29,219	44,000
Other Service Charges	12,845	15,090	9,245	16,115
I/F Vehicle Repair/Replace	<u>157,068</u>	<u>157,068</u>	<u>157,068</u>	<u>168,600</u>
<i>Subtotal</i>	\$ 4,945,517	\$ 5,727,186	\$ 5,512,207	\$ 5,880,741
<i>Interfund Transactions</i>				
Engineering Charges	\$ 199,980	\$ 223,200	\$ 230,700	\$ 270,120
Interfund Charges	239,562	250,928	248,698	259,644
Interfund City Shop Rental	150,000	150,000	150,000	150,000
Xfer to Resource Conservation	45,000	45,000	45,000	45,000
Transfer to Capital Fund	480,000	480,000	480,000	548,000
Xfer to Equip. Replacement	<u>37,500</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
<i>Subtotal</i>	\$ 1,152,042	\$ 1,194,128	\$ 1,199,398	\$ 1,317,764
Ending Fund Balance	<u>1,399,500</u>	<u>1,625,850</u>	<u>1,581,297</u>	<u>1,583,978</u>
<i>Total Fund Expenditures</i>	<u>\$ 7,497,059</u>	<u>\$ 8,547,164</u>	<u>\$ 8,292,902</u>	<u>\$ 8,782,483</u>

King County Sewer Charges

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

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

SEWER REVENUE BOND FUND

Revenue

Sewer Revenue Bond Fund	2012 Budget
Beginning Fund Balance January 1, 2012	\$ -
Investment Interest	-
Transfer-In - Sewer Fund (Principal and Interest)	-
<i>Total Fund Revenue</i>	<u>\$ -</u>

Expenditures¹

Sewer Revenue Bond Fund ¹	2012 Budget
<i>Long Term Debt</i>	
Principal	\$ -
Interest	-
<i>Total Long Term Debt Service</i>	\$ -
Estimated Ending Fund Balance December 31, 2012	-
<i>Total Fund Expenditures</i>	<u>\$ -</u>

¹ All outstanding Sewer Revenue Bonds were called on June 1, 2000

SEWER ULID DEBT FUND

Revenue

Sewer ULID Debt Fund	2012 Budget
Beginning Fund Balance January 1, 2012	\$ 155
Special Assessments	9,796
<i>Total Fund Revenue</i>	<u>\$ 9,951</u>

Expenditures

Sewer ULID Debt Fund	2012 Budget
Transfer to Sewer Fund	\$ 9,951
Estimated Ending Fund Balance December 31, 2012	-
<i>Total Fund Expenditures</i>	<u>\$ 9,951</u>

Sewer ULID Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/11 Outstanding Bond Balance
2003 Sewer ULID #22 ¹	10/01/03	\$155,811	5.6%	10/01/2013	\$0

¹ 2012 represents ninth payment on the Sewer U.L.I.D. Bond to the Equipment Replacement Fund. Special Assessments charged to the NW Goode Place property owners will be used to repay this debt.

SEWER CAPITAL PROJECTS FUND

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

Revenue Comparisons

Sewer Capital Projects Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 2,172,984	\$ 2,843,614	\$ 2,502,039	\$ 204,924
<i>Revenue Sources</i>				
Investment Interest	658	1,000	431	1,000
Connection Fees/Contributions	220,274	20,000	67,371	20,000
Transfer-in - L.I.D. Debt Service Fund	-	-	-	385,000
Transfer-in - Sewer Fund	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>	<u>548,000</u>
<i>Subtotal</i>	\$ 700,932	\$ 501,000	\$ 547,802	\$ 954,000
<i>Total Fund Revenue</i>	<u>\$ 2,873,916</u>	<u>\$ 3,344,614</u>	<u>\$ 3,049,841</u>	<u>\$ 1,158,924</u>

Expenditure Comparisons¹

Sewer Capital Projects Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Construction/Capital	\$ 368,532	\$ 1,050,000	\$ 452,792	\$ 560,000
Other Service Charges	<u>3,345</u>	<u>-</u>	<u>466</u>	<u>1,000</u>
<i>Subtotal</i>	\$ 371,877	\$ 1,050,000	\$ 453,258	\$ 561,000
Installment Note Cash Transfer ¹	\$ -	\$ -	\$ 2,345,000	\$ -
Ending Fund Balance	<u>2,502,039</u>	<u>2,294,614</u>	<u>251,583</u>	<u>597,924</u>
<i>Total Fund Expenditures</i>	<u>\$ 2,873,916</u>	<u>\$ 3,344,614</u>	<u>\$ 3,049,841</u>	<u>\$ 1,158,924</u>

¹ \$2,345,000 was moved to the LID #24 Construction Fund (Installment Note).

Sewer Capital Projects List:

Sewer Capital Fund Projects	
Sewer Main Rehabilitation Program	\$ 350,000
Manhole Rehabilitation Program	100,000
Water/Sewer System Evaluation	100,000
Holiday Inn Lift Station Replacement	10,000
<i>Total Sewer Capital Projects</i>	<u><u>\$ 560,000</u></u>

Major Project Descriptions

**CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Sewer Main Rehabilitation (Program)				
LOCATION: City Wide				
DESCRIPTION: This project involves the reconstruction, relining, and/or repair of approximately 3,000 to 6,000 lineal feet of sewer main and laterals annually.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: These facilities have reached the end of their design life, and we have had localized failures. Infiltration and inflow are problems which METRO identified in the 1980's. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) In 2010 we relined 6,000 linear feet of sewer main, and 5 laterals. For 2011 we plan to reline 3,000 to 6,000 linear feet of sewer main, and 5 to 10 laterals.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Reline 3,000 to 6,000 linear feet of sewer main, and 5 to 10 laterals.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Sewer Capital Fund
2011 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source:
2011 Estimate	\$ 350,000	\$ -	\$ 350,000	
Year 2012	\$ 350,000	\$ -	\$ 350,000	
Year 2013	\$ 350,000	\$ -	\$ 350,000	Submitted By:
Year 2014	\$ 350,000	\$ -	\$ 350,000	Brandon Cole
Year 2015	\$ 350,000	\$ -	\$ 350,000	Department:
Year 2016	\$ 350,000	\$ -	\$ 350,000	PWE
Year 2017	\$ 350,000	\$ -	\$ 350,000	Date: 25-Jan
Future Years	\$ 1,500,000	\$ -	\$ 1,500,000	Priority:
Total Cost	\$ 3,950,000	\$ -	\$ 3,950,000	1/1
				Project #/GL# s00112 / GL 412.25

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Manhole Rehabilitation (Program)		
LOCATION:		City Wide		
DESCRIPTION: Identify, and repair, restore, and renew leaking manholes, include lining, raising, inflow restrictor, or replacement.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: This project is focused at reducing infiltration in the sewer as a result of leaking manholes. The reconstruction and/or repairs will reduce the infiltration and inflow which helps maintain system capacities and reduces flow impacts to the METRO treatment facility serving Issaquah.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) In 2010 we rehabilitated 10 manholes which were in poor condition, and inspected nearly 200 others. For 2011 we plan to rehabilitate at least 10 more and inspect 200 others.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Rehabilitate at least 10 more and inspect 200 others.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Sewer Capital Fund
2011 Budget	\$ 100,000	\$ -	\$ 100,000	Non-City Source:
2011 Estimate	\$ 100,000	\$ -	\$ 100,000	
Year 2012	\$ 100,000	\$ -	\$ 100,000	
Year 2013	\$ 100,000	\$ -	\$ 100,000	Submitted By: Brandon Cole
Year 2014	\$ 100,000	\$ -	\$ 100,000	
Year 2015	\$ 100,000	\$ -	\$ 100,000	Department: PWE
Year 2016	\$ 100,000	\$ -	\$ 100,000	
Year 2017	\$ 100,000	\$ -	\$ 100,000	Date: 25-Jan
Future Years	\$ 200,000	\$ -	\$ 200,000	Priority: 2/2
Total Cost	\$ 900,000	\$ -	\$ 900,000	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Holiday Inn Lift Station Replacement		
LOCATION:		100 Feet East from Intersection of 12th Avenue NW and NW Sammamish Road		
DESCRIPTION: Replace the current lift station located partially within 12th Ave NW and the sidewalk on the north side of the road with a gravity line to the Pickering Lift Station, or with a new Pump Station.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The pump station has high infiltration and aging pumps as well as safety concerns for maintenance crews working in the roadway while doing maintenance. A feasibility study showed that the pump station could be replaced with a gravity sewer main but it was more cost effective to repair/upgrade the existing station. Proposed roadway improvements would require the pump station to be relocated or replaced with a gravity sewer within the next couple of years. This project replaces the pump station with a gravity sewer main.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) In 2010 a feasibility study related to options for addressing the issues with the lift station was performed. In 2011, it is expected that design of a gravity sewer main will be done to the 90% level.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Prepare 100% complete plans including project estimate, and permitting to construct a gravity the sewer line to the Pickering lift station.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 15,250	\$ -	\$ 15,250	Sewer Capital Fund
2011 Budget	\$ 600,000	\$ -	\$ 600,000	Non-City Source:
2011 Estimate	\$ 20,000	\$ -	\$ 20,000	
Year 2012	\$ 10,000	\$ -	\$ 10,000	
Year 2013	\$ 600,000	\$ -	\$ 600,000	Submitted By:
Year 2014	\$ -	\$ -	\$ -	Brandon Cole
Year 2015	\$ -	\$ -	\$ -	Department:
Year 2016	\$ -	\$ -	\$ -	PWE
Year 2017	\$ -	\$ -	\$ -	Date: 25-Jan
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 645,250	\$ -	\$ 645,250	3/3
				<small>Project #/GL# s00510 / GL 412.76</small>

STORMWATER FUND

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

Revenue Comparisons

Stormwater Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 591,451	\$ 795,693	\$ 834,514	\$ 839,965
<i>Revenue Sources</i>				
Inspection Fees	90,000	20,000	-	26,000
Charges for Service	4,061,366	4,130,118	4,125,549	4,166,200
Investment Interest	1,581	1,800	2,015	2,100
FEMA/State Grants	53,257	-	-	-
Interfund Loan Proceeds	-	<u>1,500,000</u>	<u>1,500,000</u>	-
<i>Subtotal</i>	\$ 4,206,204	\$ 5,651,918	\$ 5,627,564	\$ 4,194,300
<i>Total Fund Revenue</i>	<u>\$ 4,797,655</u>	<u>\$ 6,447,611</u>	<u>\$ 6,462,078</u>	<u>\$ 5,034,265</u>

Expenditure Comparisons

Stormwater Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Maintenance & Operations				
Salaries	\$ 593,725	\$ 633,498	\$ 596,864	\$ 645,309
Overtime	16,557	10,000	13,686	15,400
Benefits	254,141	281,300	258,532	285,100
Supplies	56,316	55,311	60,076	58,156
Professional Services	15,577	25,780	11,540	31,597
Other Services & Charges	172,283	205,491	204,180	203,274
I/F Vehicle Repair/Replace	<u>281,460</u>	<u>281,460</u>	<u>281,460</u>	<u>295,980</u>
Subtotal	\$ 1,390,059	\$ 1,492,840	\$ 1,426,338	\$ 1,534,816
Interfund Transactions				
Engineering Charges	\$ 665,235	\$ 670,000	\$ 668,892	\$ 697,000
Interfund Charges	281,839	284,044	277,084	292,540
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer to Debt Service	294,000	1,805,000	1,805,000	-
Transfer to Capital Fund	1,000,008	1,100,004	1,100,004	800,004
Interfund Loan Payments	-	-	1,233	337,500
Xfer to Resource Conservation	96,000	96,000	96,000	96,000
Xfer to Equip. Replacement	<u>36,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Subtotal	\$ 2,573,082	\$ 4,200,048	\$ 4,193,213	\$ 2,468,044
Ending Fund Balance	<u>834,514</u>	<u>754,723</u>	<u>842,527</u>	<u>1,031,405</u>
Total Fund Expenditures	\$ <u>4,797,655</u>	\$ <u>6,447,611</u>	\$ <u>6,462,078</u>	\$ <u>5,034,265</u>

STORMWATER REVENUE BOND FUND

Revenue

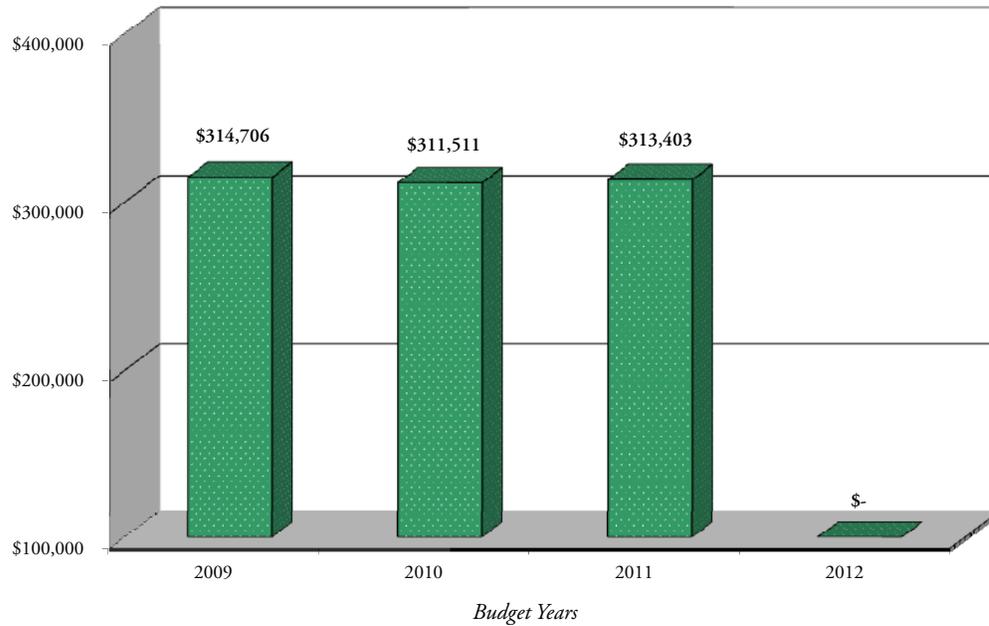
Stormwater Revenue Bond Fund	2012 Budget
Beginning Fund Balance January 1, 2012	\$ -
Investment Interest	-
Transfer-In - Stormwater Fund (Principal and Interest)	-
<i>Total Fund Revenue</i>	<u>\$ -</u>

Expenditures¹

Stormwater Revenue Bond Fund ¹		2012 Budget
<i>Long Term Debt - Principal</i>		
1998 Revenue Bond	\$ -	
2001 Revenue Bond	-	
<i>Total Principal</i>		
<i>Long Term Debt - Interest</i>		
1998 Revenue Bond	\$ -	
2001 Revenue Bond	-	
<i>Total Interest</i>		
<i>Long Term Debt Service Total</i>		<u>\$ -</u>
Estimated Ending Fund Balance December 31, 2012		-
<i>Total Fund Expenditures</i>		<u>\$ -</u>

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

Ending Fund Balance Comparison



Stormwater Revenue Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/11 Outstanding Bond Balance
1998 Revenue Bond	8/15/98	\$2,000,000	5.38%	12/1/2017	\$0
2001 Revenue Bond	12/1/01	\$1,600,000	5.25%	12/1/2021	\$0

STORMWATER CAPITAL FUND

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

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

Revenue Comparisons

Stormwater Capital Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 1,219,229	\$ 1,222,429	\$ 1,275,337	\$ 1,363,346
<i>Revenue Sources</i>				
Grants	632,136	1,629,706	1,350,888	580,000
Revenue Bond Proceeds	-	-	-	-
Contributions	134,949	105,500	12,692	25,000
Impervious Surface Fees	-	20,000	-	-
Investment Interest	527	500	398	1,000
Interfund Loan Proceeds	-	-	-	-
Transfer-in - Capital Improvement Fund	-	290,000	290,000	-
Transfer-in - Highlands Park Facilities Fund	-	65,000	-	-
Transfer-in - Stormwater Fund	<u>1,000,008</u>	<u>1,100,004</u>	<u>1,100,004</u>	<u>800,004</u>
<i>Subtotal</i>	\$ 1,767,620	\$ 3,210,710	\$ 2,753,982	\$ 1,406,004
<i>Total Fund Revenue</i>	<u>\$ 2,986,849</u>	<u>\$ 4,433,139</u>	<u>\$ 4,029,319</u>	<u>\$ 2,769,350</u>

Grants/Contributions

Stormwater Fund Grants/Contributions Detail		2012 Total
Cemetery Transfer Site (DOE)	\$ 210,000	
Issaquah Hatchery	150,000	
Confluence Park (King County)	110,000	
East Fork Issaquah Creek - King County Flood Control Zone District	90,000	
FEMA Hazard Mitigation - Gilman Square	20,000	
<i>Total Stormwater Grants and Contributions</i>		<u>\$ 580,000</u>

Expenditure Comparisons

Stormwater Capital Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Other Services and Charges	\$ 775	\$ 600	\$ 6	\$ 600
Construction/Capital	1,358,398	2,863,681	1,814,978	1,290,000
Debt Issue Costs	-	-	-	-
PW Trust Fund Loan Payment	66,808	66,196	66,195	65,583
Interfund Loan Interest	35,531	22,000	22,000	12,000
Interfund Loan Payment	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>300,000</u>
<i>Subtotal</i>	<u>\$ 1,711,512</u>	<u>\$ 3,202,477</u>	<u>\$ 2,153,179</u>	<u>\$ 1,668,183</u>
Ending Fund Balance	<u>1,275,337</u>	<u>1,230,662</u>	<u>1,876,140</u>	<u>1,101,167</u>
<i>Total Fund Expenditures</i>	<u>\$ 2,986,849</u>	<u>\$ 4,433,139</u>	<u>\$ 4,029,319</u>	<u>\$ 2,769,350</u>

PW Trust Fund Loan Debt Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/2011 Outstanding Bond Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.00%	7/1/2019	\$429,040

Stormwater Capital Projects List:¹

Stormwater Capital Fund Projects	
Cemetery Transfer Site Improvements	\$ 260,000
Storm Drainage Rehabilitation and Improvements	250,000
Confluence Park Stream Habitat Restoration	210,000
Fish Hatchery Intake Dam Removal/Replacement	155,000
City Shop Stormwater Infiltration System Improvements	100,000
East Fork Issaquah Creek Channel Improvements	90,000
Stream Habitat Restoration Program	75,000
Mineral Bin Coverings	50,000
LRIG Advanced Treatment System	25,000
FEMA Hazard Mitigation - Gilman Square	20,000
Squak Valley Park Stream Restoration	20,000
Anti-aircraft Creek Culvert Replacement	15,000
East Lake Sammamish Parkway Drainage Pump Station	10,000
Tributary 0170 Drainage System Improvements	5,000
Issaquah Creek Bank Stabilization at Gilman Boulevard	2,500
Pickering Ditch Rehabilitation	<u>2,500</u>
<i>Total Stormwater Capital Projects</i>	<u><u>\$ 1,290,000</u></u>

¹ Contingent on Grants.

Major Project Descriptions

**CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Cemetery Transfer Site Improvements				
LOCATION: 695 West Sunset Way				
DESCRIPTION: Improvements to bulk materials transfer site to meet NPDES Permit requirements				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The transfer site is utilized by all Public Works Operations departments throughout the year. The site is critical for storage of rock and dirt spoils that are removed during construction and maintenance activities that are performed by Public Works Operations. The site is used for temporary storage for contractors working for Public Works Engineering, Parks Department, and Flintoft's Funeral Services. The site has been in use since the early 1980s and requires improvements to meet the standards of the NPDES Phase 2 Municipal Stormwater Permit.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Finalization of grant agreement with Department of Ecology, design, and permitting. Construction rescheduled to 2012 because grant funds were not available in time to allow 2011 construction.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Construction.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2011 Budget	\$ 70,000	\$ 210,000	\$ 280,000	Non-City Source:
2011 Estimate	\$ 5,000	\$ 15,000	\$ 20,000	Dept of Ecology Grant
Year 2012	\$ 50,000	\$ 210,000	\$ 260,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By:
Year 2014	\$ -	\$ -	\$ -	Kerry Ritland
Year 2015	\$ -	\$ -	\$ -	Department:
Year 2016	\$ -	\$ -	\$ -	PWE
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 55,000	\$ 225,000	\$ 280,000	2/2
				Project # / GL#: g02311 / GL 424.47

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Storm Drainage Rehabilitation & Improvements		
LOCATION:		City Wide		
DESCRIPTION:				
This project involves repair, replacement and improvement of storm drain pipes and culverts that are structurally deficient, may fail and have associated high maintenance costs, or have design deficiencies that could lead to local flood hazards, and construction of new small drainage projects to address drainage problems. Examples include replacement of rusted corrugated metal pipe culverts, repair of poorly built storm drains, addition of storm drains in areas where these facilities are needed, and drainage improvements to mitigate localized flooding problems.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
Benefits of these improvements include reduced flooding impacts to homes and streets, reduced erosion and associated sedimentation impacts to streams, reduced maintenance costs, and lowered risk of major failures that may result from lack of preventative maintenance. Improvements to drainage systems reduces erosion and sedimentation to streams, thereby preventing potential impacts to fish and wildlife resources. Drainage improvements will incorporate Low Impact Development (LID) methods as appropriate to improve water quality and infiltrate storm water.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Construction of South Cove Outfall improvements, repair of Alpen Glow stormwater pond, preliminary design of Anti-Aircraft Creek at Newport Way culvert replacement, stormwater video inspections, and other miscellaneous improvements.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Culvert and storm water replacement and relining as identified through field inspections, and storm pipe video inspections to identify future projects.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	Annual	Annual	Annual	City Revenue Source: Stormwater Capital Fund
2011 Budget	\$ 250,000	\$ -	\$ 250,000	Non-City Source:
2011 Estimate	\$ 250,000	\$ -	\$ 250,000	
Year 2012	\$ 250,000	\$ -	\$ 250,000	
Year 2013	\$ 300,000	\$ -	\$ 300,000	Submitted By: Kerry Ritland
Year 2014	\$ 300,000	\$ -	\$ 300,000	
Year 2015	\$ 300,000	\$ -	\$ 300,000	Department: PWE
Year 2016	\$ 300,000	\$ -	\$ 300,000	
Year 2017	\$ 300,000	\$ -	\$ 300,000	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 3/3
Total Cost	\$ 2,000,000	\$ -	\$ 2,000,000	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Confluence Park Stream Habitat Restoration					
LOCATION: Issaquah Creek at Confluence Park					
DESCRIPTION: Stream restoration project on Issaquah Creek and East Fork Issaquah Creek at Confluence Park, including instream habitat logs, removal of streambank rock and fill, and riparian vegetation restoration.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals. Improving habitat conditions in Confluence Park corrects past channel modifications, including placement rock bank protection and fill, that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Completion of Confluence Park Master Site Plan (by Parks and Recreation Department). This plan will be used as the design concept for habitat improvements along the stream corridors.					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Preliminary design and grant applications. Grants will be obtained to cover majority of construction cost.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -	Grants (TBD)	
Year 2012	\$ 100,000	\$ 110,000	\$ 210,000		
Year 2013	\$ 100,000	\$ 300,000	\$ 400,000	Submitted By:	
Year 2014	\$ 10,000	\$ 10,000	\$ 20,000	Kerry Ritland	
Year 2015	\$ 5,000	\$ 10,000	\$ 15,000	Department:	
Year 2016	\$ 5,000	\$ -	\$ 5,000	PWE	
Year 2017	\$ 5,000	\$ -	\$ 5,000	Date: 26-Jan	
Future Years	\$ -	\$ -	\$ -	Priority: 7/7	Project #: To Be Assigned
Total Cost	\$ 225,000	\$ 430,000	\$ 655,000		

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Issaquah Hatchery Intake Dam Replacement		
LOCATION:		Issaquah Creek upstream of Newport Way Bridge		
DESCRIPTION:				
In coordination with the Washington Department of Fish and Wildlife (WDFW), the City in 2007 initiated a study to improve fish passage at the Issaquah Hatchery intake dam, located about 1/2 mile upstream of the hatchery. The proposal calls for removing the existing 11-foot high dam removal, constructing rock weirs to replace the dam, and constructing a new water intake structure. Feasibility and preliminary design was funded through a State Salmon Recover Funding Board Grant, and in 2011 a NOAA Open Rivers Initiative grant funded final design and permitting.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
The WRIA 8 Chinook Salmon Conservation Plan identified the intake dam for the Issaquah Hatchery as the single most important Chinook salmon restoration project in Sammamish watershed, due to the poor condition of the fish ladder. This project will be conducted in coordination with the Lake Washington/Cedar/Sammamish watershed (WRIA 8) representatives to develop an integrated management approach that coordinates habitat, harvest, and hatchery actions. Improving habitat conditions along area streams corrects past actions caused by humans that negatively impacted the environment, directly benefiting salmon and other wildlife but also improving the natural environment to be a more sustainable resource.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Feasibility and preliminary design was completed in December, 2009, and final design and permitting in 2011. Several applications have been submitted to Federal agencies for grants.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Construction beginning 2012 and lasting for two years, contingent on obtaining grants. Funding delay will result in corresponding constructing delay.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 113,147	\$ 347,597	\$ 460,744	Stormwater Capital Fund
2011 Budget	\$ -	\$ 342,409	\$ 342,409	Non-City Source: Grants TBD
2011 Estimate	\$ -	\$ 342,409	\$ 342,409	
Year 2012	\$ 5,000	\$ 150,000	\$ 155,000	
Year 2013	\$ -	\$ 2,500,000	\$ 2,500,000	Submitted By: Kerry Ritland
Year 2014	\$ -	\$ 100,000	\$ 100,000	
Year 2015	\$ -	\$ 20,000	\$ 20,000	Department: PWE
Year 2016	\$ -	\$ 20,000	\$ 20,000	
Year 2017	\$ -	\$ 20,000	\$ 20,000	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 1/1
Total Cost	\$ 118,147	\$ 3,500,006	\$ 3,618,153	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Maintenance Facility Infiltration System Repair		
LOCATION:		Public Works Operations Facility		
DESCRIPTION: Geotechnical investigation and report will identify the cause and remedy for the partial failure of the Maintenance Facility infiltration system. This CIP is to perform identified repairs (TDB).				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The Public Works Operations Maintenance Facility design uses a filtration system and infiltration vault for site runoff. The infiltration rate has slowed to the point where any significant amount of rainfall results in water backing up through the filter system, surcharging out of a catch basin and running down NE Juniper Street, bypassing treatment and infiltration. This situation also forces the closure of the North entrance to the maintenance yard.				
PRIOR YEAR ACCOMPLISHMENTS (including 2011 estimate): Geotechnical study and report.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Correct deficiencies.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2011 Budget	\$ 35,000	\$ -	\$ 35,000	Non-City Source:
2011 Estimate	\$ 35,000	\$ -	\$ 35,000	
Year 2012	\$ 100,000	\$ -	\$ 100,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By: Bret Heath
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 3/9/2011
Total Cost	\$ 135,000	\$ -	\$ 135,000	Priority: 4/4
				Project #: CIPfac30

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		East Fork Issaquah Creek Channel Improvements		
LOCATION:		Upstream of NE Juniper Street		
DESCRIPTION: Channel improvements to East Fork Issaquah Creek, upstream of the NE Dogwood Street Bridge. Includes removal of debris and obstructions over approximately 200 feet that is causing flooding of the street and local residences.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Flood mitigation is necessary to prevent future floods from impacting Dogwood Street and flooding the adjacent residential buildings. Flooding is becoming more frequent in recent years due to channel obstructions and encroachment over a relatively short segment of the creek. This flooding is occurring outside of the designated 100-year floodplain, impacting a large condominium in particular. Funds for construction will be from the King County Flood Control Zone District's Sub-Regional Opportunity Fund.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Surveying, feasibility evaluation, preliminary design, and permitting.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Final design and construction.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2011 Budget	\$ -	\$ 110,000	\$ 110,000	Non-City Source:
2011 Estimate	\$ -	\$ 20,000	\$ 20,000	King County Flood Control Zone District
Year 2012	\$ -	\$ 90,000	\$ 90,000	
Year 2013	\$ 2,500	\$ -	\$ 2,500	Submitted By:
Year 2014	\$ 2,500	\$ -	\$ 2,500	Kerry Ritland
Year 2015	\$ 2,500	\$ -	\$ 2,500	Department:
Year 2016	\$ 2,500	\$ -	\$ 2,500	PWE
Year 2017	\$ 2,500	\$ -	\$ 2,500	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 12,500	\$ 110,000	\$ 122,500	6/6
				Project # / GL#: g02211 / GL 424.46

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Stream Habitat Restoration Program				
LOCATION: City Wide				
DESCRIPTION: 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, removal of stream bank riprap, and removal of floodplain fill. Large restoration project, such as Squak Valley Park Restoration, are identified as separate projects.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: This restoration program implements habitat restoration projects identified City's Acquisition and Restoration Plan for Open Space and Wildlife Habitat, as well as the Water Resource Inventory Area (WRIA) 8 Chinook Salmon Conservation Plan. Improving habitat conditions along area streams corrects past actions caused by humans that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource. The City has implemented several small and large projects in the last several years, on Issaquah and Tibbett's Creeks, and a coordinated regional effort through the WRIA 8 process ensures that restoration work is targeted for streams with high habitat potential.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Small site restoration projects on Issaquah Creek, and pre-design work for future projects.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Small site restoration projects to be identified by Stewardship Team, and project development activities for future projects. Grants applications will be submitted depending on availability of grant programs.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Stormwater Capital Fund
2011 Budget	\$ 75,000	\$ -	\$ 75,000	Non-City Source:
2011 Estimate	\$ 75,000	\$ -	\$ 75,000	
Year 2012	\$ 75,000	\$ -	\$ 75,000	
Year 2013	\$ 100,000	\$ -	\$ 100,000	Submitted By: Kerry Ritland
Year 2014	\$ 100,000	\$ -	\$ 100,000	
Year 2015	\$ 100,000	\$ -	\$ 100,000	Department: PWE
Year 2016	\$ 100,000	\$ -	\$ 100,000	
Year 2017	\$ 100,000	\$ -	\$ 100,000	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 5/5
Total Cost	\$ 650,000	\$ -	\$ 650,000	

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		LRIG Advanced Treatment System		
LOCATION:		Lower Reid Infiltration Gallery (LRIG)		
DESCRIPTION: Design and construction of an active treatment system for the storm water entering the Lower Reid Infiltration Gallery. As part of this effort, the City will be required to conduct periodic monitoring of the water quality.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Infiltration of storm water assists with the replenishing of the Lower Issaquah Valley Aquifer. This improvement is necessary to allow continued operation of the infiltration system in accordance with requirements of the Department of Ecology.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Monitoring in accordance with agreement with Department of Ecology				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Completion of monitoring assessment and determination of future compliance actions, if needed, in coordination with Ecology.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 87,543	\$ -	\$ 87,543	Stormwater Capital Fund
2011 Budget	\$ 44,853	\$ -	\$ 44,853	Non-City Source:
2011 Estimate	\$ 44,853	\$ -	\$ 44,853	
Year 2012	\$ 25,000	\$ -	\$ 25,000	
Year 2013	\$ -	\$ -	\$ -	Submitted By: Kerry Ritland
Year 2014	\$ -	\$ -	\$ -	
Year 2015	\$ -	\$ -	\$ -	Department: PWE
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 8/8
Total Cost	\$ 157,396	\$ -	\$ 157,396	

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		FEMA Hazard Mitigation Grant - Gilman Square			
LOCATION:		Downstream of Gilman Boulevard			
DESCRIPTION:					
<p>This project is intended to solve flooding problems at Gilman Square by permanently lowering flood elevations. Currently, the 7th Ave NW roadway holds floodwaters within Gilman Square during infrequent floods. This road and a second driveway crossing to the west will be retrofitted with 5' x 15' box culverts or bridges to remove this barrier, and a shallow swale will be built across Gilman Square to convey floodwaters through Gilman Square at an elevation below the first floors of the existing commercial buildings, without causing increased flooding elsewhere.</p>					
JUSTIFICATION & SUSTAINABILITY BENEFITS:					
<p>Flood mitigation is necessary to prevent future floods from impacting Gilman Square. This location experiences the most severe flooding in Issaquah, with over \$1 million in flood damages from the extreme floods of 1990, 1996, and 2009. This flooding potential had deterred redevelopment of Gilman Square.</p>					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)					
<p>A FEMA flood hazard mitigation grant was applied for in 2011, under the DR-1963 federally declared disaster for the January 2011 floods. Although Issaquah wasn't impacted by that flood event, federal disaster declarations in any part of the state make grants available state-wide.</p>					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:					
<p>Grant agreement in Fall, followed by initiation of design including surveying. Construction would likely occur in 2013. Final budget and schedule will be identified in approved grant.</p>					
	City Share of Cost	Non-City Share	Total Amount		
Prior Years	\$ -	\$ -	\$ -	City Revenue Source:	
2011 Budget	\$ -	\$ -	\$ -	Stormwater Capital Fund	
2011 Estimate	\$ -	\$ -	\$ -	Non-City Source:	
Year 2012	\$ -	\$ 20,000	\$ 20,000	King County Flood Control Zone District & property owner	
Year 2013	\$ -	\$ 600,000	\$ 600,000	Submitted By:	
Year 2014	\$ -	\$ -	\$ -	Kerry Ritland	
Year 2015	\$ -	\$ -	\$ -	Department:	
Year 2016	\$ -	\$ -	\$ -	PWE	
Year 2017	\$ -	\$ -	\$ -	Date: 24-May	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ -	\$ 620,000	\$ 620,000		

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Squak Valley Park Stream Restoration		
LOCATION:		South End of City on Issaquah Creek, in Squak Valley Park		
DESCRIPTION:				
Stream restoration project on Issaquah Creek at Squak Valley Park, including property acquisition, partial levee removal, stream habitat improvements, and riparian vegetation restoration. This project replaced a previous Corps of Engineers restoration proposal. Funding of habitat project construction was assisted by a King Conservation District grant awarded in 2008. Property acquisition to expand the restoration project to the west bank funded by Salmon Recovery Funding Board and King County Flood Control Zone District grants.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, providing additional flood refuge and rearing areas for salmon and native vegetation for wetland and terrestrial animals. Improving habitat conditions in Squak Valley Park corrects past channel modifications, including straightening and levee construction, that negatively impacted the environment. Habitat restoration directly benefits salmon and other wildlife, and improves the natural environment to be a more sustainable resource.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Completion of planting phase, and monitoring and maintenance in accordance with permit conditions.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Monitoring and maintenance in accordance with permit conditions (5-year term through 2015).				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 451,557	\$ 1,008,159	\$ 1,459,716	Stormwater Capital Fund
2011 Budget	\$ 30,000	\$ 10,000	\$ 40,000	Non-City Source: KCD and State RCO grants
2011 Estimate	\$ 30,000	\$ 10,000	\$ 40,000	
Year 2012	\$ 20,000	\$ -	\$ 20,000	Submitted By: Kerry Ritland
Year 2013	\$ 20,000	\$ -	\$ 20,000	
Year 2014	\$ 10,000	\$ -	\$ 10,000	
Year 2015	\$ 10,000	\$ -	\$ 10,000	
Year 2016	\$ -	\$ -	\$ -	Department: PWE
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 541,557	\$ 1,018,159	\$ 1,559,716	9/9
				Project # / GL#: g00104 / GL 424.12

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Anti-Aircraft Creek Culvert Replacement					
LOCATION: Newport Way NW Near NW Oakcrest Drive					
DESCRIPTION: Anti-Aircraft Creek is a small stream that originates on Cougar Mountain (near the old missile base), crosses under Newport Way, and ends in Tibbetts Creek near the western end of NW Gilman Boulevard. 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 constructing a sediment retention facility to hold sediment and prevent flooding of the road.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: The problem with this culvert was originally caused when the Summerhill subdivision was built, which relocated the creek with a 90-degree bend just upstream of Newport Way. The 1996 Issaquah Creek Basin Plan recommended this project. Significant rainfall events on Cougar Mountain in the last few years have renewed interest in fixing this problem, which creates a significant hazard to motorists. A December 2010 flood event required a \$30,000 cleanup by Public Works Operations.					
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Preliminary design (under Stormwater Rehab CIP)					
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Final design and construction. This assumes downstream property owner grants permission to relocate short segment of stream on his property.					
	City Share of Cost	Non-City Share	Total Amount		
Prior Years	\$ -	\$ -	\$ -	City Revenue Source: Stormwater Capital Fund	
2011 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2011 Estimate	\$ -	\$ -	\$ -		
Year 2012	\$ 15,000	\$ -	\$ 15,000		
Year 2013	\$ 5,000	\$ -	\$ 5,000	Submitted By: Kerry Ritland	
Year 2014	\$ 2,000	\$ -	\$ 2,000	Department: PWE	
Year 2015	\$ 2,000	\$ -	\$ 2,000		
Year 2016	\$ 2,000	\$ -	\$ 2,000		
Year 2017	\$ 2,000	\$ -	\$ 2,000	Date: 10-Feb	
Future Years	\$ -	\$ -	\$ -	Priority: 4/4	Project #: To Be Assigned
Total Cost	\$ 28,000	\$ -	\$ 28,000		

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		East Lake Sammamish Pkwy Drainage Pump Station		
LOCATION:		Corner of E Lake Sammamish Parkway and SE 56th Street		
DESCRIPTION:				
This project involves improving drainage along East Lake Sammamish Parkway between SE 56th Street and SE 51st Street to eliminate standing water in the parkway during heavy rainfall events. A pump station will be constructed at the northwest corner of the Eastlake Sammamish Parkway - SE 56th Street intersection to intercept storm water. The water will be pumped in a westerly direction through a pipe that is directionally bored under SE 56th Street for approx. 550 feet to an existing storm drainage system that discharges directly to Issaquah Creek.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
The drainage system along E. Lake Sammamish Parkway has a history of flooding the roadway. In 2005 the City improved the drainage on the west side of the road to eliminate a construction at SE 51st Street and enlarge the drainage ditch. While that project partially improved the drainage, significant problems remain because the flat-sloped drainage ditches along the Parkway cannot be further improved to obtain the necessary capacity to handle storm water runoff during infrequent but very heavy rain events. Installing a pump station to divert excess storm water runoff directly to Issaquah Creek provides the most cost-effective solution.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Preliminary project design, including surveying and feasibility analysis.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Project final design.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital Fund
2011 Budget	\$ 20,000	\$ -	\$ 20,000	Non-City Source:
2011 Estimate	\$ 10,000	\$ -	\$ 10,000	Developer contribution
Year 2012	\$ 10,000	\$ -	\$ 10,000	
Year 2013	\$ 400,000	\$ -	\$ 400,000	Submitted By:
Year 2014	\$ -	\$ -	\$ -	Kerry Ritland
Year 2015	\$ -	\$ -	\$ -	Department:
Year 2016	\$ -	\$ -	\$ -	PWE
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 420,000	\$ -	\$ 420,000	11/11
				Project # / GL#: g01510 / GL 424.38

CITY OF ISSAQUAH 2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Tributary 0170 Drainage System Improvements		
LOCATION:		Tributary 0170 Ditch Between SR-900 and Tibbetts Creek		
DESCRIPTION:				
Drainage system improvements on the Tributary 0170 (former Drainage District No. 4) between SR-900 and Tibbetts Creek were constructed in 2008. This project included replacement of culverts under NW Sammamish Road and State Park entrance road, removal of accumulated sediments and blocking vegetation, construction of flood berm within the SR-900/I-90 interchange, fish habitat improvements, and invasive plant removal and native plant installation.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
This project mitigates past flood problems on this drainage system, including conditions that contributed to flooding of City Hall Northwest in 1996, and compliments flood conveyance improvements that were constructed in 2004 on lower Tibbetts Creek. These improvements also improve stream conditions for fish and wildlife habitat through removal of invasive vegetation such as blackberry, installation of large woody debris, and replanting with native vegetation.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Vegetation maintenance in accordance with permit conditions.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Continuation of the five-year vegetation maintenance and monitoring program in accordance with permit conditions.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 754,175	\$ 391,656	\$ 1,145,831	Stormwater Capital Fund
2011 Budget	\$ 10,000	\$ -	\$ 10,000	Non-City Source:
2011 Estimate	\$ 10,000	\$ -	\$ 10,000	
Year 2012	\$ 5,000	\$ -	\$ 5,000	
Year 2013	\$ 10,000	\$ -	\$ 10,000	Submitted By:
Year 2014	\$ -	\$ -	\$ -	Kerry Ritland
Year 2015	\$ -	\$ -	\$ -	Department:
Year 2016	\$ -	\$ -	\$ -	PWE
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 779,175	\$ 391,656	\$ 1,170,831	10/10
				Project # / GL#: g00305 / GL 424.11

CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Issaquah Creek Bank Stabilization at Gilman Blvd		
LOCATION:		Downstream of Gilman Boulevard		
DESCRIPTION:				
Repair of an eroded stream bank on Issaquah Creek, downstream of Gilman Boulevard, that after the January 2009 flood began to significantly threaten a city sidewalk and street that provides the only access to the Medical Center of Issaquah, and is also threatened the Medical Center building. Approximately 200 feet of bank stabilization using bioengineering (logs and rock) is proposed to protect the road and Medical Center.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
Flood mitigation is necessary to prevent future floods from damaging the road and potentially cutting off the only access to the Medical Center. Funds for construction will be from the King County Flood Control Zone District's Sub-Regional Opportunity Fund. This project was cost-shared with the Medical Center because repairs extended onto their property.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate)				
Initiation of five-year vegetation maintenance and monitoring program in accordance with permit conditions.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT:				
Continuation of the five-year vegetation maintenance and monitoring program in accordance with permit conditions.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ 190,961	\$ 190,961	Stormwater Capital Fund
2011 Budget	\$ 2,500	\$ -	\$ 2,500	Non-City Source: King County Flood Control Zone District and property owner
2011 Estimate	\$ 2,500	\$ -	\$ 2,500	
Year 2012	\$ 2,500	\$ -	\$ 2,500	Submitted By: Kerry Ritland
Year 2013	\$ 2,500	\$ -	\$ 2,500	
Year 2014	\$ 2,500	\$ -	\$ 2,500	
Year 2015	\$ 2,500	\$ -	\$ 2,500	Department: PWE
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 13/13
Total Cost	\$ 12,500	\$ 190,961	\$ 203,461	

**CITY OF ISSAQUAH
2012-2017 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Pickering Ditch Rehabilitation				
LOCATION: Drainage System Located in Lake Sammamish State Park Serving Pickering Place				
DESCRIPTION: Rehabilitation of a drainage ditch located in Lake Sammamish State Park, adjacent to the Costco soccer fields. This ditch serves the Pickering Place development, and is located on a City easement within the State Park. Project includes permitting and construction to restore original design that the ditch was constructed to in the 1980's.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The Pickering Ditch was originally an agricultural ditch that was upgraded to serve the Pickering Place development in the 1980's. Since that time no maintenance was conducted, resulting in storm water backing up into the Costco ponds and local street drainage system. In 2010 the maintenance of the ditch was transferred to the City as part of an agreement between Pickering Place Owners Association and Washington State Parks and Recreation Commission.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2011 estimate) Initiation of five-year vegetation maintenance and monitoring program in accordance with permit conditions.				
YEAR 2012 ANTICIPATED ACCOMPLISHMENT: Continuation of the five-year vegetation maintenance and monitoring program in accordance with permit conditions.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 98,470	\$ -	\$ 98,470	Stormwater Capital Fund
2011 Budget	\$ 2,500	\$ -	\$ 2,500	Non-City Source:
2011 Estimate	\$ 2,500	\$ -	\$ 2,500	
Year 2012	\$ 2,500	\$ -	\$ 2,500	
Year 2013	\$ 2,500	\$ -	\$ 2,500	Submitted By: Kerry Ritland
Year 2014	\$ 2,500	\$ -	\$ 2,500	
Year 2015	\$ 2,500	\$ -	\$ 2,500	Department: PWE
Year 2016	\$ -	\$ -	\$ -	
Year 2017	\$ -	\$ -	\$ -	Date: 10-Feb
Future Years	\$ -	\$ -	\$ -	Priority: 12/12
Total Cost	\$ 110,970	\$ -	\$ 110,970	



Internal Service Funds



INTERNAL SERVICE FUNDS OVERVIEW

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

- § Unemployment Insurance Accrued Benefit Fund
- § Insurance Fund
- § Equipment Replacement Fund
- § Engineering Services Fund
- § Trust Funds (Expendable)

UNEMPLOYMENT INSURANCE BENEFIT FUND/ ACCRUED BENEFIT FUND

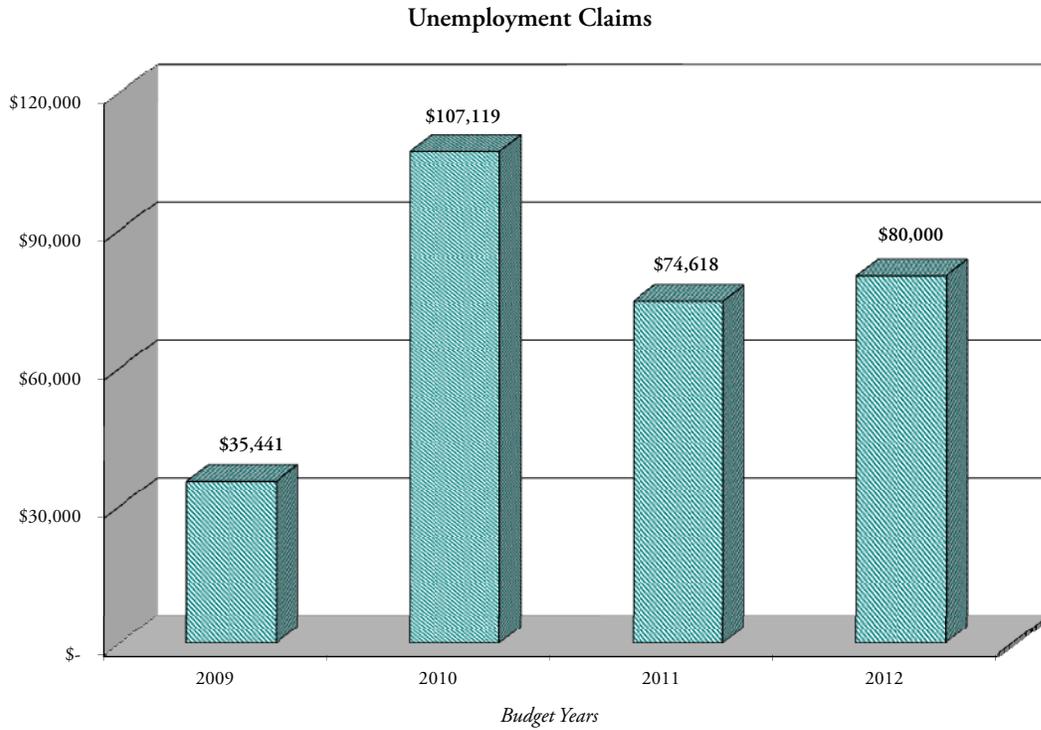
The City has chosen to self-insure for unemployment claims. Under this method, the City reimburses the State Employment Security Department for claims paid and chargeable to the City. This fund also serves as a reserve to pay for accrued benefits earned and due employees leaving city employment.

Revenue Comparisons

Unemployment Benefit Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 102,990	\$ 65,030	\$ 65,262	\$ 36,092
<i>Revenue Sources</i>				
Investment Interest	53	50	52	30
Transfer-In - General Fund	<u>144,000</u>	<u>48,000</u>	<u>48,000</u>	<u>72,000</u>
<i>Subtotal</i>	\$ 144,053	\$ 48,050	\$ 48,052	\$ 72,030
<i>Total Fund Revenue</i>	<u>\$ 247,043</u>	<u>\$ 113,080</u>	<u>\$ 113,314</u>	<u>\$ 108,122</u>

Expenditure Comparisons

Unemployment Benefit Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Unemployment Claims	\$ 107,119	\$ 88,000	\$ 74,618	\$ 80,000
Long Term Care (LEOFF I)	-	-	-	-
PERS 1 Excess Compensation	<u>74,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Subtotal</i>	\$ 181,781	\$ 88,000	\$ 74,618	\$ 80,000
Ending Fund Balance	<u>65,262</u>	<u>25,080</u>	<u>38,696</u>	<u>28,122</u>
<i>Total Fund Expenditures</i>	<u>\$ 247,043</u>	<u>\$ 113,080</u>	<u>\$ 113,314</u>	<u>\$ 108,122</u>



INSURANCE FUND

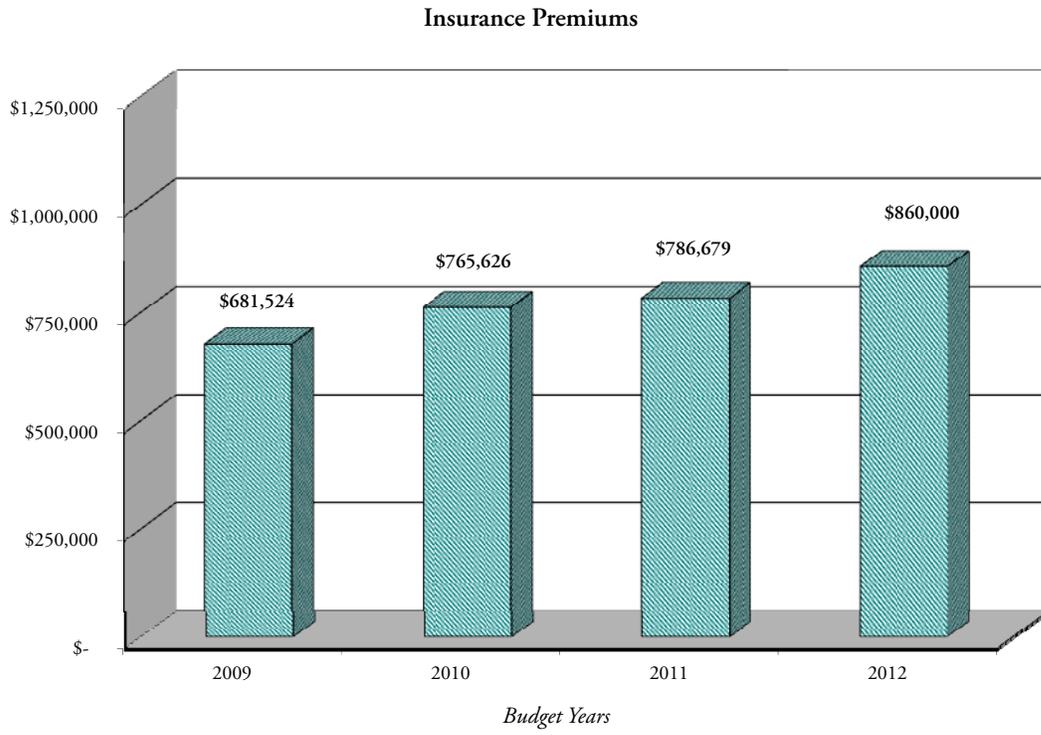
The purpose of this fund is to segregate out the insurance transactions of the City into a single fund. This fund will charge other funds for their appropriate share of insurance premiums and uncovered claims. Over the years, it is hoped that this fund will be able to build up an adequate reserve to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

Revenue Comparisons

Insurance Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 408,448	\$ 436,733	\$ 436,753	\$ 478,604
<i>Revenue Sources</i>				
Investment Interest	53	40	144	30
Interfund Insurance Charges	<u>793,878</u>	<u>829,400</u>	<u>829,491</u>	<u>861,724</u>
<i>Subtotal</i>	<u>\$ 793,931</u>	<u>\$ 829,440</u>	<u>\$ 829,635</u>	<u>\$ 861,754</u>
<i>Total Fund Revenue</i>	<u><u>\$ 1,202,379</u></u>	<u><u>\$ 1,266,173</u></u>	<u><u>\$ 1,266,388</u></u>	<u><u>\$ 1,340,358</u></u>

Expenditure Comparisons

Insurance Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Other Services & Charges	\$ 765,626	\$ 855,500	\$ 786,679	\$ 860,000
Ending Fund Balance	<u>436,753</u>	<u>410,673</u>	<u>479,709</u>	<u>480,358</u>
<i>Total Fund Expenditures</i>	<u><u>\$ 1,202,379</u></u>	<u><u>\$ 1,266,173</u></u>	<u><u>\$ 1,266,388</u></u>	<u><u>\$ 1,340,358</u></u>



EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund, as required by State law, handles the maintenance, repair, and replacement of equipment necessary to serve the needs of the City Street Department. In addition to this minimum State requirement, this fund accounts for all City vehicles, and City equipment that has been prioritized to build up replacement reserves.

Revenue Comparisons

Equipment Replacement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 2,297,983	\$ 4,952,291	\$ 2,934,588	\$ 4,932,643
<i>Revenue Sources</i>				
Charges for Services	1,039,400	1,039,400	1,039,400	1,039,400
Replacement Charges	638,808	1,038,800	1,048,800	1,204,976
Investment Interest	735	1,000	787	1,000
Insurance Reimbursement	1,000	-	-	-
Interfund Loan Repayment	800,000	3,100,000	3,100,000	1,262,500
Interfund Interest	190,304	66,000	159,603	82,750
Transfer-In - Capital Fund	-	-	-	-
Transfer-In - Street Fund	-	-	-	20,000
Transfer-In - Water Fund	48,000	45,000	45,000	45,000
Transfer-In - Sewer Fund	37,500	45,000	45,000	45,000
Transfer-In - Stormwater Fund	36,000	45,000	45,000	45,000
Miscellaneous	33,745	-	103,154	-
<i>Subtotal</i>	\$ 2,825,492	\$ 5,380,200	\$ 5,586,744	\$ 3,745,626
<i>Total Fund Revenue</i>	\$ 5,123,475	\$ 10,332,491	\$ 8,521,332	\$ 8,678,269

Expenditure Comparisons

Equipment Replacement Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Salaries	\$ 309,901	\$ 331,423	\$ 314,562	\$ 324,902
Overtime	9,920	7,000	7,197	10,000
Benefits	129,455	142,138	136,224	142,100
Supplies	175,263	209,758	205,880	212,316
Fuel	200,210	251,210	254,391	261,000
Other Services & Charges ¹	325,115	423,368	380,906	415,177
Capital Outlay - Rplcmnt/New	539,023	1,124,847	762,512	1,097,500
Interfund Loan Issued	<u>500,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>-</u>
<i>Subtotal</i>	\$ 2,188,887	\$ 4,439,744	\$ 4,011,672	\$ 2,462,995
Ending Fund Balance	<u>2,934,588</u>	<u>5,892,747</u>	<u>4,509,660</u>	<u>6,215,274</u>
Total Fund Expenditures	<u>\$ 5,123,475</u>	<u>\$ 10,332,491</u>	<u>\$ 8,521,332</u>	<u>\$ 8,678,269</u>

¹ Funding (\$309,178) for the City's share of Eastside Fire and Rescue equipment replacement reserve charges are included in Equipment Replacement Fund – Other Services & Charges.

Capital Outlay – New and From Replacement Reserves

Equipment Replacement Fund	
<i>New Vehicles/Equipment (Public Works Operations)</i>	
5-yard Dump Truck	\$ 150,000
Generator Load Bank	30,000
EOC Communications Tower	18,000
Oil Filter Crusher	6,000
<i>Total Capital Equipment - NEW</i>	
	\$ 204,000
<i>Replacement Reserves</i>	
Peterbilt Truck #240	\$ 125,000
Roadside Mower #2100	120,000
Fleet Maintenance Software	80,000
12 MDT's in Police Patrol Vehicles	65,000
Trail Maintenance Vehicle (Parks)	60,000
Annual Computer Replacement Program	50,000
Police Patrol Car #177	50,000
Police Patrol Car #178	50,000
Police Patrol Car #179	50,000
Community Center Fitness Room Equipment	40,000
Narrow Band Radio System (Phase II)	35,000
Upgrade Mitel Phone System	35,000
Annual IT Server Replacement Program	25,000
Swenson Sand Spreader - Unit 225	21,000
Narrow Bank Radio System (Phase I)	20,000
Annual Network Data Switches Replacements	20,000
Walker Riding Mower #470 (Parks)	17,000
Walker Riding Mower #471 (Parks)	17,000
Upgrade ArcGIS Desktop Licenses	13,500
<i>Total Capital Items from Replacement Reserves</i>	
	893,500
<i>Total Equipment Replacement Fund Capital Items</i>	
	\$ 1,097,500

ENGINEERING SERVICES FUND

Public Works Engineering Department

Mission Statement

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

Summary of Departmental Activities & Responsibilities

The Public Works Engineering Department is responsible for:

- ✘ Managing the City's:
 - ☞ Water Utility
 - ☞ Sanitary Sewer Utility
 - ☞ Stormwater Utility
 - ☞ Street Fund
 - ☞ Intelligent Transportation System
 - ☞ Capital Improvement Plan (planning, design, permitting, construction management and inspection)
- ✘ Supporting Development
- ✘ Promoting Sustainable and Green Development
- ✘ Assuring compliance with State imposed stormwater regulations

Engineering Services consolidates the engineering activities to plan for and manage the City's utilities, street fund, Intelligent Transportation System, capital program, environmental management and regulatory programs, and development review and support. As part of these activities, the Department provides support to the Council Utilities, Technology, and Environment Committee, Council Transportation Committee, and the Urban Village Development Commission.

2012 Work Plan Focus

- ☞ Sustainability is a major focus of PWE as the City moves forward in its continued leadership in the region.
- ☞ Update City sustainable building incentives and continue education through the zHome stewardship center.

- ☐ Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply.
- ☐ Continue providing support to Metro through participation in the Metro Wastewater Pollution Abatement Advisory Committee (MWPAAC).
- ☐ Work with METRO and the Transit Now Partners to define a service to implement in 2013 and solicit new partners participation.
- ☐ Work with business and property owners within the Central Area Planning Area to develop strategies for implementing transportation and utility infrastructure improvements necessary to support the growth planned in the Central Area.
- ☐ Continue utility rehabilitation work to study, design and construct sewer, water and storm drain improvements for the community.
- ☐ Working closely with the Department of Ecology, continue studies and efforts to plan for how the City will address new NPDES regulations in the Central Area.
- ☐ Pursue project funding for the removal of the Hatchery Dam and replacement of the intake structure.
- ☐ Continue tracking of all staff time to appropriate funds and capital projects.
- ☐ Review/approve/inspect land use, utility and building permits.
- ☐ Implementation of the Department of Ecology Municipal Stormwater (NPDES) Permit including interdepartmental coordination and assistance.
- ☐ Protect local water resources by ensuring an effective conservation program, implementing landscape education and incentive strategies and ensuring success of habitat restoration projects.
- ☐ Manage and enhance environmental and regulatory protection programs including pollution source control, critical aquifer recharge area, fats/oil and grease, and aquatic resource monitoring.
- ☐ Manage the FEMA Community Rating System for floodplain management, including maintaining a Class 5 rating.
- ☐ Retrofit the Cemetery Reservoirs to improve their ability to withstand a seismic event.
- ☐ Manage traffic signal operations throughout Issaquah utilizing the Intelligent Transportation System including modifications to signal timing plans.
- ☐ Draft Development Agreement for Rowley Enterprises for City Council review and approval.
- ☐ Final approval of the 2010 Water System Plan Update.
- ☐ Continue the federally required Bridge Inspection Program.

City Goal #1: Olde Town Structured Parking Analysis

- ☐ Work with Planning Department in support of the Council Goal to improve downtown parking.

Revenue Comparisons

Engineering Services Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 1,477,615	\$ 1,332,159	\$ 1,581,570	\$ 991,726
Operation Charges for Service:				
Street Operations	\$ 1,100,004	\$ 1,100,004	\$ 1,100,004	\$ 1,116,000
Water Operations	438,352	438,352	438,352	460,272
Sewer Operations	199,980	223,200	223,200	270,120
Stormwater Operations	626,400	660,000	660,000	690,000
Engineering Charges	116,851	1,332,896	993,538	276,000
Interest	659	660	1,570	5,000
Other Charges/Grants	<u>454,797</u>	<u>772,000</u>	<u>576,520</u>	<u>180,000</u>
Subtotal	\$ 2,937,043	\$ 4,527,112	\$ 3,993,184	\$ 2,997,392
Labor Charges to Capital Projects:				
Street Projects	\$ 321,194	\$ 230,000	\$ 70,984	\$ 85,000
Water Projects	93,407	125,000	76,810	75,000
Sewer Projects	37,068	35,000	69,722	50,000
Stormwater Projects	116,706	125,000	157,886	135,000
Other Projects	<u>10,244</u>	<u>175,000</u>	<u>20,066</u>	<u>15,000</u>
Subtotal	\$ 578,619	\$ 690,000	\$ 395,468	\$ 360,000
Total Fund Revenue	<u>\$ 4,993,277</u>	<u>\$ 6,549,271</u>	<u>\$ 5,970,222</u>	<u>\$ 4,349,118</u>

Expenditure Comparisons

Engineering Services Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Engineering				
Salaries	\$ 2,153,444	\$ 2,339,042	\$ 2,337,010	\$ 2,596,520
Overtime	\$ 12,593	\$ 4,000	\$ 1,141	\$ 4,000
Benefits	724,012	783,620	777,350	895,800
Unemployment Benefits	38,418	30,000	14,164	20,000
Supplies	16,524	21,200	17,650	27,610
Professional Services	4,477	20,500	7,061	220,500
Professional Svcs (Utility Specific)	127,684	206,707	172,425	233,438
Other Service Charges	52,982	89,820	80,337	85,085
Engineering Subtotal	\$ 3,130,134	\$ 3,494,889	\$ 3,407,138	\$ 4,082,953
MDRT				
Salaries	\$ -	\$ 403,215	\$ 401,050	\$ -
Benefits	-	137,361	122,974	-
Supplies	118	3,850	8,292	-
Professional Services	262,746	1,680,000	1,563,262	-
Other Service Charges	<u>18,719</u>	<u>3,470</u>	<u>36,635</u>	<u>-</u>
MDRT Subtotal	\$ 281,583	\$ 2,227,896	\$ 2,132,213	\$ -
Ending Fund Balance	<u>1,581,570</u>	<u>826,486</u>	<u>430,871</u>	<u>266,165</u>
Total Fund Expenditures	\$ <u>4,993,287</u>	\$ <u>6,549,271</u>	\$ <u>5,970,222</u>	\$ <u>4,349,118</u>

Detailed Utility Specific Professional Services

Professional Services (Utility Specific)	
Stormwater NPDES Grant/Orthophotos	\$ 80,000
Shuttle Bus	51,638
Mountain to Sound Greenway Services	30,000
Transit NOW	20,000
Sewer Video Monitoring	15,000
Aquatic Resource Monitoring	11,000
Stormwater WRIA Agreement	11,000
Parcel Mapping	10,000
Stream Gauging (WRAP)	4,800
<i>Total Professional Services (Utility Specific)</i>	<u>\$ 233,438</u>

TRUST FUNDS (EXPENDABLE)

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

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

Revenue Comparisons

The Ruth and Dan Kees Award for a Sustainable Environment Trust Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 29,579	\$ 29,279
Investment Interest	79	300	106	500
<i>Total Fund Revenue</i>	<u>\$ 30,079</u>	<u>\$ 30,300</u>	<u>\$ 29,685</u>	<u>\$ 29,779</u>

Expenditure Comparisons

The Ruth and Dan Kees Award for a Sustainable Environment Trust Fund	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Environmental Award	\$ 500	\$ 500	\$ 500	\$ 500
Ending Fund Balance	29,579	29,800	29,185	29,279
<i>Total Fund Expenditures</i>	<u>\$ 30,079</u>	<u>\$ 30,300</u>	<u>\$ 29,685</u>	<u>\$ 29,779</u>

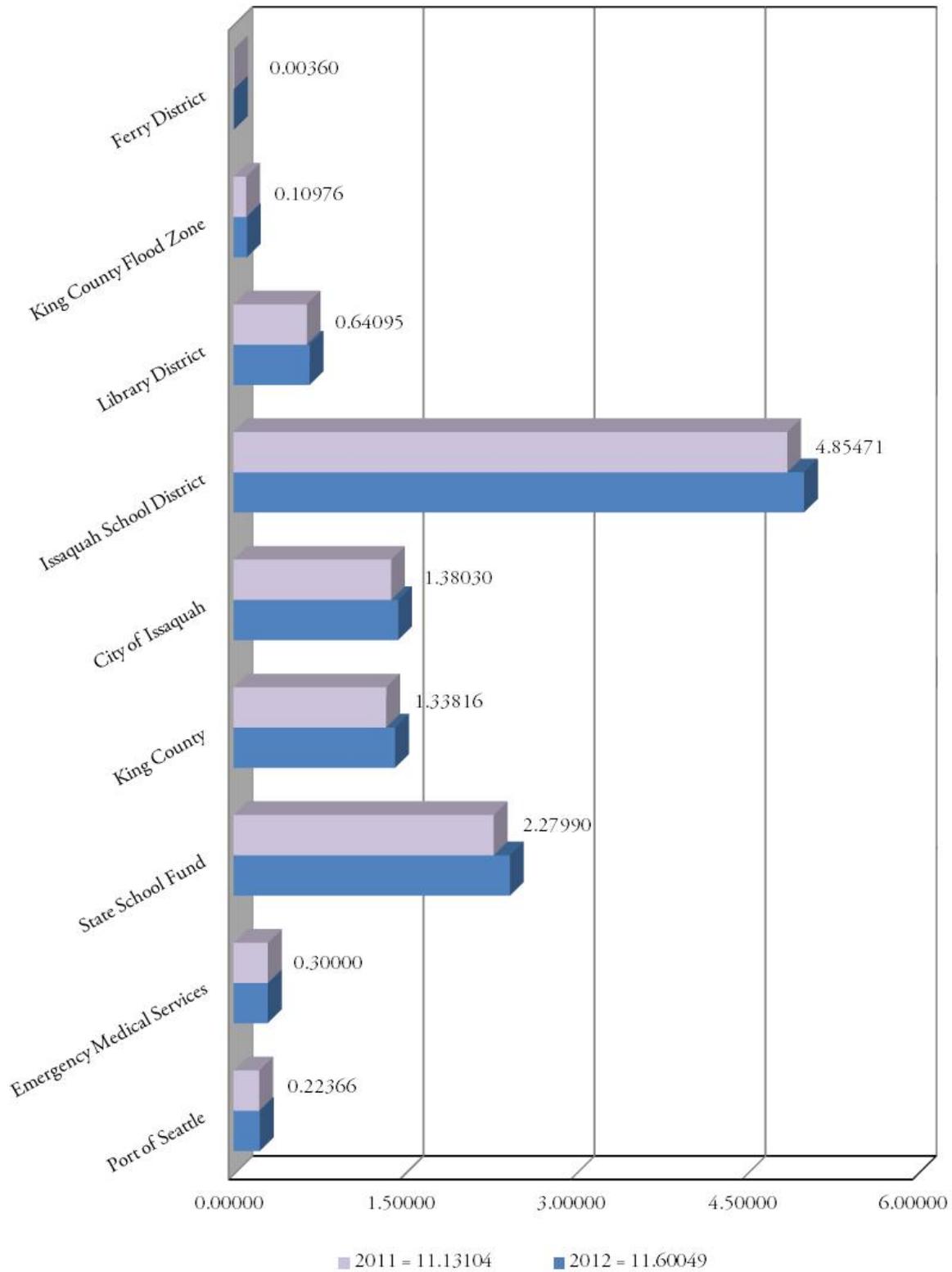
*Supplemental
Schedules*



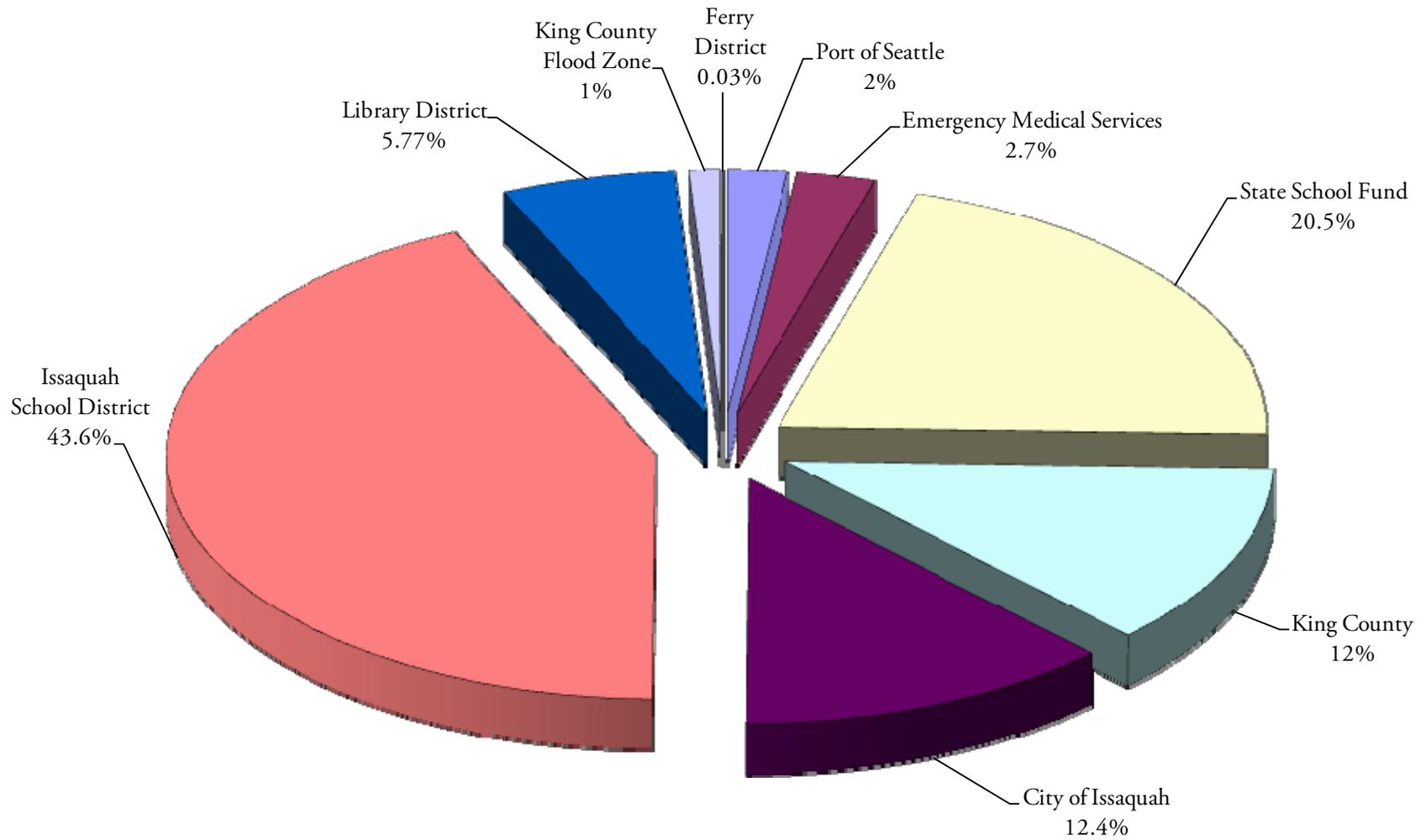
Property Tax Distribution

	<i>2010</i>	<i>2011</i>	<i>2012</i>
Population	27,160	30,434	30,434
Assessed Valuation	\$ 6,055,526,752	\$ 5,950,256,766	\$ 5,825,625,221
<i>Regular Tax Levy</i>			
General Fund	\$ 6,673,445	\$ 6,755,590	\$ 6,970,724
Rate/\$1000	1.08886	1.13546	1.19365
<i>G.O. Excess Bond Levies</i>			
1995 Police Station	\$ 387,000	\$ 387,000	\$ 387,000
2001 Senior Center	123,000	123,000	123,000
2005 ITS Bonds	133,000	133,000	133,000
2006 Park Bond	470,000	470,000	470,000
2009 Fire Station	<u>455,000</u>	<u>335,000</u>	<u>335,000</u>
<i>Total</i>	<u>\$ 1,568,000</u>	<u>\$ 1,448,000</u>	<u>\$ 1,448,000</u>
Rate/\$1,000	0.25725	0.24484	0.24943
<i>Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)</i>	<u>1.34611</u>	<u>1.38030</u>	<u>1.44308</u>

2012 Property Tax Rate Comparison (Rate per \$1,000 Assessed Value)



2012 Property Tax Rate Distribution



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
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	-
2011	5,950,256,766	(1.7%)	67,217,090	-	18,445,796	6,755,590	1.135	1,448,000	0.245	1.380	30,434
2010	6,055,526,752	(11.6)	72,542,397	551	19,244,464	6,673,445	1.089	1,568,000	0.257	1.346	27,160
2009	6,847,811,237	16.9	240,721,183	-	22,171,433	6,587,488	0.962	1,113,000	0.163	1.125	26,890
2008	5,855,908,029	32.6	260,113,271	715,044,947	18,738,905	6,226,500	1.060	1,389,000	0.246	1.306	26,320
2007	4,416,915,927	18.3	344,655,075	-	13,987,047	5,431,730	1.230	1,415,000	0.336	1.566	24,710
2006	3,734,157,054	11.9	298,793,972	-	11,725,253	4,665,900	1.250	943,190	0.313	1.563	19,570
2005	3,336,875,663	10.2	283,568,494	-	10,403,144	4,189,035	1.292	815,000	0.306	1.598	17,060
2004	3,027,362,027	19.6	220,502,608	233,766,450	9,408,771	3,786,877	1.272	886,000	0.366	1.638	15,510
2003	2,531,753,104	7.1	117,195,241	489,320	7,848,435	3,192,143	1.257	886,000	0.446	1.703	15,110
2002	2,362,934,287	18.0	246,774,701	-	7,325,096	2,994,880	1.267	891,000	0.481	1.748	13,790
2001	2,001,756,127	42.3	135,366,838	291,594,415	6,239,374	2,664,921	1.331	761,000	0.461	1.792	12,950
2000	1,407,065,148	12.2	74,342,491	-	4,361,902	2,078,361	1.477	761,000	0.544	2.021	10,260
1999	1,254,126,426	11.0	58,562,031	-	3,907,882	1,944,531	1.532	761,000	0.607	2.139	10,130
1998	1,129,728,694	13.8	38,630,482	30,407,600	3,502,924	1,753,227	1.550	810,000	0.722	2.272	9,910
1997	992,726,833	7.9	23,649,271	-	3,077,453	1,551,411	1.555	810,000	0.816	2.371	9,610
1996	919,745,374	5.9	72,249,544	590,700	2,851,211	1,417,137	1.557	900,000	0.979	2.540	9,255
1995	868,228,274	13.2	49,479,366	-	2,711,906	1,252,522	1.442	565,000	0.657	2.099	9,025
1994	766,774,641	2.5	24,990,400	-	2,407,672	1,100,474	1.433	574,000	0.743	2.176	8,379
1993	747,968,399	24.6	23,506,279	34,802,410	2,378,540	1,023,591	1.339	473,000	0.632	1.972	8,326
1992	600,374,530	0.1	10,581,900	-	1,898,985	870,762	1.443	473,000	0.788	2.231	8,176
1991	600,025,360	38.6	29,064,442	-	1,911,680	808,078	1.344	507,000	0.845	2.189	7,860
1990	432,818,916	3.5	15,866,622	-	1,461,410	716,578	1.653	754,000	1.742	3.395	7,786
1989	418,273,402	17.9	22,113,610	507,300	1,417,667	652	1.545	800,000	1.913	3.458	7,440

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2010 will not affect property tax rates until 2011 or 2012

² Changed to 101% Lid in 2002.

Tax Revenue by Source

Fiscal Year	Sales Tax	Property Taxes	Utility Taxes	Business & Occupation Taxes	Real Estate Excise Tax	Other Taxes ¹	State Shared Taxes ²	Total Taxes
2011	\$ 11,232,825	\$ 8,165,544	\$ 4,218,572	\$ 2,569,882	\$ 1,601,129	\$ 618,140	\$ 1,575,166	\$ 29,981,258
2010	10,206,971	8,492,018	4,027,790	2,351,454	1,534,256	632,227	1,267,348	28,512,064
2009	9,375,219	7,599,892	4,191,704	2,356,705	1,603,752	568,155	1,612,692	27,308,119
2008	11,221,027	7,572,875	3,918,936	2,338,520	2,624,707	564,136	684,722	28,924,923
2007	11,973,933	6,788,207	3,627,453	2,079,077	3,690,022	685,707	670,204	29,514,603
2006	11,680,293	5,428,273	3,178,316	2,106,366	4,492,902	383,267	524,019	27,793,436
2005	10,310,325	5,069,421	2,832,009	1,914,508	3,595,816	471,939	394,796	24,588,814
2004	9,567,351	4,723,554	2,625,798	1,694,767	2,852,235	471,419	369,665	22,304,789
2003	9,009,119	4,039,739	2,249,490	1,508,635	1,286,122	430,016	368,886	18,892,007
2002	9,004,352	3,790,959	2,208,817	1,455,867	1,085,113	402,793	436,155	18,384,056
2001	9,210,311	3,383,882	2,081,150	1,395,621	1,559,027	322,345	451,210	18,403,546
2000	7,960,550	2,849,026	1,697,056	1,156,307	1,204,763	377,603	385,114	15,630,419
1999	7,349,202	2,683,523	1,514,988	938,429	969,207	341,849	485,450	14,282,648
1998	6,121,280	2,581,686	1,378,260	904,212	665,803	251,152	454,939	12,357,332
1997	5,502,497	2,325,807	1,348,061	794,364	593,083	231,043	437,460	11,232,315
1996	4,925,948	2,256,276	1,352,765	742,261	439,849	219,492	431,740	10,368,331
1995	4,139,604	1,806,991	1,231,590	621,943	572,296	195,822	447,116	9,015,362
1994	2,777,905	1,618,820	1,080,364	497,177	582,637	221,454	438,909	7,217,266
1993	2,384,326	1,480,358	977,544	437,925	284,810	206,148	413,770	6,184,881
1992	2,194,896	1,340,980	925,176	463,564	282,900	138,424	412,129	5,758,069

¹ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

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

*Computation of Legal Debt Margin
as of December 31, 2011*

	<i>General Capacity</i>		<i>Special Purpose Capacity</i>		Total Capacity
	Councilmanic (Non-Voted)	Excess Levy (Voted-in)	Parks & Open Space (Voted-in)	Utility Purposes (Voted-in)	
December 31, 2011, Assessed Value:	\$5,825,625,221				
2.50% of Assessed Value	\$ -	\$145,640,630	\$ 145,640,630	\$ 145,640,630	\$ 436,921,890
1.50% of Assessed Value	<u>87,384,378</u>	<u>(87,384,378)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Statutory Debt Limit	\$87,384,378	\$ 58,256,252	\$145,640,630	\$145,640,630	\$436,921,890
Outstanding G.O. Bonds	(18,570,000)	(7,815,000)	(5,095,000)	-	(31,480,000)
Add amount available in Debt Service Fund	<u>23,004</u>	<u>416,669</u>	<u>271,647</u>	<u>-</u>	<u>711,320</u>
Debt Capacity	<u>\$68,837,382</u>	<u>\$ 50,857,921</u>	<u>\$ 140,817,277</u>	<u>\$145,640,630</u>	<u>\$ 406,153,210</u>

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

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Value¹</i>	<i>Net Bonded Debt²</i>	<i>Bonded Debt to Assessed Value</i>	<i>Debt Per Capita</i>
2011	30,434	\$ 5,825,625,221	\$ 30,768,680	0.53	\$ 1,011
2010	27,160	5,950,256,766	33,154,698	0.56	1,221
2009	26,890	6,055,526,752	35,930,199	0.59	1,336
2008	26,320	6,847,811,237	30,707,945	0.45	1,167
2007	24,710	5,855,908,029	33,153,293	0.57	1,342
2006	19,570	4,416,915,927	35,282,412	0.80	1,803
2005	17,060	3,734,157,054	30,878,264	0.83	1,810
2004	15,510	3,336,875,663	31,232,734	0.94	2,014
2003	15,110	3,027,362,027	29,589,022	0.98	1,958
2002	13,790	2,531,753,104	31,419,730	1.24	2,278
2001	12,950	2,362,934,287	33,213,791	1.41	2,565
2000	10,260	2,001,756,127	22,869,009	1.14	2,229
1999	10,130	1,407,065,148	21,429,258	1.52	2,115
1998	9,866	1,254,126,426	14,382,857	1.15	1,458
1997	9,610	1,129,728,694	15,435,270	1.37	1,606
1996	9,255	992,726,833	14,940,658	1.51	1,614
1995	9,035	919,745,374	15,994,080	1.74	1,770
1994	8,379	868,228,274	7,712,298	0.89	920
1993	8,326	766,774,641	5,779,516	0.75	694
1992	8,176	747,968,399	6,262,975	0.84	766
1991	7,860	600,374,530	6,679,373	1.11	850
1990	7,786	600,025,360	6,128,240	1.02	787
1989	7,440	432,818,916	4,227,645	0.98	568
1988	7,170	418,273,402	4,691,756	1.12	654
1987	6,700	354,896,384	1,879,600	0.53	281

^{*} 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

[†] Gross bonded debt less amount available in debt service funds.

Debt Service (Non-Voted)

Councilmanic Bond Detail		Issue Year	Issue Amount
Pickering Barn/ Miscellaneous		1997	\$ 2,750,000
Pickering Barn	\$ 1,850,000		
Community Center Properties (Monti & Alm)	350,000		
NW Fire Station (Rockwell Property)	300,000		
Fire Truck	200,000		
Issuance Costs	<u>50,000</u>		
<i>Total Pickering Barn/Miscellaneous</i>	<i>\$ 2,750,000</i>		
Police Station/Jail		1999	\$ 7,950,000
Police Station/Jail	\$ 4,400,000		
Eastside Bypass EIS	1,900,000		
I-90 Interchange	1,400,000		
Pickering Trail	100,000		
Railroad Right-of-Way	60,000		
Swimming Pool Stairs	20,000		
Issuance Costs	<u>70,000</u>		
<i>Total Police Station/Jail</i>	<i>\$ 7,950,000</i>		
Police Station/Miscellaneous		2000	\$ 2,660,000
Police Station/Jail	\$ 1,200,000		
Memorial Field Parking	350,000		
Eastside Bypass ETS	300,000		
Railroad Right-of-Way	250,000		
Newport Way Improvements	200,000		
Highlands Fire Stations Design	135,000		
Administrative Offices Design	100,000		
Senior Center Design	77,000		
Issuance Costs	<u>48,000</u>		
<i>Total Police Station/Miscellaneous</i>	<i>\$ 2,660,000</i>		

Councilmanic Bond Detail (cont.)

Councilmanic Bond Detail (cont.)		Issue Year	Issue Amount
Fire Station Property/Miscellaneous		2001	\$ 10,100,000
Fire Station/Aide Car	\$ 3,500,000		
Hodge Property (City Shop)	2,498,000		
Police Station/Jail	1,100,000		
Administrative Offices	1,300,000		
Railroad Right-of-Way	685,000		
Land Acquisition (CHS)	312,000		
City Hall NW Seismic	220,000		
Alexander House	200,000		
Tibbetts Manor Sunroom	200,000		
Issuance Costs	85,000		
Total Fire Station Property/Miscellaneous	\$ 10,100,000		
Highlands Park Facilities		2004	\$ 3,820,000
Bolliger Property Acquisition		2009	\$ 2,780,000
Fire Station #72		2009	\$ 6,355,000

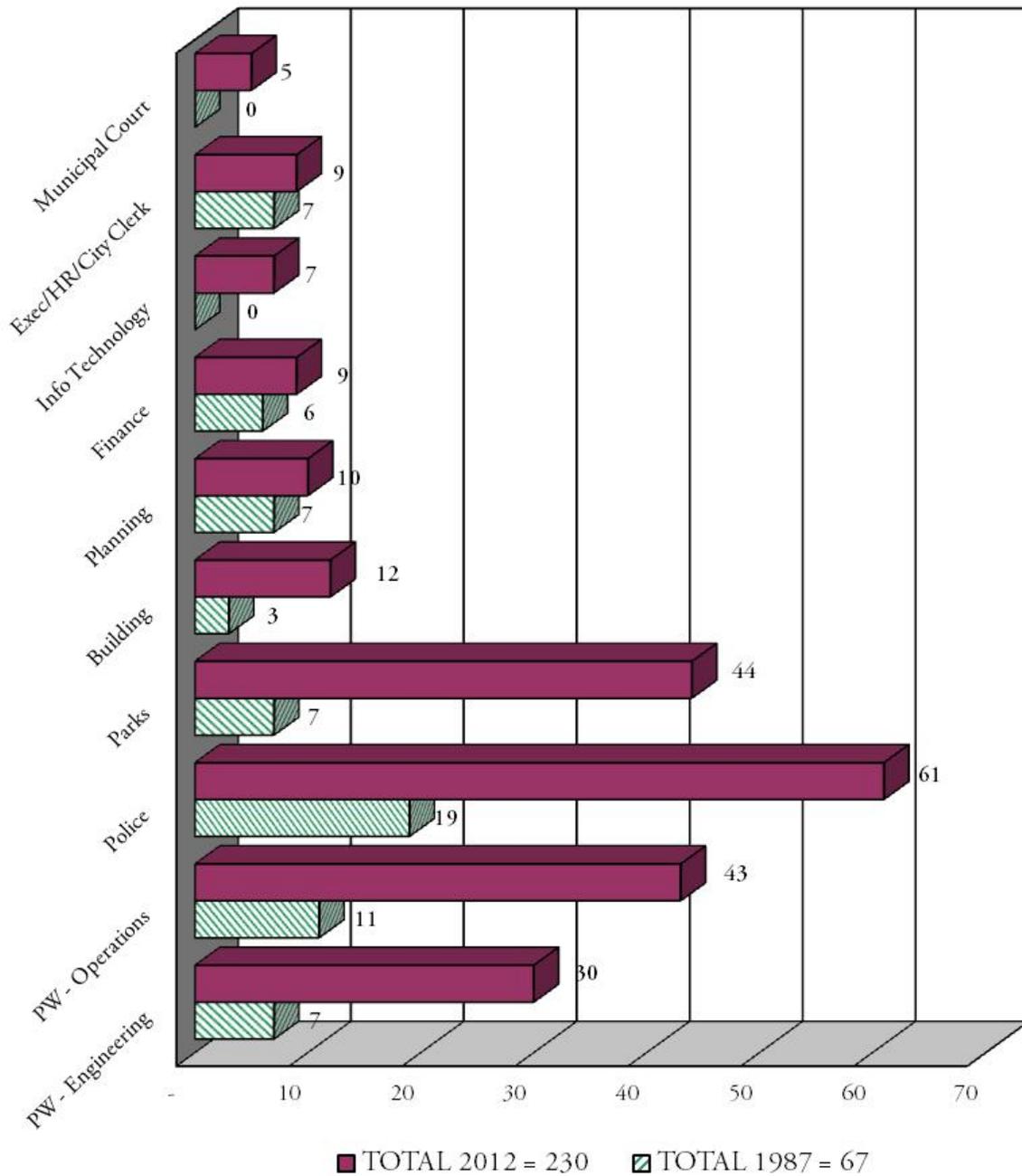
Interfund Loans Outstanding as of December 31, 2011

Amount of Loan	Purpose	From	To	Term
\$ 300,000	Cougar Ridge Reservoir	Equipment Replacement Fund	Water Capital Fund	12/31/2012
\$ 250,000	Land Acquisition	Equipment Replacement Fund	Capital Improvement Fund	12/31/2012
\$ 300,000	Various Capital Projects	Equipment Replacement Fund	Stormwater Capital Fund	12/31/2012
\$ 1,500,000	Deb Called-in	Equipment Replacement Fund	Stormwater Fund	12/31/2016
\$ 450,000	SR-900 Regional Trail	Equipment Replacement Fund	Street Improvement Fund	12/31/2015

Interfund Loans Budgeted for Issuance in 2012

There are no Interfund Loans budgeted for issuance in 2012.

Full-Time Employees



Staffing Levels

2003-2012 Staffing Levels	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Executive										
Mayor's Office										
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic Development Mgr	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Public Information Officer	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	1.00
Total Mayor's Office	4.00	4.00	4.00	4.00	5.00	6.00	6.00	5.00	5.00	6.00
City Clerk										
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Risk Management Officer	1.00	1.00	-	-	-	-	-	-	-	-
Administrative Assistant	2.00	2.00	2.00	2.00	1.00	1.00	1.00	-	-	-
Full-time Subtotal	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Clerk	4.50	4.50	3.50	3.50	3.50	3.50	3.50	3.50	2.50	2.50
Community Services										
Coordinator	1.00	-	-	-	-	-	-	-	-	-
Communications Coordinator	1.00	-	-	-	-	-	-	-	-	-
Full-time Subtotal	2.00	-								
Gov't Cable TV Coordinator	0.50	-	-	-	-	-	-	-	-	-
Part-time Subtotal	0.50	-								
Total Community Services	2.50	-								
Executive Full-Time Total	10.00	8.00	7.00	7.00	8.00	9.00	9.00	8.00	7.00	8.00
Executive Part-Time Total	1.00	0.50								
Total Executive	11.00	8.50	7.50	7.50	8.50	9.50	9.50	8.50	7.50	8.50
Municipal Court										
Court Administrator	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Probation Officer	-	-	-	-	-	-	-	-	-	1.00
Court Clerk	-	-	1.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Full-time Subtotal	-	-	2.00	3.00	3.00	4.00	4.00	4.00	4.00	5.00
Municipal Judge	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
Non-Regular Assistants	-	-	0.50	-	0.40	0.40	0.40	0.40	0.50	0.50
Part-time Subtotal	-	-	0.50	-	0.90	0.90	0.90	0.90	1.00	1.00
Total Municipal Court	-	-	2.50	3.00	3.90	4.90	4.90	4.90	5.00	6.00
Human Resources										
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Human Resources Manager	-	-	-	-	-	-	-	-	-	1.00
Human Resources Sr. Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	-
Full-time Subtotal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	1.00
Human Resources Coordinator	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
Part-time Subtotal	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
Total Human Resources	3.50	3.50	3.50	3.50	3.75	3.75	3.75	3.75	2.75	1.75
Finance										
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

2003-2012 Staffing Levels	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Financial Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Risk Management Officer	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00
Financial Data Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	7.00	8.00	9.00	9.00	9.00	10.00	10.00	9.00	9.00	9.00
Fiscal Specialist	2.00	1.50	1.50	1.75	1.75	1.00	0.50	-	-	-
Senior Tax Analyst	-	-	-	0.50	0.50	0.50	0.75	0.75	0.75	0.75
Tax/Cash Coordinator	-	-	-	-	-	-	0.50	0.50	0.50	0.50
Administrative Assistant	0.50	-	-	-	-	-	-	-	-	-
Part-time Subtotal	2.50	1.50	1.50	2.25	2.25	1.50	1.75	1.25	1.25	1.25
Total Finance	9.50	9.50	10.50	11.25	11.25	11.50	11.75	10.25	10.25	10.25
Planning										
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Division Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Planner	6.00	6.00	7.00	8.00	8.00	8.00	8.00	6.00	6.00	6.00
Associate Planner	2.00	2.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Full-time Subtotal	13.00	13.00	13.00	14.00	14.00	14.00	14.00	10.00	10.00	10.00
Senior Planner	-	-	-	-	-	-	-	0.25	0.25	0.25
Associate Planner	-	-	-	-	-	-	-	0.75	0.75	0.75
Part-time Subtotal	-	1.00	1.00	1.00						
Total Planning	13.00	13.00	13.00	14.00	14.00	14.00	14.00	11.00	11.00	11.00
Building										
Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plan Review Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Inspector	3.00	3.00	4.00	4.00	5.00	5.00	4.00	3.00	3.00	3.00
Permit Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	2.00	2.00	-	-	-
Total Building	13.00	13.00	14.00	14.00	16.00	17.00	16.00	12.00	12.00	12.00
Parks										
General										
Parks Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trails Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Architect	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Total General	3.00	2.00	2.00							
Community Center										
Parks & Recreation Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Parks Supervisor	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Events & Facilities Supervisor	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Youth Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Specialists/Lead	4.50	4.50	3.50	3.50	3.50	3.50	3.50	3.00	3.00	3.00
Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	12.00	12.00	10.25	10.25	10.25	10.25	10.25	9.75	9.75	9.75
Administrative Assistant	2.13	2.625	2.625	2.625	2.625	2.625	2.625	2.625	2.625	2.625
Recreation Aides--NR	4.00	4.625	5.625	5.625	5.625	5.625	5.625	5.625	5.625	5.625
Part-time Subtotal	6.13	7.250	8.25							
Total Community Center	18.13	17.50	18.50	18.50	18.50	18.50	18.50	18.50	18.00	18.00

2003-2012 Staffing Levels	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Aquatic Center										
Parks & Recreation Manager	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Aquatics Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Aquatics Coord/Rec Leaders	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Pool Operator	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Lifeguards/Admin Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
Lifeguard/Pool Instructor NR	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Part-time Subtotal	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	3.50
Total Aquatic Center	11.00	11.00	11.00	12.00	12.00	12.00	12.00	11.50	11.50	11.50
Building Maintenance										
Parks & Recreation Manager	-	-	0.50	0.50	0.50	0.50	0.50	-	-	-
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Supervising Maint Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Remodel Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maint Worker/Custodian	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	12.50	12.50	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00
Custodians/Maint. Worker	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
Specialty Workers-NR	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Total Building Maintenance	13.50	13.50	14.00	14.00	14.00	14.00	14.00	13.00	12.50	12.50
Parks Maintenance										
Parks & Recreation Manager	1.00	1.00	0.50	0.50	0.50	0.50	0.50	-	-	-
Facilities Supervisor	-	-	-	-	-	-	-	0.50	0.50	0.50
Horticulturist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Gardener	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Open Space Steward	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Park Maintenance Supervisor	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Worker	6.00	6.00	6.00	7.00	8.00	7.00	7.00	6.00	6.00	6.00
Full-time Subtotal	9.00	9.00	8.50	10.50	11.50	11.50	11.50	10.50	10.50	10.50
Administrative Assistant	0.75	0.75	0.75	0.75	0.75	0.88	0.875	0.875	0.875	0.875
Aide	-	0.875	0.875	0.875	-	-	-	-	-	-
Parks Maintenance Aide-NR	2.25	1.375	1.375	1.375	2.625	2.625	2.625	2.625	2.625	2.625
Cemetery Non-Regular	-	-	-	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Part-time Subtotal	3.00	3.00	3.00	3.25	3.625	3.750	3.750	3.750	3.750	3.750
Total Parks Maintenance	12.00	12.00	11.50	13.75	15.125	15.250	15.250	14.250	14.250	14.250
Pickering Barn										
Recreation Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
Events & Facilities Supervisor	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Full-time Subtotal	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Pickering Barn Events Asst-NR	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Part-time Subtotal	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Total Pickering Barn	0.75	1.00	1.50	1.50	1.50	1.50	1.50	1.75	1.25	1.25
Tibbetts Creek Manor										
Administrative Assistant	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Events & Facilities Supervisor	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Full-time Subtotal	-	-	0.25	0.25	1.25	1.25	1.25	1.25	1.25	1.25
Events Manager/Assistant	0.75	0.75	0.75	0.75	-	-	-	-	-	-
Assistant-NR	0.75	0.75	0.65	0.65	0.40	0.40	0.40	0.40	0.40	0.40
Part-time Subtotal	1.50	1.50	1.40	1.40	0.40	0.40	0.40	0.40	0.40	0.40
Total Tibbetts Creek Manor	1.50	1.50	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65

2003-2012 Staffing Levels	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Parks Full-time Subtotal	44.00	44.00	43.00	46.00	48.00	48.00	48.00	45.50	44.00	44.00
Parks Part-time Subtotal	15.880	17.250	18.150	18.400	17.775	17.900	17.900	17.650	17.150	17.150
Total Parks	59.880	61.250	61.150	64.400	65.775	65.900	65.900	63.150	61.150	61.150
Police										
Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Corporal	-	-	-	-	-	-	-	-	5.00	5.00
Officer	19.00	19.00	19.00	23.00	23.00	23.00	23.00	23.00	18.00	18.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
E911/Records System Specialist	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Jail Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Corrections Officer	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Transport Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Supervisor/Admin Asst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Traffic Violations Clerk	1.00	1.00	1.00	-	-	-	-	-	-	-
Communications Supervisor	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00
Records Specialist	3.00	3.00	2.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00
Full-time Subtotal	56.00	56.00	55.00	60.00	61.00	61.00	62.00	61.00	61.00	61.00
Records Specialist	-	-	0.50	-	-	-	-	-	-	-
Part-time Subtotal	-	-	0.50	-						
Total Police	56.00	56.00	55.50	60.00	61.00	61.00	62.00	61.00	61.00	61.00
Information Technology										
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Systems Analyst	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
G.I.S. Analyst	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Database Administrator	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Computer Technician	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Full-time Subtotal	5.00	5.00	5.00	5.00	6.00	7.00	7.00	7.00	7.00	7.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cable TV Non-Regular	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25
Part-time Subtotal	0.50	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75
Information Technology Total	5.50	5.50	5.50	5.50	6.75	7.75	7.75	7.75	7.75	7.75
Public Works Operations										
Public Works Ops - Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Ops - Manager	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Lead Maintenance Workers	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Signal Technician	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Specialty Technicians	-	-	-	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker	13.00	13.00	17.00	16.00	20.00	21.00	22.00	22.00	22.00	22.00
Shop Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Supervisor/Admin Asst	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00	2.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Full-time Subtotal	27.00	27.00	33.00	35.00	41.00	43.00	44.00	44.00	43.00	43.00

2003-2012 Staffing Levels	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Signal Technician	-	-	-	0.50	-	-	-	-	-	-
Emergency Mgmt Coordinator	-	-	-	-	-	0.50	0.50	0.50	0.50	0.625
Maintenance Worker	-	0.62	0.62	0.62	1.12	1.12	1.12	1.12	0.625	0.625
Administrative Assistant	-	-	0.50	0.50	-	-	-	-	-	-
Part-time Subtotal	-	0.620	1.120	1.620	1.120	1.620	1.620	1.620	1.125	1.250
Public Works Operations Total	27.000	27.620	34.120	36.620	42.120	44.620	45.620	45.620	44.125	44.25
Public Works Engineering										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Manager	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Engineer/Eng Tech	6.00	6.00	7.00	7.00	9.00	9.00	9.00	8.00	8.00	8.00
Source Control Specialist	-	-	-	-	-	-	-	-	-	1.00
Project Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Senior Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Inspector	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Cost Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Project Acct Technician	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project Acct Assistant	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Resource Conservation Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Capital Project Coord (RCO)	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Resource Conservation Coord	2.00	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00
Maj Dev Review Team (MDRT)	10.00	9.00	9.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00
Full-time Subtotal	33.00	32.00	33.00	31.00	33.00	34.00	34.00	30.00	29.00	30.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MDRT	-	-	-	-	-	0.50	0.50	-	-	-
Part-time Subtotal	0.50	0.50	0.50	0.50	0.50	1.00	1.00	0.50	0.50	0.50
Public Works Engineering Total	33.50	32.50	33.50	31.50	33.50	35.00	35.00	30.50	29.50	30.50
PW Full-Time Subtotal	60.00	59.00	66.00	66.00	74.00	77.00	78.00	74.00	72.00	73.00
PW Part-Time Subtotal	0.50	1.12	1.62	2.12	1.62	2.62	2.62	2.12	1.63	1.75
Public Works Total	60.50	61.12	67.62	68.12	75.62	79.62	80.62	80.62	73.63	74.75
Total Full-time City Staff	211.00	209.00	217.00	227.00	242.00	250.00	251.00	233.50	228.00	230.00
Part-time (FTE's)	20.880	21.370	23.770	24.270	24.545	24.920	25.170	24.920	24.025	24.150
Total Authorized Positions	231.88	230.37	240.77	251.27	266.55	274.92	276.17	258.42	252.03	254.15

Regular Position Salary Ranges

ASA Employees 2012 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Administrative Support Assistant I	\$2,940	-	\$3,940
Administrative Support Assistant II	\$3,166	-	\$4,245
Administrative Support Assistant III	\$3,495	-	\$4,685
Administrative Support Assistant IV	\$3,957	-	\$5,300
Aquatics Maintenance Specialist	\$4,157	-	\$5,569
Building Inspector I	\$4,259	-	\$5,707
Building Inspector II	\$4,702	-	\$6,300
Business Tax & Cash Control Coordinator	\$4,475	-	\$5,996
Code Compliance Officer	\$4,588	-	\$6,147
Construction Inspector I	\$4,259	-	\$5,707
Construction Inspector II	\$4,702	-	\$6,300
Construction Inspector, Senior	\$5,063	-	\$6,785
Construction Project Coordinator	\$4,157	-	\$5,569
Custodian	\$2,940	-	\$3,940
Deputy City Clerk	\$4,366	-	\$5,851
Emergency Preparedness Coordinator	\$4,157	-	\$5,569
Engineering Technician, Senior	\$4,820	-	\$6,458
Engineering Technician I	\$3,957	-	\$5,300
Engineering Technician II	\$4,366	-	\$5,851
Events Coordinator	\$3,410	-	\$4,570
Facilities Maintenance Specialist I	\$3,673	-	\$4,922
Facilities Maintenance Specialist II	\$4,157	-	\$5,569
Facilities Remodel Coordinator	\$4,366	-	\$5,851
Financial Data Specialist	\$4,157	-	\$5,569
Fiscal Specialist I	\$3,583	-	\$4,801
Fiscal Specialist II	\$4,157	-	\$5,569
Gardener	\$3,765	-	\$5,043

ASA Employees 2011 Salary Schedule (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Lifeguard/Swim Instructor	\$2,536	-	\$3,399
Major Development Business/Permit Coordinator	\$4,588	-	\$6,147
Parks Irrigation Specialist	\$4,157	-	\$5,569
Parks Maintenance Lead	\$4,157	-	\$5,569
Parks Maintenance Worker I	\$3,410	-	\$4,570
PC Technician I	\$3,673	-	\$4,922
PC Technician II	\$4,366	-	\$5,851
Permit Technician I	\$3,583	-	\$4,801
Permit Technician II	\$3,957	-	\$5,300
Planning Technician	\$3,765	-	\$5,043
Project Accounting Technician	\$3,957	-	\$5,300
Project Accounting-Senior Support Assistant	\$3,673	-	\$4,921
Recreation Aide	\$2,536	-	\$3,399
Recreation Leader	\$3,088	-	\$4,140
Recreation Specialist	\$3,765	-	\$5,043

Exempt Employees 2012 Salary Ranges

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Accountant	\$4,994	-	\$6,373
Administrative Office Supervisor	\$4,529	-	\$5,780
Aquatics Coordinator	\$4,529	-	\$5,780
Building Inspector, Senior	\$5,506	-	\$7,028
Capital Projects Management Coordinator	\$6,373	-	\$8,135
City Administrator	\$10,900	-	\$13,913
City Administrator, Deputy	\$10,383	-	\$13,250
City Arborist/Horticulturist	\$5,780	-	\$7,378
City Clerk	\$6,069	-	\$7,747
City Communications Coordinator/PIO	\$5,780	-	\$7,378
City Permitting and Licensing Supervisor	\$4,994	-	\$6,373
Cost Accountant, Public Works	\$5,506	-	\$7,028
Database Administrator	\$5,780	-	\$7,378
Deputy Director Public Works Engineering	\$8,541	-	\$10,900
Deputy Director, Finance	\$8,541	-	\$10,900
Deputy Police Chief	\$8,540	-	\$10,900
Director, Building and Permitting	\$8,968	-	\$11,446
Director, Finance	\$9,887	-	\$12,618
Director, Parks and Recreation	\$9,417	-	\$12,018
Director, Planning	\$9,417	-	\$12,018
Director, Police (Chief)	\$9,887	-	\$12,618
Director, Public Works Engineering	\$9,887	-	\$12,618
Director, Public Works Operations	\$9,417	-	\$12,018
Economic Development Manager	\$6,373	-	\$8,135
Engineer I	\$5,244	-	\$6,691
Engineer II	\$5,780	-	\$7,378
Engineer, Senior	\$7,028	-	\$8,968
Engineer, Traffic Signal Operations	\$7,028	-	\$8,968
Engineering Manager	\$7,378	-	\$9,417
Environmental Planner/Wetlands Biologist	\$5,780	-	\$7,378

Exempt employees 2012 Salary Ranges (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Environmental Science Associate	\$5,244	-	\$6,691
Events & Rental Facilities Coordinator	\$4,994	-	\$6,373
Events & Rental Facilities Supervisor	\$5,780	-	\$7,378
Executive Assistant, Mayor's Office	\$4,756		\$6,069
Facilities Maintenance Worker, Supervising	\$4,994	-	\$6,373
Facilities Services Supervisor	\$6,069	-	\$7,747
Finance and Risk Management Services Supervisor	\$5,780	-	\$7,378
Financial Analyst	\$5,780	-	\$7,378
Fleet Manager	\$6,373	-	\$8,135
Fleet Supervisor	\$5,506	-	\$7,028
GIS Coordinator	\$5,506	-	\$7,028
Human Resources Manager	\$7,378	-	\$9,417
Information Systems Manager	\$7,028	-	\$8,968
Jail Manager	\$5,780	-	\$7,378
Major Development Projects Manager	\$7,747	-	\$9,887
Media Production Specialist	\$5,244	-	\$6,691
Municipal Court Administrator	\$6,691	-	\$8,540
Municipal Court Judge	\$9,417	-	\$12,018
Network Administrator	\$5,244	-	\$6,691
Open Space Steward	\$5,244	-	\$6,691
Parks Division Manager	\$6,691	-	\$8,540
Parks Maintenance Worker, Supervising	\$4,994	-	\$6,373
Planner, Assistant	\$4,756	-	\$6,069
Planner, Associate	\$5,244	-	\$6,691
Planner, Parks	\$5,780	-	\$7,378
Planner, Senior	\$5,780	-	\$7,378
Planning Manager	\$7,028	-	\$8,968
Plans Examiner	\$5,244	-	\$6,691
Police Commander	\$7,747	-	\$9,887
Police Communications Supervisor	\$4,756	-	\$6,069
Police Info Tech Analyst/911 CAD/GIS Spl	\$5,780	-	\$7,378

Exempt Employees 2012 Salary Ranges (cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Sergeant	\$6,691	-	\$8,540
Public Works Operations Manager	\$6,373	-	\$8,135
PW Assistant Operations Manager	\$5,506	-	\$7,028
Recreation Coordinator	\$4,994	-	\$6,373
Recreation Division Manager	\$6,691	-	\$8,540
Recreation Supervisor	\$6,069	-	\$7,747
Resource Conservation Coordinator I	\$4,756	-	\$6,069
Resource Conservation Coordinator II	\$5,244	-	\$6,691
Resource Conservation Coordinator, Senior	\$5,780	-	\$7,378
Resource Conservation/ Solid Waste Manager	\$6,373	-	\$8,135
Risk Management Officer	\$4,756	-	\$6,069
Systems Analyst, Senior	\$5,780	-	\$7,378
Tax Analyst, Senior	\$5,244	-	\$6,691
Utilities Services Program Coordinator	\$4,756	-	\$6,069

Non-Represented Employees 2012 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Human Resources Coordinator ¹	\$3,897	-	\$5,221
Municipal Court Clerk ²	\$3,444	-	\$4,616

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

Police Support Employees 2011 Salary Schedule¹

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Corrections Officer	\$3,859	-	\$4,926
Corrections Transport Officer	\$4,255	-	\$5,433
Communications Specialist	\$3,737	-	\$4,771
Police Records Spl. Lead (Qualified)	\$3,737	-	\$4,771
Police Records Specialist	\$3,375	-	\$4,307
Police Records Specialist, Lead	\$3,722	-	\$4,750
Police Records Support Specialist	\$3,545	-	\$4,523

Police Officer 2011 Salary Schedule¹

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

Public Works Operations Employees 2011 Salary Schedule¹

<i>Classification</i>	<i>Entry</i>	<i>Step A</i>	<i>Step B</i>	<i>Step C</i>	<i>Step D</i>	<i>Step E</i>	<i>Step F</i>
PW Shop Aide	\$2,462	\$2,591	\$2,725	\$2,868	\$3,018	\$3,173	\$3,335
PW Mechanic Aide	2,591	2,725	2,869	3,017	3,173	3,337	3,508
PW Maintenance Worker I	2,725	2,869	3,017	3,173	3,337	3,515	3,690
PW Maintenance Worker II	3,337	3,514	3,692	3,883	4,087	4,296	4,510
PW Mechanic	3,691	3,883	4,087	4,296	4,517	4,750	4,988
PW Maintenance Worker III	3,883	4,087	4,296	4,517	4,748	4,993	5,243
PW Heavy Equipment Mechanic	4,087	4,296	4,517	4,748	4,993	5,249	5,511
PW Utilities Technician	4,175	4,383	4,602	4,834	5,075	5,329	5,595
PW Construction Technician	4,282	4,496	4,721	4,958	5,205	5,465	5,739
PW Mapping Technician	4,390	4,608	4,839	5,081	5,337	5,602	5,882
PW Sr. Signal Technician	4,505	4,719	4,953	5,201	5,463	5,736	6,021
PW Maintenance Worker, Senior Lead	4,571	4,801	5,040	5,292	5,558	5,833	6,127

¹ Salaries are currently in negotiations. All salaries listed for this category are for information purposes only – they are not final.

Utility Rates

2012 Sewer Rates¹

<i>Customer Classification</i>	<i>Fixed Monthly (City Portion)</i>	<i>Fixed Monthly (METRO Portion)</i>	<i>Usage per ccf (1ccf = 748 gallons)</i>	<i>Monthly Minimum Charge</i>
Single Family Residential	\$1.73	\$36.10	\$2.17	\$46.51
Multi-Family Residential/Duplexes	\$1.73		\$6.99 (\$4.82 for METRO)	\$44.35
Commercial/Trailers/ Public Authority	\$1.73		\$6.99 (\$4.82 for METRO)	\$44.35

2012 Stormwater Rates¹

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

¹ Billed bi-monthly.

2012 Water Rates^{1, 3}

<i>Single Family Residential (1ccf = 748 gallons)</i>						
Meter Size	Fixed Bimonthly	Block One 0 - 4 ccf	Block Two 5 - 14 ccf	Block Three 15 - 30 ccf	Block Four 31 - 50 ccf	Block Five > 50 ccf
¾"	\$25.56	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
1"	\$55.52	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
1-½"	\$104.14	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
2"	\$165.52	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
3"	\$354.46	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
4"	\$537.13	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
6"	\$1,038.04	\$1.65	\$3.93	\$7.30	\$11.89	\$17.10
<i>Duplex²</i>						
Meter Size	Fixed Bimonthly	Block One 0 - 8 ccf	Block Two 9 - 14 ccf	Block Three 15 - 40 ccf	Block Four > 40 ccf	
¾"	\$31.36	\$2.37	\$4.01	\$6.46	\$9.59	
1"	\$70.03	\$2.37	\$4.01	\$6.46	\$9.59	
1 1/2"	\$133.17	\$2.37	\$4.01	\$6.46	\$9.59	
2"	\$211.97	\$2.37	\$4.01	\$6.46	\$9.59	
<i>Apartments / Trailer Courts³</i>						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD (in CCF)		
				Meter Size	Block One	Block Two
¾"	\$33.37	\$3.00	\$4.84	¾"	0-8	>8
1"	\$75.05	\$3.00	\$4.84	1"	0-20	>20
1-½"	\$143.20	\$3.00	\$4.84	1-½"	0-40	>40
2"	\$228.02	\$3.00	\$4.84	2"	0-64	>64
3"	\$479.46	\$3.00	\$4.84	3"	0-128	>128
4"	\$732.45	\$3.00	\$4.84	4"	0-200	>200
6"	\$1,428.67	\$3.00	\$4.84	6"	0-400	>400

¹ Billed bi-monthly² 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.

2012 Water Rates (cont.)^{1, 2}

<i>Commercial / Public Authority²</i>						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD (in CCF)		
				Meter Size	Block One	Block Two
¾"	\$33.37	\$3.33	\$5.14	¾"	0-8	>8
1"	\$75.05	\$3.33	\$5.14	1"	0-20	>20
1-½"	\$143.20	\$3.33	\$5.14	1-½"	0-40	>40
2"	\$228.02	\$3.33	\$5.14	2"	0-64	>64
3"	\$479.46	\$3.33	\$5.14	3"	0-128	>128
4"	\$732.45	\$3.33	\$5.14	4"	0-200	>200
6"	\$1,428.67	\$3.33	\$5.14	6"	0-400	>400
<i>Parks Irrigation (Interruptible)²</i>						
¾"	\$17.16	\$3.33	\$6.11			
1"	\$34.52	\$3.33	\$6.11			
1-½"	\$62.14	\$3.33	\$6.11			
2"	\$98.32	\$3.33	\$6.11			
3"	\$220.07	\$3.33	\$6.11			
4"	\$327.15	\$3.33	\$6.11			
6"	\$618.07	\$3.33	\$6.11			
<i>Private Irrigation (Non-Interruptible)²</i>						
¾"	\$17.16	\$4.84	\$9.73			
1"	\$34.52	\$4.84	\$9.73			
1-½"	\$62.14	\$4.84	\$9.73			
2"	\$98.32	\$4.84	\$9.73			
3"	\$220.07	\$4.84	\$9.73			
4"	\$327.15	\$4.84	\$9.73			
6"	\$618.07	\$4.84	\$9.73			

¹ Billed Bi-Monthly² Commercial/Public Authority, Parks Irrigation and Private Irrigation usage thresholds are per meter for this classification.



*Accomplishments,
Statistics & Workload
Indicators*



PRIOR YEAR ACCOMPLISHMENTS, STATISTICS AND WORKLOAD INDICATORS

EXECUTIVE DEPARTMENT

City Clerk Division¹

Being responsive, accountable, and providing “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.

City Clerk Division	2007	2008	2009	2010	2011 ¹
Passports Processed	2,191	1,419	1,354	1,201	577
Passports Photos Taken	1,058	763	704	641	333
Ordinances Processed/Published	30	34	32	28	11
Resolutions Processed	21	16	16	22	4
Agenda Bills Processed	184	179	135	145	68
Contracts Processed	510	694	523	447	315
Cemetery Deeds Issued	64	95	104	112	33
Animal Licenses Issued	127	71	98	147	53
Outgoing Mail Processed (Pieces)	67,880	65,739	61,337	52,913	25,695

Public Information

- 👍 Increased the frequency of press releases and other information distributed by the City.
- 👍 Ensured the front page of the City Web site was updated (almost daily) with coordinated, interesting articles and information.
- 👍 Strengthened overall communications plans, relationships and partnerships with other local Public Information Officers (PIOs), including the Issaquah School District, EFR, King County and several local cities.
- 👍 Assisted every City department in improving their communications with the community through the Web site, press releases, ICTV, brochures, posters, Weekly Update, e-mails, public meetings, HOA outreach, 1700 AM, mailings and the newsletter.
- 👍 Conducted emergency preparedness outreach at community events, including Salmon Days, National Night Out and the Health & Safety Fair.

¹ 2011 statistics are as of June 30, 2011.

Community Services

Arts Commission

- 👍 Presented unique site-specific musical performances at ArtWalk and Saturday Farmers Markets.
- 👍 Produced the annual Chalk Art Fest in July.
- 👍 Presented Shakespeare in the Park in July.
- 👍 Presented a monthly film series.
- 👍 Partnered with ArtEAST to present “Artists in Action” hands on arts demonstrations.
- 👍 Maintained an online public art catalog of all city owned outdoor artworks.
- 👍 In 2011, the Arts Commission awarded more than \$120,000 to 21 projects ranging from downtown ArtWalks and local concerts to arts programs for local schools and at-risk youth.

Human Services

- 👍 Facilitated closer communication among agencies currently providing similar services or servicing a similar client base.
- 👍 Developed and/or distributed human services communications such as: City newsletter articles, press releases, City TV, City website, posters and brochures.
- 👍 Updated City Human Services Web Site.
- 👍 Supported Issaquah Valley Community Services as they evaluate current services and develop a long range plan.
- 👍 Worked with City Administration to develop a clear scope of work for the Issaquah Human Services Commission.
- 👍 Defined and implemented a specific role for the Human Services Commission related to the Human services Campus.
- 👍 Encouraged human service agencies to develop emergency plans needed for the 2011 funding cycle.
- 👍 Monitored future impact of additional affordable housing on human service needs of the city.
- 👍 Supported a regional food drive.

MUNICIPAL COURT

Municipal Court Statistics	2007	2008	2009	2010	2011 ¹
Criminal	1,425	1,146	1,254	1,222	716
Infractions	5,985	6,814	6,756	7,080	3,140
Camera	n/a	n/a	4,917	3,723	2,724
Total Municipal Court Filings	7,410	7,960	12,927	12,025	6,580

¹ 2011 Statistics reported for January through June 30, 2011

INFORMATION TECHNOLOGY

- 👍 Maintained a current under four-hour response time to assistance requests
- 👍 Acted as purchasing agent for entire City (often requiring extensive research to determine appropriate solution)
- 👍 Provided 24 hours a day, 7 days a week, Police Dispatch Center support
- 👍 Provided Network design
- 👍 Provided Data security
- 👍 Administered data backup and recovery
- 👍 Managed vendor interface/negotiations
- 👍 Performed software upgrades/new installations

CABLE TV

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

HUMAN RESOURCES DEPARTMENT

Human Resources Department	2007	2008	2009	2010	2011 ¹
Turnover Rate	9.0%	7.6%	8.5%	2.8%	4.7%
Regular Hires	42	36	5	6	9
Terminations	24	21	28	7	13
Recruitments	38	35	4	7	13
Job Applicants	900	713	334	252	1,492
Seasonal Hires	100	110	79	34	50
Training Hours	1,400	1,040	130	140	-
Positions Reviewed	28	10	0	1	0

- 👍 Worked with the local Professional Human Resources Chapter arranged for inexpensive supervisor training for City of Issaquah Directors, Managers and Supervisors.
- 👍 Worked with the E-Gov Alliance continued to improve both the online job recruitment website and the class/comp portal for sharing information utilized in contract negotiations.
- 👍 Updated the City's Voluntary Furlough Program as part of budget reduction efforts.
- 👍 Revised various policies to reflect changes in Federal and State regulations.
- 👍 Negotiated three labor agreements with Police Officers, Police Support Staff and Public Works Operations Staff.
- 👍 Partnered with Resource Conservation Office staff on an all-City employee event to provide awareness of local and sustainable farming and agriculture efforts in the area.
- 👍 Provided employees with timely assistance to meet both work and non-work needs through such resources as the Employee Assistance Program, our Medical Benefits program and assisting on performance related issues when requested.

¹ 2011 Statistics reported for January through September 15, 2011.

FINANCE DEPARTMENT^{1, 2}

Finance Department	2007	2008	2009	2010	2011 ¹
Number of Payroll Employees	475	530	482	465	n/a
Number of Payroll Checks Processed	1,381	2,040	1,808	1,625	1,222
Number of Payroll Direct Deposits	6,332	7,048	6,647	6,469	4,911
Total Salary and Benefits	\$22.5 million	\$25.7 million	\$26.4 million	\$25.3 million	\$19.1 million
Number of Invoices Processed	14,233	15,200	14,995	14,189	10,418
Number of Accounts Payable Checks Processed	6,658	6,944	5,950	5,629	4,199
Total Utility Accounts	8,290	8,641	n/a	8,770	8,774
Total Utility Automatic Payment Customers	561	655	768	832	1,009
Investment Portfolio	\$50.5 million	\$45 million	\$43 million	\$40.3 million	\$48.5 million
Contracts/Agreements Processed ²	575	630	523	475	400
Liability Claims against the City ²	15	20	24	15	30
Special Events Permits Reviewed ²	97	70	103	100	25
Court - Bail Reimbursements	459	514	423	446	296

- 👍 Administered Business & Occupation (B&O) Tax requirements for 4,662 actively licenses businesses.
- 👍 Implemented tax return submissions by e-mail and fax when no B&O tax is due.
- 👍 Completed the 2010 Audit without findings.
- 👍 Created a user-friendly quarterly financial update report.

¹ 2011 Statistics reported for January through September 15, 2011, unless otherwise specified.

² 2011 Statistics are estimates.

POLICE DEPARTMENT¹²

Police Department	2006	2007	2008	2009	2010	2011 ¹
Population	19,750	24,710	26,320	26,690	27,160	30,434
Officers Per 1000	1.6	1.34	1.21	1.2	1.18	1.05
Calls for Service	14,200	15,649	15,773	13,279	12,581	13,060
CFS Per Officer	835	978	928	784	629	768
Emergency Response Time	3-4 min	3-4 min	4 mins	3.5 mins	3.5 mins	3.5 mins
Overall Response Time	20 min	18.5 min	18 mins	16 mins	16 mins	16.5 mins
Traffic Citations	3,540	5,161	5,475	6,393	5,310	5,925
School Zone Speed Camera	n/a	n/a	n/a	4,917	4,954	5,785
Preventative ²	30%	30%	35%	38%	30%	28%
# in Patrol	20	19	20	20	20	20
# in Detective	4	5	4	5	3	3
# in Traffic	1	1	1.5	2	2	2

- 👍 Met budget reduction requirements.
- 👍 The Federal requirement to begin reporting crime statistics to both the state and federal government utilizing NIBRS is January 2012. IPD completed the UCR/NIBRS conversion in late 2010 and completed a test period of submitting statistics. Since the test period has completed, IPD personnel have a 100% submittal accuracy rate.
- 👍 SECTOR Records Management Reporting System and the Spillman System Interface were completed and are operational. IPD was the Beta site between the Washington State Patrol and the Department of Licensing for the implementation of the Interface, which automatically downloads data from the field into our Police Records Management System (Spillman).
- 👍 In 2008 the False Alarm Reduction Ordinance and Program was implemented. We continue to work with citizens and vendors and have experienced a 64% reduction in false alarm responses since the program began.
- 👍 Reintroduced Patrol Bicycle program into commercial areas when manpower allows and reassigned an officer into the Street Crime Detective position.
- 👍 Sponsored another successful Annual National Night Out event.
- 👍 Obtained Washington State Traffic Safety Commission grant funding for 17 DUI and one Seatbelt enforcement emphasis patrols.

¹ 2011 numbers are estimates based on a six-month actual.

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

- 👍 Continued to work on and provide improvements to the Next Generation 911 system.
- 👍 A two-stage fire suppression system was installed in the computer room to protect our data system, E911 and phone equipment from fire (Capital Improvement Project).
- 👍 Identification reader system installed for jail visitors.
- 👍 New jail agreements were signed between IPD and the City of Bellevue and City of Redmond, increasing the guaranteed bed space for each agency.
- 👍 The Records section implemented the use of Docview.us.com, which allows online public access to collision reports. This has significantly reduced the number of hand processed records requests by the public and insurance companies.

PLANNING DEPARTMENT^{1,2,3,4}

PERCENT OF LAND USE PERMITS PROCESSED WITHIN TARGET REVIEW TIMES: ¹					
Number of Land Use Permits Processed:	Permit Type	Target Review Time	No. of Permits	% Reviewed w/n Target ²	Average Review Time ²
2001 - 374					
2002 - 321	Level 0 – Sign ³	7 days	287	93%	4 days
6/1/02 - 5/31/03 – 455	Level 3 – Sign	60 days	0	n/a	n/a
6/1/03 - 5/31/04 - 457	Level 1	60 days	30	100%	37 days
6/1/04 - 5/31/05 - 465	Level 2	60 days	25	100%	40 days
6/1/05 - 5/31/06 - 479	Level 3	120 days	2	___%	___ days
6/1/06 - 5/31/07 - 412	Level 4	120 days	4	___%	___ days
6/1/07 - 5/31/08 - 393	Level 5	120 days	1	___%	___ days
6/1/08 - 5/31/09 - 373	Pre-application Conference	30 days	6	100%	21 days
6/1/09 - 5/31/10 - 386	Community Conference	60 days	4	100%	46 days
6/1/10 - 5/31/11 - 379	Traffic Concurrency ⁴	14 days	20	100%	4 days

Additionally, the Planning Department processed:

- ✓ 64 Tree Forms
- ✓ 30 Tree Permits
- ✓ 29 Project Review Team (PRT) Projects
- ✓ Seven (7) Zoning Verification Letters

¹ Applications received June 1, 2010 to May 31, 2011

² Based on completed applications only. Pending applications will affect percentages and averages once they are completed.

³ Includes all sign permit application, including permits issued “over the counter” by the Permit Center.

⁴ There was one Transportation Concurrency application that was required to be sent to a consultant for modeling. The review time for that applications was 27 days.

BUILDING DEPARTMENT¹

Service Indicators	Goal	2008 % of time achieved	2009 % of time achieved	2010 % of time achieved	2011 % of time achieved ¹
<i>Inspection Turnaround (Average Single Family Residence):</i>					
Inspection request	24 hrs	99.9%	99.9%	90.0%	90.0%
<i>Code Enforcement:</i>					
Follow up contact made	24 hrs	100%	100%	100%	100%
<i>Permit Issuance:</i>					
New Single Family Permit	4 wks	83% (41 permits issued)	90% (29 permits issued)	90% (29 permits issued)	96% (47 permits issued)
Single Family Addition/Remodel	2 wks	79% (28 permits issued)	90% (30 permits issued)	90% (30 permits issued)	88% (24 permits issued)
Single Family Deck	1 day	0% (2 permits issued)	50% (4 permits issued)	50% (4 permits issued)	20% (5 permits issued)

<i>Building Permits Issued</i>			
Year	Permits Issued	Residential Value	Commercial Value
2011	1,677	\$ 41,345,758	\$ 69,378,167
2010	1,742	74,705,060	196,969,128
2009	1,406	19,057,610	109,780,624
2008	1,523	41,707,375	29,257,996
2007	1,762	107,422,317	13,766,662
2006	1,937	181,707,955	28,274,640
2005	2,332	177,515,614	31,048,991
2004	2,353	171,927,017	34,914,727
2003	2,221	124,879,910	8,893,071
2002	1,311	48,370,655	19,029,353
2001	1,181	67,246,555	27,676,615

👍 Processed 476 New Business Licenses

👍 Produced \$107,734 revenue

¹ 2011 numbers reflect the time period January – July, 2011.

PARKS DEPARTMENT

Recreation and Planning Division

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

Rentals Division

- 👍 Provided space for the Issaquah Farmers Market.
- 👍 Continued improvements to Pickering Barn facility appearance and equipment.
- 👍 Continued strong collaboration between the City and the community organizations to determine the community-based uses.
- 👍 Provided rental space and staff for 206 rentals at Tibbetts Creek Manor and 260 rentals at Pickering Barn (number of rental events in 2010).

Aquatics Division

- 👍 Provided year round comprehensive swim lesson programs to promote water safety in the community.
- 👍 Operated and maintain the pool in a safe and efficient manner.
- 👍 Provided CPR, First Aid, Lifeguard Training and Water Safety Instructor courses.
- 👍 Provided rental spaces for Issaquah School District's aquatics programs.
- 👍 Provided rental spaces for local private aquatic clubs.
- 👍 Provided IMS PE Aquatic program for 6th grade students during the entire school year.
- 👍 Provide ISD PE Aquatic program for 3rd grade students during the school year.

City Facility Services Division

- 👍 Received and processed approximately 1,000+ work order postings.
- 👍 Refurbished hardwood floors in Trails House and updated interior paint colors.
- 👍 Removed old flooring and installed new resilient tile flooring in Police Department breakroom and training room.

- 👍 Continued supporting Concerts on the Green by rebuilding the staging system and setting up stage and canopy systems.
- 👍 Continued providing safe and comfortable working environment in City office spaces throughout all City buildings.
- 👍 Continued carpet cleaning schedule for Community Center and City office buildings.
- 👍 Worked closely with Public Works Engineering to develop best management practices for storm water management at our Facilities' shop site.

*Parks Maintenance Division*¹²³⁴

Park Facilities	2008	2009	2010	2011 ¹
Facilities	69	72	72	76
Irrigation Systems	51	53	53	53
Trail Miles	14	14	15	15
Park Acres Maintained	91	101	104	166 ²
Open Space Acres	1,325	1,332	1,332	1,436
Baseball/Softball Fields	9	9	9	9
Tot Lot/Playground	6	8	8	8
Soccer Fields/Lacrosse	n/a	n/a	3	3
Artificial Turf Fields	n/a	n/a	2	2
Employees	12 Full-Time 1 Part-Time 9 Seasonal Part-Time =4.05 FTE's	12 Full-Time 1 Part-Time 6-9 Seasonal Part-Time = 2.9 FTE's	10 Full-Time 1 Part-Time 6-9 Seasonal Part-Time = 3.9 FTE's	10 Full-Time ³ 1 Part-Time 7 Seasonal Part-Time = 3.5 FTE's ⁴
Open Space Volunteer Hours	n/a	3,750	9,769.5	3,530 ⁵

- 👍 Central Park, Squak Valley Park, Harvey Manning Park at Talus, Timberlake Park, Tibbetts Creek Manor, Issaquah Community Center, Tibbetts Valley Park, Gilman Blvd, Issaquah Trail Center, Veterans' Memorial Park, Grand View Park, Black Nugget Park, and Park Pointe.
- 👍 Support for City and other Public Projects: Complete Streets, Emily Darst Park Trail, I-90 Under Crossing, Issaquah Creek, Central Park Parking Lot, Trolley, and Confluence Park.

¹ 2011 statistics are estimates

² Some sites reclassified from Open Space to Parks

³ Two positions currently unfilled

⁴ Cemetery .5 FTE's not included

PUBLIC WORKS OPERATIONS

Labor Hours¹

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

¹ Labor hours of public work crews; water hours do not include standby hours

*Water Utility*¹

Year	Residential/ Duplex	Multifamily	Commercial	Public Authority	Total Customers
2011 ¹	5,595	454	718	94	6,861
2010	5,003	437	710	77	6,227
2009	4,950	434	712	76	6,172
2008	4,845	426	701	73	6,045
2007	4,696	398	484	31	5,609
2006	4,586	401	476	34	5,497
2005	4,152	397	423	36	5,008
2004	3,812	371	460	88	4,731
2003	3,187	356	458	88	4,089
2002	3,440	387	665	42	4,534
2001	3,173	357	575	39	4,144
2000	3,146	335	597	32	4,110

Sewer Utility^{18,2,}

Year	Number of Customers ²	Metro Charge	City Charge	Total ³
2011 ¹	5,774	\$ 36.10	\$ 10.41	\$ 38.36
2010	5,650	36.10	10.41	38.36
2009	5,588	31.90	10.41	42.31
2008	5,469	27.95	10.41	38.36
2007	5,274	27.95	10.41	38.36
2006	5,163	25.60	10.41	36.01
2005	4,728	25.60	10.41	36.01
2004	3,738	23.40	14.00	37.40
2003	3,121	23.40	14.00	37.40
2002	3,129	23.40	11.72	35.12
2001	2,690	19.75	11.72	31.47
2000	2,860	19.50	11.72	31.22

¹ Includes data through 9/1/11² Number of customers includes commercial customers.³ Rates for 2011 represent minimum monthly bill for residential customer. Actual rates vary and are based on actual consumption \$2.17/CCF plus a fixed City charge of \$1.73.

Stormwater Utility¹

Year	Number of Customers	Residential Rate
2011 ¹	7,643	\$14.08
2010	7,433	14.08
2009	7,436	14.08
2008	7,479	14.08
2007	7,223	12.33
2006	6,907	10.34
2005	5,722	10.34
2004	4,993	11.77
2003	4,183	11.77
2002	4,205	11.77
2001	3,668	10.95
2000	3,214	10.95

¹ Includes data through 09/01/11

PUBLIC WORKS ENGINEERING^{1,2}

Year	Citizen Action Requests (CARs)			PWE Permit Activity		Construction	
	# of CARs Received ¹	% of CARs Completed on Time ¹	\$ Spent on CARs ¹	# of PWE Permits Reviewed and Issued ¹	# of Other Department's Permits Reviewed and Issued ¹	# and % of Construction Projects Completed Within Budget ²	# and % of Construction Projects Completed on Time ²
2011	80	85%	\$29,500	190	200	N/A	N/A
2010	113	67%	\$29,437	180	195	11 / 100%	15 / 73%
2009	99	66%	\$43,246	235	212	17	88%
2008	99	66%	\$43,246	235	212	17	88%
2007	93	56%	\$33,385	221	230	16	84%
2006	122	65%	\$32,413	195	275	18	91%
2005	88	66%	\$34,372	176	201	11	85%
2004	106	72%	\$33,348	179	184	13	82%

👍 Implementation of stringent erosion control measures for NPDES compliance

👍 MDRT continuing to work on service and transition issues regarding the urban villages

¹ 2011 CARs projection and 2011 permit projection are based on 2011 year-to-date actual data through June

² Percent of projects completed on time and within budget is not inclusive of projects that were not completed. Cannot project large construction projects six months into the year – will enter 2011 actuals during 2013 budget preparation in 2012.

Two large, curved lines, one dark red and one green, arch over and under the title. The red arc is positioned above the title, and the green arc is positioned below it.

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CITY  **OF**
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