



2009 Final Budget

CITY OF
ISSAQUAH

"A Special Place Where People Care"

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

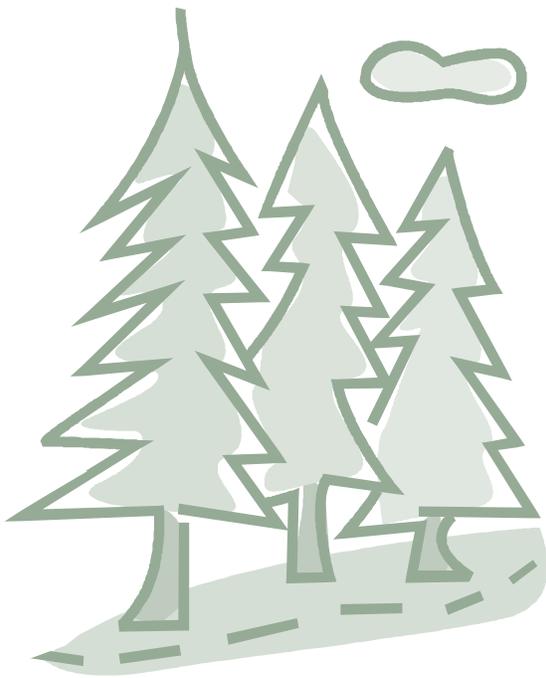
- * Preserve and encourage viable neighborhoods.
- * Preserve the historical aspects of Issaquah.
- * Pursue a balanced mix of land uses that provides for a full-service community (single and multi-family residential, commercial, recreational, and open space).
- * Balance environmental concerns with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



2009
Annual
Budget



Agency Edition

PREPARED BY THE FINANCE DEPARTMENT

James R. Blake, Director
Patrishia S. Draycott, Deputy Director

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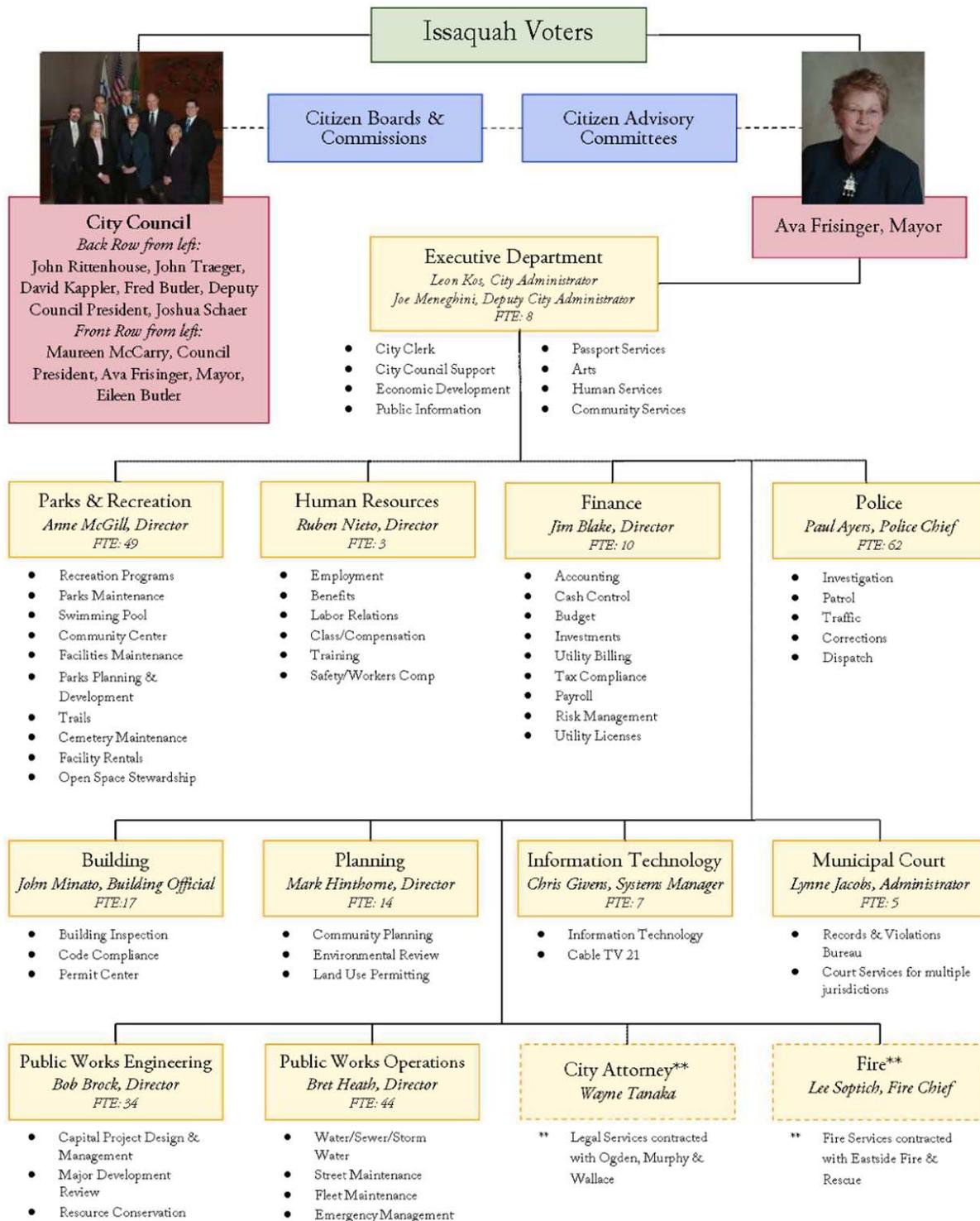
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City of Issaquah Organizational Structure



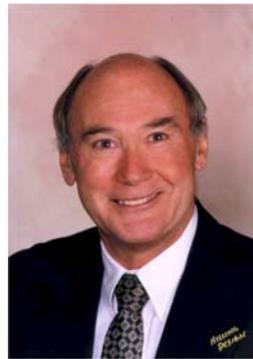
ELECTED OFFICIALS



Ava Frisinger, Mayor



John Rittenhouse,
Position #1



Fred Butler,
Deputy President
Position #2



Eileen Barber,
Position #3



Joshua Schaer,
Position #4



Maureen McCarry,
Council President
Position #5



John Traeger,
Position #6



David Kappler,
Position #7

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EXECUTIVE STAFF

City Administrator	Leon Kos
Deputy City Administrator	Joe Meneghini
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 Director	Ruben Nieto
Public Works Engineering Director	Bob Brock
Public Works Operations Director	Bret Heath

December 15, 2008



To: City Council
From: Mayor Ava Frisinger
Subject: Final 2009 BUDGET

The 2009 final budget is based on the values and goals held by the Issaquah community: sustainability, efficiencies in government, public safety, improved transportation, smart growth and environmental excellence.

There are challenges facing us in 2009, and a host of opportunities that can make Issaquah an even better place to live and do business in the coming decades.

This budget delivers City services to address current demands and is balanced, fiscally prudent and positioned to deal with the economic conditions ahead.

Because of careful financial planning, the City has a strong ending fund balance that is prepared to handle economic downturns. Downturns are not new – there have been numerous times throughout its history when the City successfully dealt with similar hurdles. And, as before, we are ready to respond with appropriate, aggressive action.

Sustainability

Sustainability is an important value to the Issaquah community. In its essence, sustainability is focused on three main elements: the environment, people and making a living. Now, more than ever, it's imperative that we focus on ensuring Issaquah's sustainability for the coming decades.

The City Council took a significant step in 2008 by creating the Council Sustainability Committee. In addition, I recently formed the Sustainability Indicators Sounding Board, which will help develop recommendations on how the City can measure the progress of sustainability within this community.

This budget supports a variety of sustainable initiatives. It addresses protecting the natural environment – including water quality, creeks and wildlife – while providing needed services to our citizens through improved productivity. We keep strongly focused on planning responsibly for future growth in Issaquah.

Efficiencies in Government

The City continues its long-standing practice of making government more efficient. For example, the Police Department will be implementing e-ticket and e-traffic accident reporting systems, which will eliminate the duplication of data entry for tickets by the Court and Police Department. The need to produce hard copy forms for the Courts and State Patrol will disappear as well.

Our Building Department plans to evaluate software replacement for its permit plan tracking system to make permitting more streamlined. And, a new storage site in the Issaquah Highlands will reduce trips for Public Works Operations staff who need supplies and resources.

Public Safety

Emergency Preparedness continues to be a high priority for the City of Issaquah. In 2009, we will develop evacuation and pet sheltering plans, and well as continue refinement to our communication systems.

To support our public safety efforts, it is critical to hire a new probation officer and E-911 IT/GIS position in the coming year.

Smart Growth

In 2008, I proposed an once-in-a-lifetime plan that depends on City leaders, residents and property owners partnering together for a common goal of smart growth. Under the Park Pointe Preservation Plan, for every new acre that is now open to development, four acres will be designated as protected open space and park land, including the entire Park Pointe area on Tiger Mountain. In the coming year, we will focus on this and other initiatives (such as the Central Issaquah Plan) to ensure that Issaquah grows in a responsible manner.

Efforts on the Central Issaquah Plan will continue next year with an emphasis on completing design and development standards for buildings, landscapes and pedestrian corridors.

As planning for our future continues, significant work was also accomplished last year concerning transportation concurrency. In 2009, we will be bringing forth recommendations on a new concurrency system for Council review and adoption.

Transportation

A number of projects are included for 2009 that will improve transportation and increase safety in Issaquah. For example, one project will modify the intersection of Southeast 56th and 221st Place Southeast, which is one of the most collision-prone intersections in the City.

In addition, this budget implements the Complete Streets program, which also increases pedestrian safety by connecting missing links. The Interstate 90 Undercrossing project and improvements to

Northwest Dogwood Street are additional priorities. Looking ahead, we will also be researching all options and project costs for improving Newport Way between Maple Street and West Sunset Way.

As the Council is aware, the City has received more than \$5 million in funding for the state Route 900 Regional Trail, which will cross Interstate 90. In 2009, we will complete the design and begin construction on this well-needed trail to link pedestrians and cyclists to transit and other destinations throughout the City.

Environmental Excellence

With the goal of sustainability always in mind, the City is leveraging local resources, such as grants and partnerships with other regional agencies. One key project – which we will start design on in 2009 and has already received some grant funding – would improve stream and riparian habitat on Issaquah Creek at Squak Valley Park, providing rearing areas for salmon and native vegetation for wetlands and terrestrial animal habitat, among other significant improvements.

Last year, the Issaquah Natural Open Space Management Plan was created to provide guidance to maintain, protect and restore the City's natural areas and wildlife habitat resources. The City will continue to implement this plan, which involves participation from several departments, including Planning, Parks, Public Works Engineering and the Resource Conservation Office, who all work closely with one another on environmental stewardship.

Environmental excellence takes on many additional forms in Issaquah, including zHome, which broke ground in 2008. This project, which is slated for completion in 2009, involves the design and construction of 10 attached residential homes, built to a ultra-green standard, including using no more energy than they generate over the course of a year. zHome will serve as an inspirational demonstration project for sustainable building practices that go far beyond the average "green home," yet are replicable and affordable.

Another very critical step toward environmental excellence for the City is our current carbon footprint project, which we are completing in partnership with a nationally-recognized association called ICLEI (International Council for Local Environmental Initiatives). This is an important tool as we move forward on reducing our impact.

Proposed Revenue and Expenditure Overview

General Fund

The General Fund will enter 2009 with an estimated beginning fund balance of more than \$7,400,000. This beginning balance represents an amount equal to more than 22% of total budgeted expenditures in 2009. These reserves have built up over the last five years as a result of a careful balance between cost controls implemented during the past several years and revenue growth from development. It is well worth noting that through responsible fiscal management, the City was

able to use more than \$4.3 million in cash reserves over the last three years for three significant creek side property acquisitions, while still maintaining a healthy cash reserve.

Based on the projected 2009 revenues and proposed expenditures, it is estimated that we will end 2009 with approximately the same cash reserves that we began the year with. This reserve coverage of more than 22% remains well above the 7%-10% minimum goal set by the Council.

In 2009, General Fund budgeted expenditures total \$32,299,615, which represents a 3.8% increase over 2008 budgeted operating levels. The majority of this increase is due to salary and benefit increases from contract negotiations and a 5% Cost of Living Adjustment. Additional increases include a 6% increase in the City's contract with Eastside Fire and Rescue, and other areas such as utility charges and insurance premiums. It is important to note again that with the slowdown in revenue growth due to stressed economic conditions, the administration stands prepared to take action to lower expenditures during the 2009 fiscal year if the actual 2009 revenues begin falling below the forecasted amounts.

Of the new positions for 2009 – which totals to 3.25 FTEs – 2.25 FTEs are expected to be covered by grants and additional fees that will be generated. The new positions include: a Probation Officer, E-911 IT/GIS position, PWO Maintenance Worker (for water blending), and Senior Tax Analyst (.25 FTE).

Overall General Fund revenues (\$32,299,615), which have shown some strength in the current economic market, have increased 3.95%.

The final budget does not include a property tax increase over that levied in the prior year.

Street Fund

The Street Fund has more than \$10,600,000 worth of priority capital projects. In addition, over the past several years, the Street Fund has seen significant increases in operating costs. 5% of the sales tax will go directly into the Street Fund for these reasons.

Capital Improvement Fund

A large portion of capital expenditures in this fund are prior commitments, including debt payments of \$2,438,196 for six councilmanic bonds.

Major non-bond funded projects budgeted include:

☞	Street Maintenance Program	\$715,000
☞	SR 900 Pedestrian Trail/Overpass	\$5,991,000
☞	I-90 Undercrossing Improvements	\$2,383,000
☞	Cougar Ridge Reservoirs	\$500,000
☞	Wildwood Pump Station Upgrade	\$200,000
☞	Squak Valley Park Stream Restoration	\$645,000
☞	Habitat Preservation and Stream Restoration	\$150,000

Conclusion

In conclusion, the final budget balances the needs and values of our community and positions us to handle the economic conditions ahead. I look forward to working with the City Council and the community in the coming year as we continue to enhance and protect Issaquah’s precious human and natural resources.

Respectfully submitted,



Ava Frisinger, Mayor

Budget Procedure

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. 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. Expenditures are monitored through the accounting system to assure budgetary compliance.

Budget Calendar

The City of Issaquah's budget procedures are in compliance with the Revised Code of Washington, Chapter 35.33.

1. The budget schedule, listing more specific dates for completing the following items, is established in early June.
2. In July, departments meet individually with the Mayor for preliminary review of requests and requirements.
3. After the above meetings, the Mayor provides budget direction and requests all Department Heads to prepare estimates of revenues and expenditures for the next fiscal year, and to submit these estimates to the Finance Director prior to September 1.
4. Prior to October 1, estimates and analytical information are presented to the Mayor for modification and revision.
5. Prior to November 1, the preliminary budget and budget message is prepared and filed with the City Clerk.
6. During the first two weeks in November, the City Clerk publishes notice of filing of the preliminary budget, and a notice of public hearing on it, once a week for two consecutive weeks.
7. On or before the first Monday of December, final public hearings are commenced and may be continued to no later than the 25th day prior to the next fiscal year.
8. On or before December 31, the City Council adopts the Final Budget Ordinance.

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.

ORDINANCE NO. 2544

AN ORDINANCE OF THE CITY OF ISSAQUAH, WASHINGTON,
ADOPTING THE FINAL BUDGET OF THE CITY FOR THE
FISCAL YEAR COMMENCING JANUARY 1, 2009.

WHEREAS, on or before the first business day in the third month prior to the beginning of the fiscal year of 2009 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, 2009, 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 1, 2008, 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 for the fiscal year 2009, including 2009 salary ranges, two copies of which have been and now are on file with the office of the City Clerk, by this reference is hereby incorporated herein as if set forth in full and said final budget shall be and the same 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 2009, 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 2009 Budget shall be January 1, 2009.

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 15th day of December, 2008.

Approved by the Mayor of the City of Issaquah the 15th day of December, 2008.

CITY OF ISSAQUAH



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 24, 2008
EFFECTIVE DATE: December 29, 2008
ORDINANCE NO: 2544/AB 5926

Expenditures/Revenue Fiscal Year 2009

Fund		2009 Budget Revenues	2009 Budget Expenditure Appropriation	Beginning Fund Balance	Ending Fund Balance
<i>General Fund</i>		\$ 32,299,615	\$ 32,299,615	\$ 7,431,250	\$ 7,431,250
Special Revenue Funds	Street	6,073,836	6,395,280	1,851,926	1,530,482
	Cemetery	53,000	67,800	259,361	244,561
	Municipal Art	164,000	194,915	170,733	139,818
	Resource Conservation	587,166	786,362	382,745	183,549
	Cable TV	390,000	309,932	250,048	330,116
	Lodging Tax	100,000	120,750	52,780	32,030
Debt Service	Voted G.O. Debt	1,176,413	1,087,525	398,934	487,822
	Non-Voted G.O. Debt	2,438,196	2,438,195	75,498	75,499
	L.I.D. Debt Service	215,000	215,000	-	-
	L.I.D. Guaranty	-	700,000	932,602	232,602
	Arbitrage Rebate	1,450	-	60,850	62,300
Capital Projects	Capital Improvement	4,513,528	5,892,170	1,943,514	564,872
	Mitigation Fund	30,000	358,000	1,316,634	988,634
	Newport Way Improvement	5,000	710,003	705,003	-
	Street Improvement	7,917,137	10,602,436	3,479,298	793,999
	ITS Traffic Signal System	6,000	150,000	444,837	300,837
	Highlands Park Facilities	-	29,408	29,408	-
	L.I.D. #24 Construction	6,754,000	6,754,000	-	-
	Transit Center Fire Station	6,615,000	7,651,954	1,036,954	-
	2006 Park Bond	500,000	2,472,750	1,972,750	-
Enterprise Funds	<i>Operating Funds:</i>				
	Water	6,761,845	7,129,144	892,350	525,051
	Sewer	6,650,263	6,462,979	787,515	974,799
	Stormwater	4,216,003	4,122,747	333,627	426,883
	<i>Debt Service Funds:</i>				
	Water Revenue	1,026,008	988,208	1,014,387	1,052,187
	Stormwater Revenue	295,500	295,270	327,636	327,866
	Sewer ULID	19,035	18,927	-	108
	<i>Capital Funds:</i>				
	Water	1,197,980	1,844,000	754,551	108,531
	Shop Construction	8,000	615,000	712,166	105,166
	Sewer	610,000	458,000	2,039,413	2,191,413
	Stormwater	1,564,504	1,939,422	505,477	130,559
	Internal Service Funds	Unemployment Insurance	40,000	25,000	142,504
Insurance		763,488	740,000	335,911	359,399
Equipment Rental		3,607,700	2,112,203	3,347,742	4,843,239
Engineering Services		3,412,692	3,539,039	1,473,680	1,347,333
<i>Total Budget</i>		<u>\$ 100,012,359</u>	<u>\$ 109,526,034</u>	<u>\$ 35,462,084</u>	<u>\$ 25,948,409</u>

Staffing Levels¹

Department	# of FTE's				Increase/ (Decrease)
	2008 Staffing		2009 Budget		
	Full-time	Part-time	Full-time	Part-time	
Executive	5.00	-	5.00	-	-
Municipal Court	4.00	0.90	5.00	0.90	1.00
Human Resources	3.00	0.75	3.00	0.75	-
City Clerk	3.00	0.50	3.00	0.50	-
Information Technology	6.00	0.50	6.00	0.50	-
Cable TV	1.00	0.25	1.00	0.25	-
Finance	10.00	1.50	10.00	1.75	0.25
Police	61.00	-	62.00	-	1.00
Planning	14.00	-	14.00	-	-
Building Review	17.00	-	17.00	-	-
Building Maintenance	13.00	1.50	13.00	1.50	-
Parks (General)	3.00	-	3.00	-	-
Recreation	10.25	8.25	10.25	8.25	-
Pickering Barn	1.00	0.75	1.00	0.75	-
Tibbetts Creek Manor	1.25	1.00	1.25	1.00	-
Swimming Pool	8.00	4.50	8.00	4.50	-
Park Maintenance	12.50	3.25	12.50	3.25	-
Cemetery Maintenance	-	0.50	-	0.50	-
Public Works	72.00	2.12	73.00	2.12	1.00
Major Development Review Team	5.00	0.50	5.00	0.50	-
Total Budgeted Positions	250.00	26.77	253.00	27.02	3.25

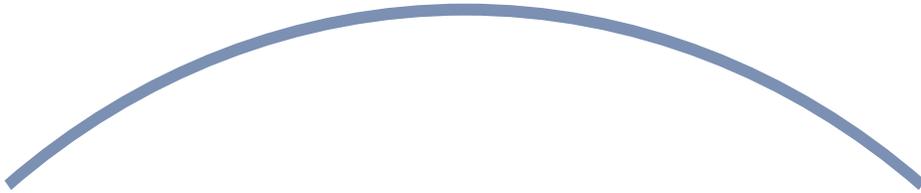
Part-time Positions

- Facilities Maintenance.....Custodian, Specialty Workers (2)
- Municipal CourtMunicipal Judge, Court Assistants
- City ClerkAdministrative Assistant
- Information TechnologyAdministrative Assistant
- Human ResourcesAdministrative Assistant
- FinanceFiscal Specialists (2), 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

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

Regular Position Changes in 2009

Position	Department	FTE
Probation Officer	Municipal Court	1.00
E-911/Records System Specialist	Police	1.00
Senior Tax Analyst (0.50 to 0.75)	Finance	0.25
<i>Total General Fund</i>		<u>2.25</u>
Maintenance Worker (Water Blending)	Public Works Operations	1.00
<i>Total Public Works</i>		<u>1.00</u>
<i>Grand Total</i>		<u>3.25</u>



General
Fund



GENERAL FUND OVERVIEW

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

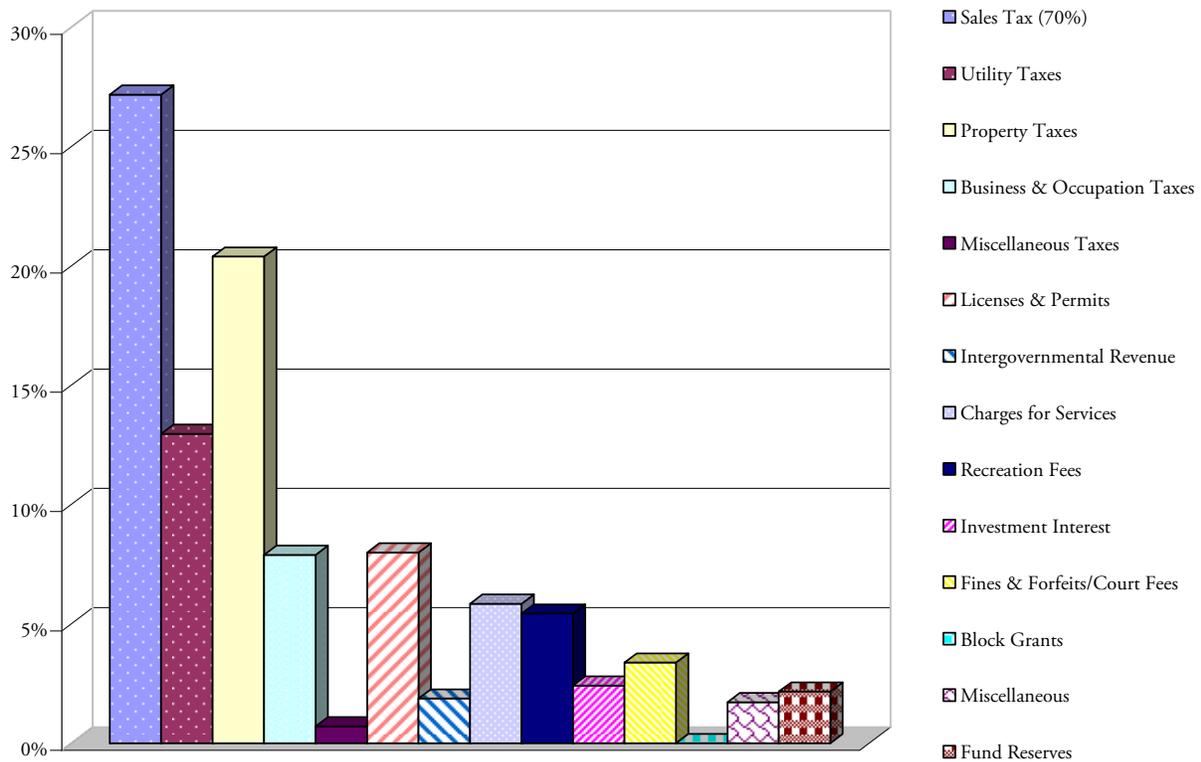
The General Fund, sometimes referred to as the Current Expense Fund, is used to account for all financial resources and transactions except for those that must be accounted for in Special Funds. This fund offers the most discretion in shifting or emphasizing priorities. The General Fund generates the 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 2007 and 2008, as well as detailed information on anticipated 2009 revenues. These 2009 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 2007 and 2008.

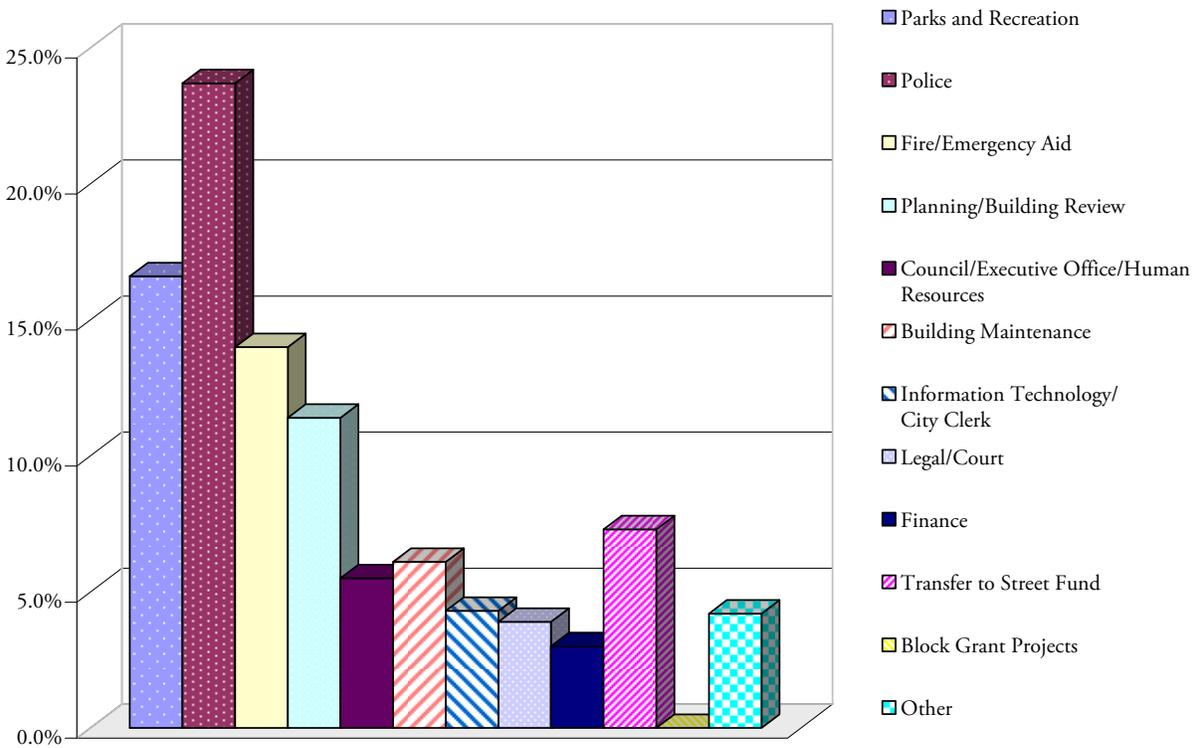
Source of Funds

General Fund	Historical 1985 % of Total	2009 Budget	% of 2009 Budget
Sales Tax (70%)	22.5%	\$ 8,780,000	27.2%
Utility Taxes	17.2%	4,190,000	13.0%
Property Taxes	13.3%	6,587,848	20.4%
Business & Occupation Taxes	4.6%	2,550,000	7.9%
Miscellaneous Taxes	1.5%	230,000	0.7%
Licenses & Permits	3.5%	2,581,600	8.0%
Intergovernmental Revenue	6.1%	606,000	1.9%
Charges for Services	2.1%	1,889,000	5.8%
Recreation Fees	3.1%	1,755,000	5.4%
Investment Interest	3.1%	780,500	2.4%
Fines & Forfeits/Court Fees	1.7%	1,092,000	3.4%
Block Grants	8.4%	-	0.0%
Miscellaneous	<u>4.6%</u>	<u>557,667</u>	<u>1.7%</u>
Total from Above Sources	91.7%	\$ 31,599,615	97.8%
Fund Reserves	<u>8.3%</u>	<u>700,000</u>	<u>2.2%</u>
Total from All Sources	<u>100.0%</u>	<u>\$ 32,299,615</u>	<u>100.0%</u>

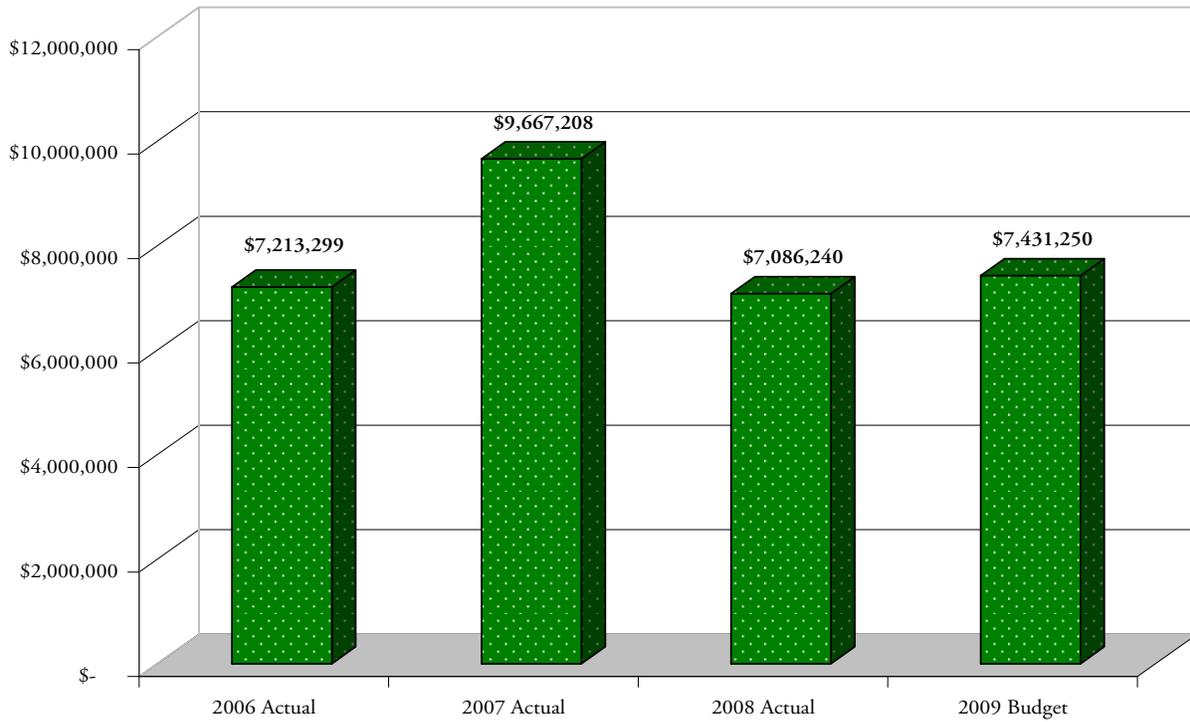


Use of funds

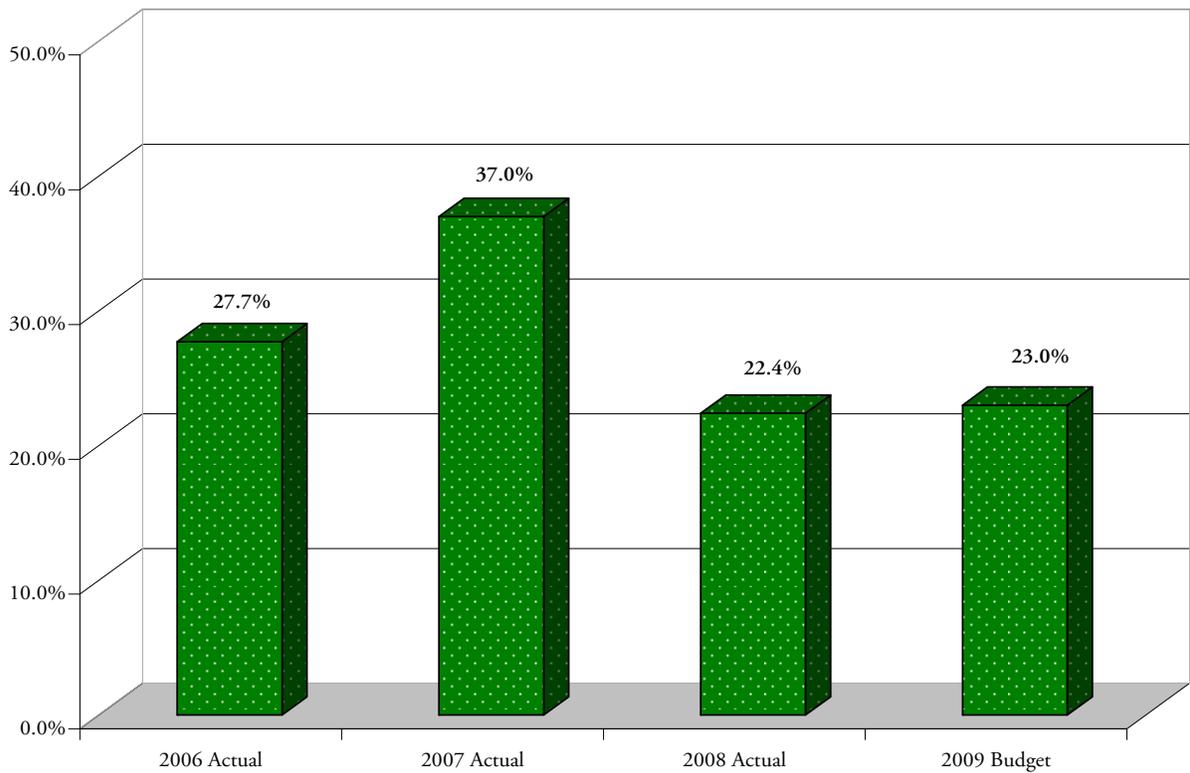
General Fund	Historical 1985 % of Total	2009 Budget	% of 2009 Budget
Parks and Recreation	9.3%	\$ 5,350,903	16.6%
Police	22.7%	7,651,204	23.7%
Fire/Emergency Aid	10.0%	4,538,074	14.0%
Planning/Building Review	9.0%	3,681,283	11.4%
Council/Executive Office/Human Resources	6.4%	1,786,164	5.5%
Building Maintenance	3.4%	1,958,932	6.1%
Information Technology/ City Clerk	2.1%	1,376,079	4.3%
Legal/Court	3.6%	1,248,240	3.9%
Finance	3.3%	964,877	3.0%
Transfer to Street Fund	11.3%	2,348,170	7.3%
Block Grant Projects	8.4%	-	0.0%
Other	<u>10.5%</u>	<u>1,395,689</u>	4.2%
General Fund Total	<u>100.0%</u>	<u>\$ 32,299,615</u>	<u>100.0%</u>



Ending Fund Reserves



Ending Fund Reserves as a % of Total Expenditures



Revenue Comparisons

General Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Beginning Fund Balance:</i>	\$ 7,213,299	\$ 6,840,000	\$ 9,667,208	\$ 7,431,250
Taxes	20,400,549	21,756,500	20,671,869	22,337,848
Licenses and Permits	2,161,615	2,939,500	1,736,115	2,581,600
State Shared Revenues and Grants	390,193	474,500	691,418	606,000
Charges for Services	1,895,550	1,789,900	2,020,809	1,889,000
Recreation Fees	1,726,027	1,845,000	1,796,178	1,755,000
Municipal Court Fees	624,254	517,117	1,087,130	1,092,000
Investment Interest	966,737	770,500	624,033	780,500
Miscellaneous Revenue	<u>294,650</u>	<u>250,700</u>	<u>324,705</u>	<u>436,667</u>
<i>General Fund Revenue Subtotal</i>	<u>\$ 28,459,575</u>	<u>\$ 30,343,717</u>	<u>\$ 28,952,257</u>	<u>\$ 31,478,615</u>
Transfers In From:				
Art Fund	-	15,000	-	-
Guaranty Fund	-	600,000	-	700,000
Cemetery Fund	25,000	25,000	25,000	25,000
Cable TV Fund	<u>85,000</u>	<u>87,996</u>	<u>87,996</u>	<u>96,000</u>
<i>Transfer-In Subtotal</i>	<u>\$ 110,000</u>	<u>\$ 727,996</u>	<u>\$ 112,996</u>	<u>\$ 821,000</u>
<i>Ending General Fund Balance</i>	<u>\$ 35,782,874</u>	<u>\$ 37,911,713</u>	<u>\$ 38,732,461</u>	<u>\$ 39,730,865</u>

2009 Estimated Revenues

Estimated Revenues		2009
<i>Beginning Fund Balance</i>		\$ 7,431,250
Property Taxes	\$ 6,587,848	
Sales Tax (70%)	8,180,000	
Sales Tax (Criminal Justice)	600,000	
Business & Occupation Taxes	2,550,000	
Private-Public Utility Tax-Electric	1,705,000	
Private-Public Utility Tax-Gas	775,000	
Private-Public Utility Tax-Garbage	330,000	
Private-Public Utility Tax-Telephone	1,295,000	
Private-Public Utility Tax - Cable TV	85,000	
Contract Fee	-	
Leasehold Tax	120,000	
Gambling Tax	<u>110,000</u>	
<i>Total Taxes</i>		
Amusement Licenses	\$ 2,500	
Business Licenses and Permits	190,000	
Building Permits	2,130,000	
Other Licenses and Permits	24,100	
Zoning and Subdivision Fees	220,000	
Shoreline Permits	<u>15,000</u>	
<i>Total Licenses and Permits</i>		
Liquor Excise Tax	\$ 120,000	
Liquor Board Profits	174,000	
Criminal Justice (State)	31,000	
Grants for Parks Planner	55,000	
Other Government Revenue	<u>226,000</u>	
<i>Total State Shared Revenues and Grants</i>		
Jail Services/Fees	\$ 956,500	
Jail Inmate Funds	15,000	
Dispatch Services	185,900	
Police/Fire Services	75,000	
Sale of Maps and Publications	30,000	

Estimated Revenues (cont).		2009
False Alarms	10,000	
SEPA and Administrative Fees	30,000	
City Building Rentals	40,600	
Pickering Barn Rentals	250,000	
Tibbetts Manor	195,000	
Salmon Days Reimbursement	4,000	
Passport Fees	50,000	
Concurrency Review Fees	<u>47,000</u>	
<i>Total Charges for Service</i>		
Recreation Services	\$ 1,185,000	
Swimming Pool	<u>570,000</u>	
<i>Total Recreation Fees</i>		1,755,000
<i>Total Municipal Court Fees</i>		1,092,000
<i>Total Investment Interest</i>		780,500
Rent-Cellular Antennas	\$ 71,500	
Interfund Rental Charges	70,000	
Miscellaneous Revenues	129,167	
Interfund Professional Services	<u>166,000</u>	
<i>Total Miscellaneous Revenue</i>		436,667
Transfer-in from Guaranty Fund	\$ 700,000	
Transfer-in from Cable TV Fund	96,000	
Transfer-in from Cemetery Fund	25,000	
Transfer-in from Art Fund	<u>-</u>	
<i>Total Operating Transfers</i>		821,000
<i>Total Estimated General Fund Revenues</i>		<u>\$ 39,730,865</u>

Expenditure Comparisons¹

General Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
City Council	\$ 74,603	\$ 82,660	\$ 75,922	\$ 81,830
Municipal Court	340,177	503,117	441,412	751,240
Executive	670,834	910,436	826,284	969,844
Human Resources	552,338	656,649	612,303	734,490
City Clerk	298,639	383,128	369,190	399,765
Information Technology	630,869	950,326	830,298	976,314
Financial Services	759,185	888,957	848,849	964,877
Legal	492,794	497,000	456,049	497,000
Police	6,238,934	7,064,274	6,697,356	7,651,204
Fire Control	3,278,418	4,313,728	4,297,275	4,538,074
Community Services	359,144	404,562	398,188	439,496
Planning	1,696,712	1,991,667	1,819,610	1,980,039
Building Permits & Plan Review	1,632,343	1,896,179	1,654,765	1,701,244
City Facility Services	1,615,079	1,896,255	1,705,627	1,958,932
Recreation Services	1,921,379	2,283,977	2,075,993	2,174,697
Pickering Farm	157,527	194,636	187,072	203,824
Tibbetts Manor	119,124	136,802	133,852	146,446
Aquatics	767,382	887,420	829,252	933,942
Park Facilities	1,603,696	1,876,284	1,784,480	1,891,994
Other General Government Services	<u>2,906,489</u>	<u>5,699,483</u>	<u>5,602,444</u>	<u>3,304,363</u>
<i>Subtotal</i>	\$ 26,115,666	\$ 33,517,540	\$ 31,646,221	\$ 32,299,615
Ending Fund Balance	<u>9,667,208</u>	<u>4,394,173</u>	<u>7,086,240</u>	<u>7,431,250</u>
<i>General Fund Total</i>	<u>\$ 35,782,874</u>	<u>\$ 37,911,713</u>	<u>\$ 38,732,461</u>	<u>\$ 39,730,865</u>

¹ In 2006, \$1.9M from cash reserves was used to purchase the Berntsen property and in 2008 \$2.4M was used to purchase the Corra property and Cuff property.

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.

2009 Council Priorities

During the April 12, 2008 Annual Retreat and Goal Setting Meeting, the Issaquah City Council identified the following City Goals for 2009:

City Goal #1: Concurrency & Transportation Improvements

- a. Improve mobility in the Issaquah's transportation system
 1. Complete Streets will be reflected in budget and project review (including TIP, CIPs, etc.)
 2. Expand and enhance ITS following a public process.
 3. Reduce traffic congestion with:
 - Adding road capacity; and
 - Implementing motorized and non-motorized alternatives to single occupancy vehicles; and
 - Expanding transit service to and from Issaquah, including partnership efforts with Metro (Transit Now) and City of Sammamish, and within Issaquah through extending route options (such as extending Route 200 to Issaquah Highlands); and
 - Evaluate and fund specific corridor projects to maximize benefit to mobility (e.g., Newport Way, I-90 Crossing); and
 - Route 200 and Dart.
- b. Work with neighbors east of Issaquah to increase mobility on I-90 (e.g., Park-&-Ride at SR-18; Encourage Snoqualmie to join RTA).
- c. Address issues relating to I-90 tolling and impact on Issaquah residents and businesses (see Regional Influence goal).
- d. Implement Revised Concurrency Model.

City Goal #2: Sustainability

Model, require and reward actions that promote environmental, social and economic sustainability including:

- a. Land use patterns that focus density, provide pedestrian enhancements, and protect the environment.

- b. Green building construction and low impact development
- c. The reduction, reuse and recycling of water and other resources, goods and materials.
- d. Continually review and apply new measures that promote sustainability.
- e. Address efficiencies.
- f. Add Sustainability chapter to the Comprehensive Plan.
- g. Provide Public outreach to promote conservation/sustainability

City Goal #3: Faith in Local Government

Earn our citizens' confidence, faith and trust in the City government by:

- a. Keeping them informed about issues that affect them.
- b. Seeking their input and encouraging participation.
- c. Following a decision-making process that is open and fair.
- d. Spending tax dollars wisely and efficiently.
- e. Doing Community Outreach to different areas of the City.
- f. Making Council deliberations more visible to the public by providing more information during the presentation of agenda bills.
- g. Examining benefits, impacts and feasibility of electing a municipal judge and, if beneficial, holding an election in 2009.
- h. Develop an effective graffiti removal and prevention program for private property.
- i. Strengthen/Promote HOA and neighborhood outreach with an emphasis on emergency/disaster preparedness.

City Goal #4: Parks Programs & Facilities

Develop a plan, including the use of voter-approved bonds, to:

- a. Improve park programs, maintenance and facilities.
- b. Acquire land for future park and open space use.
- c. Expand and improve the multi-purpose trails system in and round the city.
- d. Improve management of City open space.
- e. Improve playability of our sports fields.

City Goal #5: Salmon Habitat

Continue the community's commitment to improve salmon habitat throughout the Issaquah and Tibbetts Creek basins.

City Goal #6: Ensure a Safe Community

Develop strategies to ensure a sense of community safety and social responsibility, including police, fire, emergency preparedness, ESF&R, and EOC.

- a. Continue supporting coordinated emergency management planning, preparedness and response.
- b. Established a low power AM radio station for emergency preparedness and disaster use and promote its use.
- c. Continue to provide focus on youth.
- d. Consider implementing citizen involvement to enhance community safety.
- e. Strengthen/Promote HOA and neighborhood outreach with an emphasis on emergency/disaster preparedness.
- f. Increase efficiencies to maintain level of service in consideration of budget limitations.

City Goal #7: Economic Vitality**Program Implementation**

- a. Create a process for developing a broad 20-year vision for the City.
- b. Develop a downtown revitalization plan, make physical improvements and utilize the Olde Town Subarea Plan with the Economic Vitality Strategic Plan.
- c. Educate applicants about permit requirements and streamline the permit process wherever possible.
- d. Continue implementation of the Economic Vitality Plan.
- e. Identify incentives that will help implement the plan.
- f. Support legislation to authorize tax increment financing tool.
- g. Identify targeted industries and ways to attract to community.

City Goal #8: Develop Ways to Have More Impact and Influence Regionally

Research, explore and evaluate effective strategies and ways to focus resources and develop metrics of success.

City Goal #9: Promote Sister City Relationships with Chefchaouen (Morocco) and Sunndal (Norway)

- a. Identify potential sister city activities in partnership with and involving a broad spectrum of educational, environmental, business and festival organizations.
- b. Re-energize our Norway Sister City efforts.

City Goal #10: Expand Cable TV Commission to Include Information Technology

Expenditure Comparisons

City Council	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 60,600	\$ 60,600	\$ 61,300	\$ 60,600
Benefits	5,125	5,460	5,189	5,460
Supplies	1,679	2,000	1,926	2,000
Other Services & Charges	<u>7,199</u>	<u>14,600</u>	<u>7,507</u>	<u>13,770</u>
<i>City Council Total</i>	<u>\$ 74,603</u>	<u>\$ 82,660</u>	<u>\$ 75,922</u>	<u>\$ 81,830</u>

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 assure high quality, excellent public services by providing administrative direction and management of all departments in implementing City policies and procedures in an effective, timely, and appropriate manner.

Provide uniform and quality services for the efficient and 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.

Pursue excellence in serving the public by assuring high-quality development; by keeping the community, other jurisdictions, and agencies well informed on City activities; and by implementing projects and programs that meet identified community needs.

Summary of Departmental Activities & Responsibilities

- ✘ Enhancing public service excellence through strategic planning for employee development and for programs and activities to maximize interdepartmental teamwork
- ✘ Representing the City with the public and other government and regional entities
- ✘ Providing information to the public through oral and written communications, press, and other informational materials
- ✘ Managing and coordinating the development of special projects requiring multi-department participation
- ✘ Researching and analyzing legislation and issues of relevance to the City
- ✘ Responsible for City Council support for the governance process as well as maintaining and archiving City's legislative and administrative records
- ✘ The Community Services division is responsible for administering Human Service Grants and for Senior Center and Arts Program support. Specific responsibilities include all aspects of the Community Development Block Grant Program (CDBG) and Human Service Coordination.

2009 Work Plan Focus

City Goal #3: Faith in Local Government

- ☞ Maintain a City-wide Communication Plan that provides a process to communicate more with City residents, businesses and the media
- ☞ Continue to move the legislative work process, agendas and supporting documents, and records management into the electronic/digital formats and access
- ☞ Develop interagency partnerships creating efficiencies and cost savings

City Goal #6: Ensure a Safe Community

- ☞ Monitor existing human service programs so that Issaquah residents are served
- ☞ Work with Eastside Human Service Forum to improve the quality of human services in Issaquah and the eastside

City Goal #7: Economic Vitality

- ☞ Develop and implement an economic vitality program

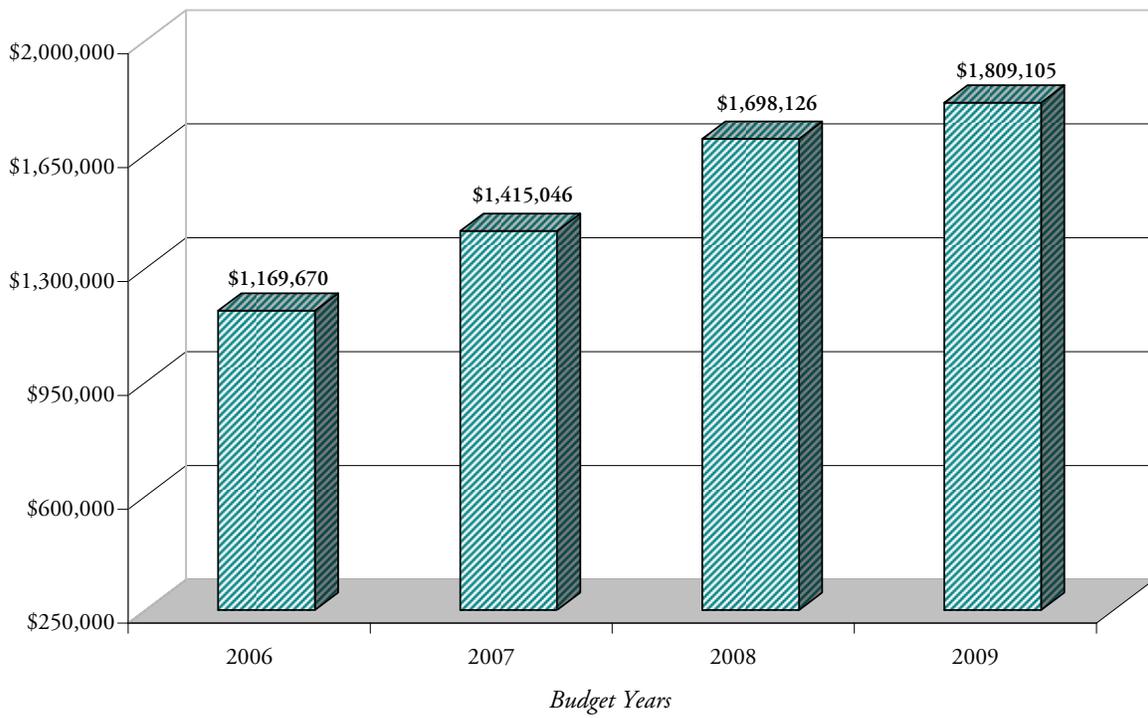
Expenditure Comparisons

Executive Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Mayor's Office				
Salaries	\$ 490,475	\$ 644,406	\$ 610,280	\$ 687,024
Benefits	137,665	202,430	181,932	226,720
Supplies	8,747	10,000	6,524	10,000
Professional Services	4,860	17,000	60	5,000
Other Services & Charges	23,087	30,600	21,488	32,700
Interfund Charges	6,000	6,000	6,000	8,400
Total Mayor's Office	\$ 670,834	\$ 910,436	\$ 826,284	\$ 969,844
City Clerk's Office				
Salaries	\$ 190,611	\$ 225,583	\$ 225,883	\$ 244,313
Benefits	71,762	91,445	83,851	98,752
Supplies	12,686	18,100	12,152	16,100
Professional Services	7,248	14,500	23,469	14,500
Other Services & Charges	16,332	33,500	23,835	26,100
Total City Clerk's Office	\$ 298,639	\$ 383,128	\$ 369,190	\$ 399,765
Community Services Division				
Senior Center				
Salaries (Custodial)	\$ 13,977	\$ 14,627	\$ 12,985	\$ 15,350
Benefits	4,358	4,915	4,598	5,603
Supplies	10	1,000	-	100
Senior Center Programs	80,681	78,720	72,260	91,720
Other Services and Charges	15,065	22,000	17,029	23,000
Subtotal	\$ 114,091	\$ 121,262	\$ 106,872	\$ 135,773

Executive Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Community Services Division (Cont.)</i>				
<i>Communications</i>				
Professional Services	\$ 32,177	\$ 33,000	\$ 33,064	\$ 35,000
City Newsletter	37,557	33,500	26,581	33,500
Other Services and Charges	-	-	-	-
<i>Subtotal</i>	\$ 69,734	\$ 66,500	\$ 59,645	\$ 68,500
<i>Service Agencies</i>				
King Co. Sexual Assault Ctr	\$ 5,600	\$ 5,800	\$ 5,800	\$ -
Children's Response Center	4,600	4,800	4,800	-
Eastside Domestic Violence	16,590	14,000	14,000	-
Friends of Youth	15,000	21,500	26,500	-
Eastside Human Service Forum	6,000	3,500	6,500	4,000
Eastside Legal Assistance	-	2,500	-	-
ARCH (A Regional Coalition for Housing)	13,582	14,875	13,736	14,423
Childcare Resources	4,725	4,850	4,850	-
Catholic Community Services - Meal Pgm	2,625	3,500	4,375	-
Meals on Wheels	1,000	4,100	-	-
Issaquah Church/Community Svcs	3,750	3,000	3,000	-
Eastside Literacy Council	7,875	6,700	6,700	-
Eastside Healthy Start	4,250	4,500	4,500	-
Crisis Clinic - Telephone Services	1,600	1,600	1,600	-
Crisis Clinic - Teen Link	2,500	2,500	2,500	-
Crisis Clinic - 211	2,400	2,400	2,400	-
AtWork - Employment	-	8,000	8,000	-
YWCA Issaquah Housing	5,587	7,700	9,612	-
Issaquah Food and Clothing Bank	6,250	11,000	16,000	-
Senior Svcs-Congregate Meal Pgm	2,375	2,100	1,600	-
Eastside Adult Day Center	11,875	11,000	11,000	-

Executive Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Community Services Division (Cont.)</i>				
Eastside Baby Corner	6,000	6,825	6,200	-
Eastside Social Concerns Council (Homeless)	4,000	4,200	4,200	-
Women's Resource Center (BCC)	5,000	5,250	5,250	-
Marianwood Volunteer Caregivers	6,100	5,500	5,500	-
Special Population Support	10,648	12,000	11,815	-
Undesignated Agency Contributions	-	-	-	210,000
Community Health Centers	8,300	4,300	8,400	-
Encompass	4,200	5,800	7,200	-
St. Vincent De Paul	3,000	3,100	3,100	-
Safenet - Issaquah Schools	-	5,000	8,750	-
Life Enrichment Options	1,975	2,100	2,100	-
Center for Dance	2,500	3,000	3,000	-
Athletes for Kids	-	5,000	5,000	-
Compassion House	-	5,000	5,000	-
National Alliance - Mental Ill	-	3,000	3,000	-
Alcoholism (King County)	5,412	6,800	5,683	6,800
<i>Subtotal</i>	\$ 175,319	\$ 216,800	\$ 231,671	\$ 235,223
<i>Total Community Services</i>	\$ 359,144	\$ 404,562	\$ 398,188	\$ 439,496
<i>Total Executive Department</i>	\$ 1,328,617	\$ 1,698,126	\$ 1,593,662	\$ 1,809,105

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.

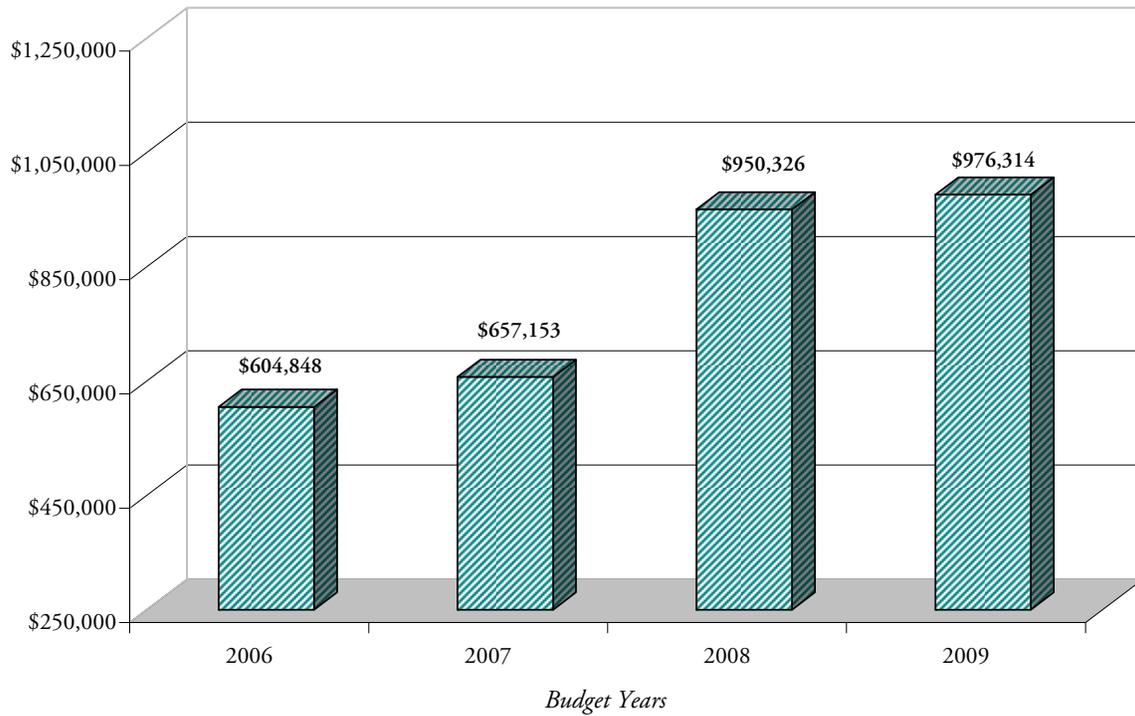
2009 Work Plan Focus

- ☞ Improve customer service time to repair
- ☞ Improve network reliability
- ☞ Continue to provide quality phone service
- ☞ Continue four year computer replacement cycle
- ☞ Continue development of auxiliary data center
- ☞ Develop written Security and Disaster Recovery policies

Expenditure Comparisons

Information Technology	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 342,663	\$ 496,641	\$ 441,569	\$ 513,337
Benefits	117,278	182,566	167,952	205,335
Supplies	17,916	11,000	9,643	11,000
Computer Equipment	17,440	22,074	19,439	21,000
Professional Services	29,106	112,000	58,987	110,597
Telephone Charges	42,657	55,000	43,084	55,000
Repairs and Maintenance	44,832	50,000	65,472	50,000
Other Services & Charges	18,977	21,045	24,152	10,045
<i>Information Technology Total</i>	<u>\$ 630,869</u>	<u>\$ 950,326</u>	<u>\$ 830,298</u>	<u>\$ 976,314</u>

Information Technology Annual Budget Comparisons



Information Technology Capital Items Included Elsewhere in Budget

Information Techology Capital Items Included Elsewhere in Budget	
<i>New:</i>	
Electronic Improvements for Main Server Room	\$ 15,000
Legislative Agenda Software	14,000
Total New Information Technology Capital Items	\$ 29,000
<i>Replacement Reserves:</i>	
Annual PC Workstation Replacements	\$ 120,000
Server Replacements	25,000
Total Replacement Information Technology Capital Items	\$ 145,000
Total Information Technology Capital Items	\$ 174,000

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.

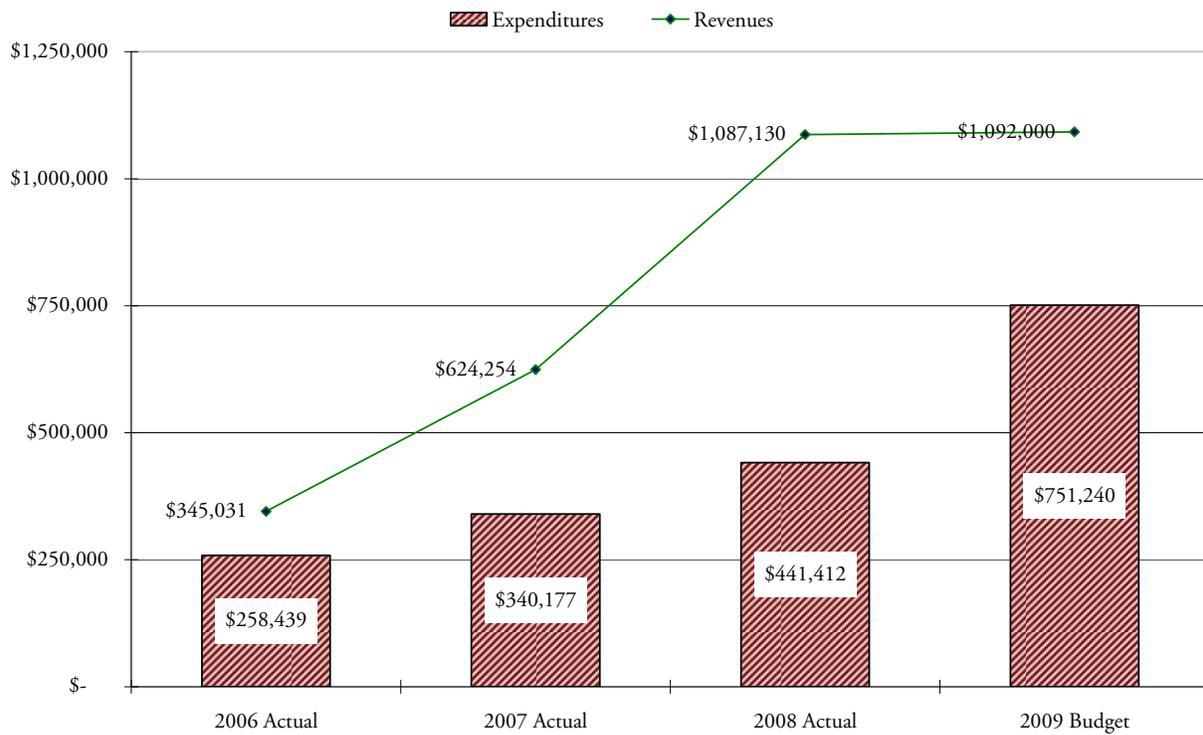
2009 Work Plan Focus

- ☞ Open a probation department to closely monitor high risk offenders and reduce recidivism rates (*City Goal #6*)
- ☞ Develop procedures regarding red light and speed zone camera violations
- ☞ Monitor caseload trends
- ☞ Monitor legislation affecting courts of limited jurisdiction

Expenditure Comparisons

Municipal Court	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 225,699	\$ 332,984	\$ 284,582	\$ 403,440
Benefits	61,372	101,228	86,885	135,800
Supplies	10,648	10,000	13,531	12,000
Professional Services	22,955	39,080	32,678	178,600
Other Services & Charges	<u>19,503</u>	<u>19,825</u>	<u>23,736</u>	<u>21,400</u>
<i>Municipal Court Total</i>	<u>\$ 340,177</u>	<u>\$ 503,117</u>	<u>\$ 441,412</u>	<u>\$ 751,240</u>

Municipal Court Annual Budget Comparisons



Municipal Court Revenues by Budget Year

2006 Actual	2007 Actual	2008 Actual	2009 Budget
\$345,031	\$624,254	\$1,087,130	\$1,092,000

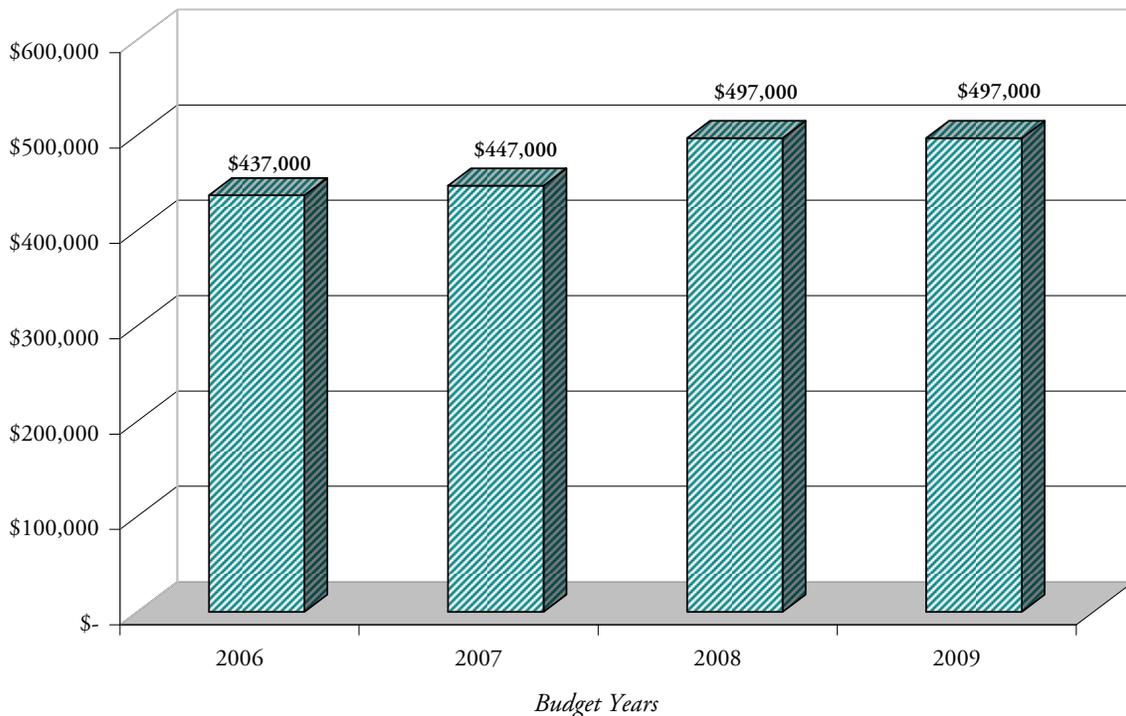
LEGAL

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
General Municipal	\$ 156,640	\$ 155,000	\$ 155,074	\$ 148,000
Special Projects	115,549	90,000	69,188	105,000
Criminal Prosecution	142,200	164,000	155,194	164,000
Public Defender Fees	<u>78,405</u>	<u>88,000</u>	<u>76,593</u>	<u>80,000</u>
<i>Legal Services Total</i>	<u>\$ 492,794</u>	<u>\$ 497,000</u>	<u>\$ 456,049</u>	<u>\$ 497,000</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.

Summary of Departmental Activities & Responsibilities

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

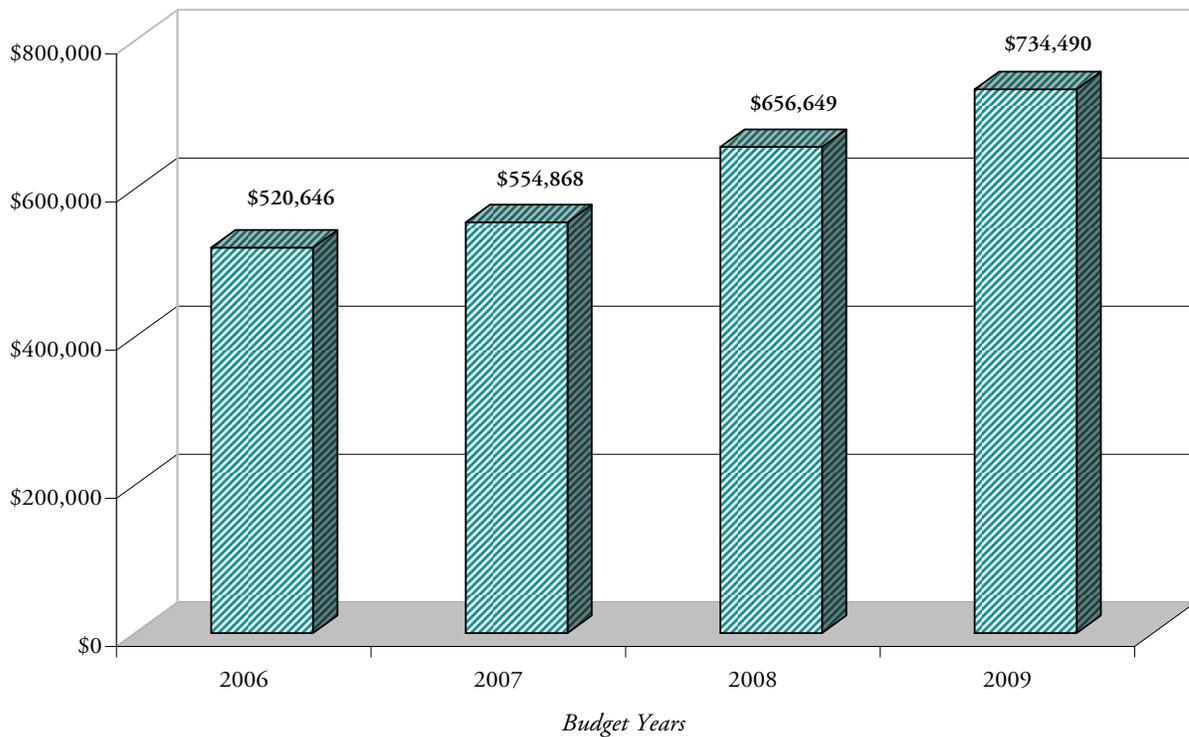
2009 Work Plan Focus

- 📄 Negotiate Police collective bargaining contract;
- 📄 Monitor new online programs for hiring and labor relations information gathering;
- 📄 Provide technical and administrative support to the Civil Service Commission;
- 📄 Provide training in such areas as performance management, writing skills, supervisory management, communication and customer service skills, etc.
- 📄 Update policies and procedures as required by federal and state regulations and to meet the mission and objectives of the City.
- 📄 Working in partnership with the City's Resource Conservation Office, host an All City Meeting on Sustainability. (*City Goal #2*)

Expenditure Comparisons

Human Resources	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 306,287	\$ 345,330	\$ 342,489	\$ 369,220
Benefits	91,550	113,614	102,710	122,100
Medical Care Program	70,676	90,000	80,984	140,000
Orthodontia Care	20,000	17,000	22,000	20,000
Supplies	14,136	13,550	8,940	14,300
Employee Recognition	9,337	10,000	12,033	10,000
Civil Service Commission	4,801	5,405	7,197	5,370
Professional Services	10,532	13,250	5,134	13,250
Professional Training (citywide)	14,100	17,000	12,071	15,000
Job Advertising	-	750	55	-
Tuition Reimbursement	900	8,000	2,212	5,000
Other Services & Charges	10,019	22,750	16,478	20,250
Human Resources Total	\$ 552,338	\$ 656,649	\$ 612,303	\$ 734,490

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.

2009 Work Plan Focus

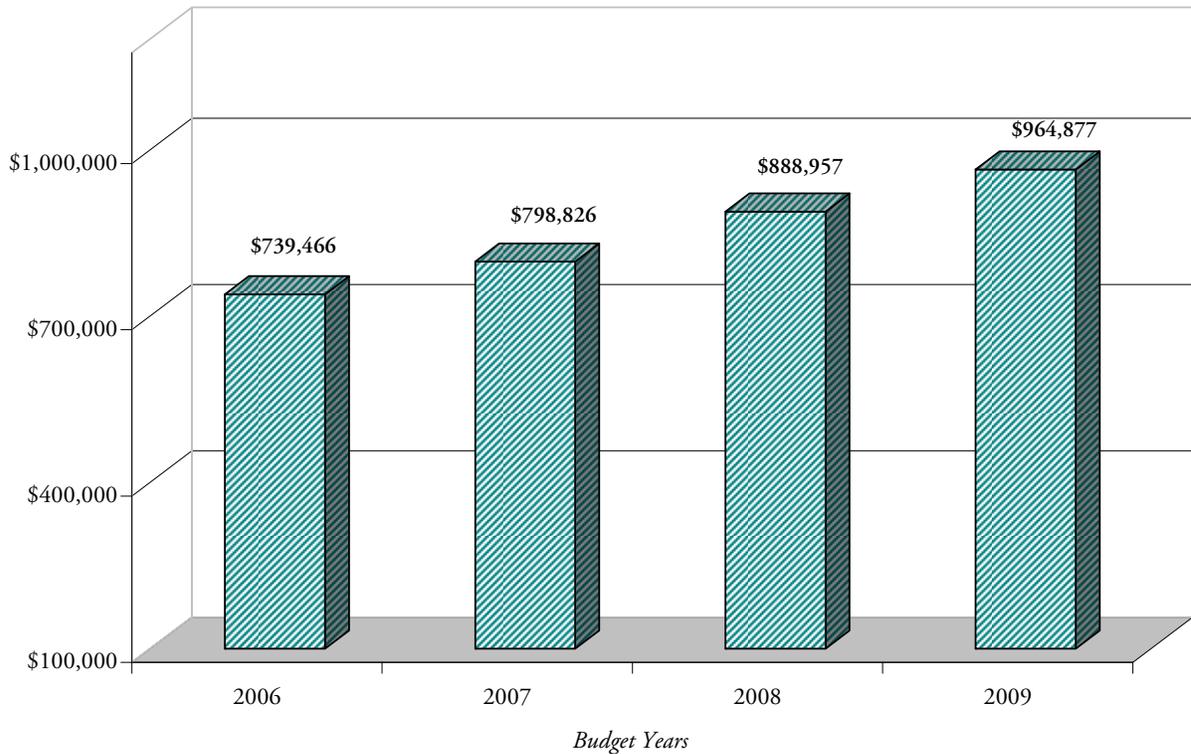
- 📄 Complete the 2008 audit without findings
- 📄 Work toward earning GFOA Certificate of Achievement award for outstanding Financial Statements
- 📄 Complete the payroll processing manual
- 📄 Finalize the document for expense reimbursement/travel as a formal City policy

- ☞ Maintain complete tracking and infrastructure portion of fixed assets in compliance with GASB 34
- ☞ Evaluate lock box options for Utility/B&O Tax payments

Expenditure Comparisons

Finance Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 513,964	\$ 582,846	\$ 572,854	\$ 634,507
Overtime	75	-	-	-
Benefits	167,002	206,911	192,762	235,410
Supplies	14,725	16,000	11,531	16,000
Professional Services	20,123	24,000	18,213	22,060
Repairs and Maintenance	22,432	30,000	27,741	28,000
Other Services & Charges	<u>20,864</u>	<u>29,200</u>	<u>25,748</u>	<u>28,900</u>
Finance Department Total	<u>\$ 759,185</u>	<u>\$ 888,957</u>	<u>\$ 848,849</u>	<u>\$ 964,877</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, Detentions/Corrections (aka City Jail), and Dispatch Services (the Communications Center). The Communications 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 School Resource Officer (SRO) programs to the elementary, middle and high schools.

2009 Work Plan Focus

City Goal #1: Concurrency & Transportation Improvements

- ☞ Provide traffic enforcement resources to improve traffic flow, reduce congestion, and improve traffic safety

City Goal #2: Sustainability

- ☞ Recycle bullet casings and bullets used in the range
- ☞ Use recycled rubber materials for the backstop material and bullet trap in the range
- ☞ Explore the potential market of high fuel efficient/hybrid type vehicles for department Command staff use that will allow for carrying of essential emergency equipment and the ability to respond to emergency calls
- ☞ Support and follow the existing recycling programs within the department and City.

City Goal #3: Faith in Local Government

- ☞ Focus on Community Crime Prevention education by sponsoring events such as "National Night Out Against Crime"

City Goal #6: Ensure a Safe Community

- ☞ Provide basic police functions by responding to calls for service from citizens
- ☞ Maintain high visibility with available preventative patrol time and focus on graffiti reduction (*plus City Goal #3*)
- ☞ Continue to focus on youth programs using our School Resource Officer Program
- ☞ Continue focus on Homeland Security and Emergency Preparedness by cooperating with Federal, State, and Local agencies including completion of NIMS training requirements
- ☞ Continue to work with the City EOC and Hamm Radio Group to improve emergency response during emergencies
- ☞ Provide 911 services to the City of Issaquah and Snoqualmie (*plus City Goal #3*)
- ☞ Provide quality care and custody of City and contract cities inmates

Expenditure Comparisons

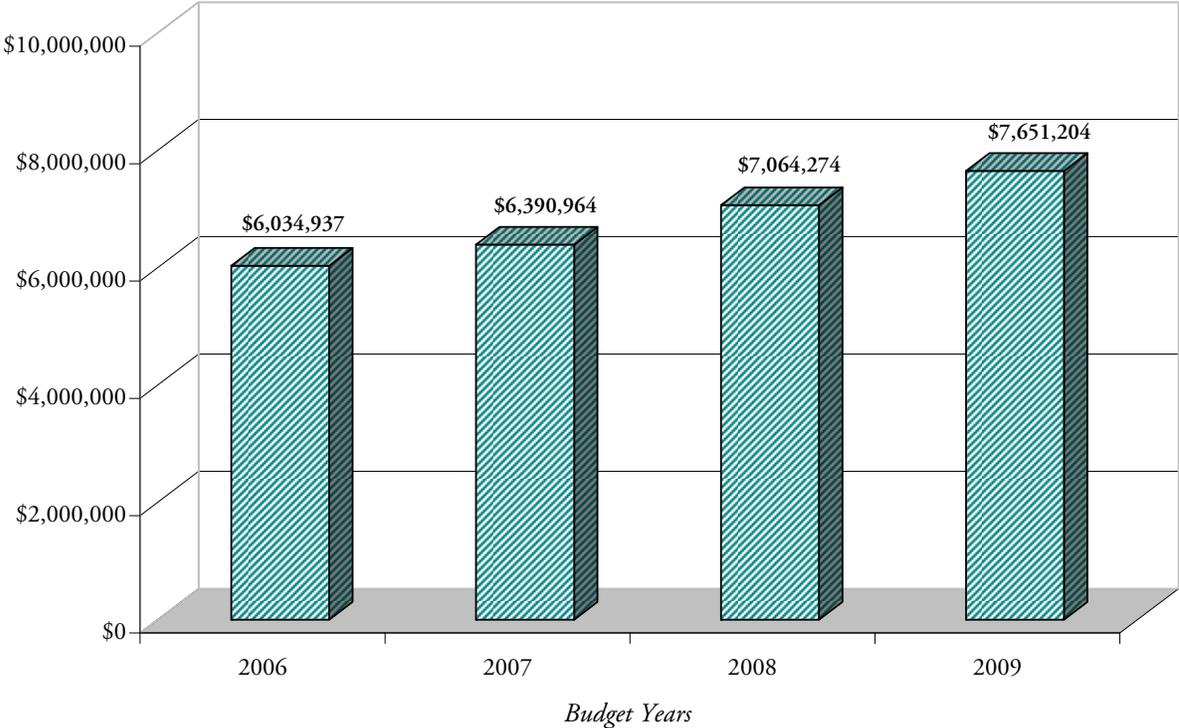
Police Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Operations:				
Salaries	\$ 2,524,358	\$ 2,876,516	\$ 2,856,380	\$ 3,143,570
Overtime	141,038	134,225	169,932	142,500
Benefits	807,102	1,013,374	928,173	1,099,540
Supplies	42,269	62,500	57,850	55,500
Interfund Charges	162,000	180,000	180,000	200,000
Professional Services	118,012	20,500	26,895	22,500
Other Services & Charges	<u>39,039</u>	<u>58,600</u>	<u>39,828</u>	<u>45,350</u>
Subtotal	\$ 3,833,818	\$ 4,345,715	\$ 4,259,058	\$ 4,708,960
Detention/Corrections:				
Salaries	\$ 661,956	\$ 728,019	\$ 675,070	\$ 797,199
Overtime	36,851	20,000	45,878	20,000
Benefits	247,909	286,230	277,527	342,410
Supplies	308,241	211,000	221,886	226,000
Professional Services	170,361	236,000	240,360	264,000
Other Services & Charges	<u>17,993</u>	<u>24,700</u>	<u>27,977</u>	<u>27,700</u>
Subtotal	\$ 1,443,311	\$ 1,505,949	\$ 1,488,698	\$ 1,677,309

Police Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Dispatch Services:				
Salaries	\$ 409,065	\$ 524,809	\$ 422,021	\$ 589,496
Overtime	24,437	10,000	18,711	10,000
Benefits	135,512	183,040	147,219	215,820
Supplies	2,413	6,000	2,376	6,000
Repairs and Maintenance	44,482	45,000	42,035	45,000
Other Services & Charges	<u>49,601</u>	<u>64,000</u>	<u>56,471</u>	<u>72,500</u>
Subtotal	\$ 665,510	\$ 832,849	\$ 688,833	\$ 938,816
Records:				
Salaries	\$ 175,145	\$ 227,979	\$ 140,341	\$ 184,513
Overtime	7,496	4,000	6,202	4,000
Benefits	54,050	76,832	46,427	64,156
Supplies	11,748	13,500	13,152	13,500
Telephones/Cellular	8,190	8,750	8,590	8,750
Repairs and Maintenance	30,383	35,500	36,006	38,000
Other Services & Charges	<u>9,283</u>	<u>13,200</u>	<u>10,049</u>	<u>13,200</u>
Subtotal	\$ 296,295	\$ 379,761	\$ 260,767	\$ 326,119
Police Department Total	\$ 6,238,934	\$ 7,064,274	\$ 6,697,356	\$ 7,651,204

Police Capital Items

Police Capital Items Included Elsewhere in Budget	
E-Ticket/E-Accident Hardware	\$ 20,000
8 Tasers	<u>8,000</u>
Total Police Capital Projects	\$ <u>28,000</u>

Police Department Annual Budget Comparisons



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.

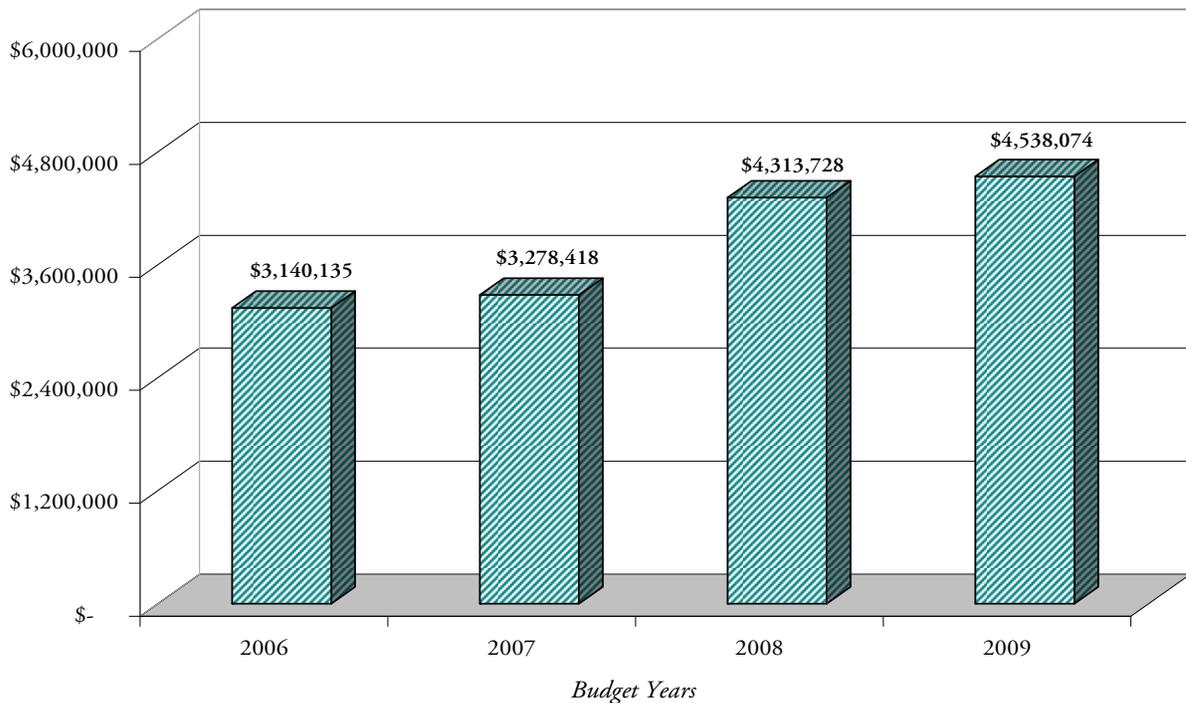
Summary of Departmental Activities & Responsibilities

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Professional Services	\$ 3,278,418	\$ 4,313,728	\$ 4,297,275	\$ 4,538,074
<i>Fire Department Total</i>	<u>\$ 3,278,418</u>	<u>\$ 4,313,728</u>	<u>\$ 4,297,275</u>	<u>\$ 4,538,074</u>

Fire Department Annual Budget Comparisons



Fire Capital Items

Other Fire Items Included Elsewhere in Budget	
Equipment Replacement	\$ 259,405
Capital Maintenance	<u>35,437</u>
<i>Total Fire Department Capital Projects</i>	<u>\$ 294,842</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.

2009 Work Plan Focus

City Goal #1: Concurrency & Transportation Improvements

- 📄 Prepare amendments to the Comprehensive Plan and Land Use Code, test and finalize technical methods for determining concurrency
- 📄 Identify policy and Level of Service (LOS) alternatives
- 📄 Calibrate the transportation concurrency model to newly recommended standards
- 📄 Prepare amendments to IMC 18.15 Division II and Comprehensive Plan

City Goal # 2: Sustainability & City Goal # 5: Salmon Habitat

- ☞ Review and update the City's Shoreline designations to better reflect existing conditions
- ☞ Analyze opportunities/areas for shoreline protection, restoration, public access and use; prepare draft shoreline policies and regulations and map preliminary shoreline designations
- ☞ Coordinate with Sammamish, Bellevue and Redmond on shoreline designations associated with Lake Sammamish
- ☞ Implement new tree protection measures
- ☞ Monitor wetlands for compliance with conditions of approval

City Goal # 3: Faith in Local Government

- ☞ Continue to work closely with the community on the preparation of the Central Issaquah Plan
- ☞ Keep the department website up to date regarding policy planning and the City's review of new developments
- ☞ Support the Development Commission, Planning Policy Commission, River & Streams Board and Council Land Use Committee
- ☞ Review land use applications for compliance with the City's adopted land use regulations

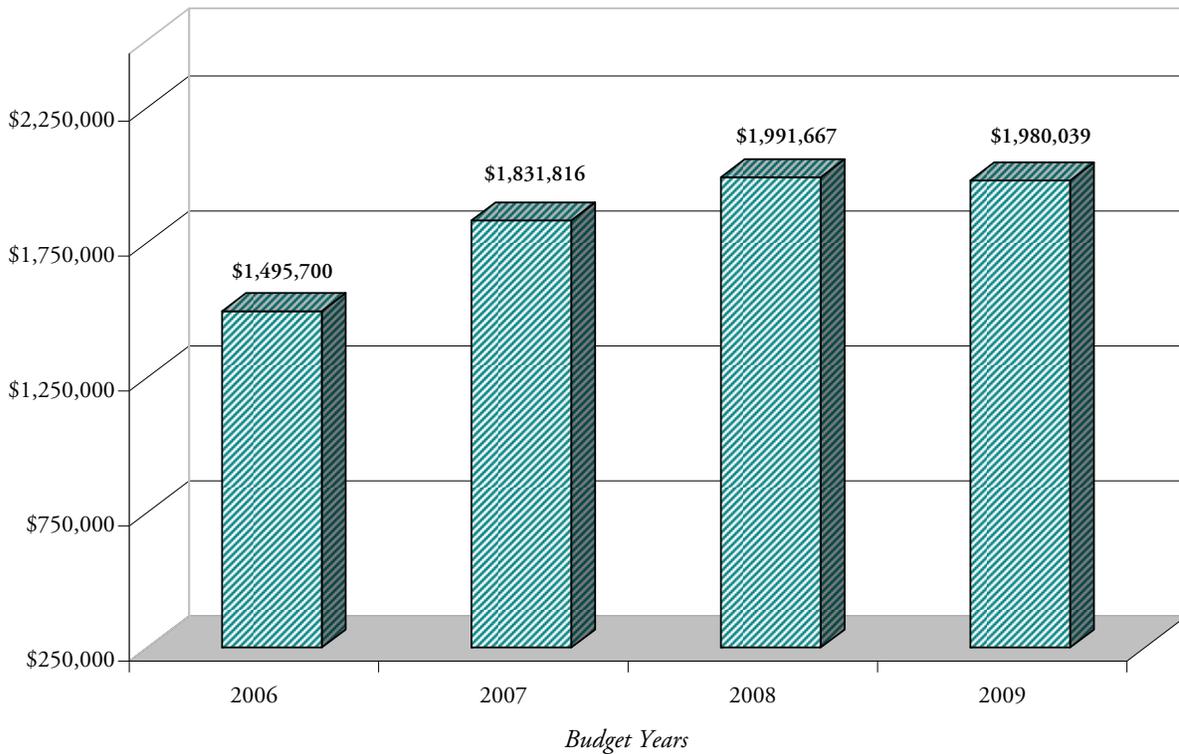
City Goal # 7: Economic Vitality

- ☞ Prepare area-wide design and development standards for the Central Issaquah Area and more detailed standards for two sub-districts.
- ☞ Select a preferred land use alternative for Central Issaquah.
- ☞ Identify, prioritize and fund the capital improvements (CIP/TIP) required to provide the pedestrian connections and other utility/infrastructure improvements shown in the plan
- ☞ Identify and implement incentives to encourage redevelopment in the sub-area consistent with the sub-area plan
- ☞ Conduct a market assessment to determine the affect of the design and development standards on the private sector and the City's ability to implement the plan

Expenditure Comparisons¹

Planning Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 1,146,284	\$ 1,278,451	\$ 1,150,829	\$ 1,312,140
Overtime	135	1,000	100	1,000
Benefits	366,959	449,216	369,337	459,599
Supplies	15,515	13,000	9,167	13,000
Hearing Examiner	27,783	15,000	24,950	17,000
Professional Services	12,266	28,000	21,936	30,000
Consultants	102,885	160,000	213,025	100,000
Other Services & Charges	<u>24,885</u>	<u>47,000</u>	<u>30,266</u>	<u>47,300</u>
Planning Department Total	\$ 1,696,712	\$ 1,991,667	\$ 1,819,610	\$ 1,980,039

Planning Department Annual Budget Comparisons



¹ Central Issaquah Subarea Plan is funded in the Capital Improvement Fund.

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.

2009 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.

City Goal # 2: Sustainability

- ☞ Continue support of sustainable "Green" building program: Two inspectors will be enrolled in a 9 month community college course and work to obtain "Built Green Advisory Certification"; Issaquah chairs a new "Sustainability" sub-committee with MyBuildingPermit.com; support Mayor's Sustainability Task Force; support a joint Building/Planning/ PWE Sustainability Project Coordination Committee.

City Goal #3 Faith in Local Government

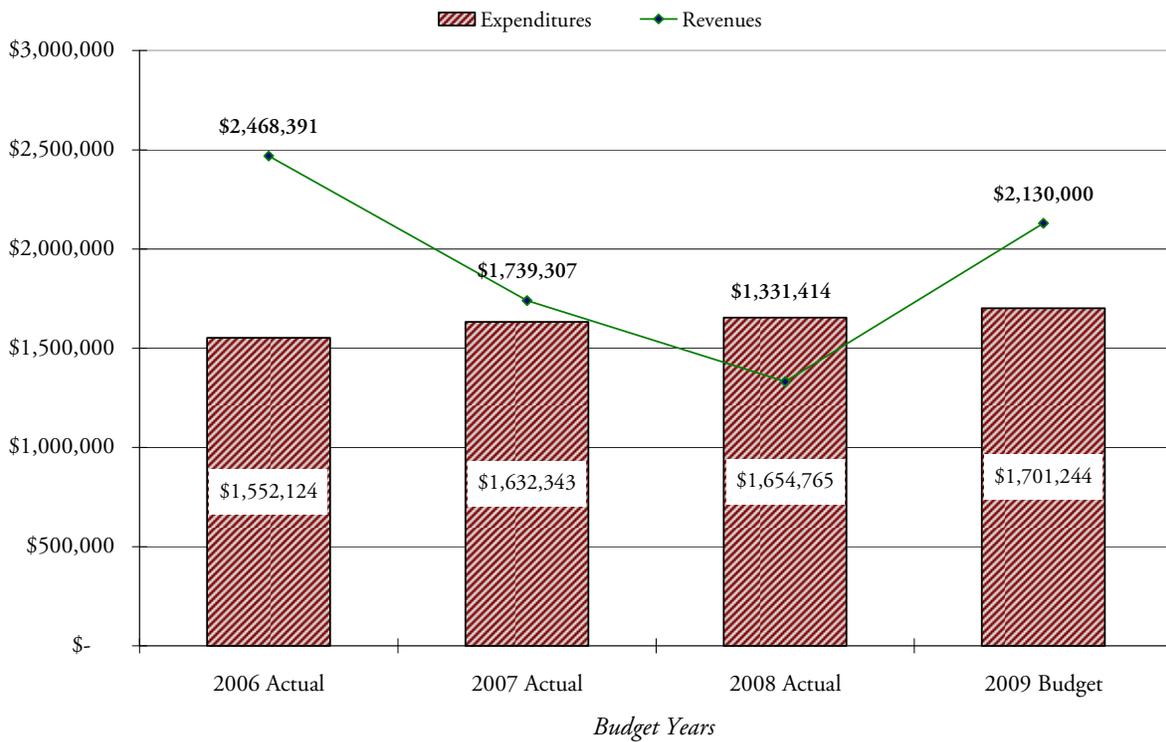
- ☞ Continued support of e-CityGov.net and MyBuildingPermit.com through regional participation. Continue high level participation in the design, procurement and implementation of a new Alliance sponsored permit tracking software program replacing Permit Plan.
- ☞ Continued partnership with the e-City Gov Alliance in the procurement and installation of a new city wide permit tracking software. At this time this project involves the interest of 10 eastside cities who currently are looking to replace an Accela version of Permit Plan.
- ☞ 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 Outreach Program and MyBuildingPermit.com standing committees.

Expenditure Comparisons

Building Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 1,007,813	\$ 1,251,935	\$ 1,128,482	\$ 1,104,574
Overtime	128	1,500	202	1,500
Benefits	371,022	494,644	413,036	438,470
Supplies	25,290	14,100	8,654	15,900
Professional Services	188,937	77,000	56,608	77,000
Other Services & Charges	27,153	39,000	29,783	39,800
Interfund Charges	12,000	18,000	18,000	24,000
Building Department Total	\$ 1,632,343	\$ 1,896,179	\$ 1,654,765	\$ 1,701,244

Building Department Annual Budget Comparisons



Building Revenues by Budget Year

2006 Actual	2007 Actual	2008 Actual	2009 Budget
\$2,468,391	\$1,739,307	\$1,331,414	\$2,130,000

Building Capital Items

Building Items Included Elsewhere in Budget	
Permit Plan Software/Hardware	\$ 15,000
<i>Total Building Department Capital Items</i>	<u>\$ 15,000</u>

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, flower baskets, 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.

2009 Work Plan Focus

All Parks Department divisions share the work plan focus for *City Goal #3: Faith in Local Government* to adhere to the 2009 adopted budget.

Individual Divisional Section 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 #2: Sustainability.

- ☞ Continue to design parks and recreational facilities with green building techniques, where feasible, in order to reduce the use of non-sustainable building materials.

City Goal #4: Parks Programs & Facilities

- ☞ Take the lead for implementing the objectives set forth by the Parks, Recreation and Open Space Bond including the development and improvement of recreational facilities (i.e., all weather multi-purpose sports fields) at existing and new park areas.
- ☞ Continue to collaborate with the Public Works Engineering Department to expand the City's multiple-use trail system.
- ☞ Continue to implement the stewardship strategies outlined in the Draft Natural Open Space Management Plan and providing guidance to the Open Space Steward.

City Goal #5: Salmon Habitat

- ☞ Continue to work with the Public Works Engineering Department on projects that will improve salmon and wildlife habitat values along Issaquah and Tibbetts Creeks.

City Goal #8: Develop Ways to Have More Impact and Influence Regionally

- ☞ Continue to work with the "Issaquah Alps" and Upper Snoqualmie River Valley Interagency Committee, which is a partnership between local, state and federal agencies with public land management responsibilities along the I-90 corridor/Mountains to Sound Greenway
- ☞ Continue partnership with organizations, such as the Mountains to Sound Greenway Trust, on land management/stewardship and recreational projects.

Recreation Services

City Goal #3: Faith in Local Government

- ☞ Seek to collaborate with other non-profit agencies when possible, to provide quality recreation programs.
- ☞ Maintain the Interlocal Agreement with the Issaquah School District.

City Goal #6: Ensure a Safe Community

- ☞ Offer diverse recreation programs for all ages.

Aquatics

City Goal #6: Ensure a Safe Community

- ☞ 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.

Facility Rentals

City Goal #3: Faith in Local Government

- ☞ Collaboration between the City and community organizations to maximize use of facility.
- ☞ Maintain revenues from user groups and rentals.

City Goal #4: Parks Programs & Facilities

- ☞ Maintain Issaquah Farmers Market.
- ☞ Increase public awareness of the facility.
- ☞ Maintain facility equipment for rental usage.

Parks Maintenance

City Goal #2: Sustainability

- ☞ Provide support for landscaping, irrigation and tree retention for City capital projects and programs.
- ☞ Landscape plan review and inspections for all City projects and plan review for private projects to include pedestrian elements and water use reduction, educating applicants about permitting process and requirements (*also City Goal #7: Economic Vitality*).
- ☞ Make minor improvements to parks and landscapes, reducing water use, as budget and time allows (*also City Goal #4: Parks Program & Facilities*).

City Goal #4: Parks Program & Facilities

- ☞ Maintain City parks, athletic fields, building grounds, landscapes, trails, cemeteries and streetscapes.
- ☞ Provide support and maintenance for scheduled recreational activities and community events
- ☞ Develop and implement Open Space Management Program (*also City Goal #5: Salmon Habitat*).
- ☞ Obtain Tree City USA Recertification.

City Goal #6: Ensure a Safe Community

- ☞ Hazard tree abatement from City property.

Facilities Maintenance

City Goal #2: Sustainability

- ☞ Review building systems to improve energy efficiency.
- ☞ Work with Resource Conservation Office to develop sustainable building maintenance methods.

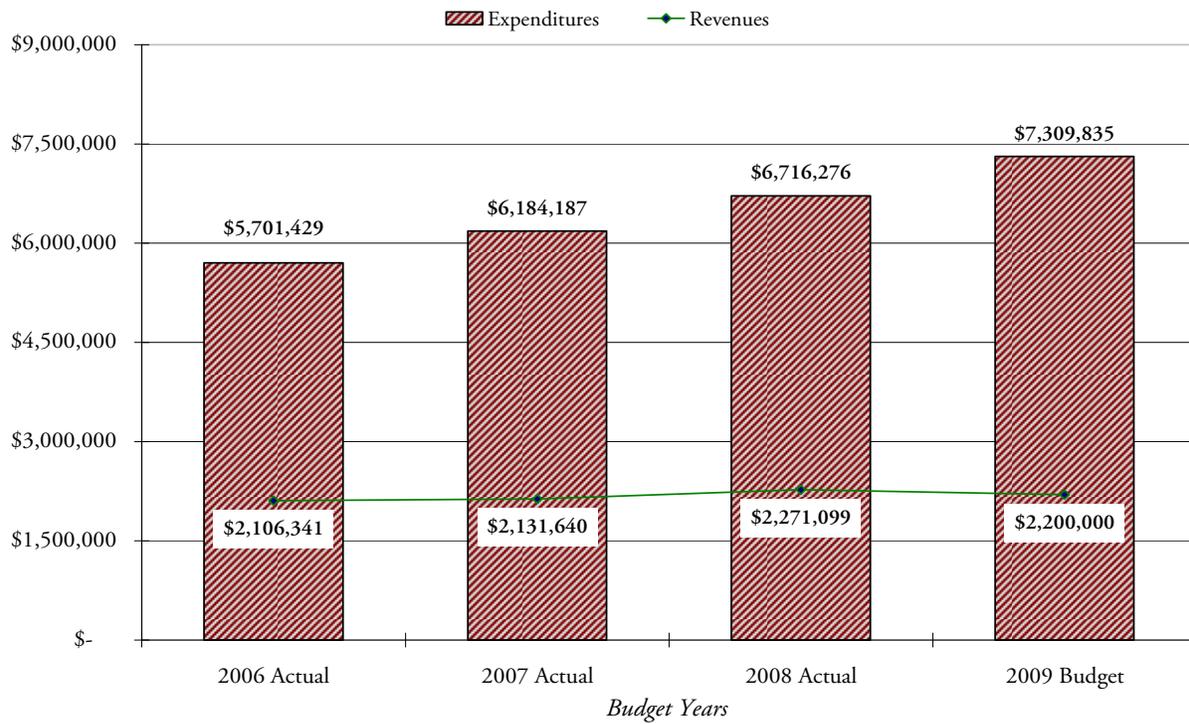
City Goal #6: Ensure a Safe Community

- ☞ Continue to secure building contents with seismic restraint straps and anchors. (On going as offices reconfigure).

Expenditure Comparisons

Parks Department	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Recreation and Planning Division				
Salaries	\$ 1,907,148	\$ 2,112,328	\$ 2,028,104	\$ 2,131,772
Overtime	111	500	194	500
Benefits	593,262	694,273	659,738	733,597
Supplies	144,809	237,451	179,213	194,525
Professional Services	148,899	214,763	176,222	168,910
Repairs and Maintenance	12,730	24,945	20,323	25,598
Other Services & Charges	158,453	218,575	162,375	204,007
Subtotal	\$ 2,965,412	\$ 3,502,835	\$ 3,226,169	\$ 3,458,909
Parks Facilities Division				
Salaries	\$ 756,545	\$ 889,887	\$ 838,962	\$ 909,654
Overtime	6,813	8,000	8,685	8,000
Benefits	255,420	323,597	298,165	321,540
Supplies	143,283	139,000	137,252	127,000
Utilities Charges	147,756	166,000	135,879	175,000
Contracted Maintenance	113,484	139,000	142,664	134,000
Other Services & Charges	66,395	86,000	98,073	84,800
Interfund Charges	114,000	124,800	124,800	132,000
Subtotal	\$ 1,603,696	\$ 1,876,284	\$ 1,784,480	\$ 1,891,994
City Facilities Maintenance Division				
Salaries	\$ 690,595	\$ 769,653	\$ 718,923	\$ 829,283
Overtime	763	1,000	176	1,000
Benefits	250,979	310,528	269,863	326,835
Supplies	116,940	104,495	115,723	101,161
Professional Services	2,866	4,060	1,317	2,060
Telephone Charges	8,142	11,070	7,392	9,070
Utility Charges	418,296	550,000	471,135	550,000
Repairs and Maintenance	113,754	117,300	104,729	112,300
Other Services & Charges	12,744	28,149	16,369	27,223
Subtotal	\$ 1,615,079	\$ 1,896,255	\$ 1,705,627	\$ 1,958,932
Parks Department Total	\$ 6,184,187	\$ 7,275,374	\$ 6,716,276	\$ 7,309,835

Parks Department Annual Budget Comparisons



Parks Department Revenues¹ by Budget Year

2006 Actual	2007 Actual	2008 Actual	2009 Budget
\$2,106,341	\$2,131,640	\$2,271,099	\$2,200,000

Parks Capital Items

Parks Capital Items Included Elsewhere in Budget	
Gilman Blvd. Poplar Tree Removal	\$ 50,000
Jail Flooring Replacement	49,000
Downtown Parking Lot Resurface	41,000
Park Plan Update	30,000
Timberlake Parking Improvements	10,000
<i>Total Parks Capital Projects</i>	<u>\$ 180,000</u>

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

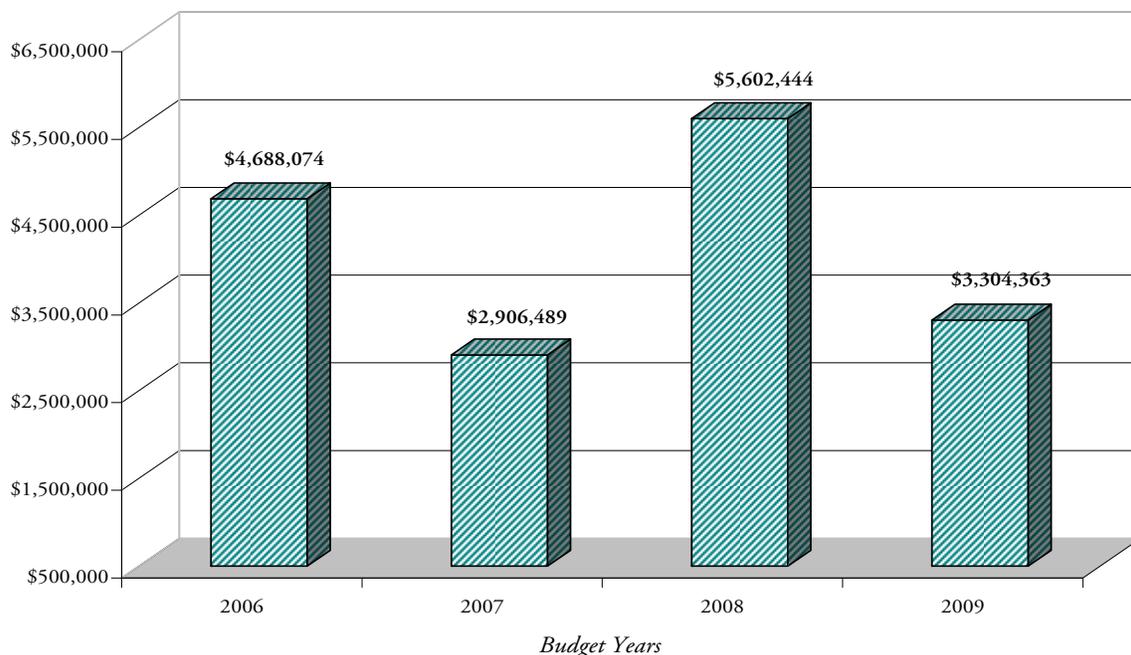
OTHER GENERAL GOVERNMENTAL SERVICES

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

Expenditure Comparisons

General Governmental Svcs	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Benefits - Retired Police	\$ 62,653	\$ 79,000	\$ 59,345	\$ 73,000
Other Services & Charges	277,347	327,366	246,396	320,705
Interfund Charges (Insurance)	350,000	380,004	380,004	400,008
<i>Intergovernmental Services</i>				
Clean Air Agency	11,156	15,500	13,467	17,427
Election/Registration Charges	72,933	50,200	55,819	56,000
<i>Operating Transfers to:</i>				
Street Fund	2,100,000	2,358,000	2,358,000	2,348,170
Unemployment Insurance	32,400	36,000	36,000	36,000
Capital Improvement Fund	-	2,400,000	2,400,000	-
Debt Service	-	53,413	53,413	53,053
Total Fund Expenditures	\$ 2,906,489	\$ 5,699,483	\$ 5,602,444	\$ 3,304,363

Other General Governmental Services Annual Budget 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:

Miscellaneous Contributions	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Downtown Issaquah Association	\$ 35,000	\$ 36,225	\$ 35,000	\$ 35,000
Historical Society	71,756	80,000	78,122	84,000
F.I.S.H. Operating Support	22,000	23,000	13,100	25,000
Worker's Comp Program	13,676	17,000	(10,953)	15,000
King County Historic Services	-	4,800	-	-
LEOFF Medical	11,647	10,000	16,016	12,000
Enterprise Seattle	5,000	5,000	-	5,000
Association of Washington Cities	10,983	16,041	16,034	18,205
Suburban Cities Association	9,507	14,500	13,096	16,000
Puget Sound Regional Council	10,439	15,000	-	15,000
Bank Service Charges	3,433	5,000	3,819	10,000
Fourth of July Festival	2,500	5,000	5,000	5,000
Satellite/Radio Access - EOC	19,203	20,000	10,735	15,000
Mountains to Sound Greenway	-	10,000	10,000	10,000
Eastside Leadership	5,510	5,500	3,000	5,500
At Work	28,000	20,000	20,000	20,000
Covenant Church/World Vision	5,000	-	-	-
Eastside Tourism Study	5,000	-	-	-
Holiday Promotions	2,500	-	5,900	-
Cascade Land Conserv-City Pgm	-	5,000	5,000	5,000
Economic Vitality	1,906	-	-	-
Labor Negotiations	-	20,000	-	10,000
Medical Plan Administration	9,915	12,000	9,375	12,000
Miscellaneous	4,372	3,300	13,152	3,000
<i>Total Fund Expenditures</i>	<u>\$ 277,347</u>	<u>\$ 327,366</u>	<u>\$ 246,396</u>	<u>\$ 320,705</u>

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

2009 Work Plan Focus

City Goal #3: Faith in Local Government

- ☞ Deliver safe drinking water
- ☞ Maintain safe streets
- ☞ Maintain sewage collection system
- ☞ Maintain Storm Water collection system
- ☞ Maintain a reliable fleet
- ☞ Pavement Overlay Program
- ☞ Continue to integrate Issaquah Highlands infrastructure into maintenance program
- ☞ Continue to integrate Talus infrastructure into maintenance program

- ☞ Graffiti removal
- ☞ Monitor and upgrade blending system as needed

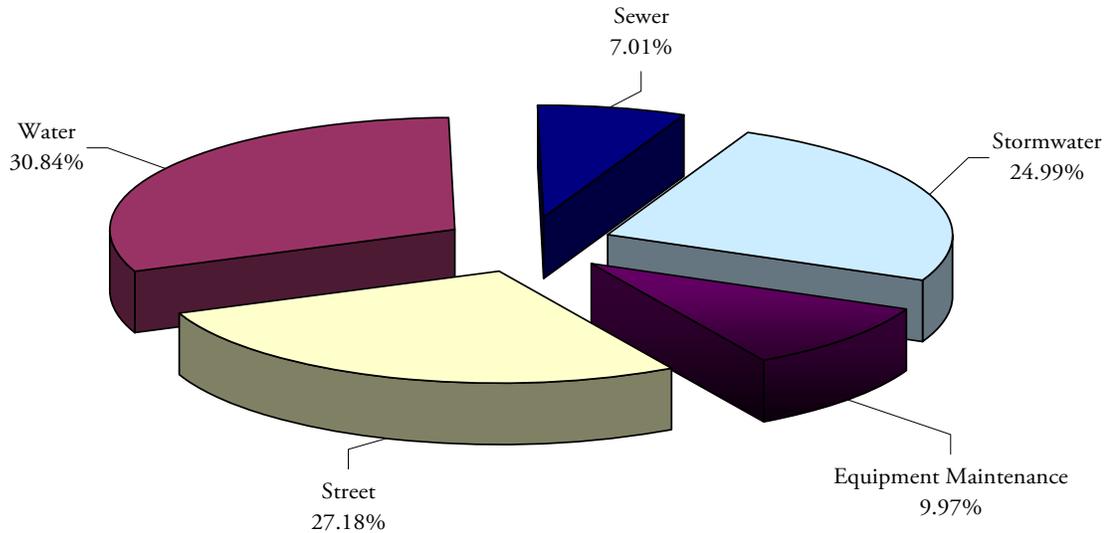
City Goal #6: Ensure a Safe Community

- ☞ Continue to improve emergency management operations
- ☞ Meet National Incident Management System requirements for 2009
- ☞ 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	Equipment	Total
Director	0.25	0.30	0.10	0.25	0.10	1.00
Operations Manager	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	7.50	1.00	8.00	-	22.50
Signal Technician	2.00	-	-	-	-	2.00
Utility Technician	-	2.00	-	-	-	2.00
Construction Technician	0.30	0.30	0.10	0.30	-	1.00
CADD/Mapping Technician	0.30	0.30	0.10	0.30	-	1.00
Office Supervisor	0.25	0.25	0.10	0.25	0.15	1.00
Administrative Assistants	0.50	0.50	0.20	0.50	0.30	2.00
Shop Aide	0.30	0.30	0.10	0.30	-	1.00
Shop Supervisor	-	-	-	-	1.00	1.00
Mechanic	-	-	-	-	3.00	3.00
Emergency Mgt Coordinator	0.50	-	-	-	-	0.50
Part-time Help	-	0.62	-	-	-	0.62
Total PWO Positions	12.40	14.07	3.20	11.40	4.55	45.62

PWO Staff Allocation



PWO Capital Items Included Elsewhere in Budget		
<i>Street Projects:</i>		
Traffic Signal Loops	\$	39,300
<i>Street Total</i>		<u>\$ 39,300</u>
<i>Water Projects:</i>		
Blending Implementation	\$	100,000
Telemetry DMS Upgrade		<u>48,000</u>
<i>Water Total</i>		<u>\$ 148,000</u>
<i>Sewer Projects:</i>		
Holiday Inn Lift Station Pump	\$	<u>8,000</u>
<i>Sewer Total</i>		<u>\$ 8,000</u>
<i>Total PWO Capital Projects Elsewhere in Budget</i>		<u>\$ 195,300</u>

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 1,472,523	\$ 2,045,023	\$ 2,169,669	\$ 1,851,926
Retail Sales Tax (5%)	-	-	-	584,286
Street and Curb Permits	120,902	65,000	80,112	75,000
Motor Vehicle Fuel Tax	564,134	619,000	565,783	590,000
Charges for Services	15,990	36,000	44,805	38,500
Investment Interest	25,442	25,000	12,637	15,000
Miscellaneous	964,630	400,000	345,717	5,000
MDRT Contributions	2,473,614	2,434,016	2,262,147	2,417,880
General Fund Transfer	<u>2,100,000</u>	<u>2,358,000</u>	<u>2,358,000</u>	<u>2,348,170</u>
<i>Total Fund Revenue</i>	<u>\$ 7,737,235</u>	<u>\$ 7,982,039</u>	<u>\$ 7,838,870</u>	<u>\$ 7,925,762</u>

Expenditure Comparisons

Street Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Maintenance and Operations</i>				
Salaries	\$ 628,558	\$ 764,874	\$ 676,568	\$ 782,663
Overtime	61,787	27,616	61,411	52,770
Benefits	270,356	340,332	306,570	366,863
Supplies	192,014	224,906	161,656	220,690
Professional Services	40,859	27,436	18,865	29,350
Other Services & Charges	259,548	347,520	274,316	329,280

Expenditure Comparisons (cont.)

Street Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Maintenance and Operations (cont.)				
Stormwater Charges	5,879	12,000	5,539	12,000
Traffic Signal Utility Charges	35,595	45,360	36,141	47,300
Street Light Utility Charges	134,202	158,880	149,810	170,669
King Co Signal Maintenance	-	3,000	-	3,000
Capital Costs	-	29,900	20,986	-
I/F Vehicle Repair/Replace	<u>315,600</u>	<u>354,000</u>	<u>354,000</u>	<u>406,668</u>
Subtotal	\$ 1,944,398	\$ 2,335,824	\$ 2,065,862	\$ 2,421,253
MDRT				
Salaries	\$ 499,284	\$ 443,678	\$ 466,197	\$ 473,000
Benefits	166,036	158,788	153,486	170,280
Supplies	13,246	15,450	12,483	13,200
Professional Services	1,867,792	1,800,000	1,672,066	1,800,000
Other Services & Charges	<u>20,178</u>	<u>16,100</u>	<u>21,712</u>	<u>21,400</u>
Subtotal	\$ 2,566,536	\$ 2,434,016	\$ 2,325,944	\$ 2,477,880
Other Charges				
Engineering Charges	\$ 820,800	\$ 1,218,800	\$ 1,218,800	\$ 1,234,960
Interfund Charges	178,855	202,468	193,828	230,437
Xfer to Resource Conservation	30,750	30,750	30,750	30,750
Xfer to Equipment Replacement	-	150,000	150,000	-
Zero Energy Project	26,227	100,000	-	-
Ending Fund Balance	2,169,669	1,510,181	1,853,686	1,530,482
Subtotal	\$ 3,226,301	\$ 3,212,199	\$ 3,447,064	\$ 3,026,629
Total Fund Expenditures	<u>\$ 7,737,235</u>	<u>\$ 7,982,039</u>	<u>\$ 7,838,870</u>	<u>\$ 7,925,762</u>

ARTERIAL STREET FUND

The Arterial Street Fund was established to account for construction and improvements to arterial streets. A portion of the motor vehicle fuel tax had been dedicated to the Arterial Street Fund. As of 2006, as allowed by State law, all of the motor vehicle fuel tax distributed to the City will be accounted for in the Street fund.

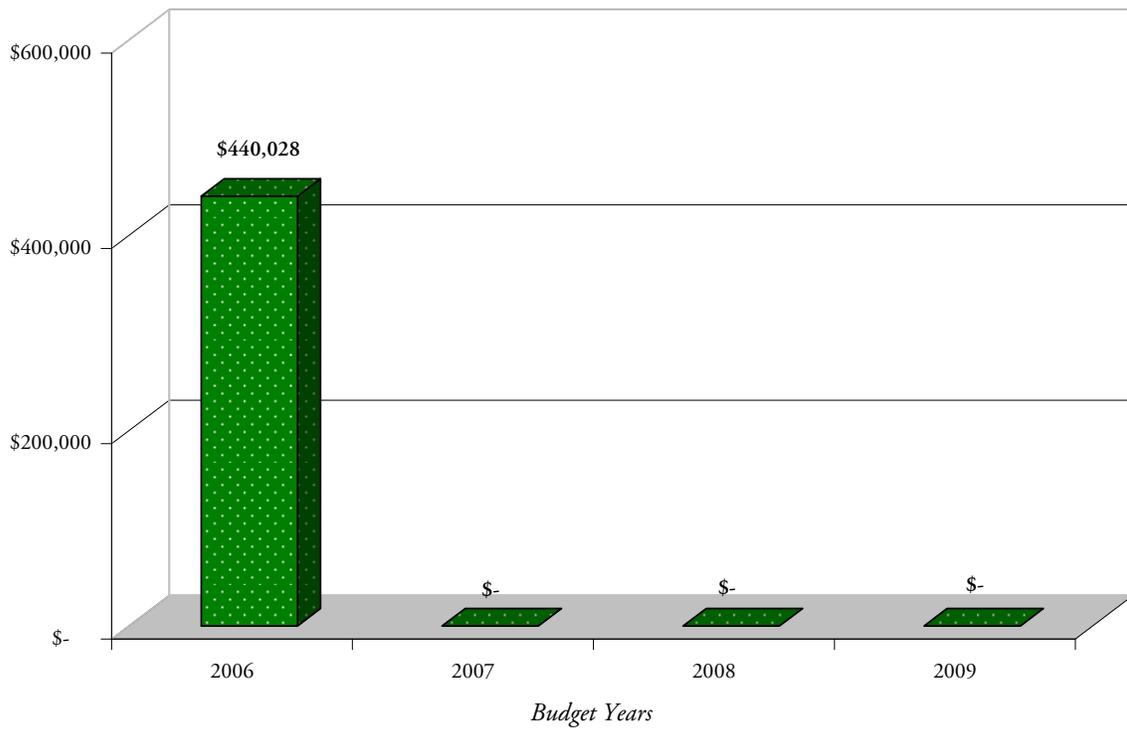
Revenue Comparisons

Arterial Street Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 440,028	\$ -	\$ -	\$ -
Motor Vehicle Fuel Tax	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 440,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Expenditure Comparisons

Arterial Street Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Transfer to Street Improvement	\$ 245,177	\$ -	\$ -	\$ -
Transfer to Newport Way Construction	194,851	-	-	-
Debt Service	-	-	-	-
Ending Fund Balance	-	-	-	-
<i>Total Fund Expenditures</i>	<u>\$ 440,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Arterial Street Fund Ending Fund Balance Comparison



CEMETERY FUND

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

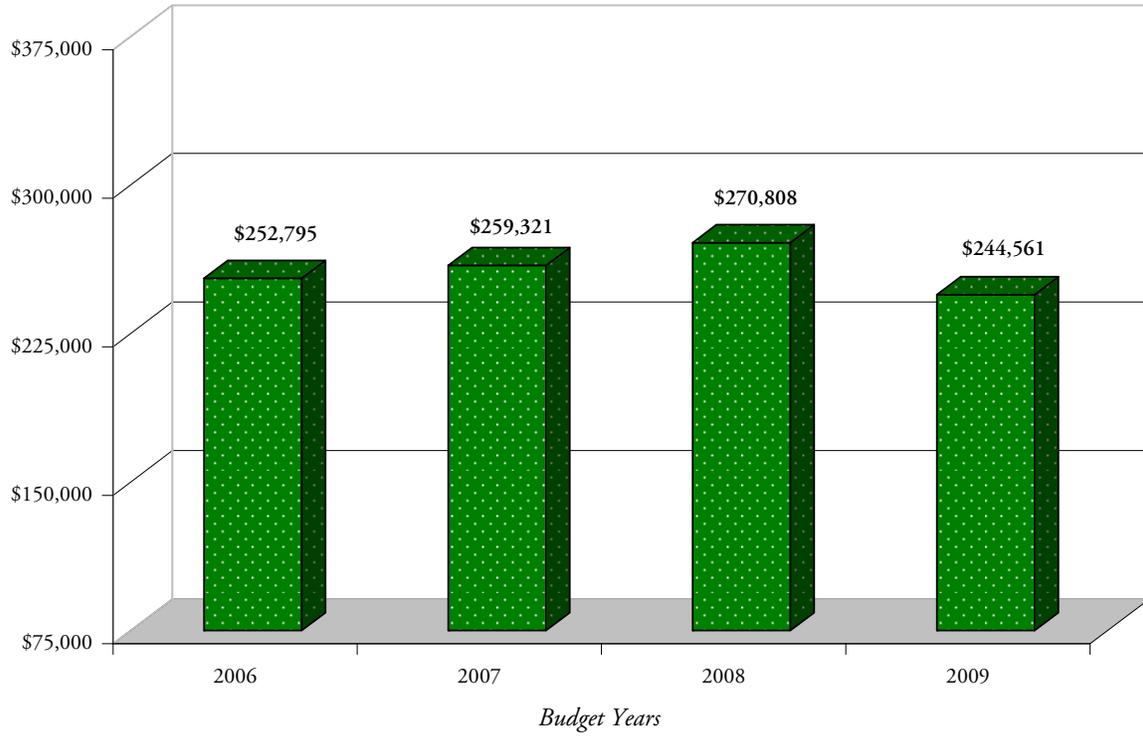
Revenue Comparisons

Cemetery Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 252,795	\$ 256,445	\$ 259,321	\$ 259,361
Charges for Services	44,800	52,224	75,524	45,000
Investment Interest	12,721	11,000	6,731	8,000
<i>Total Fund Revenue</i>	<u>\$ 310,316</u>	<u>\$ 319,669</u>	<u>\$ 341,576</u>	<u>\$ 312,361</u>

Expenditure Comparisons

Cemetery Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 12,155	\$ 15,000	\$ 13,080	\$ 15,750
Benefits	1,310	1,800	1,531	2,050
Supplies	554	742	3,749	2,000
Other Services & Charges	11,976	28,982	27,408	23,000
Capital Outlay	-	-	-	-
Transfers to General Fund	25,000	25,000	25,000	25,000
Ending Fund Balance	259,321	248,145	270,808	244,561
<i>Total Fund Expenditures</i>	<u>\$ 310,316</u>	<u>\$ 319,669</u>	<u>\$ 341,576</u>	<u>\$ 312,361</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

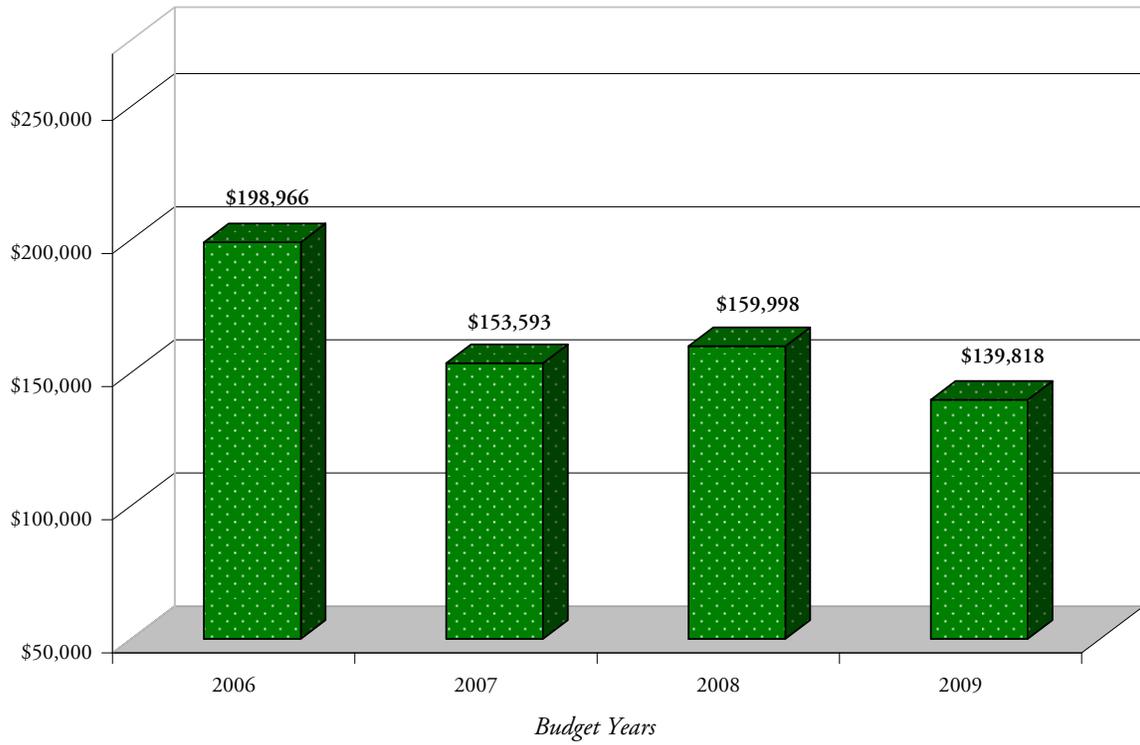
Municipal Art Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 198,966	\$ 215,845	\$ 153,593	\$ 170,733
Admissions Tax	151,069	158,000	150,754	152,000
Investment Interest	9,939	8,000	3,643	5,000
Grants/Donations	-	7,000	50	7,000
Project Contributions	-	-	29,544	-
Total Fund Revenue	\$ 359,974	\$ 388,845	\$ 337,584	\$ 334,733

Expenditure Comparisons¹

Municipal Art Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Arts Commission Administered:</i>				
Construction Project Art	\$ 48,217	\$ 27,500	\$ 19,059	\$ 25,000
General Granting	84,160	137,000	84,898	137,000
<i>Institutional Art Funding:</i>				
Village Theater	45,000	-	50,000	-
Contracted Coordinator	24,012	24,000	21,542	26,740
Supplies	-	500	63	475
Miscellaneous	3,195	6,500	1,919	3,500
Art Maintenance Program	1,797	3,000	105	2,200
Ending Fund Balance	153,593	190,345	159,998	139,818
Total Fund Expenditures	\$ 359,974	\$ 388,845	\$ 337,584	\$ 334,733

¹ Potential 2009 funding for Village Theater is included in General Granting. General granting includes \$7,000 for costs associated with a King County 4 Culture Grant.

Municipal Art Fund Ending Fund Balance Comparison



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.

Revenue Comparisons

Resource Conservation Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 379,357	\$ 336,553	\$ 506,363	\$ 382,745
Contract Fees	1,441	1,500	-	-
Administrative Fees	186,687	200,000	175,520	160,416
Shared Profits	16,071	18,000	-	-
Grants - General	212,718	110,000	54,902	130,000
Investment Interest	22,952	20,000	9,822	10,000
Miscellaneous	10,562	110,000	28,818	80,000
Transfer-in from Street	30,750	30,750	30,750	30,750
Transfer-in from Water/Storm	<u>176,000</u>	<u>176,000</u>	<u>176,000</u>	<u>176,000</u>
<i>Total Fund Revenue</i>	<u>\$ 1,036,538</u>	<u>\$ 1,002,803</u>	<u>\$ 982,175</u>	<u>\$ 969,911</u>

Expenditure Comparisons

Resource Conservation Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 272,877	\$ 401,715	\$ 390,684	\$ 426,296
Overtime	510	2,000	102	1,000
Benefits	90,581	148,387	143,471	170,716
Supplies	40,747	42,600	27,352	24,900
Professional Services	101,063	219,050	132,118	130,000
Other Services & Charges	24,397	51,400	17,264	33,450
Ending Fund Balance	<u>506,363</u>	<u>137,651</u>	<u>271,184</u>	<u>183,549</u>
<i>Total Fund Expenditures</i>	<u>\$ 1,036,538</u>	<u>\$ 1,002,803</u>	<u>\$ 982,175</u>	<u>\$ 969,911</u>

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.

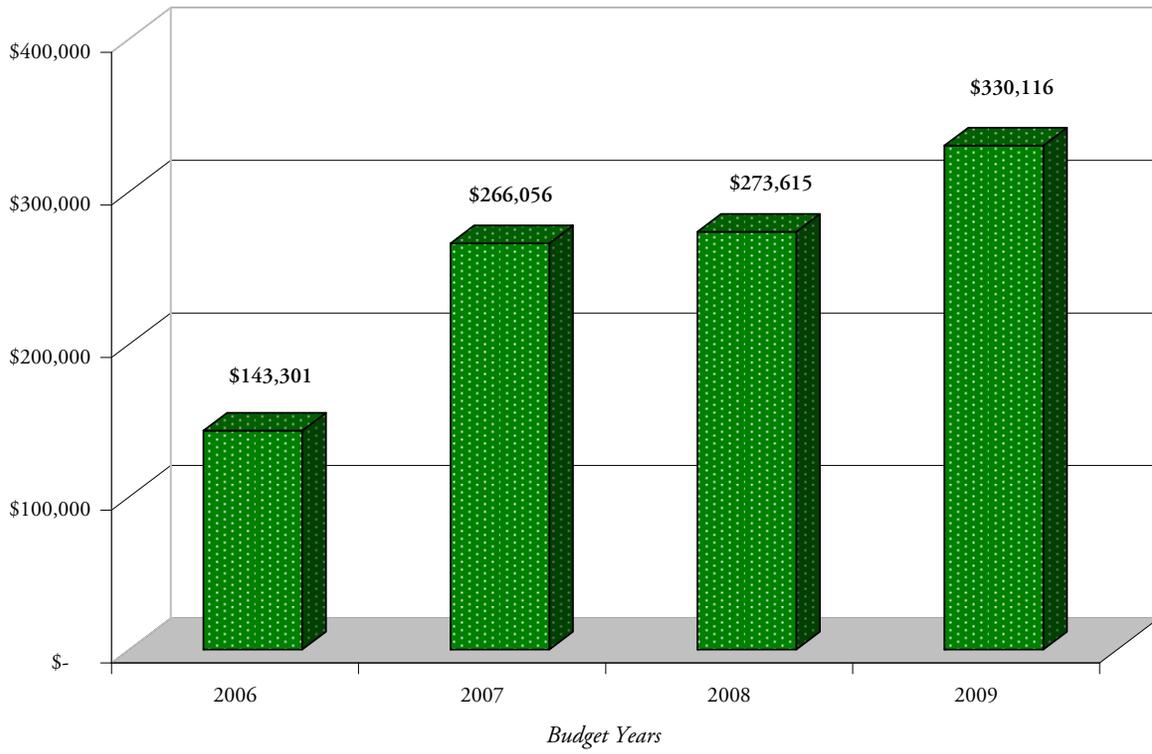
Revenue Comparisons

Cable TV Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 143,301	\$ 242,797	\$ 266,056	\$ 250,048
Franchise Fees	329,888	320,150	370,409	380,000
Investment Interest	9,716	9,000	6,771	10,000
<i>Total Fund Revenue</i>	<u>\$ 482,905</u>	<u>\$ 571,947</u>	<u>\$ 643,236</u>	<u>\$ 640,048</u>

Expenditure Comparisons

Cable TV Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 81,607	\$ 88,547	\$ 86,987	\$ 94,305
Benefits	26,505	31,202	28,741	32,627
Supplies & Equipment	15,948	37,500	39,078	11,500
Professional Services	1,518	151,200	114,128	51,500
Other Services & Charges	1,267	8,500	691	12,000
Equipment Replacement	5,004	12,000	12,000	12,000
Transfer to General Fund	85,000	87,996	87,996	96,000
Ending Fund Balance	266,056	155,002	273,615	330,116
<i>Total Fund Expenditures</i>	<u>\$ 482,905</u>	<u>\$ 571,947</u>	<u>\$ 643,236</u>	<u>\$ 640,048</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.

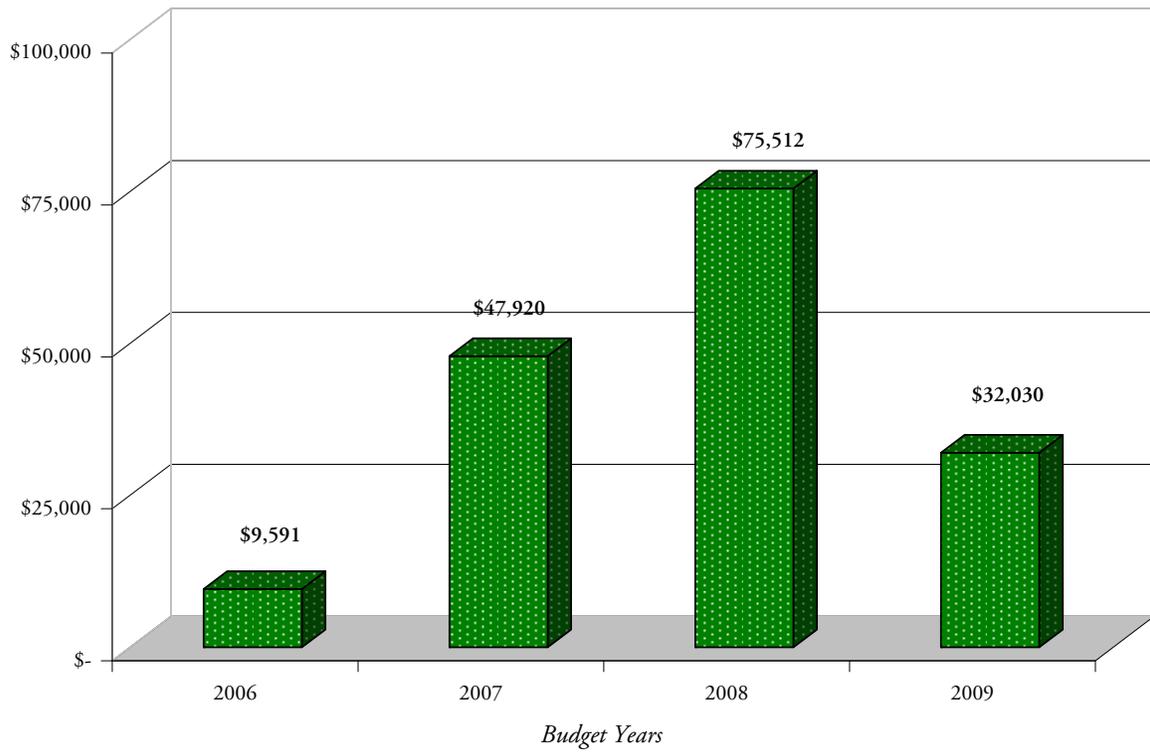
Revenue Comparisons

Lodging Tax Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 9,591	\$ 14,391	\$ 47,920	\$ 52,780
Hotel-Motel Lodging Tax	85,329	76,000	113,054	100,000
Transfer in from General Fund	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 94,920</u>	<u>\$ 90,391</u>	<u>\$ 160,974</u>	<u>\$ 152,780</u>

Expenditure Comparisons

Lodging Tax Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Issaquah's Visitor's Info Center	\$ 39,000	\$ 44,140	\$ 40,462	\$ 45,750
Outside Seattle	-	10,000	10,000	20,000
Historical Society/Trolley	8,000	11,000	11,000	11,000
Chamber of Commerce Events	-	5,000	5,000	24,000
Printing & Distributing Brochures	-	10,000	9,000	10,000
Issaquah Visitor Center Web Site Development	-	10,000	10,000	10,000
Ending Fund Balance	47,920	251	75,512	32,030
<i>Total Fund Expenditures</i>	<u>\$ 94,920</u>	<u>\$ 90,391</u>	<u>\$ 160,974</u>	<u>\$ 152,780</u>

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.

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, 2008 are listed below. Issues voted in by the residents of Issaquah are being paid through an excess property tax levy.

Name	Date of Issue	Issued Amount	Average Coupon Interest	Date of Final Maturity	12/31/2008 Outstanding Bond Balance
<i>Voted-In Debt:</i>					
Senior Center	12/1/2001	\$ 1,500,000	4.42	12/1/2021	\$ 1,115,000
ITS/Police Refunding ¹	12/1/2005	\$ 4,745,000	4.34	12/1/2025	3,790,000
Parks	12/1/2006	\$ 6,250,000	3.91	12/1/2026	5,805,000
<i>Total Voted-In Debt</i>					<u>\$ 10,710,000</u>
<i>Non-Voted Debt (Councilmanic):</i>					
Community Center	12/1/1995	\$ 3,460,000	5.17	12/1/2010	\$ 615,000
Police Station/Jail	7/15/1999	\$ 7,950,000	4.86	1/1/2009	370,000
Police Station/Misc.	12/15/2000	\$ 2,660,000	5.00	1/1/2011	350,000
Fire Station, Property	12/1/2001	\$ 10,100,000	4.38	12/1/2021	7,500,000
Highlands Park Facilities	12/1/2004	\$ 3,820,000	4.14	12/1/2024	3,265,000
Police/Barn Refunding ²	12/1/2006	\$ 3,485,000	4.05	1/1/2021	3,330,000
Police Station Refunding ³	1/1/2007	\$ 5,100,000	3.98	1/1/2019	5,065,000
<i>Total Non-Voted Debt</i>					<u>\$ 20,495,000</u>
<i>Total Debt</i>					<u>\$ 31,205,000</u>

Information on anticipated 2009 revenue and itemized expenditures for each issue are detailed on the following pages.

A more detailed breakout of the bond purpose can be found in the budget section Supplemental Schedules, page 7 (*i.e. Section 8-7*).

¹ Refunding Bond

² Joint refunding of remaining 1997 and 2000 Limited G.O. bonds

³ Refunding of remaining 1999 Limited G.O. Bonds

UNLIMITED DEBT SERVICE FUND (Voted-In)

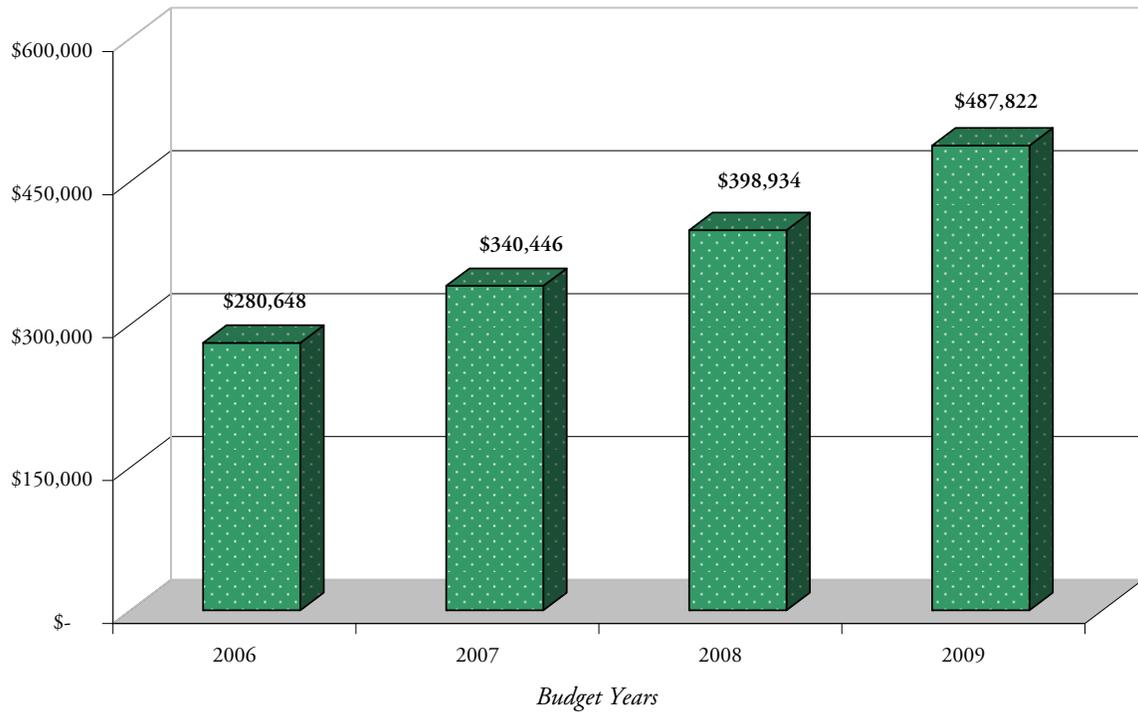
Revenues

Unlimited Debt Service Fund (Voted-In) Revenue		2009 Budget
Estimated Beginning Fund Balance January 1, 2009		\$ 398,934
<i>Property Taxes:</i>		
2001 Senior Center	\$ 123,000	
2005 Street ITS/Police Refunding	520,000	
2006 Park Bond	<u>470,000</u>	
<i>Total Taxes</i>		<u>\$ 1,113,000</u>
Investment Interest		10,000
Transfer-in From General Fund		<u>53,413</u>
<i>Total Fund Revenue</i>		<u>\$ 1,575,347</u>

Expenditures

Unlimited Debt Service Fund (Voted-In) Expenditures		2009 Budget
<i>Long Term Debt - Principal</i>		
2001 Senior Center	\$ 65,000	
2005 Street ITS/Police Station Refunding	340,000	
2006 Park Bond	<u>230,000</u>	
<i>Total Principal</i>		<u>\$ 635,000</u>
<i>Long Term Debt - Interest</i>		
2001 Senior Center	\$ 55,630	
2005 Street ITS/Police Station Refunding	169,270	
2006 Park Bond	<u>227,625</u>	
<i>Total Interest</i>		<u>\$ 452,525</u>
<i>Total Voted-In Long Term Debt</i>		<u>\$ 1,087,525</u>
Estimated Ending Fund Balance December 31, 2009		<u>487,822</u>
<i>Total Fund Expenditures</i>		<u>\$ 1,575,347</u>

Ending Fund Balance Comparison



LIMITED DEBT SERVICE FUND (Non-Voted)

Revenues

Limited Debt Service Fund (Non-Voted) Revenue	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ 75,498
Transfer-in (Capital Improvement Fund)	2,438,196
<i>Total Fund Revenue</i>	<u>\$ 2,513,694</u>

Expenditures

Limited Debt Service Fund (Non-Voted) Expenditures		2009 Budget
<i>Long Term Debt - Principal</i>		
1995 Community Center	\$ 300,000	
1999 Police/Jail Facility/Eastside Bypass	370,000	
2000 Police Station/Miscellaneous	110,000	
2001 Fire Station/Miscellaneous	435,000	
2004 Highlands Park Facilities	150,000	
2006 Police/Barn Refunding	155,000	
2007 Police Station Refunding	25,000	
<i>Total Principal</i>		<u>\$ 1,545,000</u>
<i>Long Term Debt - Interest</i>		
1995 Community Center	\$ 33,983	
1999 Police/Jail Facility/Eastside Bypass	9,065	
2000 Police Station/Miscellaneous	14,525	
2001 Fire Station/Miscellaneous	367,640	
2004 Highlands Park Facilities	134,694	
2006 Police/Barn Refunding	132,800	
2007 Police Station Refunding	200,488	
<i>Total Interest</i>		<u>\$ 893,195</u>
<i>Total Non-Voted Long Term Debt</i>		<u>\$ 2,438,195</u>
Estimated Ending Fund Balance December 31, 2009		75,499
<i>Total Fund Expenditures</i>		<u>\$ 2,513,694</u>

L.I.D. DEBT SERVICE FUND

Revenues

L.I.D. Debt Service Fund Revenue		2009 Budget
Estimated Beginning Fund Balance January 1, 2009		\$ -
<i>Assessment Interest:</i>		
L.I.D. #23 ¹	\$ 65,000	
L.I.D. #24 ²	-	
<i>Total Interest</i>		\$ 65,000
<i>Assessment Principal:</i>		
L.I.D. #23	\$ 150,000	
L.I.D. #24	-	
<i>Total Principal</i>		\$ 150,000
<i>Total Fund Revenue</i>		<u>\$ 215,000</u>

Expenditures

L.I.D. Debt Service Fund Expenditures		2009 Budget
<i>Long Term Debt - Principal</i>		
L.I.D. #23	\$ 155,000	
L.I.D. #24	-	
<i>Total Principal</i>		<u>\$ 155,000</u>
<i>Long Term Debt - Interest</i>		
L.I.D. #23	\$ 60,000	
L.I.D. #24	-	
<i>Total Interest</i>		<u>\$ 60,000</u>
<i>Total L.I.D. Debt Service Long Term Debt</i>		<u>\$ 215,000</u>
Estimated Ending Fund Balance December 31, 2009		\$ -
<i>Total Fund Expenditures</i>		<u>\$ 215,000</u>

L.I.D. Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/09 Outstanding Bond Balance
L.I.D. #23 – Mall Street Sidewalk Improvements ¹	2008	\$1,100,000	%	2018	\$1,100,000
L.I.D. #24 – Traffic Roundabout at E. Lake Sammamish Parkway and SE 43 rd Way	2009	\$3,300,000		2029	\$3,300,000

¹ Above dollar amounts are estimates. First debt payment for L.I.D. #23 would occur in 2009, and in 2010 for L.I.D. #24.

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.

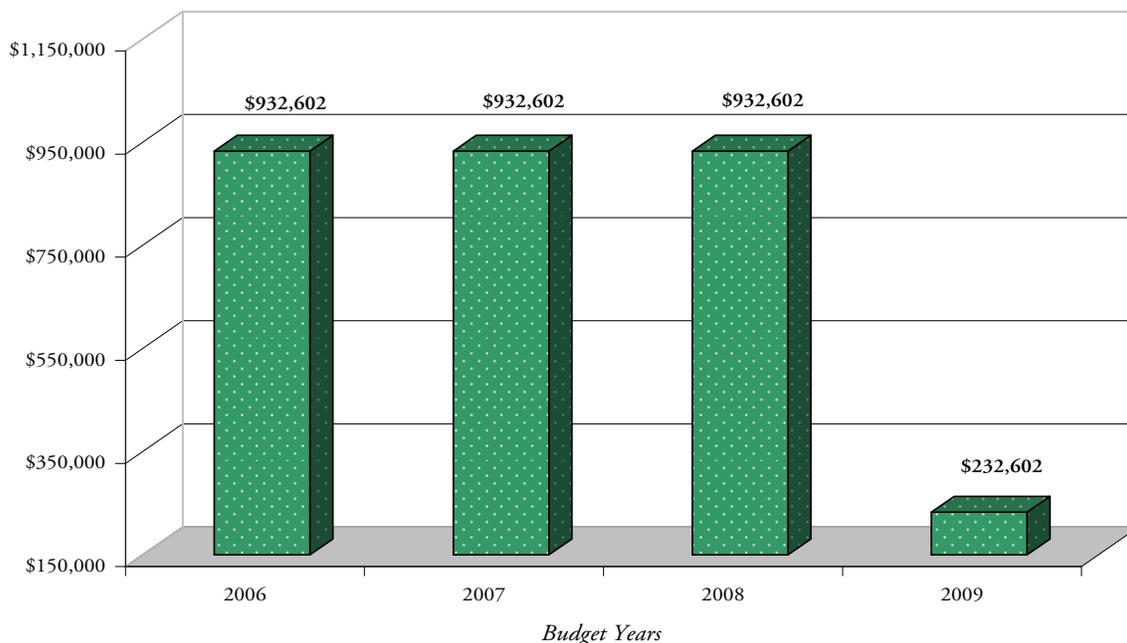
Revenues

L.I.D. Guaranty Fund Revenue	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ 932,602
Transfer-in from L.I.D. Debt Fund	-
<i>Total Fund Revenue</i>	<u>\$ 932,602</u>

Expenditures

L.I.D. Guaranty Fund Expenditures	2009 Budget
Transfer of Excess Funds to General Fund	\$ 700,000
Ending Fund Balance	<u>232,602</u>
<i>Total Fund Expenditures</i>	<u>\$ 932,602</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	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ 60,850
Investment Interest	1,450
<i>Total Fund Revenue</i>	<u><u>\$ 62,300</u></u>

Expenditures¹

Arbitrage Rebate Fund Expenditures	2009 Budget
Arbitrage Rebate	\$ -
Ending Fund Balance ¹	<u>62,300</u>
<i>Total Fund Expenditures</i>	<u><u>\$ 62,300</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
- § Highlands Fire Station #73 Construction 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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 3,143,134	\$ 4,273,023	\$ 4,273,657	\$ 1,943,514
Local Retail Sales Tax (25%)	3,592,880	3,698,570	3,189,931	2,921,428
Streamlined Mitigation	-	-	85,828	-
Real Estate Excise Tax	1,845,011	1,600,000	1,312,354	1,300,000
King County Road Levy	300,000	200,000	200,000	-
Investment Interest	172,132	150,000	80,213	80,000
Alexander House Rental	17,268	17,300	17,268	17,300
Office Space Rental	83,526	25,000	73,207	81,000
Other Rental Income	67,739	75,400	78,153	76,300
Transfer-in From General Fund	-	2,400,000	2,400,000	-
Interfund Loan Proceeds	-	1,000,000	1,000,000	-
Sale of Fixed Assets	145,800	-	-	-
Interfund Loan Interest	-	-	-	-
Grant Proceeds/Contributions	92,172	250,000	167,251	37,500
<i>Total Fund Revenue</i>	\$ 9,459,662	\$ 13,689,293	\$ 12,877,862	\$ 6,457,042

Expenditure Comparisons

Capital Improvement Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Street Maintenance Program	\$ 613,252	\$ 700,000	\$ 739,506	\$ 715,000
Sidewalk Enhancement Program	194,722	-	-	-
Other Services & Charges	69,632	388,000	291,182	595,000
Equipment (new employees)	31,607	45,000	14,196	25,000
Minor Equipment (EOC)	9,432	15,000	10,767	15,000
Vehicle Replacement Charges	819,120	879,120	879,120	972,000
Interfund Rental - City Shop	320,000	320,000	320,000	320,000
Operating Transfer (Debt Service)	2,449,484	2,449,484	2,449,484	2,438,196
Operating Transfer - Equipment Replacement	74,100	-	-	-
Operating Transfer - Fire Station #72	-	600,000	600,000	-
Operating Transfer - To Park Bond Fund	-	133,000	133,000	-
Operating Transfer - To Art Fund	-	-	15,305	-
Capital Projects/Equipment	604,656	6,138,808	5,374,843	531,974
Interfund Loan Payment	-	-	-	250,000
Interfund Loan Interest	-	-	8,875	30,000
Ending Fund Balance	<u>4,273,657</u>	<u>2,020,881</u>	<u>2,041,584</u>	<u>564,872</u>
Total Fund Expenditures	<u>\$ 9,459,662</u>	<u>\$ 13,689,293</u>	<u>\$ 12,877,862</u>	<u>\$ 6,457,042</u>

Street Maintenance Program

Repair and overlay program for local access streets \$715,000

Other Services and Charges

Central Issaquah Subarea Plan.....\$285,000

ARCH Contribution - Housing.....150,000

Pool Feasibility Study.....50,000

Gilman Blvd. Poplar Tree Removal.....50,000

Park Plan Update30,000

Village Theatre – Capital Contribution..... 30,000

Total Other Services and Charges \$595,000

Capital Outlay

Capital Improvement Fund Capital Outlay Items		
Pool Family Dressing Rooms (2008)	\$ 225,000	
Permit Plan Software	15,000	
Office 2007 Upgrade (2008)	54,350	
TV 21/Chamber Room Upgrade (2008)	50,000	
Jail Floor Upgrade	49,000	
Downtown Parking Lot	41,000	
Police E-Ticket Hardware	20,000	
Optical Fiber Fusion Splicer	20,000	
Main Server Room - Electric Upgrade	15,000	
Legislate Agenda Software	14,000	
Timber Lake Parking Improvements	10,000	
Optical Fiber Reflectometer	10,000	
Train Depot Improvement (Gutters)	8,624	
<i>Total Capital Outlay Items</i>		\$ 531,974

Vehicle Replacement Charge

Charges from the Equipment Rental Fund to build up reserves for the replacement of vehicles and other major equipment \$972,000

Operating Transfer (Debt)

Transfer to the Debt Service Fund to cover Councilmanic Debt \$2,438,196

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 3,652,031	\$ 3,532,031	\$ 3,966,334	\$ 1,316,634
Miscellaneous Donations	562,625	-	589,193	-
Grants	-	-	140,000	-
Investment Interest	178,096	170,000	72,140	30,000
<i>Total Fund Revenue</i>	<u>\$ 4,392,752</u>	<u>\$ 3,702,031</u>	<u>\$ 4,767,667</u>	<u>\$ 1,346,634</u>

Expenditure Comparisons

Mitigation Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Police	\$ -	\$ 16,000	\$ 15,692	\$ 8,000
Fire	315,297	-	936	-
Parks	85,193	1,160,000	1,150,099	-
General Services	-	179,000	104,870	-
Critical Areas	25,928	-	-	-
Transfer to Fire Station #72	-	600,000	600,000	150,000
Transfer to Street Improvement Fund	-	1,000,000	1,000,000	200,000
Transfer to Park Bond Fund	-	680,000	680,000	-
Ending Fund Balance	<u>3,966,334</u>	<u>67,031</u>	<u>1,216,070</u>	<u>988,634</u>
<i>Total Fund Expenditures</i>	<u>\$ 4,392,752</u>	<u>\$ 3,702,031</u>	<u>\$ 4,767,667</u>	<u>\$ 1,346,634</u>

Expenditure Detail

Mitigation Fund Expenditure Detail		2009 Budget
<i>Police</i>		
Tasers (8)	\$ 8,000	
<i>Total Police Mitigation Fund Expenditures</i>		<u>\$ 8,000</u>

Transfer to Fire Station #72 Construction Fund

To build up reserves for construction of Fire Station #72
at the Transit Center site..... \$150,000

Transfer to Street Improvement Fund

Funds for the design, right-of-way land acquisition and
construction of the I-90 undercrossing road. \$200,000

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Investment Interest	-	5,000	-	-
Assessments	-	-	-	-
Interfund Loan Received	-	1,100,000	600,000	-
Bond Proceeds	-	1,100,000	-	-
<i>Total Fund Revenue</i>	<u>\$ -</u>	<u>\$ 2,205,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>

Expenditure Comparisons

L.I.D. #23 Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
L.I.D. #23 Improvements	\$ -	\$ 1,050,000	\$ 577,716	\$ -
Interfund Loan Repayment	-	1,100,000	-	-
Interfund Loan Interest	-	15,000	7,256	-
Bond Issuance Costs	-	40,000	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>15,028</u>	<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ -</u>	<u>\$ 2,205,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Investment Interest	-	-	-	30,000
Assessments	-	-	-	-
Bond Anticipation Note	-	-	-	3,342,000
Bond Proceeds	-	-	-	3,382,000
<i>Total Fund Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,754,000</u>

Expenditure Comparisons

L.I.D. #24 Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
L.I.D. #24 Improvements	\$ -	\$ -	\$ -	\$ 3,200,000
Bond Anticipation Note Repayment	-	-	-	3,342,000
Bond Anticipation Note Interest	-	-	-	132,000
Bond Issuance Costs	-	-	-	80,000
Ending Fund Balance	-	-	-	-
<i>Total Fund Expenditures</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,754,000</u>

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.

2009 Work Plan Focus

City Goal #1 Concurrency & Transportation Improvements

- ☐ Construct the I-90 Issaquah High Point Trail Connection from Sunset Interchange to Lake Sammamish Trail.
- ☐ Continue the design and environmental documentation process for Newport Way improvements SR-900 to Oakcrest Drive. (*And City Goal #3 Faith in Local Government*)
- ☐ Continue efforts to obtain funding and acquire property for the I-90 undercrossing roadway improvements.
- ☐ Construct Newport Way/Sunset Way signal and street improvement project.
- ☐ Construct Roundabout at SE 43rd and East Lake Sammamish Parkway.

Revenue Comparisons

Street Improvement Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 4,955,405	\$ 5,577,132	\$ 2,510,041	\$ 3,479,298
Real Estate Excise Tax	1,845,011	1,600,000	1,312,354	1,300,000
Investment Interest	240,420	230,000	80,265	100,000
Bond Proceeds	-	-	-	-
Grants/Contributions	1,257,859	1,372,000	1,421,921	5,741,000
Transfer-in from Mitigation Fund	-	1,000,000	1,000,000	200,000
Transfer-in from Newport Way Fund	-	-	-	576,137
Transfer-in from Arterial Street	245,177	-	-	-
Interfund Loan from Equipment Rental	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 8,543,872</u>	<u>\$ 9,779,132</u>	<u>\$ 6,324,581</u>	<u>\$ 11,396,435</u>

Grants/Contributions

Street Improvement Fund Grants/Contributions Detail		2009 Total
SR-900 Non-Motorized Trail	\$ 5,645,000	
SE 56th / 221st Place SE Intersection	96,000	
<i>Total Street Improvement Grants and Contributions</i>		\$ 5,741,000

Expenditure Comparisons

Street Improvement Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Street Projects	\$ 3,974,720	\$ 3,969,500	\$ 1,624,413	\$ 10,602,436
Interfund Loan Repayment	2,000,000	-	-	-
Interfund Loan Interest	59,111	-	-	-
Transfer to Newport Way	-	100,000	100,000	-
Ending Fund Balance	<u>2,510,041</u>	<u>5,709,632</u>	<u>4,600,168</u>	<u>793,999</u>
<i>Total Fund Expenditures</i>	<u>\$ 8,543,872</u>	<u>\$ 9,779,132</u>	<u>\$ 6,324,581</u>	<u>\$ 11,396,435</u>

Street Improvement Capital Projects¹²

Street Improvement Fund Projects	
Public Works Operations (PWO):	
Traffic Signal Replacement	\$ 39,300
Total PWO Street Projects	\$ 39,300
Public Works Engineering (PWE):	
SR 900 Pedestrian Trail/Overpass ¹	\$ 5,991,000
I-90 Undercrossing Improvements	2,383,000
Multi-Modal Mountains to Sound Greenway Trail Link	826,136
Complete Streets Program	520,000
North Spar Road ²	350,000
Northwest Dogwood Street Improvements	185,000
SE 56th/221st Place SE Improvements	120,000
Rainier Boulevard N. Improvements ¹	54,000
Northwest Dogwood Bridge	52,000
Traffic Signal Upgrades	50,000
Traffic Calming Program	30,000
Juniper Bridge	2,000
Total PWE Street Projects	\$ 10,563,136
Total Street Improvement Capital Projects	\$ 10,602,436

¹ Contingent on Grants.

² North Spar Road related payment is the 7th annual payment to King County for the City's share of the Highlands North Spar Road construction cost. As of 12/31/09 \$4,550,000 will remain outstanding. Per the Interlocal Agreement, no interest is charged.

Major Project Descriptions

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: SR 900 Pedestrian/Non-Motorized Improvement					
LOCATION: Between I-90 East Bound Ramp & 12th Avenue NW/NW Sammamish Road					
DESCRIPTION: Provide 12 ft. wide non-motorized crossing along SR900 from the south side of the SR-900 interchange to 12th Ave. NW intersection. This is planned as a separate free standing structure that will fly over the westbound I-90 on ramp and the I-90 Freeway.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: This project will provide for a safe crossing of I-90 and extend the non-motorized boardwalk trail from the Eastbound Off-ramp to NW Sammamish Road and connect with the Pickering Trail and Sammamish Trail system. Allows for people to use non-motorized facility thereby reducing fuel consumption and reducing fuel emission. The board walk will allow drainage through the drain between the boardwalk directly to the ditch below.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Complete design, permitting, and obtain environmental compliance from agencies. Apply for additional grant money for construction.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Construction pending securing funds.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 1,965	\$ 208,003	\$ 209,968	Street Improvement Fund	
2008 Budget	\$ 200,000	\$ 3,850,000	\$ 4,050,000	Non-City Source: STP(E), CMAQ	
2008 Estimate	\$ 10,000	\$ 390,000	\$ 400,000		
Year 2009	\$ 346,000	\$ 5,645,000	\$ 5,991,000		
Year 2010	\$ -	\$ -	\$ -	Submitted By: Gary Costa	
Year 2011	\$ -	\$ -	\$ -		
Year 2012	\$ -	\$ -	\$ -	Department: PWE	
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 357,965	\$ 6,243,003	\$ 6,600,968	14/28	t01707

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		I-90 Undercrossing Improvements		
LOCATION:		West of and Parallel to Front St./E. Lake Sammamish Pkwy. between Gilman Blvd. and SE 56th St		
DESCRIPTION:				
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. Complete R/W Acquisition in 2010 of Post Office portion; Construct Post Office portion in 2011; depending upon funding availability.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
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.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate):				
Complete any final design changes and construct the portion under I-90. Continue to develop and pursue funding options for right of way acquisition and construction for the rest of the project. Continue to offer the Zetec parcel for sale with the concept of the developer building the road northerly for their access. If that does not work, investigate other options to construct this portion of the road.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT:				
Acquire right-of-way of SE 62nd St and 221st Place north of SE 62nd to extent possible with budgeted funds. Complete acquisition of Right of Way for the SE 62nd and 221st Street improvements. Continue to work with the US Postal Service for right of way dedication/acquisition and improvements along and through their property in 2009. Construct improvements between SE 62nd St and I-90 R/W.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 2,704,912	\$ -	\$ 2,704,912	Street Improvement Fund
2008 Budget	\$ 2,483,000	\$ -	\$ 2,483,000	Non-City Source:
2008 Estimate	\$ 100,000	\$ -	\$ 100,000	None
Year 2009	\$ 2,383,000	\$ -	\$ 2,383,000	
Year 2010	\$ 3,440,000	\$ -	\$ 3,440,000	Submitted By:
Year 2011	\$ 4,418,000	\$ -	\$ 4,418,000	Gary Costa
Year 2012	\$ -	\$ -	\$ -	Department:
Year 2013	\$ -	\$ -	\$ -	PWE
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 13,045,912	\$ -	\$ 13,045,912	4/4
				Project #: t00400

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		Rainier Boulevard North Improvements			
LOCATION:		Rainier Boulevard between Juniper Street and Dogwood			
DESCRIPTION:					
Minor widening along roadway to provide sufficient width for on-street parking. Requires installation of sidewalk, a ten foot multi-purpose path, curb & gutter and landscaping along portions of the roadway. Requires installation of storm drainage system for drainage.					
JUSTIFICATION & SUSTAINABILITY BENEFITS:					
There is a shortage of parking in the downtown area. The on-street parking will provide for maximum use of the right of way for parking. The striping of the parking stalls will result in improved sight distances from exiting driveways and therefore improve traffic safety. The existing road surface is deteriorated and requires replacement of asphalt. Where possible, to include low impact development/natural drainage practices, pervious pavements, any other appropriate low impact development design appropriate for the project.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate):					
Constructed section from Rainier Bridge over East Fork Issaquah Creek to NW Dogwood Street.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT:					
Complete Plans, Specs, and Engineers Estimate, Environmental documentation.					
	City Share of Cost	Non-City Share	Total Amount		
Prior Years	\$ 475,912	\$ 140,000	\$ 615,912	City Revenue Source: Street Improvement Fund	
2008 Budget	\$ 100,000	\$ -	\$ 100,000	Non-City Source:	
2008 Estimate	\$ 20,000	\$ -	\$ 20,000		
Year 2009	\$ 54,000	\$ -	\$ 54,000		
Year 2010	\$ 775,000	\$ 250,000	\$ 1,025,000	Submitted By: Gary Costa	
Year 2011	\$ -	\$ -	\$ -	Department: PWE	
Year 2012	\$ -	\$ -	\$ -		
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 1,324,912	\$ 390,000	\$ 1,714,912	11/13	t00604

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Multi-Modal Missing Link Along I-90 for Mountains to Sound Greenway				
LOCATION: Newport Way from SR900 to Lakemont Boulevard Along I-90				
DESCRIPTION: To design and construct a 12" wide multi-purpose path along the northside of Newport Way parallel to the I-90 corridor between Oakcrest Drive and Lakemont Boulevard.				
JUSTIFICATION/BENEFIT: To improve safety of pedestrians and bicyclists and to complete the multi-modal missing link along I-90 for the Mountains to Sound Greenway.				
PRIOR YEAR ACCOMPLISHMENTS (Including 2008 estimate) Decided on location as south side of I-90 and developed concept of the cross-section and completed 60% plans, specifications and engineer's estimate.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Complete, design, specifications, engineer's estimate and environmental documentation. Construct project.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source: Street Improvement Fund
Prior Years	\$0	\$0	\$0	Non-City Source:
2007 Budget	\$0	\$0	\$0	
2007 Estimate	\$0	\$0	\$0	Submitted By: Gary Costa
2008	\$0	\$0	\$0	
2009	\$826,136	\$0	\$826,136	Department: PWE
2010	\$0	\$0	\$0	
2011	\$0	\$0	\$0	Date: 2/1/2007 Revised 11-13-07
2012	\$0	\$0	\$0	
2013	\$0	\$0	\$0	Priority: 38 Project #: To Be Assigned
Future Years	\$0	\$0	\$0	
Total Cost	\$826,136	\$0	\$826,136	

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		Complete Streets			
LOCATION:		City Wide			
DESCRIPTION: To include installation of Curb, Gutter, and Sidewalks, Sidewalk Repairs, Crosswalks including Markings and Signage, and Bike Lanes. This project consolidated three projects: 1) The Sidewalk Program; 2) Crosswalk AB5724; and the addition of enhanced bicycle lanes.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: To improve safety of pedestrians and bicyclists 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.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Sidewalks installed & repaired in 2007 include: 2nd Ave SE from the Iss High School to Front St S., SE Clark St from Front St to Iss Middle School entrance, Wildwood Blvd from Clark St to Mine Hill Rd, Gilman Blvd at railway tracks, Front St and NE Crescent Dr, Front St/Alder St, Front St & Sunset Blvd intersection - NE corner, Front St and Sunset Blvd intersection - SE corner, 300 Block of Front St S (missing sidewalk), South Cove - include, missing sidewalk at Blackberry Park, SE 47th St/193rd Ave SE - SE corner, 19110 SE 44th Way, 4822 193rd Place SE.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Design and install new sidewalks and repairs to existing sidewalks at locations to be determined. Complete the Pedestrian and Crosswalk Guidelines and the Audible Pedestrian Guidelines and determine locations and install new crosswalks or improvements to existing crosswalk locations; and identify, design and install bike lanes as approved by Council Transportation Committee.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	Annual	Annual	Annual	Street Improvement Fund	
2008 Budget	\$ 500,000	\$ -	\$ 500,000	Non-City Source: None	
2008 Estimate	\$ 500,000	\$ -	\$ 500,000		
Year 2009	\$ 520,000	\$ -	\$ 520,000		
Year 2010	\$ 540,000	\$ -	\$ 540,000	Submitted By: Gary Costa	
Year 2011	\$ 560,000	\$ -	\$ 560,000		
Year 2012	\$ 580,000	\$ -	\$ 580,000	Department: PWE	
Year 2013	\$ 600,000	\$ -	\$ 600,000		
Year 2014	\$ 620,000	\$ -	\$ 620,000	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 3,920,000	\$ -	\$ 3,920,000	7/7	t02409

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: North SPAR Road					
LOCATION: From Iss-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 2008 estimate): Continue payments to King County					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Payment of City's share. This will be payment number 7 of 20 equal payments under the Interlocal Agreement.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 1,768,553	\$ -	\$ 1,768,553	Street Improvement Fund	
2008 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source: Income revenue from Annex	
2008 Estimate	\$ 350,000	\$ -	\$ 350,000		
Year 2009	\$ 350,000	\$ -	\$ 350,000		
Year 2010	\$ 350,000	\$ -	\$ 350,000	Submitted By: Gary Costa	
Year 2011	\$ 350,000	\$ -	\$ 350,000		
Year 2012	\$ 350,000	\$ -	\$ 350,000	Department: PWE	
Year 2013	\$ 350,000	\$ -	\$ 350,000		
Year 2014	\$ 350,000	\$ -	\$ 350,000	Date: Feb-08	
Future Years	\$ 3,500,000	\$ -	\$ 3,500,000	Priority:	Project #: t00803
Total Cost	\$ 7,718,553	\$ -	\$ 7,718,553	2/2	

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		NW Dogwood Street Improvements			
LOCATION:		NW Dogwood Street from NW Newport Way to Rainier Blvd.			
DESCRIPTION: Design and construction of street improvements, including restoration of road base for two travel lanes, asphalt surfacing, curbs and gutters, storm drainage, utility adjustments, street lights, traffic signal, and sidewalks. This project is being coordinated with the Dogwood Bridge Replacement project.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Improve roadway capacity and safety by restoring and widening the road base and providing ADA accessible sidewalks. Where possible, to include low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) traffic signals and any other reducing energy devices.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Prepared sufficient design drawings to be able to hold a community meeting on the project. Conducted the community meetings and solicited input on proposed design. Refined project design based on input and subsequent discussions with the City Council. Project delayed until the Dogwood Street Bridge project are funded with BRAC Funds which are expected in 2009 for design.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Conduct community meetings prior to finalizing PS&E to solicit additional input on project. Complete 100% Plans, Specs and Estimates (PS&E) and acquire necessary right-of-way. This will coincide with the Dogwood Street Bridge project for construction in 2010.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 22,717	\$ -	\$ 22,717	Street Improvement Fund	
2008 Budget	\$ -	\$ -	\$ -	Non-City Source: None	
2008 Estimate	\$ -	\$ -	\$ -		
Year 2009	\$ 185,000	\$ -	\$ 185,000		
Year 2010	\$ 1,410,474	\$ -	\$ 1,410,474	Submitted By: Gary Costa	
Year 2011	\$ -	\$ -	\$ -		
Year 2012	\$ -	\$ -	\$ -	Department: PWE	
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 1,618,191	\$ -	\$ 1,618,191	9/10	assigned

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: SE 56th and 221 PI SE Intersection Modification					
LOCATION: SE 56th and 221st Place SE					
DESCRIPTION: Replace & relocate traffic signal pole & mast arms, modify lane geometry to provide exc. left-turn lanes on 221st PI/220th St, install new detection loops, convert permissive left-turn operation to protected left-turn on SE 56th St and convert permissive left-turn phasing on 221st PI/220th St to protected/permissive left-turn phasing. These improvements would provide in the southbound approach 1 exclusive left-turn lane, 1 through lane, & a right turn lane & would provide for the northbound approach 1 exclusive left-turn lane & 1 shared through plus right turn lane.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: These improvements correct a significant traffic collision problem by reducing the number of right angle accidents. This intersection has the second highest number of accidents in the City. The safety improvement provides for fewer traffic accidents that saves on material consumption. Where possible, to include low impact development/natural drainage practices, pervious pavements, any other appropriate low impact development design appropriate for the project. Also include evaluation of using a transit queue jump at the intersection for southbound approach on 221st.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Determine possibility of transit queue jump, complete design, obtain environmental approvals and permitting.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Complete Construction.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Street Improvement Fund	
2008 Budget	\$ 46,000	\$ -	\$ 46,000	Non-City Source: HES	
2008 Estimate	\$ 20,000	\$ -	\$ 20,000		
Year 2009	\$ 24,000	\$ 96,000	\$ 120,000		
Year 2010	\$ -	\$ -	\$ -	Submitted By: Gary Costa	
Year 2011	\$ -	\$ -	\$ -		
Year 2012	\$ -	\$ -	\$ -	Department: PWE	
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 44,000	\$ 96,000	\$ 140,000	13/15	t02708

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Dogwood Bridge Replacement					
LOCATION: NW Dogwood Street					
DESCRIPTION: Design and reconstruct the existing bridge over Issaquah Creek.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: WSBIS analysis and rating warrants reconstruction. Reconstruction of the bridge will also allow improvements related to reducing flooding (consistent with the Issaquah Creek Basin Plan) by creating more capacity for the creek under the new bridge and safe pedestrian facilities.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Started the biological assessment and installed a sidewalk and guardrail.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Complete design. Continue the pursuit of funding from the Federal BRAC Funds and complete the bridge design and environmental work in anticipation of funding becoming available in 2009.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 42,385	\$ -	\$ 42,385	Street Improvement Fund	
2008 Budget	\$ 50,000	\$ -	\$ 50,000	Non-City Source: Federal BRAC funds	
2008 Estimate	\$ -	\$ -	\$ -		
Year 2009	\$ 52,000	\$ -	\$ 52,000		
Year 2010	\$ 104,000	\$ 1,510,080	\$ 1,614,080	Submitted By: Brandon Cole	
Year 2011	\$ -	\$ -	\$ -	Department: PWE	
Year 2012	\$ -	\$ -	\$ -		
Year 2013	\$ -	\$ -	\$ -	Date: Feb-08	
Year 2014	\$ -	\$ -	\$ -		
Future Years	\$ -	\$ -	\$ -	Priority: 8/9	Project #: t01906
Total Cost	\$ 198,385	\$ 1,510,080	\$ 1,708,465		

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		Traffic Signal Safety Upgrades			
LOCATION:		Various Locations			
DESCRIPTION:					
Install traffic signal battery back-up equipment at the major signalized intersections with the first four intersections to consider of the following: E. Lake Sammamish Pkwy and Black Nugget; E. Lake Sammamish Pkwy and Issaquah Fall City Rd; Front St and NW Gilman Blvd; Front St and Sunset Way; Front St and 2nd Ave; E. Lake Sammamish Pkwy and SE 51st; SE 56th and 10th Ave; SE 56th and 11th Ave; and SE 56th and 12th Ave. Funding would allow 4 installations per year.					
JUSTIFICATION & SUSTAINABILITY BENEFITS:					
These improvements would provide additional traffic safety at dark intersections when there are power failures and would allow the intersection to operate in Red Flash mode during the outages. Providing battery back-up will help reduce accidents thereby saving on material usage for vehicle repairs.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate):					
Complete design, obtain environmental approvals and permitting. Installation of battery back ups for four intersections. Complete a preliminary analysis of the installation to assist in determining future budget allocations.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT:					
Install traffic signal battery back-up equipment at four additional intersections.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	Annual	Annual	Annual	Street Improvement Fund	
2008 Budget	\$ 49,000	\$ -	\$ 49,000	Non-City Source: None	
2008 Estimate	\$ 49,000	\$ -	\$ 49,000		
Year 2009	\$ 50,000	\$ -	\$ 50,000		
Year 2010	\$ -	\$ -	\$ -	Submitted By: Gary Costa	
Year 2011	\$ -	\$ -	\$ -		
Year 2012	\$ -	\$ -	\$ -	Department: PWE	
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 99,000	\$ -	\$ 99,000	15/29	t02109

CITY OF ISSAQUAH
2009-2014 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. Where possible, designs to reduce energy consumption, storm runoff, and pollution will be considered and used if possible that include low impact development/natural drainage practices, pervious pavements, Light Emitting Diodes (LED) street lights and any other reducing energy device.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): 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.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Continue implementing Neighborhood Traffic Calming Program based on submitted requests and other needs. 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	
2008 Budget	\$ 29,000	\$ -	\$ 29,000	Non-City Source: None	
2008 Estimate	\$ 29,000	\$ -	\$ 29,000		
Year 2009	\$ 30,000	\$ -	\$ 30,000		
Year 2010	\$ 31,000	\$ -	\$ 31,000	Submitted By: Gary Costa	
Year 2011	\$ 32,000	\$ -	\$ 32,000		
Year 2012	\$ 33,000	\$ -	\$ 33,000	Department: PWE	
Year 2013	\$ 34,000	\$ -	\$ 34,000		
Year 2014	\$ 35,000	\$ -	\$ 35,000	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 224,000	\$ -	\$ 224,000	1/1	t01209

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: NW Juniper Street Bridge Replacement				
LOCATION: NW Juniper Street at Issaquah Creek				
DESCRIPTION: Environmental Maintenance as required by permits issued for bridge replacement.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Maintain environmental mitigations.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Designed and constructed NW Juniper Street Bridge.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Maintain environmental mitigations.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 82,832	\$ 1,665,167	\$ 1,747,999	Street Improvement Fund
2008 Budget	\$ 2,000	\$ -	\$ 2,000	Non-City Source: Federal BRAC Funds
2008 Estimate	\$ 2,000	\$ -	\$ 2,000	
Year 2009	\$ 2,000	\$ -	\$ 2,000	Submitted By: Brandon Cole
Year 2010	\$ 2,000	\$ -	\$ 2,000	
Year 2011	\$ -	\$ -	\$ -	Department: PWE
Year 2012	\$ -	\$ -	\$ -	
Year 2013	\$ -	\$ -	\$ -	Date: Feb-07
Year 2014	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Priority: 10/12
Total Cost	\$ 88,832	\$ 1,665,167	\$ 1,753,999	

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 392,149	\$ 608,800	\$ 596,434	\$ 705,003
Bond Proceeds - Councilmanic	-	-	-	-
Investment Interest	19,582	10,000	9,615	5,000
Transfer-in from Street Improvement Fund	-	100,000	100,000	-
Transfer-in from Arterial Fund	194,851	-	-	-
Total Fund Revenue	\$ 606,582	\$ 718,800	\$ 706,049	\$ 710,003

Expenditure Comparisons

Newport Way Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Professional Services	\$ 10,148	\$ 56,000	\$ 3,329	\$ 133,866
Construction Costs	-	-	-	-
Transfer to Street Improvement Fund	-	-	-	576,137
Ending Fund Balance	596,434	662,800	702,720	-
Total Fund Expenditures	\$ 606,582	\$ 718,800	\$ 706,049	\$ 710,003

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 80,542	\$ 347,347	\$ 391,282	\$ 444,837
Bond Proceeds	-	-	-	-
Interfund Loan From Fund #515	-	-	-	-
Investment Interest	14,663	-	9,274	6,000
Grants	1,497,845	493,000	395,154	-
Total Fund Revenue	\$ 1,593,050	\$ 840,347	\$ 795,710	\$ 450,837

Expenditure Comparisons

Centralized ITS Traffic Signal System Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
ITS System Improvements	\$ 1,201,768	\$ 840,347	\$ 378,132	\$ 150,000
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Ending Fund Balance	391,282	-	417,578	300,837
Total Fund Expenditures	\$ 1,593,050	\$ 840,347	\$ 795,710	\$ 450,837

¹ 2009 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 2009 Budget. A financing plan and increased expenditure budget will need to be authorized by the City Council.

Major Project Description

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE:		Centralized Intelligent Transportation System (ITS)			
LOCATION:		City Wide			
DESCRIPTION: Design and construction of a centralized ITS identified in the completed Strategic Plan. This includes interconnect conduit and fiber optics, video surveillance cameras at critical intersections and related monitors/equipment, central ITS traffic signal computer system, replacement of outdated traffic signal controllers and improved synchronization of traffic signals.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Technology improvements in electronics and traffic signal operations provide for improved operation of traffic signals, reduction of maintenance call outs, improved traffic flow and reduction of vehicle delay. ITS allows for significant improvements in maintenance and operations. By efficiently timing the traffic signals to provide synchronization of the signalized intersections, fuel consumption and emissions will be improved.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Construction of Phase 2 and 3 including cameras at various intersections, 4 variable message boards and retiming of traffic signals. Staff will conduct a public process to determine if the use of the additional funding (made available through grants) would be supported, which would allow the funds to be used to incorporate purchase of additional state of the art equipment to further enhance the new ITS System such as traffic data loops for implementing real time maps, and server improvements to allow for fine tuning the new system to meet additional ITS needs that were not improved in Phases 1, 2, or 3.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Complete design and necessary environmental documentation for the additional ITS improvements identified through the public process. Construction proposed to occur in 2010.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 1,247,678	\$ 1,895,273	\$ 3,142,951	Street Improvement Fund	
2008 Budget	\$ 840,347	\$ -	\$ 840,347	Non-City Source: WSDOT, CMAQ	
2008 Estimate	\$ 40,000	\$ -	\$ 40,000		
Year 2009	\$ 150,000	\$ -	\$ 150,000		
Year 2010	\$ 1,610,000	\$ -	\$ 1,610,000	Submitted By:	
Year 2011	\$ -	\$ -	\$ -	Gary Costa	
Year 2012	\$ -	\$ -	\$ -	Department:	
Year 2013	\$ -	\$ -	\$ -	PWE	
Year 2014	\$ -	\$ -	\$ -	Date: Feb-08	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #:
Total Cost	\$ 3,047,678	\$ 1,895,273	\$ 4,942,951	5/5	t00505

HIGHLANDS FIRE STATION #73 CONSTRUCTION FUND

This fund was established in 2001 to account for bond proceeds issued to cover costs associated with construction of Fire Station #73 in the Issaquah Highlands. Proceeds from the bond issuance are also being used for the acquisition of a Medical Aid car.

Revenue Comparisons

Highlands Fire Station #73 Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 73,754	\$ 63,755	\$ -	\$ -
Bond Proceeds	-	-	-	-
Investment Interest	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 73,754</u>	<u>\$ 63,755</u>	<u>\$ -</u>	<u>\$ -</u>

Expenditure Comparisons

Highlands Fire Station #73 Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Construction Costs	\$ 10,000	\$ -	\$ -	\$ -
Aid Car	-	-	-	-
Transfer to Fire Station #72 Construction Fund	-	63,755	63,754	-
Ending Fund Balance	<u>63,754</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Fund Expenditures</i>	<u>\$ 73,754</u>	<u>\$ 63,755</u>	<u>\$ 63,754</u>	<u>\$ -</u>

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,036,954
Investment Interest	-	45,000	14,808	40,000
District 10 Contribution	-	-	-	2,000,000
Bond Proceeds	-	-	-	4,425,000
Transfer-in from C.I.F.	-	600,000	600,000	-
Transfer-in from Fire Mitigation	-	600,000	600,000	150,000
Transfer-in from Fire Station #73	-	63,755	63,754	-
<i>Total Fund Revenue</i>	<u>\$ -</u>	<u>\$ 1,308,755</u>	<u>\$ 1,278,562</u>	<u>\$ 7,651,954</u>

Expenditure Comparisons¹

Transit Center Fire Station #72 Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Design	\$ -	\$ 350,000	\$ 50,999	\$ 115,000
Construction ¹	-	-	-	7,536,954
Ending Fund Balance	-	958,755	1,227,563	-
<i>Total Fund Expenditures</i>	<u>\$ -</u>	<u>\$ 1,308,755</u>	<u>\$ 1,278,562</u>	<u>\$ 7,651,954</u>

¹ Cost of construction is estimated to be \$7,300,000 to \$8,000,000. Land purchased for \$1,000,000 in 2006 out of the Capital Improvement Fund.

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 110,096	\$ 116,279	\$ 114,708	\$ 29,408
Bond Proceeds	-	-	-	-
Grants (I.A.C.)	-	-	-	-
Interfund Loan	-	-	-	-
Timber Sales/Donations	1,500	-	-	-
Investment Interest	5,702	2,000	1,776	-
<i>Total Fund Revenue</i>	<u>\$ 117,298</u>	<u>\$ 118,279</u>	<u>\$ 116,484</u>	<u>\$ 29,408</u>

Expenditure Comparisons

Highlands Park Facilities Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Construction Costs	\$ 2,590	\$ 118,279	\$ 101,702	\$ 29,408
Park Maintenance Equipment	-	-	-	-
Debt Issuance Costs	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Ending Fund Balance	114,708	-	14,782	-
<i>Total Fund Expenditures</i>	<u>\$ 117,298</u>	<u>\$ 118,279</u>	<u>\$ 116,484</u>	<u>\$ 29,408</u>

2006 PARK BOND FUND

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

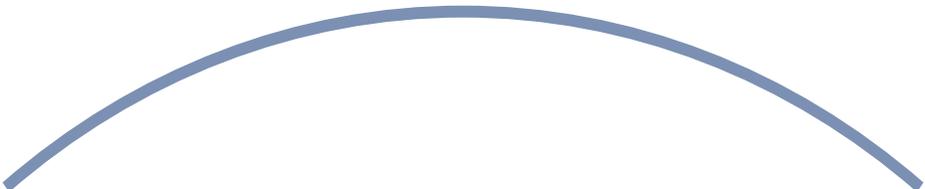
- ✓ acquiring and developing neighborhood and community parks;
- ✓ constructing and improving hiking, biking and walking trails;
- ✓ undertaking additional capital projects to protect water quality in local creeks and streams and to preserve and protect natural areas, open space and wildlife habitat;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

Revenue Comparisons

2006 Park Bond Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 6,252,171	\$ 3,878,204	\$ 3,878,204	\$ 1,972,750
Bond Proceeds	-	-	-	-
Grants/Donations	1,328,160	943,905	1,145,141	500,000
Investment Interest	159,720	58,500	56,999	-
Transfer-in Park Mitigation Fund	-	680,000	680,000	-
Transfer-in Capital Improvement Fund	-	133,000	133,000	-
<i>Total Fund Revenue</i>	<u>\$ 7,740,051</u>	<u>\$ 5,693,609</u>	<u>\$ 5,893,344</u>	<u>\$ 2,472,750</u>

Expenditure Comparisons

2006 Park Bond Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Park Improvements	\$ 251,560	\$ 1,017,000	\$ 865,855	\$ 2,472,750
Land Acquisition	3,589,549	3,262,188	3,263,469	-
Debt Issuance Costs	20,738	-	-	-
Ending Fund Balance	3,878,204	1,414,421	1,764,020	-
<i>Total Fund Expenditures</i>	<u>\$ 7,740,051</u>	<u>\$ 5,693,609</u>	<u>\$ 5,893,344</u>	<u>\$ 2,472,750</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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 2,335,979	\$ 2,326,578	\$ 2,122,685	\$ 892,350
Inspection Fees	18,404	25,000	9,007	15,000
Charges for Service	4,587,072	4,995,812	4,562,703	5,590,845
Regional Main Maintenance Charges	-	92,000	-	92,000
Interfund City Shop Rental Charges	720,000	670,000	670,000	670,000
Investment Interest	94,412	40,000	29,625	25,000
Sale of Meters	148,122	270,000	-	270,000
Rental Fees (Net)	151,899	120,000	143,537	85,000
Miscellaneous	6,181	14,300	1,720	14,000
Total Fund Revenue	\$ 8,062,069	\$ 8,553,690	\$ 7,539,277	\$ 7,654,195

Expenditure Comparisons

Water Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Maintenance and Operations</i>				
Salaries	\$ 597,528	\$ 720,991	636,267	\$ 910,926
Overtime	57,192	26,900	73,977	33,000
Benefits	254,109	316,854	280,524	408,758
Supplies	191,781	219,744	208,860	320,840
Regional Water Charges	582,422	1,200,000	1,091,840	860,000
Professional Services	54,414	76,432	69,159	69,650

Expenditure Comparisons (cont.)

Water Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Maintenance and Operations (cont.)</i>				
Utility Costs	192,502	236,004	191,959	229,200
Excise Tax	201,747	225,000	169,773	280,000
Cascade Water Alliance Dues	70,897	90,000	80,645	90,000
Other Service Charges	169,837	323,660	234,824	291,620
Capital Outlay	174,371	292,500	19,134	292,000
I/F Vehicle Repair/Replacement	<u>297,900</u>	<u>315,900</u>	<u>315,900</u>	<u>342,204</u>
<i>Subtotal</i>	\$ 2,844,700	\$ 4,043,985	\$ 3,372,862	\$ 4,128,198
<i>Interfund Transactions</i>				
Engineering Charges	\$ 606,500	\$ 438,352	\$ 438,352	\$ 438,352
Interfund Charges	294,980	316,332	312,534	354,606
Transfer to Revenue Bond	1,124,004	1,000,008	1,000,008	1,000,008
Transfer to Capital Fund	904,200	1,440,000	1,440,000	1,069,980
Xfer to Equipment Replacement	75,000	87,500	87,500	48,000
Xfer to Resource Conservation	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
<i>Subtotal</i>	\$ 3,094,684	\$ 3,372,192	\$ 3,368,394	\$ 3,000,946
Ending Fund Balance	<u>2,122,685</u>	<u>1,137,513</u>	<u>798,021</u>	<u>525,051</u>
<i>Total Fund Expenditures</i>	<u>\$ 8,062,069</u>	<u>\$ 8,553,690</u>	<u>\$ 7,539,277</u>	<u>\$ 7,654,195</u>

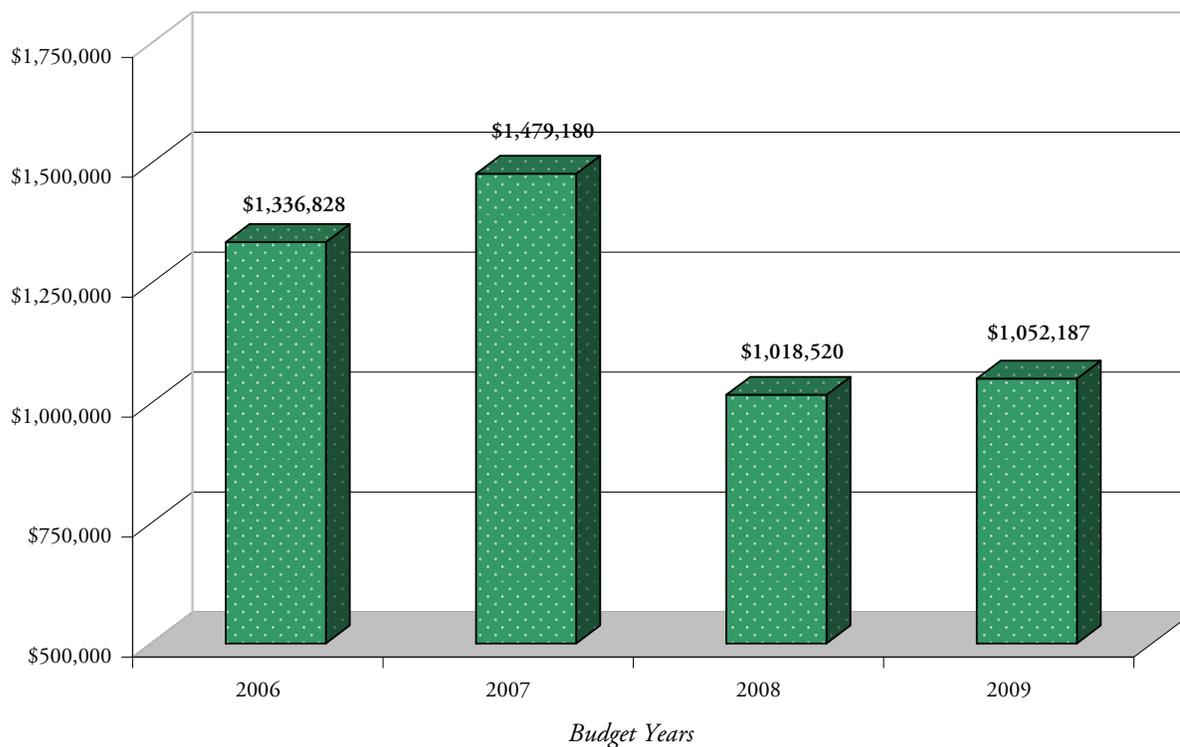
WATER REVENUE BOND FUND

Revenue

Water Revenue Bond Fund	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ 1,014,387
Investment Interest	26,000
Operating Transfers from Utility Fund: Principal and Interest	<u>1,000,008</u>
<i>Total Fund Revenue</i>	<u><u>\$ 2,040,395</u></u>

Expenditures

Water Revenue Bond Fund		2009 Budget
<i>Long Term Debt - Principal</i>		
2001 Revenue Bond	\$ 395,000	
2003 Revenue Bond Refunding	<u>215,000</u>	
<i>Total Principal</i>		\$ 610,000
<i>Long Term Debt - Interest</i>		
2001 Revenue Bond	\$ 333,158	
2003 Revenue Bond Refunding	<u>45,050</u>	
<i>Total Interest</i>		<u>\$ 378,208</u>
<i>Long Term Debt Service Total</i>		<u><u>\$ 988,208</u></u>
Estimated Ending Fund Balance December 31, 2009		<u>1,052,187</u>
<i>Total Fund Expenditures</i>		<u><u>\$ 2,040,395</u></u>

Ending Fund Balance Comparison*Water Revenue Bond Summary*

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/08 Outstanding Bond Balance
2001 Water Revenue Bond	12/1/01	\$9,200,000	4.85%	12/1/2021	\$6,835,000
2003 Water Revenue Bond ¹	1/1/94	\$3,600,000	3.50%	12/1/2013	\$1,180,000

Note: \$440,000 of outstanding 1998 Water Revenue Bonds were called on December 1, 2008.

¹ The 1994 Water Revenue Bonds were refunded in 2003.

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 663,826	\$ 691,826	\$ 696,266	\$ 712,166
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	33,932	10,000	17,049	8,000
Transfers-In - Mitigation Fund	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 697,758</u>	<u>\$ 701,826</u>	<u>\$ 713,315</u>	<u>\$ 720,166</u>

Expenditure Comparisons

Shop Construction Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Highlands Storage Facility	\$ 1,492	\$ 701,826	\$ -	\$ 475,000
Talus Storage Facility	-	-	-	140,000
Transfer to Water Capital Fund	-	-	-	-
Ending Fund Balance	<u>696,266</u>	<u>-</u>	<u>713,315</u>	<u>105,166</u>
<i>Total Fund Expenditures</i>	<u>\$ 697,758</u>	<u>\$ 701,826</u>	<u>\$ 713,315</u>	<u>\$ 720,166</u>

RESERVOIR CONSTRUCTION IMPROVEMENT FUND

This fund was created in 1995 to build up reserves for the future construction of additional water reservoirs, and for major improvements to current water systems.

Revenue Comparisons

Reservoir Construction Improvement Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 31,241	\$ 31,241	\$ 31,241	\$ -
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	-	-	-
Investment Interest	-	-	-	-
Contributions/Grants	-	-	-	-
Transfers-In - City Shop Fund	-	-	-	-
<i>Total Fund Revenue</i>	<u>\$ 31,241</u>	<u>\$ 31,241</u>	<u>\$ 31,241</u>	<u>\$ -</u>

Expenditure Comparisons

Reservoir Construction Improvement Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Squak Mountain Water System	\$ -	\$ -	\$ -	\$ -
Forest Rim Reservoir	-	-	-	-
Interfund Loan Repayment	-	-	-	-
Interfund Loan Interest	-	-	-	-
Debt Issue Costs	-	-	-	-
Transfer to Water Capital Fund	-	31,241	31,241	-
Ending Fund Balance	31,241	-	-	-
<i>Total Fund Expenditures</i>	<u>\$ 31,241</u>	<u>\$ 31,241</u>	<u>\$ 31,241</u>	<u>\$ -</u>

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 1,892,057	\$ 1,322,757	\$ 1,669,430	\$ 754,551
Revenue Bond Proceeds	-	-	-	-
Interfund Loan Proceeds	-	2,200,000	1,200,000	-
Investment Interest	101,480	23,000	31,494	10,000
Connection Fees/Contributions	135,347	84,000	129,865	100,000
Grants/Other	26,822	-	29,874	18,000
Transfers-In - Water Fund	904,200	1,440,000	1,440,000	1,069,980
Transfers-In - Reservoir Construction Fund	-	31,241	31,241	-
Total Fund Revenue	\$ 3,059,906	\$ 5,100,998	\$ 4,531,904	\$ 1,952,531

Expenditure Comparisons

Water Capital Projects Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Professional Services	\$ -	\$ -	\$ -	\$ -
Construction Capital	1,390,476	4,311,904	3,822,812	1,508,000
Interfund Loan Repayment	-	-	-	300,000
Interfund Loan Interest	-	-	10,650	36,000
Debt Issue Costs	-	-	-	-
Ending Fund Balance	1,669,430	789,094	698,442	108,531
Total Fund Expenditures	\$ 3,059,906	\$ 5,100,998	\$ 4,531,904	\$ 1,952,531

Water Capital Projects List:

Water Capital Fund Projects	
Cougar Ridge Reservoirs	\$ 500,000
Annual Water Main Rehab	500,000
Wildwood Pump Station Upgrade	200,000
Water Blending Implementation	100,000
Mt. Park Pump Station Upgrade	60,000
Seismic Retrofits	50,000
Water Main Looping	50,000
Telemetry System Upgrades	<u>48,000</u>
<i>Total Water Capital Projects</i>	<u><u>\$ 1,508,000</u></u>

Major Project Descriptions

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Watermain Replacement		
LOCATION:		City Wide		
DESCRIPTION: This project replaces approximately 3000 lineal feet of watermain 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.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: The mains are old and continue to have frequent leaks which must be repaired. Replacement saves water and reduces contamination potentials. Watermains are also replaced if they are identified as under a proposed overlay, or associated with other capital projects. This check helps reduce tearing up freshly paved streets, improves the hydraulic operations of the existing system, and reduces water loss due to currently leaking mains.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Replaced about 3,000 feet of old leaky steel watermains with 800 feet of 12 inch mains, 2,200 feet of 8 inch ductile iron water mains, and associated service meters. In 2008 we plan to replace about 2,500 feet of old leaky steel mains with 2,500 feet of 8 and 12 inch ductile iron water mains.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Replace about 3,000 of watermain and associated service meters.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Water Capital Fund
2008 Budget	\$ 500,000	\$ -	\$ 500,000	Non-City Source: None
2008 Estimate	\$ 500,000	\$ -	\$ 500,000	
Year 2009	\$ 500,000	\$ -	\$ 500,000	
Year 2010	\$ 500,000	\$ -	\$ 500,000	Submitted By:
Year 2011	\$ 600,000	\$ -	\$ 600,000	Brandon Cole
Year 2012	\$ 600,000	\$ -	\$ 600,000	Department:
Year 2013	\$ 600,000	\$ -	\$ 600,000	PWE
Year 2014	\$ 600,000	\$ -	\$ 600,000	Date: 31-Jan
Future Years	\$ 3,600,000	\$ -	\$ 3,600,000	Priority:
Total Cost	\$ 7,500,000	\$ -	\$ 7,500,000	2/4
				Project #: w00109

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Blending Analysis & Implementation				
LOCATION: Risdon & Gilman Wells, Talus & Holly Street Booster Stations				
DESCRIPTION: Re-evaluate specific analysis or determinations related to the current 2007-2008 Blending Analysis. Re-evaluate specific equipment types or determinations related to the current 2007-2008 Blending Analysis. Correct as necessary to assure uniform water blending in Talus and Issaquah Highlands urban villages.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: In 2007-2008, PWO and PWE embarked on the second phase Blending Analysis for blending Cascade Water Alliance water and Issaquah groundwater in the Issaquah Highlands and Talus urban village neighborhoods. Coordinated with the analysis was the installation of equipment and controls to treat Issaquah groundwater as it enters the urban village neighborhoods, making uniform blending viable. Possible, and as yet undefined, circumstances may require additional analysis or equipment installation in 2009 to assure the systems are blending properly. This CIP is in anticipation of these possible circumstances.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): February, 2008-Blending evaluation and updated analysis, sequestration analysis and pre-design, Talus fluoridation analysis and pre-design; April, 2008-Design for sequestration and Talus fluoridation systems; May, 2008-Construction of sequestration and Talus fluoridation systems; July 1, 2008-Startup of sequestration and Talus fluoridation systems; December, 2008-Startup of Risdon pH adjustment, Holly Street fluoridation system, blending automation controls & valving.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Correcting any operational issues, allowing the City of Issaquah to blend Cascade Water Alliance water with Issaquah groundwater, uniformly and without aesthetic concerns, in the Talus and Issaquah Highlands urban villages.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2008 Budget	\$ -	\$ -	\$ -	Non-City Source:
2008 Estimate	\$ -	\$ -	\$ -	
Year 2009	\$ 100,000	\$ -	\$ 100,000	
Year 2010	\$ -	\$ -	\$ -	Submitted By: Gregory P. Keith
Year 2011	\$ -	\$ -	\$ -	
Year 2012	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2013	\$ -	\$ -	\$ -	
Year 2014	\$ -	\$ -	\$ -	Date: 02/17/08
Future Years	\$ -	\$ -	\$ -	Priority: 5
Total Cost	\$ 100,000	\$ -	\$ 100,000	

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Portable Emergency Water Filtration System					
LOCATION: N/A					
DESCRIPTION: Purchase portable (skid-mounted) self-contained water filtration system for emergency drinking water.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: A portable (skid-mounted) water filtration system could be used to produce potable drinking water when all normal drinking water production has ceased or has been interrupted due to natural or other causes. The treatment plant requested can produce up to					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): N/A					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: N/A					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund	
2008 Budget	\$ -	\$ -	\$ -	Non-City Source:	
2008 Estimate	\$ -	\$ -	\$ -		
Year 2009	\$ -	\$ -	\$ -		
Year 2010	\$ -	\$ -	\$ -	Submitted By:	
Year 2011	\$ -	\$ -	\$ -	Gregory P. Keith	
Year 2012	\$ -	\$ -	\$ -	Department:	
Year 2013	\$ -	\$ -	\$ -	Public Works Operations	
Year 2014	\$ -	\$ -	\$ -	Date: 02/17/08	
Future Years	\$ 350,000	\$ -	\$ 350,000	Priority:	Project #:
Total Cost	\$ 350,000	\$ -	\$ 350,000		

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Seismic Retrofits			
LOCATION:		City Wide			
DESCRIPTION: Retrofitting and repair of reservoirs, pump stations, 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 2008 estimate): For 2007 design was 50% completed for anchor bolting down the Cemetery Reservoirs for seismic stabilization. No retrofit projects for 2008, money transferred to the Cougar Ridge Reservoir Replacement.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Install anchor bolts on two reservoirs.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	Annual	Annual	Annual	Water Capital Fund	
2008 Budget	\$ -	\$ -	\$ -	Non-City Source: None	
2008 Estimate	\$ -	\$ -	\$ -		
Year 2009	\$ 50,000	\$ -	\$ 50,000		
Year 2010	\$ 100,000	\$ -	\$ 100,000	Submitted By:	
Year 2011	\$ 50,000	\$ -	\$ 50,000	Brandon Cole	
Year 2012	\$ 50,000	\$ -	\$ 50,000	Department:	
Year 2013	\$ -	\$ -	\$ -	PWE	
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #: Assigned
Total Cost	\$ 250,000	\$ -	\$ 250,000	3/5	

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Watermain Looping Project				
LOCATION: City of Issaquah Water Distribution System				
DESCRIPTION: Loop dead-end watermains through the water distribution system where feasible.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Currently City staff spends a considerable amount of the available hours for watermain activities removing stale water from dead-end watermains and flushing silts inherent in our well water as it is pumped out of the ground. In 2005, PWO expended 566 hours to flush dead-end watermains, which is 0.3 FTE. Many dead-end watermains are easy or moderately difficult to remove, and some are not because of natural obstacles or piping arrangements. Reducing the number of dead-end watermains using looping saves the City labor, water, and improves water quality.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Looping elimination was not budgeted 2007 and before. For 2008 we plan to survey, acquire easement across private lots, and design several looping projects.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: NA				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2008 Budget	\$ 40,000	\$ -	\$ 40,000	Non-City Source: None
2008 Estimate	\$ 40,000	\$ -	\$ 40,000	
Year 2009	\$ 50,000	\$ -	\$ 50,000	
Year 2010	\$ 100,000	\$ -	\$ 100,000	Submitted By: Brandon Cole
Year 2011	\$ 100,000	\$ -	\$ 100,000	
Year 2012	\$ 100,000	\$ -	\$ 100,000	Department: PWE
Year 2013	\$ -	\$ -	\$ -	
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan
Future Years	\$ -	\$ -	\$ -	Priority: 1/3
Total Cost	\$ 390,000	\$ -	\$ 390,000	

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Water Telemetry Data Management System Replacement				
LOCATION: Public Works Operations				
DESCRIPTION: Replace existing telemetry data management system (DMS) with WIN-911 Service Packs.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: A telemetry data management system is a stand-alone database that manages alarm, pumping and reservoir data. These data are kept for years, critical for maintaining operational efficiencies. The existing data management system is no longer being serviced by our telemetry provider. The existing system was installed in 1990. PWO has been transitioning toward WIN-911, a sophisticated telemetry software package that allows for local or remote telemetry access and control. WIN-911 was not intended to collect and store data, rather, it was intended to supplant the existing WIN-CC operating system, allowing for better operational control. However, Service Packs for WIN-911 are now available and are the recommended replacement for the existing data management system.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): N/A				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Purchase and install equipment and Service Packs necessary to replace the existing data management system. The installation would be performed by our current provider of telemetering services.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Water Capital Fund
2008 Budget	\$ -	\$ -	\$ -	Non-City Source:
2008 Estimate	\$ -	\$ -	\$ -	
Year 2009	\$ 48,000	\$ -	\$ 48,000	
Year 2010	\$ -	\$ -	\$ -	Submitted By: Gregory P. Keith
Year 2011	\$ -	\$ -	\$ -	
Year 2012	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2013	\$ -	\$ -	\$ -	
Year 2014	\$ -	\$ -	\$ -	Date: 02/17/08
Future Years	\$ -	\$ -	\$ -	Priority: 1
Total Cost	\$ 48,000	\$ -	\$ 48,000	

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 424,852	\$ 240,052	\$ 586,992	\$ 787,515
Inspection Fees	11,169	10,000	7,818	13,000
Charges for Service	5,082,956	5,605,212	5,868,084	6,611,263
Licenses and Permits	3,543	5,000	3,134	6,000
Investment Interest	22,016	18,000	16,416	20,000
<i>Total Fund Revenue</i>	<u>\$ 5,544,536</u>	<u>\$ 5,878,264</u>	<u>\$ 6,482,444</u>	<u>\$ 7,437,778</u>

Expenditure Comparisons

Sewer Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 216,494	\$ 213,056	\$ 204,654	\$ 231,978
Overtime	18,173	12,600	22,109	19,400
Benefits	88,548	98,550	90,778	117,180
Supplies	24,657	41,275	29,770	29,900
Professional Services	7,341	17,359	12,962	9,950
King County Charges METRO	3,178,339	3,789,833	3,703,957	4,648,680
Excise Tax	43,552	70,500	57,108	78,500
Utility Charges	31,745	38,208	25,542	32,900
Other Service Charges	11,887	30,470	15,164	26,850
I/F Vehicle Repair/Replace	120,000	142,800	142,800	157,068
Subtotal	\$ 3,740,736	\$ 4,454,651	\$ 4,304,844	\$ 5,352,406

Expenditure Comparisons (cont.)

Sewer Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Interfund Transactions</i>				
Engineering Charges	\$ 246,400	\$ 166,738	\$ 166,738	\$ 199,980
Interfund Charges	205,408	215,662	214,114	243,093
Interfund City Shop Rental	200,000	150,000	150,000	150,000
Transfer to Debt Service	-	-	-	-
Transfer to Capital Fund	540,000	540,000	540,000	480,000
Xfer to Equipment Replacement	<u>25,000</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
<i>Subtotal</i>	\$ 1,216,808	\$ 1,109,900	\$ 1,108,352	\$ 1,110,573
Ending Fund Balance	<u>586,992</u>	<u>313,713</u>	<u>1,069,248</u>	<u>974,799</u>
<i>Total Fund Expenditures</i>	<u>\$ 5,544,536</u>	<u>\$ 5,878,264</u>	<u>\$ 6,482,444</u>	<u>\$ 7,437,778</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>1977-1979</i>	<i>\$3.55</i>	<i>1985</i>	<i>\$7.80</i>	<i>1991</i>	<i>\$13.20</i>	<i>2001</i>	<i>\$19.75</i>
<i>1980</i>	<i>\$3.90</i>	<i>1986</i>	<i>\$8.50</i>	<i>1992-1993</i>	<i>\$13.62</i>	<i>2002</i>	<i>\$23.40</i>
<i>1981</i>	<i>\$4.50</i>	<i>1987</i>	<i>\$9.70</i>	<i>1994</i>	<i>\$15.90</i>	<i>2003-2004</i>	<i>\$23.40</i>
<i>1982</i>	<i>\$4.95</i>	<i>1988</i>	<i>\$9.90</i>	<i>1995</i>	<i>\$17.95</i>	<i>2005-2006</i>	<i>\$25.60</i>
<i>1983</i>	<i>\$5.58</i>	<i>1989</i>	<i>\$10.45</i>	<i>1996-1999</i>	<i>\$19.10</i>	<i>2007-2008</i>	<i>\$27.95</i>
<i>1984</i>	<i>\$7.00</i>	<i>1990</i>	<i>\$11.60</i>	<i>2000</i>	<i>\$19.50</i>	<i>2009</i>	<i>\$31.90</i>

SEWER REVENUE BOND FUND

Revenue

Sewer Revenue Bond Fund	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ -
Investment Interest	-
Operating Transfers from Sewer Fund: Principal and Interest	-
<i>Total Fund Revenue</i>	<u>\$ -</u>

Expenditures¹

Sewer Revenue Bond Fund ¹	2009 Budget
<i>Long Term Debt</i>	
Principal	\$ -
Interest	-
<i>Total Long Term Debt Service</i>	\$ -
Estimated Ending Fund Balance December 31, 2009	-
<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	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ -
Special Assessments	19,035
<i>Total Fund Revenue</i>	<u>\$ 19,035</u>

Expenditures

Sewer ULID Debt Fund	2009 Budget
Special Assessment Principal	\$ 18,025
Special Assessment Interest	902
Estimated Ending Fund Balance December 31, 2009	108
<i>Total Fund Expenditures</i>	<u>\$ 19,035</u>

Sewer ULID Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/08 Outstanding Bond Balance
2003 Sewer ULID #22 ¹	10/01/03	\$155,811	5.0%	10/01/2013	\$14,705

¹ 2009 represents sixth 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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 1,552,267	\$ 1,385,784	\$ 1,819,781	\$ 2,039,413
Investment Interest	87,678	60,000	38,846	55,000
Connection Fees/Contributions	119,573	75,000	35,556	75,000
Transfers-in - Sewer Fund	<u>540,000</u>	<u>540,000</u>	<u>540,000</u>	<u>480,000</u>
<i>Total Fund Revenue</i>	<u>\$ 2,299,518</u>	<u>\$ 2,060,784</u>	<u>\$ 2,434,183</u>	<u>\$ 2,649,413</u>

Expenditure Comparisons

Sewer Capital Projects Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Construction/Capital	\$ 479,737	\$ 638,517	\$ 477,309	\$ 458,000
Other Service Charges	-	-	-	-
Ending Fund Balance	<u>1,819,781</u>	<u>1,422,267</u>	<u>1,956,874</u>	<u>2,191,413</u>
<i>Total Fund Expenditures</i>	<u>\$ 2,299,518</u>	<u>\$ 2,060,784</u>	<u>\$ 2,434,183</u>	<u>\$ 2,649,413</u>

Sewer Capital Projects List:

Sewer Capital Fund Projects	
Annual Sewer Line Rehab Program	\$ 350,000
Annual Manhole Rehab Program	100,000
Holiday Inn Lift Station Pump	<u>8,000</u>
<i>Total Sewer Capital Projects</i>	<u>\$ 458,000</u>

Major Project Descriptions

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Sewer Main Rehabilitation	
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 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 1980s. 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 2008 estimate): In 2007 we relined 2,063 feet of 18", 350 feet of 15", and 3,217 feet of 8" sewer main. For 2008 we plan to line 2,500 feet of mixed diameter sewer lines.			
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: For 2009 we plan to line 5000 feet of mixed diameter sewer lines.			
	City Share of Cost	Non-City Share	Total Amount
Prior Years	Annual	\$ -	Annual
2008 Budget	\$ 350,000	\$ -	\$ 350,000
2008 Estimate	\$ 350,000	\$ -	\$ 350,000
Year 2009	\$ 350,000	\$ -	\$ 350,000
Year 2010	\$ 350,000	\$ -	\$ 350,000
Year 2011	\$ 350,000	\$ -	\$ 350,000
Year 2012	\$ 350,000	\$ -	\$ 350,000
Year 2013	\$ 350,000	\$ -	\$ 350,000
Year 2014	\$ 350,000	\$ -	\$ 350,000
Future Years	\$ 1,500,000	\$ -	\$ 1,500,000
Total Cost	\$ 3,950,000	\$ -	\$ 3,950,000
			City Revenue Source: Sewer Capital Fund
			Non-City Source: None
			Submitted By: Brandon Cole
			Department: PWE
			Date: 31-Jan
			Priority: 1/1
			Project #: s00109

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Manhole Rehabilitation		
LOCATION:		City wide		
DESCRIPTION: Identify, 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 2008 estimate): In 2007 we rehabilitated 10 old brick manholes where severely deteriorated. In 2008 we plan to inspect 250 manholes and rehabilitate 10 manholes.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: In 2009 we plan to inspect 250 manholes and rehabilitate 10 manholes.				
	City Share of Cost	Non-City Share	Total Amount	
Prior Years	Annual	Annual	Annual	City Revenue Source: Sewer Capital Fund
2008 Budget	\$ 100,000	\$ -	\$ 100,000	Non-City Source: None
2008 Estimate	\$ 100,000	\$ -	\$ 100,000	
Year 2009	\$ 100,000	\$ -	\$ 100,000	
Year 2010	\$ 50,000	\$ -	\$ 50,000	Submitted By: Brandon Cole
Year 2011	\$ 50,000	\$ -	\$ 50,000	
Year 2012	\$ 25,000	\$ -	\$ 25,000	Department: PWE
Year 2013	\$ 25,000	\$ -	\$ 25,000	
Year 2014	\$ 25,000	\$ -	\$ 25,000	Date: 31-Jan
Future Years	\$ 200,000	\$ -	\$ 200,000	Priority: 2/2
Total Cost	\$ 575,000	\$ -	\$ 575,000	

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Holiday Inn Sewer Lift Station Pump				
LOCATION: 12th Avenue NW				
DESCRIPTION: One spare sewer handling pump matching the specifications of the current pumps.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Sewer lift stations are equipped with a minimum of two identical pumps which alternate in service. All City of Issaquah sewer lift stations except the Holiday Inn lift station also have a spare backup pump. This spare pump is used to replace an out of service pump and maintain the redundant pumping system while a pump is in the shop for repairs. Without a spare pump personnel must be on stand-by with Vactor equipment while a pump is out of service.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): N/A				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Purchase spare pump.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Sewer Capital Fund
2008 Budget	\$ -	\$ -	\$ -	Non-City Source:
2008 Estimate	\$ -	\$ -	\$ -	
Year 2009	\$ 8,000	\$ -	\$ 8,000	
Year 2010	\$ -	\$ -	\$ -	Submitted By: Todd Jensen
Year 2011	\$ -	\$ -	\$ -	
Year 2012	\$ -	\$ -	\$ -	Department: Public Works Operations
Year 2013	\$ -	\$ -	\$ -	
Year 2014	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Date: 02/25/08
Total Cost	\$ 8,000	\$ -	\$ 8,000	Priority: Project #:
				2 CIPsew19

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 415,110	\$ 409,867	\$ 514,333	\$ 333,627
Inspection Fees	17,418	25,000	13,355	15,000
Charges for Service	3,560,679	3,623,000	3,733,796	4,188,003
Investment Interest	22,969	20,000	10,961	13,000
FEMA/State Grants	-	-	142,482	-
Total Fund Revenue	\$ 4,016,176	\$ 4,077,867	\$ 4,414,927	\$ 4,549,630

Expenditure Comparisons

Stormwater Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Maintenance & Operations</i>				
Salaries	\$ 426,433	\$ 660,248	\$ 579,008	\$ 679,726
Overtime	46,402	39,520	68,145	47,500
Benefits	190,619	303,900	268,405	329,740
Supplies	96,283	115,370	76,914	103,400
Professional Services	10,770	235,930	238,521	27,100
White Paper Analysis	29,835	-	-	-
Other Services & Charges	163,127	203,532	236,209	226,400
I/F Vehicle Repair/Replace	237,900	255,900	255,900	281,460
Subtotal	\$ 1,201,369	\$ 1,814,400	\$ 1,723,102	\$ 1,695,326
<i>Interfund Transactions</i>				
Engineering Charges	\$ 675,235	\$ 733,500	\$ 733,500	\$ 726,400
Interfund Charges	223,231	247,462	247,416	285,017

Expenditure Comparisons (cont.)

Stormwater Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
<i>Interfund Transactions (cont.)</i>				
Interfund City Shop Rental	200,000	200,000	200,000	200,000
Transfer to Debt Service	278,004	282,000	282,000	282,000
Transfer to Capital Fund	800,004	540,000	540,000	800,004
Xfer to Resource Conservation	86,000	86,000	86,000	86,000
Xfer to Equipment Replacement	<u>38,000</u>	<u>50,500</u>	<u>50,500</u>	<u>48,000</u>
<i>Subtotal</i>	\$ 2,300,474	\$ 2,139,462	\$ 2,139,416	\$ 2,427,421
Ending Fund Balance	<u>514,333</u>	<u>124,005</u>	<u>552,409</u>	<u>426,883</u>
<i>Total Fund Expenditures</i>	<u>\$ 4,016,176</u>	<u>\$ 4,077,867</u>	<u>\$ 4,414,927</u>	<u>\$ 4,549,630</u>

STORMWATER REVENUE BOND FUND

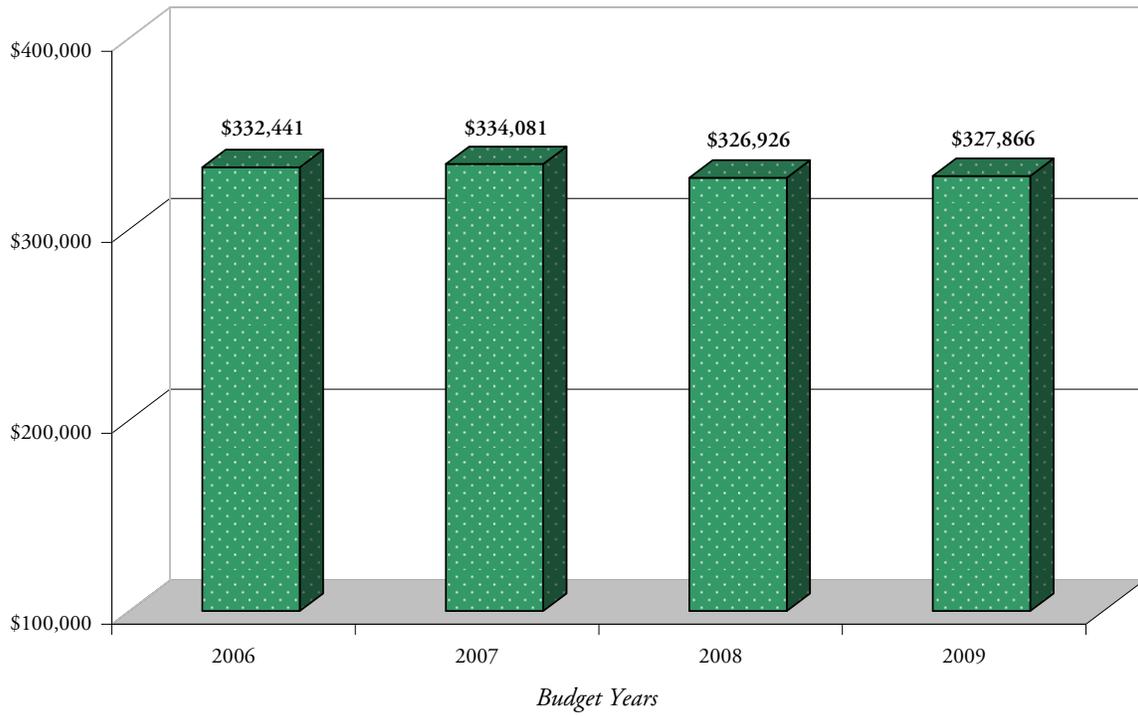
Revenue

Stormwater Revenue Bond Fund	2009 Budget
Estimated Beginning Fund Balance January 1, 2009	\$ 327,636
Investment Interest	13,500
Operating Transfers from Stormwater Fund: Principal and Interest	<u>282,000</u>
<i>Total Fund Revenue</i>	<u><u>\$ 623,136</u></u>

Expenditures

Stormwater Revenue Bond Fund		2009 Budget
<i>Long Term Debt - Principal</i>		
1998 Revenue Bond	\$ 105,000	
2001 Revenue Bond	<u>65,000</u>	
<i>Total Principal</i>		
<i>Long Term Debt - Interest</i>		
1998 Revenue Bond	\$ 62,125	
2001 Revenue Bond	<u>63,145</u>	
<i>Total Interest</i>		
<i>Long Term Debt Service Total</i>		<u><u>\$ 295,270</u></u>
Estimated Ending Fund Balance December 31, 2009		<u>327,866</u>
<i>Total Fund Expenditures</i>		<u><u>\$ 623,136</u></u>

Ending Fund Balance Comparison



Stormwater Revenue Bond Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/08 Outstanding Bond Balance
1998 Revenue Bond	8/15/98	\$2,000,000	5.38%	12/1/2017	\$1,165,000
2001 Revenue Bond	12/1/01	\$1,600,000	5.25%	12/1/2021	\$1,195,000

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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 259,621	\$ 501,978	\$ 485,612	\$ 505,477
Grants	416,067	475,000	41,646	632,500
Revenue Bond Proceeds	-	-	-	-
Contributions	78,848	50,000	176,189	100,000
Transfers-in - Stormwater Fund	800,004	540,000	540,000	800,004
Impervious Surface Fees	13,620	20,000	11,898	15,000
Investment Interest	24,507	25,000	14,573	17,000
Interfund Loan Proceeds	-	1,000,000	1,000,000	-
<i>Total Fund Revenue</i>	<u>\$ 1,592,667</u>	<u>\$ 2,611,978</u>	<u>\$ 2,269,918</u>	<u>\$ 2,069,981</u>

Expenditure Comparisons

Stormwater Capital Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Other Services and Charges	\$ -	\$ -	\$ -	\$ -
Construction/Capital	1,038,409	1,243,000	788,405	1,640,000
Debt Issue Costs	-	-	-	-
Public Works Trust Fund Loan Debt	68,646	68,035	68,034	67,422
Interfund Loan Interest	-	-	8,875	32,000
Interfund Loan Payment	-	-	-	200,000
Ending Fund Balance	<u>485,612</u>	<u>1,300,943</u>	<u>1,404,604</u>	<u>130,559</u>
<i>Total Fund Expenditures</i>	<u>\$ 1,592,667</u>	<u>\$ 2,611,978</u>	<u>\$ 2,269,918</u>	<u>\$ 2,069,981</u>

PW Trust Fund Loan Debt Summary

Name	Issue Date	Issue Amount	Average Coupon Interest	Date of Final Maturity	12/31/08 Outstanding Loan Balance
Public Works Trust Fund Loan (Newport Way Bridge)	1999	\$1,143,103	1.0%	7/1/2019	\$612,914

Stormwater Capital Projects List:

Stormwater Capital Fund Projects	
Squak Valley Park Stream Restoration ¹	\$ 645,000
Annual Stormwater Rehab Program	250,000
SE Downtown Storm Drain Improvements	250,000
Fish Hatchery Intake Dam ¹	210,000
Habitat Preservation & Stream Restoration	150,000
Water Quality Retrofits	75,000
Highlands Detention Pond Safety	30,000
Highlands Stormwater Pond Improvement	10,000
North Fork Restoration	10,000
Tributary 0170 Drainage Improvement	5,000
Sycamore Creek Phase II Improvements	5,000
<i>Total Stormwater Capital Projects</i>	<u>\$ 1,640,000</u>

¹ Contingent on Grants.

Major Project Descriptions

**CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN**

PROJECT/EQUIPMENT TITLE: Squak Valley Park Stream Restoration					
LOCATION: South end of City on Issaquah Creek, in Squak Valley Park					
DESCRIPTION: Construction of a stream restoration project on Issaquah Creek at Squak Valley Park. Project consists of levee removal, construction of stream channel and floodplain habitat, and replanting with native revegetation. This project replaces a previous restoration proposal developed by the Corps of Engineers. Funding of construction will be assisted by a state or local habitat restoration grant (to be identified) to cover 50% or more of construction cost.					
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 2008 estimate): Preliminary design (30%) by consultant, applications for permits, and applications for stream restoration grants.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Final design, permitting and construction, contingent on award of stream restoration grants.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 29,985	\$ -	\$ 29,985	Stormwater Capital	
2008 Budget	\$ 25,000	\$ -	\$ 25,000	Non-City Source: Restoration grants (tbd)	
2008 Estimate	\$ 25,000	\$ -	\$ 25,000		
Year 2009	\$ 87,500	\$ 557,500	\$ 645,000		
Year 2010	\$ 262,500	\$ 447,500	\$ 710,000	Submitted By: Kerry Ritland	
Year 2011	\$ 5,000	\$ 27,000	\$ 32,000		
Year 2012	\$ 5,000	\$ -	\$ 5,000	Department: PWE	
Year 2013	\$ 5,000	\$ -	\$ 5,000		
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #: g00104
Total Cost	\$ 419,985	\$ 1,032,000	\$ 1,451,985	3/3	

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Storm Drainage Rehabilitation and Improvements		
LOCATION:	City Wide			
DESCRIPTION:				
This project involves repair, replacement and improvement of storm drain pipes and culverts that are structurally deficient, may fail, or have design deficiencies that could lead to local flood hazards with associated high maintenance costs, 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 reduce erosion and sedimentation to streams, thereby preventing potential impacts to fish and wildlife resources. Drainage improvements will incorporate Low Impact Development (LID) methods as appropriate to improve water quality and infiltrate stormwater.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate):				
Installation of fiberglass liner on rusted corrugated metal pipe storm drain line on West Sunset Way.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT:				
Drainage system repair and storm drain relining at various locations, including NE Crescent Dr. to be determined.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Stormwater Capital
2008 Budget	\$ 350,000	\$ -	\$ 350,000	Non-City Source: None
2008 Estimate	\$ 350,000	\$ -	\$ 350,000	
Year 2009	\$ 250,000	\$ -	\$ 250,000	
Year 2010	\$ 250,000	\$ -	\$ 250,000	Submitted By: Kerry Ritland
Year 2011	\$ 250,000	\$ -	\$ 250,000	
Year 2012	\$ 250,000	\$ -	\$ 250,000	Department: PWE
Year 2013	\$ 250,000	\$ -	\$ 250,000	
Year 2014	\$ 250,000	\$ -	\$ 250,000	Date: 31-Jan
Future Years	\$ -	\$ -	\$ -	Priority: 1/1
Total Cost	\$ 1,850,000	\$ -	\$ 1,850,000	

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Southeast Downtown Storm Drains					
LOCATION: Andrews, Birch, Bush and Alder Streets					
DESCRIPTION: Construct storm drainage facilities along Andrews, Birch, Bush and Alder Streets, including curb and gutter, catch basins, storm drain pipe and shoulder paving. Because soils in this area are favorable for infiltration, the storm drainage design could include dry wells or other infiltration facilities if verified by soil tests. Other low impact development techniques will also be incorporated if feasible. Paving will be coordinated with Pavement Management Program, and sidewalk installation/repair will be coordinated with sidewalk improvement program.					
JUSTIFICATION & SUSTAINABILITY BENEFITS: Most streets in the southeast part of Issaquah do not have storm drainage facilities. These residential streets have gravel shoulders that are eroded during heavy rains, creating poor water quality and a frequent maintenance problem for Public Works Operations, who receive many complaints. Drainage improvements to these systems will incorporate Low Impact Development (LID) methods to improve water quality and infiltrate stormwater.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Construction of Phase 1, including drainage improvements on NE Andrews Street, 4th Place, and 5th Avenue.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Construction of Phase 2, including Birch, Bush and Alder streets, as needed.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ 9,639	\$ -	\$ 9,639	Stormwater Capital	
2008 Budget	\$ 250,000	\$ -	\$ 250,000	Non-City Source: None	
2008 Estimate	\$ 250,000	\$ -	\$ 250,000		
Year 2009	\$ 250,000	\$ -	\$ 250,000		
Year 2010	\$ -	\$ -	\$ -	Submitted By: Kerry Ritland	
Year 2011	\$ -	\$ -	\$ -		
Year 2012	\$ -	\$ -	\$ -	Department: PWE	
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan	
Future Years	\$ -	\$ -	\$ -	Priority: 5/5	Project #: g00808
Total Cost	\$ 509,639	\$ -	\$ 509,639		

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Issaquah Hatchery Intake Dam Removal/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 obtained a State Salmon Recovery Fund Board (SRFB) grant to determine the preferred option for improving fish passage at the Issaquah Hatchery intake dam, located about 1/2 mile upstream of the hatchery. The project evaluated alternatives ranging from dam rehabilitation to dam removal, and initiate final design for the approved recommendation. City share of project includes \$20,000 cash for consultants and \$20,000 in in-kind labor. WDFW is also contributing in-kind labor.					
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 benefits salmon and other wildlife but also improves the natural environment to be a more sustainable resource.					
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Completion of feasibility analysis of options to improve fish passage, selection of the preferred alternative, preliminary design (30%), and preparation of grant applications for funding of improvements. Project SRFB grant budget will carry over into mid-2009.					
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Continuation of final design, permitting, grant applications, and construction. Project continuation beyond the 2008 SRFB grant is contingent on award of future grants.					
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:	
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital	
2008 Budget	\$ 40,000	\$ 400,000	\$ 440,000	Non-City Source: SRFB Grant; others TBD	
2008 Estimate	\$ 40,000	\$ 200,000	\$ 240,000		
Year 2009	\$ 10,000	\$ 200,000	\$ 210,000		
Year 2010	\$ 10,000	\$ 1,000,000	\$ 1,010,000	Submitted By: Kerry Ritland	
Year 2011	\$ -	\$ -	\$ -	Department: PWE	
Year 2012	\$ -	\$ -	\$ -		
Year 2013	\$ -	\$ -	\$ -		
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan	
Future Years	\$ -	\$ -	\$ -	Priority:	Project #: g00908
Total Cost	\$ 60,000	\$ 1,400,000	\$ 1,460,000	9/9	

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Stream Habitat Restoration Program				
LOCATION: Issaquah Creek, North Fork Issaquah Creek, and East Fork Issaquah Creek				
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 in 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 Tibbetts 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 2008 estimate): Fish habitat improvements on Lewis Creek and Park Hill Creek.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Implementation of habitat restoration project to be selected from Stream and Riparian Areas Restoration Plan, aided by grant funding if available.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	Annual	Annual	Annual	Stormwater Capital
2008 Budget	\$ 75,000	\$ 75,000	\$ 150,000	Non-City Source: State or Federal grant
2008 Estimate	\$ 75,000	\$ 10,000	\$ 85,000	
Year 2009	\$ 75,000	\$ 75,000	\$ 150,000	
Year 2010	\$ 75,000	\$ 75,000	\$ 150,000	Submitted By: Kerry Ritland
Year 2011	\$ 75,000	\$ 75,000	\$ 150,000	Department: PWE
Year 2012	\$ 75,000	\$ 75,000	\$ 150,000	
Year 2013	\$ 75,000	\$ 75,000	\$ 150,000	Date: 31-Jan
Year 2014	\$ 75,000	\$ 75,000	\$ 150,000	
Future Years	\$ -	\$ -	\$ -	Priority: 6/6
Total Cost	\$ 525,000	\$ 460,000	\$ 985,000	Project #: g00509

CITY OF ISSAQUAH
2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE:		Water Quality Retrofits		
LOCATION:		City-wide		
DESCRIPTION:				
Downtown stormwater outfalls will be targeted for installation of water quality treatment facilities on existing stormwater systems. These areas generate the largest amount of pollutant loadings and generally lack any stormwater treatment facilities. Water quality monitoring of stormwater outfalls discharging to local streams shows elevated levels of metals, nutrients, fecal coli form, and other contaminants in stormwater runoff. Newer treatment technologies will be evaluated to select systems that are effective and minimize the amount of land needed.				
JUSTIFICATION & SUSTAINABILITY BENEFITS:				
Runoff from much of downtown Issaquah is not treated because roads and developments were constructed prior to adoption of stormwater management regulations. Improvements to water quality will improve the health of local streams and Lake Sammamish, consistent with conservation goals contained in the Issaquah Creek Basin Plan, the WRIA 8 Chinook Salmon Conservation Plan, and other efforts. New treatment facilities will reduce impacts to the ecosystem caused by archaic designed and built facilities.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate):				
NA				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT:				
Preliminary conceptual design and grant applications.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ -	\$ -	\$ -	Stormwater Capital
2008 Budget	\$ -	\$ -	\$ -	Non-City Source:
2008 Estimate	\$ -	\$ -	\$ -	Water quality grants (tbd)
Year 2009	\$ 75,000	\$ -	\$ 75,000	
Year 2010	\$ 6,000	\$ -	\$ 6,000	Submitted By:
Year 2011	\$ 100,000	\$ 100,000	\$ 200,000	Kerry Ritland
Year 2012	\$ -	\$ -	\$ -	Department:
Year 2013	\$ -	\$ -	\$ -	PWE
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 181,000	\$ 100,000	\$ 281,000	8/8
				Project #: Assigned

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: North Fork Restoration				
LOCATION: North Fork Issaquah Creek along 221st Place and SE 62nd Street				
DESCRIPTION: Riparian and stream restoration along the North Fork Issaquah Creek along stream reach located between approximately 270 feet south of the King County East Lake Sammamish Trail north to SE 60th Street.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: This project was identified during the design process for the I-90 Undercrossing project to address existing degraded stream conditions. Restoration objectives include moving the stream channel away from the existing roadways to provide additional buffer, installation of large woody debris in the channel, removal of invasive vegetation, and planting of native vegetation. 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.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Continuation of pre-design work, preparation of permit application materials, and coordination with adjacent projects.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Grant applications for future project funding, and coordination with potential private restoration project on adjacent parcels.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 61,060	\$ -	\$ 61,060	Stormwater Capital
2008 Budget	\$ 10,000	\$ -	\$ 10,000	Non-City Source: To be determined
2008 Estimate	\$ 2,000	\$ -	\$ 2,000	
Year 2009	\$ 10,000	\$ -	\$ 10,000	
Year 2010	\$ 400,000	\$ 400,000	\$ 800,000	Submitted By: Kerry Ritland
Year 2011	\$ -	\$ -	\$ -	Department: PWE
Year 2012	\$ -	\$ -	\$ -	
Year 2013	\$ -	\$ -	\$ -	Date: 31-Jan
Year 2014	\$ -	\$ -	\$ -	
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 473,060	\$ 400,000	\$ 873,060	7/7
				Project #: g00606

CITY OF ISSAQUAH
2009-2014 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 complements 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 2008 estimate): Maintenance of restoration plantings, and final payment of construction contract for contractor claims.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Maintenance of vegetation plantings, including removal of invasive plants using volunteers and conservation crews, in accordance with permit requirements.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 570,433	\$ 391,658	\$ 962,091	Stormwater Capital
2008 Budget	\$ 5,000	\$ -	\$ 5,000	Non-City Source:
2008 Estimate	\$ 100,000	\$ -	\$ 100,000	FEMA Pre-Disaster Mitigation Grant
Year 2009	\$ 5,000	\$ -	\$ 5,000	
Year 2010	\$ 5,000	\$ -	\$ 5,000	Submitted By:
Year 2011	\$ 5,000	\$ -	\$ 5,000	Kerry Ritland
Year 2012	\$ -	\$ -	\$ -	Department:
Year 2013	\$ -	\$ -	\$ -	PWE
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan
Future Years	\$ -	\$ -	\$ -	Priority:
Total Cost	\$ 685,433	\$ 391,658	\$ 1,077,091	2/2
				Project #: g00305

CITY OF ISSAQUAH 2009-2014 CAPITAL IMPROVEMENT PLAN

PROJECT/EQUIPMENT TITLE: Sycamore Area Habitat Improvements (Phase 2)				
LOCATION: North of Sycamore neighborhood along Issaquah Creek				
DESCRIPTION: This project is located on City property and includes adding large woody debris in the stream, native vegetation planting along banks, removal of stream bank riprap, as well as other potential habitat improvements, similar to a very successful project that the City constructed in 2004 on City properties immediately downstream of the Sycamore Bridge. Project was constructed in 2006 in coordination with the Hope Creek Restoration Project.				
JUSTIFICATION & SUSTAINABILITY BENEFITS: Construction of habitat improvements on Issaquah Creek improves stream and riparian habitat, benefiting salmon and other fish as well as wildlife. This project is the result of a cooperative partnership between the Sustainable Fisheries Foundation, the City of Issaquah, and the Mountains to Sound Greenway Trust organization.				
PRIOR YEAR ACCOMPLISHMENTS (including 2008 estimate): Invasive plant control and maintenance of vegetation plantings that were installed as part of the Sycamore Area Phase 2 and Hope Creek Restoration projects.				
YEAR 2009 ANTICIPATED ACCOMPLISHMENT: Continuation of invasive plant control and maintenance of vegetation plantings.				
	City Share of Cost	Non-City Share	Total Amount	City Revenue Source:
Prior Years	\$ 33,858	\$ 72,879	\$ 106,737	Stormwater Capital
2008 Budget	\$ 5,000	\$ -	\$ 5,000	Non-City Source: None
2008 Estimate	\$ 5,000	\$ -	\$ 5,000	
Year 2009	\$ 5,000	\$ -	\$ 5,000	
Year 2010	\$ -	\$ -	\$ -	Submitted By: Kerry Ritland
Year 2011	\$ -	\$ -	\$ -	
Year 2012	\$ -	\$ -	\$ -	Department: PWE
Year 2013	\$ -	\$ -	\$ -	
Year 2014	\$ -	\$ -	\$ -	Date: 31-Jan
Future Years	\$ -	\$ -	\$ -	Priority: 4/4
Total Cost	\$ 43,858	\$ 72,879	\$ 116,737	



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

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.

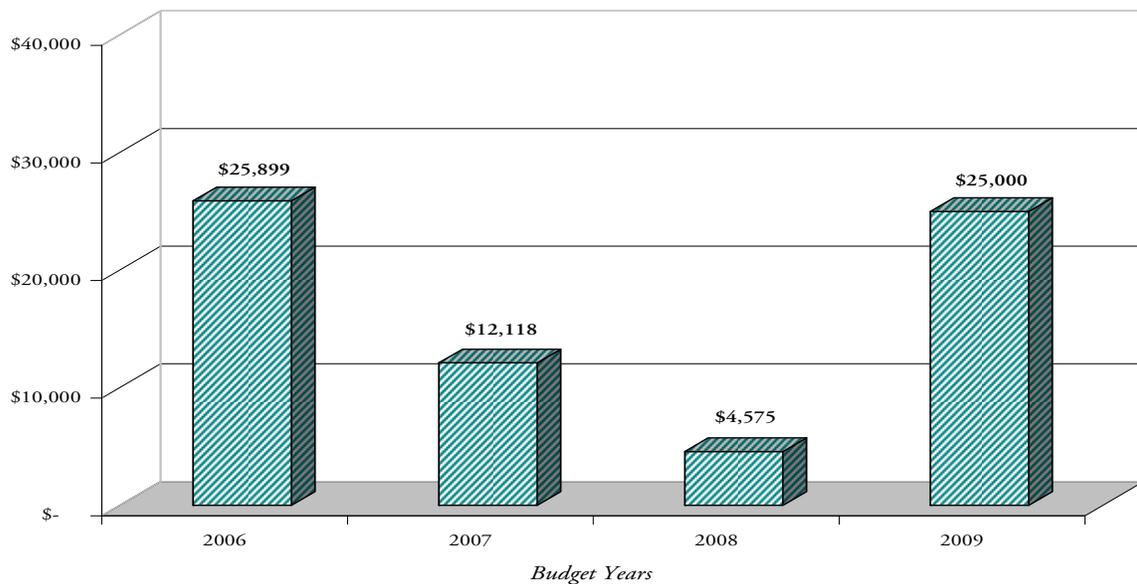
Revenue Comparisons

Unemployment Benefit Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 91,919	\$ 103,849	\$ 117,404	\$ 142,504
Investment Interest	5,203	5,000	3,519	4,000
Transfers in from General Fund	32,400	36,000	36,000	36,000
<i>Total Fund Revenue</i>	<u>\$ 129,522</u>	<u>\$ 144,849</u>	<u>\$ 156,923</u>	<u>\$ 182,504</u>

Expenditure Comparisons

Unemployment Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Unemployment Claims	\$ 12,118	\$ 40,000	\$ 4,575	\$ 25,000
Long Term Care (LEOFF I)	-	-	-	-
Ending Fund Balance	117,404	104,849	152,348	157,504
<i>Total Fund Expenditures</i>	<u>\$ 129,522</u>	<u>\$ 144,849</u>	<u>\$ 156,923</u>	<u>\$ 182,504</u>

Unemployment Claims



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.

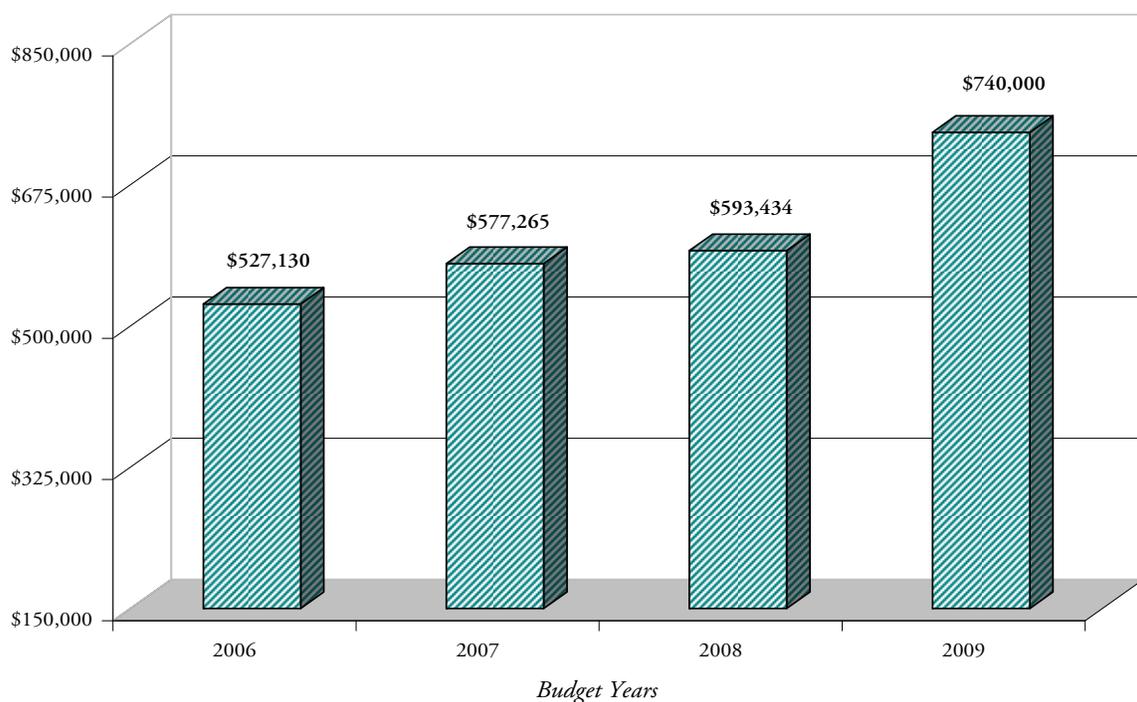
Revenue Comparisons

Insurance Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 126,188	\$ 224,605	\$ 225,673	\$ 335,911
Investment Interest	10,638	10,000	7,764	10,000
Interfund Insurance Charges	666,112	695,020	696,238	753,488
<i>Total Fund Revenue</i>	<u>\$ 802,938</u>	<u>\$ 929,625</u>	<u>\$ 929,675</u>	<u>\$ 1,099,399</u>

Expenditure Comparisons

Insurance Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Other Services & Charges	\$ 577,265	\$ 700,000	\$ 593,434	\$ 740,000
Ending Fund Balance	225,673	229,625	336,241	359,399
<i>Total Fund Expenditures</i>	<u>\$ 802,938</u>	<u>\$ 929,625</u>	<u>\$ 929,675</u>	<u>\$ 1,099,399</u>

Insurance Premiums



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	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 3,341,248	\$ 5,643,262	\$ 5,975,879	\$ 3,347,742
Charges for Services	861,600	939,600	939,600	1,039,400
Replacement Charges	1,233,924	1,360,920	1,360,920	1,510,800
Investment Interest	184,703	177,200	121,397	76,000
Insurance Reimbursement	55,166	29,465	34,218	-
Interfund Loan Repayment	2,000,000	1,100,000	-	750,000
Interfund Interest	59,111	38,500	35,656	98,000
Transfers-In - Capital Fund	74,100	-	-	-
Transfers-In - Utility Funds	138,000	325,500	325,500	133,500
Miscellaneous	-	-	47,286	-
Total Fund Revenue	\$ 7,947,852	\$ 9,614,447	\$ 8,840,456	\$ 6,955,442

Expenditure Comparisons

Equipment Rental Fund ¹	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 268,150	\$ 291,252	282,266	\$ 318,054
Overtime	30,017	22,000	25,160	22,000
Benefits	112,458	129,702	132,130	153,025
Supplies	198,867	206,926	178,064	201,150
Fuel	229,379	245,050	272,878	313,700
Other Services & Charges	283,455	405,727	388,614	426,274
Capital Outlay - Rplcmnt/New	849,647	2,035,115	1,207,322	678,000
Interfund Loan Issued	-	5,300,000	3,800,000	-
Ending Fund Balance	5,975,879	978,675	2,554,022	4,843,239
Total Fund Expenditures	\$ 7,947,852	\$ 9,614,447	\$ 8,840,456	\$ 6,955,442

¹ Funding (\$318,124) for the City's share of Eastside Fire and Rescue equipment replacement reserve charges are included in Equipment Rental Fund – Other Services & Charges.

Capital Outlay – New and From Replacement Reserves

Equipment Replacement Fund	
<i>New Vehicles/Equipment</i>	
Utility Service Truck (PWO)	\$ 52,000
Utility Service Truck (PWO)	52,000
<i>Total Capital Equipment - NEW</i>	\$ 104,000
Equipment Replacement Fund	
<i>Replacement Reserves</i>	
IT Servers	\$ 25,000
Annual PC Workstations	120,000
Finance Printer	2,000
Police Commander Car #137	38,000
Police Commander Car #138	38,000
BMW Motorcycle #150	30,000
Patrol Car #157	33,000
Patrol Car #158	33,000
Patrol Car #160	33,000
Hybrid SUV #310 (Bldg. Review)	34,000
GMC Pickup #2104 (PWO)	37,000
GMC Pickup #2120 (PWO)	35,000
1/2 Ton Chevy Truck #2107 (Engineering)	36,000
Fleet Maintenance Software (PWO)	80,000
<i>Total Capital Items from Replacement Reserves</i>	\$ 574,000
<i>Total Equipment Replacement Fund Capital Items</i>	\$ 678,000

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 and development review services to the Issaquah community in the most cost efficient and effective manner while protecting and enhancing the quality of life and ensuring its health, safety, and welfare.

Summary of Departmental Activities & Responsibilities

The Public Works Engineering Department consists of three divisions: Engineering Services, the Major Development Review Team and the Resource Conservation Office. The Engineering Services Division consolidates the engineering activities for the various utility and capital project funds. The Major Development Review Team is responsible for facilitating or completing all land use and site development review and coordinates with all City departments to process all site-related facets of the Urban Village projects. The Resource Conservation Office provides for the development and implementation of resource conservation and protection programs and administers the solid waste and recycling collection contract for the City.

Engineering Services

2009 Work Plan Focus

City Goal #1 Concurrency & Transportation Improvements

-  Evaluate possible additional improvements to the ITS infrastructure and go through a public process to provide citizens opportunity for input on need and funding (*And City Goal #3*)
-  Continue work to study, design and construct a variety of transportation-related improvements to improve mobility (*And City Goal #9*)
-  Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs
-  Work to establish a Transit Now Partnership for increasing transit service in Issaquah.

City Goal #2 Sustainability

-  Continue implementation of Sustainable Building initiative and further its development

- ☐ Protect local water resources by ensuring an effective conservation program, implementing landscape education and incentive strategies, strengthening aquatic resource monitoring and ensuring success of habitat restoration projects.
- ☐ Institute greatly improved levels of service for solid waste and recycling at competitive rates, increase commercial recycling diversion and enhance educational programs for all sectors.

City Goal #3 Faith in Local Government

- ☐ Construct replacement Cougar reservoirs. Construct the Wildwood Pump Station. (*And City Goal #6*)
- ☐ Continue work to study, design and construct sewer, water and storm drain improvements for the community (*And City Goal #9*)
- ☐ Continue and improve tracking of all staff time to appropriate funds and capital projects
- ☐ Review/approve/inspect 600+ forecasted land use, utility and building permits

City Goal #5 Salmon Habitat

- ☐ Implementation of the Department of Ecology Municipal Stormwater (NPDES) Permit.
- ☐ Improve conveyance and fish habitat in Tributary 0170.

City Goal #8: Develop Ways to Have More Impact and Influence Regionally

- ☐ Continue providing support to Cascade Water Alliance in its development of regional facilities and water supply

Major Development Review Team (MDRT) & Resource Conservation office (RCO)

2009 Work Plan Focus

City Goal #1 Concurrency & Transportation Improvements

- ☐ Successfully demonstrate the effectiveness of City-wide commute trip reduction programs and expand alternative transportation and transit programs
- ☐ Complete development and adoption of the Commute Trip Reduction Plan (CTR) and ordinance as required by state requirements for local and regional CTR planning.

City Goal #2 Sustainability

- ☐ Review/Approve/Inspect approximately 400 building permits. (*And City Goal #7 Economic Vitality*)
- ☐ Planning/construction/inspection Issaquah Highlands Town Center. (*And City Goal #7*)

- ☞ Continue Affordable Housing in Villages. (*And City Goal #7*)
- ☞ Implement Shared Stormwater Plan.
- ☞ Construct/inspect LifeCare Services/TimberRidge.
- ☞ Plan/construct/inspect Issaquah Highlands High Streets Lifestyle Center. (*And City Goal #7*)
- ☞ Implement Block 9 Development Agreement.
- ☞ Restore/replant wetlands.
- ☞ Continue implementation of Sustainable Building initiative and adoption of LEED and Built Green certification for commercial and residential projects within the City
- ☞ Complete design and begin construction of Zero Energy Project homes, begin builder, designer and contractor education phase and conduct community workshops.
- ☞ Outline and expand the City's climate change efforts, as through an inventory of internal operations, adoption of new policies, conducting energy and water audits and development of a community-wide climate change initiative among other measures.
- ☞ Protect local water resources by ensuring an effective conservation program, implementing landscape education and incentive strategies, strengthening aquatic resource monitoring and ensuring success of habitat restoration projects.
- ☞ Increase commercial and multi-family recycling diversion with improved services, food waste recycling and enhance educational programs for all sectors. Improve recycling at events held throughout the City.
- ☞ Design and roll-out a neighborhood environmental mini-grant program to support community and business participation and investment in environmental projects within the City.

City Goal #3 Faith in Local Government

- ☞ Continue MDRT annual evaluation.

City Goal #5 Salmon Habitat

- ☞ Improve temporary erosion and sedimentation control (TESC).
- ☞ Continue compensatory detention.
- ☞ Planning and initial implementation of the Department of Ecology Municipal Stormwater (NPDES) permit.

Revenue Comparisons

Engineering Services Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Beginning Fund Balance	\$ 794,774	\$ 890,649	\$ 1,112,423	\$ 1,473,680
<i>Operation Charges for Service:</i>				
Street Operations	\$ 820,800	\$ 1,218,800	\$ 1,218,800	\$ 1,234,960
Water Operations	606,500	438,352	438,352	438,352
Sewer Operations	246,400	166,738	166,738	199,980
Stormwater Operations	675,235	733,500	733,500	626,400
Interest	45,799	35,000	23,561	40,000
Other Charges	<u>124,555</u>	<u>79,000</u>	<u>145,925</u>	<u>148,000</u>
<i>Subtotal</i>	2,519,289	2,671,390	2,726,876	2,687,692
<i>Labor Charges to Capital Projects:</i>				
Street Projects	\$ 213,242	\$ 250,000	\$ 173,944	\$ 200,000
Water Projects	144,828	150,000	223,841	210,000
Sewer Projects	51,743	40,000	25,402	20,000
Stormwater Projects	66,265	75,000	74,767	70,000
Other Projects	<u>78,915</u>	<u>375,000</u>	<u>184,164</u>	<u>225,000</u>
<i>Subtotal</i>	554,993	890,000	682,118	725,000
<i>Total Fund Revenue</i>	<u>\$ 3,869,056</u>	<u>\$ 4,452,039</u>	<u>\$ 4,521,417</u>	<u>\$ 4,886,372</u>

Expenditure Comparisons

Engineering Services Fund	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Salaries	\$ 1,705,010	\$ 2,063,856	\$ 2,016,320	\$ 2,232,469
Overtime	34,878	18,000	15,394	20,000
Benefits	601,517	793,946	727,095	857,840
Supplies	49,809	61,021	55,713	51,430
Professional Services	59,874	71,000	52,650	70,000
Professional Svcs (Utility Specific)	246,202	847,840	154,678	190,340
Other Service Charges	59,343	89,550	81,557	116,960
Ending Fund Balance	<u>1,112,423</u>	<u>506,826</u>	<u>1,418,010</u>	<u>1,347,333</u>
<i>Total Fund Expenditures</i>	<u>\$ 3,869,056</u>	<u>\$ 4,452,039</u>	<u>\$ 4,521,417</u>	<u>\$ 4,886,372</u>

Detailed Utility Specific Professional Services

Professional Services (Utility Specific)	
Surveying	\$ 15,000
Parcel Mapping	5,000
Shuttle Bus	28,000
Aquatic Resource Monitoring	22,000
Stream Gauging (WRAP)	4,500
Sewer Video/Monitoring	20,000
Storm Video Inspections	20,000
Storm WRIA Agreement	12,000
Transit Now	18,840
CARA Code Implementation	25,000
Transportation Consultant	20,000
<i>Total Professional Services (Utility Specific)</i>	<u>\$ 190,340</u>



Supplemental
Schedules, Financial
Policies, Workload
Indicators & Statistics



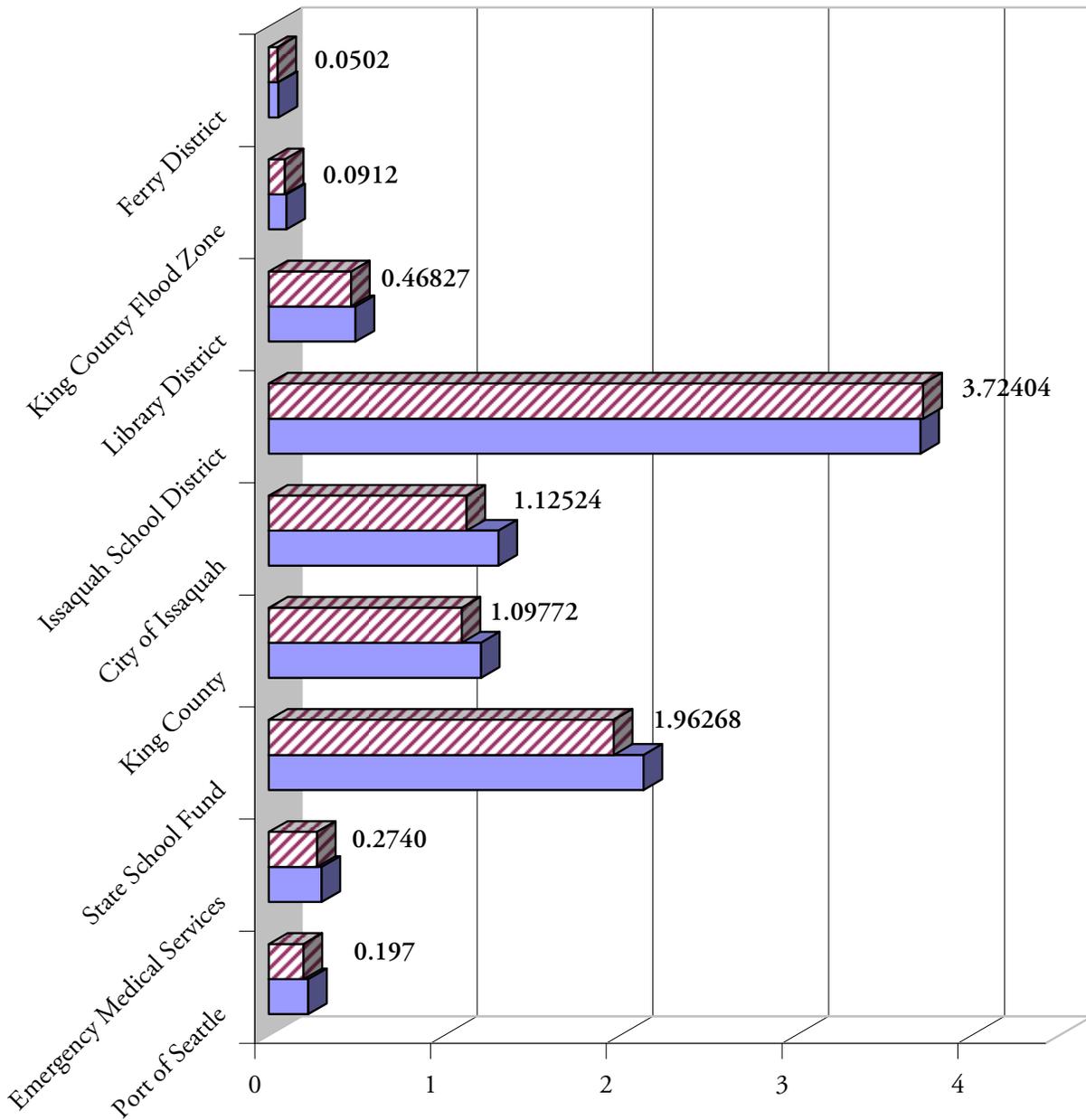
SUPPLEMENTAL SCHEDULES

Property Tax Distribution

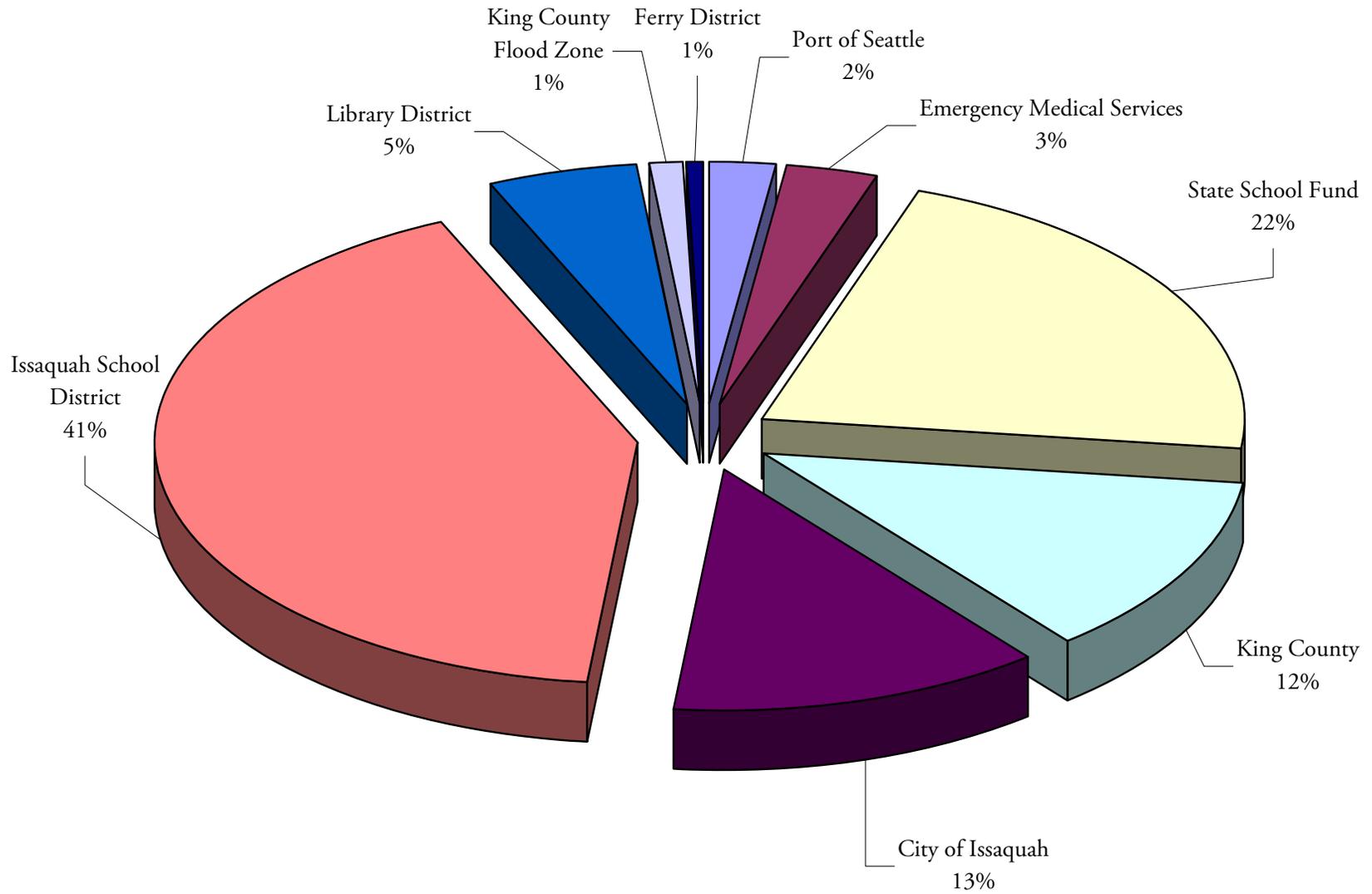
	<i>2007</i>	<i>2008</i>	<i>2009</i>
Population	24,710	26,320	-
Assessed Valuation	\$ 4,416,915,927	\$ 5,855,908,029	\$ 6,847,811,237
<i>Regular Tax Levy</i>			
General Fund	\$ 5,431,730	\$ 6,226,500	\$ 6,587,488
Rate/\$1000	1.22973	1.06025	0.96198
<i>G.O. Excess Bond Levies</i>			
1988 Street Improvement	\$ 215,000	\$ 210,000	\$ -
1988 Cemetery	10,000	10,000	-
1988 Park	55,000	55,000	-
1995 Police Station	387,000	387,000	387,000
2001 Senior Center	125,000	121,000	123,000
2005 ITS Bonds	133,000	136,000	133,000
2006 Park Bond	<u>490,000</u>	<u>470,000</u>	<u>470,000</u>
<i>Total</i>	<u>\$ 1,415,000</u>	<u>\$ 1,389,000</u>	<u>\$ 1,113,000</u>
Rate/\$1,000	0.33641	0.24629	0.16326
<i>Total Rate/\$1,000 of Assessed Value (Regular & Excess Levies)</i>	<u>1.56614</u>	<u>1.30654</u>	<u>1.12524</u>

2009 Property Tax Rate Comparison

(Rate per \$1,000 Assessed Value)



2009 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 (3.23/\$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
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	26,320
2008	5,855,908,029	0.3	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
1988	354,896,384	6.2	17,774,427		1,198,532	580,704	1.634	436,000	1.229	2.863	7,170
1987	334,253,310	12.6	14,258,582	13,721,617	1,128,105	521,839	1.560	277,600	0.831	2.391	6,700

¹ Current year valuations are prior period assessments of real and personal properties. For example, assessments done in 2008 will not affect property tax rates until 2009 or 2010.

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
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
1991	1,854,826	1,290,880	791,978	344,220	153,624	136,695	355,900	4,928,123
1990	1,922,107	1,475,310	774,679	296,299	219,924	126,177	320,335	5,134,831

¹ Includes Franchise, Contract, Gambling and Leasehold Excise Taxes

² Consists of the Motor Vehicle Excise tax, Motor Vehicle Fuel Tax, Vehicle License Fee, and the Liquor Excise Tax, distribution of which are based on population figures

*Computation of Legal Debt Margin
as of December 31, 2008*

	<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, 2008, Assessed Value:	\$6,847,811,237				
2.50% of Assessed Value	\$ -	\$ 171,195,281	\$ 171,195,281	\$ 171,195,281	\$ 513,585,843
1.50% of Assessed Value	<u>102,717,169</u>	<u>(102,717,169)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Statutory Debt Limit	\$ 102,717,169	\$ 68,478,112	\$ 171,195,281	\$ 171,195,281	\$ 513,585,843
Outstanding G.O. Bonds	(20,495,000)	(4,905,000)	(5,805,000)	-	(31,205,000)
Add amount available in Debt Service Fund	<u>76,301</u>	<u>192,822</u>	<u>228,202</u>	<u>-</u>	<u>497,325</u>
Debt Capacity	<u>\$ 82,298,470</u>	<u>\$ 63,765,934</u>	<u>\$ 165,618,483</u>	<u>\$ 171,195,281</u>	<u>\$ 482,878,168</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>
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
1986	6,422	334,253,310	1,164,965	0.35	181

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

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

Debt Service (Non-Voted)

Councilmanic Bond Detail		Issue Year	Issue Amount
Community Center		1995	\$ 3,460,000
Downtown Community Center	\$ 3,460,000		
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	50,000		
<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	70,000		
<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	48,000		
<i>Total Police Station/Miscellaneous</i>	<i>\$ 2,660,000</i>		

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

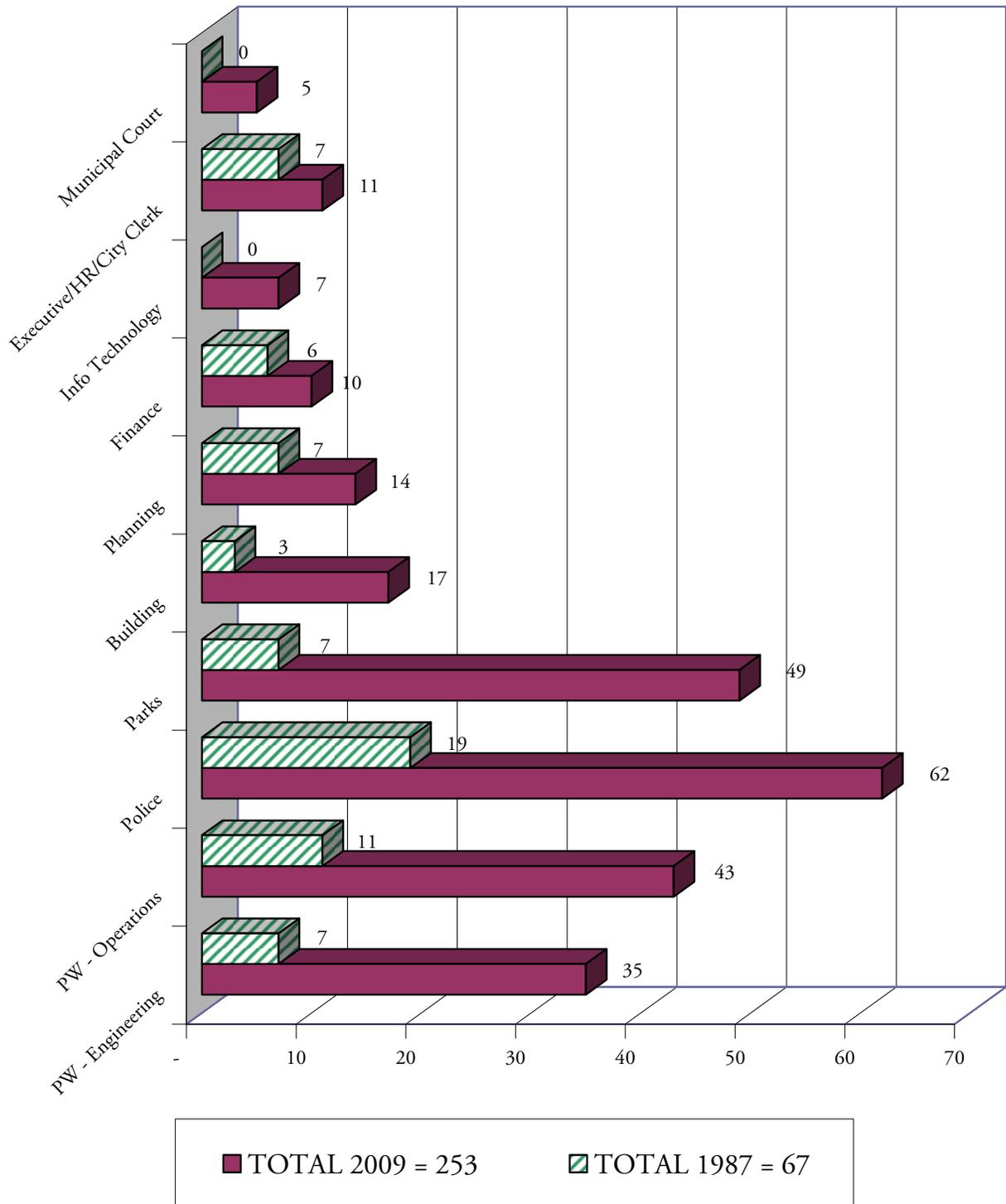
Interfund Loans Outstanding as of December 31, 2008

Amount of Loan	Purpose	From	To	Term
\$600,000	L.I.D. #23 Construction Mall Street Sidewalks	Equipment Replacement Fund	L.I.D. #23 Construction Fund	12/31/2009
\$1,200,000	Cougar Ridge Reservoir	Equipment Replacement Fund	Water Capital Fund	12/31/2012
\$1,000,000	Land Acquisition	Equipment Replacement Fund	Capital Improvement Fund	12/31/2012
\$1,000,000	Various Capital Projects	Equipment Replacement Fund	Stormwater Capital Fund	12/31/2012

Interfund Loans Budgeted for Issuance in 2009

There are no Interfund Loans budgeted for issuance in 2009.

Full-Time Employees



Staffing Levels

2000-2009 Staffing Levels	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Executive										
Mayor's Office										
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
Public Information Officer	-	-	-	-	-	-	-	-	1.00	1.00
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	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
Total Mayor's Office	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
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
Risk Management Officer	-	1.00	1.00	1.00	1.00	-	-	-	-	-
Administrative Assistant	2.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Full-time Subtotal	4.00	4.00	3.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.50	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	0.50	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total Clerk	4.50	5.00	4.00	4.50	4.50	3.50	3.50	3.50	3.50	3.50
Community Services										
Coordinator	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Communications Coordinator	-	1.00	1.00	1.00	-	-	-	-	-	-
Full-time Subtotal	1.00	2.00	2.00	2.00	-	-	-	-	-	-
Administrative Assistant	0.50	0.50	-	-	-	-	-	-	-	-
Gov't Cable TV Coordinator	-	-	0.50	0.50	-	-	-	-	-	-
Part-time Subtotal	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Total Community Services	1.50	2.50	2.50	2.50	-	-	-	-	-	-
Executive Full-Time Total	8.00	9.00	8.00	9.00	7.00	6.00	6.00	7.00	8.00	8.00
Executive Part-Time Total	1.00	1.50	1.50	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Total Executive	9.00	10.50	9.50	10.00	7.50	6.50	6.50	7.50	8.50	8.50
Municipal Court										
Court Administrator	-	-	-	-	-	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
Full-time Subtotal	-	-	-	-	-	2.00	3.00	3.00	4.00	5.00
Municipal Judge	-	-	-	-	-	-	-	0.50	0.50	0.50
Non-Regular Assistants	-	-	-	-	-	0.50	-	0.40	0.40	0.40
Part-time Subtotal	-	-	-	-	-	0.50	-	0.90	0.90	0.90
Total Municipal Court	-	-	-	-	-	2.50	3.00	3.90	4.90	5.90
Human Resources										
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Sr. Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Part-time Subtotal	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Total Human Resources	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.75	3.75	3.75
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

2000-2009 Staffing Levels	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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
Financial Services Supervisor	-	-	-	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
Utility Services Coordinator	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Specialist	4.00	4.00	2.00	-	-	-	-	-	1.00	1.00
Accountant	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Data Specialist	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Full-time Subtotal	8.00	8.00	7.00	7.00	8.00	9.00	9.00	9.00	10.00	10.00
Fiscal Specialist	1.00	1.00	2.00	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
Tax/Cash Coordinator	-	-	-	-	-	-	-	-	-	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Part-time Subtotal	1.50	1.50	2.50	2.50	1.50	1.50	2.25	2.25	1.50	1.75
Total Finance	9.50	9.50	9.50	9.50	9.50	10.50	11.25	11.25	11.50	11.75
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	6.00	6.00	6.00	7.00	8.00	8.00	8.00	8.00
Associate Planner	2.00	2.00	2.00	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	2.00	2.00	2.00
Total Planning	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	14.00
Building										
Building Official	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
Plans Examiner	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
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	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00
Permit Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00	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	1.00	1.00	1.00	2.00	2.00
Full-time Subtotal	12.00	12.00	12.00	13.00	13.00	14.00	14.00	16.00	17.00	17.00
Permit Technician	-	-	0.50	-	-	-	-	-	-	-
Part-time Subtotal	-	-	0.50	-						
Total Building	12.00	12.00	12.50	13.00	13.00	14.00	14.00	16.00	17.00	17.00
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	2.00	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	1.00	1.00
Total General	3.00									
Community Center										
Parks & Recreation Manager	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Parks Supervisor	-	-	-	-	-	-	-	-	1.00	1.00
Events & Facilities Supervisor	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	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	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.50
Administrative Assistant	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Building Maintenance Worker	1.00	-	-	-	-	-	-	-	-	-

2000-2009 Staffing Levels	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Full-time Subtotal	13.50	12.00	12.00	12.00	12.00	10.25	10.25	10.25	10.25	10.25
Administrative Assistant	1.13	2.13	2.13	2.13	2.625	2.625	2.625	2.625	2.625	2.625
Recreation Aides--NR	4.00	4.00	4.00	4.00	4.625	5.625	5.625	5.625	5.625	5.625
Part-time Subtotal	5.13	6.13	6.13	6.13	7.25	8.25	8.25	8.25	8.25	8.25
Total Community Center	18.63	18.13	18.13	18.13	19.25	18.50	18.50	18.50	18.50	18.50
Aquatic Center										
Manager	-	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	8.00	5.00	5.00	4.00	4.00	4.00	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	10.50	8.00	8.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Lifeguards/Admin Assistant	1.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Lifeguard/Pool Instructor NR	1.75	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Part-time Subtotal	3.00	4.50	4.50	4.50						
Total Aquatic Center	13.50	12.50	12.50	11.50	11.50	11.50	12.50	12.50	12.50	12.50
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	1.00	1.00	1.00
Maintenance Worker	4.50	7.50	7.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
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	6.50	9.50	9.50	12.50	12.50	13.00	13.00	13.00	13.00	13.00
Custodians/Maint. Worker	1.50	1.25	1.25	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Specialty Workers-NR	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Part-time Subtotal	1.75	1.75	1.75	1.00	1.50	1.50	1.50	1.50	1.50	1.50
Total Building Maintenance	8.25	11.25	11.25	13.50	14.00	14.50	14.50	14.50	14.50	14.50
Parks Maintenance										
Parks & Recreation Manager	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Horticulturist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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
Park Maintenance Supervisor	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Park Maintenance Worker	5.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00
Full-time Subtotal	8.00	9.00	9.00	9.00	9.00	8.50	10.50	11.50	12.50	12.50
Administrative Assistant	0.63	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.875	0.875
Aide	0.88	-	-	-	0.875	0.875	0.875	-	-	-
Parks Mechanic	-	0.50	0.50	0.50	-	-	-	-	-	-
Parks Maintenance Aide-NR	2.00	1.50	1.50	2.25	1.375	1.375	2.375	2.375	2.375	2.375
Cemetery Non-Regular	-	-	-	-	-	-	0.500	0.500	0.500	0.500
Part-time Subtotal	3.51	2.75	2.75	3.50	3.00	3.00	4.50	3.625	3.750	3.750
Total Parks Maintenance	11.51	11.75	11.75	12.50	12.00	11.50	15.00	15.125	16.250	16.250
Pickering Barn										
Recreation Specialist	0.50	0.50	0.50	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
Full-time Subtotal	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00
Pickering Barn Events Asst-NR	-	-	0.25	0.25	0.50	0.50	0.50	0.75	0.75	0.75
Part-time Subtotal	-	-	0.25	0.25	0.50	0.50	0.50	0.75	0.75	0.75
Total Pickering Barn	0.50	0.50	0.75	0.75	1.00	1.50	1.50	1.75	1.75	1.75

2000-2009 Staffing Levels	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tibbetts Creek Manor										
Administrative Assistant	-	-	-	-	-	-	-	1.00	1.00	1.00
Events & Facilities Supervisor	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
Full-time Subtotal	-	-	-	-	-	0.25	0.25	1.25	1.25	1.25
Events Manager/Assistant	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-
Assistant	0.50	-	-	-	-	-	-	-	-	-
Assistant-NR	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Part-time Subtotal	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.00	1.00	1.00
Total Tibbetts Creek Manor	1.75	1.75	1.75	1.75	1.75	2.00	2.00	2.25	2.25	2.25
Parks Full-time Subtotal	42.00	42.00	42.00	44.00	44.00	43.00	46.00	48.00	49.00	49.00
Parks Part-time Subtotal	15.14	16.88	17.13	17.13	18.50	19.50	21.00	19.625	19.750	19.750
Total Parks	57.14	58.88	59.13	61.13	62.50	62.50	67.00	67.625	68.750	68.750
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
Captain	-	-	-	-	-	-	-	-	-	-
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Officer	19.00	19.00	19.00	19.00	19.00	19.00	23.00	23.00	23.00	23.00
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
Jail Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Corrections Officer	8.00	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
Administrative Assistant	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	1.00	1.00	-	-	-	-
Communications Supervisor	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Communications Specialist	7.00	7.00	7.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00
Records Specialist	3.00	3.00	3.00	3.00	3.00	2.00	4.00	4.00	4.00	4.00
Full-time Subtotal	51.00	54.00	54.00	56.00	56.00	55.00	60.00	61.00	61.00	62.00
Records Specialist	-	-	-	-	-	0.50	-	-	-	-
Part-time Subtotal	-	-	-	-	-	0.50	-	-	-	-
Total Police	51.00	54.00	54.00	56.00	56.00	55.50	60.00	61.00	61.00	62.00
Information Technology										
Information Systems Manager	-	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
G.I.S. Analyst	-	-	-	-	-	-	-	-	1.00	1.00
Network Administrator	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TV/Media Production Specialist	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Computer Technician	2.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Full-time Subtotal	2.00	3.00	3.00	5.00	5.00	5.00	5.00	6.00	7.00	7.00
Administrative Assistant	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Cable TV Non-Regular	-	-	-	-	-	-	-	0.25	0.25	0.25
Part-time Subtotal	-	-	-	0.50	0.50	0.50	0.50	0.75	0.75	0.75
Information Technology Total	2.00	3.00	3.00	5.50	5.50	5.50	5.50	6.75	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

2000-2009 Staffing Levels	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Works Ops - Manager	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Public Works Asst Ops Mgr	1.00	1.00	-	-	-	-	-	-	-	-
Lead Maintenance Workers	3.00	3.00	3.00	3.00	3.00	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
Specialty Technicians	-	-	-	-	-	-	3.00	3.00	4.00	4.00
Maintenance Worker	12.00	13.00	13.00	13.00	13.00	17.00	16.00	20.00	21.00	22.00
Shop Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Full-time Subtotal	24.00	25.00	25.00	27.00	27.00	33.00	35.00	41.00	43.00	44.00
Signal Technician	-	-	-	-	-	-	0.50	-	-	-
Emergency Mgmt Coordinator	-	-	-	-	-	-	-	-	0.50	0.50
Maintenance Worker	-	-	-	-	0.62	0.62	0.62	1.12	1.12	1.12
Administrative Assistant	-	-	-	-	-	0.50	0.50	-	-	-
Part-time Subtotal	-	-	-	-	0.62	1.12	1.62	1.12	1.62	1.62
Public Works Operations Total	24.00	25.00	25.00	27.00	27.62	34.12	36.62	42.12	44.62	45.62
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	2.00	2.00	2.00	3.00	3.00
Engineer/Eng Tech	6.00	7.00	6.00	6.00	6.00	7.00	7.00	9.00	9.00	9.00
Project Coordinator	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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	3.00	3.00	3.00	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	3.00	3.00	3.00	1.00	1.00	1.00	2.00	2.00
Project Acct Technician	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Project Acct Assistant	-	-	-	-	-	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
Resource Conservation Coord	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Maj Dev Review Team (MDRT)	9.00	9.00	9.00	10.00	9.00	9.00	7.00	6.00	5.00	5.00
Full-time Subtotal	31.00	32.00	32.00	33.00	32.00	33.00	31.00	33.00	34.00	34.00
Project Manager (Inspection)	-	-	-	-	-	-	-	-	-	-
Project Engineer	0.50	-	-	-	-	-	-	-	-	-
Administrative Assistant	-	-	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	0.50	0.50	1.00	1.00
Public Works Engineering Total	31.50	32.00	32.50	33.50	32.50	33.50	31.50	33.50	35.00	35.00
PW Full-Time Subtotal	55.00	57.00	57.00	60.00	59.00	66.00	66.00	74.00	77.00	78.00
PW Part-Time Subtotal	0.50	-	0.50	0.50	1.12	1.62	2.12	1.62	2.62	2.62
Public Works Total	55.50	57.00	57.50	60.50	60.12	67.62	68.12	75.62	79.62	80.62
Total Full-time City Staff	194.00	201.00	199.00	210.00	208.00	216.00	226.00	241.00	250.00	253.00
Part-time (FTE's)	18.640	20.380	22.630	22.130	22.620	25.120	26.870	26.395	26.770	27.020
Total Authorized Positions	212.64	221.38	221.63	232.13	230.62	241.12	252.87	267.40	276.77	280.02

Regular Position Salary Ranges

ASA Employees 2009 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Administrative Support Assistant I	\$2,757	-	\$3,695
Administrative Support Assistant II	\$2,969	-	\$3,980
Administrative Support Assistant III	\$3,278	-	\$4,393
Administrative Support Assistant IV	\$3,710	-	\$4,970
Aquatics Maintenance Specialist	\$3,898	-	\$5,222
Building Inspector I	\$3,804	-	\$5,352
Building Inspector II	\$4,409	-	\$5,907
Business Tax & Cash Control Coordinator	\$4,094		\$5,486
Code Compliance Officer	\$4,302	-	\$5,764
Construction Inspector I	\$3,994	-	\$5,352
Construction Inspector II	\$4,409	-	\$5,907
Construction Inspector, Senior	\$4,747	-	\$6,362
Construction Project Coordinator	\$3,898	-	\$5,222
Custodian	\$2,757	-	\$3,695
Deputy City Clerk	\$4,094	-	\$5,486
Emergency Preparedness Coordinator	\$3,898		\$5,222
Engineering Technician, Senior	\$4,519	-	\$6,055
Engineering Technician I	\$3,710	-	\$4,970
Engineering Technician II	\$4,094	-	\$5,486
Events Coordinator	\$3,198	-	\$4,285
Facilities Maintenance Worker I	\$3,360	-	\$4,502
Facilities Maintenance Worker II	\$3,710	-	\$4,970
Facilities Maintenance Worker, Supervisor	\$4,409	-	\$5,907
Facilities Remodel Coordinator	\$4,094	-	\$5,486
Financial Data Specialist	\$3,898	-	\$5,222
Fiscal Specialist I	\$3,360	-	\$4,502
Fiscal Specialist II	\$3,898	-	\$5,222
Gardener	\$3,530	-	\$4,729

ASA Employees 2009 Salary Schedule (Cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Lifeguard/Swim Instructor	\$2,378	-	\$3,187
Major Development Business/Permit Coordinator	\$4,302	-	\$5,764
Media Production Specialist	\$4,519	-	\$6,055
Parks Irrigation Specialist	\$3,898		\$5,222
Parks Maintenance Lead	\$3,898	-	\$5,222
Parks Maintenance Worker I	\$3,198	-	\$4,285
Parks Maintenance Worker, Supervising	\$4,409	-	\$4,907
PC Technician I	\$3,444	-	\$4,615
PC Technician II	\$4,094	-	\$5,486
Permit Technician I	\$3,360	-	\$4,502
Permit Technician II	\$3,710	-	\$4,970
Planning Technician	\$3,530		\$4,729
Project Accounting Technician	\$3,710	-	\$4,970
Project Accounting-Senior Support Assistant	\$3,444	-	\$4,615
Recreation Aide	\$2,378	-	\$3,187
Recreation Leader	\$2,896	-	\$3,882
Recreation Specialist	\$3,530	-	\$4,729

Exempt Employees 2009 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Accountant	\$4,753	-	\$6,066
Administrative Office Supervisor	\$4,311	-	\$5,502
Aquatics Coordinator	\$4,311	-	\$5,502
Building Inspector, Senior	\$5,241	-	\$6,689
Capital Projects Management Coordinator	\$6,066	-	\$7,743
City Administrator	\$10,375	-	\$13,243
City Administrator, Deputy	\$9,882	-	\$12,612
City Arborist/Horticulturist	\$5,502	-	\$7,022
City Clerk	\$5,777	-	\$7,374
City Communications Coordinator/PIO	\$5,502		\$7,022
City Permitting and Licensing Supervisor	\$4,753	-	\$6,066
Cost Accountant, Public Works	\$5,241	-	\$6,689
Database Administrator	\$5,502	-	\$7,022
Deputy Director Public Works Engineering	\$8,129	-	\$10,375
Deputy Director, Finance	\$6,066	-	\$7,743
Director, Building and Permitting	\$8,536	-	\$10,895
Director, Finance	\$9,411	-	\$12,011
Director, Human Resources	\$8,536	-	\$10,895
Director, Parks and Recreation	\$8,963	-	\$11,439
Director, Planning	\$8,963	-	\$11,439
Director, Police (Chief)	\$9,411	-	\$12,011
Director, Public Works Engineering	\$9,411	-	\$12,011
Director, Public Works Operations	\$8,963	-	\$11,439
Economic Development Manager	\$6,066	-	\$7,743
Engineer I	\$4,991	-	\$6,369
Engineer II	\$5,502	-	\$7,022
Engineer, Senior	\$6,689	-	\$8,536
Engineer, Traffic Signal Operations	\$6,689	-	\$8,536

Exempt Employees 2009 Salary Ranges (Cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Engineering Manager	\$7,022	-	\$8,963
Environmental Planner/Wetlands Biologist	\$5,502	-	\$7,022
Events & Rental Facilities Coordinator	\$4,753	-	\$6,066
Events & Rental Facilities Supervisor	\$5,502	-	\$7,022
Facilities Services Supervisor	\$5,777	-	\$7,374
Finance and Risk Management Services Supervisor	\$5,502	-	\$7,022
Financial Analyst	\$5,502	-	\$7,022
Fleet Manager	\$6,066	-	\$7,743
Fleet Supervisor	\$5,241	-	\$6,689
GIS Coordinator	\$5,241		\$6,689
Human Resources Analyst, Senior	\$5,502	-	\$7,022
Information Systems Manager	\$6,689	-	\$8,536
Jail Manager	\$5,502	-	\$7,022
Landscape Architect/Parks Project Coordinator	\$5,777	-	\$7,374
Major Development Projects Manager	\$7,374	-	\$9,411
Municipal Court Administrator	\$6,066	-	\$7,743
Municipal Court Judge	\$8,963	-	\$11,439
Network Administrator	\$4,991	-	\$6,369
Open Space Steward	\$4,991		\$6,369
Parks Division Manager	\$6,369	-	\$8,129
Planner, Assistant	\$4,527	-	\$5,777
Planner, Associate	\$4,991	-	\$6,369
Planner, Parks	\$5,502	-	\$7,022
Planner, Senior	\$5,502	-	\$7,022
Planning Manager	\$6,689	-	\$8,536
Plans Examiner	\$4,991	-	\$6,369
Police Chief, Deputy	\$8,129	-	\$10,375
Police Commander	\$7,374	-	\$9,411

Exempt Employees 2009 Salary Ranges (Cont.)

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Communications Supervisor	\$4,527	-	\$5,777
Police Sergeant	\$6,369	-	\$8,129
Public Works Operations Manager	\$6,066	-	\$7,743
PW Assistant Operations Manager	\$5,241	-	\$6,689
Recreation Coordinator	\$4,753	-	\$6,066
Recreation Division Manager	\$6,369	-	\$8,129
Recreation Supervisor	\$5,777	-	\$7,374
Resource Conservation Coordinator I	\$4,527		\$5,777
Resource Conservation Coordinator II	\$4,991	-	\$6,369
Resource Conservation Coordinator, Senior	\$5,502		\$7,022
Resource Conservation/ Solid Waste Manager	\$6,066	-	\$7,743
Risk Management Officer	\$4,527	-	\$5,777
Systems Analyst, Senior	\$5,502	-	\$7,022
Tax Analyst, Senior	\$4,991	-	\$6,369
Utilities Services Program Coordinator	\$4,527	-	\$5,777

Non-Represented Employees 2009 Salary Schedule

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Executive Assistant/Mayor ¹	\$4,302	-	\$5,764
Human Resources Coordinator ¹	\$3,710	-	\$4,970
Municipal Court Clerk ²	\$3,278	-	\$4,393

¹ Non-represented class

² Confidential/Excluded from representation per State law.

Police Support Employees 2009 Salary Schedule¹

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Corrections Officer	\$3,557		\$4,540
Corrections Transport Officer	\$3,922		\$5,007
Police Communications Specialist	\$3,444	-	\$4,397
Police Records Specialist	\$3,111	-	\$3,970
Police Records Specialist, Lead	\$3,430	-	\$4,378
Police Records Support Specialist	\$3,267	-	\$4,169

Police Officer 2008 Salary Schedule¹

<i>Classification</i>	<i>Minimum</i>		<i>Maximum</i>
Police Officer	\$4,855	-	\$5,988

Public Works Operations Employees 2009 Salary Schedule

<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	\$ 2,299	\$ 2,419	\$ 2,545	\$ 2,678	\$ 2,818	\$ 2,963	\$ 3,114
PW Mechanic Aide	2,419	2,545	2,679	2,817	2,963	3,116	3,275
PW Maintenance Aide	2,545	2,679	2,817	2,963	3,116	3,282	3,446
PW Maintenance Worker I	3,116	3,281	3,448	3,626	3,816	4,011	4,211
PW Mechanic	3,447	3,626	3,816	4,011	4,217	4,435	4,657
PW Maintenance Worker II	3,626	3,816	4,011	4,217	4,433	4,662	4,895
PW Heavy Equip. Mechanic	3,816	4,011	4,217	4,433	4,662	4,901	5,146
PW Utilities Technician	3,898	4,092	4,297	4,513	4,738	4,975	5,224
PW Construction Technician	3,998	4,198	4,408	4,629	4,860	5,103	5,358
PW Mapping Technician	4,099	4,303	4,518	4,744	4,983	5,230	5,492
PW Sr. Signal Technician	4,207	4,406	4,625	4,856	5,101	5,355	5,622
PW Maintenance Senior Lead	4,268	4,483	4,706	4,941	5,189	5,447	5,721

¹ At the time of original publication, salaries were currently in negotiations. All salaries listed for this category are for information purposes only – they are not final.

Utility Rates

2009 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	\$31.90	\$2.17	\$42.31
Multi-Family Residential/Duplexes	\$1.73		6.43 (\$4.26 for METRO)	\$40.95
Commercial/Trailers/ Public Authority	\$1.73		6.43 (\$4.26 for METRO)	\$40.95

2009 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

2009 Water Rates

Single Family Residential (1ccf = 748 gallons)						
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"	\$24.00	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
1"	\$52.12	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
1-½"	\$97.77	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
2"	\$155.40	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
3"	\$332.78	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
4"	\$504.28	\$1.55	\$3.69	\$6.85	\$11.17	\$16.05
Duplex ¹						
Meter Size	Fixed Bimonthly	Block One 0 - 8 ccf	Block Two 9 - 14 ccf	Block Three 15 - 40 ccf	Block Four > 40 ccf	
¾"	\$29.45	\$2.23	\$3.77	\$6.07	\$9.00	
1"	\$65.75	\$2.23	\$3.77	\$6.07	\$9.00	
1 1/2"	\$125.03	\$2.23	\$3.77	\$6.07	\$9.00	
2"	\$199.01	\$2.23	\$3.77	\$6.07	\$9.00	
Apartments / Trailer Courts ²						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD (in CCF)		
				Meter Size	Block One	Block Two
¾"	\$31.33	\$2.82	\$4.54	¾"	0-8	>8
1"	\$70.46	\$2.82	\$4.54	1"	0-20	>20
1-½"	\$134.45	\$2.82	\$4.54	1-½"	0-40	>40
2"	\$214.07	\$2.82	\$4.54	2"	0-64	>64
3"	\$450.13	\$2.82	\$4.54	3"	0-128	>128
4"	\$687.64	\$2.82	\$4.54	4"	0-200	>200
6"	\$1,341.29	\$2.82	\$4.54	6"	0-400	>400
Commercial / Public Authority ²						
Meter Size	Fixed Bimonthly	Block One	Block Two	THRESHOLD (in CCF)		
				Meter Size	Block One	Block Two
¾"	\$31.33	\$3.13	\$4.83	¾"	0-8	>8
1"	\$70.46	\$3.13	\$4.83	1"	0-20	>20
1-½"	\$134.45	\$3.13	\$4.83	1-½"	0-40	>40
2"	\$214.07	\$3.13	\$4.83	2"	0-64	>64
3"	\$450.13	\$3.13	\$4.83	3"	0-128	>128
4"	\$687.64	\$3.13	\$4.83	4"	0-200	>200
6"	\$1,341.29	\$3.13	\$4.83	6"	0-400	>400

¹ 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.

² Apartments / Trailer Courts, Commercial / Public Authority, Parks Irrigation and Private Irrigation – Usage thresholds are per meter for this classification.

2009 Water Rates (Cont.)

Parks Irrigation (Interruptible) ¹			
¾"	\$16.11	\$3.13	\$5.74
1"	\$32.41	\$3.13	\$5.74
1-½"	\$58.34	\$3.13	\$5.74
2"	\$92.31	\$3.13	\$5.74
3"	\$206.61	\$3.13	\$5.74
4"	\$307.13	\$3.13	\$5.74
6"	\$580.27	\$3.13	\$5.74
Private Irrigation (Non-Interruptible) ¹			
¾"	\$16.11	\$4.54	\$9.14
1"	\$32.41	\$4.54	\$9.14
1-½"	\$58.34	\$4.54	\$9.14
2"	\$92.31	\$4.54	\$9.14
3"	\$206.61	\$4.54	\$9.14
4"	\$307.13	\$4.54	\$9.14
6"	\$580.27	\$4.54	\$9.14

¹ 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.

² Apartments / Trailer Courts, Commercial / Public Authority, Parks Irrigation and Private Irrigation – Usage thresholds are per meter for this classification.

² Apartments / Trailer Courts, Commercial / Public Authority, Parks Irrigation and Private Irrigation – Usage thresholds are per meter for this classification.

FINANCIAL POLICIES

Budget 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.

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:

- a. formulating budget proposals in line with City Council and Mayor priority direction, and
- b. 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.

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.

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:

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.

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.

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 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 financial statements of the City of Issaquah are prepared in conformity 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.

In the fund financial statements, the financial transactions are recorded in individual funds, each accounted for by a separate set of self-balancing accounts that comprise assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major combined enterprise funds are reported as separate columns in the fund financial statements.

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 fund* accounts for street maintenance.

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

The *street improvement fund* received revenues from the additional 0.25% real estate excise tax and proceeds are to be used solely for financing capital projects related to streets.

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 *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 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.

Assets, Liabilities, and Net Assets and Fund Balances

Cash and Investments

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.

It is the City's policy to invest all temporary cash surplus.

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 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 and Payables

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.

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.

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. Interfund loans outstanding at 12/31 are reported in Section 8 page 8 (*Section 8 – 8*).

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.

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, 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.

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 following estimated useful lives as follows:

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

Other Assets and Debts

This account contains resources held in the Equipment Replacement Fund for future equipment purchases for the Enterprise Funds.

Accumulated 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. 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Deferred revenues are receivables that are measurable but not yet available. The balance sheet records the receivables with deferred revenue as its offset.

Fund Balance Designations and Reservations

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.

PRIOR YEAR ACCOMPLISHMENTS, STATISTICS AND WORKLOAD INDICATORS

EXECUTIVE DEPARTMENT

City Clerk Division

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	2004	2005	2006	2007	2008 ¹
Passports Processed	1,278	1,456	1,601	2,191	1,786
Passports Photos Taken	944	944	928	1,058	996
Ordinances Processed/Published	29	27	31	30	26
Resolutions Processed	11	18	16	21	22
Agenda Bills Processed	154	151	165	184	186
Contracts Processed	389	498	506	510	716
Cemetery Deeds Issued	75	134	70	64	78
Animal Licenses Issued	95	73	106	127	68
Outgoing Mail Processed (Pieces)	75,519	76,040	68,751	67,880	72,290

Community Services Division

Arts Commission

- 👍 Purchased and installed 3 new pieces of Art
- 👍 Worked with the Community to improve the long-range plan for the arts in Issaquah (Cultural Element Review and Site identification)
- 👍 Developed and distributed a guided tour brochure for the art in Issaquah
- 👍 Improved the Arts Commission presence on the City’s web site
- 👍 Reviewed and recommended 21 grants for 2007
- 👍 Requested the City Administration and City Council to support private art displays in public spaces on private property

¹ 2007 Statistics represent the months of January through April 2007

- 👍 Produced the Chalk Art Fest and Shakespeare in the Park
- 👍 Continued to improve current programs
- 👍 Coordinated with other local arts agencies including the Sammamish Arts Council
- 👍 Promoted Issaquah as an “ARTS DESTINATION.”
- 👍 Worked with all city departments to create specific procedures for the Loaned Art Program and the siting and installation of permanent art pieces
- 👍 Established and implemented a plan for the care and maintenance of the City’s art Collection
- 👍 Reviewed previously established policies and ordinances related to the Arts Commission to determine potential changes
- 👍 Worked to add Bellevue Community College Art Classes within the city.
- 👍 Included citizens from all areas of the City in long range planning

Human Services

- 👍 35 human service grants helped to provide support to more than 31,000 individual situations at a cost to the city of less than \$0.06 per situation
- 👍 Human Service Agencies saved time and money during 2007 by using simpler grant application forms and participating in pooled funding programs. Thus using less of their grant funds for administration
- 👍 Established a Human Service Commission
- 👍 Worked with human service agencies to develop emergency preparedness plans.
- 👍 The Eastside Human Service Forum has become a strong voice for human services on the Eastside
- 👍 Worked on proposed Issaquah Human Service Campus.

Senior Center

- 👍 Potentially more than 28,000 visits will be made to the Issaquah Valley Senior Center during 2007. There has been an increase in visits each month in 2007
- 👍 Worked to add new programs at the Senior Center
- 👍 Worked with King County to complete new Computer Lab at the Senior Center
- 👍 Worked with Senior Center on transition to a new director

MUNICIPAL COURT

Municipal Court Statistics	2005	2006	2007	2008 ¹
<i>Criminal Filings</i>				
DUI	112	89	148	94
Criminal Traffic	155	359	605	235
Criminal Non-Traffic	327	374	675	265
<i>Total Criminal Filings</i>	594	822	1,428	594
<i>Infraction Filings</i>				
Traffic	3,008	2,770	4,957	3,207
Non-Traffic	14	7	25	7
Parking	390	414	1,010	371
<i>Total Infractions Filings</i>	3,412	3,191	5,992	3,585
<i>Total Municipal Court Filings</i>	4,006	4,013	7,420	4,179

- 👍 2005 Opened Municipal Court and made a seamless transition from King County District Court
- 👍 2006 Signed Interlocal agreement with Snoqualmie to provide court services
- 👍 2007 Began providing court services for the Cities of Snoqualmie and North Bend

¹ 2007 Statistics report January through May 31, 2007

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 item) for IT related purchased
- 👍 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
- 👍 Completed first year of 4 year computer replacements

CABLE TV

- 👍 35 in-house productions two to fifteen minutes in length
- 👍 All appropriate Council and Commission meetings televised (60 to 90)
- 👍 All ICTV Channel 21/62 productions posted to City Website
- 👍 Cover Concerts on the Green concert series for playback on City Channel
- 👍 Cover all appropriate City/Community events (Salmon Days, 4th of July, etc.)
- 👍 Fulfill all Issaquah Cable Commission requests concerning cable franchise issues and citizen complaints
- 👍 Provide maintenance and upgrades to ICTV channel 21/61 as needed.
- 👍 Stay up to date with any changes in local, regional, and federal regulations concerning Cable TV and telecommunications.

HUMAN RESOURCES DEPARTMENT

Human Resources Department	2004	2005	2006	2007	2008 ¹
Turnover Rate	7.9%	6.2%	7.1%	9.0%	6.0%
Regular Hires	24.5	23	30	42	31
Terminations	16	15	18	24	17
Recruitments	34	26	35	38	40
Job Applicants	1,400	1,200	967	900	975
Seasonal Hires	96	89	97	100	110
Training Hours	1,000	1,151	789	1,400	1,800
Positions Reviewed	14	14	19	28	14

- 👍 Provided timely and responsive assistance to employees when requested
- 👍 Provided recruitment and selection expertise to departments in an effort to fill vacancies quickly and with quality candidates
- 👍 Monitored new e-gov online recruitment/applicant process
- 👍 Monitored new e-gov online labor relations information gathering process
- 👍 Mediated conflicts and disputes as appropriate
- 👍 Provided timely and responsive assistance to employees when requested
- 👍 Provided citywide training with available funds and coordinate with Washington Cities Insurance Authority to provide cost effective training.
- 👍 Recognized employees for both community service and work performance
- 👍 Provided consultation on performance management
- 👍 Investigated and resolved employee complaints in a fair and timely manner
- 👍 Reviewed and revised City policies, procedures and practices due to changing federal and state legislation and as needed to provide good governance
- 👍 Administered employee benefits in a timely and efficient manner
- 👍 Conducted job classification reviews in timely manner
- 👍 Hosted all-City Sustainability Meeting

¹ 2008 Statistics are estimates.

FINANCE DEPARTMENT^{1, 2, 3}

Finance Department	2005	2006	2007	2008
Number of Payroll Employees ¹	440	471	475	530
Number of Payroll Checks Processed	1,336	1,392	1,381	2,040
Number of Payroll Direct Deposits	5,782	5,480	6,332	7,048
Total Salary and Benefits	\$ 19,029,454	\$ 21,391,632	\$ 22,500,000	\$ 25,760,000
Number of Invoices Processed	12,610	14,400	14,233	15,200
Number of Accounts Payable Checks Processed ²	5,105	5,343	4,968	5,232
Total Utility Accounts	6,754	8,095	8,290	8,641
Total Utility Automatic Payment Customers	313	435	561	655
Investment Portfolio ³	\$41 million	\$46.5 million	\$50.5 million	\$45 million
Contracts/Agreements Processed	498	470	575	630
Liability Claims against the City	19	22	15	20
Special Events Permits Reviewed	50	100	97	70
Court - Bail Reimbursements	363	429	587	470

¹ 2008 Estimates based on Accruals for the time period 1/1/08 – 6/30/08

² Numbers do not include refunds or bail checks.

³ 2008 Investment Portfolio figures are estimates.

POLICE DEPARTMENT

Police Department	2003	2004	2005	2006	2007	2008 ¹
Population	15,110	15,510	17,100	19,750	24,710	26,320
Officers Per 1000	1.9	1.8	1.6	1.6	1.34	1.25
Calls for Service	12,005	12,680	13,650	14,200	15,649	16,020
CFS Per Officer	923	975	1050	835	978	942
Emergency Response Time	3-4 min	4-4.5 min				
Overall Response Time	16 min	17 min	17 min	20 min	18.5 min	21 min
Traffic Citations	3,961	3,890	4,000	3,540	5,161	6,100
Preventative	17%	23%	21%	30%	30%	34%
# in Patrol	16	16	16	20	19	20
# in Detective	2	4	4	4	5	3
# in Narcotic	1	0	0	0	0	0
# in Traffic	2	1	1	1	1	1
Quality Rate	90	88	90	90	90	n/a
Citizens Academy	1	0	0	0	0	0

¹ 2008 numbers are estimates.

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
1998 - 408					
1999 - 321	Level 0 – Sign ³	7 days	215	97%	2 days
2000 - 325	Level 3 – Sign	60 days	3	100%	37 days
2001 - 374	Level 1	60 days	24	92%	47 days
2002 - 321	Level 2	60 days	33	82%	59 days
6/1/02 - 5/31/03 – 455	Level 3	120 days	5	100%	83 days
6/1/03 - 5/31/04 - 457	Level 4	120 days	14	100%	60 days
6/1/04 - 5/31/05 - 465	Level 5	120 days	1	--%	-- days
6/1/05 - 5/31/06 - 479	Pre-application Conference	30 days	22	81%	25 days
6/1/06 - 5/31/07 - 412	Community Conference	60 days	9	56%	60 days
6/1/07 - 5/31/08 - 393	Traffic Concurrency ⁴	14 days	43	96%	7 days

City Goal #1: Concurrency & Transportation Improvements

- 👍 Updated the City's Transportation Concurrency Model.
- 👍 Prepared major amendments to the City's transportation concurrency system based on previous policy direction provided by the City Council.
- 👍 Prepared policy options for Council consideration regarding removal of the SE Bypass from the transportation concurrency "A-list" (AB 5754).
- 👍 Negotiated payment of \$ 21,750.03 in voluntary SEPA mitigation for traffic impacts in Issaquah from projects in Sammamish.

City Goal #2: Sustainability

- 👍 Established a framework for tree removal/preservation for undeveloped parcels and existing single-family lots (AB 5795).

¹ Applications received June 1, 2007 to May 31, 2008

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 12 Transportation Concurrency applications were required to be sent to a consultant for modeling. The average review time for those applications was 35 days.

- 👍 Prepared procedures shifting responsibility for reviewing tree removal applications to the Planning Department.
- 👍 Prepared Tree Preservation Amendments for Council Consideration (Anticipated)
- 👍 Participated on the Sustainability Indicators Group.
- 👍 Updated the City's Mitigation fees for Police & General Government (AB 5778).

City Goal #3: Faith in Local Government (Keep citizens informed about issues that affect them, seek their input and encourage participation).

- 👍 Community, environmental and neighborhood leaders are participating on the Park Pointe Reader Team and reviewing the pre-preliminary draft of the Park Pointe EIS.
- 👍 Met with Chamber of Commerce committees on the revised Park impact fees, updated Police and General Government mitigation fees, the Central Issaquah Plan and transportation concurrency.
- 👍 Held community meetings on the Central Issaquah Plan.
- 👍 Met with homeowner association representatives and environmental leaders to discuss tree protection policies.
- 👍 Kept the department website up to date regarding policy planning and new development projects.

City Goal #4: Parks Programs & Facilities

- 👍 Updated the Parks impact fees and mitigation fees for Police & General Government.
- 👍 Updated the City's Parks impact fees (AB 5818).

City Goal #5: Salmon Habitat

- 👍 Completed Shoreline Inventory & Existing Conditions Report.
- 👍 Held a Public Workshop on how the character of the greater Issaquah Basin affects shorelines within the City (April 1, 2008).
- 👍 Held a Public Open House to review the draft Shoreline Inventory & Characterization Report (June 3, 2008).
- 👍 Prepared Shoreline Environment Designations, Policies and Development Regulations (anticipated).
- 👍 Completed a Cumulative Impact Analysis and draft Restoration Plan (anticipated).
- 👍 Prepare shoreline restoration policies, priorities and timelines (anticipated).

City Goal #6: Ensure a Safe Community

- 👍 Processed 393 land use applications (June 1, 2006 to May 31, 2007).

City Goal #7: Economic Vitality

- 👍 Refined the land use options into five land use concepts.
- 👍 Received additional public comment on these concepts – Workshop #3.
- 👍 Sponsored a Council Tour of small scale urban development on the Eastside.
- 👍 Began development of design and development standards for Central Issaquah.
- 👍 Began preliminary review of the transportation, environmental, market, land use and view impacts of the land use concepts.
- 👍 Received public feedback on the land use and design options – Workshop #4 (anticipated).
- 👍 Prepared a market analysis for the Central Issaquah Area.
- 👍 Received a Growth Management Grant for the Central Issaquah Plan (AB 5755).
- 👍 Completed Housekeeping amendments to the Land Use Code (AB 5823).

Other Accomplishments

- 👍 Annexation
- 👍 Implemented an Interlocal Agreement with KC for the transfer of parks and surface water facilities in the GPSC annexation area.
- 👍 Completed the Issaquah Highlands Annexation – consistent with the North SPAR Agreement with King County (AB 5780).
- 👍 Prepared a Development Agreement for the Zetec property and amended the Comprehensive Plan Land Use Designation and Zoning of the site (AB 5784).

BUILDING DEPARTMENT^{1, 2}

Service Indicators	Goal	2005 % of time achieved	2006 % of time achieved	2007 % of time achieved ¹	2008 % of time achieved ¹
<i>Inspection Turnaround (Average Single Family Residence)²:</i>					
Inspection request	24 hours	99.9%	99.9%	99.9%	99.9%
<i>Code Enforcement:</i>					
Follow up contact made	24 hours	100%	100%	100%	100%
<i>Permit Issuance:</i>					
New Single Family Permit	4 weeks	91%	92%	84% (49 permits issued)	83% (41 permits issued)
Single Family Addition/Remodel	2 weeks	75%	53%	73% (41 permits issued)	79% (28 permits issued)
Single Family Deck	1 day	86%	12%	0% (4 permits issued)	0% (2 permits issued)

<i>Building Permits Issued</i>			
Year	Permits Issued	Residential Value	Commercial Value
2008 ¹	874	\$ 66,224,448	\$ 21,200,447
2007	687	42,000,668	4,027,668
2006	874	66,224,448	21,200,447
2005	2,797	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
2000	1,029	20,724,022	35,383,094
1999	1,107	48,168,887	22,141,486
1998	1,216	77,246,131	16,656,078

¹ 2008 numbers reflect January through May, 2008.

² Performed 2,564 inspections for first half of 2008 compared to 3,340 for same period in 2007.

- 👍 Processed 3,150 (625 new) Business Licenses
- 👍 Produced \$78,558 revenue
- 👍 Completed scoping phase of Permit Plan replacement
- 👍 Harvard Finalist Innovations In American Government Award
- 👍 Earned WellCity Award for the eighth straight year.
- 👍 Took the lead on forming a new MyBuildingPermit.com subcommittee to promote a collaborative approach to sustainability with the Alliance cities.
- 👍 Implemented a wireless laptop program for field inspectors providing quicker updates communications in the field.
- 👍 Conducted quarterly meetings with Highland builders in an effort to communicate and partner more closely with our customer base.
- 👍 Coordinated with Human Resources in a volunteer job placement program working in the Permit Center.
- 👍 Participate on the Washington Association of Building Officials Emergency Response Committee which is looking at improving inter-jurisdictional staff support following an emergency such a earthquakes and flood. Also participated on a statewide Building Officials registration/licensing program.
- 👍 Updated commercial tenant improvement permit process and partnering with the Chamber of Commerce.
- 👍 Implemented new electronic imaging procedures to help expedite receipt of new property information with King County Department of Assessments. King County is able to place new development on the tax tables more quickly with receipt of this information which in turn helps shorten the amount of time it takes the county to transfer tax revenue to the City.
- 👍 Improved effectiveness of teamwork through regular staff meetings, retreats and special peer review evaluations
- 👍 Coordinated quarterly meetings with Issaquah Highlands Builders Group improving communication and inspection expectations.
- 👍 Participated in Sound Shake 2009 exercises improving emergency preparedness and Rapid Impact Survey
- 👍 Participated in City Aquatics Feasibility Study and Mayors Sustainability Taskforce
- 👍 Received second hybrid inspection vehicle promoting citywide sustainability. Department 5-year goal is to replace all vehicles with hybrid vehicles.

PARKS DEPARTMENT

Recreation and Planning Division

- 👍 Continued to maintain strong partnerships with other City Departments; local, state and federal agencies; and with non-profit/volunteer organizations.
- 👍 Continued to submit grant applications to the appropriate agencies and organizations for park and open space property acquisitions; stewardship (restoration/enhancement) projects; and recreational facility development of parks.
- 👍 Continued to submit site plan and permit applications for the development of parks.
- 👍 Update the Parks, Recreation, Trails and Open Space Plan in order to keep current with City residents' recreational needs and to maintain the City's status for submitting grant applications.
- 👍 Developed parks, such as Talus Neighborhood Park and Squak Valley Park - South, to provide recreational opportunities and facilities for the citizens of Issaquah.
- 👍 Continued to implement the open space management strategies identified in the Issaquah Natural Open Space Management Plan.
- 👍 Continued to maintain our strong partnership with Issaquah School District via the Interlocal Agreement.
- 👍 Continued Day Camps, Preschool, Special Populations, Youth Sports and Teen activities.
- 👍 Collaborated with Issaquah Arts Commission to co-sponsor Concerts on the Green.

Rentals Division

- 👍 Strong collaboration between the City and the community organizations to determine the community based uses.
- 👍 Provided space for the Issaquah Farmers Market.
- 👍 Continued improvements to Pickering Barn facility appearance and equipment.
- 👍 Strong collaboration between the City and the community organizations to determine the community-based uses.
- 👍 Provided rental space and staff for 175 rentals at Tibbetts Creek Manor.

Aquatics Division

- 👍 During 2008 – 2009 school year, 297 6th graders at IMS completed safety and swim classes as part of their PE program.
- 👍 85 Cougar Ridge Elementary 3rd graders took part in a 6-week water safety and swimming course as part of their PE program.
- 👍 60 new lifeguards have been certified through City aquatic programs.
- 👍 Swim Lesson registrations are on track to surpass 2007 registrations.

City Facility Services Division

- 👍 Received and processed approximately 1,100 work requests.
- 👍 Removed old roof and installed new roof on upper section of Fire Station 71.
- 👍 Restored exterior at City Hall Northwest that included removal of old paint, surface preparation, new primer and finish paint.
- 👍 Replaced and painted exterior siding at Pickering Barn and refurbished authentic sliding barn doors.
- 👍 Worked on design and development of new family changing rooms at Julius Boehm pool.
- 👍 Installed new upgraded battery backup system for the entire Dispatch call center.
- 👍 Cleared multiple structures from land purchased for preservation of open space and future parks.
- 👍 Sustainability efforts:
 1. Reduced electrical consumption by replacing incandescent exit signs with LED exit signs.
 2. Installed high efficiency window film on Parks 235 building to reduce heating and cooling costs.
 3. Replaced several old outdated heat pump units with new high efficiency units to reduce energy consumption.

Parks Maintenance Division¹

Park Facilities	2005	2006	2007	2008
Facilities	55	57	59	69
Irrigation Systems	47	49	49	51
Trail Miles	14	14	14	14
Park Acres Maintained	78	87	91	91
Open Space Acres	-	-	-	1,325
Baseball/Softball Fields	7	9	9	9
Employees	8 Full-Time 2 Part-Time 2 Seasonal Part-Time = 1.85 FTE's	10 Full-Time 2 Part-Time 5 Seasonal Part-Time =2.74 FTE's	11 Full-Time 1 Part-Time 5 Seasonal Part-Time = 3.3 FTE's	12 Full-Time 1 Part-Time 9 Seasonal Part-Time =4.05 FTE's

- 👍 Maintained City parks, athletic fields, building grounds, landscapes, trails, cemeteries and streetscapes.
- 👍 Provided support and maintenance for scheduled recreational activities and community events.
- 👍 Developed and implemented the Open Space Management Program.
- 👍 Landscape plan review and inspections for all City projects and plan review for private projects.
- 👍 Support for City and other Public Projects, including: Newport/Sunset Intersection, Mall St. LID, AM Antenna, Pavement Program, SR900 widening, Transit Center, Gilman Blvd, Central Park Picnic Shelter and Kiosk, Squak Valley Park, and Talus Park.

¹ 2008 statistics are estimates

PUBLIC WORKS OPERATIONS

*Labor Hours*¹

Year	Street		Water		Sewer		Storm	
	Hours	%	Hours	%	Hours	%	Hours	%
2008								
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%
1990	5,578	29.6%	8,167	43.4%	2,013	10.7%	3,078	16.3%
1989	5,883	31.7%	8,690	46.8%	2,023	10.9%	1,970	10.6%

Streets Utility

Asphaltic Plant or Road Mix, Bituminous Surface Treatment, Gravel or Crushed Rock:

98.30 centerline road miles or 229.42 lane miles

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

Water Utility

Year	Residential/ Duplex	Multifamily	Commercial	Public Authority	Total Customers
2008 ¹	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
1999	3,112	335	514	34	3,995
1998	2,542	326	505	34	3,407
1997	2,433	296	476	58	3,263

Sewer Utility^{1,2}

<i>Residential Rate Per Month</i>				
Year	Number of Customers ²	Metro Charge	City Charge	Total ³
2008 ¹	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
1999	2,743	19.10	11.72	30.82
1998	2,674	19.10	10.46	29.56
1997	2,604	19.10	9.34	28.44

¹ Includes data through 8/06/2008

² Number of customers includes commercial customers.

³ Rates for 2008 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 Utility^{1,2}

<i>Residential Rate Per Month</i>		
Year	Number of Customers	Residential Rate
2008 ¹	7,479	\$12.33/14.08 ²
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
1999	3,183	9.95
1998	3,183	8.89
1997	N/A	7.94
1996	N/A	7.09
1995	N/A	7.09
1994	N/A	7.09
1993	N/A	7.09
1992	N/A	3.50
1991	N/A	3.50
1990	N/A	3.50

¹ Includes data through 8/06/2008.

² Rates for 2008 increased mid-year to \$14.08

PUBLIC WORKS ENGINEERING¹

Year	Citizen Action Requests (CARs)			PWE Permit Activity		Construction	
	# of CARs Received ¹	% of CARs Completed Within 20 Days (Of Receipt and Assignment) ¹	\$ Spent on CARs ¹	# of PWE Permits Reviewed and Issued ¹	# of Other Department's Permits Reviewed and Issued ¹	# of Construction Projects Completed on Time and Within Budget ²	% of Construction Projects Completed on Time and Within Budget ²
2008	93	56%	\$36,000	250	210	n/a	84%
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%

- 👍 Review/Approval/Inspection of approximately 400+ permits
- 👍 MDRT Evaluation
- 👍 Review/Approval/Construction/Inspection of Town Center
- 👍 Continue work on MDRT transition plan
- 👍 LifeCare Services/TimberRidge building permit/construction/inspection

¹ 2008 CARs projection is based on 2007 actual data, 2008 Permit projection on 2008 year-to-date actual data, and Project projection on 2007 actual data.

² Percent of Projects completed on time and within budget is not inclusive of projects that were delayed for unforeseen circumstances.

MDRT

The Performance and Service Level expectations are set by the Processing Appendices of the Development Agreements. Below is a summary of the permit activity conducted by the MDRT:

Issaquah Highlands ^{1,2}		Permit Type									
		Utility Permits	Preliminary Plat Permits	Final Plat Permits	Site Development Permits	Short Plat Permits	Admin. Site Development Permits	SEPA Permits	Sign Permits	Lor Line Adjustment Permits	Building Permits
2008	Permits Rec'd	20	1	2	1	1	5	3	12	4	120
	Permits Apprvd										
	Permits Late										
	Avg Review Time										
2007	Permits Rec'd	24	1	0	1	1	9	3	9	6	153
	Permits Apprvd	17	1	0	1	1	7	3	9	6	153
	Permits Late	1								1	
	Avg Review Time	38	60	0	57	35	24	49	4	35	
2006	Permits Rec'd	30	0	4	0	3	8	3	23	4	236
	Permits Apprvd	30		4		3	8	3	23	4	
	Permits Late	0		1		2	2	0	0	0	
	Avg Review Time	31		79		75	47	25	5	18	23
2005	Permits Rec'd	33	2	5	1		7	5	2	7	275 (est)
	Permit Apprvd	16		2			3	2	2	4	
	Permits Late	2		0			1	0	0	1	
	Avg Review Time	28		61			34	22	5	38	
2004	Permits Rec'd	34	1	7	0	1	2	2	2	4	241 (est)
	Permits Apprvd	20	1	3	0	0	1	1	1	3	241
	Permits Late	1	0	0	0	0	1	0	0	0	0*
	Avg Review Time	18	9	34	0	0	52	5	2	15	8
2003	Permits Rec'd	78	0	9	1	7	6	7	22	9	213
	Permits Apprvd	75	0	8	1	5	6	7	22	9	213
	Permits Late	2	0	0	0	0	0	3	0	0	0*
	Avg Review Time	17	0	35	20	20	27	38	7	22	8
2002	Permits Rec'd	41	5	6	0	3	4	7	5	6	Uncalc
	Permits Apprvd	41	5	6	0	2	4	7	5	6	Uncalc
	Permits Late	8	0	0	0	1	0	3	0	0	Uncalc
	Avg Review Time	36	72	45	0	58	17	56	4	23	Uncalc
2001	Permits Rec'd	38	4	4	1	0	1	2	4	1	Uncalc
	Permits Apprvd	38	4	4	1	0	1	2	4	1	Uncalc
	Permits Late	7	0	0	0	0	1	0	0	0	Uncalc
	Avg Review Time	37	103	43	98	0	55	17	9	8	Uncalc

* None Late due to MDRT Review

¹ Review times are number of calendar days from when application is made.

² For both projects from 2000 - 2003 there has only been three appeals.

TALUS ^{1,2}												
		Utility Permits	Preliminary Plat Permits	Final Plat Permits	Site Development Permits	Short Plat Permits	Admin. Site Development Permits	SEPA Permits	Sign Permits	Lot Line Adjustment Permits	Building Permits	
2008	Permits Rec'd	12	1	2	9	0	2	2	4	2	25	
	Permits Apprvd											
	Permits Late											
	Avg Review Time											days
2007	Permits Rec'd	16	0	2	1	0	1	5	1	0	30	
	Permits Apprvd	13		2	1		1	5	1		30	
	Permits Late	1										
	Avg Review Time	47		68	57		14	23	9			days
2006	Permits Rec'd	14					2	3	3	4	37	
	Permits Apprvd	11					2	3	3	4		
	Permits Late	2					0	1	0	1		
	Avg Review Time	56					49	23	5	43	18	days
2005	Permits Rec'd	16					1	2	5	1	95	
	Permits Apprvd	16					1	2	5	1		
	Permits Late	0					0	0	0	0		
	Avg Review Time	18					50	45	12	29	14	days
2004	Permits Rec'd	30	1	2	0	2	0	6	1	1	35 (est)	
	Permits Apprvd	22	1	0	0	1	0	4	1	1	35	
	Permits Late	0	0	0	0	0	0	0	0	0	0*	
	Avg Review Time	15	15	0	0	19	0	19	1	16	7	days
2003	Permits Rec'd	23	2	1	2	1	1	3	4	3	66	
	Permits Apprvd	20	2	1	0	1	0	0	4	3	66	
	Permits Late	2		0	0	0	0	0	1	0	0*	
	Avg Review Time	27	31	15	0	11	0	0	9	12	7	days
2002	Permits Rec'd	27	1	3	1	0	0	3	9	0	Uncalc	
	Permits Apprvd	25	1	3	1	0	0	3	9	0	Uncalc	
	Permits Late	2	0	0	0	0	0	0	0	0	Uncalc	
	Avg Review Time	25	81	30	12	0	0	15	3	0	Uncalc	days
2001	Permits Rec'd	55	0	0	2	1	0	8	1	1	Uncalc	
	Permits Apprvd	55	0	0	2	1	0	8	1	1	Uncalc	
	Permits Late	1	0	0	0	0	0	1	0	0	Uncalc	
	Avg Review Time	16	0	0	76	6	0	32	5	29	Uncalc	days

* None Late due to MDRT Review

¹ Review times are number of calendar days from when application is made.

² For both projects from 2000 - 2003 there has only been three appeals.

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
Area	10.85 Square Miles
2008 Population	26,320
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

¹ Located adjacent to City limits.

² Open Space 20,000 acres.

Library	King County Library
Newspaper	Issaquah Press, Weekly 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 First Mutual Bank Issaquah Community Bank Key Bank Sterling Savings Bank U.S. Bank Washington Mutual Wells Fargo
Credit Union	Prevail Credit Union Boeing Employees Credit Union

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	Personnel	
Issaquah, WA 98027		
City Hall	City Clerk/General Services	837-3000
130 E. Sunset Way	City Council	
2 nd Floor of Police Facility	General Information	
Issaquah, WA 98027	Passport	
Community Center	Parks & Recreation	837-3301
301 North Rainier		
Issaquah, WA 98027		
City Hall	Finance	837-3050
130 E. Sunset Way	Business and Occupational Taxes	
2 nd Floor of Police Facility	Utility Licensing and Taxes	
Issaquah, WA 98027	Utility Billing	837-3070
Police Station	Police	837-3200
130 E. Sunset Way		
Issaquah, WA 98027		
Fire Station	Fire	837-3130
Eastside Fire & Rescue		
190 E Sunset Way		
Issaquah, WA 98027		
Park Plaza Building	Planning	837-3080
1775 12th Ave. NW	Building Review	
Issaquah, WA 98027		
Park Plaza Building	Public Works–Engineering	837-3400
1775 12th Ave. NW		
Issaquah, WA 98027		
Municipal Court	Municipal Court	837-3170
135 E. Sunset Way		
Issaquah, WA 98027		



Glossary of
Budget-Related
Terms



Glossary of Budget-Related Terms

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

	buildings, parks, roads, storm sewers, and water system improvements.
Fines and Forfeitures	Revenue category that primarily includes court, police, traffic and parking fine forfeitures.
GAAFR	"Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Obligation Bonds	Bonds for which the full faith and credit of the ensuing government are pledged for payment.
Intergovernmental Revenue	Revenue from other governments primarily shared State revenue from auto excise tax, liquor profits and tax, and emergency medical services.
LEOFF	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit.
L.I.D.	Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost

	of a specific improvement or service deemed to primarily benefit those properties.
Net Budget	The net budget eliminates double-counting in the budget, such as fund transfers. The net budget represents the true level of spending in the budget.
PERS	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
Preliminary Budget	The recommended and unproved City budget submitted to the City Council and public in October of each year.
Reserves (Fund)	The unencumbered year-end balance of revenue less expenditures in governmental funds.
Revenue	Income received by the City in support of our program of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines. Interest income and miscellaneous revenue.
Salaries and Wages	A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
Supplemental Appropriation	An appropriation approved by the Council after the initial budget appropriation. Council approves supplemental appropriations during the year and budget amendment ordinances are approved mid-year and year-end.
User Charges	The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. User charges tend to be voluntary in nature, in contrast to mandatory

property and income taxes. Citizens only pay user charges when a specific service is received.

Working Capital

The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.



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CITY OF
ISSAQUAH